

Branded.

Just weeks into the new state government, one in which Republican control has replaced Democrat control in the Assembly, Senate, and Governor's seat, the daily stream of news from the capitol is almost overwhelming. In large part that's driven by the pace with which Governor Walker is moving his agenda. In the midst of all this I find myself thinking back to a day last March.

At the invitation of Jo Egelhoff, creator of the wonderful daily political and policy news blog foxpolitics.net, I had the opportunity to hear Grover Norquist speak to a small political gathering in Madison. Norquist, a leading national conservative advocate, heads Americans for Tax Reform in Washington, D.C. (www.atr.org).

Norquist's topic was "the Republican brand". Branding has huge market advantages, as every day we make instinctive decisions about where we eat or shop, what goods or services we buy, influenced by brand names we've come to value and trust. Norquist contends that what most distinguishes Republicans from Democrats in the minds of citizens is that Republicans are thought to stand for less government spending, and Democrats for more. He said Republican "brand equity" – the value of the brand – results from voters concerned about too much spending opting for GOP candidates because the name "Republican" means "less spending".

With a graphic analogy, Norquist went on to talk about how brand equity can be damaged. "Let's say", he said, "that you are drinking a bottle of Coke and half-way through the bottle you notice a rat's head afloat in the remaining drink at the bottom of the bottle. At that moment, you're probably making a larger decision than just not finishing that bottle. You're probably deciding never to drink Coke again." Driving home his point, Norquist asserted that "the Republican who votes for higher spending is the rat's head in the bottle of Coke -- they are doing permanent damage to the brand."

While it seems counterintuitive, shared party control of government is the time when brand distinctions become blurred, as all the arguing, impeding and tumult leave average citizens shrugging their shoulders, lamenting that there's no difference between the parties. As evidenced over the past two years, it is the period when one party has full control that the controlling party's brand acquires bright, unmistakable clarity. In the elections of 2010 voters were convinced that they knew and understood exactly what the Democrat brand represents.

At the state level, like it or not, the Republicans will now have their brand defined. In 2012, voters will believe they know exactly what the "GOP" label means. What will it be?

Tom Sladek - Treasurer,
Brown County Taxpayers Association

The BROWN COUNTY TAXPAYERS ASSOCIATION
In our 26th Year of Promoting Fiscal Responsibility in Government.

Truth in Taxation.

Get ready for the usual cries to magically fix Wisconsin's budget by making "the rich" pay higher taxes. For perspective, there's the state's Comprehensive Annual Financial Report for Fiscal Year 2009-10, published in December. Deeply buried in the report is a table breaking down personal tax filers and tax liability by income level. Those who casually assume wealthy people escape paying taxes should review it.

Wisconsin residents with annual incomes above \$1 million are barely more than one-tenth of one percent of all taxpayers but pay more than eight percent of all tax collections.

Those with incomes between half a million and one million dollars represent one-quarter of one percent of filers and pay five percent of all taxes collected. Those who earn between \$200,000 and half a million are just over 1.4 percent of filers and pay 11.4 percent of all taxes.

Fifty-eight percent of revenue comes from the 30 percent of filers in the middle, with incomes between \$50,000 and \$200,000. That's spread across more than 850,000 filers. The total tax contribution shrinks as income levels go down.

Even taking into account the flexibility of wealthy taxpayers to defer income and minimize tax exposure, they contribute a share of revenue far beyond their presence in the population. That isn't necessarily wrong but it puts a hole in the claim that high-income individuals are somehow responsible for the state's budget woes. Confiscate every penny from Wisconsin's 3,000-or-so millionaires and you probably still couldn't plug the hole left by Doyle and the Democrats.

The ideal tax code would encourage productive activity to grow an economy that generates both individual prosperity and the revenue to finance necessary government services. When, instead, taxation becomes a means of venting frustration and resentment, bad things happen to everyone—including those doing the venting.

WISCONSIN CLUB FOR GROWTH

Candidates for Office Invited to Attend Meetings.

With Spring elections just around the corner, we remind all candidates for public office they are cordially invited to attend our meetings to be recognized and say a few words. Meeting schedule on back page.

