



BCTA Action Saves Taxpayers \$5 Million. *(but how much more might have been saved?)*

Each year presents challenges and taxpayers faced plenty of them in 2011. Our most significant mobilization in 2011 involved a Brown County radio project, and we're telling the story in this issue of the Tax Times.

Setting the Stage

Over many years the county emergency radio system had fallen into disrepair. Officials had talked of the need for expensive solutions, at times citing costs in excess of \$20 million. In anticipation, the Administration and County Board had, in 2009 and 2010, authorized borrowing \$12 million and were preparing an additional \$5 million bonding action for 2011. But people with radio knowledge began to tell us that \$17 million was far more spending than what was necessary, and then, near the end of 2010 the local newspaper printed assertions by a respected local radio expert that the project was being steered to Motorola, suppressing competition. In response, BCTA formed a radio project working group to learn more and intervene on behalf of taxpayers.

Probing, Learning, Analyzing

Our working group, comprised of engineers, business people, an expert radio technician and people involved with local governments asked dozens of questions and invested hundreds of hours in learning about emergency radio systems – technology, capability, regulations, mandates, costs, as well as building an understanding of what currently existed in the county, and what was being done in neighboring counties. The group identified very serious problems with the county's handling of the project:

- The project approach was flawed. It was launched with the expectation that Homeland Security grants would fund it, but grants were no longer available. It failed to set priorities among "musts, needs and wants", it ignored the potential use of existing expensive infrastructure, and favored a Cadillac system approach aimed at getting every wish list fulfilled. Consequently, costs soared.
- It was now apparent that there would be only one bidder on this very expensive project. Sound business practices in that situation would call for a halt to the process, revisiting the Request for Proposals (RFP) to see what went wrong. Yet the project leaders were determined to go forward. Their actions were adding credibility to the claims that the project was being steered to Motorola.
- Affordability was a problem. Debt service and maintenance cost would add \$2 million dollars to annual county expense at a time when money was already being taken from reserves to balance the budget. The technology chosen would make many existing emergency radios obsolete, with each municipality on the hook to buy new equipment – and the project leaders could not even say what the new radios would cost! Worse, some of the equipment made obsolete was purchased on federal grants which would have to be repaid if that equipment did not remain in service.
- Throughout the project, public business had been conducted outside the public's view. Meetings that should have been open were not. The RFP, for no valid reason, had been kept from public view throughout the approval process. The conduct of those leading the project did not pass the smell test.

Intervening and Influencing

The working group called on county board supervisors, meeting first with the members of the Public Safety Committee (save one who refused to meet) and then branching out to other supervisors as time and resources allowed. In the end, our working group had met with 12 county board supervisors to reveal our findings. Those pushing the project were aligned behind single-bidder Motorola's proposal and were seeking the additional bonding money to make it happen. Our position was to stop and reconstitute the project in a way that would remedy earlier flaws and result in the type of competition necessary for a project of this size.

Five Million Dollars Saved

At the Public Safety Committee meeting our working group did not prevail -- a split committee recommended the project and its bonding to the full County Board. However, the efforts paid off at the March 16th County Board meeting where the challenges and doubts raised by the BCTA kept project supporters from assembling the votes to pass the required bonding. Fourteen days later Motorola signed a contract with the county to do the project for the \$12 million already authorized. Concerned that the project might have been significantly altered – something requiring a new bidding process – we asked whether the scope had been changed in the final negotiations with Motorola. The county's Purchasing Department responded that the project contracted was the same as the RFP and that all items of scope were satisfied. Net, when confronted with the fact that only \$12 million was authorized, agreement was reached to do the project for that amount.

Epilogue.

Taxpayers are getting a new emergency radio system for \$5 million less that the county administration and many board members intended to spend when the year began. That's good, and we consider it a significant victory for the citizens who pay the bills. But how much more would have been saved if the project was approached properly, incorporating principles that any business would apply? What might true competition, a transparent and rational discussion of priorities, and openness to varied technologies and approaches have saved taxpayers? We don't know, but we're convinced there was a lot of money left on the table. And, has the county learned anything, or will take the same flawed approach to the next multi-million dollar project?

