

Death by a Thousand Cuts.

First we HAD TO pass unemployment benefits for part-timers ... or we wouldn't get the stimulus funds to extend regular UI benefits for our long-term, dare I say 'chronic' unemployed. It is just a little extra payroll tax, the feds said, and you can always sunset the provision or repeal it later. Yeah, right, like government ever goes on a diet.

Now we are going to pad our tax bills by extending Wisconsin Retirement System benefits to part-time public school aides And we're doing it on our own dime. Excuse me, our great-great grand-children's dime. No federal pressure. It's just a little boost to school districts' unfunded actuarial liability. That's right. We're not extending benefits on largess, from a secure surplus. We're doing it on credit! Consumers had their spending spree, now we live in Foreclosure-land in Bail-Out Nation. Maybe school districts will invest in Son of CDO -- the successor to Certified Debt Obligations -- to cover these WRS liabilities, eh? Brilliant! Wile E. Coyote, Genius.

Sen. Alberta Darling raised an objection before Joint Finance Committee Democrats had their way. "I'm sorry to get a little emotional about it," Darling said, "*but I think somebody's going to have to start waking up, and getting inside the skins of real people out there who are really going to be paying for all this.*" And you know how our committee co-chairman replied to her legitimate concerns? "*I'm sorry that's B.S.*" Rep. Marc Pocan argued. "*It's completely not true. These [part-time educators] are people on BadgerCare. It's not like they're living high off the hog, on the backs of the people in River Hills. I am just tired of some the rhetoric we put out here, that has no basis in reality.*"

The provision passed on a party-line 11-4 vote. 'Chump change,' Pocan called it, in effect. But it all adds up. Like the guy who always buys the scratch tickets at the gas station. It's just a couple bucks. But then he is surprised when he can't pay the cable bill at the end of the month. Now many of you may have read of these events, probably on FoxPolitics.net, so what? How many have written your State Representative? The blood will continue to run until the tourniquet of representative government is turned down hard. This debt will not make it to our children many of the working Boomers will pay and pay hard before it reaches the younger generation. I seem to remember the opening statement of our Legislative Phlebotomist, Rep. Tom Nelson who as much said as he addressed our last month's meeting- 'we won and we are going to push the Democratic stool of legislation down the alimentary canal of government and we don't really care the outcome, pun intended. We are right, and we are might; diarrhea of the mouth, I'd say.

Here is what Darling should have replied: "Yes, you're right, the amount is meager, not more than a paper cut to our thick-skinned taxpayers. But 999 more ... and they die. And this is only our first week of budget action. We're just getting started here delivering our death by a thousand cuts." Write your Legislators, Federal and State, do not throw your pearls before swine, lest you suffer the pandemic of citizen apathy, those who just want to get along. Politics is a blood sport regardless of the large swipe of the "*Reinvestment and Recovery Act*" or the slow budgetary bloodletting our Governor and his Democratic Legislature have begun, our death by a thousand cuts....

BROWN COUNTY TAXPAYERS ASSOCIATION.

Richard Parins - President

The BROWN COUNTY TAXPAYERS ASSOCIATION
Promoting Fiscal Responsibility in Government

Tea Parties and Property Taxes.

On April 15, thousands of taxpaying Wisconsin residents traveled to Madison, Appleton, La Crosse, and other parts of the state to protest record setting government taxation and spending. It is estimated that 8,000 residents showed up in Madison alone. Comments at the protest focused on Governor Doyle and legislative Democrats who have proposed an increase of \$1.7 billion in taxes and fees and a \$4.5 billion increase in spending in the budget that is currently being debated. Those numbers do not include \$1.2 billion in taxes already passed by our state's Democrat leadership this year.

What does all of this taxing and spending mean to you? Let's specifically look at a tax that affects all homeowners and renters in our state: the property tax. Last week, an estimate of property taxes if the Governor's budget was enacted into law was published by the non-partisan Legislative Fiscal Bureau. Over the 2009-11 biennium, property taxes would rise by \$316 for a median valued home. These estimates will vary depending on where you live, local economic conditions, and local government budgetary decisions. According to the same estimate, the total property tax increase in the budget would reach a minimum of \$1.5 billion.

One reason for the property tax increase is an elimination of the property tax freeze enacted by Republicans last session. As well, state aid to local governments is being cut to fund other programs and property tax protections are being eliminated. All of these changes will cause property taxes to rise above the \$316 I previously mentioned. Two specific changes that the Fiscal Bureau has not been able to put a dollar amount on yet are the elimination of the Qualified Economic Offer (QEO) and an expansion of the prevailing wage law.

According to the Wisconsin Association of School Boards, under the QEO, teachers have averaged an annual 4 percent pay and benefit increase. Prior to the QEO, teachers averaged a 7 percent pay and benefit increase. Whether you agree with the QEO or not, one thing is for sure; the 3 percent difference would come from increases in the property tax or cuts to school programs. Wisconsin spent \$10.2 billion on school aids in 2006-07 so 3 percent is not a small number.

The Governor is also proposing language that would not allow for economic conditions or revenue limits to be considered in teacher contract negotiations. That is absurd. Obviously local economic conditions and the ability of a district to actually raise the money to pay for the contracts should be considered in contract negotiations.

Prevailing wage changes in the budget will also raise property taxes. The governor is proposing prevailing wage requirements be placed on all projects in excess of \$2,000. Currently, that amount is \$234,000 for multiple-trade and \$48,000 for single-trade public municipal projects.

This change will have huge impacts on local governments wanting to pave a road, repair a park or sidewalk, or any other proj-

ect costing \$2,000 or above. This change even has the potential to halt volunteer projects .

Property taxes will surely rise if the Governor's and legislative Democrats' budget proposals are enacted. Wisconsin's property taxes are already ninth highest in the nation and fifth as a percentage of personal income according to MSN Money. Unfortunately, the current budget proposal is setting us on a path to be number one.

State Representative John Nygren

BCTA Members show signs they took to Madison Tea Party on April 15.

Obama's Big Budget Cut.

Suppose you had a job that paid \$23,810 per year, after taxes. (*The government doesn't pay taxes.*) Not really enough to support a family, or buy all the expensive luxury items available today. Assume that like our elected officials in Madison and Washington, you don't bother to discipline your spending, or put things off until you can afford them. You end up spending \$35,520. and have to borrow \$11,720 to cover the difference. You already owe \$110,450 on your credit card, but don't worry, your grand-kids will take care of that.

