

To TABOR or Not to TABOR.

"To be, or not to be: that is the question:

*Whether 'tis nobler in the mind to suffer
The slings and arrows of outrageous fortune,
Or to take arms against a sea of troubles,
And by opposing, end them?" -- Billy S.*

I'm going to drive forwards backwards, sort of, to start this column. So if you suffer motion sickness, insert Dramamine here. A shot of courage might help too, since I'll be driving SR 151 trunk-first using the rear-view mirror all the way to past Madison to 53402.

Does 53402 sound familiar? Its Tabor, Wisconsin. Thanks to Google Maps for that fun fact I never knew, long the lake, between Milwaukee and Kenosha. But I digress ... all the way back to 2004.

Getting dizzy yet? YOU might even scream if you knew my eyes were closed.

But this obviously dangerous drive is exactly what Diamond Jim and the Democrats are taking us on. Their little free-spending joy ride is hauling our butts breakneck back to 2004 when we so desperately needed yet failed to pass a Taxpayers Bill of Rights.

Where would we be had TABOR taken hold this budget cycle? We'd probably only be in as bad a shape as Michigan, home state for our intrepid domestic auto makers, The Big [ger than a breadbox] 3. Can you imagine: YOUr state's top 2 employers, GM and Chrysler, have laid off thousands and are on the event horizon of bankruptcy, your unemployment rate is almost 13%, and your budget is only \$2 billion short?!

Our state has 2 comparatively small assembly plants, about 9% unemployment and our budget is \$6.6 billion short?! Holy Red Ink, Arnold, SNORT! just pardon my incredulity!

The TABOR would have limited budget hikes to a factor of population and inflation increase. Population is up about 2.2%. Inflation has averaged maybe 3.3% annually and is actually negative so far this year. State budget grew from \$47 billion to \$63 billion – more than 25%! In 2009 alone, it proposes to grow 7.7% -- while the deficit more than doubled from \$3.2 billion to \$6.6 billion!

DO those numbers bear any similarity to population growth plus inflation? Hell No!!! The TABOR would also have required voter approval for tax hikes. SO while Diamond Jim would have double-cut the deck and removed the pea from under all three shells, and still gotten away with his segregated fund raids – we could have stopped motor vehicle fee boosts, increased Manufacturing Tax definition, cigarette and tobacco sales tax hikes, the Hospital Tax, the Nursing Home Bed Tax (get the oldies), Oil Company Profits Tax (energy cost hike), Energy Bill Fee (another tax for those who pay), Justice System Use Fee (higher cost to seek justice), Child-care License Fee Increase, Securities Trading Fees (Higher costs to Invest), Vital Records Fee, UW Tuition Increase, Universal Service Fund Fee Increase (one of my favorites-remember the Spanish-American War Fee ?), and another 15 pages of "Enhanced Collection Measures."

I have one more for Diamond Jim, let's pass a "Citizen Taxation Abatement" CTA legislation, I just made that one up, or let's have a contest to name the "Political Theft Act" -- some appealing handle the electorate will embrace. We must resurrect Frank Lasee's modest proposal, give it real teeth, not "baby" teeth and give taxpayers the tools required to control the profligates and wastrels in the Legistocracy.

Let's get this car turned around, head "Forward" toward TABOR, and put "Zirconia Jimmy" the Real fake in the rear-view. Let's cruise to Seroogy's, have them whip us up a confection called a TABOR or CTA Melt-aWay, then sell door to door across our over-taxed state. While at the door, collect petition signatures with every sale to put our Bill of Rights on the next ballot and recall the fake Governor in Madison.

Although I look forward to recalling Doyle – there will be time for that, the latest in 2014, after his conservative successor gets things back on track. Then it will be good to recall the audacious Doyle years we are trying so hard to escape.

Richard Parins - President

The BROWN COUNTY TAXPAYERS ASSOCIATION
Promoting Fiscal Responsibility in Government

The QEO And Your Taxes.

Recently the non-partisan Legislative Fiscal Bureau (LFB) published its property tax analysis on Governor Jim Doyle's proposed 2009-2011 budget. The report should concern every home owner. With more jobs being lost each week, home prices falling and family budgets dwindling, property taxes on the average (\$150k) home in Governor Doyle's proposed budget will go up an estimated \$316. Statewide, that means a \$1.48 billion increase.