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Project Development and Purchasing Characterized by Secrecy. Competition Lacking. *Is it cronyism? Laziness? Ineptitude? Whatever the reason, it served taxpayers poorly.*

The radio project development and purchasing processes used by Brown County set a course to spend millions of dollars beyond what was necessary. Those processes were deeply flawed. Taxpayers deserve better, and both the Administration as well as the County Board should be ashamed. Let's examine the particulars.

Project requirements were developed out of public view. Guided by consultants and leaders of the Public Safety Communications Department, users committees met with no public notice or access to make key decisions about the project requirements, technologies and scope. The project was narrowed to a very specific solution, the narrowness of which resulted in only one company bidding. The public will never know why various lower cost alternative approaches were discarded, the degree of consideration given to alternates, nor how the requirements were decided – because the public was shut out.

The project Request For Proposals (RFP) was kept secret from the public throughout the approval process. After the county's consultant created the RFP, the Administration and the County Board kept the document hidden from the public's eyes until after it was approved and issued to potential bidders. The Public Safety Communications Director provided the RFP to the Board's Public Safety Committee as "a confidential document", the committee passed it along to the full Board with the same confidential status, and the full Board approved it without any exposure to the public. There is no reason whatsoever for the contents of a proposed RFP to be kept secret and, in this case, the public was unable to view the narrowness and shortcomings of the RFP and appeal to county supervisors prior to its approval.

Officials sought to suppress information which would provide decision makers with more understanding of options and alternatives. After the RFP was issued, the BCTA's radio project working group began to meet with county supervisors to illustrate the shortcomings of the approach being taken. A number of supervisors took interest in our work, indicating that they were learning much more about radio options from the BCTA than they had learned from county administrators. Some supervisors invited another vendor to make a presentation of alternatives. Amazingly, other supervisors, joined by then County Executive Hinz, tried to block the presentation. In our view, decision making is always improved by giving the decision makers the fullest, most complete information. The project advocates who sought to limit and control information flow to county supervisors were not acting in the public's interest.

Vendor responses to RFP's were evaluated, discussed, and the recommendations for contract awards were made in secret. There were two significant contract awards associated with the project – the award to GeoComm to serve as the county's consultant, and the award to Motorola to provide the radio system. In early 2010, a Consultant Selection Committee met without public notice and determined that GeoComm should be hired as the project consultant. The give and take of that discussion, the advocacy, reasoning and opinions shared at that meeting which led to GeoComm's contract will never be known to the public. The same closed-door approach was used by the Vendor Selection Committee which determined that Motorola should be awarded the project. Why did they proceed with only one bidder? Who advocated for going ahead versus adjusting the RFP to secure competitive bids? What discussion took place about the strengths or shortcomings of the proposal? Who agreed? Disagreed? Advocated? Resisted? Who took the position that Motorola's pricey proposal was a good deal? The public will never know.

Justice Delayed is Justice Denied: Will we EVER get Justice?

BCTA Challenges County's Secret Proceedings.

As we sought to protect taxpayer interests in the emergency radio project, we consistently were confronted with a lack of transparency, reluctance to openly share information, and violations of Wisconsin statutes regarding public access. On 2/7/11, six members of the BCTA's radio project working group filed an Open Meetings complaint with District Attorney John Zakowski.

The essence of the complaint is that multiple project committees were initiated by the County Board of Supervisors' Public Safety Committee and/or formed at the initiation of the Director of Public Safety Communications under direction from the County Executive. These committees determined project objectives, requirements, scope and schedule. They examined technology options and engaged in evaluating, recommending and selecting the business firms with which the County would contract for services. And they did all of it outside of public view, in violation of open meetings law. The entire complaint with supporting document exhibits is viewable at the BCTA website, www.bctaxpayers.org.

How has the justice system responded (or not) to the complaint? Upon receipt, D.A. Zakowski told complainants he would need to send the complaint to another D.A. because it involved Brown County officials and his office might be construed to have a conflict of interest. He then sat on the matter for ten weeks before forwarding it to Sheboygan County District Attorney Joe DeCecco for investigation. It arrived in Sheboygan April 18th. In mid-June, D.A. DeCecco told complainants that he would meet with his staff member, who had completed her investigation, and reach a decision regarding action "within the next week". When August arrived with no communication, complainants again inquired and were told by DeCecco that he would deal with the matter by August 12th. Nothing. As November arrived, complainants left voice mail messages asking for a face-to-face meeting. The calls were not returned. A call placed on behalf of complainants by a local attorney secured a commitment from DeCecco that he would make his decision on November 28th, and when that day came without action, he responded to a follow up call stating he'd have it done by December 2nd. Still nothing. Very soon, a year will have gone by since the complaint was filed. A year of inaction.

