

CITY OF GREEN BAY, WISCONSIN COMPREHENSIVE ANNUAL FINANCIAL REPORT INCLUDING AUDITORS' REPORTS

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2014



Prepared by Department of Finance

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Comptroller**

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**Assistant Finance Director/
Treasurer**

Feature photo: "KI Convention Center Expansion"

The photo above captures the topping off of the second rotunda that will be the grand entrance for the KI Convention Center Expansion started in early 2014 and set for completion in Summer of 2015. Miron Construction won the construction contract for \$17.8 million, which is a large part of the overall \$23 million expansion project. The new space will add approximately 30,000 square feet of convention space to the existing center bringing the total convention meeting space to 75,000 and the entire convention center coming in at 145,000 square feet. With the expansion, the facility will become the fifth largest convention meeting and event space in the State of Wisconsin.

Introductory Section

CITY OF GREEN BAY, WISCONSIN

December 31, 2014

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Office of the City Finance Department

June 29, 2015

To the Honorable Mayor, Members of the
City Council and Citizens of the City of Green Bay,

The Comprehensive Annual Financial Report of the City of Green Bay, Wisconsin, for the fiscal year ended December 31, 2014, is submitted herewith. This report was prepared by the City's Finance Department. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rest with the City. I believe the data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the City as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the City's financial activities have been included. This letter of transmittal is designed to complement the Management's Discussion and Analysis and should be read in conjunction with it. The City of Green Bay's MD & A can be found immediately following the report of the independent auditors.

Background Information

Green Bay is the major city in the northeast section of the State. It is situated at the base of the Bay of Green Bay, which is an inland extension of Lake Michigan. The City is 212 miles north of Chicago, 115 miles from Milwaukee, and 285 miles east of Minneapolis-St. Paul. Green Bay is the county seat of Brown County.

Green Bay is the third most populous city in the State and has experienced substantial growth in population and tax base over the past two decades. The City has become one of the State's predominant manufacturing areas with particular emphasis on non-durable goods industries. It is the home of the Green Bay Packers football team.

With 2010 Census population of 104,057 Green Bay has increased 1.3% since the 2000 Census report of 102,767. Since 1960, through annexation and consolidation, the City of Green Bay has grown physically from approximately 15.5 square miles to a present area covering some 46.1 square miles. The most recent annexation took place in 2002 when 1,100 acres were annexed from the Town of Scott. The population and square mile statistics combine to produce a population density of 2,257 persons per square mile. This indicates ample land for future growth and orderly development.

Accounting System and Budgetary Control

The City's accounting records for general governmental operations are maintained on a modified accrual basis, with the revenues being recorded when available and measurable and expenditures being recorded when the services or goods are received and the liabilities are incurred. Accounting records for the City's utilities and other enterprises are maintained on the accrual basis.

In developing and altering the City's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. I believe that the City's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Budgetary control is maintained at the function level by the encumbrance of estimated purchase amounts prior to the release of purchase orders to vendors. A function can be a department, division, fund, or other activity. Purchase orders which result in an overrun of function balances are not released until additional appropriations are made available. Open encumbrances are reported as assigned fund balance at December 31, 2014.

The Reporting Entity and Its Services

The City's government consists of a Mayor who is elected at large to a four-year term, and Council of 12 members elected to terms of two years on the basis of district representations.

The City provides a full range of municipal services contemplated by statute or charter, including public safety, highway and streets, sanitation, parks-recreation-forestry, public improvements, planning and zoning, transit and water systems, and general administrative services.

Total full-time municipal employment numbers 956.5. The Green Bay Fire Department has 197 employees and the Police Department personnel total is 254.8. Because of the Fire Department's effectiveness and proficiency, Green Bay enjoys a very low "Class 2" fire insurance protection rating. A below national crime rate speaks for the policies and efficiency of the Police Department.

<u>Department</u>	<u>Employees</u>	<u>Department</u>	<u>Employees</u>
Police Department	254.8	Park, Recreation & Forestry	82.5
Fire Department	197	Planning Department	35.5
Transit Department	62	Public Works Department	213
Information Services	7.25	Personnel	9
Mayor's Office	3.3	Municipal Court	5.2
Law Department	5	Economic Development	3.75
Finance Department	23.25	Water Department	55
			<u>956.5</u>

This report includes all of the funds for the City. Included in the City's operations (the primary government) are the City's Water Utility and Transit Commission managed by separate commissions appointed by the City Council. In accordance with generally accepted accounting principles, the government-wide financial statements are required to include the City and any separate component units that have a significant operational or financial relationship with the City. The City has the Green Bay Redevelopment Authority identified as a discretely presented component unit that is required to be included in the government-wide financial statements in accordance with standards established in Governmental Accounting Standards Board Statement No. 14.

In our opinion, this report was prepared in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year. The report meets all legal reporting requirements and is intended to present a comprehensive summary of significant financial data in a readable format.

The Statistical Section includes general information and major city departments and related activities along with further information on selected financial and demographic information presented on a multi-year basis.

The Single Audit Section includes the schedules on federal and state financial assistance, and findings and questioned costs, the independent auditor's reports on the schedule of financial assistance, internal controls, and compliance with applicable laws and regulations.

2014 General Governmental Functions

Revenues for general fund governmental functions totaled \$78,701,622 in 2014, an increase 2.54% from 2013. The police liaison expense was moved from intergovernmental revenue to intergovernmental charges of services of \$1,050,475 which is driving the largest variance in each category from 2013 to 2014. An increase in Intergovernmental state aids from 2013 to 2014 offset the reduction of \$878,459 by \$305,747 driven by bridge reimbursements and exempt computer. An increase in public charges for services rescue squad fees in 2014. The amount of revenues from various sources and the change from last year are shown in the following table:

<u>Revenue Source</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 2013</u>
Taxes	\$ 38,402,970	48.8%	\$ 801,882
Licenses and permits	2,274,311	2.9%	\$ 83,415
Intergovernmental revenue	25,543,146	32.5%	\$ (878,459)
Public charges for services	4,731,316	6.0%	\$ 670,673
Intergovernmental Charges for Service	2,866,344	3.6%	\$ 1,136,276
Interdepartmental Charges for Service	2,021,058	2.6%	\$ (85,801)
Fines and foreits	1,207,283	1.5%	\$ 40,159
Interest	364,479	0.5%	\$ 241,562
Other revenue	1,290,715	1.6%	\$ (60,496)
Total	<u>\$ 78,701,622</u>	<u>100.0%</u>	<u>1,949,211</u>

The 2014 Assessed Value of \$6,108,068,600 represented 104.4% of full market value. Beginning in 1986, Wisconsin State Statute 70.05 requires assessed valuations to be within 10% of full value at least once during a 4-year period consisting of the current year and the 3 preceding years. The Statue also has a requirement that no one property class type (commercial, residential, etc.) can have a variance greater than 10% of other class types. The City underwent a complete revaluation of all property in 2004 and a commercial property review in 2011 to stay within the statue guidelines.

Current tax collections were 98.8% of the tax levy and have averaged 98.9% from 2005 through 2014. Allocations of property tax levy by purpose for 2014 and the preceding two fiscal years are as follows:

<u>Purpose</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
General Fund	7.26	7.03	6.79
Debt Service Fund	1.60	1.92	2.22
Total	8.86	8.95	9.01

Expenditures for general fund governmental purposes totaled \$78,454,748 in 2014, an increase of 0.5% from 2013. Drivers of the 2014 increase in General government was additional vacation reserve, increase in elections for two additional elections held, and 2% wage increase effective October 2014 for majority of employees. For the public safety function, the decrease was driven by police offset by fire department with a large number of retirements and their respective payouts. Public works increase was driven by the operations function which encountered one of the coldest and most snowfall in recent history and wage increase implemented in 4th quarter.

Below is a table that includes changes in levels of expenditures for major functions of the City over the preceding year:

Function	Amount	Percent of Total	Increase (Decrease) from 2013
General Government	\$ 7,816,108	10.0%	\$ 271,451
Public Safety	46,301,442	59.0%	\$ (206,185)
Public Works	16,116,555	20.5%	\$ 300,462
Health and Human Services	225,970	0.3%	\$ 14,608
Culture and Recreation	7,069,804	9.0%	\$ 53,491
Conservation and Development	924,869	1.2%	\$ (20,628)
Total	<u>\$ 78,454,748</u>	<u>100.0%</u>	<u>\$ 413,199</u>

The target for undesignated fund balance in the General Fund is 9% of general fund revenues. The 2014 balance of \$7,240,000 is 9.2% of revenues.

Debt Administration

The ratio of net bonded debt to assessed valuation and the amount of bonded debt per capita are useful indicators of the City's debt position. This data for the City at the end of the 2014 fiscal year were as follows:

<u>Net Direct Bonded Debt Amount</u>	<u>Ratio of Debt To Assessed Value (104.4%) Of Present Market)</u>	<u>Ratio of Debt to Present Market Value</u>	<u>Debt Per Capita</u>
138,238,827	2.26%	2.36%	\$1,319.34

Included in general obligation debt December 31, 2014, was \$9,651,759 for Sanitary Sewers, \$3,650,517 for Storm Sewers, \$52,527,576 for Tax Incremental Finance Districts, and \$73,648,497 for General Purposes.

Interest remained historically low in 2014 and the City took this opportunity to complete a refunding bond issue and issue City debt for various construction projects. Below is a summary of debt issued in 2014.

On February 11, 2014 the City issued \$4,925,000 in new money general obligation bonds. The purpose for the issue was to provide financial assistance to two downtown multi-family, mixed use commercial development along the Fox River. The taxable bonds had an effective interest rate of 3.77%.

On May 6, 2014, the City issued two new money borrowings which were \$6,320,000 in general obligation tax exempt bonds and \$1,180,000 tax exempt promissory note. The bonds had an effective rate of 2.3% and the taxable note had an effective interest rate of 2.48%.

On September 9, 2014, the City issued two advance refunding issues totaling \$6,285,000. The first issue was valued at \$3,680,000 and was a tax exempt issue refinancing a portion of the 2007A issue with an effective interest rate of 2.49% and presented a net present value savings of \$309,628. The second issue was an advance refunding of a portion of the 2006B and 2007C issues and had an effective interest rate of 2.15% and presented a net present value savings of \$226,662.

The final note issued in 2014 was dated December 16, 2014 and valued at \$2,845,904. The purpose of this issue was to reimbursement Schreiber Foods the cost of purchasing and demolishing blighted property so that it could complete the build out of their corporate home office and global technology center. The note had an effective interest rate of 4.25%.

The following is a summary of the notes and bonds issued in the past five years:

<u>Date of Issue</u>	<u>Amount</u>	<u>Average Life In Years</u>	<u>Effective Interest Rate</u>
March 23, 2010	2,685,000	7.0	2.07
April 15, 2010	80,500	20.0	5.50
May 1, 2010	15,320,000	20.0	3.11
July 6, 2010	3,500,000	20.0	5.50
August 31, 2010	369,000	20.0	5.50
October 7, 2010	785,000	10.0	4.25
October 7, 2010	350,000	10.0	4.25
July 12, 2011	4,750,000	15.0	3.00
July 12, 2011	950,000	5.0	1.21
January 5, 2012	2,130,000	2.3	1.50
May 1, 2012	8,485,000	7.60	2.43
May 1, 2012	8,295,000	6.10	2.29
June 5, 2012	35,095,000	7.96	2.69
August 7, 2012	4,395,000	10.49	2.49
August 7, 2012	1,950,000	3.15	.98
February 5, 2013	10,985,300	6.52	1.88
July 7, 2013	11,145,000	7.11	2.85
July 7, 2013	1,350,000	5.41	2.19
July 7, 2013	925,000	5.4	2.38
February 11, 2014	4,925,000	9.8	3.78
May 6, 2014	6,320,000	8.4	2.30
May 6, 2014	1,180,000	5.3	2.48
September 9, 2014	3,680,000	9.37	2.49
September 9, 2014	2,605,000	3.76	2.15
December 19, 2014	2,845,904	20.0	4.25

The City continues to have an excellent financial rating. The 2014 general obligation bond rating from Moody's Investors Service was Aa2.

Investment Portfolio

The Common Council adopted a revised investment policy on October 1, 2002 and its subsequent revisions in 2012. Accordingly, available cash was invested in Certificates of Deposit, Money Market Accounts, Treasuries, Agencies, Repurchase Agreements, and the State Investment Pool. The City's investment strategy is passive, whereby securities are purchased with the intent to hold to maturity. The rate of return for any one security ranged from .08 to 1.20%. Interest income credited to the General Fund from investments for 2014 was \$364,479 including \$87,534 adjustment to account for a temporary investment market adjustment in accordance with GASB 31.

Capital Projects Funds

Proceeds of general obligation bond issues are accounted for in Capital Projects Funds until improvement projects are completed. At the end of the fiscal year completed projects are capitalized and are reported as a capital asset. During 2014, projects costing \$19,268,000 were completed.

The Capital Projects Funds balances on hand December 31, 2014 were represented primarily in cash and investments.

Capital Assets

The capital assets of the City are those assets that are used in the performance of general governmental functions and exclude the capital assets of Enterprise Funds. As of December 31, 2014, the general capital assets of the City amounted to \$396,221,551 which includes \$6,235,334 of construction in progress for KI Convention Center and is net of accumulated depreciation of \$262,304,198.

Water Utility

The City's Water Utility maintained operating results similar to prior years. Comparative data for the current and past two fiscal years are presented in the following tabulations:

	2014	2013	2012
Gross Revenues	18,457,985	18,004,165	17,949,726
Change in Net Position	661,259	587,454	75,372
Total available for debt service	8,547,900	8,609,642	8,667,869
Total debt service requirement	5,478,129	5,514,093	5,511,531
Coverage (Income available for debt service divided by average annual debt service)	1.56	1.56	1.57

Departmental Activities

Major Departmental initiatives, projects, and activities are related in greater detail in the Statistical Section.

Economics

The Green Bay Metro Area, comprised of the City of Green Bay and the remainder of Brown County, is experiencing steady growth. Following a 10 percent population increase during the 1980's, the metro area has grown at a rate almost double that of the state. Recorded at 282,599 persons in 2000, the 2010 metro area population according to the 2010 census is 306,241 persons, an 8.4% increase. Much of this growth is attributable to Green Bay's stable economy based on papermaking, printing and publishing, food processing, health insurance companies, the health care industry, and tourism.

The stable economy plus the city's advantages of an excellent educational system, low crime rates, and thriving central business district have long made the city a draw for recent high school and college graduates, as well as skilled workers from other areas. In addition to being the retail, commercial, educational, media and medical center of northeastern Wisconsin and the upper peninsula of Michigan, the City of Green Bay is the transportation hub of the region, with excellent highway, air, rail, and port connections.

The city is located at the base of Lake Michigan's Green Bay in northeastern Wisconsin. Interstate 43, US Highway 41/141, and State Highway 29 provide efficient access to Milwaukee, Chicago, and Minneapolis and beyond. Delta, United Airlines and American Airlines serve Austin Straubel International Airport, the third largest airport in Wisconsin. Rail service, including TOFC/intermodal facilities, is available in the city. The Port of Green Bay, offering ocean shipping via the St. Lawrence Seaway, waterborne commerce in 2014 resulted in 199 vessels visiting the Port of Green Bay, moving over 2.3 million metric tons of cargo.

Prospects for the Future

The City of Green Bay is the economic hub of northeastern Wisconsin, and the flagship city of a combined metropolitan region of nearly 700,000 people. It is the “north star” in a chain of great cities, including Chicago and Milwaukee, which line the western shore of Lake Michigan. The City is in an excellent position to build on past success and flourish well into the future.

Demographically, the City has sustained steady population growth over the last few decades and the metropolitan area has also grown at a faster rate. Population is projected to increase, primarily through natural growth. Inbound migration is primarily from adjacent counties and other parts of the state. The number and percentage of residents with at least a college degree has increased over the last decade.

As for commerce, our top three industries (in terms of employees) are manufacturing, health care and social assistance, and retail trade. Employment continues to grow since the recession of 2008 and is projected to increase. Firms involved in the management of companies and enterprises, finance and insurance, and administrative and waste services weathered the recession exceptionally well. The City – and the metropolitan region – continues to be an employment magnet, with more employees coming in from other communities than residents leaving for employment elsewhere. We believe we will succeed in the future by leveraging the substantial assets and significant competitive advantage we have invested in our strongest traded industry clusters: agriculture and food processing; paper, packaging, and printing; advanced manufacturing; and transportation and logistics.

A robust transportation infrastructure provides excellent opportunities to move people and goods efficiently. Two interstate highways link to the Milwaukee / Chicago area and points south, while a four-lane state highway connects to the Minneapolis / St. Paul area and points west. National, state, county, and local roads, along with several miles of pedestrian and bicycle facilities, provide sufficient mobility and access to points in between. Green Bay Metro Transit operates thirteen full-service bus routes, a handful of limited-service routes, and paratransit services that provide over a million and a half rides annually in the metro area. The Austin Straubel International Airport (GRB) serves more than 610,000 passengers and ships 540,000 pounds of freight cargo annually through fifty-two daily flights operated by three commercial airlines and two fixed-based operators. The Port of Green Bay moves over two million metric tons of cargo through fourteen docks located along a three-mile stretch of the Fox River. Two rail carriers (one international and one regional) serve the Port and many industrial areas.

Supporting programs that transform innovative ideas into viable businesses demonstrates a commitment to helping entrepreneurs succeed. The Advance Business and Manufacturing Center, UWGB Small Business Development Center, NWTC Artisan and Business Center, and Brown County Culinary Kitchen have demonstrated success incubating businesses. Because entrepreneurs are highly likely to remain in the community in which they launched their company, we need to develop complementary programs that can accelerate and expand these startups into high-growth firms. Foreign Trade Zone #167 allows merchandise to be imported, assembled, and repackaged with other components without formal customs entry procedures or import duties.

Providing natural and cultural amenities that constitute a high quality of life creates an even stronger draw for those seeking employment. We already offer award-winning public schools, reputable institutions of higher education, direct access to outstanding natural spaces, and some of the lowest crime rates in the nation. We enhance these assets by creating amazing public spaces and building transportation networks that accommodate individuals of all ages and abilities.

Independent Audit

City Ordinance requires an annual audit of the books of account, financial records, and transactions of all administrative departments of the City by independent certified public accountants selected by the Common Council. An audit is deemed to be in the public interest to ascertain that local, state and federal contributed assets are properly accounted for and that the statements of the City "present fairly its financial position and the results of its operations".

The City must also comply with the requirements of the OMB Circular A-133. The cognizant audit agencies are the Department of Housing and Urban Development at the federal level and the Department of Revenue at the state level.

All audit requirements have been complied with and the auditor's opinions have been included in this report. The unmodified opinion expressed by the auditor, on the City's financial statements, is an assertion that there have been no irresolvable restrictions on the scope of the auditor's examination and the auditors have no significant exceptions as to the accounting principles reflected in the financial statements, the consistency of application of accounting principles, and the adequacy of information disclosures in the financial statements.

Acknowledgements

The preparation of this report on a timely basis could not have been accomplished without the efficient and dedicated services of all Finance Department staff, including Diana Ellenbecker, Kim Rivest, and Sharon Lund. I would like to express my appreciation to all who assisted and contributed to its preparation. I would also like to thank the Mayor and City Council for their interest and support in planning and conducting the financial operations of the City in a responsible and progressive manner.

Respectfully submitted,

Dawn M. Foeller

Dawn M. Foeller
Finance Director / Comptroller



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

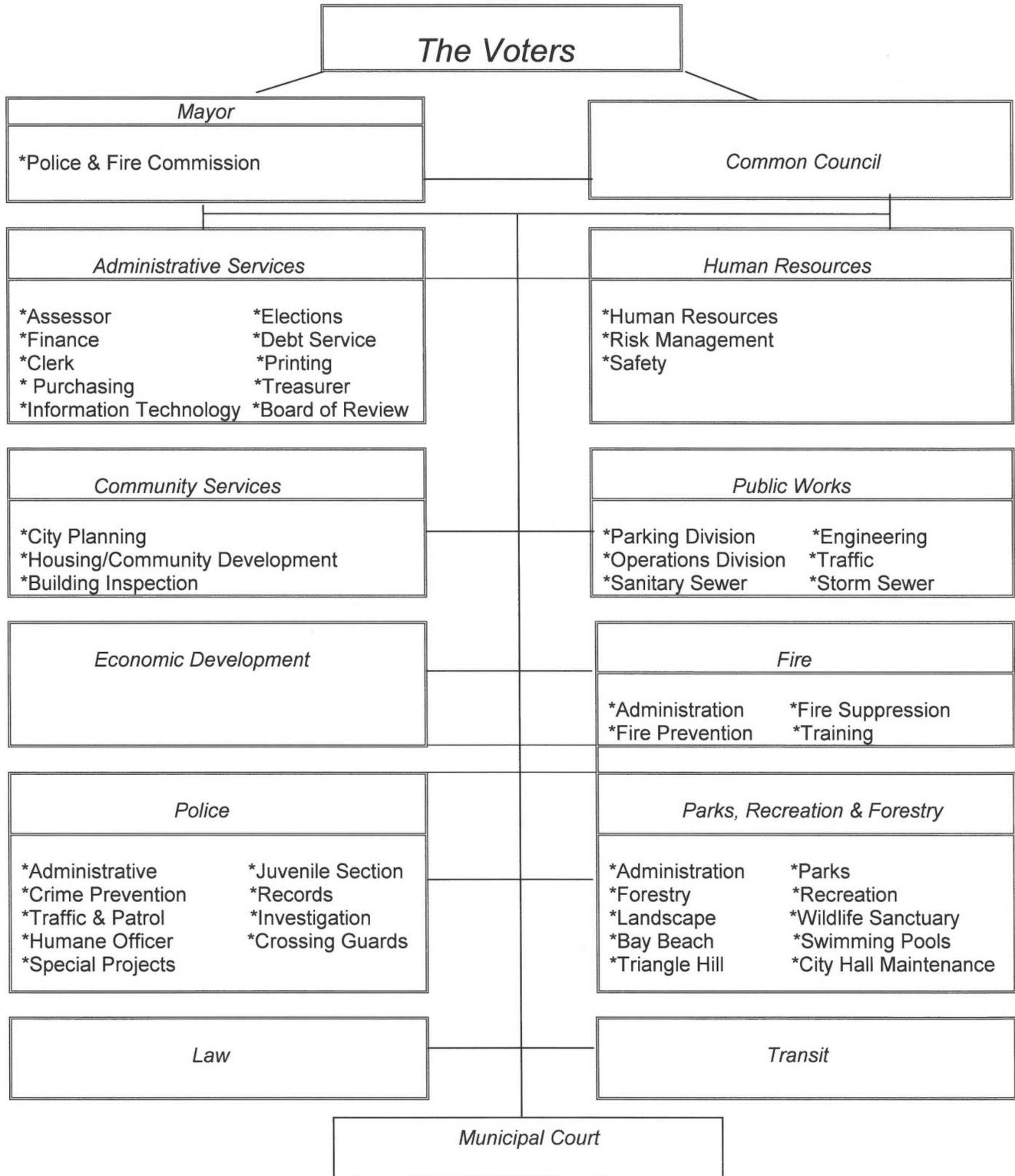
**City of Green Bay
Wisconsin**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2013

Executive Director/CEO

**CITY OF GREEN BAY
TABLE OF ORGANIZATION
2014**



CITY OF GREEN BAY, WISCONSIN
General Information

ELECTED OFFICIALS

		Length of Service	Term Expires:
Mayor	James J. Schmitt	12 years	April, 2015
City Council			
District 1	Jerry Wiezbiskie	8 years	April, 2016
District 2	Thomas De Wane	8 years	April, 2016
District 3	Andy Nicholson	12 years	April, 2016
District 4	Tim DeWane	3 years	April, 2016
District 5	David Nennig	1 year	April, 2016
District 6	Joe Moore	3 years	April, 2016
District 7	Randy Scannell	1 year	April, 2016
District 8	Christopher Wery	1 year	April, 2016
District 9	Guy Zima	1 year	April, 2016
District 10	Mark Steuer	3 years	April, 2016
District 11	Brian Danzinger	5 years	April, 2016
District 12	Tom Sladek	3 years	April, 2016
Municipal Court Judge	Jerry Hanson	7 years	April, 2018

CITY OF GREEN BAY, WISCONSIN
General Information

DEPARTMENT HEADS/APPOINTED OFFICIALS

		Length of time in this position	Length of Employment with City of Green Bay
Assessor	Russ Schwandt	16 years	16 years
City Attorney	Jim Mueller	Less than a year	3 years
City Human Resources Director	Lynn Boland	5 years	5 years
Clerk	Kris Teske	3 years	10 years
Director of Economic Development	Vacant	-	-
Finance Director / Comptroller	Dawn Foeller	6 years	15 years
Treasurer	Diana Ellenbecker	3 years	6 years
Fire Chief	David Litton	1 year	1 year
Information Services Administrator	Mike Hronek	6 years	17 years
Park Director	Dawne Cramer	4 years	37 years
Planning Director	Kim Flom	1 year	1 year
Police Chief	Thomas Molitor	3 years	25 years
Public Works Director	Steve Grenier	3 years	8 years
Transit Director	Patricia Kiewiz	1 year	11 years
General Manager, Water Utility	Nancy Quirk	3 years	3 years

CERTIFIED PUBLIC ACCOUNTANTS

Schenck SC, Green Bay, Wisconsin

BOND COUNSEL

Foley & Lardner, Madison, Wisconsin

FINANCIAL CONSULTANTS

Robert W. Baird & Co., Inc., Milwaukee, Wisconsin

Financial Section



INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Common Council
City of Green Bay, Wisconsin

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Green Bay, Wisconsin ("the City") as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of December 31, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.



Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison information, the schedule of funding progress and the schedule of employer contributions on pages 19 through 31 and 75 through 84 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The financial information listed in the table of contents as supplementary information and the schedule of expenditures of federal awards and schedule of state financial assistance, as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration, and the other information, such as the introductory and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information and schedules of expenditures of federal awards and state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, the schedules of expenditures of federal awards and the schedule of state financial assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2015, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



Certified Public Accountants
Green Bay, Wisconsin
June 29, 2015

MANAGEMENT'S DISCUSSION AND ANALYSIS

CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2014

The management of the City of Green Bay, Wisconsin, offers readers of its financial statements this narrative overview and analysis for the fiscal year ended December 31, 2014. Readers are encouraged to consider the information presented here in conjunction with additional information furnished in the letter of transmittal, found on pages 5 - 12.

Financial Highlights

- The assets and deferred outflows of the City exceeded its liabilities and deferred inflows at the close of the most recent year by \$419,197,000 (net position). Of this amount, unrestricted net position is a positive of \$2,259,000.
- The City's total net position increased by \$5,930,000. The following factors contributed to the overall increase:
 - The year closed with an increase in net position of \$6,325,000 for Governmental activities. The increase was the combination of capitalized assets exceeding depreciation expense in the amount of \$9,700,000 and the retirement of long-term debt offsetting changes in fund balance and other activities.
 - The Business-type activities of the Water Department and the Transit Department had net decrease in net position of \$395,000. The Water Department recorded total operating and non-operating revenues (including capital contributions) of \$18,710,000 and expenses including debt service and transfers of \$18,049,000. The Utility's net position increased by \$692,000 to \$92,739,000. This increase is a combination of operations of \$661,000 plus the allocation of internal service fund activities of \$31,000. The Transit Department's net position decreased in the amount of \$1,086,000 to \$10,653,000. This decrease is a combination of depreciation and amortization expense charged against their assets of \$1,179,000, capital contribution of \$51,000 and plus the allocation of internal service fund activities of \$42,000.
- As of the close of the current year, the City's governmental funds reported combined ending fund balances of \$70,829,000, or \$1,929,000 less than 2013. This fund balance drifted down a bit with a combination of favorable general fund operations of \$1,211,000, a decline from the Sanitary Sewer operations of \$399,000, an increase in the debt reserve fund balance of \$490,000, a decrease in the KI Convention Center Expansion Project of \$7,345,000 as construction on the project went strong in 2014 and a positive net change from other governmental funds of \$4,114,000.
- As reported in the City's 2013 financial statements, the government fund balance grew substantially in 2013 as the City ramped up the funding for the expansion of the KI Convention Center and accounted for 36% of the government fund balance. Construction of the project began in December 2013 will take approximately 18 months to build with an opening slated for Summer 2015. As of the end of 2014, this fund still held over \$19M in fund balance and accounted for 27% of the governmental fund balance. Overall, the project will cost around \$25M and once the project is complete, the City expects its fund balance to settle back to normal levels.
- The governmental fund balance has been broken down into non-spendable, restricted, committee, assigned and unassigned categories. Of the \$70,829,000 balance, \$5,649,000 is considered non-spendable (8%), \$30,310,000 is restricted, \$17,847,000 is committed, \$12,732,000 is assigned and the remaining \$4,290,000 is unassigned with the aforementioned KICC Expansion Fund being part of restricted and committed amounts. Setting aside the KICC Expansion fund and fund balance considered non-spendable or restricted, the City has \$34,870,000 or 49% available for spending at the City's discretion (committed, assigned and unassigned fund balance).
- At the end of the current year, the General Fund closed the year with a modest increase of \$1,211,000, or 1.5% of its expenditures to its fund balance ending the year with \$15,302,000.

CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2014

This discussion and analysis is designed to be an introduction to the basic financial statements of the City. These statements are comprised of three components: 1) the government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. The government-wide statements are made up of the statement of net position and the statement of activities.

The statement of net position presents information on all of the City's assets, liabilities and deferred outflows/inflows of resources, with the difference being reported as net position. Over time, increases or decreases in net position will serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information regarding the change in the City's net position during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. This means, some revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues from those functions that are intended to recover all or a significant portion of their costs through user fees and charges. The Governmental Activities (those supported by taxes and intergovernmental revenues) of the City include general government; public safety; public works; sanitation; culture and recreation, conservation and development. The business-type activities (those supported by user fees) are the Transit Commission and the Water Utility.

The government-wide financial statements include not only the City itself (known as the primary government), but also a legally separate component unit known as the Redevelopment Authority. Financial information for this component unit is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 32 - 34 of this report.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions as Governmental Activities in the government-wide financial statements; however, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for Governmental Activities in the government-wide financial statements. This comparison may help readers better understand the long-term impact of a government's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and Governmental Activities.

CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2014

The City maintained 68 individual governmental funds during 2014. Information is presented separately in the governmental fund balance sheet and in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balance for the General Fund, Sanitary Sewer Special Revenue Fund, KI Convention Center Expansion and Debt Service Fund, each of which are considered major funds. Data from the other 64 funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major funds is provided in the combining statements found elsewhere in this report.

The City adopts annual appropriation budgets for the General Fund, Sanitary Sewer, Storm Sewer, Revolving Loan Fund, Community Development and Parking Division Special Revenue Funds, and the Debt Service Fund. Budgetary comparison statements have been provided for these funds to demonstrate compliance with these budgets.

The financial statements for the basic governmental funds can be found on pages 35 – 39.

Proprietary Funds. The City maintains two different types of proprietary funds. Enterprise Funds are used to report the functions of the Water Department and the Transit Commission and are presented as business-type activities in the government-wide financial statements. Internal Service Funds are used to accumulate and allocate costs internally among various functions. The City uses Internal Service Funds to account for its self-funded programs for health and dental insurance, workers compensation, and general liability. Because all of these services predominantly benefit governmental rather than business-type functions, they have been included within Governmental Activities in the government-wide financial statements. All Internal Service Funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the Internal Service Funds are provided in the form of combining statements elsewhere in this report.

The basic proprietary funds financial statements can be found on pages 40 - 44.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. At this time, the City does not have any fiduciary funds for which it is responsible.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 45 - 74 of this report.

Required Supplementary Information. The required supplementary information provides budgetary comparison information for the City's general and sanitary sewer special revenue funds along with disclosures related to the City's other post-employment benefits. The required supplementary information, including related notes, can be found on pages 75 - 85 of this report.

Other Information. The combining statements referred to in connection with non-major governmental funds and internal service funds, along with individual budget and actual schedules, schedules of capital asset and long-term debt balances and financial statements of the City's component unit, are presented as supplementary information immediately following the required supplementary information. Supplementary information can be found on pages 86 - 125 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve as a useful indicator of the change in a government's financial position over time. The assets and deferred outflows of resources of the City exceeded liabilities and deferred inflows of resources by \$419,197,000 at the close of 2014 versus \$413,267,000 at the close of 2013, an increase of \$5,930,000.

CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2014

City of Green Bay Net Position						
All amounts in 1,000's						
	Governmental Activities		Business-Type Activities		Totals	
	2014	2013	2014	2013	2014	2013
Current and other assets	\$ 194,046	\$ 197,225	\$ 18,886	\$ 18,364	\$ 212,932	\$ 215,589
Capital assets	396,222	386,805	150,611	153,953	546,833	540,758
Total assets	590,268	584,030	169,497	172,317	759,765	756,347
Deferred Outflows of Resources						
Deferred charge on refunding	1,982	1,882	-	-	1,982	1,882
Other Liabilities	35,624	38,453	1,686	1,586	37,310	40,039
Long-term liabilities outstanding	183,980	182,032	64,418	66,943	248,398	248,975
Total liabilities	219,604	220,485	66,104	68,529	285,708	289,014
Deferred Inflows of Resources						
Property Tax	56,842	55,948	-	-	56,842	55,948
Net position:						
Net investment in capital assets	291,795	277,973	92,742	93,541	384,537	371,514
Restricted	28,961	25,506	3,440	3,572	32,401	29,078
Unrestricted	(4,952)	6,000	7,211	6,675	2,259	12,675
Total net position	\$ 315,804	\$ 309,479	\$ 103,393	\$ 103,788	\$ 419,197	\$ 413,267

By far, the largest portion of the City's net position (92%) is reflected in its investment in capital assets (e.g., land, buildings, improvements, equipment, and infrastructure); less any related outstanding indebtedness used to acquire those assets and deferred outflows. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position (7.7%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position is \$2,259,000.

At the end of the current fiscal year, the City is able to report all positive balances in all three categories of net position.

CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

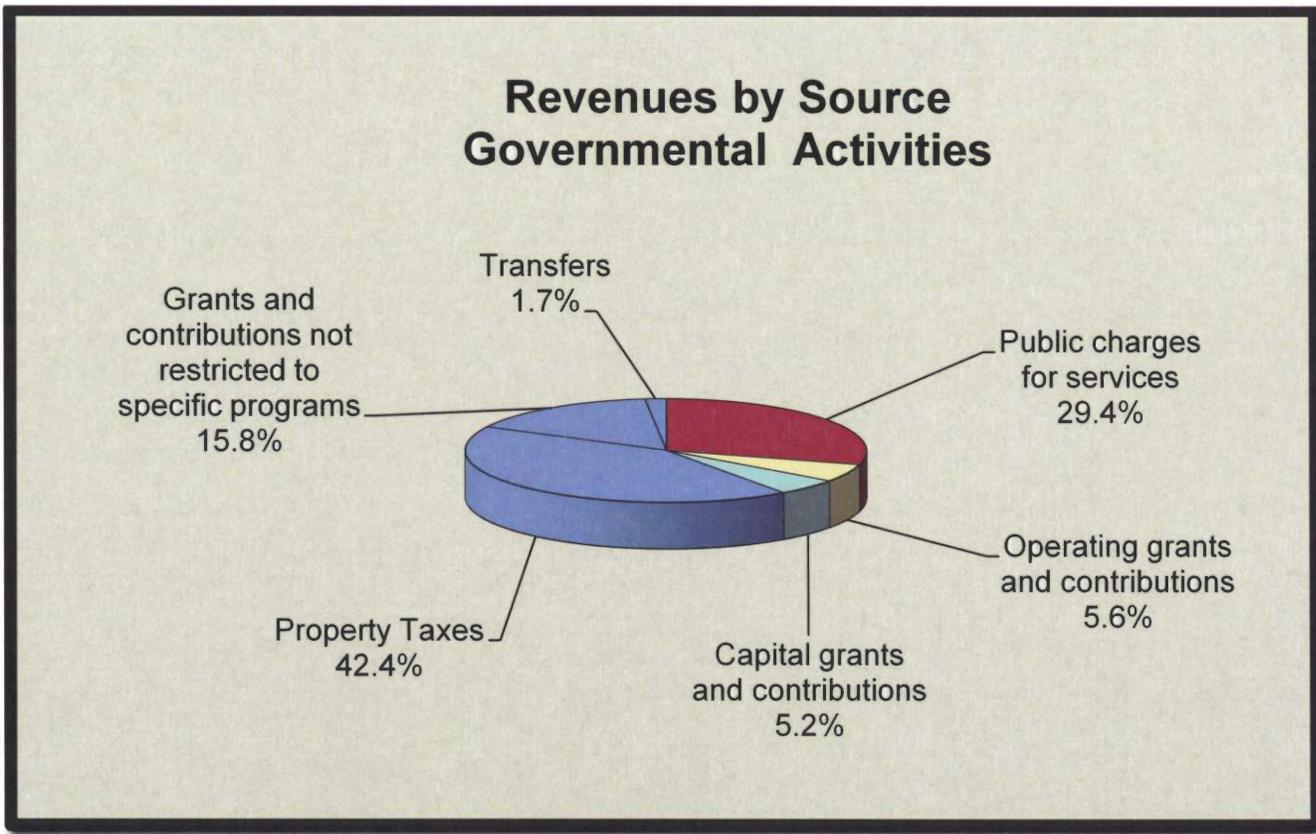
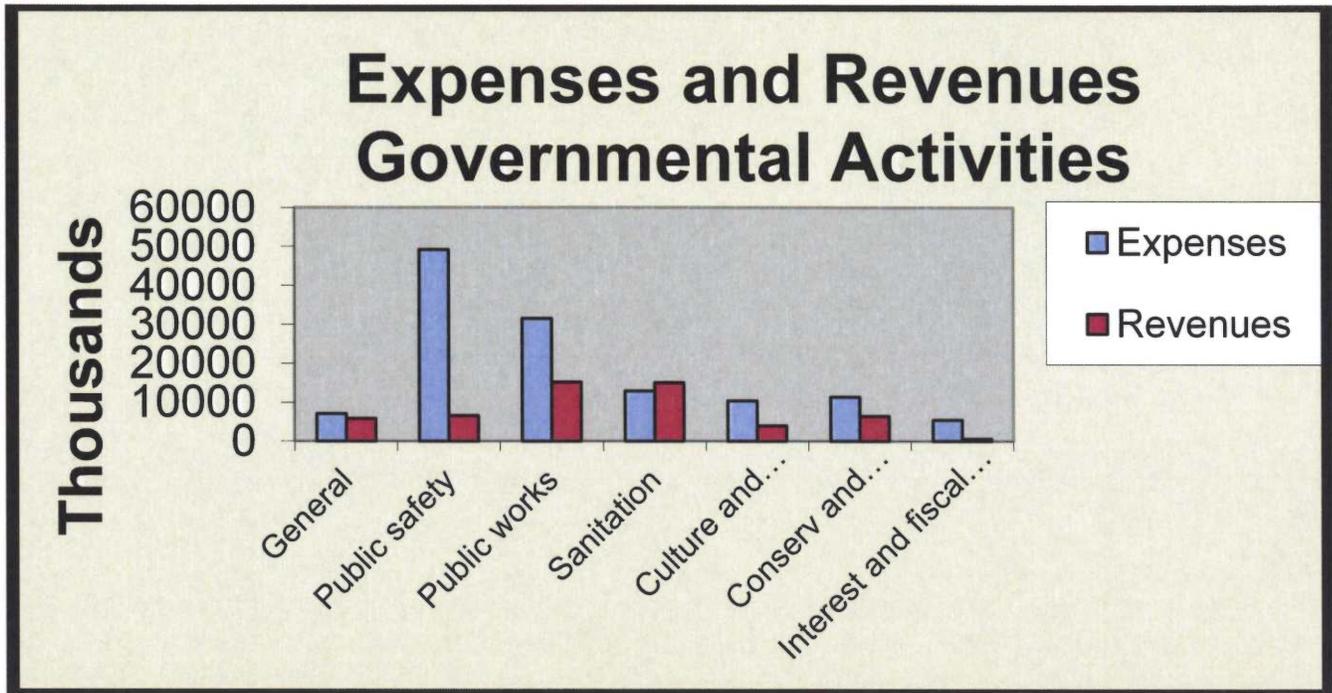
December 31, 2014

City of Green Bay Changes in Net Position						
	Governmental Activities		Business-type Activities		Total Activities	
	2014	2013	2014	2013	2014	2013
Revenues:						
Program Revenues:						
Charges for services	42,179,915	39,356,807	19,733,941	19,102,573	61,913,856	58,459,380
Operating grants and contributions	7,897,165	7,477,902	6,125,570	5,829,206	14,022,735	13,307,108
Capital grants and contributions	1,632,650	6,928,360	302,916	273,434	1,935,566	7,201,794
General Revenues:						
Property taxes	55,948,286	56,005,269	-	-	55,948,286	56,005,269
Other taxes	853,146	796,078	-	-	853,146	796,078
Grants and contributions not restricted to specific programs	20,671,278	20,394,571	-	-	20,671,278	20,394,571
Gains on disposal of capital assets	75,652	248,113	12,762	-	88,414	248,113
Unrestricted interest earnings	994,931	523,828	249,010	300,551	1,243,941	824,379
Total Revenues	\$ 130,253,023	\$ 131,730,928	\$ 26,424,199	\$ 25,505,764	\$ 156,677,222	157,236,692
Expenses						
General Government	8,577,734	7,135,122	-	-	8,577,734	7,135,122
Public Safety	48,014,160	49,003,389	-	-	48,014,160	49,003,389
Public Works	25,769,021	31,555,743	-	-	25,769,021	31,555,743
Sanitation	16,750,015	12,946,674	-	-	16,750,015	12,946,674
Health and human services	225,970	211,362	-	-	225,970	211,362
Culture & Recreation	10,609,049	10,399,918	-	-	10,609,049	10,399,918
Conservation and Development	11,625,472	11,354,899	-	-	11,625,472	11,354,899
Interest on long-term debt	4,617,861	5,471,417	-	-	4,617,861	5,471,417
Water Department	-	-	15,757,771	15,135,734	15,757,771	15,135,734
Transit Commission	-	-	8,800,379	8,385,353	8,800,379	8,385,353
Total Expenses	126,189,282	128,078,524	24,558,150	23,521,087	150,747,432	151,599,611
Increase (decrease) in net position before transfers	4,063,741	3,652,404	1,866,049	1,984,677	5,929,790	5,637,081
Transfers	2,260,918	2,301,455	(2,260,918)	(2,301,455)	-	-
Increase (decrease) in net position	6,324,659	5,953,859	(394,869)	(316,778)	5,929,790	5,637,081
Net position - January 1	309,479,182	303,525,323	103,787,570	104,104,348	413,266,752	407,629,671
Net position - December 31	\$ 315,803,841	\$ 309,479,182	\$ 103,392,701	\$ 103,787,570	\$ 419,196,542	\$ 413,266,752

Governmental Activities. Governmental Activities increased the City's net position by \$6,325,000. Key elements of this increase are as follows:

- Capitalized assets of \$18,147,000 exceeding depreciation expense of \$8,448,000 for a net difference of \$9,700,000.
- Retirement of long-term debt through budgeted repayments of \$12,478,000 exceeded depreciation of \$8,448,000.
- Favorable interest and market change in the City's investment portfolio as maturities of securities shortened.

CITY OF GREEN BAY, WISCONSIN
 Management's Discussion and Analysis
 December 31, 2014



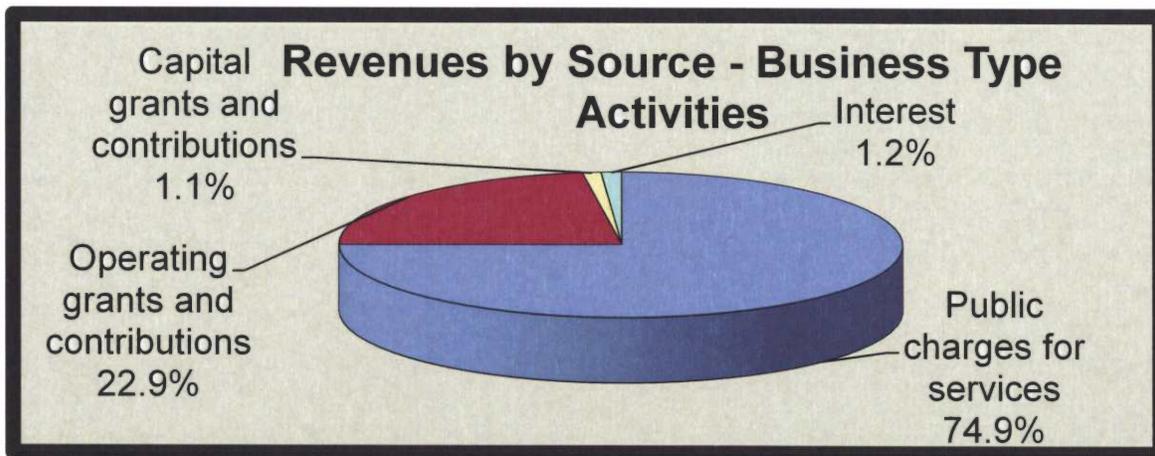
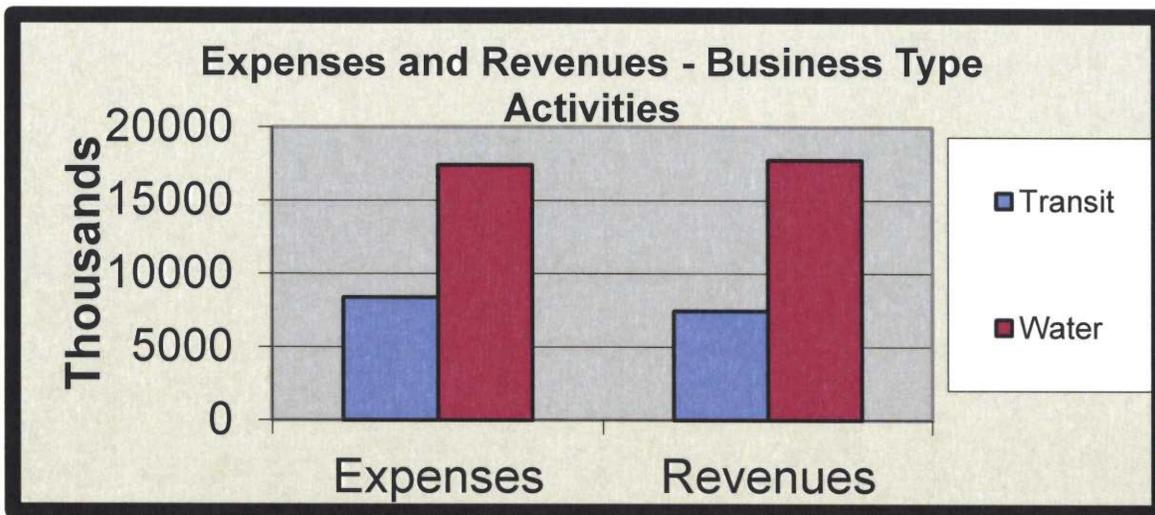
CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2014

Business-Type Activities. Business-type activities decreased the City's net position by \$395,000. The key elements of this net decrease in position are as follows:

- The Water Department increased its net position by \$692,000 with an operating income of \$5,335,000 plus interest and other revenue of \$285,000 and contributions of \$252,000 less interest, fiscal and other changes of \$2,950,000, transfers out of \$2,261,000 and an adjustment for the consolidation of internal service fund activities of a positive \$30,000.
- The Transit Commission net position decreased \$1,086,000 primarily due to depreciation, capital contributions and an adjustment for the consolidation of internal service fund activities of a positive \$42,000. The transit commission had an operating loss of \$7,356,000 plus non-operating revenues of \$6,176,000 and capital contributions of \$51,000.



CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2014

Financial Analysis of the Government's Funds

The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus on the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financial requirements. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of December 31, 2014, the City's governmental funds reported combined ending fund balances of \$70,829,000, a slight decrease over 2013 value of \$72,758,580. Of the total fund balance, \$4,290,000 constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of fund balance is non-spendable, restricted, committed or assigned to indicate that it is not available for new spending because it has already been committed as follows:

- 1) \$5,649,000 is in non-spendable form. Items in this category include inventories, prepaid items, long-term receivables and assets held for resale. The decrease of \$819,000 over 2013 stems from the reduction in inventory for garbage cans delivered in 2014 during the implementation of automating garbage pick-up. A \$30 fee was placed on the tax payers bills for 2014 and 2015 to cover the cost of the new containers.
- 2) \$30,310,000 is restricted for specific purposes by outside parties, constitutional provision or enabling legislation. This category decreased \$5,452,000 over 2013 value of \$35,762,000 with most of that decrease relating to payments made during 2014 for the construction of the KI Convention Center.
- 3) \$17,847,000 is committed for specific purposes by action of the City Council. Funds included in this category include the health escrow fund and the parking, sanitary, storm and Bay Beach special revenue funds as their balances are there for that specific purpose.
- 4) \$12,732,000 is assigned for specific purposes by action of the City Council or the City Finance Director / Comptroller. Funds included in this category primarily are capital equipment and facility related funds.

Details of these fund balance categories can be found on page 69 of report.

General Fund: The General Fund is the main operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$10,872,000, while total fund balance was \$15,302,000. It may be useful to compare both unassigned fund balance and total fund balance to expenditures as a measure of the General Fund's liquidity. Unassigned fund balance represents 13% of total General Fund expenditures, improving from 11% in 2013, while total fund balance represents 19% of total General Fund expenditures, an improvement of 1% over 2013. The fund balance increased by \$1,211,000 or 1.5% of total expenditures. Revenues came in ahead of plan by \$1,249,000. Positive variances came from State exempt computer and bridge aids, Packer overtime reimbursement, DPW charges for recycling and garbage containers and street repair permits, EMS revenue and charges for insurance services were able to offset revenues that fell short of plan including cable TV, land sales, and ordinance violations. In following GASB 31, the City was able to reduce its temporary market adjustment to its investments by \$87,000 in 2014 due to shorten its maturities of various US Securities held in its portfolio.

Special Revenue Funds: Significant changes were seen in Sanitary Sewer, DPW Equipment, Storm Sewer, Revolving Loan Fund, Community Development, and Bay Beach. The sanitary sewer funds had an unfavorable net change in fund balance of \$399,000. The decrease in the fund balance was planned as that fund uses some of its accumulated balance to offset some of the increase in sewerage treatment costs. DPW Equipment had a decrease in its fund balance from the prior year of \$185,000 due to

CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2014

management control over timing of equipment purchases. Storm Sewer had an increase in fund balance from the prior year of \$303,000 due to revenues for public service charges exceeding operating expenses and the transfer out for equipment replacement and capital improvements. Community Development fund saw a decline in its fund balance of \$1,042,000 with an offsetting increase in new fund created for the revolving loan program, a subset of the Community Development Block Grant fund, to provide for more transparency for the loan program. Neighborhood Stabilization fund had a \$139,000 increase in its fund balance with its sale of capital assets. This fund's purpose is to reinvest those proceeds back into the community as approved properties become available to enhance and stabilize low to moderate income neighborhoods. Bay Beach fund had a profitable 2014 season showing excess revenues over expenditures of \$937,000, which enabled it to transfer \$1.1M to its capital projects to further implement its growth plan, leaving a fund balance reduction over prior year of \$234,000.

Debt Service Fund: The debt service fund finished the year by increasing its net position by \$490,000. 2014 continued to see interest rates at their all-time low, allowing the City to advance refund a number of debt issues providing for interest savings in future years. In addition to premiums received from the refunding, Green Bay Metro made an additional \$400,000 toward its prior service pension obligation which will be used toward future principal and interest payments on that specific debt issue.

Capital Project Funds: Highlighted funds for capital projects that had a net change in fund balance greater than \$100,000 in 2014 include Street Construction, Sidewalks, Sanitary Sewer, Boat Ramp, Storm Sewer Construction and Management funds, Finance Capital, Fire Capital Improvements and Fire Equipment, Police Equipment, Sanitary Sewer Equipment Replacement, Bay Beach Development, KI Convention Center Maintenance and KI Convention Center Expansion, some of the Tax Incremental Financing and the Clarion Hotel.

- For each of the construction funds including Street, Sidewalks, Sanitary Sewer, Boat Ramp, Storm Sewer construction and management funds, the increase or decrease are due to timing of receiving proceeds from bonds and the completion of the work authorized within the same year. Most often contract span two years in order to completely close out a contract.
- The decrease in Finance Capital fund was due to the receipt of bond proceeds to purchase a new ERP system for the city in prior years and the subsequent implementation and payment for that system occurring in 2013, 2014 and 2015.
- The change in Fire capital is the timing of receiving borrowed money into this fund and the completion of various capital projects in 2015.
- The net decline in the Fire equipment fund is the timing of issuing debt in 2013 for an engine and two ambulances and the purchase of those items in 2014.
- Police equipment decrease of roughly \$250,000 is the timing of transferring money in from contingency in 2013 to purchase new squad cars for their fleet in 2014.
- The increase in the sanitary sewer equipment replacement is primarily due to transferring dollars from the sanitary sewer operating fund in anticipation of purchasing equipment into the future.
- Bay Beach Development fund was established to account for transfers in from its operations and donations received to continue the development of the park. In 2014, Bay Beach operations transferred in \$900,000 to support that development which included adding a new ride called the "Sea Dragon".
- The KI Convention Center Maintenance fund reflected a positive net change in fund balance for 2014 primarily for the payments received from the Hyatt for operating the facility on behalf of the RDA. This revenue stream is used for capital improvements to the facility which the RDA / City is responsible for capital improvements in excess of \$5,000.

CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2014

- The KI Convention Center Expansion fund is shown as one of the major funds in the statement of revenue, expenditures and changes in fund balance and reflects a decrease in its fund balance of \$7.3M in 2014 as the expansion project continues to take shape. In its entirety, the KICC Expansion will cost approximately \$25M and will add approximated 35,000 square feet of convention center space with its anticipated completion to be summer 2015.
- The net increase in TIF 4 was generated from a payment made by the developer towards its outstanding loan amount.
- The net increase of \$2,165,000 in TIF 5 can be attributed to timing of the City taking out \$2.5M in debt for a development that will be started in 2015. The net of tax increment, debt service and project costs invested in the district makes up the remaining \$335,000.
- TIF 6 saw the completion of burying its utilities in the district to make the environment more appealing for development. This project cost was just about \$300,000.
- TIF 8 and 12 have a positive net fund balance in 2014 with tax revenues collected that exceeded projects completed and debt service assigned to those respective funds.
- TIF 13 saw a positive net change to its fund balance and can be attributed to the City borrowing funds for various development projects in 2014 which will continue into 2015.
- The net decrease in the Clarion fund reflects the cost of operating the hotel through July 2014, when the KI Convention Center construction was at a point that it needed to demolish a portion of the building for the expansion at which time the hotel was closed.

Proprietary Funds. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position for these funds can be seen in the following table.

	Transit	Water
Unrestricted Net Position - 2014	-	7,357,468
Unrestricted Net Position - 2013	-	6,894,112
Total Growth (decline) in Net Position	-	463,356

Unrestricted net positions of the Water Utility increased \$463,000 primarily due to the current year's net operating income exceeding their net investment in infrastructure and the reduction to the restricted fund balance category for debt retirement with principal payments made in 2014. Other factors concerning the finances of these funds have already been addressed as part of the discussion of the City's business-type activities.

General Fund Budgetary Highlights

Differences between the original expenditure and revenue budget and the final amended expenditure and revenue budget amounted to an increase in appropriations of \$120,630 and \$101,261 respectively. Both budget net changes take into account transfers out and in for the fund. The expenditure budget's net increase was primarily due to purchase orders that were carried over from 2013 valued at \$82,360. The additional changes to the expenditure and the entire amount of the revenue changes were driven by insurance proceeds received to repair vehicles, sale of scrap and fees charged by the police for blood draws.

CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2014

Revenues were greater than budgetary estimates – explanation:

During this year, revenues and other financing sources came in above budget by \$1,128,300. The primary reasons for this are:

- Intergovernmental revenue had a positive \$219,000 variance to its budget. There were multiple sources for this variance including favorable variances in exempt computer aids exceeding its budget by \$168,000 and State bridge reimbursements of \$72,300 higher than anticipated to cover prior year expenses.
- Public charges for services were favorable to budget by \$722,400 primarily driven by the reimbursement of overtime for police and fire by the Packer Organization of \$154,100, Public works charges for services and the implementation of automated garbage revenue of \$348,500 and rescue squad fees being favorable to budget by \$157,700.
- Interdepartmental charges for services were \$125,800 favorable with insurance charge reimbursements coming higher than anticipated by \$214,000 being offset by administrative and informational services coming in less than anticipated by \$87,700.
- Miscellaneous revenue was favorable in the amount of \$158,500 and was driven by a number of items including a favorable budget variance for a rebate the City receives as an incentive for using our procurement card of \$56,700 and favorable rental income from cell tower and the stadium to budget by \$50,321.
- Other financing sources missed its budget by \$120,458 with the majority of that being land sales missing its target by \$114,800.

Expenditures were less than budgetary estimates – explanation:

Actual operating expenditures were less than budget by \$382,700. The primary reasons for this are:

- Open purchase orders related to specific department's expense budget accounted for \$174,050 of unexpended appropriations.
- Between engineering, public works operations and traffic, various vacant positions drove much of their \$1,401,400 in value being favorable to budget.
- Police came in favorable to plan by \$636,890 which was primarily driven by retirements that left vacancies for a period of time during the year.
- Culture and Recreation came in \$114,100 favorable to budget primarily due to various vacant positions that occurred throughout the year that weren't filled immediately.
- Transfers out – General Fund line had an unfavorable amount of \$1.2M to fund the sick pay escrow. The City had an extraordinary number of police and fire fighter retirements in 2014, of which the budgeted amount of \$800,000 for those retirements fell \$1.2M short. Even though this was an exceptional year for retirements, this does reduce the City's future retirement exposure.

Capital Assets and Debt Administration

Capital assets. The City's investment in capital assets for its governmental and business-type activities as of December 31, 2014, increased a net of \$6,075,000 for a total value of \$546,833,000 (rounded and net of accumulated depreciation). This investment in capital assets includes land, buildings, machinery

CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2014

and equipment, vehicles, and infrastructure including roads, sewers, water lines, and bridges, improvements other than buildings, parking lot improvements and lighting. The City uses a \$5,000 threshold for capitalizing new capital assets.

The 2014 increase in the government's investment in capital assets before depreciation was \$16,348,000. This represents a 2.6% increase over 2013 value for governmental activities. For business-type activities there was an increase in investment in capital assets before depreciation of \$787,000 or .35% over 2013. The change in accumulated depreciation was an increase of \$11,060,000 broken down between governmental funds of \$6,931,000 and business type funds amount of \$4,129,000. Combining the additions and accumulated depreciation, the net result on capital assets was a net increase of \$6,075,000. Disposals of capital assets net of accumulated depreciation amounted to \$827,000 for governmental activities with \$609,000 related to infrastructure. As for the business type activities, the capital assets disposed value was \$1,867,000 which was driven by Water disposal of \$697,000 of distribution mains and meters and Transit's disposal of old buses valued just under \$1,150,000.

Major capital asset events during the current fiscal year included the following:

Governmental Activities:

- Construction in process grew by \$6,234,000 with the KI Convention Center Expansion being the largest contributor.
- Numerous contracts for the expansion of infrastructure, namely pavement, sanitary and storm sewers, and traffic signal additions he value of City infrastructure by \$7,883,000.
- Other changes to the capital asset schedule include the purchase of parcels of land for redevelopment of \$479,000, purchase of blight properties with buildings valued at \$435,000, the purchase and implementation of the City's Financial Software (Tyler Munis) valued at \$544,000 and various routine equipment replacement in accordance with the City's equipment replacement policy accounted for just over \$3.1M.

Business-Type Activities:

- The net decrease of \$3,341,000 in capital assets for business-type of activities is attributable to water's addition of \$2,297,000 less depreciation of \$4,816,000 and transit's additions of \$51,000 less depreciation of \$1,179,000. Most of the water utility capital asset acquisition was for improvements other than buildings (\$1,339,000) which includes new water mains, services, hydrants and meters and machinery. Their machinery and equipment reflected a net increase of \$779,000 for regular replacement of equipment in accordance with their replacement plan. Transit's increase in fixed assets of \$51,000 can be attributed to replacement or enhancements to bus shelters (\$30,000) and the replacement of office equipment (\$21,000).

Additional information on the City's capital assets can be found in the footnotes on pages 59 - 60 of this report.

Long-term Debt. At the end of the current fiscal year, the City had total bonded indebtedness of \$139,478,000, which is backed by the full faith and credit of the City. Moody's rating on the general obligation debt is Aa2. The City's Water Utility had total revenue bonded indebtedness of \$62,215,000, which is rated as Aa3 by Moody's.

During the fiscal year the City's total general-obligation debt increased by \$3,123,000 or 2.0%.

CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2014

State Statutes limit the amount of general obligation debt a City may issue to 5% of its total equalized value. The City's net outstanding general obligation debt is \$138,239,000 or 47.2% of its limitation of \$292,895,000. The City's outstanding general obligation debt is \$139,478,000, net of the Debt Service Reserve Fund of \$1,240,000.

