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# ◆ The TAX TIMES ◆

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November, 2002

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## WHAT'S NEXT?

With the election behind us, what do we have to look forward to? Maybe a little piece and quiet. I wonder who paid for all those calls that no one listened to? Maybe if I got a call from Laura Bush or Charlton Heston on a normal basis, it wouldn't make that much difference just before I went out to vote. Not only did I have to listen to all the bickering on the news, my personal time became an issue with all the phone calls. One thing we as taxpayers need to do is tell the campaigners the phone calls have lost their effectiveness. On the issue of campaigns, more people are proposing that tax dollars be used to support them. The use of tax dollars will only make more money available to the politicians. Our position, **NO TAX DOLLARS FOR POLITICAL CAMPAIGNS!**

The next issue for the County is the budget. Wow, is that an increase in the proposal or what? A spending increase of 5.0% is more than twice the rate of inflation. This equates to an increase of 9.9% on the levy, what you and I pay for with our property taxes. It will actually result in a tax rate increase of 3.5%. This spending must be limited. The inflation rate for the past year is 1.4% and the population growth is about 0.9% based on the most recent figures I can find. This would put a reasonable increase in spending at 2.3%. To get to that reasonable increase, a little over \$4 million would need to be cut. Ideally it would be cut from the spending that is anticipated as being part of the levy revenue to save property tax dollars. A major cut in the museum budget proposal, a large cut in the library proposal, and another large cut in the human services proposal would be welcome. When people come to Brown County from Milwaukee because we provide better support, it is time to cut back on that support. Page 315 of the proposed budget indicates a 15.5% increase over the past two years resulting in an 82.8% increase paid for by the levy. Looks like a good place to start. The session on November 12th will tell us if the County Board we selected will do the job and control spending.

With all the discussion of corporate accounting the past few months, I'm a little disappointed that the accounting within our federal government wasn't mentioned. Many parts of the federal government are unable to account for billions of dollars they spend. This is not only immoral but ought to be illegal. Now that the people in congress are chosen, we need to let them know that accurate accounting of our tax dollars is a must. The current write-offs of unknown expenditures need to stop and we must again hold our elected officials accountable.

In the area of medical coverage, more people are saying we need to give the problem to the federal government. My medical coverage changed dramatically over the past few years, less coverage and more cost. Less choice in who will do the service if it is to be paid for by the insurance company. I noticed my family doctor no longer is in business for himself, but is an employee. I read where many hospitals may have to declare bankruptcy for providing a service to senior citizens on Medicare or younger patients on Medicaid. The true culprit in the changes to our medical system is the original Medicare program. To continue to ask the federal government to fix the system will result in more federal control and less coverage. We must tell our representatives they need to be paying fair prices for the services provided. This is the only way we will have a good medical system in the future.

*Frank Bennett, President*

**The BROWN COUNTY TAXPAYERS ASSOCIATION**  
**Promoting Fiscal Responsibility in Government**

## Local and County Governments Can Adjust To Revenue Cuts.

By Rep. Frank G. Lasee

The news, it seems, is always bad. Wisconsin faces a \$2.8 billion budget shortfall, which is expected to spill over onto local governments one way or another. Local officials are still stinging from the late plans to eliminate shared revenues. State and local officials alike are bracing for big budget problems for at least another couple of years.

In the face of all that bad news, several local governments have announced plans to cut taxes next year.

The list so far includes Dane, Outagamie, Washington, Milwaukee, and Waukesha Counties, and even the City of Madison. This list is probably not complete, so my apologies to any local governments who should be included, but aren't.

From a regular person's point of view, it only makes sense to cut back on expenses when the money is short.

The government point of view is usually different: when government doesn't have enough money, spending still goes up, and taxes follow.

The possibility that shared revenues might be cut has caused some local governments to consider padding their budgets next year: either to spend as much as possible now, get the new stuff and the new programs started, or to save up for the potential shortfall in 2004.

For those governments, I have one question: if it turns out you overtaxed your taxpayers now, will you give that money back later? Are you ever going to give that money back? I have the feeling the answer is going to be no.

