

COMPREHENSIVE ANNUAL FINANCIAL REPORT

INCLUDING AUDITORS' REPORTS

For the Fiscal Year Ended
December 31, 2011
City of Green Bay, Wisconsin



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CITY OF GREEN BAY, WISCONSIN
COMPREHENSIVE ANNUAL
FINANCIAL REPORT
INCLUDING AUDITORS' REPORTS
FOR THE FISCAL YEAR ENDED
DECEMBER 31,
2011

Prepared by Department of Finance

Dawn M. Foeller, CPA

**Finance Director
Comptroller**

Diana Ellenbecker

**Assistant Finance Director/
Treasurer**

On the cover: Zippin Pippin Roller Coaster at Bay Beach Amusement Park

The Zippin Pippin Roller Coaster was opened to the public on May 21, 2011. The Zippin Pippin (formerly called the Pippin) is one of the oldest existing wooden roller coasters in the United States and is known as a favorite amusement ride of rock 'n' roll legend Elvis Presley. The ride became an instant hit at Bay Beach and provided more than 460,000 rides in 2011.

CITY OF GREEN BAY, WISCONSIN

December 31, 2011

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Office of the City Finance Department

"BETTER BY THE BAY"

June 30, 2012

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, 2011, 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 1.2% 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 restricted, committed or assigned fund balance at December 31, 2011.

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 942.3. The Green Bay Fire Department has 185 employees and the Police Department personnel total is 236.5. 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	236.5	Park, Recreation & Forestry	88.0
Fire Department	185.0	Planning Department	37.5
Transit Department	61.0	Public Works Department	222.5
Information Services	8.0	Personnel	9.0
Mayor's Office	3.0	Municipal Court	5.2
Law Department	5.0	Economic Development	3.8
Finance Department	21.8	Water Department	56.0
			<u>942.3</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.

Risk Management

The City of Green Bay established a self-funded health and dental program effective January 1, 1983. In an attempt to control the rising costs of health care, the City formed the Labor Management Committee (LMC) in 2001. The LMC, representing unions and management reports to the Mayor and Common Council and acts as a liaison to each of the City's labor groups. The LMC has been meeting continuously since 2001 to analyze the City's health care needs to determine how best to meet the needs of the employees as well as contain escalating healthcare costs. The city has been in a preferred provider organization since February 2002 with Prevea. In October, 2007, the City choose Arise Health as its third party administrator to be effective January 1, 2008 in order to capture additional discounting that was unique with the partnership with Arise and Prevea.

The City also self-funds its worker's compensation and general liability insurance programs. Additional information on the City of Green Bay's risk management activity can be found in Note E (2).

2011 General Governmental Functions

Revenues for general fund governmental functions totaled \$77,435,420 in 2011, an increase of 0.7% from 2010. There are three significant variances when revenues are compared from 2010 to 2011. The first being Public charges for services driven by Bay Beach admissions and concessions with an increase of \$889,000. The second value is in the Interdepartmental service charges revenue line. The major decrease was a \$613,000 decrease in Insurance services. The city was able to control liability insurance and works compensation in 2011 over 2010. The third significant value being interest income which derives its sources from investment of the City's available cash, 2011 continued to see declines in interest revenue. The federal funds rate hasn't moved from 0 - .25% which has been in effect since the end of 2008. 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 2010</u>
Taxes	\$ 35,348,866	45.6%	\$ 752,452
Licenses and permits	2,049,475	2.6%	\$ 33,323
Intergovernmental revenue	28,932,003	37.4%	\$ (242,579)
Public charges for services	6,572,049	8.5%	\$ 1,039,060
Interdepartmental service charges	1,894,215	2.4%	\$ (640,134)
Fines and foreits	1,181,610	1.5%	\$ (47,938)
Interest	334,119	0.4%	\$ (82,898)
Other revenue	1,123,083	1.5%	\$ (239,960)
Total	<u>\$ 77,435,420</u>	<u>100.0%</u>	<u>\$ 571,326</u>

The 2011 Assessed Value of \$5,980,445,700 represented 101.2% 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. In October 2004, a total revaluation of the entire city was implemented and completion was accomplished by December 2004. The revaluation increased the assessed to full market value ratio from 79.1% in 2003 to 99.1% for 2004.

Current tax collections were 98.5% of the tax levy and have averaged 98.5% from 2002 through 2011. Allocations of property tax levy by purpose for 2010 and the preceding two fiscal years are as follows:

<u>Purpose</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
General Fund	6.66	6.51	6.48
Debt Service Fund	2.35	2.35	2.38
Total	<u>9.01</u>	<u>8.86</u>	<u>8.86</u>

Expenditures for general fund governmental purposes totaled \$77,984,596 in 2011, an increase of .5% from 2010. There is not much of a change in percent allocation of the City resources by category when compared to 2010. There is however, a greater dollar decrease over 2010 in the general government and public works which represents holding positions open throughout the year. Also includes changes in levels of expenditures for major functions of the City over the preceding year are shown in the following table:

<u>Function</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 2010</u>
General Government	\$ 6,856,560	8.8%	\$ (544,178)
Public Safety	46,135,235	59.2%	\$ 1,888,537
Public Works	15,826,998	20.3%	\$ (630,943)
Culture and Recreation	8,195,537	10.5%	\$ (285,682)
Conservation and development	970,266	1.2%	\$ (46,996)
Total	<u>\$ 77,984,596</u>	<u>100.0%</u>	<u>\$ 380,738</u>

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 2011 fiscal year were as follows:

<u>Net Direct Bonded Debt Amount</u>	<u>Ratio of Debt To Assessed Value(101.2% Of Present Market)</u>	<u>Ratio of Debt to Present Market Value</u>	<u>Debt Per Capita</u>
138,522,765	2.31%	2.34%	\$1,327.57

Included in general obligation debt December 31, 2011, was \$6,191,048 for Sanitary Sewers, \$4,350,250 for Storm Sewers, \$47,094,318 for Tax Incremental Finance Districts, and \$80,887,149 for General Purposes.

On July 12, 2011 the City issued \$4,750,000 of general corporate purpose bonds at an effective rate of 3.0% and general obligation promissory notes of \$950,000 at an effective rate of 1.21%.

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>
June 5, 2007	7,390,000	20.0	4.31
September 27, 2007	354,000	20.0	5.5
September 27, 2007	1,400,000	20.0	5.5
October 1, 2007	3,845,000	5.5	3.99
October 1, 2007	3,145,000	7.3	5.61
November 27, 2007	231,900	20.0	5.5
January 4, 2008	10,650,000	3.2	3.64
February 5, 2008	164,100	20.0	5.5
June 5, 2008	1,400,000	20.0	4.75
June 5, 2008	300,000	20.0	4.75
August 4, 2008	5,240,000	14.5	4.49
August 28, 2008	370,240	20.0	4.75

October 20, 2008	750,000	20.0	4.75
December 30, 2008	6,970,915	20.0	5.5
January 26, 2009	1,229,760	20.0	4.75
January 26, 2009	550,000	20.0	4.75
March 17,2009	160,000	20.0	4.75
May 29, 2009	60,000	20.0	4.75
June 6, 2009	8,680,000	20.0	3.44
September 11, 2009	125,000	20.0	4.75
October 6, 2009	820,000	20.0	5.50
October 6, 2009	735,000	10.0	4.50
October 6, 2009	86,000	20.0	4.75
November 24, 2009	3,600,000	4.3	2.41
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

The City continues to have an excellent financial rating. The 2011 general obligation bond rating from Moody's Investors Service was Aa1.

Cash Management

To accommodate active cash management strategies, the City utilizes the combination of a general sweep account and six zero balance accounts. The general account is interest bearing and provides for operating liquidity. The Parking Utility, Park & Recreation and Transit Commission deposit into three, zero balance accounts and the other accounts are maintained for Health Insurance, Dental Insurance and Workers Compensation disbursements. Balances of these accounts are pooled into the general account at the end of each day and excess cash is invested overnight in the Federal Funds market. Interest is accrued daily and posted monthly.

Investment Portfolio

The Common Council adopted a revised investment policy on October 1, 2002. Accordingly, available cash was invested in Certificates of Deposit, Money Market Accounts, Repurchase Agreements, and the State Investment Pool. The rate of return for any one security ranged from .05 to 2.0% interest revenue credited to the General Fund from investments for 2011 was \$237,118.

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 2011, projects costing \$22,096,780 were completed.

The Capital Projects Funds balances on hand December 31, 2011 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, 2011, the general capital assets of the City amounted to \$378,076,979 which includes \$4,375,120 of construction in progress and is net of accumulated depreciation of \$244,624,337.

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:

	2011	2010	2009
Gross Revenues	17,904,103	17,246,321	17,737,287
Net Income	1,653,464	254,082	881,237
Income available for debt service	9,701,496	8,313,696	9,006,372
Average annual debt service	5,513,572	5,513,272	5,519,597
Coverage (Income available for debt service divided by average annual debt service)	1.76	1.51	1.63

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. This growth and stable economy placed the City of Green Bay as INC. magazine's number one city of medium metropolitan size cities for doing business in the United States (March 2004).

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, Minneapolis and beyond. Delta, United Airlines, MetJet 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 2011 resulted in 188 vessels visiting the Port of Green Bay, moving over 2.2 million metric tons of cargo.

The core of the metro area is Green Bay's central business district (CBD). In addition to being the home of the county, state and city government office buildings, the CBD is a major financial and service center for the area. According to the 2010 Claritas Business Facts, there were 892 retail business located in and around the City of Green Bay employing 11,538 people and generated sales of over \$1.2 billion dollars.

Prospects for the Future

Development of the tax base along with the prudent use of TIF financing remains the top priority of the current administration, making Green Bay's prospects for the future very favorable.

Through proactive business retention, aggressive business recruitment, and the creation of an environment that encourages and supports entrepreneurs, the City of Green Bay is in an excellent position to build on past successes and prosper well into the future.

The Interstate 43 Business Center is an example of what the City of Green Bay can do with strong leadership and a pro-business development climate. Over the past 20 years, the I-43 Business Center has gone from nearly 800 acres of open space to over \$300 million of investment in over 100 businesses that currently employ close to 3,500 employees. As this park nears capacity, the City is already capturing new development in the City's newest business park, the University Heights Commerce Center. This 1,100 acre park is modeled after the successful I-43 Business Center and is expected to provide opportunities for new businesses and job creation for the next three decades.

There is currently 14 active tax increment districts (TIDs) located throughout the City. These redevelopment districts are located downtown, along busy commercial corridors, and in industrial development areas. Tax increment financing (TIF) has enabled the City to financially support catalyst projects that have created new jobs, new tax base, and new development. Nowhere are the impacts of TIF more evident than in our downtown. TIF has supported private development projects along the waterfront, public facilities including a new 800 stall parking garage, 1,400 foot urban boardwalk called the CityDeck, and blight elimination and public infrastructure improvements in just the past few years. In 2011 a major announcement came from Schreiber Foods to build a \$40 million corporate office and global research center in downtown. This announcement along with other efforts have grown our downtown employment to over 11,000 people and created venues that host over 100 downtown events every year and attract several hundred thousand visitors to our city center. The same model for success that is being used downtown is now being used in aging commercial corridors and in older industrial areas. By providing the private sector reasonable incentives, neighborhoods throughout the City are seeing new investment that would not have been possible without municipal support.

The City of Green Bay is utilizing several tools to attract new businesses and talented employees to Green Bay. The Better By the Bay branding initiative is one program that is aimed at making the rest of the world aware of how great Green Bay is for businesses and for families. This \$1 million public-private partnership was launched in 2008 and is already having an impact on the image of our community. The Business Center located on the Northeast Wisconsin Technical College campus is home to the area's business incubator. This incubator has seen an increase in the number of tenants who utilize the many resources of the facility to help grow their business. The incubator has graduated some very successful businesses in manufacturing, computer gaming, marketing, and other industries. The City's low-interest loan program has also helped support new businesses create jobs during tough economic times. Since this program was created in 1994, it has created over 500 jobs in the City and leveraged over \$15 million in new investment. Its programs, policies, and initiatives like these that will continue to grow Green Bay well into the future and provide meaningful job opportunities for residents of our growing community.

The City remains committed to neighborhoods surrounding the downtown by utilizing various programs that the City has access to including but not limited to, WHEDA, Federal Community Development Block Grant and HOME funds. The funds are used to target central city neighborhoods, resulting in removal of blighted properties and reinvestment in private property as well as city infrastructure.

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 unqualified 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.

Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Green Bay, Wisconsin, for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2010. The Certificate of Achievement is a prestigious national award-recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such CAFRs must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The City of Green Bay has received the Certificate of Achievement for the last 29 consecutive years (fiscal years ended 1982-2010). I believe our current report continues to conform to the Certificate of Achievement Program requirements, and I am submitting it to GFOA.

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 Maribeth Wunderlich. I would like to express my appreciation to all who assisted and contributed to its preparation. I would also like to thank the 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
Finance Director / Comptroller

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, 2010

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



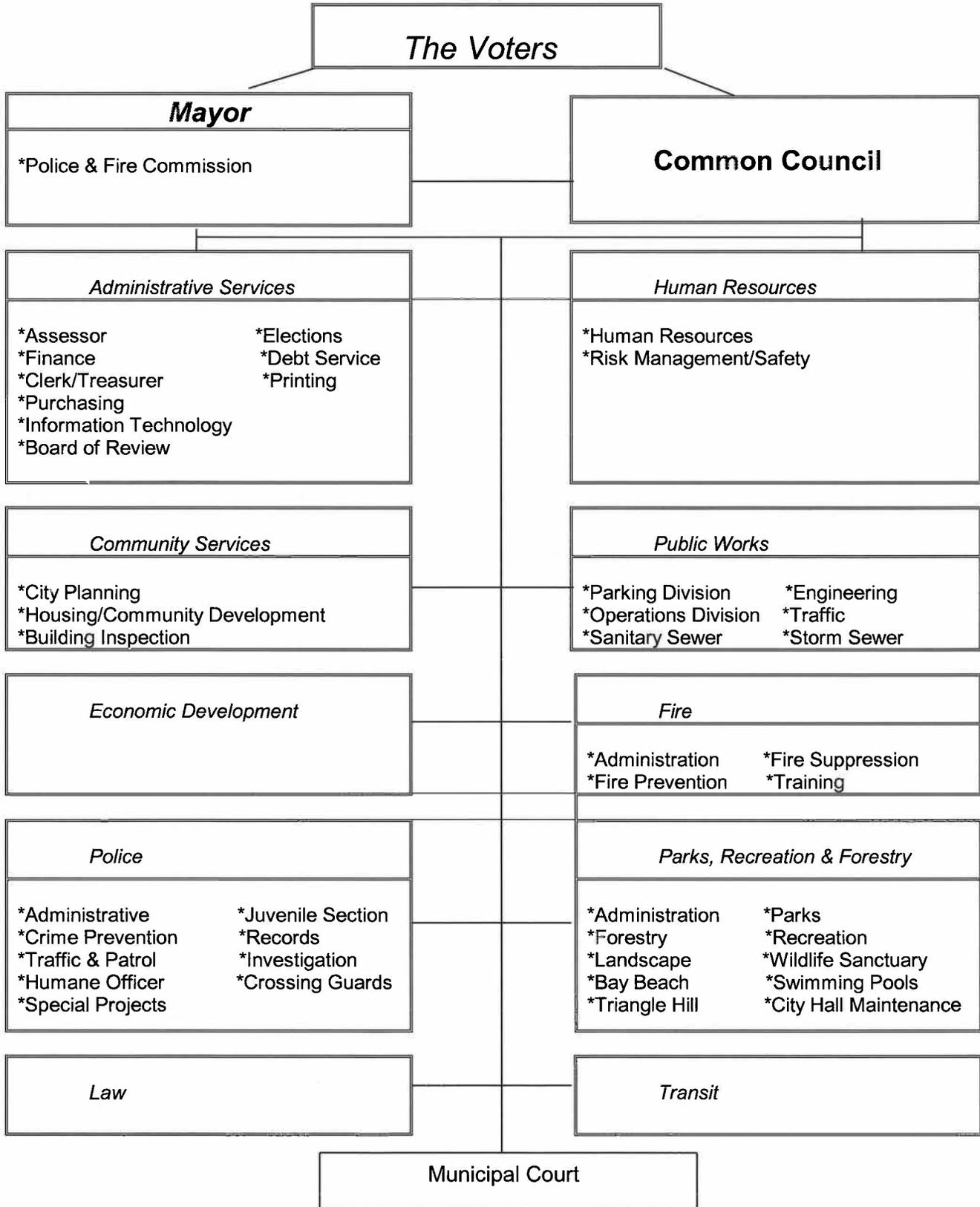
Linda C. Dandson

President

Jeffrey R. Egan

Executive Director

**CITY OF GREEN BAY
TABLE OF ORGANIZATION
2011**



CITY OF GREEN BAY, WISCONSIN
General Information

ELECTED OFFICIALS

		Length of Service	Term Expires:
Mayor	James L. Schmitt	9 years	April, 2015
City Council			
District 1	Jerry Wiezbiskie	5 years	April, 2012
District 2	Thomas De Wane	5 years	April, 2012
District 3	Andy Nicholson	9 years	April, 2012
District 4	Anthony R. Theisen	27 years	April, 2012
District 5	Amy Kocha	3 years	April, 2012
District 6	Dan Haefs	1 years	April, 2012
District 7	Ned Dorff	2 years	April, 2012
District 8	Christopher Wery	9 years	April, 2012
District 9	Guy Zima	35 years	April, 2012
District 10	Steven Deneys	5 years	April, 2012
District 11	Brian Danzinger	2 years	April, 2012
District 12	Pat Buckley	2 years	April, 2012
Municipal Court Judge	**Jerry Hanson	4 years	April, 2012

**Served as Assistant City Attorney 15 years and City Attorney for 3 years prior to being elected judge.

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 L. Schwandt	13 years	13 years
Attorney	Tony Wachewicz	1 year	4 years
City Human Resources Director	Lynn Boland	2 years	2 years
Clerk	Laurie Maringer	0 years	8 years
Director of Economic Development	Greg Flisram	1 years	1 year
Finance Director / Comptroller	Dawn M. Foeller	3 years	12 years
Treasurer	Dawn M. Foeller	0 year	3 years
Fire Chief	Rob Goplin	0 year	15 years
Information Services Administrator	Mike Hronek	3 years	14 years
Park Director	Dawne Cramer	1 year	34 years
Planning Director	P. Robert Strong	13 years	32 years
Police Chief	James A. Arts	5 years	26 years
Public Works Director	Edward Wiesner	3 years	31 years
Transit Director	Thomas Wittig	.5 years	.5 years
Water Utility Manager	William F. Nabak	31 years	40 years

CERTIFIED PUBLIC ACCOUNTANTS

Schenck SC, Green Bay, Wisconsin

BOND CONSEL

Foley & Lardner, Madison, Wisconsin

FINANCIAL CONSULTANTS

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

FINANCIAL SECTION



**INDEPENDENT AUDITORS' REPORT ON BASIC FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**

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

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, 2011, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City's management. 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 includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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, 2011, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note A.6.j, the City has implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, for the fiscal year ended December 31, 2011. The City changed the financial reporting of the activities of the Transit Operations and Sick Leave Pay Escrow from being reported as a special revenue fund and an internal service fund to being included as part of the general fund effective January 1, 2011.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2012, on our consideration of the City's internal control over financial reporting and 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* and should be considered in assessing the results of our audit.



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 32 and 75 through 87 be presented to supplement the basic financial statements. Such information, although not part of the 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 response 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's financial statements as a whole. The introductory section, the financial information listed in the table of contents as supplemental information, the statistical section, and the accompanying 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, are presented for purposes of additional analysis and are not a required part of the financial statements. The supplemental 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 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.



Certified Public Accountants
Green Bay, Wisconsin
June 27, 2012

MANAGEMENT'S DISCUSSION AND ANALYSIS

CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2011

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, 2011. 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 of the City exceeded its liabilities at the close of the most recent year by \$395,179,000 (*net assets*). Of this amount, unrestricted net assets is a deficit \$3,689,000.
- The City's total net assets increased by \$8,914,000. The following factors contributed to the overall increase:
 - The year closed with an increase in net assets of \$4,089,000 for Governmental activities. The increase is a combination of capitalized assets exceeding depreciation expense in the amount of \$3,914,000.
 - The Business-type activities of the Water Department and the Transit Department had net increases in net assets of \$4,825,000. The Water Department recorded total operating and non-operating revenues (including capital contributions) of \$18,060,000 and expenses and transfers of \$16,407,000. The Utility's net assets increased by \$1,653,000 to \$91,507,000. The Transit Department's net assets increased in the amount of \$3,172,000 to \$13,848,000. This increase is a combination of depreciation expense charged against their assets of \$954,000 and capital contributions received in 2011 of \$4,126,000.
- As of the close of the current year, the City's governmental funds reported combined ending fund balances of \$44,787,000. Approximately 59% of this total amount, \$26,207,839, is available for spending at the City's discretion (*committed, assigned and unassigned fund balance*).
- At the end of the current year, the General Fund was \$13,125,000. The decrease of \$1,096,000 is comprised of two elements: under performance of certain revenues lines and a planned spend down that was used for the expansion of the City's amusement park, Bay Beach. As for the unfavorable revenues, they include a shortfall in interest income, land sales, EMS revenue, and building permits totaling \$1,482,000; however that was offset by favorable variances with Bay Beach ride and concessions sales as well as Police overtime valued at \$953,000. The planned spend down was \$229,000.

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.

CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2011

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 assets and the statement of activities.

The statement of net assets presents information on all of the City's assets and liabilities, with the difference between the two being reported as net assets. Over time, increases or decreases in net assets 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 assets during the most recent fiscal year. All changes in net assets 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 33 - 35 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, 2011

The City maintained 71 individual governmental funds during 2011. 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 and Debt Service Fund, each of which are considered major funds. Data from the other 68 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, 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 36 - 38.

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 39 - 42.

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 43 - 74 of this report.

Other Information. The combining statements referred to in connection with non-major governmental funds and Internal Service funds are presented immediately following the required supplementary information. The required supplementary information, the combining and individual fund statements and schedules can be found on pages 75 - 127 of this report.

CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2011

Government-Wide Financial Analysis

As noted earlier, net assets may serve as a useful indicator of the change in a government's financial position over time. The assets of the City exceeded liabilities by \$395,179,000 at the close of 2011 versus \$383,755,000 at the close of 2010, an increase of \$11,424,000.

City of Green Bay Net Assets						
All amounts in 1,000's						
	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
Current and other assets	\$ 259,126	\$ 263,802	\$ 23,049	\$ 26,229	\$ 282,175	\$ 290,031
Capital assets	378,077	372,122	159,341	153,488	537,418	525,610
Total assets	637,203	635,924	182,390	179,717	819,593	815,641
Other Liabilities	181,445	178,433	1,946	1,687	183,391	180,120
Long-term liabilities outstanding	165,935	174,266	75,088	77,499	241,023	251,765
Total liabilities	347,380	352,699	77,034	79,186	424,414	431,885
Net assets:						
Invested in capital assets, net of related debt	266,515	256,761	94,720	86,736	361,235	343,497
Restricted	33,891	500	3,741	3,821	37,632	4,321
Unrestricted	(10,583)	25,964	6,895	9,973	(3,688)	35,937
Total net assets	\$ 289,823	\$ 283,225	\$ 105,356	\$ 100,531	\$ 395,179	\$ 383,755

By far, the largest portion of the City's net assets (91%) 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. 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 assets (10%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets is a deficit of \$3,688,547.

CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2011

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities.

	City of Green Bay Changes in Net Assets					
	Governmental Activities		Business-type Activities		Total Activities	
	2011	2010	2011	2010	2011	2010
Revenues:						
Program Revenues:						
Charges for services	\$ 38,200,837	\$ 39,709,618	\$ 18,880,726	\$ 18,197,477	\$ 57,081,563	\$ 57,907,095
Operating grants and contributions	10,112,350	10,590,577	6,494,690	6,170,915	16,607,040	16,761,492
Capital grants and contributions	4,238,190	3,322,292	4,281,833	932,169	8,520,023	4,254,461
General Revenues:						
Property and other taxes	56,289,712	54,276,615	-	-	56,289,712	54,276,615
Grants and contributions not restricted to specific programs	22,220,293	22,113,685	-	-	22,220,293	22,113,685
Unrestricted interest earnings	841,773	1,109,246	320,762	344,769	1,162,535	1,454,015
Total Revenues	131,903,155	131,122,033	29,978,011	25,645,330	161,881,166	156,767,363
Expenses						
General Government	7,075,925	7,345,831	-	-	7,075,925	7,345,831
Public Safety	51,172,222	46,355,251	-	-	51,172,222	46,355,251
Public Works	30,208,709	23,063,458	-	-	30,208,709	23,063,458
Sanitation	14,144,510	11,398,576	-	-	14,144,510	11,398,576
Culture & Recreation	9,794,305	9,657,267	-	-	9,794,305	9,657,267
Conservation and Development	10,492,155	14,686,878	-	-	10,492,155	14,686,878
Interest on long-term debt	6,989,542	6,777,132	-	-	6,989,542	6,777,132
Water Department	-	-	14,413,375	15,187,197	14,413,375	15,187,197
Transit Commission	-	-	8,776,120	8,401,161	8,776,120	8,401,161
Total Expenses	129,877,368	119,284,393	23,189,495	23,588,358	153,066,863	142,872,751
Increase (decrease) in net assets before transfers	2,025,787	11,837,640	6,788,516	2,056,972	8,814,303	13,894,612
Gain/(Loss) on disposal of capital assets	69,634	-	30,051	(18,333)	99,685	(18,333)
Transfers	1,993,151	1,820,444	(1,993,151)	(1,820,444)	-	-
Increase (decrease) in net assets	4,088,572	13,658,084	4,825,416	218,195	8,913,988	13,876,279
Net assets - January 1	283,224,151	269,566,067	100,530,370	100,312,175	383,754,521	369,878,242
Prior period adjustment	2,510,022	-	-	-	2,510,022	-
Net assets - December 31	\$ 289,822,745	\$ 283,224,151	\$ 105,355,786	\$ 100,530,370	\$ 395,178,531	\$ 383,754,521

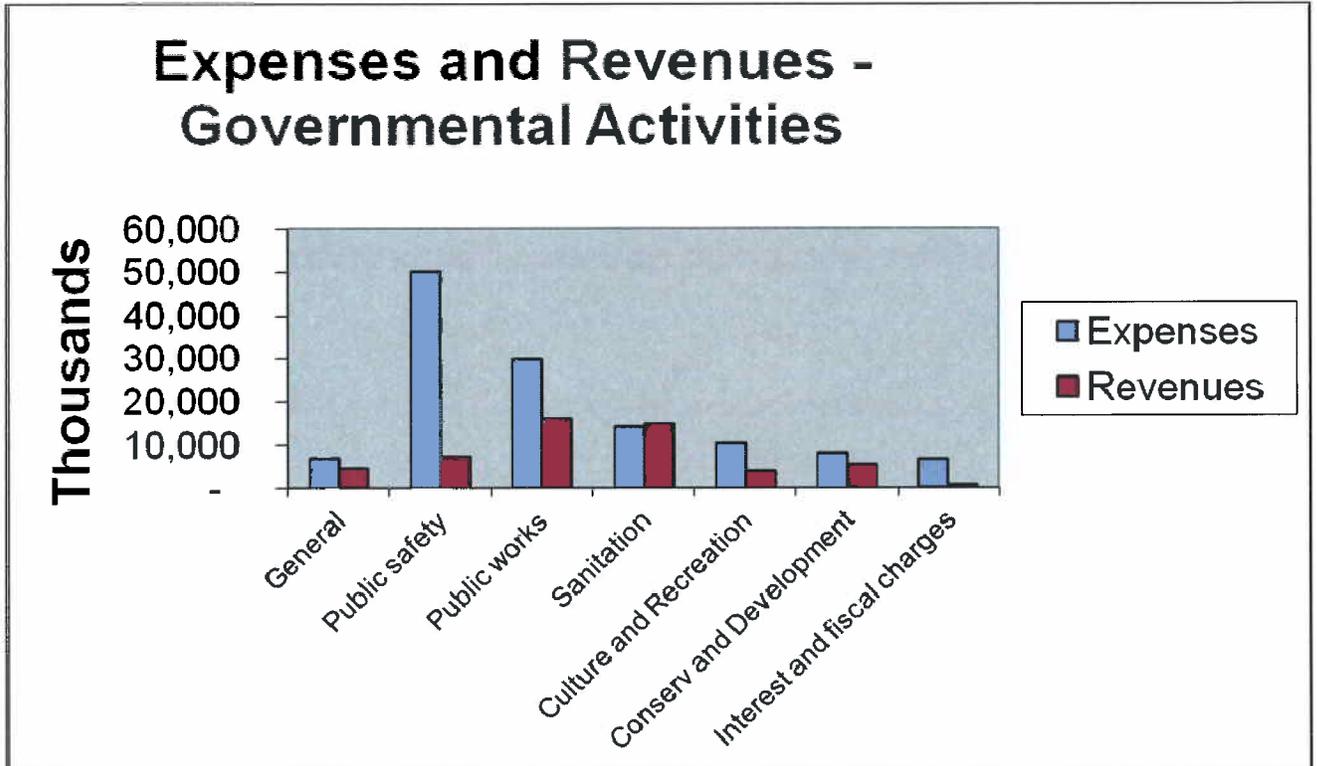
CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2011

Governmental Activities. Governmental Activities increased the City's net assets by \$4,089,000. Key elements of this increase are as follows:

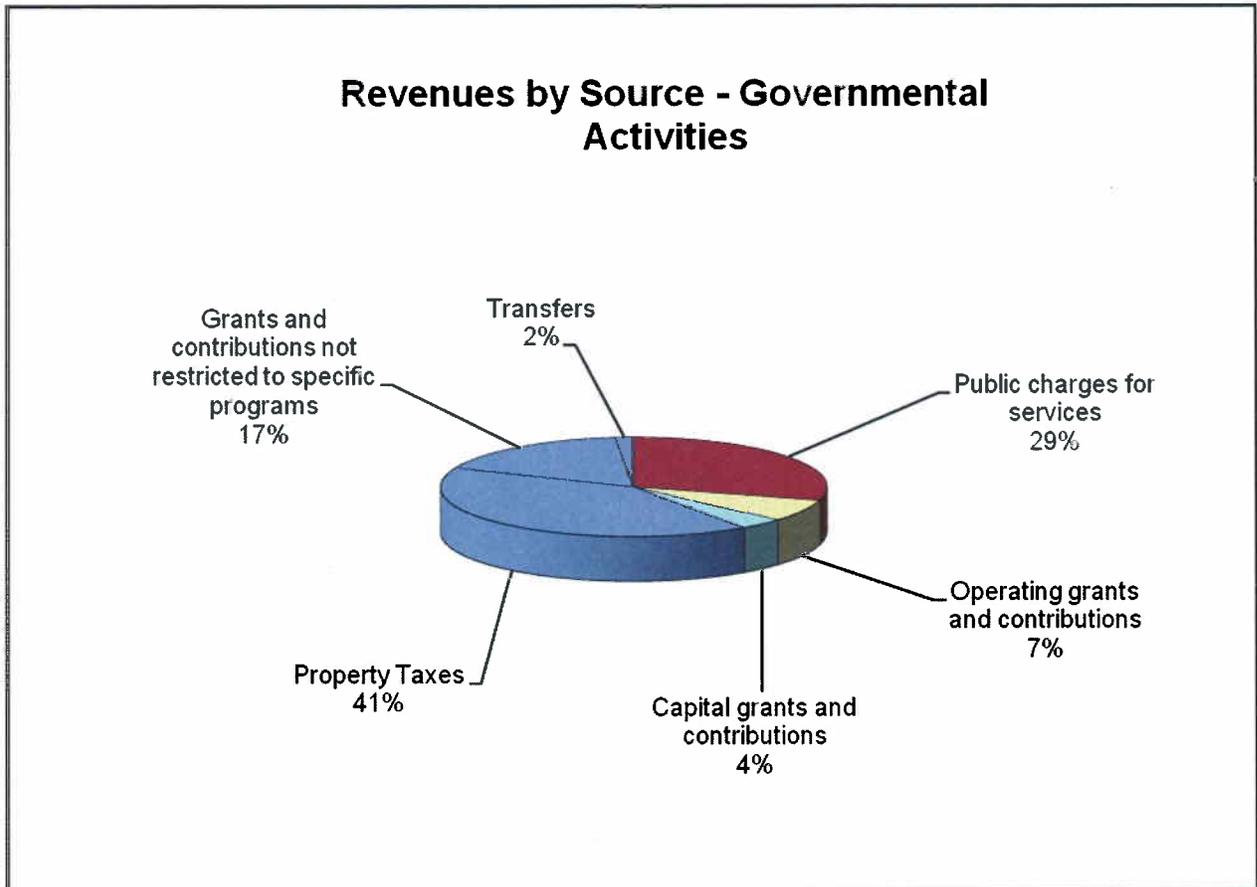
- Capitalization of assets exceeded the depreciation expense in the amount of \$3,914,178.



CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2011



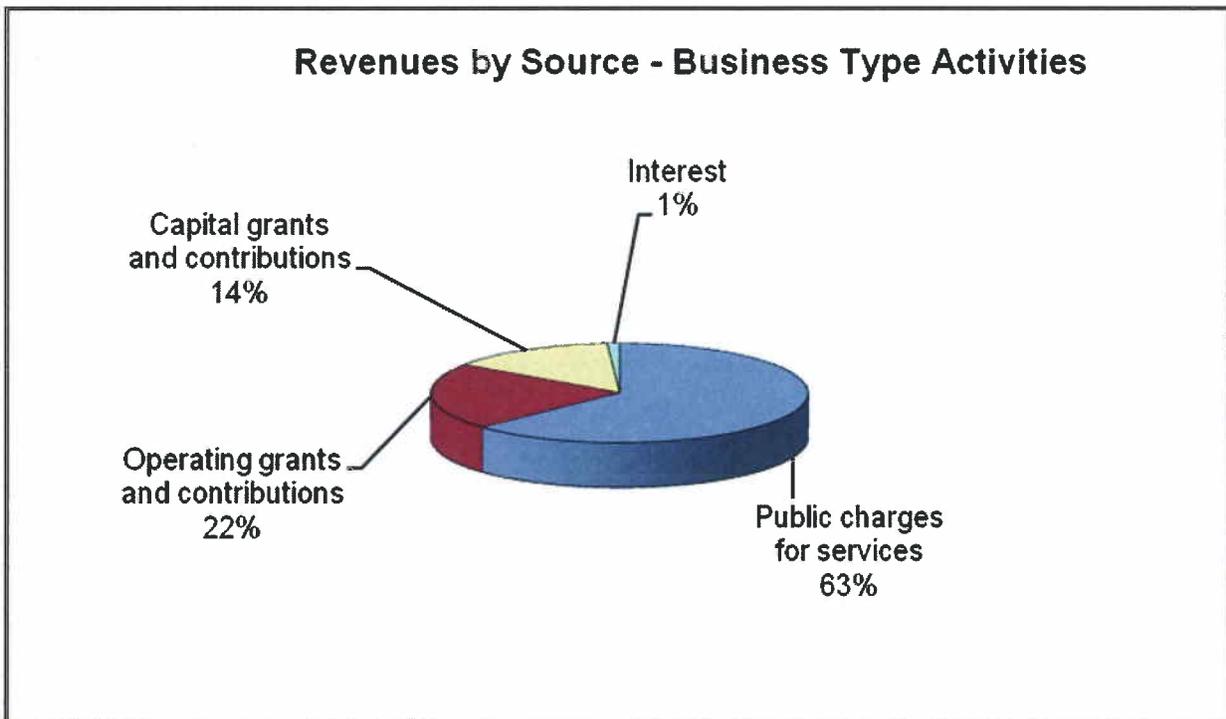
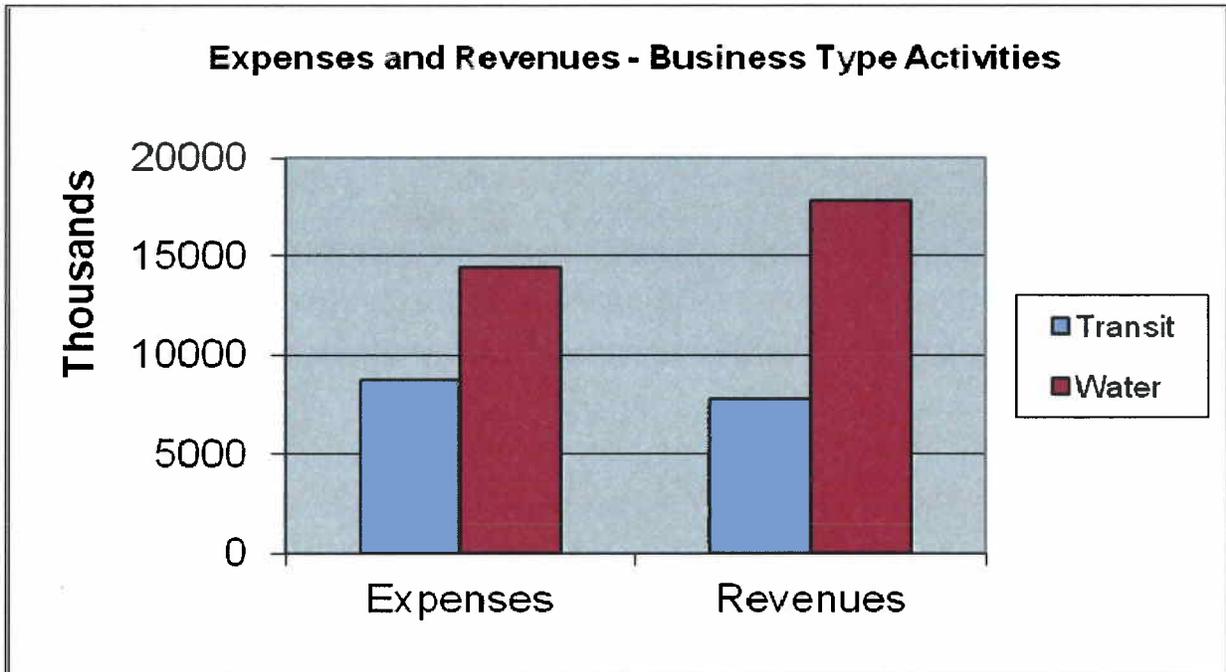
Business-Type Activities. Business-type activities increased the City's net assets by \$4,825,000. The key elements of this net increase in assets are as follows:

- The Water Department increased net assets by \$1,653,000 due to operating income of \$6,515,000 plus interest revenue of \$309,000 and customer contributions of \$156,000 less interest, fiscal and other charges of \$3,334,000 and transfers out of \$1,993,000.
- The Transit Commission net assets increased \$3,172,000 primarily due to current year depreciation in the amount of \$954,000 and capital contributions of \$4,126,000.

CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2011



CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2011

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, 2011, the City's governmental funds reported combined ending fund balances of \$44,787,000, a decrease of \$6,848,000 in comparison with the prior year. Of the total fund balance, a deficit \$59,000 constitutes unassigned fund balance. The remainder of fund balance is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending because it has already been committed as follows:

- 1) \$2,525,000 is in nonspendable form, such as inventories, prepaid items and long-term receivables.
- 2) \$16,054,000 is restricted for specific purposes by outside parties, constitutional provision or enabling legislation.
- 3) \$16,797,000 is committed for specific purposes by action of the City Council.
- 4) \$9,470,000 is assigned for specific purposes by action of the City Council or the City Finance Director or Comptroller.

Details of these fund balance categories can be found on page 69 of the 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 \$9,550,000, while total fund balance was \$13,125,000. 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 12% of total General Fund expenditures, while total fund balance represents 16% of total General Fund expenditures. The fund balance decreased by \$1,096,000 comprised of two elements: under performance of certain revenues lines and a planned spend down that was used for the expansion of the City's amusement park, Bay Beach. As for the unfavorable revenues, they include a shortfall in interest income, land sales, EMS revenue, and building permits totaling \$1,482,000; however that was offset by favorable variances with Bay Beach ride and concessions sales as well as Police overtime valued at \$953,000. The planned spend down was \$229,000.

Special Revenue Funds: Significant changes were seen in Sanitary Sewer, Storm Sewer, Police Grants, and Transit Funds. The sanitary sewer funds had an unfavorable net change in fund balance of \$914,000. The decrease in the fund balance was due to increased sewer treatment plant expenditures offset by a slight increase in revenues for public charges for services throughout the year. Storm Water had an increase in fund balance from the prior year of \$558,000 due to revenues for public service charges exceeding operating expenses, debt service and a transfer out to cover equipment replacement and new storm sewer construction. The Police Grants fund had a favorable change in net assets of \$477,000 due to the timing of receiving grants that reimbursed prior year expenses. The unfavorable net change of \$304,000 in the Transit Capital Fund came from the City funding its portion of ten new buses delivered in 2011.

CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2011

Debt Service Funds: The debt service fund finished the year by reducing its net assets by \$120,000. The beginning fund balance as of January 1, 2011 was \$500,000, with planned spend down, the fund balance for debt service still remains at a healthy balance of \$380,000.

Capital Project Funds: Highlighted funds for capital projects include Street, Right of Way, Storm Sewer, Storm Sewer Management, Finance, Park Acquisitions, Police Capital, Fire Capital, Bay Beach Development and some of the Tax Incremental Financing. The increase in the Street Construction fund was timing of receiving bond money prior to the start of projects that will happen in 2012. The decrease shown in the Right of Way fund resulted from funds being used to make acquisitions along the Velp Avenue corridor to prepare for the revitalization of that road way in 2011/2012. The storm sewer construction fund increased its fund balance due to the timing of receiving proceeds from debt and the issuance of contracts that will occur in 2012. The Storm Sewer Management fund is set aside dollars in previous years to purchase and install detention ponds in various locations throughout the City in order to comply with state and federal regulation changes on storm water drainage. The increase in Finance was due to the receipt of bond proceeds to purchase a new ERP system for the city that will occur in 2012. The change in park acquisition and Bay Beach fund relate to setting up a separate capital projects fund to account for capital improvements to the City Amusement Park, Bay Beach. Change in Fire is the timing of issuing a purchase order for a new engine and taking advantage of a prepayment discount prior to borrowing the money that will occur in 2012. Significant changes occurred in the various TIF funds, primarily for the installation of infrastructure and payment of debt service obligations. The reduction of net assets in TIF 12 was primarily for the transfer out to the TIF 13 to cover costs the City will incur for a new development in downtown Green Bay.

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 assets for these funds can be seen in the following table.

	Transit	Water
Unrestricted Net Assets - 2011	-	\$ 6,894,738
Unrestricted Net Assets - 2010	-	9,972,795
Total Growth (decline) in Net Assets	-	\$ (3,078,057)

Unrestricted net assets of the Water Utility decreased \$3,078,000 primarily due to investing in infrastructure thus moving unrestricted net assets to investment in capital assets. 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 budget and the final amended expenditure budget amounted to an increase in appropriations of \$735,015 when you take into account expenditures and transfers out. This was the result of \$144,906 in purchase orders that were carried over from 2010 as well as dollars that were designated by the Common Council to purchase additional squad cars in 2011.

CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2011

Revenues were less than budgetary estimates – explanation:

During this year, revenues fell short of budget by \$818,000. The primary reasons for this are:

- Building and heating permits fell short of budget by \$140,000.
- Intergovernmental revenue was unfavorable to budget by \$122,000. Two revenue sources drove this value. There was a shortfall in the recycling grant of \$241,000 and a favorable variance in exempt computer aid of \$117,000.
- Public charges for services were favorable to budget by \$323,000. Rescue squad fees were under budgeted by \$598,000. The offset against the deficit was excess ticket sales and concessions from Bay Beach Amusement Park in the amount of \$821,000 and increase in police department overtime paid by the Packer Organization for game security of \$132,000.
- Interdepartmental Insurance charges were \$272,000 unfavorable due to the City departments controlling their insurance claims during 2011, thus less insurance charge backs were needed.
- Ordinance violations were unfavorable by \$208,000.
- Interest revenues fell short of the budget by \$241,000 due to interest on temporary investments.
- Miscellaneous revenue was unfavorable in the amount of \$296,000 primarily for an unfavorable variance to budget for land sales of \$325,000 which was offset by stadium rental \$38,000.

Expenditures were less than budgetary estimates – explanation:

Actual operating expenditures were less than budget by \$2,192,000. The primary reasons for this are:

- Open purchase orders accounted for \$107,000 of unexpended appropriations.
- Unfilled vacancies occurred in various departments throughout the City as well as a significant change in the employer's share of WRS and Health/Dental Premiums, whereby employees began paying a portion of their pension plan as well as an increase portion of their health and dental premiums.

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, 2011, increased a net of \$11,809,000 for a total value of \$537,418,000 (rounded and net of accumulated depreciation). This investment in capital assets includes land, buildings, machinery 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.

CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2011

The 2011 increase in the government's investment in capital assets before depreciation was \$11,989,000. This represents a 2.0% increase for governmental activities. For business-type activities there was an increase in investment in capital assets before depreciation of \$8,136,000 or 3.8%. The change in accumulated depreciation was an increase of \$8,317,000 broken down between governmental funds of \$6,034,000 and business type funds amount of \$2,283,000. Combining the additions and accumulated depreciation, the net result on capital assets was a net increase of \$11,809,000. Disposals of capital assets net of accumulated depreciation amounted to \$469,000 for governmental funds. As for the business type of funds, the capital assets disposed value was \$0 which was driven by Water disposal Distribution mains and meter and Transit disposal of revenue vehicles past their useful lives.

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

Governmental Activities:

- Numerous contracts for the expansion of infrastructure, namely pavement, sanitary and storm sewers, and traffic signal increased the value of City infrastructure by \$3,994,000.
- Completion of the Zippin Pippin Roller Coaster at Bay Beach and City Deck – Phase 1 in 2011 contributed to the increase in Buildings for a total of \$8,079,000.
- Other changes to the capital asset schedule include routine equipment replacement in accordance with the City's equipment replacement policy.

Business-Type Activities:

- The increase in gross assets for business-type of activities is attributable to water of \$2,681,000 and transit of \$3,172,000. Most of the water increase of \$3,006,000 was for new water mains, services, hydrants and meters. Transit's increase includes the purchase of 10 new revenue buses and AVL/GPS equipment.

City of Green Bay Capital Assets (net of depreciation)						
	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
Land	\$ 46,003,033	\$ 39,553,536	\$ 1,463,540	\$ 1,463,540	\$ 47,466,573	\$ 41,017,076
Buildings	68,075,710	59,996,630	30,072,988	29,760,615	98,148,698	89,757,245
Improvements other than buildings	-	-	144,898,271	139,057,349	144,898,271	139,057,349
Machinery and equipment	39,566,318	39,579,540	45,349,548	43,190,542	84,915,866	82,770,082
Infrastructure	464,681,135	460,687,190	-	-	464,681,135	460,687,190
Construction in progress	4,375,120	10,895,500	-	176,285	4,375,120	11,071,785
Less accum depr	244,624,337	238,590,684	62,443,291	60,160,532	307,067,628	298,751,216
Total	\$ 378,076,979	\$ 372,121,712	\$ 159,341,056	\$ 153,487,799	\$ 537,418,035	\$ 525,609,511

Additional information on the City's capital assets can be found in the footnotes on pages 55 - 56 of this report.

CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2011

Long-term Debt. At the end of the current fiscal year, the City had total bonded indebtedness of \$138,523,000, which is backed by the full faith and credit of the City. Moody's rating on the general obligation debt is Aa1. The City's Water Utility had total revenue bonded indebtedness of \$70,945,000, which is rated as A1 by Moody's.

City of Green Bay Outstanding Debt General Obligation and Revenue Bonds						
	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
General obligation bonds	\$ 96,000,000	\$102,820,000	\$ -	\$ -	\$96,000,000	\$102,820,000
General obligation notes	4,480,000	3,530,000	-	-	4,480,000	3,530,000
State Trust Fund	38,042,764	39,847,848	-	-	38,042,764	39,847,848
Revenue Bonds	-	-	70,945,000	93,260,000	70,945,000	73,260,000
Total	\$138,522,764	\$146,197,848	\$70,945,000	\$93,260,000	\$209,467,764	\$219,457,848

During the fiscal year the City's total general-obligation debt decreased by \$7,675,000 or 5.2%. The City refinanced a portion of one corporate purpose bond during 2010 to take advantage of lower interest rates. Approximately \$18,063,830 of principal was paid off during 2010 which includes the refinanced bonds.

State Statutes limit the amount of general obligation debt a City may issue to 5% of its total equalized value. The City's current debt level is 47% of its limitation of \$295,530,000. The City's outstanding general obligation debt is \$138,143,000, net of the Debt Service Reserve Fund of \$380,000.

Additional information on the City's long-term debt can be found in the footnotes on pages 59 - 67 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the City of Green Bay MSA for February 2012 was 7.3%, which is lower compared to February 2011 of 8.1%. The rate of unemployment for the State of Wisconsin was 7.9% in February 2012 and 8.6% in February 2011 compared to 10.1% in March 2010. As the unemployment rates indicate, the City along with the State of Wisconsin and the entire United States is being impacted by the downturn in the economy.
- All municipalities in the State of Wisconsin composed 2012 budgets under the restrictions of the statutory limits on levy increases. The levy limit for the City was .631% plus the increase in general obligation debt issued after 2005. The sum of which resulted in a total limit of 2.8% levy increase. The City choose not levy to this limit, but instead, passed a budget increased the levy to \$9.01 or 1.7% for its 2012 budget.
- 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 2012 fiscal year.

CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2011

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 Assets

December 31, 2011

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Redevelopment Authority
ASSETS				
Cash and investments	\$ 75,378,803	\$ 8,868,534	\$ 84,247,337	\$ -
Receivables				
Property taxes	141,610,299	-	141,610,299	-
Accounts	4,914,202	4,403,067	9,317,269	-
Leases	-	-	-	18,105,000
Special assessments	3,306,358	-	3,306,358	-
Notes and loans	23,339,209	-	23,339,209	-
Interest	60,524	-	60,524	109,506
Internal balances	4,081,868	(4,081,868)	-	-
Inventories	652,898	707,681	1,360,579	-
Prepaid items	14,246	126,396	140,642	-
Deferred charges	955,187	6,345,558	7,300,745	-
Restricted cash and investments	-	6,679,599	6,679,599	-
Deposit with CVMIC	4,812,360	-	4,812,360	-
Capital Assets				
Capital assets not depreciated				
Land	46,003,033	1,463,540	47,466,573	-
Construction in progress	4,375,120	-	4,375,120	-
Capital assets, being depreciated				
Buildings	68,075,710	30,072,988	98,148,698	-
Improvements other than buildings	-	144,898,271	144,898,271	-
Machinery and equipment	39,566,318	45,349,548	84,915,866	-
Infrastructure	464,681,135	-	464,681,135	-
Accumulated depreciation	(244,624,337)	(62,443,291)	(307,067,628)	-
TOTAL ASSETS	637,202,933	182,390,023	819,592,956	18,214,506
LIABILITIES				
Accounts payable	4,337,460	616,228	4,953,688	-
Contracts payable	-	417,714	417,714	-
Insurance claims payable	2,078,168	-	2,078,168	-
Due to other governments	107,790,886	229,208	108,020,094	-
Accrued payroll liabilities	2,358,296	158,971	2,517,267	-
Accrued interest	2,549,978	518,241	3,068,219	109,506
Deposits	5,760,453	-	5,760,453	-
Unearned revenue	56,569,596	5,653	56,575,249	-
Noncurrent liabilities				
Due within one year	15,585,734	2,679,187	18,264,921	995,000
Due in more than one year	150,349,617	72,409,035	222,758,652	17,110,000
TOTAL LIABILITIES	347,380,188	77,034,237	424,414,425	18,214,506
NET ASSETS				
Invested in capital assets, net of related debt	266,514,839	94,719,690	361,234,529	-
Restricted	33,891,191	3,741,358	37,632,549	-
Unrestricted (deficit)	(10,583,285)	6,894,738	(3,688,547)	-
TOTAL NET ASSETS	\$ 289,822,745	\$ 105,355,786	\$ 395,178,531	\$ -

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, 2011

Functions/Programs	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	\$ 7,075,925	\$ 3,811,947	\$ -	\$ 5,686
Public safety	51,172,222	5,163,559	1,798,411	512,488
Public works	30,208,709	9,354,288	4,648,103	2,061,836
Sanitation	14,144,510	14,744,692	-	22,287
Culture and recreation	9,794,305	3,379,929	18,000	745,136
Conservation and development	10,492,155	1,746,422	3,036,560	890,757
Interest and fiscal charges	6,989,542	-	611,276	-
Total Governmental Activities	<u>129,877,368</u>	<u>38,200,837</u>	<u>10,112,350</u>	<u>4,238,190</u>
Business-type Activities				
Water	14,413,375	17,594,507	-	155,887
Transit	8,776,120	1,286,219	6,494,690	4,125,946
Total Business-type Activities	<u>23,189,495</u>	<u>18,880,726</u>	<u>6,494,690</u>	<u>4,281,833</u>
Total Primary Government	<u>\$ 153,066,863</u>	<u>\$ 57,081,563</u>	<u>\$ 16,607,040</u>	<u>\$ 8,520,023</u>
Component Unit				
Redevelopment Authority	<u>\$ 767,197</u>	<u>\$ 767,197</u>	<u>\$ -</u>	<u>\$ -</u>
General Revenues				
Property taxes, levied for:				
General purposes				
Debt service				
Capital projects funds				
Internal service 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 Assets				
Net Assets - January 1				
Prior period adjustment				
Net Assets - January 1 (as restated)				
Net Assets - December 31				

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

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Redevelopment Authority

\$ (3,258,292)	\$ -	\$ (3,258,292)	\$ -
(43,697,764)	-	(43,697,764)	-
(14,144,482)	-	(14,144,482)	-
622,469	-	622,469	-
(5,651,240)	-	(5,651,240)	-
(4,818,416)	-	(4,818,416)	-
(6,378,266)	-	(6,378,266)	-
(77,325,991)	-	(77,325,991)	-

-	3,337,019	3,337,019	-
-	3,130,735	3,130,735	-
-	6,467,754	6,467,754	-

(77,325,991)	6,467,754	(70,858,237)	-
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36,293,368	-	36,293,368	-
13,699,370	-	13,699,370	-
4,118,856	-	4,118,856	-
1,350,420	-	1,350,420	-
827,698	-	827,698	-
22,220,293	-	22,220,293	-
841,773	320,762	1,162,535	-
69,634	30,051	99,685	-
1,993,151	(1,993,151)	-	-
81,414,563	(1,642,338)	79,772,225	-

4,088,572	4,825,416	8,913,988	-
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283,224,151	100,530,370	383,754,521	-
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2,510,022	-	2,510,022	-
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285,734,173	100,530,370	386,264,543	-
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\$ 289,822,745	\$ 105,355,786	\$ 395,178,531	\$ -
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CITY OF GREEN BAY, WISCONSIN

Balance Sheet
Governmental Funds
December 31, 2011

	General	Sanitary Sewer	Debt Service	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and investments	\$ 32,235,329	\$ 1,439,689	\$ 2,294,501	\$ 34,236,251	\$ 70,205,770
Receivables					
Taxes	125,876,553	-	11,001,394	3,582,206	140,460,153
Accounts	2,711,879	934,274	1,409	1,218,130	4,865,692
Special assessments	787,618	-	-	2,518,740	3,306,358
Notes and loans	-	-	589,000	22,750,209	23,339,209
Interest	60,524	-	-	-	60,524
Due from other funds	6,321,221	2,116,338	-	3,350,709	11,788,268
Advance to other funds	982,190	-	-	-	982,190
Inventories	629,366	-	-	23,532	652,898
Prepaid items	13,687	-	-	559	14,246
TOTAL ASSETS	\$ 169,618,367	\$ 4,490,301	\$ 13,886,304	\$ 67,680,336	\$ 255,675,308
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts payable	\$ 1,676,844	\$ 1,491,833	\$ 363	\$ 903,233	\$ 4,072,273
Accrued payroll liabilities	3,392,945	75,783	-	116,591	3,585,319
Due to other funds	102,276	-	-	8,586,314	8,688,590
Due to other taxing units	107,790,886	-	-	-	107,790,886
Deferred revenue	37,859,800	-	13,506,050	29,624,920	80,990,770
Deposits held in trust	5,671,035	-	-	89,418	5,760,453
Total Liabilities	156,493,786	1,567,616	13,506,413	39,320,476	210,888,291
Fund Balances					
Nonspendable	2,501,011	-	-	24,091	2,525,102
Restricted	-	-	379,891	15,674,185	16,054,076
Committed	4,677	2,922,685	-	13,870,133	16,797,495
Assigned	1,069,127	-	-	8,400,382	9,469,509
Unassigned					
General fund	9,549,766	-	-	-	9,549,766
Special revenue funds	-	-	-	(20,978)	(20,978)
Capital projects funds	-	-	-	(9,587,953)	(9,587,953)
Total Fund Balances	13,124,581	2,922,685	379,891	28,359,860	44,787,017
TOTAL LIABILITIES AND FUND BALANCES	\$ 169,618,367	\$ 4,490,301	\$ 13,886,304	\$ 67,680,336	\$ 255,675,308

Reconciliation to the Statement of Net Assets

Total Fund Balances as shown above	\$ 44,787,017
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and, therefore are not reported in the funds.	378,076,979
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	25,857,949
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 activities in the statement of net assets.	7,403,919
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.	<u>(166,303,119)</u>
Net Assets of Governmental Activities as Reported on the Statement of Net Assets (see page 33)	<u>\$ 289,822,745</u>

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

CITY OF GREEN BAY, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2011

	General	Sanitary Sewer	Debt Service	Other Governmental Funds	Total Governmental Funds
Revenues					
Taxes	\$ 37,121,066	\$ -	\$ 13,699,370	\$ 4,118,856	\$ 54,939,292
Special assessments	-	-	-	1,691,726	1,691,726
Licenses and permits	2,049,475	-	-	-	2,049,475
Intergovernmental	28,932,003	-	-	5,740,282	34,672,285
Public charges for services	6,572,049	14,790,732	-	7,315,274	28,678,055
Interdepartmental charges for services	1,894,215	-	-	2,297,396	4,191,611
Fines and forfeits	1,181,610	-	-	640,469	1,822,079
Interest	334,119	12,099	315,087	103,608	764,913
Miscellaneous	1,123,083	-	538,894	4,006,411	5,668,388
Total Revenues	79,207,620	14,802,831	14,553,351	25,914,022	134,477,824
Expenditures					
Current					
General government	6,880,387	-	-	310	6,880,697
Public safety	47,089,498	-	-	1,110,481	48,199,979
Public works	17,101,474	-	-	6,685,173	23,786,647
Sanitation	-	12,994,201	-	-	12,994,201
Culture and recreation	8,299,213	-	-	949,873	9,249,086
Conservation and development	970,266	-	-	9,962,074	10,932,340
Capital outlay					
General government	-	-	-	224,225	224,225
Public safety	-	-	-	1,407,655	1,407,655
Public works	-	-	-	6,857,783	6,857,783
Sanitation	-	-	-	2,700,243	2,700,243
Culture and recreation	-	-	-	1,558,353	1,558,353
Conservation and development	-	-	-	2,507,288	2,507,288
Debt service					
Principal retirement	-	575,713	13,375,084	-	13,950,797
Lease payments	-	-	448,062	350,000	798,062
Interest	-	98,121	6,687,420	187,685	6,973,226
Debt issuance costs	-	-	-	31,250	31,250
Total Expenditures	80,340,838	13,668,035	20,510,566	34,532,393	149,051,832
Excess of Revenues Over (Under)					
Expenditures	(1,133,218)	1,134,796	(5,957,215)	(8,618,371)	(14,574,008)
Other Financing Sources (Uses)					
General obligation bonds issued	-	-	-	5,700,000	5,700,000
Premium received	-	-	32,855	-	32,855
Transfers in	2,329,277	50,197	5,804,708	11,188,597	19,372,779
Transfers out	(2,291,706)	(2,098,856)	-	(12,989,066)	(17,379,628)
Total Other Financing Sources (Uses)	37,571	(2,048,659)	5,837,563	3,899,531	7,726,006
Net Change in Fund Balances	(1,095,647)	(913,863)	(119,652)	(4,718,840)	(6,848,002)
Fund Balances - January 1	14,220,228	3,836,548	499,543	33,078,700	51,635,019
Fund Balances - December 31	\$ 13,124,581	\$ 2,922,685	\$ 379,891	\$ 28,359,860	\$ 44,787,017

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

(Continued)

CITY OF GREEN BAY, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Governmental Funds
For the Year Ended December 31, 2011

Reconciliation to the Statement of Activities

Net Change in Fund Balances from previous page	\$ (6,848,002)
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.	3,914,178
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net assets.	(468,933)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	272,068
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 assets. Also, governmental funds report the effect of issuance costs, 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.	9,047,255
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.	(636,457)
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 activities.	<u>(1,191,537)</u>
Change in Net Assets of Governmental Activities as Reported on the Statement of Activities (see pages 34 - 35)	<u>\$ 4,088,572</u>

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

CITY OF GREEN BAY, WISCONSIN

Statement of Net Assets

Proprietary Funds

December 31, 2011

	Business-type Activities			Governmental Activities
	Water Utility	Transit Commission	Total	Internal Service Funds
ASSETS				
Current Assets				
Cash and investments	\$ 6,819,765	\$ 2,048,769	\$ 8,868,534	\$ 5,173,033
Receivables				
Property taxes	-	-	-	1,150,146
Accounts	4,194,161	208,906	4,403,067	48,510
Due from other funds	-	102,276	102,276	-
Inventories	412,945	294,736	707,681	-
Prepaid items	126,396	-	126,396	-
Restricted cash and investments	895,402	-	895,402	-
Total Current Assets	<u>12,448,669</u>	<u>2,654,687</u>	<u>15,103,356</u>	<u>6,371,689</u>
Noncurrent Assets				
Restricted cash and investments	5,784,197	-	5,784,197	-
Deposit with CVMIC	-	-	-	4,812,360
Deferred charges	6,345,558	-	6,345,558	-
Land	523,897	939,643	1,463,540	-
Buildings	23,717,278	6,355,710	30,072,988	-
Improvements other than buildings	144,496,416	401,855	144,898,271	-
Machinery and equipment	31,703,235	13,646,313	45,349,548	-
Accumulated depreciation	(54,948,082)	(7,495,209)	(62,443,291)	-
Total Noncurrent Assets	<u>157,622,499</u>	<u>13,848,312</u>	<u>171,470,811</u>	<u>4,812,360</u>
TOTAL ASSETS	<u>170,071,168</u>	<u>16,502,999</u>	<u>186,574,167</u>	<u>11,184,049</u>
LIABILITIES				
Current Liabilities				
Accounts payable	476,166	140,062	616,228	265,187
Contracts payable	417,714	-	417,714	-
Insurance claims payable	-	-	-	2,078,168
Due to other governments	-	229,208	229,208	-
Accrued payroll liabilities	26,270	132,701	158,971	-
Due to other funds	3,201,954	-	3,201,954	-
Compensated absences payable	182,025	77,162	259,187	-
Unearned revenue	-	5,653	5,653	1,436,775
Payable from restricted cash and investments				
Current portion of long-term debt	2,420,000	-	2,420,000	-
Accrued interest	518,241	-	518,241	-
Total Current Liabilities	<u>7,242,370</u>	<u>584,786</u>	<u>7,827,156</u>	<u>3,780,130</u>
Noncurrent Liabilities				
Advances from other municipalities	-	512,031	512,031	-
Advance from other funds	-	982,190	982,190	-
Compensated absences payable	161,365	337,505	498,870	-
Post-employment benefit liability	193,035	238,175	431,210	-
Unamortized debt premium	2,441,924	-	2,441,924	-
Revenue bonds payable	68,525,000	-	68,525,000	-
Total Noncurrent Liabilities	<u>71,321,324</u>	<u>2,069,901</u>	<u>73,391,225</u>	<u>-</u>
TOTAL LIABILITIES	<u>78,563,694</u>	<u>2,654,687</u>	<u>81,218,381</u>	<u>3,780,130</u>
NET ASSETS				
Invested in capital assets, net of related debt	80,871,378	13,848,312	94,719,690	-
Restricted for debt retirement	3,741,358	-	3,741,358	-
Unrestricted	6,894,738	-	6,894,738	7,403,919
TOTAL NET ASSETS	<u>\$ 91,507,474</u>	<u>\$ 13,848,312</u>	<u>\$ 105,355,786</u>	<u>\$ 7,403,919</u>

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 Assets
Proprietary Funds
For the Year Ended December 31, 2011

	Business-type Activities			Governmental
	Water Utility	Transit Commission	Total	Internal Service Funds
Operating Revenues				
Charges for services	\$ 17,383,514	\$ 1,276,495	\$ 18,660,009	\$ 14,557,076
Other	187,644	-	187,644	-
Total Operating Revenues	17,571,158	1,276,495	18,847,653	14,557,076
Operating Expenses				
Salaries, wages and employee fringe benefits	3,546,923	4,356,476	7,903,399	-
Insurance claims and premiums	-	-	-	16,857,545
Contractual services	77,703	612,159	689,862	453,810
Materials and supplies	2,451,589	1,249,682	3,701,271	-
Heat, light and power	692,057	109,504	801,561	-
Depreciation and amortization	4,264,892	953,994	5,218,886	-
Insurance and taxes	22,885	197,995	220,880	-
Maintenance and other	-	1,296,310	1,296,310	-
Total Operating Expenses	11,056,049	8,776,120	19,832,169	17,311,355
Operating Income (Loss)	6,515,109	(7,499,625)	(984,516)	(2,754,279)
Nonoperating Revenues (Expenses)				
Operating grants	-	6,494,690	6,494,690	-
Property taxes	-	-	-	1,350,420
Interest revenue	309,596	11,166	320,762	76,860
Dividends from CVMIC	-	-	-	135,462
Gain on disposal of capital assets	-	30,051	30,051	-
Interest expense and fiscal charges	(3,357,326)	-	(3,357,326)	-
Other	23,349	9,724	33,073	-
Total Nonoperating Revenues (Expenses)	(3,024,381)	6,545,631	3,521,250	1,562,742
Income (Loss) Before Contributions and Transfers	3,490,728	(953,994)	2,536,734	(1,191,537)
Capital contributions	155,887	4,125,946	4,281,833	-
Transfers	(1,993,151)	-	(1,993,151)	-
Change in Net Assets	1,653,464	3,171,952	4,825,416	(1,191,537)
Net Assets - January 1	89,854,010	10,676,360	100,530,370	8,595,456
Net Assets - December 31	\$ 91,507,474	\$ 13,848,312	\$ 105,355,786	\$ 7,403,919

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, 2011

	Business-type Activities			Governmental Activities
	Water Utility	Transit Commission	Total	Internal Service Funds
Cash Flows from Operating Activities				
Cash received from customers	\$ 17,536,819	\$ 1,306,621	\$ 18,843,440	\$ -
Cash from interfund services provided	-	-	-	14,710,320
Cash paid to suppliers	(2,816,212)	(4,020,963)	(6,837,175)	(17,474,351)
Cash paid to employees	(3,261,806)	(4,362,059)	(7,623,865)	-
Net Cash Provided (Used) by Operating Activities	11,458,801	(7,076,401)	4,382,400	(2,764,031)
Cash Flows from Noncapital Financing Activities				
Operating grants from federal, state and local governments	-	6,690,581	6,690,581	-
Property taxes	-	-	-	1,330,647
Paid to City for property tax equivalent	(1,993,151)	-	(1,993,151)	-
Cash received from CVMIC	-	-	-	135,462
Net Cash Provided (Used) by Noncapital Financing Activities	(1,993,151)	6,690,581	4,697,430	1,466,109
Cash Flows from Capital and Related Financing Activities				
Acquisition of capital assets	(6,774,375)	(4,125,946)	(10,900,321)	-
Proceeds from sale of capital assets	14,119	30,051	44,170	-
Grants from federal and state governments	-	2,272,321	2,272,321	-
Contributions from municipalities	-	1,941,747	1,941,747	-
Contributions from property owners	41,693	-	41,693	-
Principal paid on revenue bonds	(2,315,000)	-	(2,315,000)	-
Interest and fiscal charges on capital debt	(3,216,398)	-	(3,216,398)	-
Net Cash Provided (Used) for Capital and Related Financing Activities	(12,249,961)	118,173	(12,131,788)	-
Cash Flows from Investing Activities				
Purchase of investments	(16,448,190)	-	(16,448,190)	-
Proceeds from maturity of investments	16,026,337	-	16,026,337	-
Interest received	314,180	11,166	325,346	76,860
Net Cash Provided (Used) by Investing Activities	(107,673)	11,166	(96,507)	76,860
Change in Cash and Cash Equivalents	(2,891,984)	(256,481)	(3,148,465)	(1,221,062)
Cash and Cash Equivalents - January 1	7,483,964	2,305,250	9,789,214	6,394,095
Cash and Cash Equivalents - December 31	\$ 4,591,980	\$ 2,048,769	\$ 6,640,749	\$ 5,173,033

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

Unrestricted cash and investments	\$ 6,819,765	\$ 2,048,769	\$ 8,868,534	\$ 5,173,033
Restricted cash and investments	6,679,599	-	6,679,599	-
Less: Long-term investments	(8,907,384)	-	(8,907,384)	-
Total Cash and Cash Equivalents	\$ 4,591,980	\$ 2,048,769	\$ 6,640,749	\$ 5,173,033

(Continued)

CITY OF GREEN BAY, WISCONSIN
Statement of Cash Flows (Continued)
Proprietary Funds
For the Year Ended December 31, 2011

	Business-type Activities			Governmental Activities
	Water Utility	Transit Commission	Total	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	\$ 6,515,109	\$ (7,499,625)	\$ (984,516)	\$ (2,754,279)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation and amortization	4,264,892	953,994	5,218,886	-
Depreciation charged directly to operating expenses	294,361	-	294,361	-
Amortization of non-utility plant	131,453	-	131,453	-
Amortization of prepaid pension expense	78,810	-	78,810	-
Miscellaneous other income	23,349	9,724	33,073	-
Cash provided (used) by changes in assets and liabilities				
Accounts receivable	(151,085)	30,126	(120,959)	194,009
Due from other funds	-	(102,276)	(102,276)	22,881
Inventories	29,197	19,259	48,456	-
Prepaid items	(75,841)	-	(75,841)	4,943
Accounts payable	183,710	(296,824)	(113,114)	(94,213)
Insurance claims payable	-	-	-	(73,726)
Accrued liabilities	867	32,278	33,145	-
Due to other funds	110,325	(165,264)	(54,939)	-
Employee compensated absences	11,338	(37,861)	(26,523)	-
Unearned revenue	-	(19,932)	(19,932)	(63,646)
Post employment benefit liability	42,316	-	42,316	-
Net Cash Provided (Used) by Operating Activities	<u>\$ 11,458,801</u>	<u>\$ (7,076,401)</u>	<u>\$ 4,382,400</u>	<u>\$ (2,764,031)</u>
Non-cash Investing Activities				
Increase in fair value of investments	\$ 4,279	\$ -	\$ 4,279	\$ -

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, 2011

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 discreetly 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 discreetly 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, 2011 is included in the basic financial statements as a discreetly 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 assets 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, 2011

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 funds 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 required to be 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.

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, 2011

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 and Net Assets or Equity

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, 2011

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 assets 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.

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:

<u>Assets</u>	Governmental	Business-type
	Activities	Activities
	Years	
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, 2011

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g. 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. 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.

h. Deferred Revenue

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period or for resources that have been received, but not yet earned.

i. Long-term Obligations

In the government-wide financial statements, and proprietary fund types 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 type statement of net assets. Bond premiums and discounts, as well as issuance costs, 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 are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types 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.

j. Fund Equity

GOVERNMENTAL FUND FINANCIAL STATEMENTS

Beginning in 2011, the City implemented GASB Statement No. 54 "Fund Balance Reporting and Governmental Fund Type Definitions". This Statement provides more clearly defined fund balance classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which fund balance amounts can be spent. 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 action 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 the City Finance Director or Comptroller to assign fund balance. Residual amounts in any governmental fund, other than the general fund, are also reported as assigned.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2011

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- 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 assets and displayed in three components:

- Invested in capital assets, net of related debt - Amount of capital assets, net of accumulated depreciation, less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted net assets - Amount of net assets 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 assets - Net assets that are neither classified as restricted nor as invested in capital assets, net of related debt.

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.

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 Assets

The governmental fund balance sheet includes reconciliation between *fund balances - total governmental funds* and *net assets - governmental activities* as reported in the Government-wide statement of net assets. 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 \$166,303,119 difference are as follows:

Bonds and notes payable	\$ 138,522,764
GBMSD annexation costs	4,743,232
Leases payable	6,727,150
Compensated absences	14,344,157
Less amount that has been accrued in the financial statements	(1,227,024)
Other post-employment benefits	1,598,049
Accrued interest on long-term obligations	2,549,978
Bond issuance costs	<u>(955,187)</u>
 <i>Net adjustment to reduce fund balance - governmental funds to arrive at net assets - governmental activities</i>	 <u><u>\$ 166,303,119</u></u>

CITY OF GREEN BAY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2011

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

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 assets 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 those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this \$3,914,178 difference are as follows:

Capital Outlay	\$ 11,843,907
Depreciation expense	<u>(7,929,729)</u>
<i>Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets - governmental activities</i>	<u><u>\$ 3,914,178</u></u>

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 assets." The detail of this \$468,933 difference is as follows:

In the statement of activities, only the loss on the sale of capital assets is reported. However, in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net assets differs from the change in fund balance by the cost of the capital assets sold.	\$ 392,559
The statement of activities reports losses arising from the disposal of exiting capital assets. Conversely, governmental funds do not report any gain or loss on a disposal of capital assets.	<u>76,374</u>
<i>Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net assets - governmental activities</i>	<u><u>\$ 468,933</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 assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities." The details of this \$9,047,255 difference are as follows:

Debt issued or incurred	
General obligation debt issued	\$ 5,700,000
Principal repayments	
General obligation debt	(13,375,084)
Payments on lease	(798,062)
GBMSD annexation	(575,713)
Debt premium	32,854
Debt issuance costs	<u>(31,250)</u>
<i>Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net assets - governmental activities</i>	<u><u>\$ (9,047,255)</u></u>

CITY OF GREEN BAY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2011

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

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 \$636,457 difference is as follows:

Compensated absences	\$	(209,251)
Accrued interest		159,775
Amortization of issuance costs		(176,091)
Post-employment benefit accrual		<u>(410,890)</u>
<i>Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net assets - governmental activities</i>		
	\$	<u>(636,457)</u>

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 amendments of \$735,014 increasing expenditures were made to the original budget. 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.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2011

NOTE C - STEWARDSHIP AND COMPLIANCE (Continued)

- 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 general and special revenue 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, 2011.

2. Deficit Balances

The following funds had deficit fund balance or net asset as of December 31, 2011:

Funds	Deficit Balances
Special Revenue Fund	
Energy and Efficiency Community Block Grant	\$ 20,419
Capital Project Funds	
Right of way	675,715
Fire equipment replacement	262,096
Tax incremental district no. 9	995,619
Tax incremental district no. 13	5,192,237
Tax incremental district no. 14	223,945
Tax incremental district no. 15	77,044
Tax incremental district no. 17	70,210
City deck	86,422
Internal Service Fund	
Workers compensation	38,601

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.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2011

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

The carrying amount of the City's cash and investments totaled \$90,926,936 on December 31, 2011 as summarized below:

Petty cash funds	\$ 17,577
Deposits with financial institutions	48,817,880
Investments	
Repurchase agreements	35,827,868
Commercial paper	5,643,014
MBIA Class pool	97,084
Wisconsin local government investment pool	523,513
Total	<u>\$90,926,936</u>

Reconciliation to the basic financial statements

Basic financial statements	
Cash and investments	\$84,247,337
Restricted cash and investments	6,679,599
	<u>\$90,926,936</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 time and savings deposits and \$250,000 for 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 per official custodian per depository institution. In addition, the City's non-interest bearing transaction accounts are fully insured through December 31, 2012. 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, 2011, \$40,441,400 of the City's deposits with financial institutions were in excess of federal depository insurance limits and uncollateralized.

On December 31, 2011, the City held repurchase agreement investments of \$35,827,868 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, 2011

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	
Commercial paper	\$ 5,643,293	\$ -	\$ 5,643,293	\$ -	\$ -
MBIA Class pool	97,084	-	-	-	97,084
Wisconsin local government investment pool	523,513	-	-	-	523,513
Totals	\$ 6,263,890	\$ -	\$ 5,643,293	\$ -	\$ 620,597

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
Morgan Stanley	Commercial paper	\$ 5,643,293	13%
Pennant Management, Inc	Repurchase agreements	26,786,157	64%

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 following table that shows the distribution of the City's investments by maturity:

Investment Type	Amount	Remaining Maturity (in Months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
Commercial paper	\$ 5,643,293	\$ 5,643,293	\$ -	\$ -	\$ -
MBIA Class pool	97,084	97,084	-	-	-
Repurchase agreements	35,827,868	35,827,868	-	-	-
Wisconsin local government investment pool	523,513	523,513	-	-	-
Totals	\$ 42,091,758	\$ 42,091,758	\$ -	\$ -	\$ -

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2011

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

Investment in Wisconsin Local Government Investment Pool

The City has investments in the Wisconsin local government investment pool of \$523,513 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, 2011, the fair value of the City's share of the LGIP's assets was substantially equal to the carrying value.

2. Restricted Assets

Restricted assets on December 31, 2011 totaled \$6,679,599 and consisted of cash and investments held for the following purposes:

Water Utility debt reserve	\$ 5,784,197
Water Utility bond redemption	<u>895,402</u>
Total Restricted Assets	<u>\$ 6,679,599</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 January 31 are purchased by the County as part of the February 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, 2011

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

4. Capital Assets

Capital asset activity for the year ended December 31, 2011 was as follows:

	Beginning Balance	Adjustments	Increases	Decreases	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 39,553,536	\$ 2,284,845	\$ 4,324,053	\$ 159,401	\$ 46,003,033
Construction in progress	10,895,500	-	987,200	7,507,580	4,375,120
Total capital assets, not being depreciated	<u>50,449,036</u>	<u>2,284,845</u>	<u>5,311,253</u>	<u>7,666,981</u>	<u>50,378,153</u>
Capital assets, being depreciated:					
Buildings	59,996,630	461,500	7,617,580	-	68,075,710
Machinery and equipment	39,579,540	73,442	1,971,072	2,057,736	39,566,318
Infrastructure	460,687,190	-	4,451,582	457,637	464,681,135
Subtotals	<u>560,263,360</u>	<u>534,942</u>	<u>14,040,234</u>	<u>2,515,373</u>	<u>572,323,163</u>
Less accumulated depreciation for:					
Buildings	29,343,074	111,100	1,393,010	-	30,847,184
Machinery and equipment	22,390,717	198,665	2,186,479	1,748,205	23,027,656
Infrastructure	186,856,893	-	4,350,240	457,636	190,749,497
Subtotals	<u>238,590,684</u>	<u>309,765</u>	<u>7,929,729</u>	<u>2,205,841</u>	<u>244,624,337</u>
Total capital assets, being depreciated, net	<u>321,672,676</u>	<u>225,177</u>	<u>6,110,505</u>	<u>309,532</u>	<u>327,698,826</u>
Governmental activities capital assets, net	<u>\$ 372,121,712</u>	<u>\$ 2,510,022</u>	<u>\$ 11,421,758</u>	<u>\$ 7,976,513</u>	<u>\$ 378,076,979</u>
Business-type activities:					
Capital assets, not being depreciated:					
Land	\$ 1,463,540	\$ -	\$ -	\$ -	\$ 1,463,540
Construction in progress	176,285	-	-	176,285	-
Total capital assets, not being depreciated	<u>1,639,825</u>	<u>-</u>	<u>-</u>	<u>176,285</u>	<u>1,463,540</u>
Capital assets, being depreciated:					
Buildings	29,760,615	-	480,821	168,448	30,072,988
Improvements other than buildings	139,057,349	-	6,702,491	861,569	144,898,271
Machinery and equipment	43,190,542	-	4,373,596	2,214,590	45,349,548
Subtotals	<u>212,008,506</u>	<u>-</u>	<u>11,556,908</u>	<u>3,244,607</u>	<u>220,320,807</u>
Less accumulated depreciation for:					
Buildings	12,283,018	-	920,569	168,448	13,035,139
Improvements other than buildings	25,878,349	-	2,687,585	861,569	27,704,365
Machinery and equipment	21,999,165	-	1,919,212	2,214,590	21,703,787
Subtotals	<u>60,160,532</u>	<u>-</u>	<u>5,527,366</u>	<u>3,244,607</u>	<u>62,443,291</u>
Total capital assets, being depreciated, net	<u>151,847,974</u>	<u>-</u>	<u>6,029,542</u>	<u>-</u>	<u>157,877,516</u>
Business-type activities capital assets, net	<u>\$ 153,487,799</u>	<u>\$ -</u>	<u>\$ 6,029,542</u>	<u>\$ 176,285</u>	<u>\$ 159,341,056</u>

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2011

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

During the current year, the City inventoried property purchased from Community Development activities and other capital assets and determine that capital assets totaling \$2,819,787 were not in their capital asset records. Accordingly, a prior period adjustment of \$2,510,022, which represents the original cost of \$2,819,787 net of accumulated depreciation of \$309,765, was made which increased capital assets and net investment in plant, net of related debt, in the City's government-wide financial statements.

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

Governmental activities	
General government	\$ 66,294
Public safety	892,189
Public works	5,345,719
Sanitation	762,734
Culture and recreation	790,061
Conservation and development	72,732
Total depreciation expense - governmental activities	<u>\$7,929,729</u>
Business-type activities	
Depreciation expense on Statement of Revenues, Expenses and Changes in Net Assets	\$5,218,886
Depreciation expense reimbursed by City	192,259
Depreciation expense allocated to other operating accounts	102,102
Total depreciation expense - business-type activities	<u>5,513,247</u>
Salvage value received on capital assets retired	14,119
Total additions to accumulated depreciation	<u>\$5,527,366</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, 2011 are detailed below:

	Interfund Receivables	Interfund Payables
Temporary Cash Advance		
General fund	\$ 6,321,221	\$ -
Nonmajor governmental funds	2,265,093	8,586,314
Operating Accounts Between Funds		
General fund	-	102,276
Sanitary sewer special revenue fund	2,116,338	-
Nonmajor governmental funds	1,085,616	-
Enterprise Funds		
Water Utility	-	3,201,954
Transit Commission	102,276	-
Totals	<u>\$ 11,890,544</u>	<u>\$ 11,890,544</u>

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2011

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	<u>\$ 982,190</u>	<u>\$ 982,190</u>

Interfund transfers for the year ended December 31, 2011 were as follows:

	Transfers In					Total
	General Fund	Sanitary Sewer	Debt Service Fund	Nonmajor Governmental Funds		
				Special Revenue Funds	Capital Projects Funds	
Transfers Out						
General fund	\$ -	\$ -	\$ -	\$ 467,070	\$ 1,824,636	\$ 2,291,706
Sanitary Sewer special revenue fund	-	-	681,836	-	1,417,020	2,098,856
Major enterprise fund						
Water utility	1,993,151	-	-	-	-	1,993,151
Nonmajor governmental funds						
Special revenue funds	336,126	-	422,391	34,547	2,256,280	3,049,344
Capital projects funds	-	50,197	4,700,481	-	5,189,044	9,939,722
Totals for transfer in	<u>\$ 2,329,277</u>	<u>\$ 50,197</u>	<u>\$ 5,804,708</u>	<u>\$ 501,617</u>	<u>\$ 10,686,980</u>	<u>\$ 19,372,779</u>

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.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2011

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

6. Deferred Revenues

Governmental activities and governmental funds defer revenue recognition in connection with resources that have been received, but not yet earned. Governmental funds also report deferred revenue in connection with receivables for resources that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue were as follows:

	Unavailable	Unearned	Total
Governmental Funds			
Current year tax levy receivable			
General fund	\$ -	\$ 37,855,400	\$ 37,855,400
Debt service fund	-	12,917,050	12,917,050
Nonmajor governmental funds	-	4,205,971	4,205,971
Special assessments			
Nonmajor governmental funds	2,518,740	-	2,518,740
Notes and loans receivable			
Debt Service fund	589,000	-	589,000
Nonmajor governmental funds			
Community development	10,577,849	-	10,577,849
Tax incremental districts	12,172,360	-	12,172,360
Revenues received in advance			
Cell tower rent	-	4,400	4,400
Grant	-	150,000	150,000
Subtotal	<u>\$ 25,857,949</u>	<u>55,132,821</u>	<u>80,990,770</u>
Internal service funds			
Current year tax levy receivable		1,350,420	1,350,420
Revenues received in advance			
Health insurance premiums		86,355	86,355
Subtotal		<u>1,436,775</u>	<u>1,436,775</u>
Total		<u><u>\$ 56,569,596</u></u>	<u><u>\$ 82,427,545</u></u>

The City's transit commission also have unearned revenue of \$5,663 for revenues collected in advance.

The notes and loans receivable related to community development represents the outstanding balances on loans issued to eligible residents and businesses. The initial financing for the loans was received by the City in the form of a community development block grant. Repayment of principal and interest on the loans is recorded as revenue as received and is used to finance additional loans.