Additional information on the City's long-term debt can be found in the footnotes on pages 62 - 66 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the City of Green Bay MSA for December 2014 was 4.6%, showing improvement over December 2013 which was 5.4%. The seasonally adjusted rate of unemployment for the State of Wisconsin was 5.0% in December 2014 compared to 5.8% December 2013.
- All municipalities in the State of Wisconsin composed 2015 budgets under the restrictions of the statutory limits on levy increases. The levy limit for the City was 1.25% plus the increase in debt general obligation debt issued after 2005.
- The City continues to experience growth in tax base through the prudent use of TIF financing.
- The City is most noted for a stable industrialized base that centers on papermaking, printing, publishing, food processing, health insurance companies, the health care industry and tourism.

All of these factors listed above were considered in preparing the City's budget for the 2015 fiscal year.

Requests for Information

This financial report is designed to provide a general overview of the finances of the City of Green Bay for interested parties. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City of Green Bay Finance Office, 100 N. Jefferson St. - Room 105, Green Bay, WI 54301.

BASIC FINANCIAL STATEMENTS

CITY OF GREEN BAY, WISCONSIN

Statement of Net Position

December 31, 2014

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Redevelopment Authority
ASSETS				
Cash and investments	\$ 87,362,588	\$ 9,050,775	\$ 96,413,363	\$ -
Receivables				
Property taxes	46,268,121	-	46,268,121	-
Accounts	7,125,361	4,978,045	12,103,406	-
Leases	-	-	-	38,125,000
Special assessments	2,162,998	-	2,162,998	-
Notes and loans	21,122,512	-	21,122,512	-
Interest	98,009	-	98,009	178,905
Internal balances	4,888,347	(4,888,347)	-	-
Inventories	527,859	763,813	1,291,672	-
Asset held for resale	2,700,000	-	2,700,000	-
Prepaid items	625,691	156,230	781,921	-
Non-utility plant	-	2,168,979	2,168,979	-
Restricted cash and investments	16,352,589	6,656,022	23,008,611	-
Deposit with CVMIC	4,812,360	-	4,812,360	-
Capital Assets				
Capital assets, not being depreciated				
Land	47,839,627	1,463,540	49,303,167	-
Construction in progress	6,235,334	306,320	6,541,654	-
Capital assets, being depreciated				
Buildings	72,714,853	30,525,931	103,240,784	-
Improvements other than buildings	-	149,376,296	149,376,296	-
Machinery and equipment	45,389,295	45,490,940	90,880,235	-
Infrastructure	486,346,640	-	486,346,640	-
Accumulated depreciation	(262,304,198)	(76,551,362)	(338,855,560)	-
TOTAL ASSETS	590,267,986	169,497,182	759,765,168	38,303,905
DEFERRED OUTFLOWS OF RESOURCES				
Loss on advance refunding	1,982,634	-	1,982,634	-
LIABILITIES				
Accounts payable	4,478,204	778,368	5,256,572	-
Contracts payable	-	250,009	250,009	-
Insurance claims payable	1,876,834	-	1,876,834	-
Due to other governments	17,725,897	-	17,725,897	-
Accrued payroll liabilities	1,188,469	185,726	1,374,195	-
Accrued interest	1,433,081	425,777	1,858,858	178,905
Deposits	8,689,315	-	8,689,315	-
Unearned revenue	232,579	46,932	279,511	-
Noncurrent liabilities				
Due within one year	19,692,623	3,389,802	23,082,425	740,000
Due in more than one year	164,287,363	61,027,867	225,315,230	37,385,000
TOTAL LIABILITIES	219,604,365	66,104,481	285,708,846	38,303,905
DEFERRED INFLOWS OF RESOURCES				
Property taxes	56,842,414	-	56,842,414	-
NET POSITION				
Net investment in capital assets	291,795,547	92,741,689	384,537,236	-
Restricted for debt service	1,762,522	3,440,245	5,202,767	-
Restricted for community development	10,074,027	-	10,074,027	-
Restricted for capital improvements	2,522,361	-	2,522,361	-
Restricted for tax incremental district financing	14,601,617	-	14,601,617	-
Unrestricted	(4,952,233)	7,210,767	2,258,534	-
TOTAL NET POSITION	\$ 315,803,841	\$ 103,392,701	\$ 419,196,542	\$ -

The notes to the basic financial statements are an integral part of this statement.

CITY OF GREEN BAY, WISCONSIN
Statement of Activities
For the Year Ended December 31, 2014

Functions/Programs	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	\$ 8,577,734	\$ 3,961,163	\$ -	\$ -
Public safety	48,014,160	7,431,423	629,513	713,766
Public works	25,769,021	9,177,496	5,125,300	689,568
Sanitation	16,750,015	16,684,064	-	55,154
Health and human services	225,970	-	-	-
Culture and recreation	10,609,049	3,425,528	120,736	42,639
Conservation and development	11,625,472	1,500,241	1,422,534	131,523
Interest and fiscal charges	4,617,861	-	599,082	-
Total Governmental Activities	<u>126,189,282</u>	<u>42,179,915</u>	<u>7,897,165</u>	<u>1,632,650</u>
Business-type Activities				
Water	15,757,771	18,218,560	-	252,240
Transit	8,800,379	1,515,381	6,125,570	50,676
Total Business-type Activities	<u>24,558,150</u>	<u>19,733,941</u>	<u>6,125,570</u>	<u>302,916</u>
Total Primary Government	<u>\$ 150,747,432</u>	<u>\$ 61,913,856</u>	<u>\$ 14,022,735</u>	<u>\$ 1,935,566</u>
Component Unit				
Redevelopment Authority	<u>\$ 1,964,078</u>	<u>\$ 1,964,078</u>	<u>\$ -</u>	<u>\$ -</u>
General Revenues				
Property taxes, levied for:				
General purposes				
Debt service				
Special revenue funds				
Capital projects funds				
Other taxes				
Grants and contributions not restricted to specific programs				
Unrestricted interest earnings				
Gain on sale of capital assets				
Transfers				
Total General Revenues and Transfers				
Change in Net Position				
Net Position - January 1				
Net Position - December 31				

The notes to the basic financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Redevelopment Authority
\$ (4,616,571)	\$ -	\$ (4,616,571)	\$ -
(39,239,458)	-	(39,239,458)	-
(10,776,657)	-	(10,776,657)	-
(10,797)	-	(10,797)	-
(225,970)	-	(225,970)	-
(7,020,146)	-	(7,020,146)	-
(8,571,174)	-	(8,571,174)	-
(4,018,779)	-	(4,018,779)	-
(74,479,552)	-	(74,479,552)	-
-	2,713,029	2,713,029	-
-	(1,108,752)	(1,108,752)	-
-	1,604,277	1,604,277	-
(74,479,552)	1,604,277	(72,875,275)	-
-	-	-	-
38,349,824	-	38,349,824	-
11,108,360	-	11,108,360	-
1,367,500	-	1,367,500	-
5,122,602	-	5,122,602	-
853,146	-	853,146	-
20,671,278	-	20,671,278	-
994,931	249,010	1,243,941	-
75,652	12,762	88,414	-
2,260,918	(2,260,918)	-	-
80,804,211	(1,999,146)	78,805,065	-
6,324,659	(394,869)	5,929,790	-
309,479,182	103,787,570	413,266,752	-
\$ 315,803,841	\$ 103,392,701	\$ 419,196,542	\$ -

CITY OF GREEN BAY, WISCONSIN

Balance Sheet
Governmental Funds
December 31, 2014

	General	Sanitary Sewer	Debt Service	KI Convention Center
ASSETS				
Cash and investments	\$ 39,741,832	\$ -	\$ 3,071,157	\$ -
Receivables				
Taxes	32,666,215	-	7,501,932	-
Accounts	4,491,004	1,375,788	1,133	-
Special assessments	308,570	-	-	-
Notes and loans	-	-	523,000	-
Interest	98,009	-	-	-
Due from other funds	7,114,789	2,444,332	-	-
Advance to other funds	982,190	-	-	-
Inventories	501,766	-	-	-
Prepaid items	534,003	-	-	-
Asset held for resale	-	-	-	2,700,000
Restricted cash and investments	-	-	-	16,352,589
TOTAL ASSETS	\$ 86,438,378	\$ 3,820,120	\$ 11,097,222	\$ 19,052,589
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 2,352,367	\$ 1,244,241	\$ -	\$ -
Accrued payroll liabilities	2,594,793	82,682	-	-
Due to other funds	-	527,637	-	-
Due to other taxing units	17,725,897	-	-	-
Unearned revenues	207,579	-	-	-
Deposits held in trust	8,338,190	-	-	-
Total Liabilities	31,218,826	1,854,560	-	-
Deferred Inflows of Resources				
Property taxes	39,917,480	-	9,334,700	-
Special assessments	-	-	-	-
Loans	-	-	523,000	-
Total Deferred Inflows of Resources	39,917,480	-	9,857,700	-
Fund Balances				
Nonspendable	2,922,888	-	-	2,700,000
Restricted	-	-	1,239,522	16,352,589
Committed	136,086	1,965,560	-	-
Assigned	1,371,366	-	-	-
Unassigned				
General fund	10,871,732	-	-	-
Capital projects funds	-	-	-	-
Total Fund Balances	15,302,072	1,965,560	1,239,522	19,052,589
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 86,438,378	\$ 3,820,120	\$ 11,097,222	\$ 19,052,589

Reconciliation to the Statement of Net Position

Total Fund Balances as shown above

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore are not reported in the funds

Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds

Internal service funds are used by management to charge the costs of insurance programs to individual funds. The assets and liabilities of the internal service funds are included in governmental and business-type activities in the statement of net position.

Long-term liabilities, including bonds and notes payable, are not due and payable in the current period and, therefore, are not reported in the funds.

Net Position of Governmental Activities as Reported on the Statement of Net Position (See page 32)

The notes to the basic financial statements are an integral part of this statement.

Other Governmental Funds	Total Governmental Funds
\$ 39,459,406	\$ 82,272,395
4,955,834	45,123,981
1,200,230	7,068,155
1,854,428	2,162,998
20,599,512	21,122,512
-	98,009
1,348,817	10,907,938
-	982,190
26,093	527,859
-	534,003
-	2,700,000
-	16,352,589
<u>\$ 69,444,320</u>	<u>\$ 189,852,629</u>

\$ 420,706	\$ 4,017,314
141,094	2,818,569
6,620,845	7,148,482
-	17,725,897
25,000	232,579
351,125	8,689,315
<u>7,558,770</u>	<u>40,632,156</u>

6,166,574	55,418,754
1,850,225	1,850,225
<u>20,599,512</u>	<u>21,122,512</u>
<u>28,616,311</u>	<u>78,391,491</u>

26,093	5,648,981
12,717,676	30,309,787
15,745,681	17,847,327
11,361,038	12,732,404
-	10,871,732
(6,581,249)	(6,581,249)
<u>33,269,239</u>	<u>70,828,982</u>

<u>\$ 69,444,320</u>	<u>\$ 189,852,629</u>
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\$ 70,828,982

396,221,551

22,972,737

7,580,904

(181,800,333)

\$ 315,803,841

CITY OF GREEN BAY, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2014

	General	Sanitary Sewer	Debt Service	KI Convention Center
Revenues				
Taxes	\$ 40,502,970	\$ -	\$ 9,684,700	\$ -
Special assessments	-	-	-	-
Licenses and permits	2,274,311	-	-	-
Intergovernmental	25,543,146	-	-	-
Public charges for services	4,731,316	16,681,355	-	-
Intergovernmental charges for services	2,866,344	101,856	-	-
Interdepartmental charges for services	2,021,058	-	-	-
Fines and forfeits	1,207,283	-	-	-
Interest	364,479	12,971	281,091	23,004
Miscellaneous	1,290,715	2,709	811,577	100,000
Total Revenues	80,801,622	16,798,891	10,777,368	123,004
Expenditures				
Current				
General government	7,832,640	-	-	-
Public safety	48,147,464	-	-	-
Public works	17,485,140	-	-	-
Sanitation	-	15,690,390	-	-
Health and human services	225,970	-	-	-
Culture and recreation	7,117,860	-	-	-
Conservation and development	926,241	-	-	1,561,216
Capital outlay				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and development	-	-	-	5,757,352
Debt service				
Principal retirement	-	-	12,478,143	-
Lease payments	-	-	526,565	-
Interest	-	290	4,175,963	-
Debt issuance costs	-	-	153,182	-
Total Expenditures	81,735,315	15,690,680	17,333,853	7,318,568
Excess of Revenues Over (Under)				
Expenditures	(933,693)	1,108,211	(6,556,485)	(7,195,564)
Other Financing Sources (Uses)				
General obligation bonds issued	-	-	-	-
General obligation notes issued	-	-	-	-
General obligation refunding bonds issued	-	-	6,285,000	-
Payment to refunding bond escrow agent	-	-	(6,237,207)	-
Premium received	-	-	276,221	-
Sale of capital assets	5,994	-	-	-
Transfers in	2,460,918	-	6,722,065	-
Transfers out	(322,105)	(1,507,265)	-	(150,000)
Total Other Financing Sources (Uses)	2,144,807	(1,507,265)	7,046,079	(150,000)
Net Change in Fund Balances	1,211,114	(399,054)	489,594	(7,345,564)
Fund Balances - January 1	14,090,958	2,364,614	749,928	26,398,153
Fund Balances - December 31	\$ 15,302,072	\$ 1,965,560	\$ 1,239,522	\$ 19,052,589

(Continued)

Other Governmental Funds	Total Governmental Funds
\$ 5,190,102	\$ 55,377,772
992,047	992,047
-	2,274,311
3,318,863	28,862,009
10,140,150	31,552,821
2,237,352	5,205,552
-	2,021,058
713,042	1,920,325
119,232	800,777
2,418,967	4,623,968
<u>25,129,755</u>	<u>133,630,640</u>

7,350	7,839,990
665,583	48,813,047
6,401,677	23,886,817
-	15,690,390
-	225,970
1,896,119	9,013,979
7,967,605	10,455,062
864,905	864,905
2,283,460	2,283,460
7,608,206	7,608,206
1,176,528	1,176,528
2,007,089	2,007,089
745,110	6,502,462
-	12,478,143
-	526,565
13,292	4,189,545
59,455	212,637
<u>31,696,379</u>	<u>153,774,795</u>

(6,566,624) (20,144,155)

11,245,000	11,245,000
4,025,904	4,025,904
-	6,285,000
-	(6,237,207)
-	276,221
352,727	358,721
6,436,428	15,619,411
(11,379,123)	(13,358,493)
<u>10,680,936</u>	<u>18,214,557</u>
4,114,312	(1,929,598)
<u>29,154,927</u>	<u>72,758,580</u>
<u>\$ 33,269,239</u>	<u>\$ 70,828,982</u>

CITY OF GREEN BAY, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Governmental Funds
For the Year Ended December 31, 2014

Reconciliation to the Statement of Activities

Net Change in Fund Balances from previous page	\$ (1,929,598)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	9,699,558
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position.	(283,069)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(844,985)
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to the governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	(2,673,815)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	1,161,570
Internal service funds are used by management to charge the costs of insurance programs to individual funds. The net revenue (expense) of certain activities of internal service funds is reported with governmental and business-type activities.	<u>1,194,998</u>
Change in Net Position of Governmental Activities as Reported on the Statement of Activities (see pages 33 - 34)	<u><u>\$ 6,324,659</u></u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF GREEN BAY, WISCONSIN

Statement of Net Position

Proprietary Funds

December 31, 2014

	Business-type Activities			Governmental Activities
	Water Utility	Transit Commission	Total	Internal Service Funds
ASSETS				
Current Assets				
Cash and investments	\$ 7,315,919	\$ 1,734,856	\$ 9,050,775	\$ 5,090,193
Receivables				
Property taxes	-	-	-	1,144,140
Accounts	4,242,234	735,811	4,978,045	57,206
Inventories	480,587	283,226	763,813	-
Prepaid items	156,230	-	156,230	91,688
Restricted cash and investments	918,546	-	918,546	-
Total Current Assets	13,113,516	2,753,893	15,867,409	6,383,227
Noncurrent Assets				
Restricted Assets				
Cash and investments	5,737,476	-	5,737,476	-
Other Assets				
Deposit with CVMIC	-	-	-	4,812,360
Non-utility plant	2,168,979	-	2,168,979	-
Total Other Assets	2,168,979	-	2,168,979	4,812,360
Capital Assets				
Land	523,897	939,643	1,463,540	-
Buildings	24,055,679	6,470,252	30,525,931	-
Improvements other than buildings	148,944,441	431,855	149,376,296	-
Machinery and equipment	32,944,411	12,546,529	45,490,940	-
Construction in progress	306,320	-	306,320	-
Accumulated depreciation	(66,870,926)	(9,680,436)	(76,551,362)	-
Net Capital Assets	139,903,822	10,707,843	150,611,665	-
Total Noncurrent Assets	147,810,277	10,707,843	158,518,120	4,812,360
TOTAL ASSETS	160,923,793	13,461,736	174,385,529	11,195,587

(continued)

CITY OF GREEN BAY, WISCONSIN
Statement of Net Position (Continued)
Proprietary Funds
December 31, 2014

	Business-type Activities			Governmental Activities
	Water Utility	Transit Commission	Total	Internal Service Funds
LIABILITIES				
Current Liabilities				
Accounts payable	603,107	175,261	778,368	460,890
Contracts payable	250,009	-	250,009	-
Insurance claims payable	-	-	-	1,445,513
Accrued payroll liabilities	32,429	153,297	185,726	-
Due to other funds	3,528,055	231,401	3,759,456	-
Compensated absences payable	423,902	175,900	599,802	-
Unearned revenues	-	46,932	46,932	-
Payable from restricted cash and investments				
Revenue bonds	2,790,000	-	2,790,000	-
Accrued interest	425,777	-	425,777	-
Total Current Liabilities	8,053,279	782,791	8,836,070	1,906,403
Noncurrent Liabilities				
Advances from other municipalities	-	512,031	512,031	-
Advance from other funds	-	982,190	982,190	-
Insurance claims payable	-	-	-	431,321
Compensated absences payable	-	263,937	263,937	-
Post-employment benefit liability	-	212,944	212,944	-
Revenue bonds payable, net of unamortized debt premium and discount	60,038,955	-	60,038,955	-
Total Noncurrent Liabilities	60,038,955	1,971,102	62,010,057	431,321
TOTAL LIABILITIES	68,092,234	2,753,893	70,846,127	2,337,724
DEFERRED INFLOWS OF RESOURCES				
Property taxes	-	-	-	1,423,660
NET POSITION				
Net investment in capital assets	82,033,846	10,707,843	92,741,689	-
Restricted for debt retirement	3,440,245	-	3,440,245	-
Unrestricted	7,357,468	-	7,357,468	7,434,203
TOTAL NET POSITION	\$ 92,831,559	\$ 10,707,843	\$ 103,539,402	\$ 7,434,203
Adjustment to reflect internal service fund activities related to business-type activities	(92,301)	(54,400)	(146,701)	
Net Position of Business-type Activities as Reported on the Statement of Net Position (see page 32)	\$ 92,739,258	\$ 10,653,443	\$ 103,392,701	

The notes to the basic financial statements are an integral part of this statement.

CITY OF GREEN BAY, WISCONSIN
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2014

	Business-type Activities			Governmental Activities
	Water Utility	Transit Commission	Total	Internal Service Funds
Operating Revenues				
Charges for services	\$ 17,948,943	\$ 1,398,634	\$ 19,347,577	\$ 16,207,133
Other	224,078	88,486	312,564	-
Total Operating Revenues	<u>18,173,021</u>	<u>1,487,120</u>	<u>19,660,141</u>	<u>16,207,133</u>
Operating Expenses				
Salaries, wages and employee fringe benefits	3,936,419	4,603,477	8,539,896	-
Insurance claims and premiums	-	-	-	16,126,291
Contractual services	193,794	1,534,749	1,728,543	463,074
Materials and supplies	3,427,779	1,183,383	4,611,162	-
Heat, light and power	727,674	110,751	838,425	-
Depreciation and amortization	4,486,208	1,179,429	5,665,637	-
Insurance and taxes	66,305	172,202	238,507	-
Maintenance and other	-	58,736	58,736	-
Total Operating Expenses	<u>12,838,179</u>	<u>8,842,727</u>	<u>21,680,906</u>	<u>16,589,365</u>
Operating Income (Loss)	<u>5,334,842</u>	<u>(7,355,607)</u>	<u>(2,020,765)</u>	<u>(382,232)</u>
Nonoperating Revenues (Expenses)				
Operating grants	-	6,125,570	6,125,570	-
Property taxes	-	-	-	1,423,660
Interest revenue	239,425	9,585	249,010	69,381
Dividends from CVMIC	-	-	-	156,814
Gain on disposal of capital assets	-	12,762	12,762	-
Interest expense and fiscal charges	(2,949,869)	-	(2,949,869)	-
Other	45,539	28,261	73,800	-
Total Nonoperating Revenues (Expenses)	<u>(2,664,905)</u>	<u>6,176,178</u>	<u>3,511,273</u>	<u>1,649,855</u>
Income (Loss) Before Contributions and Transfers	<u>2,669,937</u>	<u>(1,179,429)</u>	<u>1,490,508</u>	<u>1,267,623</u>
Capital contributions	252,240	50,676	302,916	-
Transfers	<u>(2,260,918)</u>	<u>-</u>	<u>(2,260,918)</u>	<u>-</u>
Change in Net Position	661,259	(1,128,753)	(467,494)	1,267,623
Net Position - January 1	<u>92,170,300</u>	<u>11,836,596</u>	<u>104,006,896</u>	<u>6,166,580</u>
Net Position - December 31	<u>\$ 92,831,559</u>	<u>\$ 10,707,843</u>	<u>\$ 103,539,402</u>	<u>\$ 7,434,203</u>
Change in Net Position	\$ 661,259	\$ (1,128,753)	\$ (467,494)	
Adjustment to reflect the consolidation of the internal service fund activities related to business-type activities	<u>30,277</u>	<u>42,348</u>	<u>72,625</u>	
Change in Net Position of Business-type Activities as Reported on the Statement of Activities (see pages 33 - 34)	<u>\$ 691,536</u>	<u>\$ (1,086,405)</u>	<u>\$ (394,869)</u>	

The notes to the basic financial statements are an integral part of this statement.

CITY OF GREEN BAY, WISCONSIN
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2014

	Business-type Activities			Governmental
	Water Utility	Transit Commission	Total	Internal Service Funds
Cash Flows from Operating Activities				
Cash received from customers	\$ 18,313,271	\$ 1,372,639	\$ 19,685,910	\$ -
Cash from interfund services provided	-	-	-	16,895,866
Cash paid to suppliers	(4,330,528)	(3,221,635)	(7,552,163)	(18,017,236)
Cash paid to employees	(3,502,350)	(4,615,775)	(8,118,125)	-
Net Cash Provided (Used) by Operating Activities	10,480,393	(6,464,771)	4,015,622	(1,121,370)
Cash Flows from Noncapital Financing Activities				
Operating grants from federal, state and local governments	-	6,031,216	6,031,216	-
Property taxes	-	-	-	1,484,849
Paid to City for property tax equivalent	(2,260,918)	-	(2,260,918)	-
Cash received from CVMIC	-	-	-	156,814
Net Cash Provided (Used) by Noncapital Financing Activities	(2,260,918)	6,031,216	3,770,298	1,641,663
Cash Flows from Capital and Related Financing Activities				
Acquisition of capital assets	(2,325,699)	(50,676)	(2,376,375)	-
Proceeds from sale of capital assets	10,622	12,762	23,384	-
Proceeds from sale of revenue bonds	14,055,000	-	14,055,000	-
Capital grants from federal, state and local governments	-	16,540	16,540	-
Contributions from property owners	142,622	-	142,622	-
Principal paid on revenue bonds	(17,835,000)	-	(17,835,000)	-
Interest and fiscal charges on capital debt	(2,894,823)	-	(2,894,823)	-
Net Cash Used for Capital and Related Financing Activities	(8,847,278)	(21,374)	(8,868,652)	-
Cash Flows from Investing Activities				
Purchase of investments	(10,973,247)	-	(10,973,247)	-
Proceeds from maturity of investments	15,194,848	-	15,194,848	-
Interest received	231,112	9,585	240,697	69,381
Net Cash Provided by Investing Activities	4,452,713	9,585	4,462,298	69,381
Change in Cash and Cash Equivalents	3,824,910	(445,344)	3,379,566	589,674
Cash and Cash Equivalents - January 1	5,348,402	2,180,200	7,528,602	4,500,519
Cash and Cash Equivalents - December 31	\$ 9,173,312	\$ 1,734,856	\$ 10,908,168	\$ 5,090,193

Cash and cash equivalents on December 31 are reconciled to the statement of net position as follows:

Unrestricted cash and investments	\$ 7,315,919	\$ 1,734,856	\$ 9,050,775	\$ 5,090,193
Restricted cash and investments				
Current assets	918,546	-	918,546	-
Noncurrent assets	5,737,476	-	5,737,476	-
Less: Long-term investments	(4,798,629)	-	(4,798,629)	-
Total Cash and Cash Equivalents	\$ 9,173,312	\$ 1,734,856	\$ 10,908,168	\$ 5,090,193

(Continued)

CITY OF GREEN BAY, WISCONSIN
Statement of Cash Flows (Continued)
Proprietary Funds
For the Year Ended December 31, 2014

	Business-type Activities			Governmental
	Water Utility	Transit Commission	Total	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	\$ 5,334,842	\$ (7,355,607)	\$ (2,020,765)	\$ (382,232)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation and amortization	4,486,208	1,179,429	5,665,637	-
Depreciation charged directly to operating expenses	319,111	-	319,111	-
Amortization of non-utility plant	131,453	-	131,453	-
Miscellaneous other income	45,539	28,261	73,800	-
Cash provided (used) by changes in assets and liabilities				
Accounts receivable	(85,964)	(106,617)	(192,581)	688,733
Due from other funds	-	35,176	35,176	-
Inventories	(20,534)	30,738	10,204	-
Prepaid items	(3,088)	-	(3,088)	6,994
Accounts payable	131,588	(154,038)	(22,450)	(472,403)
Insurance claims payable	-	-	-	(962,462)
Accrued payroll liabilities	43,679	(3,484)	40,195	-
Due to other funds	131,658	(101,953)	29,705	-
Employee compensated absences	-	29,510	29,510	-
Unearned revenue	-	(7,864)	(7,864)	-
Post-employment benefit liability	(34,099)	(38,322)	(72,421)	-
Net Cash Provided (Used) by Operating Activities	<u>\$ 10,480,393</u>	<u>\$ (6,464,771)</u>	<u>\$ 4,015,622</u>	<u>\$ (1,121,370)</u>
Non-cash Investing and Financing Activities				
Contributions from property owners	\$ 109,618	\$ -	\$ 109,618	\$ -
Increase in fair value of investments	8,484	-	8,484	-

The notes to the basic financial statements are an integral part of this statement.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the City of Green Bay, Wisconsin ("the City") have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the City are described below:

1. The Financial Reporting Entity

The City of Green Bay is a municipal corporation governed by an elected twelve-member council. Included in the City's operations (the primary government) is the City's Water Utility and Transit Commission which are City departments managed by separate commissions appointed by the City Council. In accordance with GAAP, the basic financial statements are required to include the City and any separate component units that have a significant operational or financial relationship with the City. The City's Redevelopment Authority (RDA) is governed by a board appointed by the City Council. It is legally separate from the City and therefore is discretely presented in the attached financial statements.

2. Individual Component Unit Disclosures

Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (a) it is able to impose its will on that organization, or (b) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government.

Included within the reporting entity:

Green Bay Redevelopment Authority (RDA)

The RDA is a discretely presented component unit with a separate board appointed by the mayor. The RDA has its own independent budgetary authority and borrowing capabilities. However, the City can impose its will on the RDA as the City must approve the RDA projects. The City has no responsibility for fund deficits of the RDA. The RDA information for the fiscal year ended December 31, 2014 is included in the basic financial statements as a discretely presented component unit. Separate financial statements are not issued by the RDA.

3. Related Organization

The City Council is responsible for appointing the board members of the Green Bay Housing Authority, but the City's accountability for this organization does not extend beyond making the appointments. Therefore this organization is not included in the City's reporting entity.

4. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the City and its component unit. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for services. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Separate financial statements are provided for governmental funds and proprietary funds. Governmental funds include general, special revenue, debt service, and capital projects. Proprietary funds include enterprise and internal service funds. The emphasis of fund financial reporting is on major governmental and enterprise funds, each displayed in a separate column. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor governmental funds. The City does not report any nonmajor enterprise funds.

The City reports the following major governmental funds:

GENERAL FUND

This is the City's main operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

SANITARY SEWER SPECIAL REVENUE FUND

This fund accounts for the provision of wastewater collection services for city residents, public authorities, and business entities. The significant revenue of this fund is user charges.

DEBT SERVICE FUND

This fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

KI CONVENTION CENTER CAPITAL PROJECTS FUND

This fund accounts for lease proceeds received from the Redevelopment Authority of the City of Green Bay and other resources used to finance the expansion of the KI Convention Center.

The City reports the following major proprietary funds:

WATER UTILITY FUND

This fund accounts for the provision of water services to city residents, public authorities, and business entities.

TRANSIT COMMISSION FUND

This fund accounts for the provision of bus transit services to the residents of the Cities of Green Bay and De Pere, the Villages of Allouez, Ashwaubenon, and Bellevue, and to the Oneida Tribe of Indians.

Additionally, the government reports the following fund types:

Internal service funds account for health, workers' compensation, and liability insurance services provided to other departments or agencies of the City, or to other governments, on a cost reimbursement basis.

5. Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Revenues susceptible to accrual include intergovernmental grants, intergovernmental charges for services, public charges for services and interest. Other revenues such as licenses and permits, other fines and forfeits and miscellaneous revenues are recognized when received in cash or when measurable and available.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the City's water and sewer function and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds are charges to customers for services. Operating expenses for enterprise funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources, as they are needed.

6. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Fund Balance

a. Cash and Investments

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less from date of acquisition are considered to be cash equivalents.

b. Accounts Receivable

Accounts receivable are recorded at gross amount with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the basic financial statements.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" and "due to other funds" in the fund financial statements. Noncurrent portions of the interfund receivables for the governmental funds are reported as "advances to other funds" and are offset by a nonspendable fund balance since they do not constitute expendable available financial resources and therefore are not available for appropriation.

The amount reported on the statement of net position for internal balances represents the residual balance outstanding between the governmental activities and business-type activities.

d. Inventories

Inventories are recorded at cost, which approximates market, using the first-in, first-out method. Inventories consist of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed rather than when purchased.

Inventories of governmental fund types in the fund financial statements are offset by nonspendable fund balance to indicate that they do not represent spendable available financial resources.

e. Prepaid Items

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items. The cost is recorded as an expenditure at the time the benefit is consumed.

Prepaid items of governmental fund types in the fund financial statements are offset by nonspendable fund balance to indicate that they do not represent spendable available financial resources.

f. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of at least \$5,000 for property, plant and equipment and \$250,000 for infrastructure assets and an estimated useful life in excess of 3 years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of the City are depreciated using the straight-line method over the following estimated useful lives:

	Governmental	Business-type
	Activities	Activities
	Years	
<u>Assets</u>		
Buildings	25 - 50	31 - 35
Improvements other than buildings	15 - 100	25 - 50
Machinery and equipment	3 - 20	3 - 30
Infrastructure	50 - 75	-

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g. Assets Held for Resale

Capital assets acquired by the City for resale are reported on the governmental fund balance sheet at the estimated fair market value.

Assets held for resale of governmental funds are offset by nonspendable fund balance to indicate that they do not represent spendable available financial resources unless the use of proceeds from the sale of property acquired for resale is restricted, committed, or assigned.

h. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick leave benefits in accordance with bargaining unit agreements and City policy. All vacation and sick leave is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds in the fund financial statements only if they have matured, for example, as a result of employee resignations or retirements. The governmental fund that has typically been used to liquidate the compensated absences liability is the general fund.

i. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has one item that qualifies for reporting in this category. It is the deferred loss on advance refunding reported in the government-wide statement of net position. A deferred loss on advance refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City has one type of item that qualifies for reporting in this category, property taxes. This amount will be recognized as an inflow of resources in the subsequent year for which it was levied. The City also has additional type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources, special assessments and loans receivable. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

j. Long-term Obligations

In the government-wide financial statements, and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs, whether or not withheld from the actual debt proceeds received, are expensed as debt service expenses.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k. Fund Equity

GOVERNMENTAL FUND FINANCIAL STATEMENTS

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance - Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact.
- Restricted fund balance - Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provision, or by enabling legislation.
- Committed fund balance - Amounts that are constrained for specific purposes by formal action (resolution) of the City Council. These constraints can only be removed or changed by the City Council using the same action that was used to create them.
- Assigned fund balance - Amounts that are constrained for specific purposes by action of City management. The City Council has authorized by resolution the City Finance Director/Comptroller to assign fund balance. The Finance Director/Comptroller annually evaluates fund balances of governmental funds with any requests or know projects to determine the assigned fund balance.
- Unassigned fund balance - Amounts that are available for any purpose. Unassigned are only reported in the general fund and other governmental funds with deficit fund balances.

The City has adopted a fund balance spend-down policy regarding the order in which fund balance will be utilized. Where applicable, the policy requires restricted funds to be spent first, followed by committed funds, and then assigned funds. Unassigned funds would be spent last.

GOVERNMENT-WIDE AND PROPRIETARY FUND STATEMENTS

Equity is classified as net position and displayed in three components:

- Net investment in capital assets - Amount of capital assets, net of accumulated depreciation, and capital related deferred outflows of resources less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and any capital related deferred inflows of resources.
- Restricted net position - Amount of net position that are subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- Unrestricted net position - Net position that is neither classified as restricted nor as net investment in capital assets.

7. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE B - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. Explanation of Certain Differences between the Governmental Fund Balance Sheet and the Government-Wide Statement of Net Position

The governmental fund balance sheet includes reconciliation between *fund balances - total governmental funds* and *net position - governmental activities* as reported in the Government-wide statement of net position. One element of that reconciliation explains that “some liabilities, including bonds and notes payable, are not due and payable in the current period and therefore are not reported in the funds.” The details of this \$181,800,333 difference are as follows:

Bonds and notes payable	\$ 139,478,349
Leases payable	27,405,000
Compensated absences	14,396,027
Less amount that has been accrued in the governmental fund financial statements	(1,630,100)
Other post-employment benefits	1,601,334
Accrued interest on long-term obligations	1,433,081
Debt premium	1,099,276
Loss on advance refinancing	(1,982,634)
<i>Net adjustment to reduce fund balance - governmental funds to arrive at net position - governmental activities</i>	<u>\$ 181,800,333</u>

2. Expenditures and Changes in Fund Balances and the Government-Wide Statement of Activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between *net changes in fund balances - total governmental funds* and *changes in net position of governmental activities* as reported in the Government-wide statement of activities. One element of that reconciliation explains that “Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this \$9,669,558 difference are as follows:

Capital outlay	\$ 18,147,433
Depreciation expense	(8,447,875)
<i>Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position - governmental activities</i>	<u>\$ 9,699,558</u>

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE B - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

Another element of that reconciliation states that "The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position." The detail of this \$283,069 difference is as follows:

In the statement of activities, the gain (loss) on the sale of capital assets is reported.	
However, in the governmental funds, proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balances by the cost of the capital assets sold	\$ (239,249)
The statement of activities reports losses arising from the disposal of capital assets. Conversely, governmental funds do not report any loss on disposal since there is no increase in financial resources	<u>(43,820)</u>
<i>Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position - governmental activities</i>	<u><u>\$ (283,069)</u></u>

Another element of that reconciliation states that "the issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transactions, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and loss on refunding when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities." The details of this \$2,673,815 difference are as follows:

Debt issued or incurred	
General obligation debt issued	\$ (21,555,904)
Debt premium received	(276,221)
Loss on debt refinancing	282,207
Principal repayments	
General obligation debt	18,433,143
Payments on lease	<u>442,960</u>
<i>Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position - governmental activities</i>	<u><u>\$ (2,673,815)</u></u>

Another element of that reconciliation states that "Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds." The detail of this \$1,161,570 difference is as follows:

Compensated absences	\$ 1,106,741
Accrued interest	(77,636)
Amortization of debt premium	101,370
Amortization of loss on debt refinancing	(181,847)
Post-employment benefit accrual	<u>212,942</u>
<i>Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position - governmental activities</i>	<u><u>\$ 1,161,570</u></u>

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE C - STEWARDSHIP AND COMPLIANCE

1. Budgets and Budgetary Accounting

The City follows these procedures in establishing the budgetary data reflected in the required supplementary information and supplemental information sections of this report:

- a. Prior to November, City management submits to the City Council a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by City Council action.
- b. Budget information is derived from the City's annual operating budget and is presented using generally accepted accounting principles and the modified accrual basis of accounting, except that separate budgets are adopted for the transit operations and sick leave escrow special revenue funds which are included in the City's general fund in the basic financial statements. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the sanitary sewer, storm sewer, community development, and parking division special revenue funds, and the debt service fund. Budget is defined as the originally approved budget plus or minus approved amendments. Individual budget amendments during the year resulted in an increase in expenditures and other financing uses to the original budget of \$120,625 in the general fund. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.
- c. During the year, formal budgetary integration is employed as a management control device for the general fund (which includes transit operations and sick leave special revenue funds), sanitary sewer, storm sewer, community development, and parking division special revenue funds and debt service fund. Management control for other special revenue funds is achieved through intergovernmental grant appropriations and donations which management control of the capital projects funds is achieved through project authorizations included in debt issue resolutions.
- d. Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each activity or department of the City. Some individual departments experienced expenditures which exceeded appropriations, which can be found in the required supplementary information. Excess expenditures were funded using budget transfers from other departments and available fund balance in the governmental funds. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the City Council.
- e. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded in order to reserve that portion of the applicable appropriation, is utilized in the governmental funds. Encumbrances outstanding at year end are reported as restricted, committed or assigned, based on the purpose of the encumbrance and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

The City did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2014.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE C - STEWARDSHIP AND COMPLIANCE (Continued)

2. Deficit Balances

The following funds had deficit fund balance or net position as of December 31, 2014:

Funds	Deficit Balances
Capital Project Funds	
Police equipment replacement	\$ 15,449
Tax incremental district no. 7	28,738
Tax incremental district no. 9	1,279,405
Tax incremental district no. 13	4,038,616
Tax incremental district no. 14	294,120
Tax incremental district no. 15	94,953
Tax incremental district no. 16	773,210
Tax incremental district no. 17	56,758
Internal Service Fund	
Workers compensation	299,867

The City anticipates funding the above deficits from future revenues and tax levies of the funds.

NOTE D - DETAILED NOTES ON ALL FUNDS

1. Cash and Investments

The City maintains various cash and investment accounts, including pooled funds that are available for use by all funds. Each fund's portion of these accounts are displayed in the financial statements as "Cash and investments."

Invested cash consists of deposits and investments that are restricted by Wisconsin Statutes to the following:

Time deposits; repurchase agreements; securities issued by federal, state and local governmental entities; statutorily authorized commercial paper and corporate securities; and the Wisconsin local government investment pool.

The carrying amount of the City's cash and investments totaled \$119,421,974 on December 31, 2014 as summarized below:

Petty cash funds	\$ 18,369
Deposits with financial institutions	44,422,052
Investments	
Repurchase agreements	26,133,453
United States Treasury Notes	2,903,276
Federal Farm Credit Bank	2,484,620
Federal Home Loan Mortgage Corporation	3,996,985
Federal Home Loan Bank	5,454,185
Federal National Mortgage Association	12,716,433
Municipal bonds and notes	1,993,199
Money market mutual funds	16,329,852
Wisconsin local government investment pool	2,969,550
Total	<u>\$ 119,421,974</u>

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

Reconciliation to the basic financial statements:

Government-wide Statement of Net Position

Cash and investments	\$ 96,413,363
Restricted cash and investments	23,008,611
	<u>\$ 119,421,974</u>

Deposits and investments of the City are subject to various risks. Presented below is a discussion of the specific risks and the City's policy related to the risk.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. The City does not have an additional custodial credit risk policy.

Deposits with financial institutions within the State of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for the combined amount of all time and savings deposits and \$250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the State of Wisconsin are insured by the FDIC in the amount of \$250,000 for the combined amount of all deposit accounts per official custodian per depository institution. Also, the State of Wisconsin has a State Guarantee Fund which provides a maximum of \$400,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available.

As of December 31, 2014, \$23,883,036 of the City's deposits with financial institutions was in excess of federal and state depository insurance limits and uncollateralized.

On December 31, 2014, the City held repurchase agreement investments of \$26,133,453 of which the underlying securities are held by the investment's counterparty, not in the name of the City.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin statutes limit investments in securities to the top two ratings assigned by nationally recognized statistical rating organizations. The City does not have an additional credit risk policy. Presented below is the actual rating as of year end for each investment type.

Investment Type	Amount	Exempt From Disclosure	Moody's Rating		Not Rated
			AAA	Aa	
United States Treasury Notes	\$ 2,903,276	\$ 2,903,276	\$ -	\$ -	\$ -
Federal Farm Credit Bank	2,484,620	-	2,484,620	-	-
Federal Home Loan Mortgage Corporation	3,996,985	-	3,996,985	-	-
Federal Home Loan Bank	5,454,185	-	5,454,185	-	-
Federal National Mortgage Association	12,716,433	-	12,716,433	-	-
Municipal bonds and notes	1,993,199	-	-	1,993,199	-
Money market mutual funds	16,329,852	-	-	-	16,329,852
Wisconsin local government investment pool	2,969,550	-	-	-	2,969,550
Totals	\$ 48,848,100	\$ 2,903,276	\$ 24,652,223	\$ 1,993,199	\$ 19,299,402

Concentration of Credit Risk

The investment policy of the City contains no limitations on the amount that can be invested in any one issuer. Investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total City investments are as follows:

Issuer	Investment Type	Reported Amount	Percent of Total Investments
Associated Bank, NA	Repurchase agreements	\$ 24,911,235	33%
Federal National Mortgage Association	Federal agency securities	12,716,433	17%
Federal Home Loan Bank	Federal agency securities	5,454,185	7%
Federal Home Loan Mortgage Corporation	Federal agency securities	3,996,985	5%

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. In accordance with its investment policy, the City manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the City's investments to market interest rate fluctuations is provided by the table on the following page which shows the distribution of the City's investments by maturity.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

Investment Type	Amount	Remaining Maturity (in Months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
Repurchase agreements	\$ 26,133,453	\$ 26,133,453	\$ -	\$ -	\$ -
United States Treasury Notes	2,903,276	1,459,544	1,443,732	-	-
Federal Farm Credit Bank	2,484,620	-	-	1,984,580	500,040
Federal Home Loan Mortgage Corporation	3,996,985	-	999,040	2,997,945	-
Federal Home Loan Bank	5,454,185	-	-	5,454,185	-
Federal National Mortgage Association	12,716,433	-	-	11,936,145	780,288
Municipal bonds and notes	1,993,199	517,086	-	-	1,476,113
Money market mutual funds	16,329,852	16,329,852	-	-	-
Wisconsin local government investment pool	2,969,550	2,969,550	-	-	-
Totals	\$ 74,981,553	\$ 47,409,485	\$ 2,442,772	\$ 22,372,855	\$ 2,756,441

Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

The County's investments include the following investments that are highly sensitive to interest rate fluctuations (to a greater degree than already indicated in the information provided above):

Highly Sensitive Investments	Fair Value at Year End
Mortgage backed securities. These securities are subject to early payment in a period of declining interest rates. The resultant reduction in expected total cash flows affects the fair value of these securities and makes the fair values of these securities highly sensitive to changes in interest rates.	\$ 22,167,603

Investment in Wisconsin Local Government Investment Pool

The City has investments in the Wisconsin local government investment pool of \$2,969,550 at year-end. The Wisconsin local government investment pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2014, the fair value of the City's share of the LGIP's assets was substantially equal to the carrying value.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

2. Restricted Assets

Restricted assets on December 31, 2014 totaled \$23,008,611 and consisted of cash and investments held for the following purposes:

Governmental Activities	
KI Convention Center	
Construction account	\$ 13,972,598
Less: Pending reimbursements	<u>(2,880,539)</u>
Subtotal	11,092,059
Capitalized interest account	2,937,869
Lease revenue bonds reserve account	<u>2,322,661</u>
Total KI Convention Center	<u>16,352,589</u>
Business-type Activities	
Water Utility	
Revenue bonds reserve account	5,737,476
Revenue bonds redemption account	<u>918,546</u>
Total Water Utility	<u>6,656,022</u>
Total Restricted Assets	<u><u>\$ 23,008,611</u></u>

3. Property Taxes

Property taxes consist of taxes on real estate and personal property. They are levied during December of the prior year and become an enforceable lien on property the following January 1. Property taxes are payable in various options depending on the type and amount. Personal property taxes are payable on or before January 31 in full. Real estate taxes are payable in full by January 31 or in two equal installments on or before January 31 and July 31. Real estate taxes not paid by July 31 are purchased by the County as part of the August tax settlement. Delinquent personal property taxes remain the collection responsibility of the City.

The County bills and collects taxes on behalf of the City. Collections are turned over weekly by the County from mid-December through the first part of February. The City receives and remits levies for the Green Bay Area Public School District, Brown County, Northeast Wisconsin Technical College District and the State of Wisconsin.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

4. Capital Assets

Capital asset activity for the year ended December 31, 2014 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 47,383,149	\$ 479,328	\$ 22,850	\$ 47,839,627
Construction in progress	544,524	6,234,374	543,564	6,235,334
Total capital assets, not being depreciated	<u>47,927,673</u>	<u>6,713,702</u>	<u>566,414</u>	<u>54,074,961</u>
Capital assets, being depreciated:				
Buildings	72,385,653	435,200	106,000	72,714,853
Machinery and equipment	42,792,096	3,659,063	1,061,864	45,389,295
Infrastructure	479,071,876	7,883,032	608,268	486,346,640
Subtotals	<u>594,249,625</u>	<u>11,977,295</u>	<u>1,776,132</u>	<u>604,450,788</u>
Less accumulated depreciation for:				
Buildings	33,848,629	1,600,987	4,325	35,445,291
Machinery and equipment	25,371,997	2,382,542	903,320	26,851,219
Infrastructure	196,151,610	4,464,346	608,268	200,007,688
Subtotals	<u>255,372,236</u>	<u>8,447,875</u>	<u>1,515,913</u>	<u>262,304,198</u>
Total capital assets, being depreciated, net	<u>338,877,389</u>	<u>3,529,420</u>	<u>260,219</u>	<u>342,146,590</u>
Governmental activities capital assets, net	<u>\$ 386,805,062</u>	<u>\$ 10,243,122</u>	<u>\$ 826,633</u>	<u>\$ 396,221,551</u>
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 1,463,540	\$ -	\$ -	\$ 1,463,540
Construction in progress	-	306,320	-	306,320
Total capital assets, not being depreciated	<u>1,463,540</u>	<u>306,320</u>	<u>-</u>	<u>1,769,860</u>
Capital assets, being depreciated:				
Buildings	30,347,812	179,074	955	30,525,931
Improvements other than buildings	148,704,575	1,368,877	697,156	149,376,296
Machinery and equipment	45,859,948	799,729	1,168,737	45,490,940
Subtotals	<u>224,912,335</u>	<u>2,347,680</u>	<u>1,866,848</u>	<u>225,393,167</u>
Less accumulated depreciation for:				
Buildings	14,722,805	940,886	955	15,662,736
Improvements other than buildings	32,669,183	2,821,882	697,156	34,793,909
Machinery and equipment	25,030,852	2,232,602	1,168,737	26,094,717
Subtotals	<u>72,422,840</u>	<u>5,995,370</u>	<u>1,866,848</u>	<u>76,551,362</u>
Total capital assets, being depreciated, net	<u>152,489,495</u>	<u>(3,647,690)</u>	<u>-</u>	<u>148,841,805</u>
Business-type activities capital assets, net	<u>\$ 153,953,035</u>	<u>\$ (3,341,370)</u>	<u>\$ -</u>	<u>\$ 150,611,665</u>

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

Depreciation expense was charged to functions of the City as follows:

Governmental activities	
General government	\$ 125,496
Public safety	958,145
Public works	6,267,870
Culture and recreation	1,020,655
Conservation and development	75,709
Total depreciation expense - governmental activities	<u>\$ 8,447,875</u>
Business-type activities	
Depreciation expense on Statement of Revenues, Expenses and Changes in Net Position	\$ 5,665,637
Depreciation expense reimbursed by City	212,305
Depreciation expense allocated to other operating accounts	106,806
Total depreciation expense - business-type activities	<u>5,984,748</u>
Salvage value received on capital assets retired	10,622
Total additions to accumulated depreciation	<u>\$ 5,995,370</u>

5. Interfund Receivable, Payables, and Transfers

Interfund receivables and payables between individual funds of the City, as reported in the fund financial statements, as of December 31, 2014 are detailed below:

	Interfund Receivables	Interfund Payables
Temporary Cash Advance		
General fund	\$ 6,883,388	\$ -
Sanitary sewer special revenue fund	-	527,637
Nonmajor governmental funds	-	6,355,751
Operating Accounts Between Funds		
General fund	231,401	-
Sanitary sewer special revenue fund	2,444,332	-
Nonmajor governmental funds	1,348,817	265,094
Enterprise Funds		
Water Utility	-	3,528,055
Transit Commission	-	231,401
Subtotal	<u>\$ 10,907,938</u>	10,907,938
Government-wide Adjustments		
Fund eliminations		(7,148,482)
Internal service fund allocation		146,701
Long-term Advance for Working Capital		982,190
Internal Balances - Government-wide Statement of Net Position		<u>\$ 4,888,347</u>

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

The City's transit commission received from each participating entity an advance for working capital. The advance from the other entities is shown in the long-term obligations while the portion advanced by the City is shown as an advance. The advance is not expected to be repaid within the next year; therefore, the amount of the advance is reported as a nonspendable general fund balance.

	Advance Receivable	Advance Payable
Long-term Advance for Working Capital		
General Fund	\$ 982,190	\$ -
Enterprise Fund		
Transit Commission	-	982,190
Totals	\$ 982,190	\$ 982,190

Interfund transfers for the year ended December 31, 2014 were as follows:

	Transfers In				
	General Fund	Debt Service Fund	Nonmajor Governmental Funds		Total
			Special Revenue Funds	Capital Projects Funds	
Transfers Out					
General fund	\$ -	\$ -	\$ 309,290	\$ 12,815	\$ 322,105
Sanitary Sewer special revenue fund	-	1,350,565	-	156,700	1,507,265
KI Convention Center	-	-	-	150,000	150,000
Major enterprise fund					
Water utility	2,260,918	-	-	-	2,260,918
Nonmajor governmental funds					
Special revenue funds	200,000	1,210,375	1,018,023	3,178,600	5,606,998
Capital projects funds	-	4,161,125	-	1,611,000	5,772,125
Totals for transfer in	\$ 2,460,918	\$ 6,722,065	\$ 1,327,313	\$ 5,109,115	\$ 15,619,411

Transfers are used to: (1) move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; (2) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; and (3) move receipts restricted to or allowed for debt service from the funds collecting the receipts to the debt service funds as debt service payments become due.

6. Unearned Revenues

The City defers revenue recognition in connection with resources that have been received, but not yet earned. The City's governmental funds and governmental activities have unearned revenues of \$232,579 for revenues received prior to meeting eligibility requirements.

The City's transit commission has unearned revenue of \$46,932 for revenues collected in advance.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

7. Long-term Obligations

The following is a summary of changes in long-term obligations of the City for the year ended December 31, 2014:

	Outstanding 1/1/14	Issued	Retired	Outstanding 12/31/14	Due Within One Year
Governmental activities:					
General Obligation Debt					
Bonds	\$ 125,555,000	\$ 17,530,000	\$ 16,865,000	\$ 126,220,000	\$ 10,795,000
Notes	10,800,588	4,025,904	1,568,143	13,258,349	4,614,823
Total General Obligation Debt	136,355,588	21,555,904	18,433,143	139,478,349	15,409,823
Debt premium	924,425	276,221	101,370	1,099,276	-
Leases payable	27,847,960	-	442,960	27,405,000	395,000
Compensated absences	15,090,030	4,033,339	4,727,342	14,396,027	3,887,800
Other post-employment benefits	1,814,276	198,371	411,313	1,601,334	-
Total governmental activities					
Long-term obligations	<u>\$ 182,032,279</u>	<u>\$ 26,063,835</u>	<u>\$ 24,116,128</u>	<u>\$ 183,979,986</u>	<u>\$ 19,692,623</u>
Business-type activities:					
Revenue bonds	\$ 65,995,000	\$ 14,055,000	\$ 17,835,000	\$ 62,215,000	\$ 2,790,000
Unamortized debt premium	2,168,063	1,357,681	152,016	3,373,728	-
Unamortized debt discount	(2,810,474)	(213,056)	(263,757)	(2,759,773)	-
Compensated absences	793,654	701,258	631,173	863,739	599,802
Other post-employment benefits	285,365	-	72,421	212,944	-
Advances from other municipalities					
Working capital	512,031	-	-	512,031	-
Total business-type activities					
Long-term obligations	<u>\$ 66,943,639</u>	<u>\$ 15,900,883</u>	<u>\$ 18,426,853</u>	<u>\$ 64,417,669</u>	<u>\$ 3,389,802</u>

Total interest paid during the year on long-term debt totaled \$8,520,635.

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

Bonds

\$9,455,000 issued 6/1/05; \$470,000 due in 2015; effective interest 4.260%	\$ 470,000
\$9,225,000 issued 5/1/06; \$430,000 due in 2015; effective interest 4.5474%	430,000
\$1,840,000 issued 5/1/06; \$140,000 due in 2015; effective interest 5.5796%	140,000
\$7,390,000 issued 6/5/07; \$15,000 to \$410,000 due annually 2009 through 2021; effective interest 4.3079%	2,225,000
\$3,845,000 issued 10/1/07; \$815,000 due in 2015; effective interest 3.99%	815,000
\$3,145,000 issued 10/1/07; \$300,000 due in 2015; effective interest 5.6094%	300,000
\$5,240,000 issued 8/4/08; \$55,000 to \$580,000 due annually 2008 through 2028; effective interest 4.4945%	4,940,000
\$8,680,000 issued 6/9/09; \$280,000 to \$790,000 due annually 2010 through 2029; effective interest 3.444%	8,030,000
\$3,600,000 issued 11/24/09; \$550,000 to \$815,000 due annually 2012 through 2016; effective interest 2.4107%	1,365,000

(Continued)

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

\$2,685,000 issued 03/23/10; \$45,000 to \$605,000 due annually 2011 through 2017; effective interest 2.0735%	1,435,000
\$15,320,000 issued 5/25/10; \$545,000 to \$900,000 due annually 2011 through 2030; effective interest 3.1102%	12,560,000
\$4,750,000 issued 7/12/11; \$120,000 to \$520,000 due annually 2013 through 2026; effective interest 2.996%	4,560,000
\$8,485,000 issued 5/1/12; \$30,000 to \$1,325,000 due annually 2012 through 2026; effective interest 2.427%	8,015,000
\$8,295,000 issued 5/1/12; \$160,000 to \$1,090,000 due annually 2013 through 2022; effective interest 2.2936%	7,380,000
\$35,095,000 issued 6/5/12; \$265,000 to \$2,515,000 due annually 2013 through 2030; effective interest 2.68%	30,700,000
\$4,395,000 issued 8/7/12; \$25,000 to \$530,000 due annually 2013 through 2027; effective interest 2.49%	4,340,000
\$10,985,000 issued 2/5/13; \$175,000 to \$1,650,000 due annually 2014 through 2025; effective interest 1.94%	10,810,000
\$11,145,000 issued 7/9/13; \$575,000 to \$970,000 due annually 2014 through 2028; effective interest 2.72%	10,175,000
\$4,925,000 issued 2/11/14; \$170,000 to \$395,000 due annually 2016 through 2032; effective interest 3.767%	4,925,000
\$6,320,000 issued 5/6/14; \$290,000 to \$505,000 due annually 2015 through 2029; effective interest 2.300%	6,320,000
\$3,680,000 issued 9/9/14; \$25,000 to \$550,000 due annually 2015 through 2027; effective interest 2.49%	3,680,000
\$2,605,000 issued 9/9/14; \$45,000 to \$580,000 due annually 2015 through 2026; effective interest 2.15%	<u>2,605,000</u>
Total General Obligation Bonds	<u>126,220,000</u>
Notes	
\$3,530,000 issued 12/15/05; \$170,000 to \$2,990,000 due annually through 2015; effective interest 5.140%	2,990,000
\$820,000 issued 10/6/2009; \$7,411 to \$68,512 due annually through 2029; effective interest 5.50%	725,326
\$785,000 issued 10/7/2010; \$60,712 to \$104,256 due annually through 2020; effective interest 4.25%	565,144
\$350,000 issued 10/7/2010; \$27,069 to \$46,483 due annually through 2020; effective interest 4.25%	251,975
\$950,000 issued 7/12/11; \$150,000 to \$265,000 due annually through 2016; effective interest 1.21%	425,000
\$2,130,000 issued 1/5/12; \$385,000 to \$445,000 due annually through 2016; effective interest 1.08%	880,000
\$1,950,000 issued 8/7/12; \$285,000 to \$345,000 due annually through 2018; effective interest 3.15%	1,320,000
\$1,350,000 issued 7/9/13; \$120,000 to \$150,000 due annually through 2023; effective interest 2.19%	1,230,000
\$925,000 issued 7/9/13; \$80,000 to \$100,000 due annually through 2023; effective interest 2.38%	845,000
\$1,180,000 issued 5/6/14; \$50,000 to \$210,000 due annually through 2024; effective interest 2.483%	1,180,000
\$2,845,904 issued 12/16/14; \$72,800 to \$214,459 due annually through 2034; effective interest 4.25%	<u>2,845,904</u>
Total General Obligation Notes	<u>13,258,349</u>
Total General Obligation Debt	<u>\$ 139,478,349</u>

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

Annual principal and interest maturities of the outstanding general obligation debt of \$139,478,349 on December 31, 2014 are as detailed below:

Year Ended December 31	Governmental Activities		
	Principal	Interest	Total
2015	\$ 15,409,823	\$ 4,068,348	\$ 19,478,171
2016	11,849,422	3,703,210	15,552,632
2017	11,014,820	3,437,544	14,452,364
2018	10,621,950	3,188,079	13,810,029
2019	10,464,621	2,924,719	13,389,340
2020 - 2024	46,988,228	10,348,172	57,336,400
2025 - 2029	30,421,189	3,254,298	33,675,487
2030 - 2034	2,708,296	200,552	2,908,848
	<u>\$ 139,478,349</u>	<u>\$ 31,124,922</u>	<u>\$ 170,603,271</u>

Build America Bonds

General obligation bonds issued on June 9, 2009 and May 25, 2010 and general obligation notes issued on October 6, 2009 and October 7, 2010 (2 issues) qualify as Build America Bonds, as described in Section 54AA of the Internal Revenue Code. The interest on the debt is taxable as set forth in the regulations. The City is eligible to receive a 35% subsidy of the annual interest payment from the Federal government. In order to receive this subsidy it is necessary for the City to file a claim form annually.

Legal Margin for New Debt

The City's legal margin for creation of additional general obligation debt on December 31, 2014 was \$154,655,858 as follows:

Equalized valuation of the City	\$ 5,857,893,700
Statutory limitation percentage	<u>(x) 5%</u>
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	292,894,685
Total outstanding general obligation debt	\$ 139,478,349
Less: Amounts available for financing general obligation debt	
Debt service fund	<u>1,239,522</u>
Net outstanding general obligation debt applicable to debt limitation	138,238,827
Legal Margin for New Debt	<u>\$ 154,655,858</u>

Advance Refunding

The City issued \$3,680,000 General Obligation Refunding Bonds, Series 2014D and \$2,605,000 General Obligation Refunding Bonds, Series 2014E to provide resources to purchase U.S. Government and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of the following refunded debt:

Issue	Issue Date	Maturities Refunded	Balance 12/31/14
Series 2006B	5/1/2006	2016-2026	\$ 990,000
Series 2007A	6/5/2007	2021-2027	3,065,000
Series 2007C	10/1/2007	2016-2019	1,500,000
			<u>\$ 5,555,000</u>

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

As a result, the refunded bonds are considered to be defeased and the liability has been removed from the financial statements. This 2014D advance refunding was undertaken to reduce total debt service payments over the next 10 years by \$359,045 and to obtain an economic gain (difference between the present value of the debt service payments of the refunded and refunding bonds) of \$309,628. This 2014E advance refunding was undertaken to reduce total debt service payments over the next 10 years by \$248,235 and to obtain an economic gain (difference between the present value of the debt service payments of the refunded and refunding bonds) of \$226,662.