Can Credit Cards Save Taxpayers Money?

A recent *Press-Gazette* article told of Brown County employees authorized to use credit cards to make purchases. It explained the county uses a system of checks and balances to verify purchases apply to budgeted items approved by a supervisor.

While we hear stories of the flagrant abuse of credit cards in the hands of public employees, particularly those employed by the federal government, if used responsibly they could a tool to save taxpayers and vendors some money.

For example: Municipal units of government are responsible for buildings, vehicles, and operations requiring a constant stream of supply and maintenance items. Many of them day to day items available from local vendors for immediate use. They should be as easy to obtain as possible.

Anything that simplifies and expedites the purchasing process, especially on smaller items, can save taxpayers dollars. Credit card use can eliminate purchase orders, payment checks, postage and clerical expense. The receipt for the purchase must be turned in for record keeping purposes.

My experience as a former owner of a supply business providing tools and maintenance items to schools and government units in the area, led me to the conclusion there had to be a better way for vendors accommodate this type of transaction.

We would be expected to mail out invoices for \$3.00 item, and then wait a month for payment. While credit cards where not widely used at the time, it would definitely have saved us and our customers money. Now virtually all retailers accept credit cards, which eliminate overhead expenses on both sides of a transaction. It can also simplify ordering by mail or internet.

For various reasons some vendors are reluctant to accept orders or offer credit to government accounts.

Government units prepare an annual budget provides for maintenance and other supply items. In order for the use of credit cards by employees to succeed without making unauthorized purchases is to make it a strict rule that each purchase receipt be turned in for approval by a responsible supervisor and be properly recorded as a budget expense.

JF

National Debt. Update.

Quietly, at some unnoticed time during the month of January the U. S. national debt passed the \$14 Trillion mark and now stands at **\$14,090,695,427,909.00** or an increase of about \$159 Billion since the end of December. As the debt increases so does the interest payment.

Congress sets the debt limit, which now stands at \$14.3 Trillion, and which will likely be reached by the end of February or early March at the present rate of spending.

While the new Congress would like to freeze spending, they are finding it easier said than done. While they have identified a number of potential cuts, they still have a long way to go.

The states and cities collectively have about \$2.86 Trillion in debt, so it is unlikely they will get any help from Washington. In addition there are estimated unfunded liabilities of \$112.3 Trillion lurking on the horizon for Social Security, Prescription drugs and Medicare which will have to be dealt with before long. They haven't put a total on unfunded government employee pension plans yet.

In his State of The Union address President Obama flatly said he would not sign any piece of legislation that contained any earmarks. He also proposed making "investments" in the future in education and research. His economic advisors claim that if Congress fails to raise the debt limit the results would be "catastrophic" and that critics of raising the limit were ruled by "Insanity."

Probably it depends a lot as to what your definition of "catastrophe" is

Jim Frink - BCTA

"Americans will put up with anything as long as it doesn't block traffic."

. . . **Dan Rather**

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

. . . **Herbert Hoover**

"Public opinion in this country is everything." . . . **Abraham Lincoln**

"Never believe anything in politics until it has been officially denied."

. . . **Otto Von Bismarck**

"Politicians are like diapers, they both should be changed frequently and for the same reasons"

. . . **Anonymous**

JANUARY MEETING NOTES.

Green Bay Assessor Speaks to BCTA.

January 2011 BCTA meeting at Titledown Brewing Co. Russ Schwandt, City of Green Bay Assessor, spoke about the functions and responsibilities of the Assessor's Office. He explained that his office does not assess businesses, but assesses real estate. It is responsible for the valuation of all real and personal property located within the City of Green Bay for tax purposes. His goal is parity between properties, fair and equitable assessments throughout the city. The valuation process operates independently of the budget and tax processes.

The Assessor's office does not set the tax rate nor raise taxes to cover municipal budgets. In Green Bay, the Mayor and the City Council set the tax rate for the city.

Reviews are done annually, just after January 1, comparing sales to assessments. The rules for assessments are uniform across the state. The laws are very specific as to how the work is carried out.

