

COMPREHENSIVE ANNUAL FINANCIAL REPORT

INCLUDING AUDITORS' REPORTS

For the Fiscal Year Ended
December 31, 2010
City of Green Bay, Wisconsin



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It's All Here!

Introductory Section

CITY OF GREEN BAY, WISCONSIN
COMPREHENSIVE ANNUAL
FINANCIAL REPORT
INCLUDING AUDITORS' REPORTS
FOR THE FISCAL YEAR ENDED
DECEMBER 31,
2010

Prepared by Department of Finance

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Comptroller**

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On the cover: Military Avenue

With a timeline that closely paralleled the reconstruction of the street itself, the *Military Avenue Market Analysis and Corridor Design Plan* was developed throughout 2010 and adopted by the City Council in early 2011. This project proceeded with the goals of leveraging the city's recent investment in the street's physical infrastructure, creating a shared vision for a redefined corridor identity, using market data to ground the new vision in reality, and helping to spur private reinvestment and redevelopment.

CITY OF GREEN BAY, WISCONSIN

December 31, 2010

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Office of the City Finance Department

"BETTER BY THE BAY"

June 30, 2011

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, 2010, 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 an estimated population 104,057 the population of 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 2,245 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 reservations of fund balance at December 31, 2010.

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 949.9. 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	90.5
Fire Department	185.0	Planning Department	41.5
Transit Department	68.0	Public Works Department	222.5
Information Services	7.0	Personnel	9.0
Mayor's Office	3.5	Municipal Court	5.2
Internal Services	5.5	Economic Development	4.5
Finance Department	28.2	Water Department	56.0
			<u>962.9</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, was charged with the task of reviewing the current health insurance policy in place at the time and recommending possible changes that could be made to contain escalating costs. The committee 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. In August of 2001, the group recommended moving from a traditional indemnity plan to a preferred provider organization. The new preferred provider organization plan took effect February 2002 with Wausau Benefits administering the plan and Prevea was chosen as the preferred provider organization. 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).

2010 General Governmental Functions

Revenues for general fund governmental functions totaled \$76,864,094 in 2010, an increase of 1.2% from 2009. There are two significant variances when revenues are compared from 2009 to 2010. The first being interest income which derives its sources from investment of the City's available cash. 2010 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 second significant value is in the intergovernmental revenue line. The major decrease was a \$465,000 decrease in what the City received in shared revenues. 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 2009</u>
Taxes	\$ 34,596,414	45.0%	\$ 1,026,505
Licenses and permits	2,016,152	2.6%	\$ 175,914
Intergovernmental revenue	29,174,582	38.0%	\$ (560,395)
Public charges for services	5,532,989	7.2%	\$ (15,609)
Interdepartmental service charges	2,534,349	3.3%	\$ 284,310
Fines and foreits	1,229,548	1.6%	\$ (152,143)
Interest	417,017	0.5%	\$ (123,092)
Other revenue	1,363,043	1.8%	\$ 282,881
Total	<u>\$ 76,864,094</u>	<u>100.0%</u>	<u>\$ 918,371</u>

The 2010 Assessed Value of \$5,982,240,200 represented 99.4% of full market value. Beginning in 1986, Wisconsin State Statute 70.05 requires assessed valuations to be within 10% of full value at least once during a 4-year period consisting of the current year and the 3 preceding years. 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 98.4% of the tax levy and have averaged 98.5% from 2001 through 2010. Allocations of property tax levy by purpose for 2010 and the preceding two fiscal years are as follows:

<u>Purpose</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
General Fund	6.40	6.48	6.35
Debt Service Fund	2.46	2.38	2.33
Total	<u>8.86</u>	<u>8.86</u>	<u>8.67</u>

Expenditures for general fund governmental purposes totaled \$77,603,858 in 2010, an increase of .4% from 2009. There is not much of a change in percent allocation of the City resources by category when compared to 2009. There is however, a greater dollar decrease over 2009 in the general government which represents holding positions open throughout the year. 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 2009</u>
General Government	\$ 7,400,738	9.5%	\$ (394,204)
Public Safety	44,246,698	57.0%	\$ 351,298
Public Works	16,457,941	21.2%	\$ 211,860
Culture and Recreation	8,481,219	10.9%	\$ 96,729
Conservation and development	1,017,262	1.3%	\$ 35,150
Total	<u>\$ 77,603,858</u>	<u>100.0%</u>	<u>\$ 300,833</u>

The target for undesignated fund balance in the General Fund is 9% of general fund revenues. The 2010 balance of \$7,140,000 is 9.3% of revenues.

Debt Administration

The ratio of net bonded debt to assessed valuation and the amount of bonded debt per capita are useful indicators of the City's debt position. This data for the City at the end of the 2010 fiscal year were as follows:

<u>Net Direct Bonded Debt Amount</u>	<u>Ratio of Debt To Assessed Value (99.4% Of Present Market)</u>	<u>Ratio of Debt to Present Market Value</u>	<u>Debt Per Capita</u>
146,197,848	2.44%	2.43%	\$1,400.18

Included in general obligation debt December 31, 2010, was \$5,456,244 for Sanitary Sewers, \$4,558,130 for Storm Sewers, \$49,170,676 for Tax Incremental Finance Districts, and \$87,012,798 for General Purposes.

On January 5, 2010, the City issued \$2,685,000 of general obligation refunding bonds to decrease a portion of the outstanding 2002B corporate purpose bonds. The advance refunding reduced future debt service payments by \$92,621 and provides an economic gain (difference between the present value of the debt service of the refunded bonds and the refunding notes) of \$83,256.

On January 5, 2010, the City advanced refunded \$2,525,000 of corporate purpose bonds and replaced them with \$2,685,000 of general obligation debt at an effective rate of 2.07%. The City also issued \$4,050,000 of lease revenue refunding bonds to retire a portion of the outstanding bonds issued on November 1, 2000 at an effective rate of 3.1%. In May of 2010, the City sold \$15,320,000 of Build America general obligation corporate purpose bonds at an effective rate of 3.11%. There were 5 draws against the state trust fund totaling \$5,085,000, of which \$3,949,500 has an interest rate of 5.5% and \$1,135,000 has an effective interest rate of 4.25%. Of the State Trust Fund draws, \$1,135,000 were issued as Build America Bonds and thus the City will be eligible to receive a 35% rebate toward the interest paid on that debt.

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>
April 20, 2006	800,000	20.0	5.0
April 21, 2006	9,937,280	20.0	4.5
May 6, 2006	9,225,000	20.0	4.55
May 6, 2006	1,840,000	20.0	5.58
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

The City continues to have an excellent financial rating. The 2010 general obligation bond rating from Moody's Investors Service was Aa1 which was upgraded in 2009 from Aa2.

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 .19 to 1.90% interest revenue credited to the General Fund from investments for 2010 was \$315,380.

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 2010, projects costing \$24,788,441 were completed.

The Capital Projects Funds balances on hand December 31, 2010 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, 2010, the general capital assets of the City amounted to \$372,121,712 which includes \$10,895,500 of construction in progress and is net of accumulated depreciation of \$238,590,684.

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:

	2010	2009	2008
Gross Revenues	17,246,321	17,737,287	17,908,529
Net Income	254,082	881,237	1,147,435
Income available for debt service	8,313,696	9,006,372	9,440,154
Average annual debt service	5,513,272	5,519,597	4,938,088
Coverage (Income available for debt service divided by average annual debt service)	1.51	1.63	1.91

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, a 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. Continental, Delta, Frontier, United Express and American Eagle 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 2010 resulted in 141 vessels visiting the Port of Green Bay, moving over 1.7 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 call the CityDeck, and blight elimination and public infrastructure improvements in just the past few years. These 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. It's 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, 2009. 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 28 consecutive years (fiscal years ended 1982-2009). 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 Angela Oleson, 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

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, 2009

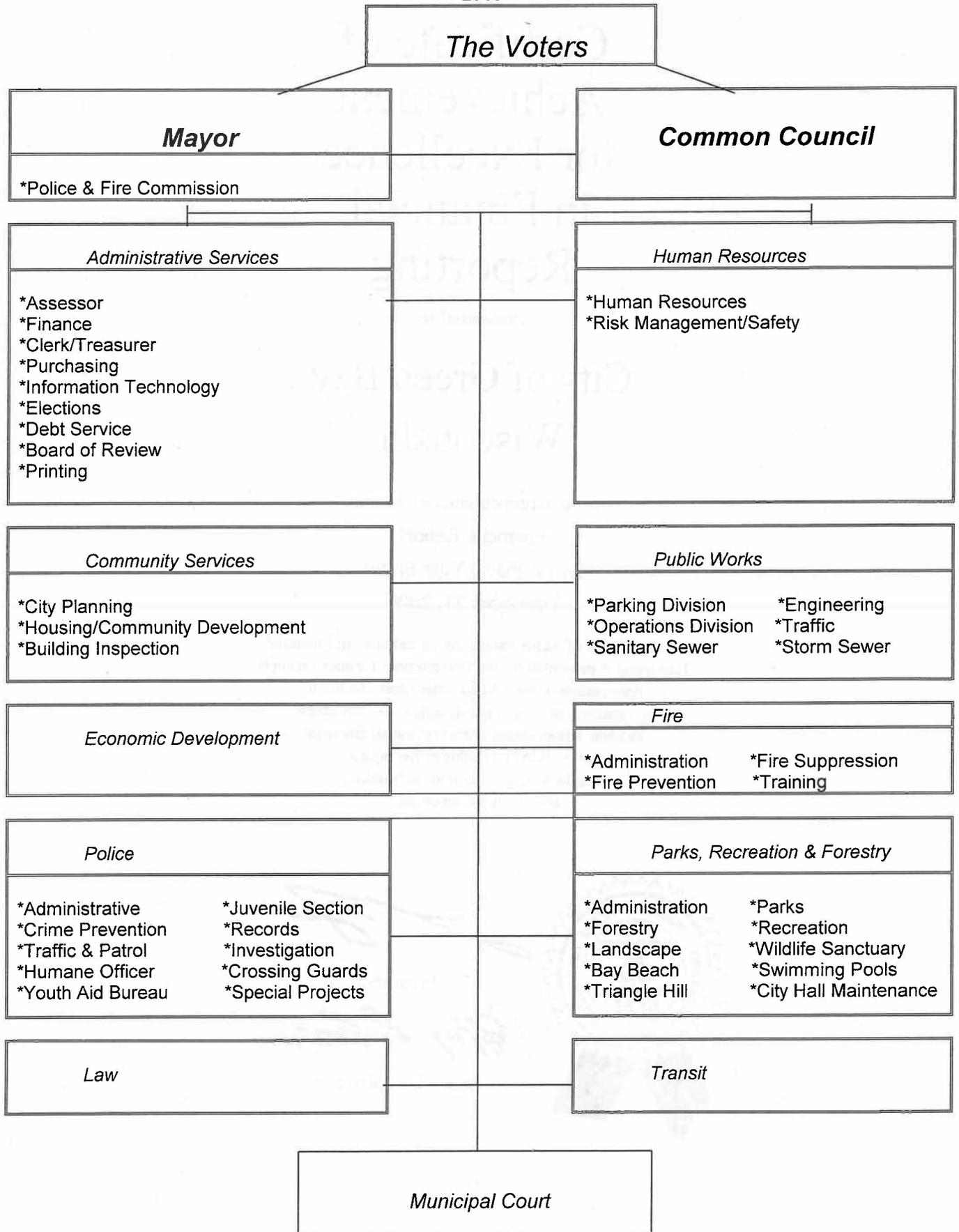
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



President

Executive Director

**CITY OF GREEN BAY
TABLE OF ORGANIZATION
2010**



CITY OF GREEN BAY, WISCONSIN
General Information

ELECTED OFFICIALS

		Length of Service	Term Expires:
Mayor	James L. Schmitt	5 years	April, 2011
City Council			
District 1	Jerry Wiezbiskie	4 years	April, 2012
District 2	Thomas De Wane	4 years	April, 2012
District 3	Andy Nicholson	8 years	April, 2012
District 4	Anthony R. Theisen	26 years	April, 2012
District 5	Amy Kocha	2 years	April, 2012
District 6	Shae Sortwell	1 year	April, 2012
District 7	Ned Dorff	1 year	April, 2012
District 8	Christopher Wery	8 years	April, 2012
District 9	Guy Zima	34 years	April, 2012
District 10	Steven Deneys	4 years	April, 2012
District 11	Brian Danzinger	1 year	April, 2012
District 12	Pat Buckley	1 year	April, 2012
Municipal Court Judge	**Jerry Hanson	3 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	12 years	12 years
Attorney	Allison Swanson	3 years	10 years
City Human Resources Director	Lynn Boland	1 year	1 year
Clerk	Chad Weininger	2 years	4.5 years
Director of Economic Development	Derek Lord	3 years	4 year
Finance Director / Comptroller	Dawn M. Foeller	2 years	11 years
Treasurer	Angela Oleson	1 year	1 year
Fire Chief	Jeff Roemer	3 years	3 years
Information Services Administrator	Mike Hronek	1.5 years	13 years
Park Director	William J. Landvatter	17 years	17 years
Planning Director	P. Robert Strong	12 years	31 years
Police Chief	James A. Arts	4 years	25 years
Public Works Director	Edward Wiesner	1.5 years	30 years
Sealer	Daniel E. Kryzanek	27 years	32 years
Transit Director	Chris Phelps	4 years	4 years
Water Utility Manager	William F. Nabak	30 years	39 years
Weed Commissioner	Thomas Steffel	5 year	33 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, 2010, 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 basic financial statements are free of material misstatement. An audit also 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. An audit also includes 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, 2010, and the respective changes in financial position and cash flows, where applicable, thereof and the budgetary comparison for the general fund and the sanitary sewer special revenue fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2011, 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 schedule of funding progress and the schedule of employer contributions on pages 19 through 32 and 79 through 80 be presented to supplement the 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 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 financial statements, and other knowledge we obtained during our audit of the 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 basic financial statements. The financial information listed in the table of contents as supplemental information, 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 basic 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 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 basic financial statements as a whole.

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



Certified Public Accountants
Green Bay, Wisconsin
June 30, 2011

MANAGEMENT'S DISCUSSION AND ANALYSIS

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MANAGEMENT'S DISCUSSION AND ANALYSIS

CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2010

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, 2010. 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 \$383,754,000 (*net assets*). Of this amount, \$35,937,000 is unrestricted net assets and may be used to meet the City's ongoing obligations to citizens and creditors.
- The City's total net assets increased by \$13,876,000. The following factors contributed to the overall increase:
 - The year closed with an increase in net assets of \$13,658,000 for Governmental activities. The increase is a combination of capitalized assets exceeding depreciation expense in the amount of \$12,200,000, increase in deferred revenue in the amount of \$2,800,000, and health insurance costs exceeding premium revenues by \$450,000.
 - The Business-type activities of the Water Department and the Transit Department had net increases in net assets of \$218,000. The Water Department recorded total operating and non-operating revenues (including capital contributions) of \$17,262,000 and expenses and transfers of \$17,008,000. The Utility's net assets increased by \$254,000 to \$89,854,000. The Transit Department's net assets decreased in the amount of \$36,000 to \$10,676,000. This decrease is a combination of depreciation expense charged against their assets of \$927,000 and capital contributions received in 2010 of \$909,000.
- As of the close of the current year, the City's governmental funds reported combined ending fund balances of \$51,496,000. Approximately 87% of this total amount, \$41,415,000, is available for spending at the City's discretion (*unreserved fund balance*).
- At the end of the current year, the General Fund was \$13,251,000. The increase of \$171,000 is comprised of two elements: \$952,000 favorable revenue over expenditures for operations \$781,000 in planned spend down.
- The interest rate environment for municipal debt in 2010 continued to remain low, providing a favorable environment for the City to refinance \$2,525,000 in general purpose bonds, resulting in an economic gain (difference between the present value of the debt service of the refunded bonds and the refunding new debt) of \$83,000. The Redevelopment Authority component unit also refinanced the Pine Street Ramp revenue bonds in the amount of \$3,685,000 for an economic gain of \$395,000.

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, 2010

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, 2010

The City maintained 69 individual governmental funds during 2010. 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 66 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, 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 - 40.

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, general liability, and the transfer of sick pay to escrow for retiring employees. 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 41 - 48.

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 49 - 78 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. Combining and individual fund statements and schedules can be found on pages 81 - 121 of this report.

CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2010

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 \$383,755,000 at the close of 2010 versus \$369,878,000 at the close of 2009, an increase of \$13,877,000.

City of Green Bay Net Assets							
All amounts in 1,000's							
	Governmental Activities		Business-Type Activities		Total		
	2010	2009	2010	2009	2010	2009	
Current and other assets	\$ 263,802	\$ 252,745	\$ 26,229	\$ 27,899	\$ 290,031	\$ 280,644	
Capital assets	372,122	362,175	153,488	153,917	525,610	516,092	
Total assets	635,924	614,920	179,717	181,816	815,641	796,736	
Other Liabilities	178,434	178,737	1,687	1,750	180,121	180,487	
Long-term liabilities outstanding	174,266	166,617	77,499	79,754	251,765	246,371	
Total liabilities	352,700	345,354	79,186	81,504	431,886	426,858	
Net assets:							
Invested in capital assets, net of related debt	256,760	243,265	86,737	83,987	343,497	327,252	
Restricted	500	992	3,821	3,893	4,321	4,885	
Unrestricted	25,964	25,309	9,973	12,432	35,937	37,741	
Total net assets	\$ 283,224	\$ 269,566	\$ 100,531	\$ 100,312	\$ 383,755	\$ 369,878	

By far, the largest portion of the City's net assets (90%) 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 (1.1%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets (\$35,937,000) may be used to meet the government's ongoing obligations to citizens and creditors.

CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2010

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	
	2010	2009	2010	2009	2010	2,009
Revenues:						
Program Revenues:						
Charges for services	39,709,618	41,868,664	18,197,477	18,613,129	57,907,095	60,481,793
Operating grants and contributions	10,590,577	6,185,087	6,170,915	6,102,983	16,761,492	12,288,070
Capital grants and contributions	3,322,292	3,535,894	932,169	3,098,148	4,254,461	6,634,042
					-	-
General Revenues:						
Property taxes	54,276,615	52,308,601	-	-	54,276,615	52,308,601
Grants and contributions not restricted to specific programs	22,113,685	22,635,976	-	-	22,113,685	22,635,976
Unrestricted interest earnings	1,109,246	1,516,376	344,769	401,838	1,454,015	1,918,214
Total Revenues	\$ 131,122,033	\$ 128,050,598	\$ 25,645,330	\$ 28,216,098	\$ 156,767,363	156,266,696
Expenses						
General Government	7,361,154	7,785,866	-	-	7,361,154	7,785,866
Public Safety	46,355,251	45,273,210	-	-	46,355,251	45,273,210
Public Works	22,878,458	25,188,446	-	-	22,878,458	25,188,446
Sanitation	10,298,153	12,273,905	-	-	10,298,153	12,273,905
Culture & Recreation	9,657,267	10,723,208	-	-	9,657,267	10,723,208
Conservation and Development	15,771,978	9,913,199	-	-	15,771,978	9,913,199
Interest on long-term debt	6,777,132	6,788,598	-	-	6,777,132	6,788,598
Water Department		-	15,187,197	15,189,128	15,187,197	15,189,128
Transit Commission		-	8,401,161	8,142,114	8,401,161	8,142,114
Total Expenses	119,099,393	117,946,432	23,588,358	23,331,242	142,687,751	141,277,674
Increase (decrease) in net assets before transfers	12,022,640	10,104,166	2,056,972	4,884,856	14,079,612	14,989,022
Gain on disposal of capital assets	-	-	(18,333)	4,301	(18,333)	4,301
Transfers	1,820,444	1,678,556	(1,820,444)	(1,678,556)	-	-
Increase (decrease) in net assets	13,843,084	11,782,722	218,195	3,210,601	14,061,279	14,993,323
Net assets - January 1	269,566,067	257,783,345	100,312,175	97,101,574	369,878,242	354,884,919
Net assets - December 31	\$ 283,409,151	\$ 269,566,067	\$ 100,530,370	\$ 100,312,175	\$ 383,939,521	\$ 369,878,242

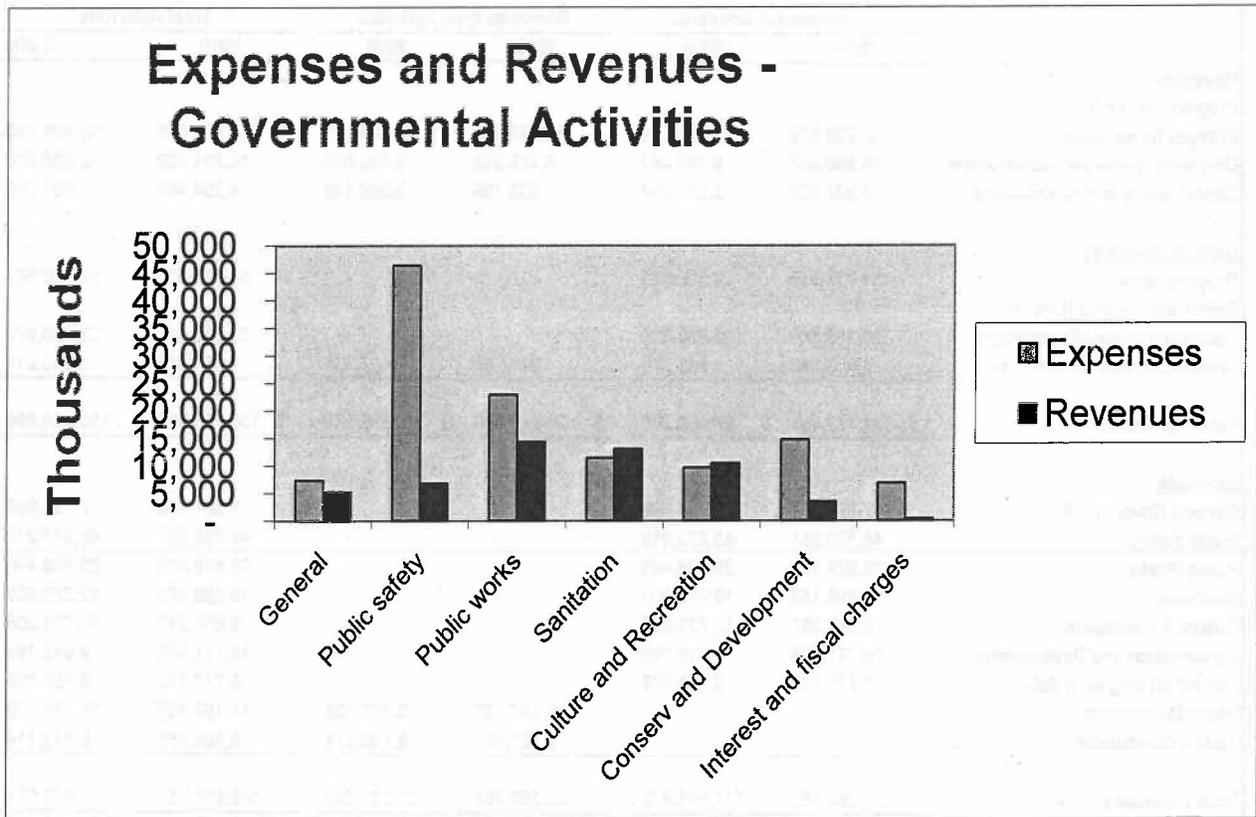
CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2010

Governmental Activities. Governmental Activities increased the City's net assets by \$13,658,000. Key elements of this increase are as follows:

- Reporting deferred revenue at \$2,800,000 in 2010.
- Health insurance claims and expenditures exceeded premium revenues by \$450,000.
- Capitalization of assets exceeded the depreciation expense in the amount of \$12,200,000.

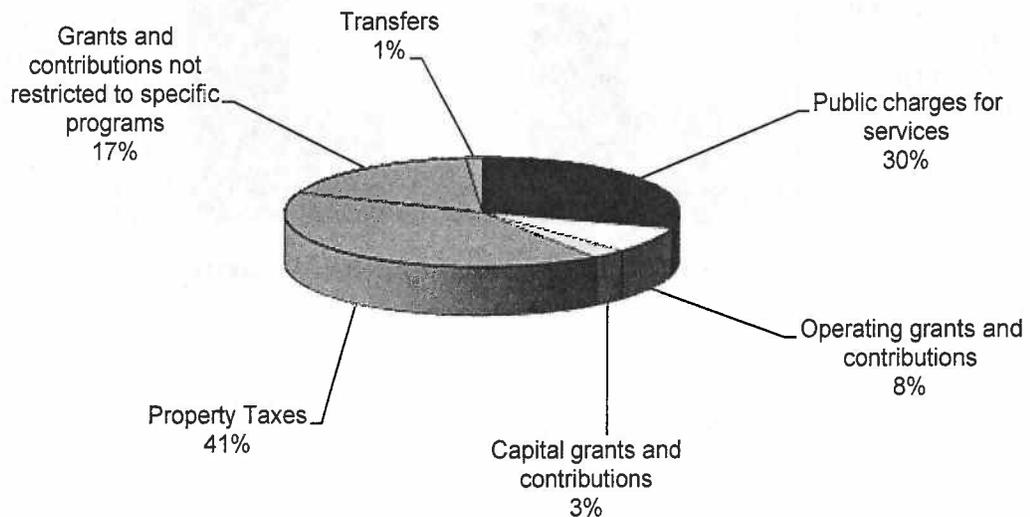


CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2010

Revenues by Source - Governmental Activities



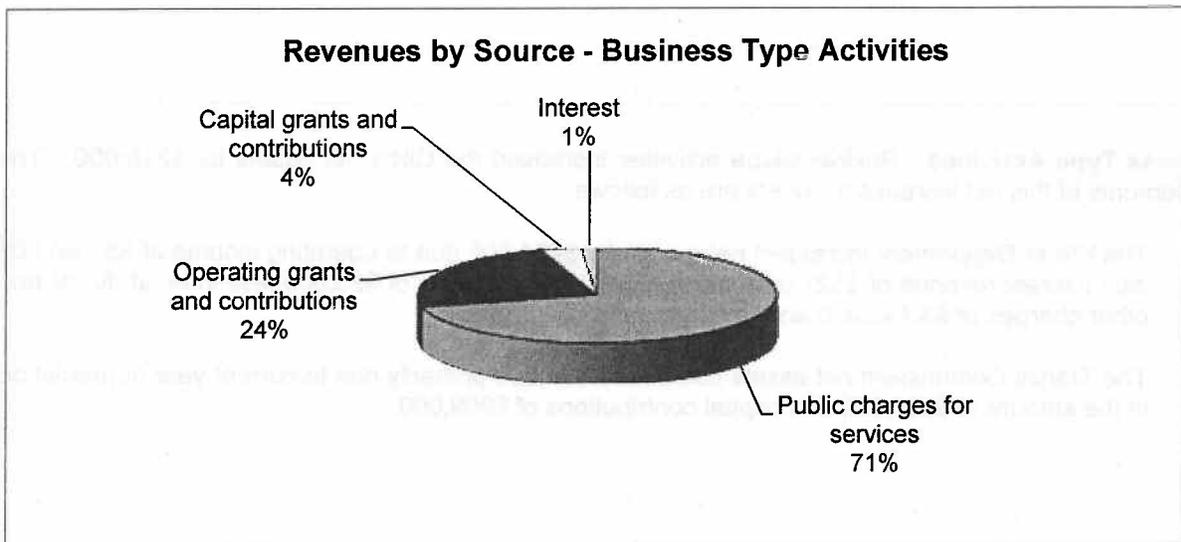
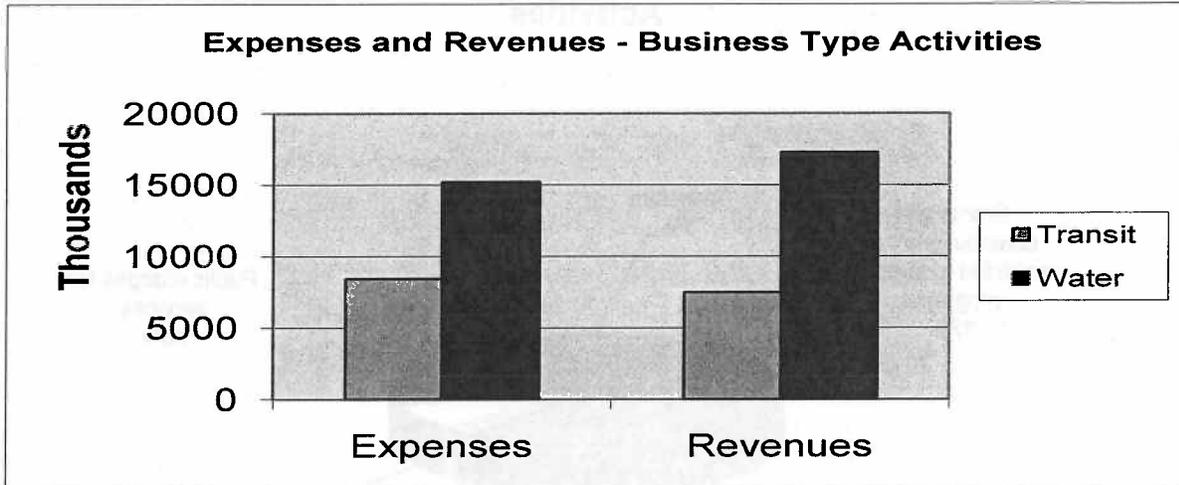
Business-Type Activities. Business-type activities increased the City's net assets by \$218,000. The key elements of this net increase in assets are as follows:

- The Water Department increased net assets by \$254,000 due to operating income of \$5,166,000 plus interest revenue of \$327,000 and customer contributions of \$23,000 less interest, fiscal and other charges of \$3,442,000 and transfers out of \$1,820,000.
- The Transit Commission net assets decreased \$36,000 primarily due to current year depreciation in the amount of \$927,000 and capital contributions of \$909,000.

CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2010



CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2010

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. Unreserved 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, 2010, the City's governmental funds reported combined ending fund balances of \$51,496,000, an increase of \$8,826,000 in comparison with the prior year. Of the total fund balance, \$41,415,000 constitutes unreserved fund balance, which is available for spending at the government's discretion. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed as follows:

- 1) End of the year encumbrances equaled \$3,645,000 with the bulk of this amount reserved for construction contracts still underway at year-end.
- 2) Inventories equaled \$666,000.
- 3) Delinquent personal properties taxes and special assessments were \$899,000.
- 4) Noncurrent amounts due from other funds totaled \$4,330,000.
- 5) Prepaid items that benefit periods beyond the end of the year were \$42,000.
- 6) The reserve for debt service was \$500,000.

General Fund: The General Fund is the main operating fund of the City. At the end of the current fiscal year, unreserved fund balance of the General Fund was \$11,515,000, while total fund balance was \$13,251,000. It may be useful to compare both reserved fund balance and total fund balance to expenditures as a measure of the General Fund's liquidity. Unreserved fund balance represents 15% of total General Fund expenditures, while total fund balance represents 17% of total General Fund expenditures. The fund balance increased by \$171,000 which is comprised of \$781,000 of anticipated use for equipment and Bay Beach development, and \$952,000 income from operations. Revenues were hit by interest income, ordinance violations, and rescue squad fees, however, department heads were able to control their costs to overcome those losses to revenues.

Special Revenue Funds: Significant changes were seen in Sanitary Sewer, Storm Water, DPW Capital Equipment and Transit Funds. The sanitary sewer funds had an unfavorable net change in fund balance of \$219,000. The decrease in the fund balance was due to decreased revenues for public charges for services offset by decreased sewer treatment plant expenditures throughout the year. Storm Water had an increase in fund balance from the prior year of \$754,000 due to increased revenues for public service charges. The DPW Equipment replacement fund had a favorable change in net assets of \$238,000 due to the timing of equipment purchases. The fund recognizes charges expensed in the current year for equipment usage, however, purchases are made in future years. The favorable net change of \$247,000 in the Transit Capital Fund came from funds borrowed to pay for a portion of ten new buses to be delivered in 2011. Transit Operation Fund had a favorable net change of \$164,000 due to the refund received from Green Bay Metro for the adjustment to the 2010 budget.

Debt Service Funds: The debt service fund finished the year by reducing its net assets by \$493,000. The beginning fund balance as of January 1, 2010 was \$992,000, with planned spend down, the fund balance for debt service still remains at a healthy balance of \$500,000.

CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2010

Capital Project Funds: Highlighted funds for capital projects include Street, Sanitary, Right of Way, Storm Sewer, Storm Sewer Management, Park Acquisitions and some of the Tax Incremental Financing. The decrease in the Street Construction fund was a planned spend down of bond money and fund balance that had accumulated in previous years. The change in the Sanitary Sewer capital project fund relates to contracts which were let in 2009 but the work had not been completed until 2010 in addition to funds being transferred from the sanitary sewer operational fund to fund for future capital maintenance on the City's sanitary sewer infrastructure. 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 fund is setting aside dollars for future purchase of property as it becomes available to build retention ponds in order to comply with state and federal regulation changes on storm water drainage. The City Deck fund increased with the receipt of grant funds received in 2010 that provided the bulk of funding for this project. 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 5 was primarily for the transfer out to the City Deck to cover its part of the construction as well as payment for its debt obligation. TIF 13 had an increase due to a timing difference in funds borrowed in 2010 but not paid out until 2011 for future development of the downtown area.

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 - 2010	-	10,993,736
Unrestricted Net Assets - 2009	-	12,432,239
Total Growth (decline) in Net Assets	-	(1,438,503)

Unrestricted net assets of the Water Utility decreased \$1,438,000 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 \$153,037 when you take into account expenditures and transfers out. This was the result of \$77,730 in purchase orders that were carried over from 2009 as well as dollars that were designated by the Common Council to purchase additional squad cars in 2010.

CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2010

Revenues were less than budgetary estimates – explanation:

During this year, revenues fell short of budget by \$381,000. The primary reasons for this are:

- Building and heating permits fell short of budget by \$86,000.
- Intergovernmental revenue was unfavorable to budget by \$42,000. Shared revenues received were under budget \$186,000. The recycling grant and police grants also fell short by a total of \$68,000. The medical assistance state aid payment of \$205,000 offset the unfavorable balance.
- Public charges for services were unfavorable to budget by \$354,000. Two factors that contributed to this shortfall included rescue squad fees were over budgeted by \$708,000 and recreation fees collected \$97,000 under what was originally budgeted. The offset against the deficit were excess ticket sales and concessions from Bay Beach Amusement Park in the amount of \$228,000.
- Interdepartmental Insurance charges and administrative charges were \$360,000 favorable.
- Ordinance violations were unfavorable by \$298,000.
- Interest revenues fell short of the budget by \$259,000.
- Miscellaneous revenue was favorable in the amount of \$144,000. Two large factors contributed to the surplus including increased land sales \$52,000 and the stadium rental \$39,000.