The concern here is that this estimate is not the ceiling, it is the new floor when it comes to property taxes hikes. Since this LFB memo doesn't account for the devastating effects that repealing the Qualified Economic Offer (QEO) and Governor Doyle's budget hikes will have on property taxpayers and school districts together.

Since 1993, the QEO has been part of a package that included two-thirds state funding of school costs and state-imposed revenue limits designed to limit property tax increases, while still providing a quality education to students. The QEO allows a school district to avoid arbitration with the teachers' union if they offer at least a 3.8% increase in salary and benefits.

This increase is each and every contract year. The QEO, revenue limits and two-thirds funding - started to crumble during Governor Doyle's first budget by removing the statutory requirement for the state funding level. Yet the two-thirds funding requirement has not been met since its inception (currently 62% in this budget).

If Governor Doyle and State Democrats get their way and remove the QEO leaving only the weakened revenue limits in place it will be Katie bar the door on your property taxes. Wisconsin along with the rest of the country is in the worst recession in generations. Increasing property taxes by removing the QEO with families struggling to make ends meet could not come at a worse time. Why would the Governor and State Democrats decide not to work with families in these or any tough times, but choose to hit you while you are down? The answer might have something to do with their biggest supporter - the Madison-based teachers union, WEAC.

Elections have consequences and WEAC who claims to be working to provide kids great schools, spent over \$2 million dollars that comes from union dues taken from teachers pay checks in the last election cycle. Yet with reduced enrollment and lower graduation rates they decide again that more money is needed to protect our schools. The problem with the theory is we the taxpayers have been dumping more and more money into our public schools yet each time we receive fewer graduates. Removing the QEO, increasing property taxes in the name of education just to pay off a Democrat political ally is unconscionable.

By repealing the QEO and keeping revenue limits in place, the Governor and legislative Democrats are asking schools to do more with less, which will force them to cut services or seek more property taxpayer dollars via referendum after referendum. That's not a "great" situation for anyone, except the teachers' union. With Democrats at the helm, not only is the QEO being removed, but Governor Doyle has promised an education funding reform "plan" this fall that, bet your bottom dollar will eliminate the revenue limits and potentially raise school spending 20%.

Wisconsin's property taxpayers will need to find a second and third job just to keep up. School children will be the one's outside the school looking in because education has become too expensive in Wisconsin. These repercussions will further devastate the economic situation in Wisconsin.

Using our children as pawns to grab more taxpayer dollars is hitting below the belt. If it is about "every kid deserves a great school", where are the Great Schools? According to UNICEF, America has dropped to 18th out the 24 most developed countries when it comes to educating its children. If a repeal is in order maybe we should look at repealing WEAC and the stranglehold they have over our education dollars and classroom achievement. Then maybe just maybe, our kids will have a chance to compete in the world market.

Representative Don Pridemore

Do You Remember Tabor?

Recall back in 2004 and 2005 Rep. Frank Lasee and others in the Legislature fought and presented a case for a Constitutional Amendment for a "Taxpayer Bill Of Rights," (TABOR). State spending at that time was already beginning to exceed the ability for taxpayers to produce revenue big time, and some restrictions were in order.

Basically it specified that no budget should be passed by any unit of government in the state in excess of the previous years budget in excess of inflation or population growth, but could be approved by voters in a referendum.

Gov. Doyle and units of Government throughout the state smiled and said, "Trust us, it's a nice idea but not needed. You people elected us and we are capable of managing our budgets in the best interests of all." The concept of TABOR was dead upon arrival.

What has happened since that time? Despite state spending going through the sky, We seem to be in the middle of a mess beyond anyone's control. State services are being reduced, schools are laying off teachers, and municipalities are cutting services to the bone. So many segregated funds have been shifted from one account to another that we don't know where our money is going to be spent. We have dug ourselves into a deep hole which keeps getting deeper.

Despite raising taxes and fees on just about everything imaginable the state is facing a \$7 Billion budget shortfall and is passing much of their burden to counties and municipalities to pass on to property taxpayers to pay. We are in the middle of a recession and all we hear are requests to raise taxes.

We acknowledge that TABOR would require some tweaking to be effective, and some exceptions could be in order. It would take cooperation to make it work. Also, we were not prepared for the economic downturn if we saw it coming or not. Nonetheless, much of the present mess seems to be of our own making.

