



When Saving Doesn't Save.

Well, the prelims were over. They had dwindled to a skeleton crew of Capitol yodelers; there they sang, political panhandlers foretelling the main event. IT came on the Ides of November, "Beware the Ides of March," they say, March 15—the day Julius Caesar was assassinated by so many fellow senators they couldn't pin the murder on any one of them. Et tu, Brute? So, along came November 15, and the aptly misnamed United Wisconsin, at the stroke of midnight began their misguided recall petition drive against Gov. Scott Walker. By gosh, it doesn't get any better than this.

And to think the recall began as a new report showed Walker's alleged crimes have saved many school districts some sizable coin. I remember a song lyric that went something like, "If lovin' you is wrong, I don't wanna be right." I look so forward to NOT SIGNING as many recall petitions as the poor loser, zealots shove at me. I may be tempted, but don't dare, sign by dear old Uncle Sonny's name. After all, those ardent defenders of Democracy, the Government Accountability Board, is wise to such scamboogery. And I want the recall movement to lose fair and square, so they can eat their crow while it's while it fresh from the Walmart parking lot.

So, if school districts will be sitting on a surplus, I would expect, like a good corporation, there would be a dividend to the shareholders. What do you suppose Brown County taxpayers could get out of Walker's crime?

At Woodman's or Lost Horizons, as I call it (I swear the place spans a time zone) — I cornered a County Board member with a giant "S" emblazoned and inquired with my inquiring mind whether the County budget would be mimicking school district savings. Would Gov. Walker's tools take some cha-ching out of our tax bills? I was told of the \$thousands\$ flying out of the Sheriff's new garage doors which I suppose is better than \$16 muffins down some fat bureaucrat's piehole. I asked about the Untouchables, Human Services that, like honey, seems to draw more bees than vinegar. Or is that flies? NO matter, it is an old saying that's true. And guess where the Boardmeister's finger pointed; blame it on Los Federales, the United States Gubmint, they tell the County where and how OUR tax savings must be spent!

Blame federal regulations, I was told, for usurping local control. Cliché! It was the old unfunded mandate complaint, without the unfunded. Ironic twist: If you ask too many questions of applicants, you might discover they are ineligible and save some money But can we keep the money we save for them? Hail No! Not only do they take the money back, but they penalize the rules by asking too many questions. And once they get the money, on EBT cards like gift cards, they can use it at a variety of fast food joints. Isn't that special? Now you'll see McDonald's, Kentucky Fried and Taco Bell lobbying for food stamp increases. Here is the Crony Capitalism.

So, I am sadly the bearer of bad news. Though Walker's Law has yielded some savings, we won't be seeing any of it. We can count on another year of cheering on a declining growth rate as if it was an actual spending cut. I have read stories here and there telling of lower levies. But you have a better chance of seeing Bigfoot at the Oneida craps table, or a werewolf with perfect hair drinking a pina colada at Duzzi's.

In the end we have much to be thankful for; thankful we are not being subjected to even greater spending, our members having saved us millions more planned to be spent for no apparent justification on radios for our Protective Services. Many millions of thanks to the BCTA members that stood up to the minions of Motorola who with complete impunity to out citizen who pocketbooks have suffered the wages of Recession.

If only "We The People" could do our Christmas shopping on somebody else's credit card. Ho Ho Ho!?
May Christmas' Blessing be yours.

Richard Parins — President

The BROWN COUNTY TAXPAYERS ASSOCIATION
In our 27th Year of Promoting Fiscal Responsibility in Government.

Collective Bargaining and Sick Leave. *What do they cost?*

The Sick Leave Conversion Credit Program has a huge effect on the state budget. Some people wondered why we wanted to change the collective bargaining rules for government employees. One of the things some people don't know is that most state workers accrue sick leave at the rate of five hours every two weeks, to a maximum of 16.25 sick days per year. If they don't use these days for sick time, they get to bank them and carry them over from year to year.