The notes and loans receivable related to tax incremental districts represents the outstanding balance on loans issued by the City for development purposes within the District. The initial financing for these notes and loan receivables was from District revenues or obligations. Repayment of principal and interest on the notes and loans receivable are reported as District revenues.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2011

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, 2011:

	Outstanding 1/1/11	Issued	Retired	Outstanding 12/31/11	Due Within One Year
Governmental activities:					
General Obligation Debt					
Bonds	\$ 102,820,000	\$ 4,750,000	\$ 11,570,000	\$ 96,000,000	\$ 10,935,000
Notes	43,377,848	950,000	1,805,084	42,522,764	2,116,612
Total General Obligation Debt	146,197,848	5,700,000	13,375,084	138,522,764	13,051,612
GBMSD annexation costs	5,318,945	-	575,713	4,743,232	503,599
Leases payable	7,525,212	-	798,062	6,727,150	803,500
Compensated absences	14,037,039	378,185	71,067	14,344,157	1,227,023
Other post employment benefits	1,187,159	742,798	331,908	1,598,049	-
Total governmental activities					
Long-term obligations	<u>\$ 174,266,203</u>	<u>\$ 6,820,983</u>	<u>\$ 15,151,834</u>	<u>\$ 165,935,352</u>	<u>\$ 15,585,734</u>
Business-type activities:					
Revenue bonds	\$ 73,260,000	\$ -	\$ 2,315,000	70,945,000	\$ 2,420,000
Premium on debt issued	2,578,854	-	136,930	2,441,924	-
Compensated absences	807,256	-	49,199	758,057	259,187
Other post employment benefits	341,259	179,511	89,560	431,210	-
Advances from other municipalities					
Working capital	512,031	-	-	512,031	-
Total business-type activities					
Long-term obligations	<u>\$ 77,499,400</u>	<u>\$ 179,511</u>	<u>\$ 2,590,689</u>	<u>\$ 75,088,222</u>	<u>\$ 2,679,187</u>

Total interest paid during the year on long-term debt totaled \$9,793,589.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2011

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

Bonds		
\$11,560,000 issued 4/1/96; \$1,080,000 due in 2012; effective interest 5.249%	\$	1,080,000
\$5,855,000 issued 6/1/02; \$595,000 due in 2012; effective interest 4.444%		595,000
\$7,695,000 issued 1/1/03; \$190,000 to \$210,000 due annually through 2013; effective interest 3.501%		390,000
\$11,715,000 issued 3/17/03; \$465,000 to \$1,200,000 due annually through 2022; effective interest 5.409%		8,990,000
\$8,060,000 issued 4/03; \$530,000 to \$720,000 due annually through 2018; effective interest 3.912%		4,450,000
\$6,210,000 issued 1/04; \$785,000 due in 2012; effective interest 3.155%		785,000
\$5,725,000 issued 5/04; \$465,000 to \$635,000 due annually through 2019; effective interest 4.079%		4,445,000
\$4,270,000 issued 11/04; \$305,000 due in 2012; effective interest 3.055%		305,000
\$5,160,000 issued 3/05; \$770,000 to \$785,000 due annually through 2013; effective interest 3.578%		1,560,000
\$9,455,000 issued 6/05; \$400,000 to \$750,000 due annually 2008 through 2025; effective interest 4.260%		7,935,000
\$9,225,000 issued 5/06; \$360,000 to \$720,000 due annually 2008 through 2026; effective interest 4.5474%		7,895,000
\$1,840,000 issued 5/06; \$40,000 to \$175,000 due annually 2008 through 2026; effective interest 5.5796%		1,500,000
\$7,390,000 issued 6/07; \$275,000 to \$570,000 due annually 2009 through 2027; effective interest 4.3079%		6,595,000
\$3,845,000 issued 10/07; \$690,000 to \$815,000 due annually 2008 through 2015; effective interest 3.99%		3,065,000
\$3,145,000 issued 10/07; \$210,000 to \$425,000 due annually 2008 through 2019; effective interest 5.6094%		2,550,000
\$10,730,000 issued 1/08; \$650,000 to \$2,045,000 due annually 2008 through 2014 effective interest 3.6406%		4,475,000
\$5,240,000 issued 8/08; \$50,000 to \$580,000 due annually 2008 through 2028 effective interest 4.4945%		5,105,000
\$8,680,000 issued 6/09; \$100,000 to \$790,000 due annually 2010 through 2029 effective interest 3.444%		8,515,000
\$3,600,000 issued 11/09; \$550,000 to \$815,000 due annually 2012 through 2016 effective interest 2.4107%		3,600,000
\$2,685,000 issued 03/10; \$45,000 to \$605,000 due annually 2011 through 2017 effective interest 2.0735%		2,640,000
\$15,320,000 issued 5/10; \$545,000 to \$900,000 due annually 2011 through 2030 effective interest 3.1102%		14,775,000
\$4,750,000 issued 7/11; \$120,000 to \$520,000 due annually 2013 through 2026 effective interest 2.996%		4,750,000
		<hr/>
Total General Obligation Bonds	\$	96,000,000

CITY OF GREEN BAY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2011

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

Notes

\$515,000 issued 9/18/02; \$69,228 due in 2012; effective interest 4.5%	69,228
\$100,000 issued 10/16/02; \$13,399 due in 2012; effective interest 4.5%	13,399
\$185,000 issued 11/2/02; \$24,728 due in 2012; effective interest 4.5%	24,728
\$150,000 issued 2/19/03; \$19,805 due in 2012; effective interest 4.5%	19,805
\$1,000,000 issued 4/23/03; \$40,656 to \$81,784 due annually through 2023; effective interest 6%	726,600
\$500,000 issued 4/23/03; \$21,180 to \$38,029 due annually through 2023; effective interest 5%	353,830
\$270,000 issued 5/28/03; \$11,385 to \$20,441 due annually through 2023; effective interest 5%	190,192
\$150,000 issued 7/30/03; \$6,272 to \$11,262 due annually through 2023; effective interest 5%	104,785
\$264,000 issued 9/18/03; \$18,513 to \$25,617 due annually through 2018; effective interest 4.75%	156,660
\$370,000 issued 10/1/03; \$25,905 to \$35,846 due annually through 2018; effective interest 4.75%	219,214
\$170,000 issued 10/22/03; \$7,604 to \$13,653 due annually through 2023; effective interest 5%	127,033
\$800,000 issued 12/11/03; \$35,909 to \$62,658 due annually through 2023; effective interest 4.75%	589,883
\$66,000 issued 3/30/04; \$4,111 to \$5,958 due annually through 2019; effective interest 4.75%	40,740
\$414,000 issued 5/4/04; \$16,884 to \$30,855 due annually through 2024; effective interest 4.75%	308,197
\$110,000 issued 5/28/04; \$4,417 to \$8,326 due annually through 2024; effective interest 5.0%	82,112
\$325,000 issued 7/12/04; \$33,959 to \$38,752 due annually through 2014; effective interest 4.5%	111,309
\$462,000 issued 9/3/04; \$19,804 to \$37,329 due annually 2006 through 2024; effective interest 5.0%	368,142
\$500,000 issued 9/10/04; \$21,414 to \$40,364 due annually through 2024; effective interest 5.0%	398,067
\$238,000 issued 12/7/04; \$10,079 to \$18,998 due annually 2006 through 2024; effective interest 5.0%	187,356
\$886,000 issued 12/7/04; \$37,982 to \$69,412 due annually 2006 through 2024; effective interest 4.75%	693,314
\$2,250,000 issued 1/11/05; \$96,041 to \$175,516 due annually 2006 through 2024; effective interest 4.75%	1,753,111
\$283,000 issued 3/10/05; \$11,841 to \$22,319 due annually 2006 through 2024; effective interest 5.00%	220,112
\$2,670,000 issued 5/19/05; \$102,238 to \$202,370 due annually through 2025; effective interest 5.00%	2,102,776
\$417,000 issued 9/15/05; \$16,999 to \$33,647 due annually through 2025; effective interest 5.00%	349,622
\$250,000 issued 9/20/05; \$10,330 to \$19,776 due annually through 2025; effective interest 4.75%	208,323
\$3,530,000 issued 12/15/05; \$170,000 to \$2,990,000 due annually through 2015; effective interest 5.140%	3,530,000
\$800,000 issued 4/20/06; \$29,288 to \$60,869 due annually through 2026; effective interest 5.00%	663,197

CITY OF GREEN BAY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2011

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

\$9,937,280 issued 4/21/06; \$376,293 to \$728,056 due annually through 2026; effective interest 4.50%	8,168,729
\$354,000 issued 9/27/07; \$12,580 to \$29,616 due annually through 2027; effective interest 5.50%	326,789
\$1,400,000 issued 9/27/07; \$49,751 to \$117,127 due annually through 2027; effective interest 5.50%	1,292,385
\$231,900 issued 11/27/07; \$8,171 to \$19,236 due annually through 2027; effective interest 5.50%	212,253
\$164,100 issued 2/5/08; \$5,725 to \$13,478 due annually through 2027; effective interest 5.50%	148,719
\$1,400,000 issued 6/5/08; \$47,240 to \$103,925 due annually through 2028; effective interest 4.75%	1,250,346
\$300,000 issued 6/5/08; \$10,123 to \$22,270 due annually through 2028; effective interest 4.75%	267,931
\$370,240 issued 8/28/08; \$13,348 to \$29,365 due annually through 2028; effective interest 4.75%	353,302
\$750,000 issued 10/20/08; \$26,866 to \$59,104 due annually through 2028 effective interest 4.75%	711,090
\$6,970,915 issued 12/30/08; \$231,721 to \$575,414 due annually through 2028 effective interest 5.50%	6,594,227
\$1,229,760 issued 1/26/2009; \$43,525 to \$95,753 due annually through 2028; effective interest 4.75%	1,152,017
\$550,000 issued 1/26/2009; \$19,466 to \$42,825 due annually through 2028; effective interest 4.75%	515,230
\$160,000 issued 3/17/2009; \$5,628 to \$12,381 due annually through 2028; effective interest 4.75%	148,960
\$60,000 issued 5/29/2009; \$1,935 to \$4,459 due annually through 2029; effective interest 4.75%	55,659
\$169,000 issued 8/17/2009; \$5,395 to \$12,432 due annually through 2029; effective interest 4.75%	155,201
\$125,000 issued 9/11/2009; \$1,422 to \$9,899 due annually through 2029; effective interest 4.75%	123,578
\$820,000 issued 10/6/2009; \$7,411 to \$68,512 due annually through 2029; effective interest 5.50%	812,589
\$735,000 issued 10/6/2009; \$55,468 to \$98,604 due annually through 2019; effective interest 4.50%	679,532
\$86,000 issued 10/6/2009; \$1,237 to \$6,790 due annually through 2029; effective interest 4.75%	84,763
\$80,500 issued 4/15/2010; \$2,415 to \$6,359 due annually through 2030; effective interest 5.50%	77,843
\$3,500,000 issued 7/6/2010; \$273,219 to \$103,786 due annually through 2030; effective interest 5.50%	3,344,657
\$369,000 issued 8/31/2010; \$10,868 to \$28,609 due annually through 2030; effective interest 5.50%	350,230
\$785,000 issued 10/7/2010; \$60,712 to \$104,256 due annually through 2020; effective interest 4.25%	785,000
\$350,000 issued 10/7/2010; \$27,069 to \$46,483 due annually through 2020; effective interest 4.25%	350,000
\$950,000 issued 7/12/2011; \$150,000 to \$275,000 due annually through 2016; effective interest 1.21%	950,000

Total General Obligation Notes	<u>42,522,764</u>
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Total General Obligation Debt	<u><u>\$ 138,522,764</u></u>
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CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2011

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

Annual principal and interest maturities of the outstanding general obligation debt of \$138,522,764 on December 31, 2011 are as detailed below:

Year Ended December 31	Governmental Activities		
	Principal	Interest	Total
2012	\$ 13,051,612	\$ 6,094,731	\$ 19,146,343
2013	11,570,124	5,543,208	17,113,332
2014	9,725,183	5,126,954	14,852,137
2015	12,214,453	4,673,340	16,887,793
2016	8,463,213	4,237,539	12,700,752
2017 - 2021	38,855,694	15,715,594	54,571,288
2022 - 2026	33,831,647	7,055,102	40,886,749
2027 - 2030	10,810,838	987,490	11,798,328
	<u>\$ 138,522,764</u>	<u>\$ 49,433,958</u>	<u>\$ 187,956,722</u>

Legal Margin for New Debt

The City's legal margin for creation of additional general obligation debt on December 31, 2011 was \$157,387,307 as follows:

Equalized valuation of the City	\$ 5,910,603,600
Statutory limitation percentage	<u>(x) 5%</u>
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	295,530,180
Total outstanding general obligation debt	\$ 138,522,764
Less: Amounts available for financing general obligation debt	
Debt service fund	<u>(379,891)</u>
Net outstanding general obligation debt applicable to debt limitation	138,142,873
Legal Margin for New Debt	<u>\$ 157,387,307</u>

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2011

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

Annexation Costs

\$6,076,097 for Fox River Crossing sewer interceptor due to Green Bay metro Sewerage District; annual payments of \$304,498 due through 2017	\$ 1,826,988
\$1,656,298 for West Fox River Crossing sewer interceptor due to Green Bay Metro Sewerage District; annual payments of \$82,866 due through 2020	745,795
\$688,787 for Wequiock Creek sewer interceptor due to Green Bay Metro Sewerage District; annual payments of \$50,197 due through 2025	519,893
\$2,181,367 for East Tower Drive sewer interceptor due to Green Bay Metro Sewerage District; annual payments of \$159,367 due through 2025	<u>1,650,556</u>
 Total Annexation Costs	 <u><u>\$ 4,743,232</u></u>

Annual principal maturities of the outstanding annexation costs are as follows:

Due	Principal
2012	\$ 503,599
2013	508,597
2014	513,810
2015	519,247
2016	524,919
2017 - 2021	1,417,712
2022 - 2025	<u>755,348</u>
	<u><u>\$ 4,743,232</u></u>

Leases

Capital Lease

The City of Green Bay is obligated for capital leases that were used to finance the acquisition of \$1,024,428 of machinery and equipment. Presented below is a schedule of future minimum lease payments as of December 31, 2011:

Year Ending	Amount
2012	\$ 64,716
2013	64,716
2014	<u>64,716</u>
Total Minimum Lease Payments	194,148
Less: Amount representing interest	<u>11,999</u>
Present Value of Future Minimum Lease Payments	<u><u>\$ 182,149</u></u>

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2011

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

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, 2011:

Due	Principal	Interest	Total
2012	\$ 745,000	\$ 264,313	\$ 1,009,313
2013	785,000	235,070	1,020,070
2014	825,000	201,832	1,026,832
2015	880,000	164,055	1,044,055
2016	1,545,000	101,323	1,646,323
2017 - 2020	1,765,000	123,542	1,888,542
	<u>\$ 6,545,000</u>	<u>\$ 1,090,135</u>	<u>\$ 7,635,135</u>

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 \$70,945,000 on December 31, 2011 follows:

Water Utility

\$76,765,000 issued 2004; \$640,000 to \$2,660,000 due annually through November 1, 2029; interest 3.00% to 5.25%

\$49,310,000 issued 2006; \$140,000 to \$8,055,000 due annually through November 1, 2029; interest 3.50% to 5.00%

Outstanding 12/31/11
\$ 22,310,000
<u>48,635,000</u>
<u>\$ 70,945,000</u>

Annual principal and interest maturities of the above outstanding enterprise fund debt of \$70,945,000 on December 31, 2011 are shown below:

Due	Principal	Interest	Total
2012	\$ 2,420,000	\$ 3,109,448	\$ 5,529,448
2013	2,530,000	3,001,948	5,531,948
2014	2,640,000	2,894,823	5,534,823
2015	2,730,000	2,799,123	5,529,123
2016	2,850,000	2,678,838	5,528,838
2017 - 2021	16,440,000	11,206,240	27,646,240
2022 - 2026	20,940,000	6,709,252	27,649,252
2027 - 2029	20,395,000	1,808,939	22,203,939
	<u>\$ 70,945,000</u>	<u>\$ 34,208,611</u>	<u>\$ 105,153,611</u>

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2011

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

Defeased Debt

During 2010, the City advance refunded a portion of the outstanding 2002 general obligation bonds. The City issued \$2,685,000 in general obligation refunding bonds which were used 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 refunded debt. As of December 31, 2011, \$2,525,000 of the outstanding 2002 general obligation bonds are considered defeased.

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, 2011, \$45,555,000 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 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 863 active and 189 retired employees in the plan.

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	\$	956,801
Interest on net OPEB		61,137
Adjustment to annual required contribution		<u>(95,629)</u>
Annual OPEB cost (expense)		922,309
Contributions made		<u>(421,468)</u>
Change in net OPEB obligation		500,841
OPEB obligation - beginning of year		<u>1,528,418</u>
OPEB obligation - end of year	\$	<u><u>2,029,259</u></u>

The annual required contribution for the current year was determined as part of the January 1, 2011 actuarial valuation using the projected unit credit method. The actuarial assumptions included (a) 4.5% discount rate, and (b) projected salary increases at 2%.

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, 2011 is 30 years, and the remaining amount is \$8,343,936.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2011

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

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 2011 is as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of OPEB Cost Contributed	Net OPEB Obligation
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
12/31/2008	\$ 831,973	73.00%	473,303

Funded Status and Funding Progress - As of January 1, 2011, the most recent actuarial valuation date, the City's unfunded actuarial accrued liability (UAAL) was \$8,343,936. The annual payroll for active employees covered by the plan for the 2011 fiscal year was \$55,645,042 for a ratio of the UAAL to covered payroll of 15.0%.

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.

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, 2011 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 6% for medical in 2012, rising to 8% in 2013 and 2014 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.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2011

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

8. Fund Equity

Net assets of the governmental activities reported on the government-wide statement of net assets at December 31, 2011 includes the following:

Invested in capital assets, net of related debt	
Land	\$ 46,003,033
Work in progress	4,375,120
Buildings	68,075,710
Machinery and equipment	39,566,318
Infrastructure	464,681,135
Less: Accumulated depreciation	(244,624,337)
Less: Leases payable	(3,867,150)
Less: Related long-term debt outstanding, net available debt proceeds	(107,694,990)
Total Invested in Capital Assets, Net of Related Debt	<u>266,514,839</u>
Restricted	
Debt retirement	968,891
Transit	46,360
Community development	11,277,160
Park development	118,302
Police department	459,263
Fire department	517
Lambeau Field	22,109
Bay beach donations	719,166
KI Convention Center	2,238,588
Tax incremental district financing	16,884,525
Youngers/Boston store	1,156,310
Total Restricted	<u>33,891,191</u>
Unrestricted (deficit)	<u>(10,583,285)</u>
Total Governmental Activities Net Assets	<u>\$289,822,745</u>

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2011

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

9. Fund Balance Classification

At December 31, 2011, the City has segregated its fund balance components into the following classifications:

	General	Sanitary Sewer	Debt Service	Other Governmental Funds	Total Governmental Funds
Nonspendable					
Delinquent taxes	\$ 88,150	\$ -	\$ -	\$ -	\$ 88,150
Special assessments	787,618	-	-	-	787,618
Interfund advance	982,190	-	-	-	982,190
Inventories and prepaid items	643,053	-	-	24,091	667,144
Total	\$ 2,501,011	\$ -	\$ -	\$ 24,091	\$ 2,525,102
Restricted					
Debt retirement	\$ -	\$ -	\$ 379,891	\$ -	\$ 379,891
Transit	-	-	-	46,360	46,360
Community development	-	-	-	699,311	699,311
Park development	-	-	-	118,302	118,302
Police department	-	-	-	459,263	459,263
Fire department	-	-	-	517	517
Lambeau Field	-	-	-	22,109	22,109
Debt proceeds	-	-	-	5,502,094	5,502,094
Bay beach donations	-	-	-	719,166	719,166
KI Convention Center	-	-	-	2,238,588	2,238,588
Tax incremental district financing	-	-	-	4,712,165	4,712,165
Younkers/Boston store	-	-	-	1,156,310	1,156,310
Total	\$ -	\$ -	\$ 379,891	\$ 15,674,185	\$ 16,054,076
Committed					
Health escrow	\$ 4,677	\$ -	\$ -	\$ -	\$ 4,677
Parking facilities and operations	-	-	-	891,681	891,681
Sanitary sewer	-	2,922,685	-	2,809,196	5,731,881
Storm sewer	-	-	-	9,548,247	9,548,247
Storm water management	-	-	-	85,823	85,823
Streets and related infrastructure	-	-	-	18,000	18,000
Park and recreation facilities	-	-	-	517,186	517,186
Total	\$ 4,677	\$ 2,922,685	\$ -	\$ 13,870,133	\$ 16,797,495
Assigned					
Subsequent year budget	\$ 850,000	\$ -	\$ -	\$ -	\$ 850,000
DPW equipment	-	-	-	1,517,479	1,517,479
Employee events	-	-	-	27,246	27,246
Streets and related infrastructure	-	-	-	3,627,312	3,627,312
Park and recreation facilities	-	-	-	868,184	868,184
Community development	-	-	-	617,941	617,941
Storm water management	-	-	-	1,221,372	1,221,372
General building and equipment	-	-	-	411,810	411,810
Equipment replacement	-	-	-	109,038	109,038
Other	219,127	-	-	-	219,127
Total	\$ 1,069,127	\$ -	\$ -	\$ 8,400,382	\$ 9,469,509

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2011

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 assets 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

1. Retirement Commitments

All eligible City employees participate in the Wisconsin Retirement System (WRS), a cost-sharing, defined benefit, multiple-employer public employee retirement system. All permanent employees hired before July 1, 2011 and expected to work over 600 hours a year (440 hours for teachers and educational support employees) or hired on or after July 1, 2011 and expected to work over 1200 hours a year (880 hours for teachers and educational support employees) are eligible to participate in the WRS. Covered employees in the General category are required by statute to contribute 5.8% of their salary (6.65% for Executives and Elected Officials, 5.8% for Protective Occupations with Social Security, and 5.8% for Protective Occupations without Social Security) to the plan. Employers may make these contributions to the plan on behalf of employees. Employers are required to contribute an actuarially determined amount necessary to fund the remaining projected cost of future benefits.

The payroll for City employees covered by the WRS for the year ended December 31, 2010 was \$53,258,407; the employer's total payroll was \$55,645,042. The total required contribution for the year ended December 31, 2011 was \$8,721,478, which consisted of \$5,671,858, or 10.68% of covered payroll from the employer and \$3,049,620, or 5.73% of covered payroll from employees. The required contribution for employees for the year ended December 31, 2011 was financed by the City. Total contributions for the years ending December 31, 2010 and 2009 were \$7,953,001 and \$6,971,927 respectively, equal to the required contributions for each year.

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. Final average earnings is the average of the employee's three highest year's earnings. Employees terminating covered employment and submitting an 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 or after April 24, 1998 are immediately vested.

The WRS also provides death and disability benefits for employees. Eligibility and the amount of all benefits is determined under Chapter 40 of Wisconsin Statutes. The WRS issues an annual financial report which may be obtained by writing to the Department of Employee Trust Funds, P.O. Box 7931, Madison, WI 53707-7931.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2011

NOTE E - OTHER INFORMATION

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 \$5,000,000. 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, 2011, a claims liability of \$523,803 is reported in the fund at December 31, 2011 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 2010 and 2011 follow:

	Liability January 1	Current Year Claims and Changes in Estimates	Claim Payments	Liability December 31
2010	\$ 655,167	\$ 262,764	\$ 407,730	\$ 510,201
2011	510,201	280,022	266,420	523,803

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 benefits based on actual costs for providing such benefits. The program is supplemented by stop loss protection, which limits the City's annual liability. The limits are \$250,000 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, 2011 the health self-insurance fund had established a reserve of \$2,596,413 for future unreported claims. The claims liability of \$811,965 reported in the fund at December 31, 2011, 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

CITY OF GREEN BAY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2011

NOTE E - OTHER INFORMATION (Continued)

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 2010 and 2011 follow:

	Liability January 1	Current Year Claims and Changes in Estimates	Claim Payments	Liability December 31
2010	\$ 824,257	\$ 14,354,834	\$ 14,247,322	\$ 931,769
2011	931,769	14,987,006	15,106,810	811,965

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 \$350,000 for protective employees and \$300,000 for 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 \$742,400 in the fund at December 31, 2011 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 2010 and 2011 follows:

	Liability January 1	Current Year Claims and Changes in Estimates	Claim Payments	Liability December 31
2010	\$ 680,128	\$ 903,160	\$ 873,364	\$ 709,924
2011	709,924	803,670	771,194	742,400

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.

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, 2011, there was one series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$1,795,107.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2011

NOTE E - OTHER INFORMATION (Continued)

4. Tax Incremental Districts

The City has established separate capital projects funds for twelve 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, 2011 from future excess tax increment revenue follows:

	Total	TID No. 4	TID No. 5	TID No. 6	TID No. 7
Net unreimbursed project costs	\$ 55,907,505	\$ 2,460,359	\$ 16,905,310	\$ (72,256)	\$ 4,207,274

	TID No. 8	TID No. 9	TID No. 10	TID No. 11	TID No. 12
Net unreimbursed project costs	\$ 1,673,264	\$ 2,799,293	\$ 64,512	\$ 49,989	\$ 4,007,727

	TID No. 13	TID No. 14	TID No. 15	TID No. 16	TID No. 17
Net unreimbursed project costs	\$ 12,575,388	\$ 3,762,772	\$ 77,044	\$ 7,326,619	\$ 70,210

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. Unless terminated by the City prior thereto, each TID has a statutory termination year as follows:

	Termination Year
TID No. 4	2020
TID No. 5	2022
TID No. 6	2024
TID No. 7	2024
TID No. 8	2024
TID No. 9	2026
TID No. 10	2034
TID No. 11	2034
TID No. 12	2027
TID No. 13	2034
TID No. 14	2035
TID No. 15	2036
TID No. 16	2036

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2011

NOTE E - OTHER INFORMATION (Continued)

5. Subsequent Events

During 2012, the City Council approved the issuance of the following debt:

\$2,130,000 of taxable promissory notes issued January 5, 2012 with principal amounts of \$435,000 to \$500,000 due annually through 2016. Interest rates on the issue range from .50% to 1.35%.

\$8,485,000 of tax exempt general obligation refunding bonds issued on May 1, 2012 with principal amounts of \$30,000 to \$1,325,000 due annually through 2026. Interest rates on the issue range from .25% to 3.16%.

\$8,060,000 of taxable general obligation refunding bonds issued on May 1, 2012 with principal amounts of \$635,000 to \$720,000 due from 2015 through 2018. Interest rates on the issue range from 3.90% to 4.3%.

\$35,095,000 of taxable general obligation refunding bonds issued on June 5, 2012 with principal amounts of \$265,000 to \$2,445,000 annually through 2030. Interest rates on the issue range from .41% to 3.85%.

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 2011 budget year, the increase in the maximum allowable tax levy is limited to the greater of the percentage change in the City's January 1 equalized value as a result of net new construction or 3.0% per year. The actual limit for the City for the 2011 budget was 3.0%. For the 2012 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 2012 budget was .63%. 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 all but one of these cases will not have a major financial impact upon the City.

c. As of December 31, 2011, the City is potentially liable for \$3,000,000 of debt issued by two not-for-profit organizations located within the City. The debt relates to housing and development projects. The City would be liable in the unlikely event the organizations would default on the debt payments.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF GREEN BAY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP)

General Fund

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Taxes	\$ 35,313,560	\$ 35,313,560	\$ 35,348,866	\$ 35,306
Licenses and permits	2,073,010	2,073,010	2,049,475	(23,535)
Intergovernmental	29,054,130	29,054,130	28,932,003	(122,127)
Public charges for services	6,199,010	6,249,192	6,572,049	322,857
Interdepartmental charges for services	2,179,830	2,179,830	1,894,215	(285,615)
Fines and forfeits	1,375,700	1,389,970	1,181,610	(208,360)
Interest	575,210	575,210	334,119	(241,091)
Miscellaneous	1,337,120	1,418,833	1,123,083	(295,750)
Total Revenues	78,107,570	78,253,735	77,435,420	(818,315)
Expenditures				
Current				
General government	7,444,610	7,494,762	6,856,560	638,202
Public safety	46,709,380	46,231,393	46,135,235	96,158
Public works	16,942,600	16,920,978	15,826,998	1,093,980
Culture and recreation	8,736,880	8,451,322	8,195,537	255,785
Conservation and development	1,077,780	1,077,780	970,266	107,514
Total Expenditures	80,911,250	80,176,235	77,984,596	2,191,639
Excess of Revenues Over (Under) Expenditures	(2,803,680)	(1,922,500)	(549,176)	1,373,324
Other Financing Sources (Uses)				
Transfers in	2,053,680	2,053,680	2,329,277	275,597
Transfers out	-	(1,081,620)	(2,554,136)	(1,472,516)
Total Other Financing Sources (Uses)	2,053,680	972,060	(224,859)	(1,196,919)
Net Change in Fund Balance	(750,000)	(950,440)	(774,035)	176,405
Fund Balance - January 1	13,251,438	13,251,438	13,251,438	-
Fund Balance - December 31	\$ 12,501,438	\$ 12,300,998	\$ 12,477,403	\$ 176,405

CITY OF GREEN BAY, WISCONSIN

General Fund

Detailed Comparison of Revenues and Other Financing Sources - Budget and Actual (Non-GAAP)
For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Taxes				
General property	\$ 34,518,070	\$ 34,518,070	\$ 34,521,168	\$ 3,098
Payments in lieu of taxes				
Green Bay Housing Authority	43,500	43,500	42,614	(886)
Villa West I & II	50,700	50,700	50,700	-
Oneida Housing Authority	18,000	18,000	28,978	10,978
Fort Howard Apartments	21,930	21,930	23,648	1,718
Millennium Housing Foundation	25,000	25,000	25,000	-
Wisconsin Housing Preservation	37,140	37,140	37,143	3
Neighborhood Housing Services	30,000	30,000	5,216	(24,784)
Department of Natural Resources	160	160	166	6
County buildings	500	500	542	42
Oneida Government Services	210,000	210,000	211,504	1,504
Bellin Hospital	28,540	28,540	28,615	75
Humane Society	2,540	2,540	2,538	(2)
Fire Station #4	70	70	127	57
Einstein Project	2,070	2,070	2,067	(3)
LF Atrium	5,000	5,000	4,605	(395)
Occupancy	245,000	245,000	280,016	35,016
Omitted taxes	5,170	5,170	13,568	8,398
Grain and coal	19,990	19,990	19,988	(2)
Railroad terminal tax	1,900	1,900	2,373	473
Mobile home fees	47,500	47,500	47,014	(486)
Retained sales tax	780	780	1,276	496
Total Taxes	35,313,560	35,313,560	35,348,866	35,306
Licenses and Permits				
Licenses				
Tavern/bartender	162,000	162,000	183,258	21,258
Cigarette	4,000	4,000	9,100	5,100
Cable TV	914,960	914,960	1,019,594	104,634
Dog	16,000	16,000	7,650	(8,350)
Cat	2,000	2,000	2,688	688
Public vehicle	9,500	9,500	11,405	1,905
Miscellaneous	8,000	8,000	16,736	8,736
Permits				
Burglar alarms	62,250	62,250	47,150	(15,100)
Security system	14,000	14,000	13,985	(15)
Fire alarm	15,000	15,000	20,581	5,581
Building and heating	720,000	720,000	579,607	(140,393)
Street excavating	55,000	55,000	49,976	(5,024)
Fireworks	300	300	1,050	750
Weights and measures - Green Bay	75,000	75,000	71,545	(3,455)
Rezoning fees	12,000	12,000	10,800	(1,200)
Special permits	3,000	3,000	4,350	1,350
Total Licenses and Permits	2,073,010	2,073,010	2,049,475	(23,535)

(Continued)

CITY OF GREEN BAY, WISCONSIN

General Fund

Detailed Comparison of Revenues and Other Financing Sources - Budget and Actual (Non-GAAP) (Continued)
For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Intergovernmental				
Federal aids				
Police services	30,000	111,840	68,534	(43,306)
State aids				
Fire insurance tax	190,000	190,000	190,684	684
Shared taxes				
Shared revenues	18,308,260	18,308,260	18,087,899	(220,361)
Medical assistance payment	-	-	213,000	213,000
Expenditure restraint	2,107,690	2,107,690	2,107,692	2
Exempt computer	470,690	470,690	587,638	116,948
Building services	615,210	615,210	613,094	(2,116)
Transportation	3,533,240	3,533,240	3,532,909	(331)
Connecting street aid	641,960	641,960	639,271	(2,689)
Nitschke Bridge	320,000	320,000	321,193	1,193
Tilleman Bridge	270,000	270,000	267,703	(2,297)
Walnut Street Bridge	270,000	270,000	253,490	(16,510)
Police	344,160	262,320	284,461	22,141
Recycling grant	648,000	648,000	406,923	(241,077)
EBT-Farmers Mkt	-	-	5,686	5,686
County aids				
MEG unit	232,780	232,780	208,047	(24,733)
Triangle sports area	18,000	18,000	18,000	-
Board of education				
Police liaison	1,035,150	1,035,150	1,104,659	69,509
Engineering	5,000	5,000	12,513	7,513
Intergovernmental Charges for Weights & Measures	10,990	10,990	5,607	(5,383)
Town of Scott fire protection	3,000	3,000	3,000	-
Total Intergovernmental	<u>29,054,130</u>	<u>29,054,130</u>	<u>28,932,003</u>	<u>(122,127)</u>
Public Charges for Services				
Police fees	19,000	19,000	22,058	3,058
Police department overtime	529,600	529,600	662,027	132,427
Fire department fees	-	-	3,712	3,712
Fire department overtime	95,500	95,500	113,446	17,946
Farmers market	34,500	34,500	47,526	13,026
Weed cutting	35,000	35,000	61,363	26,363
Snow removal	12,000	12,000	13,023	1,023
Bulk refuse fees	62,000	62,000	81,459	19,459
Freon collections	5,000	5,000	1,905	(3,095)
Garbage bags	-	-	144	144
Pavement repair	200,000	200,000	161,864	(38,136)
Bay Beach admissions	1,050,000	1,050,000	1,608,261	558,261
Swimming pool admissions	274,350	274,350	230,909	(43,441)
Recreation fees	172,440	172,440	152,494	(19,946)
Wildlife Sanctuary admissions	31,280	31,280	24,746	(6,534)
WPRF ticket program	-	23,581	23,581	-
Forestry	8,400	8,400	4,720	(3,680)

(Continued)

CITY OF GREEN BAY, WISCONSIN

General Fund

Detailed Comparison of Revenues and Other Financing Sources - Budget and Actual (Non-GAAP) (Continued)
For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Charges for Services (Continued)				
Fees - Triangle Hill	23,580	23,580	21,528	(2,052)
Concessions				
Triangle Hill	4,000	4,000	2,693	(1,307)
Recreation	1,460	1,460	1,024	(436)
Bay Beach	615,000	641,601	904,475	262,874
Swimming pools	75,580	75,580	75,497	(83)
Wildlife Sanctuary	50,000	50,000	54,366	4,366
Inspections appeals	5,000	5,000	4,800	(200)
Reinspections appeals	20,000	20,000	20,021	21
Rescue squad	2,800,000	2,800,000	2,201,670	(598,330)
Recycling of materials	3,000	3,000	3,293	293
Miscellaneous	72,320	72,320	69,444	(2,876)
Total Public Charges for Services	6,199,010	6,249,192	6,572,049	322,857
Interdepartmental Charges for Services				
Administrative services	683,620	683,620	671,074	(12,546)
Equipment maintenance labor - DPW	25,000	25,000	41,277	16,277
Insurance services	1,321,450	1,321,450	1,049,051	(272,399)
Information services	149,760	149,760	132,813	(16,947)
Total Interdepartmental Charges for Services	2,179,830	2,179,830	1,894,215	(285,615)
Fines and Forfeits				
Ordinance violations	1,375,700	1,389,970	1,181,610	(208,360)
Interest				
Temporary investments	525,210	525,210	237,118	(288,092)
Delinquent taxes	50,000	50,000	97,001	47,001
Total Interest	575,210	575,210	334,119	(241,091)
Miscellaneous				
Rental of land	32,380	32,380	16,155	(16,225)
Cell tower rental	152,800	152,800	135,497	(17,303)
Stadium rental				
Green Bay Packers	738,990	738,990	776,807	37,817
Proceeds from auction	14,000	14,000	7,798	(6,202)
Proceeds from insurance	-	67,344	67,344	-
PR & F donations	-	1,250	1,250	-
Police donations	-	-	15,061	15,061
DPW donations	-	6,670	6,670	-
Sale of property	325,000	325,000	-	(325,000)
Sale of scrap	47,750	54,199	45,823	(8,376)
Sale of equipment	200	200	1,015	815
Miscellaneous revenue	26,000	26,000	49,663	23,663
Total Miscellaneous	1,337,120	1,418,833	1,123,083	(295,750)
Total General Fund Revenues	\$ 78,107,570	\$ 78,253,735	\$ 77,435,420	\$ (818,315)

(Continued)

CITY OF GREEN BAY, WISCONSIN

General Fund

Detailed Comparison of Revenues and Other Financing Sources - Budget and Actual (Non-GAAP) (Continued)
For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other Financing Sources				
Transfers In				
Special Revenue Funds				
Parking Division	\$ 136,240	\$ 136,240	\$ 250,000	\$ 113,760
Community Development	-	-	86,126	86,126
Water Enterprise Fund				
Payment in lieu of tax	1,917,440	1,917,440	1,993,151	75,711
Total Transfers In	<u>2,053,680</u>	<u>2,053,680</u>	<u>2,329,277</u>	<u>275,597</u>
 Total Other Financing Sources	 <u>\$ 2,053,680</u>	 <u>\$ 2,053,680</u>	 <u>\$ 2,329,277</u>	 <u>\$ 275,597</u>

CITY OF GREEN BAY, WISCONSIN

General Fund

Detailed Comparison of Expenditures and Transfers Out - Budget and Actual (Non-GAAP)
For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
General Government				
Council	\$ 203,360	\$ 207,703	\$ 190,674	\$ 17,029
Mayor	261,150	261,150	241,571	19,579
Printing	224,540	225,640	208,349	17,291
Finance	673,130	673,130	605,660	67,470
Clerk/Treasurer	326,000	326,000	300,417	25,583
Assessor	540,320	540,320	545,152	(4,832)
Purchasing	247,460	247,460	240,556	6,904
Elections	83,990	99,590	99,839	(249)
Board of review	2,660	2,660	563	2,097
Information technology	805,180	806,713	812,635	(5,922)
Law	490,820	490,820	452,841	37,979
Human resources	938,000	938,000	839,982	98,018
Municipal court	516,260	534,960	518,882	16,078
Engineer	1,246,660	1,246,660	992,268	254,392
City hall	484,510	532,916	461,887	71,029
Miscellaneous	400,570	361,040	345,284	15,756
Total General Government	7,444,610	7,494,762	6,856,560	638,202
Public Safety				
Police department	24,407,630	24,205,298	24,175,624	29,674
Fire department	20,560,190	20,254,342	20,270,796	(16,454)
Police and fire commission	22,590	22,590	42,026	(19,436)
Inspection	1,503,530	1,533,723	1,451,224	82,499
Humane officer	215,440	215,440	195,565	19,875
Total Public Safety	46,709,380	46,231,393	46,135,235	96,158
Public Works				
Operations	13,300,110	13,290,618	12,490,224	800,394
Traffic	3,642,490	3,630,360	3,336,774	293,586
Total Public Works	16,942,600	16,920,978	15,826,998	1,093,980
Culture and Recreation				
Park and recreation administration	2,241,560	2,241,560	1,996,244	245,316
Triangle sports area	34,440	32,940	23,125	9,815
Park department	3,549,770	3,214,359	3,099,474	114,885
Recreation	452,420	479,857	447,459	32,398
Bay Beach	814,380	833,481	1,068,135	(234,654)
Swimming pools	506,180	510,745	473,601	37,144
Forestry	843,250	843,500	796,791	46,709
Wildlife Sanctuary	294,880	294,880	290,708	4,172
Total Culture and Recreation	8,736,880	8,451,322	8,195,537	255,785

(Continued)

CITY OF GREEN BAY, WISCONSIN

General Fund

Detailed Comparison of Expenditures and Transfers Out - Budget and Actual (Non-GAAP) (Continued)
For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Conservation and development				
Economic development	385,830	385,830	335,033	50,797
City planning commission	691,950	691,950	635,233	56,717
Total Conservation and Development	<u>1,077,780</u>	<u>1,077,780</u>	<u>970,266</u>	<u>107,514</u>
 Total General Fund Expenditures	 <u>\$ 80,911,250</u>	 <u>\$ 80,176,235</u>	 <u>\$ 77,984,596</u>	 <u>\$ 2,191,639</u>
 Transfers Out - General Fund				
Capital Projects Funds				
Fire Equipment Replacement	\$ -	\$ 325,650	\$ 325,650	\$ -
Police Equipment Replacement	-	316,400	316,400	-
Information Technology	-	3,000	3,000	-
DPW	-	37,800	37,800	-
Inspection	-	21,000	21,000	-
Bay Beach	-	7,500	1,132,586	(1,125,086)
Parks Equipment Replacement	-	370,270	370,270	-
Special Revenue Fund				
Sick Pay Escrow ⁽¹⁾	-	-	347,430	(347,430)
 Total Transfers Out - General Fund	 <u>\$ -</u>	 <u>\$ 1,081,620</u>	 <u>\$ 2,554,136</u>	 <u>\$ (1,472,516)</u>

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

CITY OF GREEN BAY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP)

Transit Operations Special Revenue Fund

For the Year Ended December 31, 2011

	Original and Final Budget	Actual	Variance Positive (Negative)
Revenues			
Taxes	\$ 1,172,200	\$ 1,172,200	\$ -
Expenditures			
Current			
Public works	1,432,310	1,274,476	157,834
Excess of Revenues Over (Under) Expenditures	(260,110)	(102,276)	157,834
Other Financing Uses			
Transfers out	-	(85,000)	(85,000)
Net Change in Fund Balance	(260,110)	(187,276)	72,834
Fund Balance - January 1	829,777	829,777	-
Fund Balance - December 31	\$ 569,667	\$ 642,501	\$ 72,834

CITY OF GREEN BAY, WISCONSIN

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP)

Sick Leave Pay Escrow Internal Service Fund

For the Year Ended December 31, 2011

	Original and Final Budget	Actual	Variance Positive (Negative)
Revenues			
Taxes	\$ 600,000	\$ 600,000	\$ -
Expenditures			
Current			
General government	-	23,827	(23,827)
Public safety	600,000	954,263	(354,263)
Culture and recreation	-	103,676	(103,676)
Total Expenditures	600,000	1,081,766	(481,766)
Excess of Revenues Over (Under) Expenditures	-	(481,766)	(481,766)
Other Financing Sources			
Transfers in	-	347,430	347,430
Net Change in Fund Balance	-	(134,336)	(134,336)
Fund Balance - January 1	139,013	139,013	-
Fund Balance - December 31	\$ 139,013	\$ 4,677	\$ (134,336)

CITY OF GREEN BAY, WISCONSIN
 Sanitary Sewer Special Revenue Fund
 Statement of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual
 For the Year Ended December 31, 2011