Jim Frink - BCTA

VISIT OUR WEBSITE

www.BCTAxpayers.Org

EMail, BCTA@ExecPc.Com

"The principle of spending money to be paid by posterity, under the name of funding, is but swindling futurity on a large scale." . . . Thomas Jefferson

State Revenues Drop/Layoffs, Cuts, and Furloughs.

Recently the Legislature was informed that state revenues had dropped significantly lower than previously thought. The governor hinted that the deficit will be roughly \$6.5 billion which is up \$1.5 billion from what was expected. Most of the revenue drop is a result of lower than expected income tax collections and lower corporate and sales taxes. Income tax collections dropped 35 percent compared to April of last year.

In response, the Joint Committee on Finance postponed work on the budget and announced they may need to take another look at portions of the budget they have already voted on. As well, the governor announced furloughs, layoffs, and additional agency cuts. Under the governor's plan, state employees would be furloughed for 16 days over the next two years, 2 percent pay raises scheduled to go into effect would be rescinded, and union contracts would have to be reopened to rescind another pay increase. If the union does not agree to eliminate the pay increase, the governor projected 400 state employees would be laid off.

Additionally, under the governor's plan government agencies would have an additional 4 percent cut and state aid to local governments and schools would be reduced. The furloughs and rescinded salary increases would save the state \$186 million. The remaining cuts are expected to come from reducing agency budgets and reductions in state aid to local governments and schools.

In the governor's original budget proposal, he called for \$1.7 billion in increased taxes and fees and a spending increase of nearly 8 percent. This is on top of the \$1.2 billion in tax increases that were already passed by the governor and legislative Democrats earlier this year. It also does not include an estimated \$1.5 billion property tax increase that would occur if the governor's budget was enacted; which does not include current property tax protections.

Reacting to the governor's announcement, I was pleased he has come around to the idea that taxing and spending our way out of this recession will not work or put our state on a successful path for the future. These spending cuts are a step in the right direction and all government bodies will have to reopen the books and look for ways to trim costs. This is not pleasant or desired but it is the reality we live in.

I have always been a proponent of cutting frivolous government spending. The decisions the governor has made should have been announced months ago as part of the budget instead of tax increases that have been linked to hundreds of job losses in our state. Government must live within taxpayers' ability to pay. The recession and the lower than expected revenues have highlighted the fact that our state government is not doing so.

Rep. John Nygren

Spinning the budget - do we look stupid?

In the coming days and weeks, we're going to hear all kinds of hyperbole about this budget from those that wrought it.

Quoting Governor Doyle, defending the budget passed at 5:30 a.m. Friday, May 29. "I know the usual rhetoric, but the fact is the only tax increase is for somebody that is earning over \$300,000 a year and then it's only a very small marginal increase."

Republicans accused Democrats of having misplaced priorities and raising spending by more than 7 percent. Democrats countered that increase was due to \$3 billion in federal stimulus money, but that state general fund spending was actually going down about 3.5 percent over two years. It was pointed out that there is no general income tax increase unless you make over \$300,000 a year. There is no general sales tax increase or payroll tax increase. It's an absolutely ridiculous claim.

And then this very misleading garbage about spending in the "state general fund." The reason Doyle can claim that "general fund" spending goes down is because he doubled fund transfer mischief in this budget. Not only are hundreds of millions of dollars transferred into the general fund from supposedly segregated funds, spending that used to be in the general fund is transferred out to other funds. Doyle doesn't tell the whole story – and his claim about a decrease in general fund spending is laughable. Don't be taken in by it. Always look for the increase in total funds spending, not just the general fund or "General Program Revenue" (GPR).

And stimulus funds. The budget is higher because of federal stimulus money? Give me a break. First of all, if those funds aren't being used for expenditures the state otherwise wouldn't have been making, we shouldn't have taken the funds. Secondly, be assured, those funds being spent now will result in increased ongoing spending from here on out. One example – unemployment benefits which were hyped up as a condition of accepting those federal dollars. We shouldn't count stimulus funds when calculating how much spending increases? Again, give me a break. Taxpayers, don't be misled.

In response to naïve (or just echoing Dem talking points) and ridiculous claims by Rep. Bernard Schaber that reduced income taxes are to blame for our budget problems, a reader objects to "tossing numbers out of context," but rather would like to see taxes per individual and apologizes that "gross tax revenue increase" might be attributable "simply to higher incomes and property values today."