The Assessor's Office must be within 10 percent of market value, as defined by Statute, at least once in every 5 year period. Failure to comply with this requirement would result in a state ordered reassessment paid for by the local government. Green Bay property assessments are currently at approximately 99 percent of fair market value. Building permits provide information for adjusting assessments.

Notices are sent out when valuations change. Property owners may appeal their valuations to the Board of Review. If not satisfied, they can take their cases to Circuit Court. Finally, they may request a review by the Wisconsin Department of Revenue, which requires a \$100 fee.

Mr. Schwandt noted that the foreclosure rate in the Green Bay area is lower than in the rest of the country. He stated that the website for the City of Green Bay provides lots of information about property values and the assessment process that can be accessed from the Assessor's Office page.

The County/Municipal Committee reported that the Brown County Board has voted to make supervisory employees of the Brown County Sheriff's Department exempt employees. Andy Nicholson, Brown County Supervisor and candidate for Brown County Executive, explained that this has been an issue he has advocated for several years.

Troy Streckenbach, candidate For Brown County Executive, expressed his concerns about the Brown County budget and outlined his priorities and goals.

The next monthly meeting is scheduled for Thursday, Feb. 17, at Titledown Brewing. Details on the back page of this TAX TIMES. **Dave Nelson, Secretary**

Wisconsin Debt and Segregated Funds.

Currently, Wisconsin is faced with a \$3.3 billion dollar structural deficit. One of the questions I am frequently asked is "what exactly is a structural deficit?"

In order to understand structural deficits, let's envision two families purchase a refrigerator during a "no money down, no payment, and no interest for 2 years" sale.

The 1st family adds the cost for the refrigerator to their monthly budget from the day of purchase until the payment's due date. However, the 2nd family uses month to month current expenses budgeting. Their failure to account for the purchase will result in not having the means to pay for the refrigerator when the payment is due.

Wisconsin is like the 2nd family. The government has previously purchased goods and services greater than incoming revenue can support in the next 2 years. Even if last year's budget is frozen, the state is \$3.3 billion short.

The budget is further complicated from segregated fund raids. Since 2003, you have read about *numerous* transportation fund raids totaling \$1.3 billion. A letter dated June 15, 2009 from the non-partisan Legislative Fiscal Bureau lists the additional following segregated accounts raided during the same time period:

- Recycling Fund - \$119.9 million.
- Petroleum Inspection Fund - \$119.9 million.
- Public Benefits Fund - \$102.5 million.
- Universal Service Fund -- Library Aid & Service Contracts - \$57.2 million.
- Forestry Account of the Conservation Fund - \$54.6 million.
- Nonpoint Account of the Environmental Fund - \$33.4 million.
- Environmental Management Account - \$20.3 million.
- Wireless 911 Fund - \$20.3 million.
- WHEDA - Dividends for Wisconsin - \$16 million.
- Information Technology (Various Funds) - \$7.3 million.
- Agricultural Management Fund - \$2.9 million.
- Agricultural Chemical Cleanup Program Fund - \$2.1 million.
- Health Insurance Premiums for Part-Time Employees (Various Funds) - \$1.9 million.

Wisconsinites deserve to know the specifics. As we move forward this session, you now know the baseline where the governor and state legislature are starting. It's from the baseline we'll work together in balancing the budget and stopping accounting gimmicks of the past. **Rep. Kevin Peterson**

"It is not the business of politicians to please everyone."

. . . Margaret Thatcher

"Some people think of football as a matter of life or death.

I don't like that attitude. I can assure them that it is much more serious than that."

. . . Bill Shankly

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.

VISIT OUR WEBSITE
www.BCTAxpayers.Org
Email, BCTA@ExecPc.Com

Consumer Choice Auto Insurance Repeal Act Introduced.

One of the more questionable items included in last year state budget mandating that all motorists carry a minimum amount of liability insurance. In many cases this was far in excess of what they presently carried or even needed and imposed an unnecessary expense burden. While we all recognize the need for liability protection and taking responsibility it should be left to individuals to make the decision of insurance coverage.

