



Where's Jimmy?

My household was inundated with books asking, "Where's Waldo"-timeline is circa, late 1980's, and for awhile very amusing. Now, as most of a decade has passed I have a similar question, where's Jimmy, our ex-governor. I've never seen a politician disappear in to the woods as deeply as ex-Governor Jim Doyle, or as we lovingly referred to him as "Diamond Jim." A sly and cunning riverboat gambler type, who with the equally cunning, State Street gang of Democrat Leggies, adeptly and deftly reached deep into the unwitting state citizenry pockets and piggybanks.

As wily as Waldo, Diamond Jim has almost disappeared into the progressive miasma that is Madison. The same can't be said of his tax and spend legacy and for reasons not readily apparent to populace's eye, the multitude of tax increases remain almost as a "Where's Waldo" legacy.

In his 2003 State of the State address, Doyle said, "Going forward, my mind will be open to every solution except one. We should not, we must not, and I will not raise taxes." Reminiscent of another Democrat/Liberal/Progressive statement, "you can keep you health insurance plan.....you can keep your doctor, PERIOD," Diamond Jim's deception was cleverly planned as its legacy remains intact and the hand of government remains deep in the taxpayer's pockets.

Apart from the raid on the Injured Patients and Families Compensation fund that required full restitution by Governor Walker and the Republican controlled Legislature's Budget, few of Diamond Jim's \$2 billion in new tax increases, have ever been repealed or given back. As a sidebar, the Wisconsin State Supreme Court determined the raid was illegal and as far as I remember when something illegal takes place, a requisite punishment is metered out, say what?

The elephant in the chambers of our State Capitol is not the Republicans but the unanswered tax increases ranging from a permanent telephone surcharge tax over and above other State imposed telecommunications taxes, raised cigarette taxes (everyone hates those filthy smokers even if they are legally consuming their substance of choice), higher gasoline costs(pass-thru tax from those evil oil companies), higher hospital stay costs (increased bed tax-don't know who to blame here) and increased car insurance premiums, increased capital gains tax and last, higher property taxes.

To their credit, Governor Walker and the Republican legislature modestly lowered property and income taxes-no sweeping changes here-as the incremental approach is often employed. What I'm addressing is not so much a complaint but a fact that remains unanswered, just as plain as Waldo's face in the picture, and I challenge anyone to pick out Diamond Jim's mug in the Madtown hornets' nest of progressive liberalism.

Looking ahead to 2014, the BCTA push for Fund 80 aka Community Service Fund (good golly, doesn't Government have a penchant for masking taxes with warm, soft and huggable names?) will continue. Call your legislators to ask what they are doing with this legislation. As for other warm & fuzzy dictum, how about ACA, that's a face in the tax puzzle page that most of us will become increasingly familiar these next couple of years? Again, the question is quantified by those who might survive this tax, for who knows what evil lurks in the minds of men and women that walk the streets of Pennsylvania Avenue and K Street of Washington D.C.

Lastly, the BCTA needs fresh faces, not because the old ones aren't likeable but with the new face may come some renewed energy. Bring someone new to our next meetings; January-Alan Wagner, CFO, Green Bay School District; February-Mayor of Green Bay, Jim Schmitt; to be confirmed, March-Troy Streckenbach-Brown County Executive.

Richard Parins — President

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

Move over for Obamacare, Mr. Volstead.

Despite its lack of popularity and questions about what negative effects it may ultimately have on our economy the President has relentlessly blocked efforts to repeal, or even modify flaws in his signature "Affordable Health Care Act," or (ACA). The well publicized problems enrolling those trying to sign up and others who have policies cancelled could be just a sample of what is next to come. No one can tell you what kind of healthcare we will receive, except it will be expensive.

We can all acknowledge there was room for improvement in our existing health care system. Not everyone had the same insurance if they had insurance at all, leaving dependence on public support. Costs of both insurance and medical services have risen dramatically in recent years with no end in sight. The government itself must take some of the blame for their many mandates making paperwork a large part of medical care. While it is easy to blame insurance companies, they still competed with each other on the open market by specifying their coverage's to restrict both optional or overly expensive procedures, and encouraging alternatives.