What difference does that make? It has a huge effect on the state budget and the amount of money taxpayers pay to fund it. Here's why. All of these un-used sick leave amounts are accumulated for each state worker. At retirement, they convert their bank of sick days into a fund to pay for healthcare until they get to Medicare age and can get on the government Medicare program. That means the state has to set up a fund to pay for this worker benefit. The amount the state pays each year to fund that future benefit is approximately \$32 million. The total amount in the fund now stands at \$2.19 billion dollars.

Here is another way to see the magnitude of this situation. In 2011, 2,699 state workers retired. When they left, the average amount in their sick leave conversion account was \$97,799 per retiree. If they happened to work for the state for more than 15 years, they qualified for an additional amount of sick leave conversion (The Supplemental Program). On average, that additional amount was \$41,934 per retiree.

This sick leave arrangement is a hidden benefit that is not generally available in the private sector. It's in far excess of what Wisconsin taxpayers get, the very people who pay the bills and work in the private sector. This is one of the issues that we have looked at, and I think it will eventually change. It is one of those hidden things that nobody talks about very much, but it costs a large amount of money. \$32 million dollars per year is no small matter, and it's at taxpayer expense.

It is our belief that people who work for the government should be compensated on terms similar to those of the private sector. That includes the benefits package, sick time, vacation time, health care, retirement, working hours and pay. All of those things should be taken into consideration. Over the years it's been easy for governors and agencies or politicians to claim that they gave only 1% or 2% pay raise. In fact in many cases they gave more vacation days, more holiday days, more sick days that could be banked. These provisions created future liabilities. That's wrong and it still needs to be changed; By limiting collective bargaining on these provisions, these changes are possible. **Sen. Frank Lasee**

"Never interrupt your enemy when he is making a mistake. . . . Napoleon

"A vote is like a rifle: its usefulness depends upon the character of the user." . . . Theodore Roosevelt

VISIT OUR WEBSITE
www.BCTAxpayers.Org
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November Meeting Notes.

Superintendent Langenfeld Speaks to BCTA.

November 17, Brown County Taxpayers Association meeting at Tiletown Brewing Co.

Green Bay School District Superintendent Dr. Michelle Langenfeld addressed the attendees. She was accompanied by Alan Wagner, Assistant Superintendent - Business and Finance, and School Board member Chris Wagner. Dr. Langenfeld said she was impressed with the history and traditions of the Green Bay school system and observed that the Green Bay community highly values education. Diversity and partnerships indicate a progressive environment for education.

However, it is a challenging environment: 12,000 students qualify for free or reduced cost lunches and 35 languages are represented in the student population. Dr. Langenfeld explained that in the 1980's, the need for changes in education became evident.

The 40,000 student Anoka-Hennepin School District in Minnesota, where she was previously employed, closed six schools. She expressed her skepticism of voucher programs, which she believes take money from the public school systems. As for open enrollment, she noted that about 1,000 Green Bay students participate, and some students are coming into the Green Bay District, attracted to the International Baccalaureate Program at West High School and at Chappell Elementary School, which feeds into the West High program.

In response to a question about what the District is doing about Fund 80, Superintendent Langenfeld stated that the District will follow state directives. (Fund 80 was created by state law to account for non-educational activities, such as gym rental to groups for recreation. The BCTA has questioned the steady growth of Fund 80 to a multi-million-dollar account with many expenditures that appear to be outside the original intent of the law. The attractiveness of Fund 80 is that it is not included in the levy increase limits that apply to increases in educational expenditures. The state Department of Public Instruction has not provided definitive directives for permissible Fund 80 expenditures.)

Asked about the effects of illegal immigration on the Green Bay School, District budget, she said she did not know and that federal law bars the district from inquiring about the immigration status of students. Responding to a question, she committed to provide the BCTA with the specific federal statute which creates the prohibition.

The benefits of the Green Bay School Board's approval of a two-year extension of the teachers' contract shortly before the state budget reforms took effect were questioned. Assistant Superintendent Wagner explained that most items of the budget reforms were included in the contract extension, except that the Board agreed to continue to collect dues for the teachers union. Board member Chris Wagner stated that the board members got the best deal they could get.

