◆ The TAX TIMES ◆

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Newsletter of the Brown County Taxpayers Association

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Sharing the Pain

We were promised a new day in government when the guard changed in Madison, but I'm afraid only the color of the uniform has changed. Governor Doyle has not demonstrated the walk of his rhetorical devices enough to herald a 'new day'. We were lead to expect a fundamental change in the way government operates, not simply a hatful of budget tricks designed to lead Paul into thinking Peter is the one to pay. After all it's not as painful when someone else is gored on the horns of fiscal restraint. Now that's how government has learned to share the pain of budgetary responsibility.

No one said the Governor and Legislature would have any ease in settling financial matters, but what worries us is the disregard of the root cause, spending. A simple, but painful freeze on spending would bring an immediate tourniquet and stem the flow of spending increases. Our government operates its budget on the assumption that spending must always increase which is not the case. Spending can be curbed and must be curbed or quite simply put, taxes must go up.

How many times must it be said that the Badger State taxes it's residents at rates amongst the highest in the nation before the reality finally hits home? The answer is when the tax rates make us the number one highest taxed state. We can strike new deals with the Indian Gaming compacts to secure additional revenue, but is it fair to negotiate permanent limits with these compacts and then turn around to offer our local businesses an ever-increasing cost of doing business?

Instead of sharing the pain, the State will soon find the public employee system pitted against the private sector that pays their salaries and benefits. Mismanagement, poorly negotiated contracts and future guarantees lured the public employee into a situation where their neighbor may resent the job security, fully paid benefits and appearances of not so hard work requirements as the private worker foots the bill and sees his salary and benefits cut to maintain employment. While this may be far from the truth, the perceptions, in recent polls, letters to the editor and call-in talk show comments, reflect some jealousy in the private sector. Is this divide and conquer at work?

At the end of the day local governments, and school boards face decisions they are wholly unprepared to deal with, cuts they are unable to face their constituent base with, resorting to fingers pointed toward Madison saying they have no power to deal with decisions forces by Madison politicians. Even if there was truth in the allegation, the end result will not change until leadership at the top stops playing the political gamesmanship we have become accustomed to, or business as usual. No matter who is blamed the truth remains, we spend too much and there is no one to take the credit card away, that is unless the everyday taxpayer finally stands up and says," I'm mad as hell and I can't take it anymore.

Our local county boards and school boards need to hear a large, unavoidable voice calling for a true reform in spending and taxation. The taxpayer pays enough, state government, the Governor and the Legislature must heed the call. There is not enough revenue available to cure the spending problem. This is the addiction of spending and taxing to support the habit usually reserved for gambling. How ironic the wheel turns, how much pain is shared by the addiction our government suffers upon its people; how dependent the population has become upon the handouts of the state. Yes, there is much pain to share. *Richard Parins*, **President**

The BROWN COUNTY TAXPAYERS ASSOCIATION Promoting Fiscal Responsibility in Government

Rep. Lasee Comments on State Budget.

Someone once said that politics is the art of making everybody happy. Wisconsin's \$3.2 billion budget crisis is putting that statement to the test - trying to make everybody happy while closing a hole that size is a thankless, probably impossible task.

Not that Governor Doyle isn't trying. Even when he cuts money from one place, he tries to make up for it somehow, sometimes by taking other money from another place.

Take, for example his plans for the UW System. To help close the deficit, Doyle wants to reduce the amount of tax money we give the UW by \$250 million. So far so good, but to help ease the UW's pain, the Governor wants to authorize the UW to increase fees and tuition - if they do so to the maximum Doyle would allow, they will bring in \$208 million more in revenues.

This is another good idea, but Doyle doesn't stop there. Because raising tuition means making it harder for some students to pay for school, Doyle wants to increase the amount of money available for financial aid. Under his budget, spending on financial aid will increase by \$23.8 million.

The state has a \$3.2 billion deficit, meaning we don't have an extra \$23.8 million to spend on financial aid. And here's where the bad idea begins - the Governor wants to rob an existing fund: the UW's auxiliary reserves.

The auxiliary reserves are funded by student fees and surcharges. At UW-Green Bay, students decided to pay a voluntary fee of \$400 per year for campus upgrades like a student union and sports center (kudos, by the way, to those students who pay and then graduate before the work is done).

Should the university have to put off those projects? Yes - given our current financial crisis, no government agency has any business building anything new.