Now supposing you decide to cut spending in order to reduce your debt. After a lot of thought you decide you can save about two cents a week by putting a smaller light bulb by the back door. Your net savings will be about a dollar per year but you proudly tell all of your friends how well you manage your money.

Although the numbers may be somewhat larger, this is exactly what President Obama publicized a couple of weeks ago when asked about the Federal Budget. Facing criticism that the \$500 Billion deficit projected in his budget may be a bit excessive, he ordered officials to come up with \$100 Million in cuts to reduce the deficit.

What's the connection? Because cutting a lousy \$1.00 from a budget of \$35,520 equates to exactly the same ratio as cutting one hundred million from a budget of \$3.525 Trillion. Figure it out yourself. The individual making \$23,000 could possibly save some more and there certainly plenty of room for saving in the \$3.525 federal budget. **Jim Frink – BCTA**

"It has been said that democracy is the worst form of government except all the others that have been tried,"
... Winston Churchill

"The quickest way to double your money is to fold it and put it back in your pocket."
... Will Rogers

"Government does not solve problems; it subsidizes them."
... Ronald Reagan

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.

POLICY DOES NOT BELONG IN THE STATE BUDGET.

Every two years the governor submits his budget proposal to the legislature. A budget is, by definition: an itemized summary of estimated or intended expenditures for a given period along with proposals for financing them (thefreedictionary.com). In other words, the money needed to continue to operate a department doing government business.

Ironically Governor Doyle and the State Democrats have decided to hide many policy items in the budget, if these policy issues were put before the voting public like they should be, few would pass.

The following is a partial list outlining a few of the more egregious policies that Governor Doyle has put into the budget:

1. Repeal of the QEO: What this does is open the flood gates on your property taxes. School boards will be left to fend off attacks from the teachers union (WEAC) demanding pay increases that taxpayers cannot afford. Teachers will be caught in the middle, alienating them even further from the communities in which they teach.

2. Creating restrictions to the Milwaukee Parental Choice Program: WEAC hates ANY program that cuts into their monopoly. The Governor and the legislative Democrats are in the pocket of WEAC. WEAC will not be satisfied until private and choice schools are subjected to the same bureaucratic red tape as public schools.

3. Resident Tuition for Illegal Aliens: Taking educational benefits away from legal residents and then offering them to people who broke our laws when entering this country. Need I say more?

4. Allowing UW faculty and staff to collectively bargain: Plain and simply put, it will unionize the UW system. Giving faculty lifetime employment no matter how well they perform their jobs.

5. Raising Levy Limits from 2 to 3%: Allowing local municipalities to grab more of your local taxes behind the scenes. See a pattern yet?

6. Allows W2 be paid to those refusing to work: Lowering the eligibility requirements for W2 benefits down to 3 months even when refusing to participate in the welfare to work program, paying benefits to those who will not work.

7. Eliminating the Film Tax Credit: Let's tell the film industry we don't want your business dollars in Wisconsin, even though tax credits have worked to establish other businesses in our state.

8. Domestic Partner benefits: Where do I start? Unmarried couples, roommates, friends of friends, all getting benefits at the taxpayer's expense. Cost estimate to the public untold.

9. Imposing a State wide Smoking ban: Another slap in the face to independent businesses. Decision making taken away. Why if it is a state wide ban, are casino's not included? Isn't it about health? Don't the same citizens of this state who are clamoring for the ban visit casinos?

10. Repeals Project Kid Safe: Removes active GPS tracking of Sex Offenders and only passively tracks them. Meaning, they could already be near a school or playground lurking. Until something happens no one really knows if a convicted sex offender has left their home and went searching for their next victim.

State Representative Don Pridemore.

Gov. Doyle's Budget Raises Property Taxes By \$1.48 Billion.

In past issues of my newsletter I've explained that the budget repair bill approved by Democrats and Governor Doyle in February raised taxes in Wisconsin by \$1.2 billion. Also that Doyle has proposed raising taxes and fees by an additional \$1.7 billion in his 2009-2011 budget. This despite receiving more than \$3 billion in federal stimulus money.

Making matters worse, the non-partisan Legislative Fiscal Bureau (LFB) recently released a memo estimating that key changes in Doyle's budget will cost individual homeowners an additional \$1.48 billion in higher property taxes despite the fact that home values are falling.

Added up, this comes to a staggering \$4.38 billion in tax and fee increases over the next two years alone. Let's not forget that Wisconsin was ranked as 8th highest in the nation for state and local tax burden, and that ranking does not factor in all these new tax and fee increases.

According to the LFB, factors contributing to the higher property taxes include Doyle's proposal to weaken property tax limits and local revenue controls that help to keep property taxes in check. A bigger impact on property taxes will be caused by the reduction of several key aid payments to counties and municipalities.

As a result, property taxes will go up \$316 on a median-value home. That's a 3.2% tax increase in the first year of the budget cycle and a 4.5% increase in the second. The LFB also estimates that during this same time period, property values will drop about 4%. In other words, you will be paying higher property taxes on a home that is losing value.

I've said it before and I'll say it again, we cannot tax our way out of a recession. Taking more money out of the pockets of already cash-strapped citizens and struggling small businesses in order to increase government largesse will do nothing to stimulate the economy, help you pay your bills, or enable businesses to create the good-paying jobs we need during these hard economic times.

Folks are having a hard enough time as it is paying their bills and making ends meet. But, Doyle's budget will increase housing costs and make it that much harder for individuals to afford to stay in their own homes, especially seniors living on fixed incomes. Sadly, as we continue studying Governor Doyle's budget we keep finding more provisions like this one that will only burden families even more and push them further into financial hardship.

State Representative Karl Van Roy.

"When a business or an individual spends more than it makes, it goes bankrupt. When government does it, it sends you the bill. And when government does it for 40 years, the bill comes in two ways: higher taxes and inflation. Make no mistake about it, inflation is a tax and not by accident."
... Ronald Reagan

"A fondness for power is implanted, in most men, and it is natural to abuse it, when acquired."
... Alexander Hamilton

April Meeting Notes.

Representative Nelson speaks to BCTA.

Monthly Brown County Taxpayers Association meeting April 16, at Titledown Brewing Co.

Assembly Majority Leader and 5th District Representative Tom Nelson spoke to the April BCTA meeting about state budget issues. He began by explaining that the legislature is in the middle of the budget process. He pointed out that a 14-year backlog of Democratic proposals was being addressed. The Joint Committee on Finance is using the governor's budget as a starting point. At the end of May or in early June, the Assembly will receive the budget from the Joint Committee on Finance for legislative action.

