



Gimme an Obama Job.

If I hire a neighbor kid to mow my lawn this weekend, is that a job? What if I hire him for the summer? Is that a job? If I also hire him to rake my leaves twice in the fall, is that a job?

It's just make work. But it's an Obama Job.

If I hire a handyman down at the Home Depot to install a water heater, is that a job?

It's an Obama Job.

If my neighbor's clever MBA son gets a government grant so he can hire a couple of college kids to weather-strip houses, and pays them cash as independent contractors, so he can evade unemployment, worker's comp and FICA withholding taxes, is that a job?

It's an Obama Job.

Our incumbent Job Wizard wants to pay thousands of unemployed union road workers to fix bridges and roads for a couple months. Voila! Thousands of jobs!

Jobs that last just long enough to give workers base period wages to begin another 100-week unemployment claim. And guess who's on the hook for those benefits? We the People, the poor, poor people. The Hoi Polloi. The middle class. Us, U.S.!

The American Jobs Act extends UI benefits AND guarantees more workers will be paid to become eligible for them. The gift that keeps on giving. It's exactly what you'd expect from a brilliant Harvard grad.

If it gives your money to someone else and never says 'Thanks!' it's an Obama Job.

Did you see the self-employed gent ask Mr. President to "Please, raise my taxes?" It sounded even more disingenuous from him than when Mr. Buffet told Congress that government should "take a little more out of the hides of guys like me."

Anyone who asks to have their taxes raised is really asking to have YOUR taxes raised. Anyone who wants to can voluntarily pay more, they don't need to ask – not the president, not the Congress, not Oprah, Jon or Whoopie. Just get out their checkbooks.

Mr. Buffet could easily write a hefty check to help cover the exciting new \$447 billion American Jobs Act, AKA Stimulus Dos. Why do you suppose he doesn't? Perhaps he's masking a sensible disrespect for government's fiscal prudence? Maybe he'd prefer to hire every corner dweller down at the Depot and give 'em Obama jobs trimming shrubs at Ashley Furniture and GEICO headquarters.

But I'm not buying any of it! Not Buffett's deathbed conversion to Marxism. Not "Tax the rich!" Not "Pay your fair share!" Not Stimulus Dos. Not Obama Jobs.

It's time for a new president who understands that jobs are not temporary governmental make-work that costs more than it pays -- Stimulus One cost \$278,000 per job -- but revenue-generating, self-sustaining, indefinite aspects of ongoing capitalist business ventures.

I'm going ABO. Where's Hillary? LOL. Let's not get carried away. Gimme someone whose response to challenge is either 'Give a speech' and/or 'Print more money.'

But please, no more Obama Jobs.

Tim Haering
Tax Times Contributor

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

Is There Another Way to Choose Supreme Court Justices?

By Todd A. Berry

Is it any wonder that Wisconsin citizens ask whether there is a better way to choose state supreme court justices? Colonists objected to George III's appointing and removing judges at will, and Americans have fought over judicial selection ever since.

Despite multiple reform attempts over 200 years-first, life appointment, followed by partisan and nonpartisan election, and then merit, selection-state practice and recent experience suggest they all have problems, particularly in today's political environment.

The nation's founders thought that naming federal judges for life would correct the flaws of royal appointment. The first 13 states initially authorized governors (or legislatures) to name supreme court justices. However, with opposition to patronage appointments and the populism of Jacksonian Democracy, states began shifting to partisan election in the 1800s.

Public dissatisfaction with partisan bias led to another wave of change early in the 20th century. Nonpartisan elections replaced partisan ones in a number of states. The most recent reform era began in 1940 with Missouri's introduction of merit selection. With this method, an appointed commission submits names from which a governor selects an appointee, who later faces an up-or-down vote in a retention election.

Today, the 50 states use many forms of judicial selection, but current practice does not suggest any one is superior. Twelve states use some form of appointment. In 22 states, elections-partisan in eight and nonpartisan in 14-prevail. The final 16 states follow Missouri.

Merit is now being debated just like prior methods. Advocates maintain that merit combines the best features of appointment and election. A commission that screens and recommends candidates for appointment, they say, is likely to produce more high-quality, independent applicants and eventual nominees than other, more political methods. Supporters also note that no state has repealed the Missouri plan, once adopted.

However, merit critics note that no state has adopted Missouri's approach in 25 years. They call it elitist, since nominating panels are dominated by judges and lawyers. And, as an ongoing dispute in Missouri shows, merit can be partisan because appointment panels are often partisan. Critics also contend that merit is undemocratic and favors incumbents, because retention elections offer voters no choice.

