



Where have all the biz's gone.....?

To paraphrase the 60's mantra, "where have all the flowers gone...." look around this community and please answer the question, where have all the businesses gone? From the standard family chow bunkers, Jake's Pizza, to the multitudes of empty storefronts we see while driving around the County, we must ask, what is the cause for the evisceration of American economic production, *small business*?

While we admire efforts of City and County leaders to build convention centers and Hi-Tech Development Centers, it begs the question about the reasons for fewer small business starts, the fewer family business' jumping to the next generation, as well as cut-backs in established firms both small and large.

While answers usually blame the economic downturn of 2008 and the continuing growth of other economies, namely China, and the rebounding Japanese, the realities for empty spaces on the streets require a deeper examination. For instance, what impact have the increasing regulatory burdens placed on business from both State and Federal governments. Yeah, we can point to that; however, we might argue that most current regulation is really a use tax on business.

While additional regulation is a burden, it is felt more profoundly by small business, while large concerns like P&G, the Green Bay manufacturing stalwart, are generally more able to react to these changes. Let's take a closer look at P&G who in two decades past employed upwards of 2000 workers/families. They now employ roughly 700 folks locally, with losses due to new manufacturing technology, taking operations out of country, outsourcing to "non-union" labor, but most importantly to our community, have been the early retirement offers, an offer you just can't refuse, can you! The numbers I've heard while not confirmed by their management, can be learned from current and former employees.

In the last two to three years, first wave of 30 employees, currently another 30 folks and in the near future 30-50 more workers may be offered an early retirement package. Sounds good until the IRS enters the picture, especially if the offer, a lump sum, comes at any time other than the 1st gutted by the tax tables. Thanks boss!

Here may be where a real trickledown of reasons to start or maintain a medium to small businesses begins. As P&G workers, their families, realize the loss of month of the year as additional income is employment their purchasing power diminishes, away goes the flow of dollars to small/medium size businesses. Already, folks are moving away from the premium line of products that P&G produced are passed by for lower quality and cheaper goods. Is the so-called uptick in the economy so as weak as to wonder if the uptick is really a masquerading extension of the most recent recession? Layer on top, lost purchasing power for families as they move from the 40 hr work week to <30 hr Obamacare work week, pushing medium sized companies to reduce full-time employee numbers to <50. I use P&G but other examples are easily found.

This is where the ugly head of too much governmental regulation rears its behind as well; is it not enough that small business start ups have to follow the wide scope of employee setups for taxes, Social Security and Medicare, State tax requirements, professional and business licenses, and all around cost increases for goods and services, they now must conform their entire business model around Obamacare to avoid additional punitive taxation and regulation. When you see advertisements for companies specializing in Obamacare setup and conformity; you know this tax (sure Justice Roberts), this compounding bundle of regulations and statutes has dug deep into the economy of the Country as well as the strip mall down the street.

As much as it hurts me to even think of it, maybe the next recession has already begun. Forget the CBO, Fed, and Dept. of Commerce trumped up numbers pushed into a media both gullible and willing to regurgitate this often unsubstantiated data, it fails to answer why these offices remain empty, why layoffs continue and why rapidly rising prices are not scaring the Bejezus out of folks, many of whom sadly continue to sit on their hands and behinds while Rome is heating up around them? How does a Country that provides almost 50% of the populace food assistance, have huge numbers of obese people? Providing handouts while pushing down those willing to risk and to work, is not the answer.

Well, goodbye Jake's Pizza, we don't know why you closed your doors but it wouldn't surprise if the litany of taxes and regulations aren't in some part the reason for "where have all the biz's gone...."

Richard Parins – President

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

Thoughts For The Day.