Representative Nelson stated that Wisconsin's K-12 school funding formula is old and archaic. For example, the Seymour School District receives 80 cents of state aid per dollar of the district's budget while the Washington Island School District receives zero. He recounted that the current K-12 school funding agreement consists of three components:

- * The Qualified Economic Offer (QEO).
- * Revenue caps.
- * Two-thirds funding by the State of Wisconsin.

Given the current budget dilemma, the State's "two-thirds" funding of K-12 education will decrease from 65 percent to 62 percent for next year.

He noted that Governor Doyle's proposal to eliminate the QEO would delink wages from benefits. He said that the Legislative Fiscal Bureau projects that repeal of the QEO would not increase property taxes if the revenue caps stay in place. The only reason he could give for repeal of the QEO is it is a "fairness issue" with the teachers union. A member asked how this rationale could be accepted as state teachers have fared much better under the QEO than regular state employees who are not under the QEO law.

Representative Nelson was questioned about the propriety of rapidly increasing expenditures in Fund 80 by local school districts. The Community Services Fund (Fund 80) is a K-12 non-education fund which allows school boards to levy taxes outside revenue caps without obtaining approval from taxpayers. Statewide, school districts are shifting expenditures into Fund 80 with amazing creativity. A member asked him if the three items recently placed into Fund 80 by the Green Bay School District met the intent of Fund 80, and he replied: "probably not". There was then a discussion of what avenues are available to taxpayers to get the law enforced.

Responding to a question about why the Stimulus requirements require that even volunteers on public projects might have to be paid the prevailing wage, Representative Nelson stated that federal Stimulus appropriations require Davis-Bacon compliance above a \$2,000 threshold, but we should expect a higher threshold.

President Parins made note of the unexpected passing of BCTA director Patrick Kenny. For several years Pat seldom missed a meeting. His input and expertise will be missed.

Reports were given by members who had attended the April 15, TEA party rallies in Madison and Appleton. It was estimated that there were 8,000 in attendance in Madison protesting high taxes and government policy.

The next meeting will be Thursday, May 21, at Titledown Brewing. The speaker will be the Honorable Kendall Kelley, Brown County Branch #4 Circuit Judge. Details on the back page of this Tax Times.

Dave Nelson – Secretary

National Debt Update.

As Everett Dirksen once said, "a billion here and a million there and pretty soon it begins to add up."

Trouble is this is the 21st century and the word **Trillion** is used to describe government spending and the resulting national debt.

As of May 1, 2009 our debt was **\$11,159,221,860,801.34**. This is an increase of over \$114 Billion since the first of April, It has been growing at a rate of about \$3.71 Billion per day since September, 2007.

When Senator Dirksen made his famous observation in 1960, the National debt was \$286.3 Billion and the country was still concerned with paying for WWII and the Korean war. We could use a few people like him today.

While each and every American citizen owes \$36,566.88 toward the total, the worse may be yet to come. The majority of the trillions of economic stimulus money has yet to be distributed and put in the books. Congress has been reluctant to discuss Social Security and Medicare which is taking a double hit from reduced contributions due to the economy and increased benefit payments due to baby boomers retiring and other increased payments being made.

While President Obama and the Democratic Congress are making friends with their generous fiscal philosophy, we are told "not to worry", about repayment. Let's get on with a Universal Health Care System that will take care of us all.

Here in Wisconsin there may more problems as it is completely possible that Gov. Doyle may be running low on things to tax, fees to add or increase, or segregating funds to dip in to.

Stay tuned. **Jim Frink – BCTA**

"Blessed are the young, for they shall inherit the National Debt."

. . . **President Herbert Hoover**

"If you find yourself in a hole, stop digging."

. . . **Will Rogers**

VISIT OUR WEBSITE
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We taxpayers should be outraged.

Wisconsin Association of School Boards Executive Director John Ashley argues convincingly against major changes in labor law directed only to school employees. (It's WEAC payback time.)

The formula is simple. Spend lots of money electing WEAC friends. Control, fair and square, the legislature and the governor's office. Slip policy in the budget that will eliminate salary caps for school employees and force many districts into arbitration. Then cap it all off by eliminating local economic constraints as an arbitration consideration. Instantly, nearly unlimited wage and benefit increases.

Under current rules, when any local government -- city, county or school district -- can't amicably resolve an employee contract with a local union, the two sides take their last best offers to an outside arbitrator. Both sides make their case and the arbitrator decides who wins. When making a decision, arbitrators must consider the local government's state-imposed revenue limits and the local economic conditions of the community as the two most important factors. -- it's common sense and it's the law.

However, there is a provision in the proposed 2009-11 state budget to specifically exempt school district arbitrations from the requirement that arbitrators consider and give the greatest weight to revenue limits and local economic conditions. Add this to the possible repeal of the 15-year-old qualified economic offer (QEO) law and we fear the scales are tipped to favor the teachers unions at taxpayers' and students' expense.

In essence, the QEO allows school boards to avoid costly arbitrations by offering their teachers at least a 3.8 percent annual increase in compensation. If the QEO is repealed in the budget -- as the governor has proposed to do -- the effect may be to open up contract negotiations to unlimited demands, increasing the likelihood that districts will be forced into arbitration.

In these tough economic times with school district revenues not increasing and unemployment at record highs, a salary increase will be a tough sell, either to school boards who are faced with significant reductions in all areas of the local school budget or to arbitrators.

So a proposal has been made to dramatically diminish the importance of revenue constraints on schools and local job losses, which dramatically changes the rules for how school district arbitrations are conducted. It should be noted that the rules will remain the same for all other local governments -- arbitrators will continue to be required to consider and give greatest weight to the revenue limits and local economic conditions for cities, counties and others.

Proponents claim the rule change won't matter for school districts, because ability to pay will still prevail in arbitrators' decision making. If that is the case, then why change the law? And why change it only for school districts?

Taxpayers should be very concerned -- perhaps outraged over these proposals. They hold the potential to dramatically impact the way school dollars are spent.

The real challenges facing public education today demand collective solutions. Please join us in calling on legislators to put children first and urge them to seek real school funding reform, and not to simply change the rules for school district arbitrations.

Call your state senator and your state representative. Object to the elimination of the QEO. Object to changing arbitration rules for schools. Object to both of these issues being included in the state budget, AB 75. Call and write. It's your right -- and your responsibility.

Jo Egelhoff, FoxPolitics.net

Turning Back Welfare Reform.