Ok Dennis, more detail. Since 1996, total state and local tax burden has fluctuated between 11.8 and 12.7% of personal income; in 2008, that percentage was 12%.

Income taxes alone, as a percentage of total personal income, rose from 3% in the early 90's to 4% during the decade – because the Dems suspended and then repealed (with Thompson's signature) income tax indexing. Indexing was a huge setback to lower middle and middle income taxpayers – those in the \$10K to \$70K range; income taxes went up almost twice as fast as income. (It was this tax increase that sowed the seeds of our current fiscal crisis because it provided huge surpluses that were spent (yes, by Thompson administrations) without any increase in reserves.)

Now, here's what's important. After the 1999-2001 income tax cuts, individual income taxes were back to 3% of personal income and have since grown to 3.2%. In other words, all that happened with the "big tax cut" was to return the burden on the public back to where it was.

If you agree with the Governor and his Legislature allies, think about it when you go to a hospital, renew or obtain a license or permit, buy gasoline or cigarettes after the budget is signed. You might also wonder who to blame if your 2009 property bill increases substantially over last year.

Again taxpayers. Always important to get the whole story.

Jo Egelhoff, FoxPolitics.net

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

May Meeting Notes.

Judge Kelley Addresses BCTA.

Monthly BCTA meeting held May 21, at Titledown Brewing Co.

Brown County Circuit Court Judge Kendall M. Kelley shared his thoughts about current issues in the court system. He began by commenting about the election process for the Wisconsin Supreme Court. He explained that there is no easy remedy for the present situation, but the process is worse in other states. Unfortunately, large sums of money are required to run an effective statewide campaign. A shorter campaign period would still require huge amounts of money and would probably favor incumbents.

Asked about obtaining information about state legislation, Judge Kelley explained that the Legislative Reference Bureau in Madison is the best source of information. He also recommended the Wisconsin Consolidated Court Automation Programs (CCAP) as a source of information concerning court records in Wisconsin Circuit Courts. CCAP can be easily accessed via the Internet.

Judge Kelley expressed his concern about the increasing drug problems in Brown County. Now, outsiders are coming into the local drug market. He is also seeing more identity theft cases. Unfortunately, state funding for District Attorneys' offices is getting tighter and the number of cases to prosecute is increasing.

Responding to questions about citizens' recourse in the event of misconduct by public officials, Judge Kelley explained that public officials must make decisions in the course of their duties. Legal remedies apply only when decisions or actions do not comply with applicable laws. In cases where decisions or actions are unpopular, but in compliance with the law, political actions are the citizens' only recourse.

Judge Kelley concluded by stating that he has learned that our legal system works. This is a great community and he is optimistic about the future. He advised that Americans should travel to other countries to see how other people live.

Rich Carlstedt, our Education Committee Chairman, was asked about the dual campus proposal that the school board is looking at for Green Bay high schools. He explained that the dual campus idea came from the Board; it was not a direct suggestion of the Enrollment Task Force. The Task Force suggested an International Baccalaureate (IB) or similar program to entice east side students to attend West High School, which has open seats, to balance out enrollment issues. Rich wasn't sure exactly how the split campus would work, but he acknowledged that combining classes could make programs more cost effective as there would be fewer small classes. The board is still studying the IB program. This single issue has overshadowed the rest of the discussions being held by the board on Task Force recommendations.

Rich also reported that the School District was reviewing the borrowing of \$4 million under the Federal Stimulus Package. This would be an interest free (to the school district) loan earmarked for energy efficient improvements in school buildings.

The idea is to use the return on investment, the energy savings, to pay back the loan in 5 years without incurring costs to the General Fund, or to taxpayers. He was not aware if the board has decided to accept this program yet.

The next meeting of the Brown County Taxpayers will be Thursday, June 18, at Titledown Brewing. We will try to schedule one of our local representatives to discuss the new state budget dependent on their schedule in Madison.

Dave Nelson, Secretary

National Debt Update.

On June 1, 2009 the U. S. National Debt reached **\$11,326,330,064,176.64** which is an increase of over One Hundred, Sixty-seven Billion over last month at this time.

Somebody who cares figured out it has been growing at a rate of \$3.79 Billion per day since September of 2007. However it grew at a rate of \$5.39 Billion per day last month so we are seeing change in America.

Each and every American owes an additional \$413 as part of the increase just since last month which equates to almost \$5,000 per year or \$20,000 for a family of four.

