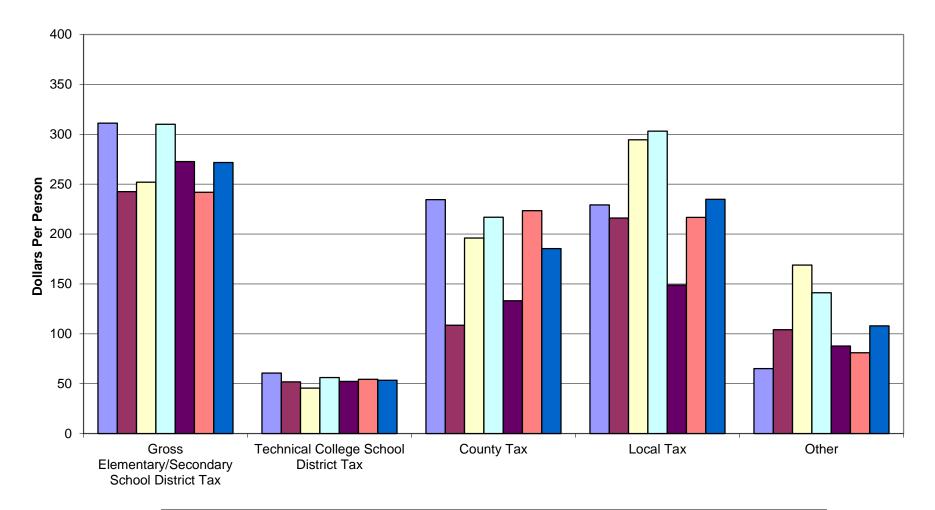
Village of Gilman

GREAT PRESENTATION

Are my taxes higher than other villages?



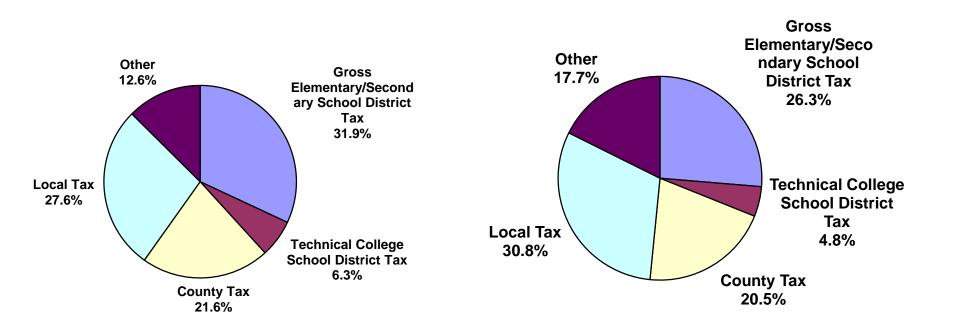
PER CAPITA TAXES - 2008 COMPARISON

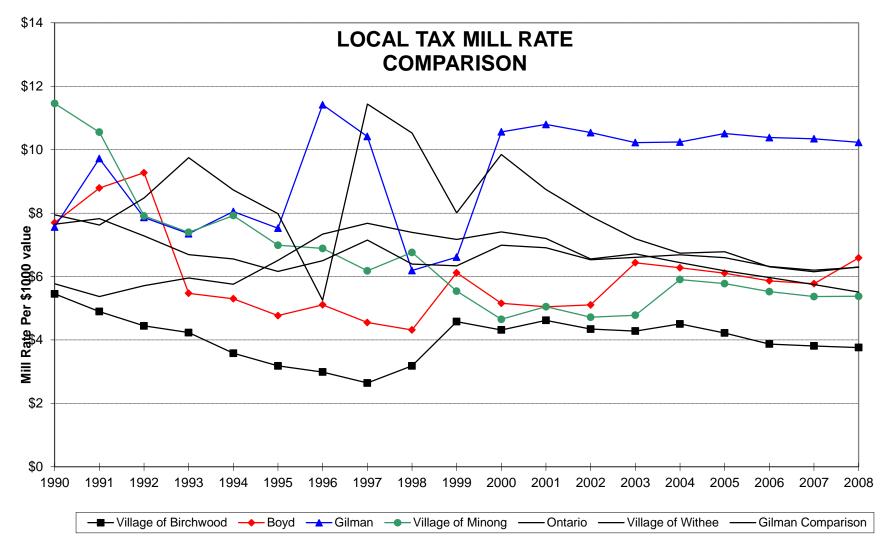


■Village of Birchwood ■Boyd ■Gilman ■Village of Minong ■Ontario ■Village of Withee ■Gilman Comparison