Governments which are cutting taxes now are showing the kind of responsibility the state should show. But cutting the tax rate doesn't mean that those local governments are necessarily cutting back on spending.

That's because the tax base grows every year. For local governments, that means property values have gone up. If you own a home worth \$100,000 and make \$25,000 worth of improvements, your taxes will go up by 25%, even though the rate remains the same. Same thing goes for income: getting a raise at

work means paying more in taxes, even if you stay in the same tax bracket. That means the local governments will have a little more of your tax money to spend, even if they didn't raise the rate.

In 2002, statewide property values went up by about 7.6%. Local governments, therefore, have 7.6% more money to spend without raising tax rates.

Conversely, if local governments froze spending at this year's level, statewide property taxes would go down by an average of 7.6%. The same holds true for the state: if we froze spending, natural growth in revenues would allow us to cut taxes while still spending the same number of dollars.

So when we hear of local governments cutting their tax rate, it doesn't necessarily mean that those governments are cutting spending: if property values rose enough, they can cut rates a little and still spend more than the year before.

Still, those governments deserve a pat on the back: it would be very easy for them to leave the rates the same and then spend more. That they're not doing so says to me that we have some local officials who are taking personal responsibility for Wisconsin's high rate of taxation.

Sure wish there were more of them in the Legislature. **Frank G. Lasee**

"A politician's words reveal less about what he thinks about the subject than what he thinks about his audience." . . . **George F. Will**

"We hang all the petty thieves and appoint the great ones to public office." . . . **Aesop**

"The biggest danger for a politician is to shake hands with a man who is physically stronger, has been drinking, and is voting for the other guy." . . . **William Proxmire**

## Wisconsin's Budget Problems Caused By Good Times Rather Than Bad.

At a recent address to the Fox Valley Chamber of Commerce, Todd Berry, president of the Wisconsin Taxpayers Alliance stated that "Wisconsin's budget deficit didn't happen because things were bad, but because they were very good. As the economy soared in the 1990s, legislators overspent and then used tax surpluses to fill the gap,

We had so much unexpected extra tax revenue that it led to some poor decisions and lack of planning. But it worked fine as long as the economy was growing so well.

By 2000, the economy started slowing. We went boom to bust in a little more than a year. Now we're in a load of Hurt." With a \$1.3 billion deficit looming next year, Berry said the state's gubernatorial candidates have yet to suggest real fixes.

"The quick fix option is gone," he said. "They haven't come to grips with what it takes to wrestle this thing to the ground. I'm more struck by how similar they are than how different they are. They don't want to increase taxes. They don't want to cut school aids. They do want to cut state agencies. I'm stuck by how similar it is to how things have gone on for the last 10 years."

Berry offered several scenarios to solving the crisis. "You have to say the real solution is you don't pass budgets with two-tenths of 1 percent as reserves," he said. "You manage differently to begin with. Controlled spending growth, establishment of a "rainy day" fund similar to Michigan's or Minnesota's, and spreading the pain of budget cuts as evenly as possible over all segments of the spending pie are some solutions."

"The one point that's got to be made is we don't want to solve a temporary problem with a permanent solution," he said, noting that a one-year sales tax increase meant to solve a 1981-82 budget deficit wasn't rescinded. . .

**"we don't want to solve a temporary problem with a permanent solution"**

### Mayor Jadin Address's BCTA Annual Meeting.

We were honored to have Green Bay Mayor Paul Jadin speak at the 17th annual Brown County Taxpayers Association meeting held Thursday, Oct. 17, at the Glory Years. He spoke on the many changes going on in the city, including the downtown and Broadway areas. He indicated that a new water agreement between the city and surrounding areas should be completed shortly. He also reinforced his decision not to seek re-election when his present term expires.

#### Mayor Jadin at BCTA Annual Meeting.

President Frank Bennett reviewed activities during the past year. These included updating our web site, monitoring progress on the Green Bay/Suburb water negotiations to develop a position for support by the organization. Monitoring city and county budget items and our annual membership survey publicizing the position of the organization. Also, membership growth and maintaining a constant posture of "Promoting Fiscal Responsibility in Government."