But here's the basics of what this plan does: take from the UW, then take from the students to pay the UW back, then take from the students again to make up for taking from them the first time. In a few cases, taking this money will have longer-term negative effects: The Weidner Center in Green Bay depends on the auxiliary reserves to book new acts (payments for advance tickets go into the reserves). Take the money away, and they'll be more limited in the acts they can book, which will affect next year's ticket sales, which will affect the reserves, which will again affect the Center's schedule.

This is money the students paid voluntarily, expecting something specific in return. It's also one-time money - money that we could take now to underwrite our expenses, but money we won't be able to take again next time. The tobacco settlement money was like that. The Patient Compensation Fund (from which the governor wants to take \$200 million) is another example.

Some of my colleagues and I want to put that money back. The irony is, if we do, we'll be portrayed as the bad guys, for "taking money away" from financial aid.

If this is the first honest budget in 22 years, Lord save us from dishonest ones. **Rep. Frank G. Lasee**

Congratulations to Mayor Schmitt, County Execu-

tive Kelso. On April 1, Green Bay and Brown County voters strongly endorsed Jim Schmitt as Mayor and Carol Kelso as County Executive. Their predecessors, Paul Jadin and Nancy Nusbaum are to be commended for their outstanding service.

There will be immense problems with providing services and pleasing everyone due to uncertainties with shared revenues and the economy in general. All indications are that Jim and Carol welcome the challenge and are capable of performing the task while keeping the taxpayers of Green Bay and Brown County in mind.

Marinette School Board Votes To Reduce Payroll.

Public school teachers and other public employees have been busy lobbying public opinion for wage and benefit increases, despite the states and local budget problems and the depressed economy. In the meantime, the school board in the nearby city of Marinette has taken more drastic measures to balance its budget.

Citing constricting national and state economies, near-catastrophic increases in health care premiums, unwise decisions to maintain six elementary schools with costly duplications of service and maintenance, and uncertainty as to the amount of state shared revenue, the Marinette school system would be \$2-3 million short this year. As a result, the board voted to lay off 51 certified staff members (teachers), and 76 non certified employees at the end of the school year. This would be about a third of their employees. They board has also approved closing and consolidating 2 of their 6 elementary schools.

Despite appeals from staff members and parents, the school board stated it had no other choice. During the 2001-02 school year, the Marinette schools had 2,609 students as compared to 20,320 in Green Bay. They had 171 teachers and 157 other employees compared to 1,394 teachers and 1,154 others in Green Bay, about 1/8th the size of the Green Bay system.

No doubt there will be heated discussions and compromise made prior to implementation of this reduction. It is probable that minimum state standards will have to be met. However, this may also serve to give an example of effective cost savings. JF Source: Peshtigo Times, April 16, 2003.

Check it out at www:Peshtigotimes.com.

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

"My reading of history convinces me that most bad government results from too much government." . . . Thomas Jefferson

Is It Time to Consolidate Police Agencies In Brown County?

This is a subject which has been proposed, discussed, studied and more or less set aside for future consideration for as long as most of us can remember. Those who have been in favor have pointed out potential cost savings to taxpayers, and improved services brought about by streamlining agencies and elimination of duplications. Those opposed have managed to establish potentially prohibitive start-up costs and potential administrative and communication problems, and the whole idea would be shelved for the next administration to consider.

In the 2003 BCTA Taxpayer Survey, we asked the simple question, "Do you think more consideration should be given to a Metro Police Force assuming the level of service and cost savings could be realized?" A total of 92% of the respondents stated YES! Need we say more? Perhaps in years past the amount of taxes we paid or the condition of the economy was not the concerns they are today.

We now have new people in charge of Green Bay and Brown County as well as new law enforcement officials. They

are faced with immense budget problems and have indicated they will also do what ever is necessary to maintain and improve public services while keeping the taxpayers in mind. It would seem that this may the time to actively proceed on this important issue.

In the spring of 2001, the Brown County Metro Services Subcommittee solicited proposals from various consultants and authorized the nonprofit research and consulting group, Police Executive

Research Forum (PERF) of Washington D.C., to explore the extent to which consolidation of local police agencies might result in cost savings while still maintaining high quality police services. Their final report was submitted March, 2003.