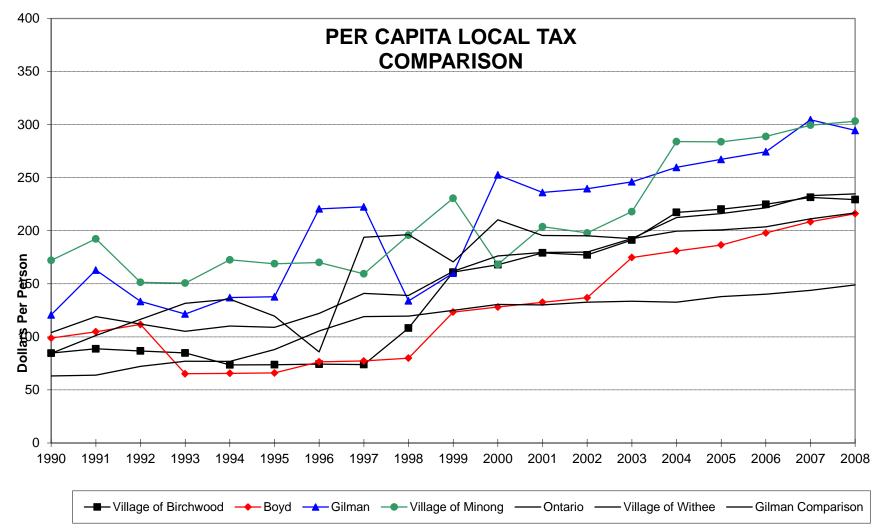
TAXES - 2008 GILMAN COMPARISON

TAXES - 2008 GILMAN



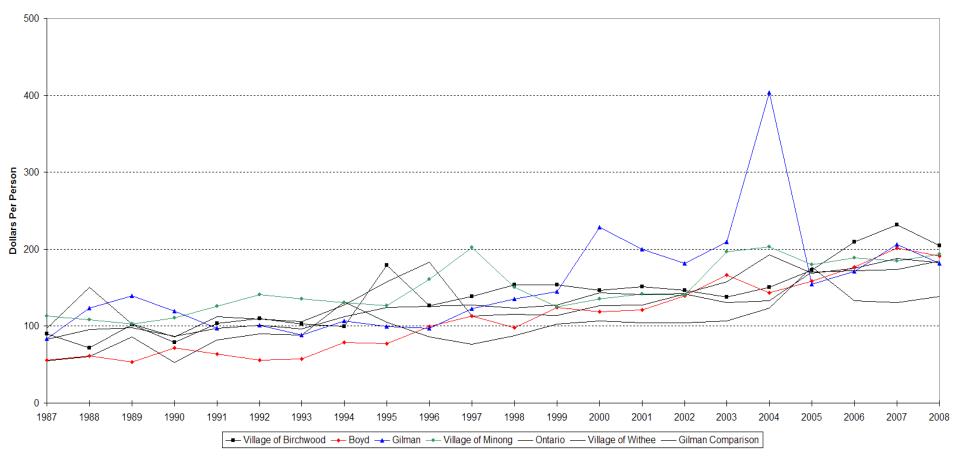


Is consistently higher but Gilman's property values are lower, thus if one is taxed \$10 on a \$50,000 home or \$5 on a \$100,000 home they end up paying the same.