The adage, "justice delayed is justice denied", rings true in this matter since the complainants seek not only fines against those who violated the law, but also that actions of the committees be vacated. As time goes by and millions of dollars are committed to the project, the prospect for achieving the latter remedy diminishes. Meanwhile the days, weeks and months continue to go by ...

Wisconsin School Taxes Drop First Time Since 2006. Decline Stems Largely from Revenue Limit Reductions

According to a new report from the Wisconsin Taxpayers Alliance (WISTAX), statewide school property taxes on December tax bills are dropping 1.0%, from \$4.69 billion last year to \$4.65 billion this year. The decline is the first since 2005-06, when levies fell 0.5%.

This year's decline in school levies was driven largely by a 5.5% reduction in state-imposed revenue limits, which cap the amount districts can raise from state general aids and local property taxes combined. State lawmakers cut school aids by about 8% this year but limited the impact on property taxpayers by also reducing the revenue limit. This was similar to what state officials did in 2009 when school aids were cut for the first time ever and revenue limit increases were lowered.

"It is important to remember the 1% figure is a statewide number," said WISTAX President Todd Berry. "Individual taxpayers may see larger reductions or even increases due to disparate effects of aid reductions and referenda activity at the district level." Overall, 269 of the state's 424 school districts either cut their levies or left them unchanged. Last year, that figure was 82, WISTAX said. Taxes were cut by 5.0% or more in 100 districts, and were either frozen or reduced by smaller amounts in another 169. Only 36 districts hiked their levies by 5% or more, compared to 159 last year.

The largest tax reductions were in Rio (-24.7%), Glenwood City (-22.1%), Rubicon J6 (-21.3%), Trevor-Wilmot (-20.4%), and Rosendale-Brandon (-20.4%). Large increases in Sharon J11 (10.8%), Spencer (10.9%), Cassville (13.5%), and Highland (22.3%) were primarily due to voters approving added spending by referendum. Oconto's 11.0% jump was due to spending over \$400,000 on energy-efficiency projects exempt from state revenue limits. A total of 28 districts spent more than \$8 million on such efforts.

WISTAX researchers also noted that, while total school levies are down this year, the average rate is higher—\$9.84 for every \$1,000 of equalized property value vs. \$9.76 last year. The rate increase is due to a 1.7% decline in the value of property subject to the school tax. Since the rate depends on the tax levy and property value (Rate = Levy / Value), the relatively large decline in property values results in a higher tax rate. School tax rates rose in 217 districts and were flat or down in 206. WISTAX is a nonpartisan organization dedicated to citizen education and public policy research.

"The American Republic will endure until the day Congress discovers that it can bribe the public with the public's own money." . . . **Alexis de Tocqueville**

"The most important thing we did this year was to ensure that the financial system did not collapse." . . . **Barack Obama (2009)**

"All the world leaders agreed on one thing: Superman has got to do more." , , , **David Letterman**

December Meeting Notes.

Ashwaubenon President Aubinger Addresses BCTA.

Monthly Brown County Taxpayers Association meeting Dec. 15, 2011 at Tiletown Brewing Co.

Village of Ashwaubenon President Mike Aubinger explained why Ashwaubenon is not interested in participating in the study of consolidating fire departments in the Green Bay metropolitan area. Stating that he is a strong supporter of regionalization, Mr. Aubinger explained that fire department consolidation is not compatible with the Public Safety Department in Ashwaubenon. Mr. Aubinger said the questions that must be answered are: #1-Does this proposal provide better services for the same dollars? #2 - Does this proposal provide the same services for less money?

Ashwaubenon Public Safety Department officers are certified as both police officers and firefighters, and as EMT's or paramedics. This allows a Public Safety officer equipped with emergency medical equipment to respond to a medical call in two minutes. Establishing a fire department would require Ashwaubenon to hire additional employees and give up the advantages and efficiencies of its Public Safety Department.