According to U.S. census data, the typical U.S. household headed by a person age 65 or older often has a net worth greater than a household headed by someone under 35. If all of us "old fogies" have all of the money, then we should try to elect someone who might be near honest and not be feathering their own nests. They like to refer to senior citizens as old fogies, geezers, and in some cases dinosaurs. Some are even "Baby Boomers" getting ready to retire while others have been retired for some time. We walk a little slower these days and our eyes and hearing are not what they once were. We have worked hard, raised our children, worshiped God and grown old together. Yes, we are the ones some refer to as being over the hill, and that is probably true. But before writing us off completely, there are a few things that need to be taken into consideration.

In school we studied English, history, math, and science which enabled us to lead America into the technological age. Many of us remember what outhouses were, with firsthand experience. We remember the days of telephone party-lines, 25 cent gasoline, and milk and ice being delivered to our homes. For those of you who don't know what an icebox is, today they are electric and referred to as refrigerators. A few even remember when cars were started with a crank. Yes, we lived those days.

We may be considered old fashioned and out-dated by many. But there are a few things you need to remember before completely writing us off. We won World War II, fought in Korea and Viet Nam. We can quote The Pledge of Allegiance, and know where to place our hand while doing so. We wore the uniform of our country with pride and lost many friends on the battlefield. We didn't fight for the Socialist States of America ; we fought for the "Land of the Free and the Home of the Brave." We wore different uniforms but carried the same flag. We know the words to the Star Spangled Banner, America , and America the Beautiful by heart, and you may even see some tears running down our cheeks as we sing. We have lived what many of you have only read in history books and we feel no obligation to apologize to anyone for America.

Yes, we are old and slow these days but rest assured, we have at least one good fight left in us. We have loved this country, fought for it, and died for it, and now we are going to save it. It is our country and nobody is going to take it away from us. We took oaths to defend America against all enemies, foreign and domestic, and that is an oath we plan to keep. There are those who want to destroy this land we love but, like our founders, there is no way we are going to remain silent.

It was mostly the young people of this nation who elected our present administration along with "Hope and Change" which in reality was nothing but "Hype and Lies." You have tasted socialism , and have found you don't like it after all. You may make a lot of noise, but most are all too interested in their careers or "Climbing the Social Ladder" to be involved in such mundane things as patriotism and voting. Many of those who fell for the "Great Lie" in 2008 are now having buyer's remorse. With all the education we gave you, you didn't have sense enough to see through the lies and instead drank the 'Kool-Aid.' Now you're paying the price and complaining about it. No jobs, lost mortgages, higher taxes, and less freedom.

This is what you voted for and this is what you got. We entrusted you with the Torch of Liberty and you traded it for a paycheck and a fancy house. Well, don't worry youngsters, the Grey-Haired Brigade is here, and we are going to take back our nation. We may drive a little slower than you would like but we get where we're going, and we're going to the polls by the millions.

This land does not belong to the man in the White House nor to the likes of Nancy Pelosi and Harry Reid. It belongs to "We the People" and "We the People" plan to reclaim our land and our freedom. We hope this time you will do a better job of preserving it and passing it along to our grandchildren. So the next time you have the chance to say the Pledge of Allegiance, Stand up, put your hand over your heart, honor our country, and thank God for the old geezers of the "Grey-Haired Brigade."

From the internet, Author Unknown.

National Debt Update.

On May 1, 2014, the U.S. National Debt will be just short of \$17.6 Trillion, or about \$35 Billion more than last month at this time. Recall the budget crisis of last fall, when President Obama threatened to close down the government unless the debt limit was increased so more money could be borrowed to keep everything running?

What has been accomplished besides nothing? Have we seen any tangible signs of reducing government spending? We are already more than halfway to another trillion in debt in less than a half years time. It is obvious neither the President or Congress does not consider going deeper into debt a problem as long as the sun keeps coming up in the morning and they can find a way to spend it.

We realize an entity as massive as the U.S. Government is difficult to manage efficiently. However, the Constitution seems to prescribe that it be managed from the top down, not the bottom up. In other words it is the duty of the President to appoint the people who appoint the people to run the government efficiently and prudently.