Expenditures were less than budgetary estimates – explanation:

Actual operating expenditures were less than budget by \$1,780,000. The primary reasons for this are:

- Open purchase orders accounted for \$157,000 of unexpended appropriations.
- Unfilled vacancies occurred in various departments throughout the City.

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, 2010, increased a net of \$9,517,000 for a total value of \$525,610,000 (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.

The 2010 increase in the government's investment in capital assets before depreciation was \$15,505,000. This represents a 2.5% increase for governmental activities. For business-type activities there was an increase in investment in capital assets before depreciation of \$4,355,000 or 2.0%. The change in accumulated depreciation was an increase of \$10,343,000 broken down between governmental funds of \$5,558,000 and business type funds amount of \$4,785,000. Combining the additions and accumulated depreciation, the net result on capital assets was a net increase of \$9,517,000. Disposals of fixed assets

CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2010

net of accumulated depreciation amounted to \$2,200,000 for governmental funds. \$1,500,000 was in land sales. As for the business type of funds, the fixed assets disposed value was \$18,000.

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 increased the value of City infrastructure by \$9,000,000.
- The construction of the Zippin Pippin Roller Coaster at Bay Beach got underway in 2010. The capital outlay has been added to work in progress. Completion of the roller coaster is expected to be in May of 2011.
- Other changes to the capital asset schedule include routine equipment replacement in accordance with the City's equipment replacement policy.

CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis
December 31, 2010

Business-Type Activities:

- The increase in gross assets for business-type of activities is attributable to water of \$3,506,000 and transit of \$849,000. Part of the water increase of \$3,006,000 was for new water mains, services hydrants and meters and capital equipment purchases. Transit's increase includes the purchase of office and fare equipment.

City of Green Bay Capital Assets (net of depreciation)							
	Governmental Activities		Business-Type Activities		Total		
	2010	2009	2010	2009	2010	2009	
Land	\$ 39,553,536	\$ 39,275,789	\$ 1,463,540	\$ 1,457,124	\$ 41,017,076	\$ 40,732,913	
Buildings	59,996,630	59,884,832	29,760,615	29,068,455	89,757,245	88,953,287	
Improvements other than buildings	-	-	139,057,349	136,283,394	139,057,349	136,283,394	
Machinery and equipment	39,579,540	36,364,168	43,190,542	39,157,726	82,770,082	75,521,894	
Infrastructure	460,687,190	451,633,195	-	-	460,687,190	451,633,195	
Construction in progress	10,895,500	8,049,555	176,285	3,326,693	11,071,785	11,376,248	
Less accum depr	238,590,684	233,032,187	60,160,532	55,376,298	298,751,216	288,408,485	
Total	\$ 372,121,712	\$ 362,175,352	\$ 153,487,799	\$ 153,917,094	\$ 525,609,511	\$ 516,092,446	

Additional information on the City's capital assets can be found in the footnotes on pages 62 - 63 of this report.

Long-term Debt. At the end of the current fiscal year, the City had total bonded indebtedness of \$146,198,000, 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 \$73,260,000, 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	
	2010	2009	2010	2009	2010	2009
General obligation bonds	\$102,820,000	\$98,515,000			\$102,820,000	\$98,515,000
General obligation notes	3,530,000	3,530,000			3,530,000	3,530,000
State Trust Fund	39,847,848	36,148,162			39,847,848	36,148,162
Revenue Bonds			73,260,000	75,475,000	73,260,000	75,475,000
Total	\$146,197,848	\$138,193,162	\$73,260,000	\$75,475,000	\$219,457,848	\$213,668,162

During the fiscal year the City's total general-obligation debt increased by \$8,005,000 or 5.5%. 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.

CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2010

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 48% of its limitation of \$300,967,000. The City's outstanding general obligation debt is \$145,698,000, net of the Debt Service Reserve Fund of \$500,000.

Additional information on the City's long-term debt can be found in the footnotes on pages 65 - 71 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the City of Green Bay MSA for January 2011 was 11.0%, which is lower compared to March 2010 of 13.1%. The rate of unemployment for the State of Wisconsin was 8.2% in January 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 2011 budgets under the restrictions of the statutory limits on levy increases. The levy limit for the City was 3.0% plus the increase in debt service. The sum of which resulted in a total limit of 7.3% levy increase. The City choose not levy to this limit, but instead, passed a budget that held its mill rate flat at \$8.86 for its 2011 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 2011 fiscal year.

Requests for Information

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

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BASIC FINANCIAL STATEMENTS

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BASIC FINANCIAL STATEMENTS

CITY OF GREEN BAY, WISCONSIN

Statement of Net Assets

December 31, 2010

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Redevelopment Authority
ASSETS				
Cash and investments	\$ 82,123,249	\$ 11,997,845	\$ 94,121,094	\$ -
Receivables				
Taxes	140,539,130	-	140,539,130	-
Accounts	3,319,911	4,566,121	7,886,032	-
Leases	-	-	-	19,040,000
Notes and loans	23,346,197	-	23,346,197	-
Special assessments	3,075,701	-	3,075,701	-
Interest	48,018	-	48,018	115,864
Internal balances	4,665,133	(4,665,133)	-	-
Inventories	665,897	756,137	1,422,034	-
Prepaid items	73,606	50,555	124,161	-
Deferred charges	1,132,883	6,851,505	7,984,388	-
Restricted cash and investments	-	6,672,001	6,672,001	-
Deposit with CVMIC	4,812,360	-	4,812,360	-
Capital Assets				
Capital assets not depreciated				
Land	39,553,536	1,463,540	41,017,076	-
Construction in progress	10,895,500	176,285	11,071,785	-
Capital assets, being depreciated				
Buildings	59,996,630	29,760,615	89,757,245	-
Improvements other than buildings	-	139,057,349	139,057,349	-
Machinery and equipment	39,579,540	43,190,542	82,770,082	-
Infrastructure	460,687,190	-	460,687,190	-
Accumulated depreciation	(238,590,684)	(60,160,532)	(298,751,216)	-
TOTAL ASSETS	635,923,797	179,716,830	815,640,627	19,155,864
LIABILITIES				
Accounts payable	3,350,839	671,649	4,022,488	-
Contracts payable	-	49,357	49,357	-
Insurance claims payable	2,151,894	-	2,151,894	-
Due to other governments	107,064,724	-	107,064,724	-
Accrued payroll liabilities	2,087,253	404,403	2,491,656	-
Accrued interest	2,709,753	536,066	3,245,819	115,864
Deposits	5,251,542	-	5,251,542	-
Unearned revenue	55,817,438	25,585	55,843,023	-
Noncurrent liabilities				
Due within one year	15,348,860	2,501,930	17,850,790	935,000
Due in more than one year	158,917,343	74,997,470	233,914,813	18,105,000
TOTAL LIABILITIES	352,699,646	79,186,460	431,886,106	19,155,864
NET ASSETS				
Invested in capital assets, net of related debt	256,760,497	86,736,640	343,497,137	-
Restricted for debt service	499,543	3,820,935	4,320,478	-
Unrestricted	25,964,111	9,972,795	35,936,906	-
TOTAL NET ASSETS	\$ 283,224,151	\$ 100,530,370	\$ 383,754,521	\$ -

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

CITY OF GREEN BAY, WISCONSIN

Statement of Activities

Year Ended December 31, 2010

Functions/Programs	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	\$ 7,345,831	\$ 5,271,146	\$ 2,773	\$ 1,660
Public safety	46,355,251	5,084,594	724,566	959,297
Public works	23,063,458	9,120,408	4,881,218	316,498
Sanitation	11,398,576	12,963,990	-	65,425
Culture and recreation	9,657,267	4,591,912	4,620,870	1,225,609
Conservation and development	14,686,878	2,677,568	18,000	753,803
Interest and fiscal charges	6,777,132	-	343,150	-
Total Governmental Activities	119,284,393	39,709,618	10,590,577	3,322,292
Business-type Activities				
Water	15,187,197	16,912,015	-	22,975
Transit	8,401,161	1,285,462	6,170,915	909,194
Total Business-type Activities	23,588,358	18,197,477	6,170,915	932,169
Total Primary Government	\$ 142,872,751	\$ 57,907,095	\$ 16,761,492	\$ 4,254,461
Component Unit				
Redevelopment Authority	\$ 1,575,333	\$ 1,575,333	\$ -	\$ -
General Revenues				
Property taxes, levied for:				
General purposes				
Debt service				
Special revenue funds				
Capital projects funds				
Other taxes				
Grants and contributions not restricted to specific programs				
Unrestricted interest earnings				
Loss on disposal of capital assets				
Transfers				
Total General Revenues and Transfers				
Change in Net Assets				
Net Assets - January 1				
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

\$ (2,070,252)	\$ -	\$ (2,070,252)	\$ -
(39,586,794)	-	(39,586,794)	-
(8,745,334)	-	(8,745,334)	-
1,630,839	-	1,630,839	-
781,124	-	781,124	-
(11,237,507)	-	(11,237,507)	-
(6,433,982)	-	(6,433,982)	-
<u>(65,661,906)</u>	<u>-</u>	<u>(65,661,906)</u>	<u>-</u>

-	1,747,793	1,747,793	-
-	(35,590)	(35,590)	-
<u>-</u>	<u>1,712,203</u>	<u>1,712,203</u>	<u>-</u>

<u>(65,661,906)</u>	<u>1,712,203</u>	<u>(63,949,703)</u>	<u>-</u>
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33,721,135	-	33,721,135	-
13,699,370	-	13,699,370	-
1,349,080	-	1,349,080	-
4,631,751	-	4,631,751	-
875,279	-	875,279	-
22,113,685	-	22,113,685	-
1,109,246	344,769	1,454,015	-
-	(18,333)	(18,333)	-
1,820,444	(1,820,444)	-	-
<u>79,319,990</u>	<u>(1,494,008)</u>	<u>77,825,982</u>	<u>-</u>

13,658,084	218,195	13,876,279	-
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<u>269,566,067</u>	<u>100,312,175</u>	<u>369,878,242</u>	<u>-</u>
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<u>\$ 283,224,151</u>	<u>\$ 100,530,370</u>	<u>\$ 383,754,521</u>	<u>\$ -</u>
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CITY OF GREEN BAY, WISCONSIN

Balance Sheet
Governmental Funds
December 31, 2010

	General	Sanitary Sewer	Debt Service	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and investments	\$ 37,619,075	\$ 1,911,768	\$ 2,485,941	\$ 33,485,755	\$ 75,502,539
Receivables					
Taxes	122,655,729	-	11,699,208	4,518,541	138,873,478
Accounts	2,028,676	575,748	16,140	479,709	3,100,273
Notes and loans	-	-	610,000	22,736,197	23,346,197
Special assessments	841,041	-	-	2,234,660	3,075,701
Interest	48,018	-	-	-	48,018
Due from other funds	1,020,326	2,091,131	-	7,420,804	10,532,261
Inventories	638,733	-	-	27,164	665,897
Prepaid items	41,733	-	26,930	-	68,663
TOTAL ASSETS	\$ 164,893,331	\$ 4,578,647	\$ 14,838,219	\$ 70,902,830	\$ 255,213,027
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts payable	\$ 1,835,498	\$ 661,056	\$ 29,306	\$ 465,579	\$ 2,991,439
Accrued payroll liabilities	3,135,365	81,043	-	-	3,216,408
Due to other funds	-	-	-	5,890,009	5,890,009
Due to other taxing units	107,064,724	-	-	-	107,064,724
Deferred revenue	34,518,070	-	14,309,370	30,473,921	79,301,361
Deposits held in trust	5,088,236	-	-	164,844	5,253,080
Total Liabilities	151,641,893	742,099	14,338,676	36,994,353	203,717,021
Fund Balances					
Reserved					
Encumbrances	156,596	36,128	-	3,451,864	3,644,588
Inventories	638,733	-	-	27,164	665,897
Delinquent taxes	58,217	-	-	-	58,217
Special assessments	841,041	-	-	-	841,041
Due from other funds	-	-	-	4,330,393	4,330,393
Prepaid items	41,733	-	-	-	41,733
Debt service	-	-	499,543	-	499,543
Unreserved, reported in					
General fund	11,515,118	-	-	-	11,515,118
Special revenue funds	-	3,800,420	-	6,565,172	10,365,592
Capital projects funds	-	-	-	19,533,884	19,533,884
Total Fund Balances	13,251,438	3,836,548	499,543	33,908,477	51,496,006
TOTAL LIABILITIES AND FUND BALANCES	\$ 164,893,331	\$ 4,578,647	\$ 14,838,219	\$ 70,902,830	\$ 255,213,027

Reconciliation to the Statement of Net Assets

Total Fund Balances as shown above \$ 51,496,006

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. 372,121,712

Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds. 26,718,764

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. 8,734,469

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. (175,846,800)

Net Assets of Governmental Activities as Reported on the Statement of Net Assets (see page 33) \$ 283,224,151

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
Year Ended December 31, 2010

	General	Sanitary Sewer	Debt Service	Other Governmental Funds	Total Governmental Funds
Revenues					
Taxes	\$ 34,596,414	\$ -	\$ 13,699,370	\$ 5,980,866	\$ 54,276,650
Special assessments	-	-	-	763,879	763,879
Licenses and permits	2,016,152	-	-	-	2,016,152
Intergovernmental	29,174,582	-	-	7,036,726	36,211,308
Public charges for services	5,532,989	13,010,886	-	8,192,395	26,736,270
Interdepartmental charges for services	2,534,349	-	-	2,516,320	5,050,669
Fines and forfeits	1,229,548	-	-	-	1,229,548
Interest	417,017	25,154	379,192	177,535	998,898
Miscellaneous	1,363,043	-	303,176	3,080,450	4,746,669
Total Revenues	76,864,094	13,036,040	14,381,738	27,748,171	132,030,043
Expenditures					
Current					
General government	7,400,738	-	-	7,491	7,408,229
Public safety	44,246,698	-	-	563,911	44,810,609
Public works	16,457,941	-	-	9,472,760	25,930,701
Sanitation	-	11,136,617	-	-	11,136,617
Culture and recreation	8,481,219	-	-	988,443	9,469,662
Conservation and development	1,017,262	-	-	8,034,146	9,051,408
Capital outlay					
General government	-	-	-	256,974	256,974
Public safety	-	-	-	2,803,334	2,803,334
Public works	-	-	-	10,224,636	10,224,636
Sanitation	-	-	-	1,906,727	1,906,727
Culture and recreation	-	-	-	2,966,960	2,966,960
Conservation and development	-	-	-	30,910	30,910
Debt service					
Principal retirement	-	-	12,560,314	-	12,560,314
Interest	-	-	6,222,876	-	6,222,876
Lease payment	-	-	540,729	-	540,729
Debt issuance costs	-	-	73,583	35,687	109,270
Total Expenditures	77,603,858	11,136,617	19,397,502	37,291,979	145,429,956
Excess of Revenues Over (Under)					
Expenditures	(739,764)	1,899,423	(5,015,764)	(9,543,808)	(13,399,913)
Other Financing Sources (Uses)					
General obligation bonds issued	-	-	-	15,320,000	15,320,000
General obligation refunding bonds issued	-	-	2,685,000	-	2,685,000
State trust fund loan issued	-	-	-	5,085,000	5,085,000
Payment to refunding bond escrow agent	-	-	(2,685,000)	-	(2,685,000)
Transfers in	2,306,254	50,197	4,522,760	5,692,167	12,571,378
Transfers out	(1,395,187)	(2,169,059)	-	(7,186,688)	(10,750,934)
Total Other Financing Sources (Uses)	911,067	(2,118,862)	4,522,760	18,910,479	22,225,444
Net Change in Fund Balances	171,303	(219,439)	(493,004)	9,366,671	8,825,531
Fund Balances - January 1	13,080,135	4,055,987	992,547	24,541,806	42,670,475
Fund Balances - December 31	\$ 13,251,438	\$ 3,836,548	\$ 499,543	\$ 33,908,477	\$ 51,496,006

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
Year Ended December 31, 2010

Reconciliation to the Statement of Activities

Net Change in Fund Balances from previous page	\$ 8,825,531
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.	12,187,618
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net assets.	(2,241,258)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	2,807,698
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.	(6,742,909)
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.	(689,756)
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>(488,840)</u>
Change in Net Assets of Governmental Activities as Reported on the Statement of Activities (see pages 34 - 35)	<u>\$ 13,658,084</u>