Mike Riley of Taxpayers Network, Inc., was introduced and told of his organization. He distributed copies of various tax related publications which they make available in the public interest, including the 50 State Comparison, Economics and Taxation, 2002 Congressional Pig Book, and the 2002 Small Business Survival Index.

President Bennett announced the election of officers would be held at the next meeting, scheduled for Nov. 21, 2002 at the Glory Years.

### BCTA Membership Dues. Give a free membership.

Even though the BCTA is a non-profit, volunteer organization, we still have a few expenses, and depend upon dues and contributions from our membership. The largest expense is printing and mailing the "TAX TIMES" each month, plus various meeting expenses, post office rent and fees, plus miscellaneous mailing and membership solicitation.

We have been able to keep our dues the same since we were organized, \$12.00 for an individual, \$20.00 for a family membership, and \$25.00 for a business or corporate membership. Additional contributions are always appreciated, and enable us to pursue new members and publicize issues of importance.

We use a fiscal year method whereby dues statements are mailed on or about the anniversary date you first joined the BCTA. This gives us a year round cash flow.

Shortly we will begin sending dues statements for our 2002-03 membership year. Your prompt response is appreciated as is it costly and cumbersome to send reminders.

Also, last year we offered a free membership to any person of your choice for a one year period when you submitted your renewal. At the end of the year we will send them a statement and hope they will remain as a member. We had a good response to this program, and will repeat it this year.

Our thanks to all of our members for your support.. Please call Jim Frink at 336-6410 if there is any question. Thank you.

"If you ever injected truth into politics, you have no politics."

. . . Will Rogers

"Politics is supposed to be the second-oldest profession. I have come to believe that it bears a very close resemblance to the first."

. . . Ronald Reagan

"Voters quickly forget what a man says."

. . . Richard Nixon

### HOW DID WE SURVIVE?

Looking back, it's hard to believe that we have lived as long as we have.

As children we would ride in cars with no seat belts or air bags. Riding in the back of a pickup truck on a warm day was always a special treat.

Our baby cribs were painted with bright colored lead based paint. We often chewed on the crib, ingesting the paint. We had no childproof lids on medicine bottles, doors, or cabinets. We rode our bikes without helmets.

We drank water from the garden hose, not from a bottle. We would spend hours building our go-carts out of scraps and then rode down the hill, only to find out we forgot the brakes. After running into the bushes a few times we learned to solve the problem.

We would leave home in the morning and play all day, as long as we were back when the streetlights came on. No one was able to reach us all day.

We played dodgeball and sometimes the ball would really hurt. We ate cupcakes, bread and butter, and drank sugar soda, but were never overweight. We were always outside playing.

Little League had tryouts and not everyone made the team. Those who didn't had to learn to deal with disappointment. Some students weren't as smart as others so they failed a grade and were held back to repeat the same grade.

That generation produced some of the greatest risk-takers and problem solvers. We had the freedom, failure, success and responsibility, and we learned how to deal with it all!

How? We worked together and were not divided. We had God in our schools. We said the pledge of allegiance every day. Police were not thugs. People were poor and they didn't blame anyone for that. We have become a nation of sissies and victims.

Anonymous – from the Internet.

**VISIT OUR WEBSITE**  
**www.BCTaxpayers.Org**

## Will The State Budget Mess Be Fixed By Major Tax Increases?

We have just witnessed a particularly negative campaign for the governorship of Wisconsin, in which the major candidates flatly pledged to balance the budget without resorting to general tax increases. In some cases, justifiable or not, they placed blame on their opponents for previous increases. Since available surplus and reserve funds, and the tobacco settlement have already been expanded to patch up previous state budgets, the newly elected governor will face an immense challenge in keeping his promises.

The fact remains that Wisconsin is already one of the highest taxed states in the country. Studies are proving that this fact is discouraging to meaningful economic development and causing capital investment to move elsewhere. Hopefully our people in Madison are aware of this: However, despite what was said during the election campaign, tax increases could already be in the pipeline.

