

After reviewing my own personal taxes for the last decade on Silver Lake the following are questions I asked our town board chairman, Bill Metnik, regarding taxation by Lakeland Township: (answers in italics)

1. Who puts the budget together each year? *The township board, consisting of the chair, 2 commissioners, clerk and treasurer, conduct a budget workshop night at which they review the past year's income and expenses. They discuss the upcoming needs and propose a budget for the next year. The resulting proposed budget in detail is available at the town clerk's office by appointment.*
2. Is there opportunity for citizen input? *A summary of this proposed budget is posted in the local newspapers and at the community center along with a Notice of Public Budget Hearing. This meeting is held in November and the public can question and discuss the proposed budget.*
3. How is the General Levy set? *Following the discussion of the proposed budget the General Levy is set taking into consideration anticipated revenues and expenditures along with proposed highway expenditures for the upcoming year. Permanent residents of Lakeland Township in attendance vote and approve the levy amount. Then the budget is approved. According to state statute highway expenditures also need to be approved if they exceed \$250,000.*
4. What does the township constitution or bylaws say about adjusting the levy i.e. raising/lowering it? *There is nothing in the bylaws mandating or restricting the amount the levy is adjusted, whether it is raised or lowered.*
5. In '95 the levy went down 4.8%; '96 up 37.6%; '97 up 15.7%; '98 down a bit; '99 up 30.17%; 2000 down a bit, '01 up 11.6%, '02 up 2.07% and then '03 up 44.6%. Why does this fluctuate so much? *The levy is adjusted each year. Following a discussion of the proposed budget that levy amount is adjusted depending on anticipated revenues and expenditures.*
6. What is the process for equipment maintenance and repair? Is there a long-range plan re: equipment replacements/purchases? *The attempt is made to use equipment until the warranty is up. For the road graders that is 7500 hours or 7 years; for the trucks it is approximately 10 years. The current truck is now 13 years old and needs replacing.*
7. If there is a reserve for equipment (approx. \$50,000) plus a line item of \$10,000 in the 2004 budget why is there the additional line item of \$6350 for capital outlay (a new snowplow)? *The necessary equipment for road maintenance and repair is very expensive so a reserve fund needs to be built up in anticipation of future purchases. This has been an ongoing process over the last ten years. Previously the equipment was left to deteriorate and no funds were set aside which resulted in the need to borrow money on which we are still servicing the debt until 2005.*

8. What is the process for determining road maintenance and new asphalt applications? Is there a long-range plan regarding road repairs and upgrades? *This is difficult to predict since usage, weather and other factors play a part. Road repair is done as needed. With the high speed of travel on the gravel roads they need to be re-sanded about every 3 years*
9. Who reviews the employees and makes salary adjustments? *This is the responsibility of the township board.*
10. What is the process for putting something on the meeting agenda? *You may call any board member to request that something be put on the agenda. If you wait until the meeting time it can be discussed but not acted on until the next meeting.*
11. Is a quorum necessary at meetings, particularly when it concerns budget decisions? *No, a quorum is necessary. Landowners can come and discuss their concerns but only voting residents may approve/deny motions.*
12. Is there any recourse available to change the budget after it has been set at the public budget hearing? *No, once the levy and budget are approved it is sent in, the taxes are calculated and the tax statements are printed. The next opportunity to discuss this issue is at the next year's public budget hearing.*

Note: The Annual Meeting for Lakeland Township is held in April. At this meeting the discussion is generally about the work to be done during the summer season and a review of equipment needs. Other items can be discussed as well. The Public Budget Hearing for Lakeland Township is in **November**. This is when the proposed budget is presented, discussed and adopted. The latter would be the most important meeting to attend. Even though you may not be able to vote you may voice your opinion.

Re-evaluation of properties is currently being conducted in Lakeland Township by Associated Appraisal from Appleton, WI. The new property evaluations will be used on your next tax statement. There will be an Open Book and Board of Review in 2004. This is typically conducted in June but according to Associated Appraisals it may be as late as September in 2004 due to heavy volumes. Watch for these important notices!