Acknowledged was that the State of Wisconsin, like many others is looking for ways to solve their budget problems, and that consolidation of law enforcement services has the potential to decrease local spending while improving efficiency and effectiveness of law enforcement. It was pointed out that Wisconsin presently has more police departments than California, which has six and a half times our population.

The report gave the populations, number of personnel, and operating budgets for the 11 departments currently operating in the county. Costs per capita range from \$191.75 in the City of Green Bay to \$23.07 in Howard-Suamico. In addition, the Brown County Sheriffs Dept. costs each citizen in the county \$40.25. Other tables were presented covering the type of personnel in each department, number of calls handled, and differences and unique problems to be addressed with each of the departments. One of the biggest concerns to be addressed seemed to be increased costs for the smaller communities who felt they do not have the need the level of service and expense required in the larger communities such as Green Bay, DePere, or Ashwaubenon where the crime rate and need for services is somewhat higher.

A model of a proposed Consolidated Brown County

Police Department was presented for consideration. Their plan called for four major divisions, patrol, investigative, support, and administration. The patrol division would work out of three different locations to cover the entire county. Organizational charts detailing the chain of command and staffing were presented. It was not clear from the charts just where staffing and expenses of the new jail would carried.

Taking everything into consideration, the proposal from PERF suggested that a reduction in sworn personnel from 399 to 352, or 47 fewer could be realized county wide, and a reduction of 12 civilian personnel could be made. At an average cost of \$85,068 for sworn officers, and \$59,548 for civilians, the cost savings could be significant. Their estimate based on current figures was about \$3,280,000 per year.

Proposed annual costs for each of the participating communities were given, based on population, current costs for police services, and the amount and level of service required. There would likely be some discussion on this as it appears some communities would pay more proportionally than others.

Undoubtedly there are other items in this proposal to be discussed and resolved by those knowledgeable of the problems and workings of our law enforcement agencies. It appears

> that the plan outlined by PERF would be a good starting point. With the many demands for spending taxpayer dollars, this is no time for selfish obstruction. Cooperation is important. Brown County is growing at a rapid rate and the problems of efficient and cost effective law enforcement are probably growing even faster.

We would like to point out that while the cost savings are probably the biggest concern, the probability of improved service should also be considered.

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Where Is Our Metro Water Supply Agreement Heading?

For several years now, the City of Green Bay and surrounding communities have been trying to iron out a number of problems in establishing a metropolitan water supply plan.

Local leaders with the help of qualified consultants have on several occasions appeared close to signing a workable plan, only to have some glitch, sometimes political, throw the entire project in doubt. Again, we are at a standstill with Green Bay considering an additional pipeline of their own which would possibly put the suburbs back to square one.

This is too important an issue to delay! If Green Bay decides it needs another pipeline at this time, and the suburbs are then forced to do likewise on their own, it will cost all of us more overall and not necessarily be a practical solution. We all live more or less together and should cooperate for the benefit of everyone. We have new leadership in the City and County who have promised new approaches to existing problems. Perhaps a single organization similar to the Metropolitan Sewer district should be considered. **The time is Now!**



How Does Wisconsin Compare With The Rest of The Country?

In most measures of comparison with other states, Wisconsin falls somewhere in the middle, or about average. We are about in the middle as far as size, population, climate, diversification, industry and economic factors, and other basic measurements. However, there are some comparisons which place us well above or well below the rest of the country.

Each year, Taxpayers Network Inc., prepares a 50 state comparison of various demographic, governmental and economic tables obtained from various reliable sources such as the U.S. Census Bureau, Dept. of Agriculture, the IRS, plus various other independent research organizations.

Copies of the 2003 edition 50 State Comparisons, were distributed to those attending the April 17, BCTA meeting by Mike Riley, President of Taxpayers Network, Inc.

The booklet indicates several areas where Wisconsin ranks better than most other states. These include:

- Percentage of population below poverty level, 9.89% **#39** Louisiana 1st at 19.1% followed by Mississippi at 18.6%.
- Average cost of auto insurance, \$614 annually #47 The average is \$1,146 in New Jersey, \$1,144 in DC, and \$1,091 in New York,
- Average cost of homeowners insurance, **#1** best in the nation at \$266 annual average. Highest was Texas at \$861. This could be result of lower home values.
- Public High School graduation rate, 82.7%, #4 nationally. Worst was South Carolina at 51%. Congratulations.
- SAT Scores. **#3** nationally. (Only 6% of graduates took exam, however.)
- Highway expenditures per capita, \$593.44 annually. **#15**.
- Violent crimes per 100,000 population 237, **#46** nationally. Property crimes per 100,000, 2,972, **#36** nationally.
- Welfare recipients as percent of population, .84% **#46**. Worst was DC followed by California and Rhode Island.
- Percent of people without health insurance for entire year, 7.6%. **#50** Texas had 23.2% without health insurance.
- Production of dairy products, **#2**, behind California.
- Wisconsin was in the top 10 for production of potatoes, apples, strawberries and other vegetables.