JF

In a press conference this week, I alongside Senator Frank Lasee (R-DePere) introduced legislation called the Consumer Choice in Auto Insurance Bill which would repeal the cost-driving portions of the auto insurance mandate passed under Governor Doyle. This repeal legislation would allow individuals to take control of their auto insurance decisions instead of forcing families to abide by government set limits.

Nearly 95% of accidents are covered under the former minimum coverage limits, so increasing the limits only force individuals to purchase coverage that they may not have even wanted. This will also eliminate the "stacking" provision that has doubled or tripled coverage in some households and caused premiums to skyrocket.

For example, take a 26 year old, single mother, residing in Milwaukee who drives a 1993 Plymouth Acclaim scraping to get by. She has a non-standard auto insurance policy with liability only. She paid \$1,177.92 per year to insure her vehicle under the old laws. Now, thanks to the Democrats and their changes in the budget, she is forced to pay \$1786.68, an increase of \$608.76 per year or a 52% increase to insure her vehicle.

The democrats buried their unnecessary and over-reaching auto insurance policy in the 1,700 page state budget. We will not do that. Our policy will go through the entire legislative process as a stand-alone bill because we know that it's the right decision for Wisconsin families.

My legislation would put the decision in the hands of the consumer, putting government and trial lawyers aside, and putting individuals and families across the state first.

It's a shame that I have to even introduce this legislation, because last session the governing party should have been concentrating more on creating jobs instead of increasing auto insurance premiums for Wisconsin drivers. This legislation will free up resources for small businesses and families across this state and get Wisconsin working again.

Rep. John Nygren

Thank you, Jo Egelhoff.

For the past 4 1/2 years, Jo Egelhoff of Appleton arises at 2:30 A.M. on weekdays to search many of the newspapers and news sources of Wisconsin and the rest of the country for inclusion in her daily blog, *FoxPoliticsNews.Net*.

Those of us who receive it each day will attest that it an invaluable and complete source of information as to what is happening in the state and nation including diversified views .

She has announced that as of January 28, she will take a Months hiatus to care for her mother in law in Florida. As much as we will miss receiving *FoxPolitics.Net* during that time, we wish her the best and hope she also receives some well deserved rest until her return. **The Brown County Taxpayers Association**

Top 10 ways government kills jobs in America.

There was an interesting article in the *Washington Examiner* by Arthur Brooks, President of the American Enterprise Institute. Since most of our politicians seem to agree that there will be no recovery unless somehow America gets back to work, this could be rewritten as a primer on how government could partner with business to create more jobs in America. The complete article is available upon request.

1. Uncertainty and business: Business never knows when or even if proposed regulations and tax law change will apply making it difficult to make plans for the future.

2. Uncertainty and the consumer: At the same time, one never knows what taxes and regulations will effect business customers, and the ability to forecast future business conditions.

2. High corporate taxes: The U.S. has some of the highest corporate taxes in the world. While this is often viewed by politicians as a source of revenue, it greatly reduces the ability of business to expand and add good paying jobs.

4. Unhealthy health insurance costs: The high costs of providing employee health insurance, compounded by government mandates makes it difficult for many business's, especially small business to hire additional employees.

5. The threat of unionization: While more government policies are enacted which favor unionization, this is probably the biggest factor in encouraging companies to move their production facilities overseas.

6. Inability to hire and fire: Lack of flexibility enforced by regulation on companies wishing to downsize, lay off or fire certain employees or even add certain employees when needed makes it difficult to operate at a profit.

7. Trade restrictions: Tariffs and trade restrictions between countries may benefit some companies but often end up being a job killer.

8. Credit: Government regulations on financial institutions in many cases makes it more difficult for business to receive necessary credit to operate or expand. Particularly true with small or new business.

9. Increasing unemployment insurance: While we all want to ease the burden on the unemployed, the cost of extending unemployment insurance to 73 weeks imposes a tremendous expense burden on business and discourages job formation. It is estimated that unemployment could now be 6.8% rather than 9.0% present rate.

