

Raining dollars from D.C.

Every time it rains it rains, dollars from D.C.

Isn't that how the old Burke and Johnston tune goes? It's been raining plenty in the nation's capitol these days with money going to everyone but us. It's raining money!

Citibank. AIG. Lehman Bros. The Big 3 grovel their way into several billion in "loans" – not a "bailout," no, just loans for companies that asked nicely, with business plans in hand, and collateral, not companies whose chieftains floated in on private jets to blackmail Congress with threats of bankruptcies and massive layoffs.

"The sky is falling! The sky is falling!" Chicken Little cried. Pretty soon, the poor taxpayers are going to have to beg the sky to stop falling, or we'll be walking on clouds in a fiscally unfeasible way.

Them Dems are going to invent another of those clever "stimulus" plans that blasts Monopoly money back into the economy with a nuclear force that will turn the US Treasury into a black hole with a relentless gravitational pull on our wallets.

Here's a chance for Warren Buffet, who urged Congress to "take a little more out of the hides of guys like me" to put his money where his mouth is. He could buy the Big 3 and do us all a favor, and his Midas touch would have them profitable in a few years. Buffet would finally surpass software pioneer Bill Gates as world's wealthiest man -- using old-world industry! And we'd have spared ourselves having to buy our government some size 98-Stout trousers.

Buffet and new alternative-energy evangelist Boone Pickens will buy those automakers, mark my words. But they can read the tea leaves. They are going to let government buy down the debt for a while. This will be a good thing. These magnates know schist from Shinola.

And then, there's Diamond Jim and his fellow Guv's who came empty hat in their third hands. Funny, you have a third arm long enough you begin to think you cannot live with only two. The Guv's will have to wait for their sugar daddy, Pres.-elect Obama's \$multi-million\$ investiture before their pieces of sky fall.

And they call this leadership? I think Bill Buckley had it right when he said something like, "I would rather be governed by the first 200 names in the Boston phone directory than 200 Harvard & Yale graduates." Correct me on the quote if I missed, but the gist is there: Common citizens have more common sense than any of these 'leaders'. The citizens need to file Chapter 7 for hopelessly empty coffers of leadership.

Oh, I sometimes fail to mention our local leaders, "m'excuser" forgive my not noticing that while County and City government held the **increases** to publicly acceptable levels. Permanent remedies are somewhat lacking, but we cannot let the positive go unnoticed either.

The big offender was the Green Bay teachers contract increases which went unreported, a fact that absolutely astounds me. "Blago, you got nuttin' on us up nort` here, eh? How about a 13% increase in starting teacher's salaries, and 8+% to all the next two years. This salary increase in the face of economic conditions exacerbates' strategy to deal with sorely needed maintenance funding. Just who in the Sam Dickens do WEAC officials expect to pay for this?

I've said it for years, unless some common sense comes to the cost for public employees and the benefits, the next civil war will be across the back yard fence. We need not slash and burn, but take notice of the economy, the ability to pay and moderate the increase. The Green Bay Teachers Union would do itself a favor and look at the fees they pay to WEAC Healthcare and put this out to bid. Damn, take care of your members, first and last.

I've been accused of writing boring doom and gloom. But the truth be known, I am also weary of grim musings. This is just reality. We are turning government over to the real socialists after our 'conservative' president spent most of this year steering us down the socialist path. So, here is what I see coming, courtesy of the ghost of government future: Healthy Wisconsin, Doyle Oil Tax, a hospital tax to loophole more \$FED\$, a two-legged stool without a stabilizing QEO. Send pro-active thank you's to our Legicrats, who secretly admire Blagojevich's chutzpah. Happy New Year!

Richard Parins – President

TAXPAYERS ASThe BROWN COUNTY SOCIATION
Promoting Fiscal Responsibility in Government

Budget solution: Freeze spending.

Now it's not only us Wisconsinites hearing it, our esteemed governor will be testifying in Washington about our \$5.4B deficit. No. Repeat after me... WI's deficit is NOT \$5.4B. Governor Doyle will continue to repeat this overstated number over and over and over again – because just as he's begging the feds in Washington for our federal tax dollars, be assured he will absolutely be asking you to pay more state taxes and fees.

Here's the problem with Doyle's math. The governor assumes increased spending of 15% (!) over the 2009-11 biennium and also assumes that nothing will be done to remedy the \$2.8B deficit that's created as a result of huge spending increases the first year. So a huge deficit of \$2.8B is essentially counted twice.

Todd Berry of the Wisconsin Taxpayers Alliance has suggested defining Wisconsin's "problem" budget by looking at possible solutions. One scenario he presents is first freezing spending at '08-'09 levels for '09-'10 and '10-'11, and then going one step further, reducing spending in each of the 2009-2011 budget years by \$1.25B. Ok, it's some serious work to cut back on spending – about 9% - in each of two years. But it can be done.

Yes. It won't be easy. And it won't be easy because not much of it (only 20% of the budget, actually) has to do with all those agencies Doyle tells us he's asking to cut back on their budgets.

A full 80% of the state budget is tied up in

- **School aids**
- **Medicaid**
- **Corrections**
- **UW System**
- **Aids to cities and counties**

Those are the huge, significant programs in which the tough trimming needs to take place. Every one of them it's own "3rd rail." It's exactly why career politicians haven't had the courage, haven't been able to make the tough choices against the clamoring of the electorate, to balance our budget over the last decade and a half.

Berry warns strongly against repeating earlier smoke and mirrors solutions - accounting tricks that have mired us in ever deeper trouble and deeper in debt. He warns too, against solving the problem solely with increased taxes – which is exactly what was done to 'solve' a similar deficit problem in 1984. Permanent tax increases in recessionary times are absolutely not a good idea. When the economy recovered, revenues flew in. And not a darn dime (well, not quite that bad – but almost) was set aside for downturn after downturn, which came like clockwork. Tax increases as a solution in the 80s, accompanied by extreme lack of fiscal discipline, planted the seeds for the severe problems we have today.

So, the state can fix the problem with trimming programs and serious spending discipline. And/or it can export the problem to local property taxes (cutting state aids with or without cutting state mandates) and/or it can look for programs that can raise their own dollars, for example, the university system.

The bottom line is cutting spending. And IF revenue increases are part of the program, it's absolutely critical the legislature sets aside a very significant, very theft-tight Rainy Day Fund and controls spending increases regardless of revenue increases when the economy turns around.