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

CITY OF GREEN BAY, WISCONSIN

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Taxes	\$ 34,530,600	\$ 34,530,600	\$ 34,596,414	\$ 65,814
Licenses and permits	2,016,160	2,016,160	2,016,152	(8)
Intergovernmental	29,216,220	29,216,220	29,174,582	(41,638)
Public charges for services	5,832,120	5,886,555	5,532,989	(353,566)
Interdepartmental charges for services	2,174,300	2,174,300	2,534,349	360,049
Fines and forfeits	1,513,000	1,527,637	1,229,548	(298,089)
Interest	675,630	675,630	417,017	(258,613)
Miscellaneous	1,180,640	1,219,262	1,363,043	143,781
Total Revenues	<u>77,138,670</u>	<u>77,246,364</u>	<u>76,864,094</u>	<u>(382,270)</u>
Expenditures				
General government	7,806,630	7,693,433	7,400,738	292,695
Public safety	45,562,130	45,085,433	44,246,698	838,735
Public works	16,928,110	16,943,269	16,457,941	485,328
Culture and recreation	8,500,700	8,598,522	8,481,219	117,303
Conservation and development	1,043,610	1,059,310	1,017,262	42,048
Total Expenditures	<u>79,841,180</u>	<u>79,379,967</u>	<u>77,603,858</u>	<u>1,776,109</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,702,510)</u>	<u>(2,133,603)</u>	<u>(739,764)</u>	<u>1,393,839</u>
Other Financing Sources (Uses)				
Transfers in	1,952,510	1,952,510	2,306,254	353,744
Transfers out	-	(614,250)	(1,395,187)	(780,937)
Total Other Financing Sources (Uses)	<u>1,952,510</u>	<u>1,338,260</u>	<u>911,067</u>	<u>(427,193)</u>
Net Change in Fund Balance	<u>(750,000)</u>	<u>(795,343)</u>	<u>171,303</u>	<u>966,646</u>
Fund Balance - January 1	<u>13,080,135</u>	<u>13,080,135</u>	<u>13,080,135</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 12,330,135</u>	<u>\$ 12,284,792</u>	<u>\$ 13,251,438</u>	<u>\$ 966,646</u>

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

CITY OF GREEN BAY, WISCONSIN
Sanitary Sewer Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended December 31, 2010

	Original and Final Budget	Actual	Variance Positive (Negative)
Revenues			
Public charges for services	\$ 14,347,610	\$ 13,010,886	\$ (1,336,724)
Interest	8,000	25,154	17,154
Total Revenues	<u>14,355,610</u>	<u>13,036,040</u>	<u>(1,319,570)</u>
Expenditures			
Sanitation	14,066,747	11,136,617	2,930,130
Excess of Revenues Over (Under) Expenditures	<u>288,863</u>	<u>1,899,423</u>	<u>1,610,560</u>
Other Financing Sources (Uses)			
Transfers in	50,197	50,197	-
Transfers out	(2,169,060)	(2,169,059)	1
Total Other Financing Sources (Uses)	<u>(2,118,863)</u>	<u>(2,118,862)</u>	<u>1</u>
Net Change in Fund Balance	(1,830,000)	(219,439)	1,610,561
Fund Balance - January 1	<u>4,055,987</u>	<u>4,055,987</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 2,225,987</u>	<u>\$ 3,836,548</u>	<u>\$ 1,610,561</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, 2010
(With Comparative Information for December 31, 2009)

	Water Utility	
	Current Year	Prior Year
ASSETS		
Current Assets		
Cash and investments	\$ 9,692,595	\$ 10,592,480
Receivables		
Taxes	-	-
Accounts	4,043,076	4,057,021
Due from other funds	-	-
Inventories	442,142	386,608
Prepaid items	50,555	119,792
Restricted cash and investments	883,370	878,118
Total Current Assets	<u>15,111,738</u>	<u>16,034,019</u>
Noncurrent Assets		
Restricted cash and investments	5,788,631	5,782,427
Deposit with CVMIC	-	-
Deferred charges	6,851,505	7,357,451
Land	523,897	517,481
Buildings	23,404,905	22,657,745
Improvements other than buildings	138,655,494	135,881,539
Machinery and equipment	31,491,207	28,362,105
Construction in progress	176,285	3,326,693
Accumulated depreciation	<u>(51,440,349)</u>	<u>(47,540,716)</u>
Total Noncurrent Assets	<u>155,451,575</u>	<u>156,344,725</u>
TOTAL ASSETS	<u>170,563,313</u>	<u>172,378,744</u>
LIABILITIES		
Current Liabilities		
Accounts payable	234,763	474,406
Contracts payable	49,357	81,958
Insurance claims payable	-	-
Accrued liabilities	27,137	27,748
Due to other funds	3,517,679	2,978,449
Compensated absences payable	354,728	362,719
Unearned revenue	-	-
Payable from restricted cash and investments		
Current portion of long-term debt	2,315,000	2,215,000
Accrued interest	536,066	552,441
Total Current Liabilities	<u>7,034,730</u>	<u>6,692,721</u>
Noncurrent Liabilities		
Advances from municipalities	-	-
Post-employment benefit liability	150,719	110,310
Unamortized debt premium	2,578,854	2,715,785
Revenue bonds payable	70,945,000	73,260,000
Total Noncurrent Liabilities	<u>73,674,573</u>	<u>76,086,095</u>
TOTAL LIABILITIES	<u>80,709,303</u>	<u>82,778,816</u>
NET ASSETS		
Invested in capital assets, net of related debt	76,060,280	73,274,585
Restricted for debt retirement	3,820,935	3,893,104
Unrestricted	9,972,795	12,432,239
TOTAL NET ASSETS	<u>\$ 89,854,010</u>	<u>\$ 89,599,928</u>

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

Transit Commission		Total Current Year	Governmental Activities - Internal Service Funds
Current Year	Prior Year		
\$ 2,305,250	\$ 2,344,349	\$ 11,997,845	\$ 6,620,710
-	-	-	1,885,290
523,045	430,542	4,566,121	-
-	-	-	22,881
313,995	271,599	756,137	-
-	-	50,555	4,943
-	-	883,370	-
<u>3,142,290</u>	<u>3,046,490</u>	<u>18,254,028</u>	<u>8,533,824</u>
-	-	5,788,631	-
-	-	-	4,812,360
-	-	6,851,505	-
939,643	939,643	1,463,540	-
6,355,710	6,410,710	29,760,615	-
401,855	401,855	139,057,349	-
11,699,335	10,795,621	43,190,542	-
-	-	176,285	-
(8,720,183)	(7,835,582)	(60,160,532)	-
<u>10,676,360</u>	<u>10,712,247</u>	<u>166,127,935</u>	<u>4,812,360</u>
<u>13,818,650</u>	<u>13,758,737</u>	<u>184,381,963</u>	<u>13,346,184</u>
436,886	397,373	671,649	359,400
-	-	49,357	-
-	-	-	2,151,894
377,266	176,334	404,403	-
1,147,454	1,343,111	4,665,133	-
452,528	435,005	807,256	-
25,585	39,731	25,585	2,100,421
-	-	2,315,000	-
-	-	536,066	-
<u>2,439,719</u>	<u>2,391,554</u>	<u>9,474,449</u>	<u>4,611,715</u>
512,031	512,031	512,031	-
190,540	142,905	341,259	-
-	-	2,578,854	-
-	-	70,945,000	-
<u>702,571</u>	<u>654,936</u>	<u>74,377,144</u>	<u>-</u>
<u>3,142,290</u>	<u>3,046,490</u>	<u>83,851,593</u>	<u>4,611,715</u>
10,676,360	10,712,247	86,736,640	-
-	-	3,820,935	-
-	-	9,972,795	8,734,469
<u>\$ 10,676,360</u>	<u>\$ 10,712,247</u>	<u>\$ 100,530,370</u>	<u>\$ 8,734,469</u>

CITY OF GREEN BAY, WISCONSIN
Statement of Revenues, Expenses and Changes in Net Assets
Proprietary Funds
Year Ended December 31, 2010
(With Comparative Information for Year Ended December 31, 2009)

	Water Utility	
	Current Year	Prior Year
Operating Revenues		
Charges for services	\$ 16,716,212	\$ 17,150,963
Other	180,401	165,934
Total Operating Revenues	<u>16,896,613</u>	<u>17,316,897</u>
Operating Expenses		
Salaries, wages and employee fringe benefits	3,525,924	3,712,599
Insurance claims and premiums	-	-
Contractual services	106,874	250,564
Materials and supplies	3,226,285	2,887,976
Heat, light and power	623,122	689,570
Depreciation and amortization	4,199,408	4,036,605
Insurance and taxes	48,558	88,463
Maintenance and other	-	-
Total Operating Expenses	<u>11,730,171</u>	<u>11,665,777</u>
Operating Income (Loss)	<u>5,166,442</u>	<u>5,651,120</u>
Nonoperating Revenues (Expenses)		
Operating grants	-	-
Interest revenue	326,733	373,727
Debt reimbursements from CVMIC	-	-
Gain (loss) on disposal of capital assets	-	-
Interest expense and fiscal charges	(3,457,026)	(3,523,351)
Other	15,402	11,634
Total Nonoperating Revenues (Expenses)	<u>(3,114,891)</u>	<u>(3,137,990)</u>
Income (Loss) Before Contributions and Transfers	2,051,551	2,513,130
Capital contributions	22,975	46,663
Transfers	<u>(1,820,444)</u>	<u>(1,678,556)</u>
Change in Net Assets	254,082	881,237
Net Assets - January 1	<u>89,599,928</u>	<u>88,718,691</u>
Net Assets - December 31	<u>\$ 89,854,010</u>	<u>\$ 89,599,928</u>

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

Transit Commission		Total Current Year	Governmental Activities - Internal Service Funds
Current Year	Prior Year		
\$ 1,285,462	\$ 1,284,598	\$ 18,001,674	\$ 16,725,230
-	-	180,401	-
<u>1,285,462</u>	<u>1,284,598</u>	<u>18,182,075</u>	<u>16,725,230</u>
4,466,551	4,385,832	7,992,475	-
-	-	-	16,959,470
493,667	521,727	600,541	463,925
858,492	801,790	4,084,777	-
93,621	112,223	716,743	-
926,749	722,121	5,126,157	-
199,659	164,818	248,217	-
1,370,811	1,440,610	1,370,811	-
<u>8,409,550</u>	<u>8,149,121</u>	<u>20,139,721</u>	<u>17,423,395</u>
(7,124,088)	(6,864,523)	(1,957,646)	(698,165)
6,170,915	6,102,983	6,170,915	-
18,036	28,111	344,769	110,346
-	-	-	98,979
(18,333)	4,301	(18,333)	-
-	-	(3,457,026)	-
8,389	7,007	23,791	-
<u>6,179,007</u>	<u>6,142,402</u>	<u>3,064,116</u>	<u>209,325</u>
(945,081)	(722,121)	1,106,470	(488,840)
909,194	3,051,485	932,169	-
-	-	(1,820,444)	-
(35,887)	2,329,364	218,195	(488,840)
<u>10,712,247</u>	<u>8,382,883</u>	<u>100,312,175</u>	<u>9,223,309</u>
<u>\$ 10,676,360</u>	<u>\$ 10,712,247</u>	<u>\$ 100,530,370</u>	<u>\$ 8,734,469</u>

CITY OF GREEN BAY, WISCONSIN
Statement of Cash Flows
Proprietary Funds
Year Ended December 31, 2010
(With Comparative Information for Year Ended December 31, 2009)

	Water Utility	
	Current Year	Prior Year
Cash Flows from Operating Activities		
Cash received from customers	\$ 15,879,725	\$ 17,381,937
Cash from interfund services provided	-	-
Cash paid to suppliers	(2,594,288)	(3,659,885)
Cash paid to employees	(3,036,113)	(3,093,591)
Net Cash Provided (Used) by Operating Activities	<u>10,249,324</u>	<u>10,628,461</u>
Cash Flows from Noncapital Financing Activities		
Operating grants from federal, state and local governments	-	-
Paid to municipality for property tax equivalent	(1,820,444)	(1,678,556)
Cash received from CVMIC	-	-
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(1,820,444)</u>	<u>(1,678,556)</u>
Cash Flows from Capital and Related Financing Activities		
Acquisition of capital assets	(4,153,654)	(5,626,650)
Proceeds from sale of equipment	16,286	39,827
Principal paid on revenue bonds	(2,215,000)	(2,155,000)
Grants from federal and state governments	-	-
Contributions from property owners	17,381	47,467
Contributions from municipalities	-	-
Interest and fiscal charges on capital financing	(3,314,648)	(3,374,588)
Net Cash Provided (Used) for Capital and Related Financing Activities	<u>(9,649,635)</u>	<u>(11,068,944)</u>
Cash Flows from Investing Activities		
Purchase of investments	(17,969,213)	(27,538,682)
Proceeds from maturity of investments	20,948,615	28,507,164
Interest received	327,887	383,313
Net Cash Provided (Used) by Investing Activities	<u>3,307,289</u>	<u>1,351,795</u>
Net Increase (Decrease) in Cash and Cash Equivalents	2,086,534	(767,244)
Cash and Cash Equivalents - January 1	5,397,430	6,164,674
Cash and Cash Equivalents - December 31	<u>\$ 7,483,964</u>	<u>\$ 5,397,430</u>
Cash and cash equivalents on December 31 are reconciled to the statement of net assets as follows:		
Cash and Investments		
Unrestricted	\$ 9,692,595	\$ 10,592,480
Restricted	5,788,631	5,782,427
Less amounts not considered cash and cash equivalents	(7,997,262)	(10,977,477)
	<u>\$ 7,483,964</u>	<u>\$ 5,397,430</u>

(Continued)

Transit Commission		Total Current Year	Governmental Activities - Internal Service Funds
Current Year	Prior Year		

\$ 1,322,140	\$ 1,262,585	\$ 17,201,865	\$ -
-	-	-	16,443,066
(3,220,547)	(2,527,253)	(5,814,835)	(17,505,550)
(4,376,277)	(4,370,837)	(7,412,390)	-
(6,274,684)	(5,635,505)	3,974,640	(1,062,484)

6,154,141	6,156,375	6,154,141	-
-	-	(1,820,444)	-
-	-	-	98,979
6,154,141	6,156,375	4,333,697	98,979

(909,195)	(3,051,485)	(5,062,849)	-
-	4,301	16,286	-
-	-	(2,215,000)	-
963,155	2,603,071	963,155	-
-	-	17,381	-
9,448	323,982	9,448	-
-	-	(3,314,648)	-
63,408	(120,131)	(9,586,227)	-

-	-	(17,969,213)	-
-	-	20,948,615	-
18,036	28,111	345,923	110,346
18,036	28,111	3,325,325	110,346

(39,099)	428,850	2,047,435	(853,159)
2,344,349	1,915,499	7,741,779	7,473,869
\$ 2,305,250	\$ 2,344,349	\$ 9,789,214	\$ 6,620,710

\$ 2,305,250	\$ 2,344,349	\$ 11,997,845	\$ 6,620,710
-	-	5,788,631	-
-	-	(7,997,262)	-
\$ 2,305,250	\$ 2,344,349	\$ 9,789,214	\$ 6,620,710

CITY OF GREEN BAY, WISCONSIN
Statement of Cash Flows (Continued)
Proprietary Funds
Year Ended December 31, 2010
(With Comparative Information for Year Ended December 31, 2009)

	Water Utility	
	Current Year	Prior Year
Reconciliation of Operating Income (loss) to Net Cash Provided (Used) by Operating Activities		
Operating income (loss)	\$ 5,166,442	\$ 5,651,120
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities		
Depreciation and amortization	4,199,408	4,036,605
Depreciation charged directly to operating expenses	271,727	433,726
Amortization of non-utility plant	131,453	131,453
Amortization of pension expense	78,810	78,810
Miscellaneous other income	15,402	11,634
Cash provided (used) by changes in assets and liabilities		
Accounts receivable	13,945	11,937
Due from other funds	-	-
Inventories	(55,534)	34,046
Prepaid items	69,237	(8,621)
Accounts payable	186,407	37,967
Accrued liabilities	(8,602)	(14,292)
Due to other funds	140,220	185,491
Insurance claims payable	-	-
Compensated absences	-	-
Deferred revenue	-	-
Post employment benefit liability	40,409	38,585
Net Cash Provided (Used) by Operating Activities	<u>\$ 10,249,324</u>	<u>\$ 10,628,461</u>
Non-cash Investing Activities		
Increase in fair value of investments held at year end	<u>\$ 8,863</u>	<u>\$ 10,018</u>

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

Transit Commission		Total Current Year	Governmental Activities - Internal Service Funds
Current Year	Prior Year		

\$ (7,124,088) \$ (6,864,523) \$ (1,957,646) \$ (698,165)

926,749	722,121	5,126,157	-
-	-	271,727	-
-	-	131,453	-
-	-	78,810	-
8,389	7,007	23,791	-
36,678	(22,013)	50,623	(234,229)
-	-	-	(22,881)
(42,396)	(49,300)	(97,930)	-
-	-	69,237	(4,943)
39,513	297,481	225,920	(69,554)
72,751	64,381	64,149	-
(195,657)	265,557	(55,437)	-
-	-	-	(7,658)
17,523	(49,386)	17,523	-
(14,146)	(6,830)	(14,146)	(25,054)
-	-	40,409	-
<u>\$ (6,274,684)</u>	<u>\$ (5,635,505)</u>	<u>\$ 3,974,640</u>	<u>\$ (1,062,484)</u>

\$ - \$ - \$ 8,863 \$ -

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2010

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, 2010 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, 2010

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, capital projects and permanent funds. Proprietary funds include enterprise funds and internal service funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

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.

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:

Special revenue funds account for the proceeds of specific revenue sources, other than capital projects, that are legally restricted to expenditures for specific purposes.

Capital projects funds account for the acquisition or construction of major capital facilities other than those financed by proprietary fund types.

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

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2010

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The City has elected not to follow subsequent private-sector guidance.

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.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2010

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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 reservation of 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 fund balance reserve accounts 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 fund balance reserve accounts to indicate that they do not represent spendable available financial resources.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2010

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Activities	Business-type 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	-

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.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2010

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j. Fund Equity

GOVERNMENTAL FUND FINANCIAL STATEMENTS

Governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

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.