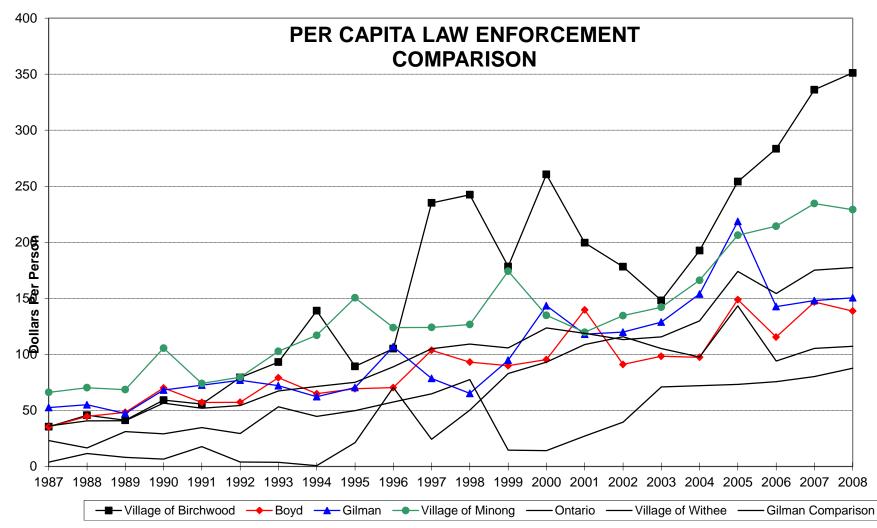
Local Tax is the tax for town, village, or city purposes including utility districts. It includes the balance of the money a tax district needed to meet its obligations, expenses, etc. and the state or county special charges to the tax district. It reflects reductions due to the application of surplus funds and any overrun or underrun on the tax roll.

PER CAPITA GENERAL GOVERNMENT COMPARISON



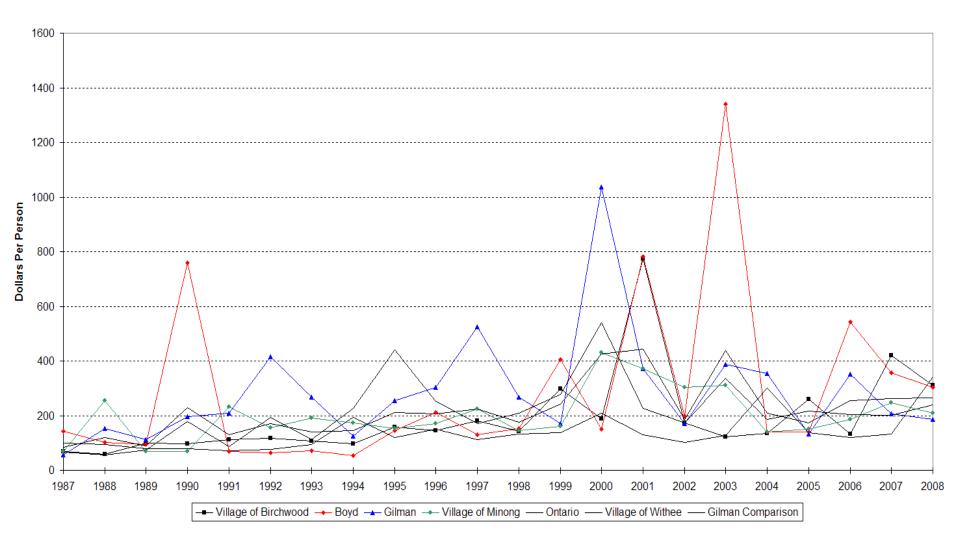
Gilman is higher in 2004 but in the past 6 years is on average with peers.

General Government includes the operating expenditures and capital outlay for board, clerk, treasurer, assessor, accounting, administration, election, legal counsel, municipal court, municipal buildings, purchasing, risk and property management, judgments and losses, uncollectible taxes and special assessments, and unallocated insurance.



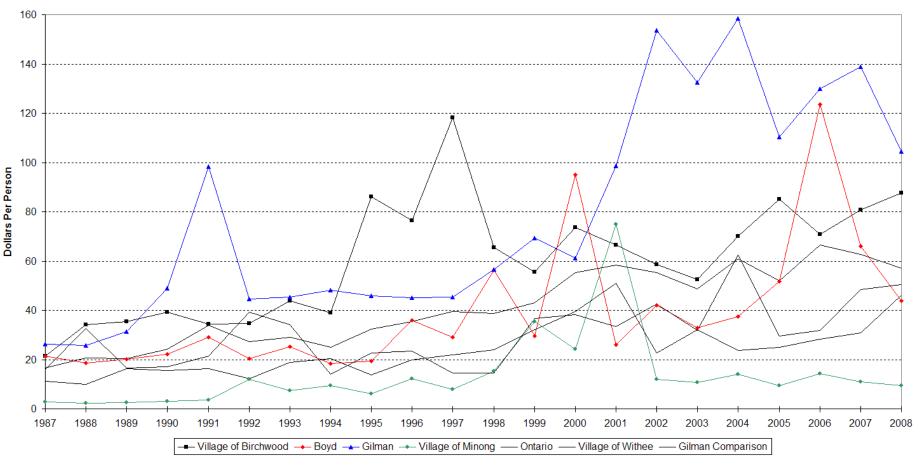
Law Enforcement includes the operating expenditures and capital outlay for law enforcement services, such as for traffic patrol, criminal investigation, education, school crossing guards, community relations, crime prevention, and support services (communication). Other activities that may be included are water safety patrol and snow mobile law enforcement.