Many if not most employed persons receive group insurance benefits through their employer which have become a huge cost of doing business. Also a huge cost for our local and national governments. Hidden time bombs in ACA, or Obamacare if you like are a wide number of new taxes and considerably higher costs of insurance to cover coverage for those presently without insurance. In addition, a long list of items has been mandated to everyone's insurance coverage which by themselves would add considerably to present costs. As if this isn't enough, the Health and Human Services Administration is adding numerous compliance departments to their staff along with the addition of IRS agents to watch over you. All making for a huge expense at a time our National Debt is clearly out of control.

If George Orwell were still alive, he may be tempted to write a sequel satire entitled "Animal Farm II." Imagining a typical farm, where the chickens manage to take control and set the rules of conduct for the other animals. The ducks would just quack and go along with the chickens. The cows and horses would turn their backs ignoring the chickens believing they are smarter and stronger, and little could happen that would effect them. The other animals, pigs and rabbits, dogs and cats, remained content as long as they were fed every day. You can see where it would go.

My guess is that unless it is repealed, or strongly modified, Obamacare will soon replace the 1919 Volstead Act, named after it's author, Rep. Andrew Volstead, as the most unpopular and disastrous law in American history. This became the 18th amendment establishing Prohibition. Recall this well intended legislation resulted in massive corruption and chaos, causing many good citizens to commit criminal acts such as making beer in a bathtub and patronizing speakeasies. It was finally repealed after 14 years. This act took perhaps 30 pages to cover in 1919, while Obamacare along with it's administrative amendments now takes about 20,000 pages to decipher.

Rather than the typical Democratic solution to a problem, a *train wreck* by design, making big government bigger, and imposing taxes to support a plan doomed to fail due to it's own weight, we could offer the following approach as a starter.

First, make sure all interests are represented in negotiations. Not behind closed doors by political interests, with little meaningful input from insurance companies or medical providers. Be realistic on the cost. Don't set the cost before listing the benefits as was done with *Hillarycare*. Insurance doesn't work that way.

The present problem with health care is not so much it's availability but the cost. By adding many benefits and clauses, many of them political and controversial in nature to the plan, considerable costs were added, many of which would benefit very few people. It would be difficult to find anything designed to reduce expenses in the entire document.. A lot of extra government expense has been added through new agencies, IRS involvement, and paperwork for everybody. One of the best ways to reduce medical costs would be to limit awards on lawsuits, or torte reform. This was entirely overlooked in what appears as political favoritism.

We have noted in recent months insurers are choosing to go paperless with claims. While this might be the trend of the future it makes it very difficult to track ones medical expenses and makes us wonder if Uncle Sam will. **Jim Frink—BCTA**

How Much is a Trillion?

We all know you can buy a lot of stuff with a million dollars and even more with a billion but when Congress and The President use the terms they seem to become meaningless and interchangeable. A quick refresher course.

$$\begin{aligned} \text{A million is } & \$1,000 \times 1,000. \\ & \$1,000. \\ & \times 1,000 \\ & = \mathbf{\$1,000,000.} \end{aligned}$$

$$\begin{aligned} \text{A Billion is One thousand Million } & \times 1,000. \\ & \$1,000,000. \\ & \times 1,000 \\ & = \mathbf{\$1,000,000,000.} \end{aligned}$$

$$\begin{aligned} \text{A Trillion is One thousand Billion } & \times 1,000 \\ & \$1,000,000,000. \\ & \times 1,000 \\ & = \mathbf{\$1,000,000,000,000} \end{aligned}$$

$$\begin{aligned} \text{It's also the same as a Million-Million.} & \\ & \$1,000,000. \\ & \times 1,000,000 \\ & = \mathbf{\$1,000,000,000,000} \end{aligned}$$

If you had a Trillion dollars in \$100 bills, neatly bundled in packs of 100, you could fit about \$100 million on a standard shipping pallet.