The greatest challenge to merit selection, however, may be the same one that haunts other partisan and nonpartisan contests - nasty and costly campaigns. As a Rutgers political scientist told an American Bar Association (ABA) judicial reform commission, merit retention races are "indistinguishable from partisan contests."

Why? Experts point to a "new politics" characterized by the spread of polarized, two-party competition; the emergence of massive, independent expenditures funding attack ads; and uncompromising single-issue advocates.

These trends are unlikely to abate. Activists, regardless of viewpoint, press state supreme courts, as never before, to settle fundamental questions of social, economic, and environmental law.

That there may be no "silver bullet" to judicial selection is no surprise. Debate over judicial selection predates the nation. It hinges on the irreconcilable tension between the public's desire for justices who are both accountable to them and fair and impartial in their decision-making.

However, a few suggestions made to the ABA reform panel deserve discussion. One would professionalize elected state courts with "a program of training for aspiring judges that would lead to a credential." Recognizing that almost 90% of state judges are already elected, another idea promotes longer elective terms. Another proposal for reforming nonpartisan elections goes even further: one long, nonrenewable term (or even life tenure with a set retirement age).

This approach would balance the public's desire to elect judges, while promoting independence.

Todd A. Berry, President, Wisconsin Taxpayers Alliance .

Assembly Continues Work on Job Creation Agenda

The Wisconsin Assembly has approved two bills in its ongoing effort to create a climate conducive to economic growth and job creation by focusing on small businesses which are the backbone of our nation's economy. According to the Small Business Administration, 98% of Wisconsin's employers are small businesses and the National Federation of Independent Business estimates 60% to 80% of all new jobs are created by small businesses.

SB 47 reforms the Wisconsin Small Business Regulatory Board to give small business owners a stronger voice in the way they are regulated by state government. It increases the number of small business members on the board from six to seven while also eliminating membership on the board held by government bureaucrats who had taken the role of protecting proposed agency rules instead of objectively analyzing them.

Secondly, the bill broadens the threshold for when a regulation must be forwarded to the Board for review, addressing concerns that agencies are routinely stating their rules do not rise to the level that would board scrutiny. Under the bill, the Board will make the determination if the regulation will have a significant economic impact on a substantial number of small businesses. If it does, then the Board can suggest changes to minimize the economic impact of the rule or recommend that the rule be withdrawn.

Finally, SB 47 requires state agencies to help small businesses comply with agency rules, and to establish reduced fines and alternative enforcement mechanisms for minor violations. This includes considering the use of a written warning or alternative penalty in certain situations where a small business is in violation but made a good faith effort to comply with a rule.

SB 47 is a bi-partisan bill that passed both the Assembly and the Senate with voice votes and goes to the Governor to be signed into law.

Representative Karl VanRoy.

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.

"Spending your way out of debt is like drinking your way out of alcoholism."
... Jay Leno

September Meeting Notes.

Library Renovation Plans Presented.

Monthly Brown County Taxpayers Association held Sept. 15, 2011 at Titledown Brewing Co.

Members of the Brown County Library Board and staff members presented options for renovating or replacing the Brown County Library. Kathy Pletcher, vice president of the Library Board, and John Hickey, explained that the existing downtown library was constructed in the early 1970's, and there are problems with the heating, cooling and elevator systems and the building is not energy efficient. It also does not contain a sprinkler system.

Lynn Hoffman, Operations Manager for the Library, presented an overview of Brown County Library operations. The Central Library and eight branches serve the 249,000 residents of the county. They have 530,000 items in their collection. The 170,000 individuals with library cards check out 2.4 million items annually. In addition, there are 235,000 public computer uses annually. Laptop use is about 300 to 350 uses per week.

The library system has 150 employees, amounting to 88 FTE's. Also 750 volunteers assist in the library system. The 2011 budget for the Brown County Library System is \$7.5 million.

The building analysis for the Central Library facility began in 2008. Facility audits and energy studies were performed for the Central Library and branches in 2008 and 2009. In 2010, a pre-design study and cost analysis was prepared. A functional priority master plan was completed in 2011. For the Central Library, \$12 million of deferred maintenance needs were identified.

The estimate to completely repair the Central Library building and prepare for future needs is \$23 million. A phased renovation could cost up to \$30 million and take up to eight years to complete. Brown County's borrowing plan includes \$10 million for the Central Library repairs, less than half the estimated cost. Where the remaining funds will come from is a question not yet answered.

