



Standing on their Heads.

If you want lower tax revenues, look to Washington D.C. since they have learned to chase taxable business offshore; although the Federal government certainly has no monopoly on doing things dumb and dumber. There used to be a time when the United States encouraged the accumulation of interest and rents. We thought it good to collect capital on our shores; now that's so passé. Instead the United States has successfully fulfilled Ronald Reagan's observation, "If it moves tax it. If it keeps moving, regulate it."

The proof of President Reagan's artful phrase is the tactic many corporations have used to lower their U.S. tax liabilities, an innocuous transaction called Inversion. Many arguments can be made about the nature of multi-national corporations as the seminal cause for this tactic being employed to satisfy the bottom line. Actually, I believe the phenomenon is more basic at its roots, that being, the government no longer has that money making acumen some government leaders once exhibited. Now the armies of government employees have few in their ranks that ever built a business, likely failing to have a go at a lemonade stand as a youth.

Is there something so complicated about the reality that the country with the lowest tax rates attract the greater number of businesses to their shores, or is it the luck of the Irish? I imagine the Dublin phone book has an inordinate number of American companies in its phone directory and oddly their 12 % tax rate is among the lowest corporate rates in the world. Is this luck or smarts at work there? Across the Channel the Brits have taken the approach that they want companies to domicile in Great Britain so they decided to only tax income earned in the U.K. Could we at least take a hint and lead from there?

Now given our newsletter is mostly local in nature, the lessons to be learned from observing such phenomena should not be lost on our local leaders. From what I've seen by observing my most recent property tax bills at least the State, County and City coffers have by and large not been greatly enriched, at least for the moment. My hat's off to Gov. Walker for at least making an effort to lower Wisconsin taxes since with this lower tax environment more companies are staying in the State and workers take home a bit more cash.

If the Nation is to renew the prosperity of the past it seems to make sense to reverse the prescience of Ron Reagan, deregulate business, stop taxing these businesses so much as to have them leave our shores or more importantly for our local area, help them to thrive locally. For Green Bay you need not look too far from the Fox River shoreline and admire the fine structure Schreiber Foods has graced upon our City. Their choice preserved employment as well as building with close to 97% of the labor required to build going to Wisconsin firms. Twenty percent of all sub-contracts went to Brown County firms, and I have to say, thanks neighbor. (all facts per Schreiber Foods fact sheet)

To view the opposite return on investment, you only have to look at bone-headed tax schemes like the medical equipment tax of Obamacare. With one felled swoop we lost R & D business to our competitors overseas, and managed to lay off thousands of our brightest and most innovative scientists and engineers. But that seems to fall in line with the style current to D.C., leading from behind. The problem here is you are always facing the lead horse's butt, such un-American notion. So keep on Governor, County Executive and Mayor, get out and lead, the view and air seem a whole lot better from in front.

Richard Parins — President

The BROWN COUNTY TAXPAYERS ASSOCIATION
In our 29th Year of Promoting Fiscal Responsibility in Government.

A Horse Designed By A Committee.

Someone once described the awkward looking camel as “the results of a committee formed to design a horse.” Camels may be ideal for traveling over hot desert sand but would never win the Kentucky Derby, or accomplish much of anything else that horses are so well suited for that the committee had in mind.

The moral of this being while a committee representing various interests and expertise may be the logical and accepted way to solve a problem, they may become side-tracked and clutter their conclusions with individual input far in excess of what their original goal outlined, often with disastrous results.

Either by deliberate intent, incompetence, or simply ending with too much government control by bureaucrats drunk with power, this seems how the misnamed Affordable Care Act, more commonly and better referred to as “*Obamacare*,” was imposed upon the American public as the law of the land.