At this rate, it would take 10 pallets to hold one Billion dollars in the form of \$100 Bills. Since there are a thousand Billion in a Trillion it would take 10,000 pallets. Assuming you could jam about 40 of those pallets into a standard highway semi-trailer, you would need 250 semis to haul a trillion.

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. BCTA@ExecPC.Com.

"Lead from the back, and let others believe they are in front."

. . . Nelson Mandela

"Let us not seek the Republican answer or the Democratic answer, but the right answer. Let us not seek to fix the blame for the past, Let us accept our own responsibility for the future"

. . . John F. Kennedy

Madison Year in Review.

With 2013 coming to an end, it's important to reflect on the accomplishments of the past year, which have put the state in a position for continued growth and progress in 2014. During the fall session, the legislature passed a number of bills that will continue to benefit Wisconsin residents, including efforts to promote job creation, provide tax relief, reform mental health care and protect our citizens from the failed ObamaCare launch.

In addition, I am pleased to report that more than 90 % of bills passed by the Assembly received bipartisan support. We are continuing to move in the right direction and it's clear that our reforms are working. Since 2011, we have successfully turned a \$3.6 billion deficit into a surplus, achieved the largest budget stabilization fund in our state's history, and for the second consecutive fiscal year, the state realized a significant annual GAAP (Generally Accepted Accounting Principles) surplus. We were also able to provide over \$1 billion in tax relief to Wisconsin taxpayers. \$100 million of which came through a property tax cut. During a recent special session called by Governor Walker, the Assembly voted to delay the implementation of Medicaid changes that came about due to the federal Affordable Care Act. This three month delay was necessary to protect Wisconsinites who would have been adversely affected by the failed launch of ObamaCare.

I'm proud of the fact that we have seen many economic improvements over the last year, and am confident our reforms will continue to benefit hardworking individuals, families, seniors and Wisconsin's overall economy in the future. Example of progress can be found in our state's general fund collections which are up by 8.4% through November, through new business formations that are up 5%, and by the fact Wisconsin's unemployment rate is at 6.3%, which remains below the national rate. No one can argue that our economic indicators are strong. With projected surpluses in the future, it is my top priority to continue to give back to the taxpayers while ensuring our states fiscal house is in order and we maintain critical government services on which we rely.

Rep. John Nygren

"Every generation imagines itself to be more intelligent than the one that went before it, and wiser than the one that comes after it." , , George Orwell

"The more you read and observe about this politics thing, you got to admit that each party is worse than the other. The one that's out always looks the best." . . . Will Rogers

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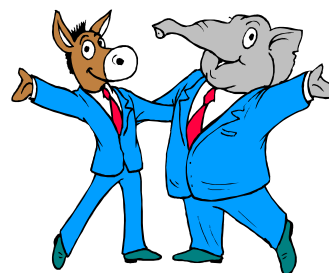
National Debt Update. *HAPPY NEW YEAR!*

As we enter 2014 with a National Debt or just over \$17.270 Trillion, an increase of \$953 Billion or almost a Trillion increase during 2013, the question shouldn't be are we better off with "Hope and Change", as much as what did we buy and how do we propose ever paying for it? The total National Debt has increased about \$7.38 Trillion since President Obama took office in 2009. and is still raising at a rate of about \$3 Billion a day.

Have we had any real crises during that time outside of the huge bank and troubled assets bailout the President made shortly after taking office, and for all practical purposes seems to have been made more as political rewards rather than a matter of necessity, Where any jobs actually created by this action?