County/Municipal: Brown County Executive Troy Streckenbach has vetoed the health insurance funding for county supervisors which the supervisors added to the Brown County budget. The Allouez Village Board has voted to move 50 percent of fire protection costs from the village budget to utility billing for the village.

Election of Directors: Returning directors Frank Bennett, Elliott Christensen, Ron Erickson, David Gauthier, Otto Junkermann, Tom Sladek and Brian Verheyden were elected to three-year terms.

Officers elected for the fiscal year were President: Richard Parins, First Vice-president: Rod Goldhahn. Second Vice-president: Rich Carlstedt, Treasurer: Tom Sladek., and Secretary: Dave Nelson. The next meeting will be Dec. 17, with Michael Aubinger, Ashwaubenon Village. Pres.

Dave Nelson—Secretary

National Debt Update.

It is now official. The U. S, National Debt is in excess of Fifteen Trillion Dollars. \$15,058,654,917,092.00 at the end of November, give or take a million or two depending at which point in time you blinked your eyes while watching the National Debt Clock. This up about \$123 Billion over the October ending balance and about double what it was when we started tracking it way back in 2005.

If every citizen sent in a check for their share, it would come to \$48,149 each. If you just picked on taxpayers it would be \$133,750 per. How much it would be for the 1% whom it is claimed could eliminate all of our problems if they paid more taxes in anybody's guess.

The increase was higher this month but maybe they tried to hide the write off for Solyndra, Inc. However that was only \$535 Million which is just loose change as far as government goes.

Sooner or later the issues of controlling spending and providing revenue will have to be addressed seriously.

Two widely mentioned alternatives to the present income tax system are the "fair tax" which as proposed would basically add a 23% sales tax on the final sale of all goods and services. Present income and "hidden" taxes would be eliminated along with special tax breaks that now exist.

Problems are that adding 23% to the cost of ALL purchases may be difficult and we could end up with a worse nightmare of compliance than we have at present. Proposals are for more of an added sales tax rather than a Value Added Tax (VAT) which is popular in Europe and other countries.

A "flat tax", would be at a rate of say 17%, and apply to all income at all income levels, with lower rates for lower incomes. It would probably be easier to administer than what we have now.

Herman Cain's 9-9-9 proposal brought some interest probably because it was at least a plan, which is more than anyone has seriously proposed for years. It could be difficult to administer due to its many facets.

The biggest problem with the present system is that it fills 60,000 pages of rules. Deductions and exemptions have been inserted for every conceivable situation and interest group, and are seldom updated or removed.

Unfortunately, with the way Congress and our economy works it is difficult to imagine any system that would not quickly become as complex as what we now have. Economic stimuli and economic differences would have to be addressed. One estimate is that at least \$300 Billion is lost annually due to tax fraud and even more is lost through tax evasion. The best step may be to update our system and enforce the tax laws we already have while getting rid of the ones that are completely outdated.

The best solution could be to update our present system and enforce the tax laws we already have.

JF

It's Working!

Every year the Wisconsin Association of School District Administrators conducts a survey of local school districts. This year's survey was released last week, and it shows that the reforms put in place earlier this year have helped schools balance their budgets without massive layoffs or large property tax increases.

It's true that not all school districts have benefited as much as others. This is due in part to the fact that some have not taken full advantage of the tools that have been provided them. For example, Milwaukee Public Schools, which did not require contributions because of opposition from employee unions, cut 613 teachers. This accounted for half of the staff cuts in the state. The next biggest loss came from the Kenosha School District, who also didn't use the tools provided to them;

Furthermore, a number of districts faced with declining enrollment were actually able to increase the number of teachers on staff or maintain their current numbers, effectively reducing the number of students per class. School districts in the 89th Assembly District saw a net gain in the number of teachers hired despite the fact many continue to have declining levels of enrollment.