10. Encouraging frivolous lawsuits: This increases the cost of doing business in America by an estimated \$900 Billion per year in excessive tort litigation. That amounts to 6.5% of our GNP or \$12,000 annually for a family of four. This waste drives up costs for consumers as well as killing jobs. We acknowledge that business should be responsible for its actions, but some type of tort reform is in order. Requests are ignored by Congress and state legislators in preference to the personal injury lawyer lobby.

We would like to add #11, which could apply to Wisconsin in particular which would be to limit excessive regulations and mandates often making it needlessly expensive and cumbersome to do business here. While regulations in the name of environmental protection may be in order, economic impact should also be a consideration.

Jim Frink – BCTA

Things That Make Us Wonder.

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Plans are underway to re-open an iron mine in Iron County which has been closed since the 1960's. It is estimated that as a result 600 people could be employed in the county that has lost 11% of its population since 2000.

If the major reason of re-opening the mine is to provide jobs perhaps someone should dust off the plans for the copper mines planned for Forest and Oneida counties a few years ago but which were abandoned due to environmental concerns.

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One big reason blamed for our economic and employment problems is the number of jobs shipped overseas by established American companies.

Go into any store and you will find products once proudly made in Wisconsin labeled "made in China." Maybe, just maybe this trend can be reversed.

Case in point is the Master Lock Co of Milwaukee. As domestic labor costs kept rising, they kept sending production to plants in Mexico and China, along with about 1,000 production jobs. Unfortunately when production leaves the country a lot of our know-how goes along also.

However, Master Lock found that the Chinese are learning about minimum wage laws and other benefits, and the cost of their labor is rapidly rising. Also currency value fluctuations have had their effect. The result is that some of their production is being returned to the United States and Mexico.

According to the *Journal/Sentinel* article employment in the unionized Milwaukee plant stands at 379, down from a high of 1,300. While they may never reach that total again, perhaps other companies in similar situations give Wisconsin a second chance.

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An article in the *New York Times* reported that a Massachusetts manufacturer that was the third largest producer of solar panels in the country was moving production to China and laying off 800 workers. Making matter worse, the State had recently given the company \$43 Million

in assistance money to provide jobs/

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Despite predictions that canceling plans for the "High-speed" rail line between Milwaukee and Madison would cost Wisconsin jobs, no one really came up with a compelling reason that we had to have it. Protesters from Milwaukee will still have to take the bus to Madison.

So far the official job loss from canceling the project stands at 12. Two were from private companies looking for business and 10 from the DOT doing preliminary layout work. Also a number of law firms were gearing up for extra business from legal services connected with contracts and land purchases for the rail line.

Meanwhile in Florida, which went for the railroad handout finds that it is now \$3 Billion over budget as a result. California figures it will cost at least \$5.5 Billion of their own money as they proceed with planning.

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Is the money in the Social Security "trust fund" safe? In a letter from Senator Kohl to one of our members, he explained that \$2.5 Trillion of trust fund reserves has been invested in U. S. Treasury Bonds, which also provide interest income for the fund.

Payment of full benefits to recipients is projected until about 2037 but new options will probably be necessary by that time.

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Despite campaign promises to the contrary, Governor Quinn and the Illinois legislature pushed through a 67% "temporary" personal income tax increase. The next thing they did was to approve the purchase of \$15 Billion in bonds, the purchase of which would be to finance pensions for retired state employees and legislators. In other words, much of the tax increase is for state employee pension benefits.

Taxpayers United of Illinois points out that their pension plans are among the most generous in the country with some state officials receiving over \$200,000 annual pensions. The sales tax rate in Chicago is 10.25%, and much higher for certain services such as hotel rooms

Gov. Walker has invited Illinois business to consider locating in Wisconsin, but they pointed out that we still have more taxes than they do.

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Where are all the people who want to "Tax the rich," in order to solve all of our government spending problems when we constantly read about huge multi-million dollar salaries being paid to athletes in order to keep them happy and the astronomical salaries paid to popular entertainers.