Committee Reports: Schools: The Green Bay School District budget will go to the Green Bay School Board for approval on September County/Municipal: Increasing the Green Bay area room tax from 8 to 10 percent has been approved by the Green Bay Area Room Tax Commission. There appear to be unresolved issues at this time regarding the use of the funds.

The next BCTA meeting is scheduled for October 20, and the speaker will be Green Bay Mayor Jim Schmitt. Details on the back page of this Tax Times.

Dave Nelson –Secretary.

“Government’s view of the economy could be summed up in a few short phrases: If it moves, tax it. If it keeps moving, regulate it, and if it stops moving, subsidize it.”

. . . **Ronald Reagan**

“Remember that a government big enough to give you everything you want is also big enough to take away Everything you have.”

. . . **Barry Goldwater**

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

Access to Wisconsin’s Checkbook.

The ability to see how government uses taxpayer dollars is fundamental to democracy. Transparency in government spending provides checks against corruption, bolsters public confidence, and promotes fiscal responsibility.

In an effort to provide Wisconsinites with access to how their tax dollars are spent, Wisconsin’s Contract Sunshine Act was enacted into statute in May 2006. All agencies in the executive, legislative, and judicial branches of Wisconsin government were required to report to the Government Accountability Board any purchases made totaling at least \$10,000 in a fiscal biennium. This information would then be posted on a publicly accessible website.

In December 2006, funding was appropriated to operate the Contract Sunshine website. One year later it was launched, but it wasn’t until October 2009 that an employee was actually assigned to oversee it.

Although 95 state agencies were required to report their expenditures, only 12 actually ever disclosed information. Therefore, to ensure true transparency in Wisconsin government’s spending, we supported the clause in the 2011-13 budget which directed the Department of Administration (DOA) to initiate and maintain a publicly accessible website reporting all expenditures over \$100.

Once implemented, transparency portals will allow Wisconsinites to track any state spending over \$100 with “checkbook-level” detail. To ensure user ease, the website will include a search engine.

State and local government agencies still have a long way to go with respect to meeting public expectations for transparency. In the second decade of the digital age, Wisconsin is at the bottom of the list with respect to this issue.

Programs such as Wisconsin Shares have been dominated by scandal in recent years. More public eyes on state spending will not only dissuade wasteful spending, but will help curtail fraud.

Collected taxes are not the government’s earned money, but rather, the government is entrusted to wisely budget those dollars. Citizens have a right to know how their taxes are being spent. With transparency, Wisconsinites will be able to monitor the state’s checkbook.

Rep. Kevin Petersen

National Debt Update.

For the 645th month in a row the U. S. National Debt showed an increase. It actually went down a few million once back in 1956 as those of you with good memories will recall.

The total at the end of September was **\$14,792,543,901,650.** for an increase of **\$142.9 Billion more than at the end of August.**

Congress again had to approve raising the limit so the government wouldn’t shut down and the Postal Service threatened bankruptcy but nobody really seems to care anymore. In addition to the \$14.8 Trillion the U.S. officially owes, **the states are \$1.2 Trillion in Debt.** All of the municipalities combined owe another **\$1.6 Trillion.** Individual and corporate debt is estimated at **\$16 Trillion** and total real estate debt is estimated at another **\$13.6 Trillion.**

That’s the good news. The unfunded liabilities for Social Security is estimated to be another **\$15.3 Trillion,** Prescription Drug Coverage another **\$20.2 Trillion** and Medicare **\$80.3 Trillion.**

Total it all up, and each taxpayer would need **\$1,031,792.00** to give to the government to pay debts they have encountered on your behalf. The way things look, we might have to add the stock market to our list of government bailouts.

Jim Frink—BCTA

Things That Make Us Wonder.

Wisconsin was one of the only states in the country without a concealed gun carry law in the country when it was approved by the legislature this summer.

Now it seems that every community in the state is trying to interpret the new law and set their own rules specifying how and where the new law would apply.

We acknowledge some confusion but if every other state (*except Illinois*) has adjusted to authorized concealed carry through the years Wisconsin officials should make an effort to find out how these other states and communities have coped rather than do things completely different.

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The Wisconsin Dept. of Revenue reports the equalized value of real estate in Wisconsin has declined from a high of \$514 Billion in 2008 to \$487 Billion in 2011, a decline of 5.4%. While some localities obviously are effected more than others, there are likely to be questions as to valuation and tax rates on the 2011 Property Tax Statements. Collecting taxes on foreclosed properties may also present problems.