At December 31, 2014, the following outstanding general obligation bonds are considered defeased:

Issue	Issue Date	Maturities Refunded	Principal Refunded
Series 2005B	6/1/2005	2016-2025	\$ 6,150,000
Series 2006A	5/1/2006	2016-2026	6,305,000
Series 2006B	5/1/2006	2016-2026	990,000
Series 2007A	6/5/2007	2021-2027	3,465,000
Series 2007C	10/1/2007	2016-2019	1,500,000
			\$ 18,410,000

Lease Payable

The City is obligated under two leases with the Green Bay Redevelopment Authority (RDA) for development projects financed by the RDA. The lease agreements require the City to make annual lease payments to the RDA equal to the annual principal and interest payments the RDA is required to make on the debt incurred to finance the projects. Presented below is a schedule of future lease payments the City is required to make under the agreements as of December 31, 2014:

Due	Principal	Interest	Total
2015	\$ 395,000	\$ 1,532,973	\$ 1,927,973
2016	405,000	1,522,568	1,927,568
2017	420,000	1,510,545	1,930,545
2018	435,000	1,496,773	1,931,773
2019	455,000	1,481,783	1,936,783
2020 - 2024	640,000	7,289,410	7,929,410
2025 - 2029	2,720,000	6,966,816	9,686,816
2030 - 2034	5,850,000	5,749,785	11,599,785
2035 - 2039	7,855,000	3,755,756	11,610,756
2040 - 2043	8,230,000	1,049,790	9,279,790
	\$ 27,405,000	\$ 32,356,199	\$ 59,761,199

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

Enterprise Fund Revenue Bonds

Revenue bond debt service requirements are financed by income derived from the acquired or constructed assets of the enterprise funds.

Detail of outstanding enterprise fund revenue bonds totaling \$62,215,000 on December 31, 2014 follows:

<u>Water Utility</u>	Outstanding 12/31/14
\$49,310,000 issued 2006; \$145,000 to \$8,055,000 due annually through November 1, 2029; interest 3.50% to 5.00%	\$ 48,160,000
\$14,055,000 issued 2014; \$700,000 to \$2,425,000 due annually through November 1, 2029; interest 2.00% to 3.50%	14,055,000
	\$ 62,215,000

Annual principal and interest maturities of the above outstanding enterprise fund debt of \$62,215,000 on December 31, 2014 are shown below:

Due	Principal	Interest	Total
2015	\$ 2,790,000	\$ 2,460,506	\$ 5,250,506
2016	2,905,000	2,338,850	5,243,850
2017	3,010,000	2,231,700	5,241,700
2018	3,140,000	2,103,400	5,243,400
2019	3,275,000	1,969,050	5,244,050
2020 - 2024	18,675,000	7,550,450	26,225,450
2025 - 2029	28,420,000	3,417,075	31,837,075
	\$ 62,215,000	\$ 22,071,031	\$ 84,286,031

Utility Revenues Pledged

The City's water utility has pledged future water customer revenues, net of specified operating expenses, to repay the water system revenue bonds. Proceeds from the bonds provided financing for the construction or acquisition of capital assets used with the system. The bonds are payable solely from water customer net revenues and are payable through 2029. The total principal and interest remaining to be paid on the bonds is \$84,286,031. Principal and interest paid for the current year and total customer net revenues were \$20,674,229 and \$9,821,050, respectively.

Prior Year Revenue Bond Refunding

During 2006, the City issued \$49,310,000 of water utility mortgage revenue bonds to advance refund a portion of the outstanding 2004 water utility mortgage revenue bonds. As of December 31, 2014, \$43,635,000 of the outstanding 2004 water utility revenue bonds are considered defeased.

Other Post-Employment Benefits

Plan Description - The City provides health care insurance coverage for employees hired before March 24, 2011 and all police and fire employees who retire until they reach the age of 65. The retired employee contributes 100% of the premium for family coverage or 100% of the premium for single coverage. Only City employees and retirees participate in the plan. There are 788 active and 199 retired employees in the plan.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

Annual OPEB Cost and Net OPEB Obligation - The City annual other post-employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution (ARC), and the amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The following table shows the components of the City's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the City's net OPEB obligation.

Annual required contribution	\$	96,969
Interest on net OPEB		83,986
Adjustment to annual required contribution		(141,325)
Annual OPEB cost (expense)		39,630
Contributions made		(324,993)
Change in net OPEB obligation		(285,363)
OPEB obligation - beginning of year		2,099,641
OPEB obligation - end of year	\$	1,814,278

The annual required contribution for the current year was determined as part of the January 1, 2013 actuarial valuation using the projected unit credit method. The actuarial assumptions included (a) 4% discount rate, (b) projected salary increases at 2% (c) inflation rate at 2%, and (d) investment return at 4%.

The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with a long-term perspective of the calculations. The unfunded actuarial accrued liability is being amortized as a level dollar amount of projected payroll. The remaining amortization period at December 31, 2014 is 24 years, and the remaining amount is \$1,361,621.

Trend Information - The City's annual OPEB cost, the percentage of the annual OPEB cost contributed to the plan, and the net OPEB obligation for 2009 through 2014 is as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of OPEB Cost Contributed	Net OPEB Obligation
12/31/2014	\$ 39,630	820.07%	\$ 1,814,278
12/31/2013	39,168	946.02%	2,099,641
12/31/2012	893,554	55.04%	2,431,009
12/31/2011	922,309	45.70%	2,029,259
12/31/2010	858,061	43.32%	1,528,418
12/31/2009	875,872	35.06%	1,042,056

Funded Status and Funding Progress - As of January 1, 2013, the most recent actuarial valuation date, the City's unfunded actuarial accrued liability (UAAL) was \$1,361,621. The annual payroll for active employees covered by the plan for the 2013 fiscal year was \$55,836,930 for a ratio of the UAAL to covered payroll of 2.4%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future, such as assumptions about future terminations, mortality, and healthcare cost trends. Actuarially determined amounts are subject to continual revision as actuarial results are compared with past experience and new estimates are made about the future.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

Actuarial Methods and Assumptions - Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the January 1, 2013 actuarial valuation, the projected unit credit method was used. The actuarial assumptions included a rate of 4% to discount expected liabilities to the valuation date. The initial healthcare trend rate was 2.5% for medical in 2014, rising to 7% in 2015 and 2016 and 5% for dental, reduced by decrements to an ultimate rate of 5.5% for medical and 5% for dental after nine years. The UAAL is being amortized as a level percentage of projected payrolls. The amortization period used is open.

8. Fund Equity

Net position of the governmental activities reported on the government-wide statement of net position at December 31, 2014 includes the following:

Net Investment in Capital Assets	
Land	\$ 47,839,627
Construction in progress	6,235,334
Buildings	72,714,853
Machinery and equipment	45,389,295
Infrastructure	486,346,640
Less: Accumulated depreciation	(262,304,198)
Less: Leases payable	(2,565,000)
Less: Capital related long-term debt	(102,464,257)
Less: Debt premium on capital related debt	(1,019,445)
Add: Loss on advance refunding on capital related debt	1,622,698
Net Investment in Capital Assets	291,795,547
Restricted	
Debt retirement	1,762,522
Community development	10,074,027
Capital improvements	
Transit	142,883
Park development	140,450
Police department	283,891
Bay beach donations	697,579
KI Convention Center	1,257,558
Subtotal	2,522,361
Tax incremental district projects	14,601,617
Total Restricted	28,960,527
Unrestricted	(4,952,233)
Total Governmental Activities Net Position	\$ 315,803,841

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

9. Fund Balance Classification

At December 31, 2014, the City has segregated its fund balance components into the following classifications:

	General	Sanitary Sewer	Debt Service	KI Convention Center	Other Governmental Funds	Total Governmental Funds
Nonspendable						
Delinquent taxes	\$ 596,359	\$ -	\$ -	\$ -	\$ -	\$ 596,359
Special assessments	308,570	-	-	-	-	308,570
Interfund advance	982,190	-	-	-	-	982,190
Inventories and prepaid items	1,035,769	-	-	-	26,093	1,061,862
Asset held for resale	-	-	-	2,700,000	-	2,700,000
Total	\$ 2,922,888	\$ -	\$ -	\$ 2,700,000	\$ 26,093	\$ 5,648,981
Restricted						
Debt retirement	\$ -	\$ -	\$ 1,239,522	\$ -	\$ -	\$ 1,239,522
Transit	-	-	-	-	142,883	142,883
Community development	-	-	-	-	621,450	621,450
Park development	-	-	-	-	511,088	511,088
Police department	-	-	-	-	283,891	283,891
Fire department	-	-	-	-	22,399	22,399
Finance department	-	-	-	-	558,800	558,800
Building improvements	-	-	-	-	22,616	22,616
Street improvements	-	-	-	-	235,943	235,943
Boat ramp	-	-	-	-	99,362	99,362
Parking division	-	-	-	-	119,053	119,053
Bay Beach donations	-	-	-	-	697,579	697,579
KI Convention Center	-	-	-	16,352,589	1,257,558	17,610,147
Tax incremental district projects	-	-	-	-	8,145,054	8,145,054
Total	\$ -	\$ -	\$ 1,239,522	\$ 16,352,589	\$ 12,717,676	\$ 30,309,787
Committed						
Health escrow	\$ 136,086	\$ -	\$ -	\$ -	\$ -	\$ 136,086
Parking facilities and operations	-	-	-	-	833,640	833,640
Sanitary sewer	-	1,965,560	-	-	2,294,116	4,259,676
Storm sewer	-	-	-	-	11,748,747	11,748,747
Bay beach operations	-	-	-	-	869,178	869,178
Total	\$ 136,086	\$ 1,965,560	\$ -	\$ -	\$ 15,745,681	\$ 17,847,327
Assigned						
Subsequent year budget	\$ 914,360	\$ -	\$ -	\$ -	\$ -	\$ 914,360
DPW equipment	-	-	-	-	1,508,886	1,508,886
Employee events	-	-	-	-	52,243	52,243
Streets and related infrastructure	-	-	-	-	3,939,993	3,939,993
Park and recreation facilities	-	-	-	-	1,704,372	1,704,372
Community development	-	-	-	-	300,141	300,141
Storm water management	-	-	-	-	2,548,817	2,548,817
General building and equipment	-	-	-	-	1,076,320	1,076,320
Equipment replacement	-	-	-	-	230,266	230,266
Other	457,006	-	-	-	-	457,006
Total	\$ 1,371,366	\$ -	\$ -	\$ -	\$ 11,361,038	\$ 12,732,404

Encumbrances outstanding of \$19,586,814 at year end are reported as restricted, committed or assigned, based on the purpose of the encumbrance.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

10. Component Unit

This report also contains the Redevelopment Authority (RDA), which is included as a discretely presented component unit in the statement of net position and the statement of activities.

In addition to the basic financial statements and the preceding notes to the basic financial statements, the following additional disclosures are considered necessary for a fair presentation.

a. Basis of Accounting/Measurement Focus

The RDA follows the accrual basis of accounting and the flow of economic resources measurement focus.

NOTE E - OTHER INFORMATION

- All eligible City employees participate in the Wisconsin Retirement System (WRS), a cost-sharing, multiple-employer, defined benefit, public employee retirement system. All employees initially employed by a participating WRS employer prior to July 1, 2011, expected to work at least 600 hours a year (440 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire, are eligible to participate in the WRS. All employees initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire, are eligible to participate in the WRS. Employees hired to work nine or ten months per year, (e.g. teachers contracts), but expected to return year after year are considered to have met the one-year requirement.

Effective the first day of the first pay period on or after June 29, 2011, the employee required contribution was changed to one-half of the actuarially determined contribution rate for employees in the General Employment category, including Teachers, and Executives and Elected Officials. Required contributions for protective contributions are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

Contribution rates for 2014 were:

	<u>Employee</u>	<u>Employer</u>
General (including Teachers)	7.00%	7.00%
Executives & Elected Officials	7.75%	7.75%
Protective with Social Security	7.00%	10.10%
Protective without Social Security	7.00%	13.70%

The payroll for City employees covered by the WRS for the year ended December 31, 2014 was \$56,402,905; the employer's total payroll was \$59,153,066. The total required contribution for the year ended December 31, 2014 was \$9,544,122, which consisted of \$5,525,767, or 9.8% of covered payroll from the employer and \$4,018,355, or 7.1% of covered payroll from employees. Total contributions for the years ended December 31, 2013 and 2012 were \$8,275,989 and \$7,370,016, respectively, equal to the required contributions for each year.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE E - OTHER INFORMATION

Employees who retire at or after age 65 (62 for elected officials and 54 for protective occupation employees with less than 25 years of service, 53 for protective occupation employees with more than 25 years of service) are entitled to receive a retirement benefit. Employees may retire at age 55 (50 for protective occupation employees) and receive actuarially reduced benefits. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor. A final average earnings is the average of the employee's three highest year's earnings. Employees terminating covered employment and submitting application before becoming eligible for a retirement benefit may withdraw their contributions and, by doing so, forfeit all rights to any subsequent benefit. For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998 and prior to July 1, 2011 are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011 must have five years of creditable service to be vested.

2. Risk Management

Liability Self-Insurance Fund

During 1987, the City, together with certain other units of government within the State of Wisconsin, created the Cities and Villages Mutual Insurance Company (CVMIC) to provide liability insurance services to its members. At that time, the City issued \$4,812,360 in general obligation bonds for its share of the initial capitalization of CVMIC. The City is partially self-insured for liability insurance and pays premiums to CVMIC for its excess liability insurance coverage. The actuary for CVMIC determines premium charges to its members required to pay the expected claims and loss adjustment expenses. CVMIC's ongoing operational expenses, other than loss adjustment expenses, are apportioned pro rata to each member. CVMIC provides general liability, police and nurses professional liability, public official's liability, vehicle liability and excess liability coverage for the City up to \$2,000,000. The City's self-insured retention limit is \$200,000 for any one occurrence, \$800,000 aggregate. The City also carries excess insurance, which covers the City up to \$10,000,000. Premiums paid to CVMIC for insurance coverage are recorded in a self-insurance internal service fund. The self-insurance internal service fund charges various City departments and operations for their portion of insurance coverage for the year. A separate financial report is issued annually by CVMIC. Since the City considers it probable that its initial capitalization contribution in CVMIC will be returned upon either dissolution of CVMIC or the approved withdrawal from CVMIC, the initial capitalization amount of \$4,812,360 has been recorded as a deposit in the liability self-insurance internal service fund.

On December 31, 2014, a claims liability of \$345,628 is reported in the fund at December 31, 2014 is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claim liability amount for 2013 and 2014 follow:

	Liability January 1	Current Year Claims and Changes in Estimates	Claim Payments	Liability December 31	Due Within One Year
2013	\$ 728,697	\$ 270,963	\$ 275,525	\$ 724,135	\$ 514,135
2014	724,135	140,905	519,412	345,628	145,628

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE E - OTHER INFORMATION (Continued)

Health Self-Insurance Fund

City employees, retirees and employee dependents are eligible for medical and dental benefits from a health self-insurance fund. Funding is provided by charges to City departments, employees and retirees. Retirees are billed monthly premiums for health and dental benefits. Up until 2013, retirees enjoyed an implicit rate subsidy, allowing them to pay the same premium as active employees. Effective with the budget year 2013, a ten year plan was put in place by the Common Council, whereby, retirees' premiums will increase with medical inflation plus an average of 6.6% annually and accumulating over the ten year period to place their rate more in line with costs incurred for the group. The program is supplemented by stop loss protection, which limits the City's annual liability. The limits are \$275,000 per specific claim along with a \$65,000 risk corridor. Fund expenses consist of payments to consultants and administrators, medical and dental claims, and stop loss insurance premiums. On December 31, 2014 the health self-insurance fund had established a reserve of \$2,170,335 for future unreported claims. The claims liability of \$760,085 reported in the fund at December 31, 2014, is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claims liability amount for 2013 and 2014 follow:

	Liability January 1	Current Year Claims and Changes in Estimates	Claim Payments	Liability December 31	Due Within One Year
2013	\$ 1,304,077	\$ 15,043,236	\$ 15,148,470	\$ 1,198,843	\$ 1,198,843
2014	1,198,843	14,123,927	14,562,685	760,085	760,085

Workers Compensation Self-Insurance Fund

The City has established a workers compensation self-insurance fund to finance workers compensation awards for City employees. The program is funded by charges to City departments. The program also is supplemented by stop loss protection, which limits the City's annual liability to \$500,000 for protective employees and non-protective employees, per incident, per occurrence. Fund expenses and the accrual of claim liabilities are accounted for in the same manner as discussed previously for the health self-insurance fund.

The claims liability of \$771,121 in the fund at December 31, 2014 is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claims liability amount for 2013 and 2014 follows:

	Liability January 1	Current Year Claims and Changes in Estimates	Claim Payments	Liability December 31	Due Within One Year
2013	\$ 596,380	\$ 1,242,497	\$ 922,559	\$ 916,318	\$ 687,200
2014	916,318	881,880	1,027,077	771,121	539,800

The City has also purchased commercial insurance policies for various risks of loss related to torts; theft, damage or destruction of assets; errors or omissions; injuries to employees; or acts of God. Payments of premiums for these policies are recorded as expenditures or expenses in various funds of the City.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE E - OTHER INFORMATION (Continued)

For each of the City's risk categories, there have been no significant reductions in insurance coverage in comparison to the prior year. Also, the amount of insurance settlements for each of the City's risk categories has not exceeded insurance coverage for each of the past three fiscal years.

3. Conduit Debt Obligations

From time to time, the City has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the City, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2014, there was two series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$2,681,817.

4. Tax Incremental Districts

The City has established separate capital projects funds for fourteen Tax Incremental Districts (District) created by the City in accordance with Section 66.1105 of the Wisconsin Statutes. At the time the Districts were created, the property tax base within each District was "frozen" and increment taxes resulting from increases to the property tax base are used to finance District improvements, including principal and interest on long-term debt issued by the City to finance such improvements. Except for certain exceptions under Section 66.1105(6)(am)1, the Statutes allow up to five years prior to the termination date for a tax incremental district to incur project costs eligible for financing from tax increments.

Since creation of the above Districts, the City has provided various financing sources to each TID. The foregoing amounts are not recorded as liabilities in the TID capital project funds but can be recovered by the City from any future excess tax increment revenues. Detail of the amounts recoverable by the City as of December 31, 2014 from future excess tax increment revenue and the termination year follows:

	Unreimbursed Project Costs	Termination Year
TID No. 4	\$ 1,727,692	2025
TID No. 5	12,999,965	2026
TID No. 6	87,529	2028
TID No. 7	2,141,093	2029
TID No. 8	54,455	2030
TID No. 9	3,225,235	2026
TID No. 10	(401,110)	2031
TID No. 11	152,488	2032
TID No. 12	58,082	2032
TID No. 13	17,715,841	2032
TID No. 14	3,909,120	2033
TID No. 15	94,953	2034
TID No. 16	8,250,609	2034
TID No. 17	56,758	2035
	<u>\$ 50,072,710</u>	

The intent of the City is to recover the above amounts from future TID surplus funds, if any, prior to termination of the respective Districts.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2014

NOTE E - OTHER INFORMATION (Continued)

5. Subsequent Events

During 2015, the City Council approved the issuance of the following debt:

\$6,750,000 of Tax Exempt General Obligation Refunding Bonds, Series 2015A issued on March 25, 2015 with principal amounts of \$85,000 to \$575,000 due annually through 2028. Interest rates on the issue range from 2% to 3%.

6. Property Tax Levy Limit

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. For the 2014 budget year, Wisconsin statutes limit the increase in the maximum allowable tax levy to the change in the City's January 1 equalized value as a result of net new construction. The actual limit for the City for the 2014 budget was .92%. Debt service for debt authorized after July 1, 2005 is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005 and in certain other situations.

7. Contingencies

- a. The City participates in a number of federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. Accordingly, the City's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the City expects such amounts, if any, to be immaterial.
- b. From time to time, the City is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and legal counsel that the current cases will not have a major financial impact upon the City.

The State Supreme Court has rendered a decision against the City in favor of the Oneida Seventh Generation and a notice of claim has been filed. Oneida Seventh Generation has not indicated a monetary damage amount at this time.

NOTE F - UPCOMING ACCOUNTING PRONOUNCEMENTS

In June 2012, the GASB issued GASB Statement No. 68, Accounting and Financial Reporting for Pensions. Statement No. 68 requires governments providing defined benefit pensions to recognize their unfunded pension benefit obligation as a liability for the first time, and to more comprehensively and comparably measure the annual costs of pension benefits. This net pension liability that will be recorded on the statements will be computed differently than the current unfunded actuarial accrued liability, using specific parameters set forth by the GASB. The Statement also enhances accountability and transparency through revised note disclosures and required supplemental information (RSI). The City is currently evaluating the impact this standard will have on the financial statements when adopted. The provisions of this Statement are effective for financial statements for the year ending December 31, 2015.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF GREEN BAY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Budgetary Basis)

General Fund

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 38,316,770	\$ 38,316,770	\$ 38,402,970	\$ 86,200
Licenses and permits	2,352,100	2,352,100	2,274,311	(77,789)
Intergovernmental	25,294,330	25,324,045	25,543,146	219,101
Public charges for services	4,001,410	4,008,915	4,731,316	722,401
Intergovernmental charges for services	2,830,030	2,830,030	2,866,344	36,314
Interdepartmental charges for services	1,895,230	1,895,230	2,021,058	125,828
Fines and forfeits	1,250,000	1,257,774	1,207,283	(50,491)
Interest	335,750	335,750	364,479	28,729
Miscellaneous	1,075,960	1,132,227	1,290,715	158,488
Total Revenues	77,351,580	77,452,841	78,701,622	1,248,781
Expenditures				
Current				
General government	7,733,650	7,399,485	7,816,108	(416,623)
Public safety	46,862,730	47,026,717	46,301,442	725,275
Public works	16,929,020	17,174,850	16,116,555	1,058,295
Health and human services	247,090	247,480	225,970	21,510
Culture and recreation	7,464,820	7,183,918	7,069,804	114,114
Conservation and development	1,001,640	1,005,020	924,869	80,151
Total Expenditures	80,238,950	80,037,470	78,454,748	1,582,722
Excess of Revenues Over (Under) Expenditures	(2,887,370)	(2,584,629)	246,874	2,831,503
Other Financing Sources (Uses)				
Sale of capital assets	120,200	120,200	5,994	(114,206)
Transfers in	2,467,170	2,467,170	2,460,918	(6,252)
Transfers out	-	(322,105)	(1,522,105)	(1,200,000)
Total Other Financing Sources (Uses)	2,587,370	2,265,265	944,807	(1,320,458)
Net Change in Fund Balance	(300,000)	(319,364)	1,191,681	1,511,045
Fund Balance - January 1	13,063,651	13,063,651	13,063,651	-
Fund Balance - December 31	\$ 12,763,651	\$ 12,744,287	\$ 14,255,332	\$ 1,511,045

The notes to the required supplementary information are an integral part of this statement.

CITY OF GREEN BAY, WISCONSIN

General Fund

Detailed Comparison of Revenues and Other Financing Sources - Budget and Actual (Budgetary Basis)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Taxes				
General property	\$ 37,549,310	\$ 37,549,310	\$ 37,549,824	\$ 514
Payments in lieu of taxes				
Green Bay Housing Authority	43,000	43,000	41,875	(1,125)
Villa West I & II	50,700	50,700	50,700	-
Fort Howard Apartments	23,000	23,000	22,634	(366)
Millennium Housing Foundation	25,000	25,000	25,000	-
Wisconsin Housing Preservation	31,140	31,140	31,143	3
Department of Natural Resources	170	170	163	(7)
County buildings	560	560	-	(560)
Oneida Government Services	218,000	218,000	231,184	13,184
Bellin Hospital	29,400	29,400	28,288	(1,112)
Fire Station #4	150	150	193	43
LF Atrium	4,600	4,600	4,607	7
Occupancy	276,800	276,800	325,001	48,201
Omitted taxes	-	-	26,221	26,221
Grain, coal, and agriculture use	18,370	18,370	18,341	(29)
Railroad terminal tax	2,370	2,370	2,414	44
Mobile home fees	43,000	43,000	44,039	1,039
Retained sales tax	1,200	1,200	1,343	143
Total Taxes	38,316,770	38,316,770	38,402,970	86,200
Licenses and Permits				
Licenses				
Tavern/bartender	188,850	188,850	183,494	(5,356)
Cigarette	9,500	9,500	8,700	(800)
Cable TV	1,052,000	1,052,000	1,006,630	(45,370)
Dog	20,000	20,000	16,025	(3,975)
Cat	2,000	2,000	2,671	671
Public vehicle	12,000	12,000	14,370	2,370
Miscellaneous	12,900	12,900	13,087	187
Permits				
Burglar alarms	62,250	62,250	30,100	(32,150)
Security system	14,000	14,000	16,545	2,545
Fire alarm	15,000	15,000	19,250	4,250
Building and heating	819,500	819,500	804,122	(15,378)
Street excavating	50,000	50,000	66,242	16,242
Fireworks	600	600	1,200	600
Weights and measures - Green Bay	77,600	77,600	75,275	(2,325)
Rezoning fees	12,900	12,900	11,050	(1,850)
Special permits	3,000	3,000	5,550	2,550
Total Licenses and Permits	2,352,100	2,352,100	2,274,311	(77,789)

(Continued)

CITY OF GREEN BAY, WISCONSIN

General Fund

Detailed Comparison of Revenues and Other Financing Sources - Budget and Actual (Budgetary Basis) (Continued)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Intergovernmental				
Federal aids				
General government	42,140	42,140	-	(42,140)
Police services	36,000	36,000	49,663	13,663
State aids				
Fire insurance tax	204,630	204,630	240,648	36,018
Shared taxes				
Shared revenues	16,529,390	16,529,390	16,338,157	(191,233)
Medical assistance payment	-	-	196,100	196,100
Expenditure restraint	1,862,530	1,862,530	1,862,529	(1)
Exempt computer	630,000	630,000	798,375	168,375
Building services	567,200	567,200	549,099	(18,101)
Transportation	2,929,870	2,929,870	2,929,233	(637)
Connecting street aid	689,140	689,140	685,582	(3,558)
Nitschke Bridge	320,000	320,000	303,710	(16,290)
Tilleman Bridge	270,000	270,000	311,257	41,257
Walnut Street Bridge	270,000	270,000	317,337	47,337
Police	225,430	225,430	216,749	(8,681)
Fire	45,000	74,715	83,932	9,217
Recycling grant	435,000	435,000	434,585	(415)
County aids				
MEG unit	220,000	220,000	208,190	(11,810)
Triangle sports area	18,000	18,000	18,000	-
Total Intergovernmental	25,294,330	25,324,045	25,543,146	219,101
Public Charges for Services				
Police fees	19,000	19,000	27,764	8,764
Police department overtime	512,450	512,450	618,050	105,600
Fire department fees	-	-	612	612
Fire department overtime	120,000	126,296	174,812	48,516
Weed cutting	40,000	40,000	39,748	(252)
Snow removal	15,000	15,000	19,540	4,540
Bulk refuse fees	30,000	30,000	93,784	63,784
Freon collections	500	500	5,068	4,568
Recycling and trash bins	-	-	208,569	208,569
Public works charges	249,000	249,000	388,925	139,925
Swimming pool admissions	264,620	264,620	210,769	(53,851)
Recreation fees	169,650	169,650	171,681	2,031
Wildlife Sanctuary admissions	30,540	30,540	32,268	1,728
WPRA ticket program	-	1,209	16,514	15,305
Forestry	6,700	6,700	4,459	(2,241)
Fees - Triangle Hill	27,600	27,600	27,391	(209)

(Continued)

CITY OF GREEN BAY, WISCONSIN

General Fund

Detailed Comparison of Revenues and Other Financing Sources - Budget and Actual (Budgetary Basis) (Continued)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Charges for Services (Continued)				
Concessions				
Triangle Hill	2,500	2,500	3,846	1,346
Recreation	840	840	2,699	1,859
Swimming pools	77,840	77,840	64,466	(13,374)
Wildlife Sanctuary	61,970	61,970	71,829	9,859
Reinspections appeals	18,000	18,000	15,525	(2,475)
Rescue squad	2,300,000	2,300,000	2,457,723	157,723
Site plan review fees	-	-	100	100
Miscellaneous	55,200	55,200	75,174	19,974
Total Public Charges for Services	4,001,410	4,008,915	4,731,316	722,401
Intergovernmental Charges for Services				
Village of Allouez fire protection	1,709,940	1,709,940	1,709,937	(3)
Town of Scott fire protection	3,000	3,000	3,000	-
Police liason	1,008,900	1,008,900	1,050,475	41,575
Green Bay Public Schools - Wildlife Sanctuary	89,700	89,700	77,449	(12,251)
Intergovernmental Charges for Weights & Measures	10,990	10,990	10,988	(2)
Vehicle inspections	7,500	7,500	14,495	6,995
Total Intergovernmental Charges for Services	2,830,030	2,830,030	2,866,344	36,314
Interdepartmental Charges for Services				
Administrative services	454,420	454,420	404,873	(49,547)
Insurance services	1,285,480	1,285,480	1,499,022	213,542
Information services	155,330	155,330	117,163	(38,167)
Total Interdepartmental Charges for Services	1,895,230	1,895,230	2,021,058	125,828
Fines and Forfeits				
Ordinance violations	1,250,000	1,257,774	1,207,283	(50,491)
Interest				
Temporary investments	275,750	275,750	193,614	(82,136)
Investment market adjustment	-	-	87,534	87,534
Delinquent taxes	60,000	60,000	83,331	23,331
Total Interest	335,750	335,750	364,479	28,729
Miscellaneous				
Rental of land	21,030	21,030	46,239	25,209
Cell tower rental	168,180	168,180	170,778	2,598
Stadium rental				
Green Bay Packers	810,000	810,000	835,112	25,112
Proceeds from auction	14,000	14,000	7,636	(6,364)
Proceeds from insurance	-	1,221	1,221	-
Donations				
Police	-	-	23,278	23,278
Park and recreation	-	-	850	850
Sale of scrap	22,750	24,306	36,160	11,854
Miscellaneous revenue	40,000	93,490	169,441	75,951
Total Miscellaneous	1,075,960	1,132,227	1,290,715	158,488
Total General Fund Revenues	\$ 77,351,580	\$ 77,452,841	\$ 78,701,622	\$ 1,248,781

(Continued)

CITY OF GREEN BAY, WISCONSIN

General Fund

Detailed Comparison of Revenues and Other Financing Sources - Budget and Actual (Budgetary Basis) (Continued)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Other Financing Sources				
Sale of capital assets				
Sale of property	120,000	120,000	5,200	(114,800)
Sale of equipment	200	200	794	594
Total sale of capital assets	<u>120,200</u>	<u>120,200</u>	<u>5,994</u>	<u>(114,206)</u>
Transfers In				
Special Revenue Funds				
Storm sewer	200,000	200,000	200,000	-
Water Enterprise Fund				
Payment in lieu of tax	2,267,170	2,267,170	2,260,918	(6,252)
Total Transfers In	<u>2,467,170</u>	<u>2,467,170</u>	<u>2,460,918</u>	<u>(6,252)</u>
 Total Other Financing Sources	 <u>\$ 2,587,370</u>	 <u>\$ 2,587,370</u>	 <u>\$ 2,466,912</u>	 <u>\$ (120,458)</u>

CITY OF GREEN BAY, WISCONSIN

General Fund

Detailed Comparison of Expenditures and Transfers Out - Budget and Actual (Budgetary Basis)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
General Government				
Council	\$ 188,890	\$ 188,890	\$ 196,560	\$ (7,670)
Mayor	283,600	284,050	271,885	12,165
Printing	220,080	220,380	208,707	11,673
Finance	713,320	715,480	730,398	(14,918)
Clerk/Treasurer	338,190	339,380	334,994	4,386
Assessor	542,200	543,770	517,911	25,859
Purchasing	236,550	237,380	238,121	(741)
Elections	188,070	188,070	166,964	21,106
Board of review	1,630	1,630	537	1,093
Information technology	844,000	846,220	835,896	10,324
Law	468,970	470,680	409,716	60,964
Human resources	922,690	925,250	882,772	42,478
Municipal court	509,310	510,510	502,707	7,803
Engineer	1,138,990	1,142,940	799,823	343,117
City hall	477,640	478,720	460,783	17,937
Miscellaneous	659,520	306,135	1,258,334	(952,199)
Total General Government	7,733,650	7,399,485	7,816,108	(416,623)
Public Safety				
Police department	23,915,690	24,009,980	23,373,090	636,890
Fire department	21,420,390	21,464,077	21,433,090	30,987
Police and fire commission	22,590	43,590	39,836	3,754
Inspection	1,504,060	1,509,070	1,455,426	53,644
Total Public Safety	46,862,730	47,026,717	46,301,442	725,275
Public Works				
Operations	13,496,850	13,738,420	12,812,857	925,563
Traffic	3,432,170	3,436,430	3,303,698	132,732
Total Public Works	16,929,020	17,174,850	16,116,555	1,058,295
Health and Human Services				
Humane officer	247,090	247,480	225,970	21,510
Culture and Recreation				
Park and recreation administration	2,108,370	2,115,310	2,092,866	22,444
Triangle sports area	37,460	37,460	36,008	1,452
Park department	3,135,030	2,843,391	2,795,633	47,758
Recreation	452,140	453,367	440,091	13,276
Swimming pools	553,440	553,440	544,164	9,276
Forestry	819,930	822,500	800,700	21,800
Wildlife Sanctuary	358,450	358,450	360,342	(1,892)
Total Culture and Recreation	7,464,820	7,183,918	7,069,804	114,114

(Continued)

CITY OF GREEN BAY, WISCONSIN

General Fund

Detailed Comparison of Expenditures and Transfers Out - Budget and Actual (Budgetary Basis) (Continued)

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Conservation and development				
Economic development	344,310	345,420	280,586	64,834
City planning commission	657,330	659,600	644,283	15,317
Total Conservation and Development	<u>1,001,640</u>	<u>1,005,020</u>	<u>924,869</u>	<u>80,151</u>
 Total General Fund Expenditures	<u>\$ 80,238,950</u>	<u>\$ 80,037,470</u>	<u>\$ 78,454,748</u>	<u>\$ 1,582,722</u>
 Transfers Out - General Fund				
Internal Service Fund				
Sick Pay Escrow ⁽¹⁾	\$ -	\$ -	\$ 1,200,000	\$ (1,200,000)
Special Revenue Fund				
DPW equipment	-	309,290	309,290	-
Capital Projects Funds				
Parks equipment replacement	-	12,815	12,815	-
Total Transfers Out - General Fund	<u>\$ -</u>	<u>\$ 322,105</u>	<u>\$ 1,522,105</u>	<u>\$ (1,200,000)</u>

(1) Fund included with general fund in basic financial statements

The notes to the required supplementary information are an integral part of this statement.

CITY OF GREEN BAY, WISCONSIN
Sanitary Sewer Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Public charges for services	\$ 17,095,220	\$ 17,095,220	\$ 16,681,355	\$ (413,865)
Intergovernmental charges for services	20,000	20,000	101,856	81,856
Interest	8,000	8,000	12,971	4,971
Miscellaneous	-	-	2,709	2,709
Total Revenues	<u>17,123,220</u>	<u>17,123,220</u>	<u>16,798,891</u>	<u>(324,329)</u>
Expenditures				
Current				
Sanitation	16,190,450	16,190,450	15,690,390	500,060
Debt service				
Interest and fiscal charges	-	-	290	(290)
Total Expenditures	<u>16,190,450</u>	<u>16,190,450</u>	<u>15,690,680</u>	<u>499,770</u>
Excess of Revenues Over Expenditures	<u>932,770</u>	<u>932,770</u>	<u>1,108,211</u>	<u>175,441</u>
Other Financing Uses				
Transfers out	(2,432,770)	(2,432,770)	(1,507,265)	925,505
Net Change in Fund Balance	<u>(1,500,000)</u>	<u>(1,500,000)</u>	<u>(399,054)</u>	<u>1,100,946</u>
Fund Balance - January 1	<u>2,364,614</u>	<u>2,364,614</u>	<u>2,364,614</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 864,614</u>	<u>\$ 864,614</u>	<u>\$ 1,965,560</u>	<u>\$ 1,100,946</u>

The notes to the required supplementary information are an integral part of this statement.

CITY OF GREEN BAY, WISCONSIN
Schedule of Funding Progress
Other Post-Employment Benefit Plan
For the Year Ended December 31, 2014

Actuarial Valuation Date December 31	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Unit Credit	(3) Funded Ratio (1) / (2)	(4) Unfunded Actuarial Accrued Liability (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
2008	\$ -	\$ 7,871,485	0.00%	\$ 7,871,485	\$ 51,759,204	15%
2009	-	7,731,549	0.00%	7,731,549	51,069,183	15%
2011	-	8,343,936	0.00%	8,343,936	55,645,042	15%
2013	-	1,361,621	0.00%	1,361,621	55,836,930	2%

Changes in the City's actuarial accrued liability are summarized below:

AAL as of 1/01/11	\$ 8,344
Adjustments:	
Expected increase due to interest and the accrual of additional service by active participants	615
Effect of Cadillac Tax	31
Effect of changes in per capita benefit costs and health care trend	(221)
Effect of changes in retirement, withdrawal, disability, and mortality rates	(71)
Effect of retiree premium adjustments	(5,201)
Effect of participation assumption changes	(1,679)
All other causes – Fewer/more retiring or terminating employment than expected, etc.	<u>(456)</u>
AAL as of 1/01/13	<u>\$ 1,362</u>

The City implemented GASB Statement No. 45 for the fiscal year ended December 31, 2008. Information for prior years is not available.

CITY OF GREEN BAY, WISCONSIN
 Schedule of Employer Contributions
 Other Post-Employment Benefit Plan
 For the Year Ended December 31, 2014

Year Ended December 31,	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed
2008	\$ 607,415	\$ 831,973	73%
2009	307,119	884,638	35%
2010	371,699	877,362	42%
2011	421,468	956,801	44%
2012	491,804	934,279	53%
2013	370,536	101,370	366%
2014	324,993	96,969	335%

The City implemented GASB Statement No. 45 for the fiscal year ended December 31, 2008.

CITY OF GREEN BAY, WISCONSIN
Notes to Required Supplementary Information
For the Year Ended December 31, 2014

Budgetary information is derived from the annual operating budget and is presented in accordance with generally accepted accounting principles; however, the City adopts separate budgets for two funds, the transit operations special revenue fund and the sick leave pay escrow internal service fund. These funds are reported in the financial statements with the general fund in accordance with generally accepted accounting principles. An explanation of the differences between Revenues, Expenditures, and Other Financing Sources (Uses) for budgetary funds on budgetary fund basis and a GAAP general fund basis is summarized below:

	General Fund	Transit Operations	Sick Leave Pay Escrow
Revenues			
Actual amounts (budgetary basis)	\$ 78,701,622	\$ 1,300,000	\$ 800,000
Reclassification of transit operations and sick leave pay escrow	2,100,000	(1,300,000)	(800,000)
Total Revenues	80,801,622	-	-
Expenditures			
Actual amounts (budgetary basis)	78,454,748	1,282,642	1,997,925
Reclassification of transit operations and sick leave pay escrow	3,280,567	(1,282,642)	(1,997,925)
Total Expenditures	81,735,315	-	-
Excess of Revenues Over (Under) Expenditures			
Actual amounts (budgetary basis)	246,874	17,358	(1,197,925)
Reclassification of transit operations and sick leave pay escrow	(1,180,567)	(17,358)	1,197,925
Excess of Revenues Over (Under) Expenditures	(933,693)	-	-
Other Financing Sources (Uses)			
Actual amounts (budgetary basis)	944,807	-	1,200,000
Reclassification of transit operations and sick leave pay escrow	1,200,000	-	(1,200,000)
Total Other Financing Sources (Uses)	2,144,807	-	-
Net Change in Fund Balance			
Actual amounts (budgetary basis)	1,191,681	17,358	2,075
Reclassification of transit operations and sick leave pay escrow	19,433	(17,358)	(2,075)
Net Change in Fund Balance	1,211,114	-	-
Fund Balance - January 1			
Actual amounts (budgetary basis)	13,063,651	893,296	134,011
Reclassification of transit operations and sick leave pay escrow	1,027,307	(893,296)	(134,011)
Fund Balance - January 1	14,090,958	-	-
Fund Balance - December 31			
Actual amounts (budgetary basis)	14,255,332	910,654	136,086
Reclassification of transit operations and sick leave pay escrow	1,046,740	(910,654)	(136,086)
Fund Balance - December 31	\$ 15,302,072	\$ -	\$ -

SUPPLEMENTARY INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are legally restricted or limited to expenditures for specified purposes other than debt service or major capital projects. The City utilizes special revenue funds to record financial transactions pertaining to the following activities:

Parking Division Fund - To account for parking services provided by the City's parking ramps and related facilities. The acquisition of parking facilities and equipment and major repairs are accounted for in capital projects funds.

DPW Equipment - To account for charges to other departments for Department of Public Works equipment usage.

Storm Sewer Fund - To account for the maintenance of City storm sewer infrastructure. Maintenance of storm sewer utility is primarily financed from customer user charges.

Revolving Loan Fund - To account, track and report use of the City's revolving loan accounts

Transit Capital Fund - To account for capital equipment purchases by the City for the transit enterprise fund. The Cities of Green Bay and De Pere, the Villages of Allouez, Ashwaubenon and Bellevue, and the Oneida Tribe of Indians provide financing based on each entity's pro-rata share of the annual depreciation expense of the transit enterprise fund.

Community Development Fund - To account for federal and state grants for community development projects and for rehabilitation loans to property owners. Repayments of the rehabilitation loans are used to finance additional loans.

Energy and Efficiency Conservation Block Grant (EECBG) Fund - To account, track and report use of the EECBG grant funds for energy efficient projects.

Neighborhood Stabilization Program (NSP) Fund - To account for federal funds that are used to purchase and redevelop foreclosed and abandoned homes and residential properties. Proceeds from resale of the properties are reinvested back into the community.

Bay Beach Fund - To account for all Bay Beach Amusement Park revenues and expenses.

Employee Recognition - To account for costs incurred for employee recognition financed by sources of revenues that can be used exclusively for employee welfare such as return of flex spending and child care section 125 dollars.

Park Land Fund - To account for charges to developers for the development of new City parks in areas of new home construction.

Trees Fund - To account for charges to developers for the planting of trees in areas of new home construction.

Police Donations, State and Federal Assets Forfeitures, OWI Vehicle Seizure Funds, and Police Grants - To account for various collections by the City Police Department to be used for various Police Department expenditures.

Fire Grants - To account for various grant collections by the City Fire Department to be used for various Fire Department expenditures.

CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. To exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments. The City utilizes capital projects funds to record financial transactions pertaining to the following activities:

Street Construction Fund - To account for the construction of new streets and major improvements to existing streets. The primary financial resources of this fund are proceeds of general obligation debt and special assessments assessed to benefit property owners.

Sidewalks Fund - To account for the construction of sidewalks. The primary financial resources of this fund are proceeds of general obligation debt and special assessments and other charges to benefited property owners.

Sanitary Sewers Construction Fund - To account for the construction and major repairs of sanitary sewers. The primary financial resources of this fund are proceeds of general obligation debt and special assessments assessed to benefited property owners, and transfers from the sanitary sewers special revenue fund.

Public Works Building Capital Improvements Fund - To account for the addition of a storage building, roof repairs and the purchase of equipment for public works financed from the proceeds of general obligation debt.

Right of Way Fund - To account for the acquisition of property associated with the public improvements to various streets and highways. Financing is provided from the proceeds of the general obligation debt.

Watermains Fund - To account for developer's fees and proceeds of general obligation debt for financing installation of watermains on City owned property.

Boat Ramp Fund - To account for public charges used to finance a boat docking and ramp facility. The primary financial resources of this fund are proceeds of general obligation debt and user fees.

Park Acquisition Fund - To account for the proceeds of general obligation debt, state aids and operating transfers used to finance the expansion of the park system.

Industrial Parks Fund - To account for improvements to City owned industrial parks that are financed from various sources.

Storm Sewers Fund - To account for the construction and major repairs of storm sewers. The primary financial resources of this fund are proceeds of general obligation debt, special assessments assessed to benefited property owners and transfers from the storm sewer special revenue fund.

Storm Sewer Management Fund - To account for activities of storm water management throughout the City. The primary financial resources of this fund are proceeds of general obligation debt and user fees.

Police Capital Improvements - To account for capital improvements made to the various police station facilities financed from the proceeds of general obligation debt and transfers in from various funds.

Fire Capital Improvements - To account for capital improvements made to the various fire stations financed from the proceeds of general obligation debt and transfers in from various funds.

CAPITAL PROJECTS FUNDS (Continued)

City Hall Remodeling Fund - To account for City Hall remodeling financed from the proceeds of general obligation debt and transfers in from various funds.

Finance Fund - To account for department remodeling, computer software replacement and equipment costs as well as the property revaluation project financed from the proceeds of general obligation debt and transfer in from the general fund.

Information Services Fund - To account for computer hardware upgrades utilized by all City departments financed by city levy, transfers from the City's general fund, special revenue funds and enterprise fund as well as proceeds of general obligation debt.

Police, Fire, Inspection, Parks, Sanitary Sewer, Storm Water, Parking Division Equipment replacement funds - To account for the purchase of equipment and vehicles financed by transfer from the General Fund, Sanitary Sewer, Storm, or Parking Utility Special Revenue Funds, general levy or from proceeds from insurance.

Parking Division Capital Fund - To account for the long-term maintenance and construction of City parking facilities financed through transfers from the Parking Division special revenue fund and proceeds of general obligation debt provide financing.

Redevelopment Property Acquisition Fund - To account for the acquisition of property to be used for various redevelopment projects financed from the proceeds of general obligation debt.

Bay Beach Development Fund - To account for various park development projects financed from Bay Beach donations and proceeds of general obligation debt.

Neighborhood Property - To account for the purchase of certain blighted property financed by proceeds of general obligation debt.

Brownfield Grant Fund - To account for costs associated with the clean up of certain environmentally contaminated areas within the City financed by grant funds.

KI Convention Center Maintenance Fund - To account for the ongoing maintenance of the KI Convention Center. This fund is financed through the operating lease in place as well a land contract payment.

Tax Incremental District (TID) No. 4, No. 5, No. 6, No. 7, No. 8, No. 9, No. 10, No. 11, No. 12, No. 13, No. 14, No. 15, No. 16 and No. 17 Funds - To account for tax increment revenues and the proceeds of general obligation debt used to finance TID construction projects.

Clarion Hotel Fund - To account for the redevelopment of a downtown building to facilitate economic development.

City Deck - To account for costs associated with the construction of the boardwalk and pier system along the Fox River.

Sustainable Green Bay Fund - To account for donations received by the Mayor's office that are to be used in a sustainable way.

CITY OF GREEN BAY, WISCONSIN
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2014

	Special Revenue Funds						
	Parking Division	DPW Equipment	Storm Sewer	Revolving Loan	Transit Capital	Community Development	EECBG Grant
ASSETS							
Cash and investments	\$ 201,517	\$ 1,532,993	\$ 3,826,451	\$ 1,091,477	\$ 142,883	\$ 461,717	\$ 18,252
Receivables							
Property taxes	-	102,145	-	-	-	-	-
Accounts	173,211	848	6,158	-	-	459	-
Notes and loans	-	-	-	461,339	-	8,991,238	-
Due from other funds	-	-	1,083,724	-	-	-	-
Inventories	26,093	-	-	-	-	-	-
TOTAL ASSETS	\$ 400,821	\$ 1,635,986	\$ 4,916,333	\$ 1,552,816	\$ 142,883	\$ 9,453,414	\$ 18,252
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)							
Liabilities							
Accounts payable	\$ 45,526	\$ -	\$ 33,729	\$ -	\$ -	\$ 28,896	\$ -
Accrued payroll liabilities	76,650	-	52,587	-	-	7,192	-
Due to other funds	-	-	-	-	-	-	-
Deposits held in trust	-	-	-	915	-	17,754	-
Total Liabilities	122,176	-	86,316	915	-	53,842	-
Deferred Inflows of Resources							
Property taxes	-	127,100	-	-	-	-	-
Notes and loans	-	-	-	461,339	-	8,991,238	-
Total Deferred Inflows of Resources	-	127,100	-	461,339	-	8,991,238	-
Fund Balances (Deficits)							
Nonspendable	26,093	-	-	-	-	-	-
Restricted	-	-	-	-	142,883	408,334	18,252
Committed	252,552	-	4,830,017	1,090,562	-	-	-
Assigned	-	1,508,886	-	-	-	-	-
Total Fund Balances (Deficits)	278,645	1,508,886	4,830,017	1,090,562	142,883	408,334	18,252
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)	\$ 400,821	\$ 1,635,986	\$ 4,916,333	\$ 1,552,816	\$ 142,883	\$ 9,453,414	\$ 18,252

CITY OF GREEN BAY, WISCONSIN
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2014

	Special Revenue Funds (Continued)						
	Neighborhood Stabilization	Bay Beach	Employee Recognition	Park Land	Trees	Police Donations	State Asset Forfeiture
ASSETS							
Cash and investments	\$ 182,639	\$ 877,081	\$ 52,243	\$ 47,458	\$ 112,117	\$ 84,488	\$ 32,090
Receivables							
Property taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-
Notes and loans	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 182,639	\$ 877,081	\$ 52,243	\$ 47,458	\$ 112,117	\$ 84,488	\$ 32,090
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)							
Liabilities							
Accounts payable	\$ 40,089	\$ 3,238	\$ -	\$ -	\$ -	\$ 5,220	\$ -
Accrued payroll liabilities	-	4,665	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Deposits held in trust	-	-	-	19,125	-	-	-
Total Liabilities	40,089	7,903	-	19,125	-	5,220	-
Deferred Inflows of Resources							
Property taxes	-	-	-	-	-	-	-
Notes and loans	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-	-
Fund Balances (Deficits)							
Nonspendable	-	-	-	-	-	-	-
Restricted	142,550	-	-	28,333	112,117	79,268	32,090
Committed	-	869,178	-	-	-	-	-
Assigned	-	-	52,243	-	-	-	-
Total Fund Balances (Deficits)	142,550	869,178	52,243	28,333	112,117	79,268	32,090
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)	\$ 182,639	\$ 877,081	\$ 52,243	\$ 47,458	\$ 112,117	\$ 84,488	\$ 32,090

(Continued)

CITY OF GREEN BAY, WISCONSIN
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2014

	Special Revenue Funds (Continued)				Total Special Revenue Funds
	Federal Asset Forfeiture	OWI Vehicle Seizure	Fire Grants	Police Grants	
ASSETS					
Cash and investments	\$ 46,413	\$ 52,098	\$ -	\$ 59,702	\$ 8,821,619
Receivables					
Property taxes	-	-	-	-	102,145
Accounts	-	-	28,518	29,651	238,845
Notes and loans	-	-	-	-	9,452,577
Due from other funds	-	-	-	-	1,083,724
Inventories	-	-	-	-	26,093
TOTAL ASSETS	\$ 46,413	\$ 52,098	\$ 28,518	\$ 89,353	\$ 19,725,003
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ 22,785	\$ 179,483
Accrued payroll liabilities	-	-	-	-	141,094
Due to other funds	-	-	21,064	-	21,064
Deposits held in trust	-	-	-	-	37,794
Total Liabilities	-	-	21,064	22,785	379,435
Deferred Inflows of Resources					
Property taxes	-	-	-	-	127,100
Notes and loans	-	-	-	-	9,452,577
Total Deferred Inflows of Resources	-	-	-	-	9,579,677
Fund Balances (Deficits)					
Nonspendable	-	-	-	-	26,093
Restricted	46,413	52,098	7,454	66,568	1,136,360
Committed	-	-	-	-	7,042,309
Assigned	-	-	-	-	1,561,129
Total Fund Balances (Deficits)	46,413	52,098	7,454	66,568	9,765,891
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)	\$ 46,413	\$ 52,098	\$ 28,518	\$ 89,353	\$ 19,725,003

(Continued)

CITY OF GREEN BAY, WISCONSIN
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
December 31, 2014

	Capital Projects Funds							
	Street Construction	Sidewalks	Sanitary Sewers Construction	DPW Building Capital Improvements	Right of Way	Watermains	Boat Ramp	Park Acquisition
ASSETS								
Cash and investments	\$ 4,066,568	\$ 185,101	\$ 1,007,717	\$ 85,952	\$ -	\$ 49,185	\$ 214,738	\$ 1,953,005
Receivables								
Property taxes	-	-	-	-	-	-	-	-
Accounts	158,262	-	174,128	-	90,759	-	9,640	-
Special assessments	1,258,093	68,874	370,088	-	-	-	-	-
Notes and loans	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 5,482,923	\$ 253,975	\$ 1,551,933	\$ 85,952	\$ 90,759	\$ 49,185	\$ 224,378	\$ 1,953,005
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)								
Liabilities								
Accounts payable	\$ 63,103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 731	\$ 2,280
Accrued payroll liabilities	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	5,371	-	-	-
Deposits held in trust	277,270	32,398	1,250	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Total Liabilities	<u>340,373</u>	<u>32,398</u>	<u>1,250</u>	<u>-</u>	<u>5,371</u>	<u>-</u>	<u>731</u>	<u>2,280</u>
Deferred Inflows of Resources								
Property taxes	-	-	-	-	-	-	-	-
Special assessments	1,253,890	68,874	370,088	-	-	-	-	-
Notes and loans	-	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	<u>1,253,890</u>	<u>68,874</u>	<u>370,088</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances (Deficits)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	235,943	-	-	22,616	-	-	99,362	370,638
Committed	-	-	1,180,595	-	-	-	-	-
Assigned	3,652,717	152,703	-	63,336	85,388	49,185	124,285	1,580,087
Unassigned								
Capital projects funds	-	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	<u>3,888,660</u>	<u>152,703</u>	<u>1,180,595</u>	<u>85,952</u>	<u>85,388</u>	<u>49,185</u>	<u>223,647</u>	<u>1,950,725</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)	\$ 5,482,923	\$ 253,975	\$ 1,551,933	\$ 85,952	\$ 90,759	\$ 49,185	\$ 224,378	\$ 1,953,005

(Continued)

CITY OF GREEN BAY, WISCONSIN
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
December 31, 2014

Capital Projects Funds (Continued)							
	Industrial Parks	Storm Sewers	Storm Sewer Management	Police Capital Improvements	Fire Capital Improvements	City Hall Remodeling	Finance
ASSETS							
Cash and investments	\$ 9,095	\$ 4,807,454	\$ 2,548,817	\$ 161,683	\$ 387,074	\$ 68,386	\$ 691,596
Receivables							
Property taxes	-	-	-	-	-	-	-
Accounts	-	226,109	-	-	-	-	-
Special assessments	-	157,373	-	-	-	-	-
Notes and loans	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 9,095	\$ 5,190,936	\$ 2,548,817	\$ 161,683	\$ 387,074	\$ 68,386	\$ 691,596
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)							
Liabilities							
Accounts payable	\$ 14	\$ 4,206	\$ -	\$ -	\$ 28,500	\$ 1,395	\$ 19,325
Accrued payroll liabilities	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Deposits held in trust	-	2,363	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Total Liabilities	14	6,569	-	-	28,500	1,395	19,325
Deferred Inflows of Resources							
Property taxes	-	-	-	-	-	-	-
Special assessments	-	157,373	-	-	-	-	-
Notes and loans	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	157,373	-	-	-	-	-
Fund Balances (Deficits)							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	558,800
Committed	-	5,026,994	-	-	-	-	-
Assigned	9,081	-	2,548,817	161,683	358,574	66,991	113,471
Unassigned							
Capital projects funds	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	9,081	5,026,994	2,548,817	161,683	358,574	66,991	672,271
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)	\$ 9,095	\$ 5,190,936	\$ 2,548,817	\$ 161,683	\$ 387,074	\$ 68,386	\$ 691,596

(Continued)

CITY OF GREEN BAY, WISCONSIN
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
December 31, 2014

	Capital Projects Funds (Continued)						
	Information Services	Police Equipment Replacement	Fire Equipment Replacement	Inspection Equipment Replacement	Parks Equipment Replacement	Sanitary Sewer Equipment Replacement	Storm Water Equipment Replacement
ASSETS							
Cash and investments	\$ 364,503	\$ 88,691	\$ 224,696	\$ 25,396	\$ 162,499	\$ 1,113,521	\$ 801,174
Receivables							
Property taxes	214,577	426,270	259,454	16,877	378,283	-	-
Accounts	641	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Notes and loans	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 579,721	\$ 514,961	\$ 484,150	\$ 42,273	\$ 540,782	\$ 1,113,521	\$ 801,174
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)							
Liabilities							
Accounts payable	\$ 456	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll liabilities	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Deposits held in trust	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Total Liabilities	456	-	-	-	-	-	-
Deferred Inflows of Resources							
Property taxes	267,000	530,410	322,840	21,000	470,700	-	-
Special assessments	-	-	-	-	-	-	-
Notes and loans	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	267,000	530,410	322,840	21,000	470,700	-	-
Fund Balances (Deficits)							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	22,399	-	-	-	-
Committed	-	-	-	-	-	1,113,521	801,174
Assigned	312,265	-	138,911	21,273	70,082	-	-
Unassigned							
Capital projects funds	-	(15,449)	-	-	-	-	-
Total Fund Balances (Deficits)	312,265	(15,449)	161,310	21,273	70,082	1,113,521	801,174
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)	\$ 579,721	\$ 514,961	\$ 484,150	\$ 42,273	\$ 540,782	\$ 1,113,521	\$ 801,174

(Continued)

CITY OF GREEN BAY, WISCONSIN
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
December 31, 2014

	Capital Projects Funds (Continued)						
	Parking Division Capital	Parking Division Vehicles	Redevelopment Property Acquisition	Bay Beach Development	Neighborhood Property	Brownfield Grant	KI Convention Center Maintenance
ASSETS							
Cash and investments	\$ 555,634	\$ 144,507	\$ 28,196	\$ 698,243	\$ 118,084	\$ 114,807	\$ 1,257,558
Receivables							
Property taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	45,220	-
Special assessments	-	-	-	-	-	-	-
Notes and loans	-	-	106,576	-	35,000	-	-
Due from other funds	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 555,634	\$ 144,507	\$ 134,772	\$ 698,243	\$ 153,084	\$ 160,027	\$ 1,257,558
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)							
Liabilities							
Accounts payable	\$ -	\$ -	\$ 204	\$ 664	\$ 5,051	\$ 10,937	\$ -
Accrued payroll liabilities	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Deposits held in trust	-	-	-	-	50	-	-
Unearned revenue	-	-	-	-	-	-	-
Total Liabilities	-	-	204	664	5,101	10,937	-
Deferred Inflows of Resources							
Property taxes	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Notes and loans	-	-	106,576	-	35,000	-	-
Total Deferred Inflows of Resources	-	-	106,576	-	35,000	-	-
Fund Balances (Deficits)							
Nonspendable	-	-	-	-	-	-	-
Restricted	119,053	-	-	697,579	-	-	1,257,558
Committed	436,581	144,507	-	-	-	-	-
Assigned	-	-	27,992	-	112,983	149,090	-
Unassigned							
Capital projects funds	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	555,634	144,507	27,992	697,579	112,983	149,090	1,257,558
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)	\$ 555,634	\$ 144,507	\$ 134,772	\$ 698,243	\$ 153,084	\$ 160,027	\$ 1,257,558

(Continued)

CITY OF GREEN BAY, WISCONSIN
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
December 31, 2014

	Capital Projects Funds (Continued)						
	Tax Incremental District No. 4	Tax Incremental District No. 5	Tax Incremental District No. 6	Tax Incremental District No. 7	Tax Incremental District No. 8	Tax Incremental District No. 9	Tax Incremental District No. 10
ASSETS							
Cash and investments	\$ 234,260	\$ 2,876,070	\$ 180,315	\$ 99,774	\$ 1,422,776	\$ -	\$ 494,047
Receivables							
Property taxes	396,849	924,786	37,737	526,025	214,675	93,840	42,352
Accounts	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Notes and loans	1,490,271	3,330,088	-	-	-	-	-
Due from other funds	-	265,093	-	-	-	-	-
Inventories	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 2,121,380	\$ 7,396,037	\$ 218,052	\$ 625,799	\$ 1,637,451	\$ 93,840	\$ 536,399
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)							
Liabilities							
Accounts payable	\$ -	\$ 17,169	\$ -	\$ -	\$ -	\$ -	\$ 82,590
Accrued payroll liabilities	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	1,256,480	-
Deposits held in trust	-	-	-	-	-	-	-
Unearned revenue	-	25,000	-	-	-	-	-
Total Liabilities	-	42,169	-	-	-	1,256,480	82,590
Deferred Inflows of Resources							
Property taxes	493,801	1,150,717	46,956	654,537	267,121	116,765	52,699
Special assessments	-	-	-	-	-	-	-
Notes and loans	1,490,271	3,330,088	-	-	-	-	-
Total Deferred Inflows of Resources	1,984,072	4,480,805	46,956	654,537	267,121	116,765	52,699
Fund Balances (Deficits)							
Nonspendable	-	-	-	-	-	-	-
Restricted	137,308	2,873,063	171,096	-	1,370,330	-	401,110
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned							
Capital projects funds	-	-	-	(28,738)	-	(1,279,405)	-
Total Fund Balances (Deficits)	137,308	2,873,063	171,096	(28,738)	1,370,330	(1,279,405)	401,110
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)	\$ 2,121,380	\$ 7,396,037	\$ 218,052	\$ 625,799	\$ 1,637,451	\$ 93,840	\$ 536,399