In 1996, the federal government passed the Personal Responsibility and Work Opportunity Reconciliation Act. We remember this as Welfare Reform. In Wisconsin, the state program that made these changes was referred to as Wisconsin Works (W-2). The act established standards recipients would have to meet in order to get their monthly aid check. These changes were exceedingly successful at moving aid recipients from welfare to work. In 1996 there were 35,000 families in the program and today there are only 9,000; 70 percent of those coming from Milwaukee County.

Governor Doyle's budget is proposing sweeping changes to W-2 that will go a long way to taking us back to pre-Welfare Reform rules. One change allows new mothers the option to stay at home for 24 weeks while receiving W-2 benefits. That is double the current time allowed and an exceeding long time when compared to private sector mothers. Private sector moms are allowed up to 12 weeks under the Family and Medical Leave Act and that time does not have to be paid. I fail to understand why having a child as a W-2 recipient is any different or should be treated more favorably than that of a mom working hard in private industry.

The governor is also allowing parents, receiving benefits under the W-2 program, to not have to send their kids to school. That is right, it is reasonable to our governor and legislative Democrats that the state not require parents living on someone else's dime to send their kids to school. That sounds to me like a bad example to set for the children of W-2 recipients and will lead to these children increasingly being at-risk because they are on the street instead of in school.

Other changes are extending the time limit for participation in individual W-2 programs from 2 to 5 years. Along with that, is easing the penalties for missed appointments, missed work days, and W-2 recipients that are fired. These are common sense protections that keep hard earned tax dollars from being spent on individuals that are abusing the system. The governor is then putting penalties for not complying with the program under the discretion of a bureaucrat. Put those two changes together and you have a recipe for fraud and government abuse as welfare recipients can sit at home and refuse to work while collecting a check for 5 years.

A recent example of this abuse occurring, even without the governor's exceedingly loose W-2 standards, can be viewed by using this link. It leads you to an article detailing millions in suspected fraud of Wisconsin Shares, a W-2 child care subsidy support program.

These are just a few of the changes to the Wisconsin Works program being proposed by the Democrats in Madison. The changes together will increase the overall cost of the program by \$40 million, to over \$600 million next year. I would much rather see this money spent efficiently on job creation, moving the unemployed to the employed, as opposed to using this money in a way not seen since the 1980's pre-Welfare Reform era.

Rules allowing someone to sit on the couch, refuse to work, and collect a welfare check while not sending their child to school will not be helpful for Wisconsin's economy and are an inefficient use of taxpayer dollars. **State Representative John Nygren**

Things That Make Us Wonder.

WISCONSIN WORKS UPDATE.

Governor Doyle has never been a fan of "Wisconsin Works," the plan designed to make welfare recipients try to find work and support themselves. He now wants to make changes making it easier for persons to apply for and receive benefits.

One problem is the changes could cost Wisconsin taxpayers an additional \$40 million a year in welfare benefits.

Look at the present budget being crafted in Madison. How many fee increases, new taxes, and things like eliminating front license plates and annual registration stickers do we have to contend with just to raise \$40 Million more for the budget? Welcome to Wisconsin.

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FOX RIVER WORK BEGINS.

Serious work has finally begun to remove PCB's from the Fox River.

During the past several years the estimated cost has risen from perhaps \$200-300 Million to as much as a Billion as the scope of the project expands. No one really seems to know for sure where all the money will come from.

Regardless of who's pocket is tapped a billion could go a long way in the community so lets hope it pays off. In the meantime various lawsuits are pending in efforts to place blame for the pollution and responsibility for the cleanup costs.

When that is settled another wave of lawyers will likely descend looking for victims with various health problems and disabilities attributed to exposure to the pollution.

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GREEN BAY SCHOOL BUDGET.

The Green Bay School District has been struggling with a \$6 Million budget deficit for the next school year, and is being forced to make some tough decisions. Most other districts in the area have similar problems.

Perhaps too simply put, but in order for a budget to balance there are three things to consider.

First, what expenses are absolutely necessary in order to operate? Second, what items are being added to the budget over the previous year when it balanced. Why are some items (*wages and benefits*) increasing and what new items or

programs are being added.

Finally, what is the absolute amount of revenue available? Are state and federal aids finalized? This is a bad time to expect more from taxpayers. Fee increases probably would not help much.

If new programs are the problem, can they be postponed? Are mandates funded? If wages and benefits increase, where do recipients expect the money to come from? Cutting payroll costs is a painful solution but private industry must do it to control costs.

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STIMULUS MONEY QUESTIONS.

The massive amount of federal "stimulus money" being placed in the economy is being touted as structured to increase employment to get the country back on it's feet. So far it looks like the grandmother of all pork projects, and little else.

With unemployment near the 10% mark we are sure that most people are more concerned with their own jobs than seeing union contractors build a library, remove sludge from the bay, or building a new road somewhere.

Not that these projects are not important but do they solve the problem of 500 people being laid off at a factory or 200 laid off at an office? People are concerned and fearful of maintaining their jobs and supporting their families.

How much of the money coming to Wisconsin will significantly reduce unemployment and reverse the trend toward the loss of jobs. Is the legislature making an effort to improve business climate in Wisconsin or are they too engaged supporting the Governor's budget raising taxes and fees in order to pay for new and counter productive programs?

Examples are laws requiring that all construction projects receiving federal funds be performed paying prevailing wages.

This has been in effect for years for government projects and is perhaps a reason why they always cost so much. It appears this would assure that federal bailout money would go to established contractors and business as usual rather than get to the core of the problem of putting people back to work and creating new jobs. Any help for the rest of the economy will be trickle down.

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WHAT ABOUT SMALL BUSINESS?

Even President Obama has said that small business is the backbone of the economy. Nationally more people are employed by companies with less than 300 employees than the industrial giants.

It is probable that when (or if) the economy shows signs of improvement, employers may be cautious of hiring more people than absolutely necessary to operate. Reasons new taxes and restrictions presently being imposed by the state and national government. If any employer who has laid off personnel or is ready to rehire or someone starting a new venture what are the criteria he would consider?

First, would his profit margin permit extra payroll expense? These are determined by taxes to be paid, what help and cooperation he will receive from local and state government officials, and the overall business climate. This doesn't necessarily mean government handouts but not a lot of meaningless harassment either. Does that climate exist in Wisconsin?

Next, it is difficult to imagine anybody seriously going to the expense and effort of starting a legitimate business when our state and federal elected officials are giving lip service to the labor unions who put them in office by supporting the "Employee Free Choice Act." This could very well assure that unionized employees would be telling him how to run his business. There may be a time for this legislation but not with 10% unemployment.

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CONGRESS PAYS BONUSES ALSO.