	Original and Final Budget	Actual	Variance Positive (Negative)
Revenues			
Public charges for services	\$ 14,646,720	\$ 14,790,732	\$ 144,012
Interest	9,000	12,099	3,099
Total Revenues	<u>14,655,720</u>	<u>14,802,831</u>	<u>147,111</u>
Expenditures			
Current			
Sanitation	13,570,500	12,994,201	576,299
Debt service			
Principal retirement	575,713	575,713	-
Interest and fiscal charges	98,127	98,121	6
Total Expenditures	<u>14,244,340</u>	<u>13,668,035</u>	<u>576,305</u>
Excess of Revenues Over Expenditures	<u>411,380</u>	<u>1,134,796</u>	<u>723,416</u>
Other Financing Sources (Uses)			
Transfers in	-	50,197	50,197
Transfers out	(2,111,380)	(2,098,856)	12,524
Total Other Financing Sources (Uses)	<u>(2,111,380)</u>	<u>(2,048,659)</u>	<u>62,721</u>
Net Change in Fund Balance	(1,700,000)	(913,863)	786,137
Fund Balance - January 1	<u>3,836,548</u>	<u>3,836,548</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 2,136,548</u>	<u>\$ 2,922,685</u>	<u>\$ 786,137</u>

CITY OF GREEN BAY, WISCONSIN
SCHEDULE OF FUNDING PROGRESS
OTHER POST-EMPLOYMENT BENEFIT PLAN
December 31, 2011

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%
2010	-	7,731,549	0.00%	7,731,549	51,557,395	15%
2011	-	8,343,936	0.00%	8,343,936	55,645,042	15%

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
 December 31, 2011

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%

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
December 31, 2011

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note C; however, the City adopts budgets for two funds, the transit operations special revenue fund and the sick leave escrow special revenue fund which are reported 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 Escrow
Revenues			
Actual amounts (budgetary basis)	\$ 77,435,420	\$ 1,172,200	\$ 600,000
Reclassification of transit operations and sick leave escrow	1,772,200	(1,172,200)	(600,000)
Total Revenues	<u>79,207,620</u>	<u>-</u>	<u>-</u>
Expenditures			
Actual amounts (budgetary basis)	77,984,596	1,274,476	1,081,766
Reclassification of transit operations and sick leave escrow	2,356,242	(1,274,476)	(1,081,766)
Total Expenditures	<u>80,340,838</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures			
Actual amounts (budgetary basis)	(549,176)	(102,276)	(481,766)
Reclassification of transit operations and sick leave escrow	(584,042)	102,276	481,766
Excess of Revenues Over (Under) Expenditures	<u>(1,133,218)</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)			
Actual amounts (budgetary basis)	(224,859)	(85,000)	347,430
Reclassification of transit operations and sick leave escrow	262,430	85,000	(347,430)
Total Other Financing Sources (Uses)	<u>37,571</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance			
Actual amounts (budgetary basis)	(774,035)	(187,276)	(134,336)
Reclassification of transit operations and sick leave escrow	(321,612)	187,276	134,336
Net Change in Fund Balance	<u>(1,095,647)</u>	<u>-</u>	<u>-</u>
Fund Balance - January 1			
Actual amounts (budgetary basis)	13,251,438	829,777	139,013
Reclassification of transit operations and sick leave escrow	968,790	(829,777)	(139,013)
Fund Balance - January 1	<u>14,220,228</u>	<u>-</u>	<u>-</u>
Fund Balance - December 31			
Actual amounts (budgetary basis)	12,477,403	642,501	4,677
Reclassification of transit operations and sick leave escrow	647,178	(642,501)	(4,677)
Fund Balance - December 31	<u>\$ 13,124,581</u>	<u>\$ -</u>	<u>\$ -</u>

SUPPLEMENTAL INFORMATION

CITY OF GREEN BAY, WISCONSIN
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2011

	Special Revenue Funds									
	Parking Division	DPW Equipment	Storm Sewer	Transit Capital	Community Development	EECBG Grant	Neighborhood Stabilization	Bay Beach	Employee Recognition	Park Land
ASSETS										
Cash and investments	\$ 366,058	\$ 1,531,285	\$ 2,407,315	\$ 46,360	\$ 860,830	\$ -	\$ 81,410	\$ -	\$ 27,246	\$ 12,108
Receivables										
Taxes	-	-	-	-	-	-	-	-	-	-
Accounts	172,905	717	21,588	-	1,183	-	11,092	-	-	-
Notes and loans	-	-	-	-	10,417,273	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	1,085,616	-	-	-	-	-	-	-
Inventories	23,532	-	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	559	-	-
TOTAL ASSETS	\$ 562,495	\$ 1,532,002	\$ 3,514,519	\$ 46,360	\$ 11,279,286	\$ -	\$ 92,502	\$ 559	\$ 27,246	\$ 12,108
LIABILITIES AND FUND BALANCES (DEFICITS)										
Liabilities										
Accounts payable	\$ 50,163	\$ 14,523	\$ 10,923	\$ -	\$ 155,498	\$ 2,825	\$ 83,322	\$ -	\$ -	\$ -
Accrued payroll liabilities	77,133	-	39,458	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	17,594	-	559	-	-
Deposits held in trust	-	-	-	-	16,384	-	-	-	-	-
Deferred revenue										
Property taxes	-	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-
Notes and loans	-	-	-	-	10,417,273	-	-	-	-	-
Total Liabilities	127,296	14,523	50,381	-	10,589,155	20,419	83,322	559	-	-
Fund Balances (Deficits)										
Nonspendable	23,532	-	-	-	-	-	-	559	-	-
Restricted	-	-	-	46,360	690,131	-	9,180	-	-	12,108
Committed	411,667	-	3,464,138	-	-	-	-	-	-	-
Assigned	-	1,517,479	-	-	-	-	-	-	27,246	-
Unassigned										
Special revenue funds	-	-	-	-	-	(20,419)	-	(559)	-	-
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	435,199	1,517,479	3,464,138	46,360	690,131	(20,419)	9,180	-	27,246	12,108
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 562,495	\$ 1,532,002	\$ 3,514,519	\$ 46,360	\$ 11,279,286	\$ -	\$ 92,502	\$ 559	\$ 27,246	\$ 12,108

(Continued)

CITY OF GREEN BAY, WISCONSIN
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2011

	Special Revenue Funds (Continued)							Total Special Revenue Funds	
	Trees	Police Donations	State Asset Forfeiture	Federal Asset Forfeiture	OWI Vehicle Seizure	Lambeau Field	Fire Grants		Police Grants
ASSETS									
Cash and investments	\$ 106,194	\$ 82,265	\$ 9,782	\$ 60,252	\$ 51,198	\$ 22,109	\$ -	\$ -	\$ 5,664,412
Receivables									
Taxes	-	-	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	7,184	360,025	574,694
Notes and loans	-	-	-	-	-	-	-	-	10,417,273
Special assessments	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	1,085,616
Inventories	-	-	-	-	-	-	-	-	23,532
Prepaid items	-	-	-	-	-	-	-	-	559
TOTAL ASSETS	\$ 106,194	\$ 82,265	\$ 9,782	\$ 60,252	\$ 51,198	\$ 22,109	\$ 7,184	\$ 360,025	\$ 17,766,086
LIABILITIES AND FUND BALANCES (DEFICITS)									
Liabilities									
Accounts payable	\$ -	\$ 557	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,986	\$ 325,797
Accrued payroll liabilities	-	-	-	-	-	-	-	-	116,591
Due to other funds	-	-	-	-	-	-	6,667	95,716	120,536
Deposits held in trust	-	-	-	-	-	-	-	-	16,384
Deferred revenue									
Property taxes	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Notes and loans	-	-	-	-	-	-	-	-	10,417,273
Total Liabilities	-	557	-	-	-	-	6,667	103,702	10,996,581
Fund Balances (Deficits)									
Nonspendable	-	-	-	-	-	-	-	-	24,091
Restricted	106,194	81,708	9,782	60,252	51,198	22,109	517	256,323	1,345,862
Committed	-	-	-	-	-	-	-	-	3,875,805
Assigned	-	-	-	-	-	-	-	-	1,544,725
Unassigned									
Special revenue funds	-	-	-	-	-	-	-	-	(20,978)
Capital projects funds	-	-	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	106,194	81,708	9,782	60,252	51,198	22,109	517	256,323	6,769,505
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 106,194	\$ 82,265	\$ 9,782	\$ 60,252	\$ 51,198	\$ 22,109	\$ 7,184	\$ 360,025	\$ 17,766,086

(Continued)

CITY OF GREEN BAY, WISCONSIN
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
December 31, 2011

	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	\$ 4,445,016	\$ 31,215	\$ 2,168,266	\$ 273,290	\$ -	\$ 54,173	\$ 60,332	\$ 1,351,704
Receivables								
Property taxes	-	-	-	-	-	-	-	85,170
Accounts	29,590	-	1,627	-	-	-	-	419,778
Special assessments	1,783,568	35,084	497,693	-	-	-	-	-
Notes and loans	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 6,258,174	\$ 66,299	\$ 2,667,586	\$ 273,290	\$ -	\$ 54,173	\$ 60,332	\$ 1,856,652
LIABILITIES AND FUND BALANCES (DEFICITS)								
Liabilities								
Accounts payable	\$ 214,203	\$ -	\$ 62	\$ 60	\$ 88	\$ -	\$ 153	\$ 104,887
Accrued payroll liabilities	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	675,627	-	-	-
Deposits held in trust	64,599	1,797	-	-	-	-	-	-
Deferred revenue								
Property taxes	-	-	-	-	-	-	-	100,000
Special assessments	1,783,568	35,084	497,693	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-
Notes and loans	-	-	-	-	-	-	-	-
Total Liabilities	2,062,370	36,881	497,755	60	675,715	-	153	204,887
Fund Balances (Deficits)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	634,083	-	-	278,204	-	-	-	326,574
Committed	-	18,000	2,169,831	-	-	-	-	517,186
Assigned	3,561,721	11,418	-	-	-	54,173	60,179	808,005
Unassigned								
Special revenue	-	-	-	-	-	-	-	-
Capital projects	-	-	-	(4,974)	(675,715)	-	-	-
Total Fund Balances (Deficits)	4,195,804	29,418	2,169,831	273,230	(675,715)	54,173	60,179	1,651,765
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 6,258,174	\$ 66,299	\$ 2,667,586	\$ 273,290	\$ -	\$ 54,173	\$ 60,332	\$ 1,856,652

(Continued)

CITY OF GREEN BAY, WISCONSIN
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
December 31, 2011

	Capital Projects Funds (Continued)							
	Industrial Parks	Storm Sewers	Storm Sewer Management	Police Capital Project	Fire Capital Improvements	City Hall Remodeling	Finance	Information Services
ASSETS								
Cash and investments	\$ 9,806	\$ 5,710,119	\$ 1,307,195	\$ 298,355	\$ 94,855	\$ 102,908	\$ 573,354	\$ 379,374
Receivables								
Property taxes	-	-	-	-	-	-	-	222,293
Accounts	-	4,318	-	-	-	-	-	20,920
Special assessments	-	202,395	-	-	-	-	-	-
Notes and loans	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 9,806	\$ 5,916,832	\$ 1,307,195	\$ 298,355	\$ 94,855	\$ 102,908	\$ 573,354	\$ 622,587
LIABILITIES AND FUND BALANCES (DEFICITS)								
Liabilities								
Accounts payable	\$ 16	\$ 6,202	\$ -	\$ -	\$ -	\$ 8,010	\$ -	\$ 85,740
Accrued payroll liabilities	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Deposits held in trust	-	1,538	-	-	-	-	-	-
Deferred revenue								
Property taxes	-	-	-	-	-	-	-	261,000
Special assessments	-	202,395	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-
Notes and loans	-	-	-	-	-	-	-	-
Total Liabilities	16	210,135	-	-	-	8,010	-	346,740
Fund Balances (Deficits)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	298,355	94,855	35,030	497,259	-
Committed	-	5,706,697	85,823	-	-	-	-	-
Assigned	9,790	-	1,221,372	-	-	59,868	76,095	275,847
Unassigned								
Special revenue	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	9,790	5,706,697	1,307,195	298,355	94,855	94,898	573,354	275,847
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 9,806	\$ 5,916,832	\$ 1,307,195	\$ 298,355	\$ 94,855	\$ 102,908	\$ 573,354	\$ 622,587

(Continued)

CITY OF GREEN BAY, WISCONSIN
 Combining Balance Sheet (Continued)
 Nonmajor Governmental Funds
 December 31, 2011

	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
ASSETS								
Cash and investments	\$ 84,539	\$ -	\$ 10,672	\$ 13,827	\$ 643,174	\$ 381,221	\$ 365,864	\$ 190,055
Receivables								
Property taxes	-	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-
Notes and loans	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 84,539	\$ -	\$ 10,672	\$ 13,827	\$ 643,174	\$ 381,221	\$ 365,864	\$ 190,055
LIABILITIES AND FUND BALANCES (DEFICITS)								
Liabilities								
Accounts payable	\$ -	\$ 504	\$ -	\$ -	\$ 3,809	\$ 3,809	\$ -	\$ -
Accrued payroll liabilities	-	-	-	-	-	-	-	-
Due to other funds	-	261,592	-	-	-	-	-	-
Deposits held in trust	-	-	-	-	-	-	-	-
Deferred revenue								
Property taxes	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-
Notes and loans	-	-	-	-	-	-	-	-
Total Liabilities	-	262,096	-	-	3,809	3,809	-	-
Fund Balances (Deficits)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	75,905	-
Committed	-	-	-	-	639,365	377,412	289,959	190,055
Assigned	84,539	-	10,672	13,827	-	-	-	-
Unassigned								
Special revenue	-	-	-	-	-	-	-	-
Capital projects	-	(262,096)	-	-	-	-	-	-
Total Fund Balances (Deficits)	84,539	(262,096)	10,672	13,827	639,365	377,412	365,864	190,055
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 84,539	\$ -	\$ 10,672	\$ 13,827	\$ 643,174	\$ 381,221	\$ 365,864	\$ 190,055

(Continued)

CITY OF GREEN BAY, WISCONSIN
 Combining Balance Sheet (Continued)
 Nonmajor Governmental Funds
 December 31, 2011

	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
ASSETS								
Cash and investments	\$ 117,442	\$ 719,166	\$ 319,995	\$ 160,759	\$ 2,238,588	\$ 210,899	\$ 1,296,703	\$ 178,764
Receivables								
Property taxes	-	-	-	-	-	392,520	1,096,711	83,663
Accounts	-	-	15,000	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-
Notes and loans	130,576	-	30,000	-	-	1,954,421	3,962,274	-
Due from other funds	-	-	-	-	-	-	265,093	-
Inventories	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 248,018	\$ 719,166	\$ 364,995	\$ 160,759	\$ 2,238,588	\$ 2,557,840	\$ 6,620,781	\$ 262,427
LIABILITIES AND FUND BALANCES (DEFICITS)								
Liabilities								
Accounts payable	\$ 428	\$ -	\$ 4,812	\$ -	\$ -	\$ -	\$ 622	\$ -
Accrued payroll liabilities	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Deposits held in trust	-	-	100	-	-	-	5,000	-
Deferred revenue								
Property taxes	-	-	-	-	-	460,869	1,287,680	98,231
Special assessments	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-
Notes and loans	130,576	-	30,000	-	-	1,954,421	3,962,274	-
Total Liabilities	131,004	-	34,912	-	-	2,415,290	5,255,576	98,231
Fund Balances (Deficits)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	719,166	-	-	2,238,588	142,550	1,365,205	164,196
Committed	-	-	-	-	-	-	-	-
Assigned	117,014	-	330,083	160,759	-	-	-	-
Unassigned								
Special revenue	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	117,014	719,166	330,083	160,759	2,238,588	142,550	1,365,205	164,196
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 248,018	\$ 719,166	\$ 364,995	\$ 160,759	\$ 2,238,588	\$ 2,557,840	\$ 6,620,781	\$ 262,427

(Continued)

CITY OF GREEN BAY, WISCONSIN
 Combining Balance Sheet (Continued)
 Nonmajor Governmental Funds
 December 31, 2011

	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
ASSETS								
Cash and investments	\$ 1,167,454	\$ 758,529	\$ -	\$ 318,931	\$ 223,372	\$ 1,671,562	\$ -	\$ -
Receivables								
Property taxes	615,539	215,086	102,058	67,637	-	657,341	-	41,841
Accounts	-	-	-	-	-	-	152,203	-
Special assessments	-	-	-	-	-	-	-	-
Notes and loans	-	-	-	-	-	-	3,500,000	2,755,665
Due from other funds	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 1,782,993	\$ 973,615	\$ 102,058	\$ 386,568	\$ 223,372	\$ 2,328,903	\$ 3,652,203	\$ 2,797,506
LIABILITIES AND FUND BALANCES (DEFICITS)								
Liabilities								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 924	\$ -
Accrued payroll liabilities	-	-	-	-	-	-	-	-
Due to other funds	-	-	977,848	-	-	-	5,343,516	216,660
Deposits held in trust	-	-	-	-	-	-	-	-
Deferred revenue								
Property taxes	722,722	252,540	119,829	79,415	-	771,803	-	49,126
Special assessments	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-
Notes and loans	-	-	-	-	-	-	3,500,000	2,755,665
Total Liabilities	<u>722,722</u>	<u>252,540</u>	<u>1,097,677</u>	<u>79,415</u>	<u>-</u>	<u>771,803</u>	<u>8,844,440</u>	<u>3,021,451</u>
Fund Balances (Deficits)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	1,060,271	721,075	-	307,153	223,372	1,557,100	-	-
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned								
Special revenue	-	-	-	-	-	-	-	-
Capital projects	-	-	(995,619)	-	-	-	(5,192,237)	(223,945)
Total Fund Balances (Deficits)	<u>1,060,271</u>	<u>721,075</u>	<u>(995,619)</u>	<u>307,153</u>	<u>223,372</u>	<u>1,557,100</u>	<u>(5,192,237)</u>	<u>(223,945)</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 1,782,993	\$ 973,615	\$ 102,058	\$ 386,568	\$ 223,372	\$ 2,328,903	\$ 3,652,203	\$ 2,797,506

(Continued)

CITY OF GREEN BAY, WISCONSIN
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
December 31, 2011

	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	Youngers/ Boston Store	City Deck	Sustainable Green Bay		
ASSETS								
Cash and investments	\$ -	\$ 438,607	\$ -	\$ -	\$ 201,459	\$ 295	\$ 28,571,839	\$ 34,236,251
Receivables								
Property taxes	-	-	2,347	-	-	-	3,582,206	3,582,206
Accounts	-	-	-	-	-	-	643,436	1,218,130
Special assessments	-	-	-	-	-	-	2,518,740	2,518,740
Notes and loans	-	-	-	-	-	-	12,332,936	22,750,209
Due from other funds	-	-	-	2,000,000	-	-	2,265,093	3,350,709
Inventories	-	-	-	-	-	-	-	23,532
Prepaid items	-	-	-	-	-	-	-	559
TOTAL ASSETS	\$ -	\$ 438,607	\$ 2,347	\$ 2,000,000	\$ 201,459	\$ 295	\$ 49,914,250	\$ 67,680,336
LIABILITIES AND FUND BALANCES (DEFICITS)								
Liabilities								
Accounts payable	\$ -	\$ 5,226	\$ -	\$ -	\$ 137,881	\$ -	\$ 577,436	\$ 903,233
Accrued payroll liabilities	-	-	-	-	-	-	-	116,591
Due to other funds	77,044	-	69,801	843,690	-	-	8,465,778	8,586,314
Deposits held in trust	-	-	-	-	-	-	73,034	89,418
Deferred revenue								
Property taxes	-	-	2,756	-	-	-	4,205,971	4,205,971
Special assessments	-	-	-	-	-	-	2,518,740	2,518,740
Grants	-	-	-	-	150,000	-	150,000	150,000
Notes and loans	-	-	-	-	-	-	12,332,936	22,750,209
Total Liabilities	77,044	5,226	72,557	843,690	287,881	-	28,323,895	39,320,476
Fund Balances (Deficits)								
Nonspendable	-	-	-	-	-	-	-	24,091
Restricted	-	2,433,072	-	1,156,310	-	-	14,328,323	15,674,185
Committed	-	-	-	-	-	-	9,994,328	13,870,133
Assigned	-	-	-	-	-	295	6,855,657	8,400,382
Unassigned								
Special revenue	-	-	-	-	-	-	-	(20,978)
Capital projects	(77,044)	(1,999,691)	(70,210)	-	(86,422)	-	(9,587,953)	(9,587,953)
Total Fund Balances (Deficits)	(77,044)	433,381	(70,210)	1,156,310	(86,422)	295	21,590,355	28,359,860
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ -	\$ 438,607	\$ 2,347	\$ 2,000,000	\$ 201,459	\$ 295	\$ 49,914,250	\$ 67,680,336

CITY OF GREEN BAY, WISCONSIN
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2011

	Special Revenue Funds								
	Parking Division	DPW Equipment	Storm Sewer	Transit Capital	Community Development	EECBG Grant	Neighborhood Stabilization	Employee Recognition	Park Land
Revenues									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	1,440,995	566,978	517,599	-	-
Public charges for services	1,575,888	-	5,392,792	-	-	-	-	-	275
Interdepartmental charges for services	-	2,209,477	-	-	-	-	-	-	-
Fines and forfeits	640,469	-	-	-	-	-	-	-	-
Interest	3,263	-	13,140	-	866	-	180	-	-
Miscellaneous	-	77,911	9,387	329,771	544,997	-	258,510	12,672	-
Total Revenues	2,219,620	2,287,388	5,415,319	329,771	1,986,858	566,978	776,289	12,672	275
Expenditures									
Current									
General government	-	-	-	-	-	-	-	295	-
Public safety	-	-	-	-	-	-	-	-	-
Public works	1,851,830	1,734,568	2,256,826	99,974	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Conservation and development	-	-	-	-	1,966,902	46,061	745,890	-	-
Capital outlay									
General government	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Public works	-	919,739	-	618,385	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Conservation and development	-	-	-	-	-	530,214	-	-	-
Debt service									
Lease payments	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Debt issuance costs	-	-	-	-	-	-	-	-	-
Total Expenditures	1,851,830	2,654,307	2,256,826	718,359	1,966,902	576,275	745,890	295	-
Excess of Revenues Over (Under) Expenditures	367,790	(366,919)	3,158,493	(388,588)	19,956	(9,297)	30,399	12,377	275
Other Financing Sources (Uses)									
General obligation bonds issued	-	-	-	-	-	-	-	-	-
Transfers in	-	382,070	-	85,000	-	-	-	-	-
Transfers out	(328,000)	-	(2,600,671)	-	(86,126)	-	-	-	-
Total Other Financing Sources (Uses)	(328,000)	382,070	(2,600,671)	85,000	(86,126)	-	-	-	-
Net Change in Fund Balances	39,790	15,151	557,822	(303,588)	(66,170)	(9,297)	30,399	12,377	275
Fund Balances (Deficit) - January 1	395,409	1,502,328	2,906,316	349,948	756,301	(11,122)	(21,219)	14,869	11,833
Fund Balances (Deficit) - December 31	\$ 435,199	\$ 1,517,479	\$ 3,464,138	\$ 46,360	\$ 690,131	\$ (20,419)	\$ 9,180	\$ 27,246	\$ 12,108

(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, 2011

	Special Revenue Funds (Continued)							Total Special Revenue Funds	
	Trees	Police Donations	State Asset Forfeiture	Federal Asset Forfeiture	OWI Vehicle Seizure	Lambeau Field	Fire Grants		Police Grants
Revenues									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-	-
Intergovernmental	-	31,680	10,093	6,188	-	-	213,664	1,628,309	4,415,506
Public charges for services	5,160	-	-	-	-	205,819	-	-	7,179,934
Interdepartmental charges for services	-	-	-	-	-	-	-	-	2,209,477
Fines and forfeits	-	-	-	-	-	-	-	-	640,469
Interest	-	-	-	786	-	103	-	-	18,338
Miscellaneous	-	27,898	-	-	719	-	7,010	-	1,268,875
Total Revenues	5,160	59,578	10,093	6,974	719	205,922	220,674	1,628,309	15,732,599
Expenditures									
Current									
General government	-	-	-	-	-	-	-	-	295
Public safety	-	43,821	311	-	9,055	-	249,092	804,727	1,107,006
Public works	-	-	-	-	-	-	-	-	5,943,198
Culture and recreation	9,261	-	-	-	-	201,115	-	-	210,376
Conservation and development	-	-	-	-	-	-	-	-	2,758,853
Capital outlay									
General government	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	35,113	-	-	-	312,434	347,547
Public works	-	-	-	-	-	-	-	-	1,538,124
Sanitation	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Conservation and development	-	-	-	-	-	-	-	-	530,214
Debt service									
Lease payments	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Debt issuance costs	-	-	-	-	-	-	-	-	-
Total Expenditures	9,261	43,821	311	35,113	9,055	201,115	249,092	1,117,161	12,435,613
Excess of Revenues Over (Under) Expenditures	(4,101)	15,757	9,782	(28,139)	(8,336)	4,807	(28,418)	511,148	3,296,986
Other Financing Sources (Uses)									
General obligation bonds issued	-	-	-	-	-	-	-	-	-
Transfers in	-	34,547	-	-	-	-	-	-	501,617
Transfers out	-	-	-	-	-	-	-	(34,547)	(3,049,344)
Total Other Financing Sources (Uses)	-	34,547	-	-	-	-	-	(34,547)	(2,547,727)
Net Change in Fund Balances	(4,101)	50,304	9,782	(28,139)	(8,336)	4,807	(28,418)	476,601	749,259
Fund Balances (Deficit) - January 1	110,295	31,404	-	88,391	59,534	17,302	28,935	(220,278)	6,020,246
Fund Balances (Deficit) - December 31	\$ 106,194	\$ 81,708	\$ 9,782	\$ 60,252	\$ 51,198	\$ 22,109	\$ 517	\$ 256,323	\$ 6,769,505

(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, 2011

	Capital Projects Funds							
	Street Construction	Sidewalks	Sanitary Sewers Construction	DPW Building Capital Imp.	Right of Way	Watermains	Boat Ramp	Park Acquisition
Revenues								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	1,605,041	41,100	22,287	-	-	-	-	-
Intergovernmental	109,724	-	-	-	-	-	-	419,778
Public charges for services	85,936	-	-	-	-	-	47,904	-
Interdepartmental charges for services	25,956	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Miscellaneous	46,700	18,330	-	-	400	-	-	43,093
Total Revenues	1,873,357	59,430	22,287	-	400	-	47,904	462,871
Expenditures								
Current								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	18,183	289,207	-	-	-
Culture and recreation	-	-	-	-	-	-	62,897	495,230
Conservation and development	-	-	-	-	-	-	-	-
Capital outlay								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	2,407,690	129,316	-	-	911,605	-	-	-
Sanitation	-	-	2,700,243	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	771,361
Conservation and development	-	-	-	-	-	-	-	-
Debt service								
Lease payments	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Debt issuance costs	14,501	-	6,579	987	-	-	-	1,919
Total Expenditures	2,422,191	129,316	2,706,822	19,170	1,200,812	-	62,897	1,268,510
Excess of Revenues Over (Under) Expenditures	(548,834)	(69,886)	(2,684,535)	(19,170)	(1,200,412)	-	(14,993)	(805,639)
Other Financing Sources (Uses)								
General obligation bonds issued	2,645,000	-	1,200,000	180,000	-	-	-	350,000
Transfers in	-	50,000	1,200,000	-	-	-	-	300,000
Transfers out	(50,000)	-	-	-	-	-	-	(839,044)
Total Other Financing Sources (Uses)	2,595,000	50,000	2,400,000	180,000	-	-	-	(189,044)
Net Change in Fund Balances	2,046,166	(19,886)	(284,535)	160,830	(1,200,412)	-	(14,993)	(994,683)
Fund Balances (Deficit) - January 1	2,149,638	49,304	2,454,366	112,400	524,697	54,173	75,172	2,646,448
Fund Balances (Deficit) - December 31	\$ 4,195,804	\$ 29,418	\$ 2,169,831	\$ 273,230	\$ (675,715)	\$ 54,173	\$ 60,179	\$ 1,651,765

(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, 2011

Capital Projects Funds (Continued)								
	Industrial Parks	Storm Sewers	Storm Sewer Management	Police Capital Project	Fire Capital Project	City Hall Remodeling	Finance	Information Services
Revenues								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 261,000
Special assessments	-	23,298	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Public charges for services	-	-	1,500	-	-	-	-	-
Interdepartmental charges for services	-	-	-	-	-	-	-	61,963
Fines and forfeits	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Miscellaneous	-	16,233	-	-	-	-	-	-
Total Revenues	-	39,531	1,500	-	-	-	-	322,963
Expenditures								
Current								
General government	-	-	-	-	-	-	-	15
Public safety	-	-	-	-	3,475	-	-	-
Public works	-	-	135,155	-	-	2,234	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Conservation and development	207	-	-	-	-	-	-	-
Capital outlay								
General government	-	-	-	-	-	-	(858)	225,083
Public safety	-	-	-	-	-	-	-	-
Public works	-	1,147,850	581,640	-	-	22,417	-	-
Sanitation	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Conservation and development	-	-	-	-	-	-	-	-
Debt service								
Lease payments	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Debt issuance costs	-	-	-	1,645	548	274	2,741	-
Total Expenditures	207	1,147,850	716,795	1,645	4,023	24,925	1,883	225,098
Excess of Revenues Over (Under) Expenditures	(207)	(1,108,319)	(715,295)	(1,645)	(4,023)	(24,925)	(1,883)	97,865
Other Financing Sources (Uses)								
General obligation bonds issued	-	-	-	300,000	100,000	50,000	500,000	-
Transfers in	-	2,000,000	-	-	-	-	-	3,000
Transfers out	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	2,000,000	-	300,000	100,000	50,000	500,000	3,000
Net Change in Fund Balances	(207)	891,681	(715,295)	298,355	95,977	25,075	498,117	100,865
Fund Balances (Deficit) - January 1	9,997	4,815,016	2,022,490	-	(1,122)	69,823	75,237	174,982
Fund Balances (Deficit) - December 31	\$ 9,790	\$ 5,706,697	\$ 1,307,195	\$ 298,355	\$ 94,855	\$ 94,898	\$ 573,354	\$ 275,847

(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, 2011

	Capital Projects Funds (Continued)							
	Police Equip Replacement	Fire Equip Replacement	Inspection Equip Replacement	Parks Equip Replacement	Sanitary Sewer Equip Replacement	Storm Water Equip Replacement	Parking Division Capital	Parking Division Vehicles
Revenues								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental	-	9,505	-	-	-	-	-	-
Public charges for services	-	-	-	-	-	-	-	-
Interdepartmental charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Miscellaneous	60,543	21,306	4,162	-	12,037	-	11,238	-
Total Revenues	60,543	30,811	4,162	-	12,037	-	11,238	-
Expenditures								
Current								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	297,196	-
Culture and recreation	-	-	-	-	-	-	-	-
Conservation and development	-	-	-	-	-	-	-	-
Capital outlay								
General government	-	-	-	-	-	-	-	-
Public safety	288,725	771,383	-	-	-	-	-	-
Public works	-	-	-	-	58,822	60,319	-	-
Sanitation	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	30,876	-	-	-	-
Conservation and development	-	-	27,074	-	-	-	-	-
Debt service								
Lease payments	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Debt issuance costs	-	-	-	-	-	-	2,056	-
Total Expenditures	288,725	771,383	27,074	30,876	58,822	60,319	299,252	-
Excess of Revenues Over (Under) Expenditures	(228,182)	(740,572)	(22,912)	(30,876)	(46,785)	(60,319)	(288,014)	-
Other Financing Sources (Uses)								
General obligation bonds issued	-	-	-	-	-	-	375,000	-
Transfers in	316,400	325,650	21,000	33,500	217,020	178,280	50,000	28,000
Transfers out	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	316,400	325,650	21,000	33,500	217,020	178,280	425,000	28,000
Net Change in Fund Balances	88,218	(414,922)	(1,912)	2,624	170,235	117,961	136,986	28,000
Fund Balances (Deficit) - January 1	(3,679)	152,826	12,584	11,203	469,130	259,451	228,878	162,055
Fund Balances (Deficit) - December 31	\$ 84,539	\$ (262,096)	\$ 10,672	\$ 13,827	\$ 639,365	\$ 377,412	\$ 365,864	\$ 190,055

(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, 2011

	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 462,417	\$ 1,292,005	\$ 98,561
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	62,327	-	503	49,794	588
Public charges for services	-	-	-	-	-	-	-	-
Interdepartmental charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	2,944	10,773	1,506
Miscellaneous	-	259,347	47,745	19,616	87,342	-	365,059	-
Total Revenues	-	259,347	47,745	81,943	87,342	465,864	1,717,631	100,655
Expenditures								
Current								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Culture and recreation	-	181,370	-	-	-	-	-	-
Conservation and development	6,416	-	98,551	70,982	100,542	14,766	103,520	26,587
Capital outlay								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Culture and recreation	-	756,116	-	-	-	-	-	-
Conservation and development	-	-	-	-	-	-	-	-
Debt service								
Lease payments	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Debt issuance costs	-	-	-	-	-	-	-	-
Total Expenditures	6,416	937,486	98,551	70,982	100,542	14,766	103,520	26,587
Excess of Revenues Over (Under) Expenditures	(6,416)	(678,139)	(50,806)	10,961	(13,200)	451,098	1,614,111	74,068
Other Financing Sources (Uses)								
General obligation bonds issued	-	-	-	-	-	-	-	-
Transfers in	-	1,664,130	-	-	-	-	-	-
Transfers out	-	(266,825)	-	-	-	(677,900)	(1,469,888)	(8,446)
Total Other Financing Sources (Uses)	-	1,397,305	-	-	-	(677,900)	(1,469,888)	(8,446)
Net Change in Fund Balances	(6,416)	719,166	(50,806)	10,961	(13,200)	(226,802)	144,223	65,622
Fund Balances (Deficit) - January 1	123,430	-	380,889	149,798	2,251,788	369,352	1,220,982	98,574
Fund Balances (Deficit) - December 31	\$ 117,014	\$ 719,166	\$ 330,083	\$ 160,759	\$ 2,238,588	\$ 142,550	\$ 1,365,205	\$ 164,196

(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, 2011

	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	\$ 725,150	\$ 253,387	\$ 120,232	\$ 79,682	\$ -	\$ 774,395	\$ -	\$ 49,291
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental	1,056	69	740	4,616	20,720	306,978	5,493	1,961
Public charges for services	-	-	-	-	-	-	-	-
Interdepartmental charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Interest	11,870	7,199	-	2,907	2,264	38,860	-	65
Miscellaneous	93,042	-	296	-	-	-	592,536	243,511
Total Revenues	831,118	260,655	121,268	87,205	22,984	1,120,233	598,029	294,828
Expenditures								
Current								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Conservation and development	31,415	58,316	24,319	18,728	37,800	888,199	3,683,825	29,188
Capital outlay								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Conservation and development	-	-	-	-	-	-	1,950,000	-
Debt service								
Lease payments	350,000	-	-	-	-	-	-	-
Interest	187,685	-	-	-	-	-	-	-
Debt issuance costs	-	-	-	-	-	-	-	-
Total Expenditures	569,100	58,316	24,319	18,728	37,800	888,199	5,633,825	29,188
Excess of Revenues Over (Under) Expenditures	262,018	202,339	96,949	68,477	(14,816)	232,034	(5,035,796)	265,640
Other Financing Sources (Uses)								
General obligation bonds issued	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	4,000,000	-
Transfers out	(242,691)	(192,937)	(276,133)	-	(30,781)	(4,210,144)	(671,959)	(308,148)
Total Other Financing Sources (Uses)	(242,691)	(192,937)	(276,133)	-	(30,781)	(4,210,144)	3,328,041	(308,148)
Net Change in Fund Balances	19,327	9,402	(179,184)	68,477	(45,597)	(3,978,110)	(1,707,755)	(42,508)
Fund Balances (Deficit) - January 1	1,040,944	711,673	(816,435)	238,676	268,969	5,535,210	(3,484,482)	(181,437)
Fund Balances (Deficit) - December 31	\$ 1,060,271	\$ 721,075	\$ (995,619)	\$ 307,153	\$ 223,372	\$ 1,557,100	\$ (5,192,237)	\$ (223,945)

(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, 2011

	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	Younkers/ Boston Store	City Deck	Sustainable Green Bay		
Revenues								
Taxes	\$ -	\$ -	\$ 2,736	\$ -	\$ -	\$ -	\$ 4,118,856	\$ 4,118,856
Special assessments	-	-	-	-	-	-	1,691,726	1,691,726
Intergovernmental	772	26,993	-	-	303,159	-	1,324,776	5,740,282
Public charges for services	-	-	-	-	-	-	135,340	7,315,274
Interdepartmental charges for services	-	-	-	-	-	-	87,919	2,297,396
Fines and forfeits	-	-	-	-	-	-	-	640,469
Interest	-	6,882	-	-	-	-	85,270	103,608
Miscellaneous	-	-	-	725,000	70,000	-	2,737,536	4,006,411
Total Revenues	772	33,875	2,736	725,000	373,159	-	10,181,423	25,914,022
Expenditures								
Current								
General government	-	-	-	-	-	-	15	310
Public safety	-	-	-	-	-	-	3,475	1,110,481
Public works	-	-	-	-	-	-	741,975	6,685,173
Culture and recreation	-	-	-	-	-	-	739,497	949,873
Conservation and development	3,537	394,569	5,542	982,194	624,018	-	7,203,221	9,962,074
Capital outlay								
General government	-	-	-	-	-	-	224,225	224,225
Public safety	-	-	-	-	-	-	1,060,108	1,407,655
Public works	-	-	-	-	-	-	5,319,659	6,857,783
Sanitation	-	-	-	-	-	-	2,700,243	2,700,243
Culture and recreation	-	-	-	-	-	-	1,558,353	1,558,353
Conservation and development	-	-	-	-	-	-	1,977,074	2,507,288
Debt service								
Lease payments	-	-	-	-	-	-	350,000	350,000
Interest	-	-	-	-	-	-	187,685	187,685
Debt issuance costs	-	-	-	-	-	-	31,250	31,250
Total Expenditures	3,537	394,569	5,542	982,194	624,018	-	22,096,780	34,532,393
Excess of Revenues Over (Under) Expenditures	(2,765)	(360,694)	(2,806)	(257,194)	(250,859)	-	(11,915,357)	(8,618,371)
Other Financing Sources (Uses)								
General obligation bonds issued	-	-	-	-	-	-	5,700,000	5,700,000
Transfers in	-	-	-	-	300,000	-	10,686,980	11,188,597
Transfers out	-	(694,826)	-	-	-	-	(9,939,722)	(12,989,066)
Total Other Financing Sources (Uses)	-	(694,826)	-	-	300,000	-	6,447,258	3,899,531
Net Change in Fund Balances	(2,765)	(1,055,520)	(2,806)	(257,194)	49,141	-	(5,468,099)	(4,718,840)
Fund Balances (Deficit) - January 1	(74,279)	1,488,901	(67,404)	1,413,504	(135,563)	295	27,058,454	33,078,700
Fund Balances (Deficit) - December 31	\$ (77,044)	\$ 433,381	\$ (70,210)	\$ 1,156,310	\$ (86,422)	\$ 295	\$ 21,590,355	\$ 28,359,860

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, 2011

	Original and Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property taxes	\$ 13,699,370	\$ 13,699,370	\$ -
Interest	434,040	315,087	(118,953)
Miscellaneous	279,900	538,894	258,994
Total Revenues	<u>14,413,310</u>	<u>14,553,351</u>	<u>140,041</u>
Expenditures			
Debt service			
Principal retirement	13,375,080	13,375,084	(4)
Lease payments	448,065	448,062	3
Interest	6,688,375	6,687,420	955
Total Expenditures	<u>20,511,520</u>	<u>20,510,566</u>	<u>954</u>
Excess of Revenues Over (Under) Expenditures	<u>(6,098,210)</u>	<u>(5,957,215)</u>	<u>140,995</u>
Other Financing Sources			
Transfers in	5,804,710	5,804,708	(2)
Premium received	-	32,855	32,855
Total Other Financing Sources	<u>5,804,710</u>	<u>5,837,563</u>	<u>32,853</u>
Net Change in Fund Balance	<u>(293,500)</u>	<u>(119,652)</u>	<u>173,848</u>
Fund Balance - January 1	<u>499,543</u>	<u>499,543</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 206,043</u>	<u>\$ 379,891</u>	<u>\$ 173,848</u>

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, 2011

	Original and Final Budget	Actual	Variance Positive (Negative)
Revenues			
Public charges for services	\$ 1,574,200	\$ 1,575,888	\$ 1,688
Fines and forfeits	607,600	640,469	32,869
Interest	8,000	3,263	(4,737)
Total Revenues	<u>2,189,800</u>	<u>2,219,620</u>	<u>29,820</u>
Expenditures			
Public works	<u>1,975,560</u>	<u>1,851,830</u>	<u>123,730</u>
Excess of Revenues Over Expenditures	214,240	367,790	153,550
Other Financing Uses			
Transfers out	<u>(214,240)</u>	<u>(328,000)</u>	<u>(113,760)</u>
Net Change in Fund Balance	-	39,790	39,790
Fund Balance - January 1	<u>395,409</u>	<u>395,409</u>	-
Fund Balance - December 31	<u>\$ 395,409</u>	<u>\$ 435,199</u>	<u>\$ 39,790</u>

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, 2011

	Original and Final Budget	Actual	Variance Positive (Negative)
Revenues			
Public charges for services	\$ 5,116,130	\$ 5,392,792	\$ 276,662
Interest	4,000	13,140	9,140
Miscellaneous	5,000	9,387	4,387
Total Revenues	<u>5,125,130</u>	<u>5,415,319</u>	<u>290,189</u>
Expenditures			
Current			
Public works	<u>2,974,200</u>	<u>2,256,826</u>	<u>717,374</u>
Excess of Revenues Over Expenditures	2,150,930	3,158,493	1,007,563
Other Financing Uses			
Transfers out	<u>(2,605,930)</u>	<u>(2,600,671)</u>	<u>5,259</u>
Net Change in Fund Balance	(455,000)	557,822	1,012,822
Fund Balance - January 1	<u>2,906,317</u>	<u>2,906,317</u>	-
Fund Balance - December 31	<u>\$ 2,451,317</u>	<u>\$ 3,464,139</u>	<u>\$ 1,012,822</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, 2011

	Original and Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 1,758,285	\$ 1,440,995	\$ (317,290)
Miscellaneous	-	545,863	545,863
Total Revenues	<u>1,758,285</u>	<u>1,986,858</u>	<u>228,573</u>
Expenditures			
Conservation and development	<u>1,758,285</u>	<u>1,966,902</u>	<u>(208,617)</u>
Excess of Revenues Over Expenditures	-	19,956	19,956
Other Financing Uses			
Transfers out	-	<u>(86,126)</u>	<u>(86,126)</u>
Net Change in Fund Balance	-	(66,170)	(66,170)
Fund Balance - January 1	<u>756,301</u>	<u>756,301</u>	-
Fund Balance - December 31	<u>\$ 756,301</u>	<u>\$ 690,131</u>	<u>\$ (66,170)</u>

CITY OF GREEN BAY, WISCONSIN
Internal Service Funds
Combining Statement of Net Assets
December 31, 2011