(Continued)

CITY OF GREEN BAY, WISCONSIN
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
December 31, 2014

	Capital Projects Funds (Continued)						
	Tax Incremental District No. 11	Tax Incremental District No. 12	Tax Incremental District No. 13	Tax Incremental District No. 14	Tax Incremental District No. 15	Tax Incremental District No. 16	Tax Incremental District No. 17
ASSETS							
Cash and investments	\$ 142,512	\$ 3,200,844	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables							
Property taxes	-	618,930	667,887	30,457	-	-	4,690
Accounts	-	-	240,296	-	-	-	16,330
Special assessments	-	-	-	-	-	-	-
Notes and loans	-	-	3,600,000	2,585,000	-	-	-
Due from other funds	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 142,512	\$ 3,819,774	\$ 4,508,183	\$ 2,615,457	\$ -	\$ -	\$ 21,020
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)							
Liabilities							
Accounts payable	\$ -	\$ -	\$ 4,233	\$ -	\$ 305	\$ -	\$ 60
Accrued payroll liabilities	-	-	-	-	-	-	-
Due to other funds	-	-	4,111,511	286,679	94,648	773,210	71,882
Deposits held in trust	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Total Liabilities	-	-	4,115,744	286,679	94,953	773,210	71,942
Deferred Inflows of Resources							
Property taxes	-	770,139	831,055	37,898	-	-	5,836
Special assessments	-	-	-	-	-	-	-
Notes and loans	-	-	3,600,000	2,585,000	-	-	-
Total Deferred Inflows of Resources	-	770,139	4,431,055	2,622,898	-	-	5,836
Fund Balances (Deficits)							
Nonspendable	-	-	-	-	-	-	-
Restricted	142,512	3,049,635	-	-	-	-	-
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned							
Capital projects funds	-	-	(4,038,616)	(294,120)	(94,953)	(773,210)	(56,758)
Total Fund Balances (Deficits)	142,512	3,049,635	(4,038,616)	(294,120)	(94,953)	(773,210)	(56,758)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)	\$ 142,512	\$ 3,819,774	\$ 4,508,183	\$ 2,615,457	\$ -	\$ -	\$ 21,020

(Continued)

CITY OF GREEN BAY, WISCONSIN
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
December 31, 2014

	Capital Projects Funds (Continued)			Total Capital Projects Funds	Total Nonmajor Governmental Funds
	Clarion Hotel	City Deck	Sustainable Green Bay		
ASSETS					
Cash and investments	\$ 52,314	\$ 700	\$ 295	\$ 30,637,787	\$ 39,459,406
Receivables					
Property taxes	-	-	-	4,853,689	4,955,834
Accounts	-	-	-	961,385	1,200,230
Special assessments	-	-	-	1,854,428	1,854,428
Notes and loans	-	-	-	11,146,935	20,599,512
Due from other funds	-	-	-	265,093	1,348,817
Inventories	-	-	-	-	26,093
TOTAL ASSETS	\$ 52,314	\$ 700	\$ 295	\$ 49,719,317	\$ 69,444,320
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ 241,223	\$ 420,706
Accrued payroll liabilities	-	-	-	-	141,094
Due to other funds	-	-	-	6,599,781	6,620,845
Deposits held in trust	-	-	-	313,331	351,125
Unearned revenue	-	-	-	25,000	25,000
Total Liabilities	-	-	-	7,179,335	7,558,770
Deferred Inflows of Resources					
Property taxes	-	-	-	6,039,474	6,166,574
Special assessments	-	-	-	1,850,225	1,850,225
Notes and loans	-	-	-	11,146,935	20,599,512
Total Deferred Inflows of Resources	-	-	-	19,036,634	28,616,311
Fund Balances (Deficits)					
Nonspendable	-	-	-	-	26,093
Restricted	52,314	-	-	11,581,316	12,717,676
Committed	-	-	-	8,703,372	15,745,681
Assigned	-	700	295	9,799,909	11,361,038
Unassigned					
Capital projects funds	-	-	-	(6,581,249)	(6,581,249)
Total Fund Balances (Deficits)	52,314	700	295	23,503,348	33,269,239
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)	\$ 52,314	\$ 700	\$ 295	\$ 49,719,317	\$ 69,444,320

CITY OF GREEN BAY, WISCONSIN
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2014

	Special Revenue Funds									
	Parking Division	DPW Equipment	Storm Sewer	Revolving Loan	Transit Capital	Community Development	EECBG Grant	Neighborhood Stabilization	Bay Beach	Employee Recognition
Revenues										
Taxes	\$ -	\$ 67,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	35,314	-	-	-	1,040,641	-	145,950	-	-
Public charges for services	1,838,214	-	5,504,510	-	-	-	-	-	2,699,385	-
Interdepartmental charges for services	-	2,210,693	-	-	-	-	-	-	-	-
Fines and forfeits	713,042	-	-	-	-	-	-	-	-	-
Interest	1,461	-	45,817	-	-	979	-	61	-	-
Miscellaneous	22,220	22,227	5,551	93,561	234,621	542,552	-	-	440	16,370
Total Revenues	2,574,937	2,335,734	5,555,878	93,561	234,621	1,584,172	-	146,011	2,699,825	16,370
Expenditures										
Current										
General government	-	-	-	-	-	-	-	-	-	1,378
Public safety	-	-	-	-	-	-	-	-	-	-
Public works	2,071,747	1,747,200	2,354,444	-	178,664	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	1,762,637	-
Conservation and development	-	-	-	-	-	1,718,578	-	185,449	-	-
Capital outlay										
General government	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-
Public works	22,292	1,321,671	-	-	45,312	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Conservation and development	-	-	-	-	-	-	-	-	-	-
Debt service										
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-
Debt issuance costs	-	945	-	-	-	-	-	-	-	-
Total Expenditures	2,094,039	3,069,816	2,354,444	-	223,976	1,718,578	-	185,449	1,762,637	1,378
Excess of Revenues Over (Under) Expenditures	480,898	(734,082)	3,201,434	93,561	10,645	(134,406)	-	(39,438)	937,188	14,992
Other Financing Sources (Uses)										
General obligation bonds issued	-	205,000	-	-	-	-	-	-	-	-
General obligation notes issued	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	35,075	-	-	-	89,049	-	178,900	-	-
Transfers in	-	309,290	-	1,007,512	-	10,511	-	-	-	-
Transfers out	(518,970)	-	(2,898,450)	(10,511)	-	(1,007,512)	-	-	(1,171,555)	-
Total Other Financing Sources (Uses)	(518,970)	549,365	(2,898,450)	997,001	-	(907,952)	-	178,900	(1,171,555)	-
Net Change in Fund Balances	(38,072)	(184,717)	302,984	1,090,562	10,645	(1,042,358)	-	139,462	(234,367)	14,992
Fund Balances (Deficits) - January 1	316,717	1,693,603	4,527,033	-	132,238	1,450,692	18,252	3,088	1,103,545	37,251
Fund Balances (Deficits) - December 31	\$ 278,645	\$ 1,508,886	\$ 4,830,017	\$ 1,090,562	\$ 142,883	\$ 408,334	\$ 18,252	\$ 142,550	\$ 869,178	\$ 52,243

(Continued)

CITY OF GREEN BAY, WISCONSIN
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2014

	Special Revenue Funds (Continued)								Total Special Revenue Funds
	Park Land	Trees	Police Donations	State Asset Forfeiture	Federal Asset Forfeiture	OWI Vehicle Seizure	Fire Grants	Police Grants	
Revenues									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,500
Special assessments	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	27,840	8,245	17,037	-	25,924	967,495	2,268,446
Public charges for services	7,715	10,021	-	-	-	-	25,406	-	10,085,251
Interdepartmental charges for services	-	-	-	-	-	-	-	-	2,210,693
Fines and forfeits	-	-	-	-	-	-	-	-	713,042
Interest	-	-	-	-	2,786	-	-	-	51,104
Miscellaneous	-	-	46,955	-	-	-	2,340	-	986,837
Total Revenues	7,715	10,021	74,795	8,245	19,823	-	53,670	967,495	16,382,873
Expenditures									
Current									
General government	-	-	-	-	-	-	-	-	1,378
Public safety	-	-	66,091	-	-	-	20,673	559,990	646,754
Public works	-	-	-	-	-	-	-	-	6,352,055
Culture and recreation	-	-	-	-	-	-	-	-	1,762,637
Conservation and development	-	-	-	-	-	-	-	-	1,904,027
Capital outlay									
General government	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	14,152	-	15,877	340,955	370,984
Public works	-	-	-	-	-	-	-	-	1,389,275
Sanitation	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Conservation and development	-	-	-	-	-	-	-	-	-
Debt service									
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Debt issuance costs	-	-	-	-	-	-	-	-	945
Total Expenditures	-	-	66,091	-	14,152	-	36,550	900,945	12,428,055
Excess of Revenues Over (Under) Expenditures	7,715	10,021	8,704	8,245	5,671	-	17,120	66,550	3,954,818
Other Financing Sources (Uses)									
General obligation bonds issued	-	-	-	-	-	-	-	-	205,000
General obligation notes issued	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	303,024
Transfers in	-	-	-	-	-	-	-	-	1,327,313
Transfers out	-	-	-	-	-	-	-	-	(5,606,998)
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	(3,771,661)
Net Change in Fund Balances	7,715	10,021	8,704	8,245	5,671	-	17,120	66,550	183,157
Fund Balances (Deficits) - January 1	20,618	102,096	70,564	23,845	40,742	52,098	(9,666)	18	9,582,734
Fund Balances (Deficits) - December 31	\$ 28,333	\$ 112,117	\$ 79,268	\$ 32,090	\$ 46,413	\$ 52,098	\$ 7,454	\$ 66,568	\$ 9,765,891

(Continued)

CITY OF GREEN BAY, WISCONSIN
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For the Year Ended December 31, 2014

	Capital Projects Funds							
	Street Construction	Sidewalks	Sanitary Sewers Construction	DPW Building Capital Improvements	Right of Way	Watermains	Boat Ramp	Park Acquisition
Revenues								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	824,400	60,007	55,154	-	-	-	-	-
Intergovernmental	108,282	-	-	-	-	-	-	16,073
Public charges for services	-	-	-	-	-	-	26,899	-
Interdepartmental charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Miscellaneous	6,400	-	-	-	-	-	-	77,029
Total Revenues	939,082	60,007	55,154	-	-	-	26,899	93,102
Expenditures								
Current								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	6,863	12,537	22,524	-	-	-
Culture and recreation	-	-	-	-	-	-	13,453	120,029
Conservation and development	-	-	-	-	-	-	-	-
Capital outlay								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	2,639,045	61,618	-	36,502	36,625	-	-	-
Sanitation	-	-	1,160,846	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	259,989	858,778
Conservation and development	-	-	-	-	-	-	-	-
Debt service								
Interest and fiscal charges	-	-	-	-	-	-	-	-
Debt issuance costs	15,435	-	-	-	-	-	-	3,939
Total Expenditures	2,654,480	61,618	1,167,709	49,039	59,149	-	273,442	982,746
Excess of Revenues Over (Under) Expenditures	(1,715,398)	(1,611)	(1,112,555)	(49,039)	(59,149)	-	(246,543)	(889,644)
Other Financing Sources (Uses)								
General obligation bonds issued	3,350,000	-	-	-	-	-	-	855,000
General obligation notes issued	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	153,000	-	-	-	-	350,000	12,815
Transfers out	(503,000)	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	2,847,000	153,000	-	-	-	-	350,000	867,815
Net Change in Fund Balances	1,131,602	151,389	(1,112,555)	(49,039)	(59,149)	-	103,457	(21,829)
Fund Balances (Deficit) - January 1	2,757,058	1,314	2,293,150	134,991	144,537	49,185	120,190	1,972,554
Fund Balances (Deficit) - December 31	\$ 3,888,660	\$ 152,703	\$ 1,180,595	\$ 85,952	\$ 85,388	\$ 49,185	\$ 223,647	\$ 1,950,725

(Continued)

CITY OF GREEN BAY, WISCONSIN
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For the Year Ended December 31, 2014

Capital Projects Funds (Continued)								
	Industrial Parks	Storm Sewers	Storm Sewer Management	Police Capital Improvements	Fire Capital Improvements	City Hall Remodeling	Finance	Information Services
Revenues								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 267,000
Special assessments	-	52,486	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Public charges for services	-	-	28,000	-	-	-	-	-
Interdepartmental charges for services	-	-	-	-	-	-	-	26,659
Fines and forfeits	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	2,442	-	-
Total Revenues	-	52,486	28,000	-	-	2,442	-	293,659
Expenditures								
Current								
General government	-	-	-	-	-	5,590	61	321
Public safety	-	-	-	-	2,577	-	-	-
Public works	-	-	7,698	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Conservation and development	313	-	-	-	-	-	-	-
Capital outlay								
General government	-	-	-	-	-	74,404	509,264	281,237
Public safety	-	-	-	-	202,683	-	-	-
Public works	-	688,863	708,974	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Conservation and development	-	-	-	-	-	-	-	-
Debt service								
Interest and fiscal charges	-	-	-	-	-	-	-	-
Debt issuance costs	-	-	-	-	1,705	887	2,463	-
Total Expenditures	313	688,863	716,672	-	206,965	80,881	511,788	281,558
Excess of Revenues Over (Under) Expenditures	(313)	(636,377)	(688,672)	-	(206,965)	(78,439)	(511,788)	12,101
Other Financing Sources (Uses)								
General obligation bonds issued	-	-	-	-	370,000	-	-	-
General obligation notes issued	-	-	-	-	-	45,000	125,000	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	3,106,218	-	-	-	-	-
Transfers out	-	(1,100,000)	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	(1,100,000)	3,106,218	-	370,000	45,000	125,000	-
Net Change in Fund Balances	(313)	(1,736,377)	2,417,546	-	163,035	(33,439)	(386,788)	12,101
Fund Balances (Deficit) - January 1	9,394	6,763,371	131,271	161,683	195,539	100,430	1,059,059	300,164
Fund Balances (Deficit) - December 31	\$ 9,081	\$ 5,026,994	\$ 2,548,817	\$ 161,683	\$ 358,574	\$ 66,991	\$ 672,271	\$ 312,265

(Continued)

CITY OF GREEN BAY, WISCONSIN
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For the Year Ended December 31, 2014

	Capital Projects Funds (Continued)							
	Police Equipment Replacement	Fire Equipment Replacement	Inspection Equipment Replacement	Parks Equipment Replacement	Sanitary Sewer Equipment Replacement	Storm Water Equipment Replacement	Parking Division Capital	Parking Division Vehicles
Revenues								
Taxes	\$ 227,970	\$ 134,300	\$ 32,000	\$ 470,700	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Public charges for services	-	-	-	-	-	-	-	-
Interdepartmental charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Miscellaneous	40,861	6,574	-	-	-	-	-	-
Total Revenues	268,831	140,874	32,000	470,700	-	-	-	-
Expenditures								
Current								
General government	-	-	-	-	-	-	-	-
Public safety	16,252	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Conservation and development	-	-	-	-	-	-	-	-
Capital outlay								
General government	-	-	-	-	-	-	-	-
Public safety	506,184	1,174,701	28,908	-	-	-	-	-
Public works	-	-	-	-	-	78,700	692,271	37,385
Sanitation	-	-	-	-	15,682	-	-	-
Culture and recreation	-	-	-	478,290	-	-	-	-
Conservation and development	-	-	-	-	-	-	-	-
Debt service								
Interest and fiscal charges	-	-	-	-	-	-	-	-
Debt issuance costs	-	-	-	-	-	-	2,926	-
Total Expenditures	522,436	1,174,701	28,908	478,290	15,682	78,700	695,197	37,385
Excess of Revenues Over (Under) Expenditures	(253,605)	(1,033,827)	3,092	(7,590)	(15,682)	(78,700)	(695,197)	(37,385)
Other Financing Sources (Uses)								
General obligation bonds issued	-	-	-	-	-	-	635,000	-
General obligation notes issued	-	-	-	-	-	-	-	-
Sale of capital assets	-	4,616	-	37,756	-	-	-	7,331
Transfers in	-	-	-	-	156,700	172,382	70,000	30,000
Transfers out	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	4,616	-	37,756	156,700	172,382	705,000	37,331
Net Change in Fund Balances	(253,605)	(1,029,211)	3,092	30,166	141,018	93,682	9,803	(54)
Fund Balances (Deficit) - January 1	238,156	1,190,521	18,181	39,916	972,503	707,492	545,831	144,561
Fund Balances (Deficit) - December 31	\$ (15,449)	\$ 161,310	\$ 21,273	\$ 70,082	\$ 1,113,521	\$ 801,174	\$ 555,634	\$ 144,507

(Continued)

CITY OF GREEN BAY, WISCONSIN
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For the Year Ended December 31, 2014

	Capital Projects Funds (Continued)							
	Redevelopment Property Acquisition	Bay Beach Development	Neighborhood Property	Brownfield Grant	K I Convention Center Maintenance	Tax Incremental District No. 4	Tax Incremental District No. 5	Tax Incremental District No. 6
Revenues								
Taxes	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 476,140	\$ 1,224,271	\$ 48,263
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	239,692	-	2,041	86,044	776
Public charges for services	-	-	-	-	-	-	-	-
Interdepartmental charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	1,171	16,830	3,572
Miscellaneous	-	38,749	3,870	-	135,281	100,000	389,807	-
Total Revenues	-	38,749	203,870	239,692	135,281	579,352	1,716,952	52,611
Expenditures								
Current								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Conservation and development	4,196	-	126,635	239,793	22,023	4,915	393,476	307,810
Capital outlay								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Culture and recreation	-	410,032	-	-	-	-	-	-
Conservation and development	-	-	-	-	-	-	81,661	-
Debt service								
Interest and fiscal charges	-	-	-	-	-	-	-	-
Debt issuance costs	-	-	-	-	-	-	21,985	-
Total Expenditures	4,196	410,032	126,635	239,793	22,023	4,915	497,122	307,810
Excess of Revenues Over (Under) Expenditures	(4,196)	(371,283)	77,235	(101)	113,258	574,437	1,219,830	(255,199)
Other Financing Sources (Uses)								
General obligation bonds issued	-	-	-	-	-	-	2,485,000	-
General obligation notes issued	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	900,000	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(455,815)	(1,539,880)	(7,754)
Total Other Financing Sources (Uses)	-	900,000	-	-	-	(455,815)	945,120	(7,754)
Net Change in Fund Balances	(4,196)	528,717	77,235	(101)	113,258	118,622	2,164,950	(262,953)
Fund Balances (Deficit) - January 1	32,188	168,862	35,748	149,191	1,144,300	18,686	708,113	434,049
Fund Balances (Deficit) - December 31	\$ 27,992	\$ 697,579	\$ 112,983	\$ 149,090	\$ 1,257,558	\$ 137,308	\$ 2,873,063	\$ 171,096

(Continued)

CITY OF GREEN BAY, WISCONSIN
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For the Year Ended December 31, 2014

Capital Projects Funds (Continued)								
	Tax Incremental District No. 7	Tax Incremental District No. 8	Tax Incremental District No. 9	Tax Incremental District No. 10	Tax Incremental District No. 11	Tax Incremental District No. 12	Tax Incremental District No. 13	Tax Incremental District No. 14
Revenues								
Taxes	\$ 666,088	\$ 288,912	\$ 114,358	\$ 74,297	\$ -	\$ 634,308	\$ 204,777	\$ 53,182
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental	1,654	336	199	2,224	28,597	516,582	21,756	4,044
Public charges for services	-	-	-	-	-	-	-	-
Interdepartmental charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Interest	2,008	12,016	-	4,889	1,659	25,983	-	-
Miscellaneous	-	-	6,583	-	-	-	31,523	214,356
Total Revenues	669,750	301,264	121,140	81,410	30,256	1,176,873	258,056	271,582
Expenditures								
Current								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Conservation and development	38,473	19,651	7,738	53,524	23,215	71,052	4,167,355	512,868
Capital outlay								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	1,238,948	-
Sanitation	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Conservation and development	30,555	-	18,883	-	-	-	-	-
Debt service								
Interest and fiscal charges	-	-	6,180	-	-	-	-	1,075
Debt issuance costs	-	-	-	-	-	-	4,170	5,000
Total Expenditures	69,028	19,651	32,801	53,524	23,215	71,052	5,410,473	518,943
Excess of Revenues Over (Under) Expenditures	600,722	281,613	88,339	27,886	7,041	1,105,821	(5,152,417)	(247,361)
Other Financing Sources (Uses)								
General obligation bonds issued	-	-	-	-	-	-	3,345,000	-
General obligation notes issued	-	-	-	-	-	-	3,350,904	505,000
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	(645,904)	(170,286)	(201,560)	-	(28,981)	(249,256)	(593,773)	(275,916)
Total Other Financing Sources (Uses)	(645,904)	(170,286)	(201,560)	-	(28,981)	(249,256)	6,102,131	229,084
Net Change in Fund Balances	(45,182)	111,327	(113,221)	27,886	(21,940)	856,565	949,714	(18,277)
Fund Balances (Deficit) - January 1	16,444	1,259,003	(1,166,184)	373,224	164,452	2,193,070	(4,988,330)	(275,843)
Fund Balances (Deficit) - December 31	\$ (28,738)	\$ 1,370,330	\$ (1,279,405)	\$ 401,110	\$ 142,512	\$ 3,049,635	\$ (4,038,616)	\$ (294,120)

(Continued)

CITY OF GREEN BAY, WISCONSIN
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Nonmajor Governmental Funds
For the Year Ended December 31, 2014

	Capital Projects Funds (Continued)						Total Capital Projects Funds	Total Nonmajor Governmental Funds
	Tax Incremental District No. 15	Tax Incremental District No. 16	Tax Incremental District No. 17	Clarion Hotel	City Deck	Sustainable Green Bay		
Revenues								
Taxes	\$ -	\$ -	\$ 6,036	\$ -	\$ -	\$ -	\$ 5,122,602	\$ 5,190,102
Special assessments	-	-	-	-	-	-	992,047	992,047
Intergovernmental	738	21,379	-	-	-	-	1,050,417	3,318,863
Public charges for services	-	-	-	-	-	-	54,899	10,140,150
Interdepartmental charges for services	-	-	-	-	-	-	26,659	2,237,352
Fines and forfeits	-	-	-	-	-	-	-	713,042
Interest	-	-	-	-	-	-	68,128	119,232
Miscellaneous	-	-	-	378,655	-	-	1,432,130	2,418,967
Total Revenues	738	21,379	6,036	378,655	-	-	8,746,882	25,129,755
Expenditures								
Current								
General government	-	-	-	-	-	-	5,972	7,350
Public safety	-	-	-	-	-	-	18,829	665,583
Public works	-	-	-	-	-	-	49,622	6,401,677
Culture and recreation	-	-	-	-	-	-	133,482	1,896,119
Conservation and development	5,688	11,450	4,962	47,250	1,191	-	6,063,578	7,967,605
Capital outlay								
General government	-	-	-	-	-	-	864,905	864,905
Public safety	-	-	-	-	-	-	1,912,476	2,283,460
Public works	-	-	-	-	-	-	6,218,931	7,608,206
Sanitation	-	-	-	-	-	-	1,176,528	1,176,528
Culture and recreation	-	-	-	-	-	-	2,007,089	2,007,089
Conservation and development	-	-	-	614,011	-	-	745,110	745,110
Debt service								
Interest and fiscal charges	585	5,005	447	-	-	-	13,292	13,292
Debt issuance costs	-	-	-	-	-	-	58,510	59,455
Total Expenditures	6,273	16,455	5,409	661,261	1,191	-	19,268,324	31,696,379
Excess of Revenues Over (Under) Expenditures	(5,535)	4,924	627	(282,606)	(1,191)	-	(10,521,442)	(6,566,624)
Other Financing Sources (Uses)								
General obligation bonds issued	-	-	-	-	-	-	11,040,000	11,245,000
General obligation notes issued	-	-	-	-	-	-	4,025,904	4,025,904
Sale of capital assets	-	-	-	-	-	-	49,703	352,727
Transfers in	-	-	-	150,000	8,000	-	5,109,115	6,436,428
Transfers out	-	-	-	-	-	-	(5,772,125)	(11,379,123)
Total Other Financing Sources (Uses)	-	-	-	150,000	8,000	-	14,452,597	10,680,936
Net Change in Fund Balances	(5,535)	4,924	627	(132,606)	6,809	-	3,931,155	4,114,312
Fund Balances (Deficit) - January 1	(89,418)	(778,134)	(57,385)	184,920	(6,109)	295	19,572,193	29,154,927
Fund Balances (Deficit) - December 31	\$ (94,953)	\$ (773,210)	\$ (56,758)	\$ 52,314	\$ 700	\$ 295	\$ 23,503,348	\$ 33,269,239

CITY OF GREEN BAY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Budgetary Basis)

Transit Operations Special Revenue Fund

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ -
Expenditures				
Current				
Public works	1,513,400	1,513,400	1,282,642	230,758
Net Change in Fund Balance	(213,400)	(213,400)	17,358	230,758
Fund Balance - January 1	893,296	893,296	893,296	-
Fund Balance - December 31	\$ 679,896	\$ 679,896	\$ 910,654	\$ 230,758

CITY OF GREEN BAY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Budgetary Basis)

Sick Leave Pay Escrow Internal Service Fund

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 800,000	\$ 800,000	\$ 800,000	\$ -
Expenditures				
Current				
General government	100,000	100,000	16,532	83,468
Public safety	700,000	700,000	1,846,022	(1,146,022)
Public works	-	-	85,943	(85,943)
Culture and recreation	-	-	48,056	(48,056)
Conservation and development	-	-	1,372	(1,372)
Total Expenditures	800,000	800,000	1,997,925	(1,197,925)
Excess of Revenues Over (Under) Expenditures	-	-	(1,197,925)	(1,197,925)
Other Financing Sources				
Transfers in	-	-	1,200,000	1,200,000
Net Change in Fund Balance	-	-	2,075	2,075
Fund Balance - January 1	134,011	134,011	134,011	-
Fund Balance - December 31	\$ 134,011	\$ 134,011	\$ 136,086	\$ 2,075

CITY OF GREEN BAY, WISCONSIN
Debt Service Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property taxes	\$ 9,684,700	\$ 9,684,700	\$ 9,684,700	\$ -
Interest	247,010	247,010	281,091	34,081
Miscellaneous	554,600	554,600	811,577	256,977
Total Revenues	10,486,310	10,486,310	10,777,368	291,058
Expenditures				
Debt service				
Principal retirement	12,478,140	12,478,140	12,478,143	(3)
Lease payments	526,570	526,570	526,565	5
Interest	4,136,100	4,136,100	4,175,963	(39,863)
Debt issuance costs and fiscal charges	10,000	10,000	153,182	(143,182)
Total Expenditures	17,150,810	17,150,810	17,333,853	(183,043)
Excess of Revenues Over (Under) Expenditures	(6,664,500)	(6,664,500)	(6,556,485)	108,015
Other Financing Sources (Uses)				
Refunding notes issued	-	-	6,285,000	6,285,000
Payment to refunding escrow agent	-	-	(6,237,207)	(6,237,207)
Premium received	-	-	276,221	276,221
Transfers in	6,664,500	6,664,500	6,722,065	57,565
Total Other Financing Sources (Uses)	6,664,500	6,664,500	7,046,079	381,579
Net Change in Fund Balance	-	-	489,594	489,594
Fund Balance - January 1	749,928	749,928	749,928	-
Fund Balance - December 31	\$ 749,928	\$ 749,928	\$ 1,239,522	\$ 489,594

CITY OF GREEN BAY, WISCONSIN
Parking Division Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Public charges for services	\$ 1,865,600	\$ 1,865,600	\$ 1,838,214	\$ (27,386)
Fines and forfeits	712,600	712,600	713,042	442
Interest	-	-	1,461	1,461
Miscellaneous	25,300	25,300	22,220	(3,080)
Total Revenues	2,603,500	2,603,500	2,574,937	(28,563)
Expenditures				
Current				
Public works	2,448,750	2,029,780	2,071,747	(41,967)
Capital outlay				
Public works	54,750	54,750	22,292	32,458
Total Expenditures	2,503,500	2,084,530	2,094,039	(9,509)
Excess of Revenues Over Expenditures	100,000	518,970	480,898	(38,072)
Other Financing Uses				
Transfers out	(100,000)	(518,970)	(518,970)	-
Net Change in Fund Balance	-	-	(38,072)	(38,072)
Fund Balance - January 1	316,717	316,717	316,717	-
Fund Balance - December 31	\$ 316,717	\$ 316,717	\$ 278,645	\$ (38,072)

CITY OF GREEN BAY, WISCONSIN
Storm Sewer Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Public charges for services	\$ 5,210,980	\$ 5,210,980	\$ 5,504,510	\$ 293,530
Interest	4,000	4,000	45,817	41,817
Miscellaneous	5,000	5,000	5,551	551
Total Revenues	<u>5,219,980</u>	<u>5,219,980</u>	<u>5,555,878</u>	<u>335,898</u>
Expenditures				
Current				
Public works	<u>2,634,640</u>	<u>2,634,640</u>	<u>2,354,444</u>	<u>280,196</u>
Excess of Revenues Over Expenditures	<u>2,585,340</u>	<u>2,585,340</u>	<u>3,201,434</u>	<u>616,094</u>
Other Financing Uses				
Transfers out	<u>(3,065,450)</u>	<u>(3,065,450)</u>	<u>(2,898,450)</u>	<u>167,000</u>
Net Change in Fund Balance	(480,110)	(480,110)	302,984	783,094
Fund Balance - January 1	<u>4,527,033</u>	<u>4,527,033</u>	<u>4,527,033</u>	-
Fund Balance - December 31	<u>\$ 4,046,923</u>	<u>\$ 4,046,923</u>	<u>\$ 4,830,017</u>	<u>\$ 783,094</u>

CITY OF GREEN BAY, WISCONSIN
 Community Development Special Revenue Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual
 For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 1,371,408	\$ 1,371,408	\$ 1,040,641	\$ (330,767)
Interest	-	-	979	979
Miscellaneous	120,000	120,000	542,552	422,552
Total Revenues	<u>1,491,408</u>	<u>1,491,408</u>	<u>1,584,172</u>	<u>92,764</u>
Expenditures				
Conservation and development	<u>1,491,408</u>	<u>1,491,408</u>	<u>1,718,578</u>	<u>(227,170)</u>
Excess of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>(134,406)</u>	<u>(134,406)</u>
Other Financing Sources (Uses)				
Sale of capital assets	-	-	89,049	89,049
Transfers in	-	-	10,511	10,511
Transfers out	-	-	(1,007,512)	(1,007,512)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(907,952)</u>	<u>(997,001)</u>
Net Change in Fund Balance	-	-	(1,042,358)	(1,131,407)
Fund Balance - January 1	<u>1,450,692</u>	<u>1,450,692</u>	<u>1,450,692</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 1,450,692</u>	<u>\$ 1,450,692</u>	<u>\$ 408,334</u>	<u>\$ (1,131,407)</u>

INTERNAL SERVICE FUNDS

Internal service funds may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. The City uses internal service fund accounting for the following activities:

Health Self-Insurance Fund - To account for collections from City departments and employees used to finance employees' medical and dental insurance claims.

Workers Compensation Self-Insurance Fund - To account for charges to City departments used to finance workers compensation awards.

Liability Self-Insurance Fund - To account for charges to City departments used to finance liability claims levied against the City. This fund includes the City's deposit with the Cities and Villages Mutual Insurance Company (CVMIC) established for the purposes of providing liability insurance to its members.

CITY OF GREEN BAY, WISCONSIN
Internal Service Funds
Combining Statement of Net Position
December 31, 2014

	Health Self- Insurance	Workers Compensation Self-Insurance	Liability Self- Insurance	Total
ASSETS				
Current Assets				
Cash and investments	\$ 3,360,906	\$ 531,252	\$ 1,198,035	\$ 5,090,193
Receivables				
Property taxes	-	747,300	396,840	1,144,140
Accounts	-	30,884	26,322	57,206
Prepaid items	-	91,688	-	91,688
Total Current Assets	<u>3,360,906</u>	<u>1,401,124</u>	<u>1,621,197</u>	<u>6,383,227</u>
Noncurrent Assets				
Other Assets				
Deposit with CVMIC	-	-	4,812,360	4,812,360
TOTAL ASSETS	<u>3,360,906</u>	<u>1,401,124</u>	<u>6,433,557</u>	<u>11,195,587</u>
LIABILITIES				
Current Liabilities				
Accounts payable	430,486	-	30,404	460,890
Insurance claims payable	760,085	539,800	145,628	1,445,513
Total Current Liabilities	<u>1,190,571</u>	<u>539,800</u>	<u>176,032</u>	<u>1,906,403</u>
Noncurrent Liabilities				
Insurance claims payable	-	231,321	200,000	431,321
TOTAL LIABILITIES	<u>1,190,571</u>	<u>771,121</u>	<u>376,032</u>	<u>2,337,724</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes	-	929,870	493,790	1,423,660
NET POSITION				
Unrestricted (deficit)	<u>\$ 2,170,335</u>	<u>\$ (299,867)</u>	<u>\$ 5,563,735</u>	<u>\$ 7,434,203</u>

CITY OF GREEN BAY, WISCONSIN
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended December 31, 2014

	Health Self- Insurance	Workers Compensation Self-Insurance	Liability Self- Insurance	Total
Operating Revenues				
Charges to City departments, employees and retirees	\$ 15,788,811	\$ 245,190	\$ 121,819	\$ 16,155,820
Intergovernmental charges	51,313	-	-	51,313
Total Operating Revenues	15,840,124	245,190	121,819	16,207,133
Operating Expenses				
Insurance claims and estimate changes	14,123,927	881,880	140,905	15,146,712
Stop loss insurance premiums	427,297	90,914	297,288	815,499
Transplant insurance premiums	164,080	-	-	164,080
Administrative fees	446,559	-	-	446,559
Consulting fees	5,800	10,715	-	16,515
Total Operating Expenses	15,167,663	983,509	438,193	16,589,365
Operating Income (Loss)	672,461	(738,319)	(316,374)	(382,232)
Nonoperating Revenues				
Property taxes	-	879,870	543,790	1,423,660
Interest revenue	48,717	8,436	12,228	69,381
Dividends from CVMIC	-	-	156,814	156,814
Total Nonoperating Revenues	48,717	888,306	712,832	1,649,855
Change in Net Position	721,178	149,987	396,458	1,267,623
Net Position (Deficit) - January 1	1,449,157	(449,854)	5,167,277	6,166,580
Net Position (Deficit) - December 31	\$ 2,170,335	\$ (299,867)	\$ 5,563,735	\$ 7,434,203

CITY OF GREEN BAY, WISCONSIN
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended December 31, 2014

	Health Self- Insurance	Workers Compensation Self-Insurance	Liability Self- Insurance	Total
Cash Flows from Operating Activities				
Cash from interfund services provided	\$ 16,572,654	\$ 223,835	\$ 99,377	\$ 16,895,866
Insurance payments	(15,641,288)	(1,110,997)	(801,877)	(17,554,162)
Payments to consultants	(452,359)	(10,715)	-	(463,074)
Net Cash Provided (Used) by Operating Activities	479,007	(897,877)	(702,500)	(1,121,370)
Cash Flows from Noncapital Financing Activities				
Property taxes	-	927,504	557,345	1,484,849
Cash received from CVMIC	-	-	156,814	156,814
Net Cash Provided by Noncapital Financing Activities	-	927,504	714,159	1,641,663
Cash Flows from Investing Activities				
Interest received	48,717	8,436	12,228	69,381
Change in Cash and Cash Equivalents	527,724	38,063	23,887	589,674
Cash and Cash Equivalents - January 1	2,833,182	493,189	1,174,148	4,500,519
Cash and Cash Equivalents - December 31	\$ 3,360,906	\$ 531,252	\$ 1,198,035	\$ 5,090,193
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	\$ 672,461	\$ (738,319)	\$ (316,374)	\$ (382,232)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Cash provided (used) by changes in current assets and liabilities				
Accounts receivable	732,530	(21,355)	(22,442)	688,733
Prepaid items	-	6,994	-	6,994
Accounts payable	(487,226)	-	14,823	(472,403)
Insurance claims payable	(438,758)	(145,197)	(378,507)	(962,462)
Net Cash Provided (Used) by Operating Activities	\$ 479,007	\$ (897,877)	\$ (702,500)	\$ (1,121,370)

CAPITAL ASSETS

Capital assets are those assets acquired principally for general government purposes, which are not accounted for in the proprietary funds.

Financial information is presented as follows:

Comparative Schedule of Capital Assets - By Source

Schedule of Capital Assets - By Function and Activity

Schedule of Changes in Capital Assets - By Function and Activity

CITY OF GREEN BAY, WISCONSIN
 Comparative Schedule of Governmental Capital Assets - By Source
 December 31, 2014 and 2013

	2014	2013
Governmental Capital Assets		
Land	\$ 47,839,627	\$ 47,383,149
Construction in progress	6,235,334	544,524
Buildings	72,714,853	72,385,653
Machinery and equipment	45,389,295	42,792,096
Infrastructure	486,346,640	479,071,876
Total Governmental Capital Assets	<u>\$ 658,525,749</u>	<u>\$ 642,177,298</u>
Investment in Governmental Capital Assets By Source		
General fund	\$ 33,395,118	\$ 33,395,118
Special revenue funds		
Federal and state grants	30,739,971	28,979,712
Capital projects funds		
General obligation debt	594,390,660	579,802,468
Total Investment in Governmental Capital Assets By Source	<u>\$ 658,525,749</u>	<u>\$ 642,177,298</u>

CITY OF GREEN BAY, WISCONSIN
Schedule of Governmental Capital Assets - By Function and Activity
December 31, 2014

	Total	Land	Construction in Progress	Buildings	Machinery and Equipment	Infrastructure
Function and Activity						
General government	\$ 8,340,625	\$ 3,539,934	\$ 150,169	\$ 2,814,200	\$ 1,836,322	\$ -
Public safety						
Police protection	7,714,532	286,000	-	3,026,507	4,402,025	-
Fire protection	13,059,315	335,312	-	3,624,736	9,099,267	-
Inspection	306,919	-	-	-	306,919	-
Public works						
Public works	465,374,498	7,659,291	-	31,370,700	19,966,138	406,378,369
Sanitation	81,871,678	-	-	-	1,903,407	79,968,271
Park and recreation	52,167,213	15,503,388	-	28,850,470	7,813,355	-
Conservation and development	29,690,969	20,515,702	6,085,165	3,028,240	61,862	-
Total Governmental Capital Assets	<u>\$658,525,749</u>	<u>\$ 47,839,627</u>	<u>\$ 6,235,334</u>	<u>\$ 72,714,853</u>	<u>\$ 45,389,295</u>	<u>\$ 486,346,640</u>

CITY OF GREEN BAY, WISCONSIN

Schedule of Changes in Governmental Capital Assets - By Function and Activity
For the Year Ended December 31, 2014

Function and Activity	Governmental Capital Assets 1/1/14	Reclass- ifications	Additions	Retirements	Governmental Capital Assets 12/31/14
General government	\$ 8,697,804	\$ (536,627)	\$ 745,862	\$ 566,414	\$ 8,340,625
Public safety					
Police protection	7,601,010	-	548,145	434,623	7,714,532
Fire protection	12,186,811	-	900,642	28,138	13,059,315
Inspection	332,310	-	-	25,391	306,919
Public works					
Public works	458,870,545	272,627	7,139,090	907,764	465,374,498
Sanitation	80,170,565	-	1,869,647	168,534	81,871,678
Park and recreation	51,305,649	-	967,246	105,682	52,167,213
Conservation and development	23,012,604	264,000	6,520,365	106,000	29,690,969
Total Governmental Capital Assets	\$ 642,177,298	\$ -	\$ 18,690,997	\$ 2,342,546	\$ 658,525,749

OUTSTANDING GENERAL OBLIGATION BONDS AND NOTES

Outstanding general obligation bonds and notes issued by the City are recorded in the governmental activities while outstanding water utility revenue bonds are recorded in the business-type activities on the City's financial statements.

Summary of Outstanding General Obligation Bonds and Notes

Detail of Outstanding General Obligation Bonds

Detail of Outstanding General Obligation Notes

Summary of Outstanding Water Utility Revenue Bonds

CITY OF GREEN BAY, WISCONSIN
 Summary of Outstanding General Obligation Bonds and Notes
 Principal and Interest
 December 31, 2014

Year Due	Total	Principal		Interest	
		G.O. Bonds	G.O. Notes	G.O. Bonds	G.O. Notes
2015	\$ 19,478,171	\$ 10,795,000	\$ 4,614,823	\$ 3,817,889	\$ 250,459
2016	15,552,632	10,405,000	1,444,422	3,410,591	292,619
2017	14,452,364	10,060,000	954,820	3,198,576	238,968
2018	13,810,029	9,715,000	906,950	2,970,400	217,679
2019	13,389,340	9,825,000	639,621	2,727,660	197,059
2020	12,369,143	9,065,000	657,472	2,469,432	177,239
2021	11,875,776	8,990,000	519,501	2,211,167	155,108
2022	11,914,210	9,295,000	542,263	1,938,753	138,194
2023	10,817,369	8,485,000	555,386	1,657,079	119,904
2024	10,359,902	8,555,000	323,606	1,376,967	104,329
2025	9,880,600	8,500,000	202,768	1,084,746	93,086
2026	8,705,073	7,615,000	212,077	794,219	83,777
2027	6,648,814	5,815,000	221,820	537,959	74,035
2028	5,379,766	4,765,000	231,842	318,912	64,012
2029	3,061,234	2,615,000	242,682	150,379	53,173
2030	1,615,879	1,340,000	181,571	52,306	42,002
2031	422,518	185,000	189,288	13,944	34,286
2032	423,303	195,000	197,261	4,729	26,313
2033	223,573	-	205,716	-	17,857
2034	223,575	-	214,460	-	9,115
	<u>\$ 170,603,271</u>	<u>\$ 126,220,000</u>	<u>\$ 13,258,349</u>	<u>\$ 28,735,708</u>	<u>\$ 2,389,214</u>

CITY OF GREEN BAY, WISCONSIN
 Detail of Outstanding General Obligation Bonds
 December 31, 2014

	Effective Interest Rate	Issue Date	Final Maturity Date	Initial Issue Detail	Outstanding Balance 12/31/14
General Obligation Bonds, Series 2005B	4.2604	06-01-2005	4-01-2015 *		
Fire Engine				\$ 315,000	
Pavement				4,160,000	
Storm Sewer				1,110,000	
Sanitary Sewer				2,230,000	
Parking Ramp Repairs				500,000	
Park/Recreation				1,140,000	
				<u>\$ 9,455,000</u>	470,000
* Principal installments due from 2016 - 2025 are defeased and will be retired on the final maturity date					
General Obligation Bonds, Series 2006A	4.5474	05-01-2006	4-01-2015 *		
Pavement				\$ 2,440,000	
Sanitary Sewer				1,000,000	
Park/Recreation				2,450,000	
Parking Utility				475,000	
TID No. 5				115,000	
TID No. 6				80,000	
TID No. 9				1,400,000	
TID No. 12				265,000	
TID No. 13				1,000,000	
				<u>\$ 9,225,000</u>	430,000
* Principal installments due from 2016 - 2026 are defeased and will be retired on the final maturity date					
General Obligation Bonds, Series 2006B	5.5796	05-01-2006	4-01-2015 *		
Property Purchase				\$ 700,000	
TID No. 7				1,140,000	
				<u>\$ 1,840,000</u>	140,000
* Principal installments due from 2016 - 2026 are defeased and will be retired on the final maturity date					
General Obligation Bonds, Series 2007A	4.30789	06-05-2007	4-01-2021 *		
Fire Department Facilities Repair				\$ 420,000	
Pavement				2,925,000	
Park/Recreation				1,550,000	
Parking Utility				500,000	
TID No. 5				335,000	
TID No. 7				160,000	
TID No. 12				1,475,000	
TID No. 13				25,000	
				<u>\$ 7,390,000</u>	2,225,000
* Principal installments due from 2022 - 2027 are defeased and will be retired on the final maturity date					
General Obligation Refunding Bonds, 2007B	3.9900	10-01-2007	04-01-2015		
Corporate Purpose 2000A				<u>\$ 3,845,000</u>	815,000
General Obligation Refunding Bonds, Series 2007C	5.6094	10-01-2007	04-01-2015		
Corporate Purpose 1999B				<u>\$ 3,145,000</u>	300,000

* Principal installments due from 2016 - 2019 are defeased and will be retired on the final maturity date

(Continued)

CITY OF GREEN BAY, WISCONSIN
 Detail of Outstanding General Obligation Bonds (Continued)
 December 31, 2014

	Effective Interest Rate	Issue Date	Final Maturity Date	Initial Issue Detail	Outstanding Balance 12/31/14
General Obligation Bonds, Series 2008B	4.4945	08-04-2008	04-01-2028		
Pavement				\$ 2,700,000	
Sanitary Sewer				1,000,000	
DPW Garage Repairs				130,000	
Park/Recreation				780,000	
Parking Utility				250,000	
TID No. 11				380,000	
				<u>\$ 5,240,000</u>	4,940,000
General Obligation Bonds, Series 2009A (Build America Bonds)	3.4440	06-09-2009	4-01-2029		
Pavement				\$ 5,110,000	
Sanitary Sewer				600,000	
Storm Sewer				250,000	
DPW Garage Repairs				100,000	
Park/Recreation				690,000	
TID No. 12				1,930,000	
				<u>\$ 8,680,000</u>	8,030,000
General Obligation Refunding Bonds, Series 2009B Corporate Purpose 2001A	2.4107	11-24-2009	04-01-2016	<u>\$ 3,600,000</u>	1,365,000
General Obligation Refunding Bonds, Series 2010A Corporate Purpose 2002B	2.0735	03-23-2010	04-01-2017	<u>\$ 2,685,000</u>	1,435,000
General Obligation Bonds, Series 2010B (Build America Bonds)	3.1102	05-25-2010	04-01-2030		
Pavement				\$ 1,500,000	
Storm Sewer				1,500,000	
TIF #16				8,110,000	
Parking Utility				300,000	
Park/Recreation				3,110,000	
Fire Apparatus				800,000	
				<u>\$ 15,320,000</u>	12,560,000
General Obligation Bonds, Series 2011A	2.996	07-12-2011	4-01-2026		
Pavement				\$ 2,645,000	
Sanitary Sewer				1,200,000	
DPW Garage Repairs				180,000	
Park/Recreation				350,000	
Parking Utility				375,000	
				<u>\$ 4,750,000</u>	4,560,000
General Obligation Refunding Bonds, Series 2012B Corporate Purpose 2003C Corporate Purpose 2004B Corporate Purpose 2006A	2.4270	05-01-2012	4-01-2026	\$ 2,815,000 1,975,000 3,695,000 <u>\$ 8,485,000</u>	8,015,000
General Obligation Refunding Bonds, Series 2012C General Taxable Refunding 2003B	2.2936	05-01-2012	4-01-2022	<u>\$ 8,295,000</u>	7,380,000

(Continued)

CITY OF GREEN BAY, WISCONSIN
 Detail of Outstanding General Obligation Bonds (Continued)
 December 31, 2014

	Effective Interest Rate	Issue Date	Final Maturity Date	Initial Issue Detail	Outstanding Balance 12/31/14
General Obligation Refunding Bonds, Series 2012D State Trust Fund Loans Refinanced	2.7120	06-05-2012	04-01-2030	<u>\$ 35,095,000</u>	30,700,000
General Obligation Bonds, Series 2012E Fire Department Equipment	2.4907	08-07-2012	04-01-2027	\$ 515,000	
Pavement				2,180,000	
Sanitary Sewer				500,000	
Parking Utility				400,000	
Metro Boat Ramp				100,000	
Park/Recreation				700,000	
				<u>4,395,000</u>	4,340,000
General Obligation Refunding Bonds, Series 2013A Corporate Purpose, Series 2004B	1.939	02-05-2013	04-01-2025	\$ 1,180,000	
Corporate Purpose, Series 2005B				6,565,000	
Corporate Purpose, Series 2006A				3,240,000	
				<u>\$ 10,985,000</u>	10,810,000
General Obligation Refunding Bonds, Series 2013A Sanitary Sewer	2.7212	07-09-2013	04-01-2028	\$ 4,680,000	
Pavement				1,585,000	
Parking Utility				650,000	
Park Acquisition				700,000	
Fire				900,000	
DPW Building				230,000	
TID No. 5				1,500,000	
TID No. 6				200,000	
TID No. 7				185,000	
TID No. 13				515,000	
				<u>\$ 11,145,000</u>	10,175,000
General Obligation Community Development Bonds, Series 2014A TID No. 5	3.767	02-11-2014	04-01-2032	\$ 2,485,000	
TID No. 13				2,440,000	
				<u>\$ 4,925,000</u>	4,925,000
General Obligation Corporate Purpose Bonds, Series 2014B Street Improvements	2.300	05-06-2014	04-01-2029	\$ 3,610,000	
Sanitation				205,000	
Parking utility				1,280,000	
Fire				370,000	
Parks and Public Grounds				855,000	
				<u>\$ 6,320,000</u>	6,320,000
General Obligation Refunding Bonds, Series 2014D Corporate Purpose 2007A	2.49	09-09-2014	04-01-2027	<u>\$ 3,680,000</u>	3,680,000
General Obligation Refunding Bonds, Series 2014E General Taxable Development 2006B	2.15	09-09-2014	04-01-2026	\$ 1,040,000	
General Taxable Development 2007C				1,565,000	
				<u>\$ 2,605,000</u>	2,605,000
TOTAL OUTSTANDING GENERAL OBLIGATION BONDS					<u><u>\$ 126,220,000</u></u>

CITY OF GREEN BAY, WISCONSIN
Detail of Outstanding General Obligation Notes
December 31, 2014

	Effective Interest Rate	Issue Date	Final Maturity Date	Initial Issue Detail	Outstanding Balance 12/31/14
Corporate Purpose Notes, Series 2005C Taxable Promissory Note	5.140	12-15-2005	04-01-2015	<u>\$ 3,530,000</u>	\$ 2,990,000
State Trust Fund Development Note	5.500	10-06-2009	03-15-2029	<u>\$ 820,000</u>	725,326
State Trust Fund Development Note	4.250	10-07-2010	03-15-2020	<u>\$ 785,000</u>	565,144
State Trust Fund Development Note	4.250	10-07-2010	03-15-2020	<u>\$ 350,000</u>	251,975
Corporate Purpose Notes, Series 2011B Taxable Promissory Note	1.210	07-12-2011	04-1-2016	<u>\$ 950,000</u>	425,000
General Obligation Notes, Series 2012A Taxable Promissory Note	1.082	01-05-2012	04-01-2016	<u>\$ 2,130,000</u>	880,000
General Obligation Notes, Series 2012F Promissory Note	3.147	08-07-2012	04-01-2018	<u>\$ 1,950,000</u>	1,320,000
General Obligation Notes, Series 2013C Promissory Note	2.1946	07-09-2013	04-01-2023	<u>\$ 1,350,000</u>	1,230,000
General Obligation Notes, Series 2013D Taxable Promissory Note	2.382	07-09-2013	04-01-2023	<u>\$ 925,000</u>	845,000
General Obligation Notes, Series 2014C Taxable Promissory Note	2.483	05-06-2014	04-01-2024	<u>\$ 1,180,000</u>	1,180,000
State Trust Fund Development Note	4.250	12-16-2014	03-15-2034	<u>\$ 2,845,904</u>	2,845,904
TOTAL OUTSTANDING GENERAL OBLIGATION NOTES					<u><u>\$ 13,258,349</u></u>

CITY OF GREEN BAY, WISCONSIN
Green Bay Water Utility
Summary of Outstanding Bonds and Notes
Principal and Interest
December 31, 2014

Year Due	Total	Revenue Bonds	
		Principal	Interest
2015	\$ 5,250,506	\$ 2,790,000	\$ 2,460,506
2016	5,243,850	2,905,000	2,338,850
2017	5,241,700	3,010,000	2,231,700
2018	5,243,400	3,140,000	2,103,400
2019	5,244,050	3,275,000	1,969,050
2020	5,243,550	3,415,000	1,828,550
2021	5,246,350	3,565,000	1,681,350
2022	5,244,200	3,725,000	1,519,200
2023	5,244,550	3,895,000	1,349,550
2024	5,246,800	4,075,000	1,171,800
2025	5,240,550	4,255,000	985,550
2026	5,246,125	4,405,000	841,125
2027	5,251,600	4,560,000	691,600
2028	5,252,000	4,720,000	532,000
2029	10,846,800	10,480,000	366,800
	<u>\$ 84,286,031</u>	<u>\$ 62,215,000</u>	<u>\$ 22,071,031</u>

COMPONENT UNIT - REDEVELOPMENT AUTHORITY

The City of Green Bay Redevelopment Authority (RDA) is reported as a component unit of the City. The main function of the RDA is to collect lease revenues in order to make principal and interest payments on RDA debt.

Financial information is presented as follows:

Comparative Balance Sheets

Comparative Statements of Revenues, Expenditures and Changes in Fund Balance

Summary of Outstanding Lease Revenue Bonds

Detail of Outstanding Lease Revenue Bonds

CITY OF GREEN BAY, WISCONSIN
Component Unit - Redevelopment Authority
Comparative Balance Sheets
December 31, 2014 and 2013

	2014	2013
ASSETS		
Receivables		
Leases	\$ 38,125,000	\$ 38,815,000
Interest	178,905	175,792
Total Assets	<u>\$ 38,303,905</u>	<u>\$ 38,990,792</u>
DEFERRED INFLOWS OF RESOURCES		
Leases	\$ 38,125,000	\$ 38,815,000
Interest	178,905	175,792
Total Deferred Inflows of Resources	<u>\$ 38,303,905</u>	<u>\$ 38,990,792</u>
Reconciliation to the Statement of Net Position		
Fund balance from above	\$ -	\$ -
Other long-term assets are not available to pay for current-period expenditures; therefore, are deferred above		
Leases	38,125,000	38,815,000
Interest	178,905	175,792
Lease revenue bonds are not due and payable in the current period; therefore, are not reported above		
Lease Revenue Bonds Payable		
Convention center	(10,720,000)	(11,030,000)
Parking structure	(2,565,000)	(2,945,000)
Convention center	(24,840,000)	(24,840,000)
Interest is expensed when due and therefore not reported above		
Accrued interest	<u>(178,905)</u>	<u>(175,792)</u>
Net position of the discretely presented component unit as reported on the Statement of Net Position (page 32)	<u>\$ -</u>	<u>\$ -</u>

CITY OF GREEN BAY, WISCONSIN
Component Unit - Redevelopment Authority
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
For the Years Ended December 31, 2014 and 2013

	2014	2013
Revenues		
Lease Payments		
Brown County	\$ 765,522	\$ 746,445
City of Green Bay	1,885,443	465,970
Total Revenues	<u>2,650,965</u>	<u>1,212,415</u>
Expenditures		
Debt service		
Principal	690,000	655,000
Interest and fiscal charges	1,960,965	557,415
Total Expenses	<u>2,650,965</u>	<u>1,212,415</u>
Other Financing Sources (Uses)		
Lease revenue bond proceeds	-	24,840,000
Lease issued to City of Green Bay	-	(24,840,000)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-
Fund Balance - January 1	-	-
Fund Balance - December 31	<u>\$ -</u>	<u>\$ -</u>
Reconciliation to the Statement of Activities		
Net change in fund balance from above	\$ -	\$ -
Repayment of principal on long-term debt is reported as an expenditure above, but is reported as a reduction in long-term debt in the statement of net position and does not affect the statement of activities.		
Long-term debt principal payments in the current year is:	690,000	655,000
Change in accrued interest	(3,113)	(112,909)
Lease revenue bonds received is reported as an other financing source above, but is reported as an increase in long-term debt in the statement of net position and does not affect the statement of activities.		
Long-term debt proceeds is:	-	24,840,000
Leases issued to the City of Green Bay is reported as an other financing use above, but is reported as an increase in lease receivable in the statement of net position and does not affect the statement of activities.		
Leases issued is:	-	(24,840,000)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Lease receivables	(690,000)	(655,000)
Interest receivables	3,113	112,909
Changes in net position of discretely presented component unit as reported on the Statement of Activities (pages 33-34)	<u>\$ -</u>	<u>\$ -</u>

CITY OF GREEN BAY, WISCONSIN
Component Unit - Redevelopment Authority
Principal and Interest
December 31, 2014

Year Due	Total	Principal			Interest		
		Series 2006	Series 2010	Series 2013	Series 2006	Series 2010	Series 2013
2015	\$ 2,716,128	\$ 345,000	\$ 395,000	\$ -	\$ 443,155	\$ 74,678	\$ 1,458,295
2016	2,736,758	380,000	405,000	-	429,190	64,273	1,458,295
2017	2,768,825	425,000	415,000	5,000	413,280	52,372	1,458,173
2018	2,797,036	470,000	430,000	5,000	395,263	38,845	1,457,928
2019	2,831,868	520,000	450,000	5,000	375,085	24,100	1,457,683
2020	2,843,675	550,000	470,000	5,000	353,013	8,225	1,457,437
2021	2,396,087	605,000	-	5,000	328,895	-	1,457,192
2022	2,429,173	665,000	-	5,000	302,225	-	1,456,948
2023	2,474,423	740,000	-	5,000	272,720	-	1,456,703
2024	2,643,285	800,000	-	150,000	240,380	-	1,452,905
2025	2,846,490	880,000	-	320,000	205,100	-	1,441,390
2026	2,949,412	955,000	-	405,000	166,088	-	1,423,324
2027	3,155,800	1,035,000	-	600,000	123,303	-	1,397,497
2028	2,978,003	1,120,000	-	410,000	76,970	-	1,371,033
2029	3,575,017	1,230,000	-	985,000	26,445	-	1,333,572
2030	2,318,378	-	-	1,040,000	-	-	1,278,378
2031	2,318,977	-	-	1,100,000	-	-	1,218,977
2032	2,319,975	-	-	1,165,000	-	-	1,154,975
2033	2,320,958	-	-	1,235,000	-	-	1,085,958
2034	2,321,497	-	-	1,310,000	-	-	1,011,497
2035	2,321,848	-	-	1,390,000	-	-	931,848
2036	2,322,330	-	-	1,475,000	-	-	847,330
2037	2,322,650	-	-	1,565,000	-	-	757,650
2038	2,321,267	-	-	1,660,000	-	-	661,267
2039	2,322,661	-	-	1,765,000	-	-	557,661
2040	2,322,551	-	-	1,875,000	-	-	447,551
2041	2,319,640	-	-	1,990,000	-	-	329,640
2042	2,318,411	-	-	2,115,000	-	-	203,411
2043	2,319,188	-	-	2,250,000	-	-	69,188
\$ 74,632,309		\$ 10,720,000	\$ 2,565,000	\$ 24,840,000	\$ 4,151,110	\$ 262,493	\$ 32,093,706

CITY OF GREEN BAY, WISCONSIN
 Component Unit - Redevelopment Authority
 Detail of Outstanding Lease Revenue Bonds
 December 31, 2014

	Effective Interest Rate	Issue Date	Final Maturity Date	Initial Issue Detail	Outstanding Balance 12/31/14
Payable by Brown County, Wisconsin					
Green Bay RDA Lease Revenue Refunding Bonds Series 2006	4.3900%	3-1-2006	6-1-2029	<u>\$ 12,120,000</u>	<u>\$ 10,720,000</u>
Payable by City of Green Bay, Wisconsin					
Green Bay RDA Pine Street Ramp Refunding Bonds, Series 2010	3.1019%	1-5-2010	10-1-2020	<u>\$ 4,050,000</u>	\$ 2,565,000
Green Bay RDA Lease Revenue Bonds, Series 2013	5.9900%	12-1-2013	6-1-2043	<u>\$ 24,840,000</u>	<u>24,840,000</u>
Total Payable by City of Green Bay, Wisconsin					<u>27,405,000</u>
Total Lease Revenue Bonds					<u>\$ 38,125,000</u>

Statistical Section

STATISTICAL SECTION

This part of the City of Green Bay's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about Green Bay's overall financial health.

Contents	Page
General Information	126
Financial Trends <i>These schedules contain trend information to help the reader understand how Green Bay's financial performance and well-being have changed over time.</i>	128
Revenue Capacity <i>These schedules contain information to help the reader assess Green Bay's most significant local revenue source, the property tax.</i>	134
Debt Capacity <i>These schedules present information to help the reader assess the affordability of Green Bay's current levels of outstanding debt and Green Bay's ability to issue additional debt in the future.</i>	138
Demographic and Economic Information <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which Green Bay's financial activities take place.</i>	143
Operating Information <i>These schedules contain service and infrastructure data to help the reader understand how the information in Green Bay's financial report relates to the services Green Bay provides and the activities it performs.</i>	144

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

General Information

Green Bay, Wisconsin's oldest city, is rich in its heritage from the past, and yet moves steadily ahead with its goals for the future.

The French voyager, Jean Nicolet, discovered the area in 1634. The City was chartered as a village in 1838, and became a city in 1854. It later consolidated with old Fort Howard in 1895.

Geographically, the City is situated at the southerly extreme of the Bay of Green Bay, which is an inland extension of Lake Michigan. The City is 212 miles north of Chicago, 115 miles from Milwaukee, and 285 miles east of Minneapolis-St. Paul. Green Bay is the county seat of Brown County.