What is amazing is that President Obama claims with a straight face that with his proposed budget for the next year, we will have a balance budget within 10 years.

Now wouldn't that be nice.

Jim Frink - BCTA

Ask A Friend to Join.

Included with this Tax Times is an invitation and membership information form to Join the Brown County Taxpayers Assn.

The only requirement is that you agree with us that government on all levels should be responsible with spending taxpayers money.

Our present dues are still \$12.00 per year for an individual and \$25.00 per year for a business or corporation. Your membership is a voice in *"promoting fiscal responsibility in government."*

"Great innovations should not be forced on slender majorities." Thomas Jefferson

"A government which robs Peter to pay Paul can always depend on the support of Paul." . . . George Bernard Shaw

"The government solution to any problem is usually at least as bad as the problem." . . . Milton Friedman

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.

"When a business or an individual spends more than it makes, it goes bankrupt. When government does it, it sends you a 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

Things That Make Us Wonder.

ARE YOU READY FOR DIGITAL TV?

Ready or not, the switch to Digital TV is set to occur Friday, June 12.

The Federal Government helped ease the transition by furnishing coupons at taxpayer expense good for a \$40 rebate towards the purchases of converter boxes.

They probably could have helped the economy more if they would have specified these boxes be made in the United States rather than in China.

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DOING BUSINESS IN WISCONSIN.

Sooner or later Gov. Doyle and his administration will have to acknowledge that things are not going well in Wisconsin, and it is not necessarily the fault of the National economy. Unfortunately they seem preoccupied with raising funds to support state spending and creating laws making it difficult for business to do business in Wisconsin.

In a recent report the *Wisconsin Taxpayers Alliance* listed the states positive factors which included quality of life, high percentage of home ownership, low crime rates, and a educated, hard working work force. Negative factors included higher energy costs than neighboring states, a business climate discouraging new business creation and development spending, a shortage of venture capital, high taxes and the lack of federal spending in the state.

Per capita income in Wisconsin is 6.1% below the national average, down from 2.6% less in 2003, and the state consistently ahead of the national average in relation to total taxes and taxes in relation to income. An article in the May 25, *Time Magazine* lists Wisconsin 5th from the bottom in job creation.

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WILL UNEMPLOYMENT REMAIN?

The Bureau of Labor statistics reported that Wisconsin lost 14,200 jobs during the first quarter of 2009. The nationwide total was 559,000. Only 27 % of employers indicate they will recall workers.

Unless the economy improves dramatically, it is difficult to imagine employment at previous levels after business has learned to get by with fewer employees, and after all the new taxes and regulations that are being added by the Doyle and Obama Administrations.

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SCHOOL DISTRICT MAKES CUTS.

The Green Bay school district has made a number of unpopular cuts in its budget for next year including the elimination of a number of administrative and instruction positions, cutting or eliminating some programs, and increasing a number of student fees.

Governor Doyle has now announced he will likely make substantial cuts in state aids to school districts in an effort to balance his own sorry state budget mess.

With property tax growth stagnated, the question is what will the school district be able to do in order to balance their budget next year?

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WISCONSIN COMPROMISES.

As expected, the Governor signed into law a comprehensive statewide smoking ban, to take effect July 5, 2010. He called a "compromise" because taverns will be allowed outdoor smoking areas where patrons will be allowed to smoke, winter or summer. Rain or shine. However, the new law will exempt tribal casinos, were customers can purchase discount smoking supplies and pursue their habit while gambling.

For years, the Wisconsin tavern industry has complained about competition from the casinos hurting their business, and requested legalizing a few gaming machines to help compensate.

While we certainly do encourage smoking, alcohol consumption, or gambling they all seem to have a place in our society to a large extent.

The dictionary refers to a "compromise" as a mutual agreement. Allowing one party to allow smoking, gambling and alcoholic consumption while the other party legally cannot permit even petty gambling while smokers must brave the Wisconsin winter does not seem like much of a fair compromise.

Allowing a minimum number of gaming devices in taverns along with the smoking ban could even provide a few bucks for the state treasury in the form of permits and income taxes.

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A JAIL IS NOT A HOTEL.

Remember when the new Brown County jail was constructed it was made extra large so that we could make

money from other counties rather than pay \$70 or so per day to send our prisoners elsewhere.

Now it turns out the state only pays \$29.31 per day per prisoner from the state while it costs the county \$44. It was not clear if this figures amortizes the cost of construction of the large jail.