Despite the incompatibility of the Ashwaubenon Public Safety Department with metropolitan fire services, Mr. Aubinger believes that we must have metro services to survive. He emphasized that we need total transparency for plans. He is concerned about the number of projects being proposed. He questioned why new projects are being proposed while existing facilities are not being maintained. "Why build if we cannot maintain" he asked?

The incinerator project proposed at the corner of Waube Lane and Packerland Drive was very controversial. The citizens concerned about the project educated themselves about the technology. When the proponents of the project held an informational meeting, they failed to provide technical experts to answer the questions posed by the citizens. The situation was resolved when the proposed incinerator project was relocated to the City of Green Bay.

Schools: Concerns were voiced that the Green Bay School District's Emeritus Program will cost an estimated \$4.3 million this year because there are so many more teachers retiring than usual. Retired teachers in the program receive one year's pay spread over three years in return for working ten days in each of the three years.

The next BCTA meeting is scheduled for Jan. 19, 2012. Details on last page of this Tax Times'

Dave Nelson—Secretary

Test your knowledge of Government and History.

We ran across an interesting test on the internet consisting of 33 multiple choice questions relating to U. S. History and government. Several of our members took the test and received scores ranging from 76 to 91.

It's fun and will take about 10 minutes of your time to complete. It will also give you an idea of what you know or don't know about history and government. We have made it available on our website, BCTA@Execpc.com. Send us a E-Mail request for "the test", and we will forward the link back to you. You can also share your scores with us if you like.

National Debt Update.

"The fact that we are here today to debate raising America's debt limit is a sign of leadership failure. It is a sign that the US Government cannot pay its own bills. It is a sign that we now depend on ongoing financial assistance from foreign countries to finance our Government's reckless fiscal policies. Increasing America's debt weakens us domestically and internationally. Leadership means that, the buck stops here. Instead, Washington is shifting the burden of bad choices today onto the backs of our children and grandchildren. America has a debt problem and a failure of leadership. Americans deserve better." This profound statement was made by then Senator Barack Obama in an address to the U.S. Senate in March, 2006. No doubt during a debate on whether to raise the National Debt limit in order to keep the government going for a few more months.

At that point in time, the National Debt was about \$8.2 Trillion, or a little more than half the present total of \$15.18 Trillion which it was at the end of December 2011, only 5 1/2 years later.

The country entered the year 2011 with a debt of \$13.93 trillion and left owing 15.18 trillion, or a difference of 1,252 Billion dollars. Very day we got \$3.43 Billion deeper in the hole. The government owes about \$4,038.71 more for each of us than at the beginning of the year 2011.

By comparison, it is estimated we wager \$58.8 Billion on lotteries of which \$18 Billion goes to the states. If the 1% who are supposed to pay higher taxes were taxed 100% it would not keep up with the growth in the National debt.

What makes in all the more frustrating is that no one seems to know where it all went in the first place. There is no accurate accounting of the stimulus spending. There are only vague estimates of future costs for Social Security, Medicare, government employee pensions and other unfunded obligations.

"It's very clear that private sector jobs have been doing just fine; it's the public-sector jobs where we've lost huge numbers, and that's what this legislation is all about."

. . . Harry Reid 10/17/11

"The nation behaves well if it treats the natural resources as assets which it must turn over to the next generation increased, and not impaired, in value." . . . Theodore Roosevelt

"A fine is a tax for doing wrong. A tax is a fine for doing well." . . . Murphy's Laws

"Any man who is under 30, and is not a liberal has no heart: and any man over 30, and is not a conservative, has no brains." . . . Winston Churchill

"Politics is not the art of the possible. It consists of choosing between the disastrous and the unpalatable." . . . John Kenneth Galbraith

"Political correctness is just tyranny with manners." . . . Charlton Heston

They've Been Good.