The following is from the Oct. 18, issue of *FOCUS*, newsletter published by the non-partisan Wisconsin Taxpayers Alliance.

### “Deficit fix, or . . . ?

A panel of former lawmakers and state leaders has proposed a multi-billion-dollar package of increases and spending cuts to erase the state's budget deficit, which is expected to reach \$1.3 billion (b) by the next fiscal year.

#### Sales Tax Hike Ahead?

The core of the plan is a sales tax increase that would top \$2.0 billion per year when fully implemented. In Wisconsin, which has the nation's third highest tax burden relative to income, the sales tax is the only tax of the “big four” where the state ranks below the U.S. average (-8%). On the others—individual income (+47%), corporate income (+7%) and property (+24%) the state is above national norms. *Note: Wisconsin also has the nation's third highest gasoline and cigarette taxes.*

#### Plan Overview.

In its report presented at the University of Wisconsin's third annual economic summit in Milwaukee, the nine-member panel proposed \$1.1b in general purpose revenue (GPR) spending cuts and tax increases for 2003-04, and another \$0.9b in changes for 2004-05, bringing the total, two-year budget fix to just under \$2.0b. Any additional monies needed were assumed to come from growth in existing revenues.

Over the two years combined, these GPR changes would break down to \$0.6b in net spending reductions and \$1.4b in net revenue increases. Not included in these figures are increases impacting local taxpayers, university students and highway users, which could potentially add another \$800m in new taxes and fees to the total.

At the local level, repeal of state sales tax exemptions would boost county (*and stadium district*) sales tax revenues. Also, cuts in state aid to local governments and schools could result in property tax increases. A reduction in university funding could result in tuition increases, since the proposal gives UW Regents greater authority to do that. Finally, gas and vehicle license fee hikes are proposed, but only the general fund impacts are detailed: added monies would flow to the transportation fund.

#### Plan Details.

In dollar terms, the largest spending reduction recommended, \$289m per year, would affect K-12 education. The panel of veteran policymakers proposed the state reduce its share of school revenues from 66.7% (the current “two-thirds” plan) to 63%. They characterized this as “a relatively small reduction” compared to the large aid increases of the past. It should also be noted that state law permits local districts to recover some or all of the lost aid by increasing school taxes.

Smaller dollar reductions were recommended in shared revenue payments to local governments, state spending on corrections and medical assistance, and the UW system.

The only spending increase proposed would require the state to make deposits in its budget stabilization

fund. This rainy day fund was authorized in 1986; however the state never made a payment.

#### Sales Tax.

The largest revenue increase would be attributable to the sales tax. **The current 5% rate would be increased to 6%, effective January 2003**, yielding \$ 1.3b over the next two years. Also, in 2004 a number of sales tax exemptions would be ended, producing \$623m in 2003-04 and \$1.26b in 2004-05. These items include beauty and barbering, bank service charges, health clubs, educational events, veterinary services, dance studios, legal, architectural, and accounting fees, computing and management consulting, public relations, addressing and mailing, credit and collections, real estate commissions, construction labor, property repairing, newspapers, periodicals and shoppers guides, state park admissions and camping, electricity used in farming and retailer's discounts.

#### Income Tax.

The individual income tax would also be reconstructed, resulting in tax cuts for many but increases for some. Corporate income taxes would not be affected. State tax rates, now ranging from 4.60% to 6.75% would be dropped to 4.09 to 6.01%. Tax calculation would be based on federal rather than state taxable income. The likely result would be simpler tax preparation, but loss of some features of state law. Federal itemized deductions would be used, rather than the state deduction credit (the property tax-rent credit would be retained): capital gains would be treated as ordinary income, instead of receiving a 60% income exclusion, and social security would be taxable under less-generous federal law.

#### Other Taxes.

Other revenue increases would effect cigarettes (up 50 cents to \$1.29 per pack), motor fuel (up two cents per gallon, with much of the new money diverted from the transportation to general fund) and vehicle registration fee increases tied to vehicle weight and age.