Efficient management of day to day spending should be as important in government as with a household or small business. We all know that to continue spending with a credit card while paying the minimum balance each month very soon gets out of hand, and sooner or later you have to learn to say NO!

Maybe later, or in place of something else, or if you can definitely prove it will save some money or fill a need beneficial to all but otherwise the answer is still NO!

"If you can get arrested for hunting or fishing without a license, but not for entering and remaining in the country illegally, you might live in a country that was founded by geniuses but is run by idiots." . . . Jeff Foxworthy

"As I hurtled through space, one thought kept crossing my mind: every part of this rocket was supplied by the lowest bidder." . . . John Glenn

"The Constitution only guarantees the American people the right to pursue happiness. You have to catch it for yourself." . . . Benjamin Franklin

"What some people mistake for the high cost of living is really the cost of high living." . . . Doug Larsen

April Meeting Notes. *Brown County Executive Speaks to BCTA.*

Monthly Brown County Association held April 17, at Tiletown Brewing Co.

Brown County Executive Troy Streckenbach reported on his first three years in office. He began by explaining that accountability is a necessary component of honest budgeting, and believes that he has presented honest budgets consistent with the promises he made when he ran for the office. He noted that in his first budget, he inherited a \$4 million structural deficit along with a \$3 million cost to continue services at the same level. With substantial effort and cooperation from County employees, the Brown County tax levy has been reduced from \$82 million to \$80 million. Also, with a policy of not bonding for maintenance expenditures, the County debt has been reduced from \$140 million to \$129 million.

Several committees are studying problems and opportunities facing the County. One committee is looking into future rail service needs. Another committee is looking for alternatives to a potential \$190 million phosphorus problem. Improving waste stream management has already returned \$2 million to the County. The Airport has 2,500 acres of land. A significant amount of that land could be utilized for more beneficial purposes. Developing the 130 acres at the Mental Health Center site into a Research Technology Park could provide higher technology businesses and jobs.

With 2.2 million square feet of floor space, facilities management is a major issue for the County. Any reductions to this amount of floor space will reduce costs for taxpayers. For County assets, cost to own must be considered as well as cost to purchase. The County is using the LEAN approach to improving County operations. Business principles can be applied to delivery of services. Changing demographics must be recognized.

Controlling costs must be balanced with quality of life issues for County residents. Parks and good roads are important. An example of improving quality of life without cost to taxpayers is the addition of an adventure park at the Reforestation Camp, making it self-supporting.

The next BCTA meeting is scheduled for Thursday, May 15, at Tiletown Brewing Co. Our speaker will be nationally known Jim Tobin, the President of Taxpayers United of America. Our June 19, speaker will be Pat Webb, the executive director of the Brown County Professional Football District which tracks the .5% Brown County sales tax for the Lambeau Field addition and remodeling project.

Dave Nelson—Secretary



County Executive Streckenbach

Speakers for Upcoming BCTA Meetings.

We are greatly honored to have Jim Tobin, the president of Taxpayers United of America, a group he founded in 1976, and still serves as president, as speaker for our May 15, monthly meeting.

Based in Chicago, their various activities have saved billions of dollars for the taxpayers of Illinois and other states through the years.

Taxpayers United of America has grown to become one of the largest taxpayer organizations in the country. Mr. Tobin has made numerous appearances on ABC, CBS, FOX, NBC and WGN as well as having articles in the Chicago Tribune, New York Times, USA Today, The Washington Post, Newsweek, and many others.

Mark Thursday, May 15, on your calendar. Invite a guest as we are sure you will benefit from his message.

Also, we are pleased to announce that Pat Webb, executive director of the Brown County Professional Football Stadium District as our June 19, speaker.

Details of both of these meetings is on the back page of this Tax Times, and we will plan on large turnouts.

Tom, Beverly Showing Progress.

As many of you are aware, two of our BCTA directors were hospitalized recently with major surgery.