One of President Obama’s first initiatives after assuming office was to reorganize our health care system from top to bottom, and culminating with his signing of the “*Patient Protection and Affordable Care Act*” on March 23, 2010. As originally presented and signed it was about 2,000 pages long. However, after numerous revisions, largely extensive modifications by the dozens of new government agencies created, as of May, 2014 it totaled over 30,000 pages and growing every day. As Nancy Pelosi famously said, “*you have to see what is in the act*,” but we wonder if she or other members of Congress even bothered to actually read or understand all the conflicting provisions.

Therein lies the problem! The entire U. S. Constitution consists of only 4,400 words, and has survived 227 years with only 27 changes. Imagine what 30,000 pages could hold. Printed of both sides of the page, and without pictures it would be three feet thick! Full of mandates adversely effecting all of us.

We have always thought of our health care system as the ‘*best in the world*,’ superior to those in other countries with government sponsored and controlled systems. In the meantime, the cost of our health care has been rising steadily, in excess of inflation. This is reflected by the cost of health insurance and simply what health care providers were charging for their services.

There are many places to point fingers for the high cost and inefficiencies of health care and insurance. Government itself should take much of the blame for creating mandatory paperwork, much of which simply piles up in storage, and regulations which often cost more to comply with than necessary. Government policies have trended to favor and actually encourage malpractice lawsuits against health care providers, with skilled personnel injury lawyers prevailing in favor of the plaintiff. Patient protection is absolutely necessary, but when law firms start advertising promising big settlements on TV it often appears that this is an industry more interested in personal gain than justice.

Through the years government agencies have mandated insurers cover various conditions such as mental illness, and other items previously considered optional, plus increasing the age that dependents could be covered. While under any circumstances, including Obamacare, there will always be situations people without assets or insurance require medical services, often extensive and life saving. While our hospitals and other providers may have an obligation to provide necessary care, they can also end up writing off a large portion of the costs involved resulting

in passing them on to other patients.

These plus higher prices for new drugs, new and better equipment and training and inflation in general could round out the list of why health care is so expensive. We are sure there are many others that could be added. While it has long been fashionable by many to blame insurance companies because that’s where most of your money goes, are they truly responsible? It could be that providers may feel free to charge what they want for services because they know the insurance companies will pay. It is not the other way around. One result is that the costs of providing group insurance for employees has been a major expense for employers and a major contributor to inflation.

While medical insurance has not a requirement, most Americans are either insured through their employers or purchase it on their own. The cost is generally based on such items as length of hospital stays, maximum coverage, annual deductibles, specific items not covered, and pre-existing conditions, and based on actuary tables relative to the risk involved to the insurance company. Often even the most comprehensive coverage left certain items to be paid by the individual.

While we do not question the qualifications or integrity of various parties charged with drafting the Affordable Care Act, it was obviously placed on the fast track for quick approval by at the Presidents discretion. While the announced goals may have been simplifying the health care system, and making it affordable and available to all, the committee members arrived with a long wish list of items proposed for inclusion. Judging from the results, it seems that very little was left out.

Normally, committees are formed from a diversified and qualified group, first establish their goals, thoroughly discuss all options in order to satisfy those goals. It appears that Obamacare came about the other way around? We understood that representatives from the insurance industry, pharmaceutical and medical equipment manufacturers, and health care provider organizations were consulted, and expressed their concerns over what was being proposed. Their support came after assurances their influence and profits would increase. While malpractice lawsuits, often frivolous, cost the healthcare industry and customers billions, nothing was included about tort reform. Was this omission and other lawsuits resulting from Obamacare a reward to personal injury lawyers for their continuing political contributions?

Included were dozens of new government agencies plus more power for the IRS, taxes, fees, fines and paperwork, and absolute confusion in every page of regulations. As the timeline for implementation is just beginning the full effect on the economy is unknown but is certain to be negative as employers cope with new regulations mandating insurance for their employees.

One other controversial issue with the Affordable Care Act is the legitimizing and mandate of somewhat political issues strongly opposed by many for religious or moral reasons. These would include abortions, birth control, and providing dependent benefits for same sex partners-married or not.