Sponsors of the plan argued that solving the state's fiscal crisis through spending cuts alone “might go too deep, too fast, hurting long-term economic growth and damaging Wisconsin's

chance to achieve genuine fiscal stability.” **Wisconsin Taxpayers Alliance.**

Just what this all means and what will actually happen remains to be seen. While the candidates for governor have all promised to clean up the mess, balance the budget and impose no new taxes, it appears they may be looking over their shoulders for an economic miracle to occur. They also know that voters have short memories. This will be further complicated by pressure from schools for more money, promises to do something about health care costs, local units of government feeling the pinch from cuts in revenue sharing. Shifting more of the burden to property taxes will not be acceptable to most of us.

The panel which prepared this study gave their report to the University of Wisconsin’s third annual economic summit in Milwaukee, and included top policy-making officials who had served under five previous governors. It does appear their analysis leaned more towards raising revenues through tax increases than in spending cuts, and there is no doubt that their report will receive some creditability from certain interests looking to expand their programs. While they proposed spending cuts totaling about \$611 million annually, they also proposed a cut of individual income tax rates which could amount to \$2.4 billion annually, claiming “the income tax hinders economic growth in the state and contributes to the brain drain of people from Wisconsin.” However, this would be more than offset by the increases in the sales tax, gas and cigarette taxes. The net increase in revenue (also assuming an annual 3% increase in tax collections) would be \$2.8 billion. How much our property taxes would go up in the meantime due to revenue shifting, etc., was not a part of their equation.

While the cut in income taxes is called “tax relief”, Wisconsin’s rates would still be above the national average. The increases in sales taxes would also elevate this tax well above the national average, burden lower income groups the most, and adding new items to taxable list could result in dramatic increases in the cost of living. Our gasoline tax is already the nations 3d highest, and pro-

ceeds have always traditionally used for transportation related services, and our cigarette taxes are also near the top nationally.

Consideration has to be given to Wisconsin’s position as a high tax state in which to live and do business. Excessive property taxes can discourage both residential and commercial construction. It has already been proven that Wisconsin as an expensive place to do business is discouraging development. It is the combination of taxes which are near the top in every category – not just the income tax, which is causing the problem.

Whether this report and its proposals will be treated seriously remains to be seen. For example, Sen. Robert Welch noted there was \$13 in tax increase for every \$1 in spending cuts, and called the plan “outrageous.” The state budget will be up to the governor and legislature to approve. If what happened this year and assuming some new faces in Madison who may remember their campaign promises, it will be much more difficult than it was last year.

It will be important to keep close tabs on our representatives and let them know what you think. **JF**

## Auditors Say U.S. Agencies Lose Track of Billions.

The New York Times reports that year after year, auditors studying the financial records of federal gov’t. departments find many of them so disorganized, even chaotic, that the agencies cannot account for tens of billions of dollars.

Further, when many agencies realize they have made major accounting errors simply enter multibillion-dollar balance adjustments rather than check to see where the money went.

Mitchell Daniels, director of the Office of Management and Budget said the government’s accounts would “never be tolerated in the private sector,” and that “repair of a system so badly broken will not happen overnight.” The office began rating 24 of the largest federal agencies, scoring them green, yellow, or red for their accounting practices. In a rating completed this June, 20 agencies were rated red.

The Dept. of Defense routinely makes the largest financial blunders, with \$3.4 trillion in unsubstantiated balance adjustments in the last two years. It is acknowledged that some of this was due to errors in accounting.

The IRS is unable to provide an accurate figure for tax payments due the government, and relies on statistical samples for their estimates.

In 1994, a law was passed requiring each department to produce annual financial statements. The first statement was required in 1996, and only 6 of 24 agencies produced statements that were possible to audit.

For the 2000-2001 fiscal year, the Treasury Dept. entered a balance deduction from the government’s general fund of \$17.3 billion to make up for financial errors throughout the government. In addition, the government also recorded at least \$33 billion in erroneous payments that year, including improper Medicare payments of \$12.1 billion.,

The governments financial rating system shows the Dept. of Agriculture to be the worst managed federal agency. Their books are in such disarray that they have been unauditible since 1994.