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Another cost for business. The Dept. of Workforce Development has began assessing all employers to pay interest charges on the \$1.1 Billion owed the Federal Government for money borrowed to pay unemployment benefits paid to Wisconsin workers. Unfortunately this situation will likely get worse before it gets better. The nations unemployment rate this year has been the highest since 1940 when it reached 14.6%.

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How do you explain the practice of raising the nations debt limit to cover deficit spending as was recently done by the Congress and President. The internet offers a good example.

Suppose you get home from work and find your sewer has backed up, Your house is full of raw sewage up to the ceiling

Your choice is either raise the ceiling to provide for more sewage or establish a program to pump it out. You may have to raise it again in a couple of years.

* * * * *

We realize that Gov. Walker has ruffled some feathers in his promised efforts

to get Wisconsin back on track. Unfortunately the raucous demonstrations in Madison earlier this presented a poor picture to the rest of the world of Wisconsin as a place to live and do business, giving the impression of a third world uprising.

Wisconsin has been a state for 163 years and faced all sorts of contentious issues and problems during that period of time. While not everyone was made happy, differences have been resolved through the legislative process.

We read that protesters are still picketing the Capitol harassing and hounding the governor and other officials wherever they go. Remember that previous governors did not necessary please everyone with their agendas but were also respected by the citizens and electors of the state at least until their terms expired.

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Groups in Sheboygan are trying to have their mayor recalled because it seems he has a drinking problem.

We read that his attorney claims it is actually a physical disability problem and should be treated as such. It would seem that if this argument prevailed in a court of law, and the way things go in Wisconsin there would be a lot of people claiming disability benefits and privileges at a great expense to the rest of us. They could even be eligible for handicapped parking but not allowed to drive a car.

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On September 27, it was announced that a number of public employee unions in the state had voted to decertify. Due to the new bargaining law union dues were no longer being deducted from member pay checks. Workers still have the right to negotiate wage increases and working conditions but not as a union.

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The Bureau of Labor Statistics estimated the number of unemployed at the end of August to be about 14 million.

This is unacceptable by any standard. Among other problems, it represents a huge entitlement expense as well as a loss of tax dollars for government programs. Despite our runaway National Debt, President Obama's solution to the problem was to announce another half trillion in government spending and naming it "*The American Jobs Act.*" We question if many jobs will actually be created.

First, this could be the granddaddy of all earmark spending. The president promised government spending would go for needed infrastructure improvements such as highway, bridges and schools. No doubt such expenditures are in order and local and state officials are preparing their want lists but is this the time to go deeper in debt? The idea is to provide good paying jobs for construction workers. Unfortunately many of these high paid workers are among the unemployed, but there far more factory and office workers walking the streets with families to feed who probably would not benefit.

The Presidents plan calls for adding 1,900,000 new jobs. While this number sounds nice, it would barely make a dent in the number of unemployed. There would still be 12,000,000 looking for work if the numbers are right.

The next big question is if \$450B were expanded and 1,900,000 jobs were actually created, each job is costing taxpayers between \$20-25,000 each.

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To help pay for his plan the President has proposed a number of tax adjustments, including the Democratic battle cry of "*Tax the Rich.*" All in all, the plan would cost more than new taxes will provide, proving once again that any new revenues will quickly be spent disregarding the National debt.

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Who are the unemployed, and why are their numbers so high? Recall that not too many years ago it was predicted their would be a shortage of workers to fill all the jobs that technology was creating.

There are a lot of places to point fingers, and they probably all are a factor. It is easy to blame high taxes and government regulations, but many of these were results of improving our standards of living and the environment. The same with high wages and benefits to employees. Whatever the cause, we have seen many of our manufacturers move their production offshore. Other employers have downsized and consolidated their operations, finding they could operate more efficiently with fewer employees. Other factors somewhat beyond control include government monetary policies, balance of trade, with other countries and constantly changing demographics. It all adds up.

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The easiest ones to blame for the epidemic of factory closings and business moving elsewhere are the business owners themselves, and they in turn blame high taxes and excessive government regulations and the high cost of labor and benefits. At least that's the story in Wisconsin.

Go to just about any retail store and look at the labels and packages to see where the product was made. If it wasn't produced in the USA ask yourself why. We acknowledge that many imported goods are unique and high quality. However, we find items such as electric tools and appliances, automobile parts, clothing and household items which were formerly produced by companies in Wisconsin with labels from all over the world. Even the Packer apparel we all so proudly buy and wear comes from just about everywhere in the world except the USA and Wisconsin.