Is it too late to reorganize? Assemble a committee with members from both parties, insurance, healthcare, pharmaceutical, and anyone else with something to offer, including some economists to advise what is economically feasible. Taxes and the National Debt must be a consideration. Better than planning for a horse and ending up with a camel licking your face.

Jim Frink—BCTA

July Meeting Notes.

Act 10, A Teacher's Perspective.

Monthly Brown County Taxpayers Association meeting conducted July 17, 2014 at Titledown Brewing Co.

BCTA Member Scott Liddicoat shared his personal experience with Act 10. He is a science teacher at Southwest High School in Green Bay. He has been a teacher for 30 years, with 23 years in the Green Bay school system. A strong proponent of liberty, Scott has been a regular letter writer to the Green Bay Press-Gazette.

Scott explained that, looking ahead, he could foresee changes coming to employee benefits for public employees back in the 1990's when the State of Wisconsin took over the majority of funding for public schools. With this in mind, he adjusted his family budget years ago to prepare for an increase in his contributions for health insurance and his retirement contributions.

As a result, his contribution increases due to Act 10 had a limited impact upon his family. He shared his opinion that liberty and more choices are the solutions to health care costs, not more rules and regulations.

Asked about Common Core, Scott stated that mathematics and language arts might work with Common Core, but agreement on science standards has been difficult for policy makers to come to. He also noted that he has maintained his membership in the teachers union.

State Senator Rob Cowles reported that two bills he authored have been enacted into law. SB 478, the Fund 80 Reform Bill, requires the Department of Public Instruction to create formal rules to define eligible costs under Fund 80, the state's Community Service Fund program. Fund 80 allows local school boards to establish programs outside of state revenue limits. School districts statewide levied nearly \$80 million outside of revenue controls for Fund 80 programs in 2013-14.

Senator Cowles explained that he authored this bill after numerous concerns regarding the administration and propriety of certain Fund 80 expenditures were brought to his attention by constituents.

AB 444 exempts residue produced during recycling processes from tipping fees and exempts private and public sector landfill operators from tipping fees when faced with non-paying customers. Passage of this bill will save money for Wisconsin municipalities and small businesses while encouraging more recycling.

Dave Nelson—Secretary

August Meeting Notes.

Funding for the Technical College System.

Monthly Brown County Taxpayers Association meeting conducted August 21, 2014 at Titledown Brewing Co.

State Representative John Nygren spoke about a study to consider funding Wisconsin Technical College system (WTCS) from sources other than property taxes. Representative Nygren is Co-chair of the Legislature's Joint Finance Committee. He represents the 89th Assembly District which stretches from Marinette to northern Brown County.

The Legislative Council Study Committee on the Review of Wisconsin Technical College System Funding and Governance is leading this effort. The WTCS is made up of 16 technical college districts, each with its own technical college. Each technical college district is governed by a nine-member appointed district board. Each district board, other than the Milwaukee Area district board, consists of nine members who must each be a resident of the district.

All district board members are appointed by an appointment committee. The appointment committee consists of the county board chairpersons of counties having territory within the district or by a committee of school board presidents of school districts within the technical college district. Each district board must prepare its annual budget. Each district board is authorized to set and assess a property tax levy within statutory limits. District voters must approve, by referendum, certain capital expenditures of more than \$1.5 million by a district board.

The WTCS districts are funded primarily by five sources: property tax revenues; state aid; tuition and fees; federal aid; and self-financing and miscellaneous revenues, with property taxes being about 50 percent of total funding. Representative Nygren explained that all funding options for WTCS are on the table. Consideration is being given to replace property tax funding with more state aid. There are concerns that replacing local property tax funding may result in reduced local control.

State Representative Rob Cowles asked if the WTCS was making use of Act 10 to reduce costs. He noted that the unelected WTCS district board members are not directly responsible to taxpayers.

Brown County Supervisor John Vander Leest reported that work on the Brown County budget for next year is underway. He noted that Brown County Executive Troy Streckenbach wants a property tax levy decrease.