**Submitted by Mike Riley.**

“Giving money and power to government is like giving whiskey and car keys to teenage boys.”

. . . **R. J. O’Rourke**

“Vote for the man who promises least — he’ll be the least disappointing.”

. . . **Bernard Baruch**

“When anyone gets something for nothing, someone else gets nothing for something.” . . . **Anonymous**

“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**

## THINGS THAT MAKE US WONDER.

It has been estimated that the City of Green Bay has spent more than \$187,000 defending their decision to fire a police officer determined to be violating department rules. This amount is from legal fees and being paid while not working pending the outcome. We are not disputing the merits of this affair on either side, except it certainly represents a waste of taxpayer money that could be spent for more pressing items. Rules are rules and if supervisors are doing their job through the chain of command it would seem that matters such as this would be resolved through normal channels. How many \$187,000 items are eliminated from our city, county and school budgets each year because they are too expensive?

Despite a number of prospective cuts in services and personnel, the proposed Brown County budget for next year would increase about 5% and the total property tax levy would increase almost 10%. We realize the increases are caused by normal growth and assessed valuations, complicated by reductions in shared revenues from the state due to their own problems.

We would still like to see more focus on the reasons for the increases in total spending and perhaps less attention given to various county agencies who feel they are being short changed.

A California jury has awarded a 64 year old smoker by the name of Betty Bullock \$28 Billion Dollars for her indiscretion. Let's hope this doesn't encourage people to take up smoking in the hope of becoming rich someday. According to the list of Americas richest people published in Forbes, this would make her the third richest person in the country, just behind Bill Gates and Warren Buffet. No reason was given why she was any different from the millions of others suffering from the effects of habitual smoking except she probably had better attorneys (who stand to make 25-40%) if the reward is ever paid.

Why sue the tobacco companies? It is the state and national governments who profit from the sale of tobacco

products. Taxes average \$1.54 per pack while the tobacco companies only make about ten cents a pack. A ratio of 15 to 1. While most of these taxes have been imposed under the guise of discouraging smoking, they have become a cash cow supporting many state budgets. Wisconsin is no exception. The tobacco companies also get to pay jury awards and settlement fines from their share of the profits. We certainly don't condone the smoking habit, or suggest the repeal of tobacco taxes, but if the tobacco companies were ever put out of business they would probably be missed more by our politicians than surviving smokers.

A recent "Press-Gazette" article was headlined "*Candidates Agree, Cut Spending.*" Now that the election is history and Jim Doyle has been elected governor, we will see what happens. Also, all of the candidates claimed they would solve the states budget problems without raising taxes. They acknowledged the states financial situation is in a mess, but would be able to straighten things out with plans that were never really disclosed. Very little was said about the future of revenue sharing and the effect it would have on property taxes. Also where the money would come from for increased school spending or prescription drug and medical assistance for seniors. Maybe we should keep track of some of the promises as a reminder in the next election.

We read that new "creative" methods are being sought to finance public education. Is it possible that property taxes plus state and local shared revenues are perhaps reaching acceptable limits? In the meantime school costs and proposals which will make costs skyrocket even higher, usually with no idea of how they should be financed except with more of the same. We acknowledge that better education for our children places at the top of priorities for taxpayers expenditures in our own surveys.

Please don't accept this as a serious suggestion, or as being endorsed by the BCTA, but during the

past few years "user fees" have been supplementing many tax dollar government expenditures and services.

We pay to patronize parks and recreational facilities, register motor vehicles, obtain a license or utilize an ambulance. We even charge prisoners to stay in jail. Tuition fees help support our technical colleges and universities, and the list of user fees is comprehensive and extensive.

What would be wrong with charging parents on a per capita basis similar to the parochial schools who have done it for years? We realize that the arguments against such a plan would be overwhelming but it could make for an interesting discussion.