We acknowledge that open trade with other countries is vital to global economy but when well known American brands start producing products in China for sale here something is wrong. Our balance of trade with foreign countries has been negative for as long as it has been recorded.

My feeling is that if we want to get people working again in this country, rather than dump billions of dollars into failed attempts to create jobs simply encourage people to buy American, publicly criticize employers who have abandoned their workers and the stores who profit by not supporting local manufacturing.

It could even get people back to work without spending taxpayer money.

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While on the subject, the State of California which already has massive money problems is building a \$7.2 Billion bridge between San Francisco and Oakland.

They claim they will save \$400 Million by having the bridge constructed in China and shipped to the U.S. for assembly. Questions are where does China get all the steel and production capacity considering all the construction we see going on in the country, and secondly did the people of California who authorized the project really go over all the alternatives and consequences before awarding the contract?

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The *Wall Street Journal* estimates that defensive medicine, or the price of medical malpractice insurance and lawsuits adds about \$200 Billion annually to the

nations health care costs. We see TV ads daily by trial lawyers soliciting your business for their trade and personal profit.

One recent poll claimed that 83% of Americans believe that Congress needs to change the medical malpractice system. Unfortunately this subject was not addressed in Obamacare due to special interests.

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The Federal Housing Financing Agency has filed suit against 17 of the nations largest banks in an effort to recoup a reported \$198 Billion from failed investments backed by federal funds.

This is great, protecting our interests. Now who is going to sue who to recover the reported \$535 Billion economic stimulus money handed out last year to the Solyndra Co., to make solar panels. A sure thing for the country.

Meanwhile, Solyndra is now out of business and has declared bankruptcy.

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New surprises seem to surface every day from the 4,000 page health care bill from those who must comply with it.

To help finance the cost it is reported there is a provision calling for a 3.8% tax on the seller of a home effective in 2013. Sounds ridiculous but maybe not considering the source.

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Previously we gave reasons that Pres. Obama's job creation bill didn't make much sense.

Now we read that if an unemployed person applies for a job opening and is not hired, he or she can use the excuse *being unemployed* as the excuse to file suit against the employer. Similar to clauses in the disability rights act. If this is true, why would an employer ever consider interviewing an unemployed person applying for a job opening?

* * * * *

Brown County tries to recoup some of the cost of operating the jail by charging inmates \$20.00 daily for room and board plus additional expenses which arise related to their being in custody.

Only problem is that only about 6% of the charges are ever paid. According to a recent *Press-Gazette* article, of the \$2,381,498 charged so far in 2011, only \$135,008 has been paid so far. There is a balance of over \$11.6 million still unpaid

from the last three years.

It was not clear whether this amount represents an additional expense to county taxpayers or a reduction on income intended to offset an expense item.

We can appreciate many of the debtors do not feel obligated to, or are unable to make payments of any kind. Nothing would be accomplished by putting them back in jail.

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The Brown County Board of Supervisors has voted to increase its size to 29 from 26 members. The justification apparently was that population growth has been higher in Green Bay suburbs and rural areas rather than completely redraw all of the Green Bay supervisory districts.

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From what we observe, proposed budgets for the Green Bay School District, Brown County and City of Green Bay will not reflect huge increases predicted as a result of Gov. Walker's state budget, and commend all parties involved. No doubt there will be problems in years to come. We are concerned, however, with the cost of welfare expenses due to unemployed people moving to the area complicated by the economy.

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."

"I could end the deficit in five minutes, you just pass a law that says that anytime there is a deficit of more than 3% of Gross Domestic Product, all sitting members of Congress are ineligible for re-election."

. . . **Warren Buffett**

The TAX TIMES

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The TAX TIMES - October, 2011

BCTA Meeting and Events Schedule – MARK YOUR CALENDARS.

Thursday - October 20, 2011, BCTA Monthly Meeting, 12:00 Noon.
Titledown Brewing Co.
Speaker: Green Bay Mayor, Jim Schmitt

Thursday - November 17, 2011, BCTA Monthly Meetig, 12:00 INoon.
Titledown Brewing Co.
Speaker: Green Bay Area Schools Superintendent
Michele Langenfeld.

Thuraday - December 15, 2011, BCTA Monthly Meetig, 12:00 Noon.
Titledown Brewing Co., Program to be announced.

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.

October. 2011



"I've never been able to understand why a Republican contributor is a 'fat cat', and a Democratic contributor of the same amount of money is a 'public-spirited' philanthropist."

. . . **Ronald Reagan**

"There are three kinds of lies: Lies, damned lies and statistics."

. . . **Benjamin Disraeli**

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