It seems funny that lawmakers in Washington should be so upset with the bonuses paid by AIG after they had given the company Federal bailout money.

A Wall St. Journal article reports that last year lawmakers gave \$9.1 Million to 2,000 aids and staff members in the form of bonuses. Apparently this is a common practice and had been going on for years. A bonus may be a perk for a private employer but isn't handing out taxpayer money a little different?

Wonder if they paid taxes on this?

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A SPECIAL INTEREST ALWAYS WINS.

One thing was proven in the April 7, election for state offices. Special interest groups (WEAC) with lots of money to buy TV ads can defeat special interests (Taxpayers) who don't have a lot of money by referring to them as "special interest"

groups. It all depends on your definition of a special interest group.

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HOW THE GOVERNMENT SELLS CARS.

Does the federal government have a fund set aside to cover GM warranties plus picking up the payments if you lose your job while making payments? Buying a new vehicle may help the economy, but if your job is questionable and you are trying to support a family it is just plain nuts. Isn't this how we got into this mess in the first place? Is this a plan of Mr. Obama to give everyone out of a job a new car? Something here sounds crazy.

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KEEPING SPRING ELECTIONS.

Wisconsin Legislators have suggested that spring elections be discontinued and all elections be held in the fall. The rationale being lack of interest and poor turnout not justifying the expense.

Bad idea. While we acknowledge the lack of interest it is important to separate the local and non-partisan state races from the partisan state and national elections held in the fall.

One problem is the lack of interest shown in seeking local offices. It is disgraceful to allow 10-15% of voters speak for everyone. Another problem may well be disgust with politicians in general. They flatly state that if elected they will not raise taxes or cater to the special interest groups that fund their election campaigns but the first thing they do is propose a myriad of new taxes to fund new and often controversial spending.

Most communities and counties operate on a calendar year. With spring elections, the first task faced by the winners will be the preparation of their budget for the following year. Would fall elections allow proper time for this important task.

One possibility would be to eliminate the primary leaving the top vote receiver the winner. Another would be to require all referendums be held on a regular state election day..

One alternative that proponents of eliminating the spring elections may have in mind could be far worse. Maybe they would like to have the Governor appoint replacements for vacancies on the state supreme court or Dept. of Public Instruction. Other states do.

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LET CHICAGO HAVE OLYMPICS.

The City of Chicago has been

making a strong bid to host the 2016 Summer Olympics. Yes, it would be great event right in our backyard. Not everyone is in favor however. Proponents argue the prestige and offer the usual figures claiming economic gain from such an event.

Past history shows however that cities hosting the event in recent years have ended up deep in the red. Chicago has a reputation for huge cost overruns on virtually every project they undertake.

The 2012 Olympics are scheduled for London, and the projected cost has tripled in the last 5 years to more than \$13 Billion. For an event which lasts 2 weeks.

While Chicago does have some usable venues, many more would be required including finding a few square blocks of land for an Olympic Village.

Another problem is that Chicago is already broke, with a long list of other projects being planned. Their sales tax is already about 10% and other taxes are already sky high. The Illinois Legislature has pledged \$150 Million but that wouldn't even cover planning.

Now Governor Doyle wants some of the action and has offered the City of Madison for the Bicycle Racing Event and use Lambeau Field for soccer. Do we really and truly to get involved with this?

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SCHOOL REFERENDUMS DO WORK.

While school financing may be at the core of Wisconsin's financial problems, voters approved 23 of the 45 referendums for school financing presented for approval on the April 7, election.

This should prove that if the need for new construction or operating funds is reasonable, properly and clearly presented taxpayers will give their support.

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DO WE NEED MORE GAMBLING?

Recall about 25 years ago when Wisconsin first permitted greyhound racing tracks. Up to that time, just about any form of gambling with the exception of church bingo was strictly prohibited.

Different groups of individuals and investors invested millions of dollars building state of the art facilities for what was to be a win-win situation between the state and private business.

This also opened the door for the Tribal operated Casinos who seem to have done quite well working with the state Government. In the meantime, one

by one, the privately owned dog tracks have gone out of business and filed for bankruptcy.

The only remaining track is Dairyland near Kenosha, and they claim to have lost \$3.44 million last year. Owners of the track have been trying to sell the facility for conversion to a casino but the Dept. of Indian Affairs and other including a statewide referendum in 1991 intended as a mandate from the people to limit the expansion of gambling in the state.

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SHOULD WE VOTE AGAIN?

In 2006 Wisconsin Voters approved by a 3 to 2 margin describing marriage is a union between one man and one woman. Supposedly that settled the issue as far as Wisconsin is concerned.

Now various interests are asking the State Supreme Court to decide whether this referendum was properly put to voters. In other words, use legal means for special interests to change what the people of Wisconsin had voted for.

While it is not uncommon for referendums to be deliberately written so as to be confusing, recall that this one was rather straight forward. There is even a question as to the legality of Governor Doyle extending state benefits to and requiring county clerks to maintain a registry of domestic partners.

Maybe President Clinton would have said it depends on what your definition of "Man" or "Woman" is. More importantly, when is a binding referendum approving a Constitutional Amendment a "binding referendum creating a Constitutional Amendment?"

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WATCH OUT FOR THE CENSUS.

The U. S. Constitution mandates a federal census be taken every 10 years, and next year is the year. Strategies are being laid out and people are already being hired and trained for this important task.

This is important for a number of reasons, as the demographic information gathered is used by everyone from business developing sales strategies to governments placing population signs.

One big purpose is allocating Congressional districts between states based on their population. Shifts from one state to the next can also mean shifts from party to the next, and the importance of this

Continued on next page →

has been evident in recent elections.

More specifically, it will be interesting to see what happens in respect to the millions of illegal aliens reported to have settled down in the country. Are they to be counted as citizens which would be a step toward amnesty, and the privileges of citizenship, or listed as aliens? Most will probably avoid being discovered or counted. In any event, if they become citizens "en masse" it could make a difference in future elections.

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DRYWALL FROM CHINA.

For some reason it must be cheaper to import heavy drywall half-way around the world from China than use American manufacturers.

There was shortage of the stuff in 2005 in the Gulf States for hurricane repair and about 250 tons of the stuff was imported for rebuilding projects. Much of this rebuilding was subsidized at Government expense so it is definitely a taxpayer issue.

Now residents are finding it gives off a rotten egg smell which gets worse when exposed to the heat and humidity of the area. There have even been reports of illness and toxic fumes which cause discoloration. It appears the problem is caused by ingredients used and the U.S. does not regulate this on imported products. Many of the builders are now out of business. According to a Fox News article, attorneys don't even know where to start suing.