PER CAPITA TOTAL TRANSPORTATION EXPENDITURES COMPARISON



Gilman is lower than its peers This includes all road construction and maintenance costs.

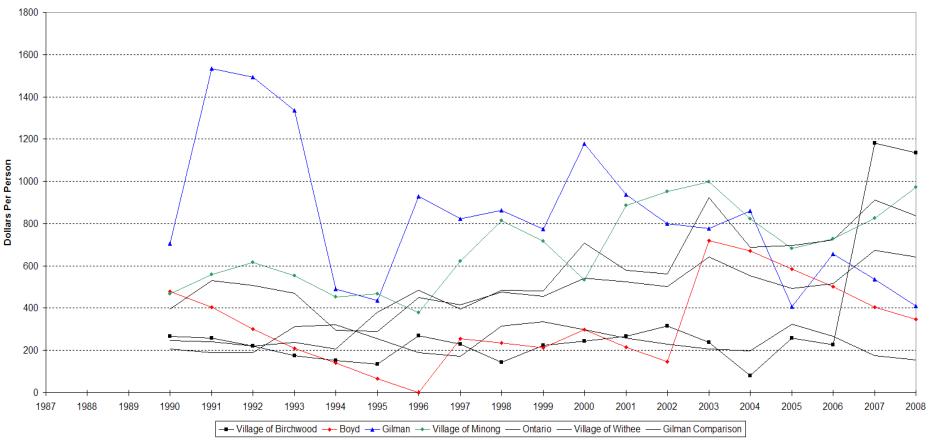
PER CAPITA PARKS AND RECREATION COMPARISON



Gilman is higher than peers for the past 10 years

Parks and Recreation includes operating expenditures and capital outlays for parks and zoo; recreation programs such as summer baseball and swimming lessons; events such as annual summer picnics, holiday decorations and parades; recreation facilities such as ice arenas, swimming pools, and baseball diamonds.

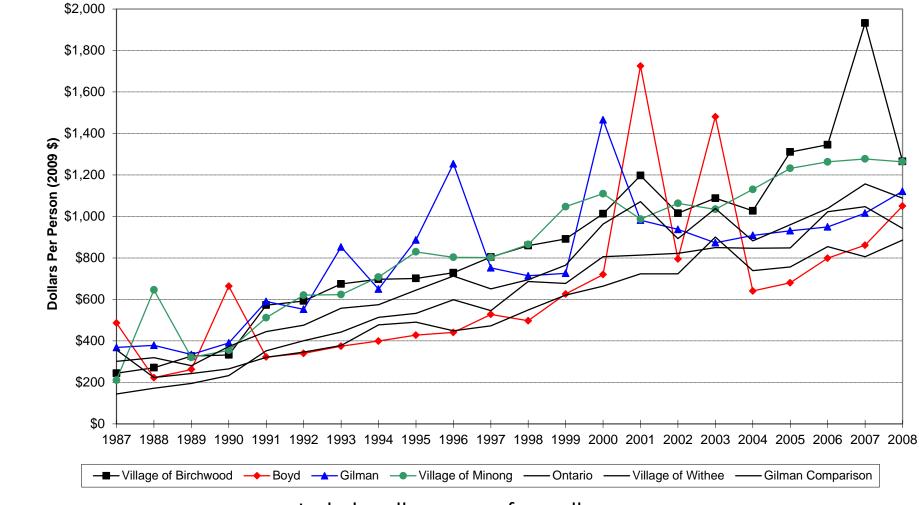
PER CAPITA TOTAL GENERAL OBLIGATION DEBT COMPARISON