Based on this record, what could have happened if Obama had been President during World War II? In 1940, as things were starting to heat up our National Debt stood at only \$40.4 \$Billion. During the 3-1/2 years of the war starting with the Japanese bombing of Pearl Harbor on Dec. 7, 1941 and ended with the Surrender of Germany and Japan in 1945, the U.S. produced 22 aircraft carriers, 8 battleships, 48 cruisers, 349 destroyers, 420 destroyer escorts, 203 submarines, 34 million tons of merchant ships, 100,000 fighter aircraft, 98,000 bombers, 24,000 transport aircraft, 58,000 training aircraft, 93,000 tanks, 257,000 artillery pieces, 105,000 mortars, 3,000,000 machine guns, and 2,500,000 military trucks. We also put 15,000,000 men and women in uniform. To top it all off, between 1947 and 1949 we spent about \$15 Billion of our tax dollars on the Marshall Plan to reconstruct the rubble created in Europe and its economy, which included industry and 5,000,000 residences.

We realize that things cost a little more today because of inflation, but after the war and things settled down a little our National Debt in 1950 was only \$257.4 Billion dollars. This would be about 4 months spending for the Obama administration. The term Trillion didn't enter the picture until 1982.



Anyone using a credit card to finance their spending habits soon finds that you get deeper in debt very quickly. You accumulate interest on the interest. Although details on the recently approved Federal Budget have been sketchy, we are sure they included constantly increasing spending and the

National Debt will be secondary .

Part of the Federal Budget and a big expense for taxpayers are various tax breaks approved by Congress for various reasons. This year there were 55 tax breaks which were to expire at the end of 2013. Everything from accelerated depreciation write-offs to tax breaks for energy producers. Mostly political in nature and intended to reduce taxes for specific industries. Most of them will likely remain reducing federal income.

President Obama himself seems oblivious to inefficiency, and there has been little evidence of any cost cutting initiatives in any department of government under his watch. Setting an example for others to follow and placing blame are two different things.

JF

Things That Make Us Wonder.

For many if not most of it was a pleasant experience to open our property tax billing and found it to be actually lower than higher this year.

We would like to take this as an indication that government, (*like most everyone else*), has found it can live within it's means and still provide an acceptable level of necessary services without arbitrarily asking for just a "little bit" more each and every year

Thank you to our elected officials and public servants.

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Sometimes the quarterly jobs and unemployment report from the Bureau of Labor Statistics seems to be designed more for political purposes than gauging a serious national problem and seeking meaningful solutions.

At the end of November, Wisconsin's "official" unemployment rate was 6.3%, while not good it was still better than 30 other states including Michigan and Illinois. The economy in general seems to be the driving factor, and most of the states with lower unemployment than Wisconsin have economies less dependent on manufacturing than Wisconsin We must be doing something right.

The Bureau often uses unemployment applicants as the basis for employment which does not necessarily include new employees or those moving from one job to another. Total employment of small companies is usually greater in total than for large employers who get all of the publicity. Some factors including the economy and federal policy may be somewhat beyond the control of state and local government. Other items include business taxes, business regulations, union activity, quality of available workers, transportation, and a lot of other items with roots going back to previous state government policies and are difficult to change overnight,

Often the bottom line is simply if the business climate justifies employers able to make a profit at a location which creates employment.

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There has been a call to raise the minimum wage from the present \$7.25 hour to as much as \$10 or even \$15 per hour. It was .25 cents an hour when first established in 1938 so you can see how much it has increased along with inflation since that time. Many career jobs today obviously provide much greater pay and benefits than the minimum wage.

In the meantime, a total of 20 states had already approved raising their minimum wages on Jan. 1, 2014, by a dollar to as much as \$8.75. Somehow it makes a lot more sense to have the individual states determine their own minimum wages rather than to being superseded with Washington's one size fits all mentality. Each state competes with other states for business, but they also have to deal with doing what it takes to attract business and maintain a working population or suffer the various consequences.

While there may be valid reasons to increase the federal minimum wage, it would likely result in fewer employees overall with an increase in inflation due to higher costs. While President Obama may champion raising the minimum wage for possible political reasons, it would seem the best course would be to establish policies encouraging rather than discouraging business's to create more jobs.