(to the tune of Joe Walsh's *Life's Been Good*)

I have a job at the Fed-rel Reserve
I print up money, that's how I serve
I run the printer all day and all night
The poor economy, oh what a sight

*The politicians always give me high praise
(Everybody say high praise...high praise)
Each year I work there they give me a big raise
They've been good to me so far*

No budget worries, I take care of that
The deficit this year is just a big stat
The Congress spends way more than they tax
Need more money for bailouts, that is the facts

I wreck your money, print a buck at a time
Soon the poor dollar won't be worth a dime
So I keep printing money, it's never enough
It wrecks your savings, I say that's tough

*The Wall Street bankers treat me ever so nice
(Everybody say so nice...so nice)
We bailed them out, even some of them twice
They've been good to me so far*

I print up money, I've done it for years
My job's secure, got nothing to fear
No unemployment insurance for me
I'll be here next year, just wait and see

*Reporters love me, they all say that I'm great
(Everybody say I'm great...I'm great)
They never check me out, that is my fate
They've been good to me so far*

Scott Liddicoat

Remembering John Gower.

We were all deeply saddened by the Dec. 10, passing of long-time BCTA member and director John Gower.

John set the ultimate example for dedicated civic involvement, and was focused on making the community a better place for everybody to live. In addition to serving many years as a director for the taxpayers association, he was active in numerous other civic and business related organizations.

He held public offices such as serving as Brown and Oconto County District Attorneys, 3 terms in the State Legislature, Brown County Supervisor and the NWTC Board of Trustees.

He served on numerous committees and study groups for various organizations in which he belonged while at the same time maintaining his private law practice.

He served 15 years as a director of the BCTA, regularly attended meetings and freely offered his expertise and common sense philosophy to the group on items of taxpayer concern. He was a most valuable asset to our organization and the entire Northeast Wisconsin community and will be truly missed.

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"Trying to determine what is going on in the world by reading newspapers is like trying to tell time by watching the second hand of a clock."

. . . Ben Hecht

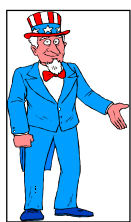
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www.BCTAxpayers.Org
EMail,
BCTA@ExecPc.Com**

I'm from the Government and I'm here to help you.

"Successful politics consists of looking for trouble, finding it everywhere, analyzing it incorrectly, and applying the wrong solutions," is an axiom often credited to Groucho Marx (and others). It could well be on page 1 of the Congressional handbook reinforcing the methodology used to propose and write new legislation.

Nagging unemployment is probably at the top of the list of domestic problems facing federal and state governments, and will be an issue shaping the coming elections. Simply put, if more people had jobs, some of our other economic problems such as home construction, welfare expenses, tax receipts, and balancing budgets in general would be smaller problems. So what does our Government do? Keep throwing money at pork barrel stimulus plans with no tangible results, and proposing new regulations that make it even tougher for business to operate and compete and discourage the hiring of additional employees.

Recently the Labor Dept. with support from the Obama administration announced proposed rules that would require companies that receive federal contracts assure that 7% of their work force consist of workers with disabilities. Great idea - problem of poor unemployed handicapped workers would be solved due to ruling by compassionate federal government protecting us from greedy millionaire industrialists!



Bad idea - even if the news media would make us believe if such a bill is passed and signed by the President in front of an assemblage of handicapped job seekers such a plan would actually work. Is this what is necessary to create employment and make us all proud of our country again? For all practical purposes, it appears it would be at best another cumbersome layer of Federal Bureaucracy placed on business with little benefit to anyone, except those already profiting from their ability to obtain lucrative federal contracts or government benefits. While the concept and intent sounds good there is considerable opportunity for rampant mischief by both employers and those it is intended to benefit.

First, I would believe we all probably agree that the hiring of handicapped, minorities, and other targeted groups makes good business sense. Attitudes and society have changed through the years, somewhat brought about by the numerous laws on the federal level which have helped level the playing field to an extent. Unfortunately, the unemployment rate among handicapped workers, minorities, laid off workers without specific skills etc., still tends to be higher than for the country as a whole. While the "Americans With Disabilities Act" of 1990 assured equal access to most public facilities, it also may have imposed more regulation and expense upon business than many thought to be necessary. How much government interference and regulation is necessary to enforce mandates from Washington?

We have always seen handicapped persons employed and working on an equal basis in a wide variety of establishments and accept them accordingly. While there may be problems yet to be resolved, most employers seem willing to follow the intent of the laws with little prodding or help from the government.

Still the real problem today is reducing the rate of unemployment for all classes including those with disabilities. These workers are and always have been a vital part of our work force. Government efforts should be focused on encouraging an atmosphere for industry to hire those with disabilities rather than issue mandates which in effect only benefit those employed by companies involved with government con-

tracts. Establishing quotas has never solved any problems.