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SAVE THE STATE SOME MONEY.

Sen. Alan Lasee's suggestion to eliminate the offices of Lt. Governor and Sec. Of State to save the state money will likely be ignored, but his idea of saving taxpayers some expense has a lot of merit.

The basic question was, what do these officials do except stand behind the governor clapping during photo ops? We realize it is more than that, but the fact is that their salaries, benefits, office space, support staff and expenses represent some expense at a time when cuts are in order.

So far the state does not seem to have received the message that business is bad and many of not most employers are cutting the number of employees in order to exist. They do not have the luxury of declaring new taxes and competitive conditions pre-

vent raising prices to bring in more cash.

Their only option is to lay off both production and support employees and hope that conditions improve. So-called "white collar" employees represent an unnecessary expense when they produce no income. Laying off any employee is usually the last resort.

Government seems to use a different strategy. First they threaten to and perhaps actually cut services to their customers (taxpayers) by closing service offices around the state and reducing personal contacts with customers. Do it all through Madison.

Do they actually reduce any staff? Governor Doyle in his budget address stated that he would not reduce the number of "loyal state employees."

One question is how many people are doing the work and how many are over-head? If the state (or other governmental units) were to go through the same cost cutting process that private employers have been subjected to they could be surprised.

Another observation: In private industry people become supervisors because of their ability to produce a desired product or service for their employer while still controlling cost and operating within a budget. A government supervisor will build up and expand their "empire" to appear absolutely essential and defend their position at all costs regardless.

In the meantime, the Lt. Governor has requested an additional staff member to help with her workload.

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PEOPLE STILL VISIT THE U. S.

Things can't all be too bad. A *New York Times* article reports a record number of visitors (50.5 million) to the U.S. in 2008. There were decreases in visitors from Europe, Asia, and South American blamed on perceived hassles with security, visas and passports, but this was made up by more visitors driving in from Canada and Mexico.

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PASSING LAWS IN WISCONSIN.

There are numerous policy items in the proposed state budget which have nothing to do with the states income or expenses. These items are often inserted with little public knowledge or debate and often favor a special interest group.

Two examples in this years budget are a requirement that all motorists carry

higher liability coverage limits, including \$300,000 liability rather than the present \$100,000. This will cost many of us more for insurance, and allow for higher damages as the result of an accident.

The other is the overturning of a 1995 law which required that a defendant must be 51% guilty to be found 100% liable in a civil law suit. This would be changed so that a defendant, either an individual or a corporation that is found only 1% guilty could be 100% responsible for damages. Obviously this could be costly and difficult to defend in a personal injury lawsuit.

While we don't know who petitioned for these laws, and we don't recall of a public outcry for them, there are some possibilities:

A- Governor Doyle felt necessary to offer an economic stimulus package for the states unemployed including unemployed lawyers.

B- Governor Doyle determined that larger settlements from personal injury lawsuits would benefit all of us by placing more money in the economy, **C-** Lawyers and law firms contributed a total of **\$1,652,614.46***, almost double the contributions from labor unions to Governor Doyles 2006 re-election campaign.

D- All of the above. *Source, The Democracy Campaign.

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HELPING YOUR FRIENDS.

Another item in the budget that raises questions is a provision that any construction work performed in the state of Wisconsin which receives any federal or state money must be performed by workers receiving the prevailing union wages.

We had assumed the intention of the economic stimulus money was to create jobs for the masses of unemployed from all walks of life. However, it appears this provision in the Wisconsin Budget is to assure that union contractors and labor will be the primary beneficiaries of stimulus money designated for construction projects, even though other workers may be available, qualified, and unemployed.

Is it only a coincidence that the second largest group supporting Gov. Doyles 2006 re-election were trade unions who contributed over \$884,000*. *Source, The Democracy Campaign. 2006 Wisconsin Governors financial report.

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HOW THE DOT BUYS LAND.

There has been much criticism or the Wisconsin DOT over their methods of obtaining land for highway projects through the states eminent domain laws.

The DOT, in turn claims it is

being ripped off by attorney fees in settling claims by landowners who claim they were not offered enough for the land the DOT needs for their projects.

Law firms claim that if the DOT offered a fair price in the first place, their services would not be required.

The 2009-11 state budget has attempted to limit landowners legal expense to \$5,000 and to obtain appraisals but it was determined this would make settlements more difficult to settle.

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ANOTHER EXPENSIVE MANDATE.

Federal legislation is proposed requiring all commercial airports to increase their rescue and fire fighting services to meet all potential emergencies.

While airport accidents are a terrible thing, they are also fairly rare and no doubt some airports are busier with more risk of accidents than others.

In the case of Brown County, it would require an additional fire truck and doubling the emergency personnel staff.

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TAX FREEDOM DAY IN WISCONSIN.

The Tax Foundation has published it's annual "Tax Freedom Day" rankings of when the various states residents have paid the total of their federal, state and local taxes. Out of the 50 states, Wisconsin ranked 12th, meaning 38 states have a lesser tax burden in relation to their incomes than we do.

There are different ways to put this in perspective. Ideally we should be at just about average, and we are in just one in one statistic. The days to pay our taxes are the same as the national average, 103 days, or right on April 15, Income tax day.

The big difference is average income and disposable income left to spend after one pays all their taxes. The Census Bureau has the average U.S. Income at \$39,751, while Wisconsin's is \$37,314, a difference of over \$2,400. However, the 12 states above Wisconsin have an average income of 45,649, over \$8,000 more than here. Accordingly even though they may pay more in income taxes is there state and local tax burden as high?

Another factor is that the rankings this year do not reflect all of the new taxes and fees from the state, and the likelihood of sharply increased property taxes.

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THE PACKER SCHEDULE.

The Packers are a unique treasure for a city like Green Bay, and have brought us worldwide honor and recognition.

The City is also proud of our visitor facilities and is always seeking more convention and meeting business. Hotels, restaurants and taxpayers have all made investments to attract this lucrative business.

Large conventions are planned 1-2 years in advance to assure hotel rooms and other facilities. Unfortunately the problem in Green Bay revolves around the Packer Schedule for five months of the year.

Maybe this isn't a problem but too bad the schedule can't come out sooner.

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THE COW OF THE FUTURE.

Not all *greenhouse gas* come out of smokestacks or automobiles.

A Journal-Sentinel article reports that the dairy industry is concerned with the amount of methane gas going into the atmosphere as a result of the digestive process of dairy cows. They call it "intestinal methane." You can call it what you want. There are about 1.25 million dairy cows in Wisconsin, or 14% of the U.S. total. Scientists claim that reducing the dairy cows emissions by 25 % would be equivalent to removing 1.25 million passenger cars from the road.