While there is never a shortage of potential workers applying for minimum wage jobs, an actual shortage of workers along with incentive and opportunity to seek something better is still the best way to move the economy ahead.

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We must admire the Federal Government for their never ending efforts to pass laws for people with the intent of putting everyone on a level playing field, while they keep raising the poverty level. The previously discussed minimum wage laws are a prime example.

Unfortunately people themselves are not always the same due to their personal attitude and motivation to succeed and these differences often go beyond race, religion, education, age, physical handicaps, gender, and all the other discriminatory factors we must consider today.

A record of timely attendance, ability to work and learn without con-

stant supervision, following instructions, relationships with management, fellow employees and customers are all intangibles difficult to cover in a resume but nonetheless important when seeking advancement. Many of these qualities are not really taught at our esteemed institutions of higher learning but are absolutely necessary to be successful in life.

Aside from the fact some jobs do require more training, skill, and responsibility than others, it is likely that few people end up at the same job they started at. In many if not most cases this could be attributed to individuals seeking to improve their own destiny rather than having the government make a "dead-end" job more attractive and permanent.

As a former employer I would give consideration to someone who was working elsewhere at the minimum wage because we knew the job taught them good work habits and discipline even if the pay was low.

Further, if one of our employees asked to leave for something they felt was a better opportunity than we could offer, we would not stand in their way for the same reason,.

In other words, a minimum pay job maybe works for someone such as a student or anyone trying to make extra money but also is a good resume item and an incentive for personal advancement.

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Taking care of the homeless is an ever present problem in Green Bay, and is likely to go away by itself. Especially during the winter. We have agencies counting exactly how many families and children are homeless to report in the paper but no solutions to solve the problem to everyone's satisfaction.

Private agencies such as area churches and Freedom House do the best they can with available resources. Is this really a taxpayer responsibility?

Is it possible, however, that what could have been a possible solution has been allowed to disappear. That would have been the old County Hospital on the northeast side of the city, It had sat vacant and costing the county money for several years while they looked for a tenant until they de-

cided to demolish it.

While someone other than taxpayers would likely have had to pay the bills it probably would have been ideal as it had individual rooms for tenants along with other amenities.

The location may have been a problem for various reasons, but we note it was only about two blocks down the road from the Freedom House which seems to be well accepted where they are.

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In recent years our concerned friends at the Food and Drug Administration (FDA) have taken steps, sometimes drastic, to limit items containing Gluten, trans-fats, sugary items, salt and others away from the foods we eat. We are now forced to read food labels and even interpret what they mean.

If this trend continues, it will probably only be a matter of time before one of the FDA rocket scientists determines that foods containing starch are not good for us as they contribute to obesity. This would include wheat, potatoes and corn, and their by-products such as bread and cereal calling for those products being banned from the marketplace.

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In 2012, half a million 15-year students from 65 countries from various countries under the direction of the Program for International Student Association or PISA, were given a standardized test in subjects such as math, science and reading.

U. S. Students failed to finish in the top 20. Shanghai, China students finished the highest, while those from South Korea, Japan, Singapore, Vietnam, Ireland and Poland were among those with better scores

Secretary of Education Arne Duncan blamed our poor showing on the fact some of our participants were from low-income households, or didn't have English as their primary language. We must do more to hire top-notch educators and make college more affordable. In other words, give educators more money and things will automatically improve.

It could also be a matter of how our education dollars spent, what

is being taught, and hiring too many administrators dreaming up programs like Common Core.

It would be interesting to learn more about how the programs in China, Vietnam, and Poland are set up and how much they spend per student. They also have the advantage of all students speaking the same language.

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One of the items up for approval by the Assembly when they convene in February will be whether or not to approve the Federal Government's proposed Common Core academic standards.

While improvements to our education system may be in order, the question is whether the federal government or the individual states should be in charge of our schools and what is taught. As good as their plan sounds, do we want them controlling our schools. Common Core is touted as setting standards for reading and math, which are really the basis of all learning subjects, and basically where students in the United States lag behind those in the rest of the world.