Treasurer Tom Sladek has returned to Green Bay after surgery in Madison, and by all reports is proceeding ahead of schedule. He is still hospitalized and will require some therapy in order to complete his recovery.

Director Beverly VanDeurzen underwent a quadruple by-pass heart operation and is now recuperating at her home.

The thoughts and prayers of all of us are with both Tom and Bev and their families along with our hopes for their quick recovery.

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.

"Description of Obamacare: To insure the uninsured, we first make the insured uninsured, and then make them pay more to be insured again, so the original uninsured can be insured for free." , , , From the internet.

"The American Constitution, one of the few modern political documents drawn up by men who were forced by the sternest circumstances to think out what they really had to face instead of chopping logic in a university classroom."
... George Bernard Shaw

VISIT OUR WEBSITE

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Things That Make Us Wonder.

How does the United States rank with other countries when it comes to economic freedom? While we like to think we're the biggest and best, an *economic freedom* report released by *The Heritage Foundation* and the *Wall Street Journal* suggests otherwise.

Their conclusion was based on a comparison of 180+ countries on the size of government, openness of markets, regulatory efficiency, and rule of law. The United States was ranked twelfth, behind Hong Kong, Singapore, Chili, Switzerland, Australia, Ireland, Canada, Mauritius, New Zealand and even Estonia.

The report concluded the biggest threat to our economic freedom is a federal government that is ballooning in size and scope. They cited that regulations are being churned out at the rate of 4,000 per year by a multitude of agencies which effect business investments, hiring and expansion, stifling the economy,

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Noting a projected Billion dollar surplus in the UW system treasury, Gov. Walker has proposed a two year freeze in tuition increases. The taxpayer supported system has increased tuitions frequently in recent years.

We acknowledge the University system is a great and necessary asset for the state, and also is expensive to operate while competing with other schools for students and prestige. Nonetheless we should be able to expect them to exercise fiscal responsibility in their operations the same as any other taxpayer and user supported institution

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It was reported that Wisconsin had the greatest achievement gap between white and minority students of any last year and State Supt. of Schools Tony Evers has proposed a task force of principals and teachers to diagnose the problem and propose guideline solutions.

While this may be a good idea we would suggest a few concerned parents and business's from

around the state be added to the list.

The reason being that a committee of educators would insist the problem to be strictly the lack of funding and not the fault of their efforts while outsiders could take a different approach to be considered.

This method has been done in Green Bay in previous years with tangible and beneficial results for all parties.

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We are sure you are all aware that Health and Human Services Secretary Kathleen Sebelius has resigned . She may not have been the person who dreamed up or designed the Affordable Care Act, but her department under her command had the unpleasant job of enforcing it for the administration.

President Obama has named the present Manager of Budget and Management, Sylvia Burwell, as her replacement.

Our question is, how many people, including the President, actually knew we had an office of "Budget and Administration?"

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As more and more politicians from the marijuana generation are elected to public office, it seems that like it or not, more public acceptance of such drugs is becoming a reality.

One thing leads ro another, and already new and stronger drugs are appearing in areas where marijuana has been legalized or accepted, and falling into the hands of youngsters. An article in the April 21, issue of "*TIME*", entitled, "*The drug threat in Plain Sight.*" serves as a warning of what we may be getting in to.

It would be interesting to know how much money is taken from the economy for the purchase of drugs and the public cost and futility of trying to remedy all of the problems caused.

More than likely it causes a big part of our unemployment, crime and welfare problems. Colorado is now tinkering with vending machines to make the stuff easier to buy, and our only thought is "what's next?"

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The U.S. Supreme Court has struck down rules limiting the amount of money donors can give to political

campaigns. It will be interesting to see if it actually makes any difference as it seems most big donors to candidates and parties of their choice have multiple ways of getting around any restrictions that exist.