The next BCTA meeting is scheduled for Thursday, Sept. 18, at Titledown Brewing. The speaker will be Jordan Luehmann, representing Turning Point, an organization that educates young people about fiscal responsibility and fiscal responsibility. Details on back page of this TAX TIMES.

Dave Nelson—Secretary



Rep. Nygren speaks at BCTA meeting.

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.

"When the people fear the government, there is tyranny,
When the government fears the people, there is liberty."

. . . Thomas Jefferson

"Never slap a man who is chewing tobacco." ...Will Rogers

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www.BCTaxpayers.Org

New Phosphorus Law Puts Resources Where They Will Get Results.

There is little dispute that we need to address phosphorus in our waters. The question is how to most effectively accomplish that goal. Most of the phosphorus in our waters today comes from nonpoint source pollution not municipal wastewater or industrial end-of-pipe sources. That is because most point sources have already reduced their phosphorus discharges by 90% or more.

Nonpoint source pollution is caused by rainfall or snow-melt moving over and through the ground. As the runoff moves, it picks up and carries pollutants depositing them into lakes, rivers, wetlands, and groundwater. Nonpoint pollution is harder to manage because it is scattered, running over the landscape and not directly controlled by one outlet pipe where controls and treatment can be added. Because nonpoint pollution is the leading cause of water quality problems in Wisconsin, it seems counterproductive to require municipalities and Wisconsin businesses to spend tens or hundreds of millions of dollars on additional treatment that will only reduce a small percentage of the overall phosphorus loads. This approach does not address the real problem, produces little overall water quality improvement and jeopardizes small businesses competitiveness because they cannot afford additional advanced treatment.

During public hearings on the phosphorus bill that I authored, the Wisconsin Cheese Makers Association testified that the dairy industry currently removes more than 98% of the phosphorus found in their wastewater. To install advanced treatment to remove the last fraction of phosphorus from their wastewater would cost a mid-sized cheese facility \$3-\$5 million not including annual costs for operations and maintenance. In the end, smaller companies would see costs skyrocket and could possibly go out of business just to remove one additional pound of phosphorus a day.

John Leonhard is the Wastewater Operations Manager at the Fond du Lac Regional Wastewater Treatment Facility servicing the City of Fond du Lac and 15 sanitary districts surrounding the lower half of Lake Winnebago. This facility currently removes approximately 300 pounds of phosphorus a day at a cost of \$4.66 per pound. New limits would cost an additional \$70 to \$250 per pound depending on the system installed. In addition, the cost to build the new system is estimated between \$20 and \$40 million. Tom Sigmund, Director of NEW Water in Green Bay stated, "For NEW Water to add treatment facilities to meet these water quality standards would cost in excess of \$200 million and have little impact on the water quality of the Fox River."

Example after example shows that additional costs for advanced treatment would be passed down to ratepayers and consumers with little impact to overall water quality. The new phosphorus bill that I authored and was signed by the Governor April 23rd generate over three-quarters of the phosphorus statewide. Controlling these sources will provide the most beneficial and long-lasting solutions to our state's water quality problems.

Under this bill, point source phosphorus limits would continue to decrease over time to achieve new standards. However, this bill also creates a unique but simple mechanism for point sources to direct funds to existing county run nonpoint pro-

grams – programs with staff, standards, and accountability. With millions of new dollars for county nonpoint programs to use each year to reduce phosphorus loading the state will realize actual on-the-ground results our waters, tourism industry and economy desperately need.

Lack of adequate nonpoint cost share dollars has long been recognized as one of the major deficiencies of our current nonpoint program. This legislation attempts to directly address that issue. Once payments are committed, counties will be required to develop a plan to use the funding in a targeted way to achieve nonpoint phosphorus reductions. The counties will also be required to report on progress annually to state agencies and the municipalities funding these efforts.