It was announced that property tax assessments for farmland in the state will drop from an average of \$4.40 per acre to \$3.23 per acre in 2003. This amount will vary by location and result from a formula which takes into account lower farm prices and higher production costs. The question we would have is the effect this would have on property tax assessments of residents and other businesses, particularly in townships where a large percentage of land is devoted to farming.

It was refreshing to see various groups sponsor "get out the vote" ads in the media. Especially in view of the mudslinging that candidates for public office have been feeding us. We congratulate Mayor Jadin and Alderman Zima for their classic message and hope people get the message as to the importance of voting for the candidate you feel is best qualified to represent us.

We compliment Mayor Jadin and the Green Bay School Board for presenting budgets that should be acceptable to property taxpayers. Especially considering proposed reductions in state revenue sharing which could likely create more dependence on property taxes for local government. While these are described as bare-bones budgets, even eliminating certain services and personnel positions, they still represent spending increases from previous years.

The Green Bay School District

budget represents a spending increase of about \$11 million, or 6.4%, even though no new schools were opened or major new programs initiated. However, the property tax rate should actually be lower for most residents due to changes in assessed valuation.

While it seems that most politicians running for state and national offices have been making affordable health care and prescription drugs a part of their platform, their solutions seem to be having big government pay part of the ever increasing costs for us. As things now stand, this leaves the rest of us with a higher tax burden to cover the cost of these programs. Those not eligible for these government programs face higher insurance premiums and health care costs because most government sponsored plans mandate reduced charges by the providers for their services.

Health care costs are rising much faster than inflation or the ability of most of us to pay them. Arbitrary health insurance benefits paid to government employees are without doubt the largest reason for our taxes to increase.

It would seem that if our representatives wanted to do something constructive for this problem, they should try and figure out why health care is so expensive to begin with. Could government mandates, setting rates for aid recipients, and cumbersome paperwork requirements be part of the problem? Also worth looking at are real reasons for the high cost of introducing new drugs on the market, and the cost of multi-million dollar lawsuits (sometimes frivolous) fueled by greedy lawyers that we all end up paying for.

Supposedly restrictions on soft money advertising will apply to future election campaigns. Would that have increased the integrity of the campaign we have just witnessed?

Proponents of campaign finance reform call for more public spending for candidates in future elections. Is this what we want?, taxpayer dollars being used to flood the airways with misleading information and outright lies about the people who presently do or want to represent us. In the meantime, we can be sure

that our political parties and their spin-doctor advertising consultants will find ways to get around any restrictions that stand in their path. There has to be a better way.

It was reported that in Texas the campaign for the U. S. Senate seat will cost about \$29.00 in advertising for each vote that will be cast, and In South Dakota the amount will be about \$80 per vote. Other states and offices will cost similar amounts. If nothing else, this money could be better used to reduce the various state deficits than electing people to office who will probably do more of the same, spend money and raise taxes.

Brown County has a very capable and conscientious staff of elected county officials. We are fortunate. Nonetheless it is somewhat puzzling that more people do not seek election to these posts, as there was virtually no opposition this year. This either indicates satisfaction with the way things are being run, or a fear of the hassle, expense, and public scrutiny involved with running for public office.

None of the candidates for state office ran on a platform of raising taxes to balance the state budget. Then again, none of them really said what they intended to do about it either.

Lots of things to make us wonder. JF

**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 Frink@ExecPC.Com.**

## Outagamie County Cuts Costs With Unique Program for Youthful Offenders.

First time offenders who commit minor crimes in Outagamie County are getting a second chance under a new program in which they appear before a panel of senior citizens instead of a judge or jury.

The "community court" program, the only one of its kind in the state, is patterned after teen courts in which teenagers act as judges for other teens who break the law, said District Attorney Vince Biskupic. In this case, however, the offenders, between the ages of 17 and 25, are judged by a panel of senior citizens. Biskupic said the first three sessions of the court had already saved several thousand dollars in the cost of judges, prosecutors, public defenders, and other court personnel. Defendants usually make only one appearance before the community court rather than the normal two or three.