While the Democrats use the wealthy Koch Brothers as their favorite example of wealth in action the media constantly overlooks activists like George Soros, trade unions, or the Presidents frequent Air Force One trips to California to pass the hat at \$25,000 a plate celebrity gatherings. Either major parties may benefit from the decision as long as they consider seeing who can spend the most money an accomplishment.

If nothing else the decision may have leveled the playing field a little and serve as another reminder that politics is more about money than it is about compassion.

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The following is somewhat related to the above because the net result will probably be exposing us to even more outlandish political commercials in the months to come.

When the Wisconsin Sales Tax Laws were first written, exemptions were allowed for manufacturers tools and machinery used in actual production, as it was considered a vital part of the economy. Just about every other business, however had to pay sales tax on their purchases of items subject to tax at the time.

While radio and TV broadcasters may provide a public service, they still compete with each other for business and are generally regarded as highly profitable. As part of their business they seem to carry a lot of paid political advertising at election times.

Using the rationale that newspapers don't pay sales tax because they are manufacturing a product, the legislature recently approved a sales tax exemption for broadcasters on their purchases.

A large part of the states sales tax revenue comes from business establishments, and is another expense effecting their bottom lines. To tax one class of business on their purchases over another can be difficult to justify as it gives them an ad-

vantage over their competition.

While lowering the costs of advertising can be to the advantage of all customers, in this case, it looks more like a thank you gift rather than an economic necessity.

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The IRS has never been anybody's favorite government agency, and now seems to be digging itself further into a hole. First, reports that the agency has been ferreting out conservative organizations and donors for extensive audits has made many people wonder. Are they were being used for Gestapo like purposes, rather than simply enforcing the countries tax laws as their mission requires?

Next, President Obama seems to be getting the message at least a little, that one way to balance the budget is to cut expenses, so nobody minds if he starts with the IRS. They now have 5,000 fewer employees than last tax season, and 9% fewer than in 2010

Unfortunately while Congress talks tax simplification, the laws keep getting more complex, especially with corporate taxes. They simply have not been able to keep up with compliance.

There have been reports that they don't return phone calls or otherwise answer questions from taxpayers seeking help. What next?

As it turns out, the Presidents plan to hire 16,200 new agents to enforce Obamacare with penalties for non-compliance has also been delayed. At least for the present.

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Shouldn't "Public Records" mean just what it says, available to the public for their use and inspection. "Wisconsin Reporter" recently reported instances of both legislators and news agencies requesting information from the Dept. of Public Instruction, (DPI). It was found that at times the DPI charged exorbitant fees for information, sometimes no fees, and with no set pattern of to who, when, or what to charge for their efforts.

We realize looking up information can be time consuming and expensive. However all records should be cataloged for reference or copying, and at a set and reasonable fee if nec-

essary for legitimate purposes. Playing games just to keep information confidential is bad business.

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Wis. Senator Tammy Baldwin has been heard from. Europeans have been negotiating with the U.S. for a new free trade agreement arguing that words like *bratwurst*, *parmesean*, and *Oktoberfest* are European property and should only apply to products made in Europe. They claim we should call ours *Bratwurst style sausages*, or *Oktoberfest-like-ale*.

Obviously this could have a negative effect on a great many Wisconsin industries as well as the reputation of the state as a food producer.

Sen. Baldwin has taken an active role in urging our negotiators to advise the Europeans that we will have no part of any such restrictions.

Put that on your cheddar like cheese with Vienna style sausage.

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A lot of things relative to our health care system will be different if Obamacare becomes fully implemented. One item not really mentioned to far is that many of us have long term and pleasant relationships with both our medical providers and the people who have insured us, either through our employers or individually.

The cost of medical care has risen dramatically the past several years, without ACA and in excess of other cost of living items. Some could be blamed on providers charging more for their services knowing that insurance companies and government subsidies will pick up the tab.

The most blame however seems to come from government mandates requiring coverage for conditions which previously required extra coverage or endorsements, and mountains of extra paperwork requiring extra staff to comply. Somehow the government seems to encourage mal-practice lawsuits which add Billions of dollars each year to the cost of insurance and medical care.