Consider the money to pay these idols comes either directly or indirectly from the pockets from average people struggling to make a decent living. Since many of them are in lower tax brackets shifting their disposable income to those in higher brackets may be a boost to government budgets.

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A Jan. 21, *New York Times* article claims that lawmakers are considering ways to make it possible for states to declare bankruptcy to correct their budget problems. Similar to what business's do when they can't pay their bills.

It is claimed that much of the states problems are caused by pension obligations and declaring bankruptcy would make it possible to restructure these plans. It would probably disrupt the municipal bond market as much of the debt is in bonds to finance state debt.

Bankruptcy lawyers probably like the idea but usually when someone declares bankruptcy under any circumstances someone else loses their investment and this would have a huge trickle effect effecting all of us.

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The new Congress is taking their campaign promises seriously, and so far have identified a possible \$2.5 Trillion in cuts which could be applied to the Federal Budget over the next 10 years.

This includes cuts to Amtrack subsidies, Nat. Endowment of The Arts, remaining stimulus spending, the federal workforce, public broadcasting, and about 50 other programs including cutting back Obamacare.

No doubt there will be fierce debate defending some of these programs judged on their merits.

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We acknowledge that attorneys are an integral part of government operations assuming their function is to protect the interests of taxpayers. However a recent Press-Gazette article disclosed that a total of \$1.5 Million has already been rung up for attorney fees in the cities dispute with Younkers over their claim for \$5.7 Million. While we could allow that placing responsibility in creating this mess was probably due to misunderstandings in the first place you can place a lot of legal double talk and testimony in \$1.5 Million worth of court documents. Right now taxpayers are on the hook for that amount plus the original \$5.7 Million and it would be nice to get this settled and move on.

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Gov. Walker has announced he would like to impose strict limits on local property tax increases, and also to give local governments more tools with which to manage costs. In the meantime he may want to cut state aids to municipalities even more to reduce state expenses. These all sound great.

We are sure he will appreciate any suggestions as to how to achieve these goals and you can send your thoughts to Governor Scott Walker, P.O. Box 7863, Madison, WI 53707-7863.

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Initiatives that the Legislature is now considering are reforming tort reform by limiting punitive damages in personal injury lawsuits and making the plaintiff responsible for payment of all legal fees in the case of lawsuits considered to be frivolous by the courts.

Also considered for repeal are the provisions inserted by Gov. Doyle in last years budget which increased the amount of liability insurance coverage required by state motorists. While we all acknowledge that motorists should take responsibility for their actions increasing the limits imposed additional expense to many motorists and increased the limits attorneys could sue defendants to the advantage of the attorneys.

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Ashwaubenon residents are concerned about plans to construct a \$23 Million Biomass energy producing plant in a largely residential and small business neighborhood. When com-

pleted the plant is supposed to convert 150 tons of waste material daily into methane gas to generate electricity.

Some of the concerns are of odors, environmental damage, and negative impact of real estate values on adjacent properties.

In the meantime the state has canceled plans to build a similar plant at the UW-Madison. Reasons given that a conventional coal or gas fired plant will be less expensive to build and operate.

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While some citizens wee protesting placement of a biomass energy producing plant in their neighborhood, the Green Bay City Council has been debating ordinances to regulate the placement of wind turbines within the city. While they may not bring the same objections as a biomass plant their construction so far has been controversial.

There have been several wind-farms built in rural areas of the county, with mixed acceptance. Some people say they don't mind them but others say they are noisy and disturbing. In any event it will probably be a while before we all have a windmill in our back yards.

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Since 1967 Wisconsin and Minnesota have had a reciprocity pact whereby residents living in one state but working in the other would only pay income taxes in the state they lived, and their respective Departments Of Revenue would make the necessary adjustments between the two states. This saves taxpayers from having to file returns in the state they lived in and the state they worked in. and effected about 57,000 Wisconsin workers and 22,000 from Minnesota. Since Wisconsin has more persons earning income in Minnesota, we own them more.