The dairy industry so far has raised \$10 Million to study the problem.

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UNDERGROUND ECONOMY THRIVES.

A University of Wisconsin economist estimates that the underground economy, or unreported income, is a \$2.25 trillion business in the U. S, each year. This would amount to a federal tax liability of about \$600 Billion.

Unfortunately we are at a time when government is raising taxes and fees every way possible. However, high taxes are probably the main reason that the underground economy exists.

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PASSING THE BUCK OUR WAY.

One way the state is reducing its budget deficit is by reducing payments to counties for mandated human service reimbursements. This is great that the state is reducing expenses except that now the counties must come up with the money.

Brown County Executive Tom

Hinz estimates the Governors budget could raise county costs by \$3 million for 2010 through the combination of less state funding to cover mandated costs plus higher costs due to the economy.

* * * * *

PROPERTY TAXES ON THE WAY UP.

The more you find out about the state budget, the more it costs. In 2010 local governments will be allowed to raise levies by 3% rather than the present 2%.

Public school spending for safety, nursing and above-average transportation costs would be exempt from revenue limits. State aids for local programs will be reduced. The QEO which protects property tax payers is threatened against school costs is threatened by Madison.

In the meantime state unemployment is at 9.4% and home values are still depreciated.

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ILLEGAL IMMIGRATION DOWN.

It is estimated that the number of illegal immigrants in the U. S. has stabilized at about 11.9 Million. There are an estimated 283,000 living in Wisconsin with 44% in Milwaukee County.

However there has been an increase in the number of children born to illegal immigrants while in this country. As such they are eligible for health care, food stamps and other social services.

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HIGHER ENERGY COSTS COMING.

"Under my plan, electrical rates will necessarily sky-rocket!" This was a recent statement by Pres. Obama while discussing his proposals for supplying the nation's future energy needs.

Whatever his plan ultimately turns out to be, it will probably impact all of us. While there seems to be plenty of sources of electrical power such as coal, nuclear and even wind, the concerns of environmentalists can change the equation.

The high cost of electricity has already caused a hardship for many families. Locally, WPS threatens to cut off 70,000 customers due to non-payment of service. Available electric power is a major factor in many industries, including paper manufacturing and foundries here in Wisconsin. You can't do it all with wind and mirrors.

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FEDERAL STIMULUS DISTRIBUTION.

Continued Next Page 

If who gets the most federal bail-out money is the criteria, some states obviously seem to be doing better than others. While Wisconsin had its hand out for anything we could get, neighboring Illinois came out tops in the whole country for funding for highway projects.

They are in line for \$606 Million of taxpayer money for a total of 249 highway projects. Wisconsin is way down the list with \$129 Million for 43 projects.

While Congressional pressure no doubt determined who got what in this massive bailout, having the president come from your state also must help.

* * * * *

WRITE A BOOK. PAY YOUR TAXES

President Obama paid more than \$900,000 in federal and state income taxes for his 2008 income. He claimed an income of \$2.6 Million from book sales.

Writing books must pay a lot better than just being a U. S. Senator.

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ANOTHER SOURCE OF POLLUTION.

Perhaps us Americans with our SUV's and wasteful life-style are not the only ones responsible for ruining the earth's atmosphere after all.

A *New York Times* article reports that one of the world's leading climate scientists concluded that the millions of small fires used by residents in third world countries to cook food are contributing huge clouds of black carbon and soot into the atmosphere which is likely more harmful than carbon dioxide.

We haven't received Al Gores take on this, but one report said that the black soot could be responsible for half of Arctic warming and melting of polar ice. Third world countries are largely exempt from the restrictions of the Kyoto Protocol.

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ROUNDAABOUTS ROUNDABOUT.

Either you like them or not. The question of roundabouts will undoubtedly be a contentious subject when work begins on highway #41 in 2011. The DOT has over 20 of them planned between Scheuring Road and I-43.

There are a number of single lane roundabouts in the area on lesser traveled roads and with the exception of other motorists not slowing down most people seem to approve of them. However those with 2 (or even more) lanes seem to be more controversial. Obviously

the one at the DePere Bridge must have been designed by an engineer from hell.

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DO WE NEED A HIGHER GAS TAX?

One of the most controversial taxes included in Gov. Doyle's budget was a tax on oil company profits which could either be declared unconstitutional or passed on to motorists.

Now the Governor says he would settle for a 3 cent per gallon gas tax increase if the tax on oil companies doesn't go through. Wisconsin already has one of the top 10 highest gas taxes in the country. This along with our high registration fees should be adequate for highway construction and maintenance.

Problem is the Governor has been raiding the transportation fund for other purposes and forcing the DOT to borrow money and pay interest for their own needs. Is there any guarantee he would not continue with this practice?

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A BLOW TO THE U. W.

In addition to offering a good education, one of the big attractions of the U.W. has been its reputation as a great party school. Ranked #1 in the country by *Playboy Magazine* in 2006.

However the school in Madison dropped all the way to #5 in their latest poll. Fortunately you don't have to take this too seriously. There are still 2,613 accredited colleges and universities in the country with lower rankings.

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ANOTHER BRIDGE GAME?

Interested parties have renewed planning discussions for a new Fox River bridge south of DePere. Wasn't this all resolved about 10 years ago?

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THOUGHT FOR THE DAY.

This idea keeps showing up on the internet from time to time and we are only passing it along/.

Persons applying for a number of jobs these days are required to submit to tests and prove negative to substance abuse. The question is, if one has to go through this routine in order to get a job, what would be wrong with the same requirement for those seeking welfare benefits? Might even reduce drug usage.

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UNEMPLOYMENT CONFUSION.

Recent figures on unemployment have been alarming and probably will get worse before they get better.

We realize these numbers are compiled by experts using scientific methodology but are puzzled when they claim Green Bay has 13% unemployed, (one of the highest in the state) while Brown County has only 8.6%. Is Green Bay now in a different county?

* * * * *

WHO'LL PAY THE PENSIONS?

If GM and/or Chrysler end up in bankruptcy court, one of the big problems facing them and the Government is what to do with their pension plans.

A *New York Times* article claims that GM has 485,000 participants in their retirement plan while Chrysler has 255,000. All with generous benefits established when business was good and under the assumption that the companies would grow and profit forever.

The assets presently held in these plans could be a factor in bankruptcy proceedings, retirees could receive reduced benefits, the government could fund and manage the plans. Whatever happens could also set precedents for other plans effected by the economy.