While the cost of insurance has been blamed for high medical costs because they are the ones that you make payments to, for the most

part they were simply keeping up with costs. The theory behind Obamacare and Hillarycare before seemed to first establish the cost of the insurance, then mandate all of the things that it is supposed to cover; Including mental health and serious pre-existing conditions just to name a couple.

Commercial insurance works the other way around, and we may miss the days when we dealt with insurance carriers we knew personally, kept us informed of changes and options in our coverage and gave us a nice new calendar for Christmas.

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The Spring elections are now history, with few surprises as many of the races went uncontested. We hope the lack of interest of candidates seeking local office is not permanent. It is too important to the community.

Either people are completely satisfied with the way things are going, or more likely realize they are committing to a job requiring a lot of time and effort for compensation probably less than the minimum wage with no overtime or retirement benefits. Campaigning can be a chore, but the satisfactions of serving the public should make up for any negative considerations.

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All of the local referendums were approved, while only 71% of all the referendums statewide won approval. We certainly agree that necessary and updates to schools should be performed as needed. What is seldom mentioned is that bonding involves an additional amount for interest on the payments, which can amount to as much as 50% over the life of the loan depending on the final terms for the bonds. Sort of like paying off your credit card debt over a period of time with the interest added.

If necessary expenses were paid each year as they arise, they could use the same money that they use to pay bonds, and save the interest expense. It's a matter of budgeting.

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The 1997 Kyoto Treaty called for strict emission controls on fossil fuels in what were determined as the

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industrialized nations of the world.

"Developing" nations were largely exempted. In the meantime, however, most nations complied to varying extents. China and India were exempted as "developing nations," and are now among the biggest polluters.

Now the United Nations panel on climate change is warning that much greater efforts will have to be made to prevent catastrophe by the end of the century. While this may be true, it is still a highly controversial issue, with a lot more at stake than just clean air. Many U.S. companies have already spent millions in efforts to comply with regulation and are being asked to go further. Maybe money from around the world could be better spent if all the scientists got together and cooperated on developing new sources of energy and combustion rather than pointing their fingers at the United States.

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Government agencies are always able to find something to worry about. A recent *USA Today* item claims that scientists are still trying to determine what President William Henry Harrison died from. It was originally thought to be from Pneumonia contracted when he gave his inaugural address during a driving rain, but now some experts claim it was from indigestion after drinking White House water.

Harrison died in 1841 after serving only one month, but strange things still happen when Presidents drink the water at the White House.

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The Milwaukee County Board of Supervisors had recently doubled their salaries to over \$50,000 annually. Taxpayers protested, and managed a referendum in the April elections to reduce salaries of the board by 50%.

The referendum passed by a 71% to 29% majority. Congratulations.

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A study by the Duke University Health Institute and Medical School claims that lifetime medical costs for a child diagnosed with childhood obesity would total \$19,000 as opposed to only \$12,000 for a child of normal weight.

The cost difference of \$7,000 could be more than doubled if you fac-

tored in the lifetime costs of potato chips, soft drinks, and other junk foods.

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One of the largest and probably most controversial items in the federal budget has to be human service expenditures otherwise referred to as entitlements or welfare benefits.

We hear a lot of politically motivated jargon in efforts to discredit one party over the other over their lack of compassion, or of creating a welfare society at the expense of the wealthy. We would like to believe it is in the interest of all of us to use our resources to help those in need to enjoy the benefits of our society, but also to encourage those able to help while doing everything humanly possible to help those in great need.

We should all realize there are limits as to how far we can go into debt, and still manage to keep our essential priorities in order.

The distribution of entitlement funds not only consumes a large part of our federal, state and local budgets, it is an industry by itself, employing thousands of people to qualify recipients and the administration of applicable regulations. It is more in their interests to sign up as many people as possible in order to protect their own jobs than to try and save the government money.