It's called spending discipline by disciplined, courageous politicians. Those politicians will definitely need our help to hold them to it. And a leader that doesn't unnecessarily exaggerate the size of the deficit.

Jo Egelhoff, FoxPolitics.net

December Meeting Notes.

Green Bay Superintendent Speaks to BCTA.

Regular monthly Brown County Taxpayers Association meeting Dec. 18, at Titledown Brewing Co.

Dr. Gregory Maass, Green Bay Area Superintendent of Schools, addressed the meeting. He said that he has had discussions with more than 200 individuals since he began his job in Green Bay, and is pleased with how friendly people here are. He explained that he listens to all sides on an issue, and then makes his decision. He is "huge into data," and his style is to be a reflective, independent, balanced thinker. His strategy is to do the right thing, one step at a time, and his direction to the District staff is to be open, honest, and transparent.

Dr. Maass observed that the Green Bay School District is very traditional from a program perspective, but he is willing to look at new ideas. He wants to change from a shotgun approach to focusing on things that work. Improving reading, writing, and math scores is a priority. The District's strategic plan is being streamlined to focus on improving math and literacy. The demographics of the school district have changed over the years. Now, 53 percent of the students are receiving free and reduced price lunches. There are 44 different languages spoken in students' homes. The achievement gap for minority students is a matter of concern to him.

After noting that the tax increase for the school district is being held to 1.6 per cent, Dr. Maass explained the collaborative budget process he established. There are 24 budget teams, with one administrator and one teacher leading each team. He stated that 270 employees (of all classes) volunteered to serve on the budget teams. He believes the staff needs to understand how we finance schools. He is also setting up a School Council so ideas can be reviewed by employees who know the details of operations. Commenting on citizen involvement, Dr. Maass stated that he doesn't know how the Green Bay School District could support a fifth high school at this time.

The next BCTA meeting is scheduled for Jan. 15, 2009, and will also serve as the Association's annual meeting. Details on the last page of this **TAX TIMES**.

Dave Nelson – Secretary

"Let Wall Street have a nightmare and the whole country has to help them back in bed again."

. . . **Will Rogers**

"The hardest thing about any political campaign is how to win without proving you are unworthy of winning."

. . . **Adlai Stephenson**

"Don't expect to build up the weak by pulling down the strong."

. . . **Calvin Coolidge**

Deficit Spending: Heaven May Be Within Our Reach.

If national politicians could bring us wealth and prosperity by simply creating money out of thin air, we'd all reside in heaven right now. Instead, we are all owners of a \$10-plus trillion federal budget deficit. That number, incidentally, is only what the national government will officially acknowledge. It doesn't even include the "off-budget" deficits from Social Security and Medicare. Depending on whose accounting rules you use, those programs are another \$12-80 trillion in debt.

Has all of this printing of money and deficit spending solved any national problems? Has even one proclaimed national crisis been ended through money creation, federal spending, and increasing deficits? On the contrary, our politicians tell us there are now more problems and crises than ever for government to deal with.

It used to be that the politicians would at least pretend deficit spending was bad. A show of great sorrow would surround the act of increasing the national deficit ceiling. The politicians would soothe us by pronouncing they'd pay the deficit down five years from now, or during better years. Haven't heard that one lately, have we?

In the "town meetings" they hold today, politicians don't allow questions to be asked about the consequences of a skyrocketing deficit, or what problems may have been caused by the deficit already. Money creation and deficit spending have become institutionalized, and as natural to politicians as breathing the air. From

their behavior, you might conclude that there are no consequences to printing money and increasing deficits.

Meanwhile, the prices we pay for everyday items are forced higher and higher. This is in response to money that's worth less and less as more and more dollars are printed up in Washington. This doesn't hurt government since they can always create more. But the rising prices destroy our purchasing power, robbing us of the wealth we've earned in an insidious way. What is more, government money creation harms the poorest among us the most. With little income, they pay ever higher and higher prices for their necessities.

Whenever the poor are involved, politicians use every opportunity to say they legislate, regulate, and spend "for the children." Since a politician would never miss this kind of opportunity, I will take full advantage of it now: The people struggling most against deficit spending by government and the increasing prices that go with it may be poor mothers trying to buy formula for their babies.

This is our "compassionate" government in action—printing money, deficit spending, destroying wealth, hurting the poor.

With an enormous deficit already in place, what does the dynamic, new leadership in Washington propose? Just like every presidential changeover: "Government spending is needed to stimulate demand." "We need monetary traction to grow the economy." "An economic rescue package is needed for - _____." "We're in crisis."

How many trillions will it be this time? What will deficit heaven hold for us?

Scott Liddicoat

Wisconsin Whey?

Whey: A thin fluid left behind after milk curdles. A by-product of cheese making.

Similarly, the Wisconsin Way is a watery byproduct of politics.

And among the curds are policy pros – blue-ribbon commissioners occasionally tapped by politicians to develop reforms.

Professor Don Kettl ran two such commissions. They were jam packed not only with policy pros, but with 5 cabinet chiefs and 13 current or former elected officials – including lawmakers who could actually debate and champion bills arising from these commissions, as Sen. Margaret Farrow championed the Kettl Commission on State and Local Partnerships for the 21st Century.

And where are Kettl's commission reports? Collecting cob webs, having never heard a chairman's gavel.

If this is how lawmakers treat the curd, how seriously will they treat the watery whey?

The Wisconsin Way is a group of association lobbyists, organized by the same public relations firm which in 2004, partnered with the UW System on a similar statewide series titled Building the New Wisconsin Economy. No policy pros or cabinet chiefs, no elected officials, no lawmakers to gain legislative buy-in.

The Wisconsin Way was promoted as "a series of public gatherings around the state in an effort to engage Wisconsin citizens in a constructive, solution-oriented conversation about what we can do to make Wisconsin taxes fairer and reduce the property tax burden without sacrificing the quality of public services."

"Engage All Citizens," the website shouts. Everyone may get their ideas in front of the Legislature. But I know a citizen who wanted to join the coalition. He was told he was welcome to testify at a forum, but it would cost \$30,000 to sit on the dais. Maybe they were just trying to say membership was closed.

After listening to more than 6,000 ordinary citizens, the Wisconsin Way issued a draft "Blueprint for Change." Replacing the state corporate income tax with a regional corporate tax ... 3 year high school ... Ending a few sales tax exemptions ... Tax and tuition breaks to keep college grads in-state ... Boosting funding for pre-K through 8th Grade ... among others. Sounds freeze-dried, though I can imagine ordinary citizens asking for some of these.