Gilman is in the middle with its peers

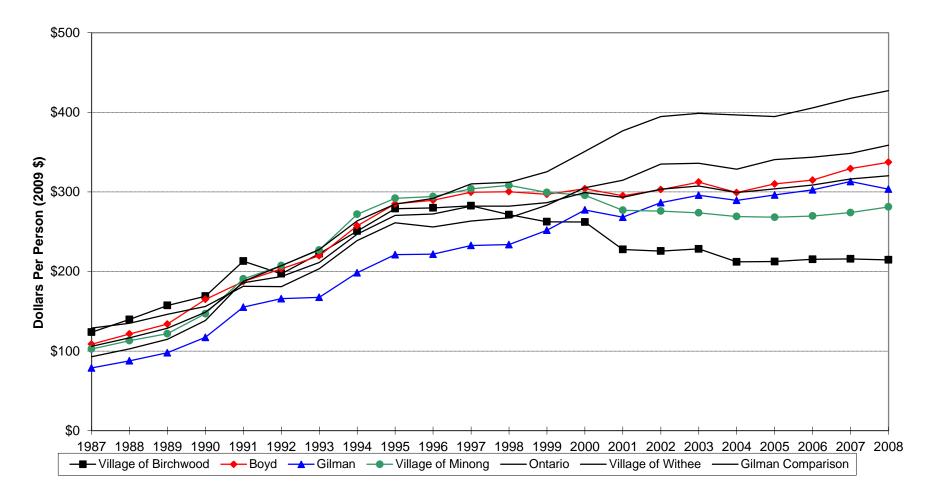
General Obligation Debt includes bonds, notes, state trust fund loans, land contracts, installment purchases, etc., that mature more than one year after date of issue. General obligation debt is secured by an irrepealable tax levy and is subject to the statutory five (5) percent of equalized valuation limitation