Often government regulation consists of a one size fits all set of rules not applying to everyone. Each bit of regulation creates mountains of record keeping and complex reports, and fear of non-compliance penalties. Remember an innocent sounding law can be printed on one page but can be expanded to several hundred pages of rules that even Congress couldn't dream of after the staff bureaucrats do their thing. A good example is the recent Dodd-Frank "Wall Street Reform and Consumer Protection Act" which was promoted to regulate the nations financial institutions. So far the results have stifled our banks, real estate business's, and investment brokers from going about their business with mountains of expensive and meaningless regulation at a time our economy needs help, not hindrance.

There are different conditions which qualify a person as having a disability, and many do not at all prohibit a person from living a normal life and holding a productive job. Possessing a "handicapped parking permit" is not necessarily a qualification or excuse for being unable to work, or access to government aid. Additionally, there are also many different types of business who depend on government contracts. All the way from clerical services to heavy construction. There are many meaningful jobs throughout the private and public sectors asking to be filled by a handicapped person if he or she should apply and make their skills known. I have known of workers who have worked for years with handicaps which they ignored because they were not treated as a special class.

Some employers could qualify the 7% requirement with no trouble and others may not. I can see situations where a company with the required 7% handicap level would be able to completely take advantage of government contracts and eliminate competitive bidding because their competition couldn't qualify. I can see good companies trying to hire help but turning applicants away for specific jobs away because they were not handicapped. I can see applicants faking minor handicaps to gain employment to qualify a company for government contracts.

The bottom line is it would do more harm than good to employers, employees including those with disabilities, and the country in general at a time when it isn't needed. This appears as a smoke-screen to impose more government regulation on all industry and serves to justify that many government contracts are awarded on the basis of campaign contributions rather than compassion or common sense.

While we realize that much proposed legislation never gets out of Congressional committees, often it has a way of being bundled as part of a budget or appropriation bill becoming law through the back door. **JF**

"Ineptocracy (in-ep-toe'-ra-cy) - a system of government where the least capable to are elected by the least capable of producing, and where the members of society least likely to sustain themselves or succeed, are rewarded with goods and services paid for by the confiscated wealth of a diminishing number of producers."

. . . **Word for the Day.**

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.

Things That Make Us Wonder.

After years of frequent rate increases are complicated by a steady drop in volume the US Postal Service finally seems to realize it is time to make some drastic changes in the way they do business. Their biggest problem at the moment is health care and retirement benefits for employees.

So far they have announced plans to increase first class mail another penny, close half of their post offices and distribution centers and curtail Saturday mail delivery. Even those measures may not solve all of their problems. They will still be the second largest employer in the country only behind Walmart, but Walmart operates at a profit.

For one thing, while the price and delivery of first class mail is their flagship service, it only accounts for a small fraction of postal volume. Look in your mailbox and you find magazines, advertising, newspapers, non-profit solicitations and government mail, all of which requires basically the same amount of handling as your first class letter but being delivered at a fraction of the price to the mailer. We acknowledge that these rates have been established for legitimate reasons through the years but have not necessarily kept pace with their share of costs of running the postal service.

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The U.S. Government is a slow learner when it comes to running a business. Due to the discovery that dollar bills do not last forever and perceived demand from the vending machine industry the U S Mint stamped almost a billion Susan B. Anthony dollars back in 1979-1981. Most of them are still stored in bags at the mint because nobody wants them.

The same thing with the Eisenhower dollar of the 1990's and the Native American series of 2000. The government tried to convince the public to use them with no success. Not wanting to give up the mint began producing dollar coins featuring all of our presidents. So far they are up to Grover Cleveland and have about 1.4 Billion more coins sitting in storage that nobody wants. The Obama coin may have to wait,

Either the mint has finally decided dollar coins are a bad idea or they are

running out of storage space as they have announced they are discontinuing production. They also figure they will save about \$50 million per year by doing so.

* * * * *

Bay Beach Amusement Park is somewhat unique in that it operates at a profit. It was recently reported that the City Council was considering using some of the funds for other city operations. Any source of financing is a target when money is tight.