Tax shifts and spending hikes don't sound like reform to me. The Kettl Commission will still be remembered in ten years -- it's on Wikipedia. The Wisconsin Way will be buried and forgotten faster than y'all forgot Building the New Wisconsin Economy. Son of Wisconsin Way is counting on that.

Richard Parins – BCTA

Some Thoughts on The Enrollment Management Task Force.

Or, "Where did you get those Numbers?"

The recent work by the Task Force (EMTF) set up to review the Green Bay School District enrollment situation was a study in community involvement.

Members from all walks of life participated in this assignment with zest and commitment. While the real news to most district residents was the end result, I would like to review some of the inner workings..

One of the most important issues was correct numbers. We all remember the past referendum and the dispute over projected enrollment for High Schools. The EMTF worked to get above this by thoroughly analyzing the District and developing new numbers based of real experiences and to eliminate all subjective weightings. These numbers would be "Task Force" numbers and not reflective, nor match any previous work. This was of extreme importance to validate our findings

Taking the actual births, which occur, in the entire district for each year is paramount to determining future enrollment, by comparing these births in the past to Kindergarten enrollment 5 years later. Now this enrollment is not a one to one ratio, as Parochial schools and private schools detract from the totals, along with household movement, however the number is a fairly consistent ratio, and when done for a 5-year period, the Task force felt the number was very reliable for our use for needs. This projection was done for the entire school district, and is identified as "District Wide Projections."

It is commonly understood that statistical data should always be viewed with the largest possible sample being the most accurate, and District Wide values should be considered as such. When tested against history, we came up with some pretty reliable projections.

It was also done for individual schools as a comparison, and this was called a "Sum" projection. Variations do occur and so looking at each school for its "Sum" value reflects what could occur at that particular school within the overall projection, but the summed numbers are greater than the whole and any increase would normally be offset by a decrease at another school, and also does not consider changes in individual school boundaries, either major or minor which may occur.

After determining the Birth to Kindergarten Ratio, we looked at each grade level from Kindergarten up to twelfth grade in high School.

This Ratio is also historically based on actual experience, and likewise encompasses a 5-year experience average. We found that just because 1400 children leave fifth grade for example, does not mean 1400 will go into sixth grade. Slight deviations do occur due to drop out, or alternative school involvement, and these individual ratios are utilized for TF projections.

Summary:

- Like most School Districts in the State, we have several factors at work.
- Foremost is a general decrease in enrollment over the past 7 years.

- In Green Bay, we also have encountered migration movements and diversity issues which have led to a greater demand on educational facilities and staff.
- Having more accurate projections will help guide the planning of the School Board and Administration to solve these challenges with less chance of needless spending.
- Even though we have had fewer children enrolled in Green Bay, There will be a 5 % direct increase in the 2008/2009 year as the Four Year Kindergarten program starts and the addition of those students increases total district size from 19,885 to about 20,900.

To review some of these projections go to the district web site at:

<http://www.greenbay.k12.wi.us/01/info/enrollment/EnrollmentProjections2007-2008.pdf>

(The summary starts on page 61)

Rich Carlstedt – BCTA
Chairman, Education Sub-committee

Wisconsin's 3,120 Governments.

Wisconsin has 3,120 units of government according to a new report from the Wisconsin Taxpayers Alliance (WISTAX), which compares the number of municipalities, school districts, special districts, and counties in Wisconsin and other states.

Among the 50 states, Wisconsin ranked 20th in population, 25th in land area, yet 11th in number of government units in 2007.

The 10 states with more government units were usually more populous and often larger in land area. California, Texas, and New York were larger on both scores, but relative to population all three ranked in the bottom third of states in number of government units.

Depending on the type of government, Wisconsin's numbers vary. Wisconsin has more towns (1,259) than all but six states. When cities and villages were added, Wisconsin had 1,851 municipalities, sixth highest among states.

Comparing other government units, the ratio of Wisconsin's school districts (K-12 and technical college combined) was 7.9 for every 100,000 residents, 14th highest and well above the U.S. average of 4.8.

Wisconsin's special districts (756) and counties (72) placed it in the middle of the pack among states (22nd and 24th, respectively, relative to population.)

After World War II, Wisconsin reduced its number of government units from 8,500 in 1942 to 2,449 in 1972, due mainly to school district consolidation. Since then, the number of total government units has increased from 2,449 to 3,120 in 2007. Creation of special districts was the main reason.

For a copy of the WISTAX report "Wisconsin's 3,120 governments" write: WISTAX, 401 North Lawn Ave., Madison, Wisconsin 53704; e-mail, wistax@wistax.org; The Wisconsin Taxpayers Alliance is a nonprofit, nonpartisan group dedicated to policy research and citizen education.

"Four-fifths of our problems would disappear, if we would only sit down and keep still" . . . **Calvin Coolidge**

Schools and your taxes.

Perhaps no single item on a tax bill is look at with as much distain as the School Tax portion of the property tax bill we are now receiving. Normally it is the biggest part of your tax, especially when the Technical College levies are added to the local district. Even though the State School Tax Levy Credit effectively reduces the total in some cases to below high local government costs, it never the less becomes the elephant in the room when all others are equal.

So what determines what you pay?

It starts with Madison and the Governors Educational Budget that was 4.62 Billion Dollars in 07/08. Realize that Local Property Taxes for the same period were 4.07 Billion dollars or 88 % of what the state funds

Money set aside for "Education" is earmarked into a multitude of "Funds" and classifications.

Far too many to review here, except to say it is a very complicated formula, and one that prevents easy oversight. But lets deal with the General Fund. First, the total property value of the school district is determined by getting information from local assessors. This is called the Equalized Value.

Each community is rated by the total value of property in its' school district, and this number is divided by the number of students in the district. It produces a number called' Equalized value per Student. In simple terms, this is the amount of real estate "assessed value" needed to support one student in school.

The State of Wisconsin then uses this information to determine how much the State will participate in local School Support. This is commonly known as revenue sharing or **QEO** (Qualified Economic offer.)

- Poor school districts like Milwaukee have a \$ 200,000 Equalized Value per student and so the state funds about 90 % of the School Budget.
- At about\$ 411,000 the ratio is 66% State participation.
- At about \$ 500,000 the ratio is nearly a one half subsidy.
- At about \$ 900,000 The State funds only around 25 % of school costs.
- The School Districts develop their budgets, allocate the funds expected from the State under Revenue Sharing, and then tax local Real Estate for the difference and it is called the school Tax Levy.