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A TAX ON CHOCOLATE MILK?

The Senate Finance Committee has been trying to find a way to finance health care reform to discourage childhood obesity. One of their suggestions was a 3 cent tax on every 12oz can of sugar sweetened beverage sold, including chocolate and strawberry flavored milk which could raise \$50 billion over 10 years.

Peanut Butter sandwiches will probably be next for some reason or other.

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GAMBLING AND THE ECONOMY.

As may be expected, when the economy is down, and jobs are scarce it is possibly a temptation for some to enhance their savings and have some fun, fun, fun, at a nearby casino.

The Green Bay based Wisconsin Council on Problem Gambling reported 12,946 calls on their hotline during 2008, an increase of 37% over 2007. They estimate that between 5 and 7 percent of the states population are problem or pathological gamblers. While most people are able to gamble responsibly, others only fall deeper into debt and become social problems.

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A TAX ON INSURANCE BENEFITS?

A *Washington Post* article claims that one of items considered to pay for National health insurance would be to consider employer provided health insurance as taxable income for the recipient. At this time it is a legitimate employee business expense but with the exception of the portion of the premium that the employee pays it is considered as a benefit.

Such a tax has been considered previously, even when insurance cost as little as 1/10 of what it is now but was never enacted due to political considerations. No telling what will happen to health insurance if the government ever takes charge.

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IS TAXING THE RICH THE ANSWER?

A *Wall Street Journal* article relates that the State of Maryland passed a law in-



creasing the top state income tax rates on the top 3,000 or so earners to 6.25%. The following year only 2,000 returns were filed from this group. The rest had moved or declared legal residence elsewhere, or found some other legal way to protect their income. The net result was a big loss for state revenue.

Other states, including Wisconsin, have had similar results. Now Wisconsin, as part of the state budget want to increase its top income tax rate, which at 6.75% and one of the nation's highest to 7.75% on income over \$300,000. While wealthy earners are an easy target for higher taxes, there is also an urgent need for private investment capital which often leaves the state when they do.

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IT'S JUST A FAIRNESS THING.

One of the policy items Gov. Doyle inserted in the state budget was a provision allowing faculty and academic staff of the University of Wisconsin System to form unions with collective bargaining powers. They claim most other similar institutions have them, and that they are prevented from many benefits to which they are entitled accordingly.

They claim "It's really just a fairness thing." That may be true but what kind of "just a fairness thing" will the taxpayers who pay for these benefits receive?

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THE MADISON INITIATIVE.

While the UW faculty is making a list of all the things they will get when they have a union, the Board of Regents has approved a plan to add a \$250 surcharge to increase each year to \$1,000 to provide additional services, hire more faculty, and provide financial aid for students from families making less than \$80,000.

Apparently these people are so insulated from the outside world that they believe that the poverty level in this country is now \$80,000, and that the recession ended last November.

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RECONSIDER NUCLEAR POWER.

It seems that sooner or later the people in Washington will have to realize that renewable energy sources are not going to solve all of the nations power problems. Wind and solar power may be good for the environment but it takes a lot more to run factories or mass transits.

With the restrictions being placed on coal fueled plants the most practical

solution yet could still be nuclear power. Most other industrialized countries have already figured this out.

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WHAT TAXES ARE LEFT TO RAISE?

Governor Doyle has said he will not raise any more taxes this year in order to reduce the state budget deficit. There may not be too many taxes left to raise. He is now concentrating on cutting state expenses which he probably could and should have done in the first place.

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A NECESSITY OR AN ABUSED PERK?

Despite a lot of belt tightening it seems Brown County and Green Bat still have a problem with overtime expense for its employees. A recent Press-Gazette article reported that dozens of workers, primarily at the mental health center and Sheriff's department eared in excess of \$15,000 overtime during 2008. Total overtime reported for last year by the county was \$3.8 Million.

We all realize that public safety employees are often compelled to work after their shifts are complete as the result of accidents, etc., as part of their jobs, and we commend them for their professionalism and dedication on our behalf.

Whether this expense is being taken by certain employees as a job perk is a matter for their supervisors to determine and control. It is a common practice in private industry to limit the number of employees work each week and offset extra hours worked one day with fewer hours the next.

If a shortage of personnel is the problem it should be determined if it would be more cost effective to hire more help or continue with overtime. In any event it would seem this is an obligation and part of the job description of all department supervisors to control costs and manage their employees if they are to request and spend taxpayers money.