A recent *Journal/Sentinel* article reports that through the years Wisconsin apparently has fallen behind in payments. Now Minnesota claims we owe them \$58 Million, including a million in interest which is adding up at the rate of \$4,584 per day. Is that what happens when units of government try to do business which each other?

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Many people, in an effort to assure that elections are honest want to require picture ID's when voting and no longer allow election day registrations at the polls. Only

12 states allow same day registration, and it is argued that there is ample opportunity for people to register and establish their eligibility to vote in a district prior to elections.

There are probably valid arguments on both sides of the question. Voter fraud is a serious problem that must be prevented, while people should not be discouraged from exercising the privilege of voting.

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Ever since Gov. Elbridge Gerry of Massachusetts took it upon himself to redraw the voting districts of his state to his advantage back in 1812, redistricting has always been a controversial subject.

One of his districts was so lopsided that it resembled a salamander, and thus the word "Gerrymander" was created. Sort of like the origination of "Obamacare."

Every 10 years the result of the US Census are used to redraw state and federal. voting districts. They are supposed to be geographical based on population, but since some districts may contain more Democrats than Republicans, and vice-versa, the party in power usually decides where the lines will be drawn.

Fortunately Wisconsin didn't lose a Congressional seat as expected this year, but with computers used to analyze population, voting and economic trends the ghost of Elbridge Gerry is still present.

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All of us are excited about the success of the Packers, and acknowledge that their presence means a lot to the economy of Green Bay.

Regardless of the Super Bowl, at this time there is some uncertainty as to whether there will even be a 2011 season due to the NFL players contract.

One article has the players union petitioning Congress to intervene and push the leagues owners to agree to settlement. Another article has the players union working with Teamsters and AFL-CIO to press their side of the issue.

Included in the equation are the TV networks, Las Vegas betting, publicly owned stadiums, advertisers, millionaire owners and millionaire players all wanting a piece of the pie. Unfortunately the fans of the game can just sit and watch.

Whatever the outcome, you can be sure of one thing, and that it will cost us even more to cheer on the Packers.

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The good news is that the stadium bonds financed by the .5% Brown County sales tax should be fully paid by August 1, of this year. However, the sales tax will continue until 2015 to set aside sufficient funding for mandated operations and maintenance costs for the stadium until 2031, as established by provisions of the referendum approved Sep. 12, 2000.

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Extensions of unemployment benefits are difficult to avoid when the economy is down, but somebody has to pay for the cost. When the states unemployment reserves are exhausted, they in turn borrow it from the Federal government.

Presently Wisconsin owes \$1.5 Billion to Washington, plus interest. This debt will fall on employers through higher unemployment contributions, an expense which will in turn be paid by consumers.

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You probably read it on the internet, but there was a story going around that the Packers saved U. S. and Texas taxpayers a couple million dollars when they beat the Chicago Bears for the NFC championship.

The logic being the President will watch the Super Bowl from Washington because his Bears aren't participating, thus eliminating a trip with Air Force One and all the security along the way.

We acknowledge it is an honor for the President to visit around the country and mingle with local officials and citizens. It is also tremendously expensive to fly a 747 along with security equipment and a cadre of body guards and special aids.

There is also a cost to local communities for police and other necessary security measures which in many cases are not reimbursed to local governments at a time when budgets are very tight.

Was Green Bay ever reimbursed for the Presidents short visit in 2009? His visit to Madison last summer left over a million dollars in local expense. He used Air Force One for his recent Hawaii Vacation which cost an estimated \$1.4 Million.

Visiting Manitowoc was a nice tribute to the city, but we have been reading that Manitowoc City and County are both considering reducing their police forces to save money. No doubt Brown County and Ashwaubenon had expenses which were not anticipated in their budgets.

More simply put, when it is necessary to cut expenses, if the people at the

top set an example, others will follow.

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Whether or not it is true, but read that Michelle Obama has 22 people on her personal staff, 6 of whom have salaries in excess of \$100,000. Hillary Clinton managed with only 3 assistants while Laura Bush and other had only 1 or none. Another place to set an example.