School	Equalized Value	EV per Student	Tax Levy 07/08	# Students
Ashwaubenon	\$ 1.715 Billion	\$ 633,000	\$15.013 million	2,709
Green Bay	\$ 8.483 Billion	\$430,000	\$71.526 million	19,733
Howard-Suamico	\$ 2.188 Billion	\$417,000	\$18.574 Million	5,245
DePere	\$ 1.715 Billion	\$458,000	\$ 16.826Million	3,752
West DePere	\$ 1.467 Billion	\$557,000	\$ 14.927 Million	2,631

Data from "School Facts 08" published by the Wisconsin Taxpayers Alliance.

Rich Carlstedt – BCTA

National Debt Update.

We will be limping in to 2009 with an *official* National Debt in excess of **TEN TRILLION, SIX-HUNDRED BILLION DOLLARS!**

This is an increase of about \$1.45 Trillion, more or less since last year at this time. We say more or less because nobody seems to care any more. It increases \$3-4 Billion daily. We also say "official" because the total only represents what the U. S. Treasury has outstanding at this time in the form of bonds and other financial obligations. It appears our government is guilty of the same type of accounting "gimmicks" they accuse big business using to cover shady deals.

Even so it amounts to \$34,723.68 for each and every U. S. Citizen. Even people in prison, nursing homes and little kids who will end up paying for it.

How much interest would the average family of four pay on \$138,894, per year? Probably somewhat more than they pay for federal taxes already.

This amount is also probably higher than most people or families already owe on their mortgages, car payments and credit card debt. Saving money for retirement or sending the kids to college may also enter the equation. Don't worry, Pres. Obama plans on sending another economic stimulus check once he is settled down.

Back to the word "official." In recent months Congress has authorized about \$8.1 Trillion in stimulus payments, bailouts, economic incentives, (*call them what you want*) for a number of industries including banking, insurance, automobile, home mortgage, etc. The list will likely grow as other causes line up for handouts. Even local and state governments who have over-spent their revenue sources and want to remedy their problems with pork projects have their hands out.

While the projects have been or will be approved, the money to pay for them from the treasury has not. Congress must still approve the borrowing and expansion of the debt. They may need some calculators as projected costs for Social Security, Medicare, and unemployment benefits if the recession worsens have yet to be factored in.

In October of 2008, when the National Debt clock first reached \$10 Billion, it was discovered they had to add another digit because they never thought it would go that high. They added 2 digits just in case so now the clock can go to \$999 Trillion. I don't know what comes after trillion but at least we are prepared and will probably need it some day. **Jim Frink – BCTA**

VISIT OUR WEBSITE
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"There is no dignity quite so impressive, and not independence quite so important as living within your means." . . . **Calvin Coolidge**

"Government is instituted for the common good; for the protection, safety, prosperity and happiness of the people; and not for profit, honor, or private interest of any one man, family, or class of men." . **John Adams**

Not quite the same as 1933.

The government by their systems of statistics have reported that 533,000 workers lost their jobs in November. This is certainly bad news for the economy and will likely be worse as we enter 2009. Often employment numbers stabilize this time of year due to more retail employment along with the end of seasonal jobs but unfortunately this doesn't appear to be the case this year. No doubt extensions of unemployment benefits and other government aid programs will be approved in efforts to aid the economy.

Is this the time for local and state governments to cut back expenses and possibly reduce taxes due to the economy, or to keep running up deficits and pumping in more money as many politicians are suggesting? President-elect Obama has proposed all sorts of programs including public works to boost the economy after his inauguration. State and local officials are lining up with long lists of projects and other requests for federal spending (*along with a little pork*) on things they would like but can't quite afford for themselves at the moment. They claim this will result in a trickle down flow of employment and save the economy.

This worked for FDR when he took office in 1933. Public works projects such as the CCC and WPA were initiated to reduce the 25% unemployment rate which existed. Hoover Dam and even county and state parks and buildings here in Wisconsin exist as testimony to their success.

Some things were a little different in 1933 than they are today. First, the Great Depression was already in its fourth year and things were not just bad, they were really bad. The federal government was far more frugal at the time and didn't support deficit spending.

Present plans call for spending well into the future under the ruse of bailouts and preventative maintenance. Don't worry about the deficit.

In 1933 we did not have unemployment comp., health insurance benefits, medicaid, food stamps and a zillion other welfare programs to fall back on or support. People were on their own to survive and somehow they did.

Today we can be reasonably sure that whatever happens unemployment benefits, medical care, and all other benefit and welfare programs will be continued indefinitely. All at enormous taxpayer expense with little concern for National Debt consequences.

Is spending on public works projects the answer to boosting the economy? One of the biggest differences we can see between then and now is that in the 30's the primary qualification to be employed in a public works project was a strong back and a willingness to work for a minimum wage. It made no difference if you were an unemployed banker, farmer, retail clerk or auto worker as long as the previously mentioned qualifications were met.

Today however, by law any work done for a local, state or national government must be performed at "prevailing wages." This usually means union scale by unionized workers. These laws did not exist in 1933. We acknowledge this often insures quality workmanship but it also may mean extremely high costs for the job along with expensive overruns. Paid for by taxpayers. Unless a way is found to circumvent these laws, the sheer cost of more public works projects could defeat the purpose of putting more people to work.

While Washington may have an obligation to do what is right for the country, does this mean at the expense of others by patronizing the contractors who are able to qualify themselves and their organized workers to receive federal bailout money.

In 1933 the purpose of government programs was to get as many people back to work as possible at as little government expense as necessary. Today it seems to be the other way around. Give as much of our money as possible to whoever makes the most noise and hope for the best. What are your thoughts?

Jim Frink - BCTA

All Ramped Up.

Economies are like governments and people. An economy, like a government or a family can only borrow from the future for so long. At some point, you don't have enough money to pay for the ever-increasing debt payments. Then spending decreases because bills for borrowing are due, new borrowing (taking from future income) decreases or stops.

At some point, whether as an act of self-discipline or imposed by lenders who decide you are a bad risk, you slow down or stop borrowing from the future. This causes an economic shrinking or contraction. According to Austrian economists Ludwig von Mises and F. A Hayek), this is a natural economic cycle.