There is always some argument about what subjects and how they should be taught in our public schools and we agree the 3R's should come first. However it just seems that important items such as history, writing and communication skills, among others have been set aside in recent years in favor of political correctness.

Who knows what would happen if Washington takes over?

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Due to poor water quality from their wells, the Village of Wrightstown has agreed to purchase water from the City of Green Bay. Which has a surplus of water available. They will have to run a pipeline from Ashwaubenon which also purchases it's water from Green Bay'

Recall just a few years ago Green Bay suburbs were all having problems with their water supply and quality, and Green Bay was having problems of its own with leaks in their waterline to Lake Michigan, and was faced with replacing their existing line.

After several months of meet-

ings and proposals from the city to sell their water rather than share the costs of a single improved pipeline, some of the communities undertook their own pipeline to the City of Manitowoc while Ashwaubenon, Hobart and Scott decided to buy water from Green Bay.

While all cost and construction details were not disclosed at the time, it still appears that this was a lose, lose proposition contributing to the cost of water service which has risen dramatically for everyone during the past few years. We must admit however we all have good drinking water as a result.

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Every ten years after the results from the federal census have been finalized it is necessary for all states to re-align their Congressional voting districts. This is to equalize the population in each district and usually means withdrawing state legislative districts at the same time.

Seldom is it as simple a process as it may sound, The party in power at the time in each state can somewhat establish the rules. Back in 1812 Governor Elbridge Gerry of Massachusetts discovered it was possible to realign political precincts to the advantage of incumbents or political parties, and the term "Gerrymandering" has been part of the redrawing of political boundaries ever since.

It may be done for the convenience of an influential officeholder so he won't have to move his residence, but more often it is to juggle precincts favoring one party or the other around assuring advantage in future elections.

In todays computer controlled environment, it is common for political strategists to pinpoint results based on demographics and previous elections. As can be expected the other party is never happy after a redistricting, with calls for geographical rather than political boundaries which would probably make more sense and work just as well over time.

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Brown County has announced a plan to offer merit raises to certain employees. This is probably a good idea as an incentive for county em-

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ployees to perform well in their jobs.

Like any bonus we would assume it wouldn't be provided automatic to the same people each year and authorized by the proper supervisory committee.

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While our government has publicly encouraged retailers to sell and customers to purchase goods made in the USA to help our own economy, the government itself is one of the biggest offenders.

A recent *New York Times* article claims the government annually purchases about \$1.5 Billion in clothing made in overseas factories,. Everything from uniforms worn by TSA employers and forest rangers to camouflage pants worn by our soldiers.

We realize that the world economy depends on international trade, and that retailers are generally free to make their own deals as long as customers are tolerant. It has been often proven that our domestic manufacturers can compete with overseas sources, even though our wages

This just seems to be another case of not leading by example,

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The Green Bay Area Board of Education is finalizing plans for a \$20 Million referendum in the spring for the purpose of maintenance and remodeling at a number of schools,

While for example spending \$2.5 Million to replace a heating system in a school may sound like a lot, we are sure the board has competitive estimates and will justify the cost of all the items covered in the referendum.

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The NWTTC has announced plans for a privately funded, 216 bed housing unit adjacent to their Green Bay campus. This has been a need for the school for years, and should encourage more students from out of the area and enable the further growth in their many job training programs.

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Two of Wisconsin's claims to fame are the production of cheese and cold winters with lot of snow making driving hazardous at times.

Finding a cost effective and

environmentally safe way to melt ice from roadways is a constant problem for municipalities. A couple of Milwaukee area communities are experimenting with the salty brine left over from cheese production to melt ice.

So far the major drawback has been there is still a salt runoff and the roads may have a slight cheesy smell which remains for a few days.

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Reports that the IRS is targeting the tax exempt status of certain, mostly conservative, organizations has many people concerned over the future of the countries "*Freedom of Speech Laws.*" While the rules to qualify as tax exempt have been fairly well established, the activities they engage in while fulfilling their mission can sometimes be questioned.