This seems to be where the problem comes in. How to determine the need for assistance, at what level and limitations. We may be wrong, but prior to the end of WWII, even though poverty and personal hardships were often extreme, government aid or assistance was very limited. Even during the great depression with it's 25% unemployment any help from the government involved work related programs.

After the war and as the economy settled down things began to change. The Census Bureau began more detailed information including income, race, family sizes, and education, etc. During the 1960's the National Poverty Level was developed as the percentage of average income which was considered below average and insufficient to

maintain an adequate standard of living. This level has increased just about every year "adjusted to inflation," and for all practical purposes is probably an item that causes runaway inflation in the first place.

At present, the income level to qualify is \$11,670 for a single adult, and \$23,670 for a family of four. These thresholds can be adjusted dependent upon the program such as food stamps.

Is it correct to assume the mindset that everyone making less than minimum, regardless of where they live or their lifestyle should automatically be given government subsidies?

One problem with using a set dollar amount to set the poverty level is people earning just above the level are either disqualified, or manage to earn less money in order to receive benefits. Those receiving benefits may find their value more than greater income. One of the reasons for increasing the minimum wage was to increase annual earnings but is counter productive because the poverty level is also increased on a regular basis.

Benefits include supplemental income, food stamps, enhanced unemployment, subsidized school lunches, Medicaid benefits and free cell phones. While not all parties receive all benefits, in 2014, 46.7 million Americans qualified for food stamps which indicates the scope of the overall problem.

We realize these programs are imbedded and necessary to our system, but isn't there a better way to get people to work contributing to the economy while still helping those in real need, and going broke in the process.

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The Speaker of the Illinois Assembly has introduced a bill to appropriate \$100 Million to help build the Presidential Library "dedicated to the legacy of President Obama," in Chicago when he is retired from office.

This may be a hard sell considering that Illinois has \$6.1 Billion in unpaid bills, a pension problem with retired employees, and a \$716 Billion share of the National Debt. As Chicago's favorite daughter, Hillary Clinton likes to say, "What's the difference?"

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One nice thing about living in

Wisconsin is that most of us have a good supply of clean water available. The foresight to pipe water from Lake Michigan to our area undoubtedly was a good investment.

Severe drought in western states during the past few years has virtually dried up many rivers used for municipal purposes, crop irrigation, raising cattle, power dams while over development of cities has gone out of control. California reports 99.8% of the state had some sort of drought effecting grocery costs for all of us.

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Locally the cleanup of the Fox River has resumed. So far 2.16 million yards of contaminated sediment have been removed, and work is scheduled to last until 2017 or until available funding runs out. It started out to be a \$300 Million project but a Billion will probably be more accurate.

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Governor Walker was criticized by the media for not accepting a federal payout for Medicaid patients making up to 133% of the poverty level. He maintained that nothing was certain with the Affordable Care Act and it would cost far more in the future.

Opponents said always take Federal money and worry about details later. Now the *Journal Times* has published an editorial claiming the Governor was correct in his decision,

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We would like to believe that the U.S. Supreme Court was supposed to render decisions based on an impartial interpretation of the Constitution. It has become obvious that the courts decisions have become as much about politics as the Congress, Senate, and White House with whom they share Government power. Partisan and polarized. Problem is that once they make a decision, it's the law.

In recent years, 22% of their decisions have been by a 5-4 decision. Along party lines, and hardly an indication of overwhelming agreement. By contrast, between 1801 and 1940, only 2% of decisions were by 5-4.

Justices are appointed by the President and confirmed by the Senate. Recall that most appointments within

memory have resulted in hard fought, controversial battles. That is become the support of the court is usually paramount to a President and his agenda. Obviously any President will nominate candidates favorable to his agenda, and if confirmed may still be around years after he leave office.

A Supreme Court which leans too far to the left or right can never be impartial or in the best interest of the country.