Those were the areas covered in the book where Wisconsin was among the best, and no doubt there are many more. Areas where Wisconsin was well below the national average.

- Median family income, \$32,028 **#18** nationally.
- State and local taxes as percentage of income, 12% **#4.** Following DC, Maine and New York. DC also has one of highest percentage of welfare recipients. There must be a connection somewhere.
- State and local tax burden on family of 4 earning \$50,000 living in states largest city. Milwaukee, **#10**, 10.4%. With income of \$100,000, Milwaukee, **#11**, 11.5%.
- State Gasoline Tax, 28.1 cents per gallon. **#2** nationally. Goes up automatically each year.
- State and local taxes on retirees, assuming \$60,000 annual

income and 2,000 sq. foot home. \$6,016, **#3** in nation.

- Average pay for state and local govt. employees. \$41,230.
 #16 in nation. Highest is California at \$52,284. Lowest is Mississippi at \$27,818 per employee.
- Federal Government expenditure per capita, \$4,968. **#49**
- Outstanding state debt per capita, \$2,135. **#18.**
- Increase per capita in state general fund spending from 1990-2001, 27.2%, **#13.**
- Public school expenditures per pupil, \$8,654, **#12.** DC is highest at \$11,009 and Utah lowest at \$4,769.
- Highway expenditures per capita, \$593.44, **#15.**
- State correctional spending per capita, \$156.13, **#8.**
- State and local police spending per capita, \$210, **#14.**
- Fire protection spending per capita, \$85 **#16.**
- Pct. of state medicare exp. for long term care, 51.7% #4.
 - Per capita state expense for Long Term care. \$339-59-#12.

Obviously some of these tables have more significance than others, and that further detailed information is necessary to establish conclusions.

We are proud of our standing in such factors as educational accomplishment, low crime rate, low cost of automobile and homeowners insurance and low numbers of welfare recipients compared to other states. However, it is some of the areas where we are below the national average that effect our pocket books and call for improvement.

Local and state taxes are way above the national average, while family and individual incomes (ability to pay) are well below average. Average pay for govt. employees is above the national average while federal spending in Wisconsin is well below the national average. Public school spending, correctional institutional spending, highway spending, state debt per capita, police and fire spending, and state spending increases during the past 10 years are all well above the national average. Taking everything into consideration, it is at least nice to know how Wisconsin compares with other states. Sometimes you can learn from others.

Copies of the booklet have been furnished to local media and elected officials by the BCTA courtesy of Taxpayers Network. Copies are available from TNI, (262) 752-0137.

"There are two things which will always be very difficult for democratic nation: to start a war and to end it." . . . Alexis De Tocqueville

"The things that will destroy America are prosperity-atany-price, peace-at-any-price, safety-first instead ofduty-first, the love of soft living, and the get-rich quick theory of life." . . . Theodore Roosevelt

VISIT OUR WEBSITE www.BCTAxpayers.Org

April Meeting Notes

Monthly meeting of the Brown County Taxpayers Association April 17, 2003.

Mike Riley of Taxpayers Network, Inc. explained Wisconsin's poor treatment of retirees. Citing a recent Kiplinger Report, he stated that a retired couple with a \$60,000 annual income living in Delaware would pay \$543 in state and local taxes. In Wisconsin, that same retired couple would pay \$6,016 in state and local taxes. Only Pennsylvania and New Jersey would have taxed this couple more than Wisconsin. To improve our state and keep our retirees here, we must reduce the size of government and lower taxes.

Mike also distributed copies of the booklet his organization had prepared, the 2003 "50 State Comparisons.," which provides various demographic, economic, and taxing statistics of the 50 states. The BCTA will mail copies of this booklet to members of the county board, the state legislature and local new s media for their information.