The new phosphorus law is about real results, not delay. Phosphorus standards are new in Wisconsin and the United States. Wisconsin is one of only three states that is beginning to implement federal Environmental Protection Agency (EPA) approved phosphorus standards. EPA will have to approve the tools provided in this initiative to meet the state's phosphorus goals. But without these measures, I fear the state will competitively disadvantage businesses and municipalities by requiring them to spend hundreds of millions of dollars with little impact on actual water quality results. I am confident that this bill will result in cleaner waters and tremendous cost savings to both Wisconsin's water utility ratepayers and businesses.

State Senator Robert L. Cowles

National Debt Update.

As of Sept. 1, the official admitted U.S. National Debt is about Seventeen Trillion, Seven Hundred, Thirty-Five Billion give or take a few trillion or billion depending on who's keeping score, and growing at the rate of \$2.35 Billion a day, including weekends and holidays.

Much of the problem seems to be a matter of waste, poor management, inefficiency and indifference. Not that many years ago, a million dollars was the standard of wealth that we all looked up to. A million dollar business was huge, and to raise a million for any reason was unheard of. Now the words Million and Billion are interchangeable.

An example from the recent news. Most of us realize that our southern border is wide open for illegal aliens to walk in and make themselves at home. So far efforts to remedy the problem have been a farce, although plenty of money has been spent. Now children unaccompanied by adults start walking across, 57,000 at latest count, and everyone including President Obama gets alarmed.

His solution, throw money at the problem. Three point Seven Billion sounds good. It's only less than 2 days of deficit spending so no one cares. Now a billion is a thousand million, and can still buy a lot of fence, border guards, detention facilities and bus rides to Mexico. My guess is that in three months no one will know what happened to the \$3.7B (if it's approved), and the problem will still be there.

There are examples every day in the news. Overruns on government contracts, \$619 Billion the GAO lost track of. Government employees getting paid to sit around during the shutdown while parks and memorials were closed. In the words of Vince Lombardi, "What the hell is going on out there?" **JF**

Things That Make Us Wonder.

A *USA Today* article reports that the Government Accountability Office in its audits has been unable to account for about \$619 Billion of spending. Is it just a coincidence that this is about the same amount that our National debt increases each year?

The largest amount was for Health and Human Services with about \$544 Billion not accounted for. They blame direct assistance programs such as Medicare for their lack of accounting. Now, whose fault is that?

Other agencies seem to have trouble with their fiscal reporting which seems to confirm what has been suspected all along. The right hand doesn't always know what the left hand is doing. Maybe the IRS should audit the government for missing funds.

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California is one of the most bankrupt states in the Country. Nonetheless their governor, Jerry Brown has been pushing for a high speed rail line originally estimated to cost \$8 Billion. Even though the Federal Govt. declined financial help, he decided to go ahead and even expand the project and the proposed price tag to \$68 Billion. Does this sound familiar?

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We all know that our rail system isn't what it used to be. Airlines have replaced passenger trains for personal travel and motor trucks are largely responsible for reducing all the long freight trains holding up automobile traffic.

Some improvements may be in the future. With large amounts of crude oil now being shipped from Canada and the Dakotas to refineries in the south, and the Obama administrations blocking construction of the Keystone pipeline, most of this oil is being shipped by rail. It is reported that as many as 44 trains per week carrying as much as 3 million gallons each pass through western Wisconsin.

One problem is that this is taxing the capacity and maintenance of our rail system, as well as providing for the transporting of other products such as grain and corn.

Options are improve the rail system, build the pipeline, or maintain *status quo*. While railroads are a vital part of our infrastructure, we realize that railroad trains and urban development are not always compatible, and messy accidents are always a possibility.

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Despite strong opposition and predictions of economic disaster from labor unions, in 2012, the Michigan Legislature approved becoming a "Right To Work" state, which more or less simply means that even if a business establishment is unionized, their workers have the option of not belonging or contributing dues.