	Health Self- Insurance	Workers Compensation Self-Insurance	Liability Self- Insurance	Total
ASSETS				
Current Assets				
Cash and investments	\$ 3,755,917	\$ 821,172	\$ 595,944	\$ 5,173,033
Receivables				
Property taxes	-	687,003	463,143	1,150,146
Accounts	-	6,257	42,253	48,510
Total Current Assets	<u>3,755,917</u>	<u>1,514,432</u>	<u>1,101,340</u>	<u>6,371,689</u>
Noncurrent Assets				
Deposit with CVMIC	-	-	4,812,360	4,812,360
TOTAL ASSETS	<u>3,755,917</u>	<u>1,514,432</u>	<u>5,913,700</u>	<u>11,184,049</u>
LIABILITIES				
Current Liabilities				
Accounts payable	261,184	4,003	-	265,187
Insurance claims payable	811,965	742,400	523,803	2,078,168
Unearned revenue				
Property taxes	-	806,630	543,790	1,350,420
Revenues collected in advance	86,355	-	-	86,355
Total Current Liabilities	<u>1,159,504</u>	<u>1,553,033</u>	<u>1,067,593</u>	<u>3,780,130</u>
TOTAL LIABILITIES	<u>1,159,504</u>	<u>1,553,033</u>	<u>1,067,593</u>	<u>3,780,130</u>
NET ASSETS				
Unrestricted (deficit)	<u>\$ 2,596,413</u>	<u>\$ (38,601)</u>	<u>\$ 4,846,107</u>	<u>\$ 7,403,919</u>

CITY OF GREEN BAY, WISCONSIN
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Net Assets
For the Year Ended December 31, 2011

	Health Self- Insurance	Workers Compensation Self-Insurance	Liability Self- Insurance	Total
Operating Revenues				
Charges to City departments, employees and retirees	\$ 14,225,454	\$ 250,520	\$ 81,102	\$ 14,557,076
Operating Expenses				
Insurance claims and estimate changes	14,987,006	755,921	280,022	16,022,949
Stop loss insurance premiums	398,354	7,198	279,034	684,586
Transplant insurance premiums	150,010	-	-	150,010
Administrative fees	363,759	-	-	363,759
Consulting fees	49,500	40,551	-	90,051
Total Operating Expenses	<u>15,948,629</u>	<u>803,670</u>	<u>559,056</u>	<u>17,311,355</u>
Operating Loss	<u>(1,723,175)</u>	<u>(553,150)</u>	<u>(477,954)</u>	<u>(2,754,279)</u>
Nonoperating Revenues (Expenses)				
Property taxes	-	806,630	543,790	1,350,420
Interest revenue	62,521	8,671	5,668	76,860
Dividends from CVMIC	-	-	135,462	135,462
Total Nonoperating Revenues (Expenses)	<u>62,521</u>	<u>815,301</u>	<u>684,920</u>	<u>1,562,742</u>
Net Income (Loss)	(1,660,654)	262,151	206,966	(1,191,537)
Net Assets (Deficit) - January 1	<u>4,257,067</u>	<u>(300,752)</u>	<u>4,639,141</u>	<u>8,595,456</u>
Net Assets (Deficit) - December 31	<u>\$ 2,596,413</u>	<u>\$ (38,601)</u>	<u>\$ 4,846,107</u>	<u>\$ 7,403,919</u>

CITY OF GREEN BAY, WISCONSIN
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended December 31, 2011

	Health Self- Insurance	Workers Compensation Self-Insurance	Liability Self- Insurance	Total
Cash Flows from Operating Activities				
Cash from interfund services provided	\$ 14,399,227	\$ 270,199	\$ 40,894	\$ 14,710,320
Insurance payments	(15,742,656)	(725,308)	(552,577)	(17,020,541)
Payments to consultants	(413,259)	(40,551)	-	(453,810)
Net Cash Used by Operating Activities	(1,756,688)	(495,660)	(511,683)	(2,764,031)
Cash Flows from Noncapital Financing Activities				
Property taxes	-	785,605	545,042	1,330,647
Cash received from CVMIC	-	-	135,462	135,462
Net Cash Provided by Noncapital Financing Activities	-	785,605	680,504	1,466,109
Cash Flows from Investing Activities				
Interest received	62,521	8,671	5,668	76,860
Change in Cash and Cash Equivalents	(1,694,167)	298,616	174,489	(1,221,062)
Cash and Cash Equivalents - January 1	5,450,084	522,556	421,455	6,394,095
Cash and Cash Equivalents - December 31	\$ 3,755,917	\$ 821,172	\$ 595,944	\$ 5,173,033
Reconciliation of Operating Loss to Net Cash Used by Operating Activities				
Operating loss	\$ (1,723,175)	\$ (553,150)	\$ (477,954)	\$ (2,754,279)
Adjustments to reconcile operating loss to net cash used by operating activities				
Cash provided (used) by changes in current assets and liabilities				
Accounts receivable	237,419	(3,202)	(40,208)	194,009
Due from other funds	-	22,881	-	22,881
Prepaid items	-	4,943	-	4,943
Accounts payable	(87,482)	392	(7,123)	(94,213)
Insurance claims payable	(119,804)	32,476	13,602	(73,726)
Unearned revenue	(63,646)	-	-	(63,646)
Net Cash Used by Operating Activities	\$ (1,756,688)	\$ (495,660)	\$ (511,683)	\$ (2,764,031)

CITY OF GREEN BAY, WISCONSIN
 Comparative Schedule of Governmental Capital Assets - By Source
 December 31, 2011 and 2010

	2011	2010
Governmental Capital Assets		
Land	\$ 46,003,033	\$ 39,553,536
Construction in progress	4,375,120	10,895,500
Buildings	68,075,710	59,996,630
Machinery and equipment	39,566,318	39,579,540
Infrastructure	464,681,135	460,687,190
Total Governmental Capital Assets	<u>\$ 622,701,316</u>	<u>\$ 610,712,396</u>
Investment in Governmental Capital Assets By Source		
General fund	\$ 33,395,118	\$ 33,395,118
Special revenue funds		
Federal and state grants	23,919,101	21,503,216
Capital projects funds		
General obligation debt	565,387,097	555,814,062
Total Investment in Governmental Capital Assets By Source	<u>\$ 622,701,316</u>	<u>\$ 610,712,396</u>

CITY OF GREEN BAY, WISCONSIN
Schedule of Governmental Capital Assets - By Function and Activity
December 31, 2011

Function and Activity	Total	Land	Construction in Progress	Buildings	Machinery and Equipment	Infrastructure
General government	\$ 7,852,947	\$ 3,608,843	\$ -	\$ 2,814,200	\$ 1,429,904	\$ -
Public safety						
Police protection	7,288,959	286,000	-	3,026,507	3,976,452	-
Fire protection	11,679,522	335,312	-	3,624,736	7,719,474	-
Inspection	280,248	-	-	-	280,248	-
Public works						
Public works	445,339,228	7,536,327	-	31,370,700	18,338,695	388,093,506
Sanitation	77,868,891	-	-	-	1,281,262	76,587,629
Park and recreation	45,249,581	14,215,213	3,387,920	21,168,027	6,478,421	-
Conservation and development	27,141,940	20,021,338	987,200	6,071,540	61,862	-
Total Governmental Capital Assets	\$ 622,701,316	\$ 46,003,033	\$ 4,375,120	\$ 68,075,710	\$ 39,566,318	\$ 464,681,135

CITY OF GREEN BAY, WISCONSIN
 Schedule of Changes in Governmental Capital Assets - By Function and Activity
 For the Year Ended December 31, 2011

Function and Activity	Governmental Capital Assets 1/1/11	Prior Year Additions	Additions	Retirements	Governmental Capital Assets 12/31/11
General government	\$ 7,763,540	\$ -	\$ 89,407	\$ -	\$ 7,852,947
Public safety					
Police protection	7,448,040	-	279,566	438,647	7,288,959
Fire protection	11,635,730	-	560,501	516,709	11,679,522
Inspection	210,174	-	81,074	11,000	280,248
Public works					
Public works	443,367,359	-	3,304,806	1,332,937	445,339,228
Sanitation	75,662,377	-	2,329,385	122,871	77,868,891
Park and recreation	43,294,428	534,942	1,513,820	93,609	45,249,581
Conservation and development	21,330,748	2,284,845	3,685,348	159,001	27,141,940
Total Governmental Capital Assets	\$ 610,712,396	\$ 2,819,787	\$ 11,843,907	\$ 2,674,774	\$ 622,701,316

CITY OF GREEN BAY, WISCONSIN
 Summary of Outstanding Bonds and Notes
 Principal and Interest
 December 31, 2011

Year Due	Total	Principal			Interest		
		G.O. Bonds	G.O. Notes	BANs	G.O. Bonds	G.O. Notes	BANs
2012	\$ 19,146,343	\$ 10,935,000	\$ 2,116,612	\$ -	\$ 3,981,346	\$ 2,113,385	\$ -
2013	17,113,331	9,195,000	2,375,124	-	3,563,129	1,980,078	-
2014	14,852,138	7,240,000	2,485,183	-	3,253,212	1,873,743	-
2015	16,887,793	6,860,000	5,354,453	-	2,983,094	1,690,246	-
2016	12,700,753	6,125,000	2,338,213	-	2,725,455	1,512,085	-
2017	11,991,626	5,815,000	2,300,126	-	2,477,903	1,398,597	-
2018	11,648,665	5,725,000	2,413,472	-	2,224,943	1,285,250	-
2019	11,171,655	5,570,000	2,468,068	-	1,967,314	1,166,273	-
2020	10,085,721	4,835,000	2,477,756	-	1,725,663	1,047,302	-
2021	9,673,623	4,805,000	2,446,272	-	1,500,728	921,623	-
2022	9,681,709	5,045,000	2,568,694	-	1,268,814	799,201	-
2023	8,451,359	4,025,000	2,697,287	-	1,058,464	670,608	-
2024	8,214,352	4,215,000	2,591,015	-	871,340	536,997	-
2025	7,793,245	4,415,000	2,298,961	-	672,873	406,411	-
2026	6,746,085	3,830,000	2,145,690	-	479,246	291,149	-
2027	4,578,821	2,645,000	1,428,668	-	321,714	183,439	-
2028	3,786,424	2,165,000	1,314,773	-	198,646	108,005	-
2029	2,183,198	1,655,000	394,213	-	95,605	38,380	-
2030	1,249,882	900,000	308,185	-	24,748	16,949	-
	<u>\$ 187,956,723</u>	<u>\$ 96,000,000</u>	<u>\$ 42,522,765</u>	<u>\$ -</u>	<u>\$ 31,394,237</u>	<u>\$ 18,039,721</u>	<u>\$ -</u>

CITY OF GREEN BAY, WISCONSIN
 Detail of Outstanding General Obligation Bonds
 December 31, 2011

	Effective Interest Rate	Issue Date	Final Maturity Date	Initial Issue Detail	Outstanding Balance 12/31/11
General Obligation Refunding 1996A	5.2494	04-01-1996	04-01-2012		
Corporate Purpose 1987				\$ 1,263,963	
Corporate Purpose 1989A				579,317	
Corporate Purpose 1990				631,982	
Corporate Purpose 1991				1,469,358	
Corporate Purpose 1992A				7,615,380	
Total Issue				<u>\$ 11,560,000</u>	\$ 1,080,000
Corporate Purpose 2002B	4.44355	06-01-2002	04-01-2017		
Pavement				\$ 2,950,000	
Park/Recreation				600,000	
Storm Sewer				1,330,000	
TID No. 3				475,000	
Parking Ramp Repairs				500,000	
Total Issue				<u>\$ 5,855,000</u>	595,000
General Obligation Refunding 2003A	3.501	01-01-2003	04-01-2013		
Corporate Purpose 1994A				\$ 2,750,000	
Corporate Purpose 1994B				4,945,000	
				<u>\$ 7,695,000</u>	390,000
General Obligation Refunding 2003B	5.4085	03-17-2003	10-1-2022		
Refunded Tax anticipation note 2003B				<u>\$ 11,715,000</u>	8,990,000
Corporate Purpose 2003C	3.9118	04-22-2003	04-01-2018		
Pavement				\$ 2,585,000	
Storm Sewer				1,925,000	
Sanitary Sewer				1,000,000	
Dock Wall Repairs				325,000	
Parking Ramp Repairs				600,000	
TID No. 7				1,075,000	
Park/Recreation				550,000	
Total Issue				<u>\$ 8,060,000</u>	4,450,000
General Obligation Refunding 2004A	3.1554	01-06-2004	04-01-2012		
Corporate Purpose 1995A				\$ 2,712,760	
Corporate Purpose 1995B				3,497,240	
				<u>\$ 6,210,000</u>	785,000
General Obligation 2004B	4.0793	05-03-2004	04-01-2019		
Pavement				\$ 2,225,000	
Storm Sewer				1,200,000	
Sanitary Sewer				1,300,000	
Parking Ramp Repairs				350,000	
Park/Recreation				650,000	
				<u>\$ 5,725,000</u>	4,445,000
General Obligation Refunding 2004D	3.0547	11-09-2004	04-01-2012		
Corporate Purpose 1996C				\$ 2,289,560	
Corporate Purpose 1997A				1,980,440	
				<u>\$ 4,270,000</u>	305,000
General Obligation Refunding 2005A	3.5779	03-15-2005	04-01-2013		
Corporate Purpose 1998B				<u>\$ 5,160,000</u>	1,560,000

(Continued)

CITY OF GREEN BAY, WISCONSIN
 Detail of Outstanding General Obligation Bonds (Continued)
 December 31, 2011

	Effective Interest Rate	Issue Date	Final Maturity Date	Initial Issue Detail	Outstanding Balance 12/31/11
General Obligation 2005B	4.2604	06-01-2005	4-01-2025		
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>	7,935,000
General Obligation 2006A	4.5474	05-01-2006	04-01-2026		
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>	7,895,000
General Obligation 2006B	5.5796	05-01-2006	04-01-2026		
Property Purchase				\$ 700,000	
TID No. 7				1,140,000	
				<u>\$ 1,840,000</u>	1,500,000
General Obligation 2007A	4.30789	06-05-2007	04-01-2027		
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>	6,595,000
General Obligation Advanced Refunding 2007B	3.99	10-01-2007	04-01-2015		
Corporate Purpose 2000A				<u>\$ 3,845,000</u>	3,065,000
General Obligation Advanced Refunding 2007C	5.6095	10-01-2007	04-01-2015		
Corporate Purpose 1999B				<u>\$ 3,145,000</u>	2,550,000
General Obligation Advanced Refunding 2008A	3.6406	01-04-2008	04-01-2014		
Corporate Purpose 1998A				\$ 7,160,000	
Corporate Purpose 1999A				3,570,000	
				<u>\$ 10,730,000</u>	4,475,000

(Continued)

CITY OF GREEN BAY, WISCONSIN
 Detail of Outstanding General Obligation Bonds (Continued)
 December 31, 2011

	Effective Interest Rate	Issue Date	Final Maturity Date	Initial Issue Detail	Outstanding Balance 12/31/11
General Obligation 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>	5,105,000
General Obligation 2009A - Build America Bonds	3.4440	6-9-2009	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>	8,515,000
General Obligation Advanced Refunding 2009B Corporate Purpose 2001A	2.4107	11-24-09	04-01-2016	\$ 3,600,000	
				<u>\$ 3,600,000</u>	3,600,000
General Obligation Advanced Refunding 2010A Corporate Purpose 2002B	2.0735	03-23-2010	04-01-2017	\$ 2,685,000	
				<u>\$ 2,685,000</u>	2,640,000
General Obligation 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>	14,775,000
General Obligation 2011A	2.9960	7-12-11	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>	4,750,000
TOTAL OUTSTANDING GENERAL OBLIGATION BONDS					<u><u>\$ 96,000,000</u></u>

CITY OF GREEN BAY, WISCONSIN
 Detail of Outstanding General Obligation Notes
 December 31, 2011

	Effective Interest Rate	Issue Date	Final Maturity Date	Initial Issue Detail	Outstanding Balance 12/31/11
State Trust Fund - Draw 1 Development note	4.5000	09-18-2002	03-15-2012	<u>\$ 515,000</u>	\$ 69,228
State Trust Fund - Draw 2 Development note	4.5000	10-16-2002	03-15-2012	<u>\$ 100,000</u>	13,399
State Trust Fund - Draw 3 Development note	4.5000	11-06-2002	03-15-2012	<u>\$ 185,000</u>	24,728
State Trust Fund Development note	4.5000	02-19-2003	03-15-2012	<u>\$ 150,000</u>	19,805
State Trust Fund Development note	6.000	04-23-2003	03-15-2023	<u>\$ 1,000,000</u>	726,600
State Trust Fund Development note	5.000	04-23-2003	03-15-2023	<u>\$ 500,000</u>	353,830
State Trust Fund Development note	5.000	05-28-2003	03-15-2023	<u>\$ 270,000</u>	190,192
State Trust Fund Development note	5.000	07-30-2003	03-15-2023	<u>\$ 150,000</u>	104,785
State Trust Fund Development note	4.750	09-18-2003	03-15-2018	<u>\$ 264,000</u>	156,660
State Trust Fund Development note	4.750	10-01-2003	03-15-2018	<u>\$ 370,000</u>	219,214
State Trust Fund Development note	5.000	10-22-2003	03-15-2023	<u>\$ 170,000</u>	127,033
State Trust Fund Development note	4.750	12-11-2003	3-15-2023	<u>\$ 800,000</u>	589,883
State Trust Fund Development note	4.750	03-30-2004	03-15-2019	<u>\$ 66,000</u>	40,740
State Trust Fund Development note	4.750	05-04-2004	03-15-2024	<u>\$ 414,000</u>	308,197
State Trust Fund Development note	5.000	05-28-2004	03-15-2024	<u>\$ 110,000</u>	82,112
State Trust Fund Development note	4.50	07-12-2004	03-15-2014	<u>\$ 325,000</u>	111,309
State Trust Fund Development note	5.000	09-03-2004	03-15-2024	<u>\$ 462,000</u>	368,142

(Continued)

CITY OF GREEN BAY, WISCONSIN
Detail of Outstanding General Obligation Notes (Continued)
December 31, 2011

	Effective Interest Rate	Issue Date	Final Maturity Date	Initial Issue Detail	Outstanding Balance 12/31/11
State Trust Fund Development note	5.000	09-10-2004	03-15-2024	<u>\$ 500,000</u>	398,067
State Trust Fund Development note	5.000	12-07-2004	03-15-2024	<u>\$ 238,000</u>	187,356
State Trust Fund Development note	4.750	12-07-2004	03-15-2024	<u>\$ 886,000</u>	693,314
State Trust Fund Development note	4.750	01-11-2005	03-15-2024	<u>\$ 2,250,000</u>	1,753,111
State Trust Fund Development note	5.000	03-10-2005	03-15-2024	<u>\$ 283,000</u>	220,112
State Trust Fund Development note	5.000	05-19-2005	03-15-2025	<u>\$ 2,670,000</u>	2,102,776
State Trust Fund Development note	5.000	09-15-2005	03-15-2025	<u>\$ 417,000</u>	349,622
State Trust Fund Development note	4.750	09-20-2005	03-15-2025	<u>\$ 250,000</u>	208,323
Corporate Purpose 2005C Taxable promissory note	5.1402	12-15-2005	04-01-2015	<u>\$ 3,530,000</u>	3,530,000
State Trust Fund Development note	5.000	04-20-2006	03-15-2026	<u>\$ 800,000</u>	663,197
State Trust Fund Development note	4.500	04-21-2006	03-15-2026	<u>\$ 9,937,280</u>	8,168,729
State Trust Fund Development note	5.500	09-27-2007	03-15-2027	<u>\$ 354,000</u>	326,789
State Trust Fund Development note	5.500	09-27-2007	03-15-2027	<u>\$ 1,400,000</u>	1,292,385
State Trust Fund Development note	5.500	11-27-2007	03-15-2027	<u>\$ 231,900</u>	212,253
State Trust Fund Development note	5.500	02-05-2008	03-15-2027	<u>\$ 164,100</u>	148,719
State Trust Fund Development note	4.750	06-05-2008	03-15-2028	<u>\$ 1,400,000</u>	1,250,346
State Trust Fund Development note	4.750	06-05-2008	03-15-2028	<u>\$ 300,000</u>	267,931
State Trust Fund Development note	4.750	08-28-2008	03-15-2028	<u>\$ 370,240</u>	353,302
State Trust Fund Development note	4.750	10-20-2008	03-15-2028	<u>\$ 750,000</u>	711,090

(Continued)

CITY OF GREEN BAY, WISCONSIN
Detail of Outstanding General Obligation Notes (Continued)
December 31, 2011

	Effective Interest Rate	Issue Date	Final Maturity Date	Initial Issue Detail	Outstanding Balance 12/31/11
State Trust Fund Development note	5.500	12-30-2008	03-15-2028	<u>\$ 6,970,915</u>	6,594,227
State Trust Fund Development note	4.75	1-26-2009	03-15-2028	<u>\$ 1,229,760</u>	1,152,017
State Trust Fund Development note	4.75	1-26-2009	03-15-2028	<u>\$ 550,000</u>	515,230
State Trust Fund Development note	4.75	3-17-2009	03-15-2028	<u>\$ 160,000</u>	148,960
State Trust Fund Development note	4.75	5-29-2009	03-15-2029	<u>\$ 60,000</u>	55,659
State Trust Fund Development note	4.75	8-17-2009	03-15-2029	<u>\$ 169,000</u>	155,201
State Trust Fund Development note	4.75	9-11-2009	03-15-2029	<u>\$ 125,000</u>	123,578
State Trust Fund Development note	5.50	10-6-2009	03-15-2029	<u>\$ 820,000</u>	812,589
State Trust Fund Development note	4.50	10-6-2009	03-15-2019	<u>\$ 735,000</u>	679,532
State Trust Fund Development note	4.75	10-6-2009	03-15-2029	<u>\$ 86,000</u>	84,763
State Trust Fund Development note	5.50	4-15-2010	03-15-2030	<u>\$ 80,500</u>	77,843
State Trust Fund Development note	5.50	7-6-2010	03-15-2030	<u>\$ 3,500,000</u>	3,344,658
State Trust Fund Development note	5.50	8-31-2010	03-15-2030	<u>\$ 369,500</u>	350,230
State Trust Fund Development note	4.25	10-7-2010	03-15-2020	<u>\$ 785,000</u>	785,000
State Trust Fund Development note	4.25	10/7/2010	03-15-2020	<u>\$ 350,000</u>	350,000
Corporate Purpose 2011B Taxable promissory note	1.21	7-12-11	04-1-2016	<u>\$ 950,000</u>	950,000
TOTAL OUTSTANDING GENERAL OBLIGATION NOTES					<u>\$ 42,522,765</u>

CITY OF GREEN BAY, WISCONSIN

Sanitary Sewer Debt due to GBMSD

December 31, 2011

Year	West Fox River Interceptor	Fox River Crossing	Metro	East Tower Drive Interceptor	Wequicock Creek Interceptor
2012	\$ 82,866	\$ 304,498	\$ -	\$ 88,393	\$ 27,842
2013	82,866	304,498	-	92,194	29,039
2014	82,866	304,498	-	96,158	30,288
2015	82,866	304,498	-	100,293	31,590
2016	82,866	304,498	-	104,606	32,949
2017	82,866	304,498	-	109,104	34,366
2018	82,866	-	-	113,795	35,843
2019	82,866	-	-	118,688	37,385
2020	82,867	-	-	123,792	38,992
2021	-	-	-	129,115	40,669
2022	-	-	-	134,667	42,417
2023	-	-	-	140,458	44,241
2024	-	-	-	146,496	46,143
2025	-	-	-	152,797	48,129
Balance Due	\$ 745,795	\$ 1,826,988	\$ -	\$ 1,650,556	\$ 519,893

CITY OF GREEN BAY, WISCONSIN

Capital Leases
December 31, 2011

Year	Fire Truck Lease		Total
	Principal	Interest	
2012	\$ 58,500	\$ 6,216	\$ 64,716
2013	60,689	4,027	64,716
2014	62,960	1,756	64,716
Balance Due	<u>\$ 182,149</u>	<u>\$ 11,999</u>	<u>\$ 194,148</u>

CITY OF GREEN BAY, WISCONSIN
Green Bay Water Utility
Summary of Outstanding Bonds and Notes
Principal and Interest
December 31, 2011

Year Due	Total	Principal		Interest	
		G.O. Bonds	G.O. Bonds	G.O. Bonds	G.O. Bonds
2012	\$ 5,529,448	\$ 2,420,000	\$	\$ 3,109,448	
2013	5,531,948	2,530,000		3,001,948	
2014	5,534,823	2,640,000		2,894,823	
2015	5,529,123	2,730,000		2,799,123	
2016	5,528,838	2,850,000		2,678,838	
2017	5,527,688	2,975,000		2,552,688	
2018	5,530,188	3,125,000		2,405,188	
2019	5,528,938	3,280,000		2,248,938	
2020	5,530,838	3,445,000		2,085,838	
2021	5,528,588	3,615,000		1,913,588	
2022	5,527,838	3,795,000		1,732,838	
2023	5,530,838	3,990,000		1,540,838	
2024	5,533,975	4,195,000		1,338,975	
2025	5,526,713	4,395,000		1,131,713	
2026	5,529,888	4,565,000		964,888	
2027	5,538,763	4,750,000		788,763	
2028	5,535,363	4,930,000		605,363	
2029	11,129,813	10,715,000		414,813	
		<u>\$ 105,153,611</u>		<u>\$ 34,208,611</u>	

CITY OF GREEN BAY, WISCONSIN
Component Unit - Redevelopment Authority
Comparative Balance Sheets
December 31, 2011 and 2010

	2011	2010
ASSETS		
Receivables		
Leases	\$ 18,105,000	\$ 19,040,000
Interest	109,506	115,864
Total Assets	<u>\$ 18,214,506</u>	<u>\$ 19,155,864</u>
LIABILITIES		
Liabilities		
Deferred revenue		
Leases	\$ 18,105,000	\$ 19,040,000
Interest	109,506	115,864
Total Liabilities	<u>\$ 18,214,506</u>	<u>\$ 19,155,864</u>
 Reconciliation to the Statement of Net Assets		
Fund balance from above	\$ -	\$ -
Other long-term assets are not available to pay for current-period expenditures; therefore, are deferred above		
Leases	18,105,000	19,040,000
Interest	109,506	115,864
Lease revenue bonds are not due and payable in the current period; therefore, are not reported above		
Lease Revenue Bonds Payable		
Convention center	(11,560,000)	(11,780,000)
Parking structure	(3,685,000)	(4,050,000)
Tundra Hotel and water park	(2,860,000)	(3,210,000)
Interest is expensed when due and therefore not reported above		
Accrued interest	<u>(109,506)</u>	<u>(115,864)</u>
Net assets of the discretely presented component unit as reported on the Statement of Net Assets (page 33)	<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, 2011 and 2010

	2011	2010
Revenues		
Lease Payments		
Brown County	\$ 704,225	\$ 681,250
City of Green Bay	1,004,330	894,083
Total Revenues	<u>1,708,555</u>	<u>1,575,333</u>
Expenditures		
Debt service		
Principal	935,000	795,000
Interest and fiscal charges	773,555	780,333
Total Expenses	<u>1,708,555</u>	<u>1,575,333</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 assets and does not affect the statement of activities.		
The amount of long-term debt principal payments in the current year is:	935,000	795,000
Change in accrued interest	6,358	(5,383)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Lease receivables	(935,000)	(795,000)
Interest receivables	(6,358)	5,383
Changes in net assets 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, 2011

Year Due	Total	Principal		Interest	
		Bonds	Notes	Bonds	Notes
2012	\$ 1,735,306	\$ 995,000	\$ -	\$ 740,306	\$ -
2013	1,766,515	1,065,000	-	701,515	-
2014	1,792,356	1,135,000	-	657,356	-
2015	1,832,210	1,225,000	-	607,210	-
2016	2,455,513	1,925,000	-	530,513	-
2017	1,305,653	840,000	-	465,653	-
2018	1,334,108	900,000	-	434,108	-
2019	1,369,185	970,000	-	399,185	-
2020	1,381,238	1,020,000	-	361,238	-
2021	933,895	605,000	-	328,895	-
2022	967,225	665,000	-	302,225	-
2023	1,012,720	740,000	-	272,720	-
2024	1,040,380	800,000	-	240,380	-
2025	1,085,100	880,000	-	205,100	-
2026	1,121,088	955,000	-	166,088	-
2027	1,158,303	1,035,000	-	123,303	-
2028	1,196,970	1,120,000	-	76,970	-
2029	1,256,443	1,230,000	-	26,443	-
	<u>\$ 24,744,208</u>	<u>\$ 18,105,000</u>	<u>\$ -</u>	<u>\$ 6,639,208</u>	<u>\$ -</u>

CITY OF GREEN BAY, WISCONSIN
 Component Unit - Redevelopment Authority
 Detail of Outstanding Bonds
 December 31, 2011

	Effective Interest Rate	Issue Date	Final Maturity Date	Initial Issue Detail	Outstanding Balance 12/31/11
Green Bay RDA Lease Revenue Refunding Bonds Series 2006	4.3900%	3-1-2006	6-1-2029	\$ 12,120,000	\$ 11,560,000
Green Bay RDA Pine Street Ramp Refunding Bonds, Series 2010	3.1019%	1-5-2010	10-1-2020	\$ 4,050,000	\$ 3,685,000
Green Bay RDA Tundra Hotel Bonds, Series 2002	6.1005%	9-12-2002	4-1-2016	\$ 4,800,000	\$ 2,860,000

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	128
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>	130
Revenue Capacity <i>These schedules contain information to help the reader assess Green Bay's most significant local revenue source, the property tax.</i>	136
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>	140
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>	145
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>	147

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 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 2011, the city street system totaled 456 miles. There are 404 miles of underground storm sewers and 476 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 104,057, the population of Green Bay has increased 1.2% since the 2000 Census report of 102,767. Construction within the City has continued to show a strong trend with building permit valuations averaging \$106.6 million dollars annually over the past 10 years. 2,383 building permits were issued during 2011 valuing \$80,634,667. Some of the larger projects included in 2011 values include the new CVS Pharmacy of \$2 million, Packerland Parking alterations of \$2.3 million, Grancare Nursing Center of \$1.5 million and the construction of the Tower Clock Eye Center of \$1.6 million.

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. Elected Brown County Supervisors from the City of Green Bay comprise 19% of the entire County Board.

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 four airlines and is the location of the National Weather Service and Doppler radar.

Planning

The Brown County Regional Planning Commission provides a coordinated county-city approach to regional planning for the metropolitan area. The Planning Commission's comprehensive approach gives added assurance that the Green Bay area will continue to plan for the provision of essential regional services into the future. In April of 2003, the City Council adopted the Smart Growth 2022-Green Bay Comprehensive Plan, which proposes selective refinements and additions to the plan, which had been in place. As time passes, small adjustments have been made to accommodate additional needs not thought of when the Smart Growth Plan was passed in 2003.

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, 2011 was 21,414, and is served by 25 elementary schools, four middle schools, four high schools, two K-8 schools, and one charter 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 with an enrollment of 4,245 supplements 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.

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 A T & 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. 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 ASSETS BY COMPONENT
(amount expressed in \$1,000's)
Last Ten Fiscal Years
December 31, 2011

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Governmental activities										
Invested in capital assets, net of related debt	\$ 263,655	\$ 256,760	\$ 235,215	\$238,633	\$243,715	\$248,010	\$238,893	\$229,976	\$235,204	\$228,038
Restricted	33,891	500	993	1,368	2,343	1,371	628	290	93	62
Unrestricted	(7,723)	25,964	33,358	17,782	13,120	10,099	15,149	16,731	10,964	9,135
Total governmental activities net assets	\$ 289,823	\$ 283,224	\$ 269,566	\$257,783	\$259,178	\$259,480	\$254,670	\$246,997	\$246,261	\$237,235
Business-type activities										
Invested in capital assets, net of related debt	\$ 94,720	\$ 85,716	\$ 83,987	\$ 78,667	\$ 78,650	\$ 79,775	\$ 79,715	\$ 76,402	\$ 80,424	\$ 77,196
Restricted	3,741	3,821	3,893	3,943	4,481	4,958	5,607	6,360	1,493	1,518
Unrestricted	6,895	10,994	12,432	14,492	13,478	10,153	7,427	9,619	8,631	8,392
Total business-type activities net assets	\$ 105,356	\$ 100,530	\$ 100,312	\$ 97,102	\$ 96,609	\$ 94,887	\$ 92,749	\$ 92,381	\$ 90,548	\$ 87,106
Primary government										
Invested in capital assets, net of related debt	\$ 358,375	\$ 342,476	\$ 319,202	\$317,300	\$322,365	\$327,786	\$318,608	\$306,378	\$315,628	\$305,234
Restricted	37,632	4,321	4,886	5,311	6,824	6,329	6,235	6,650	1,586	1,580
Unrestricted	(828)	36,958	45,790	32,274	26,598	20,253	22,576	26,350	19,595	17,527
Total primary government net assets	\$ 395,179	\$ 383,754	\$ 369,878	\$354,885	\$355,787	\$354,368	\$347,419	\$339,378	\$336,809	\$324,341

SCHEDULE 2
CITY OF GREEN BAY, WISCONSIN
 Changes in Net Assets
 Last Ten Fiscal Years
 December 31, 2011

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Expenses										
Governmental activities:										
General government	\$ 7,075,925	\$ 7,345,831	\$ 7,289,941	\$ 8,249,317	\$ 7,728,390	\$ 8,244,443	\$ 7,093,775	\$ 6,570,094	\$ 7,712,323	\$ 7,856,522
Public safety	51,172,222	46,355,251	45,349,586	44,732,843	44,620,288	44,463,267	39,836,160	39,993,564	40,939,366	38,790,618
Public works	30,208,709	23,063,458	25,108,818	29,919,586	30,277,544	25,935,807	21,274,815	26,359,186	25,396,511	23,893,431
Sanitation	14,144,510	11,398,576	12,368,704	12,058,346	11,975,484	11,975,494	14,295,165	14,302,240	12,682,667	12,674,261
Culture and recreation	9,794,305	9,657,267	10,717,208	8,971,359	9,020,837	9,873,540	10,401,318	8,702,296	9,173,678	24,833,719
Conservation and development	10,492,155	14,686,878	10,323,577	14,989,437	8,791,634	6,375,183	8,289,083	10,273,263	7,264,729	8,977,221
Interest on long-term debt	6,989,542	6,777,132	6,788,598	6,207,520	6,666,390	6,471,933	6,051,997	6,122,114	5,720,199	5,140,018
Total governmental activities expenses	129,877,368	119,284,393	117,946,432	125,128,408	119,080,567	113,339,667	107,242,313	112,322,757	108,889,473	122,165,790
Business-type activities:										
Water	14,413,375	15,187,197	15,189,128	15,146,354	14,436,122	13,550,048	12,968,721	10,685,040	10,270,478	9,277,436
Transit	8,776,120	8,401,161	8,149,121	8,713,501	7,952,736	7,542,353	7,891,720	7,448,416	7,373,872	7,715,119
Total business-type activities expenses	23,189,495	23,588,358	23,338,249	23,859,855	22,388,858	21,092,401	20,860,441	18,133,456	17,644,350	16,992,555
Total primary government expenses	153,066,863	142,872,751	141,284,681	148,988,263	141,469,425	134,432,068	128,102,754	130,456,213	126,533,823	139,158,345
Program Revenues										
Governmental activities:										
Charges for services										
General government	3,811,947	5,271,146	5,224,083	5,000,961	5,013,803	4,930,453	5,389,337	5,453,141	3,826,694	3,477,930
Public safety	5,163,559	5,084,594	5,029,465	5,003,580	4,862,988	4,731,601	3,748,928	4,305,046	3,902,860	3,014,374
Public works	9,354,288	9,120,408	8,836,566	8,457,649	8,177,112	7,331,318	7,240,733	4,963,337	3,626,115	3,969,436
Sanitation	14,744,692	12,963,990	14,765,499	13,464,623	12,561,514	12,864,202	11,347,381	12,323,964	13,128,556	12,655,824
Culture and recreation	3,379,929	4,591,912	2,652,423	706,949	2,343,475	2,185,499	4,191,853	2,187,565	3,159,530	5,226,584
Conservation and development	1,746,422	2,677,568	5,360,628	2,354,815	1,453,098	2,899,234	2,155,186	865,444	1,111,526	1,031,429
Operating grants and contributions	10,112,350	10,590,577	6,185,087	9,127,000	6,346,149	8,302,969	8,425,443	10,038,009	11,175,488	9,463,209
Capital grants and contributions	4,238,190	3,322,292	3,535,894	2,514,656	3,250,890	3,734,352	3,682,934	3,931,176	8,672,547	6,108,120
Total governmental activities program revenue	52,551,377	53,622,487	51,589,645	46,630,233	44,009,029	46,979,628	46,181,795	44,067,682	48,603,316	44,946,906
Business-type activities:										
Charges for services										
Water	17,594,507	16,912,015	17,328,531	17,032,699	17,570,743	14,978,342	13,086,343	12,582,012	12,432,752	13,053,423
Transit	1,286,219	1,285,462	1,291,605	1,293,296	1,217,287	1,193,068	1,122,321	1,054,144	1,025,334	938,292
Operating grants and contributions	6,494,690	6,170,915	6,102,983	6,662,766	5,817,456	5,592,096	5,804,949	5,504,202	5,390,056	5,222,580
Capital grants and contributions	4,281,833	932,169	3,098,148	322,253	175,857	1,984,540	1,054,468	1,633,010	3,464,245	617,413
Total business-type activities program revenue	29,657,249	25,300,561	27,821,267	25,311,014	24,781,343	23,748,046	21,068,081	20,773,368	22,312,387	19,831,708
Total primary government program revenues	82,208,626	78,923,048	79,410,912	71,941,247	68,790,372	70,727,674	67,249,876	64,841,050	70,915,703	64,778,614

SCHEDULE 2
CITY OF GREEN BAY, WISCONSIN
Changes in Net Assets
Last Ten Fiscal Years
December 31, 2011

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Net (Expense)/Revenue										
Governmental activities	(77,325,991)	(65,661,906)	(66,356,787)	(78,498,175)	(75,071,538)	(66,360,039)	(61,060,518)	(68,255,075)	(60,286,157)	(77,218,884)
Business-type activities	6,467,754	1,712,203	4,483,018	1,451,159	2,392,485	2,655,645	207,640	2,639,912	4,668,037	2,839,153
Total primary government net (expense)/revenue	(70,858,237)	(63,949,703)	(61,873,769)	(77,047,016)	(72,679,053)	(63,704,394)	(60,852,878)	(65,615,163)	(55,618,120)	(74,379,731)
General Revenues and Other Changes in Net Assets										
Governmental activities:										
Property taxes	56,289,712	54,276,615	52,308,601	50,498,069	47,685,348	45,559,219	43,952,942	44,640,339	42,770,237	40,921,039
Unrestricted grants and contributions	22,220,293	22,113,685	22,635,976	22,398,243	22,422,219	21,204,070	20,893,104	21,179,702	23,604,036	23,700,671
Interest earnings	841,773	1,109,246	1,516,376	2,575,579	3,145,478	3,085,685	2,527,041	1,827,514	1,592,334	1,963,972
Gain on disposal of capital assets	69,634	-	-	-	-	-	-	-	-	-
Transfers	1,993,151	1,820,444	1,678,556	1,631,310	1,516,364	1,321,033	1,361,107	1,343,054	1,345,855	1,335,122
Total governmental activities	81,414,563	79,319,990	78,139,509	77,103,201	74,769,409	71,170,007	68,734,194	68,990,609	69,312,462	67,920,804
Business-type activities:										
Interest earnings	320,762	344,769	401,838	673,048	845,339	803,731	1,521,504	536,101	120,119	290,499
Gain on disposal of capital assets	30,051	(18,333)	4,301							
Transfers	(1,993,151)	(1,820,444)	(1,678,556)	(1,631,310)	(1,516,364)	(1,321,033)	(1,361,107)	(1,343,054)	(1,345,855)	(1,335,122)
Total business-type activities	(1,642,338)	(1,494,008)	(1,272,417)	(958,262)	(671,025)	(517,302)	160,397	(806,953)	(1,225,736)	(1,044,623)
Total primary government	79,772,225	77,825,982	76,867,092	76,144,939	74,098,384	70,652,705	68,894,591	68,183,656	68,086,726	66,876,181
Change in Net Assets										
Governmental activities	4,088,572	13,658,084	11,782,722	(1,394,974)	(302,129)	4,809,968	7,673,676	735,534	9,026,305	(9,298,080)
Business-type activities	4,825,416	218,195	3,210,601	492,897	1,721,460	2,138,343	368,037	1,832,959	3,442,301	1,794,530
Total primary government	\$ 8,913,988	\$ 13,876,279	\$ 14,993,323	\$ (902,077)	\$ 1,419,331	\$ 6,948,311	\$ 8,041,713	\$ 2,568,493	\$ 12,468,606	\$ (7,503,550)

SCHEDULE 3
CITY OF GREEN BAY, WISCONSIN
Fund Balances, Governmental Funds
Last Ten Fiscal Years
December 31, 2011

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
General Fund										
Reserved	\$ -	\$ 1,736,320	\$ 1,653,056	\$ 1,531,881	\$ 1,562,479	\$ 2,697,133	\$ 2,016,568	\$ 1,316,564	\$ 1,408,601	\$ 1,254,301
Unreserved	-	11,515,118	11,427,079	12,438,449	13,180,261	10,303,663	12,402,535	10,985,640	10,189,086	12,125,581
Nonspendable	2,501,011	-	-	-	-	-	-	-	-	-
Committed	4,677	-	-	-	-	-	-	-	-	-
Assigned	1,069,127	-	-	-	-	-	-	-	-	-
Unassigned	9,549,766	-	-	-	-	-	-	-	-	-
Total general fund	\$ 13,124,581	\$ 13,251,438	\$ 13,080,135	\$ 13,970,330	\$ 14,742,740	\$ 13,000,796	\$ 14,419,103	\$ 12,302,204	\$ 11,597,687	\$ 13,379,882
All Other Governmental Funds										
Reserved	\$ -	\$ 4,816,769	\$ 3,851,645	\$ 9,863,151	\$ 3,750,066	\$ 6,819,226	\$ 4,109,386	\$ 8,528,113	\$ 2,742,385	\$ 12,328,758
Unreserved, reported in:										
Special revenue funds	-	9,947,770	8,303,245	6,560,534	7,232,173	6,152,493	6,474,786	5,728,170	4,894,848	4,790,556
Capital projects funds	-	23,480,029	17,435,450	10,912,922	17,050,451	14,598,409	12,837,802	13,658,530	17,560,155	16,089,993
Nonspendable										
Special revenue funds	24,091	-	-	-	-	-	-	-	-	-
Restricted										
Special revenue funds	1,345,862	-	-	-	-	-	-	-	-	-
Capital projects funds	14,328,323	-	-	-	-	-	-	-	-	-
Debt service funds	379,891	-	-	-	-	-	-	-	-	-
Committed										
Special revenue funds	6,798,490	-	-	-	-	-	-	-	-	-
Capital projects funds	9,994,328	-	-	-	-	-	-	-	-	-
Assigned										
Special revenue funds	1,544,725	-	-	-	-	-	-	-	-	-
Capital projects funds	6,855,657	-	-	-	-	-	-	-	-	-
Unassigned										
Special revenue funds	(20,978)	-	-	-	-	-	-	-	-	-
Capital projects funds	(9,587,953)	-	-	-	-	-	-	-	-	-
Total all other governmental funds	\$ 31,662,436	\$ 38,244,568	\$ 29,590,340	\$ 27,336,607	\$ 28,032,690	\$ 27,570,128	\$ 23,421,974	\$ 27,914,813	\$ 25,197,388	\$ 33,209,307
Total Fund Balances	\$ 44,787,017	\$ 51,496,006	\$ 42,670,475	\$ 41,306,937	\$ 42,775,430	\$ 40,570,924	\$ 37,841,077	\$ 40,217,017	\$ 36,795,075	\$ 46,589,189