Those that have opposed these reforms have tried to scare us all by trying to tell us that the sky was going to fall and students were the ones that were going to ultimately pay the price. According to the survey, that is far from the truth. Let me give you a few examples:

Opponents argued students would see larger class sizes. Reality— 75% of districts responding have the same K-3 class size or have decreased them along with 67% of 4-6 grade classes staying the same or decreasing.

Opponents argued students would have less course choices this year. Reality – 98% of districts responding have the same number or increased the amount of Advanced Placement (AP) courses. Additionally, over 90% of school districts have reported they will be keeping the same amount or increase the number of classes in the areas of art, music, physical education, foreign language and vocational/technical courses.

Opponents argued there would be massive staff layoffs. Reality – 96% of school districts have maintained or increased the number of early childhood staff—90% have reported the same or increased number of gifted and talented staff, and 84% have reported the same or increased the number of reading coordination staff.

To put the results in perspective, according to the Wisconsin Education Association Council (WEAC), in 2004 68% of school districts were increasing class sizes, 51% were reducing extracurricular programs, 53% were reducing courses in art, music and theater, and 60% were offering fewer AP courses. The numbers are much better this year across each category.

It was necessary to make tough decisions in order to erase a \$3.6 billion deficit and get our state back on the right track. It was necessary to cut school aids in order to balance the budget. However, we also gave municipalities and school districts the tools necessary to balance their budgets without having to make massive layoffs and increase classroom sizes Statewide, budgets are being balanced and schools are maintaining quality services.

These reforms are working; saving taxpayers millions of dollars while improving our education system.

Rep John Nygren

"I could end this deficit in 5 minutes. You just pass a law that says, anytime there is a deficit of more than 3% of GDP, all sitting members of Congress are ineligible for re-election."

. . . Warren Buffett

Articles and views appearing in the "TAX TIMES" do not necessarily represent the official position of the Brown County Taxpayers Association. We want to encourage discussion and input on current issues of taxpayer interest and invite your comments or articles suitable for future "TAX TIMES." Please send them to the BCTA, P.O. Box 684, Green Bay, WI 54305-0684, or call Jim Frink at 336-6410.

E-Mail BCTA@ExecPC.Com.

Things That Make Us Wonder.

After three years of dredging and \$300 Million of spending work is proceeding on the efforts to remove PCBs and other contaminants from the Fox River. The estimated cost to complete the project is now \$750 Million and climbing. It appears much of this is going for legal fees as the government and paper companies continue to argue back and forth over details of liability and payment.

What remains to be seen is how clean the river will be when and if the project is ever completed, and whether the paper industry will still be a major contributor to the economy of Wisconsin.

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The State of California has just completed a "high-profile" court trial lasting several weeks and costing millions against Michael Jackson's doctor in an effort to place some blame for Jackson's death. As expected it drew national attention.

What makes us wonder is that California as a state is over \$370 Billion in debt, and its legal system is months and even years behind in prosecuting cases involving ordinary citizens.

Dr. Murray was convicted of negligence with a 4-year prison sentence but was it worth it for California?

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When what happens in Greece, a country whose entire economy is about equal to our State of Maryland causes significant fluctuations in the World's stock markets we realize how delicate things are.

Some economic factors probably can be controlled through international cooperation and others are controlled from behind the scenes by disruptive forces.

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Every 10 years after the U.S. Census results are finalized units of government are required to change their boundaries to equalize resident populations.

This is usually a difficult process not so much as a result of counting people and drawing lines as it is to accommodate elected officials who often find themselves living in a different district along with the incumbent from that district.

Although not always a problem until the next election solutions including "Gerrymandering," or redrawing lines in a

hap-hazard way to accommodate special interests, or simply moving from one district to the next. Sometimes sensible district boundaries are more important than protecting parochial interests. At least they will remain until the next census.

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Call it proper, call it rude, childish, intimidating, blustering, threatening, enjoying your constitutional rights or whatever you want. The cadre of demonstrators who shadow and harass Gov. Walker wherever he goes seems to be setting a new low in Wisconsin politics. It goes beyond the limits of civil decency.