Basically religious, educational, charitable, scientific and fraternal organizations can qualify themselves as non-profit and tax exempt. The question is apparently what they do with their money, and whether it is political in nature. It is no secret that a proliferation of groups with various sponsors are actively opposing many of President Obama's agenda items, but there are just as many groups who are well funded from various sources doing whatever they feel necessary to support his programs.

Maybe this is a question as to whether the IRS or Congress should take responsibility for what goes on.

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When you receive your residential property tax bill, you will note a lottery tax credit reducing the total amount payable. During the past 25 years the sale of \$11.3 Billion of lottery and scratch off game tickets has provided \$6.46 Billion in cash payouts to participants and \$3.5 Billion in tax relief averaging \$100 per year courtesy of lottery players for residential property owners. The balance went for vender commissions and expense.

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If we recall correctly, when the state decided to enter the lottery business, it opened the doors to the tribal casinos at the same time. Up to that time, gaming was strictly prohibited and even church bingo parties and

office football pools were illegal.

According to the Jan., 2013, Legislative Fiscal Bureau report, there are now 25 separate Indian Gaming Casinos in Wisconsin including six operated by the Oneidas in the Green Bay area. Together they have over 16,200 gaming devices including 3,100 at the states largest venue, the Potawatomi Bingo Casino in Milwaukee. This casino also has 109 gaming tables compared to only 25 in Green Bay. Total net gaming revenue reported to the state from casino gaming has reached over \$1.15 Billion annually, or about 3 times the sales of lottery and scratch tickets.

The state receives payments from the various tribes each year based on mutual agreements and net gaming revenue. While apparent that casino gambling has become accepted in the state as a popular pastime, tourist attraction, and source of revenue the question remains do we need or want more, and are there any real negative aspects to be considered?

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More and more we are told of the necessity of a college education to secure a good job in the future. Unfortunately the cost of education also keeps rising more and more. The better reputation of a school, the greater number of applicants. Also the reputation of its instructors, and the salaries they demand. Like star players on a championship pro sports team, college instructors seem to be on a constant quest for the best paying deal they can get. They seem to assume that public opinion is on their side because they have a monopoly on education which everybody favors.

Maybe so: A recent *Press-Gazette* article relates that some of the schools in the UW System have not been paying their instructors as much as comparable institutions elsewhere. There is even some discrepancy between UW Schools. In addition to professors, there are also associate professors, assistant professors, and assorted teaching assistants on faculty payrolls.

No matter what your job and level of job satisfaction, you can always find someone, someplace earning

more if you just keep looking all of the time. Also location, responsibility, job performance and the ability of your employer to pay are also factors to be considered in the equation,

We can agree that our college faculties have a great responsibility in preparing students for their future and should be compensated fairly. Not necessarily the highest salaries in the country however. Job satisfaction and student achievements should also be considerations.

While we are all proud of our colleges and universities and the product they produce, they are still expensive to operate and maintain.

It seems they are constantly constructing new and expensive facilities in order to compete with other schools with cost being of secondary concern. Wealthy alumni, Uncle Sam, legislatures willing to appropriate funds to support education, and regular tuition increase are always available to pay the bills.

Like most businesses the cost of labor can be the biggest expense item and would be true for schools also. They still must keep their expenses in line to be competitive.

In recent years college faculties have been becoming unionized, and whether this trend will improve education or price it out of business remains to be seen. Right now, anyone entering college and still pondering a lucrative career choice could consider becoming a doctor, lawyer, or college professor.

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A *Press-Gazette* article recently made note of the fact that 23% of the land in the City of Green Bay, or 6,700 acres, is considered exempt from property taxes. These include property owned by the city, county and state such as schools and parks, religious and other non-profit properties exempt by law.

While these properties do not send children to school, they still cost the city money for municipal services such as police and fire protection which the rest of us pay for on our property tax bills.