In 2014, the city street system totaled 456 miles. There are 407 miles of underground storm sewers and 464 miles of sanitary sewers. The Green Bay Metropolitan Sewerage District, including 65 miles of sewers, collects and treats wastes for the City of Green Bay and suburban areas. A countywide landfill method is used by the City to dispose of trash.

With an estimated population of 104,779, the population of Green Bay has increased 0.2% since the 2010 Census report of 104,057. Construction within the City has continued to show a strong trend with building permit valuations averaging \$124.2 million dollars annually over the past 10 years. 2,494 building permits were issued during 2014 valuing \$122,108,243. Some of the larger projects in the 2014 values include the City Deck Landing at \$10M, BayCare Ortho Sports expansion at \$5M, Green Bay Veterans Manor at \$4M, Meyer Theater expansion at \$3M and the KI Convention Center Expansion at \$24M.

Government and Community Services

The municipal government is under the administration of a Mayor who is elected at-large to a four-year term, and Council of 12 members elected to terms of two years on the basis of ward representation.

Administrative officials are appointed to their respective office for terms of two years each. They include the Assessor, Building Inspector, City Attorney, Clerk, Comptroller, Director of Public Works, Zoning Administrator, Treasurer, Director of Parks and Recreation and the Director of Planning.

Services provided by the City include police and fire departments, separate storm and sanitary sewers, garbage and refuse collection, a park and forestry system, a downtown system of on-street and off-street parking, a municipal transit system, and a water system. The Brown County Health Department provides a comprehensive public health program to the citizens of Green Bay. The Austin Straubel International Airport is presently served by three airlines and is the location of the National Weather Service and Doppler radar.

Planning

The Green Bay Planning Commission provides a coordinated approach to planning for the City of Green Bay. The Planning Commission's comprehensive approach gives added assurance that the City of Green Bay will continue to plan for coordinated and orderly growth into the future. In April of 2003, the City Council adopted the Smart Growth 2022-Green Bay Comprehensive Plan and as time passes amendments have been made to the Smart Growth Plan to accommodate changing conditions and land uses.

Community Life

Green Bay is a vigorous and athletic community. Besides being the home of the Green Bay Packers, the City's recreational facilities include numerous golf courses, parks, hockey rinks, ice skating rinks, a ski and inner tube tow and several gymnasiums, swimming pools, tennis courts and other facilities offered in conjunction with the Green Bay Area Public Schools.

The community life of Green Bay is broad and cultural. The National Railroad Museum and the Wildlife Sanctuary are popular tourist attractions. Heritage Hill State Park offers visitors an opportunity to experience life as it was in the Green Bay area from 1672 through 1905. Churches representing all of the major faiths serve the religious needs of the community. Green Bay has had a Civic Symphony Orchestra for many years and employs a full-time conductor. Brown County established a consolidated county library system as of

January 2, 1968. This was a first in Wisconsin. Although separate county libraries had previously existed independent of city libraries in several Wisconsin counties, this was the first county library to take over the assets of existing municipal libraries. Dedication of a new Brown County Museum located on the west bank of the Fox River took place on April 9, 1983. More detailed information describing the museum is available in this report.

The City school system serves an area of more than 92 square miles, 47 square miles of which are outside the City limits. The total enrollment as of September, 2014 was 22,235, and is served by 28 elementary schools, four middle schools, four high schools, three K-8 schools, one charter school and one K-12 alternative school. Special departments include visually impaired, hearing impaired, physically challenged, educable, trainable, and severely/profoundly mentally handicapped, learning disabled, emotionally disturbed, school-age parent, homebound, medically fragile, early childhood, and speech and language handicapped. A Private School System consisting of 1 grades K-5 schools, 16 grades K-8, three grades K-12 schools, and two private high schools supplement the public schools. In addition to the typical bricks and mortar schools, the school district is beginning to see additional interest in virtual / charter schools as well as more parents opting to home school their children. These alternative methods of education has been taking root over the course of the last several years and does not account for a large percent of the student population but will be interesting trend to watch.

Since 1967, Northeast Wisconsin Technical College District 13, with its main campus located in Green Bay, has served all of Brown, Marinette, Oconto, Florence, Door and Kewaunee counties, and parts of Shawano, Manitowoc and Outagamie counties. NWTTC has additional campuses located in Marinette and Sturgeon Bay. The main campus of the University of Wisconsin-Green Bay opened in 1969 and is among Brown County's largest institutions. St. Norbert College is a co-educational primarily residential school located on the west bank of the Fox River in De Pere with close ties the University of Wisconsin Medical College.

Other factors testifying to the cosmopolitan life of Green Bay are the City's outstanding transportation and communications networks. Green Bay's newspaper, television and radio all provide in-depth coverage of national news and late-breaking events. The Green Bay Press-Gazette is published every morning including, Saturday and Sunday. There are seven television stations in the Green Bay area. Time Warner and AT & T provide cable television. Area radio stations provide the perfect mix of contemporary, rock and classical music. The Weidner Center for the Performing Arts is located on the University of Wisconsin-Green Bay's campus. This state-of-the-art facility is known for its impeccable acoustics and has received international acclaim as one of the best performing halls in the United States. In February 2002, the historic Meyer Theater opened its doors once again in downtown Green Bay after completing a \$5 million dollar renovation and in 2014 is undergoing an additional expansion to accommodate expanded entertainment options and mixed used commercial space that can be leased out. The theater can seat nearly 1,000 people and is a valuable addition to the Northeast Wisconsin's arts and entertainment scene.

Green Bay operates four full-service hospitals and dozens of medical clinics. The Curative Workshop-Rehabilitation Center provides services for the handicapped, severely disabled and elderly. Excellent nursing homes, home care and independent living options are available in Green Bay. The religious needs of the community are served by dozens of churches representing all of the major faiths.

SCHEDULE 1
CITY OF GREEN BAY, WISCONSIN
NET POSITION BY COMPONENT
(amount expressed in \$1,000's)
Last Ten Fiscal Years
December 31, 2014

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Governmental activities										
Net investment in capital assets	\$ 291,795	\$ 277,973	\$ 278,445	\$ 263,655	\$ 256,760	\$ 235,215	\$238,633	\$243,715	\$248,010	\$ 238,893
Restricted	28,961	25,506	32,609	33,891	500	993	1,368	2,343	1,371	628
Unrestricted	(4,952)	6,000	(7,529)	(7,723)	25,964	33,358	17,782	13,120	10,099	15,149
Total governmental activities net position	\$ 315,804	\$ 309,479	\$ 303,525	\$ 289,823	\$ 283,224	\$ 269,566	\$257,783	\$259,178	\$259,480	\$ 254,670
Business-type activities										
Net investment in capital assets	\$ 92,742	\$ 93,541	\$ 93,398	\$ 94,720	\$ 85,716	\$ 83,987	\$ 78,667	\$ 78,650	\$ 79,775	\$ 79,715
Restricted	3,440	3,572	3,658	3,741	3,821	3,893	3,943	4,481	4,958	5,607
Unrestricted	7,211	6,675	7,048	6,895	10,994	12,432	14,492	13,478	10,153	7,427
Total business-type activities net position	\$ 103,393	\$ 103,788	\$ 104,104	\$ 105,356	\$ 100,530	\$ 100,312	\$ 97,102	\$ 96,609	\$ 94,887	\$ 92,749
Primary government										
Net investment in capital assets	\$ 384,537	\$ 371,514	\$ 371,843	\$ 358,375	\$ 342,476	\$ 319,202	\$317,300	\$322,365	\$327,786	\$ 318,608
Restricted	32,401	29,078	36,267	37,632	4,321	4,886	5,311	6,824	6,329	6,235
Unrestricted	2,259	12,675	(481)	(828)	36,958	45,790	32,274	26,598	20,253	22,576
Total primary government net position	\$ 419,197	\$ 413,267	\$ 407,629	\$ 395,179	\$ 383,754	\$ 369,878	\$354,885	\$355,787	\$354,368	\$ 347,419

SCHEDULE 2
CITY OF GREEN BAY, WISCONSIN
 Changes in Net Position
 Last Ten Fiscal Years
 December 31, 2014

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Expenses										
Governmental activities:										
General government	\$ 8,577,734	\$ 7,135,122	\$ 8,051,025	\$ 7,075,925	\$ 7,345,831	\$ 7,289,941	\$ 8,249,317	\$ 7,728,390	\$ 8,244,443	\$ 7,093,775
Public safety	48,014,160	49,003,389	52,031,336	50,976,657	46,162,424	45,145,856	44,532,472	44,478,100	44,251,149	39,652,653
Public works	25,769,021	31,555,743	23,763,537	30,208,709	23,063,458	25,108,818	29,919,586	30,277,544	25,935,807	21,274,815
Sanitation	16,750,015	12,946,674	11,961,570	14,144,510	11,398,576	12,368,704	12,058,346	11,975,484	11,975,494	14,295,165
Health and human services	225,970	211,362	201,394	195,565	192,827	203,730	200,371	142,188	212,118	183,507
Culture and recreation	10,609,049	10,399,918	6,513,677	9,794,305	9,657,267	10,717,208	8,971,359	9,020,837	9,873,540	10,401,318
Conservation and development	11,625,472	11,354,899	8,553,601	10,492,155	14,686,878	10,323,577	14,989,437	8,791,634	6,375,183	8,289,083
Interest and fiscal charges	4,617,861	5,471,417	5,996,563	6,989,542	6,777,132	6,788,598	6,207,520	6,666,390	6,471,933	6,051,997
Total governmental activities expenses	126,189,282	128,078,524	117,072,703	129,877,368	119,284,393	117,946,432	125,128,408	119,080,567	113,339,667	107,242,313
Business-type activities:										
Water	15,757,771	15,135,734	15,509,307	14,413,375	15,187,197	15,189,128	15,146,354	14,436,122	13,550,048	12,968,721
Transit	8,800,379	8,385,353	8,455,465	8,776,120	8,401,161	8,149,121	8,713,501	7,952,736	7,542,353	7,891,720
Total business-type activities expenses	24,558,150	23,521,087	23,964,772	23,189,495	23,588,358	23,338,249	23,859,855	22,388,858	21,092,401	20,860,441
Total primary government expenses	150,747,432	151,599,611	141,037,475	153,066,863	142,872,751	141,284,681	148,988,263	141,469,425	134,432,068	128,102,754
Program Revenues										
Governmental activities:										
Charges for services										
General government	3,961,163	5,867,754	4,043,973	3,811,947	5,271,146	5,224,083	5,000,961	5,013,803	4,930,453	5,389,337
Public safety	7,431,423	5,487,626	5,530,109	5,163,559	5,084,594	5,029,465	5,003,580	4,862,988	4,731,601	3,748,928
Public works	9,177,496	9,621,876	9,505,493	9,354,288	9,120,408	8,836,566	8,457,649	8,177,112	7,331,318	7,240,733
Sanitation	16,684,064	15,084,348	14,237,738	14,744,692	12,963,990	14,765,499	13,464,623	12,561,514	12,864,202	11,347,381
Culture and recreation	3,425,528	3,156,574	3,324,489	3,379,929	4,591,912	2,652,423	706,949	2,343,475	2,185,499	4,191,853
Conservation and development	1,500,241	138,629	1,203,368	1,746,422	2,677,568	5,360,628	2,354,815	1,453,098	2,899,234	2,155,186
Operating grants and contributions	7,897,165	7,477,902	9,528,533	10,112,350	10,590,577	6,185,087	9,127,000	6,346,149	8,302,969	8,425,443
Capital grants and contributions	1,632,650	6,928,360	3,383,009	4,238,190	3,322,292	3,535,894	2,514,656	3,250,890	3,734,352	3,682,934
Total governmental activities program revenue	51,709,730	53,763,069	50,756,712	52,551,377	53,622,487	51,589,645	46,630,233	44,009,029	46,979,628	46,181,795
Business-type activities:										
Charges for services										
Water	18,218,560	17,716,891	17,655,694	17,594,507	16,912,015	17,328,531	17,032,699	17,570,743	14,978,342	13,086,343
Transit	1,515,381	1,385,682	1,307,337	1,286,219	1,285,462	1,291,605	1,293,296	1,217,287	1,193,068	1,122,321
Operating grants and contributions	6,125,570	5,829,206	5,860,186	6,494,690	6,170,915	6,102,983	6,662,766	5,817,456	5,592,096	5,804,949
Capital grants and contributions	302,916	273,434	162,992	4,281,833	932,169	3,098,148	322,253	175,857	1,984,540	1,054,468
Total business-type activities program revenue	26,162,427	25,205,213	24,986,209	29,657,249	25,300,561	27,821,267	25,311,014	24,781,343	23,748,046	21,068,081
Total primary government program revenues	77,872,157	78,968,282	75,742,921	82,208,626	78,923,048	79,410,912	71,941,247	68,790,372	70,727,674	67,249,876

SCHEDULE 2
CITY OF GREEN BAY, WISCONSIN
 Changes in Net Position
 Last Ten Fiscal Years
 December 31, 2014

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Net (Expense)/Revenue										
Governmental activities	(74,479,552)	(74,315,455)	(66,315,991)	(77,325,991)	(65,661,906)	(66,356,787)	(78,498,175)	(75,071,538)	(66,360,039)	(61,060,518)
Business-type activities	1,604,277	1,684,126	1,021,437	6,467,754	1,712,203	4,483,018	1,451,159	2,392,485	2,655,645	207,640
Total primary government net (expense)/revenue	(72,875,275)	(72,631,329)	(65,294,554)	(70,858,237)	(63,949,703)	(61,873,769)	(77,047,016)	(72,679,053)	(63,704,394)	(60,852,878)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes	55,948,286	56,005,269	56,335,811	55,462,014	54,276,615	52,308,601	50,498,069	47,685,348	45,559,219	43,952,942
Other taxes	853,146	796,078	830,055	827,698	-	-	-	-	-	-
Unrestricted grants and contributions	20,671,278	20,394,571	20,414,167	22,220,293	22,113,685	22,635,976	22,398,243	22,422,219	21,204,070	20,893,104
Interest earnings	994,931	523,828	966,474	841,773	1,109,246	1,516,376	2,575,579	3,145,478	3,085,685	2,527,041
Gain on disposal of capital assets	75,652	248,113	412,282	69,634	-	-	-	-	-	-
Transfers	2,260,918	2,301,455	2,127,265	1,993,151	1,820,444	1,678,556	1,631,310	1,516,364	1,321,033	1,361,107
Total governmental activities	80,804,211	80,269,314	81,086,054	81,414,563	79,319,990	78,139,509	77,103,201	74,769,409	71,170,007	68,734,194
Business-type activities:										
Interest earnings	249,010	300,551	303,360	320,762	344,769	401,838	673,048	845,339	803,731	1,521,504
Gain on disposal of capital assets	12,762	-	-	30,051	(18,333)	4,301	-	-	-	-
Transfers	(2,260,918)	(2,301,455)	(2,127,265)	(1,993,151)	(1,820,444)	(1,678,556)	(1,631,310)	(1,516,364)	(1,321,033)	(1,361,107)
Total business-type activities	(1,999,146)	(2,000,904)	(1,823,905)	(1,642,338)	(1,494,008)	(1,272,417)	(958,262)	(671,025)	(517,302)	160,397
Total primary government	78,805,065	78,268,410	79,262,149	79,772,225	77,825,982	76,867,092	76,144,939	74,098,384	70,652,705	68,894,591
Change in Net Position										
Governmental activities	6,324,659	5,953,859	14,770,063	4,088,572	13,658,084	11,782,722	(1,394,974)	(302,129)	4,809,968	7,673,676
Business-type activities	(394,869)	(316,778)	(802,468)	4,825,416	218,195	3,210,601	492,897	1,721,460	2,138,343	368,037
Total primary government	\$ 5,929,790	\$ 5,637,081	\$ 13,967,595	\$ 8,913,988	\$ 13,876,279	\$ 14,993,323	\$ (902,077)	\$ 1,419,331	\$ 6,948,311	\$ 8,041,713

SCHEDULE 3
CITY OF GREEN BAY, WISCONSIN
Fund Balances, Governmental Funds
Last Ten Fiscal Years
December 31, 2014

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
General Fund										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ 1,736,320	\$ 1,653,056	\$ 1,531,881	\$ 1,562,479	\$ 2,697,133	\$ 2,016,568
Unreserved	-	-	-	-	11,515,118	11,427,079	12,438,449	13,180,261	10,303,663	12,402,535
Nonspendable	2,922,888	3,738,943	2,482,542	2,501,011	-	-	-	-	-	-
Committed	136,086	134,011	134,007	4,677	-	-	-	-	-	-
Assigned	1,371,366	1,439,942	1,069,005	1,069,127	-	-	-	-	-	-
Unassigned	10,871,732	8,778,062	9,803,780	9,549,766	-	-	-	-	-	-
Total general fund	\$ 15,302,072	\$ 14,090,958	\$ 13,489,334	\$ 13,124,581	\$ 13,251,438	\$ 13,080,135	\$ 13,970,330	\$ 14,742,740	\$ 13,000,796	\$ 14,419,103
All Other Governmental Funds										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ 4,816,769	\$ 3,851,645	\$ 9,863,151	\$ 3,750,066	\$ 6,819,226	\$ 4,109,386
Unreserved, reported in:										
Special revenue funds	-	-	-	-	9,947,770	8,303,245	6,560,534	7,232,173	6,152,493	6,474,786
Capital projects funds	-	-	-	-	23,480,029	17,435,450	10,912,922	17,050,451	14,598,409	12,837,802
Nonspendable										
Special revenue funds	26,093	28,771	20,823	24,091	-	-	-	-	-	-
Capital projects funds	2,700,000	2,700,000	-	-	-	-	-	-	-	-
Restricted										
Special revenue funds	1,136,360	1,914,251	884,429	1,345,862	-	-	-	-	-	-
Capital projects funds	27,933,905	33,098,244	10,055,178	14,328,323	-	-	-	-	-	-
Debt service funds	1,239,522	749,928	486,533	379,891	-	-	-	-	-	-
Committed										
Special revenue funds	9,007,869	8,283,138	7,442,687	6,798,490	-	-	-	-	-	-
Capital projects funds	8,703,372	11,229,739	10,366,483	9,994,328	-	-	-	-	-	-
Assigned										
Special revenue funds	1,561,129	1,730,854	2,267,892	1,544,725	-	-	-	-	-	-
Capital projects funds	9,799,909	6,303,766	6,305,939	6,855,657	-	-	-	-	-	-
Unassigned										
Special revenue funds	-	(9,666)	(47,538)	(20,978)	-	-	-	-	-	-
Capital projects funds	(6,581,249)	(7,361,403)	(8,845,513)	(9,587,953)	-	-	-	-	-	-
Total all other governmental funds	\$ 55,526,910	\$ 58,667,622	\$ 28,936,913	\$ 31,662,436	\$ 38,244,568	\$ 29,590,340	\$ 27,336,607	\$ 28,032,690	\$ 27,570,128	\$ 23,421,974
Total Fund Balances	\$ 70,828,982	\$ 72,758,580	\$ 42,426,247	\$ 44,787,017	\$ 51,496,006	\$ 42,670,475	\$ 41,306,937	\$ 42,775,430	\$ 40,570,924	\$ 37,841,077

The City implemented GASB Statement No. 54 during 2011 and has not restated their prior year balances.

SCHEDULE 4
CITY OF GREEN BAY, WISCONSIN
 Changes in Fund Balances, Governmental Funds
 Last Ten Fiscal Years
 December 31, 2014

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Revenues										
Taxes	\$ 55,377,772	\$ 55,332,147	\$ 55,815,446	\$ 54,939,292	\$ 54,276,650	\$ 52,308,602	\$ 50,498,069	\$ 47,685,349	\$ 45,559,219	\$ 43,952,942
Special assessments	992,047	929,886	914,227	1,691,726	763,879	782,372	1,204,450	1,259,309	1,957,356	2,069,325
Licenses and permits	2,274,311	2,190,896	2,361,309	2,049,475	2,016,152	1,840,238	2,089,692	2,086,644	1,942,592	1,957,479
Intergovernmental	28,862,009	31,187,364	34,306,757	34,672,285	36,211,308	32,643,843	32,965,012	33,220,181	31,411,067	30,335,599
Public charges for services	31,552,821	29,319,110	28,338,486	28,678,055	26,736,270	28,056,304	26,023,723	24,400,836	24,294,364	22,499,043
Intergovernmental charges for services	5,205,552	3,742,096	1,261,079	1,113,266	1,125,909	1,000,554	956,274	952,690	953,732	934,404
Interdepartmental charges for services	2,021,058	2,106,859	3,568,305	3,078,345	3,924,760	3,746,626	3,239,838	3,260,602	3,473,091	2,552,688
Fines and forfeits	1,920,325	1,811,763	1,942,462	1,822,079	1,229,548	1,381,691	1,511,500	1,442,879	1,519,851	1,390,808
Interest	800,777	240,069	766,228	764,913	898,898	1,344,130	2,361,004	2,969,300	2,840,506	1,799,142
Miscellaneous	4,623,968	8,469,339	4,302,828	5,668,388	4,746,669	4,167,413	4,378,947	11,581,426	6,267,795	8,291,287
Total revenues	133,630,640	135,329,529	133,577,127	134,477,824	132,030,043	127,271,773	125,228,509	128,859,216	120,219,573	115,782,717
Expenditures										
Current										
General government	7,839,990	8,078,804	6,879,824	6,880,697	7,595,091	7,871,905	8,195,004	7,491,037	7,042,300	6,795,105
Public safety	48,813,047	47,630,165	49,227,262	48,004,414	44,644,208	44,603,255	44,730,770	43,142,242	41,637,476	40,870,854
Public works	23,886,817	23,178,101	24,099,016	23,786,647	19,534,323	22,306,357	27,411,641	27,074,171	21,395,655	20,542,310
Sanitation	15,690,390	12,944,632	11,960,826	12,994,201	11,136,617	12,160,275	11,868,330	11,691,894	12,073,233	13,949,421
Health and human services	225,970	211,362	201,394	195,565	192,827	203,730	200,371	142,188	212,118	183,507
Culture and recreation	9,013,979	9,385,294	8,964,280	9,249,086	9,240,808	10,487,219	8,833,940	7,599,495	7,990,378	7,774,372
Conservation and development	10,455,062	4,961,585	8,121,569	10,932,340	14,040,595	10,717,350	15,081,721	11,973,805	5,169,180	9,165,425
Capital outlay										
General government	864,905	530,426	403,795	224,225	70,112	1,451,993	-	42,207	679,914	470,606
Public safety	2,283,460	756,050	1,373,956	1,407,655	2,776,908	1,592,849	699,028	442,146	1,601,590	1,521,612
Public works	7,608,206	7,970,146	8,173,332	6,857,783	11,345,778	8,511,864	6,157,207	3,563,470	8,706,131	16,417,997
Sanitation	1,176,528	2,414,786	1,293,835	2,700,243	1,906,727	390,405	848,982	987,454	1,276,979	2,156,179
Culture and recreation	2,007,089	1,588,388	646,521	1,558,353	3,195,814	295,048	330,873	3,579,832	3,482,814	2,129,920
Conservation and development	6,502,462	3,792,202	1,626,624	2,507,288	316,959	757,500	1,011,039	3,071,689	2,531,820	2,774,708
Debt service										
Principal retirement	12,478,143	16,839,240	14,265,372	13,950,797	12,560,314	12,116,291	11,372,202	9,824,423	20,542,031	10,684,466
Lease payments	526,565	435,690	3,283,500	798,062	109,270	668,464	670,788	636,393	495,768	496,061
Interest	4,189,545	5,041,624	6,728,111	6,973,226	6,222,876	5,676,738	5,916,818	6,095,219	5,599,982	5,125,732
Prior service pension liability	-	-	-	-	540,729	-	-	-	-	-
Debt issuance costs	212,637	224,629	693,324	31,250	-	126,534	145,853	149,054	77,736	145,449
Total expenditures	153,774,795	145,983,124	147,942,541	149,051,832	145,429,956	139,937,777	143,474,567	137,506,719	140,515,105	141,203,724
Excess of revenues over (under) expenditures	(20,144,155)	(10,653,595)	(14,365,414)	(14,574,008)	(13,399,913)	(12,666,004)	(18,246,058)	(8,647,503)	(20,295,532)	(25,421,007)

SCHEDULE 4
CITY OF GREEN BAY, WISCONSIN
 Changes in Fund Balances, Governmental Funds
 Last Ten Fiscal Years
 December 31, 2014

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Other financing sources (uses)										
General obligation bonds issued	11,245,000	7,565,000	4,395,000	5,700,000	15,320,000	8,680,000	5,240,000	7,390,000	11,065,000	9,455,000
General obligation notes issued	4,025,904	2,275,000	4,080,000	-	-	-	-	-	-	3,530,000
General obligation refunding bonds issued	6,285,000	14,565,000	51,875,000	-	2,685,000	3,600,000	10,650,000	6,990,000	-	5,160,000
Refunding notes paid	-	-	(34,263,810)	-	-	-	-	-	-	-
State trust fund loan issued	-	-	-	-	5,085,000	3,934,760	9,955,255	1,985,900	10,737,280	5,870,000
Capital leases issued	-	24,840,000	-	-	-	-	-	-	487,600	-
GBMSD annexation debt issued	-	-	-	-	-	-	-	-	164,466	2,705,688
Payment to refunding bond escrow agent	(6,237,207)	(11,302,287)	(16,822,938)	-	(2,685,000)	(3,663,774)	(10,699,000)	(6,930,256)	-	(5,138,373)
Premium received on note issuance	276,221	363,877	614,127	32,855	-	-	-	-	-	101,645
Sale of capital assets	358,721	377,883	-	-	-	-	-	-	-	-
Transfers in	15,619,411	17,550,348	15,366,899	19,372,779	12,571,378	14,677,625	12,800,580	10,038,573	19,609,257	5,869,309
Transfers out	(13,358,493)	(15,248,893)	(13,239,634)	(17,379,628)	(10,750,934)	(13,199,069)	(11,169,270)	(8,622,209)	(19,038,224)	(4,508,202)
Total other financing sources (uses)	<u>18,214,557</u>	<u>40,985,928</u>	<u>12,004,644</u>	<u>7,726,006</u>	<u>22,225,444</u>	<u>14,029,542</u>	<u>16,777,565</u>	<u>10,852,008</u>	<u>23,025,379</u>	<u>23,045,067</u>
Net changes in fund balances	<u>\$ (1,929,598)</u>	<u>\$ 30,332,333</u>	<u>\$ (2,360,770)</u>	<u>\$ (6,848,002)</u>	<u>\$ 8,825,531</u>	<u>\$ 1,363,538</u>	<u>\$ (1,468,493)</u>	<u>\$ 2,204,505</u>	<u>\$ 2,729,847</u>	<u>\$ (2,375,940)</u>
Debt service as a percentage of noncapital expenditures ⁽¹⁾	12.08%	16.59%	18.74%	15.83%	15.02%	14.54%	13.36%	13.35%	20.89%	13.90%

⁽¹⁾ Excludes expenditures capitalized in the government-wide financial statements (\$11,472,533 for 2013)

SCHEDULE 5
CITY OF GREEN BAY, WISCONSIN
 Assessed and Estimated Actual Value of Taxable Property
 Last Ten Fiscal Years
 December 31, 2014

Fiscal Year	Real Property		Personal Property		Total Assessed Value	Total Direct Tax Rate	Estimated Actual Value	Ratio of Total Assessed to Total Estimated Actual Value
	Assessed Value	Estimated Actual Value	Assessed	Estimated Actual Value				
2005	5,409,350,900	5,645,307,300	264,783,300	280,225,900	5,674,134,200	7.746	5,925,533,200	95.76
2006	5,491,805,800	5,879,516,300	267,421,700	265,239,000	5,759,227,500	7.899	6,144,755,300	93.73
2007	5,544,073,200	5,980,539,300	269,538,400	302,914,000	5,813,611,600	8.095	6,283,453,300	92.50
2008	5,595,143,800	6,068,291,100	278,832,100	297,478,600	5,873,975,900	8.423	6,365,769,700	92.50
2009	5,648,485,200	5,935,306,800	287,532,300	299,290,500	5,936,017,500	8.674	6,234,597,300	95.20
2010	5,701,922,400	5,724,376,600	280,317,800	294,961,400	5,982,240,200	8.857	6,019,338,000	99.40
2011	5,699,167,400	5,642,098,600	281,278,300	268,505,000	5,980,445,700	8.857	5,910,603,600	101.30
2012	5,728,386,600	5,364,627,200	279,069,000	260,770,700	6,007,455,600	9.009	5,625,397,900	106.80
2013	5,755,005,300	5,523,579,900	287,078,000	262,893,800	6,042,083,300	8.950	5,786,473,700	104.20
2014	5,815,895,300	5,568,790,700	292,173,300	289,103,000	6,108,068,600	8.861	5,857,893,700	104.40

Information obtained from Statistical Reports of Property Values, Bureau of Property Tax, Wisconsin Department of Revenue. Beginning in 1986, Wisconsin State Statute 70.05 requires assessed valuations to be within 10% of full value at least once during a 4-year period consisting of the current year and the 3 preceding years.

In January 2001, a total revaluation of the entire City was implemented with completion accomplished by November 2004.

SCHEDULE 6
CITY OF GREEN BAY, WISCONSIN
 Property Tax Rates - Direct and Overlapping Governments
 (Amounts Shown are Per \$1,000 of Assessed Valuation)
 Last Ten Fiscal Years
 December 31, 2014

Fiscal Year	City of Green Bay				Green Bay Area		Northeast Wisconsin		County of Brown		State of Wisconsin		Total
	Operations	Debt	Total		Public Schools		Technical College						
2005	5.668	2.078	7.746	33.0%	9.380	40.0%	1.543	6.6%	4.579	19.5%	0.202	0.9%	23.450
2006	5.737	2.162	7.899	34.1%	8.945	38.6%	1.565	6.8%	4.550	19.6%	0.196	0.8%	23.155
2007	5.965	2.130	8.095	34.8%	8.851	38.1%	1.565	6.7%	4.532	19.5%	0.187	0.8%	23.230
2008	6.312	2.110	8.423	35.2%	9.112	38.1%	1.582	6.6%	4.645	19.4%	0.183	0.8%	23.946
2009	6.409	2.265	8.674	35.4%	9.316	38.1%	1.604	6.5%	4.758	19.4%	0.184	0.7%	24.537
2010	6.549	2.308	8.857	35.7%	9.524	38.0%	1.615	6.5%	4.651	18.7%	0.178	0.7%	24.826
2011	6.567	2.290	8.857	35.7%	9.733	39.2%	1.623	6.5%	4.450	17.9%	0.171	0.7%	24.835
2012	6.849	2.160	9.009	36.0%	9.902	39.5%	1.609	6.4%	4.371	17.4%	0.168	0.7%	25.059
2013	7.074	1.876	8.950	36.3%	9.731	39.5%	1.551	6.3%	4.239	17.2%	0.159	0.6%	24.632
2014	7.258	1.603	8.861	36.1%	9.681	39.5%	1.590	6.5%	4.240	17.3%	0.163	0.7%	24.534

Tax Levies

Fiscal Year	City of Green Bay			Green Bay Area	Northeast Wisconsin	County of Brown	State of Wisconsin	Total
	Operations	Debt	Total	Public Schools	Technical College			
2005	31,704,725	11,623,280	43,328,005	52,468,897	8,633,433	25,616,610	1,129,093	131,176,039
2006	32,553,041	12,268,560	44,821,601	50,755,254	8,880,798	25,817,367	1,111,512	131,386,532
2007	34,351,946	12,268,560	46,620,506	50,974,096	9,012,788	26,099,847	1,079,087	133,786,324
2008	36,696,940	12,268,560	48,965,500	52,976,070	9,195,856	27,006,576	1,066,341	139,210,343
2009	37,648,870	13,304,300	50,953,170	54,719,523	9,423,921	27,950,979	1,080,310	144,127,903
2010	38,877,944	13,699,370	52,577,314	56,534,016	9,589,611	27,608,861	1,058,049	147,367,851
2011	39,288,146	13,699,370	52,987,516	58,225,140	9,710,932	26,623,249	1,021,516	148,568,353
2012	40,959,426	12,917,050	53,876,476	59,219,130	9,625,346	26,138,382	1,003,066	149,862,400
2013	42,497,470	11,272,110	53,769,580	58,460,737	9,320,073	25,468,522	954,664	147,973,576
2014	43,851,547	9,684,700	53,536,247	58,494,993	9,605,739	25,620,361	981,999	148,239,338

SCHEDULE 7
CITY OF GREEN BAY, WISCONSIN
 Principal Taxpayers
 Current Year and Ten Years Ago
 December 31, 2014

Name	2014		
	Assessed Valuation	Rank	Percentage of Total Assessed Valuation*
Baycare Aurora LLC	175,548,300	1	2.87%
Georgia Pacific (Fort James West)	110,889,500	2	1.82%
Procter & Gamble Paper Products, Inc.	94,012,600	3	1.54%
Kos Hatcheries	21,237,900	11	0.35%
Oneida Tribe of Indians	35,174,800	5	0.58%
T Futures LLC/Robert Toonen	19,779,200	12	0.32%
RHS Family Limited Partnership	17,503,600	14	0.29%
Packerland Packing	25,047,400	8	0.41%
Services Plus	21,636,900	10	0.35%
Green Bay Packaging	21,780,500	9	0.36%
Green Bay Converting	16,573,500	15	0.27%
Bays Tundra Hospitality	18,468,300	13	0.30%
Green Bay WI VA 2011 LLC	36,514,900	4	0.60%
Bayland Properties			
Regency Suites			
Totals	<u>\$ 614,167,400</u>		10.27%
Assessed Valuation	6,108,068,600		

Name	2004		
	Assessed Valuation	Rank	Percentage of Total Assessed Valuation*
Baycare Aurora LLC	153,917,800	1	2.75%
Georgia Pacific (Fort James West)	106,037,900	2	1.90%
Procter & Gamble Paper Products, Inc.	86,234,700	3	1.54%
Kos Hatcheries	22,872,600	5	0.41%
Oneida Tribe of Indians	---	---	---
T Futures LLC/Robert Toonen	19,884,500	7	0.36%
RHS Family Limited Partnership	17,492,900	8	0.31%
Packerland Packing	---	---	---
Services Plus	12,936,600	12	0.23%
Green Bay Packaging	17,304,800	9	0.31%
Green Bay Converting	---	---	---
Bays Tundra Hospitality	---	---	---
Green Bay WI VA 2011 LLC	---	---	---
Bayland Properties	15,231,000	10	0.27%
Regency Suites	11,851,300	15	0.21%
Totals	<u>\$ 436,681,800</u>		7.30%
Assessed Valuation	5,593,932,900		

SCHEDULE 8
CITY OF GREEN BAY, WISCONSIN
 Property Tax Levies and Collections
 Last Ten Fiscal Years
 December 31, 2014

<u>Fiscal Year</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent of Levy Collected</u>	<u>Current Year Collection of Delinquent Tax</u>	<u>Total Tax Collections</u>	<u>Current Year Delinquent & Postponed Tax</u>	<u>Delinquent Tax at Year End</u>
2005	43,328,005	42,791,277	98.76%	520,026	43,311,303	536,728	92,279
2006	44,821,601	44,304,136	98.85%	562,992	44,867,128	517,465	46,752
2007	46,620,506	46,015,254	98.70%	598,511	46,613,765	605,252	53,493
2008	48,965,500	48,396,085	98.84%	567,692	48,963,777	569,415	55,216
2009	50,953,170	50,437,768	98.99%	491,776	50,929,544	515,402	78,842
2010	52,577,314	51,964,867	98.84%	633,072	52,597,939	612,447	58,217
2011	52,987,516	52,339,584	98.78%	618,000	52,957,583	647,932	88,150
2012	53,876,476	53,308,397	98.95%	576,349	53,884,746	568,079	79,880
2013	53,769,580	53,231,563	99.00%	451,966	53,683,529	538,017	165,931
2014	54,416,664	53,772,455	98.82%	762,033	54,534,488	644,209	48,107

Note: Real estate taxes may be paid in a single payment due January 31, or in installments, one-half on January 31, and the balance July 31. The County Treasurer collects taxes on behalf of the City. The County remits taxes to the City on a weekly basis with three settlement dates-January 15, February 20 and August 20. The County makes the City whole with the August settlement. The City being responsible for collecting of the postponed and delinquent personal property taxes.

SCHEDULE 9
CITY OF GREEN BAY, WISCONSIN
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
December 31, 2014
(dollars in thousands, except per capita)

Fiscal Year	Governmental Activities					Business-Type Activities				Total Primary Government	Percentage of Personal Income	Per Capita
	General obligation bonds	General obligation notes	Bond anticipation notes	Leases	GBMSD annexation costs	Revenue bonds	Premium on debt Issued	Debt Discount	Working capital advances			
2005	103,676	18,541	11,430	10,236	8,064	76,765	3,264	(1,047)	512	231,441	6.98%	2,224
2006	106,690	27,855	-	10,140	7,584	80,160	3,127	(4,638)	512	231,429	6.87%	2,220
2007	105,570	28,226	-	9,503	7,019	79,160	2,990	(4,377)	512	228,603	6.53%	2,198
2008	100,720	36,820	-	8,821	6,457	77,630	2,853	(4,116)	512	229,697	6.28%	2,210
2009	98,515	39,678	-	8,104	5,890	75,475	2,716	(3,855)	512	227,035	5.92%	2,194
2010	102,820	43,378	-	7,525	5,319	73,260	2,579	(3,594)	512	231,799	6.06%	2,228
2011	96,000	42,423	-	6,727	4,743	70,945	2,442	(3,333)	512	220,459	5.54%	2,084
2012	125,215	9,837	-	3,443	4,027	68,525	2,304	(3,072)	512	210,791	5.15%	2,010
2013	125,555	10,801	-	27,848	-	65,995	2,168	(2,811)	512	230,068	5.30%	2,206
2014	126,220	13,258	-	27,405	-	62,215	3,374	(2,760)	512	230,224	5.19%	2,197

Note: Details regarding the city's outstanding debt can be found in the notes of the financial statements

Schedule 10
CITY OF GREEN BAY, WISCONSIN
Ratios of Net General Bonded Debt Outstanding
Last Ten Fiscal Years
December 31, 2014

Fiscal Year	Population	Assessed Value	Debt Total	Less Sinking Fund	Net	Net General Long-term Debt	
						Ratio to Assessed Value	Per Capita
2005	104,070	\$ 5,674,134,200	\$ 122,216,929	\$ 628,036	\$ 121,588,893	2.14	\$ 1,168.34
2006	104,230	5,759,227,500	134,545,123	1,370,674	133,174,449	2.31	1,277.70
2007	104,020	5,813,611,600	133,796,641	2,342,805	131,453,836	2.26	1,263.74
2008	103,950	5,873,975,900	137,539,693	1,367,981	136,171,712	2.32	1,309.97
2009	103,500	5,936,017,500	138,193,162	992,547	137,200,615	2.31	1,325.61
2010	104,057	5,982,240,200	146,197,848	499,543	145,698,305	2.44	1,400.18
2011	105,809	5,980,445,700	138,522,764	379,891	138,142,873	2.31	1,305.59
2012	104,868	6,007,455,600	135,052,343	486,533	134,565,810	2.24	1,283.19
2013	104,300	6,042,083,300	136,355,588	749,928	135,605,660	2.24	1,300.15
2014	104,779	6,108,068,600	139,478,349	1,239,522	138,238,827	2.26	1,319.34

Schedule 11
CITY OF GREEN BAY, WISCONSIN
 Direct and Overlapping Governmental Activities Debt
 December 31, 2014

	2014		
	Total Debt	Applicable to City	
		Percent	Amount
Direct Debt:			
City purpose	\$ 139,478,349		
Leases payable	27,405,000		
Net City Purpose	\$ 166,883,349	100.00%	\$ 166,883,349
Total Net Direct Debt			166,883,349
 Overlapping Debt			
Green Bay Area Public School District	55,270,000	71.13%	39,313,551
Northeast Wisconsin Technical College	40,020,000	15.70%	6,283,140
Brown County	129,497,308	31.90%	41,309,641
GBM Sewerage District (B)	91,976,298	36.80%	33,847,278
Total Overlapping Debt			120,753,610
			\$ 287,636,959

(A) Debt shown includes general obligation debt and capital leases but excludes \$62,215,000 Waterworks Mortgage Revenue Bonds.

Information of other taxing districts was obtained from their respective financial reports and/or departments. The City's overlapping portion is determined based on the equalized value of the City in relation to the overall equalized value of the overlapping government.

SCHEDULE 12
CITY OF GREEN BAY, WISCONSIN
 Legal Debt Margin Information
 Last Ten Fiscal Years
 December 31, 2014

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Equalized Value	<u>\$ 5,857,893,700</u>	<u>\$ 5,786,473,700</u>	<u>\$ 5,625,397,900</u>	<u>\$ 5,910,603,600</u>	<u>\$ 6,019,338,000</u>	<u>\$ 6,234,597,300</u>	<u>\$ 6,365,769,700</u>	<u>\$ 6,283,453,300</u>	<u>\$ 6,144,755,300</u>	<u>\$ 5,925,533,200</u>
Debt limitation - 5% of equalized value	292,894,685	289,323,685	281,269,895	295,530,180	300,966,900	311,729,865	318,288,485	314,172,665	307,237,765	296,276,660
Debt applicable to limitation:										
Total outstanding general obligation debt	139,478,349	136,355,588	135,052,343	138,522,765	146,197,848	138,193,162	137,539,693	133,796,641	134,545,123	122,216,929
Less: Debt service fund	<u>(1,239,522)</u>	<u>(749,928)</u>	<u>(486,533)</u>	<u>(379,891)</u>	<u>(499,543)</u>	<u>(992,547)</u>	<u>(1,367,981)</u>	<u>(2,342,805)</u>	<u>(1,370,674)</u>	<u>(628,036)</u>
Total debt applicable to limitation	<u>138,238,827</u>	<u>135,605,660</u>	<u>134,565,810</u>	<u>138,142,874</u>	<u>145,698,305</u>	<u>137,200,615</u>	<u>136,171,712</u>	<u>131,453,836</u>	<u>133,174,449</u>	<u>121,588,893</u>
Legal Debt Margin	<u>\$ 154,655,858</u>	<u>\$ 153,718,025</u>	<u>\$ 146,704,085</u>	<u>\$ 157,387,306</u>	<u>\$ 155,268,595</u>	<u>\$ 174,529,250</u>	<u>\$ 182,116,773</u>	<u>\$ 182,718,829</u>	<u>\$ 174,063,316</u>	<u>\$ 174,687,767</u>
Total net debt applicable to the limit as a percentage of debt limit	47.20%	46.87%	47.84%	46.74%	48.41%	44.01%	42.78%	41.84%	43.35%	41.04%

Schedule 13
CITY OF GREEN BAY, WISCONSIN
Pledged-Revenue Coverage
Last Ten Fiscal Years
December 31, 2014

Water Revenue Bonds									
Fiscal Year	Utility Service Charges	Less: Operating Expenses	Add back: Bond Coverage	Net Available Revenue	Debt Service		Coverage		
					Principal	Interest			
2005	\$ 15,743,988	\$ 14,466,758	\$ 6,957,548	\$ 8,234,778	\$ -	\$ 3,622,355	2.27		
2006	17,809,504	15,008,011	7,804,481	10,605,974	360,000	3,591,583	2.68		
2007	18,539,020	16,089,416	8,022,408	10,472,012	1,000,000	3,433,902	2.36		
2008	18,062,029	16,914,594	8,292,719	9,440,154	1,530,000	3,408,088	1.91		
2009	17,885,851	17,004,614	8,125,135	9,006,372	2,155,000	3,364,597	1.63		
2010	17,398,653	17,144,571	8,059,614	8,313,696	2,215,000	3,298,272	1.51		
2011	18,196,920	16,543,456	8,048,032	9,701,496	2,315,000	3,198,572	1.76		
2012	18,136,801	17,612,459	8,143,527	8,667,869	2,420,000	3,091,531	1.57		
2013	18,187,967	17,600,513	8,022,188	8,609,642	2,530,000	2,984,093	1.56		
2014	18,862,241	18,200,982	7,886,641	8,547,900	2,640,000	2,838,129	1.56		

SCHEDULE 14
CITY OF GREEN BAY, WISCONSIN
 Demographic and Economic Statistics
 Last Ten Fiscal Years
 December 31, 2014

Year	Population	Personal Income <i>(thousands of dollars)</i>	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
2005	104,070	9,399	31,874	33.2	20,124	6.9%
2006	104,230	9,576	32,311	33.2	19,926	6.7%
2007	104,020	10,037	33,648	33.2	19,845	7.0%
2008	103,950	10,598	35,204	33.2	20,942	6.7%
2009	103,500	11,204	37,060	33.2	20,977	11.7%
2010	104,057	11,198	36,742	33.2	21,155	7.7%
2011	105,809	11,549	37,610	33.2	20,768	7.1%
2012	104,868	12,084	39,046	33.2	20,672	6.1%
2013	104,300	12,944	41,609	33.7	21,777	5.4%
2014	104,779	13,276	42,338	33.7	22,235	4.7%

Sources:

Census Bureau
 Wisconsin Dept of Administration
 Wisconsin Dept of Workforce Development
 Bureau of Economic Analysis
 Green Bay Public Schools

1. Personal Income and per Capita Income is based on prior calendar year due to the timing and availability of source data.
2. Personal Income and per Capita Income based on Green Bay Metropolitan Statistical Area - defined as an area consisting of a recognized population nucleus and adjacent communities that have a high degree of integration with that nucleus.
3. Unemployment rate is annual average not seasonally adjusted.

SCHEDULE 15
CITY OF GREEN BAY, WISCONSIN
Principal Employers
Current Year and Ten Years Ago
December 31, 2014

Employer	2014			2004		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Humana	3,167	1	5.71%	2,700	3	4.66%
Oneida Tribe of Indians of WI	2,690	2	4.85%	---	---	---
Schneider National Inc	2,580	3	4.65%	3,400	2	5.87%
Bellin Health	2,329	4	4.20%	1,744	7	3.01%
Georgia Pacific	2,200	5	3.97%	3,837	1	6.63%
United Healthcare	1,894	6	3.42%	1,310	12	2.26%
Aurora Healthcare	1,739	7	3.14%	1,188	14	2.05%
Wisconsin Public Service	1,497	8	2.70%	1,511	10	2.61%
American Foods Group	1,480	9	2.67%	1,518	8	2.62%
St. Vincent Hospital	1,467	10	2.65%	---	---	---
Shopko Stores, Inc.	1,438	11	2.59%	1,814	6	3.13%
Prevea Health	1,360	12	2.45%	---	---	---
Packerland Packing Co. (JBS)	1,174	14	2.12%	1,515	9	2.62%
Associated Bank Corp	1,103	15	1.99%	---	---	---
Green Bay Packaging	1,007	16	1.82%	1,038	16	1.79%
Proctor & Gamble	856	20	1.54%	1,200	13	2.07%
Paper Converting	791	22	1.43%	1,121	15	1.94%
Green Bay's Labor Force Estimates			55,446			57,884

Sources: Wisconsin Department of Workforce Development
GB Chamber of Commerce

SCHEDULE 16
CITY OF GREEN BAY, WISCONSIN
 Full-time Equivalent City Government Employees by Function/Program
 Last Ten Fiscal Years
 December 31, 2014

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
General Government										
Mayor's Office	3.3	3.3	3.3	3.0	3.5	3.5	3.5	5.3	5.3	5.5
Administrative Services	30.5	30.5	29.6	29.8	35.2	35.2	35.2	37.5	37.5	37.5
Internal Services	14	14	14	14	14.5	14.5	14.5	14.1	14.1	15.8
Municipal Court	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2
Economic Development	3.8	3.8	3.8	3.8	4.5	4.5	4.5	3.9	3.3	4.5
Community Services	35.5	36.5	37.5	37.5	41.5	40.0	40.0	41.5	44.0	43.5
Public Safety										
Police	254.8	238.25	236.5	236.5	236.5	235.5	235.5	235.5	235.5	231.5
Fire*	197.0	197.0	197.0	185.0	185.0	200.0	200.0	198.0	198.0	198.0
Public Works	213	219	221	222.5	222.5	223.5	223.5	232.3	232.3	231.5
Parks and Recreation	82.5	83.5	81.5	88	90.5	90.5	90.5	90.5	90.8	91.8
Total Full-time Equivalent	839.4	830.9	829.4	825.3	838.9	852.4	852.4	863.8	866.0	864.8

* City of Green Bay consolidated fire services with the Village of Allouez in 2012

Source: City Budget - For 2013 - use the 2014 budget

SCHEDULE 17
CITY OF GREEN BAY, WISCONSIN
 Operating Indicators by Function/Program
 Last Ten Fiscal Years
 December 31, 2014

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Police										
Physical arrests	22,331	18,067	20,762	21,735	20,619	21,124	21,220	not available	not available	not available
Traffic Enforcement Citations**	12,384	2,958	1,964	3,118	4,382	5,363	6,428	6,349	7,021	6,091
Reportable accidents	1,363	979	1,037	1,143	1,187	1,290	1,333	1,236	1,272	1,508
Fire										
EMS	8,526	8,388	7,346	7,308	7,182	7,251	7,273	6,993	6,689	6,613
Fire responses	267	278	333	301	295	305	316	371	397	376
Other	2,755	3,002	2,402	2,562	2,289	2,198	2,419	1,914	1,895	1,766
Refuse Collection										
Refuse collected (average tons per day)	93.5	88.08	92.33	95.62	101.1	102	102	111	105	105
Refuse collected total tons per year	24,309	22,901	24,005	24,861	26,290	26,456	26,400	28,741	27,436	29,774
Comingled recyclable containers (tons)	-	-	-	-	-	-	2,400	2,419	2,385	2,340
Mixed paper (tons)	-	-	-	-	-	-	5,000	5,008	5,206	5,320
Mixed paper and comingled recyclables (tons)	7,230	6,932	6,844	6,854	6,929	6,788	-	-	-	-
Other public works										
New street pavement (miles)	0.09	0.09	0.42	0.81	0.00	0.00	0.95	1.50	1.10	4.20
Street resurfacing (miles)	3.33	3.51	3.23	3.78	3.17	6.10	8.96	8.60	4.00	4.80
Inspection										
Commercial construction - units	18	27	15	27	20	13	8	17	13	13
Commercial construction (thousands of dollars)	14,494	72,691	70,212	15,738	43,379	7,138	8,357	29,038	4,557	11,967
Residential construction - units	64	65	44	40	37	87	58	82	86	165
Residential construction (thousands of dollars)	13,076	12,337	7,920	6,973	6,195	11,180	10,208	22,960	18,387	38,744
Water										
New construction (miles)	0.08	2.6	1.9	7.1	2.8	1.2	2.1	1.04	2.94	8.49
Water main leaks	290	172	128	136	152	201	185	194	130	175
Average number of residential customers	31,939	31,818	31,746	31,691	31,692	31,732	31,698	31,721	31,845	31,821
Average annual usage per residential customer (gallons)	46,335	49,982	50,522	48,345	49,088	53,707	52,053	55,115	54,543	57,573
Transit										
Total route miles	1,079,173	1,110,365	1,121,908	1,162,305	1,147,914	1,122,206	1,298,120	1,298,384	1,335,421	1,349,018
Passengers (includes paratransit)	1,483,682	1,538,250	1,583,261	1,605,624	1,438,219	1,423,236	1,763,038	1,697,819	1,775,092	1,832,157

Sources: various departments

Notes:

Police Statistics

Reportable - Anything that gets reported to the state

- 1) Damage to property is over \$1,000
- 2) Report of an injury or a complaint about an injury
- 3) Gov't property damage over \$250.00 (ex - a light pole)

**Previous numbers were based off of a traffic enforcement unit. Due to a reorganization of the department resources, this number is now based of total productivity of all patrol officers.

SCHEDULE 18
CITY OF GREEN BAY, WISCONSIN
 Capital Asset Statistics by Function/Program
 Last Ten Fiscal Years
 December 31, 2014

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Community Policing Offices	3	3	4	4	3	2	2	2	2	2
Patrol units	46	46	46	46	46	46	48	45	47	49
Fire										
Stations	8	8	8	7	7	7	7	7	7	7
Refuse collection										
Collection trucks	12	15	15	15	15	15	15	15	15	15
Other public works										
Streets (miles)	416.06	415.97	415.88	415.99	415.13	415.18	415.37	414.31	415.2	414.4
Highways (miles) (does not include interstate)	40.15	40.15	40.15	40.17	40.35	40.35	40.35	40.35	40.4	40.0
Street lights	8384	8223	8108	8244	8192	8560	9741	9,663	8,972	7,816
City traffic signals (intersections)	100	101	102	105	105	107	116	116	116	116
Parks and recreation										
Acreage	2,370	2,342	2,271	2,198	2,175	2,100	2,100	2,179	2,984	2,479
Playgrounds	59	59	59	60	60	60	60	60	60	60
Baseball/softball diamonds	50	60	53	53	53	49	49	49	49	49
Water										
Watermains (miles)	510.1	510.9	511.3	512.9	512.3	518.8	521.1	519	456.4	450.8
Average Daily Pumpage (thousands of gallons)	17,820	17,429	18,279	18,418	18,212	19,084	18,705	19,676	18,021	16,372
Wastewater										
Sanitary sewers (miles)	464.8	464.8	465.0	476.2	464	464	464	464	464	462
Storm sewers (miles)	407.3	407.3	407.3	403.7	393	393	393	392	391	387
Transit										
Buses	35	37	38	36	36	36	37	39	39	39

Sources: various city departments

Economics

The Green Bay Metropolitan Statistical Area (MSA) is comprised of the City of Green Bay, the third largest city in the State of Wisconsin, and the remainder of Brown County. The city accounts for approximately 42% of the county population. The 2014 estimated population of the Green Bay MSA was 314,531, a 1.03% increase over the 2010 census count of 306,241.

Green Bay, located at the base of the Bay of Green Bay at the point where the Fox River flows into the Bay, is the transportation hub of northeastern Wisconsin connecting truck, rail, air and seaport facilities. Milwaukee is less than two hours away via Interstate 43, which provides a direct link to Milwaukee and Chicago. U.S. Highway 41 provides easy access to the Fox Cities and beyond. State Highways 29, 32, 54, and 57 also serve the area and are linked by Green Bay's beltline.

More than 40 carriers provide truck service. Rail service, including trailer on a flat car (TOFC) facilities, is available in the city. The Port of Green Bay is an international seaport annually handling 2.2 million tons of domestic and foreign trade.

Housing

The City is 64.5% residential by valuation. The median value of owner-occupied, single-family housing in 2014 was reported at \$132,200. The range of home values was as follows:

<u>Value</u>	<u>Units</u>	<u>Percentage</u>
Under \$50,000	354	1.39%
\$50,000 to \$99,999	8,735	34.20%
\$100,000 to \$149,999	10,203	39.95%
\$150,000 to \$199,999	3,399	13.31%
\$200,000 to \$299,999	2,089	8.18%
Over \$300,000	<u>758</u>	<u>2.97%</u>
	25,538	100.0%

Income

Brown County's average annual wage was \$43,732 for 2014 or 1.8% greater than the average Wisconsin annual wage of \$42,969 according to Wisconsin Workforce Development, Workforce Training, QCEW, September 2014.

Employment

The average annual wage in Brown County is above the state average in four of the ten industry sectors. Wages in the leisure and hospitality sector were at 56% of the state average; however this sector also had one of the lower annual wages of all ten sectors. Construction has the highest average wage in Brown County at \$68,380 which is higher than the state's average of \$52,919. Financial Activities take second place as the highest average annual salary at \$54,323, which is lower than the state's average wage for that industry of \$62,001. The wages in manufacturing, information, financial activities and natural resources compares the least favorably with the state average.

BROWN COUNTY EMPLOYMENT BY INDUSTRY FOR 2014

Population	Number of Employees	Annual Avg Wage	Percent of Working	St of WI Annual Avg Wage
Construction	6,209	68,380	4.7%	52,919
Education & Health	20,035	48,776	15.2%	43,524
Information	1,831	48,811	1.4%	61,967
Financial Activities	11,171	54,323	8.5%	62,001
Leisure & Hospitality	13,924	23,816	10.6%	15,253
Manufacturing	25,408	50,249	19.3%	53,231
Natural Resources	902	31,633	0.7%	34,753
Other Services	4,053	20,973	3.1%	25,237
Prof & Business Services	19,024	52,867	14.5%	50,440
Trade,Transportation,Utilities	28,885	36,279	22.0%	36,331
Totals	131,442		100.0%	

	2013	2014
Green Bay MSA		
Labor Force	173,614	171,400
Unemployed	10,810	9,400
Unemployed Rate	6.2%	5.5%
Employed	162,804	162,000
Wisconsin		
Labor Force	3,074,588	3,073,800
Unemployed	206,687	171,850
Unemployed Rate	6.7%	5.6%
Employed	2,867,901	2,901,950
Brown County		
Labor Force	142,101	138,840
Unemployed	8,595	6,842
Unemployed Rate	6.0%	4.9%
Employed	133,506	131,998

Source: Wisconsin Department of Workforce Development
Bureau of Labor Statistics

Business Development

The Green Bay area serves as a trade and service center for Northeastern Wisconsin, providing a solid wholesale trade sector, a growing service sector, and a broad retail base, which includes a healthy central business district.

The base of the area's strong economy is revealed in the diversity of the major employers which does not include government employers.

MAJOR EMPLOYERS

<u>Name, Address, Phone</u>	<u>#Employees</u>	<u>Type of Business</u>
Humana 1100 Employers Blvd. Green Bay, WI 54115 920-336-1100	3,167	Health insurance and Related services.
Oneida Tribe of Indians of Wisconsin N7210 Seminary Road Oneida, WI 54155-0365 920-496-7900	2,690	Tribal enterprises and government of the Oneida Tribe of Indians
Schneider National, Inc. 3101 S. Packerland Dr. Green Bay, WI 54306 920-592-2000	2,580	One of the nation's largest truck load carrier organizations.
Bellin Health 744 S. Webster Ave. Green Bay, WI 54305 920-433-3500	2,329	Acute care hospital specializing in cardiac, neuro & critical care.
Georgia-Pacific Corporation 500 Day Street Green Bay, WI 54302 1919 S. Broadway Green Bay, WI 54304 920-435-8821	2,200	Multi-national manufacturer of paper and tissue products for retail & commercial markets.
UnitedHealth Group 3100 AMS Blvd. Green Bay, WI 54313 920-431-1111	1,894	Markets and administers health and life insurance plans designed especially for small businesses.
Aurora Health Care 2845 Greenbriar Road Green Bay, WI 54311 920-288-8000	1,739	Full service medical care facility with a 167 bed capacity, home health and multiple clinic and retail pharmacy locations.

<u>Name, Address, Phone</u>	<u>#Employees</u>	<u>Type of Business</u>
Wisconsin Public Service 700 N. Adams St. Green Bay, WI 54301 800-450-7260	1,497	An electric and natural gas utility company serving Northeastern and Central Wisconsin.
American Foods Group 500 South Washington St. Green Bay, WI 54301 920-436-4229	1,480	Meat distributors-animal (except poultry) slaughtering.
St. Vincent Hospital 835 S. Van Buren St. Green Bay, WI 54307 920-433-0111	1,467	Acute care hospital and regional center for trauma, cancer treatment, physical rehabilitation, prenatal care, dialysis and specialty surgery.
Shopko Stores, Inc. 700 Pilgrim Way. Green Bay, WI 54304 920-429-2211	1,438	Discount mass-merchandise retail.
Prevea Health P.O. Box 19070 Green Bay, WI 54307 920-496-4700	1,360	More than 180 physicians trained in 33 primary and specialty care areas.
Wal-Mart Stores, Inc. Multiple Locations Green Bay, WI	1,222	Retail shopping store chain.

Source: Wisconsin Department of Workforce Development and Green Bay Chamber of Commerce

Statistics from the U.S. Department of Commerce indicate that trends in the Green Bay MSA (Brown County) compare favorably with those of its neighbors, Outagamie and Winnebago Counties.

CITY OF GREEN BAY
Miscellaneous Data
December 31, 2014

CENSUS OF RETAIL TRADE

	# of Establishments		Employees		Sales (\$000)	
	2002	2007	2002	2007	2002	2007
COUNTY	2002	2007	2002	2007	2002	2007
Brown	988	984	15,902	15,914	3,051,980	3,538,353
Outagamie	750	794	12,982	13,406	2,555,214	2,902,996
Winnebago	553	540	8,072	8,027	1,511,094	1,796,479

CENSUS OF MANUFACTURING

	# of Establishments		Employees		Sales (\$000)	
	2002	2007	2002	2007	2002	2007
COUNTY	2002	2007	2002	2007	2002	2007
Brown	442	446	24,991	25,490	7,554,069	9,321,930
Outagamie	327	349	18,286	18,954	4,537,586	6,802,635
Winnebago	310	319	23,924	23,777	6,230,756	9,198,861

CENSUS OF WHOLESALE TRADE

	# of Establishments		Employees		Sales (Millions)	
	2002	2007	2002	2007	2002	2007
COUNTY	2002	2007	2002	2007	2002	2007
Brown	443	349	6,996	5,907	4,731,078	3,388,331
Outagamie	305	272	D	4,467	D	3,528,050
Winnebago	179	160	3,535	2,536	2,434,847	1,109,192

D = withheld detail to avoid disclosing data of individual companies

CITY OF GREEN BAY
Miscellaneous Data
December 31, 2014

Census Data

Green Bay's population growth has been steady. U.S. Census figures of population are as follows:

<u>Year</u>	<u>Population</u>	<u>Increase</u>	<u>% Increase</u>
1900	18,684		
1910	25,236	6,552	35.1
1920	31,107	5,871	23.2
1930	37,415	6,308	20.3
1940	46,235	8,820	23.3
1950	52,375	6,140	13.3
1960	62,536	10,161	19.4
1970*	87,809	12,676	39.6
1980	87,899	90	.1
1990	96,500	8,601	9.8
2000	102,313	6,713	7.0
2010	104,057	1,744	1.7

* An additional 12,597 added with annexation of Preble area.