Our government in Washington and in Wisconsin has been borrowing from the future for more than a generation. Regular people thought it was such a good thing, they started doing it, too. After all, why save to buy, when you can buy today and enjoy that new car, television or vacation today and tomorrow? And if the economy is always up and house values always increase...

Over many years, a large part of our society bought more than they made in their yearly income. They took it from their future through the use of time payments. What we are feeling now in the economy is the end of a natural business cycle. What goes up must come down. Just like the cycle leading up to and through the end of a good meal.

Many families and our economy are fully ramped up. Our payments for debt have caught up to us. Many have reached their limits. Whether it is government's debt or regular families' debt, it has caught up to us.

Many are tapped out. There is less willingness of either lender or borrower to add on more debt. No matter how good a deal or desirable that purchase is. Couple that with the possible loss of work or declining tax money, it becomes even less likely.

At the risk of being depressing, I have been reading up on the "Great Depression" of the 30's. It seems to me that the government proposals on the table today are eerily similar to the proposals back then. The government building spree had little lasting effect then. Why should it now?

What is the answer? Those that create more, whether it is goods or services must feel comfortable that their new or increased productivity will be rewarded. Then they will take their time, energy, intelligence, hard work and money to create more wealth. That is how we will start the next upward economic cycle.

Everyone benefits from this. Even the lowest family on the totem pole.

Rep. Frank G. Lasee

"To compel a man to subsidize with his taxes the propagation of ideas which he disbelieves and abhors is sinful and tyrannical." . . . Thomas Jefferson

"You cannot bring about prosperity by discouraging thrift." . . . Abraham Lincoln

IN NEED OF A GOOD WINTER FREEZE!

According to Governor Jim Doyle, Wisconsin is experiencing a \$5.4 billion deficit which equals us exceeding 17.2% of the budget through 2011. Other States across the country are experiencing a similar budget deficit such as Arizona- \$1.7 billion or 24%, New York- \$15.4 billion or 20%, California- \$28 billion, Minnesota- \$1 billion or 14.7%, and Kansas- \$1.1 billion or 14.5%.

Many Wisconsinites may look at these numbers and wonder where is this money going to come from?

It is important to point out that those numbers are Governor Doyle's numbers. According to the Wisconsin Taxpayer's Alliance if we were to freeze government spending at current levels the budget deficit shrinks to \$1.25 billion. The Wisconsin Taxpayer's Alliance also reports that of the projected \$5.4 billion deficit, more than half is due to the anticipated approval of more than \$2.8 billion in proposed new government spending. Coming up with \$1.25 billion is significantly easier than coming up with \$5.4 billion.

Here is just one example of how the state could save money. Some of these new government spending projects come in the form of \$7.5 million for purchasing new "Alternative Fuel" vehicles for state employees. That is ironic considering Governor Doyle previously stated he was going to sell a large portion of the state's current vehicle fleet to help close the budget deficit. Why not keep the vehicles we have instead of purchasing new ones.

If you think that is bad, wait it gets worse. Governor Jim Doyle has purposed \$474.4 million for FAILED school building referenda. Wisconsin citizens across the state directly voted down these referenda's and now the Governor wants to ignore their voice by forcing them pay for it even when they voted against it. That is bad public policy and our forefathers are surely rolling in their graves.

What Should We Do?

First, I propose we freeze government spending, prohibit the government from spending money the state does not have. That means blocking request's such as \$7.5 million for purchasing new "Alternative Fuel" vehicles and \$474.4 million for failed school building referenda. Pork projects will do nothing to help us close our state's budget deficit. By simply holding the line on government spending our deficit will shrink to \$1.25 billion.

Second, we MUST (and I emphasize must) eliminate accounting gimmicks, which both Republicans and Democrats instituted, that got us into this situation in the first place. Simply deferring this biennium's budget woes to the next biennium should not be tolerated.

Third, we must prevent tax increases on Wisconsin's citizens and businesses. Taking more money from individuals just when they need it most is bad public policy and one I will not support. Taxing businesses may lead to increased costs to the consumer or even eliminating jobs from the workforce. We can not look to imposing new taxes on businesses and consumers every time this state needs to generate revenue. If we do, **WE ALL LOOSE!**

Fourth, cut spending where possible. I understand times are tough and some Wisconsin citizens are in need of government assistance now more than ever. I do not support cutting resources and assistance to displaced workers. It is more important than ever we allocate the resources local businesses need to create and retain jobs in Northeast Wisconsin. However, there are state programs that should be cut.

Milwaukee Public Schools spends over \$14,000 per year, per child. This is far more than the average for the rest of the state. In addition, the state pays a higher percentage for Milwaukee students than other communities thanks to their complex aid formulas.

Every Wisconsin taxpayer, not just those in Milwaukee County, pays this astronomical sum of money to fund this failed system. You would think at this rate they would have something to show for. Instead, 61% of 10th grade students can read and 71% can't do math. Ironically enough, MPS states lack of money as one of the many reasons these statistics are so high.

Yet, MPS has a long track record of wasteful spending with teachers getting an average of \$90,000 to \$100,000 in total compensation for a 9 month work year.

We must rein in and cut wasteful Government spending if we hope to get ourselves out of this budget deficit once and for all and get our state back on track.

89th Dist. Rep. John Nygren

BCTA Planning Annual Survey.

Each year we prepare a survey about current taxpayer issues to be completed by our members and other readers of the TAX TIMES. We always have a good response and use the results of the survey to determine our stance on issues.

This year we will try to direct our questions to coping with current economic conditions and pressures being placed on taxpayers through state and local budgets plus what we should expect from the federal government and how to pay for these services. If you have any questions you would like to have included, drop us an E-Mail at BCTA@execpc.com.

This survey will be in the February 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.

Things That Make Us Wonder.

The Dept. of Energy was established during the Carter administration at the time of the Arab oil embargo to lesson our dependence on foreign oil.

The U.S. alone has consumed at least 500 billion barrels of oil since that time. The departments annual budget is \$24.2 Billion with 16,000 federal employees and 100,000 contract employees.

The question is, what do these people do all day to earn their existence? It is 31 years later and we are probably a lot further from oil independence than we were in 1977.

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Privatization is often suggested as a way to provide necessary services at a lower cost to taxpayers.

According to a *Chicago Tribune* article, Mayor Daley of Chicago apparently sees it a little differently. For an upfront fee of \$1.2 Billion, a private company is taking over the operation of the cities parking meters.