8. Summarized Comparative Information

The basic financial statements include certain prior-year summarized comparative information in total but not at the level of detail required for a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the government's financial statements for the year ended December 31, 2009, from which the summarized information was derived.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2010

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 \$175,846,800 difference is as follows:

Bonds and notes payable	\$ 146,197,848
Leases payable	7,525,212
Compensated absences	14,037,039
Less amount that has been accrued in the financial statements	(1,129,156)
Other post-employment benefits	1,187,159
GBMSD annexation costs	5,318,945
Accrued interest on long-term obligations	2,709,753
Net adjustment to reduce	
<i>fund balances - total governmental funds to arrive at net assets - governmental activities</i>	\$ 175,846,800

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 \$12,187,618 difference is as follows:

Capital Outlay	\$ 19,612,298
Depreciation expense	(7,424,680)
Net adjustment to increase	
<i>net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities</i>	\$ 12,187,618

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 \$2,241,258 difference is as follows:

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2010

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

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.

\$ 541,383

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.

1,699,875

Net adjustment to decrease
net changes in fund balances - total government funds to arrive at changes in net assets of governmental activities

\$ 2,241,258

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 \$6,742,909 difference are as follows:

Debt issued or incurred	
General obligation debt issued	\$ 23,090,000
Leases issued	185,000
Principal repayments	
General obligation debt	(12,560,314)
GBMSD annexation	(571,118)
Payments on lease	(763,516)
Refunded debt	(2,525,000)
Debt issuance costs	<u>(112,143)</u>
Net adjustment to decrease	
<i>net changes in fund balances - total governmental funds to arrive at changes in net assets of government activities</i>	<u>\$ 6,742,909</u>

Another element of that reconciliation states that "Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds." The detail of this \$689,756 difference is as follows:

Compensated absences	\$ 8,478
Accrued interest	(153,190)
Amortization of issuance costs	(146,726)
Post-employment benefit accrual	<u>(398,318)</u>
Net adjustment to decrease	
<i>net changes in fund balances - total government funds to arrive at changes in net assets of governmental activities</i>	<u>\$ (689,756)</u>

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2010

NOTE C - STEWARDSHIP AND COMPLIANCE

1. Budgets and Budgetary Accounting

The City follows these procedures in establishing the budgetary data reflected in the basic financial statements:

- 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. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the general fund, sanitary 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 \$461,213 reducing 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, sanitary sewer, community development, and parking division special revenue funds and debt service fund. Management control for 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. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the City Council.
- e. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded in order to reserve that portion of the applicable appropriation, is utilized in the general and special revenue funds. Encumbrances outstanding at year end are reported as reservations of fund balance 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, 2010.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2010

NOTE C - STEWARDSHIP AND COMPLIANCE (Continued)

2. Excess of Expenditures Over Budget Appropriations

The following expenditure accounts of the budgeted governmental funds had actual expenditures in excess of budget appropriations for the year ended December 31, 2010 as follows:

Fund	Function/Activity/Department	Excess Expenditures
General Fund		
Miscellaneous	General government	\$ 347,551
Park and recreation admin.	Culture and recreation	38,056
Bay Beach	Culture and recreation	41,207
Special Revenue Fund		
Community Development	Conservation and development	804,965
Debt Service Fund		
Principal retirement	Debt service	99,334
Debt issuance costs	Debt service	63,583

The above excess expenditures were funded using budget transfers from other departments and available fund balance in the governmental funds.

3. Deficit Fund Equity

The following funds had deficit fund equity as of December 31, 2010:

Fund	Deficit Fund Equity
Special Revenue Funds	
Energy and Efficiency Community Block Grant	\$ 11,122
Neighborhood Stabilization Fund	21,219
Police Grants	220,278
Capital Projects Funds	
Fire Capital Project	1,122
Police Equipment Replacement	3,679
Tax Incremental District No. 9	816,435
Tax Incremental District No. 13	3,484,482
Tax Incremental District No. 14	181,437
Tax Incremental District No. 15	74,279
Tax Incremental District No. 17	67,404
City Deck	135,563
Internal Service Fund	
Workers Compensation	300,752

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

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2010

NOTE D - DETAILED NOTES ON ALL FUNDS

1. Cash and Investments

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

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

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

The carrying amount of the City's cash and investments totaled \$100,793,095 on December 31, 2010 as summarized below:

Petty cash funds	\$ 17,559
Deposits with financial institutions	84,340,812
Investments	16,434,724
	<u>\$100,793,095</u>

Reconciliation to the basic financial statements

Basic financial statements	
Cash and investments	\$ 94,121,094
Restricted cash and investments	6,672,001
	<u>\$100,793,095</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.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2010

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

As of December 31, 2010, \$76,028,619 of the City's deposits with financial institutions were in excess of federal depository insurance limits and uncollateralized.

On December 31, 2010, the City held repurchase agreement investments of \$7,708,129 of which the underlying securities are held by the investment's counterparty, not in the name of the City.

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 AAA	S & P A1	Not Rated
Commercial paper	\$ 5,643,293	\$ -	\$ -	\$ 5,643,293	\$ -
Money market mutual funds	589,725	-	-	-	589,725
MBIA Class pool	396,796	-	-	-	396,796
Federal Home Loan Mortgage	1,000,000	-	1,000,000	-	-
Municipal bonds	500,000	-	-	-	500,000
Wisconsin local government investment pool	596,781	-	-	-	596,781
Totals	\$ 8,726,595	\$ -	\$ 1,000,000	\$ 5,643,293	\$ 2,083,302

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	34%
Federal Home Loan Mortgage	Mortgage securities	1,000,000	6%

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.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2010

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

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	\$ -	\$ -	\$ -
Money market mutual funds	589,725	589,725	-	-	-
MBIA Class pool	396,796	396,796	-	-	-
Federal Home Loan Mortgage	1,000,000	1,000,000	-	-	-
Repurchase agreements	7,708,129	7,708,129	-	-	-
Municipal bonds	500,000	-	500,000	-	-
Wisconsin local government investment pool	596,781	596,781	-	-	-
Totals	\$ 16,434,724	\$ 15,934,724	\$ 500,000	\$ -	\$ -

Investment in Wisconsin Local Government Investment Pool

The City has investments in the Wisconsin local government investment pool of \$596,781 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, 2010, 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, 2010 totaled \$6,672,001 and consisted of cash and investments held for the following purposes:

Water Utility debt reserve	\$ 5,788,631
Water Utility bond redemption	883,370
	<u>\$ 6,672,001</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, 2010

4. Capital Assets

Capital asset activity for the year ended December 31, 2010 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 39,275,789	\$ 1,868,249	\$ 1,590,502	\$ 39,553,536
Construction in progress	8,049,555	2,845,945	-	10,895,500
Total capital assets, not being depreciated	<u>47,325,344</u>	<u>4,714,194</u>	<u>1,590,502</u>	<u>50,449,036</u>
Capital assets, being depreciated:				
Buildings	59,884,832	177,500	65,702	59,996,630
Machinery and equipment	36,364,168	4,639,673	1,424,301	39,579,540
Infrastructure	451,633,195	10,080,931	1,026,936	460,687,190
Subtotals	<u>547,882,195</u>	<u>14,898,104</u>	<u>2,516,939</u>	<u>560,263,360</u>
Less accumulated depreciation for:				
Buildings	28,171,727	1,184,495	13,148	29,343,074
Machinery and equipment	21,226,366	1,990,449	826,098	22,390,717
Infrastructure	183,634,094	4,249,736	1,026,937	186,856,893
Subtotals	<u>233,032,187</u>	<u>7,424,680</u>	<u>1,866,183</u>	<u>238,590,684</u>
Total capital assets, being depreciated, net	<u>314,850,008</u>	<u>7,473,424</u>	<u>650,756</u>	<u>321,672,676</u>
Governmental activities capital assets, net	<u>\$ 362,175,352</u>	<u>\$ 12,187,618</u>	<u>\$ 2,241,258</u>	<u>\$ 372,121,712</u>
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 1,457,124	\$ 6,416	-	\$ 1,463,540
Construction in progress	3,326,693	-	3,150,408	176,285
Total capital assets, not being depreciated	<u>4,783,817</u>	<u>6,416</u>	<u>3,150,408</u>	<u>1,639,825</u>
Capital assets, being depreciated:				
Buildings	29,068,455	747,160	55,000	29,760,615
Improvements other than buildings	136,283,394	3,061,821	287,866	139,057,349
Machinery and equipment	39,157,726	4,338,219	305,403	43,190,542
Subtotals	<u>204,509,575</u>	<u>8,147,200</u>	<u>648,269</u>	<u>212,008,506</u>
Less accumulated depreciation for:				
Buildings	11,412,276	907,409	36,667	12,283,018
Improvements other than buildings	23,587,570	2,578,645	287,866	25,878,349
Machinery and equipment	20,376,452	1,928,116	305,403	21,999,165
Subtotals	<u>55,376,298</u>	<u>5,414,170</u>	<u>629,936</u>	<u>60,160,532</u>
Total capital assets, being depreciated, net	<u>149,133,277</u>	<u>2,733,030</u>	<u>18,333</u>	<u>151,847,974</u>
Business-type activities capital assets, net	<u>\$ 153,917,094</u>	<u>\$ 2,739,446</u>	<u>\$ 3,168,741</u>	<u>\$ 153,487,799</u>

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2010

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

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

Governmental activities	
General government	\$ 43,824
Public safety	699,471
Public works	5,208,204
Sanitation	817,082
Culture and recreation	597,793
Conservation and development	58,306
Total depreciation expense - governmental activities	\$7,424,680
Business-type activities	
Depreciation expense on Statement of Revenues, Expenses and Changes in Net Assets	\$5,126,157
Depreciation expense reimbursed by City	176,267
Depreciation expense allocated to other operating accounts	95,460
Total depreciation expense - business-type activities	5,397,884
Salvage value received on capital assets retired	16,286
Total additions to accumulated depreciation	\$5,414,170

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, 2010 are detailed below:

	Interfund Receivables	Interfund Payables
Operating Accounts Between Funds		
General Fund	\$ 1,020,326	\$ -
Sanitary Sewer special revenue fund	2,091,131	-
Nonmajor governmental funds	7,420,804	5,890,009
Enterprise Funds		
Water Utility	-	3,517,679
Transit Commission		1,147,454
Internal Service Fund		
Workers Compensation	22,881	-
Totals	\$ 10,555,142	\$ 10,555,142

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2010

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

Interfund transfers for the year ended December 31, 2010 were as follows:

	Transfers In				Total
	General Fund	Sanitary Sewer	Debt Service Fund	Nonmajor Governmental	
Transfers Out					
General fund	\$ -	\$ -	\$ -	\$ 1,395,187	\$ 1,395,187
Sanitary Sewer special revenue fund	-	-	711,239	1,457,820	2,169,059
Major enterprise fund					
Water Utility	1,820,444	-	-	-	1,820,444
Nonmajor governmental funds	485,810	50,197	3,811,521	2,839,160	7,186,688
Totals	<u>\$ 2,306,254</u>	<u>\$ 50,197</u>	<u>\$ 4,522,760</u>	<u>\$ 5,692,167</u>	<u>\$ 12,571,378</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.

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
Current year tax levy receivable		
General fund	\$ -	\$ 34,518,070
Debt service fund	-	13,699,370
Nonmajor governmental funds	-	5,291,056
Internal service funds	-	1,950,420
Special assessments		
Nonmajor governmental funds	2,234,529	-
Notes and loans receivable		
Debt Service fund	610,000	-
Nonmajor governmental funds	22,739,815	-
Revenues received in advance		
Nonmajor governmental funds	-	208,521
Internal service funds	-	150,001
Total Deferred Revenue	<u>\$ 25,584,344</u>	<u>\$ 55,817,438</u>

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2010

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, 2010:

	Outstanding 1/1/10	Issued	Retired	Outstanding 12/31/10	Due Within One Year
Governmental activities:					
General Obligation Debt					
Bonds	\$ 98,515,000	\$ 18,005,000	\$ 13,700,000	\$ 102,820,000	\$ 11,570,000
Notes	39,678,162	5,085,000	1,385,314	43,377,848	1,805,084
Total General Obligation Debt	138,193,162	23,090,000	15,085,314	146,197,848	13,375,084
GBMSD annexation costs	5,890,063	-	571,118	5,318,945	575,713
Leases payable	8,103,728	185,000	763,516	7,525,212	798,063
Compensated absences	13,641,347	1,030,758	635,066	14,037,039	600,000
Other post employment benefits	788,841	398,318	-	1,187,159	-
Total governmental activities					
Long-term obligations	<u>\$ 166,617,141</u>	<u>\$ 24,704,076</u>	<u>\$ 17,055,014</u>	<u>\$ 174,266,203</u>	<u>\$ 15,348,860</u>
Business-type activities:					
Revenue bonds	\$ 75,475,000	\$ -	\$ 2,215,000	\$ 73,260,000	\$ 2,315,000
Premium on debt issued	2,715,785	-	136,931	2,578,854	136,930
Compensated absences	797,724	56,508	46,976	807,256	50,000
Other post employment benefits	253,215	88,044	-	341,259	-
Working capital advances	512,031	-	-	512,031	-
Total business-type activities					
Long-term obligations	<u>\$ 79,753,755</u>	<u>\$ 144,552</u>	<u>\$ 2,398,907</u>	<u>\$ 77,499,400</u>	<u>\$ 2,501,930</u>

Total interest paid during the year on long-term debt totaled \$10,026,583.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2010

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; \$1,090,000 due in 2011 and \$1,080,000 due in 2012; effective interest 5.249%	\$ 2,170,000
\$5,945,000 issued 5/1/01; \$900,000 due in 2011; effective interest 4.959%	900,000
\$5,855,000 issued 6/1/02; \$780,000 due in 2011 and \$595,000 due in 2012; effective interest 4.444%	1,375,000
\$7,695,000 issued 1/1/03; \$190,000 to \$210,000 due annually through 2013; effective interest 3.501%	600,000
\$11,715,000 issued 3/17/03; \$465,000 to \$1,200,000 due annually through 2022; effective interest 5.409%	9,455,000
\$8,060,000 issued 4/03; \$530,000 to \$720,000 due annually through 2018; effective interest 3.912%	4,980,000
\$6,210,000 issued 1/04; \$1,060,000 due in 2011 and \$785,000 due in 2012; effective interest 3.155%	1,845,000
\$5,725,000 issued 5/04; \$465,000 to \$635,000 due annually through 2019; effective interest 4.079%	4,910,000
\$4,270,000 issued 11/04; \$730,000 due in 2011 and \$305,000 due in 2012; effective interest 3.055%	1,035,000
\$5,160,000 issued 3/05; \$770,000 to \$785,000 due annually through 2013; effective interest 3.578%	2,330,000
\$9,455,000 issued 6/05; \$400,000 to \$750,000 due annually through 2025; effective interest 4.260%	8,335,000
\$9,225,000 issued 5/06; \$360,000 to \$720,000 due annually through 2026; effective interest 4.5474%	8,255,000
\$1,840,000 issued 5/06; \$40,000 to \$175,000 due annually through 2026; effective interest 5.5796%	1,610,000
\$7,390,000 issued 6/07; \$275,000 to \$570,000 due annually through 2027; effective interest 4.3079%	6,870,000
\$3,845,000 issued 10/07; \$690,000 to \$815,000 due annually through 2015; effective interest 3.99%	3,755,000
\$3,145,000 issued 10/07; \$210,000 to \$425,000 due annually through 2019; effective interest 5.6094%	2,760,000
\$10,730,000 issued 1/08; \$650,000 to \$2,045,000 due annually through 2014 effective interest 3.6406%	6,260,000
\$5,240,000 issued 8/08; \$50,000 to \$580,000 due annually through 2028 effective interest 4.4945%	5,155,000
\$8,680,000 issued 6/09; \$100,000 to \$790,000 due annually through 2029 effective interest 3.444%	8,615,000
\$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 through 2017 effective interest 2.0735%	2,685,000
\$15,320,000 issued 5/10; \$545,000 to \$900,000 due annually through 2030 effective interest 3.1102%	<u>15,320,000</u>
Total General Obligation Bonds	<u>\$ 102,820,000</u>