Building Permits

<u>Year</u>	<u>New Residential</u>		<u>Total of All Projects/Permits</u>	
	<u>Number</u>	<u>Value</u>	<u>Number</u>	<u>Value</u>
2005	165	38,744,047	2,114	124,604,100
2006	86	18,397,036	1,184	90,352,159
2007	82	22,959,703	1,029	86,020,078
2008	58	10,208,493	890	94,704,214
2009	87	11,180,298	2,759	71,327,201
2010	37	6,195,219	2,697	131,142,438
2011	40	6,973,322	2,383	80,634,667
2012	44	7,919,682	2,317	221,329,810
2013	65	12,336,569	2,445	75,570,133
2014	64	13,075,625	2,494	122,108,243

Utility Connections December 31

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Water	35,602	34,677	35,735	35,605	35,532	35,684	35,587	35,653	35,720	35,727
Electric	61,095	59,070	58,976	59,130	59,085	59,158	59,177	49,120	49,197	49,373
Gas	39,121	38,293	38,210	38,241	38,077	38,062	37,934	37,908	37,984	38,042

OFFICE OF THE MAYOR

The Mayor's Office provides overall management for City government. The City of Green Bay utilizes a Mayor-Council form of government, and the Mayor of Green Bay serves as the chief executive officer for the municipal corporation. The Mayor's Chief of Staff, Executive Secretary, and Receptionist staff the Mayor's Office.

2014 marks Mayor Schmitt's 12th year as Mayor. He continues to focus on economic development for the City, revitalization of Green Bay's downtown business districts and waterfront redevelopment. The Mayor has also directed substantial improvements in public safety, community infrastructure and neighborhood development while reducing City general levy debt and preparing fiscally sound budgets within tight levy limits.

Annually, the Mayor's Office reviews department budget requests and forwards an executive budget recommendation for review by the Finance Committee and Common Council. The Mayor's Office has the primary responsibility for monitoring legislation at the state and federal levels and lobbying legislators and public officials on important City interests. The Mayor is responsible for appointing members of Council committees and various boards and commissions, subject to final approval by the Common Council. Other significant responsibilities include promoting economic growth, maintaining effective relations with individuals and organizations in the community, providing administrative support for all City departments, assisting members of the Common Council as needed, and establishing an overall vision for the community.

ADMINISTRATIVE SERVICES

The administrative services department is comprised of the following divisions, Assessor, Clerk, Finance, Purchasing, and Information Services.

Assessor

The function of the City Assessor's Office is to discover, list and value all real and personal property within its jurisdiction. The Wisconsin Department of Revenue staff is responsible for assessing manufacturing property statewide. Assessed values are determined by using comparable sales, cost factors, and income capitalization when appropriate. Values change for various reasons including additions or remodeling, fire damage repair, sale of the property, or a request by the owner for a review.

The 2014 total equalized value including manufacturing and personal property was \$5,857,893,700, an increase of \$71,420,000 from 2013. Our assessment ratio went from 104.2% of market value in 2013 to 104.4% for 2014. Residential values comprise approximately 63.3% of the total, commercial properties make up 25.6%, manufacturing 6.3%, and 4.8% for personal property and other types

We look for the market rebound that started in 2012 to continue through 2015 as the market continues to eat away at the bank owned property inventories. The recovery has been slow but steady as mortgage rates continue to be relatively low.

We installed new assessment software in 2014 as our old system is no longer supported. We will run both systems in parallel for 2015 values to calibrate numbers and plan to switch over to the new system independently for the 2016 assessment cycle. We are estimating our 2015 ratio is estimated to come in around 103% of market.

Current staff includes: City Assessor, Property Appraiser III, 2 Property Appraiser II's, and a Property Appraiser I. We also contract out seasonally for part-time professional help.

Finance

The mission of the division is to account for all financial transactions of the City of Green Bay in accord with State of Wisconsin Statutes, Generally Accepted Accounting Principles, Government Finance Officers Association Standards and recommendations from external City auditors. The division is responsible for all financial reporting, treasury and debt management, accounts receivable, accounts payable and payroll functions for the City. City employee payrolls are based on a bi-weekly cycle with one-half of employees paid during one week and the remaining one-half of employees paid the following week. The accounts payable process runs on a weekly basis.

The division provides accurate financial information as required by all city departments, officials, and outside financial institutions. The division coordinates the preparation of the annual budget, annual borrowing needs, the Comprehensive Annual Financial Report, and State and Federal financial reporting requirements. The City of Green Bay has received the Government Finance Officers Association Certificate for Excellence in Financial Reporting for 32 consecutive years, in large part due to the efforts of this division.

Additionally, the division manages cash and investments and reconciles most City bank accounts. The schedule of accounts receivable is also maintained by the office.

The division is comprised of 7.5 full-time employees and holds memberships in the national Government Finance Officers Association, Wisconsin Government Finance Officers Association, and American Payroll Association.

Purchasing

The City of Green Bay (City) has a centralized Purchasing Division that is committed to promoting a responsible procurement process that ensures integrity, quality, efficiency and increased competition.

The City welcomes the opportunity to do business with all interested vendors. City solicitation opportunities from the Purchasing Department are published online using an e-sourcing distribution network, DEMANDSTAR by ONVIA, which broadcasts to a nationwide audience. This purchasing network brings together an extensive database of government agencies and vendors on the internet. This service provides automatic bid notification and instant access to bid information via the web.

The Purchasing Division is responsible for the procurement of a wide variety of goods, services, including capital assets and information technology. Purchasing works closely with the Police, Fire, Public Works, Parks, Transit and other departments or agencies. The competitive quotation process is a key factor in obtaining the overall best quality, service and price for the City and is used for individual spot purchases and annual agreements.

Significant savings have been obtained through cooperative purchasing of items used by the City and other area governmental agencies to obtain volume discounts. The Purchasing Department is a member of the Wisconsin Association of Public Purchasers (WAPP), the National Institute of Governmental Purchasing (NIGP), and the Institute of Supply Management (ISM). The City utilizes State and National cooperative contracts whenever it is most economical.

The City Purchasing Division is staffed with one full-time purchasing manager, two part-time buyers and one full-time purchasing assistant. In addition to conducting formal and informal quotes, bids, or proposals, the department is responsible for disposing of surplus City equipment and property. The department also administers the procurement card program.

Purchasing Activity – 2014

Completed 218 various purchasing activities in addition to administering the City's Purchasing Card program for a total amount of \$16,556,000 as follows:

- 97 Quotes issued through Onvia, formal or informal for \$7.0M
- 71 Solicitations through consortium groups, contracts, or fax quote for \$ 3.0M
- 32 Fuel quotes for \$705.7K
- 18 Auctions, surplus sales, rebates and additional savings for \$155.9K
- P-Card Transactions for \$5.7M, netting a P-card Rebate \$95.8K

Information Technology Services

The mission of the Information Technology Services (ITS) Division is to provide cost-effective information processing, office automation, local and wide area networking, internet access and telephonic services to all city departments through the use of electronic data systems.

The division provides purchasing, planning, testing and implementation support for over 500 personal computers and laptops, office automation software, video systems, email, desk telephones, cellular phones, custom applications, department specific software, and centralized servers. The division supports municipal government functions at City Hall, Police, Fire, Water, Metro, Public Works, and Park & Recreation facilities throughout the City. IT provides networking service and support for all city locations as well as connections to the Internet and Brown County.

The division consists of an IT Administrator/GIS Coordinator, three full-time Programmer/Analysts, one contracted Network Engineer, two Network Technicians and one Graphics/Web Designer. The Programmer/Analysts work to determine the programmatic automation needs for each department and provide custom reports and applications. The Network Technicians administers the file, email, video, phone and voicemail servers as well as the switches and routers of the local and wide area network and installs, trouble shoots, and fixes personal computers, printers, and telephones for all departments. The Graphics/Web Designer is responsible for designing artistically complex digital and hard-copy publications and design of the city intranet and internet websites. The Administrator/GIS Coordinator researches projects, purchases, budgets, supervises the division and coordinates the city-wide implementation of enterprise Geographic Information systems (GIS) technology.

Major accomplishments of the ITS Division for 2014 include the following:

IT Administrator

- Create Request for Proposals for replacement of internet protocol telephony servers with installation.
- Create Request for Proposals for replacement of videoconferencing equipment with installation
- Research and quote the replacement of the city firewall, core switch, router and edge switches throughout city hall for the task to be completed in 2015.
- Continued fixed asset transactions for FASTER Fleet Manager Go-Live set for 2015.
- Project managed the replacement of current assessment software to MarketDrive.
- Install boat and bridge lift software for Main St Bridgetender.
- Plan fiber extension to Zippin Pippin concession stand and Monroe Av reconstruction
- Review and plan the placement of digital signage and wifi access in the KI Conference Center.
- Plan conversion of Fire TeleStaff database to MSSQL.

Network Technicians

- Install/replace Storage Area Network and retire to disaster recovery site.
- Continued installation and implementation of Tyler MUNIS Financials and Payroll software.
- Create multiple virtual server environments for testing and upgrading of exiting software applications
- Install MarketDrive software for Assessors software.
- Replace Storage Area Network (SAN) equipment
- Install Point-of-Sale (POS) equipment for Bay Beach, Wildlife Sanctuary and all pools.
- Install approximately 100 personal computers, laptops or mobile computing devices.
- Install replacement web filter.

Programmer Analysts

- Project manages the implementation of Tyler MUNIS Financials and Payroll.
- Maintain/enhance data driven Municipal Court, Police Calls and Assessors dynamic websites.
- Design and build ECLIPS permit file for automatic upload into MarketDrive
- Create replacement payroll conversion files for PRF, Police and Fire departments.

Web/Graphics Designer

- Create Green Bay Public Television (GBPT)
- Create content for GBPT "What's up GB", Crime Prevention
- Create marketing material for Economic Development
- Maintain city website
- Create summer Park and Recreation guide.
- Create city services guide.

GIS Administrator

- Develop ArcGIS online plan
- Maintain development of synchronized mobile data collection for maintenance of sewer network maintenance, traffic signs and tree inventories
- Create wellhead protection data layer
- Assist Economic Development Department with online mapping website for all potential land and buildings for sale or lease.
- Create geodatabase file of parking meter locations with ID linked to usage database.
- Create assessment data for DPW use in 2016-2017 special assessments files

Clerk's Office

The Clerk's Office retains all statutory duties and responsibilities as established by Wisconsin's state statute. The Clerk's office also has the responsibility for collecting, recording and depositing all governmental receipts. The Clerk administers elections, facilitates the annual Board of Review, and serves as recording secretary to the Common Council. The office issues a wide variety of licenses, archives public records, bills and maintains special assessment receivables, processes and signs plats and certified survey maps, issues letters of specials, and also acts as ombudsman to the public.

Additional Clerk functions include processing and archiving legislative records of the Common Council. Ordinances, resolutions and Council documents are made part of the public record and preserved. Publications of public notices and hearings are disseminated and public record requests are filled.

Wide arrays of business licenses are issued, including alcoholic beverages, direct seller, public vehicle, and various entertainment licenses. Licenses requiring other departmental approval are forwarded for processing.

The Clerk is responsible for the administration of elections conducted in the City. The Clerk's office supplies and trains election officials, maintains the voter registry of nearly 60,000 names, determines appropriate sites for polling locations and is the filing officer for local Campaign Finance Reports.

The Office coordinates the processes of plat and certified survey map approval, billing of special assessment charges, follow-up from Common Council meetings, and the placement of specials on the tax roll. Notices of public hearings on special assessment work as well as the notice upon adoption of the final resolution are mailed to constituents. Development fees are billed and tracked. Letters of credit are approved and maintained. After Council adoption, plats and certified survey maps are signed giving final approval for construction.

The office serves as the official repository for many City records. Examples of the records maintained by this office are legal contracts, agreements, Council and subcommittee documents, bond transcripts, public works contracts, specifications and bids as well as bidder's proofs of responsibility. Additionally, oaths, licensing documents and materials, deeds and abstracts, Board of Review documents, and Campaign Finance Reports are maintained.

Additional functions performed by this office include collecting delinquent personal property taxes and general receipts and revenues. Receipts are deposited intact daily into a public depository and records of all transactions are maintained by the office. The office prints accounts payable checks. Additionally, the office issues animal licenses, Transit passes, and Brown County Boat Launch passes.

The Clerk's Office reports to the Finance Director and includes five full-time positions and two part-time positions. The office maintains membership in the Wisconsin Municipal Clerk's Association.

CITY ATTORNEY'S OFFICE

The mission of the City Attorney's office is to maintain fairness and integrity while providing timely and high quality legal representation to the Mayor, Common Council, Boards and Commissions, and all City departments. The City Attorney's office strives to provide firm, independent legal advice and practical solutions in service of the City of Green Bay and its taxpayers while promoting accountability in accordance with the letter and spirit of the law. Further, the City Attorney's office applies the law in an innovative and community-oriented manner to improve the quality of life in the City of Green Bay.

Additionally, the City Attorney's office issues legal opinions, drafts ordinances and resolutions, performs all statutory duties of the office, prosecutes municipal code violations, and handles litigation both by the City and against the City, including collections, bankruptcy, and insurance claims. The City Attorney's office advises in labor and employee relations matters and represents the City in contractual and real estate matters.

Finally, the City Attorney's office handles the City's liability insurance for general and auto liability coverage. This insurance is administered through Cities and Villages Mutual Insurance Company (CVMIC). In 2014 the City's self-insured retention was \$200,000 for each occurrence and \$800,000 aggregate. CVMIC is responsible for payment of claims over the City's self-insured retention of \$200,000 up to \$5,000,000. Darwin National Assurance Company covers claims over \$5,000,000 up to \$8,000,000. The 2014 claim information is as follows:

Liability Claims:

Number of Claims Filed:	88
Number of Claims Closed (Paid or Denied):	78
Number of Open Claims:	10
Amount Paid on 2014 Claims in 2014:	\$17,696.96
Amount Paid on 2013 Claims in 2014:	\$27,450.01

HUMAN RESOURCES DEPARTMENT

MISSION STATEMENT

The mission of the Human Resources Department is to lift the lives of those who call Green Bay home.

As a strategic partner with the City's leadership, Human Resources develops and delivers innovative human resource programs and services in support of the City of Green Bay's vision by promoting the concept that our employees are our most valuable resources and will be treated as such. Core services and competencies include recruitment and staffing, employee relations, organizational and employee development, risk management, compensation, benefits, employee wellness, policy development and regulatory compliance.

The Human Resources Department will act as a catalyst to enable all City employees to contribute at optimum levels toward the success of the City of Green Bay. This will be done by:

- Ensuring the Human Resources staff is given the tools, training and motivation to operate in the most efficient and effective manner.
- Promoting and recruiting the best qualified people, recognizing and encouraging the value of diversity in the workplace.
- Providing a competitive salary and benefits package and developing the full potential of our workforce by providing training and development for career enhancement.
- Providing a work atmosphere that is safe, healthy, and secure and conscious of long-term family and community goals.
- Establishing, administering and effectively communicating sound policies, rules and practices that treat employees with dignity and equality while maintaining compliance with employment and labor laws, Council directives and labor agreements.

BENEFIT PLANS

Human Resources administers the City's benefit plans to ensure effective and efficient coordination of the various plans. Benefit administration includes monitoring performance of third party administrators and other providers to ensure compliance with plan requirements and local, State and Federal regulations and policies. City benefit plans include self-funded Health and Dental Insurance, Life Insurance, Flexible Spending Account plan, Long Term Disability plan, Section 457 Deferred Compensation plans, Wisconsin Retirement System, FICA and Social Security Alternative Retirement plan, Employee Assistance Program, COBRA Continuation, HIPAA Privacy, and FMLA.

WELLNESS PROGRAM

In 2014, the City had an 80.5% participation rate in the Health Risk Assessment with 1,288 participants. In several areas of this assessment, the results reflect an improvement in the scores from 2013. Following are the results:

- The City of Green Bay scored an average of 78.6 points (scoring is on a 0 to 100 score). This score is 4.6 points higher than the industry average and more than a ½ point higher than last year's average score of 78.0.
- Green Bay's percent of individuals in the high risk level dropped from 19.4% in 2013 to 15.2% in 2014. This score is 5.3% less than the average employer.
- Green Bay's percentage of tobacco users also decreased from 15.5% to 11.6% in 2014. This is 7.3% lower than the average for the population of Brown County.
- Green Bay performed better than average in 9 out of 12 risk factors.

RISK MANAGEMENT

The primary functions of Risk Management include oversight and administration of the City's Occupational Safety and Health Program, the Self-Insured Worker's Compensation Program and the City's Property and Casualty Insurance Programs. In administering these programs, Risk Management seeks to provide high quality and impartial services to City employees and ultimately reduce losses and risks.

- Occupational Safety and Health Program:

The Occupational Safety and Health Program in 2014 was administered with the assistance of the Occupational Health Nurse, the Safety Manager and an HR assistant. Major services provided include: safety and health training, facility/worksites audits, policy and program development, audiometric (hearing) evaluations, respirator fit-tests and pulmonary function tests, industrial hygiene evaluations, occupational vaccinations as well as other related occupational health services.

In 2014, staff coordinated and/or facilitated over 1,000 hours of Safety and Health training along with the adoption of a new Safety manual for city employees. As always, staff remains actively involved in pursuing safety measures to control and reduce injury and illness exposure.

- Self-Insured Worker's Compensation Program:

The City remained self-insured for Worker's Compensation in 2014. Self-insuring the City's Worker's Compensation risk continues to be a much better value than purchasing this coverage from a private insurer. To this end, the City budgeted \$1,084,110 in 2014 to cover the cost of claims, state fees, claim administration, and excess insurance coverage.

The City continued to use Cities and Villages Mutual Insurance Company (CVMIC) for third party administration (TPA) of Worker's Compensation Claims. The fee paid to CVMIC for these services in 2014 was \$22,600.

In 2014, the City's Excess Worker's Compensation Insurance was provided by Safety National with an annual deductible of \$500,000 for all employees, per incident, per occurrence. The audited premium paid to Safety National in 2014 was \$87,967.

- Property and Casualty Insurance Programs:

Property Insurance: During 2014, the City continued to be insured by the Local Government Property Insurance Fund (LGPIF) offered by the State of Wisconsin. The City's deductible remained at \$25,000.

The coverage provided by the LGPIF includes broad coverage for buildings, personal property, contractor's equipment, business interruption, and accounts receivable. The fund remains as the best value for the City and the premium paid for this insurance during 2014 was \$458,191 minus a reimbursement from the Green Bay Packers to the City of \$285,922 for the cost of covering Lambeau Field.

Boiler and Machinery Insurance: During 2014, the City continued to take advantage of the Boiler and Machinery Insurance program offered by CVMIC. This insurance provides coverage for losses that are not covered under our property policy. The premium paid for this insurance during 2014 was \$7,462.

Automobile Physical Damage Insurance: During 2014, the City continued to take advantage of the Auto-Physical Damage program offered by CVMIC. This insurance provides coverage for damage to City owned licensed vehicles. The premium paid for this insurance in 2014 was \$ 91,925.

Crime Insurance: During 2014, the City continued to purchase crime insurance from the Hanover Insurance Company. The premium for this insurance in 2014 was \$4,287.

Underground Storage Tank Liability Insurance: During 2014, the City continued to purchase underground storage tank liability insurance coverage through Liberty Insurance Underwriters. The coverage is required by the State of Wisconsin for underground storage tanks. The premium for this insurance in 2014 was \$8,797.

MUNICIPAL COURT

Green Bay Municipal Court provides a forum for justice regarding all City ordinance matters. Municipal Court handles all citations issued by the Green Bay Police Department, Fire Department, Inspection Department, and Department of Public Works for traffic and non-traffic ordinance violations, as well as contested parking citations. The primary function of the Green Bay Municipal Court is to administer justice and hold individuals accountable for their actions when found guilty of these ordinance violations. The Court imposes and collects fines and costs associated with said ordinance violations. The Court aggressively pursues those who fail to pay their fines. In 2014, Green Bay Municipal Court processed 13,667 new cases that were filed.

The total revenue collected in 2014 by Municipal Court was \$1,810,758.94. The Court paid out this revenue as follows:

To City of Green Bay:	\$1,207,283.03
To Brown County:	157,992.41
To State of Wisconsin:	445,483.50

POLICE DEPARTMENT

Date Established	1857
Years in existence	157
Full time employees:	
Sworn Officers	192
Civilians	59.2

The overall police department budget for 2014 was \$24,162,780. This represents 23.8% of the overall city budget of \$101,715,680. Our budget had an increase of \$182,400 or .76% from 2013. 2014 budgeted revenues totaled \$2,117,310.

The department received a \$161,912 grant from the State of Wisconsin, Office of Justice Assistance which was used towards 5 Beat Patrol Officers salaries and benefits during the course of 2014.

The U.S Department of Homeland Security-FEMA awarded the Green Bay Police Department a \$31,414 grant to aid in Port Security Operations. The Wisconsin DNR and Brown County Sheriff Department was a partner in this grant.

The U.S. Department of Justice also provided \$54,037 in grant funding through the 2014 JAG (Justice Assistance Grant) program which will allow us to purchase different types of law enforcement equipment.

The Greater Green Bay Community Foundation awarded the Green Bay Police Department two grants in 2014. We received \$3,000 for the Skateboard Mentor Program and \$1,000 for our Heroin Response Initiative Program for website development and hosting.

The Wisconsin Department of Transportation awarded the department five patrol grants totaling \$71,000. The four projects were Alcohol Enforcement, Speed Enforcement, Bicycle Safety, Seat Belt Enforcement and Pedestrian Safety. Funding provided by these grants covered overtime costs for the programs and equipment purchased to enforce the programs. WDOT also awarded the regional OWI Task Force over \$122,000 in funding during 2014.

For the 15th year in a row, we were awarded \$2,487 in Brown County Ties grant funding through the Boys and Girls Club of Green Bay. The funding allowed us to purchase miscellaneous crime prevention supplies.

The State of Wisconsin, Office of Justice Assistance awarded the Department \$20,000 through a School Based Diversion Strategies grant within the Green Bay School District. The OJA also awarded an extension for the Green Bay Police Department \$25,000 Heroin Response Initiative grant.

Traffic Enforcement Unit

In 2014, The Green Bay Police Department’s traffic enforcement efforts consisted of four uniformed officers being assigned traffic duties full time. These officers worked under the direction of the Traffic Operations Lieutenant. Two of these officers were assigned to the Day Shift, (0615-1445) and two were assigned to the afternoon shift, (1415-2245). The traffic enforcement mission is to gain voluntary compliance of all traffic laws in the City of Green Bay, with the ultimate goal of reducing crashes.

In 2014, the department observed a substantial loss in the BOTS (Bureau of Transportation Safety) funding for speed enforcement and seatbelt enforcement. State wide, these grants were rescinded at the beginning of June due to the lack of a federal budget. The monies involved would have placed extra patrols on city streets to address traffic enforcement issues.

The total number of reportable crashes in the city for 2014 was 1363

Year	Reportable Crashes	Year	Reportable Crashes
2003	3361	2009	1290
2004	3080	2010	1187
2005	1508	2011	1144
2006	1272	2012	1037
2007	1236	2013	979
2008	1333	2014	1363

Though an increase over 2013, this number still represents a decrease of 61.5% from our recorded high number of crashes in 2002 of 3,538. For 2015 BOTS has restored funding for speed enforcement both locally and in a county wide task force. Traffic enforcement efforts also include quality of life issues such as loud mufflers and stereo complaints, complaints received from school bus drivers, crossing guards, aldermen and the general public.

In 2014, the Technical Reconstruction Team responded to two fatal accidents, both in the 3rd quarter of the year. These accidents occurred on August 5th and August 9th respectively. In both cases alcohol represented a primary factor in the cause of the event. Traffic Enforcement efforts are designed to prevent accidents, however when they do occur, the Reconstruction Team is called in to investigate. Their work is to examine and document the evidence, then reconstruct the events that lead to the crash. This assists the surviving family members in bring closure to these traumatic events and also assists prosecutors in developing a strong case for prosecution should the situation dictate.

Community Policing Unit

Green Bay’s Community Policing Unit was formed in May of 1995. The unit got its start when five officers set up offices in three neighborhoods. From those humble beginnings, the unit has grown. The unit has seen many different configurations and has had varying numbers of officers over the years, but their core mission has remained the same. As of 2014 we currently have 12 Community Police Officers assigned to districts, and 3 Neighborhood Response Team (NRT) Officers that respond to issues citywide as shown in the table on the following page.

Green Bay Police Districts and Assigned Community Policing Officers			
ADAM	BRAVO	CHARLES	DAVID
2	4	4	2
3 NRT Officers			

By engaging the community and encouraging the free flow of information, these officers are able to implement long term problem-solving initiatives in their assigned areas. The officers are not just “walking the beat”, but also serve as advocates for their neighborhood. The officers, residents, business owners, other government bodies and private agencies all work together on the long-term solutions to address neighborhood problems. Applying the philosophy of the community and police working together has produced impressive results. The community police officers work with the community to solve problems and improve the quality of life for the citizens of Green Bay. The problem solving process requires an officer to use analytical skills, listening skills and be flexible to meet the many needs of the community.

The Green Bay Police Department continues to be progressive in community policing. The community police officers continue to push the limits of community-orientated policing to the next level. For example, officers have discovered and implemented programs to improve the quality of life for the community members. The officers are challenged to assess the effectiveness of their programs and improve the programs with the goal of engaging civic responsibility as well as community improvement. The community police officers work with the community in four major areas to improve quality of life issues: The neighborhood associations, youth programs, enforcement efforts, and building partnerships at all levels of the community.

Community policing is a problem solving effort between the Green Bay Police Department and the citizens of Green Bay. A community police officer must have the ability to solve problems in a way that improves the environment (quality of life) for the citizens. This can be done several ways:

Coordinating services and agencies – The community police officers must become involved with other organizations to assist with consistent enforcement and accountability. The officers create partnerships with agencies such as: Integrated Community Service, Homeless Shelter, Green Bay Public School System, etc.

Involving other community members to assist – Community based policing is successful with two elements: the officers and the citizens. The Green Bay Police Department encourages any citizen who is interested with working towards a better community to become involved with enforcement efforts. Some of the basic levels of involvement are to become members of the neighborhood associations, call the community police officers if there is a re-occurring problem in the neighborhood, and to be model citizens for the rest of the neighborhood.

Visibility and accessibility is important to the community policing effort. The community wants to see the officers out of the squads and on foot or on the bike. By being visible the public feels that you are more accessible and easier to approach.

Community policing involves creative innovations to link community members with community organizations or police officers positively influencing the youth of the community. Community police officers are encouraged to design and implement programs in their beat areas. These programs can be a one-time event, annually, bi-annually, or as often as the officer chooses. Ideally, if the program is a success and the community would like it to continue, the program should be turned over to them so they can continue it. By turning the program over to the community members to run, the officer can continue to be progressive and build on new ideas.

Community police officers work with other agencies within the City of Green Bay. Assisting other agencies helps build communication lines for coordinated enforcement actions. When the unit was at its height of 18 assigned officers, that staffing level allowed the unit to address more neighborhood issues than it has ever handled before, including investigating and serving over 100 drug search warrants annually in our neighborhoods. The Community Policing Unit looks forward to more neighborhood activity in the years to come.

For the last several years, the Community Police have been assisted in its duties by the Community Service Interns. This organization is made up of non-sworn individuals who are currently or recently graduated from post-secondary education. These individuals are interested in a police related or social services related career. Once hired, they assist with neighborhood walks with the various neighborhood associations, issuing 72 hour ordinance violations for homes with quality of life issues, park patrols, police station tours, interact with students at various grade schools in the inner city and assist with many other duties that allow officers to be more efficient as they do their jobs. It is hoped that besides helping to maintain the quality of life the citizens enjoy here, that the CSI's are preparing themselves for a future career in law enforcement in Green Bay or a near-by community. A number of CSI's have gone on to become Green Bay Police Officers.

The Neighborhood Response Team (NRT) officers are assigned specific jobs to interdict problems in any neighborhood to overwhelm a situation and bring about a swift resolution. In addition, the NRT when not working on a specific problem, will be assigned a geographic area of the city to impact with zero tolerance, enforcement of city ordinances and state statutes. In 2011, one of the NRT officers became a handler of a dual purpose K-9 dog able to locate drugs or track suspects.

District Policing

As of January 2012, the Green Bay Police Department began an effort to change the way that police services were delivered to the community. We wanted to become a more "pro-active" police department. This meant that we wanted to prevent or have a durable impact on reducing the harm of problems instead of only using our traditional methods of responding. In order to prevent or solve a problem, you must first have an understanding of the problem and its underlying conditions.

Based on the effectiveness of the Community Police program, a decision was made to take many of the positive elements from the CP program and overlay those lessons learned onto the rest of the department. Some of the key lessons learned are as follows:

1. Assignment of officers and supervisors on a near permanent basis to a geographic area in the city. This allows the officer to know the people, the businesses and the rhythms of their district.
2. Engagement in problem solving using the SARA model (Scanning, Analysis, Response and Assessment). Allows for the best understanding of the problem, possible solutions and impacts.
3. Ownership of problems in their assigned area. A sense of ownership creates an obligation to see projects through to the end.
4. Development of non-criminal justice system solutions to crime and disorder problems. The criminal justice system is overburdened and in-effective in terms of deterring offenders. Preventing crimes and disorder by taking away opportunities, increasing the difficulty and risk of offending and taking away the benefits derived from offending are the avenues to be explored to reduce criminal and disorder problems.
5. Utilization of government, business and citizen partnerships and, or coalitions to prevent or minimize the incidence of crime and disorder. This allows for stakeholder involvement and empowerment, a potential widening of the array of responses and the likelihood that responsibility for solving the problem and maintaining the effects will not be borne solely by the police.

The city was divided into four districts, two on each side of the Fox River. Each district is headed by a captain who is accountable for solving any criminal and social disorder problems. A problem is defined as two or more incidents, similar in nature, that are of concern to the police and to the public. Each District Captain has a staff that includes three lieutenants who are assigned each to Day shift, Afternoon shift, and Night shift. These lieutenants have 6 or 7 officers assigned to them as a team. Although the assigned officers must still take calls for service and react to occurrences happening on their respective shifts, they are still accountable for solving problems in their district. Additionally, each District Captain has at least two Community Police officers assigned.

To kick start the program, District Captains conducted a threat assessment in each of their districts. This assessment took into account viewpoints, statistics and opinions from internal police sources and external stakeholder groups. A list of the major crime and disorder problems were assembled from these inside

and outside perspectives. Command staff synthesized one list from the four districts and determined that the most important threat facing the city and the police department's mission was the incidence of burglaries and neighborhood thefts. If we could attain a solution for the reduction of these, we would have the greatest impact on the success of our mission:

...to provide service through the partnership with the community that builds trust, reduces crime, creates a safe environment, and enhances the quality of life in our neighborhoods.

The Command staff realized that in order for our officers to have the opportunity to solve crime and disorder problems they would have to address these challenges:

- Officer discretionary time must be increased.
- Any response activities must be focused.
- Adequate training in the concepts of Situational Crime Prevention, Crime Prevention through Environmental Design and other concepts in crime or disorder problem solving must occur.
- Needed crime mapping and statistics must be available for the officers.

The Green Bay Police Department is in the process of creating officer discretionary time through the utilization of non sworn personnel, Community Service Interns, to take low level complaints and reports such as: graffiti, criminal damage to property, animal complaints, parking problems, etc. Additionally, we are in the process of designing software to enable the public to report some minor crimes on-line. Both of these programs should allow officers time to focus on the department's goal of reducing burglaries and neighborhood thefts by 10%.

In 2013, the city of Green Bay Police saw a reduction of burglaries and thefts of just over 8% from 2012. District officer's focus on crime prevention efforts, increased self-initiated calls for service by 47% in 2013. Officers made contact in neighborhoods talking to residents about crime prevention and how to secure their property. Thefts of property from vehicles are an easy target for criminals to break into. Owners of vehicles that leave property visible or their vehicle unlocked are usually prime targets of these crimes of opportunity. District officers on the night shift would walk neighborhoods during low call volume times and check on vehicles that were left unattended noting visible property in the vehicle. They would leave a vehicle report card and whether the vehicle owner passed or failed. This helped harden the targets by getting the owners to lock their doors and remove visible property when leaving their vehicle for the night.

During 2013 we learned that establishing meaningful two way communication with our citizens yielded excellent results, so we decided we would enhance those relationships in 2014. In 2014 the main initiative, therefore, was community engagement. This involved engaging the community, citizens, and stakeholders, to bring as much combined force to bear as we can to those problems we identify. By working to establish closer working relationships and partnerships with business associations, neighborhood associations, and individual citizens, we can better understand their needs and concerns and position ourselves to effectively respond to them. Officers, CSIs, and District Captains made community engagement a part of their daily and weekly work routines, frequently attending meetings, community events, neighborhood walks, and other engagement activities such as Coffee with a Cop to meet and greet people and get their immediate and direct feedback.

Using the SARA model scanning will be constantly ongoing as new problems will undoubtedly crop up. Officers must have a role in identifying problems because you are the front line, with daily exposure to the **people, places, patterns, problems, and property** that make up Green Bay's issues. Officers will be highly encouraged, therefore, to continue sharing information with supervisors, to identify problems within their districts and shifts. Officers will pass on problems for consideration to their shift supervisors and district captains.

Professional Standards Division

The Professional Standards Division (PSD) was created in August 2009 and operates under the direct supervision of the Office of the Chief and the Assistant Chief. The PSD was formed by combining the former Training Division and Office of Internal Affairs. The PSD is staffed by two Lieutenants, two Officers, a Range-master and a non sworn support assistant. Before the merger of the Training Division

and the Office of Internal Affairs offices, the operations and duties sometimes overlapped, which made both offices less efficient. The integration of the two offices makes the operation of both offices more financially efficient and operationally effective. The merger has brought all facets of recruitment, testing, hiring, field training, investigations, discipline and career development under one umbrella.

Areas of responsibility include:

- Managing complaints against personnel and internal investigations
- Monitoring of the Field Training Program
- Supervision and direction of the Training Team
- Policy review, development and management
- Developing training protocols, documentation and establishing In-service/In-house training
- Managing weapon and ammunition inventories
- Recruitment, testing, background investigations and training of new personnel
- Planning training for all department personnel and managing the training budget
- Public Information Officers

Support Services Division

Support Services continues to be fully managed and staffed with civilian personnel. The Support Services Budget Manager oversees the division, which includes Records, Front Desk, Building Maintenance, budget preparation and administration, as well as grant application and administration.

Building Maintenance

The goal of the Green Bay Police Department Maintenance Team is to provide a clean and safe environment for the employees of the Green Bay Police Department and its visitors.

The team is responsible for the cleaning, repair, grounds work and overall maintenance of the three floors of the Green Bay Police Department (including the garage), Municipal Court offices and courtroom, the Quincy Street storage building, Joannes Community Policing Center, North Irwin Community Police Center, West Side Community Policing Center, and other Community Police satellite offices throughout the city. The Maintenance Team's area of responsibility exceeds 80,000 square feet. The team provides coverage 13 hours each weekday, and can be called in for emergency needs.

The Table of Organization for the team consists of a Building Services Supervisor and 3 Custodian I positions.

Records

The Green Bay Police Department Records Section consists of 14.5 positions. Records personnel support the Operations and Investigation Divisions by performing a variety of functions and providing various services including the following:

- Indexing criminal reports and citations
- Indexing ordinance violations and citations
- Processing traffic violations
- Processing traffic accidents
- Processing fingerprint cards
- Processing Circuit and Municipal Court dispositions
- Maintaining records of stolen items
- Tallying Uniform Crime Report data
- Processing city license and registration applications
- Updating Master Name records
- Validating warrants

The Records Division is a primary resource for information for Green Bay Police officers and detectives. The Division also serves as a resource for other law enforcement agencies and the residents of Green Bay.

The Department had over 75,842 incidents in 2014. The Records Division processed 15,997 reports, 5,556 Municipal Citations and 9,726 Traffic Citations.

Front Desk

The Green Bay Police Department is staffed with 6 full-time employees at our main reception area. The front desk staff is tasked with providing assistance to the citizens of Green Bay, as well as our internal staff. The front desk is staffed from 6:30 AM to 10:30 PM, 7 days a week, 365 days a year.

Crime Prevention Unit

The Crime Prevention Unit has the primary responsibility for developing and maintaining programs designed to reduce crime through the education and heightened awareness of our citizens. Prevention programs currently in place are Neighborhood Watch groups, Neighborhood Watch Walks, Business Watch, Home Security Survey Teams, Volunteer Coordination, Shop-With-A-Cop, and Speed-Watch. Law enforcement agencies cannot control crime without community support and involvement. The Crime Prevention Unit staff strives to encourage each citizen of our city to get involved and welcomes their requests for any program or service offered by the Crime Prevention Unit.

The Crime Prevention Unit works to develop and promote positive community relations through proactive policing techniques and organizations such as the Green Bay Area Crime Stoppers, Crime Prevention Association of Brown County, Neighborhood Watch Coordinators Council, Mayor's Hispanic Advisory Council, and TRIAD (Senior citizens and law enforcement working together). Teen Academy, a program allowing a diverse group of teens an opportunity to experience the inner workings of the GBPD, is now in its tenth year. Our staff listens and responds to community concerns, identifies problems, seeks solutions, attends community meetings, and acts as a liaison to community agencies.

The Crime Prevention Unit also oversees all alarm permits and false alarm accounting. In a cost reduction effort to bring alarm owners in compliance with the City of Green Bay Ordinance, an e-mail notification system has been successfully introduced in an effort to reduce the time and cost of conventional mailing.

The 2014 Crime Prevention Unit consisted of Director/Coordinators Melanie Skalmoski and Natalia Sidon. The Unit is supervised by Investigations Division Supervisors.

Investigative Division

The Green Bay Police Department Investigative Division has 17 Detectives who are assigned to investigate various types of crimes. One detective works full-time on computer forensics, one works full-time on ICAC cases and works full-time on juvenile sexual assaults. The Division also has two Evidence Technicians, two Crime Analysts and 11 School Resource Officers. The Division is directed by one Captain and four Lieutenants.

In 2014 the Investigative Division investigated 10 drug overdose deaths and other two other homicides; the asphyxiation death of a 9 year old and the shooting death of a woman. Both of these deaths were due to murder/ suicide incidents.

Crimes such as burglaries, thefts from automobiles, auto thefts, and larcenies are often crimes of opportunity. Through an active partnership with the community that encourages community trust, open communication, and cooperation, we can collectively share the responsibility to reduce these potential crimes in the community.

Juvenile Division

The Juvenile Division specializes in the processing and handling of cases involving minors and also operates the School Resource Officer Program. The Juvenile Division is staffed with one Lieutenant and 10 School Resource Officers (SRO's).

The SRO Program is committed to the prevention of crime through education, enforcement and mentoring. SRO's offer a variety of crime prevention programs from the elementary school level to the high school level.

The school district is divided into four quadrants with two SRO's responsible for each quadrant. Each quadrant has a high school, at least one middle school and several elementary schools. The Preble quadrant, because of its size, has three SRO's assigned to it. There is one SRO who is assigned to work primarily with Child Protective Services investigating sexual assaults or child abuse cases involving students in the schools.

FIRE DEPARTMENT

The fire department experienced a challenging year with an unprecedented amount of retirements from their ranks in 2014. Retirements included 3 Battalion Chief's, 12 Captains and one Engineer with a combined 510 years of experience. In addition, the Division Chief of Emergency Medical Services resigned to assume a position with Brown County in the Emergency Management Department. While it is impossible to replace the wisdom of those that retired, our training division did an outstanding job of preparing the next generation of fire officers in the department. In response to the need to recruit and train new hires, the fire department are in the beginning stages of creating rank academies to continue the training that was started in 2014. This will serve to transfer organizational knowledge in all ranks and to provide a smooth transition in the officer ranks upon retirements for the future.

Total calls for fire service remained relatively flat (11,548) with a slight decrease of 120 (1%) calls from 2013's total of 11,668. "Service Calls" were reduced significantly while our request for emergency medical services (ambulances) continued to increase. The increase in ambulance calls continues a pattern that has been ongoing for the last decade.

In terms of total response time to all types of emergencies, the fire department is excited to report that we have made dramatic improvements in terms of our dispatch and turnout time. The dispatch time is the amount of time it takes the Brown County Dispatch center to answer the phone, get the relevant information and then alert the necessary station(s) of the emergency. During all of 2014 they met the National Standards in this area. Turnout time is measured from the time that a station is alerted of the emergency until the apparatus is in route to the emergency. Again, across all stations, the fire department was able to meet the National Standard. These were major improvements in our overall response to emergencies and our personnel should be recognized for their efforts!

There is one area of concern that has emerged in our analysis of our response data. The first arriving unit on ambulance calls in station 7's area is slightly above the National Standard of 6 minutes. This is due to the fact that we do not have an ambulance at this station and the large geographic area that station 7 covers. While the fire engine is staffed with medical personnel, the ambulance response in this area is usually from station 5 on East Mason. The fire department will continue to monitor the situation on a monthly basis in 2015.

There were two major emergency incidents that should be recognized in 2014. The first one involved the rescue of a worker from a 500,000 gasoline tank at U.S. Oil. The worker had fallen from the top of the tank approximately 15 feet into the tank and was unconscious on top of the inner floating roof. Two of our personnel, at great personnel risk, entered the tank to package the patient to be removed. When the second rescuer stepped onto the floating roof, it tipped and immersed the rescuers and the unconscious patient in gasoline. Through the efforts of the entire fire department team on this call, the patient was safely removed from the tank in 12 minutes. For their actions, the two rescuers received the Department's Medal of Valor and the team received a unit citation for outstanding work in very adverse conditions.

The second call worth mentioning was the fire at Preble High School. This fire caused approximately \$7,000,000 in damages. Most of the damage was caused by smoke and soot that was spread throughout the school via the corridors. Fire damage itself was limited to the gymnasium bleachers. There was a significant delay between the time the fire started and the time that the fire department was notified of the fire.

2014 was a good year for the Green Bay Metro Fire Department. We delivered an outstanding service to the citizens of Green Bay and Allouez in an efficient and professional way. Our personnel continually strive to better themselves individually and as a whole to deliver state of the art all hazards emergency response. We will continue our new initiatives into 2015 constantly monitoring our progress to insure that we are making a positive impact in our delivery of service to our citizens.

Below is additional detail by fire division of their specific statistics and accomplishments for the year.

OPERATIONS DIVISION

The operations division of the Green Bay Metro Fire Department is tasked with protecting the lives and property of the citizens in our jurisdiction, which includes the City of Green Bay and the Village of Allouez. In 2014 Green Bay Metro Fire Department operations personnel responded to 11548 calls for assistance.

The operations division is responsible for managing all emergency responses and requests for assistance that come to the department through the Brown County Public Safety Communications Center. These calls for assistance cover many disciplines, all of which require specialized training for all personnel. The department responds to and trains for EMS, Fire, Hazardous Materials, Rope Rescue, Collapse Rescue, Trench Rescue, Carbon Monoxide, and general assistance incidents.

The consolidation with the Village of Allouez has been in place for two full years and all parties involved consider the endeavor a success and a model for future efforts at co-operation and efficiency.

2014 Response Data

Call volume for 2014 was relatively consistent with last year. EMS continues to be the primary need that the Department responds to. Fires are a much smaller percentage of calls but the types of materials used in modern construction make them more dangerous than ever. An unchecked fire can cause millions of dollars in damage in a short period of time which is why a quick and efficient response is vital.

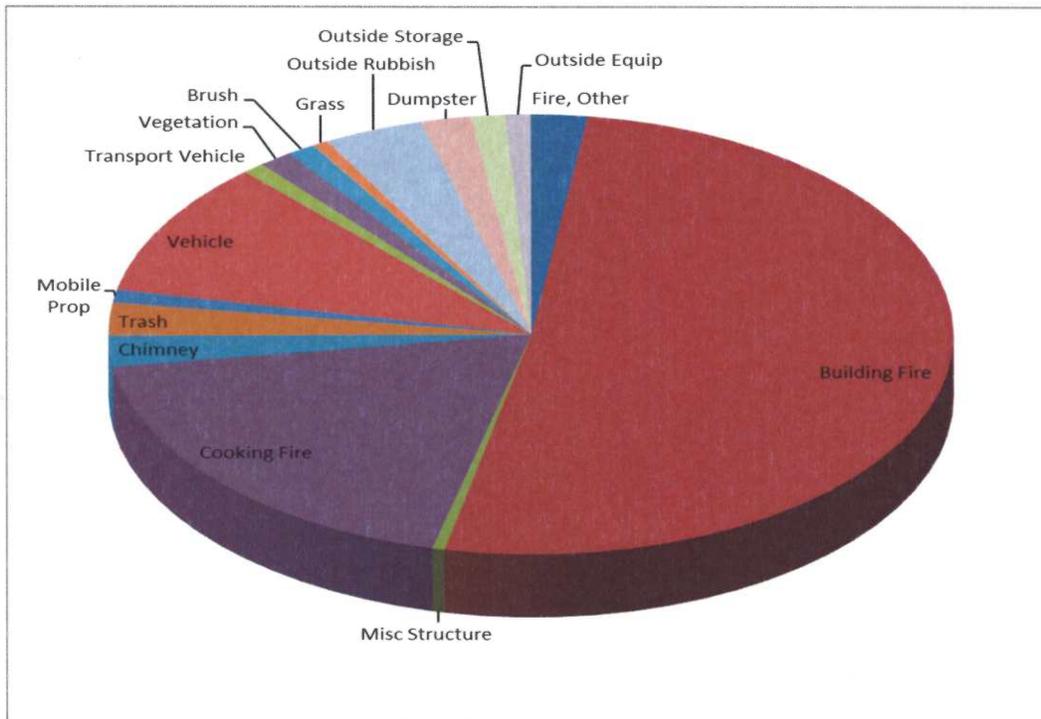
	2010	2011	2012	2013	2014
EMS/Rescue	7182	7308	7346	8388	8526
Service Call	742	924	868	1061	791
Good Intent/Citizen Assist	504	578	592	830	809
False Alarm	458	509	470	516	593
Hazardous Condition	236	369	243	309	261
Fire	285	301	312	278	267
Uncategorized	340	145	237	267	286
Rupture/Explosion	10	16	11	17	15
Severe Weather	9	21	2	2	0
TOTAL	9766	10171	10081	11668	11548

AM421	2440
AM431	2029
AM451	2005
AM461	2305
AM481	1422

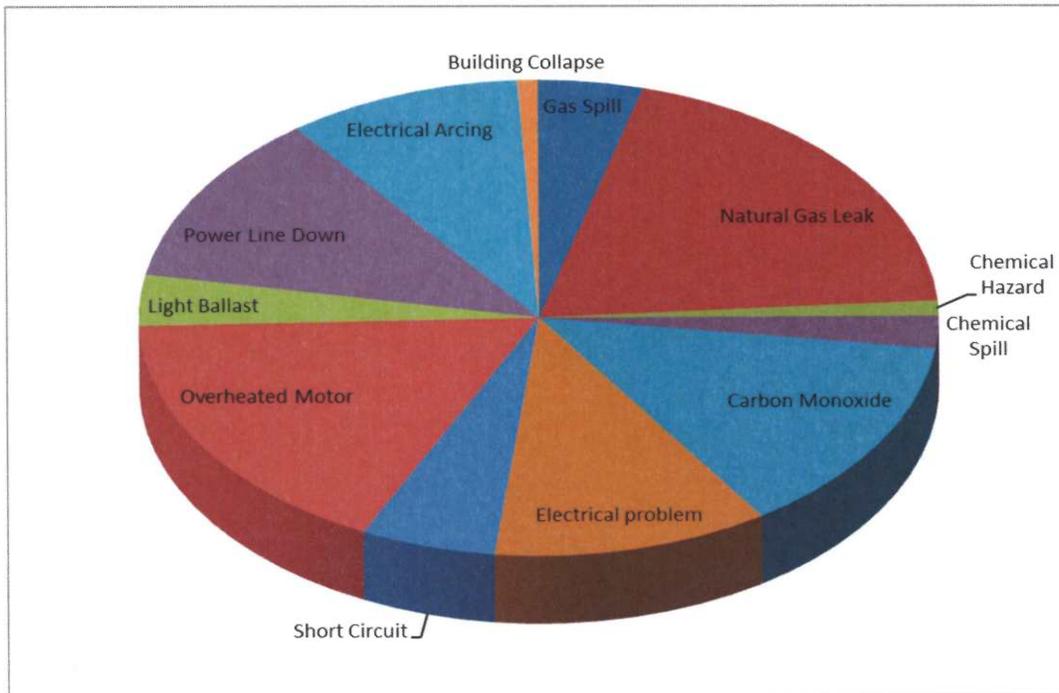
EN421	2409
EN431	1782
EN441	775
EN451	1774
EN461	2055
EN471	958
EN481	1538

LA421	744
LA451	84
LA461	559

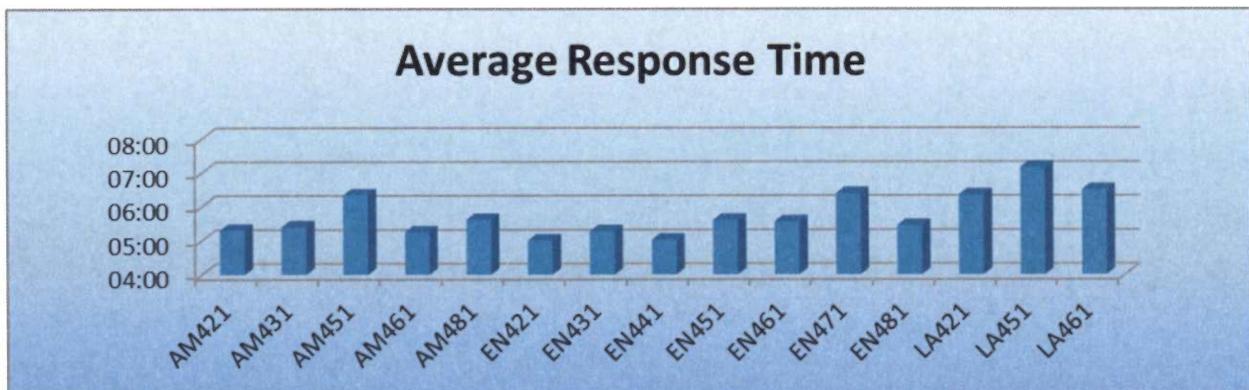
There are a variety of situations that initiate a "Fire Response". Below is a breakdown of the Fire responses for the year 2014.



There are also a multitude of "Hazardous Conditions" that will initiate a response that could be anything from a single unit to a full fire response. Below is a breakdown of the various Hazardous Condition responses for 2014.



In order to mitigate any type of incident, the Fire Department needs to get to the scene. Response time is the time from when we are notified until we arrive at a scene and we are constantly monitoring our performance in this area.



Operations Division Project Areas

Assistant Chief Michael Niefert manages the operations division. This includes the direct supervision of six Battalion Chiefs, each with their own specific project area. Three of the six Battalion Chiefs retired at the end of 2014 and the Assistant Chief took that opportunity to evaluate and restructure the specialty areas. The Assistant Chief also built some redundancy into the system, ensuring that each area had a primary responsible Chief and also a back-up. Each project area maximizes operational effectiveness of the department to ensure the safest and most efficient response to incidents.

Communications-Accountability-Credentials

Battalion Chief Drew Spielman manages the fire department radio and MDT systems as well as the accountability and credentials of our members.

The current radio system was new in 2013 and was part of a major upgrade to the entire county. The new system has exceeded expectations internally and has allowed the department to have seamless radio communications with departments throughout Brown County. As we move along with the new system, BC Spielman is identifying ways to communicate with agencies outside Brown County as they begin to implement new systems. BC Spielman is also determining how to communicate with government agencies such as the US Coast Guard. Once the ability has been identified, policies, procedures, and training will be implemented. Battalion Chief Spielman is also in the process, along with Battalion Chief Chris Ehmann, of starting to replace the current MDT's within all apparatus from a data over radio to data over cell system. Two new tablet based systems have been installed and crews are currently evaluating their performance. This new MDT system will be in conjunction with a new county wide CAD upgrade that will be taking place within the next eighteen months. As with any radio system there are multiple components that make up the system. BC Spielman continues to monitor and track radios that need repair or replacement. BC Spielman, along with City Radio Technician Randy Frailing, worked together to have the fire department 800 radio backup system antenna re-installed on the He-Nis-Ra water tower. This will allow our members to use the backup radio system in the unlikely event that the current system was to have a failure.

The other areas that BC Spielman is currently assigned to are the accountability and credentials of Department members. The accountability comes in the form of the MABAS Passport tags and county issued ID's. BC Spielman ensures that every member and apparatus have the appropriate number and type of Passport tags. These tags are used to keep accountability of crews as they operate on emergency scenes or during any other hazardous condition. The tags are also designed to electronically identify the skills and qualifications of the individual. This is very beneficial in joint operations when responsibilities are being assigned. BC Spielman has also been updating the credentials of new members and is working with Brown County Emergency Management to get new ID tags printed. This is an ever changing area as members continue their education or get promoted.

Hazardous Materials Response Team

- Battalion Chief Rob Goplin leads the Green Bay Metro Fire Department Hazardous Materials Response Team.
- The team works closely with the Brown County Hazardous Materials Response Team. Assistant Team Leaders for the team are:
 - Battalion Chief Steve Sellin: Outreach and Coordination
 - Capt. David Lucier: Equipment and Maintenance
 - Lt. David Siegel: Training
- The team has 18 positions and all personnel are certified technicians and 6 are specialists.
- The team trains monthly to maintain skill competency and equipment familiarity.
- The GBMFD Hazardous Materials team became a contracted asset of the State of Wisconsin's regional hazardous materials response network. The team is partnered with the Appleton and Oshkosh Fire Department teams to form one regional response team. State funding supports the training, equipment procurement, and maintenance of the team. As a state supported asset, the team may respond throughout the State if requested.
- In 2014, the team responded to 8 incidents, all within Brown County. In addition, the team deploys technician trained personnel to every home Packer game to provide immediate on site hazardous materials response and analysis.
 - 2014 Incident Summary:
 - Green Bay, water treatment facility, chlorine leak
 - Green Bay, structure fire with oil and unknown chemical spill
 - Lawrence, advisory response for animal by-products on roadway
 - Green Bay, cold storage facility, ammonia leak

- Howard, vehicle explosion due to Compressed Natural Gas leak
- Green Bay, Interstate 43, diesel fuel spill from ruptured fuel tank
- Green Bay, fuel storage facility, liquid propane leak
- Green Bay, fuel storage facility, rescue of person unconscious inside a gasoline tank
- Green Bay, football stadium, security response to all home Packer games

Pre-Incident Planning

Battalion Chief Mike Vanden Avond is in charge of the Green Bay Metro Fire pre-incident planning program.

Pre-incident planning is the process of gathering and recording information that could be critical for first responders making life saving decisions at an incident. Property and lives can be saved when the Incident Commander has access to this critical information about the building and its contents.

After the recent fire at Preble High School, it was realized how important it is for all Green Bay schools to have a pre-plan. Working with the Green Bay Metro Fire Marshals, we have obtained all of the site plans for the Green Bay public schools. We will be working with the crews to get the extra information for each school in their respective districts. This information will include such things as gas/electrical shut offs, elevators, mechanical rooms, roof access, and hazards. Next on the list will be the parochial schools in the city.

2015 pre-plans will follow a specific format filing and uploading them to the Mobile Data Terminals in the rigs. Using satellite pictures and adding relevant information to them has been working well. BC VandenAvond has encouraged the crews to get a site plan from the building so the pre-plan is more detailed with an interior layout. This site plan is put on a second page of the pre-plan. It will be a critical tool for Battalion Chiefs as they monitor the fire scene and track where in the building the crews are working.

Technical Rescue Team

The Green Bay Metro Fire Department Technical Rescue Team/USAR (Urban Search and Rescue) is managed by Battalion Chief Steve Sellin and is made up of seventeen members who are specially trained in the areas of:

- Structural Collapse Search and Rescue
- High and Low Angle Rope Rescue
- Confined Space Search and Rescue
- Vehicle and Machinery Rescue
- Trench Excavation Rescue

Technical Rescue/USAR is summoned for complex rescue operations. USAR involves the location, rescue (extrication) and initial medical stabilization of victims in confined spaces or areas out of reach of normal firefighting equipment. USAR is a multi-hazard discipline, as it may be needed for a variety of emergencies or disasters, including storms/tornados, explosions, earthquakes, floods, technological accidents, terrorist activities and hazardous material releases.

The members are spread over all three shifts, and can be summoned off duty. The team's equipment is housed at Fire Station #4. The team meets quarterly for a daylong training session on one of the disciplines listed above.

The team conducts outreach to other City departments such as DPW, Parks and Water who have frequent exposure to confined spaces, trenches, working at heights, etc. The team is building relationships with industrial partners who also have exposures to situations that may require a Technical Rescue response. These efforts will continue in 2015.

High Angle Rescue Training at Lambeau Field

The GBMFD Technical Rescue/USAR Team may request assistance for a large incident from Wisconsin Task Force 1 (WI-TF-1). WI-TF-1 is the ESF-9 (Emergency Support Function) response asset owned and managed by the State of Wisconsin, Wisconsin Emergency Management. The focus of this system is to provide both “quick strike” capabilities and the ability to sustain operations for a minimum of 72-hours to ensure maximum survivability of victims statewide as well as nationally. In 2014, five more members of GBMFD Technical Rescue/USAR Team joined Wisconsin Task Force 1 (WI-TF-1), bringing GBMFD total membership on the team to ten. The mission of WI-TF-1 is to assist stricken communities or regions who have been overwhelmed with the effects of an emergency by providing specialized resources to aid the jurisdiction(s) in hazard mitigation, search and rescue and incident stabilization for responder activities. Membership on this team affords GBMFD personnel the opportunity to expand and further their training and rescue experiences. WI-TF-1 also trains quarterly. Quarterly training culminates in an annual 72-hour Operational Readiness Exercise (ORE), to test the team’s ability to place the entire team on the road and operate remotely for 72 consecutive hours without outside resources.

Both branches of GBMFD Special Operations (Hazardous Materials and Technical Rescue/USAR) came together on April 21, 2014 for the successful rescue of a worker down inside a half million-gallon gasoline storage tank at the U.S. Oil Facility at 1075 Hurlbut Street. The worker was unconscious between the exterior roof and the “floating roof” on top of the product in the tank. The fuel level was approximately 15 feet below the top. This incident encompassed a confined space rescue, hazardous materials incident, and technical rescue and EMS incident all into one. Two members attached to ropes entered the tank into a space filled with a potentially explosive mixture of gasoline vapors, air, and carbon monoxide. The time from entry to successful patient removal was twelve minutes. The patient was transported to St. Vincent Hospital where he eventually recovered.

Firefighters Isley and Mikulsky with the Rescued Worker

For their outstanding achievement in an emergency situation, 14 members who operated at the scene received the Distinguished Service Medal, including GBMFD Technical Rescue/USAR member Captain Jon Fredrickson who coordinated rescue operations on top of the tank.

For their exceptional heroism at great personal risk for entering the tank, Technical Rescue/USAR Team member Firefighter Kraig Isley as well as Firefighter Matt Mikulsky were awarded the Medal of Valor.

Turnout Gear

Green Bay Metro Fire Department continued to purchase its turnout gear through the Value Bid, the largest purchasing consortium of turnout gear in the state. Due to the purchasing power of the Value Bid, we are able to get the pricing and service levels normally afforded much larger fire departments.

With our current turnout gear budgeting, we have been able to bring the Green Bay Metro Fire Department closer to compliance with NFPA 1851 Standard on Selection, Care and Maintenance of Protective Ensembles for Structural Firefighting. The standard mandates retirement of structural turnout gear ten years from the date of manufacture. With our purchase strategy, a member’s gear will spend five years as their frontline gear and five years as a backup set. This ensures that the member has a backup set of gear that fits and is in good shape for times when their primary set is wet or is being laundered after a fire.

In 2014, Battalion Chief Sellin sat on the Value Bid Committee to write the next spec for turnout gear. In 2015 the spec will be sent to the gear manufacturers so gear can be manufactured to the spec for extensive field trials. Green Bay Metro Fire Department will be one of the test sites for the field trials. Once the results of the field trials are compiled, bids will be accepted from the gear manufacturers with the new Value Bid Turnout Gear Spec in place by June 2016.