While the governor took drastic and unpopular steps to balance the state budget, we recall that previous governors also inherited situations requiring action and unfortunately were unable to please all constituents. In the past however, differences were always resolved through proper channels, or at the ballot box during the next scheduled election.

No doubt one purpose of the demonstrations is to gain free publicity spread by an accommodating media to support their differences with the governor.

Hopefully business's and others considering doing business in or with Wisconsin don't view our great state as a hostile third world nation with an unstable government influenced by mob rule.

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It's a routine drill with the Federal Government. They say they want to save money but this or that department needs emergency funds to keep operation or the entire country will be shut down.

President Obama was off to Hawaii and Australia but left a "bi-partisan" spending bill on his desk authorizing emergency spending for certain items pending final approval of the Federal budget. Items eliminated from the spending request were \$8 Billion for high speed rail, \$322 Million for a climate change office and a hodge-podge of special interest items were either cut or eliminated.

We don't know what happened to the "Super Committee" that was charged with identifying wasteful spending except that they must have been in Asia with the President.

* * * * *

Since the President was visiting Asia, and his signature was necessary to

approve the latest emergency spending bill, they used an elaborate "autopen" device to affix his signature and make it legal.

The USA TODAY article which described the procedure claimed it saved a lot of money as it would have been expensive to have someone take the bill to Asia for his signature. **The article also made the statement that "With a \$15 trillion national debt, and Obama scrambling to save money any way he can — including cutting down on government travel — the autopen was the cheapest way to go."** That's what the article said so it must be true.

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The Wisconsin Government Accountability Board estimates it will cost the state at least \$650 thousand just to cover the cost of handling petitions for the proposed governor and senator recall elections. This includes checking signatures for duplications and legitimacy.

The cost to local communities will probably be in the millions for election board expenses.

On top of that it has been estimated that as much as \$100 Million will be raised and spent for advertising. If true, and if a million people cast their ballots it would amount to \$100 per vote, or a \$100 wasted that could have gone to charity.

Whatever the outcome of the recall election, the real winners will be creative advertising agencies, television stations and other media, and political fund raisers. Is this the best we can do for job creation?

* * * * *

A bill has been introduced in the assembly requiring that political issue advertising more clearly indicating the sponsorship, source of income and purpose of the ad. Great idea, but these initiatives are usually ignored until after the elections and the winners move on to other things.

In the meantime, they who raise the most money and hire the most creative advertising agency probably wins.

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Although it has been in the works since 2010, United and Continental, two of the nations largest Airlines announced they are close to completing their arrangements to merge. This will follow a long list of airline mergers that have taken place in recent years. While these mergers always seem to have the blessings of the federal govern-

ment, is it possible it's a matter of time until the final merger leaves us with only one U.S. airline? How many railroads are left in the country with their own identity? The same as most of the other countries in the world, and under even more regulation.

While these mergers are claimed to cut duplication and overhead costs, they also eliminate competition and in some cases services to certain cities. We appreciate that airlines have been hard hit by fuel costs and terrorist threats effecting their bottom line. However fliers have been deluged with annoying fees for every little thing during the past few years which have remained as fuel prices went down and air traffic increased.

The same seems to be true with the nations large banks. The bigger they get the more they merge and the more they add fees for service which were once free.

We understand that costs of doing business keep rising but we also know that size enables you to make your own rules.

At one time the federal government protected citizens against monopolies hence the Sherman Antitrust Act of 1880, and Theodore Roosevelt's "trust-busting" campaigns. However times have changed and government presently seems to have a different set of rules and motives.

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While it is still not entirely clear who is responsible for organizing the "Occupy Wall Street" protests, it is clear where their motivation and support comes from. We have also heard our administration speaking out against Wall Street type executives and higher taxes on the "rich."

The antics of the protesters provides plenty of fodder for the news media and those blaming the "so-called" 1% for our problems. The IRS reports that while the top 1% make 20% of the income they already pay 38% of income taxes. This 1% should be out protesting.