In turn, they will be allowed to raise parking rates as much as 400% over the 5 years. In other words, for a one time cash windfall, citizens and visitors to Chicago will pay up to 4 times the present rate to park at a city meter.

The private contractor will get rich, business will be getting complaints from their customers, and a Chicago parking place will still be hard to find.

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Last year it was estimated that overtime for various Milwaukee employees cost taxpayers \$15.8 million. Despite efforts to cut this total, a *Journal Sentinel* article reported that the total for the first 10 months of 2008 for county employee overtime was \$14.4 million and likely to exceed last years total.

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We made note in the Dec. *TAX TIMES* about Minnesota not being able to declare a U.S. Senatorial winner.

As if this time they are still quibbling over missing and disputed ballots. Minnesota supposedly had some of the best election laws and procedures in the nation, but unfortunately depended too much on counting piles of paper ballots for a recount which is always subject to error.

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We read that if the federal government were to stop collecting Medicare and Social Security taxes today, and not allow any more retirees to become eligible, it would owe about \$52 Trillion to those retirees already enrolled in the program. About 5 times the national debt.

Otherwise put, today's workers will have to accumulate that amount before providing benefits for their own retirement. This is not a new problem, and has been ignored by Congress as they increase and make more people eligible to receive benefits while doing absolutely nothing to secure funding for their generosity. Why worry, their retirement plan is guaranteed by the government and does not require a reserve backup fund.

In the meantime, our elected officials on both the state and federal level are busy working on schemes to impose some sort of universal health care. So far they have directed their efforts at the benefits end rather than how to pay for it.

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The dramatic decline of investment values in recent months has caused the Wisconsin Investment Board which manages state, local and school pension accounts to consider reductions in benefits.

Wisconsin law provides that state employees, including teachers and municipal employees contribute 3-5% of their incomes to the retirement fund. However it does not prohibit their employers (taxpayers) from making the contribution on their behalf (and most of them do at an annual cost of \$670 Million) in addition to their matching contributions.

The next step will be to ask for increased contributions from employers. Employers in this case meaning the taxpayers of Wisconsin.

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Despite the state budget deficit and Madison seeking new sources of revenue they still found a way to give everyone an extra credit on their 2008 Property Tax Bills called the "First Dollar Credit." It applies to all property in the state with improvements and averages \$30 or so.

While any credit applying to a property tax bill is welcome, most of us will see an increase this year.

The credit is based on a complex formula that defies explanation considering the state is already short of money.

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Congress had mixed feelings about spending up to \$25 Billion to bail out auto manufacturers. Maybe they decided they may have acted too quickly in giving hundreds of billions of taxpayer money to banks, AIG, Wall Sr. brokers, etc., and decided to appear responsible with our money for a change.

It is not so much a question if Federal assistance and intervention should be the last resort to stabilize the economy. It is a matter of doing it where it will do the most good, sufficient safeguards to direct it properly, proper accounting and how much can we afford?

Now all sorts of industries and groups are claiming dire financial problems and standing in line in Washington with their hands outstretched. The Bush administration has set an extremely poor example of fiscal responsibility, and so far it appears President Obama will even be more generous with our money.

Remember that much of the present "crisis" was caused by excessive personal debt, and even the interest on the present U. S. National Debt. Is one of the countries biggest expenses.

You don't necessarily make things better by making them worse.

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There are a lot of industries dependent on the auto industry, including many here in Wisconsin. There are thousands of automobile sales and maintenance establishments as well as all other businesses dependent on doing business with their employees. There are a lot of considerations.

In the meantime, the U.S. auto industry seems to be its own biggest enemy.

We buy foreign brand cars because they are better made, more fuel efficient and technologically advanced. They are built in more efficient factories at lower cost than we can match.

It is no secret that the UAW has more to say about how the companies are operated than the owners themselves. One source reported that the 2007 Master Contract between Ford and the UAW was 2,215 pages long and weighed 22 pounds. It wasn't about efficiency but hundreds of rules, regulations

and causes for grievances that prevented our automobile manufacturers from being competitive for years.

While U.S. automakers have built some new plants around the world, they still have not been competitive.

What will the automakers do if federal aid is approved? A recent item in "Forbes" claims GM's average cost for an assembly line worker is \$78 per hour, consisting of \$28 in wages, \$33 for benefits, and another \$17 for health care benefits for retired employees.

They certainly don't expect taxpayers to pick up the tab to continue with those expenses, or do they?

* * * * *

The Social Security Administrations statement of 2009 benefits to recipients contains the statement, "your SS benefits will increase by 5.8 % in 2009 because of a rise in the cost of living." Isn't that nice

However, they left the deduction for Medicare at \$96.40 a month, **the same as for 2008.** How do they do it? These must be the same people who believe that government health insurance is the best for everybody because they can keep the costs under control.

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The Central Brown County Water Authority is suing the Chicago firm that designed and built the 65 mile pipeline to bring water to 6 area municipalities. They claim flaws in design and construction.

The time for lawsuits should have been when discussions for a true Metropolitan Area Water Authority were underway but broke off when the City of Green Bay insisted on selling their water rather than establishing an area authority that could use an existing right-of-way over a shorter route and share purification and distribution facilities.

The result was a pipeline built over difficult terrain with residents of the 6 communities paying triple or more for their water consumption.. Probably could have saved Green Bay residents some money also.

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Despite all sorts of "innovative" plans and tons of taxpayer money public schools in the U.S. often do not compare favorably with this in other countries, either in curriculum or accomplish-

ments.

A "USA Today" reports states that 93% of South Korean students graduate while the rate in the United States is about 75 %. Their government long ago realized that education is one way their country which has few natural resources could compete with the world economy on an equal basis.

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There have been a number of articles recently concerning air pollution caused by industries in the vicinity of schools. It is up to the experts to determine whatever harmful effects this may cause. If indeed industry is causing air pollution, is it more harmful to schools than perhaps residential districts, churches, or commercial districts.

If a specific industry is identified as truly hazardous, steps should be taken to address the problem. It seems in this case however that schools are being used as an example to suggest all industries are polluters.

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With the new Democratic majority in both the Wisconsin Senate and Legislature, it will be interesting to see how state budget negotiations go this year. They are starting out with a \$2.6 Billion deficit from last year, along with an economy that will likely not provide the tax revenues they have anticipated for their spending programs.

The governor's plan to tax hospital revenues, oil company profits or getting a handout from the federal government may not work, and at this point tax increases may not be acceptable either. While cutting spending seems the most practical option, some legislators are still pushing for imposition of their "Healthy Wisconsin" universal health plan run by the state with a \$15 Billion price tag to be paid by workers and employers. Like the signs at the state line say, "Welcome to Wisconsin."