Awards Committee

The Awards Committee meets on an as needed basis to review award nominations that are received from fire department members. Awards are given for exceptional acts in an emergency situation for both Fire Department members as well as citizens. The awards and medals for Fire Department members are given at the annual Promotion and Awards Dinner held in January and awards for citizens are given at the Fire Department Recruit Graduation that is normally held in May.

Small Equipment and Hose

Battalion Chief Robert Wiegert is assigned the responsibility of small equipment. This area of responsibility includes all of the small equipment including hose located on the 10 Engines, 4 Ladders and auxiliary apparatus operated by the department.

This assignment is responsible for assuring all apparatus has the needed equipment required to perform the various functions of these companies. This involves maintaining a sufficient stock of spare equipment to issue as loaner equipment while equipment is being repaired or replacing damaged equipment so that responding apparatus have all the needed tools to complete their assignment.

This position also works in conjunction with the Battalion Chief in charge of apparatus to acquire the needed equipment for new apparatus and specifying placement of this equipment on new apparatus to maintain standardization across the fleet.

Another major responsibility is maintaining test records on the department's approximately 10 miles of hose used for firefighting operations. Each length of this hose is tested annually by suppression crews to assure its readiness. As defects are found the repair, if possible, is coordinated with the Fire Dept. Maintenance staff to repair the hose. If the defect is not repairable, the hose is replaced.

Upgrades in the past year included the following:

- Adding low pressure, high flow nozzles to all small diameter preconnected hose lines to increase the capability and handling of the most used attack lines. These replaced nozzles that had been in use daily for approximately the last 20 years.
- Forcible entry kits designed to increase our ability to force entry into commercial doors without causing major damage were added to all Ladder Companies. These tools have since been used several times with great success and resulted in greatly reducing damage to private property involved in emergencies.
- A trial and evaluation of thermal imaging cameras was undertaken. All major brands on the market were evaluated for their properties, features, and construction. These were then trialed under actual fire conditions. This resulted in a change to a new brand of camera that has since been placed on four of our frontline apparatus replacing others that were approximately 8 years old.

Goals for the upcoming year include:

- Expanding and redistributing our water rescue equipment and updating the accompanying procedures to increase our capabilities in this area.
- Adding stabilization struts to all Ladder companies to assist in stabilizing vehicles or other items during extrications.
- Updating and standardization of hand tools carried by all apparatus.

Large Equipment

- Battalion Chief Chris Ehmann has been assigned the primary areas of apparatus/large equipment and NFIRS (National Fire Incident Reporting System). Chief Ehmann also assists BC Spielman with the departments' radios and MDT's. Since 2010, the departments goal has been to standardize our vehicles and the equipment that is carried on them. This effort has been successful to date with the intention of this being the standard with all vehicles from this point forward.
- Engine 461 was placed into service in December 2014. This vehicle was purchased from Pierce Manufacturing in Appleton, WI and replaced a 1996 engine that is now in reserve status.
- Ambulance 431 & 461 were placed into service summer of 2014. These sister rigs were purchased from Life Line Emergency Vehicles in Sumner, IA. The 2 units they replaced have been placed into reserve status. All GBMFD reserve units are used to replace front line rigs as they are being serviced or repaired and they also serve primary roles as Special Event units at Packer Games, the Bellin Run, etc.
- This year, replacement is scheduled for Engine 421 and Ambulance 421. These vehicles will be ordered with the same goal of standardization that has been utilized in the past. Chief Ehmann's primary responsibility will be to ensure that the specifications that go out for these vehicles reflect what we desire as a department and to ensure that they are built and delivered to those standards.

Fire Marshal's Office

The Green Bay Fire Marshal's Office is managed by Captain Joe Gabe. Duties and responsibilities include but are not limited to annual fire inspections, code enforcement, compliance inspections, fire suppression system testing, fire investigation, public education, public relations, plan review, issuing variances, and other activities aimed at reducing loss of life and property as a result of fire, throughout the City of Green Bay.

During 2014, the Fire Marshal's Office oversaw approximately 5,777 inspection visits, which include initial occupancy inspections, routine fire inspections, follow-up inspections, and complaint fire code enforcement inspections. In addition to these inspections approximately 38 new hydrostatic fire sprinkler tests were conducted, nine new Fire Alarm Systems Acceptance tested and 90 building site plans were reviewed, with seven building variances issued by this office. A total of 1072 fire code violations were noted during the annual fire inspections.



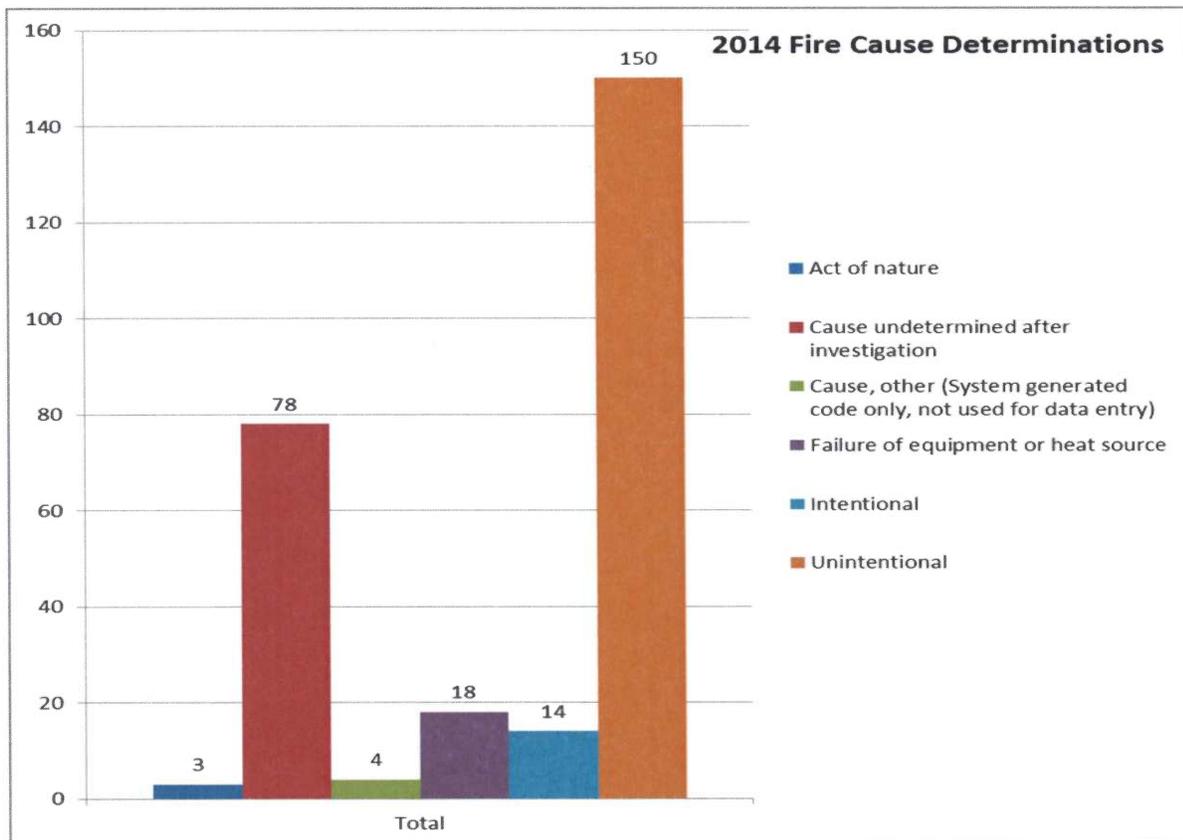
In May of 2014 the Green Bay Metro Fire Marshal's Office traded in its old investigation vehicle FM-411 in for a newer vehicle (decommissioned ambulance #421). The newer fire investigation vehicle contained high idle capabilities which could power the heat and air conditioning within the rear working space of the vehicle. New portable LED light stands were also purchased for the fire investigation vehicle which cut down on the use of a generator and has saved on fire scene investigation set up time.

The Fire Marshal's Office has filled approximately 121 requests for fire reports and completed property file research for Phase I site assessments on approximately 35 properties in the City of Green Bay in response to requests by various Environmental Engineering Companies for Underground Storage and Above Ground Storage Tank data.

The Fire Marshal's Office approved 19 fireworks permits in 2014, which included site visits to each display location prior to the issuing of a valid permit. A fireworks permit is required by code in order to have a legal fireworks display in the City of Green Bay.

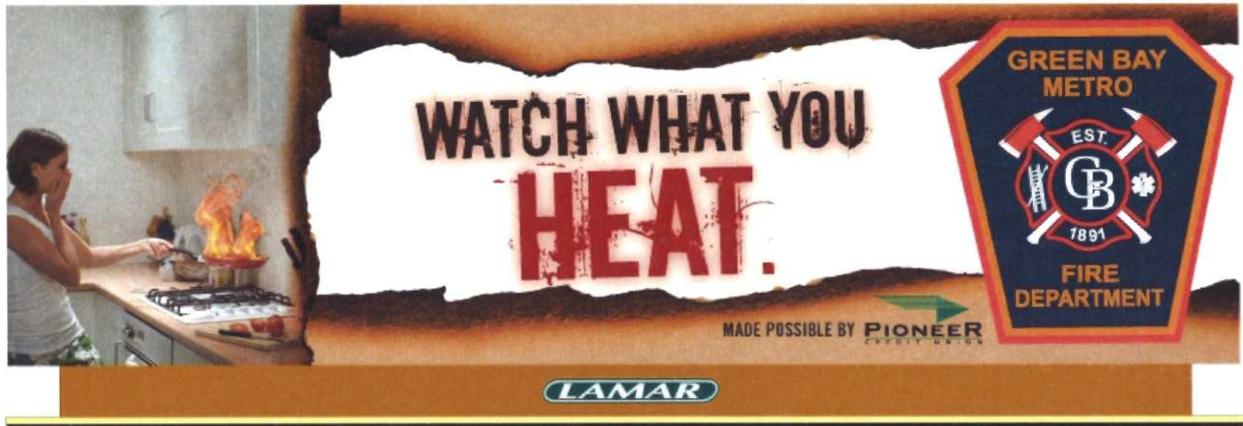
Fire investigation is another key responsibility of the Fire Marshal's Office. The office is required to oversee, retain records of, and conduct follow-up on all fire investigations conducted within the City of Green Bay. The Fire Marshal's Office conducted 58 in depth fire investigations including the largest fire loss in recent history, which was the Preble High School gymnasium fire (accidental), which was a reported \$7,500,000 dollar fire loss. The Fire Marshal's Office also worked on the 1111 North Broadway Laack Cold storage warehouse fire/ammonia leak investigation which was an estimated \$2,200,000 million dollar fire loss. Once again, the number of in-depth fire investigations went up significantly in the last two years with 58 fire investigations in 2014 compared to an annual average of between 30 and 40 in-depth fire investigations conducted annually by the Fire Marshal's Office.

Each month every incident is electronically reported to the United States Fire Administration, (USFA). There are on average, between 800 and 1,100 incidents now reported every month with the Village of Allouez accounting for between 80 and 100 of those calls. In 2014 the Green Bay Metro Fire Department responded to 11,547 incidents of which 267 were fires that resulted in a total dollar loss of approximately \$12,933,840. Three adults and four juveniles were arrested for the crime of arson in 2014 as the result of collaborative investigations between the GBMFD Fire Marshal's Office and the GBPD Detective Division.



Life Safety Education

Lieutenant Nick Craig is the Green Bay Metro Fire Department Life Safety Educator. The Life Safety Educator (LSE) is part of the Fire Marshal's Office and is responsible for educating the public on fire and life safety and injury prevention as well as overseeing and coordinating the department's education and prevention activities as they interact with the public. Identifying trends in calls and strategizing ways to prevent injuries and fires is also one of the core duties of the LSE. The LSE also fills the role of Public Information Officer to disseminate information regarding incidents and safety messages to the public.



In 2014, the Green Bay Metro Fire Department made contact with 19,475 people through educational events throughout the City of Green Bay and the Village of Allouez. Events included; fire safety presentations, helmet safety events, station visits, and fall prevention presentations.

The department is a registered inspection station for car seats in which parents and caretakers of children can have their seats checked for proper installation. In Brown County, 90% of the seats that come to us are not installed properly and have at least 3 critical errors that could cause the seat to fail in an accident. In 2014, the department sent two more employees through the Car Seat Technician program to be certified bringing the number of certified technicians that the department employs to 4. The LSE also was able to obtain his Senior Technician Status. 153 seats were checked by the department which was an increase from the 115 checked in 2013.

Other notables for 2014 are as follows:

- 147 homes received a home inspection where 332 new smoke and carbon monoxide detectors were installed.
- 95 contacts were made with local media to disperse safety messages to the public.
- Worked with a local business to secure a fire safety billboard.
- The LSE was asked to present at the Vision 20/20 conference in Maryland about the collaboration between GBMFD and the Green Bay Housing Authority to install cooking safety devices at Mason Manor which has eliminated stovetop fires completely at that location.

EMS Division

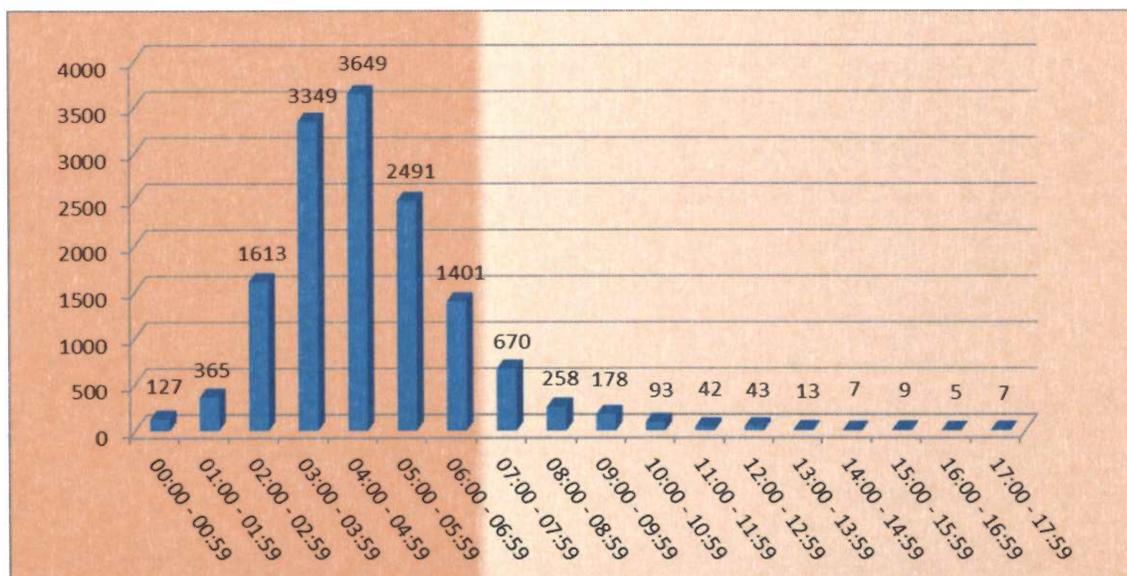
The EMS Division was managed in 2014 by Division Chief Melissa Spielman. Chief Spielman has left the department to pursue other opportunities and on March 30 of 2015, Division Chief Bill Zehms was appointed as the new Chief of EMS.

EMS calls are fairly steady throughout the day with a modest drop off in the early morning hours.

The reality of the Fire Service is that we cannot help until we get there. The chart below illustrates the response times achieved in 2014. The few calls on the upper end of the scale represent calls where we dispatched to intercept with units from other communities.

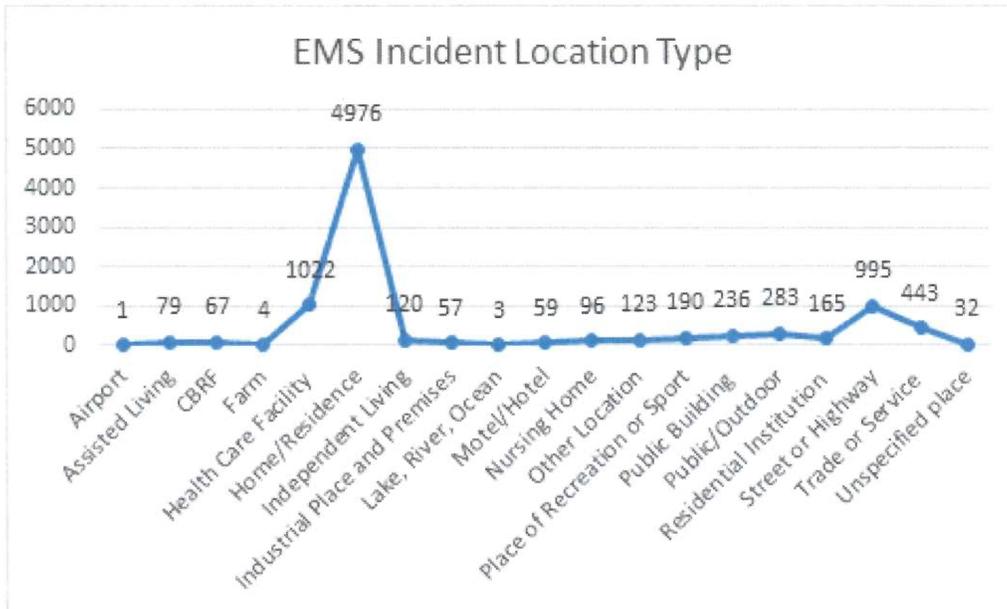
EMS Response Times

Response Time	# Incidents	Percent of Total	Percentile Rank
00:00 - 00:59	127	0.89%	0.89%
01:00 - 01:59	365	2.55%	3.44%
02:00 - 02:59	1613	11.26%	14.70%
03:00 - 03:59	3349	23.39%	38.09%
04:00 - 04:59	3649	25.48%	63.57%
05:00 - 05:59	2491	17.40%	80.96%
06:00 - 06:59	1401	9.78%	90.75%
07:00 - 07:59	670	4.68%	95.43%
08:00 - 08:59	258	1.80%	97.23%
09:00 - 09:59	178	1.24%	98.47%
10:00 - 10:59	93	0.65%	99.12%
11:00 - 11:59	42	0.29%	99.41%
12:00 - 12:59	43	0.30%	99.71%
13:00 - 13:59	13	0.09%	99.80%
14:00 - 14:59	7	0.05%	99.85%
15:00 - 15:59	9	0.06%	99.92%
16:00 - 16:59	5	0.03%	99.95%
17:00 - 17:59	7	0.05%	100.00%



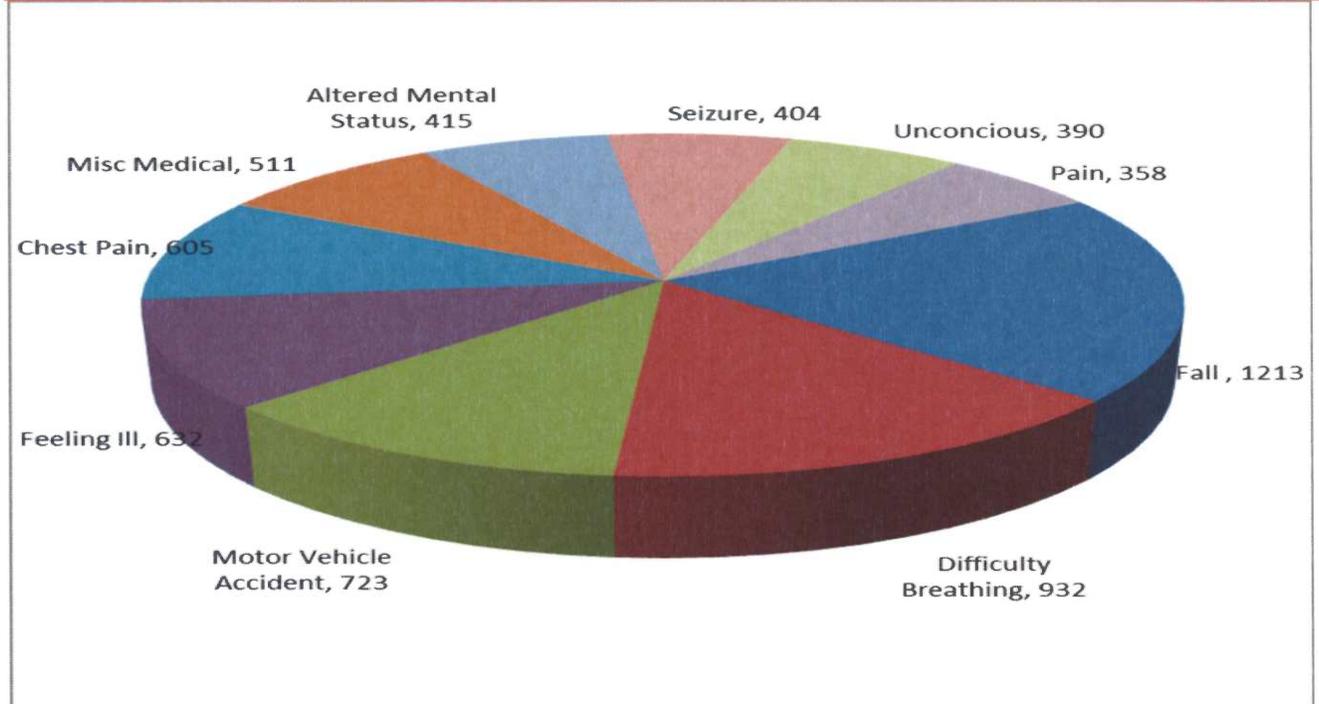
EMS patients are transported to the facility of their choice unless the nature of the injury or illness requires that Fire Department personnel select a particular hospital. The distribution of transports for 2014 is shown below.

The services of the Green Bay Metro Fire Department are called for all hours night and day. We respond to many different locations to provide aid to our patients. In 2014, we responded 4,976 times to people's homes to provide emergency medical assistance due to illness or injury.



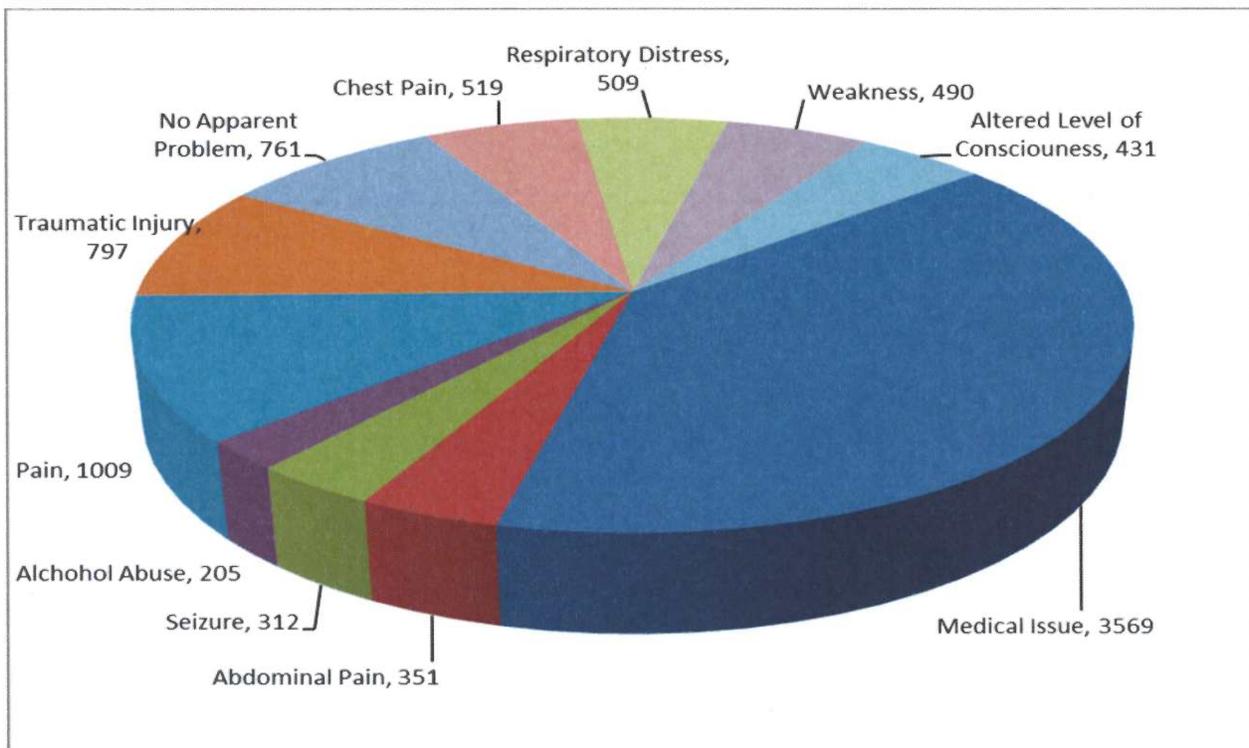
In 2014, the Green Bay Metro Fire Department responded to 11,548 incidents. Of those, 8,526 were emergency medical incidents. The most common reason for an emergency medical response from the Green Bay Metro Fire Department is to treat a fall victim.

Top 10 EMS Dispatch Reasons



Every time crews respond to a medical call, they must determine what the chief complaint is. In order to make this determination, crews must use basic and advanced assessment skills. These basic and advanced assessments help determine what is the true nature of the patient's medical condition as well as provide the basis for every medical intervention they perform to help the patient.

Patient Encounters by Provider Impression



Green Bay Metro Fire Department Training Division

The Green Bay Metro Fire Department Training Division is comprised of one Division Chief and two Captains. The Division Chief of Training and Support Services has two main job responsibilities. The first is oversight of all training provided to members of the Green Bay Metro Fire Department and the second is the oversight of the Support Services Division. The Fire Training Captain is responsible for delivery of training material as well as creation of training content that is designed to meet specific needs of the department. The EMS Training Captain is responsible for the delivery of Emergency Medical specific continuing education as well as various duties to support the delivery of Emergency Medical Services to the Citizens of the City of Green Bay and Village of Allouez.

In 2014 the Training Division operated on an annual budget of \$15,200. This money was used to purchase supplies needed for our annual new hire recruit academy, purchase textbooks for members' career development and advancement, pay fees for members to take exams, purchase materials for multi-company drills, as well as pay for training props for members' use that simulate real life conditions and problems commonly encountered during emergency responses.

The Green Bay Metro Fire Department put 7 members through the new hire recruit academy. These members were provided with 11 weeks of training aimed at preparing them for the challenges that are faced daily while the Green Bay Metro Fire Department responds to calls for assistance. The 7 members were Cameron Sanford, Sarah Cooper, Kyle Lauf, Adam Stordeur, Thomas Donnan, Logan Simkowski, and Cody Johnson.

2014 proved to be a year of growth for the training division. This growth was propelled by the full implementation of our new training program. This program was designed to incorporate elements that worked well for our department, from programs of days past as well as introducing new elements that will strengthen our members' skills, bolster their confidence in what they know, and prepare the Department for the future. The three principals of this program are:

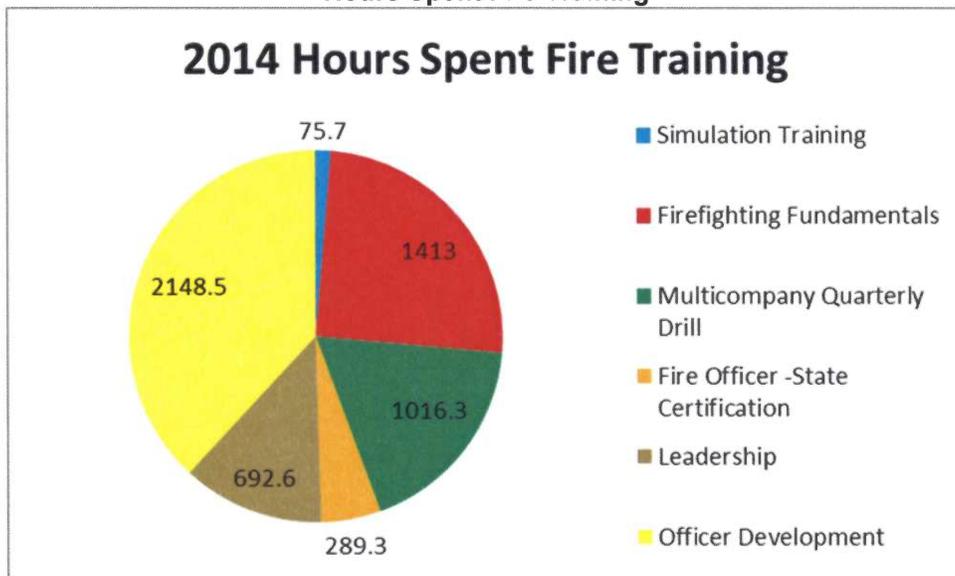
1. All training delivered will be driven by our department's operations.
2. Development of our future is necessary for our survival.
3. The place to make mistakes is on the training ground so that they don't happen when lives are at stake on responses.

These principals were the foundation for what is now the Green Bay Metro Fire Department Fire Training Program. Our program delivers training to our members both daily and bi-weekly at the company level to reinforce basic skills and abilities. We offer monthly training to the individual members and ranks to prepare our members for the next step of their careers as well as create mentoring relationships between our senior officers and new officers. Further, we offer quarterly training for the purposes of bringing multiple companies together to practice more complex tasks and drill on things that will make us more capable than ever. Last, the Training Division implemented technology driven simulation training. This training allows our members to practice incident command, scene size-up, tactics, and strategy in very controlled circumstances that allows our members to attain mastery of those elements without the danger and stress associated with other learning methods.

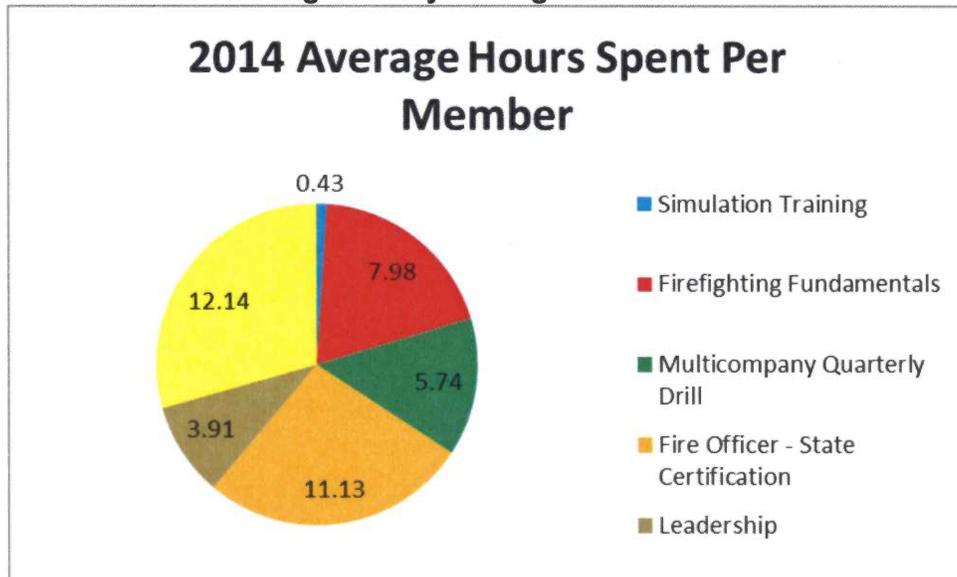
Green Bay Metro Fire Department Training Program motto:

*Amateurs train until they get it right.
Professionals train until they can't get it wrong.*

Hours Spent Fire Training



Fire Training Delivery Average Hours Per Member



15 Training Program Goals

1. Continue to provide each member of the department Officer Development Training monthly to prepare our members for the transition from non-supervisory to a supervisory roll.
2. Continue to provide each member of the department basic skills training each month aimed at refinement of existing skills.
3. Continue to prepare the department for the future by grooming, training, and preparing our department's leaders of tomorrow.
4. Further integrate technology and scenario based simulation training so that crews may have a higher degree of confidence while performing Command and Control roles at incidents.
5. Continue to provide 4 quarterly multi-company/multi-discipline drills aimed at refinement of skills, crew synergy and cohesiveness, and mastery of tactics and strategy outlined in our departmental Standard Operating Guidelines (which dictate our actions on incident scenes).
6. Provide job specific training to every member of the department aimed at elevating job performance and enhancing our individual member's confidence in their ability to perform at higher levels in the organization.
7. Provide ongoing safety training to every member of the department aimed at injury prevention and long term health and wellness.
8. Decentralize training from Station 1 by seeking out additional opportunities to deliver training over our video conferencing system as well as increase utilization of our Battalion Training Centers so that crews are able to remain in their response districts whenever and as much as possible.
9. Seek out and select the next generation of simulation software to take our computer generated training to the next level.
10. Continue to improve our Training Program by finding additional opportunities that allow our Fire Training Captain and EMS Captain to work together to make training more realistically mirror emergency operations.

Green Bay Metro Fire Department Support Services

Support Services for the Green Bay Metro Fire Department are provided by a Senior Mechanic and a Mechanic that are located at our vehicle repair facility at 130 N. Henry St. These mechanics are specially trained to repair and maintain all of the complex, specialized systems found on modern fire apparatus and ambulances. Also within Support Services are two Self Contained Breathing apparatus technicians, who are assigned a dual role. The first role is within our operations division as frontline firefighters and the second role is under Support Services as our Self Contained Breathing Apparatus Technicians. These two technicians also receive specialized training in the repair and maintenance of our breathing apparatus

and air systems. Our mechanics and breathing apparatus technicians report to the Division Chief of Training and Support Services who manages the budget and repair/maintenance program.

In 2014, the Support Services operating budget was \$116,000 not including benefits and salaries and spent \$117,641. This money was used to maintain and repair a fleet of 56 pieces of apparatus and equipment, maintain and repair 62 portable gas powered tools and accessories, maintain 100 self-contained breathing apparatus and 8 breathing air cascade and compressor systems, as well as calibrate and maintain toxic gas and atmospheric monitoring meters.

Support Services Facts

1. The GBMFD SCBA Technicians now service the SCBA for the Hazardous Materials Team and the Hazardous Materials Team's Monitor Technician services and calibrates all of the fire department meters and monitors. This partnership saves money while utilizing technical experts where they are needed, whenever they are needed, eliminating the need to have outside vendors perform this service work.
2. The average age of the Green Bay Metro Fire Department's fleet is 9 years old. We have 19 pieces of apparatus that are older than that average age.
3. The Green Bay Metro Fire Department spent \$73,868 on parts to keep the fleet in performance ready condition.
4. The Green Bay Metro Fire Department Fleet consumed 32,795 gallons of fuel in 2014. This is down 5,083.46 gallons from the 37,878 gallons used in 2013. This reduction in fuel usage saved the taxpayers \$17,741.

DEPARTMENT OF PUBLIC WORKS

The Department of Public Works has responsibility for street construction and maintenance, and solid waste collection in the City of Green Bay. The Department provides the basic municipal services to the citizens of the City of Green Bay through its various Divisions.

The Department of Public Works consists of Engineering Division, Operations Division, Traffic Division, Executive Support Division and the Parking System Division. The following is a brief description of each.

Engineering Division:

The Engineering Division designed, administered, and/or supervised the construction of over \$14,600,000 worth of public works construction projects in 2014. The Engineering Division consists of three sections: Project Development, Special Projects, and Utility/Site Development.

The Project Development Section's work includes resurfacing of 3.33 miles of streets for \$1,377,000; 0.52 miles of sidewalk construction for \$48,000; 2.0 miles of sanitary sewer and 2.8 miles of storm sewers and 0.8 miles of water mains for a total cost of \$4,416,000; and other miscellaneous projects.

The Section worked on the repair of streets City-wide, including pavement repair and joint sealing; Community Development Block Grant projects for \$265,000, which included the construction of the West Side Corridor Trail, construction of the Kroc Center Trail, and annual upgrades to alleys and sidewalks in eligible areas.

The Special Projects Section designed, administered, and/or supervised over \$3,096,000 worth of projects in 2014. Major projects included completion of the recladding of the Main and Pine Street Parking Ramps, start of work on the KI Convention Center Expansion, parking ramp repairs, mechanical system replacement and reroofing of Fire Station No. 6, and upgrading of the Metro Boat Launch facilities.

The Utility/Site Development Section administered the 2014 Sanitary Sewer budget of \$18,623,220 and the 2014 Storm Water Utility budget of \$5,700,090. The Section completed various storm water quality projects, performed inspections related to storm water pollution prevention plans, responded to illicit discharges, and reviewed private site plans for conformance with the Storm Water Ordinance. In 2013 the City received an EPA administrative order for our sanitary sewer system. This section worked with the EPA to define the work needed to comply with the administrative order, and selected a contractor to assist in creating a Capacity, Management, Operation, and Maintenance (CMOM) program throughout 2014. This work will continue into 2015.

Operations Division

The Operations Division consists of five sections: Street, Sanitation, Sewers and Bridges, Motor Equipment and Administration. The Division is responsible for the maintenance of all streets and alleys, flood control dikes, storm and sanitary sewer systems, bridges, the collection and transportation of solid waste and the maintenance and repair of all vehicles and equipment of the Department of Public Works, and the daily supervision of the Traffic Signs and Marking Section of the Traffic Division

The Street Section is responsible for the maintenance of 456 miles of streets, 22.73 miles of alleys and 4 miles of flood control dikes. The section conducted 5 major snowplowing operations and 35 ice control operations during the winter months of 2014. The Street Section also processed over 100,000 cubic yards of yard waste for re-use as mulch and wood chips.

The Sanitation Section collects and transports nearly all solid waste generated in the City running 10 collection routes per day. The collection routes generated an average of 438 tons of trash per week for a total of 29,984 tons of solid waste in 2014. The Sanitation Section also runs 6 collection routes per day for recycling collection. DPW collected 7,191 tons of recycling in 2014.

The Sewers and Bridges Section operates three drawbridges: the Don Tilleman Bridge, Walnut Street Bridge, and the Ray Nitschke Bridge, maintains the Ray Nitschke Bridge, 23 fixed span bridges and 4 pedestrian bridges, 465 miles of sanitary sewers, 407 miles of storm sewers and 35 sewer lift stations.

These maintenance responsibilities include steaming and flushing culvert pipes, recording the readings at 17 sewerage metering stations, flushing dead-end sewers and cleaning sanitary sewers. During 2014, the section cleaned 545,970 feet of sanitary sewer, responded to 316 sewer calls, and located 10,087 sewers in response to Diggers Hotline notifications. During the 2014 shipping season, a total of 1,194 bridge lifts were made for boat traffic.

The Motor Equipment Section is responsible for the maintenance and repair of all Department of Public Works equipment. Maintenance and repair operations are conducted on a wide variety of equipment ranging from 6-wheel drive trucks and large front end loaders to chain saws and weed eaters. This includes repairs to engines, transmissions, drive trains, electrical, brake, cooling, and hydraulic systems. The section maintains and repairs over 500 pieces of public works equipment and vehicles from other governmental agencies on a cost account basis. During 2014, the section dispensed 198,844 gallons of diesel fuel, 25,373 gallons of gasoline, 2,416 gallons of motor oil and 1,347 gallons of hydraulic fluid.

Traffic Division

During 2014, the Signs and Marking Section applied approximately 5,200 gallons of traffic paint and 36,000 pounds of reflective glass beads. These materials were used to mark 58 miles of De Pere streets, 15 miles of Bellevue Streets; and 315 miles of Green Bay streets including 310 intersections with crosswalks, 96 school legends, 98 intersections with stop bars, 210 directional arrows, and 24 bicycle symbols. This section also fabricated nearly 3,000 signs to address sign installation and replacement requests, traffic crash repairs, and vandalism repairs.

Executive Support Division

The Executive Support Division is responsible for organizing and typing studies, reports, contracts, manuals, letters, bills, resolutions, agendas, minutes, and miscellaneous information. It is also responsible for the preparing and issuing of a variety of permits and working with and directing the public, by phone and in person, to individual staff members to resolve problems. The Executive Support Division is accountable for maintaining all records and documents.

Parking System Division

The Green Bay Parking System Division owns and operates three parking ramps, containing a total of 3,325 stalls, and one off-street parking facility containing 121 stalls developed to accommodate traffic for the core of the downtown area. In addition, the Division operates 16 other parking facilities with a total of 878 stalls. The revenues for 2014 for the above-described facilities are as follows:

• Parking ramps	\$1,421,008
• Surface lots	\$205,449
• Metered parking	\$201,800
• Parking citations	\$713,986
• Miscellaneous	\$24,581
TOTAL:	<u>\$2,566,824</u>

PARKS, RECREATION, & FORESTRY DEPARTMENT

The Green Bay Parks, Recreation, and Forestry Department provides a comprehensive and progressive quality management system which can be broken down into the following categories: Parks, Bay Beach Amusement Park, Wildlife Sanctuary, Recreation and Pools, Forestry, Triangle Ski Area, Administration, and Design & Development.

The Parks, Recreation, and Forestry Department has jurisdiction over 66 park and park/school sites and 14 greenways totaling over 2,370 acres. Of the 66 park locations, there are 3 mini-parks, 30 neighborhood parks, 15 park/school locations, 6 community parks, 1 large urban park, 2 sports complexes, and 9 special use parks. In addition, the School District and County own approximately 267 acres of parkland within the City limits. The Parks Department partners with both organizations to share facilities, such as open parkland, pools, gymnasiums, auditoriums, and meeting rooms.

The Green Bay Parks, Recreation, & Forestry Department owns and maintains an extensive list of recreational facilities, offering a variety of options for year-round activities. These facilities include 44 softball/little league fields (14 of which have lights), 46 basketball courts (3 of which have lights), 14 football fields, 36 soccer fields, 56 tennis court (25 of which have lights), 59 playgrounds, 2 bocce ball courts, 53 shelters, 8 cross-country ski areas, 6 ice hockey rinks with lights, 18 ice skating rinks, 1 skate park, 2 disc golf courses, 1 band shell, numerous picnic and hiking areas, a 10-lane boat launch, and several community gardens. There are also 6 baseball diamonds, one of which includes Joannes Stadium, a completely enclosed baseball stadium with a seating capacity of approximately 1,800 persons. The Parks Department is also committed to expanding the trail system. There are currently 10.47 miles of paved multi-use trails within the City limits that connect to neighboring communities. These trails include the Fox River State Trail, Baird Creek Trail, East River Trail, and West Side Railroad Trail.

Green Bay has a vibrant, growing downtown with the parks playing a key role. The 7.9-acre Leicht Memorial Park is a premiere downtown festival grounds. There is riverfront capable for docking cruise ships, as well as transient boat docking. The riverfront stage and acres of open space provide a perfect location for large crowds to gather for performances and firework displays. City Deck is a three-block riverfront park nestled between various new downtown developments and the Fox River. It has become a premiere location for downtown events. Various rentable spaces, the synthetic Ameriprise Ice Rink, Fox River Trail, and splash pad keep this space active throughout the entire year. Many different ramps, floating docks, and transient boat docking provide easy access to the water from the City Deck.

Since 1892, Bay Beach Amusement Park has provided generations of families affordable fun along the shore of Green Bay. Historically, it is one of the few remaining municipally-owned and operated amusement parks. It is the 9th oldest continuously-operating amusement park in the United States and is tied for the 21st oldest continuously-operating amusement park in the world. Bay Beach Amusement Park is dedicated to the preservation of family-oriented fun, and strives to deliver a high quality experience through diversity and affordability of entertainment options.

Bay Beach offers 19 family-friendly amusement rides, four concession areas, 7 picnic shelters/areas, two playgrounds, and a souvenir gift shop. The historic 100+-year-old Main Pavilion is host to a restaurant, dance hall, and video game area. Portions of the park can be rented for gatherings, parties, or corporate picnics. In addition, the many special events offered throughout the season add to the variety of entertainment options at the park.

The addition of the restored Zippin Pippin in 2011 (the 4th oldest wooden roller coaster in the world) is our gateway to the park's future growth. This ride brought increased local, regional, national, and international attention as a family tourist destination by building upon the park's rich 120-year history.

The Bay Beach Wildlife Sanctuary is a 543-acre urban wildlife refuge featuring 55 acres of lagoons, live animal exhibits, educational displays, miles of hiking/skiing trails, and various wildlife viewing opportunities. It is the largest park in the Green Bay Park system and home to the second largest wildlife rehabilitation program in Wisconsin, caring for more than 5,500 orphaned and injured animals annually. Its mission is to provide an urban wildlife refuge where people can interact with wildlife, plants, and other natural resources through environmental education and recreation.

First established in 1936 as a site for waterfowl rehabilitation, the Sanctuary has grown to offer environmental education programs to over 10,000 students. In 2014 the Wildlife Sanctuary added a nature based 4K program. Recreational opportunities include a waterfowl feeding area, outdoor amphitheater, woodland playground pods, nature walks, urban youth fishing, summer camps, cross-country skiing, bird watching, and the spectacular Resch Waterfall where over 3,500 gallons of water per minute cascades over massive dolomite stone ledges.

The Nature Education Center offers many hands-on educational exhibits for people of all ages, along with a greenhouse/aviary, discovery rooms, and a nature gift shop. The Woodland Building houses indoor nocturnal animal exhibits including flying squirrels, owls, and other nighttime creatures. Outdoor animal exhibits such as cougar canyon, otter grotto, and a wolf woods can be viewed around this building. There is also the deer/turkey habitat with a 33-foot observation tower and a coyote exhibit.

The Observation building is a place for viewing and feeding waterfowl, seeing live song and shore birds in the Resch Conservation Wing, and interacting with live animals at the Critter Counter. Additional outside animal exhibits include the birds of prey amphitheater and native hawk, eagle, and owl displays.

The Recreation and Pools Division delivers a comprehensive recreation program which offers a myriad of programs for tots, kids, teens, adults, and seniors in the following areas – aquatics, leagues/athletics, instructional, outdoor/nature, cultural arts, open recreation, alternative sports, fitness and special events. This division employs and supervises over 800 seasonal employees on an annual basis and partners with 400+ community groups, businesses, schools, and neighborhood associations to provide programs. This division is responsible for the Summer Lunch Program, which serves 3,000 lunches per day at 36 park sites. The division is also responsible for facilitating multiple pool, field, diamond, and court reservations and rentals to various community user groups.

On hot summer days, Green Bay offers a variety of swimming options to help you cool down. The Park and Pool Division includes 2 Family Aquatic Centers which feature the following amenities: zero depth wading and swimming area, tot sand play area, water slides, diving boards, and drop slides. There is one box pool with a bathhouse, two diving boards, and lap swimming. There are also 3 wading pools and 8 splash pads spread throughout the City.

The Forestry Division is responsible for caring for an estimated 35,000 trees lining the City's streets and tens of thousands of trees beautifying the parks and other municipal properties. Recognized as a "Tree City", Green Bay is famous for its trees, and the Forestry Division carries out a comprehensive program to care for the urban forest. The Forestry Division plants, mulches, inspects, treats, prunes, bolt and cables, removes and root prunes thousands of trees each year. The Forestry Division also has a tree nursery located at the south end of Hartung Street which produces a diverse selection of trees. Over 90% of the trees planted along the streets and in the parks are raised in the City's nursery.

The Foresters are also responsible for overseeing efforts to control the spread of harmful insects and diseases to trees on private and public property. Dutch elm disease was the scourge of the 1960s and 70s. Today insects like Emerald Ash Borer (EAB), Gypsy Moth, and Linden Borer are infesting and killing our trees. Diseases like Oak Wilt and Dutch elm disease are still infecting trees every year. Residents are able to consult personally with our expert foresters regarding any tree-related concerns on private or public property.

As the snow flies and the weather turns colder, Triangle Hill Sports Area becomes an active winter destination. The facility is a county-owned and City-operated 31-acre winter sports area consisting of two ski hills and 1 inner tube hill, all with tow ropes. The chalet is used as a warming house with a concessions area for the winter enthusiasts and can be rented in the off season. Spring and summer activities at the park include a challenging 18-hole disc golf course along the slopes of the ski hill and miles of nature and mountain bike trails through the Baird Creek Greenway.

The Design and Development Division is responsible for the planning, design, development, and renovation of park sites, waterfront parkway, and urban open spaces. Designs are development based on the needs of the community, while at the same time utilizing and enhancing the natural features of our area. The implementation of the plans involves cost estimating and budgeting through City budget, bonds, or special grants. The constructions of the projects are then monitored by the Landscape Architects of the division to assure a quality product within the assigned budget.

COMMUNITY SERVICES AGENCY

The Community Services Agency is made up of four divisions: Planning, Neighborhoods, Housing, and Inspection. Clerical staff provides administrative support to all divisions:

Planning Division

The Planning Division provides staff for the City of Green Bay Plan Commission, which is a seven-member commission created and functioning under State Statute 66.23. In 2014, the Planning Division worked on many projects that positively impacted the community. The following are some of the larger planning projects worked on by the Division.

East River Trail

The Planning Division continued in 2014 to work with Olde Main Street, Inc., the City Parks, Recreation, and Forestry Department, and other project partners on the East River Trail Connection Plan. This one mile gap in the City's trail system (between the ends of the Fox and East River Trails) has the potential to connect over 30 miles of area trails, to become a strong catalyst in the redevelopment of the Olde Main Street District, and to encourage environmental restoration of the East River itself.

Grandview Place

In 2014 the Planning Division introduced a new concept to the City Council in planning for the future growth of the east side of the City. Planning staff worked with a developer to create a more traditional neighborhood development proposal for 260 acres of undeveloped property within the Urban Expansion District of the City. Grandview Place is a Planned Unit Development that is an all-inclusive neighborhood where families can live throughout their lives. The approved Grandview Place plan incorporates a walkable and bike friendly setting with a mix of public parks, single-family homes, senior living, townhomes, multi-family housing, and smaller neighborhood commercial nodes.

Redevelopment

Planning staff continues to assist with the redevelopment of various sites in the historic Broadway District. The mixed-use development that renovated a blighted industrial property into a brewing and bottling facility for Tiletown Brewing Company, along with turning the upper floors of the building into a banquet hall and space for office, retail, and a public market continues to near completion. Planning staff participated in many facets of this redevelopment: conceptual planning with the property owners and developers, facilitating revisions to the PUD zoning, crafting the development agreement for Tax Increment Financing assistance, and review and approval of the site plan.

Downtown Master Plan

Following the unanimous adoption of the AuthentiCity Downtown Master Plan by the Plan Commission, Redevelopment Authority, and City Council in early 2014, the plan helped to provide guidance towards the approval of two luxury apartment projects - Citydeck Landing, consisting of 76 residential units and first floor retail space and Metreau, consisting of 107 residential units and first floor retail space. CityDeck Land broke ground in 2014 and Metreau is set to break ground in early 2015.

Military Avenue Business Improvement District

The Military Avenue Corridor Plan and Business Improvement District realized a number of new projects including the completion of a new outlot building along West Mason Street and a nearly \$4 million renovation to the Broadway Auto dealership.

University Avenue Corridor Brownfield Redevelopment Plan

The redevelopment plan for University Avenue, which started in 2013, was adopted by the City Council in 2014. Upon receiving a \$200,000 Brownfields US-EPA grant in 2013, the Planning Division hired on a consultant team, Stantec, to further assist and support the Division with plan preparation. The enhanced team proved to be a successful partnership to facilitate the outlined goals and objectives of the University Avenue project. Community and stakeholder involvement took on an inclusive role with monthly Citizen Steering Committee meetings, 4 community wide public workshops, and focus group workshops taking place. In addition to these meetings and workshops, the project team put forward business and stakeholder surveys, online engagement websites to publicize and gather information, and functional kiosks to enable continuous feedback. Comprehensive existing conditions research was produced involving the assembly of market and economic analyses as well as transportation, Brownfields, utility infrastructure, and physical assessments. Research related to land use and zoning as well as inventory mapping were utilized to ensure that quality, extensive data was available. Brownfield site or catalyst reuse planning also began to expand. The final plan was approved by the Plan Commission, Redevelopment Authority, and the Economic Development Authority prior to final adoption by the City Council in February of 2014.

City Actions - Land Division Procedures

The Planning Division processed 16 Certified Survey Maps (CSM) in 2014.

15 petitions were acted upon for CSMs: \$2,250.00

1 petition was acted upon for Combination CSM: \$150.00

The Planning Division acted upon a revised Sand Ridge Park South plat in 2014. No fees were required for the revisions.

Request for City Action

The Planning Division processed 38 zoning petitions in 2014.

30 petitions were acted upon for CUP and Rezoning: 30 x \$300.00 = \$9,000.

8 were new or amended Planned Unit Developments (PUDs): 5 x \$350.00 = \$1,750.

Total: \$10,750

Some the highlighted zoning petitions included a rezoning and Conditional Use Permit (CUP) for an emergency homeless facility for House of Hope, 1660 Christina; a CUP for the Rosa Minoka-Hill school, 325 North Roosevelt; amended Planned Unit Development (PUD) for Badger State Brewing, 990 Tony Canadeo; a PUD to allow for Grandview Place, a multi-use development on Erie Road; and a CUP for the expansion at the Green Bay Metropolitan Sewage District (NEW Water). Staff also handled requests to be compliant with the City's Comprehensive Plan and corrected various zoning conflicts.

When projects do not conform to zoning codes, applicants may appeal to the Zoning Board of Appeals for a variance from the codes. Public hearings are then held to decide the merits of such variance requests, and where ordinances are found to impose unique hardships making development impractical or unreasonably difficult to conform to, variances may be granted. The Planning Division provides staff to the Board of Appeals, which handled 42 variance requests in 2014.

32 residential @ \$75.00 = \$2,400.00
10 nonresidential @ \$150.00 = \$1,500.00
Total: \$3,900.00

Site Plan Review

The Planning Division staff has reviewed a number of commercial and industrial site plans for compliance with the Green Bay Zoning Code. Staff works closely with applicants to gain compliance to begin construction. Some of the highlighted approved site plans are listed below:

- Shorewest Realtors – 11,444 sq ft office building - 839 Lombardi Avenue
- Stillmank Brewing Company – 215 North Henry Street
- Leonardo da Vinci School Expansion – 139 South Monroe Avenue
- Backstage At The Meyer/Breakthrough Fuels Expansion – 101 South Washington Street
- Haberdasher – retail tenant build-out - 325 North Washington Street
- Badger State Brewing – 990 Tony Canadeo Run
- Fox Community Credit Union – 1820 Main Street
- Commercial Auto Body Remodel – 1257 West Mason Street
- Initiative One – 110 South Adams Street

I43 Business Center

The build-out of the I43 Business Center continued with an 11,400 square foot building expansion of Seura, located at 1230 Ontario Road and the \$5 million expansion of the BayCare Aurora Orthopedic Sports facility at 1160 Kepler Drive.

Other

The Planning Division administers various programs such as city zoning, area development planning, subdivision regulations, and other similar regulations. The division also prepares special project plans to address current and long-range planning issues.

The Planning Division provides staff for the City of Green Bay's Annexation Commission and the Green Bay-Town of Scott Joint Plan Commission. These commissions review and make recommendations to the City Council on all annexation petitions and land use issues along the Town of Scott-Green Bay border, respectively.

Neighborhood Division

Downtown redevelopment improvements continued as the City implemented downtown revitalization efforts. On the west side, the City continues to work with On Broadway Inc. to redevelop the 22-acre former Larsen Canning property. Tiletown Brewery completed their expansion of a historic building on Broadway. The office space leased out at record pace and future redevelopment phases are planned. The Platten Building finished construction and quickly leased at proforma rent rates, signaling a strengthening downtown housing market. Two other major housing projects on the Fox River are

currently underway. Two luxury apartment projects, Citydeck Landing (76 units) broke ground in 2014 and Metreau (107 units) to break ground in early 2015. The KI Convention Center expansion is underway and anticipated to be complete in September. By February of 2015, conference center bookings had exceeded 2016 projections, and some events booked into 2019. The City also applied for, and was awarded, a \$4.7 million HUD Section 108 loan for the Hotel Northland renovation. This project is a major investment in the downtown and a tribute to a historic property of cultural significance. When completed, Hotel Northland will include 160 guest rooms, two food and beverage outlets, 10,450 square feet of meeting and banquet space as well as spa and fitness facilities – all of which will create direct and an estimated 166 indirect and induced jobs.

The Redevelopment Authority of the City of Green Bay is the administering agent for the HOME Program and the Community Development Block Grant (CDBG) Program. The Authority's CDBG responsibilities include administering a 2014 grant of \$944,169 to reduce the effects of slums and blight and to principally benefit low- and moderate-income neighborhoods. Since inception of the program, CDBG funds have provided funding for a variety of projects, including school-park site expansion, public works activities, including sidewalk and alley replacement, economic development projects, a senior center, pedestrian bridge, housing rehabilitation loans, nature trails for the disabled, street and tree replacement program, public art program, redevelopment of areas designated as blighted, and assistance to service programs. Near the end of 2009, the City of Green Bay received a \$2 million Neighborhood Stabilization Program (NSP) grant in partnership with NeighborWorks® Green Bay, from the WI Department of Commerce. The Redevelopment Authority is responsible for administering the NSP grant and achieving the goal of stabilizing Green Bay's neighborhoods through the acquisition and rehabilitation of vacant foreclosures.

Approximately \$170,000 of CDBG funds were designated for neighborhood revitalization efforts within selected impact areas in 2014. Activities included acquisition and clearance of blighted properties. In past years, funds have been used for park improvements, acquisition of property for rehabilitation and resale, coordination of infrastructure improvements, facilitating creation and working with neighborhood associations and resource centers, administering a rehabilitation loan program, and working with other public and private organizations in forming partnerships for healthy neighborhoods.

The City was also granted \$427,239 in 2014 under the HOME Program for a variety of affordable housing activities, including rehabilitation of affordable housing, down payment/closing cost assistance, housing development advancement projects to bring additional affordable housing to the market and providing deferred payment housing rehabilitation loans to lower-income households. HOME funds were also used for the development of three townhouses located across from Whitney Park as well as a new three-family apartment building on the corner of Ashland Avenue and Mather Street.

Operating in its capacity as the central relocation agency for the City of Green Bay, the Authority also provides relocation assistance whenever public projects cause residential or commercial displacement.

Housing Division

The Housing Authority of the City of Green Bay is responsible for developing housing to assist low- and moderate-income households throughout the City. Presently it operates 154 units of apartment housing in its Mason Manor Community complex located at 1424 Admiral Court, as well as 42 scattered site properties consisting of 8 two-family homes and 34 single-family homes for a total of 50 family units. The properties are administered as affordable rental units for low- to moderate-income families. The Housing Division of the Community Services Agency provides staff for the Housing Authority and works with investors and not-for-profit developers to meet the City's housing and neighborhood revitalization needs.

In 2014, the Green Bay Housing Authority (GBHA) received \$189,969 in federal capital improvement grant funds for modernization, which allows for appliance replacements, carpeting, window treatments, technology upgrades, extraordinary elevator maintenance, painting, security and fire system upgrades, concrete repair, roof repairs, office remodeling and furniture, ramp maintenance and repairs at Mason Manor and a new maintenance truck. Improvements to the scattered site family housing properties include roof, gutters, siding, window and door replacement, HVAC modifications, concrete repairs, flooring, cabinet and countertop replacement, painting, foundation repairs and tree trimming or removal.

2014 marked the fourth full year of use of a 10,000 square foot addition to Mason Manor, which served to add a large-sized elevator and much-needed resident storage space. This \$1.5 million project was funded in part by American Recovery and Reinvestment Act funding. These amenities improve the quality of life for the residents and ease the transport of large items or residents in need of emergency medical care within the building.

The Green Bay Housing Authority implemented a new Smoke Free policy in all of its Public Housing properties beginning June 1, 2014. This new policy provides a healthier living environment for all GBHA residents, improves safety by reducing the chances of smoking-related fires, and significantly decreases maintenance costs. This policy change has received overwhelming support from the residents.

The Housing Authority portfolio includes financing of 731 mixed-income rental units, utilizing tax-exempt Housing Mortgage Revenue Bonds, and has assisted in the development of 1,521 units of private and not-for-profit federally-assisted housing.

The Housing Division of the department provides staffing for the Brown County Housing Authority, and provides coordination of services and guidance to public, private, and not-for-profit agencies in the affordable housing industry. The Brown County Housing Authority administers monthly Housing Choice Voucher rental assistance payments to 2,983 families, averaging \$1,134,381 per month, and has provided over \$288.5 million in rent subsidies since its inception. Each household is income certified and the rental unit they occupy is inspected and certified to pass Housing Quality Standards upon initial receipt of assistance and annually during program participation. The program completes approximately 4,300 housing inspections annually with over 180,400 inspections completed since its inception. The Authority offers a Family Self-Sufficiency Program, which focuses on guiding low-income families out of poverty, and a Housing Choice Voucher Home Ownership Option, which has prepared and assisted 142 households to become homeowners. In addition, the Brown County Housing Authority was awarded Veterans Affairs Supportive Housing (VASH) vouchers in 2014. As of December 2014, 18 veterans were receiving services through the VASH program.

Veteran's Manor, a 50-unit, low income housing tax credit building providing permanent supportive housing for veterans, began construction in 2014. The Brown County Housing Authority is an important partner in this project in that it is providing 39 project-based housing vouchers and 10 VASH vouchers for this facility. Expected completion of the facility is June 2015.

The Brown County Housing Authority, through its not-for-profit partners NeighborWorks® Green Bay and Catholic Charities, administers homeownership counseling and down payment assistance loans and a matching deferred payment Down Payment and Closing Cost loan program that assists homebuyers in the purchase of qualified properties. The Brown County Housing Authority, through its statutory authority, has financed the development of 600+ mixed-income housing units through tax-exempt bonding.