With the demise of the auto industry, Michigan had one of the highest unemployment rates in the country. Whether the right to work legislation was a factor is a matter of speculation, but Michigan now has one of the better employment growth rates in the nation. They also claim per-capita personal income rose from \$38,291 in 2012 to \$39,215 in 2013 which was the 9th highest growth in the country.

Presently 24 states have enacted *right to work* legislation, and generally rank the highest in job growth and general prosperity.

For some reason or other, Wisconsin is not one of the 24. Perhaps Mary Burke has a better answer.

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All kinds of dire predictions have been made as a result of global warming. Now a Scottish scientist claims it will lead to the extinction of redheads. His reasoning is that red-headed people generally have a lighter complexioned skin allowing for the absorption of Vitamin D on cloudy days.

However if global warming were to result in less cloud cover this protection would not be available affecting people with fair skin.

He admitted it may take a few centuries to check his theory out.

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Funny how the media can go on and on about any obscure maniac with a gun but ignores the daily gang war murders in some of our cities.

It was reported there were 17

people shot to death in Chicago over the 4th of July weekend alone. Chicago already has some of the toughest gun laws in the country. Mayor Emanuel claims he is doing everything possible to reverse the problem but nothing seems to work.

He is probably correct to the point that "right to carry" laws are ignored and leaving the police afraid to take action when everyone in the hostile crowd has a gun or knife in their pocket. Incidents like that in Ferguson, Mo., with a media more anxious in reporting a riot than a tragedy, end up leaving an unfortunate message.

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A recent "New York Times" article claimed that the American Middle Class is no longer the worlds richest. We have been passed up by citizens of Canada and several European countries among others.

A lot of factors enter into the equation including taxes and general economic conditions. My theory is that when he government tries to control most everything from wages to health-care to banking some of the incentive for individual progress is stifled while a few insiders are able to take advantage. That's not necessarily the way it's supposed to work.

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Charging sales tax on interstate sales seems to becoming more common on a voluntary basis. So far, no good system to make it mandatory has been devised.

One reason is there are thousands of individual taxing jurisdictions in the country with varying sales tax rates, and exemption rules applying to certain items and customers Even sales made in the state of Wisconsin made by local retailers can be a nightmare to figure out.

Further, if you purchase goods in or through another state, in most cases you have met your obligation. You don't have to pay sales tax to two states for the same purchase.

In other words, if mandatory sales tax collections on interstate sales becomes a reality, some workable mechanism would have to be devised to assure that each state receives its

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due share of tax collected. That part may not be easy.

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It has been said that it would be difficult to design a more efficient machine for killing migrating birds than the wind turbines used as a source of renewable and clean electric energy.

Birds usually migrate at night and fly at the same altitude as the huge propellers. As time goes on, it will be interesting to see how animal rights activists and other environmental interests address this problem.

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The Green Bay School District has announced that Preble High School will add two minutes to each class period for the remainder of the year in order to make up for the two weeks being lost to repair fire damage.

This seems like a good plan with a minimum of inconvenience.

One question is that if students can cover two weeks of learning in to 2 minutes a day, how much more could our schools accomplish if they added 5 or 10 minutes to each class period daily and made it permanent?

We hear criticisms of our schools as compared with other countries and this could be a partial solution.

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Did you ever get the idea that the "no call list" which was touted as a tool to prevent annoying phone calls soliciting business is actually being used as a "do call list" for charities and political organization?

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It seems there has been a large number of business mergers in recent years. While some may say this is a sign of prosperity, and reducing costs by making business more efficient while reducing duplication and costs, there is often a downside.

First, you seldom reduce the price to consumers by eliminating competition. The airlines are an example. Some mergers are made to obtain a competitors product lines or customers, or to eliminate duplication. The result is that plants and offices are closed resulting in large scale unemployment. How many of our once famous Wisconsin employers are no

longer in business as a result of trying to save someone some money?