* * * * *

Medicaid benefits cost Wisconsin taxpayers \$4.9 Billion annually and is one of the largest items in the state budget. Like any government welfare there is always fraud like the chiropractor who had 57 "initial office visits" with the same patient and the nursing home that charged \$1,507 to transport a patient just one mile.

To correct these errors the state ordered a \$32.3 Million computer system to keep things straight. It was finally installed one year behind schedule and \$12 Million over budget.

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Winter is just officially beginning and already counties and municipalities are having problems with their snow removal budgets. We commend the snow removal crews for keeping our roads safe and clear so far this winter.

The price of fuel is about half of what it was when budgets were prepared which should help a little.

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Researchers at the University of Wisconsin may have put a new twist on the global warming problem.. An article in the *Capitol Times* reports that if it were not for global warming, signs are that the earth would be a lot colder at this time and we would be entering another ice age. More the result of cyclical change.

The report also claims that climate change actually began about 5,000 years ago when humans first began harvesting rice paddies producing methane gas and cutting down and burning forests in central Europe producing carbon dioxide.

No comment yet from Al Gore.,


* * * * *

Among the Wisconsin industries facing financial problems are the state's hospitals. The biggest reason they give is a 20% increase in free charity care for patients not reimbursed by various government programs. Hospitals employ 113,000 people in the state paying \$4.5 Billion in wages.

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Governor Doyle has proudly proclaimed that property taxes in Wisconsin increased only 1 tenth of 1% for 2008, the smallest increase in nine years. This would amount to about a \$4,000 increase for a median value \$184,000 home.

He credited the small increase to a tax credit he approved in 2007. We agree that tax increases were smaller this year than previously. However, this area is probably one of the more conservative in the state as far as spending and tax increases go, and I doubt if many people had only a \$4.00 increase in their property tax bills, tax credit or not,

Perhaps the Governor had a different State of Wisconsin in mind. 

* * * * *

The handling of Senate vacancies in Illinois and New York is calling attention to the way these vacancies are filled. Usually it is up to the states governor to appoint a replacement. A procedure open to mischief and not necessarily produce the most qualified or acceptable candidate. The governor may belong to a different political party also causing problems.

A U.S. Senator is often more important than a governor, and millions are spent on their election campaigns. There must be a better way to fill vacancies, and allow for the states voters to be heard.

* * * * *

While Congress is handing out money to straighten out the economy, they are not forgetting about themselves.

This year they will receive an automatic \$4,700 pay increase. These are the same people who wanted auto executives to limit themselves to \$1 a year.

Whenever a pay increase issue comes up, they talk about not accepting it as a show of fiscal responsibility. Somehow they always end up taking it anyway.

* * * * *

In the meantime, Wisconsin lawmakers will be getting a 5.3% raise increase amounting to about \$2,500 each effective Jan. 1. They will take it because it was set by the Office of State Employment Relations rather than by themselves.

They could be missing a golden opportunity to set a good example for their concern about state spending by unanimously refusing to accept such a large increase at a time when many state residents are losing their jobs.

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Since 2006, all state agencies have been required to post information about state contracts over \$25,000 on a website accessible by the public. It was originally set at \$10,000 but later raised to \$25,000 to make it easier to comply.

The *Madison Capitol Times* reports with the exception of the Depts. of Transportation and Justice this law has been mostly ignored. The state issues some fairly large contracts without public disclosure. The Govt. Accountability Board administers the site, but unfortunately has no power to sanction offenders.

* * * * *

For the past 20 months or so

a coalition of interests consisting of WEAC, The Wisconsin Counties Assoc., The Wisconsin Transportation Builders Assn., The League of Wisconsin Municipalities, and The Wisconsin Realtors Assn., have been holding public meetings about the state.

Calling themselves the "Wisconsin Way", their announced purpose was to address the high property tax burden along with Wisconsin's reputation as a highly taxed, difficult state in which to do business. Other issues included the aging of the population and retention of college graduates along with the cost of education.

These same groups are largely representative of the biggest expense items on our state and local budgets. It is apparent their real purpose was to find ways to squeeze more money from taxpayers for their agendas.

Recommendations of the group so far include providing funding to attract new business, eliminating the corporate income tax, forgiving student loans and offering tuition credits, reduction of dependence on the property tax, establishment of lower income tax rates for earners in high-demand jobs, and capping or reducing the amount of money the state spends on debt service.

Notice that most of these recommendations would cost more money or reduce revenue. They proposed more reliability on sales taxes as a source of needed revenue. They found that sales taxes are one of the few taxes where Wisconsin does not rank in the top 10 nationally.

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A lawsuit by 38 states resulted in a \$12 Million settlement by toy maker Mattell for excessive lead in some of their products. Wisconsin's share of the settlement was \$234,682 proving the suing those with deep pockets is a good source of revenue.

The question is how much of the settlement would go towards helping the victims who may have been injured by unsafe products.

* * * * *

It has often said that dealing in the stock market is no place for a person with a weak heart. Picking a stock, investing your money, and watching it fluctuate from day to day is bad enough.

The dramatic loss in value dur-

ing the last three months has effected all of us. Either through our own investments or money invested in our behalf by those we do business with.

On almost a daily basis the government has taken some action in their efforts to improve the economy. They announce a \$70 Billion stimulus and the Dow goes up a couple hundred points. Next day it goes down again. They announce an auto bailout is in the works and it jumps up. A bailout is approved and it drops down. The high price of oil last summer and it's dramatic drop in price hasn't made much difference.

They lower the interest rate to about nothing and it goes up. Next day it is back down. They finally reach an auto bailout agreement and it goes down by itself. Figure it out.

The net result so far has been that while the government has pulled every stop to boost the economy, all of them expensive the market so far has failed to turn around. Efforts to ease unemployment have also been unsuccessful.

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There may be both good news and bad news on the various government assistance (bailout) programs approved by the present administration during the past few weeks. It depends on your point of view.

First, as of Dec. 16, the total potential taxpayer commitment for all of the items approved is about \$8.7 Trillion, a sizable amount considering the National Debt is presently just over \$10 Trillion. This consists of \$1.5 T for FDIC guarantees, \$1.8T in cash, tax breaks and loan guarantees from the Treasury Dept. for financial institutions and credit companies. \$300 Billion for homeowners from the Federal Housing Authority, and \$5 Trillion worth of new money, loan guarantees and loosened lending requirements from the Federal Reserve Bank. The \$25B allowed for the auto industry which has gained the most attention is peanuts compared to the rest of the package.