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2010

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

Notes

\$515,000 issued 9/18/02; \$66,255 due in 2011 and \$69,229 due in 2012; effective interest 4.5%	\$ 135,484
\$100,000 issued 10/16/02; \$12,823 due in 2011 and \$13,399 due in 2012; effective interest 4.5%	26,222
\$185,000 issued 11/2/02; \$23,666 due in 2011 and \$24,727 due in 2012; effective interest 4.5%	48,393
\$150,000 issued 2/19/03; \$18,954 due in 2011 and \$19,805 due in 2012; effective interest 4.5%	38,759
\$1,000,000 issued 4/23/03; \$40,656 to \$81,784 due annually through 2023; effective interest 6%	767,256
\$500,000 issued 4/23/03; \$21,180 to \$38,029 due annually through 2023; effective interest 5%	375,011
\$270,000 issued 5/28/03; \$11,385 to \$20,441 due annually through 2023; effective interest 5%	201,576
\$150,000 issued 7/30/03; \$6,272 to \$11,262 due annually through 2023; effective interest 5%	111,058
\$264,000 issued 9/18/03; \$18,513 to \$25,617 due annually through 2018; effective interest 4.75%	175,173
\$370,000 issued 10/1/03; \$25,905 to \$35,846 due annually through 2018; effective interest 4.75%	245,119
\$170,000 issued 10/22/03; \$7,604 to \$13,653 due annually through 2023; effective interest 5%	134,637
\$800,000 issued 12/11/03; \$35,909 to \$62,658 due annually through 2023; effective interest 4.75%	625,792
\$66,000 issued 3/30/04; \$4,111 to \$5,958 due annually through 2019; effective interest 4.75%	44,851
\$414,000 issued 5/4/04; \$16,884 to \$30,855 due annually through 2024; effective interest 4.75%	325,081
\$110,000 issued 5/28/04; \$4,417 to \$8,326 due annually through 2024; effective interest 5.0%	86,529
\$325,000 issued 7/12/04; \$33,959 to \$38,752 due annually through 2014; effective interest 4.5%	145,268
\$462,000 issued 9/3/04; \$19,804 to \$37,329 due annually through 2024; effective interest 5.0%	387,945
\$500,000 issued 9/10/04; \$21,414 to \$40,364 due annually through 2024; effective interest 5.0%	419,480
\$238,000 issued 12/7/04; \$10,079 to \$18,998 due annually through 2024; effective interest 5.0%	197,435
\$886,000 issued 12/7/04; \$37,982 to \$69,412 due annually through 2024; effective interest 4.75%	731,297
\$2,250,000 issued 1/11/05; \$96,041 to \$175,516 due annually through 2024; effective interest 4.75%	1,849,152
\$283,000 issued 3/10/05; \$11,841 to \$22,319 due annually through 2024; effective interest 5.00%	231,952
\$2,670,000 issued 5/19/05; \$102,238 to \$202,370 due annually through 2025; effective interest 5.00%	2,205,014
\$417,000 issued 9/15/05; \$16,999 to \$33,647 due annually through 2025; effective interest 5.00%	366,621
\$250,000 issued 9/20/05; \$10,330 to \$19,776 due annually through 2025; effective interest 4.75%	218,652
\$3,530,000 issued 12/15/05; \$170,000 to \$2,990,000 due annually 2012 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%	692,485

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2010

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%	8,545,022
\$354,000 issued 9/27/07; \$12,580 to \$29,616 due annually through 2027; effective interest 5.50%	339,369
\$1,400,000 issued 9/27/07; \$49,751 to \$117,127 due annually through 2027; effective interest 5.50%	1,342,136
\$231,900 issued 11/27/07; \$8,171 to \$19,236 due annually through 2027; effective interest 5.50%	220,424
\$164,100 issued 2/5/08; \$5,725 to \$13,478 due annually through 2027; effective interest 5.50%	154,444
\$1,400,000 issued 6/5/08; \$47,240 to \$103,925 due annually through 2028; effective interest 4.75%	1,297,587
\$300,000 issued 6/5/08; \$10,123 to \$22,270 due annually through 2028; effective interest 4.75%	278,054
\$370,240 issued 8/28/08; \$13,348 to \$29,365 due annually through 2028; effective interest 4.75%	366,650
\$750,000 issued 10/20/08; \$26,866 to \$59,104 due annually through 2028; effective interest 4.75%	737,956
\$6,970,915 issued 12/30/08; \$231,721 to \$575,414 due annually through 2028; effective interest 5.50%	6,825,948
\$1,229,760 issued 1/26/2009; \$43,525 to \$95,753 due annually through 2028; effective interest 4.75%	1,195,542
\$550,000 issued 1/26/2009; \$19,466 to \$42,825 due annually through 2028; effective interest 4.75%	534,696
\$160,000 issued 3/17/2009; \$5,628 to \$12,381 due annually through 2028; effective interest 4.75%	154,588
\$60,000 issued 5/29/2009; \$1,935 to \$4,459 due annually through 2029; effective interest 4.75%	57,595
\$169,000 issued 8/17/2009; \$5,395 to \$12,432 due annually through 2029; effective interest 4.75%	160,595
\$125,000 issued 9/11/2009; \$1,422 to \$9,899 due annually through 2029; effective interest 4.75%	125,000
\$820,000 issued 10/6/2009; \$7,411 to \$68,512 due annually through 2029; effective interest 5.50%	820,000
\$735,000 issued 10/6/2009; \$55,468 to \$98,604 due annually through 2019; effective interest 4.50%	735,000
\$86,000 issued 10/6/2009; \$1,237 to \$6,790 due annually through 2029; effective interest 4.75%	86,000
\$80,500 issued 4/15/2010; \$2,415 to \$6,359 due annually through 2030; effective interest 5.50%	80,500
\$3,500,000 issued 7/6/2010; \$103,786 to \$273,219 due annually through 2030; effective interest 5.50%	3,500,000
\$369,000 issued 8/31/2010; \$10,868 to \$28,609 due annually through 2030; effective interest 5.50%	369,500
\$785,000 issued 10/7/2010; \$60,712 to \$104,256 due annually 2012 through 2020; effective interest 4.25%	785,000
\$350,000 issued 10/7/2010; \$27,069 to \$46,483 due annually 2012 through 2020; effective interest 4.25%	350,000
	43,377,848
Total General Obligation Notes	43,377,848
Total General Obligation Debt	\$ 146,197,848

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2010

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

Annual principal and interest maturities of the outstanding general obligation debt of \$146,197,848 on December 31, 2010 are as detailed below:

Year Ended December 31	Governmental Activities		
	Principal	Interest	Total
2011	\$ 13,375,084	\$ 6,568,149	\$ 19,943,233
2012	12,996,612	5,912,006	18,908,618
2013	11,245,124	5,394,794	16,639,918
2014	9,390,183	4,981,145	14,371,328
2015	11,869,453	4,531,045	16,400,498
2016 - 2020	38,207,635	16,950,383	55,158,018
2021 - 2025	32,847,229	8,432,933	41,280,162
2026 - 2030	16,266,528	1,748,787	18,015,315
	<u>\$ 146,197,848</u>	<u>\$ 54,519,242</u>	<u>\$ 200,717,090</u>

Legal Margin for New Debt

The City's legal margin for creation of additional general obligation debt on December 31, 2010 was \$155,268,595 as follows:

Equalized valuation of the City	\$ 6,019,338,000
Statutory limitation percentage	<u>(x) 5%</u>
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	300,966,900
Total outstanding general obligation debt	\$ 146,197,848
Less: Amounts available for financing general obligation debt	
Debt service fund	<u>(499,543)</u>
Net outstanding general obligation debt applicable to debt limitation	<u>145,698,305</u>
Legal Margin for New Debt	<u>\$ 155,268,595</u>

Advance Refunding - General Obligation Debt

During 2010, the City issued \$2,685,000 of general obligation refunding bonds to decrease a portion of the outstanding 2002B corporate purpose bonds. The advance refunding reduced future debt service payments by \$92,621 and provides an economic gain (difference between the present value of the debt service of the refunded bonds and the refunding notes) of \$83,256.

Annexation Costs

\$2,307,174 for sewer interceptors due to Green Bay Metro Sewerage District; agreement dated 8/22/80; \$76,906 due in 2011	\$ 76,906
\$6,076,097 for Fox River Crossing sewer interceptor due to Green Bay Metro Sewerage District; annual payments of \$304,498 due annually through 2017	2,131,486
\$1,656,298 for West Fox River Crossing sewer interceptor due to Green Bay Metro Sewerage District; annual payments of \$82,866 due annually through 2020	828,661
\$688,787 for Wequioc Creek sewer interceptor due to Green Bay Metro Sewerage District; annual payments of \$26,694 to \$48,128 due annually through 2025; interest 4.30%	546,587
\$2,181,367 for East Tower Drive sewer interceptor due to Green Bay Metro Sewerage District; annual payments of \$84,749 to \$152,797 due annually through 2025; interest 4.30%	<u>1,735,305</u>
Total Annexation Costs	<u>\$ 5,318,945</u>

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2010

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

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

Due	Principal
2011	\$ 575,713
2012	503,599
2013	508,597
2014	513,810
2015	519,247
2016 - 2020	1,772,847
2021 - 2025	925,132
	<u>\$ 5,318,945</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, 2010:

Year Ending	Amount
2011	\$ 91,647
2012	64,716
2013	64,716
2014	64,716
Total Minimum Lease Payments	<u>285,795</u>
Less: Amount representing interest	<u>20,583</u>
Present Value of Future Minimum Lease Payments	<u>\$ 265,212</u>

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, 2010:

Due	Principal	Interest	Total
2011	\$ 715,000	\$ 289,330	\$ 1,004,330
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 - 2020	3,310,000	224,865	3,534,865
	<u>\$ 7,260,000</u>	<u>\$ 1,379,465</u>	<u>\$ 8,639,465</u>

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2010

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

Enterprise Fund Revenue Bonds

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

Detail of outstanding enterprise fund revenue bonds totaling \$73,260,000 on December 31, 2010 follows:

<u>Water Utility</u>	Outstanding 12/31/10
\$76,765,000 issued 2004; \$640,000 to \$2,660,000 due annually through November 1, 2029; interest 3.00% to 5.25%	\$ 24,480,000
\$49,310,000 issued 2006; \$140,000 to \$8,055,000 due annually through November 1, 2029; interest 3.50% to 5.00%	48,780,000
	\$ 73,260,000

Annual principal and interest maturities of the above outstanding enterprise fund debt of \$73,260,000 on December 31, 2010 are shown below:

Due	Principal	Interest	Total
2011	\$ 2,315,000	\$ 3,216,398	\$ 5,531,398
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 - 2020	15,675,000	11,971,490	27,646,490
2021 - 2025	19,990,000	7,657,952	27,647,952
2026 - 2029	24,960,000	2,773,827	27,733,827
	\$ 73,260,000	\$ 37,425,009	\$ 110,685,009

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, 2010, \$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, 2010, \$45,555,000 of the outstanding 2004 water utility revenue bonds are considered defeased.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2010

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

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	\$	877,362
Interest on net OPEB		46,893
Adjustment to annual required contribution		(66,194)
Annual OPEB cost (expense)		858,061
Contributions made		(371,699)
Change in net OPEB obligation		486,362
OPEB obligation - beginning of year		1,042,056
OPEB obligation - end of year		\$ 1,528,418

The annual required contribution for the current year was determined as part of the January 1, 2009 actuarial valuation using the projected unit credit method. The actuarial assumptions included (a) 4.5% discount rate, and (b) projected salary increases at 3%.

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, 2010 is 29 years, and the remaining amount is \$7,731,549.

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 2010 is as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of OPEB Cost Contributed	Net OPEB Obligation
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, 2009, the most recent actuarial valuation date, the City's unfunded actuarial accrued liability (UAAL) was \$7,731,549. The annual payroll for active employees covered by the plan for the 2010 fiscal year was \$51,557,395 for a ratio of the UAAL to covered payroll of 15.0%.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2010

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

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, 2009 actuarial valuation, the projected unit credit method was used. The actuarial assumptions included a rate of 4.5% to discount expected liabilities to the valuation date. The initial healthcare trend rate was 9% for medical and 5% for dental, reduced by decrements to an ultimate rate of 7.5% for medical and 5% for dental after nine years. The UAAL is being amortized as a level percentage of projected payrolls. The amortization period used is open.

8. Fund Equity

Net assets of the governmental activities reported on the government-wide statement of net assets at December 31, 2010 includes the following:

Invested in capital assets, net of related debt	
Land	\$ 39,553,536
Work in progress	10,895,500
Buildings	59,996,630
Machinery and equipment	39,579,540
Infrastructure	460,687,190
Less: Accumulated depreciation	(238,590,684)
Less: Leases payable	(4,315,212)
Less: Related long-term debt outstanding	(111,046,003)
Total Invested in Capital Assets, Net of Related Debt	<u>256,760,497</u>
Restricted	
Debt service	<u>499,543</u>
Unrestricted	<u>25,964,111</u>
Total Governmental Activities Net Assets	<u><u>\$ 283,224,151</u></u>

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2010

NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)

9. 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.

- b. The RDA issued \$4,050,000 of lease revenue refunding bonds to retire a portion of the outstanding lease revenue bonds issued on November 1, 2000. The advance refunding reduced future debt service payments by \$452,786 and provides an economic gain \$394,732.

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 expected to work over 600 hours a year are eligible to participate in the WRS. Covered employees in the General category are required by statute to contribute 6.2% of their salary (3.2% for Executives and Elected Officials, 5.5% for Protective Occupations with Social Security, and 3.9% 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 \$51,557,395; the employer's total payroll was \$53,729,360. The total required contribution for the year ended December 31, 2010 was \$7,953,001, which consisted of \$5,140,375, or 10.0% of covered payroll from the employer and \$2,812,626, or 5.5% of covered payroll from employees. The required contribution for employees for the year ended December 31, 2010 was financed by the City. Total contributions for the years ending December 31, 2009 and 2008 were \$6,971,927 and \$6,275,186 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, 2010

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, and public official's liability and vehicle liability coverage for the City. 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, 2010, a claims liability of \$510,201 is reported in the fund at December 31, 2010 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 2009 and 2010 follow:

	Liability January 1	Current Year Claims and Changes in Estimates	Claim Payments	Liability December 31
2009	\$ 498,010	\$ 473,195	\$ 316,038	\$ 655,167
2010	655,167	262,764	407,730	510,201

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, 2010 the health self-insurance fund had established a reserve of \$4,257,067 for future unreported claims. The claims liability of \$931,769 reported in the fund at December 31, 2010, 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, 2010

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 2009 and 2010 follow:

	Liability January 1	Current Year Claims and Changes in Estimates	Claim Payments	Liability December 31
2009	\$ 744,187	\$ 13,418,593	\$ 13,338,523	\$ 824,257
2010	824,257	14,354,834	14,247,322	931,769

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 \$709,924 in the fund at December 31, 2010 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 2009 and 2010 follows:

	Liability January 1	Current Year Claims and Changes in Estimates	Claim Payments	Liability December 31
2009	\$ 695,161	\$ 734,984	\$ 750,017	\$ 680,128
2010	680,128	903,160	873,364	709,924

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, 2010, there was one series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$2,155,107.

CITY OF GREEN BAY, WISCONSIN
Notes to Basic Financial Statements
December 31, 2010

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, 2006 from future excess tax increment revenue follows:

	Total	TID No. 4	TID No. 5	TID No. 6	TID No. 7
Net unreimbursed project costs	\$ 50,095,534	\$ 3,216,839	\$ 16,825,329	\$ (18,574)	\$ 6,573,728
		TID No. 78	TID No. 9	TID No. 10	TID No. 11
Net unreimbursed project costs		\$ 739,938	\$ 3,327,293	\$ (238,676)	\$ 35,064
		TID No. 12	TID No. 13	TID No. 14	TID No. 15
Net unreimbursed project costs		\$ (2,676,099)	\$ 11,982,385	\$ 3,591,043	\$ 74,279
		TID No. 16	TID No. 17		
Net unreimbursed project costs		\$ 6,621,099	\$ 41,886		

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, 2010

NOTE E - OTHER INFORMATION (Continued)

5. Subsequent Events

During 2011, the City Council approved the issuance of the following debt:

\$4,750,000 of tax exempt general obligation bonds to be issued 7/12/2011 with principal amounts of \$120,000 to \$520,000 due annually through 2026. Interest rates on the issue range from 1.00% to 3.50%.

\$950,000 of taxable general obligation notes to be issued 7/12/2011 with principal amounts of \$150,000 to \$275,000 due annually through 2016. Interest rates on the issue range from .60% to 2.10%.

6. Property Tax Levy Limit

Wisconsin Act 25, effective July 27, 2005, imposed a limit on the property tax levies for all Wisconsin cities, villages, towns and counties for a two-year period. Wisconsin State Budget Bill SB40 continues the limit on the property tax levies through 2011. The budget bill limits the increase in the maximum allowable tax levy to the greater of the percentage change in the City's January 1 equalized value as a result of net new construction or 4.6% in the 2010 budget and 7.3% in the 2011 budget. The levy limit is applied to both operations and debt service. However, the Act allows the limit to be increased for debt service authorized prior to July 1, 2005 and in certain other situations.