Brown County Supervisor and Chairman of the Brown County Board's Public Safety Committee Harold Kaye, Ben Vanden Bergh, and Jerry Froelich reported the initial findings of the Metro Police Study. Potential savings for Brown County are estimated to be \$3.6 million annually, which does not include savings from eliminating duplicated services. They noted that Brown County has eight different police forces, each with its own commander. In fact, Wisconsin has more police chiefs (480) than California (450).

The \$36,000 cost of Phase I of the study was funded (90 percent) by the State of Wisconsin and (10 percent) by the Green Bay Area Chamber of Commerce.

The Phase II study, which will require \$15,000 in funding, will address regional planning and partial consolidation. The total cost for all four phases will be \$115,000.

Other topics discussed at the meeting included unfunded pension liabilities, the Sheriff's Department labor contracts, and the design of the proposed new Brown County mental health center.

The next meeting of the BCTA will be Thursday, May 15, at the Glory Years. Details on the last page of this *TAX TIMES*. Dave Nelson – Secretary

Wisconsin Gains

National Attention With Tobacco Settlement.

Faced with unprecedented budget gaps, many states have sold or > are thinking about selling years of future tobacco payments to pay this year's bills.

Wisconsin, where four in 10 high school seniors smoke, cashed in its "chance of a lifetime," selling off 25 years of tobacco payments (\$5.9 billion) for \$1.3 billion upfront to balance a single year's budget.

It's called securitization: By issuing bonds backed by future tobacco settlement payments, a state can effectively act like the lottery winner who chooses to take a lesser, lump sum now instead of an annuity spread over 20 years.

Although Wisconsin is the only state to sell the rights to its entire tobacco settlement, an additional half-dozen states have borrowed against a portion to help close budget gaps. Among them:

- California, traditionally a leader in the fight against smoking, is selling about 10 years' worth of settlement payments to raise \$4.5 billion.
- New Jersey, where then-governor Christie Whitman said in 1998 that "every penny" from the settlement should be put in trust for public health, instead used it to raise \$1.1 billion last year for its operating budget -- it could tap up to \$2 billion more this year.
- Washington sold more than a quarter of its tobacco settlement last year to raise \$450 million.

At least eight other states are thinking about using their future tobacco payments to balance budgets. In Wisconsin, however, tobacco securitization is no longer an issue; despite the protests of then-attorney general James Doyle, the money's gone. As one legislator put it, "We reached into the cookie jar."

From USA Today and The national Center for Policy Analysis. Contributed by TNI.

> Source: Rick Hampson, "States squander chance to fight smoking,"

Tax Freedom Day Moves Back.

Each year the Tax Foundation of Washington D.C., computes "Tax Freedom Day," the day of the year on which you stop working to pay taxes and start working for yourself.

For 2002 and 2003, this date was April 19th nationally, down from a high of April 30, in 2000. While tax cuts by the federal government and some states are credited for some of this improvement, it is largely a result of the economy, putting many people in lower tax brackets than previously. Tax Freedom day for 2003 in Wisconsin is also April 19, down from a high of May 2, in 2000.

How does the average worker spend his earnings? The following shows how \$100.00 is spent in 2003.

	+
Federal Taxes	\$ 20.27
State/Local Taxes	9.59
Housing	16.71
Medical Care	12.06
Food	8.22
Transportation	7.67
Recreation	5.75
Clothing	3.84
Savings	3.01
All Other	12.88
TOTAL	\$ 100.00
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Brown County Taxpayers Association.

"The taxpayer – that's someone who works for the federal government but doesn't have to take a civil service examination." . . . Ronald Reagan

"It doesn't matter who you vote for, the government always gets in."

"Democracy is the worst form of government except all others." . . . Winston Churchill

National Debt Clock Update.

As of April 30, 2003, the National Debt was **\$6,414,155,870,762**. That's an increase of \$22 billion, more or less than when we last reported it in February. This also represents a debt of **\$102,747** per family.

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THINGS THAT MAKE US WONDER.

As of April 1, the Wisconsin gasoline tax increased .4 cents per gallon to 28.5 cents per gallon. This is the second highest in the nation. Only New York state imposes a higher tax. It is scheduled to go up again next April 1, unless it is raised by the Governor in the meantime. The impact of the tax was probably not noticed as it came at a time when gasoline prices were falling. Nevertheless, it is there. Funny that when the price goes up or down a fraction for some reason or other, the pump price always ends at .9. It all adds up.