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

SCHEDULE 4
CITY OF GREEN BAY, WISCONSIN
 Changes in Fund Balances, Governmental Funds
 Last Ten Fiscal Years
 December 31, 2011

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Revenues										
Taxes	\$ 54,939,292	\$ 54,276,650	\$ 52,308,602	\$ 50,498,069	\$ 47,685,349	\$ 45,559,219	\$ 43,952,942	\$ 44,640,339	\$ 42,770,239	\$ 42,256,161
Special assessments	1,691,726	763,879	782,372	1,204,450	1,259,309	1,957,356	2,069,325	3,453,478	5,974,507	2,479,720
Licenses and permits	2,049,475	2,016,152	1,840,238	2,089,692	2,086,644	1,942,592	1,957,479	1,918,442	1,612,949	1,482,165
Intergovernmental	34,672,285	36,211,308	32,643,843	32,965,012	33,220,181	31,411,067	30,335,599	32,030,794	33,355,067	38,097,841
Public charges for services	28,678,055	26,736,270	28,056,304	26,023,723	24,400,836	24,294,364	22,499,043	20,920,366	21,284,046	21,879,574
Interdepartmental charges for services	4,191,611	5,050,669	4,747,180	4,196,112	4,213,292	4,426,823	3,487,092	3,382,636	2,755,500	2,194,291
Fines and forfeits	1,822,079	1,229,548	1,381,691	1,511,500	1,442,879	1,519,851	1,390,808	1,307,246	1,162,694	1,188,420
Interest	764,913	998,898	1,344,130	2,361,004	2,969,300	2,840,506	1,799,142	1,137,165	988,523	1,308,208
Miscellaneous	5,668,388	4,746,669	4,167,413	4,378,947	11,581,426	6,267,795	8,291,287	8,275,082	7,950,871	4,399,286
Total revenues	134,477,824	132,030,043	127,271,773	125,228,509	128,859,216	120,219,573	115,782,717	117,065,548	117,854,396	115,285,666
Expenditures										
Current										
General government	6,880,697	7,595,091	7,871,905	8,195,004	7,491,037	7,042,300	6,795,105	7,600,527	7,402,097	7,682,948
Public safety	48,199,979	44,837,035	44,806,985	44,931,141	43,284,430	41,849,594	41,054,361	39,486,844	39,019,099	39,169,682
Public works	23,786,647	19,534,323	22,306,357	27,411,641	27,074,171	21,395,655	20,542,310	19,870,124	19,124,907	20,577,510
Sanitation	12,994,201	11,136,617	12,160,275	11,868,330	11,691,894	12,073,233	13,949,421	12,205,802	12,270,075	11,796,614
Culture and recreation	9,249,086	9,240,808	10,487,219	8,833,940	7,599,495	7,990,378	7,774,372	7,690,832	8,924,916	11,336,184
Conservation and development	10,932,340	14,040,595	10,717,350	15,081,721	11,973,805	5,169,180	9,165,425	7,155,895	3,556,637	3,690,239
Boards and commissions	-	-	-	-	-	-	-	-	-	872,236
Capital outlay										
General government	224,225	70,112	1,451,993	-	42,207	679,914	470,606	120,309	230,152	363,987
Public safety	1,407,655	2,776,908	1,592,849	699,028	442,146	1,601,590	1,521,612	672,725	774,014	73,914
Public works	6,857,783	11,345,778	8,511,864	6,157,207	3,563,470	8,706,131	16,417,997	11,651,800	12,625,763	10,500,263
Sanitation	2,700,243	1,906,727	390,405	848,982	987,454	1,276,979	2,156,179	3,597,317	2,480,846	1,799,167
Culture and recreation	1,558,353	3,195,814	295,048	330,873	3,579,832	3,482,814	2,129,920	918,556	833,907	1,419,663
Conservation and development	2,507,288	316,959	757,500	1,011,039	3,071,689	2,531,820	2,774,708	7,075,409	12,710,504	6,482,012
Debt service										
Principal retirement	13,950,797	12,560,314	12,116,291	11,372,202	9,824,423	20,542,031	10,684,466	8,508,026	18,786,142	7,219,370
Interest	6,973,226	6,222,876	5,676,738	5,916,818	6,095,219	5,599,982	5,125,732	5,081,175	4,911,375	4,876,217
Prior service pension liability	-	540,729	-	-	-	-	-	-	12,719,797	-
Lease payment	798,062	109,270	668,464	670,788	636,393	495,768	496,061	495,798	494,986	-
Debt issuance costs	31,250	-	126,534	145,853	149,054	77,736	145,449	217,201	338,696	249,213
Total expenditures	149,051,832	145,429,956	139,937,777	143,474,567	137,506,719	140,515,105	141,203,724	132,348,340	157,203,913	128,109,219
Excess of revenues over (under) expenditures	(14,574,008)	(13,399,913)	(12,666,004)	(18,246,058)	(8,647,503)	(20,295,532)	(25,421,007)	(15,282,792)	(39,349,517)	(12,823,553)

SCHEDULE 4
CITY OF GREEN BAY, WISCONSIN
 Changes in Fund Balances, Governmental Funds
 Last Ten Fiscal Years
 December 31, 2011

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
Other financing sources (uses)										
General obligation bonds issued	5,700,000	15,320,000	8,680,000	5,240,000	7,390,000	11,065,000	9,455,000	5,725,000	8,060,000	10,655,000
General obligation notes issued				-	-	-	3,530,000	11,966,648	4,640,835	11,800,000
General obligation refunding bonds issued	-	2,685,000	3,600,000	10,650,000	6,990,000	-	5,160,000	10,480,000	19,375,000	5,375,000
State trust fund loan issued	-	5,085,000	3,934,760	9,955,255	1,985,900	10,737,280	5,870,000	3,001,000	3,674,000	800,000
Capital leases issued	-	-	-	-	-	487,600	-	-	-	-
GBMSD annexation debt issued	-	-	-	-	-	164,466	2,705,688	-	-	87,837
Payment to refunding bond escrow agent	-	(2,685,000)	(3,663,774)	(10,699,000)	(6,930,256)	-	(5,138,373)	(13,935,636)	(7,673,556)	(6,985,791)
Premium received on note issuance	32,855	-	-	-	-	-	101,645	124,668	133,269	-
Transfers in	19,372,779	12,571,378	14,677,625	12,800,580	10,038,573	19,609,257	5,869,309	10,719,347	6,781,963	7,095,528
Transfers out	(17,379,628)	(10,750,934)	(13,199,069)	(11,169,270)	(8,622,209)	(19,038,224)	(4,508,202)	(9,376,293)	(5,436,108)	(7,262,778)
Total other financing sources (uses)	<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>	<u>18,704,734</u>	<u>29,555,403</u>	<u>21,564,796</u>
Net changes in fund balances	<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>	<u>\$ 3,421,942</u>	<u>\$ (9,794,114)</u>	<u>\$ 8,741,243</u>
Debt service as a percentage of noncapital expenditures	16.81%	15.45%	14.64%	13.47%	13.47%	20.95%	14.03%	12.21%	27.74%	10.81%

SCHEDULE 5
CITY OF GREEN BAY, WISCONSIN
 Assessed and Estimated Actual Value of Taxable Property
 Last Ten Fiscal Years
 December 31, 2011

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				
2002	3,920,789,100	4,709,509,900	211,566,532	255,440,500	4,132,355,632	9.943	4,964,950,400	83.23
2003	3,996,470,500	5,049,988,500	227,386,200	291,654,800	4,223,856,700	9.779	5,341,643,300	79.07
2004	5,325,611,100	5,365,859,400	268,321,800	279,608,000	5,593,932,900	7.746	5,645,467,400	99.09
2005	5,409,350,900	5,645,307,300	264,783,300	280,225,900	5,674,134,200	7.899	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	8.095	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	8.423	6,283,453,300	92.52
2008	5,595,143,800	6,068,291,100	278,832,100	297,478,600	5,873,975,900	8.674	6,365,769,700	92.27
2009	5,648,485,200	5,935,306,800	287,532,300	299,290,500	5,936,017,500	8.857	6,234,597,300	95.21
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	99.38
2011	5,699,167,400	5,642,098,600	281,278,300	268,505,000	5,980,445,700	9.009	5,910,603,600	101.18

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, 2011

Fiscal Year	City of Green Bay		Green Bay Area Public Schools		Northeast Wisconsin Technical College		County of Brown		State of Wisconsin		Total	
	Rate	%	Rate	%	Rate	%	Rate	%	Rate	%	Rate	%
2002	9.943	33.5%	11.714	39.5%	1.885	6.3%	5.916	19.9%	0.233	0.8%	29.691	100.0%
2003	9.779	32.6%	11.938	39.5%	1.976	6.5%	6.058	20.6%	0.253	0.8%	30.004	100.0%
2004	7.746	33.0%	9.380	40.0%	1.543	6.6%	4.579	19.5%	0.202	0.9%	23.450	100.0%
2005	7.899	34.1%	8.945	38.6%	1.565	6.8%	4.550	19.6%	0.196	0.8%	23.155	100.0%
2006	8.095	34.8%	8.851	38.1%	1.565	6.7%	4.532	19.5%	0.187	0.8%	23.230	100.0%
2007	8.423	35.2%	9.112	38.1%	1.582	6.6%	4.645	19.4%	0.183	0.8%	23.946	100.0%
2008	8.674	35.3%	9.316	38.1%	1.604	6.5%	4.758	19.4%	0.184	0.7%	24.537	100.0%
2009	8.857	36.1%	9.524	38.0%	1.620	6.5%	4.651	18.7%	0.178	0.7%	24.830	100.0%
2010	8.857	35.7%	9.730	39.2%	1.623	6.5%	4.450	17.9%	0.170	0.7%	24.830	100.0%
2011	9.009	36.0%	9.902	39.5%	1.609	6.4%	4.371	17.4%	0.168	0.7%	25.059	100.0%

Note: The 2004 property tax rates reflect the total revaluation of the entire City.

Tax Levies

2002	40,229,510	47,395,878	7,625,999	23,936,878	940,860	120,129,125
2003	40,400,878	48,902,993	8,028,275	25,450,233	992,990	123,775,369
2004	43,328,005	52,468,897	8,633,433	25,616,610	1,129,093	131,176,039
2005	44,821,601	50,755,254	8,880,798	25,817,367	1,111,512	131,386,532
2006	46,620,506	50,974,096	9,012,788	26,099,847	1,079,087	133,786,324
2007	48,965,500	52,976,070	9,195,856	27,006,576	1,066,341	139,210,343
2008	50,953,170	54,719,523	9,423,921	27,950,979	1,080,310	144,127,903
2009	52,577,314	56,534,016	9,589,611	27,608,861	1,058,049	147,367,851
2010	52,987,516	58,225,140	9,710,932	26,623,249	1,021,516	148,568,353
2011	53,876,476	59,219,130	9,625,346	26,138,382	1,003,066	149,862,400

SCHEDULE 7
CITY OF GREEN BAY, WISCONSIN
Principal Taxpayers
Current Year and Ten Years Ago
December 31, 2011

Name	2011		
	Assessed Valuation	Rank	Percentage of Total Assessed Valuation*
Baycare Aurora LLC	\$ 174,310,900	1	3.00%
Georgia Pacific (Fort James West)	110,007,800	2	1.89%
Procter & Gamble Paper Products, Inc.	90,336,900	3	1.55%
Kos Hatcheries	24,744,400	5	0.43%
Oneida Tribe of Indians	31,019,600	4	0.53%
Green Bay Plaza LLC	15,522,200	14	0.27%
T Futures LLC/Robert Toonen	19,575,100	9	0.34%
RHS Family Limited Partnership	17,505,300	11	0.30%
Bayland Properties	14,586,600	15	0.25%
Packerland Packing	21,437,900	6	0.37%
Services Plus	20,550,300	7	---
Green Bay Packaging	20,291,700	8	0.35%
Leicht Transfer Warehouse	---	---	---
Green Bay Converting	16,316,200	13	0.28%
Walmart/Sam's Club	16,653,900	12	0.29%
Regency Suites	---	---	---
Bays Tundra Hospitality	18,993,100	10	0.33%
Green Bay Hotel Associates LLC	---	---	---
Totals	\$ 611,851,900		10.23%
Assessed Valuation	5,980,445,700		

Name	2001		
	Assessed Valuation	Rank	Percentage of Total Assessed Valuation*
Baycare Aurora LLC	46,361,900	3	1.15%
Georgia Pacific (Fort James West)	93,955,000	1	2.32%
Procter & Gamble Paper Products, Inc.	52,776,100	2	1.30%
Kos Hatcheries	11,380,200	10	0.28%
Oneida Tribe of Indians	---	---	---
Green Bay Plaza LLC	---	---	---
T Futures LLC/Robert Toonen	18,848,100	6	0.47%
RHS Family Limited Partnership	---	---	---
Bayland Properties	---	---	---
Packerland Packing	---	---	---
Services Plus	---	---	---
Green Bay Packaging	14,853,800	7	0.37%
Leicht Transfer Warehouse	14,822,300	8	0.37%
Green Bay Converting	---	---	---
Walmart/Sam's Club	---	---	---
Regency Suites	---	---	---
Bays Tundra Hospitality	19,694,400	4	0.49%
Green Bay Hotel Associates LLC	---	---	---
Totals	\$ 272,691,800		
Assessed Valuation	4,045,987,000		

SCHEDULE 8
CITY OF GREEN BAY, WISCONSIN
Property Tax Levies and Collections
Last Ten Fiscal Years
December 31, 2011

Fiscal Year	Total Tax Levy (A)	Current Tax Collections	Percent of Levy Collected	Current Year Collection of Delinquent Tax	Total Tax Collections	Current Year Delinquent Tax	Delinquent Tax at Year End
2002	41,209,013	40,814,996	99.04%	336,287	41,151,283	394,017	211,034
2003	42,200,823	41,829,149	99.12%	390,041	42,219,190	371,674	192,667
2004	44,410,292	43,768,654	98.56%	654,313	44,422,967	641,638	179,992
2005	46,959,811	45,998,982	97.95%	594,670	46,593,652	960,829	546,151
2006	48,687,240	47,469,732	97.50%	576,671	48,046,403	1,217,508	1,186,988
2007	50,641,716	50,025,381	98.78%	1,508,482	51,533,863	616,335	294,841
2008	51,336,391	50,713,640	98.79%	1,412,961	52,126,601	622,751	396,778
2009	54,999,958	54,037,367	98.25%	748,198	54,785,565	962,591	509,234
2010	55,470,735	54,552,696	98.35%	824,679	55,377,375	918,039	490,138
2011	55,577,773	54,740,117	98.49%	866,864	55,606,981	837,656	480,026

(A) Includes special assessments placed on the tax roll. For each fiscal period that appears the tax levy represents the year prior and the levy is collected in the fiscal period that is identified.

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 City Treasurer collects taxes until January 31, at which time the tax rolls are turned over to the County for collection of delinquent taxes and second real estate installments. The City Treasurer receives full payment from the County for all delinquent taxes turned over for collection.

SCHEDULE 9
CITY OF GREEN BAY, WISCONSIN
Ratios of Outstanding Debt by Type
Last Eight Fiscal Years
December 31, 2011
(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			
2004	100,903	10,730	14,100	10,722	5,823	76,765	3,400	222,443	6.99%	2,146
2005	103,676	18,541	11,430	10,236	8,064	76,765	3,264	231,976	6.99%	2,229
2006	106,690	27,855	-	10,140	7,584	80,160	3,127	235,555	6.99%	2,260
2007	105,570	28,226	-	9,503	7,019	79,160	2,990	232,468	6.64%	2,235
2008	100,720	36,820	-	8,821	6,457	77,630	2,853	233,301	6.38%	2,244
2009	98,515	39,678	-	8,104	5,890	75,475	2,716	230,378	6.01%	2,226
2010	102,820	43,378	-	7,525	5,319	73,260	2,579	234,881	6.14%	2,257
2011	9,600	42,523	-	6,727	4,743	70,945	2,442	136,980	0	1,316

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, 2011

Fiscal Year	Population	Assessed Value	Debt Total	Less Sinking Fund	Net	Net General Long-term Debt	
						Ratio to Assessed Value	Per Capita
2002	103,018	4,132,355,632	108,574,090	10,625,383	97,948,707	2.34	950.79
2003	103,233	4,223,856,700	117,475,703	92,533	117,383,170	2.78	1,137.07
2004	103,653	5,593,932,900	111,632,959	289,573	111,343,386	1.99	1,074.19
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	104,057	5,980,445,700	138,522,764	379,891	138,142,873	2.31	1,327.57

Schedule 11
CITY OF GREEN BAY, WISCONSIN
 Direct and Overlapping Governmental Activities Debt
 December 31, 2011

	2011		
	Total Debt	Applicable to City	
		Percent	Amount
Direct Debt:			
City purpose	138,522,765		
Less Sanitary Sewer purpose	(6,191,048)		
Less Storm Sewer purpose	(4,350,250)		
Less TIF purpose	(47,094,318)		
Net City Purpose	\$ 80,887,149	100.00%	\$ 80,887,149
Total Net Direct Debt			<u>80,887,149</u>
Overlapping Debt			
Green Bay Area Public School District	61,480,000	71.60%	44,019,680
Northeast Wisconsin Technical College	40,200,000	16.00%	6,432,000
Brown County	142,240,000	32.55%	46,299,120
GBM Sewerage District (B)	64,290,700	36.50%	23,466,105
Total Overlapping Debt			<u>120,216,905</u>
			<u><u>\$ 201,104,054</u></u>

(A) Debt shown includes promissory notes. Excluded from above are \$70,945,000 Waterworks Mortgage Revenue \$18,105,000 Community Development Authority Revenue Bonds and Green Bay Metropolitan Sewerage District worth \$4,743,232.

Information of other taxing districts was obtained from their respective financial reports and/or departments.

SCHEDULE 12
CITY OF GREEN BAY, WISCONSIN
 Legal Debt Margin Information
 Last Ten Fiscal Years
 December 31, 2011

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Equalized Value	<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>	<u>\$ 5,645,467,400</u>	<u>\$ 5,341,643,300</u>	<u>\$ 4,964,950,400</u>
Debt limitation - 5% of equalized value	295,530,180	300,966,900	311,729,865	318,288,485	314,172,665	307,237,765	296,276,660	282,273,370	267,082,165	248,247,520
Debt applicable to limitation:										
Total outstanding general obligation debt	138,522,764	146,197,848	138,193,162	137,539,693	133,796,641	134,545,123	122,216,929	111,632,959	117,475,703	108,574,090
Less: Debt service fund	<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>	<u>(289,573)</u>	<u>(92,533)</u>	<u>(10,625,383)</u>
Total debt applicable to limitation	<u>138,142,873</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>	<u>111,343,386</u>	<u>117,383,170</u>	<u>97,948,707</u>
Legal Debt Margin	<u>\$ 157,387,307</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>	<u>\$ 170,929,984</u>	<u>\$ 149,698,995</u>	<u>\$ 150,298,813</u>
Total net debt applicable to the limit as a percentage of debt limit	46.74%	48.41%	44.01%	42.78%	41.84%	43.35%	41.04%	39.45%	43.95%	39.46%

Schedule 13
CITY OF GREEN BAY, WISCONSIN
Pledged-Revenue Coverage
Last Ten Fiscal Years
December 31, 2011

Water Revenue Bonds							
Fiscal Year	Utility Service Charges	Less: Operating Expenses	Bond Coverage	Net Available Revenue	Debt Service		Coverage
					Principal	Interest	
2002	13,889,465	10,622,286	4,392,830	7,660,009	1,540,000	1,219,538	2.78
2003	13,790,995	11,616,333	4,442,647	6,617,309	860,000	941,064	3.67
2004	14,014,712	12,062,327	5,060,858	7,013,243	0	1,587,468	4.42
2005	15,743,988	14,466,758	6,957,548	8,234,778	0	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

SCHEDULE 14
CITY OF GREEN BAY, WISCONSIN
 Demographic and Economic Statistics
 Last Ten Fiscal Years
 December 31, 2011

Year	Population	Personal Income <i>(thousands of dollars)</i>	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
2002	103,018	8,369	29,275	33.2	20,166	7.5%
2003	103,233	8,678	30,021	33.2	20,137	7.5%
2004	103,653	8,947	30,696	33.2	20,114	7.1%
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	104,057	11,549	37,610	33.2	20,768	7.1%

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, 2011

Employer	2011			2001		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Humana	3,091	1	5.30%	2,745	4	4.68%
Oneida Tribe of Indians of WI	2,916	2	5.00%	2,815	3	4.80%
Schneider National Inc	2,631	3	4.51%	3,400	2	5.80%
Bellin Memorial Hospital	2,323	4	3.98%	1,920	7	3.27%
Georgia Pacific	2,300	5	3.94%	3,800	1	6.48%
United Health Group	1,867	6	3.20%	1,370	13	2.34%
Aurora BayCare Medical Center	1,709	7	2.93%	---	---	---
St. Vincent Hospital	1,636	8	2.80%	1,870	8	3.19%
WPS Resources	1,558	9	2.67%	1,400	12	2.39%
American Foods Group	1,503	10	2.57%	1,430	11	2.44%
Shopko Stores, Inc.	1,297	11	2.22%	2,035	6	3.47%
Packerland Packing Co. (JBS)	1,225	12	2.10%	1,515	10	2.58%
Prevea Clinic	1,169	13	2.00%	905	20	1.54%
Associated Bank	1,087	14	1.86%	---	---	---
Green Bay Packaging	950	19	1.63%	1,070	16	1.82%
Proctor & Gamble	915	20	1.57%	1,250	14	2.13%
Paper Converting	832	22	1.43%	1,200	15	2.05%
Green Bay Public Schools	---	---	---	2,510	5	4.28%
Brown County	---	---	---	1,700	9	2.90%
Green Bay's Labor Force Estimates			59,305			58,636

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, 2011

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
General Government										
Mayor's Office	2.8	3.5	3.5	3.5	5.3	5.3	5.5	5.5	5.5	5.5
Administrative Services	30.8	35.2	35.2	35.2	37.5	37.5	37.5	37.5	37.0	38.5
Internal Services	14.3	14.5	14.5	14.5	14.1	14.1	15.8	14.8	14.8	14.8
Municipal Court	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.0	5.0	4.5
Economic Development	4.5	4.5	4.5	4.5	3.9	3.3	4.5	3.5	3.5	3.5
Community Services	43.5	41.5	40.0	40.0	41.5	44.0	43.5	46.0	44.5	46.0
Public Safety										
Police	236.5	236.5	235.5	235.5	235.5	235.5	231.5	233.5	232.5	232.5
Fire	185.0	185.0	200.0	200.0	198.0	198.0	198.0	198.0	199.0	199.0
Public Works	222.5	222.5	223.5	223.5	232.3	232.3	231.5	225.5	227.0	227.0
Parks and Recreation	88	90.5	90.5	90.5	90.5	90.8	91.8	91.8	93.8	91.8
Total Full-time Equivalent	833.1	838.9	852.4	852.4	863.8	866.0	864.8	861.1	862.6	863.1

Source: City Budget - For 2011 - use the 2011 budget

SCHEDULE 17
CITY OF GREEN BAY, WISCONSIN
 Operating Indicators by Function/Program
 Last Ten Fiscal Years
 December 31, 2011

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Police										
Physical arrests	21,735	20,619	21,124	21,220	not available	not available	not available	22,035	34,171	23,768
Traffic Enforcement Citations	3,118	4,382	5,363	6,428	6,349	7,021	6,091	5,934	4,650	4,777
Reportable accidents	1,143	1,187	1,290	1,333	1,236	1,272	1,508	3,080	3,361	3,538
Fire										
Emergency responses	7,308	7,182	7,251	7,273	6,993	6,689	6,613	6,156	6,377	6,765
Fire responses	301	295	305	316	371	397	376	385	389	362
Other	2,562	2,289	2,198	2,419	1,914	1,895	1,766	1,659	1,814	1,841
Refuse Collection										
Refuse collected (average tons per day)	95.62	101.1	102	102	111	105	105	102	130	104
Refuse collected total tons per year	24,861	26,290	26,456	26,400	28,741	27,436	29,774	30,715	33,657	27,042
Comingled recyclable containers (tons)	0	0	0	2,400	2,419	2,385	2,340	2,248	2,294	2,066
Mixed paper (tons)	0	0	0	5,000	5,008	5,206	5,320	5,531	5,643	5,807
Mixed paper and comingled recyclables (tons)	6,854	6,929	6,788	-	-	-	-	-	-	-
Other public works										
New street pavement (miles)	0.8	0.0	0.0	1.0	1.5	1.1	4.2	6.4	3.8	4.8
Street resurfacing (miles)	3.8	3.2	6.1	9.0	8.6	4.0	4.8	4.4	3.9	6.2
Inspection										
Commercial construction - units	27	20	13	8	17	13	13	25	21	26
Commercial construction (thousands of dollars)	15,738	43,379	7,138	8,357	29,038	4,557	11,967	40,340	11,801	30,892
Residential construction - units	40	37	87	58	82	86	165	240	253	205
Residential construction (thousands of dollars)	6,973	6,195	11,180	10,208	22,960	18,387	38,744	49,870	53,269	47,273
Water										
New construction (miles)	7.1	2.8	1.2	2.1	1.04	2.94	8.49	6.8	8.8	4.3
Water main leaks	136	152	201	185	194	130	175	187	247	179
Average number of residential customers	31,691	31,692	31,732	31,698	31,721	31,845	31,821	30,880	30,709	30,768
Average annual usage per residential customer (gallons)	48,345	49,088	53,707	52,053	55,115	54,543	57,573	58,744	59,330	60,830
Transit										
Total route miles	1,162,305	1,147,914	1,122,206	1,298,120	1,298,384	1,335,421	1,349,018	1,351,013	1,357,236	1,347,335
Passengers (includes paratransit)	1,605,624	1,438,219	1,423,236	1,763,038	1,697,819	1,775,092	1,832,157	1,769,088	1,807,807	1,782,904

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)

SCHEDULE 18
CITY OF GREEN BAY, WISCONSIN
 Capital Asset Statistics by Function/Program
 Last Ten Fiscal Years
 December 31, 2011

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Community Policing Offices	4	3	2	2	2	2	2	2	1	1
Patrol units	46	46	46	48	45	47	49	50	47	47
Fire										
Stations	7	7	7	7	7	7	7	7	7	7
Refuse collection										
Collection trucks	15	15	15	15	15	15	15	15	15	15
Other public works										
Streets (miles)	415.99	415.13	415.18	415.37	414.31	415.2	414.4	412.2	409.0	407.7
Highways (miles) (does not include interstate)	40.17	40.35	40.35	40.35	40.35	40.4	40.0	38.6	38.2	36.46
Street lights	8244	8192	8560	9741	9,663	8,972	7,816	7,841	7,710	7,482
City traffic signals (intersections)	105	105	107	116	116	116	116	115	112	112
Parks and recreation										
Acreage	2,198	2,175	2,100	2,100	2,179	2,984	2,479	2,026	2,100	2,100
Playgrounds	60	60	60	60	60	60	60	60	60	60
Baseball/softball diamonds	53	53	49	49	49	49	49	50	50	50
Water										
Watermains (miles)	512.9	512.3	518.8	521.1	519	456.4	450.8	446.7	443.8	437.6
Average Daily Pumpage (thousands of gallons)	18,418	18,212	19,084	18,705	19,676	18,021	16,372	16,663	16,897	17,595
Wastewater										
Sanitary sewers (miles)	476.2	464	464	464	464	464	462	460	456	452
Storm sewers (miles)	403.7	393	393	393	392	391	387	384	380	375
Transit										
Buses	36	36	36	37	39	39	39	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 percent of the county population. The 2010 estimated population of the Green Bay MSA was 306,241, an 8.4% percent increase over the 2000 census count of 282,599.

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 64.3% residential by valuation. The median value of owner-occupied, single-family housing in 2011 was reported at \$131,417. The range of home values was as follows:

<u>Value</u>	<u>Units</u>	<u>Percentage</u>
Under \$50,000	412	1.6%
\$50,000 to \$99,999	8,726	34.5%
\$100,000 to \$149,999 ..	10,069	39.8%
\$150,000 to \$199,999 ..	3,339	13.2%
\$200,000 to \$299,999 ..	2,036	8.0%
Over \$300,000	<u>731</u>	<u>2.9%</u>
	25,313	100.0%

Income

Brown County's average annual wage was \$41,032 for 2010 or 2.0% greater than the average Wisconsin annual wage of \$39,985 according to Wisconsin Workforce Development, Workforce Training, QCEW, May 2011. This speaks directly to Brown County's premium paid for goods-producing jobs as construction and manufacturing which approach \$50,000 per year per worker compared to about \$40,000 per year overall.

Employment

The average annual wage in Brown County is above the state average in four of the eleven industry sectors. Wages in the leisure and hospitality sector were at 177.0 percent of the state average; however this sector also had one of the lower annual wages of all ten sectors. Professional & Business Services has the highest average wage in Brown County at \$48,644 which is just slightly greater than the state's average of \$46,516. Manufacturing takes second place as the highest average annual salary at \$47,776, which is slightly below the state's average wage for that industry of \$50,183. The wages in financial activities other services and natural resources compares the least favorably with the state average.

BROWN COUNTY EMPLOYMENT BY INDUSTRY FOR 2010

Population	Number of Employees	Annual Avg Wage	Percent of Working	St of WI Annual Avg Wage
Construction	5,869	47,582	4.1%	49,135
Education & Health	28,179	44,594	19.7%	42,464
Financial Activities	11,347	47,421	7.9%	53,332
Information	2,079	42,650	1.5%	51,764
Leisure & Hospitality	15,564	25,831	10.9%	14,597
Manufacturing	23,920	47,776	16.7%	50,183
Natural Resources	786	27,577	0.5%	30,613
Other Services	4,397	19,901	3.1%	22,682
Prof & Business Services	18,367	48,644	12.8%	46,516
Public Administration	4,777	42,482	3.3%	41,653
Trade,Transportation,Utilities	28,019	34,515	19.6%	34,132
Totals	143,304		100.0%	

	January 2010	January 2011
Green Bay MSA		
Labor Force	168,808	171,901
Unemployed	15,322	13,708
Unemployed Rate	9.1%	8.0%
Employed	153,486	158,193
Wisconsin		
Labor Force	3,059,377	3,043,380
Unemployed	307,165	257,617
Unemployed Rate	10.0%	8.5%
Employed	2,752,212	2,785,763
U.S. (In Thousands)		
Labor Force	152,957	152,536
Unemployed	16,147	14,937
Unemployed Rate	10.6%	9.8%
Employed	136,809	137,599

Source: Wisconsin Department of Revenue, Division of Research and Analysis and 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.

MAJOR EMPLOYERS

<u>Name, Address, Phone</u>	<u>#Employees</u>	<u>Type of Business</u>
Humana 1100 Employers Blvd. Green Bay, WI 54344 920-336-1100	3,091	Health insurance and Related services.
Oneida Tribe of Indians of Wisconsin N7210 Seminary Road Oneida, WI 54155-0365 920-496-7900	2,916	Tribal enterprises and government of the Oneida Tribe of Indians
Green Bay Area Public School District 200 S. Broadway St. Green Bay, WI 54305 920-448-2000	2,818	Public school system.
Schneider National, Inc. 3101 Packerland Dr., Green Bay, WI 54304 920-592-2000	2,631	One of the nation's largest truck load carrier organizations.
Bellin Health 744 S. Webster Ave. Green Bay, WI 54301 920-468-4000	2,323	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	2,300	Multi-national manufacturer of paper and tissue products for consumer & commercial markets.
United Health Group 3100 AMS Blvd. Green Bay, WI 54305 920-431-1111	1,867	Markets and administers health and life insurance plans designed especially for small businesses.
Aurora Health Care 2845 Greenbriar Road Green Bay, WI 54311 920-288-3008	1,709	Full service medical care facility with a 167 bed capacity.

<u>Name, Address, Phone</u>	<u>#Employees</u>	<u>Type of Business</u>
St. Vincent Hospital 835 S. Van Buren Green Bay, WI 54301 920-433-0111	1,636	Acute care hospital and regional center for trauma, cancer treatment, physical rehabilitation, prenatal care , dialysis and specialty surgery.
Brown County 305 E Walnut Street P.O. Box 23600, Green Bay, WI 54305 920-448-4067	1,554	County government services.
Wisconsin Public Service 700 N. Adams Green Bay, WI 54301 920-433-1601	1,558	An electric and natural gas utility company serving Northeastern and Central Wisconsin.
American Foods Group 544 Acme St. Green Bay, WI 54308 920-437-6330	1,503	Meat distributors- wholesale/retail.
Shopko Stores, Inc. 700 Pilgrim Way. Green Bay, WI 54304 920-497-2211	1,297	Discount mass-merchandise retail.
JBS Packerland Packing Co. 2580 University Ave. Green Bay, WI 54302 920-468-4000	1,225	Beef slaughterer and processor.
Prevea Clinic P.O. Box 19070 Green Bay, WI 54307 920-496-4700	1,169	Health care services.

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, 2011

CENSUS OF RETAIL TRADE

	# of Establishments		Employees		Sales (\$000)	
	1997	2002	1997	2002	1997	2002
COUNTY						
Brown	950	988	14,976	15,902	2,569,147	3,051,980
Outagamie	712	750	11,218	12,982	1,936,334	2,555,214
Winnebago	611	553	8,7112	8,072	1,489,582	1,511,094

CENSUS OF SELECTED SERVICES

	# of Establishments		Employees		Sales (\$000)	
	1997	2002	1997	2002	1997	2002
COUNTY						
Brown	373	490	3,348	D	270,776	D
Outagamie	275	362	2,371	D	199,934	D
Winnebago	202	236	1,630	D	142,896	D

CENSUS OF WHOLESALE TRADE

	# of Establishments		Employees		Sales (Millions)	
	1997	2002	1997	2002	1997	2002
COUNTY						
Brown	461	443	6,480	6,996	2,848	4,731
Outagamie	291	305	4,066	D	1,694	D
Winnebago	194	179	3,387	3,535	1,089	2,435

D = withheld detail to avoid disclosing data of individual companies

CITY OF GREEN BAY
Miscellaneous Data
December 31, 2011

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.

<u>Year</u>	<u>New Residential</u>		<u>Total of All Permits</u>	
	<u>Number</u>	<u>Value</u>	<u>Number</u>	<u>Value</u>
2001	196	24,036,293	1,422	306,309,900
2002	205	47,272,821	1,072	131,977,031
2003	253	53,043,258	1,670	110,822,515
2004	240	49,870,036	2,043	144,661,724
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

Utility Connections December 31

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Water	36,251	37,226	37,638	35,602	34,677	35,735	35,605	35,532	35,684	35,587
Electric	48,210	51,576	48,920	61,095	59,070	58,976	59,130	59,085	59,158	59,177
Gas	37,585	37,893	38,114	39,121	38,293	38,210	38,241	38,077	38,062	37,934

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 administrative officer for the municipal corporation. The Mayor's Chief of Staff, Administrative Aide, and Receptionist staff the Mayor's Office.

In 2011, Jim Schmitt was elected to his third term in office. 2011 marks his 9th year in this position. Mayor Schmitt 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 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 2011 total equalized value including manufacturing and personal property was \$5,910,603,600, a decrease of \$108,734,400 over 2010. Our assessment ratio went from 99.4% of market value in 2010 to 101.3% for 2011. The increase in the ratio and decrease in the equalized values reflect the continued difficulty in the housing market and in the commercial sector. Residential values comprise approximately 64.3% of the total, commercial properties make up 25.3%, manufacturing 5.8%, and 4.6% for personal property and other types.

We look for a market rebound starting in 2012 and slowly continuing as the market begins to eat away at the current foreclosed property inventories.

In early 2007 the office was reorganized to better adapt to the current housing trends and take advantage of labor saving technology. Staff completed work on a commercial class update. Our 2012 ratio is estimated to come in at 108% of market.

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

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 the accounts payable and payroll functions. 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 to 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 all 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 29 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 seven 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 tool distribution network DEMANDSTAR by ONVIA, who provides a nationwide service. 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 purchases to include goods, services, 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 agent, two part-time buyers and one full-time support assistant. In addition to conducting formal and informal quotes, bids, or proposals, the department is responsible for disposing of surplus City equipment and materials. The department also administers the procurement card program.

Purchasing Activity - 2011

Completed 242 various types of purchases for a total award amount of \$13,351,105 as follows:

- 89 Quotes issued through Onvia, formal or informal for \$10.4M
- 101 Solicitations through consortium groups, faxes or contracts for \$2M
- 33 Fuel quotes for \$755,000
- 19 Auctions or additional savings for \$143,000

Information Technology

The mission of the Information Technology (IT) Division is to provide cost-effective information processing, office automation, local and wide 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 Administrator/GIS Coordinator, three full-time Programmer/Analysts, one contracted Network Engineer, two Network Technicians, one PC/Net Tech Support Technician and one Graphics/Web Designer. The Programmer/Analysts work to determine the automation needs for each department and provide custom reports and applications. The PC Support Technician installs, trouble shoots, and fixes personal computers, printers, and telephones for all departments. The Network Engineer plans, tests, and implements new technology to the wide and local area network. 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. 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 IT Division for 2011 included the following:

- Install and connect fiber at Bay Beach to existing city fiber network for VPN access to the Zippin Pippin rollercoaster
- Install and connect fiber on Military Av to existing city fiber network for traffic signal maintenance
- Install VEAMM backup and recovery for virtual servers
- Upgrade BlackBerry Server
- Install WiFi access points at Park Shop and Brown County Jail
- Expand video from council chambers to room 207 and design room for digital committee meetings
- Coordinate the purchase and installation of air conditioning, electrical, UPS and generator equipment for the disaster recovery site
- Develop a large number of reports in ADP for Payroll, Finance, and HR, including Wisconsin Retirement System files, contract back pay, reconciliation of long term disability, direct deposit, residency, special assessment, deferred compensation, bank reconciliation, mailing labels, billing notices, health insurance, dental insurance, benefits, longevity, and outstanding parking tickets

- Upgrade Safari RecWarefor Parks Department
- Update and provide maintenance for NEWPRS pawn collection website including resizing all photos to reduce impact on server storage space.
- Create RFP and select FASTER as vendor for Fleet Management software application
- Convert Special Collections and Special Charges from existing programs to .NET application framework
- Design, test and implement a snow operations truck usage software mapping application
- Design a city-wide licensing application that replaces multiple hard-copy, spreadsheet and database applications.
- Install Sophos SPAM, content/internet management and end point solution protection to all city computers.
- Integrate graphics/web designer into department and begin redesign of city intranet and internet websites
- Convert two physical servers to virtual servers
- Upgrade Cardinal Tracking parking software
- Replaced over 120 personal computers, laptops and mobile data terminals
- Completed city redistricting of aldermanic districts and voting wards
- Created and updated maps for Public Works, Police, Fire, and Economic Development, including Fire grid maps, forestry inventory, sewers, flood plain, community living, zoning, police calls, sanitation routes, vacant parcels, distressed properties, street lights, and Metro bus routes
- Purchase and implement ArcGIS Server Advanced Enterprise for enterprise city GIS development and web mapping development
- Begin development of synchronized mobile data collection for maintenance of sewer network, traffic signals and trees

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.

A wide array of business licenses is 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 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. The office maintains membership in the Wisconsin Municipal Clerk's Association.

LAW DEPARTMENT

The mission of the Law Department is to vigorously represent and protect the interests of the municipal corporation through the advising and counseling of the Mayor, Common Council, and staff of the City.

The Law Department 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 Law Department advises in labor and employee relations matters and represents the City in contractual and real estate matters.

The Law Department 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 2011, the City's self-insured retention was \$200,000 for each occurrence and \$600,000 aggregate. CVMIC is responsible for payment of claims over the City's self-insured retention of \$200,000 up to \$5,000,000. The Insurance Company of Pennsylvania covers claims over \$5,000,000 up to \$10,000,000. The 2011 claim information is as follows:

General Liability:

Number of Claims Filed:	79
Number of Claims Closed (Paid or Denied):	68
Number of Open Claims:	11
Amount Paid on 2011 Claims:	\$15,157.33
Amount Paid on 2010 Claims in 2011:	\$17,835.20

Auto Liability:

Number of Claims Filed:	28
Number of Claims Closed (Paid or Denied):	25
Number of Open Claims:	3
Amount Paid on 2011 Claims:	\$22,348.58
Amount Paid on 2010 Claims in 2011:	\$14,498.86

HUMAN RESOURCES DEPARTMENT

MISSION STATEMENT

Human Resources takes a leadership role in providing 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. 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. Human Resources staff assists in cost containment efforts for the plans by working with the City's Labor Management Committee. City benefit plans include self-funded Health and Dental Insurance, fully insured Dental Insurance, Life Insurance, Flexible Spending Account plan, Long Term Disability plan, Section 457 Deferred Compensation plans, Wisconsin Retirement System, FICA / Social Security Alternative Retirement plan, Employee Assistance Program, COBRA Continuation, HIPAA Privacy, and FMLA.

The total plan costs in 2011 for the self-funded health plans were \$13,908,154.57. The total plan costs in 2011 for the self-funded dental plan were \$980,338.91. The City's premium rates for 2012 were increased by 6% over the 2011 rates.

- Wellness Program:

In 2011, the City saw an 82.5% participation rate in the Health Risk Assessment with 802 employees and 449 spouses participating. Average wellcentive scores for those participating in the HRAs increased from 80.17 in 2010 to 80.25 in 2011. To promote wellness, a monthly newsletter was dispersed to all employees containing a wide array of wellness information. Employees as well as spouses have access to a Wellness Coach to help facilitate working on specific wellness goals.

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 2011, was administered with the assistance of the Occupational Health Nurse, the Safety and Health 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 2011, staff coordinated and/or facilitated over 550 hours of training in the area of Safety and Health. The City was awarded a "Significant Award" from the City's insurance company, CVMIC. Significant awards are provided to recognize members that have developed innovative programs. The program recognized in 2011 for this award related to rear-vision equipment. 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 2011. 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 \$806,630 in 2011 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 2011 was \$22,600.

In 2011, the City's Excess Worker's Compensation Insurance was provided by Safety National. The audited premium paid to Safety National in 2011 was \$69,449.

- Property and Casualty Insurance Programs:

Property Insurance: During 2011, 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 2011 was \$203,748 minus a reimbursement from the Green Bay Packers to the City of \$90,493 for the cost of covering Lambeau Field.