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ETHANOL ALSO POLLUTES.

The California Air Resources Board, which regulates the states air pollution standards with some of the toughest standards in the country is ready to announce that corn based ethanol fuel is no better, and may even be worse than petroleum based fuels as far as greenhouse gas emissions are concerned.

If so, this could have a very negative effect on the entire fuel industry.

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MANDATING INSURANCE BENEFITS.

The Wisconsin Legislature has mandated that private insurance companies cover cochlear implants for children under the age of 18 with severe hearing loss. The first state in the nation to do so.

We can appreciate that families facing this expense have every right to expect this to be covered by insurance, the same as other expensive medical related conditions and treatments.

One unfortunate problem is that as more items are mandated for coverage the cost of insurance keeps rising for everybody. Some policies are more compre-

hensive than others and some provide for riders to cover specific conditions. Since public employees often have completely comprehensive plans, this will likely be an issue in their benefit expenses.

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SPENDING SOME MORE MONEY.

I probably heard this wrong, but on the same day President Obama asked cabinet officials to suggest ways to save money he suggested the government actually pay for college students tuition in lieu of offering them low interest loans as at present. He said they shouldn't have to worry about such things as repaying loans after they graduate.

If this is true, it certainly would be great news for anyone planning on going to college, and great news for colleges and universities claiming budget problems and unable to raise tuition any higher. Let's hope that someone put a pencil to it.

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EXPENSIVE PHOTO OP.

Whoever planned and authorized the flight of the Presidents 747 over New York City for publicity photos should have the cost to taxpayers deducted from their salary. The latest estimate was \$775,000 just for a photo op. No word if this included the 2 jet fighters who tagged along.

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OVERTIME IS EXPENSIVE.

An article in the *Journal/Sentinel* related that at least 50 state hourly employees made over \$50,000 last year in overtime pay. They paid a total of \$66.5 million in overtime wages during 2008, up 3.3% over 2007.

If this is true, it would seem the state has some serious problems with supervision and management of their personnel. How many new taxes and fees did Gov. Doyle have to impose to raise this \$66.5 million?

TIME TO RAISE THE BEER TAX?

Some state lawmakers have suggested raising the beer tax from \$2 to \$10 a barrel. It could raise about \$70 million per year, or enough to cover the state employee overtime mentioned in the previous article.

Their justification being that the tax hasn't been raised since prohibition and taxes on everything else are already maximized. It would only add 2-3 cents to a glass or bottle of beer and discourage teenage drinking.

So far, Joe six-pack still has his say on the matter. While MADD and .08 have made driving safer, this is a pocketbook item.

The price of a glass of beer has already risen faster than inflation. Recall when the sales tax was rising a penny at a time, but the price of a glass of beer when up a quarter due to the overall cost of living. Wisconsin residents are still way over-taxed despite having the 2d lowest beer tax in the country.

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WHAT NEXT WITH OBAMANOMICS?

President Obama and Congress have touted the \$3.6 Trillion Federal budget as being "fiscally responsible, will enable us to work our way out of today's recession, will enable us to reduce the federal deficit by two thirds by 2013, and cut non-defense discretionary spending." All this while cutting the taxes of 95% of "working Americans."

In his first 100 days he has made quite an impact, mostly by being very generous with taxpayers money.

He hasn't really had a chance to launch his major announced initiative, which is the nations health care. How this will be accomplished and to what degree has not been made clear, but indications are that it will be one step at a time, perhaps by offering government health insurance to the uninsured and ending up with government controlled universal health care.

With the Social Security system running out of cash, the recession, the debt, and all other factors, it is difficult to comprehend how he will ever reduce the debt, and will be proposing massive revenue enhancement measures.

We hear he is seriously considering the European style VAT, or value added tax which is a hidden sales tax added at all levels of commerce. This has been suggested several times, but as a replacement of our present tax system.

Whatever happens, watch out.

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PROCLAMATIONS BY DECREE.

All governors have the power to name special days to honor persons, groups, or causes.

Gov. Doyle proclaimed an "Emu" week in 2007, "Pork" month in 2008, and a "Clown" week last August., and unveiled a statue of "The Fonz" in Milwaukee..

A national group honoring Ronald Reagan recently asked all state governors to sign a proclamation honoring the past president. Gov. Doyle was one of those who refused.

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UW PROFS EARN THEIR MONEY.

The past issue of U. S. News and World Report rated all of the colleges and universities on the country to determine who gave the best training in about 20 or so important comparative fields.

We were proud to note that the UW-Madison, was in the top 10 in at least 15 of the fields compared. This is indeed a tribute to the school bearing our states name.

Sometimes however, we get the impression that the instruction staff spends a lot of valuable time comparing salaries paid to professors in other schools around the country. It was recently publicized that a full professor at UW-Madison trails the national average by \$6,000. Can we assume that workloads, benefit packages, cost of living, and other perks are the same. Or are they? Our guess would be that many qualified educators from around the country would like to join up.

We could assume that just about anyone, professional or blue collar living in Wisconsin could find a better paying job elsewhere if they truly wanted to. The average family income, housing and cost of living in Wisconsin is usually significantly less than other parts of the country. One thing always higher is taxes in relation to income.

As usual, lots if things to wonder about.

Jim Frink

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

"An appeaser is one who feeds a crocodile, hoping it will eat him last."
... **Winston Churchill**

"It is difficult to make our material condition better by the best laws, but it is easy enough to ruin it be bad laws."
... **Theodore Roosevelt**

"There is not such thing as a non-political speech by a politician."
... **Richard Nixon**

The TAX TIMES

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The TAX TIMES - May, 2009

BCTA Meeting and Events Schedule – MARK YOUR CALENDARS.

Thursday – May 21, 2009. BCTA Monthly Meeting. 12:00 Noon.
Titletown Brewing Co., "*Frost Room.*"
Speaker: The Honorable Kendall Kelly
Brown County Circuit Judge, Branch #4

Thursday – June 18, 2009. BCTA Monthly Meeting. 12:00 Noon.
Titletown Brewing Co., "*Frost Room.*"
Program will be announced.

Thursday – July 16, 2009. BCTA Monthly Meeting. 12:00 Noon.
Titletown Brewing Co., "*Frost Room.*"
Program will 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.



May, 2009

"You can fool some of the people all of the time, and all of the people some of the time, but you can not fool all of the people all of the time."
. . . Abraham Lincoln

"The difference between death and taxes is death doesn't get worse every time Congress meets."
. . . Will Rogers

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.