PER CAPITA SUBTOTAL GENERAL REVENUES COMPARISON



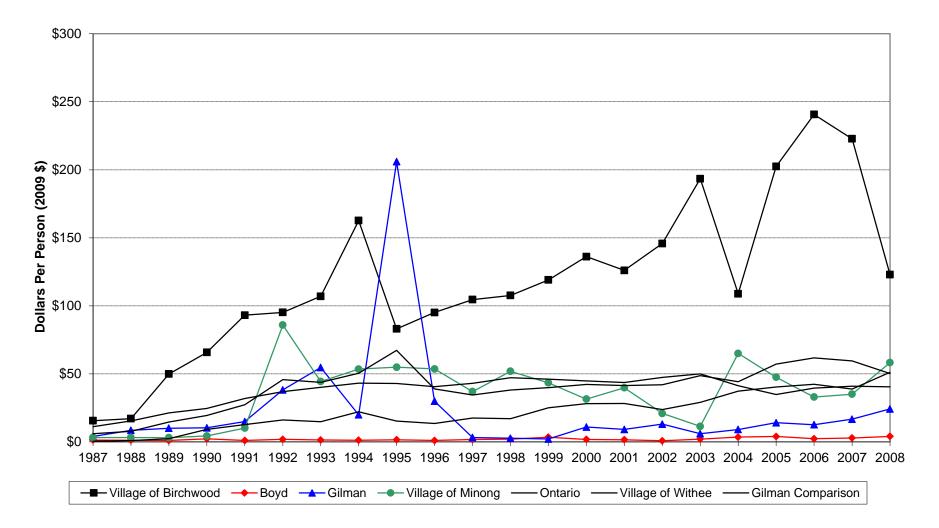
Includes all revenues from all sources

PER CAPITA STATE SHARED REVENUES COMPARISON



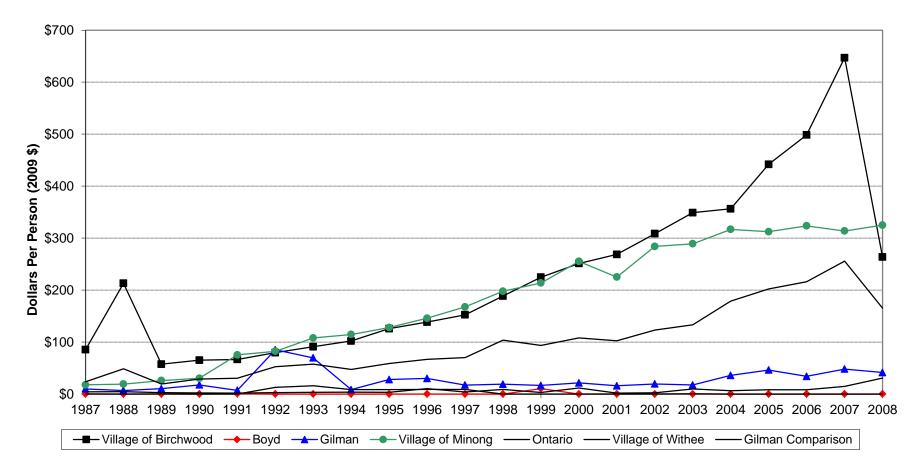
State Shared Revenues are those received per Wisconsin Statutes (subch. 1, Ch.79), which includes the general shared revenue program, the expenditure restraint program, and the small municipalities shared revenue program.

PER CAPITA PUBLIC CHARGE FOR SERVICES COMPARISON



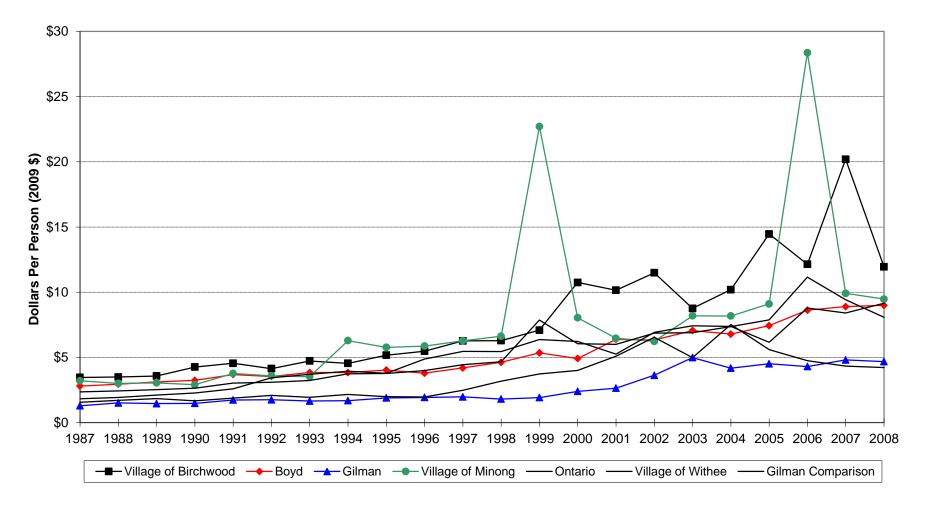
Includes the revenues received from individuals, organizations, and businesses for services provided to them such as photocopies, license publication, fire and ambulance services, highway materials, snowplowing, lighting, parking, mass transit, dock and harbor, sewerage, refuse collection, landfill, swimming pool, recreation equipment rental and so forth.

PER CAPITA INTERGOVERNMENTAL CHG FOR SERVICES COMPARISON



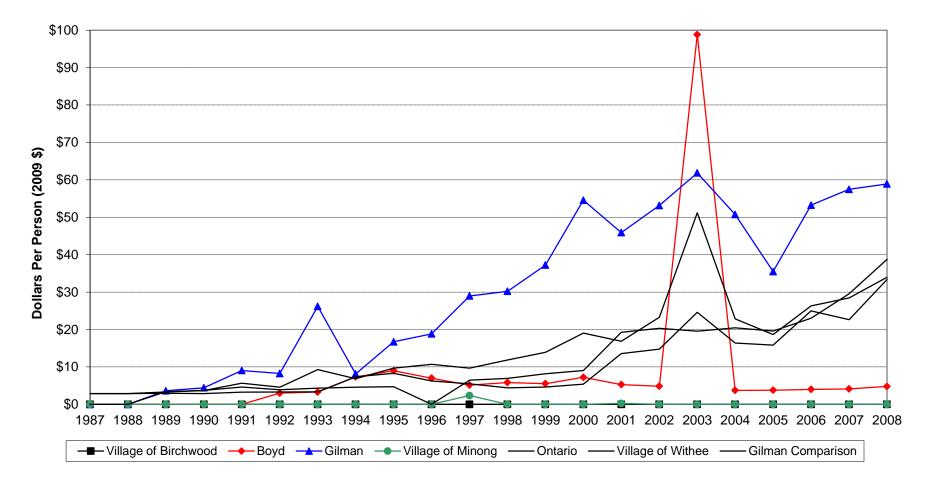
The revenues received from the federal, state, county, and other local governments for services provided by the given local government, such as monies for fire protection, ambulance, and highway maintenance.