There have been a number of recent mergers with foreign companies, than moving the headquarters overseas to obtain more favorable tax treatment. This should be a wake up call to the politicians who always seem to have raising taxes on their minds.

Didn't the federal government at one time give a more crucial look at mergers to prevent monopolies and other abuses? Is it possible that politics and money are now more the determining factors?

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While President Obama has had the loyal backing of the Senate on most of his agenda, we read he would like to see changes to more reflect population, as with Congress.

When our founders drafted the Constitution, they provided for 2 Senators from each state, while the number of Congressmen is based on population. While this power balance has served it's purpose well, it also means that states like California can have 53 Congressmen, but only 2 Senators, the same as other states.

At times in our history, this can have the Senate leaning away from Congress and the majority of the population on issues. Our forefathers at least knew what they were doing.

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Securing our borders is a big problem not going away by itself, no matter how long the President and Congress keep delaying any meaningful action. Estimates are that about 57,000 minors have entered our country illegally so far this year.

In addition to Hispanics walking in from the south, we must be concerned with terrorists from all other directions. Whenever someone mentions the word "amnesty" the flood gets worse. We are a compassionate society, and realize most of our ancestors were from different countries and cultures.

We also have laws and limitations, along with a national interest to protect regardless of compassion.

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Minnesota is having problems with "Asian Carp" invading its lakes

and rivers, the same as other states. Their governor has approved a bill calling them "Invasive Carp," so not to offend any Orientals living there.

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The LCS shipbuilding program has had a positive effect for the City of Marinette and our entire area. While there has been some criticism of the project as being unnecessary and ineffective, it was duly authorized and being implemented in to our defenses.

We can probably all agree that money spent for National Defense is necessary as long as it is spent wisely.

The question could be that while it may be difficult to fault the trickle-down effects of Federal Spending does all Federal (deficit) Spending serve a useful and necessary purpose?

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The news media seems to have an obsession with the who, why, where, when and amounts of campaign contributions to political office seekers.

Unfortunately the answer may be that in recent years it has become necessary to assemble a campaign staff and raise huge amounts of cash to be elected to and maintaining a higher office. Politics can be a dirty and expensive game aside from doing the job you were elected to.

Any talk of meaningful campaign reform, including financing, ethics, third party involvement, and you can include decency and sticking to the facts is forgotten when campaign funds are raised and professional ad writers also known as hucksters are retained to practice their trade. Reform is always something the other side needs.

Probably not unique to Wisconsin, but our Governor's race seems to have turned to extreme character assassination with two months to go before the election. Part of this may be due to the fact that funds can be raised and spent by PAC's and other special interest groups with their own agenda, and aside from the candidates own party and election committee.

A barrage of ads has been fired trying to discredit Gov. Walker for the states job creation efforts. Also trying to somehow find some questionable practices with ongoing harassment.

While these attack ads may turn us off of politics, they seem to be imbedded into our system. You still get what you vote for, and should do some homework of your own before using the slick attack ads to form your opinions on important issues.

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Despite all the doom and gloom attack ads claiming job loss in Wisconsin we see on TV, the Wisconsin Taxpayers Alliance reports that during the past 5 years personal income rose 11.4% in Wisconsin, or higher than the nationwide average of 9.0%.

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Claiming it would boost the states economy, the UW regents have requested an additional \$95 million to be included in the next state budget.

If \$95 Million would boost the economy so much, why didn't they ask for a Billion while they were at it.

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A recent *USA Today* article related that all U.S. Senators spent a total of \$1 Million of taxpayer money for charter air travel last year.

Considering that President Obama can easily spend that amount in a single day with his 747's and entourage attending fund raisers, golf outings and family vacations what the Senators spent was minor. Besides, they likely had important work to do.

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County, schools, and municipal budget approval time is rapidly approaching, Our elected officials and employees have been preparing their budgets and want-lists all year and the budget meetings are set to justify their proposals to the taxpayers who will pay for them. At these meetings there is no such thing as a dumb question.