Builder's Risk Insurance was also procured for the Stage II of the City Deck in 2011.

Boiler and Machinery Insurance: During 2011, 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 2011 was \$6,997.

Automobile Physical Damage Insurance: During 2011, 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 2011 was \$84,019.

Crime Insurance: During 2011, the City continued to purchase crime insurance from the Hanover Insurance Company. The premium for this insurance in 2011 was \$5,057.

Underground Storage Tank Liability Insurance: During 2011, the City continued to purchase underground storage tank liability insurance coverage through Zurich. The coverage is required by the State of Wisconsin for underground storage tanks. The premium for this insurance in 2011 was \$7,766.

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 fines and costs and collects those fines and costs. The Court aggressively pursues those who fail to pay their fines. In 2011, Green Bay Municipal Court processed 17,361 new cases that were filed.

The total revenue collected in 2011 by Municipal Court was \$1,877,185.00. The Court paid out this revenue as follows:

To City of Green Bay:	\$1,176,485.33
To Brown County:	217,234.21
To State of Wisconsin:	483,465.46

POLICE DEPARTMENT

Date Established	1857
Years in existence	154
Full time employees:	
Sworn Officers	193
Civilians	59.2

The overall police department budget for 2011 was \$24,623,070. This represents 23.7% of the overall city budget of \$103,787,440. Our budget had an increase of \$692,790 or 2.8% from 2010. 2011 budgeted revenues totaled \$2,273,320.

The department received a \$179,903 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 2011.

The U.S. Department of Justice also provided \$77,381 in grant funding through the 2011 JAG (Justice Assistance Grant) program which will allow us to purchase different types of law enforcement equipment.

We were awarded a \$1,473,224 2011 Port Security grant through the Department of Homeland Security-FEMA. These grants provide funds to train Dive Teams and to purchase equipment and a command vehicle for the GBPD department.

The Wisconsin Department of Transportation awarded the department four patrol grants totaling \$54,000. The four projects were Alcohol Enforcement, Speed Enforcement, Bicycle Safety 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 \$85,000 in funding during 2011.

For the 12th 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 department received continued funding from the State of Wisconsin, Office of Justice Assistance for the SART (Sexual Assault Response Team) program in the amount of \$45,780 to continue the program throughout Brown County in partnership with Family Services of Green Bay.

The Office of Justice Assistance awarded the Department \$48,713 to continue the State Truancy grant program and within the Green Bay School District, and \$4,049 for the Truancy Intervention program in the Elementary Schools.

The department went through 2 extensive federal audits of the 2007 Port Security and ARRA (Recovery Act) JAG grants.

Traffic Enforcement Unit

The 2011 Traffic Enforcement Unit (TEU) consisted of three uniformed police officers under the supervision of the Traffic Operations Lieutenant. Two TEU officers patrol during the Day Shift (6:15am-2:45pm) and one TEU officer is on the Afternoon Shift (2:15pm-10:45pm). The TEU relentlessly strives to gain voluntary compliance of all traffic laws in the City of Green Bay with the ultimate goal of reducing traffic crashes and making the roadways in the City of Green Bay safe for all motorists.

Since the TEU's inception in 1996, the City of Green Bay has seen a steady decrease in the number of reportable crashes. As a result, literally millions of dollars have been saved in personal and property loss. From 1996-2005, the City of Green Bay saw a 36% decline in reportable traffic crashes while the surrounding area communities saw a 4% increase in reportable crashes. This notoriety earned the TEU a Certificate of Achievement from the Wisconsin Department of Transportation. The low number of traffic crashes continued, and is attributed to the hard work of the Traffic Enforcement Unit

<u>Year</u>	<u>Reportable Crashes</u>
2002	3,538
2003	3,361
2004	3,080
2005	1,508
2006	1,272
2007	1,236
2008	1,333
2009	1,290
2010	1,187
2011	1,144

Even though the TEU desires to gain voluntary compliance in traffic laws, this compliance may need to be attained by strict enforcement of the traffic laws. In 2011, the TEU issued 3,113 traffic citations. The total of 3,113 citations is approximately 31.3% of all traffic citations issued by the Green Bay Police Department as a whole.

In addition to enforcement of traffic laws to make the roadways safe, the TEU also focuses on quality of life issues including loud mufflers and loud stereos. They also act upon traffic complaints received by school bus drivers, crossing guards, city aldermen, and the general public. The TEU is also involved in special projects and public appearances to educate the public about traffic safety, reaching out to high school students and civic groups.

Two members of the TEU are also Crash Reconstruction Specialists. The TEU does its best to prevent traffic crashes, but when serious or fatal crashes do occur, the reconstruction officers are called in to investigate. Their work is to examine the evidence and reconstruct the events that lead up to the crash. This assists the surviving family members in bringing closure to these traumatic events and to assist the prosecution in developing a strong case for court if the situation dictates.

Community Policing Unit

Green Bay's Community Policing Unit was formed in May of 1995. Five officers set up offices in three neighborhoods. In 1999, the Community Policing Unit grew to eighteen community officers. However budget constraints in 2004 forced the unit to reorganize from 18 CP officers to 12 CP officers. Additionally these 12 CP officers were now going to cover all neighborhoods citywide. Six CP's assigned west and 6 CP's assigned east. The officers are not just "walking the beat", but serve as advocates for their neighborhood. The officers, residents, business owners, other government bodies and private agencies all work together on long-term solutions to 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 better enforcement actions.

In 2005, the Green Bay Community Policing Unit was reinstated to full capacity of 18 community police officers, covering the entire City of Green Bay. Being back at full strength allows 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.

In 2008, the Community Police Division implemented a change in its makeup. The Community Police Areas were reduced from 12 to 8. Community Police Officers (CP's) assigned to these areas was reduced from 18 to 12. These CP's are referred to as the Neighborhood Team (NT). The remaining CP's will be assigned as a team called the Response Team (RT). These officers will be assigned specific jobs to interdict problems in any neighborhood to overwhelm a situation and bring about a swift resolution. In addition, the RT 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 RT's became a handler of a dual purpose K-9 dog.

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 one Captain, three Lieutenants and one Rangemaster. The five members of the division are all certified trainers and have years of experience training in several disciplines. 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 and management
- Developing training protocols and establishing In-service/In-house training
- Weapons research, development and training
- Recruitment, testing, background investigations and training of new personnel
- Planning training for all department personnel and managing the training budget
- Press 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, West Side Community Policing Center, and other Community Police satellite offices throughout the city. The addition of a new Community Police Center on North Irwin Street was also added in 2011. 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 most notable project for 2011 was moving the Adams Street Gym from the GBPD basement to the Muni Court basement, which included an extensive remodel of the Muni Court basement to accommodate not only the gym, but a tactical training area.

The Table of Organization for the team consists of a Building Services Supervisor and 3 Custodian I positions. 1 Building Custodian I position was not funded in 2011. The GBPD Maintenance Team members are Gary McDermid, Suzanne Brasure and John Niefert.

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 78,369 incidents in 2011. The Records Division processed 17,198 reports, 5,352 Municipal Citations and 13,421 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, McGruff House, Volunteers in Police Service (VIPS), Neighbors Against Drugs (NAD), Business Watch, Home Security Survey Teams, Volunteer Coordination, Victim Follow-Up Program, Shop-With-A-Cop, SpeedWatch and McGruff Fest. Law enforcement agencies cannot control crime without community support and involvement. The Crime Prevention Unit staff, both sworn and civilian, 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 continuous call for Neighborhood Watch presentations to establish Watches in neighborhoods is testimonial that our community prefers to prevent crime from occurring rather than realizing the tremendous cost of a crime happening.

The Crime Prevention Unit works to develop and promote positive community relations and interaction through proactive policing techniques and organizations such as Green Bay Area Crime Stoppers, Crime Prevention Association of Brown County, Neighborhood Watch Coordinators Council, Mayor's Neighborhood Leadership Council, Mayor's Hispanic Advisory Council, Asian Resource Center Board of Directors, 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 eighth year. Our staff listens and responds to community concerns, identifies problems and seeks solutions, attends community meetings, acts as a liaison for community agencies and conducts special events to foster and increase community partnerships and crime prevention practices.

The Crime Prevention Unit also oversees all burglary / hold-up / panic 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 2011 Crime Prevention Unit consisted of Director- Officer Dave Schmitz, Coordinator- Melanie Czynpinski and Latino/Hispanic Liaisons Natalia Sidon and Gaby Parra. The Unit is supervised by the Investigations Division Supervisors.

Investigative Division

The Green Bay Police Department currently has eighteen detectives assigned to the Investigative Division who investigate crimes against people and property crimes. There is also one School Resource Officer that investigates mostly sensitive and abuse related crimes that involve school age children.

The Investigative Division was extremely busy with several labor intensive and high profile investigations:

- Investigated four drug related deaths as Reckless Homicide cases and three other Reckless Homicide Cases. .
- We continue to investigate the death of Todd Counard who was tragically killed in a hit and run accident in the 1500 block of Elm Street on February 16, 2011.
- We assisted with the investigation of the hit and run death of John Kennedy that occurred on January 25, 2011. Mark Sperber was convicted of Hit and Run - Causing Death.

On November 13th our division was called to investigate an officer involved shooting that occurred in our city. The division worked tirelessly for four days and compiled a thorough and complete report for the Chief and the Brown County District Attorney. Every employee involved in the investigation should be proud of the professionalism they displayed and the work they did during this very traumatic incident.

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.

In 2011, Green Bay experienced a reduction of property crimes by a total of 4.86%.

- Reported Burglaries decreased 17.3% from 2010.
- Thefts were reduced by 1.1%.
- Stolen Vehicles reduced by 5.45%.

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, 1 K-9 Officer and ten 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 elementary schools. The two additional officers are assigned east and west and are used where needed in the schools and work primarily with Child Protective Services investigating sexual assaults or child abuse cases involving students in the schools.

FIRE DEPARTMENT

Fire Administration

The Fire Administration Division includes the majority of the support functions within the Department. This includes the Fire Marshal's office, Public Education and Information, Fire Training, and Maintenance Shop staff. Other responsibilities of division personnel include managing the department's primary software platforms, employee health and safety, and equipment maintenance and procurement. The following summarizes the Division's activities and accomplishments in 2011.

Fire Marshal's Office

The Green Bay Fire Marshal's office duties and responsibilities include but are not limited to 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 2011, the Fire Marshal's office managed approximately 12,000 inspection visits, which included initial occupancy inspections, routine fire inspections, follow-up inspections, and code enforcement inspections. In addition to these inspections, approximately 23 hydrostatic fire sprinkler tests were witnessed and 31 building site plans were reviewed with 3 variances being issued by this office.

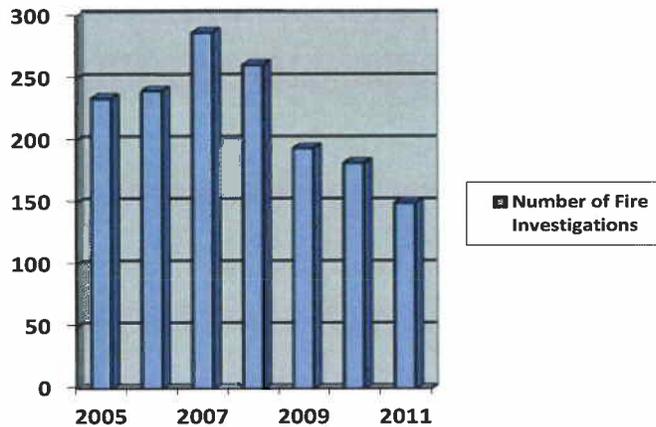
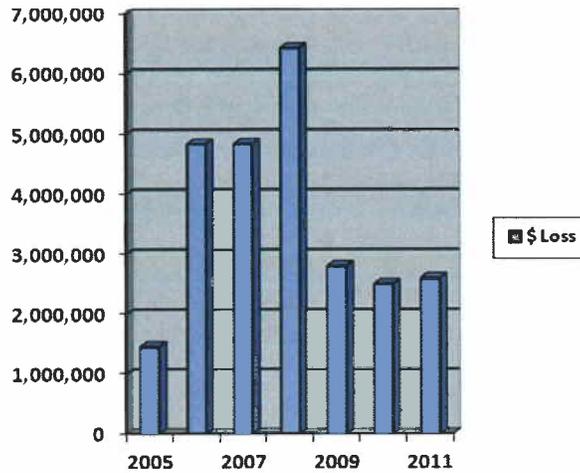
The Fire Marshal's office approved 12 Fireworks permits in 2011, which included site visits to each display location prior to the issuing of a valid permit. A fireworks permit is required by code in order to have a legal fireworks display in the city of Green Bay.

2011 brought about the first year that fire inspections were conducted once a year and it has proven to be effective. This change has increased efficiencies throughout the department and has opened the door to finishing the final steps to the Lean Office process started in 2007. The 2009 software change from FireRMS to ImageTrend is an ongoing process and has continued to yield efficiencies. Initial talks have been ongoing with the Brown County Public Safety Communications Center in regards to dispatchers having access to the fire department data base. This access will allow dispatchers to readily find data on buildings for fire crews and police officers.

Fire investigation is another key responsibility of the Fire Marshal's office. The office is required to oversee, retain records of, and follow-up on all fire investigations conducted within the city of Green Bay. Each month every incident is electronically reported to the United States Fire Administration, (USFA). There are, on average, between 700 and 900 incidents reported every month.

As of December 31, 2011 there were over 300 fires in the city with a total dollar loss of approximately 2.6 million dollars.

6 year trend of dollar loss and fire investigations



Public Education and Information

The Public Education and Information office is a division of the Fire Marshal's office. In 2011, Public Education was involved in numerous projects and educational opportunities. The office effectively works with local media, schools, daycare facilities and fire crews to deliver an effective public education and fire prevention program. In total 24,666 citizen contacts were made during fire prevention talks. These presentations include, fire safety house demonstrations, school visits, health fairs, and fire station tours, all of which provide valuable fire safety education.

Accomplishments

- ❖ 23,223 contacts with the public were made during fire prevention talks, fire safety house demonstrations, school visits, and health fairs. An additional 1,443 contacts were made during fire station tours which include fire safety education.
- ❖ Continued the Home Inspection program that is incorporated with our smoke and carbon monoxide program. 94 smoke alarms and 98 carbon monoxide detectors were installed in Green Bay residences. 50 home inspections were also conducted at the 61 homes we visited.
- ❖ Conducted 11 Juvenile Fire Setter Interviews with children and their parents.
- ❖ Arranged a Red Cross blood drive held at a fire station. It was the "Battle of the Badges" (GBFD vs. GBPD) and 40 pints of blood were collected.
- ❖ Started a volunteer hydrant shoveling program for elementary students in which over 200 students signed up and kept hydrants clear during the winter. A volunteer appreciation picnic was held in spring at Fire Station 4. Over 100 people attended.
- ❖ Partnered with the Brown County Aging and Disability Resource Center to implement a program designed to prevent falls and fires. This was delivered to 35 high risk residents in their homes.
- ❖ Furthered safety messages through the use of the GBFD website, FaceBook, Twitter, and Nixle.
- ❖ 85 interviews were conducted with local media. Nearly all of the interviews included a safety message for the public.
- ❖ Several Public Safety Announcements were aired on local radio for the holiday season.
- ❖ Created a high school fire safety education program that was piloted at Southwest High School. The program will be further implemented in 2012.

Goals for 2012

- ❖ Continue installation of the Safe-T-Element (a cooking fire prevention tool) to reduce the number one cause of fires in our area.
- ❖ Analyze past call statistics to determine risks and problem areas specific to our community.
- ❖ Develop and release new Public Safety Announcements to the public via local television stations.

Fire Training

The Fire Training Program began the year 2011 with a continued vision, focusing on both short and long term training objectives. Throughout 2011, fire training focused on providing the skill sets and resources for company level training to be conducted at each fire station while continuing to provide Department wide training on broad based topics to enhance and ensure adequate response efficiency and safety.

Emphasis continued on daily Company drill, with the Training Division being a resource to the Company Officers. Vast amounts of materials were disseminated to personnel assisting in increasing consistent information and training Department wide. Through the use of weekly, monthly and quarterly training sessions, it was possible to concentrate on a wider variety of topics and build a library of information to assist the members in increasing their levels of performance. From these basic building blocks of information, Companies practiced hands on evolutions slowly to perfect form while working in low-stress situations. Muscle memory and attention to detail were further instilled through training in numerous acquired structures. This culminated in two live fire evolutions and the use of multiple structures slated for demolition, including the Days Inn. This competency-based system of training has been proven to increase effectiveness of tactical type objectives, and is similar to what is being utilized by the U.S. military to train their personnel for battle situations. Through the use of these structures and training techniques, the Division was able to train on topics and situations often times only encountered at an emergency scene.

Specifically, Fire Companies worked on increasing their skills and proficiency on Engine and Truck Company specific duties, such as hose line deployment, ventilation, and search techniques. The effectiveness of these skills increased dramatically and showed in fire ground efficiency, with most structure fires being under control in less than ten minutes. This level of effectiveness is directly proportional to increased life safety and decreased dollar losses for the citizens of Green Bay, and is truly an exceptional benchmark when compared to national trends and statistics.

Department members continue to attain the highest certification levels available through the Wisconsin Fire Training Centers offered through the Wisconsin Technical College System. At this time, all members are certified to the levels of Firefighter II and Driver/Operator, as well as Hazardous Materials - Operations. A high percentage of officers are certified to the Fire Officer level, with the remainder awaiting a curriculum change at the State level before achieving this status. In addition, members continue to achieve training on Federal NIMS compliance in Incident Command, and regularly attend training and education at the National Fire Academy in Emmittsburg, Maryland, as well as pursue their baccalaureate degrees for career advancement within the Department.

Apparatus & Equipment Maintenance

The two fire department mechanics, lead by Senior Mechanic Ron Mazola, maintain a fleet of 39 vehicles and a wide variety of specialized equipment.

The fire department vehicles range in age from 1990 to 2011 models and in size from mid-size sedans to 105-foot aerial ladder trucks with a GVWR of 67,500 lbs. The mechanics perform routine preventive maintenance per each manufacturer's specification. Most repairs are performed in-house, with the exception of warranty work on small vehicles and five year aerial ladder testing. Body repair is performed within the limitations of the fire department shop.

Small equipment includes hydraulic rescue tools, more commonly known as "Jaws of Life", chain saws, John Deere Gator ATVs, mobile and fixed electrical generators, outboard and inboard boat motors, and ventilation fans. They also perform repairs on a wide variety of firefighting hand tools and fire hose.

All ground ladders and fire department pumpers are tested annually per National Fire Protection Association Standards. These tests are performed on all Green Bay Fire Department equipment. The Maintenance Division also performs this testing and preventative maintenance on vehicles and equipment from other Fire Departments who have contracted with us to have this work completed for a fee. This has provided an additional revenue stream for the City of Green Bay.

Grant Awards

The Green Bay Fire Department worked closely with the WI Department of Transportation to secure a grant for a Rapid Intervention Vehicle to be utilized in the Hwy 41 construction areas. This vehicle will afford the department safe and easy access to the work areas of this multi-year construction project. This will allow us to quickly respond and handle all Fire/Accident/EMS related issues on the roadway.

Fleet Management

We continue our process of replacing our aging front-line ambulances, which were purchased together in 2006. Foster Coach was awarded the contract to replace Ambulance 461 with a new Med Tech ambulance on a Chevrolet chassis.

This project could not have been completed as quickly and thoroughly as was needed without the respective committees of firefighters that assemble the vehicle specifications.

Personnel

The Table of Organization was funded at 185 positions in 2011.

Emergency Medical Services

The Green Bay Fire Department Emergency Medical Services (EMS) Division is tasked with all aspects of providing emergency medical services to the citizens of Green Bay, those requesting services by way of intercept or mutual aid, and those visiting our city during special events.

The Green Bay Fire Department responded to 7,304 EMS incidents in 2011. This represents 71.5% of the department's total calls. We are very proud to offer the citizens within our community this high level of pre-hospital care. In providing this Advanced Life Support level of care we have been afforded the opportunity to truly make a difference in many patients' lives.

Each year our department also provides this advanced level of pre-hospital care to many special events throughout the city. Cellcom Green Bay Marathon, Bellin Run, and Festival Foods Fire Over the Fox are a few of these events. We also provide EMS care to all the great Packers fans that attend games at Lambeau Field. In 2011, the city of Green Bay also welcomed country music star Kenny Chesney for a day-long concert event. And with the Packers winning Super Bowl XLV, the NFL hosted a Season Opening Concert Event which brought in an estimated 150,000 spectators. With each of these special events we have found that there is a need to respond quickly in very congested areas. We staff our special events teams with bicycles and gators that are fully equipped with appropriate supplies to monitor and treat all types of medical and traumatic emergencies. This coverage at our events has given us the chance to respond more quickly and thus intervene effectively on these calls.

In 2011, the Green Bay Fire Department expanded our emergency medical services to include non-emergency calls. In addition to responding to emergency 911 calls, we now offer our services to include non-emergency inter-facility transports.

Emergency Medical Services Training

The year 2011 saw significant action within the EMS Division's training and equipment programs. Within the training program, the Department continued its proven partnership with Northeast Wisconsin Technical College to provide exemplary medical education to all personnel. The partnership has been in place for a number of years and continues to improve each year. The college was in the process of accreditation and our department has played a vital role in that endeavor.

One of the goals for the year was to create additional training opportunities for on-duty personnel to expand their knowledge base beyond what is covered in the traditional refresher program. This was accomplished using a mixture of classroom and hands-on field sessions presented by department staff as well as speakers from outside the department. It has been well received and will be continued in the future. Additionally, the past year saw personnel pursuing additional training opportunities, such as seminars and conferences, at a rate significantly above prior years. Such actions illustrate the dedication of Department personnel to providing the best possible emergency care to the citizens we serve.

In addition to standard refresher training, personnel also participated in new procedures and protocols training. Continued emphasis was placed upon the recently added EZ I/O device and CCR protocols which have been very successful. These new protocols have resulted in an increase of survivors of cardiac arrest by 40% nation-wide. Beginning January of 2012, the Department will be participating in Brown County's new therapeutic hypothermia protocol. To prepare for this, all members were trained in the intricacies of the protocol and how it will blend with current resuscitation procedures.

All department crews are committed to providing outstanding service within budgetary constraints and this was demonstrated by their efforts in the maintenance and use of both durable and disposable goods. These actions permitted the Division to remain within budget which is both a major concern and primary goal. Additionally, refrigeration units were placed on the four primary ambulances. This was done primarily to facilitate participation in the aforementioned therapeutic hypothermia protocol, though it will also have a secondary benefit of reducing expenditures on pharmaceuticals. By keeping certain medications refrigerated, we will be able to prolong their useful life and increase the time between resupply of those medications, thus reducing overall cost.

Overall the year 2011 was very successful for the EMS Division's education and equipment aspects. We challenged ourselves, focused on honing our strengths and simultaneously elevated the level of service we are able to provide to those that matter most, the citizens of Green Bay.

Operations Division

The Operations Division of the Green Bay Fire Department continued to meet the needs of city residents in 2011. Line personnel professionally mitigated thousands of emergencies and conducted countless hours of training throughout the year. In 2011 Green Bay Fire Department operations personnel responded to 10,171 calls for assistance.

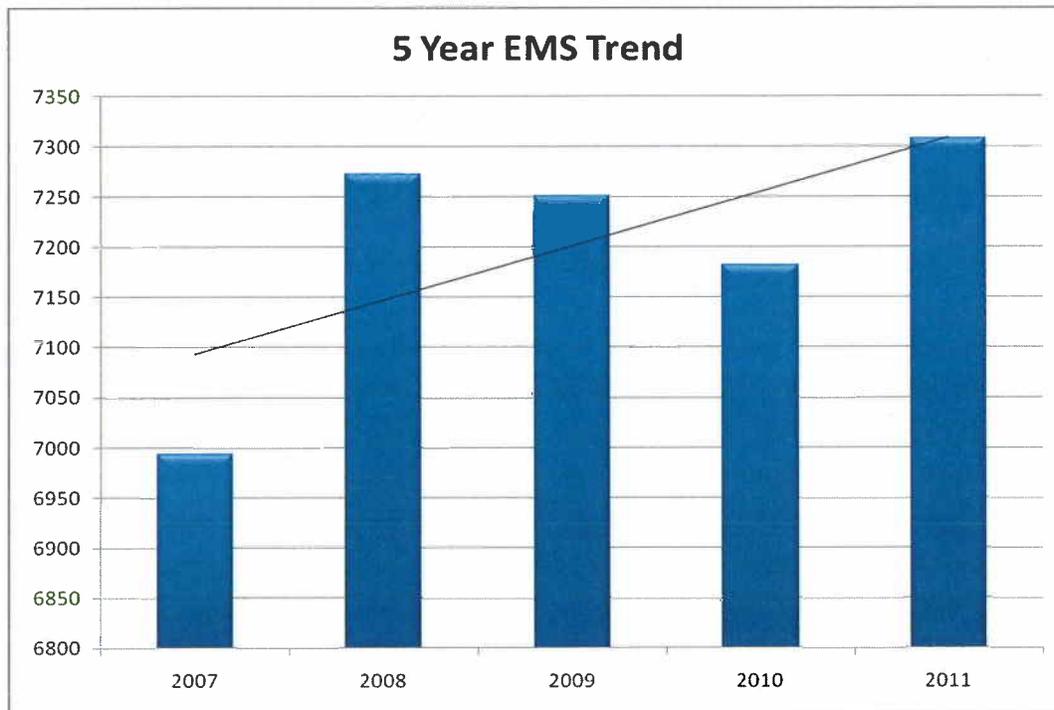
The Operations Division is responsible for managing all emergency responses and requests for assistance that come to the department through the Brown County Public Safety Communications Center. These calls for assistance cover many disciplines, all of which require specialized training for all personnel.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

301 fire incidents occurred in the City of Green Bay in 2011. These fires caused over \$2.6 million dollars in damage to homes, businesses, city property, and personal property, but it was the quick response of the Green Bay Fire crews that saved over \$23 million dollars in additional property.

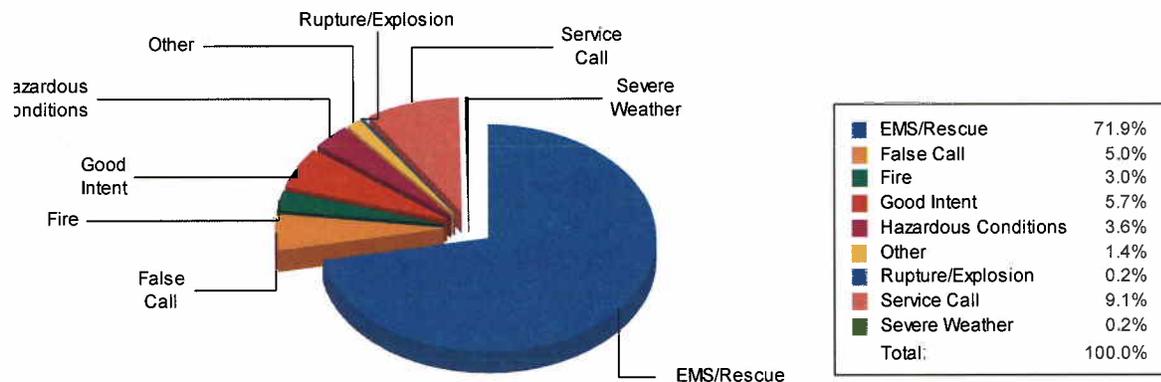
2011 Response Data

Responses to requests for Emergency Medical Services continue to be the largest area of growth. The increase in the number of service calls may reflect an aging population, as is the national trend, who require assistance after a fall in the home. GBFD responded to over 1,000 "fall" incidents in 2011, 67% of those who fell were injured and required transport to a hospital. Brown County ranks 4th highest in the state for the number of falls of people over age 65.

	2007	2008	2009	2010	2011
Fire	371	316	305	285	301
Rupture/Explosion	6	6	10	10	16
EMS/Rescue	6993	7273	7251	7182	7308
Hazardous Condition	321	304	218	236	369
Service Call	543	551	660	742	924
Good Intent	609	1174	951	504	578
False Call	424	366	343	458	509
Severe Weather	3	2	2	9	21
Other	8	16	14	340	145
TOTAL	9,278	10,008	9,754	9,766	10,171



Incident Summary by Incident Type



Operations Division Project Areas

In 2011, Assistant Chief Robert Goplin managed the Operations Division. Newly appointed Assistant Chief Michael Niefert will assume control of operations in 2012. The Assistant Chief directly supervises six Battalion Chiefs, each with their own specific project area. Each project area maximizes operational effectiveness of the department to ensure the safest and most efficient response to incidents. The accomplishments of each project area are outlined for 2011.

Additionally, all six Battalion Chiefs are members of the Mutual Aid Box Alarm System (MABAS) Division 112 Incident Management Team (IMT). In an effort to be better equipped to assist at large scale incidents, the team continued its training during calendar year 2011 and will continue into the future. The purpose of the IMT is to respond to regional incidents and assist local agencies to mitigate the incident.

- **Communications: Battalion Chief Edward Jarosz**

Battalion Chief Ed Jarosz has been assigned the task of managing the department's radio and Mobile Data Computer (MDC) equipment. The primary objective for this project area in 2011 was to continue the planning for implementation of the Public Safety Communications Radio Interoperability Project. The new radio system is being put in place following the Federal Communications Commission narrow-band mandate. The system will allow responders throughout the county to communicate with each other more effectively. The system is slated for implementation in November 2012.

The Fire Department recently placed an order for a number of new Motorola APX 7000 portable radios, some of which will be multiband and the others capable of being upgraded to multiband. These radios will be added to the current inventory of APX7000's. Each of the chief officers, the fire marshals, training, and front line rig officers received the new radios last year. The new radios have not yet been assigned, but will be placed in positions on front line units where personnel are using an older version XTS5000 radio. The multiband APX7000 radios are capable of communicating on both VHF and 800 mhz. BC Jarosz handles general maintenance and will work with all personnel that receive the new radios to explain the proper use and functions of the radio. The APX 7000 is easily upgraded to work with the new radio system being put in place. The Fire Department will continue to utilize the Motorola XTS 5000's for special events. These radios are also upgradable to the new radio system.

Earlier in 2011, the Panasonic MDC's were replaced with DATA911 mobile computers. The new DATA911 computers are a modular computer which makes maintenance simpler and less expensive. BC Jarosz will continue to work with the radios and data computers to keep the Green Bay Fire Department on the leading edge of communications.

- **Facility Pre-Fire Planning: Battalion Chief Paul Arvey**

Target hazards are those buildings and/or businesses in our community that have the potential for a significant loss of life and/or a substantial financial loss in the event of a fire. Facility Pre-Fire Planning is a means by which Fire Department crews identify and visit such target hazards and familiarize themselves with the unique hazards and layouts of each facility.

Battalion Chief Paul Arvey manages the scheduling and information collation to make the project a success. In 2011, this project focused on building the data base and was expanded to include all districts participating in the priority hazard identification process. This process involved more personnel, enabling them to better familiarize themselves with high hazard occupancies. By being familiar with the intricacies of high hazard occupancies crews are better able to quickly control an emergency situation thereby saving lives and minimizing property loss. The data base expansion will continue throughout 2012 compiling detailed data which will be transferred to Mobile Data Computers for fast retrieval at incident scenes.

In addition to the current Facility Pre-fire Planning project, Battalion Chief Arvey serves as the chairperson for the Awards and Commendation Committee. The committee evaluated two award nominations for 2011. The nominations were checked for legitimacy and accuracy in order to offer awards to the deserving individuals. The results of these evaluations are delivered to the Chief for award presentation. In 2012, the committee will continue to streamline the award process and deliver awards to those who act above and beyond during an emergency situation.

- **Special Operations: Battalion Chief Dan Truckey**

The Green Bay Fire Department Technical Rescue Team completed its eighth year of service in 2011. USAR (Urban Search And Rescue) training, which includes high angle rope rescue, trench rescue, confined space emergencies, and structural collapse rescues, kept the members busy training throughout the year.

This year the team also conducted outreach training sessions with neighboring departments including a high angle rope training coordinated with the De Pere Fire Department. This training was beneficial to all and joint training will continue in 2012.

Several of the Team members are also members of the State of Wisconsin USAR Team. This team serves all of Wisconsin and our neighboring states. The state team trains and operates out of Volk Field near Tomah.

The 2011 Candidate Physical Agility Test (CPAT) program was successful in evaluating the physical abilities of people pursuing a career with the department. Since its inception, the program has improved the physical fitness levels of newly hired personnel. This allows recruit training to be more focused on operational and policy subject matter instead of strength and endurance training. Recruits are aware of department requirements and have prepared themselves for a career in the Fire Service.

- **Incident Scene Accountability/City Disaster Recovery:
Battalion Chief Mark Plate**

Battalion Chief Plate is in charge of the Incident Scene Accountability Project which provides a method for Commanding Officers to maintain an accurate accounting of personnel on scene during an incident. This Personnel Accountability Passport system tracks the physical location and role of all personnel on an emergency scene throughout the duration of the incident in order to most appropriately manage the incident and ensure safety of personnel. Battalion Chief Plate is also responsible for issuing and maintaining Fire Department photo identification badges which identify all department members in public and are equipped with a bar code that provide individual National Incident Management System (NIMS) credentialing.

BC Plate also serves on the city's disaster recovery team which is in charge of the continuity of city operations in time of disaster.

- **Water Rescue Operations: Battalion Chief Thomas Atkinson**

In the year 2011 the GBFD responded to seven incidents on the Bay of Green Bay and the Fox River. We continue to train and maintain at least 20 qualified boat pilots in the department. On May 22, 2011 the fireboat was struck by lightning while docked at the City Centre Marina. Lightning struck the fiberglass antenna, followed the wiring, and destroyed 3 radios and the battery charging system. The boat was taken out of service for the purpose of examining the hull and no damage was found.

In 2011 the GBFD also updated its water and ice rescue guidelines. Additionally, a Memorandum of Agreement between the GBFD and The United States Coast Guard was signed in August. The department continues to pursue a similar agreement with the Brown County Sheriff's Department.

BC Atkinson's goals in 2012 are to increase the department's number of qualified boat pilots to 25 and also increase training opportunities with other local departments. BC Atkinson attends quarterly meetings of the Regional Maritime Association which provide updates on new ideas, laws, and regional developments.

DEPARTMENT OF PUBLIC WORKS

The Department of Public Works has responsibility over all public works 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 \$17,200,000 worth of public works construction projects in 2011. The Engineering Division consists of three sections: Project Development, Special Projects, and Utility/Site Development.

The Project Development Section's work includes resurfacing of 3.78 miles of streets for \$1,589,000; 1.15 miles of sidewalk construction for \$259,000; 7.59 miles of new sanitary sewer and 1.62 miles of storm sewers and 7.06 miles of water mains for a total cost of \$7,801,000; and other miscellaneous projects.

The Section worked on the repair of streets in the I-43 Industrial Park including pavement repair and joint sealing; Community Development Block Grant projects for \$256,000, which included a Housing Rehabilitation and Sidewalk/Pavement Repair and Alley Resurfacing.

The Special Projects Section designed, administered, and/or supervised over \$1,200,000 worth of projects in 2011. Major projects included roof replacement at the Green Bay Water Utility Filter Station for \$338,000; upgrade of the DPW Fueling Systems for \$150,000; repair of the Main and Pine Street Parking Ramps for \$306,000, and approximately \$299,000 of Energy Efficiency Community Block Grant-funded projects across the City.

The Utility/Site Development Section administered the 2011 Sanitary Sewer budget of \$16,355,716 and the 2011 Storm Water Utility budget of \$5,580,130. The Section completed various storm water quality projects for \$176,000, 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 addition, the Section finished the second phase of the on-going inspection and monitoring of the City's storm sewer outfalls, continued to implement the inlet marking program and promote community involvement and education regarding storm water management.

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 8 major snowplowing operations and 30 ice control operations during the winter months of 2011. The Street Section also processed 119,394 cubic yards of yard waste with the tub grinder.

The Sanitation Section collects and transports nearly all solid waste generated in the City and operates 10 collection crews for pick-up. The collection routes generated an average of 95.6 tons per day and a total of 24,860 tons of solid waste in 2011. The Sanitation Section also operates 6 recycling collection crews for residential pick-up. The recycling program yielded 6,854 tons of single stream recycling in 2011.

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, 476 miles of sanitary sewers, 404 miles of storm sewers and 33 sewer pump 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 2011, the section cleaned 519,374 feet of sanitary sewer, responded to 299 sewer calls, and located 10,304 sewers in response to Diggers Hotline notifications. During the 2011 shipping season, a total of 1,399 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 400 pieces of public works equipment and vehicles from other governmental agencies on a cost account basis. During 2011, the section dispensed 268,718 gallons of diesel fuel, 276,936 gallons of gasoline, 2,607 gallons of motor oil and 1,321 gallons of hydraulic fluid.

Traffic Division

During 2011, the Signs and Marking Section applied approximately 4,700 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 133 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 934 stalls. The revenues for 2011 for the above-described facilities are as follows:

• Parking ramps	\$1,165,310
• Surface lots	\$204,674
• Metered parking	\$173,241
• Parking citations	\$640,469
• Miscellaneous	<u>\$35,926</u>
TOTAL:	<u>\$2,219,620</u>

PARKS, RECREATION AND FORESTRY

The City provides comprehensive and progressive recreational programming along with park and forestry systems under the administration of the Green Bay Parks, Recreation and Forestry Department.

The Department has jurisdiction over 69 park and park/school sites with over 2,100 acres. Many other areas, involving over 500 acres, are used for programming and beautification. Some of them are owned by the Green Bay Area Public School District, such as gymnasiums, auditoriums and meeting rooms, while others are portions of city right-of-ways and conservancy areas used as urban open space.

One of the outstanding facilities in the park system is the 700-acre Wildlife Sanctuary, which is located adjacent to the Bay Beach Amusement Park and serves as a refuge for various species of wild fowl and native animals. The 6.2 miles of nature trail, groomed in winter for cross-country skiing, provide access through forest, field and wetland habitats. Two hundred and forty-nine species of birds have been observed in our refuge, 3 of which are rare (sighting them 1-5 times from 1972-1998). In addition, we have identified 54 kinds of animals including fish, amphibians, reptiles and mammals. Also to date, 251 species of plants have been identified. Approximately 3,000 sick, injured and orphaned animals are brought in annually for us to rehabilitate. Due to extent or kind of injury or imprinting on humans, the Sanctuary displays 205 kinds of animals representing a native Wisconsin collection of over 325 individuals. The live animals make excellent ambassadors for our popular and well-established Environmental Education Program. Live animals, whether displayed in their natural habitat or used in hands-on contact programs, are used extensively to re-enforce concepts and key teaching points. Our Environmental Education Program serves schools from a 22-county area, organizations, and the general public with a variety of nature programs for all ages.

The 23,000 square foot, three-level Nature Center offers hands-on exhibits, a multi-story walk-through diorama, community darkroom, greenhouse/aviary, discovery rooms and nature gift shop to reinforce our wildlife mission and goals. The Woodland Building develops a woodland habitat theme complete with nocturnal displays, cougar canyon, otter grotto (with underground viewing) and wolf pack. The deer habitat offers a 33-foot observation tower. The Observation Building provides a panoramic view of the main feeding lagoon with over 5,000 native free-flying ducks and geese. This lagoon is part of the 55 acres of interconnected lagoon system where 60 tons of shelled corn is fed annually to the hungry birds. Visitors can also view hawks, owls, eagles and falcons along the "Bird of Prey Trail". The Sanctuary, open 365 days per year, is a very popular park for both city residents and groups from outside the city.

The Bay Beach Amusement Park is one of Green Bay's most popular attractions. It includes a pavilion, 18 exciting amusement rides and 3 concession areas. The pavilion and picnic shelters are available for rental, and the entire facility is self-sustaining. Bay Beach Amusement Park serves thousands of patrons daily.

Other special facilities in the park system include: a Family Aquatic Center in Joannes Park and in Fisk Park which features a zero depth wading and swimming area, tot sand play area, volleyball courts, 2 water slides - 160' and 148', 1 meter board and 1 drop slide; 1 outdoor swimming pool; wading pools, splash pads and skate park; 50 softball diamonds, 13 of which are lighted; 6 baseball diamonds, which include Joannes Stadium, which is a completely enclosed baseball stadium with a seating capacity of approximately 1,800 persons; one completely enclosed lighted baseball diamond at Perkins Park, and a lighted baseball diamond at Edison; 54 tennis courts (25 lighted); numerous park shelters; flower gardens; picnicking and hiking areas; 47 basketball courts, 4 of which are lighted; 2 bocce ball courts; Triangle Sports Area, a winter sports area with chalet, 2 ski and 1 inner tube rope tows; 5 regulation lighted hockey rinks; 17 ice skating rinks; 3 cross-country trails; a 10-lane boat launch; and various football and soccer fields. The Chappell School community vegetable garden is popular with vegetable gardeners who don't have enough space at home. It is divided into 30 plots, and the City tills the land and rents the plots.

The Recreation Division offers a comprehensive recreation program which includes an offering of 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 and special events. We partner with 170 community groups, businesses, schools and neighborhood associations to provide programs. The division is responsible for the Summer Lunch Program, which serves 2,000 lunches per day at 31 park sites.

This division is also responsible for facilitating multiple pool, field, diamond and court reservations and rentals to various community user groups.

The division employs and supervises over 900 seasonal employees on an annual basis.

The Forestry Division is responsible for caring for an estimated 100,000 trees that line the City's streets and beautify the parks and other municipal properties. Green Bay is famous for its trees, and the Forestry Division carries out a comprehensive program to care for them with the help of two professional foresters, 10 full-time employees and 8 college students in the summer. They plant, prune, remove, bolt and cable, mulch, and root cut thousands of trees each year.

The two foresters are also responsible for overseeing efforts to control the spread of harmful tree diseases and insect infestations on private property as well as public property. Dutch Elm disease was the scourge of the 1960's and 70's, and oak wilt and gypsy moth are a serious problem now and residents are able to consult personally with our foresters about private trees. Many tree-related questions can be handled by telephone, but those that can't be are answered by making a personal visit to the site.

At the south end of Hartung Street by the East River, the City maintains a tree nursery. Small trees are purchased and grown into a size suitable for streets and parks.

The Design and Development Division is responsible for the planning, design, development and renovation of park sites, waterfront parkways and urban open spaces. Designs are developed based on serving the needs of the community, while at the same time utilizing and enhancing the natural features of our area. Plans are reviewed and refined by the Park Committee and ultimately approved by the Common Council. The implementation of the plans involves cost estimating and budgeting through city budget, bonding or special grants. The construction of the projects and costs are then monitored by the Landscape Architects of the division to assure a quality product within the assigned budget.

COMMUNITY SERVICES AGENCY (PLANNING)

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 2011 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.

The Planning Division continued in 2011 to work with Olde Main Street, Inc. 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. This multi-year project saw significant progress in 2011 toward funding the trail connection. More \$700,000 was secured to fund a preliminary engineering study of the proposed trail alignment, and to begin acquisition of properties in phase 1 of the plan. Planning staff played a key role in leading this effort and securing project funding.