Inspection Division

The City was granted expanded plan review by the State of Wisconsin in 2012. The City was authorized to perform plan review for new buildings in excess of 50,000 cubic feet, additions to buildings where the combined total volume is greater than 50,000 cubic feet, additions to buildings where the addition is greater than 2,500 square feet, and building alterations that are greater than 100,000 cubic feet. The City reviewed 45 expanded plans in 2014 and received \$35,607 in review fees. Major projects in 2014 included the Lambeau Field expansion/renovation and the construction of Schreiber Foods Global Headquarters.

The Inspection Division performs enforcement of a variety of municipal ordinances and state and federal codes as they relate to construction activity, housing and property maintenance, zoning and land-use regulations, and consumer protection through its weights & measures program. The past three years generated revenues as follows:

Summary of Revenue	<u>2012</u>	<u>2013</u>	<u>2014</u>
Plan/Expanded Plan Review, Permit & License Fees	874,611	631,090	800,071
Variance Application Fees	4,025	4,650	4,050
Re-Inspection Fees	16,053	15,950	15,525
Weights & Measures Fees	88,669	88,590	86,263
	=====	=====	=====
Total Revenue	983,358	740,280	905,909

During 2014, a total of 2,494 projects were approved for construction, for which an estimated construction value of \$122,108,243 was realized. Project plan reviews in 2014 included 309 site plans and 619 building plans.

Citizen complaints generated from various situations relating to building codes, housing conditions, zoning and land use issues, and consumer protection issues make up a significant portion of the Inspection Division activity. Inspectors track complaints for code violations, and their actions and their communications with property owners, until each case is resolved. In 2014, inspectors responded to 3,325 cases, in comparison to 3,451 in 2013.

ECONOMIC DEVELOPMENT

The City is in an excellent position to build on past success and flourish well into the future. We have a tremendous opportunity develop an even more prosperous, resilient community by having more residents and businesses spend more money on locally-produced goods and services; more people outside of the community spend more money on locally-produced goods and services; and fewer residents spend less money on goods and services produced outside of the community.

To capitalize on this opportunity, the City has a vision to attract, retain, and build businesses that have a net wealth benefit – in jobs and tax base – to the community. We achieve this by connecting individuals and industries to expand markets, localize supply chains, and generate innovative ideas; connecting entrepreneurs with capital, property, and technical assistance to help them grow; and attracting and retaining smart and skilled people to our community. The Department of Economic Development works towards this vision through a set of strategic and systematic activities:

First, our Department cultivates a strong interpersonal network by building and sustaining business relationships with major employers, "gazelle" companies, firms within our strategic clusters, and international connections. We also work to grow community relationships with academic institutions, nonprofit organizations, and public agencies as well as strengthen relationships with commercial bankers, commercial brokers, real estate developers, and consultants. In 2014, our office conducted over fifty retention calls, which resulted in several requests for follow-up assistance.

Second, our Department helps develop outstanding and thriving places. We help existing firms grow by helping them navigate the regulatory process and connecting them to capital, workspaces, and technical assistance. We demonstrate a commitment to helping entrepreneurs succeed by supporting programs (i.e. incubators and accelerators) that transform innovative ideas into viable businesses. We also lead a number of initiatives including requests for proposals and conceptual plans. In 2014, we helped assemble several complex capital stacks and negotiate development agreements for a number of high-profile commercial projects: Hotel Northland (luxury boutique hotel), Initiative One (consulting firm), DaVinci School for the Gifted and Talented, Titledown Brewing (cannery and tap room expansion), Metreau Apartments (107 luxury units), and City Deck Landing Apartments (76 high-end units).

Third, our Department is responsible for administering supportive and transformative programs. The most prominent fiscal tool the City offers is tax increment financing (TIF). There are currently fourteen active TIF districts, with another in development slated to come on line in 2016. TIF districts has enabled the City to invest in projects that transform underused and underperforming parcels, thereby catalyzing development that creates additional property value, tax base, and jobs. The Department also manages a revolving loan fund that is used to fill the financing gap for business startups and expansions. In 2014, we awarded two loans that will result in nineteen jobs for low-to-moderate income persons. The City also

strategically invests in neighborhood redevelopment by leveraging state (WHEDA) and federal (CDBG, HOME) funds to remove blighted properties and build infrastructure.

Finally, our Department is diversifying the ways in which we promote and publicize the community. We broadcast our message through electronic, social, and traditional media. We speak publicly at events and publish articles, essays, and reports in a variety of sources. We also act as a convener and sponsor of development-related events. Demographic, economic, and technological changes makes us more mobile than ever in terms of where we choose to live and build a career or a business. We encourage people to invest their resources in Green Bay by collaboratively creating and communicating -- that we are a community that offers both outstanding economic opportunities and a vibrant quality of life. As our region grows in population, so will our level of economic productivity and prosperity.

TRANSIT DEPARTMENT

The City of Green Bay's Transit Department, Green Bay Metro, provides convenient public transportation service in the City of Green Bay as well as Allouez, Ashwaubenon, Bellevue, and De Pere. The transit system receives operating assistance from the state and federal governments and partners with each municipality who pay a local share of the operating budget.

The mission of Green Bay Metro is to be committed to provide safe, efficient, economical and courteous transportation. The vision is to be a regional partner and choice provider of transportation services. Green Bay Metro operates fixed route bus service on 15 full-service routes as well as 9 limited-service routes and 4 Green Bay Packers Game Day routes. The 15 full-service routes are provided Monday through Saturday. In compliance with the Americans with Disabilities Act, Green Bay Metro provides a demand response paratransit service for eligible citizens within $\frac{3}{4}$ mile of the fixed bus routes. The paratransit service is provided through a contract with a private carrier.

WATER UTILITY

Between 1880 and 1957, the City of Green Bay relied on ground water as its principal potable water supply source. A declining water table and an increased water demand forced the City to relegate its wells to a reserve status and to extend a pipeline 27 miles to transport high quality Lake Michigan water to the City.

Water is obtained from Lake Michigan through two 42" diameter intake pipes located four miles north of Kewaunee, Wisconsin. One intake extends 3,000 feet, and the second extends 6,000 feet out into the lake. The inlet of the 3,000-foot intake is set in 27 feet of water. The inlet for the 6,000-foot intake is set in 60 feet of water. The inlets are designed to minimize the velocity of water entering the intakes and thus reduce the amount of debris carried into the pumping station. Chlorine is added through diffuser rings mounted on each inlet to kill any zebra mussels entering the inlets and intake pipes.

Water flows by gravity through the two intake pipes lying on the lake bottom. The water passes through 1" bar screens at the pumping station before it enters one of the five vertically driven turbine pumps rated at 9 MGD or one vertical drive split case pump rated at 9.5 MGD.

The water is pumped through 42" and 54" diameter pipelines to the treatment plant located 15 miles west of the Lake. The plant is located at the highest point between the City of Green Bay and the Lake, approximately 360 feet above lake level.

At the treatment plant chemicals are mixed with the water, which help remove any suspended solids and objectionable tastes and odors. Ozone is also introduced at this time, which reduces possible taste and odor problems and kills microorganisms such as cryptosporidium. Following this mixing period, the water enters one of five settling basins where it remains until the suspended particles have settled out. The water then passes through 48" thick filters consisting of layers of washed coal, sand, and stone. Following filtration, sodium hypochlorite is introduced as a disinfectant since all chlorine previously added has been consumed. Fluoride is also added at this time for protection against dental cavities.

Filtered water is stored at the filtration plant in underground reservoirs having a combined capacity of 8 million gallons. The water then flows by gravity through two 36" pipes into the City. Nine of the original City wells have been maintained to supplement the lake supply system when needed.

The Water Utility is headquartered at 631 South Adams Street and currently employs 55 full-time workers. As of December 31, 2014, it owns and maintains 35,624 water laterals, 35,727 water meters, 3,878 fire hydrants, 441 miles of distribution main, 69 miles of supply main, 7 underground reservoirs, 9 wells, and 7 elevated storage tanks.

NEVILLE PUBLIC MUSEUM OF BROWN COUNTY

The Neville Public Museum of Brown County is one of the largest museums in Wisconsin. It features two floors of galleries for history, art, and science exhibits; a children's Discovery Room with hands-on activities; working space for artists; curriculum-based educational units plus other educational programming and activities for children and adults; meeting rooms which are available for use by the Museum and outside organizations; the Neville Theater, with stage and full-range of AV equipment; and a Gift Shop which is well-stocked with unique merchandise. Most of the third floor of the Museum is devoted to office space and the environmentally controlled storage of the permanent collection, which includes over a million artifacts.

The Museum was founded in 1915 by the members of the Green Bay Art Club. The present Museum is named after Arthur and Ella Hoes Neville, whose son-in-law was instrumental in the construction of the first Museum facility, located on the corner of Doty and Jefferson Streets. The current Museum building, on the corner of Dousman Street and Museum Place on the city's west side, opened to the public in 1983. Built because of an overwhelmingly positive public referendum, the Museum is now a County Department. The not-for-profit Neville Public Museum Foundation annually raises private funds to pay for all exhibits, educational programs and related activities at the Museum, and Brown County covers its operational costs, including curatorial and support staff. The County owns the permanent collections. The Museum collects, preserves, and interprets history, science, and art relevant to northeastern Wisconsin through exhibitions, special programming, research, and publications. The Neville Public Museum of Brown County is fully accredited by the American Alliance of Museums.

The first floor of the Neville is dominated by the 3,100 sq. ft. Walter Gallery, which is used for large in-house and traveling exhibits. A Discovery Room contains hands-on and interactive educational stations for children and families. The Gift Shop offers items for every taste and budget. It features fine works of art, books, original jewelry and pottery, educational games and toys, and souvenirs for all ages. The first floor also includes meeting rooms—used for various lectures, workshops, seminars, demonstrations, and special Museum events—and the 132 seat Neville Theater. The Theater is used for films (notably the popular International Film Series co-sponsored with the Green Bay Film Society), presentations, lectures, seminars, and special events.

On the second floor is the Fort Howard Paper Foundation Gallery, which holds the permanent exhibition *On the Edge of the Inland Sea*—an exhibit that takes visitors on a trip through the history of Northeastern Wisconsin from the end of the last Ice Age to the mid-20th century. Visitors travel through time as they explore the geology of the region; the life styles of the first inhabitants of the area; the arrival of the French, British, and Yankee settlers; Wisconsin's move from a territory to statehood; European immigration; and the development of the region as an agricultural and industrial center. Popular dioramas in this 7,200 sq. ft. exhibit include an authentically constructed Woodland Indian wigwam; a trader's post and general store; and a street scene in old Green Bay. The route through the exhibit portrays events important to the region's past—the development of the land, the forests, the communities, lumbering, railroading, and papermaking—all of which make Northeastern Wisconsin and Green Bay what they are today. The newest addition to this extensive exhibit is a video theater: *Hometown Advantage: the Community and the Packers*, which contains eight, approximately five minute videos, exploring this unique relationship. The permanent exhibit is an excellent educational tool for helping children and adults understand this region's history, and the exhibit utilizes thousands of artifacts, film, photos, and text to tell its story.

Other exhibition galleries are located on this floor, including the Frankenthal Gallery, offering a panoramic view of the historic and beautiful Fox River and northern Green Bay skyline. The larger WPS Gallery and the Byram-Manger Gallery both feature changing art, history, or science exhibits, as does the much smaller Mezzanine.

In addition to exhibits, a sampling of some of the popular special events and programs at the Museum include: the International Film Series (co-sponsored with the Green Bay Film Society), Geology Club and Astronomical Society programs and meetings and more.

The Museum's extensive photo collection (both still and moving images), permanent collection, and small resource library are open to the public by appointment.

The Neville Public Museum is open six days a week:

January and February:

Tuesday-Saturday: 9am-4pm

Sunday: Noon-5pm

March - December

Tuesday-Saturday: 9am-5pm

Sunday: Noon-5pm

First Wednesday of every month: 9am-8pm

We are pleased to offer free admission to Brown County residents from 5pm-8pm on that first Wednesday of every month.

Admission fees are:

Adult (age 16 and up) \$5

Child (age 6 to 15) \$3

Age 5 and under Free

All school and youth groups (including teachers and chaperones), regardless of when they visit, \$2 per person, however guided tours cost an additional \$1 per person.

Free admission for members of Friends of the Neville at any time

Free admission for people only visiting the Gift Shop or only attending most programs/special events (no access to exhibits in either case)

A parking lot is located in front of the Museum, and bus parking is available on the adjacent street. The Museum is equipped for those with special needs. The Museum's meeting rooms and the Neville Theater are available for lectures, recitals, workshops, etc. pending availability; there is a facility rental fee charged for use of these facilities.

Visit the Museum's website at www.nevillepublicmuseum.org.

AUSTIN STRAUBEL INTERNATIONAL AIRPORT

Operating as a self-funded enterprise fund, the purpose of Austin Straubel International Airport is to provide a cost effective, convenient, and safe environment for air travel, to the citizens and business community of Northeast Wisconsin, at no direct cost to the local tax base, while supporting and enhancing the economic viability of Brown County.

A total of 623,261 passengers utilized the third largest airport in the State of Wisconsin during 2014. Austin Straubel International Airport operates a 24 hour, 365 day a year operation. As such, the airport is a key ingredient to northeastern Wisconsin's economic growth and quality of life. The airport provides job opportunities for over 700 people in northeast Wisconsin and contributes over \$111 million into the region's economy. The Airport is strictly a self-funded enterprise fund with a \$12.9 million operating budget that has no impact on the tax levy of Brown County.

Austin Straubel International Airport serves the citizens and business community of Brown County and Northeast Wisconsin by operating the facilities necessary to support commercial and general aviation activities. The Airport is currently served by three major airlines with connections available to any destination in the world. In addition, the airport is host to a multitude of support businesses such as a parking facility, car rental agencies, restaurant/lounge, fixed based operators, gift shops and airfreight companies.

Austin Straubel International Airport is also a regional base of operations for the Transportation Security Administration serving all of northeastern Wisconsin. Additionally, the airport is a U.S. Customs Port of Entry. Construction of a new International Arrivals Terminal has just been completed to expedite clearance of private and corporate aircraft re-entering the United States. About 400 aircraft clear Customs at Austin Straubel each year.

PORT AND RESOURCE RECOVERY DEPARTMENT

It was another successful year for the Port of Green Bay. The Port closed the 2014 shipping season surpassing its goal of 2 million metric tons of cargo, edging out 2013 totals. Overall, a total of 2.3 million metric tons of material were imported and exported during the shipping season, an increase of 3 percent from 2013.

Reaching beyond the 2 million mark in tonnage was accomplished by several significant material increases. "Shipments of petroleum coke increased by 130 percent; its highest level in 15 years," said Dean Haen, Port and Resource Recovery director. "Limestone tonnage also increased for the third consecutive year and surpassed 700,000 metric tons for the second time in Port history."

Haen says that while seeing increased numbers is always good, the successful season makes an even more important statement. "This shows that using waterborne transportation continues to be a valuable asset to businesses," Haen said. "Businesses are looking for transportation options that are safe, fast and cost effective and the Port of Green Bay has been able to demonstrate that time and again."

Other successes of the 2014 season include a 46 percent increase in shipping petroleum products including ethanol, diesel and gasoline, continuing the growth of terminal operator U.S. Venture's waterborne transportation business. In addition, the Port also handled the natural gas boiler for Georgia-Pacific in December, one of the more unique movements of project cargo carried for the Port of Green Bay.

The 2014 shipping season saw many accomplishments for the Port and Haen says he's optimistic about what 2015 will bring. "The economy is gaining strength every day so I'm confident we will again be able to hit our 2 million tonnage goal," Haen said. "That being said, we do anticipate coal movements to decrease by 24 - 40 percent due in part to Georgia-Pacific's new boiler which runs on natural gas, not traditional coal. But we also saw new cargo this year like sand and aluminum components so I'm confident we will find that balance to remain strong."

Overall, Haen says our area is fortunate to have a port that can help businesses thrive, support hundreds of jobs and impact the area economy. "We can offer businesses a competitive edge when it comes to transportation needs that other cities can't because of the Port," Haen said. "I'm confident the Port will remain a valuable resource because it can meet today's market demands and has potential to draw new business to the area."

The Port of Green Bay has 15 active terminal operators involved in shipping commodities:

- ACE Marine LLC
- C. Reiss Coal Company
- Construction Resources Management
- Flint Hills Resources
- Fox River Dock Company
- Georgia-Pacific Corporation
- Graymont
- Great Lakes Calcium Corporation
- KK Integrated Logistics, Inc.
- Lafarge North America
- Noble Petro Inc
- RGL
- Sanimax
- St. Mary's Cement Company
- US Venture

For more information on the Port visit www.portofgreenbay.com

GREEN BAY AREA PUBLIC SCHOOLS

Green Bay Area Public Schools (GBAPS) operates as a unified school district that serves an area of more than 92 square miles, 47 square miles of which are outside the city limits. The district covers the City of Green Bay, the Village of Allouez, the Town of Scott, part of the Village of Bellevue, and part of the Towns of Ledgeview, Eaton, Green Bay and Humboldt. The district has an equalized valuation of 7.9 billion dollars (excluding the tax increment financing valuation), 71.1% of which is in the City of Green Bay. In compliance with state statutes, the school district clerk apportions school costs, including debt service, among the participating political units according to their share of the equalized valuation.

GBAPS operate under a Board of Education, which consists of seven citizens elected at large by the voters of the district.

The Board appoints the superintendent, who is responsible for administrative supervision of all public schools in the district. The superintendent administers a comprehensive program covering pre-kindergarten through grade 12 and both vocational and college-preparatory sequences. GBAPS also offers one of Wisconsin's most complete programs for the exceptional student, including the visually impaired; hearing impaired; physically challenged; educable, trainable, and severely/profoundly mentally handicapped; learning disabled; emotionally disturbed; school-age parent; homebound; medically fragile, early childhood, and speech and language handicapped.

The Green Bay Area Public School District has the fourth largest enrollment in the state (behind Milwaukee, Madison, and Kenosha). The 2014 third-Friday-in-September count, exclusive of Head Start pupils, was 22,235, an increase of 90 students from the year before.

Enrollment						
2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
19,926	19,845	20,906	20,975	21,148	21,414	21,744
			Projected			
2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
22,145	22,235	22,357	22,476	22,629	22,682	22,806

The school district has four high schools, four middle schools, 28 elementary schools, three K-8 schools, one charter school, and one K-12 alternative school.

The staff includes about 2,696 employees on a full-time equivalency basis.

The City of Green Bay also has a Private School system consisting of: 1 grades K-5 school, 16 grades K-8 schools, 3 grades K-12 schools, and two high schools with an estimated enrollment of 4,177 students.

NORTHEAST WISCONSIN TECHNICAL COLLEGE

Northeast Wisconsin Technical College is a public two-year college training current and future workers in traditional, new and emerging technologies. NWTC is committed to providing all learners with the highest-quality, high technology education that is what they want, offered where, when and how they want it, to improve their quality of life.

NWTC's campuses in Green Bay, Marinette and Sturgeon Bay started as city vocational schools. Since 1912, residents and businesses in Northeast Wisconsin have turned to these campuses for high-quality career-related education. They united in 1967 to form Northeast Wisconsin Technical College, District 13 of the Wisconsin Technical College System. The District includes all of Brown, Door, Kewaunee, Marinette, Florence and Oconto Counties, plus parts of Shawano, Manitowoc and Outagamie Counties.

The College is led by NWTC President Dr. H. Jeffrey Rafn. It offers classes through three campuses, five outreach centers, community-based and worksite-based education centers, and via technology such as interactive television and the internet. The College offers nearly 100 Associate Degrees and Technical Diplomas, plus certificates, individual classes, contracted courses and a wide range of services.

NWTC operates within policies set by its District Board. The Board is an autonomous unit with appropriate authority and taxing powers established by Wisconsin State Statutes. It consists of nine individuals who serve voluntarily and who are appointed by the County Board chairpersons of each county in NWTC's District. The Board consists of two employer representatives, two employee representatives, an elected official, a school superintendent, and three members-at-large.

The learners at NWTC include: students taking post-secondary courses that lead to associate degrees, technical diplomas and certificates; workers taking contracted courses and adult vocational courses, which provide focused training in specific job-related skills such as using computer software, reading blueprints, using Spanish on the job and working effectively in teams; students taking basic education courses for improved math, reading, writing, English-speaking and study skills, either for personal enrichment or in preparation for college; learners in community service courses, gaining skills for living and enjoying life, such as exercise, photography and Internet use.

NWTC's full-time-equivalent enrollments have risen 68% since 2001, when the College last initiated major construction. In April 2015, voters again approved NWTC's plans to enhance services, expand facilities and increase the number of graduates. Thanks to that investment, the college will begin construction in fall 2015 which will allow NWTC to admit more students, provide more services to help them succeed, upgrade facilities to enhance hands-on training, graduate more needed workers in business, information technology, energy, rural health care and public safety, and provide other economic support to the region. NWTC has 683 benefit-eligible employees and a flexible number of part-time support staff, student workers and adjunct faculty who work during the given year, for a total in 2014 of about 2,300 employees.

Revenues for the College come from these sources:

Property Taxes	46.1%
State Aids	8.8%
Federal Grants	16.9%
Student Fees	16.3%
Auxiliary Enterprise Revenues	6.2%
Contract Revenues	3.2%
Miscellaneous	2.5%

Degree and Diploma Programs

- Accounting
- Accounting Assistant
- Administrative Professional
- Advanced EMT (AEMT)
- Alcohol & Other Drug Abuse (Shared with Northcentral Technical College) [new]
- Architectural Technology
- Auto Collision Repair and Refinishing Technician
- Auto Collision Repair and Refinishing Technology
- Automation Engineering Technology
- Automotive Maintenance Technician [new]
- Automotive Technician
- Automotive Technology
- Broadcast Captioning (Shared with Lakeshore Technical College)
- Business Management (with areas of emphasis):
 - Advertising & Promotions
 - Business Management
 - Entrepreneurship
 - Global Supply Chain Management
 - Hotel & Restaurant Management
- Business Professional Essentials
- Business Software Essentials
- Certified Medication Assistant
- Civil Engineering Technology
- Computer Support Specialist
- Computer Support Technician - IT
- Construction Technology
- Court Reporting (Shared with Lakeshore Technical College)
- Criminal Justice Law Enforcement
- Criminal Justice Professional Studies [new]
- Criminal Justice 720 Law Enforcement Academy
- Criminal Justice 520 Law Enforcement Academy
- Dental Assistant
- Dental Hygienist
- Design and Graphic Technology
- Diagnostic Medical Sonography
- Diesel and Heavy Equipment Technician
- Diesel Equipment Technology
- Digital Marketing [new]
- Digital Media Technology
- Early Childhood Education
- Early Childhood Licensing Basic Ages 3-5
- Early Childhood Licensing Basic Ages 0-2
- Electrical Engineering Technology
- Electrical Power Distribution
- Electrical Systems (formerly Electricity)
- Electro-Mechanical Technology
- Electronics (With optional Biomedical Specialty)
- Emergency Dispatch
- Emergency Medical Technician (EMT)
- Energy Management Technology
- Environmental Engineering - Waste & Water Technology
- Enology (Winemaking)
- Farm Business and Production Management
- Fire Medic
- Fire Protection Engineering Technology
- Fire Science
- Gas Utility Construction and Service

- General Studies Transfer - UWGB
- General Studies Transfer - UWO
- Gerontology
- Global Business (Shared program with Waukesha County Technical College)
- Health Care Business Services
- Health Information Technology
- Healthcare Customer Service Representative
- Heating, Ventilation, Air Conditioning and Refrigeration (HVACR)
- Hotel and Restaurant Management
- Human Resource Compliance
- Human Resources
- Human Services (Shared with Northcentral Technical College)
- Individual Technical Studies
- Individual Technical Studies - Journeyworker
- Intensive English Program - Advanced [new]
- Intensive English Program - Intermediate [new]
- Introduction to Paraeducator Careers
- Jail Officer Academy
- Landscape Horticulture Technician
- Leadership Development
- Machine Tool - CNC Technician
- Machine Tool Operation
- Manufacturing Engineering Technology
- Manufacturing Operations Management
- Marine Construction
- Marine Engineering Technology
- Marketing
- Mechanical Design Technology
- Mechanical Systems
- Medical Assistant
- Medical Coding [new]
- Medical Laboratory Technician
- Network Specialist
- Networking
- Nuclear Technology (Shared with Lakeshore Technical College)
- Nursing Assistant
- Nursing Associate Degree
- Office Professional
- Ophthalmic Medical Assistant (Shared with Lakeshore Technical College)
- Organizational Safety & Health
- Paraeducator [new]
- Paralegal
- Paramedic - Emergency Medical Technician
- Pharmacy Technician (Shared with Lakeshore Technical College)
- Photography
- Physical Therapist Assistant
- Practical Nursing
- Print Technology
- Professional Sales [new]
- Prototype and Design
- Radiography
- Respiratory Therapist
- Solar Energy Technology
- Software Developer
- Structural Systems
- Supervision
- Supply Chain Management
- Sustainable Food and Agriculture Systems
- Surgical Technologist

- Therapeutic Massage [new]
- Utilities Engineering Technology
- Viticulture (Vineyard Management)
- Web Application Programming Technician
- Web Design Technician
- Web Development
- Welding
- Wellness & Health Promotion
- Wind Technology (Shared with Lakeshore Technical College)
- Winemaking (Enology)

Northeast Wisconsin Technical College is accredited by The Higher Learning Commission and is a member of the North Central Association, www.ncahlc.org. Many individual NWTC degree and diploma programs are accredited through relevant professional organizations.

ST. NORBERT COLLEGE

St. Norbert College, a Catholic, liberal arts institution known for its academic excellence, focus on international awareness, and leadership and service opportunities, is the only college in the world sponsored by the Norbertines, a Catholic order devoted to community, education and serving the needs of others. The Rev. Bernard Pennings, a Norbertine priest, founded St. Norbert College in 1898 with the mission of providing a superior education that provides academic, social and spiritual nourishment and development. After World War II, enrollments increased dramatically, and in 1952 the college became coeducational. Pennings continued his leadership role until he retired in 1955. His basic philosophy of education “to perfect the personal, moral and intellectual development of each student” remains unchanged.

St. Norbert is recognized by U.S. News & World Report as one of “America’s Best Liberal Arts Colleges.” The college has also been named to the Templeton Honor Roll for Character-Building Colleges, is regarded as one of “The Best in the Midwest” by the Princeton Review, and was recently ranked among the best colleges in the country by Forbes.com.

St. Norbert College is selective in admissions, enrolling 2,112 undergraduate students and 57 graduate students. The average ACT score for all students is 25.

With a 14-1 student-to-faculty ratio, class sizes provide for individualized attention. Students can choose from 30 majors or create their own program to achieve their unique aspirations.

Innovative partnerships broaden opportunities for St. Norbert students. One with Bellin College of Nursing allows students to pursue a BS in nursing while enjoying St. Norbert’s liberal arts foundation and living experience. Another, with Michigan Tech, combines pre-engineering courses at St. Norbert with two final years of engineering coursework at Michigan Tech; a third, with Marquette University, offers a five-year BA/MS program in applied economics.

In 2008, Mr. Thomas Kunkel became the seventh president of St. Norbert College. He is focused on making St. Norbert accessible to qualified students regardless of their financial means, and on achieving excellence in all facets of the college.

The faculty is composed of lay professors and Norbertine priests. 89 percent of the full-time faculty has a Ph.D. or terminal degree in their area of specialization.

Through the St. Norbert Collaborative, many students are offered the opportunity to work on research projects with professors, as early as freshman year. The college Honors Program gives gifted students the chance to engage with faculty and other talented students in small, academically challenging classes. Many of the college’s academic classes incorporate practical community service experiences such as marketing projects for leading area businesses and nonprofit organizations.

Most students at St. Norbert College graduate in four years. The college's four-year guarantee waives tuition for additional semesters if a student does not graduate in four years through no fault of his/her own. (Fields of study requiring five years for graduation are exempt.) More than 92 percent of St. Norbert graduates obtain professional employment or admission to a graduate or professional school within a year of graduation.

The General Education program seeks to provide all students with core skills, knowledge and experience that will enable them to function in a complex and rapidly changing world. Students currently take twelve courses from areas of study including human nature, the natural world, creative experiences, diverse heritages, essential skills and religious heritage.

St. Norbert College stresses global awareness, service, leadership and professional development within the liberal arts and sciences. St. Norbert is one of only a small number of colleges and universities in the United States offering an academic/co-curricular program in leadership. Students also play a large role in an active Peace and Justice Center and in the Cassandra Voss Center for women's and gender studies.

St. Norbert College's well-groomed 93-acre campus houses over 40 major buildings, including the F.K. Bemis International Center, the Ray Van Den Heuvel Family Campus Center, Austin E. Cofrin Hall, the Kress Inn, the Carol and Robert Bush Art Center, the Miriam B. and James J. Mulva Library, and its newest dormitory, the apartment-style Fr. Eugene E. Gries Hall. The college's Donald J. Schneider Athletics Complex was completed in fall 2010. Michels Commons, the college's new dining facility, was completed in 2011, as was the Ariens Family Welcome Center. Dudley Birder Hall, a transformation of the former St. Boniface Church, opened in February 2013. The Cassandra Voss Center was opened in fall of 2013. The college's new Gehl-Mulva Science Center was dedicated in May 2015; it houses the college's science and math departments, as well as the Medical College of Wisconsin's Green Bay campus.

Major interior remodeling for Main Hall, built in 1903 and named to the National Register of Historic Places in 1988, was completed in August 1990. The historic preservation project received local and state awards.

An ongoing corrective maintenance program of all buildings and systems is part of the college's six-point energy conservation system.

Todd Wehr Hall, once the college library, has been extensively remodeled and now houses many of the college's student services offices, including the registrar, bursar, financial aid office, campus ministry and bookstore.

The F. K. Bemis International Center is a state-of-the-art conference facility. The building offers two-way interactive voice and video teleconferencing services which may be rented by the community for business meetings, weddings and other events.

The Kress Inn, an all-suite hotel, is open to the public and offers 46 spacious and inviting suites, along with distinctive service. Located on the scenic St. Norbert College campus, the Kress Inn is within walking distance of many area restaurants, attractions and shopping. It is just minutes from downtown Green Bay. The inn received a Platinum Hospitality Award from Choice Hotels International in 2013, and was named the Ascend Collection Hotel of the Year in 2014..

The Center for International Education (CIE) offers programs including: Language Services (translating/interpreting and customized foreign language training); the English as a Second Language Institute (which offers a multi-level, non-credit program for personal, professional or academic advancement); international and student programming; and study-abroad programs. Many CIE events, such as the Great Decisions lecture series, are open to the public.

The Center for Norbertine Studies strives to explore how the Norbertine heritage, so rich in its cultural expression and influence down through the centuries and in today's diverse global community, can inform and help shape spiritual, intellectual and cultural life on and off campus. The Center also serves as a resource to scholars worldwide.

The Cassandra Voss Center is dedicated to scholarship and action around gender and the issues with which it intersects, including class, race, religion, ability and history. Through creative programming and the welcoming of important voices to campus, the Center seeks to raise awareness and promote dialogue on some of the most important issues of our time.

The Miriam B. and James J. Mulva Library is a state-of-the-art facility available as a community resource, with borrowing privileges readily negotiable. Completed in 2009, the library houses nearly 250,000 volumes and 700 current journals. The newspaper collection includes local and state titles, as well as several national newspapers of record and international newspapers of world capitals. There are more than two dozen indexing and abstracting services which guide users to thousands of citations in journal literature, approximately 9,000 of which are available in full text online. Public workstations provide electronic access to resources available over the Internet and to the National Trade Database. Computer-based resource capabilities include CD-ROM databases, electronic reserve services and electronic interlibrary loans. The library's electronic resources can be accessed from all campus labs and residence halls; commuter students can access these services through their campus computer account. The library also features several multimedia-equipped meetings rooms, as well as a café. The lower-level Mulva Studio, a collaborative workspace with state-of-the-art technology, opened in fall of 2013.

The St. Norbert College Strategic Research Institute is a social science research facility that provides research and consulting services to the college as well as to the external community. The institute conducts "The Wisconsin Survey" (a statewide public-opinion survey) and the annual "Brown County Quality of Life Survey." It also contracts to conduct research for various organizations and governmental agencies. Specializing in custom-designed research to meet the needs of the client, the Strategic Research Institute offers a range of services, whether it be conducting a complete research project or helping with only one phase of a project.

The college contributes to the intellectual and cultural climate of greater Green Bay and northeast Wisconsin. The community can take advantage of a variety of speaker series, including the CEO Breakfast, Great Decisions and Enrichment series. Performing arts programs include Music Theatre, the St. Norbert Community Band, the Green Bay Chamber Singers, the Dudley Birder Chorale, choral and jazz performances, the Knights on the Fox free summer concert series and programs from the Center for International Education, as well as St. Norbert College student and faculty productions, concerts and recitals. Other programs include Girls Leadership and Development (GLAD) and Boys Overall Leadership and Development (BOLD) summer camps.

St. Norbert College draws its mission from the Norbertine order and, in particular, the Norbertine principle of "self-emptying service." Many of the student-housing options and social groups include a community service component; additionally, the college's Sturzl Center for Community Service and Learning helps students and others on campus partner with the Brown County community in working to promote the common good. The priests and brothers of St. Norbert Abbey have also formed a Norbertine Volunteer Community for students who are justice and service-minded.

The college offers a safe, supportive community committed to providing an educational environment that is intellectually, spiritually and personally challenging. St. Norbert College is a place that students love so much that they call it "home."

UNIVERSITY OF WISCONSIN-GREEN BAY

UW-Green Bay enrolls more than 6,700 students, employs more than 500 full-time employees and offers an array of courses and programming through its role as Northeastern Wisconsin's comprehensive public university.

The year was a year of achievement and transition for the University. Here is a sampling:

ACADEMICS

First Cofrin Endowed Chair — The University's business school took a step forward when UW-Green Bay ushered in its second endowed chair in late 2014 with appointment of Associate Prof. David J. Radosevich as the institution's first-ever Austin E. Cofrin Endowed Chair of Business. He is chair of UW-Green Bay's Master's of Management program.

First Cofrin 'Executive-in-Residence' — Tim Weyenberg began his tenure as the first-ever Executive-in-Residence for the Austin E. Cofrin School of Business. The past CEO and current Executive Chair of the Board of Directors for Foth Companies, he advises and assists the Chancellor on issues and initiatives of interest to the business community.

First bachelor's grad in Health IT — At December commencement, the first bachelor's degree was awarded through the new Health Information Management and Technology program, offered to meet growing demand for professionals able to use new technology and data management tools to improve health care delivery.

Medical College of Wisconsin partnership — UW-Green Bay is an active partner in the fall 2015 launch of the Medical College of Wisconsin's first satellite campus, in nearby De Pere. At least 10 UW-Green Bay faculty members have been sub-contracted to join five from St. Norbert College in teaching part time with MCW-Green Bay.

UW-Green Bay a partner in new Master's of Data Science — The University is gearing up to offer its first courses in 2015 in the new 36-credit online master's degree in data science offered in partnership with UW-Extension and five other UW institutions.

Updating the 'special mission' — UW-Green Bay appended its campus mission statement in fall in response to the UW System and Board of Regents directive to include specific reference to programs of study and degrees granted. UW-Green Bay leadership consulted with shared governance and supplied additional wording that pledges the school's programs will "cultivate knowledge and encourage investigations into disciplinary and interdisciplinary fields, promote civic engagement and lifelong learning, and serve the needs of a diverse student body."

Largest grant reflects 'Eco U' expertise — The most significant new grant of 2014-15 at UW-Green Bay was received by **Bob Howe** and **Amy Wolf** of the biology faculty. They are the recipients of a \$471,000 Environmental Protection Agency/Department of Natural Resources grant to study fish and wildlife conditions in what the EPA labels the Lower Fox River and Green Bay "Area of Concern," and to determine if the area can be de-listed. UW-Green Bay faculty members have contributed research data to better understand and rehabilitate the lower bay ecosystem for five decades.

Faculty standouts

— UW-Green Bay Frankenthal Professor of History Gregory S. Aldrete received the 2015 statewide Teaching Excellence Award at the UW System Board of Regents meeting in Waukesha on April 10. He joins Clifton Ganyard, Humanistic Studies (2014), Regan A.R. Gurung, Human Development (2011) and the Education program (2011) as recent winners.

— Prof. Laura Riddle was honored with the Kennedy Center American College Theatre Festival's highest regional award, the Kennedy Center Gold Medallion, in recognition of her contributions to the teaching and production of theatre and for dedication to ACTF.

— Regan A. R. Gurung, professor of Human Development and Psychology, was selected to serve on the American Psychological Association committee charged with identifying models for improving undergraduate education in psychology nationwide.

— Elected to a three-year term on the national Council for Undergraduate Research is **Jennifer Lanter**, an associate professor in Human Development and Psychology.

STUDENT ENROLLMENT, ALUMNI SUCCESS

Admissions efforts enlist Packers to help — The University is getting some much-valued recruiting assistance from a powerful teammate with a championship reputation and winning record: The Green Bay Packers. For the first, time, the team partnered to offer Lambeau Field tours and an Atrium reception for admitted applicants and their families. The idea was to make this fall's new freshmen feel welcome, to generate Tiletown excitement, and ensure that applicants accepted at multiple schools follow through and register at UW-Green Bay.

Applications from central-city schools climb thanks to donors — Through the generosity of private donors, more than 100 high school students from the city of Green Bay applied to UW-Green Bay for free this year. The standard \$44 application fee has been waived for students at three Phuture Phoenix partner schools -- Green Bay East, West and Preble. Students were also able to take advantage of "Hit Submit" application assistance sessions, lunchroom events and other programs designed to make it easier for students to apply to college.

Gains in under-represented enrollment — Fall 2014 enrollment numbers continued a trend in attracting increasing numbers of under-represented students. For the first time in school history, more than 800 individuals (or roughly 12 percent of total enrollment) came from a minority background. Students of color identified as Hispanic (31 percent of minority total), Asian (23 percent), First Nations (13 percent), African American (12 percent), Hawaiian and Pacific Islander (1 percent) and mixed race (20 percent). First Nations students came primarily from the Oneida and Menominee tribes, and from 20 other tribes and bands.

Record turnout for Phuture Phoenix Days — UW-Green Bay's signature pre-college program, Phuture Phoenix — at a dozen years old now a significant contributor to the University's recruitment of new freshmen — attracted a record total of 1,460 area fifth-graders to campus in October for the annual college-tour field trip. To help support the record number of participants, nearly 275 UW-Green Bay students served as role models and group leaders for the day and 90-plus faculty members participated, as well.

Record May and December graduating classes — UW-Green Bay had a record mid-year graduating class in December, with 512 students eligible to participate.

97 percent placement rate, and packed job fairs — The fall Job and Internship Fair organized by Career Services had a waiting list for presenters requesting booth space, with roughly 80 employers participating. The latest alumni survey found placement rates (employed or continuing education) holding steady near 97 percent.

COMMUNITY SUPPORT, PARTNERSHIPS

Successful year for fundraising, Foundation — The University and the UW-Green Bay Foundation, Inc., had a banner calendar year in 2014, attracting more than \$5.7 million in private philanthropic support and another \$2 million in pledges. Leading the way were scholarship donations, where a flurry of gifts (more than two dozen new endowed-scholarship funds) boosted the total payout from endowed and annual scholarships to more than one-half million dollars annually.

Million-dollar gift from longtime friends — Green Bay's longest-running donors enhanced a decades-long legacy with a \$1 million scholarship gift for students pursuing careers in medicine or related medical fields. Dr. Herbert and Crystal Sandmire announced their seven-figure gift in December to expand their existing Sandmire Scholarship. UW-Green Bay records identify the Sandmires as having the longest uninterrupted string of annual giving — 46 years — among the thousands of private individuals who have supported the University and its students throughout the years.

UW-Green Bay becomes Higher Education Partner of Packers — An agreement that took effect during the 2014-15 fiscal year makes UW-Green Bay the Higher Education Partner of the Green Bay Packers. The partnership provides access to advertising opportunities with the Packers in both print and online media, and granted the University far-reaching access to the team's logos and team marks, and use of the Lambeau Field Atrium for a Saturday "UW-Green Bay Day" the day before a November game at Lambeau.

ARTS, ATHLETICS

Big year for Weidner Center — The Weidner Center for the Performing Arts made its greatest gains yet in 2014-15 as part of its five-year “revitalization” plan. The venue hosted more than 300 events, and ticket sales exceeded projections by 20 percent. The spring semester was especially busy, with shows by John Mellencamp, “Mythbusters,” Gabriel Iglesias and the Army Field Band drawing capacity or near-capacity crowds to the 2,000-seat main hall. Additionally, the Weidner’s arts-education series for children (in partnership with K-12 districts across NE Wisconsin and Michigan’s UP) served 18 percent more students than in the previous year.

Continued excellence for women’s basketball — The Phoenix women continued their long run of national prominence, with a 17th straight regular-season conference title, a 15th trip to the NCAAs, and a 28-5 record.

Phoenix men’s basketball — The Phoenix went 24-9 and made the NIT for the second straight year.

CHANCELLOR

Invent the Future – Chancellor Gary L. Miller’s first move as chancellor came even before his arrival on campus Aug. 1. Miller asked for and received advance briefing reports from the various administrative areas that make up the University. Once here, he scheduled “deep dive” workshops to examine, in depth, current policies and processes. He surveyed a cross-section of campus and community stakeholders, via email, to get a sounding on their impressions of the institution and its future. He solicited online feedback to issues he raised in his first public address as chancellor. During his initial two months in Green Bay he met personally with state legislators, UW-Green Bay governance groups, donors, a cross-section of faculty and staff members, UW System officials, alumni and students, interested citizens, local government officials and members of University boards and councils, among others.

University Planning and Innovation Council — In October, Chancellor Miller established the University Planning and Innovation Council at UW-Green Bay. The UPIC replaces the University Budget Council and assumes a broader array of planning responsibilities. Miller described it as a long-term, transparent university planning process that provides a platform for making difficult choices and moving the university forward.

Miller describes Powers of the Phoenix in installation address — With his Invent the Future of UW-Green Bay initiative and the establishment of a new University wide planning and innovation structure already under way, Chancellor Miller used the occasion of his formal installation on Nov. 14 to describe for a campus and community audience his vision of a bright future. Miller was installed as chancellor on Nov. 14. He described the three Powers of the Phoenix: Innovation, Transformation and Place. He said UW-Green Bay must embrace change, partner with the community, and expand institutional capacity to share the life-transforming power of higher education with new and larger audiences.

ADDITIONALLY...

Recognition for ‘Eco U’ — For the fourth consecutive year, UW-Green Bay is one of the 353 most environmentally responsible colleges in the U.S. and Canada as recognized by Princeton Review.

Military friendly — For the sixth year in a row, UW-Green Bay has been named a “Military Friendly School” by Victory Media Inc. Additionally, the University is No. 26 in its region among the U.S. News and World Report “2015 Best Colleges for Veterans.”

PR champions — The UW-Green Bay student chapter of the Public Relations Student Society of America was judged No. 1 at the Edelman Case Studies Competition, a major regional competition held in Chicago.

Student receives \$50,000 EPA grant —UW-Green Bay student Robyn Nielsen was the University's first-ever recipient of a Greater Research Opportunities Fellowship from the United States Environmental Protection Agency (EPA). The \$50,000 fellowship provides up to \$20,700 per year of academic support for the student's junior and senior years and \$8,600 for an internship at an EPA facility in the summer between the student's junior and senior years.

Ph.D. for Phuture Phoenix founder — UW-Green Bay awarded an honorary doctoral degree to community advocate Virginia (Ginny) Riopelle during the University's commencement ceremonies in December at the Weidner Center. Riopelle is a longtime UW-Green Bay Trustee, fundraising leader and the co-founder of the University's award-winning Phuture Phoenix pre-college program.

For security and savings, going high tech with parking permits — In August, the University piloted a new system that moves away from printed decals and instead uses technology to monitor parking permits. Using visual recognition software, Public Safety scans license plates in campus parking lots to confirm permitted vehicles. The police chief cites an added benefit in being able to identify vehicles banned from campus.

More alumni in state Legislature — Following November's elections, UW-Green Bay now has six alumni serving in the Wisconsin state Legislature. Newly elected are Tyler Vorpapel '07, R-Plymouth, and Romaine R. Quinn '14, R-Rice Lake. They join alumni Scott Krug '09, R-Rome in the state Assembly. Fellow alums Dave Hansen '71, D-Green Bay; Rob Cowles '75, R-Allouez; and Frank Lasee '86, R-Ledgeview, are serving in the state Senate.

Single Audit Section

**ADDITIONAL INDEPENDENT AUDITORS' REPORT
FOR BASIC FINANCIAL STATEMENTS**

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Honorable Mayor and City Council
City of Green Bay, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Green Bay, Wisconsin, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the City of Green Bay's basic financial statements, and have issued our report thereon dated June 29, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Green Bay, Wisconsin's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Green Bay, Wisconsin's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Green Bay, Wisconsin's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Green Bay, Wisconsin's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of City of Green Bay, Wisconsin's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Green Bay, Wisconsin's internal control and on compliance. Accordingly, this communication is not suitable for any other purpose.



Certified Public Accountants
Green Bay, Wisconsin
June 29, 2015

FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE;
REQUIRED BY OMB CIRCULAR A-133 AND THE STATE SINGLE AUDIT GUIDELINES**

To the Honorable Mayor and Common Council
City of Green Bay, Wisconsin

Report on Compliance for Each Major Federal and State Program

We have audited the City of Green Bay, Wisconsin's compliance with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration that could have a direct and material effect on each of the City of Green Bay, Wisconsin's major federal and state programs for the year ended December 31, 2014. The City of Green Bay, Wisconsin's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the City of Green Bay, Wisconsin's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration. Those standards, OMB Circular A-133 and the *State Single Audit Guidelines* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the City of Green Bay, Wisconsin's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the City of Green Bay, Wisconsin's compliance.

Opinion on Each Major Federal and State Program

In our opinion, the City of Green Bay, Wisconsin complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2014.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2014-001. Our opinion on each major federal and state program is not modified with respect to this matter.

City of Green Bay, Wisconsin's response to the noncompliance finding identified in our audit is described in the accompanying schedule of prior year findings and corrective action plan. City of Green Bay, Wisconsin's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the City of Green Bay, Wisconsin is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Green Bay, Wisconsin's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal or state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Green Bay, Wisconsin's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and the *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.



Certified Public Accountants
Green Bay, Wisconsin
June 29, 2015

CITY OF GREEN BAY, WISCONSIN
Schedule of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended December 31, 2014

Grantor Agency and Program Title	Pass-through Agency	CFDA/ State ID Number	Accrued (Deferred) Revenue 1/1/14	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/14	Total Revenues	Total Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
Community Development Block Grant Cluster							
Community Development Block Grant		14.218					
Grant No. MC-55-0002	Direct Program		\$ -	\$ 828,359	\$ -	\$ 828,359	\$ 828,359
Neighborhood Stabilization	WI Dept. of Administration		-	145,950	-	145,950	145,950
Total Community Development Block Grant Cluster			-	974,309	-	974,309	974,309
HOME Investment Partnerships Program	Direct Program	14.239					
Grant No. MC-55-0200			-	208,533	-	208,533	208,533
Total U.S. Department of Housing and Urban Development			-	1,182,842	-	1,182,842	1,182,842
U.S. DEPARTMENT OF JUSTICE							
Juvenile Accountability Block Grants		16.523					
Grant No. 2010-JB-15-9853	WI Dept. of Justice		-	34,329	-	34,329	34,329
Grant No. 2011/2012-JB-15X-10293	WI Dept. of Justice		-	14,711	-	14,711	14,711
Total Juvenile Accountability Block Grant Cluster			-	49,040	-	49,040	49,040
Juvenile Justice and Delinquency Prevention		16.540					
Grant No. 2013-HE-01-10227	WI Dept. of Justice		-	14,825	-	14,825	14,825
Grant No. 2011-JF-19X-10642	WI Dept. of Justice		-	20,000	-	20,000	20,000
Total Juvenile Justice and Delinquency Prevention Cluster			-	34,825	-	34,825	34,825
Public Safety Partnership and Community Policing		16.710					
Grant No. 2010UMWX0348 - ARRA	Direct Program		20,983	70,646	-	49,663	49,663
Enforcing Underage Drinking Laws Program		16.727					
Project #0954-37-05	WI Dept. of Transportation		-	4,487	-	4,487	4,487
Edward Byrne Memorial Justice Assistance Grant Program Cluster		16.738					
Grant No. 2012-DJ-BX-1080	Direct Program		-	5,491	-	5,491	5,491
Grant No. 2013-DJ-BX-1192	Direct Program		-	50,593	-	50,593	50,593
Total Edward Byrne Memorial Justice Assistance Grant Program Cluster			-	56,084	-	56,084	56,084
Total U.S. Department of Justice			20,983	215,082	-	194,099	194,099
U.S. DEPARTMENT OF TRANSPORTATION							
Highway Planning and Construction	WI Dept. of Transportation	20.205					
Baird Creek Parkway Bike/Ped Trail WISDOT Project No. 4987-01-99			-	16,073	-	16,073	16,073
Federal Transit - Formula Grants ⁽¹⁾	Direct Program	20.507	1,307	2,097,906	77,987	2,174,586	2,174,586
State of Good Repair Grants Program	WI Dept. of Transportation	20.525	2,159	18,699	24,000	40,540	40,540
Highway Safety Cluster		20.600					
Highway Safety Program							
Project #0954-31-13	WI Dept. of Transportation		11,106	46,801	10,942	46,637	46,637
Project #0954-80-11	WI Dept. of Transportation		1,212	3,216	-	2,004	2,004
Project #0954-80-14	WI Dept. of Transportation		1,697	3,855	-	2,158	2,158
Project #0954-31-14	WI Dept. of Transportation		19,899	109,380	27,485	116,966	116,966
Total Highway Safety Cluster			33,914	163,252	38,427	167,765	167,765
Total U.S. Department of Transportation			37,380	2,295,930	140,414	2,398,964	2,398,964

⁽¹⁾ Represents federal share of expenditures under Federal Transit Administration contract.

CITY OF GREEN BAY, WISCONSIN
Schedule of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended December 31, 2014

Grantor Agency and Program Title	Pass-through Agency	CFDA/ State ID Number	Accrued (Deferred) Revenue 1/1/14	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/14	Total Revenues	Total Expenditures
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u>							
Brownfields Training, Research, and Technical Assistance Grants and Cooperative Agreements Grant No. TR-00E01244	Direct Program	66.814	1,376	93,920	45,220	137,764	137,764
Brownfields Assessment and Cleanup Cooperative Agreements Grant No. BF-00E01245	Direct Program	66.818	33,830	135,760	-	101,930	101,930
Total U.S. Environmental Protection Agency			35,206	229,680	45,220	239,694	239,694
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>							
Port Security Grant Program		97.056					
2011 Port Grant - EMW2011PU00345	Direct Program		-	713,766	-	713,766	713,766
2013 Port Grant - EMW2013PU00564	Direct Program		-	917	-	917	917
Total Port Security Grant Program			-	714,683	-	714,683	714,683
Homeland Security Grant Program	WI Dept. of Military Affairs	97.067					
Grant No. 2010-HS-02A-10054			-	6,000	-	6,000	6,000
Total U.S. Department of Homeland Security			-	720,683	-	720,683	720,683
TOTAL FEDERAL FINANCIAL ASSISTANCE			\$ 93,569	\$ 4,644,217	\$ 185,634	\$ 4,736,282	\$ 4,736,282
<u>WISCONSIN DEPARTMENT OF HEALTH SERVICES</u>							
Emergency Medical Services Funding Assistance Program	Direct Program	435.162	\$ 12,743	\$ 25,539	\$ -	\$ 12,796	\$ 12,796
<u>WISCONSIN DEPARTMENT OF JUSTICE</u>							
Training and Standards Bureau Grant No. 2015-LE-01-10855	Direct Program	455.231	-	-	1,859	1,859	1,859
Additional Beat Patrol Officers Grant No. 2014-BP-01-9972-2	Direct Program	505.603	-	121,434	-	121,434	121,434
Total Wisconsin Department of Justice			-	121,434	1,859	123,293	123,293
<u>WISCONSIN DEPARTMENT OF MILITARY AFFAIRS</u>							
Hazardous Materials Response System Services	Direct Program	465.306	-	45,075	11,269	56,344	56,344
<u>WISCONSIN DEPARTMENT OF NATURAL RESOURCES</u>							
Boat Patrol	Direct Program	370.381	27,007	27,007	24,148	24,148	24,148
Total Wisconsin Department of Natural Resources			27,007	27,007	24,148	24,148	24,148
<u>WISCONSIN DEPARTMENT OF TRANSPORTATION</u>							
Paratransit Aids	Direct Program	395.xxx	-	78,255	-	78,255	78,255
Urban Mass Transit Operating Assistance		395.104					
2012 contract ⁽²⁾	Direct Program		194,296	194,296	-	-	-
2013 contract	Direct Program		215,413	-	215,413	-	-
2014 contract	Direct Program		-	1,927,162	214,129	2,141,291	2,141,291
Total Wisconsin Department of Transportation			409,709	2,199,713	429,542	2,219,546	2,219,546
TOTAL STATE FINANCIAL ASSISTANCE			\$ 449,459	\$ 2,418,768	\$ 466,818	\$ 2,436,127	\$ 2,436,127

⁽²⁾ Represents state share of expenditures under WDOT contract.

The notes to the schedule of expenditures of federal awards and state financial assistance are an integral part of this schedule.

CITY OF GREEN BAY, WISCONSIN

Notes to the Schedule of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended December 31, 2014

NOTE A - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance for the City of Green Bay, Wisconsin, is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration.

NOTE B - SIGNIFICANT ACCOUNTING POLICIES

Revenues and expenditures in the schedule are presented in accordance with the modified accrual basis of accounting and are generally in agreement with revenues and expenditures reported in the City's 2014 financial statements. Accrued revenue at year-end consists of federal and state program expenditures scheduled for reimbursement to the City in the succeeding year while deferred revenue represents advances for federal and state programs that exceed recorded City expenditures.

Major federal and state financial assistance programs are identified in the Schedule of Findings and Questions Costs are determined as follows:

Federal Programs: The City of Green Bay qualifies as a low risk auditee in accordance with paragraph 530 of OMB Circular A-133. Therefore major programs, as identified in Section I of the Schedule of Findings and Questioned Costs, represent those with combined expenditures exceeding 25% of total federal awards that also were deemed major programs based on the auditors' risk assessment. All other federal programs are considered non-major programs.

State Programs: Major programs represent state assistance programs with expenditures of \$100,000 or more and other state programs classified as major in the *State Single Audit Guidelines*. All other state assistance programs required to be included in the Schedule of Federal Awards and State Financial Assistance in accordance with Appendix H of the *State Single Audit Guidelines* are non-major programs.

NOTE C - OVERSIGHT AGENCIES

The federal and state oversight agencies for the City are as follows:

Federal - U.S. Department of Transportation
State - Wisconsin Department of Revenue

CITY OF GREEN BAY, WISCONSIN
 Schedule of Findings and Questioned Costs
 For the Year Ended December 31, 2014

Section I - Summary of Auditors' Results

Basic Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiencies identified?	None Reported
Noncompliance material to basic financial statements noted?	No

Federal and State Awards Programs

Internal control over major program:	
• Material weakness(es) identified?	No
• Significant deficiencies identified?	None Reported
Type of auditors' report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?	Yes
Audit threshold used to determine between Type A and Type B programs:	\$300,000
Auditee qualified as low-risk auditee	Yes

Identification of major federal programs:

CFDA Number	Name of Federal Programs
14.218	Community Development Block Grant
	Federal Transit Cluster
20.507	Federal Transit - Formula Grants
97.056	Port Security Grant Program

State ID Number	Name of State ProgramS
395.104	Transit Operating Assistance
505.603	Beat Patrol Officers

Section II - Financial Statement Findings

There are no findings related to the basic financial statements required to be reported under governmental auditing standards generally accepted in the United States of America for the year ended December 31, 2014.

CITY OF GREEN BAY, WISCONSIN
 Schedule of Findings and Questioned Costs (Continued)
 For the Year Ended December 31, 2014

Section III - Federal Award and State Financial Assistance Findings and Questioned Costs

Finding No.	OMB Circular A-133 Findings	Questioned Costs
2014-001	<p>Period of Availability Port Security Grant CFDA No. 97.056</p> <p>Condition: The period of availability of the 2011 Port Security Grant agreement was from September 1, 2011 through August 31, 2014. As part of the grant, the City issued purchase orders for a Video Surveillance System to replace an older system; however, the City was unable to install and liquidate the obligation incurred under the grant within 90 days of the end of the funding period.</p> <p>Criteria: Federal regulations require that grantees liquidate all obligations incurred under a grant award no later than 90 days after the end of the funding period. Federal agencies may extend this deadline at the request of the grantee.</p> <p>Cause: While the hardware was on-site prior to the end of the grant period, system implementation was delayed as the City and its vendor worked through various licensing and system issues resulting in a delay in liquidating the obligation to ensure the system was operational before payment was made to the vendor. The City's request to extend the period of availability was not granted by its grant administrator.</p> <p>Effect: The City's final claim form and drawdown of federal funds occurred prior to the liquidation of the obligation, resulting in expenditures made by the City after the period of availability. Questioned costs equal to the payments issued after 90 days from the end of the funding period are listed as questioned costs.</p>	<p><u>\$166,568</u></p>
Recommendation:	We recommend the City ensure projects funded by grant agreements have sufficient time to complete to allow the City to liquidate any obligations within 90 days of the end of the funding period.	

CITY OF GREEN BAY, WISCONSIN
 Schedule of Prior Year Audit Findings and Corrective Action Plan
 For the Year Ended December 31, 2014

Prior Year Audit Findings

There were no findings or questioned costs for federal awards or state financial assistance for the year ended December 31, 2013.

Corrective Action Plan

Finding No.	OMB Circular A-133 Findings
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2014-001

Period of Availability

Port Security Grant
 CFDA No. 97.056

The Video Surveillance System project was an allocated project of the 2011 Port Security Grant to replace the City's aging port security video surveillance system that had been in place for approximately 8 years. Timeline for this project follows:

- February 14, 2014 – Requisition requested by the Green Bay Police Department
- February – May, 2014 – The City's purchasing department prepared and issued a request for proposal to vendors which specified that the solution would be compatible with our current system and turnkey.
- May 14, 2014 – Purchase order was issued to Urban Communications in the amount of \$166,568.
- July, 2014 – Hardware was received from vendor.
- July 24, 2014 - Vendor's technician were on-site to install the new equipment. The hardware installation did not include configuring the software which was scheduled four weeks later.
- July, 2014 – Understanding some of the issues that already arose with the hardware installation, a request for an extension was made to our Port Security Grant Administrator, however, the request was declined due to political environment at the time in Washington DC and the implementation of sequestration. The Grant Administrator advised us to make all of the approved budget grant encumbrances by 8/31/14, which City personnel did.
- August 26, 2014 – Vendor was on-site to configure the system; however, they found various licensing issues and configuration problems that needed to be resolved for the system to be operable.
- October, 2014 – Licensing issue was resolved with the current software vendor that now allowed the two systems to work together. Urban Communication paid for this \$8K charge since their RFQ was required to be turnkey.
- December, 2014 – Hardware upgrades were required of the City's current system to be compatible with the new system to enable the camera footage to write to our server.
- December 18, 2014 – partial payment of \$100,000 was made to the vendor toward the purchase of the hardware and software. The system was not fully implemented due to software technical issues; therefore, a partial payment was made.
- January, 2015 – Resolved licensing issue to allow the two systems to write to more than one recorder.
- February, 2015 - Final configuration of the system was completed.
- February 27, 2015 – Another partial payment was made for \$50,000 toward this purchase.
- March 5, 2015 – Project was fully implemented, operational and approved for final payment.

CITY OF GREEN BAY, WISCONSIN
Schedule of Prior Year Audit Findings and Corrective Action Plan (Continued)
For the Year Ended December 31, 2014

Corrective Action Plan (Continued)

Finding No.	OMB Circular A-133 Findings (Continued)
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As the project timeline on the prior page indicates, the City understood the grant deadlines and really worked hard to make sure this project was complete prior to August 31, 2014; however, due to technical challenges we faced including software and licensing issues, the project was not able to stay on anticipated schedule.

Contact names you may wish to follow up on:

1. Dawn Foeller – City of Green Bay Finance Director
 - a. 920-448-3026
 - b. dawnfo@greenbaywi.gov
2. Rick Jensen – City of Green Bay Purchasing Manager
 - a. 920-448-3048
 - b. rickje@greenbaywi.gov
3. Rick Jurkanis – Police Department Business Manager and liaison for police grants.
 - a. 920-448-3237
 - b. rickju@greenbaywi.gov
4. Steve Meadowcroft – Police IT Network Technician
 - a. 920-448-3160
 - b. steveme@greenbaywi.gov
5. Ed Urban - Urban Communications Owner
 - a. 708-687-2090
 - b. ceo@urbancom.net