PER CAPITA LICENSES AND PERMITS COMPARISON



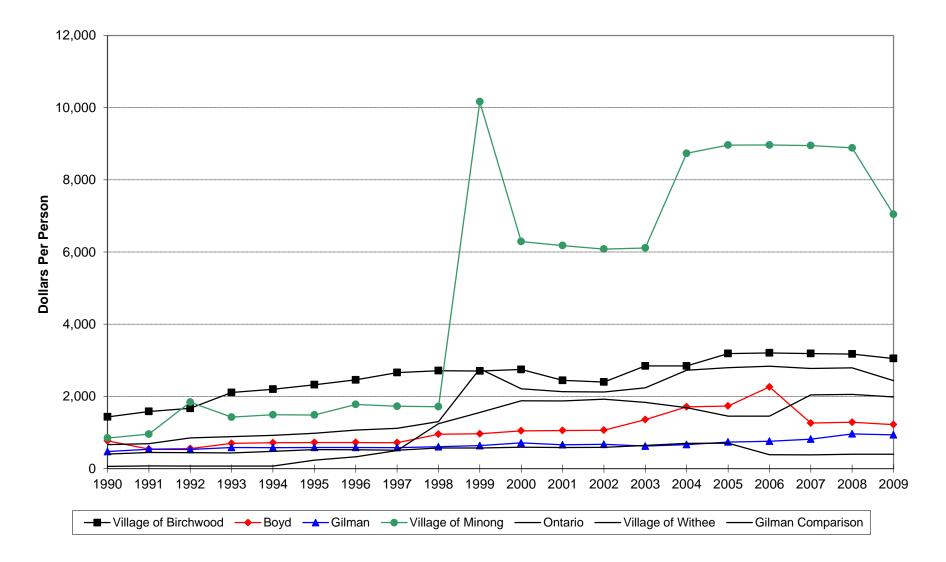
Include business, other licenses, building permits, zoning permits, inspection fees, impact fees. Business permits can include liquor, cigarette, soda pop, bartender, dance, peddler, mobile home court, cable television licenses and franchise fees, auction, going out of business, transient merchant, junk and theater. Nonbusiness permits and licenses can include those for bicycles, cats, and dogs.

PER CAPITA OTHER LOCAL GOVERNMENT AIDS COMPARISON

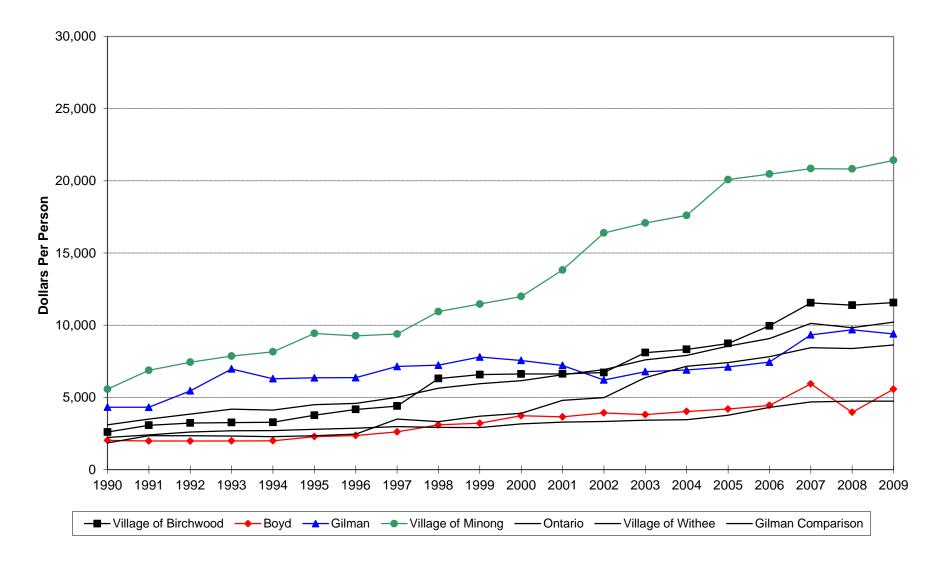


Include highway and bridge aids and other grants from local governments, such as those for libraries, parks, solid waste management and veterans graves.