With all the attorneys advertising on TV promising to make you a bundle of money if you can find someone for them to sue for you, who do you go to for help if someone decides to sue you?

The spring elections are history, and the media seems to credit the winners with the most money as being the reason they were elected. Especially those they didn't endorse. It is important to observe where a candidates financial support comes from, as this should give you a fairly good idea of whose interests they will be concerned with if elected. Let the people decide. Special interest contributions often have special interest strings attached.

Although the margins of victory in most of the contested races in the April election were quite conclusive, it is deplorable that more people don't even bother to vote. We congratulate the winners, and the voters have spoken. Unfortunately, we believe the media has perhaps cast a negative attitude towards the importance of voting by predicting the turnout percentage several days in advance. This could very well give the impression that voting is not important if less than 3 of 10 eligible voters are predicted to or actually bother to support the candidate of their choice. Giving the public information on the candidates is very helpful, but making endorsements is not. Campaign finance reform is a big issue, but when candidates for a local office have to raise more money than the

job pays just to get their message out is also a problem. Remember the media uses campaign advertising as a source of revenue, and at least claim to be unbiased with their reporting.

Predictably the powers at the UW system are making full use of their public relations people to protest proposed cuts in revenue from the state. Claims that enrollments will have to be cut and important research projects will be curtailed have been well publicized by the media for our consumption. We could believe this if instruction staffs were actually reduced or if other costs were reduced significantly. We would assume they have already audited their staff to assure that all instructors are fully utilized and that their curriculum is relevant to the needs and demands of today's society. On the other hand, perhaps offering courses in subjects such as "managing government units despite reduced revenues" could be offered.

We read where the state has been selling some surplus buildings and property to raise a few dollars for other things. Wonder if the Governor has figured what he could get for the Capitol Building? It could make a spectacular casino to compete with Las Vegas, or even an upscale shopping mall. He could probably even manage to sell it without legislative approval.

It is reported that the Resch Center is off to a good start with a full schedules of well-attended events. It is a credit to the community. We hear about all the money that flows in from out-of-town attendees buying gas, food and lodging,, but wonder if this isn't offset somewhat by local money which flows out through the \$50-\$100 ticket prices for the entertainment, and leaves town with them?

We see a lot of surveys being given creditability by the media, usually sponsored by some special interest group such as the gambling interests, teachers union, or public employees with the intent of either forming public opinion on an issue, or perhaps reinforcing views that may or may not be generally accepted by everyone. The methodology is usually explained to assure that a cross section of the population has been surveyed. The only questions we have is, are the questions asked the same as reported with the answers or conclusions, and is it proven that people called at random give truly honest answers when given little time for consideration or for fear of being offensive. A publicized results of these polls are undoubtedly a powerful tool to form public opinion, and in some cases the result of contacting very few people.

While the teachers and public employees unions make strong cases for wage increases (with the help of the media), they fail to acknowledge that perhaps the problem as far as the taxpayers footing the bill is concerned is not the base salary which is always well publicized as much as the insurance and other benefits packages which are not.

Private employers usually consider vacation pay, holiday pay, sick pay, "personal" time off and retirement benefits as a separate expense item as this represents non-productive time by the employee. The rapidly rising cost of health insurance often results in a higher cost to the employee or a salary adjustment to compensate. Despite their distress, public employees would find very few private employers offering the package of benefits, including early retirement, that they receive.

Take-home salaries are up-front, subject to public scrutiny and approval, and somewhat established by market competition as with many private sector jobs. No one really questions paying any public employee a competitive salary based on their education, experience, responsibility, tenure, or accomplishing the job for which they were hired.

The real problem seems to be the benefit packages, especially the cost of health insurance which is rising considerably faster than salaries or cost of living indexes. These are the items not open to public scrutiny or approval, and the cost to taxpayers is hidden behind demands for higher wages.

Health insurance and medical

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care costs keeps rising out of sight, and some people expect the government to step in and do something about it. Well, in their minds, they probably have.

Recall the "Health Insurance Portability and Accountability Act if 1996 (HIPAA) which was intended to make it easier for employees to keep insurance benefits when changing jobs, and for small employers and others to obtain health insurance coverage. As with most legislation, a lot more law comes out than problems go in. Part of this is the patients right to privacy, and as a result health care providers must now keep more accurate records of their patients dealings, but are not able to disclose anything to anybody unless specifically authorized.