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Alarmed with the number of young people (*reported at 57,000*) migrating to our country illegally, President Obama has proposed spending \$3.7 Billion to remedy the problem.

This would amount to about \$650,000 each, or enough to buy them each a nice home In the desert.

We certainly are not serious, but whatever the results, it might prove

that just throwing money at a problem is not always the best solution.

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Citing poverty in the Menominee Tribe, Gov. Walker has been criticized for delaying approval of the MegaCasino near Kenosha. While other tribes have expanded their operations, particularly in the Milwaukee, they have not signed off on competition which was one of the provisions for allowing the \$800 Million facility.

While this venue could be a major attraction for gamblers, would the state itself benefit, and do the residents of Kenosha County approve?

There are presently about two dozen tribal casinos in the state, developing about one Billion annually for the tribes and leaving \$52 Million for the state.

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We notice the price of just about everything we buy has been going up recently, and the end is not yet in sight. One welcome exception may be the price of gasoline, but lawmakers are looking for highway funds.

Several cities have mandated higher minimum wages on their own, and will have to see what effect this has on entry level employment before Congress takes up the subject again.

There has even been talk of making the offering of paid "sick leave" mandatory. Many employers already provide for this. One frequent problem can be determining "sick leave" from extra days of "paid vacation."

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The Federal "Common Core" curriculum standards are meeting with mixed reaction, and not all districts are in favor.

While most of us may agree that there may be room for improvement in our schools, the Individual states still maintain it should be their responsibility. While more universal knowledge in reading and math skills is the announced goal, one problem seems to be the methodology to be used. Also, not a new problem but some students can't be taught or refuse to learn regardless of what the experts do or how much they spend.

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The State of Wisconsin has found it has a number of buildings and properties no longer being used, and considering selling them to raise money.

Great idea as long as they don't make sure they can't use them before buying or building more.

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The Federal Government has embarked on a program to make surplus military equipment including armored vehicles and guns available to local law enforcement agencies.

This seems like a good idea as unfortunately this equipment is needed more and more in our communities and expensive for taxpayers to buy.

It at least makes more sense than leaving it behind when we pull out of places like Iraq or Afghanistan and then have our enemies start using it. We have to be careful here also. Problem is that when our government has anything to give away the wrong people always seem to get their hands out first and this is already happening.

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."

"America will never be destroyed from the outside, If we falter and lose our freedoms, it will be because we destroyed ourselves."

. . Abraham Lincoln

"With hurricanes, tornados, fires out of control, mud slides, flooding, severe thunderstorms tearing up the country, and with threat of bird flu and terrorist attacks, are we sure this is a good time to take God out of the Pledge of Allegiance?" . . Jay Leno

The TAX TIME\$

Brown County Taxpayers Association
P. O. Box 684
Green Bay, WI 54305-0684

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The TAX TIME\$ - September, 2014

BCTA Meeting and Events Schedule – MARK YOUR CALENDARS.

- Thursday— Sept. 18, 2014, BCTA Monthly Meeting, 12:00 Noon.
Speaker, Jordan Luehmann, Turning Point USA. *A youth Organization educating students about fiscal responsibility, free Markets and capitalism.*
- Thursday— Oct. 16, 2014, BCTA Monthly Meeting, 12:00 Noon.
Candidates for election.
- TUESDAY—Nov. 4, 2014, **ELECTION DAY!** Be sure to VOTE!
Very important. Every vote DOES count!
- Thursday— Nov. 20, 2014, BCTA Monthly Meeting, 12:00 Noon.
Speaker— Current topics.

Public officials and candidates for public office are cordially invited to attend any of our meetings and be recognized.

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.



"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

"Good judgment comes from experience, and a lot of that comes from bad judgment." . . . Will Rogers

SUPPORT THE BCTA
New Members are Always Welcome. Call 499-7701
Write us at P. O. Box 684
or visit our website
www.BCTaxpayers.Org
for Details.