This can be either good news or bad news depending on whether you personally or the country as a whole will benefit from all of these actions.

On the other side of the coin. At the same time the Treasury Dept. has only distributed a total of \$350 Billion, or a small fraction of what Congress has approved. However it is up to Congress

to give approval to the treasury to disperse additional funding;

Again, this can be regarded as either good news or bad news depending on whether you have your hand out or are wondering about the National Debt and where the money will come from.

President-elect Obama is set to add another Trillion or so to the total in the form of an "Economic Stimulus Bill" if there is anything left over.

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By comparison, the new deal initiated by FDR in 1933 cost a total of \$32 Billion, or about \$500 Billion in today's dollars and the Marshall plan which was instrumental in rebuilding Europe after WWII cost about \$12.7 Billion or \$115.3B today.

For information purposes, **a billion** is a **thousand million**, and a **trillion** is a **thousand billion**, or a **million million**.

The annual interest is infinite.

* * * * *

The Wisconsin Democracy

Campaign, a non-profit political watchdog group which tracks the money in state politics reports that an estimated \$7.1 Million was spent by special interest groups in the last election in Wisconsin.

They also claim this money was spent mostly on **negative** or smear advertising designed to oppose certain candidates rather than supporting those of their choice.

The top spenders in the Nov. election were WEAC – \$2,099,984, Coalition for America's Families – \$1,350,000, Greater Wisconsin Committee – \$1,330,000, All Children Matter – \$900,000. There were 14 other groups which spent between \$10,000 and \$400,000 each.

The issue in the last election was gaining control of the state Senate and Legislature and nothing else. Character and qualifications meant nothing. One vacant assembly seat had a total of over a million dollars spent by special interest groups. WEAC spent \$2.1 million while targeting just 5 assembly seats including incumbent Frank Lasee in this area where they spent \$276,485.

While it is often said the candidate who raises the most cash has the best chance to win an election, that does not take into consideration the cash spent by special interests to discredit and demonize an opponent.

Meanwhile The Wisconsin *

Government Accountably Board has proposed legislation requiring that groups accepting corporate or union money for political campaign advertising would have to register with the board and disclose the source of their contributions.

This would be intended to disclose for the public the source of issue ads including their financing.,

Sounds like a good step towards campaign finance reform if you could get the guys who were elected through the help of third party issue ads to vote for approval. Don't count on it.

* * * * *

If everyone who has applied for a top job in the Obama administration is hired, unemployment could become a thing of the past.

USA Today reports that so far about 330,000 applicants have sent in resumes, many of them Obama supporters. A staff of 50 people is sorting them out as only one out of a hundred will be actually be hired.

If you want to apply, send an E-Mail to **www.change.gov**.

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Plans are being readied to start hauling detoxified Fox River sludge from Green Bay through DePere to a disposal site in Calumet County.

According to a *Press-Gazette* article, it will take 168,000 round-trip truck loads at the rate of 85 loads per day for the next 9 years to complete the task. The fuel bill alone will be fantastic.

Assuming each truck was 25' long, the total would make a line 795 miles long and stretch from Green Bay to Atlanta or Washington D. C. How big of a hole do they have to dump this stuff in?

* * * * *

On Dec. 24, the *Press-Gazette* printed some interesting economic indicators comparing various statistics with November 2008, and 2007 at this time.

While most of the comparisons indicate the economy is not booming we are probably better off here than other parts of the country, One indicator that business here is steady is that sales tax collections for Lambeau Field are slightly higher. This figure is tied directly to all sales of taxable items in the county.

While the report does indicate a moderate increase in unemployment, and

with some industries up and others down in numbers of employees, we note there was a 400 total employee increase in government employment: 600 more for local government and 200 less for the state.

This could probably take some explanation.

As usual, lots of things to wonder about.

Jim Frink

"Things That Make Us Wonder"

consists of thoughts that occur to us, taxpayer related in some way, from the days news events. Some are unimportant and probably not worth commenting about 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."

"In 1990, the Federal Government seized the famous Mustang Ranch brothel in Nevada for tax evasion. By law they tried to run it themselves. It failed and it was closed.

The question is, how does the government expect to run our banks, stock market, and big 3 automakers if the can't run a brothel?" . . . **From the internet.**

"A people that values its privileges above its principles soon loses both." . . **Dwight D. Eisenhower**

"The government is best which governs least." . . . **Thomas Jefferson**

Keep Up On The Daily News.

Like many of us, do you feel that the daily newspapers, radio and TV do not present all of the daily news or cover both sides of the question?

Go to **www.FoxPolitics.Net**.

This website is updated every morning and contains pertinent articles on the days news from every newspaper in Wisconsin plus leading national papers. Give it a try. Best of all, it's free!

The TAX TIMES

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The TAX TIMES - January, 2009

BCTA Meeting and Events Schedule – MARK YOUR CALENDARS.

Thursday - January 15, 2009. BCTA Monthly Meeting, 12:00 Noon
Titletown Brewing Co., "Frost Room."
Discussion of Current Topics, Speaker.
This will serve as the BCTA Annual Meeting with nomination of officers for the coming fiscal year.

Thursday – February 19, 2009. BCTA Monthly Meeting, 12:00 Noon.
Titletown Brewing Co., "Frost Room."
Program and speaker to be announced.

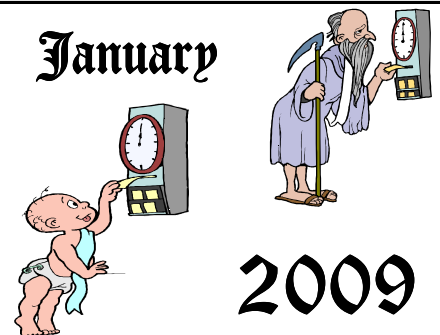
Thursday – March 19, 2009. BCTA Monthly Meeting, 12:00 Noon.
Titletown Brewing Co., "Frost Room."
Program and speaker to be announced.

Unless otherwise notified, BCTA monthly meetings are held the Third Thursday of each month, 12:00 Noon, at Titletown 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.



"Have you ever wondered if both the Republicans and Democrats are against deficits, Why do we have deficits?"
... Thought for the day.

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.