The full impact of this probably hasn't been determined as yet, but you may have noticed that providers are making you sign waivers, and the word is that you won't even be able to obtain medical information on your children or have friends send you flowers while in the hospital without a lot of paperwork. It will probably prove to be more difficult to obtain or change insurance coverage and even change your physicians.

You may notice that now when you are called from the waiting room, it is only by your first name. This is all a part of the privacy laws. So what if three other people waiting have the same first name?

The cost of paperwork has already done its share to increase medical and insurance costs. This well-intended but poorly implemented legislation will certainly have the effect of dramatically increasing costs while depreciating medical care.

No doubt there are cases where privacy rights have been abused, and some will call it a victory. The real winners will be the trial lawyers and the losers will be you and me.

On the same subject, while new rules are imposed to protect our personal privacy, the government is proposing a data base of information on airline travelers, including credit card information, work history, and other personal information to be made available to airlines and other travel providers for the purpose of identifying passengers. Wonder how secure that information will be.

While our troops in Iraq are busy ferreting out chemical and biological weapons, our DNR has given Wisconsin industry a list of 150 materials they consider hazardous in addition to about 300 that are already on the list. Manufacturers and other businesses using or handling any of these materials are required to keep detailed records and assure that none of these compounds escapes to our soil, water, or atmosphere.

Repairing highway #41 is underway on Green Bay's west side, and anyone using the highway will have to put up with frustrating inconvenience and delays until late summer. We realize the necessity of keeping our highways in operating condition, and appreciate the job done by the DOT in maintaining our highway system. Traffic delays also represent a huge cost to those using the highways. It should be to everyone's advantage that these jobs be completed as quickly as possible rather than take all summer. Would using two or three shifts of workers on these jobs to keep them going more hours per day be a possibility? They do it in other parts of the country, and probably save setup time each day in the process.

Let us know if there is anything you are wondering about. **JF**

"Consider one of the most perplexing questions of our time: where do solutions go when a candidate gets elected?

. . . Robert Orben

"Governments will always do the right thing—after they have exhausted all other possibilities." . . . Funds Law

Advise BCTA of Address Changes.

The "TAX TIMES" is sent by bulk mail, which saves the BCTA some money on postage,. One problem is that if mail is incorrectly addressed, it is not returned to the sender, and we are not aware of address changes or mail otherwise incorrectly addressed unless we are notified.

Also, we send out renewal notices on a cyclical basis, on the anniversary of your membership. We thank you for your prompt renewals, and ask that you let us know of any questions or concerns regarding the Brown County Taxpayers Association. Thank you.

Jim Frink, 336-6410.

Who Pays The Most Federal Taxes?

While there is a lot of complaining that tax cuts benefit only the rich, the IRS provides the following data for the year 2000. The top 1% of taxpayers paid 37.42% of federal taxes, and the top 50%, or those with an income in excess of \$27,682 paid 96.09%.

The bottom 50% accounted for 3.91% of federal income taxes paid.

University of Wisconsin Still A Bargain.

A recent study from the Washington Higher Education Coordinating Board shows tuition and fees at the U. of Wisconsin 5% below the national average and 28% below the average of other public universities in the Big Ten.

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.

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Brown County Taxpayers Association P. O. Box 684 Green Bay, WI 54305-0684 PRSRT STD U. S. Postage PAID Green Bay, WI Permit No. 255

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The TAX TIMES - May, 2003

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

- Thursday May 15, 2003. BCTA Monthly Meeting. *GLORY YEARS, "Nicolet Room",* 12:00 Noon. Program on schools and local budgets being arranged.
- Thursday June 19, 2003. BCTA Monthly Meeting. *GLORY YEARS, "Nicolet Room"*, 12:00 Noon. Program to be announced.
- Thursday July 17, 2003. BCTA Monthly Meeting. GLORY YEARS, "Nicolet Room", 12:00 Noon. Program to be announced.

Thursday – July 31, 2003. Second half of 2002 Property Taxes Due.

- BCTA Monthly meeting are held the third Thursday of each month at the GLORY YEARS, 347 S. Washington St., Green Bay.
- Cost \$6.50 per meeting Includes lunch, tax & tip. Payable at meeting.
 - All members of The BCTA., their guests, and other interested parties are cordially invited to attend and participate in these open meetings.