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Education Week has given Wisconsin's school system a C-plus grade for its system, just slightly below the national average of C. They gave our system high marks for School Financing and students "chance for success" but low marks for reading and math proficiency in the six criteria areas used to compare the nations school systems. The complete report is available at www.edweek.org.

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We all heard Pres. Obama say flatly that "he would sign no bill containing earmarks" In his state of the union address.

Perhaps a stricter definition of "earmarks" is in order. While at present it is defined as an appropriation not previously authorized being added to a piece of legislation, it seems that in the past couple of years we have seen vast amounts of money put up for grabs by whatever Congressman had the most clout. Examples are High-Speed rail and the whole bundle of so called stimulus packages offered without any specific direction or purpose except to spend money.

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Governor Walker has signed a bill blocking class action lawsuits in cases where plaintiffs could not specifically prove who harmed them, and limiting noneconomic damages in medical malpractice cases.

As a result it is reported that personal injury lawyers are rushing to get as many cases filed before the law takes effect. That probably accounts for all of the law firm ads on TV lately.

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The Bureau of Labor Statistics claims that the nation's labor unions lost 612,000 members in 2010, down to 11.9 % of the workforce from 12.3% in 2009. Only 6.9% of private sector workers in the country are unionized.

Nonetheless unions keep

spending money on public relations and lobbying for laws to their advantage.

Meanwhile the UW system keeps classifying workers and staff members as they organize unions as authorized by Gov. Doyle in the last state budget.

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Whether the Obamacare health care law can be repealed remains to be seen but *Kaiser Health News* suggests that Congress may go at it bit by bit.

Particularly objectionable and vulnerable provisions include: Reporting business payments on 1099 forms, Individual mandates, The independent payment advisory board, Health care flexible spending accounts, Class act payroll deductions, and various new taxes on business.

Maybe if they are successful their won't be much of a health care law left.

* * * * *

Finally, as if government hasn't made life confusing enough, the Dept. of Energy is proposing that multihead shower heads be restricted. The idea is to save water. Many of these are produced in Wisconsin by Kohler and the Bradley Corp.

Fact is the doubling of the cost of water during the past few years has already caused many of us to save water by not watering our lawns, wash our cars, or even think about installing a swimming pool.

As usual, lots of things to wonder about.

Jim Frink

"Things That Make Us Wonder," consists of taxpayer related thoughts that occur to us from daily 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 for inclusion in future "TAX TIMES."

"Public interest is a term used by every politician to support his ideas."

. . . W. M. Kiplinger

"The best way to get a bad law repealed is to enforce it strictly."

. . . Abraham Lincoln

The TAX TIMES

Brown County Taxpayers Association
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The TAX TIMES - February, 2011

BCTA Meeting and Events Schedule – MARK YOUR CALENDARS.

- Tuesday - February 15, 2011. Primary elections. Green Bay Mayor
Brown County Executive. Local supervisors.**
- Thursday - February 17, 2011. BCTA Monthly Meeting. 12:00 Noon.
Titledown Brewing Co., 2d Floor Meeting Room.
Discussion of current events. Committee Reports. Speaker.**
- Thursday - March 17, 2011. BCTA Monthly Meeting. 12:00 Noon.
Titledown Brewing Co., 2d Floor Meeting Room.**
- Tuesday - April 5, 2011. Election day for local offices.
BE SURE TO VOTE!**
- Thursday - April 21, 2011. BCTA Monthly Meeting. 12:00 Noon.
Titledown Brewing Co., 2d Floor Meeting Room.**

Unless otherwise notified, BCTA monthly meetings are held the Third Thursday of each month, 12:00 Noon, at Titledown 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: \$8.00, Payable at meeting. Includes lunch, tax & tip.
Call Tom Sladek – 499-7701 for information or to leave message.

Candidates for Public Office in upcoming elections are cordially
Invited to attend our meetings and to be recognized.

February,

2011

“An editor is someone who separates the wheat from the chaff and then prints the chaff.” . . . Adlai Stevenson

“Opportunity is missed by most people because it is dressed in overalls and looks like work.”

, , , Thomas A. Edison

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**New Members are Always
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or visit our website**

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