7. Contingencies

- a. The City participates in a number of federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. Accordingly, the City's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the City expects such amounts, if any, to be immaterial.
- b. From time to time, the City is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and legal counsel that the all but one of these cases will not have a major financial impact upon the City.
- c. As of December 31, 2010, the City is potentially liable for \$3,841,911 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 SUPPLEMENTAL INFORMATION

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REQUIRED SUPPLEMENTAL INFORMATION

CITY OF GREEN BAY, WISCONSIN
SCHEDULE OF FUNDING PROGRESS
OTHER POST-EMPLOYMENT BENEFIT PLAN
 December 31, 2010

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%

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, 2010

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%

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

SUPPLEMENTAL INFORMATION

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SUPPLEMENTAL INFORMATION

CITY OF GREEN BAY, WISCONSIN

General Fund

Detailed Comparison of Revenues and Other Financing Sources - Budget and Actual

Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Taxes				
General property	\$ 33,717,170	\$ 33,717,170	\$ 33,721,135	\$ 3,965
Payments in lieu of taxes				
Green Bay Housing Authority	35,560	35,560	45,962	10,402
Villa West I & II	50,700	50,700	50,700	-
Oneida Housing Authority	16,800	16,800	21,938	5,138
Fort Howard Apartments	20,280	20,280	21,922	1,642
Millennium Housing Foundation	25,000	25,000	25,000	-
Wisconsin Housing Preservation	37,140	37,140	37,143	3
Neighborhood Housing Services	44,260	44,260	16,449	(27,811)
Department of Natural Resources	160	160	165	5
County buildings	500	500	526	26
Oneida Government Services	185,000	185,000	207,909	22,909
Bellin Hospital	28,090	28,090	28,537	447
Humane Society	2,490	2,490	2,538	48
Fire Station #4	20	20	64	44
Einstein Project	2,030	2,030	2,067	37
Lambeau Field Atrium	18,520	18,520	4,606	(13,914)
Occupancy	245,900	245,900	280,262	34,362
Omitted taxes	20,890	20,890	63,240	42,350
Grain and coal	32,760	32,760	13,691	(19,069)
Railroad terminal tax	1,750	1,750	4,028	2,278
Mobile home fees	44,800	44,800	47,486	2,686
Retained sales tax	780	780	1,046	266
Total Taxes	34,530,600	34,530,600	34,596,414	65,814
Licenses and Permits				
Licenses				
Tavern/bartender	164,000	164,000	191,233	27,233
Cigarette	13,800	13,800	9,400	(4,400)
Cable TV	877,010	877,010	942,401	65,391
Dog	10,000	10,000	14,964	4,964
Cat	2,000	2,000	2,332	332
Public vehicle	9,600	9,600	9,550	(50)
Miscellaneous	9,000	9,000	12,392	3,392
Permits				
Burglar alarms	62,250	62,250	54,700	(7,550)
Security system	14,000	14,000	12,455	(1,545)
Fire alarm	15,000	15,000	18,772	3,772
Building and heating	780,000	780,000	694,108	(85,892)
Street excavating	55,000	55,000	47,960	(7,040)
Fireworks	1,500	1,500	750	(750)
Special permits	3,000	3,000	5,135	2,135
Total Licenses and Permits	2,016,160	2,016,160	2,016,152	(8)

(Continued)

CITY OF GREEN BAY, WISCONSIN

General Fund

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

Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Intergovernmental				
Federal aids				
General government	10,000	10,000	1,985	(8,015)
Planning services	163,000	163,000	37,210	(125,790)
State aids				
Fire insurance tax	180,000	180,000	185,261	5,261
Shared taxes				
Shared revenues	18,290,860	18,290,860	18,104,850	(186,010)
Medical assistance payment	-	-	205,600	205,600
Expenditure restraint	2,144,450	2,144,450	2,119,226	(25,224)
Exempt computer	470,690	470,690	478,541	7,851
Building services	664,340	664,340	634,164	(30,176)
Transportation	3,621,770	3,621,770	3,622,937	1,167
Connecting street aid	630,060	630,060	628,870	(1,190)
Nitschke Bridge	320,000	320,000	342,793	22,793
Tilleman Bridge	270,000	270,000	273,994	3,994
Walnut Street Bridge	270,000	270,000	291,570	21,570
Weights and measures	10,730	10,730	10,988	258
Police	264,750	264,750	233,999	(30,751)
Recycling grant	666,800	666,800	629,411	(37,389)
County aids				
MEG unit	223,560	223,560	229,274	5,714
Triangle sports area	18,000	18,000	18,000	-
Board of education				
Police liaison	994,210	994,210	1,122,909	128,699
Town of Scott fire protection	3,000	3,000	3,000	-
Total Intergovernmental	29,216,220	29,216,220	29,174,582	(41,638)
Public Charges for Services				
Police fees	24,000	24,000	27,265	3,265
Police department overtime	509,300	509,300	531,182	21,882
Fire department fees	-	-	7,254	7,254
Fire department overtime	95,500	95,500	96,014	514
Farmers market	32,540	32,540	38,782	6,242
Engineering	-	-	7,100	7,100
Weed cutting	35,000	35,000	85,216	50,216
Snow removal	12,000	12,000	17,492	5,492
Bulk refuse fees	12,000	12,000	10,266	(1,734)
Freon collections	5,000	5,000	3,752	(1,248)
Garbage bags	22,000	22,000	176	(21,824)
Pavement repair	190,000	190,000	234,070	44,070
Bay Beach admissions	770,000	770,000	998,302	228,302
Swimming pool admissions	162,260	162,260	229,507	67,247
Recreation fees	263,890	263,890	166,914	(96,976)
Wildlife Sanctuary admissions	31,280	31,280	24,987	(6,293)
WPRA ticket program	-	27,629	27,629	-
Forestry	8,140	8,140	5,498	(2,642)

(Continued)

CITY OF GREEN BAY, WISCONSIN

General Fund

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

Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Charges for Services (Continued)				
Fees - Triangle Hill	23,580	23,580	20,339	(3,241)
Concessions				
Triangle Hill	4,000	4,000	3,113	(887)
Recreation	1,370	1,370	931	(439)
Bay Beach	570,780	597,586	615,204	17,618
Swimming pools	85,480	85,480	76,012	(9,468)
Wildlife Sanctuary	50,000	50,000	61,572	11,572
Rezoning fees	12,000	12,000	12,945	945
Inspections appeals	5,000	5,000	5,650	650
Reinspections appeals	20,000	20,000	24,870	4,870
Equipment maintenance labor - DPW	20,000	20,000	32,011	12,011
Rescue squad	2,800,000	2,800,000	2,092,440	(707,560)
Recycling of materials	2,000	2,000	4,546	2,546
Weights and measures	65,000	65,000	71,950	6,950
Total Public Charges for Services	5,832,120	5,886,555	5,532,989	(353,566)
Interdepartmental Charges for Services				
Administrative services	664,920	664,920	751,735	86,815
Insurance services	1,379,110	1,379,110	1,661,759	282,649
Information services	130,270	130,270	120,855	(9,415)
Total Interdepartmental Charges for Services	2,174,300	2,174,300	2,534,349	360,049
Fines and Forfeits				
Ordinance violations	1,513,000	1,527,637	1,229,548	(298,089)
Interest				
Temporary investments	630,630	630,630	315,380	(315,250)
Delinquent taxes	45,000	45,000	101,637	56,637
Total Interest	675,630	675,630	417,017	(258,613)
Miscellaneous				
Rental of land	28,080	28,080	40,971	12,891
Cell tower rental	96,680	96,680	100,459	3,779
Stadium rental				
Green Bay Packers	717,360	717,360	756,103	38,743
Proceeds from auction	16,000	16,000	7,951	(8,049)
Proceeds from insurance	-	32,200	32,294	94
PR & F donations	-	1,903	1,903	-
Police donations	-	-	27,643	27,643
Sale of property	200,000	200,000	252,160	52,160
Sale of scrap	45,500	50,019	49,144	(875)
Sale of equipment	1,700	1,700	1,212	(488)
Miscellaneous revenue	75,320	75,320	93,203	17,883
Total Miscellaneous	1,180,640	1,219,262	1,363,043	143,781
Total General Fund Revenues	\$ 77,138,670	\$ 77,246,364	\$ 76,864,094	\$ (382,270)

(Continued)

CITY OF GREEN BAY, WISCONSIN

General Fund

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

Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other Financing Sources				
Transfers In				
Special Revenue Funds				
Parking Division	\$ 254,690	\$ 254,690	\$ 375,133	\$ 120,443
Community Development	-	-	110,677	110,677
Water Enterprise Fund				
Payment in lieu of tax	1,697,820	1,697,820	1,820,444	122,624
Total Transfers In	1,952,510	1,952,510	2,306,254	353,744
Total Other Financing Sources	\$ 1,952,510	\$ 1,952,510	\$ 2,306,254	\$ 353,744

CITY OF GREEN BAY, WISCONSIN

General Fund

Detailed Comparison of Expenditures and Transfers Out - Budget and Actual
Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
General Government				
Council	\$ 214,240	\$ 214,240	\$ 207,435	\$ 6,805
Mayor	304,260	304,260	249,081	55,179
Printing	205,750	222,050	196,649	25,401
Finance	683,450	683,450	648,100	35,350
Clerk/Treasurer	362,760	362,760	315,401	47,359
Assessor	549,050	549,050	548,640	410
Purchasing	241,640	241,640	239,911	1,729
Elections	171,700	171,700	131,411	40,289
Board of review	2,690	2,690	1,277	1,413
Information technology	808,780	808,780	740,899	67,881
Law	500,330	500,330	476,741	23,589
Human resources	945,450	948,123	893,865	54,258
Municipal court	514,840	507,540	504,728	2,812
Engineer	1,326,270	1,291,528	1,047,486	244,042
City hall	484,880	488,452	454,723	33,729
Miscellaneous	490,540	396,840	744,391	(347,551)
Total General Government	7,806,630	7,693,433	7,400,738	292,695
Public Safety				
Police department	23,716,190	23,712,740	23,220,263	492,477
Fire department	20,008,300	19,586,753	19,402,761	183,992
Police and fire commission	22,590	22,590	19,265	3,325
Inspection	1,600,960	1,549,260	1,411,582	137,678
Humane officer	214,090	214,090	192,827	21,263
Total Public Safety	45,562,130	45,085,433	44,246,698	838,735
Public Works				
Operations	13,421,440	13,435,101	13,139,142	295,959
Traffic	3,506,670	3,508,168	3,318,799	189,369
Total Public Works	16,928,110	16,943,269	16,457,941	485,328
Culture and Recreation				
Park and recreation administration	2,209,950	2,209,950	2,248,006	(38,056)
Triangle sports area	34,530	33,030	27,317	5,713
Park department	3,441,390	3,476,260	3,417,482	58,778
Recreation	445,620	476,220	456,162	20,058
Bay Beach	764,480	784,381	825,588	(41,207)
Swimming pools	507,120	508,162	476,755	31,407
Forestry	810,730	823,639	760,934	62,705
Wildlife Sanctuary	286,880	286,880	268,975	17,905
Total Culture and Recreation	8,500,700	8,598,522	8,481,219	117,303

(Continued)

CITY OF GREEN BAY, WISCONSIN

General Fund

Detailed Comparison of Expenditures and Transfers Out - Budget and Actual (Continued)
Year Ended December 31, 2010

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Conservation and development				
Economic development	377,730	377,730	375,805	1,925
City planning commission	665,880	681,580	641,457	40,123
Total Conservation and Development	<u>1,043,610</u>	<u>1,059,310</u>	<u>1,017,262</u>	<u>42,048</u>
Total General Fund Expenditures	<u>\$ 79,841,180</u>	<u>\$ 79,379,967</u>	<u>\$ 77,603,858</u>	<u>\$ 1,776,109</u>
Transfers Out - General Fund				
Capital Projects Funds				
Fire Equipment Replacement	\$ -	\$ 433,050	\$ 491,750	\$ (58,700)
Police Equipment Replacement	-	101,700	363,756	(262,056)
Engineering	-	18,000	18,000	-
Inspection equipment	-	36,000	36,000	-
Parks Equipment Replacement	-	25,500	485,681	(460,181)
Total Transfers Out - General Fund	<u>\$ -</u>	<u>\$ 614,250</u>	<u>\$ 1,395,187</u>	<u>\$ (780,937)</u>

CITY OF GREEN BAY, WISCONSIN

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010

	Special Revenue Funds								
	Parking Division	DPW Equipment	Storm Sewer	Transit Operations	Transit Capital	Community Development	EECBG Grant	Neighborhood Stabilization	Park Land
ASSETS									
Cash and investments	\$ 387,127	\$ 1,513,985	\$ 1,857,563	\$ -	\$ 349,948	\$ 775,364	\$ 18,949	\$ 225	\$ 11,833
Receivables									
Taxes	-	-	-	1,001,054	-	-	-	-	-
Accounts	104,242	717	2,518	1,314	-	76	-	-	-
Notes and loans	-	-	-	-	-	9,900,921	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	1,091,368	1,147,454	-	-	-	-	-
Inventories	27,164	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 518,533	\$ 1,514,702	\$ 2,951,449	\$ 2,149,822	\$ 349,948	\$ 10,676,361	\$ 18,949	\$ 225	\$ 11,833
LIABILITIES AND FUND BALANCES									
Liabilities									
Accounts payable	\$ 123,124	\$ 12,374	\$ 45,133	\$ -	\$ -	\$ 3,861	\$ 30,071	\$ 21,444	\$ -
Due to other funds	-	-	-	147,845	-	-	-	-	-
Deposits held in trust	-	-	-	-	-	11,660	-	-	-
Deferred revenue									
Tax levy	-	-	-	1,172,200	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Notes and loans	-	-	-	-	-	9,904,539	-	-	-
Total Liabilities	123,124	12,374	45,133	1,320,045	-	9,920,060	30,071	21,444	-
Fund Balances									
Reserved									
Encumbrances	3,169	-	109,056	-	-	-	101,658	-	-
Inventories	27,164	-	-	-	-	-	-	-	-
Due from other	-	-	-	-	-	-	-	-	-
Unreserved (Deficit)	365,076	1,502,328	2,797,260	829,777	349,948	756,301	(112,780)	(21,219)	11,833
Total Fund Balances	395,409	1,502,328	2,906,316	829,777	349,948	756,301	(11,122)	(21,219)	11,833
TOTAL LIABILITIES AND FUND BALANCES	\$ 518,533	\$ 1,514,702	\$ 2,951,449	\$ 2,149,822	\$ 349,948	\$ 10,676,361	\$ 18,949	\$ 225	\$ 11,833

(Continued)

CITY OF GREEN BAY, WISCONSIN
 Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2010

Special Revenue Funds (Continued)								
	Trees	Police Misc. Donations	Federal Asset Forfeiture	OWI Vehicle Seizure	Lambeau Field	Fire Donations	Police Grants	Total Special Revenue Funds
ASSETS								
Cash and investments	\$ 110,295	\$ 31,647	\$ 88,391	\$ 59,534	\$ 17,302	\$ 28,935	\$ -	\$ 5,251,098
Receivables								
Taxes	-	-	-	-	-	-	-	1,001,054
Accounts	-	-	-	-	-	-	339,978	448,845
Notes and loans	-	-	-	-	-	-	-	9,900,921
Special assessments	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	2,238,822
Inventories	-	-	-	-	-	-	-	27,164
TOTAL ASSETS	\$ 110,295	\$ 31,647	\$ 88,391	\$ 59,534	\$ 17,302	\$ 28,935	\$ 339,978	\$ 18,867,904
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts payable	\$ -	\$ 243	\$ -	\$ -	\$ -	\$ -	\$ 4,875	\$ 241,125
Due to other funds	-	-	-	-	-	-	555,381	703,226
Deposits held in trust	-	-	-	-	-	-	-	11,660
Deferred revenue								
Tax levy	-	-	-	-	-	-	-	1,172,200
Special assessments	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-
Notes and loans	-	-	-	-	-	-	-	9,904,539
Total Liabilities	-	243	-	-	-	-	560,256	12,032,750
Fund Balances								
Reserved								
Encumbrances	-	-	-	-	-	28,935	-	242,818
Inventories	-	-	-	-	-	-	-	27,164
Due from other	-	-	-	-	-	-	-	-
Unreserved (Deficit)	110,295	31,404	88,391	59,534	17,302	-	(220,278)	6,565,172
Total Fund Balances	110,295	31,404	88,391	59,534	17,302	28,935	(220,278)	6,835,154
TOTAL LIABILITIES AND FUND BALANCES	\$ 110,295	\$ 31,647	\$ 88,391	\$ 59,534	\$ 17,302	\$ 28,935	\$ 339,978	\$ 18,867,904

(Continued)

CITY OF GREEN BAY, WISCONSIN
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010

	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	\$ 2,289,825	\$ 51,262	\$ 2,459,346	\$ 112,400	\$ 623,599	\$ 54,173	\$ 75,454	\$ 2,656,291
Receivables								
Taxes	-	-	-	-	-	-	-	-
Accounts	13,783	-	-	-	-	-	-	-
Notes and loans	-	-	-	-	-	-	-	-
Special assessments	1,401,106	59,932	550,929	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 3,704,714	\$ 111,194	\$ 3,010,275	\$ 112,400	\$ 623,599	\$ 54,173	\$ 75,454	\$ 2,656,291
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts payable	\$ 9,713	\$ -	\$ 4,980	\$ -	\$ 98,902	\$ -	\$ 282	\$ 9,843
Due to other funds	-	-	-	-	-	-	-	-
Deposits held in trust	144,257	2,089	-	-	-	-	-	-
Deferred revenue								
Tax levy	-	-	-	-	-	-	-	-
Special assessments	1,401,106	59,801	550,929	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-
Notes and loans	-	-	-	-	-	-	-	-
Total Liabilities	1,555,076	61,890	555,909	-	98,902	-	282	9,843
Fund Balances								
Reserved								
Encumbrances	392,427	20,359	70,585	21,648	27,250	-	-	766,535
Inventories	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Unreserved (Deficit)	1,757,211	28,945	2,383,781	90,752	497,447	54,173	75,172	1,879,913
Total Fund Balances	2,149,638	49,304	2,454,366	112,400	524,697	54,173	75,172	2,646,448
TOTAL LIABILITIES AND FUND BALANCES	\$ 3,704,714	\$ 111,194	\$ 3,010,275	\$ 112,400	\$ 623,599	\$ 54,173	\$ 75,454	\$ 2,656,291

(Continued)

CITY OF GREEN BAY, WISCONSIN
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010