Since ratification in 1787, and approval of the first 10 amendments also known as the "bill of rights," there have only been 17 changes, or amendments made to the document, which speak well for its construction and intent. It is written with a minimum of words, clearly covers a multitude of subjects, and serves as the model for many countries in the world. The entire document, including amendments consists of 7,818 words, which speaks well for those who drafted it considering that Obamacare with all it's changes and amendments would take 20,000 pages to print,

While some presidents, including Obama have had issues with The Constitution, the Supreme Court so far has usually prescribed the correct interpretation.

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Former Supreme Court justice 94 year old John Stevens shows up with several proposals to amend The Constitution. These include addressing gun control, legislative districts, the death penalty, political campaign spending, states rights, Congressional powers, among others. We certainly can't question Mr. Stevens' legal knowledge, but we can disagree with suggestions of multiple amendments to make laws of many controversial, decisive, and for the most part partisan issues.

If the present administration were able to start gibberishizing the Constitution to suit their own agenda they would have it looking like the Affordable Care Act in no time.

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What the Supreme Court and all the other federal judges are unable to accomplish with imposing new laws and regulations to complicate our lives, the various federal regulatory

agencies in Washington can.

It is reported that all federal agencies combined produce about 4,000 new regulations annually. They have authority to impose regulations without approval of Congress. Bills like the Dodd-Frank bank regulation act and Affordable Care Act, contain hundreds of binding regulations in the fine print, often punishable by fines or even prison for non-compliance.

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It is often said that the best way to lead is by example. While the IRS has the knowledge and authority to make us comply with the tax laws, how well do their own agents comply?

Like private employers and many government agencies, the IRS gives out bonuses each year at their own discretion. It was recently disclosed that 1,146 of their own employees were given bonuses totaling \$2.8 Million even though they failed to file their own returns or had other problems related to their duties. Now doesn't that make you feel good?

As usual, lots of things to wonder about.

Jim Frink

"Things That Make Us Wonder," consists of taxpayer related thoughts that occur to us from daily news events. We use reliable, published information and statistics. Some items are unimportant and probably not worth commenting about while others could easily be expanded to full length feature articles worthy of future study and action to protect our interests as taxpayers. We try to cover a wide variety of subjects in limited space and perhaps put a different spin on items from what you read in the papers or see on TV. We acknowledge that our perspective on some items in this column may be contrary to some of our readers. However, one of our purposes is to encourage debate, as we realize there are two sides to every question. Comments or suggestions are welcome for inclusion in future "TAX TIMES."

"A government is the only known vessel that leaks from the top."

. . . James Reston

"No man will ever bring out of the Presidency the reputation which carried him into it." . Thomas Jefferson

"Truth is the glue that holds governments together." . . . Gerald Ford

The TAX TIMES\$

Brown County Taxpayers Association
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The TAX TIMES\$ - May-June, 2014

BCTA Meeting and Events Schedule – MARK YOUR CALENDARS.

- Thursday - May 15, 2014, BCTA Monthly Meeting. 12:00 Noon
Scheduled Program: Jim Tobin,, President
Taxpayers United of America, (See page 3 of this Tax Times)
- Thursday - June 19, 2014, BCTA Monthly Meeting. 12:00 Noon
Scheduled Program: Pat Webb, Executive Director
Brown County Football Stadium District.
- Thursday - July 17, 2014, BCTA Monthly Meeting. 12:00 Noon
Scheduled Program: To be announced.

**NOTE: There will not be a TAX TIMES for June. Summer Schedule.
Next issue will be July-August. Monthly meetings will still be held.**

**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 Tiletown 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 Jim Frink, 336-6410 for information or to leave message.



**May -
June
2014**

"The principle of spending money
to be paid by posterity, under the
name of funding, is but swindling
futura on a large scale."

. . . Thomas Jefferson

"I find television very educating.
Every time someone turns on the
set, I go into the other room and
read a book."

. . . Groucho Marx

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.**