A lot of money is spent by different organizations with the ultimate goal of attracting visitors to Green Bay and spend money. One of the top attractions has to be the Bay Beach complex, especially with improvements to the wild life sanctuary and the addition of the Zippin Pippin. One reason for this success is that prices are reasonable. It seems that whenever government takes advantage of a popular source of income the first thing they do is start raising prices and losing business as a result.

* * * * *

Under normal circumstances isn't it true that if one party brings another party to court for any reason, either conceived or justified, and a verdict is not rendered in their favor, attorney fees, court costs and even other damages caused remain the responsibility of the plaintiff?

Therefor, considering that the recall efforts against Gov. Walker and others could fail, wouldn't the various groups sponsoring these efforts and gathering petitions be responsible for the costs being imposed against all state taxpayers as a result? This is not a state government sponsored imitative but brought about by private citizens. The cost must still be borne by taxpayers.

The same goes for damages to the state Capitol building and police overtime caused by ongoing demonstrations and the cost encountered by those subject to recall for their expenses? As they say to us, "This just isn't fair"

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A clause delaying banning the sale of 100 Watt incandescent light bulbs from January 1, to October 1, 2012 was included in the House version of the Federal Spending Bill presented to the President. Why the type of light bulbs we buy for our homes has to be decided between Congress and the President in a federal budget bill is difficult to understand except that 's how things are done in Washington.

While this might reduce the use of

electricity and resources, it would seem that the utilities producing electricity could come up with a long list of their customers who use more than their share of electricity without making everyone else buy more expensive bulbs made in China.

* * * * *

Webster's Dictionary describes a "Ponzi Scheme" as "an investment swindle in which early investors are paid off with money paid for by later ones in order to encourage more and bigger risks." Although Washington cringes when anyone calls it that, the description seems to fit the Social Security system perfectly.

Presently the system has projected liabilities of over \$15.5 Trillion (this in addition to the National Debt), and growing at the rate of about \$10,000 a second. Like everything in Washington they blame the lack of funds, which is obvious, while the real culprit is too much outgo, caused in some extent by people able to draw benefits they have not contributed for and disability payments to those claiming they are unable to work. Just watch all the TV commercials sponsored by personal injury lawyers making it sound easy to receive benefits for the rest of your lives,

If the government wants to pay disability benefits, no problem, but do they have to take payment from the Social Security fund to which we and our employers contributed for our own retirements?

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We read that the City of Green Bay is considering putting nesting platforms and other amenities to attract American Kestrels, the smallest member of the falcon family, to set up residency in the area. The premise being that Kestrels adopt to urban environments and feed largely on rodents like mice and large insects which are a problem in parts of the Green Bay area.

If this works out we may have to raise more mice for them to eat as we read Kestrels also like small birds to lunch on.

* * * * *

Despite the poor economy, unemployment, declining property values, and increased municipal spending budgets, and despite that the state and national governments have made drastic cuts in aids and shared revenues to local governments, and despite all the grumbling we hear from government employees many of us actually received lower property bills for 2011 than the previous year. A pleasant sur-

prise indeed.

Although we know better than to assume this will be an ongoing trend, we commend all of the school boards, municipal officials and county boards who have conscientiously controlled their spending habits this time around.

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It is not uncommon for highway construction projects in Wisconsin to cost as much as double the original estimates. An example was the US 51-Wis 29 corridor around Wausau that was supposed to cost \$151 Million but cost \$309 Million by the time it was finished.

This difference has been blamed on the way highways are built in Wisconsin. A lower price is first given to the Legislature to gain approval and public support.

However this original estimate may only include building bridges and culverts, excavation and concrete. Left out may be land acquisition, financing, environmental concerns, changes in plans, legal fees, and labor stoppages.

Other factors which could add significantly to the cost go back to Gov. Doyle's habit of borrowing millions of dollars from the segregated highway fund, set aside from gasoline taxes and registration fees paid by highway users. These funds are being repaid, but the DOT was forced to pay interest to make up for their shortages and delay projects in the meantime.

Another factor which could add to cost overruns is a clause Gov. Doyle had inserted in the 2009 state budget requiring that all construction projects using state or federal funds pay prevailing (Union) wages to all construction employees. While in most cases this probably wouldn't make much difference as most if not all highway work is performed by union contractors, it could complicate getting competitive bids for smaller jobs and sub-contracting.