Planning Division staff worked in 2011 with the Sustainable Green Bay Transportation & Land Use Subcommittee and various other stakeholders to develop a plan for adding bicycle infrastructure to existing streets in and near the downtown. The goals of the project are to increase bicycle safety and to encourage more people to choose bicycling as a way of getting around. The project includes adding about five miles of bicycle lanes and shared use lanes where there is already adequate space in the existing street "footprint." No new construction is involved – only paint and signage – which is being funded through the Energy Efficiency and Conservation Block Grant program. Plan approval and funding were secured in 2011, and the new facilities will be installed in 2012.

In 2010, the Planning Division created new zoning regulations in response to the request of local sign companies to install digital off-premise signs (billboards) in the community. 2011 saw continued implementation of this innovative ordinance, including significant progress toward the mitigation provisions of the code. For every new digital billboard installed, mitigation points must be earned by removing older, static billboards. The mitigation system is structured such that more than one old sign must typically be removed in order to allow each new sign, and points are weighted to encourage the removal of old billboards from the downtown. As a result, three prominent and unsightly billboards were removed from the downtown in 2011, improving the aesthetics and character of the central city.

The overarching objective of the I-43 Business Park Greenspace Standards Reduction Study was to allow for the expansion of successful businesses without compromising the original design or intent of the business park. The City of Green Bay Economic Development Authority (EDA) called for this study when it came to light that several properties were approaching the maximum allowable acreage of impervious surface (i.e. parking lots, buildings, sidewalk, compacted soils, etc). Through the use of GIS mapping and air photo analysis the existing condition revealed that many sites were not only approaching the maximum impervious surface limitation, but several sites had also exceeded the standard. The key question became, what alternatives exist to help facilitate sustainable economic growth in the business park in balance with a reasonable standard for site coverage? Staff took a proactive approach and developed a new set of greenspace standards utilizing best management practices in stormwater management, parking reductions, and increased aesthetics to allow businesses within the I-43 Business Park to expand without compromising the original design or intent of the park.

Effective January 1, 2011, the City of Green Bay Planning Department implemented an internal and external submittal and review process for Plats, CSM, Right-of-Way Vacations, Street Name Changes, and a variety of planning relation action items. Planning staff realized the dated process in which surveyors and petitioners submit requests (Plats, CSM, etc) to the city was very time consuming and labor intensive. Therefore, the planning department became highly interested in integrating a digital submittal/review process. The intent was to streamline the approval process by reducing lag time between agencies, reducing paper consumption between departments, and reducing the workload on department/agency support staff as well as the petitioners. To date, staff noticed an increase the number of review responses and a decrease in the overall review period allowing the Planning Department to be more responsive to the petitioners.

The Planning Division continues to provide leadership and support to the Sustainable Green Bay Committee. Planning staff participate directly on two of the active subcommittees including Transportation & Land Use and Energy & Built Environment. In addition to the Downtown Bicycle Enhancements project described above, the group of volunteers is working on a residential green build project in partnership with Northeast Wisconsin Technical College and a local builder. Significant progress was made in 2011 toward the design of an energy efficient home on a vacant, urban infill lot within Green Bay's Navarino neighborhood. Construction of the home is anticipated in 2012.

The Planning Division recognizes the importance and value of our community's natural resource base, and supports opportunities to enhance water quality in particular. In 2011, Planning staff helped facilitate the adoption of the Lower Green Bay and Fox River Remedial Action Plan Update by serving as a member on the Department of Natural Resources committee for the Area of Concern (AOC). The AOC and Remedial Action Plan help ensure that continued state and federal support is provided for various projects from the cleanup of PCBs in the Fox River to the monitoring of bacteria at swimming beaches. In 2011, Planning staff also assisted with the efforts of the Northeast Wisconsin Wilderness Alliance and Bay Renaissance, who missions include coalition building in order to leverage greater gains in water quality improvement, and restoring a public swimming beach at Bay Beach Park. The Planning Division processed 46 zoning petitions in 2011.

37 petitions were acted upon for CUP and Rezoning: 37 x \$300.00=\$11,100.
2 were new or amended PUDs: 2 x \$350.00=\$700.00
Total: \$11,800.00
(9 petitions were either withdrawn or not charged)

A variety of petitions were handled that included an amended Planned Unit Development (PUD) for the U.S. Department Veterans Administration Clinic, Conditional Use Permits (CUPs) for auto related uses and a solid waste disposal site. Other zoning actions permitted the infill of single-family homes, a transient residential use and corrected various zoning conflicts.

Planning Division staff developed a small wind energy system ordinance that will allow for an alternative energy system with standards that will blend with surrounding properties. 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.

The Planning Division provides staff to the Board of Appeals which handled 49 variances requests in 2011.

36 Residential @\$75.00=\$2700.00
13 nonresidential @\$150.00=\$1950.00
Total: \$4650.00

Variances are applicable to those who are unable to meeting the standards within the zoning code due to a hardship.

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

The Redevelopment Authority of the City of Green Bay, in accordance with state statutes, is responsible for the elimination and prevention of slums and blighted areas throughout the city and is presently involved in redeveloping portions of the downtown and central city neighborhoods. Staff for the Authority is provided mainly through the department's Neighborhood Division.

Downtown redevelopment improvements continued as the city implemented downtown revitalization efforts. Bids were awarded for implementation of the final construction phase of the riverfront CityDeck with construction work to be completed in 2012. On the west side, the city continues to work with On Broadway Inc. to redevelop the 22-acre former Larsen Canning property including supporting and application for housing tax credits to create 60 new residential units. The Authority sought funding for an expansion of the KI Convention Center including room tax revenues. More downtown initiatives are summarized in the Economic Development section of this report.

The Redevelopment Authority of the City of Green Bay's Neighborhood Division is the administering agent for the HOME Program and the Community Development Block Grant (CDBG) Program. The authority's CDBG responsibilities include administering a 2011 grant of \$925,453 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. These service programs include the Fair Housing Center of Northeast Wisconsin, NeighborWorks® Green Bay, and the Community Service Intern program. 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 \$144,453 from CDBG funds was designated for neighborhood revitalization efforts within selected impact areas. Activities include 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 granted \$562,636 in 2011 under the HOME Program for a variety of affordable housing activities, including rehabilitation of affordable rental housing, down payment/closing cost assistance, and providing deferred payment housing rehabilitation loans to lower-income households.

Operating in its capacity as the central relocation agency for the City of Green Bay, the authority provides relocation assistance whenever public projects cause residential or commercial displacement.

Since 1999, the city has allocated \$7,765,000 for the Neighborhood Enhancement Fund Program. This is a program set up to eliminate problem properties and make neighborhood improvements. More than one hundred properties have been purchased over the last eleven years. Blighted houses were removed and the remaining land sold for new home construction, sold to adjacent property owners for additional yard, or used for public improvements, such as park space or neighborhood sign placement. The Redevelopment Authority manages this funding with Common Council guidance and has been successful in improving Green Bay neighborhoods.

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 153 units of senior citizen/disabled housing in its Mason Manor Retirement 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 Planning Department 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 2011, the Green Bay Housing Authority received \$204,829 in federal capital improvement grant funds for modernization, which allows for appliance replacements, common area furniture replacement, carpeting, window treatments, technology and security upgrades, elevator maintenance, and concrete repairs at Mason Manor. Improvements to the scattered site family housing properties include roof, siding, window and door replacement, flooring, foundation repairs, remodeling of properties, appliance replacement, carbon monoxide detectors, security lighting, cabinet and countertop replacement, painting, and tree removal.

2011 was the first 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 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 Brown County Housing Authority administers monthly Housing Choice Voucher rental assistance payments to 3,018 families, averaging \$1,235,800 per month, and has provided over \$247 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 168,300 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 139 households to become homeowners.

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. 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.

Inspection Division

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	2009	2010	2011
Plan Review, Permit & License Fees	631,250	694,108	579,607
Variance Application Fees	5,400	5,650	4,800
Re-Inspection Fees	26,450	24,870	20,020
Weights & Measures Fees	76,100	82,940	77,152
=====	=====	=====	=====
Total Revenue	739,200	807,568	681,579

During 2011 a total of 2,386 projects were approved for construction, for which an estimated construction value of \$80,885,962 was realized. Project plan reviews in 2011 included 348 site plans and 448 building plans.

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. In 2011, 49 variances were heard.

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 2011, inspectors responded to 3,802 cases, in comparison to 3,653 cases in 2010.

ECONOMIC DEVELOPMENT

The Department of Economic Development's mission is to generate and facilitate business development, retention and expansion that provides meaningful employment opportunities, generates a healthy tax base, and offers a first-class quality of life to all residents. The Department is guided by the Economic Development Authority which is composed of six citizen members and one City Council Representative, all appointed by the Mayor. The Authority is committed to enhancing the economic climate and fostering economic growth.

The stability and growth of Green Bay's economy can be attributed to several unique factors that make the city an attractive place to live and do business. The city serves as a regional hub of economic activity for all types of businesses in northeast Wisconsin and the Upper Peninsula of Michigan. With a high quality of living that includes safe neighborhoods, affordable housing choices, four-season outdoor recreational opportunities, strong public and private K-12 schools systems, first class institutions of higher education, and entertainment and cultural amenities that range from local to national acts, Green Bay continues to attract and retain qualified professional employees, as well as entrepreneurs and experienced business owners who continue to invest in our community.

The City's high quality of life and a continually diversifying economy have helped Green Bay withstand the lingering Recession with remarkable resiliency. A robust infrastructure that includes: county, state, and federal highways; deep water port access that connects to the international economy; transportation infrastructure that move goods via rail and truck to national markets; and Austin Straubel International Airport serviced by major carriers and a foreign trade zone make Green Bay a great place to do business. This infrastructure, combined with a growing and skilled workforce attracts growing companies and retains existing business with national name recognition. These factors, and others, put the City on a good footing to expand its economy in the years ahead.

2011 saw steady, albeit somewhat slower growth particularly in the retail sector, than in years past. Twenty one commercial or industrial development projects, creating an estimated 828 jobs were added to the city's economy in 2011. This total does not include smaller renovations or expansions where the City did not play a direct project role. Major project highlights include the beginning of construction of a \$143 million expansion of Lambeau Field, and the \$65 million new VA clinic.

The City ended the year with a series of visioning sessions for all City departments. The sessions were intended to establish strategic directions and departmental goals including for the City's economic development department. Key 3-year goals for ED include: the construction of 100 new downtown housing units, 500 new jobs citywide, 40 company outreach meetings per year, and the creation of a new ED program or financial incentive to give the City a strategic advantage in developing and attracting new businesses.

Retail / Commercial Development

Retail and commercial development projects were scattered throughout Green Bay in 2011. What is noteworthy about several of them is that they were (are) being built on urban infill sites along some of the City's older commercial corridors.

The new \$1.6 million Clock Eye Center on West Mason Street

A new \$2 million CVS pharmacy on west Main Street.

A new \$550,000 Pizza Ranch restaurant also on east Main Street

The purchase of the Cub's west building at the intersection of west Mason @ Military

Downtown Redevelopment

Revitalization continued in Green Bay's central business district in 2011 with a major announcement of Schreiber Foods new \$40 million corporate offices and global research center in downtown. The project, which will begin in construction in the 2nd quarter of 2012, will ultimately house over 300 employees including managerial and research jobs, in a brand new urban campus.

The City also worked with Northcoast Productions, a growing video productions and digital media company, on their planned expansion into a vacant and blighted property on Dousman Street and Chestnut Avenue. Northcoast intends to do a \$500,000 gut rehab of the main building and demolition of a side building to convert it into their main company offices and studios. The project involves the immediate addition of three new jobs with the potential of several more in the near future.

The project demonstrates the great things that can result when you combine a committed, visionary entrepreneur with a strong non-profit partner and determined public leadership. The project involved the pulling together of multiple public and private resources to address an extremely challenging redevelopment situation. The property is severely blighted and has a host of environmental problems. The property came with minimal parking and no clear title. Making the project work involved the city cobbling together 5 separate funding sources; 3 separate property acquisitions, and 6 months worth of intensive pre-development work. Once renovated the building will add significantly to the Broadway District by transforming an eyesore to an important gateway building for Downtown Green Bay.

The city also worked diligently in 2011 toward a 35,000 s.f., \$19.5 million expansion of the KI Convention Center. Much effort was expended in the last several months of the year, developing the project's financial models and financing scenarios, and in lobbying County leadership to support the project. The project is expected to boost the region's economy by over \$4 million annually and result in over 34,000 new room nights per year. It is also projected to create 142 new jobs and generate over \$64,000 of new room taxes per year.

Next to the existing KI Convention Center, 2011 brought the "re-christening" of the Hotel Sierra into a Hyatt hotel. Hyatt's strong brand recognition will further burnish the City's reputation for quality. Their entry into the Green Bay market will spawn more development interest downtown and particularly along Main Street.

2011 also saw the start of construction of the long anticipated Watermark project along the east bank of the downtown riverfront. The ground floor of the building will house the new Children's Museum facing Washington Street, and a new downtown restaurant called Hagemeister Park facing the river. The upper floors of the building will house a combination of office and residential. The year also saw the start of the second phase of CityDeck to include new finger piers and landings along the downtown riverfront. Since the completion of the first phase of the project, downtown events have multiplied significantly making CityDeck the entertainment center of the city.

The Downtown, Old Main Street, and On Broadway Business Improvement Districts continued their work to attract and retain entrepreneurs that resulted in a net gain of 11 new businesses. That business growth resulted in a net gain of 80 new FTE's downtown. Additional highlights from the year include... \$1,350,000 in commercial property renovations; which includes both rehabilitations and new construction. Long range planning was completed and grants are currently pending for a 60-unit housing development at the Larsen Green property.

The aforementioned business growth has improved the Broadway occupancy rate to 90%.

Business/Industrial Development

Manufacturing and Industrial sectors finally felt the effects of the national recession in 2011. The effects were seen, not in shrinking payrolls, but rather in a slowdown of the slow but steady growth witnessed in years past. Anecdotal accounts, as well as interviews and surveys of area manufactures suggest lingering uncertainty about the direction of the economy, and particularly the effects of the Affordable Care Act on companies' labor costs, as inhibiting expansion activity. Other manufactures have cited the lack of specially skilled workers in putting the damper on their expansion plans. The city however did not see any plant closures, or significant number of workers laid off from their jobs. Rather, Northeast Wisconsin Technical College experienced a significant increase in students enrolling in technical classes as workers returned to the classroom to improve their manufacturing skills. Employers also invested in training programs to upgrade worker skills to make production more efficient.

The City, through the outreach efforts of its Economic Development staff, have been instrumental in helping those employers who are looking to hire, access the workforce training resources available in the region. Three business retention calls in 2011 resulted in these companies developing customized training programs in conjunction with NWTC.

The largest new project in 2011 is a waste to energy plant being built by the Oneida 7 Generation Corporation. They are spending \$4.2 million on a 70,000 sq ft building located in the Tower East Industrial Park. All environmental permits were secured in 2011 and construction is scheduled for completion in 2012.

Business expansions were key to the economic health in 2011. Several companies made significant investments in their existing facilities, including JBS/Packerland Packing (\$2.3 million), US Oil refueling dock (\$1.1 million); Woolf Distributing (\$325,000) and a new bulk oil facility at Halron Lubricants (\$390,000).

The city continues to assist existing and new businesses that are looking to become part of the supply chain for Marinette Marine Corporation, who received several US Navy contracts to build littoral combat ships. Opportunities abound for Green Bay manufacturers that can provide parts and other services for this venture as well as those positioned into the heavy equipment and mining cluster hubbed in southeastern Wisconsin.

Other Economic Development Activities

Fostering entrepreneurial growth is a key component towards advancing the city's economy. Located at Northeast Wisconsin Technical College (NWTC), the Advance Business Center incubator offers a place for budding entrepreneurs to start their business.

As of 12-31-2011, there were 35 companies in the incubator program which represented 115 employees. Throughout 2011, 12 new companies come into the program
Three larger companies "graduated" from the incubator in 2011:

SRC Technologies - moved from 753 sq ft in the incubator, to leasing their own 5,000 sq ft building in De Pere. They took with them 15 employees (started here with 6).

Brown County Oral Health Partnership - moved from 954 sq ft here to close to 2,000 in downtown Green Bay and had over 20 employees.

Solberg/Amerex Company - moved from 957 sq ft here to building their own 20,000 sq ft building in Howard with 8 employees.

In December 2011, Machine Plus, LLC get started. Owner Jamie Veaser represented the first true manufacturer since the incubator was relocated to NWTC. He was also host to Senator Herb Kohl's visit and a poster child of the resources provided by NWTC (i.e. he was initially counseled by SCORE, then transferred to the SBDC for assistance, became an incubator tenant, received microloans, and is an NWTC graduate hiring NWTC students).

The City's Community Development Revolving Loan Fund experienced significant activity in 2011. Three loans totaling \$152,000 were awarded to Northcoast Productions and Fitnessology. Over \$500,000 was leveraged by these loans. The projects will create 12 full-time jobs. Three other revolving loan applications were pending as of the end of 2011.

The construction of a new \$40 million Veterans clinic broke ground in October of 2011 with construction slated for completion sometime in late 2012. Also on the medical front, the City began talks with the Medical College of Wisconsin (MCW) on establishing a satellite medical school in Green Bay. At the time of this writing, the MCW is undertaking a feasibility study to pilot a 3-year medical program in the City partnering with area hospitals and institutions of higher education including Bellin College, St Norberts, UWGB and NWTTC. The results of the study are expected to be released in late March 2012.

With these, and several other high-profile projects completed or underway in 2010, Green Bay's employment trends, commercial and retail markets, and overall economic outlook remain strong. Growth and development in older urban areas and on the growing periphery of the city is expected to continue, including more major downtown residential, retail, and office projects coming online in 2012. This positive outlook in these sectors will continue to maintain Green Bay's position as an economic and residential hub of activity for all of Northeast Wisconsin and part of the Upper Peninsula of Michigan.

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, DePere, and the Oneida Nation. 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 14 full-service routes as well as 11 limited-service routes. Service is 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.

Midway between the pumping station and the treatment plant is the raw water booster station. This station is used only when the City's demand exceeds the capacity of the lake pumping station. To increase the flow to the treatment plant, water is diverted into a 1 million gallon reservoir at the booster station. Two 22.5 MGD pumps draw water from the reservoir and boost it at a faster rate to the treatment plant. The station is unattended and is operated remotely from the treatment plant.

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 56 full-time workers. As of December 31, 2011, it owns and maintains 35,634 water laterals, 35,587 water meters, 3,849 fire hydrants, 442 miles of distribution main, 71 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 and related activities at the Museum, and Brown County covers its operational costs, including curatorial and support staff. The County owns the permanent collection. 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 Association 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. Studio 210: Working Regional Artists provides studio space where visitors can talk to the artists or simply observe them at work (includes activities for kids). 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. The Frankenthal Gallery, offering a panoramic view of the historic and beautiful Fox River and northern Green Bay skyline, showcases “Highlights from the Neville’s Photograph Collection,” “Highlights from the Collection,” and an exhibit case changed periodically by the Neville sponsored Geology Club. The Photo Wall features a selection of historic images from the permanent collection, focusing on historic Green Bay (and the surrounding area), and the Green Bay Packers. Reproductions of these images (or any other images in the Museum’s collection) can be ordered for a very reasonable cost. 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: Christmas on the Fox, Artifact ID Days, Explorer Saturdays, Natural History Lecture Series, International Film Series (co-sponsored with the Green Bay Film Society), Geology Club and Astronomical Society programs and meetings, children’s craft programs, 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 seven days a week: Sundays from 12 Noon to 5 PM; Mondays, Tuesdays, Thursdays, Fridays, and Saturdays from 9 AM to 5 PM; and Wednesday from 9AM to 8 PM.

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

Free admission for the general public from 6 PM to 8 PM on Wednesday

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 modest charge for use of the facility.

Visit the Museum’s website at www.nevillepublicmuseum.org. The general e-mail address is bc_museum@co.brown.wi.us.

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 731,284 passengers utilized the third largest airport in the State of Wisconsin during 2011. 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 an \$12.8 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, airfreight companies, and customs house brokerage.

Austin Straubel International Airport is also a regional base of operations for the Transportation Security Administration serving all of northeastern Wisconsin. Additionally, the airport has a U.S. Customs office stationed within the main terminal for those who wish to enter or exit the United States.

PORT AND SOLID WASTE DEPARTMENT

The Port of Green Bay ended the 2011 shipping season strong with 2,162,756 metric tons passing through the port, a 25% increase from 2010 numbers. "Anything above 2- million is a healthy season," stated Port Manager Dean Haen. "The season started off right and kept holding strong, a good indicator that the economy is picking up."

Major contributors to the successful season included increases in domestic imports of gypsum (69%) and petroleum coke (36%). The largest increase in foreign imports was salt (130%). The addition of the U.S. Venture terminal also helped with the increase in tonnage. "U.S. Venture exported more than 210,000 metric tons of petroleum products in 2011," Haen said. "The Port didn't have movement in this area in 2010, so it definitely made a positive impact on the numbers."

The Port also saw an increase in the number of vessels in port. There were just 142 vessels in port in 2010 while 2011 brought in 188, a 32% increase.

Based on the 2011 results, Haen says he is looking forward to this year as the shipping industry continues to be the most cost effective method of transportation for commodities. "It also generates employment opportunities for the region and brings money into our communities," Haen stated. "The Port is a vital component of our area economy that not every community can say they have. We want to capitalize on that and extend the Port's reach to new markets in Northeast Wisconsin in 2012."

The Port of Green Bay has 14 active terminal operators involved in shipping commodities:

- C. Reiss Coal Company
- Construction Resource Management
- Flint Hills Resources
- Fox River Dock Company
- Georgia-Pacific Corporation
- Great Lakes Calcium Corporation
- KK Integrated Logistics, Inc.

- LaFarge North America
- Noble Petro Inc
- RGL Holdings
- Sanimax
- St. Mary's Cement Company
- US Venture
- Western Lime Corporation

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 8.2 billion dollars (including the tax increment financing valuation), 71.6% 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 fifth largest enrollment in the state (behind Milwaukee, Madison, Racine and Kenosha). The 2011 third-Friday-in-September count, exclusive of Head Start pupils, was 21,414, an increase of 259 students from the year before.

Enrollment						
2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
20,166	20,137	20,114	20,124	19,926	19,845	20,906
Projected						
2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
20,975	21,155	21,414	21,522	21,603	21,685	21,685

The school district has four high schools, four middle schools, 25 elementary schools, two K-8 schools, and one charter school.

The staff includes about 2,573 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 4,245 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 1913, 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 lead 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 down 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 voters in Northeast Wisconsin approved a \$46.6 million referendum to enhance services, expand facilities and increase the number of graduates. Thanks to that investment, the college admits more students, offers more hands-on training, graduates more needed health care workers and provides other economic support to the region. One new facility, the Manufacturing Technology Center, offers on-demand training in integrated manufacturing systems. Another, the Business Assistance Center, houses public and private resources for new and growing businesses including the Advance Business Incubator. Corporate Training and Economic Development brings technical education to every community and business through customized training on any topic offered anytime, anywhere, any way.

NWTC currently has 659 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 of about 2,300 employees.

Revenues for the College come from these sources:

Property Taxes	48.0%
State Aids	12.5%
Student Fees	16.5%
Federal Grants	12.9%
Contract Revenues	2.8%
Auxiliary Enterprise	6.1%
Miscellaneous	1.2%

Degree and Diploma Programs

Accounting
 Accounting Assistant
 Administrative Professional
 Applied Engineering Technology
 Architectural Technology
 Auto Collision Repair and Refinishing Technician

Auto Collision Repair and Refinishing Technology
Automation Engineering Technology
Automotive Technician
Automotive Technology
Broadcast Captioning (Shared with Lakeshore Technical College)
Business Management
Certified Medication Assistant
Civil Engineering Technology
Computer Support Specialist
Computer Support Technician-IT
Credit Business Management
Criminal Justice-Corrections
Criminal Justice-Law Enforcement
Criminal Justice-Law Enforcement Academy
Dental Assistant
Dental Hygienist
Design and Graphic Technology
Diagnostic Medical Sonography
Diesel and Heavy Equipment Technician
Diesel Equipment Technology
Digital Media Technology
Early Childhood Education
Electrical Engineering Technology
Electrical Power Distribution
Electricity
Electro-Mechanical Technology
Electronics (with optional Biomedical specialty)
Emergency Medical Technician-Basic
Emergency Medical Technician-Intermediate
Energy Management Technology
Environmental Engineering – Waste & Water Technology
Enology (Winemaking)
Farm Business and Production Management
Financial Institutions Management
Fire Protection Engineering Technology
Fire Protection Technician (Shared program with Fox Valley Technical College)
Gas Utility Construction and Service
General Studies Transfer (UW-Green Bay or UW-Oshkosh)
Gerontology
Health Care Business Services
Health Information Technology
Heating, Ventilation, Air Conditioning and Refrigeration Technology (HVACR)
Hotel and Restaurant Management
Human Services (Shared with Northcentral Technical College)
Individualized Technical Studies
Individualized Technical Studies-Journeyworker
Industrial Mechanic
Instructional Assistant
Judicial Reporting (Shared with Lakeshore Technical College)
Landscape Horticulture
Leadership Development
Machine Tool-CNC Technician
Machine Tool Operation
Machine Tool Technics (Tool and Die Making)
Manufacturing Engineering Technology
Marine Construction
Marine Engineering Technology
Marketing
Mechanical Design Technology

Medical Assistant
Medical Laboratory Technician
Network Specialist
Nuclear Technology (Shared with Lakeshore Technical College)
Nursing Assistant
Nursing-Associate Degree
Office Professional
Ophthalmic Medical Assistant (Shared with Lakeshore Technical College)
Paralegal
Paramedic-Emergency Medical Technician
Pharmacy Technician (Shared with Lakeshore Technical College)
Physical Therapist Assistant
Photography
Power Engineer and Boiler Operator
Practical Nursing
Print Technology
Prototype and Design
Radiography
Respiratory Therapist
Solar Energy Technology
Supply Chain Management
Surgical Technologist
Utilities Engineering Technology
Viticulture (Vineyard Management)
Web Development
Welding
Wind Technology (Shared with Lakeshore Technical College)
Winemaking (Enology)
Wood Tech

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. Father 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. Abbot Pennings' 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 2,174 undergraduate students and 51 graduate students. The average ACT score for all students is 24.6.

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. 87 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 non-profit 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 91 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. The College's Women's Center is student-led and students also play a large role in an active Peace and Justice Center.

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 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.

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 2010.

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 Miriam 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 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 survey center 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 Women's 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 Upward Bound and Girls Leadership and Development summer camp.

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 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

Student access

UW-Green Bay's total headcount enrollment for fall 2011 was 6,665. That represents an increase of about 30 students — or roughly one-half percentage point — over the previous fall's total of 6,636.

The dramatic increase in returning adult enrollment continues. Data from fall 2011 show that the University's percentage of baccalaureate students age 25 and older has risen to 26 percent. Among undergraduates who applied to graduate in time for May 2012 commencement, fully one-third are 25 or older.

Degrees conferred at UW-Green Bay in 2010-11 totaled 1,214, a one-year gain of 54 degrees and an increase of 244 degrees over just five years earlier.

Looking at the December 2011 graduating class, the University continues to see the results of its increasing partnerships with the technical college system. In December 2011, 30 percent of undergraduate degree applicants had completed an associate's degree prior to attending UW-Green Bay, with the numbers split relatively evenly among transfers from the UW Colleges, our local Northeast Wisconsin Technical College, and other tech schools.

Efficient and effective stewardship of resources

Of UW-Green Bay's FY 2012 operating budget of \$117.5 million, only \$20.6 million (17.5 percent) will come from state tax revenue.

UW-Green Bay takes pride in being an efficient, low-cost provider. The University typically ranks first or second among the UW System's 11 comprehensive institutions in terms of state appropriations per degree awarded.

UW-Green Bay Chancellor Tom Harden and the University continue to look forward, despite budgetary challenges and cuts to education funding. Anticipating possible reductions, the University held a portion of tuition revenue, and ongoing cost cutting in travel, purchasing and review of open positions assumed added strategic importance. Another factor will be retaining a portion of future tuition increases to help backfill the losses.

Celebrating the creation of the UW-Green Bay Foundation, Inc.

On April 19, 2011, the Chancellor's Council of Trustees at UW-Green Bay, made up of nearly two dozen business and civic leaders, voted approval of bylaws to endorse creation of an independent University of Wisconsin-Green Bay Foundation, Inc. The creation of the Foundation gives the University greater flexibility in managing gifts and assets. With formal adoption of bylaws and articles of incorporation, UW-Green Bay ceased to be the only UW System institution without its own foundation. The move also opens a new chapter in a 44-year relationship with the highly respected University of Wisconsin Foundation in Madison.

Positive diversity news, initiatives

UW-Green Bay's May 2012 graduating class — in terms of racial and ethnic diversity — essentially mirrored the campus as a whole, with 9 percent (76 individuals) of undergraduate candidates being students of color. This figure has increased steadily; it was barely half a dozen years ago that the number was closer to 5 percent.

UW-Green Bay's First Nations Studies program received the 2012 UW System Board of Regents Diversity Award in February. First Nations Studies places primary emphasis on the oral traditions of American Indian tribal communities, incorporating the teaching and learning approaches of tribal people and offering students a new way to learn. Tribal Elders share the oral tradition, and students take part in oral traditional learning experiences both within the classroom and in local tribal communities.

The Wisconsin Space Grant Consortium headquartered at UW-Green Bay held its third annual First Nations rocket competition this spring. This event attracted particular media attention during its first year, earning national coverage in the First Nations press.

UW-Green Bay's new LGBTQ Resource Center opened during the 2011-12 academic year, using a two-room remodeled space in the University Union. The center is expected to serve as a resource for students, faculty and staff on LGBTQ issues, and to promote better understanding of diverse communities. UW-Green Bay held its inaugural Lavender Graduation event in spring 2012, honoring faculty, staff and students for making significant contributions to improving the lives of the LGBTQ population at UW-Green Bay.

The University had a strong turnout for its annual multicultural networking event for students and area professionals. The April event at the Weidner Center is a collaboration of the Chancellor's Council on Diversity and Inclusive Excellence with the professional staff and student employees of the American Intercultural Center.

Explosion in e-learning continues

Increasing access to returning adults continues to be a priority for UW-Green Bay. The most recent full-year data for distance learning (2010-11) show that in the space of just one year, online course offerings expanded from 182 to 249, and total course enrollments jumped from 4,861 to 7,863. Online course enrollments are on the rise across all age groups, of course, but the University's Office of Institutional Research and Assessment shows that among those 25 and older, more than 40 percent are taking only distance education classes.

UW-Green Bay women reach No. 10 in national Top 25

The AP Top 25 for the 2011-12 season will forever show that the UW-Green Bay women's basketball team was No. 10 in the nation at the close of the year. The ranking reflects UW-Green Bay's 31-2 season record and lofty ranking all season, despite the team going out in the round of 32 to eventual Elite Eight entrant Kentucky.

Signature Phuture Phoenix program going strong

UW-Green Bay's award-winning Phuture Phoenix program marked a milestone in October 2011, when the University hosted its 10,000th visitor for the annual Phuture Phoenix Day. More than 1,400 fifth-graders from low-income schools in 10 Northeastern Wisconsin school districts spent the day visiting classrooms, residence halls, the Cofrin Library and other parts of campus, and connecting with more than 250 UW-Green Bay student mentors who volunteer as tour guides.

The Phuture Phoenix program is not just a field trip; it's the beginning of relationship that continues as these fifth-graders grow into teenagers. UW-Green Bay education students serve as middle and high school mentors, helping students prepare themselves for a college education.

UW-Green Bay continues to have Phuture Phoenix program graduates who attend the University as students. In spring 2012, the program awarded 21 Phuture Phoenix scholarships to new freshmen and returning students. Each one of them participated in the Phuture Phoenix program.

Weidner Center reinvigoration, Performing Arts Season announced

The revitalization of UW-Green Bay's Weidner Center for the Performing Arts took center stage during the 2011-12 academic year, as the University announced its Strategic Plan for the venue, along with a dynamic 2012-13 Performing Arts Season. Using an outside consultant and relying heavily on University and community stakeholder input, officials have created a sustainable model for the future of the signature facility. Goals include enhancing mainstage programming and providing greater access for faculty and students, various community organizations and K-12 educational programming.

**ADDITIONAL INDEPENDENT AUDITORS' REPORT
FOR BASIC FINANCIAL STATEMENTS**

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF BASIC FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited 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, 2011, which collectively comprise the City of Green Bay, Wisconsin's basic financial statements and have issued our report thereon dated June 27, 2012. 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.

Internal Control Over Financial Reporting

Management of the City of Green Bay, Wisconsin is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the City of Green Bay, Wisconsin's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion of the effectiveness of the City of Green Bay, Wisconsin's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City of Green Bay, Wisconsin's internal control over financial reporting.

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 financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Green Bay, Wisconsin's financial statements are free of 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 basic 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*.

We noted certain matters that we reported to management of City of Green Bay, Wisconsin in a separate letter dated June 27, 2012.

This report is intended solely for the information and use of the Mayor and City Council, and is not intended to be and should not be used by anyone other than these specified parties.



Certified Public Accountants
Green Bay, Wisconsin
June 27, 2012

**REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT
AND MATERIAL EFFECT ON EACH MAJOR FEDERAL AND STATE PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH OMB CIRCULAR A-133 AND THE STATE SINGLE AUDIT GUIDELINES**

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

Compliance

We have audited 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 its major federal and state programs for the year ended December 31, 2011. 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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of City of Green Bay, Wisconsin's management. Our responsibility is to express an opinion on City of Green Bay, Wisconsin's compliance based on our audit.

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 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. Our audit does not provide a legal determination on City of Green Bay, Wisconsin's compliance with those requirements.

In our opinion, City of Green Bay, Wisconsin complied, in all material respects, with the 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, 2011.

Internal Control Over Compliance

Management of City of Green Bay, Wisconsin is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered City of Green Bay, Wisconsin's internal control over compliance with the requirements that could have a direct and material effect on a major federal or state program to determine the auditing procedures for the purpose of expressing our opinion on compliance 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'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.

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Common Council, management, others within the City, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Certified Public Accountants
Green Bay, Wisconsin
June 27, 2012

FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

CITY OF GREEN BAY, WISCONSIN
Schedule of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended December 31, 2011

Grantor Agency and Program Title	Pass-through Agency	CFDA Number	Accrued (Deferred) Revenue 1/1/11	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/11	Total Revenues	Total Expenditures
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES							
Farmer's Market Promotion Program	Waukesha County U.W. Ext	10.168	\$ -	\$ 1,005	\$ -	\$ 1,005	\$ 1,005
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
Community Development Block Grant	Direct Program	14.218					
Grant MC-55-0002 & MY-55-0002			-	1,061,633	-	1,061,633	1,061,633
Neighborhood Stabilization	WI Department of Commerce	14.218	-	517,599	11,092	528,691	528,691
HOME Program	Direct Program	14.239					
Grant MC-55-0200			-	286,312	-	286,312	286,312
CPD Technical Assistance Grant							
Project, Neighborhood Initiative	Direct Program	14.259					
#B08-NI-WI-0022			-	93,050	-	93,050	93,050
Total U.S. Department of Housing and Urban Development			-	1,958,594	11,092	1,969,686	1,969,686
U.S. DEPARTMENT OF TRANSPORTATION							
Urban Mass Transit Capital Assistance - ARRA	WI Department of Transportation	20.500	88,122	502,952	-	414,830	414,830
Urban Mass Transit Capital Assistance	Direct program/WDOT	20.500	-	1,704,000	-	1,704,000	1,704,000
Urban Mass Transit Operating Assistance	Direct Program	20.507					
2010 contract (1)			31,485	31,964	-	479	479
2011 contract (1)			-	2,548,937	-	2,548,937	2,548,937
Highway Safety Program	WI Dept. of Transportation	20.600					
Project #0951-40-01			8,063	22,250	4,922	19,109	19,109
Project #0951-31-01			-	13,144	7,170	20,314	20,314
Project #0951-37-15			-	-	468	468	468
Project #0951-80-15			-	703	1,055	1,758	1,758
Project #0951-80-14			-	1,406	352	1,758	1,758
Project #0951-31-43			-	75,031	31,642	106,673	106,673
Total U.S. Department of Transportation			127,670	4,900,388	45,608	4,818,326	4,818,326
U.S. DEPARTMENT OF JUSTICE							
Juvenile Accountability Block Grant	WI Dept. of Administration	16.523					
#2009-JB-13-7022			-	27,281	-	27,281	27,281
#2010-JB-13-8220			-	20,586	23,256	43,842	43,842
STOP Violence Against Women	WI Dept. of Administration	16.588					
#2008-VA-02A-3250			9,649	-	77,364	67,715	67,715
Public Safety Partnership and Community Policing							
#201UMWX0348 - ARRA	Direct Program		-	48,986	15,108	64,094	64,094
#2008CKW0563	Direct Program		-	247,854	-	247,854	247,854
#2008CKW0570	Direct Program		-	852	-	852	852
#2008CKW0535	Direct Program		-	-	225,000	225,000	225,000
#2009CKWX0321	Direct Program		-	-	-	-	-
#2009CKWX0472	Direct Program		200,000	200,000	-	-	-

(Continued)

CITY OF GREEN BAY, WISCONSIN
Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
For the Year Ended December 31, 2011

Grantor Agency and Program Title	Pass-through Agency	CFDA Number	Accrued (Deferred) Revenue 1/1/11	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/11	Total Revenues	Total Expenditures
<u>U.S. DEPARTMENT OF JUSTICE (Continued)</u>							
Local Law Enforcement Assistance #2007DJBX1230	Direct program	16.738	-	16,153	-	16,153	16,153
#2009DJBX1414			-	10,795	-	10,795	10,795
#210DJBX0545			-	43,204	-	43,204	43,204
Recovery Act Edward Byrne Memorial Justice Assistance Grant #2009SBB90711	Direct program	16.804	-	75,067	-	75,067	75,067
Law Enforcement Team Training - 2008-HS-02D-8089		16.964	-	-	1,018	1,018	1,018
Total U.S. Department of Justice			<u>209,649</u>	<u>690,778</u>	<u>341,745</u>	<u>822,874</u>	<u>822,874</u>
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u>							
Brownfield Assessment and Cleanup Cooperative Agreements #BF-00E41601-0	Direct program	66.818	-	62,327	-	62,327	62,327
Clean Diesel Emerging Technologies Funding #DE-00E00339-0	Leonardo Academy Inc	66.039	-	74,196	-	74,196	74,196
			-	136,523	-	136,523	136,523
<u>U.S. DEPARTMENT OF ENERGY</u>							
Energy Efficiency and Conservation Block Grant #DE-SC0001270 - ARRA	Direct program	81.128	-	600,109	-	600,109	600,109
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>							
Port Security Program 2007 Port Grant	Direct program	97.056	-	4,440	-	4,440	4,440
2008 Port Grant			-	148,522	-	148,522	148,522
2009 Port Grant			-	75,758	20,044	95,802	95,802
2010 Port Grant			-	140,471	2,577	143,048	143,048
Homeland Security/SWAT Equipment #2007-HS-13-7986	WI Dept. of Administration	97.067	-	11,000	7,210	18,210	18,210
Port Security Grant Program ARRA #2009PUR10283	Direct program	97.116	139,978	311,886	-	171,908	171,908
Total U.S. Department of Homeland Security			<u>139,978</u>	<u>692,077</u>	<u>29,831</u>	<u>581,930</u>	<u>581,930</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE			<u>\$ 477,297</u>	<u>\$ 8,979,475</u>	<u>\$ 428,276</u>	<u>\$ 8,930,454</u>	<u>\$ 8,930,454</u>

(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, 2011

Grantor Agency and Program Title	State ID Number	Accrued (Deferred) Revenue 1/1/11	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/11	Total Revenues	Total Expenditures
<u>WISCONSIN DEPARTMENT OF ADMINISTRATION</u>						
Office of Justice Assistance						
Additional Beat Patrol Officers	505.603	\$ -	\$ 134,927	\$ -	\$ 134,927	\$ 134,927
<u>WISCONSIN DEPARTMENT OF HEALTH SERVICES</u>						
Emergency Medical Services Funding Assistance Prog SFY12	435.162	\$ -	\$ 13,528	\$ -	\$ 13,528	\$ 13,528
<u>WISCONSIN DEPARTMENT OF NATURAL RESOURCES</u>						
Urban Rivers - URGP-234	370.512	-	120,818	-	120,818	120,818
Boat Patrol	370.381		3,383	-	3,383	3,383
Boating Enforcement Aids	370.550	-	11,722	20,518	32,240	32,240
Stewardship Grant S-ADLP2	370.512	-	123,820	419,778	543,598	543,598
Recreational Boating Facilities Prog - RBF-1292	370.512	(150,000)	-	(150,000)	-	-
Forest Fire Protection (FFP) Grant Program FFP-11F-082	370.583	-	9,505	-	9,505	9,505
Total Wisconsin Department of Natural Resources		(150,000)	269,247	290,296	709,543	709,543
<u>WISCONSIN DEPARTMENT OF TRANSPORTATION</u>						
Capital Transportation - Transit Aids	395.182	-	1,315,176	-	1,315,176	1,315,176
Urban Mass Transit Operating Assistance	395.104					
Prior year contracts		(97,853)	-	(97,853)	-	-
2010 contract (2)			-	191,749	191,749	191,749
2011 contract (2)		-	1,979,957	158,697	2,138,654	2,138,654
Total Wisconsin Department of Transportation		(97,853)	3,295,133	252,593	3,645,579	3,645,579
TOTAL STATE FINANCIAL ASSISTANCE		\$ (247,853)	\$ 3,712,835	\$ 542,889	\$ 4,503,577	\$ 4,503,577

(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 December 31, 2011

NOTE A - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards and the Schedule of State Financial Assistance for the City of Green Bay, Wisconsin, are 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 2011 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 auditor's 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 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, 2011

Section I - Summary of Auditors' Results

Basic Financial Statements

Type of auditors' report issued:	Unqualified
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	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?	No
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 Program
14.218	Community Development Block Grant Transit Cluster
20.500	Urban Mass Transit Capital Assistance
20.500	Urban Mass Transit Capital Assistance – ARRA
20.507	Urban Mass Transit Operating Assistance
81.128	Energy Efficiency Block Grant – ARRA
97.056	Port Security

State ID Number	Name of State Program
395.104	Urban Mass Transit Operating Assistance
395.182	Capital Transportation – Transit Aids
370.512	Urban Rivers
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, 2011.

Section III - Federal Award Findings and Questioned Costs

There are no audit findings and questioned costs required to be reported under OMB Circular A-133 "Audits of States, Local Governments, and Non-Profit Organizations" for the year ended December 31, 2011.

CITY OF GREEN BAY, WISCONSIN
Schedule of Prior Year Audit Findings and Corrective Action Plan
For the Year Ended December 31, 2011

Prior Year Audit Findings

There were no findings or questioned costs for federal awards for the year ended December 31, 2010.

Corrective Action Plan

No corrective action plan is required.