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THE CAR OF THE FUTURE?

President Obama is mandating much tougher mileage and emission standards for automobiles sold in the United States. To be fully implemented by 2020.

Similar standards have been proposed previously, but soon forgotten when the supply of oil did not seem to be an immediate problem. While it is proba-

bly technically possible to produce vehicles to meet the standards, there will likely have to make some compromises. One would be with safety requirements. Auto manufacturers have always claimed the best way to achieve better mileage was by the reduction of a vehicles weight, e.g. metal.

In the meantime, safety advocates have been mandating things like heavier bumpers, interior frames, and stronger roofs. Part of this weight could be reduced with plastics and aluminum, but these are also more costly.

Someone fed Mr. Obama the idea that when these super efficient cars hit the showrooms they will cost consumers only about \$1,600 more than they pay now. No word if this accounts for inflation or auto makers research and development.

If Pres. Obama wants to truly improve gas mileage, perhaps he should mandate changes in our driving habits also. During the campaign he offered that we should all put more air in our tires to get better mileage. Probably if we didn't drive with a **NASCAR** mind-set it would help a little also. Might also make roads safer.

Just in case this doesn't all work, we could also initiate a crash program to develop new sources of automobile fuel. Windmills and solar panels don't work on cars and trucks as well as oil from offshore wells and other domestic sources.

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"LIVE LIKE YOU MEAN IT."

In case you are not aware, that is the new slogan professionally designed by advertising experts at a cost of \$251,308 for the Wisconsin State Dept. of Tourism. The intent is to attract visitors and new business to the state. Apparently the Dept. decided the old slogan, "*We like it here*", no longer applied.

I am sure that any of us could have come up with a better slogan and saved the state a quarter million bucks. Maybe next time they can have a contest. Unfortunately it may take more than a catchy slogan to attract business to Wisconsin.

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TOBACCO TAX SHARING.

Not all of Wisconsin's cigarette tax revenue goes to the state. A recent *Capitol Times* article pointed out that while the states 11 Indian tribes who sell tobacco products from their casinos and retail outlets collect a tobacco tax from their customers, they then receive a rebate from the

state of 100% of state tax collected from tribal members and 70% of what is collected from non-tribal members. This law also gives them some flexibility in the amount they charge for tobacco products.

Last years \$1.00 a pack increase boosted tribal share of tax revenues from 3.9% to 5.1% and will increase again with the increase planned in this years budget.

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FEDERAL TAX COLLECTIONS DROP.

Governor Doyle and President Obama are both receiving the bad news about what sometimes happens when you spend more than you plan on taking in.

You take in even less sometimes, and this year a lot less due mainly to the economy. In Wisconsin, despite adding or increasing taxes on about everything in sight and even after cutting a few state expenses the deficit will be about \$2 Billion more than anticipated due to a reduction in tax collections.

According to USA Today, the IRS is estimating Federal tax revenue for April will be about \$138 Billion, or 34% less than April of last year. In addition 77 million baby boomers are reaching retirement age which means they will contribute less income and start drawing Social Security and Medicare benefits.

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PUT YOUR MONEY IN THE VAT!

An article in the Washington Post reports that the already uncontrollable National Debt and President Obama's plans for National healthcare have officials again taking a close look at a Value Added Tax, or VAT as is used In European countries.

It could certainly raise a lot of money and would probably be the final step needed to put the Federal Government in complete charge of everything we all do or think. Enough said.

* * * * *

IS IT PORK OR STIMULUS?

We had been under the impression that the tons of Federal Stimulus and bailout money being doled out and put on our bill was for the purpose of saving the more crucial industries from collapse, and creating and saving employment on a large scale to help the economy.

Local and state authorities prepared lists of projects in order to qualify for some of the money, but what came out of Washington appears to be pure pork as usual. Complicating this is the ruling by the

state which mandates that all projects receiving federal funding, regardless of ownership be completed by workers earning prevailing wages which will probably eliminate a lot of people who have lost their jobs and are looking for work.

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PURCHASE THE S&L PROPERTY?

Citing the expense of having to rent additional space for storage and maintenance, and transportation costs affiliated with their downtown location, the Brown County Sheriffs Dept. Is considering purchasing the S&L property in Bellevue to base their patrols at an initial cost of about \$2.5 Million.