Whenever state or federal money is waved out, there are always a lot of hands trying to get their share. It is no wonder that traditionally highway construction interests are one of the biggest donors to political campaigns.

* * * * *

The Wisconsin Government Accountability Board consists of six retired judges appointed by the governor to six year terms and a staff charged with overseeing elections, lobbying activities and the ethical behavior of state officials. It is sup-

posed to be non-partisan with most of the appointed during the Doyle administration.

Overseeing elections includes verifying candidate qualifications, signatures and campaign contributions. While the board has been around for many years, it appears that the recall efforts against Gov. Walker may be putting them in uncharted waters. Nothing of this nature and magnitude has ever been attempted before in Wisconsin.

While the law requires 540,208 signatures to bring about this recall election, there apparently is little clarification of what makes a valid signature. While the signature petitions are to be turned over to the board to be counted, they claim no responsibility for checking them other than verifying they are Wisconsin addresses.

In other words, false names, false addresses, dogs and cats, duplicate signatures, children, tombstone names, and other mischief can in effect be used in this endeavor and there are stories indicating exactly this is what's happening.

When Gov. Walker's aids contacted the Board, they were told it is the responsibility of the parties circulating the petitions to verify their accuracy. The responsibility of questioning them lies with the defendant, in this case Gov. Walker.

If this is true thousands of pages of signatures collected throughout the state will have to be scrutinized before the election can proceed and this may take a lot of time and expense. At this time it appears the courts will be involved in sorting things out.

* * * * *

A recent article in the *New York Times* marveled at the fact that while many members of Congress are not classified as millionaires when they are first elected, they have reached that status when they retire or are voted out.

The question is how do they grow their wealth on an average salary of \$174,000 per year? Their official actions do nothing to indicate fiscal responsibility with the public's money, so how do they do so well for themselves.

The article suggests that as members of congress they have access to good investment information. Could that mean advance information on pending legislation if passed would enhance investment their opportunities? Maybe if they all shared of their secrets we could

find a solution to the National Debt.

* * * * *

ABC news has been doing a lot of promotion encouraging people to buy goods made in the U.S.A. In an effort to create employment. We agree but the problem is that most times there isn't much of any choice.

A lot of jobs have been lost in Wisconsin due to foreign competition even though more jobs have simply left Wisconsin for other states where labor was less expensive and governments were more business friendly.

It was pointed out in the series that in many cases American made goods were of higher quality and more competitively priced than foreign products. What is really disgusting is to purchase something with a well known and established domestic label and find it was made overseas.

If we all made an effort to purchase U.S. made merchandise whenever possible, dealers and manufacturers should soon get the message that is the way to go.

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."

"One sure way to make sure crime doesn't pay would be to let the government run it." . . **Ronald Reagan**

"Politics is the gentle art of getting votes from the poor and campaign funds from the rich by promising to protect each from the other."
. . . . **Oscar Ameringer**

The TAX TIME\$

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The TAX TIME\$ - January, 2012

BCTA Meeting and Events Schedule – MARK YOUR CALENDARS.

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.



January,
2012

"America's health care system is neither healthy, caring, or a system." . . . Walter Cronkite

"Be thankful we're not getting all the government we're paying for." . . . Will Rogers

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Things That Make Us Wonder. And more,

The TAX TIME\$ - January, 2012

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Thursday - January 19, 2012. BCTA Monthly Meeting. 12:00 Noon.
Titletown Brewing Co.

Thursday - February 16, 2012. BCTA Monthly Meeting. 12:00 Noon.
Titletown Brewing Co.

Thursday - March 15, 2012. BCTA Monthly Meeting. 12:00 Noon.
Titletown Brewing Co.

**All Candidates for Public Office are cordially invited
to attend our Meeting and be recognized.**

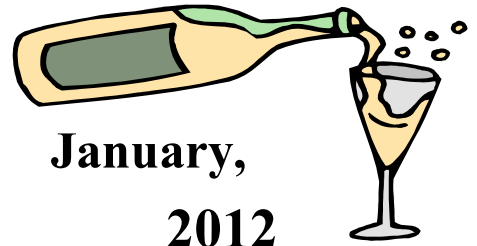
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