* * * * *

The U. S. Dept. of Energy has announced final environmental approval of the proposed 60,000 sq. ft., "waste to energy" plant proposed for Green Bays northwest side. While converting household waste and garbage into electric energy rather than hauling it to landfills sounds like a good idea, there are still many questions to be answered before it becomes a reality.

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Did you know that the 8th largest

army in the world is stationed in Wisconsin? If our 600,000 licensed deer hunters were organized as a military force it would more soldiers than found in France and Germany combined. Add the 750,000 hunters from Pennsylvania and 700,000 from Michigan plus the other 47 states and you would have an army with over 23 million men and women. This is a peaceful and well-trained army and shooting accidents are extremely rare.

Now if we can only figure out how to regulate our concealed carry laws the same as other states have already done we can accomplish something.

* * * * *

President Obama's "Super-Panel" charged with identifying potential savings in Government spending was a complete failure. In reality it's purpose appeared to be rubber stamping approval of the President's on-going spending agenda and designed to fail due to its makeup. It was obvious that they didn't understand the word *compromise*, or could tell the difference between pork barrel, wasteful, or necessary spending.

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The Wis. Dept. of Revenue it plans to cut expenses by no longer automatically mailing tax returns to all taxpayers as in the past. Unfortunately state offices and officials do not have the free mailing privileges that the IRS and Congressmen enjoy.

They say if you want a form you can download it from the internet or check your local library. They apparently assume this is what everyone will do.

While the Dept. of Revenue was never noted for effective customer relations sending the forms as a reminder could be more cost effective than the savings in postage will be. **A lot more!**

* * * * *

The Presidential elections are still a year away, and the polls are already busy trying to determine in advance what the outcome will be.

We receive almost daily reports on the President's popularity ranking and the status of those trying to unseat him. This changes according to the polls with each statement they make in their attempts to enhance their qualifications.

Along with their poll rankings candidates seek advantages in raising funds and support for the coming cam-

paign. Enormous amounts of money will have to be raised. It is a fact of politics that any person or group that contributes any significant amount to any office seeker or party expects some return on their investment. Either in the form of partisan legislation or at least a favorable political atmosphere in agreement with their own personal beliefs. The same rules apply to candidate endorsements.

Incumbents usually have the advantage, and President Obama is able to use every tool at his disposal to raise money. Candidates for public office often have to depend on funding from sources considered as special interests. Trade unions or independent business's are examples. When watching TV campaign ads it is often a good idea to examine the source and their motives even more than the message they are trying to convey.

As usual, lots if 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."

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

"And so, my fellow Americans: ask not what your country can do for you -ask what you can do for your country. My fellow citizens of the world: ask not what America will do for you, but what together we can do for the freedom of man." .. John F. Kennedy

"Status Quo, you know is Latin for 'The Mess we're in'."
... Ronald Reagan

The TAX TIME\$

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The TAX TIME\$ - December, 2011

BCTA Meeting and Events Schedule – MARK YOUR CALENDARS.

Thursday - December 15, 2011. BCTA Monthly Meeting, 12:00 Noon.
Titledown Brewing Co.
Speaker: Michael Aubinger, Ashwaubenon President.

Sunday - December 25, 2011. Merry Christmas.

Sunday - January 1, 2012. Happy New Year.

Thursday - January 18, 2012. BCTA Monthly Meeting, 12:00 Noon.
Titledown Brewing Co. Program to be announced.

Thursday - February 16, 2012. BCTA Monthly Meeting, 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.

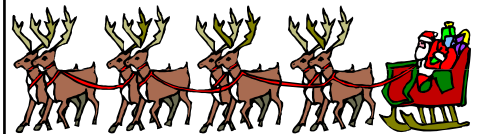
Meetings are open to the public.

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.

December, 2011



"The people who cast the votes do not decide an election. The people who count the votes do."

. . . Joseph Stalin

"The mystery of government is not how Washington works, but how to make it stop." . . . R. J. O'Rourke

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New Members are Always
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or visit our website

www.BCTaxpayers.Org
for Details.