While the theory and location do make sense, this proposal should be very carefully analyzed. Whenever government wants to spend money to save money it always seems to end up costing taxpayers more. History has shown that during the past 30-40 years, whenever the county has purchased additional facilities departments and personnel soon expanded to fill the space. Necessary or not.

Remodeling projects often run way over necessity or budget' How much was spent on the present downtown facilities and has that cost been justified? Is this a good time to take on indebtedness? If the property were purchased could other existing departments be consolidated? Could vehicle maintenance at the new facilities be used by other municipalities in the county including the City of Green Bay?

* * * * *

SPENDING OUR HIGHWAY FUNDS.

The State DOT estimates the cost for reconstructing the Zoo Interchange in Milwaukee could cost as much as \$2.3 Billion. By comparison, the Marquette Interchange work which was completed last year and was the largest highway project ever in Wisconsin only cost \$800 Million. Also by comparison, \$2.3 Billion is about a third of what the entire state budget deficit is and we all know how much everyone is sacrificing to reduce that.

This is a busy intersection with an estimated 350,000 cars and trucks daily. Perhaps the state should install a 10 lane roundabout and save some money. They keep telling us it will work every place else.

* * * * *

THE VALUE OF GARBAGE.

One controversial items in the

Governors budget is an increase in solid waste fees which will cost Brown County, (and be passed on to residents) at least a million dollars.

It was not clear whether this was intended to make more money from state residents or from the truckloads of garbage from places like Illinois which are hauled in and deposited in Wisconsin landfills each year.

* * * * *

A WORK OF ART IN PROGRESS.

Finally the Legislative Fiscal Bureau has issued a bulletin entitled "State Tax and Fee Modifications Included in the Governor's 2009-11 Budget Recommendations. A brief description of each item is included along with its estimated revenue.

We would like to have included the complete list but it was 25 pages long and rather difficult to condense for inclusion in our 8 page *Tax Times*.

At this time the Fiscal Bureau is reviewing the budget item by item for the Governor's signature and alterations. Watch our for the magic veto pen. Who knows what the final result will be?

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, published information and statistics, Some items are unimportant and probably not worth commenting about while others could easily be expanded to full length feature articles worthy of future study and action to protect our interests as taxpayers. We try to cover a wide variety of subjects in limited space and perhaps put a different spin on items from what you read in the papers or see on TV. We acknowledge that 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."

"Our Founding Fathers objected to taxation without representation. They should see it today with representation." . . . **Will Rogers**

"We'd all like to vote for the best man but he's never a candidate." . . . **Kin Hubbard**

"Who ever said that it is the responsibility of goverment to make life easy." . . . **Jim Geraghty**

The TAX TIMES

Brown County Taxpayers Association
P. O. Box 684
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Inside This Issue

- To TABOR or Not to TABOR.
 - The QEO And Your Taxes.
 - Do You Remember Tabor?
 - State Revenues Drop/Layoffs, Cuts and Furloughs.
 - Spinning the Budget – do we look stupid?
 - May Meeting Notes.
 - National Debt Update.
 - Ask A Friend To Join.
 - Things That Make Us Wonder.
- And more.

The TAX TIMES - June, 2009

BCTA Meeting and Events Schedule – MARK YOUR CALENDARS.

- Thursday - June 18, 2009. BCTA Monthly Meeting, 12:00 Noon.**
Titletown Brewing Co., “Frost Room.”
Program – Discussion on new state budget and impact.
We will try to get speaker from Legislature depending on schedule.
- Thursday - July 16, 2009. BCTA Monthly Meeting, 12:00 Noon.**
Titletown Brewing Co., “Frost Room.”
Program will be announced.
- Thursday - August 20, 2009. BCTA Monthly Meeting, 12:00 Noon.**
Titletown Brewing Co., “Frost Room.”
Program will be announced.

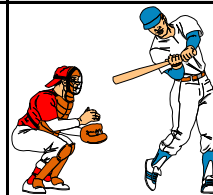
Unless otherwise notified, BCTA monthly meetings are held the Third Thursday of each month, 12:00 Noon, at Titletown Brewing Co., 200 Dousman St.

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.



June,
2009

“The one sure thing about politics is that what goes up comes down, and what goes down often comes up.”
. . . Richard Nixon

“You can’t be for big government, big taxes, and big bureaucracy, and still be for the little guy.”
. . . Ronald Reagan

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.**