The court is staffed by a judicial assistant and an investigator from the district attorney's office or a sheriff's deputy. The volunteer seniors review the charges, question the defendant and listen to their side of the story. Defendants who participate must sign a deferred prosecution agreement to avoid a criminal conviction on their records, and agree that charges will be filed against them if the re-offend during a contract period of from 6 to 18 months. Cases usually involve first-time offenders involving, disorderly conduct, retail theft, and possession of marijuana. Sentences handed down by the panel include restitution, community service, counseling and stern warnings and advice from the panel regarding their behavior.

It certainly would be a good plan for Brown County to examine and consider. **Submitted by John Vander Leest**

"Let us not seek the Republican answer or the Democratic answer, but the right answer.:

. . . John F. Kennedy

"The only people who say worse things about politicians than reporters do are other politicians.

. . . Andy Rooney

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- Auditors Say U.S. Agencies Lose Track of Billions.
- Things That Make Us Wonder.
- Unique Program Cuts Costs for Youthful Offenders.  
and more.

**The TAX TIMES - November, 2002**

**BCTA Meeting and Events Schedule. (Mark Your Calendars.)**

**Tuesday - November 5, 2002. ELECTION DAY.** Did You VOTE?

**Thursday - November 21, 2002. BCTA Monthly Meeting.**  
GLORY YEARS, 347 S. Washington St., 12:00 Noon  
Discussion of November 5, election, and potential impact.  
Approval for BCTA officers for coming year, a discussion  
of BCTA Committee Structure and plans for the coming year.  
This will be an important meeting.

**Thursday - December 19, 2002. BCTA Monthly Meeting,**  
GLORY YEARS, 347 S. Washington St., 12:00 Noon.  
Program to be announced.

Regular monthly meetings of the *Brown County Taxpayers Association*  
are held the Third Thursday of each month at the "Glory Years."

**Cost - \$6.50 per meeting - includes lunch, tax & tip, payable at meeting.**

*All BCTA members, their guests and other interested parties are cordially  
Invited to attend and participate in these open meetings.*

**Phone 336-6410 or 499-0768 for information or to leave message.**



**November,  
2002**

"Politics has got so expensive that it takes a lot of money even to get beat with." . . . **Will Rogers**

"Since a politician never believes what he says, he is surprised when others believe him."  
. . . **Charles De Gaulle**

**SUPPORT THE BCTA**

**New Members are Always  
Welcome.**

**Call 336-6410 or 499-0768**

**Write us at P. O. Box 684  
or visit our website**

**[www.BCTaxpayers.Org](http://www.BCTaxpayers.Org)  
for Details.**



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

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***Inside This Issue.***

**Medicare and Taxes.**  
**Taxing Social Security Benefits, Time For A Change.**  
**Where Are We Headed With Medical Insurance Costs?**  
**BCTA Preparing Membership Survey.**  
**Apartment Owners Have Rights To Make Profit.**  
**Multiple Choice Question on Gas Tax.**  
**Ten Possible Strategies for Cutting State Budget Deficits.**  
**Thank you, Frank!**  
**Things That Make Us Wonder.**  
and more.

**The TAX TIMES - November, 2002**

**BCTA Meeting and Events Schedule. (Mark Your Calendars.)**

- Thursday - December 19, 2002, BCTA Monthly Meeting.**  
GLORY YEARS, 347 S. Washington St., 12:00 Noon  
General Discussion, BCTA Plans for 2003.
- Tuesday - December 31, 2002, Property Tax Payments Due  
for 2002 Deductible Expense. HAPPY NEW YEAR !**
- Thursday - January 16, 2003, BCTA Monthly Meeting.**  
GLORY YEARS, 347 S. Washington St., 12:00 Noon  
Program to be announced.
- Thursday - February 20, 2003, BCTA Monthly Meeting.**  
GLORY YEARS, 347 S. Washington St., 12:00 Noon  
Program to be announced.

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**December,  
2002**

"There are plenty of ways to get out of trouble cheaply and fast. Most of them come down to this: Deny your responsibility."

. . . Lyndon B. Johnson

"Statistics are no substitute for judgment."

. . . Henry Clay

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