Obviously assessing the city for property taxes on what they own

would be counter-productive. However landowners of several of these properties, including the UWGB, Oneida Tribe, and privately owned tax exempt properties such as low-income apartment complexes, etc., have negotiated service contracts with the city to pay a annual service fee to the city in lieu of taxes to cover municipal services, and these seem to be for the most part satisfactory. The problem is not all exempt properties do this as it is somewhat voluntary.

Many of the laws establishing exemptions go back many years to when property taxes were no big deal. Municipal services have become more complex and expensive and of universal benefit.

Most of the exempt groups seem to have sources of income to meet their expenses and municipal services as an obligation could very well be included. One suggestion would be for the finance department to inventory all of the tax exempt property on a case by case basis and propose some guidelines. It may require action in the legislature to enforce any changes but we are sure that just about every municipality in the state has the same problem.

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The Dept. of Labor has announced it will cut unemployment benefit funding for 1.3 million long term unemployed effective Dec. 28,

Unemployment benefits are basically a state managed program paid for by employer contributions to a state managed fund. When this fund runs out they can borrow additional funds from the Federal Govt. to be repaid with interest. Benefits vary state by state from \$133 per week in Puerto Rico to \$653 per week in Massachusetts, which would equate to almost \$34,000 annually,

In Wisconsin the maximum is \$363 per week. The Federal benefit extension was left out of the new budget to save \$35 Billion per year. Either a negative effect on the economy or encouraging the unemployed to seek jobs will have to determined.

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Congress keeps receiveing poor marks from the media largely because they balk at spending money to support or approve all of the President's initiatives. Unfortunately many of the Presidents proposals appeal to his popularity base but would cost a lot of money at the same time. Then he can blame Congress for not backing him 100%. It's not easy making everybody happy.

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Governor Walker has been under fire from various "secret probes" of his campaign financing and use of government facilities for campaign purposes. While this could be true, is there a politician alive who isn't constantly staying in the public spotlight to show concern for his constituency. How about the man in Washington who frequently uses a government 747 and his time to fly about the country to make fund raising speeches to wealthy businessmen. This is a part of politics. Contributions can always be questionable in nature as someone is always on the lookout to find the strings attached.

Every office holder or candidate should take a close look at his own contributors, associates, and the beneficiaries of any legislation he supports before throwing stones at the other guy.

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."

"Raising the Debt Ceiling, does not raise our debt." , , , **Barack Obama**

"Alexander Hamilton started the U. S. Treasury with nothing, and that was the closest our country has ever been to being even." . . . **Will Rogers**

The TAX TIME\$

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The TAX TIME\$ - January, 2014

BCTA Meeting and Events Schedule – MARK YOUR CALENDARS.

- Thursday, January 16, 2014 - BCTA Monthly Meeting, 12:00 Noon.
Scheduled Speaker: Alan Wagner,
CFO, Green Bay School District.
- Thursday, February 20, 2014 - BCTA Monthly Meeting, 12:00 Noon.
Scheduled Speaker: Jim Schmitt,
Mayor of Green Bay.
- Thursday, March 20, 2014 - BCTA Monthly Meeting, 12:00 Noon.
Scheduled Speaker: Troy Streckenbach,
Brown County Executive.

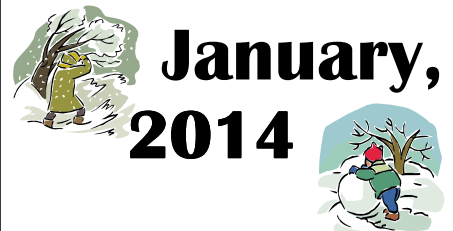
Public officials and candidates for public office are cordially invited to attend any of our meetings and be recognized.

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.



"I stopped believing in Santa Claus when I was six. Mother took me to see him in a department store and he asked me for my autograph."
. . . Shirley Temple
"Resentment is like drinking poison, and hoping it will kill your enemies."
. . . Nelson Mandela

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