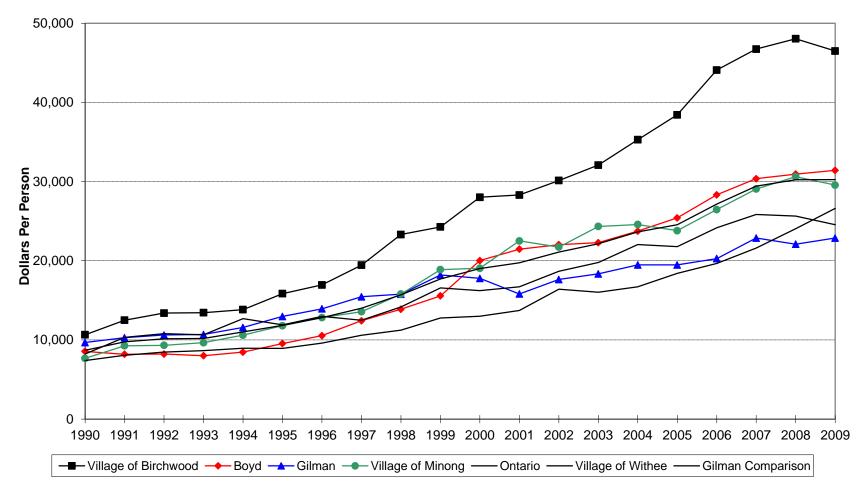
PER CAPITA TOTAL MANUFACTURING COMPARISON



PER CAPITA TOTAL COMMERCIAL COMPARISON

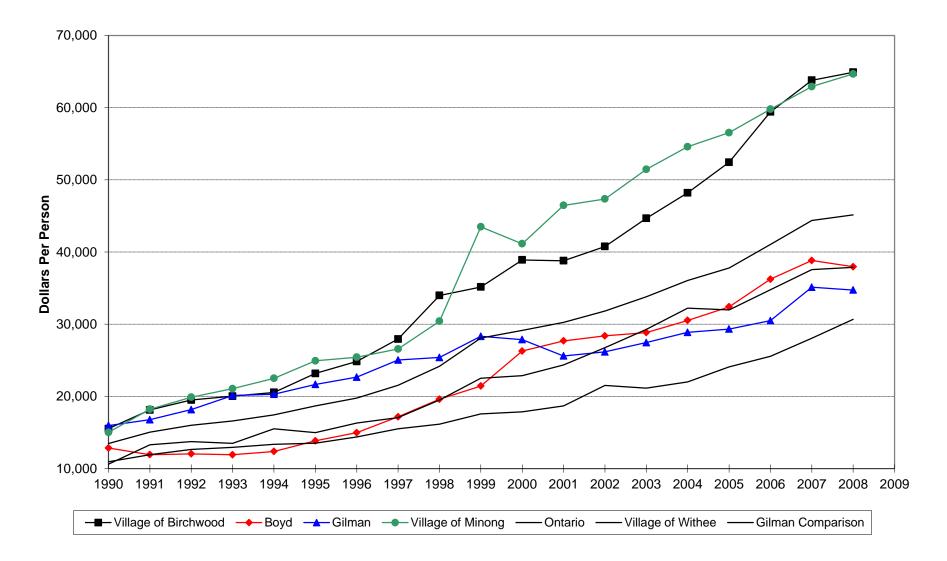


PER CAPITA TOTAL RESIDENTIAL COMPARISON



Included in this category are single family houses, mobile homes assessed as real property, condominiums and time-share units used as a residence, and apartments with three or less units. Residential property also includes vacant land where the most likely use would be residential development.

TOTAL EQUALIZED VALUE PER CAPITA COMPARISON



EQUALIZED VALUE BY CLASS -2009 GILMAN

EQUALIZED VALUE BY CLASS - 2009 GILMAN COMPARISON