Capital Projects Funds (Continued)								
	Industrial Parks	Storm Sewers	Storm Sewer Management	Fire Capital Improvements	City Hall Remodeling	Finance	Information Services	Employee Recognition
ASSETS								
Cash and investments	\$ 10,015	\$ 4,826,007	\$ 2,022,490	\$ -	\$ 69,823	\$ 73,272	\$ 213,515	\$ 14,869
Receivables								
Taxes	-	-	-	-	-	-	222,893	-
Accounts	-	2,502	-	-	-	1,965	12,614	-
Notes and loans	-	-	-	-	-	-	-	-
Special assessments	-	222,693	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 10,015	\$ 5,051,202	\$ 2,022,490	\$ -	\$ 69,823	\$ 75,237	\$ 449,022	\$ 14,869
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts payable	\$ 18	\$ 11,955	\$ -	\$ -	\$ -	\$ -	\$ 13,040	\$ -
Due to other funds	-	-	-	1,122	-	-	-	-
Deposits held in trust	-	1,538	-	-	-	-	-	-
Deferred revenue								
Tax levy	-	-	-	-	-	-	261,000	-
Special assessments	-	222,693	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-
Notes and loans	-	-	-	-	-	-	-	-
Total Liabilities	18	236,186	-	1,122	-	-	274,040	-
Fund Balances								
Reserved								
Encumbrances	-	100,017	321,324	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Unreserved (Deficit)	9,997	4,714,999	1,701,166	(1,122)	69,823	75,237	174,982	14,869
Total Fund Balances	9,997	4,815,016	2,022,490	(1,122)	69,823	75,237	174,982	14,869
TOTAL LIABILITIES AND FUND BALANCES	\$ 10,015	\$ 5,051,202	\$ 2,022,490	\$ -	\$ 69,823	\$ 75,237	\$ 449,022	\$ 14,869

(Continued)

CITY OF GREEN BAY, WISCONSIN

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010

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
ASSETS								
Cash and investments	\$ -	\$ 157,666	\$ 12,584	\$ 11,203	\$ 469,130	\$ 259,451	\$ 228,878	\$ 162,055
Receivables								
Taxes	-	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-	-
Notes and loans	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ -	\$ 157,666	\$ 12,584	\$ 11,203	\$ 469,130	\$ 259,451	\$ 228,878	\$ 162,055
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts payable	\$ -	\$ 4,840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	3,679	-	-	-	-	-	-	-
Deposits held in trust	-	-	-	-	-	-	-	-
Deferred revenue								
Tax levy	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-
Notes and loans	-	-	-	-	-	-	-	-
Total Liabilities	3,679	4,840	-	-	-	-	-	-
Fund Balances								
Reserved								
Encumbrances	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Unreserved (Deficit)	(3,679)	152,826	12,584	11,203	469,130	259,451	228,878	162,055
Total Fund Balances	(3,679)	152,826	12,584	11,203	469,130	259,451	228,878	162,055
TOTAL LIABILITIES AND FUND BALANCES	\$ -	\$ 157,666	\$ 12,584	\$ 11,203	\$ 469,130	\$ 259,451	\$ 228,878	\$ 162,055

(Continued)

CITY OF GREEN BAY, WISCONSIN

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010

	Capital Projects Funds (Continued)						
	Redevelopment Property Acquisition	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	\$ 123,532	\$ 406,329	\$ 150,347	\$ 2,251,788	\$ 436,867	\$ 1,170,482	\$ 112,964
Receivables							
Taxes	-	-	-	-	394,902	1,103,367	84,171
Accounts	-	-	-	-	-	-	-
Notes and loans	130,576	30,000	-	-	2,066,945	4,120,728	-
Special assessments	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	265,093	-
Inventories	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 254,108	\$ 436,329	\$ 150,347	\$ 2,251,788	\$ 2,898,714	\$ 6,659,670	\$ 197,135
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts payable	\$ 102	\$ 25,140	\$ 549	\$ -	\$ -	\$ 20,955	\$ -
Due to other funds	-	-	-	-	-	-	-
Deposits held in trust	-	300	-	-	-	5,000	-
Deferred revenue							
Tax levy	-	-	-	-	462,417	1,292,005	98,561
Special assessments	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Notes and loans	130,576	30,000	-	-	2,066,945	4,120,728	-
Total Liabilities	130,678	55,440	549	-	2,529,362	5,438,688	98,561
Fund Balances							
Reserved							
Encumbrances	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Unreserved (Deficit)	123,430	380,889	149,798	2,251,788	369,352	1,220,982	98,574
Total Fund Balances	123,430	380,889	149,798	2,251,788	369,352	1,220,982	98,574
TOTAL LIABILITIES AND FUND BALANCES	\$ 254,108	\$ 436,329	\$ 150,347	\$ 2,251,788	\$ 2,898,714	\$ 6,659,670	\$ 197,135

(Continued)

CITY OF GREEN BAY, WISCONSIN

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010

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	\$ 1,146,819	\$ 748,669	\$ -	\$ 250,310	\$ 284,340	\$ 2,731,386	\$ -	\$ -
Receivables								
Taxes	619,275	216,391	102,678	68,048	-	661,330	-	42,095
Accounts	-	-	-	-	-	-	-	-
Notes and loans	-	-	-	-	-	-	3,544,342	2,942,685
Special assessments	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	2,916,889	-	-
Inventories	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 1,766,094	\$ 965,060	\$ 102,678	\$ 318,358	\$ 284,340	\$ 6,309,605	\$ 3,544,342	\$ 2,984,780
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 15,371	\$ -	\$ 1,262	\$ -
Due to other funds	-	-	798,881	-	-	-	3,483,220	174,241
Deposits held in trust	-	-	-	-	-	-	-	-
Deferred revenue								
Tax levy	725,150	253,387	120,232	79,682	-	774,395	-	49,291
Special assessments	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-
Notes and loans	-	-	-	-	-	-	3,544,342	2,942,685
Total Liabilities	725,150	253,387	919,113	79,682	15,371	774,395	7,028,824	3,166,217
Fund Balances								
Reserved								
Encumbrances	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	2,916,889	-	-
Unreserved (Deficit)	1,040,944	711,673	(816,435)	238,676	268,969	2,618,321	(3,484,482)	(181,437)
Total Fund Balances	1,040,944	711,673	(816,435)	238,676	268,969	5,535,210	(3,484,482)	(181,437)
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,766,094	\$ 965,060	\$ 102,678	\$ 318,358	\$ 284,340	\$ 6,309,605	\$ 3,544,342	\$ 2,984,780

(Continued)

CITY OF GREEN BAY, WISCONSIN

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010

	Capital Projects Funds (Continued)							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	Total Capital Projects Funds	
ASSETS								
Cash and investments	\$ -	\$ 1,494,263	\$ -	\$ -	\$ 72,958	\$ 295	\$ 28,234,657	\$ 33,485,755
Receivables								
Taxes	-	-	2,337	-	-	-	3,517,487	4,518,541
Accounts	-	-	-	-	-	-	30,864	479,709
Notes and loans	-	-	-	-	-	-	12,835,276	22,736,197
Special assessments	-	-	-	-	-	-	2,234,660	2,234,660
Due from other funds	-	-	-	2,000,000	-	-	5,181,982	7,420,804
Inventories	-	-	-	-	-	-	-	27,164
TOTAL ASSETS	\$ -	\$ 1,494,263	\$ 2,337	\$ 2,000,000	\$ 72,958	\$ 295	\$ 52,034,926	\$ 70,902,830
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts payable	\$ 393	\$ 5,362	\$ 1,747	\$ -	\$ -	\$ -	\$ 224,454	\$ 465,579
Due to other funds	73,886	-	65,258	586,496	-	-	5,186,783	5,890,009
Deposits held in trust	-	-	-	-	-	-	153,184	164,844
Deferred revenue								
Tax levy	-	-	2,736	-	-	-	4,118,856	5,291,056
Special assessments	-	-	-	-	-	-	2,234,529	2,234,529
Grants	-	-	-	-	208,521	-	208,521	208,521
Notes and loans	-	-	-	-	-	-	12,835,276	22,739,815
Total Liabilities	74,279	5,362	69,741	586,496	208,521	-	24,961,603	36,994,353
Fund Balances								
Reserved								
Encumbrances	-	1,488,901	-	-	-	-	3,209,046	3,451,864
Inventories	-	-	-	-	-	-	-	27,164
Due from other funds	-	-	-	1,413,504	-	-	4,330,393	4,330,393
Unreserved (Deficit)	(74,279)	-	(67,404)	-	(135,563)	295	19,533,884	26,099,056
Total Fund Balances	(74,279)	1,488,901	(67,404)	1,413,504	(135,563)	295	27,073,323	33,908,477
TOTAL LIABILITIES AND FUND BALANCES	\$ -	\$ 1,494,263	\$ 2,337	\$ 2,000,000	\$ 72,958	\$ 295	\$ 52,034,926	\$ 70,902,830

CITY OF GREEN BAY, WISCONSIN
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended December 31, 2010

	Special Revenue Funds								
	Parking Division	DPW Equipment	Storm Sewer	Transit Operations	Transit Capital	Community Development	EECBG Grant	Neighborhood Stabilization	Park Land
Revenues									
Taxes	\$ -	\$ -	\$ -	\$ 1,349,080	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	1,758,285	117,040	872,093	-
Public charges for services	2,444,455	-	5,261,492	-	-	-	-	-	2,475
Interdepartmental charges for services	-	2,516,320	-	-	-	-	-	-	-
Interest	2,395	-	14,444	-	-	521	-	84	-
Miscellaneous	-	15,645	-	-	-	1,103,724	-	-	-
Total Revenues	2,446,850	2,531,965	5,275,936	1,349,080	-	2,862,530	117,040	872,177	2,475
Expenditures									
Current									
General government	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Public works	1,839,406	1,562,680	2,177,956	1,184,687	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Conservation and development	-	-	-	-	-	2,563,250	126,512	893,396	-
Capital outlay									
General government	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Public works	-	749,355	-	-	103,228	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Conservation and development	-	-	-	-	-	-	-	-	-
Debt service									
Debt issuance costs	-	-	-	-	-	-	-	-	-
Total Expenditures	1,839,406	2,312,035	2,177,956	1,184,687	103,228	2,563,250	126,512	893,396	-
Excess of Revenues Over (Under)									
Expenditures	607,444	219,930	3,097,980	164,393	(103,228)	299,280	(9,472)	(21,219)	2,475
Other Financing Sources (Uses)									
General obligation bonds issued	-	-	-	-	-	-	-	-	-
State trust fund loan issued	-	-	-	-	350,000	-	-	-	-
Transfers in	-	18,000	-	-	-	-	-	-	-
Transfers out	(473,133)	-	(2,343,928)	-	-	(110,677)	-	-	-
Total Other Financing Sources (Uses)	(473,133)	18,000	(2,343,928)	-	350,000	(110,677)	-	-	-
Net Change in Fund Balances	134,311	237,930	754,052	164,393	246,772	188,603	(9,472)	(21,219)	2,475
Fund Balances (Deficits) - January 1	261,098	1,264,398	2,152,264	665,384	103,176	567,698	(1,650)	-	9,358
Fund Balances (Deficits) - December 31	\$ 395,409	\$ 1,502,328	\$ 2,906,316	\$ 829,777	\$ 349,948	\$ 756,301	\$ (11,122)	\$ (21,219)	\$ 11,833

(Continued)

CITY OF GREEN BAY, WISCONSIN
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 Year Ended December 31, 2010

Special Revenue Funds (Continued)								
	Trees	Police Misc. Donations	Federal Asset Forfeiture	OWI Vehicle Seizure	Lambeau Field	Fire Donations	Police Grants	Total Special Revenue Funds
Revenues								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,349,080
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental	-	5,883	5,757	9,055	-	39,281	1,297,195	4,104,589
Public charges for services	1,075	-	-	-	371,412	-	-	8,080,909
Interdepartmental charges for services	-	-	-	-	-	-	-	2,516,320
Interest	-	-	1,120	-	208	-	-	18,772
Miscellaneous	-	26,170	-	3,547	-	1,780	-	1,150,866
Total Revenues	1,075	32,053	6,877	12,602	371,620	41,061	1,297,195	17,220,536
Expenditures								
Current								
General government	-	-	-	-	-	-	-	-
Public safety	-	22,890	-	880	-	29,473	510,668	563,911
Public works	-	-	-	-	-	-	-	6,764,729
Culture and recreation	11,768	-	-	-	375,831	-	-	387,599
Conservation and development	-	-	-	-	-	-	-	3,583,158
Capital outlay								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	7,873	-	-	580	343,105	351,558
Public works	-	-	-	-	-	-	-	852,583
Sanitation	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Conservation and development	-	-	-	-	-	-	-	-
Debt service								
Debt issuance costs	-	-	-	-	-	-	-	-
Total Expenditures	11,768	22,890	7,873	880	375,831	30,053	853,773	12,503,538
Excess of Revenues Over (Under)								
Expenditures	(10,693)	9,163	(996)	11,722	(4,211)	11,008	443,422	4,716,998
Other Financing Sources (Uses)								
General obligation bonds issued	-	-	-	-	-	-	-	-
State trust fund loan issued	-	-	-	-	-	-	-	350,000
Transfers in	-	-	-	-	-	-	-	18,000
Transfers out	-	-	-	-	-	-	-	(2,927,738)
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	(2,559,738)
Net Change in Fund Balances	(10,693)	9,163	(996)	11,722	(4,211)	11,008	443,422	2,157,260
Fund Balances (Deficits) - January 1	120,988	22,241	89,387	47,812	21,513	17,927	(663,700)	4,677,894
Fund Balances (Deficits) - December 31	\$ 110,295	\$ 31,404	\$ 88,391	\$ 59,534	\$ 17,302	\$ 28,935	\$ (220,278)	\$ 6,835,154

(Continued)

CITY OF GREEN BAY, WISCONSIN
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 Year Ended December 31, 2010

	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	597,655	61,586	39,461	-	-	2,001	-	-
Intergovernmental	-	-	-	-	-	-	-	125,449
Public charges for services	32,357	-	-	-	-	-	71,629	-
Interdepartmental charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	622,901
Total Revenues	630,012	61,586	39,461	-	-	2,001	71,629	748,350
Expenditures								
Current								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	39,640	1,525,108	-	-	-
Culture and recreation	-	-	-	-	-	-	56,726	544,118
Conservation and development	-	-	-	-	-	-	-	-
Capital outlay								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	2,691,709	105,022	-	-	-	-	-	-
Sanitation	-	-	806,304	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	2,942,001
Conservation and development	-	-	-	-	-	-	-	-
Debt service								
Debt issuance costs	3,494	-	-	-	-	-	-	7,245
Total Expenditures	2,695,203	105,022	806,304	39,640	1,525,108	-	56,726	3,493,364
Excess of Revenues Over (Under)								
Expenditures	(2,065,191)	(43,436)	(766,843)	(39,640)	(1,525,108)	2,001	14,903	(2,745,014)
Other Financing Sources (Uses)								
General obligation bonds issued	1,500,000	-	-	-	-	-	-	3,110,000
State trust fund loan issued	-	-	-	-	-	-	-	-
Transfers in	-	50,000	1,368,840	-	-	-	-	460,181
Transfers out	(50,000)	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	1,450,000	50,000	1,368,840	-	-	-	-	3,570,181
Net Change in Fund Balances	(615,191)	6,564	601,997	(39,640)	(1,525,108)	2,001	14,903	825,167
Fund Balances (Deficit) - January 1	2,764,829	42,740	1,852,369	152,040	2,049,805	52,172	60,269	1,821,281
Fund Balances (Deficit) - December 31	\$ 2,149,638	\$ 49,304	\$ 2,454,366	\$ 112,400	\$ 524,697	\$ 54,173	\$ 75,172	\$ 2,646,448

(Continued)

CITY OF GREEN BAY, WISCONSIN
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 Year Ended December 31, 2010

Capital Projects Funds (Continued)								
	Industrial Parks	Storm Sewers	Storm Sewer Management	Fire Capital Project	City Hall Remodeling	Finance	Information Services	Employee Recognition
Revenues								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 171,300	\$ -
Special assessments	-	23,060	40,116	-	-	-	-	-
Intergovernmental	-	-	-	-	-	6,140	27,847	-
Public charges for services	-	-	7,500	-	-	-	-	-
Interdepartmental charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	1,071	1,470	6,619
Total Revenues	-	23,060	47,616	-	-	7,211	200,617	6,619
Expenditures								
Current								
General government	-	-	-	-	-	6,092	-	1,399
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	805,708	-	3,594	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Conservation and development	224	-	-	-	-	-	-	-
Capital outlay								
General government	-	-	-	-	-	3,280	253,694	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	679,681	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Conservation and development	-	-	-	-	-	-	-	-
Debt service								
Debt issuance costs	-	3,494	-	-	-	-	-	-
Total Expenditures	224	683,175	805,708	-	3,594	9,372	253,694	1,399
Excess of Revenues Over (Under)								
Expenditures	(224)	(660,115)	(758,092)	-	(3,594)	(2,161)	(53,077)	5,220
Other Financing Sources (Uses)								
General obligation bonds issued	-	1,500,000	-	-	-	-	-	-
State trust fund loan issued	-	-	-	-	-	-	-	-
Transfers in	-	1,750,000	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	3,250,000	-	-	-	-	-	-
Net Change in Fund Balances	(224)	2,589,885	(758,092)	-	(3,594)	(2,161)	(53,077)	5,220
Fund Balances (Deficit) - January 1	10,221	2,225,131	2,780,582	(1,122)	73,417	77,398	228,059	9,649
Fund Balances (Deficit) - December 31	\$ 9,997	\$ 4,815,016	\$ 2,022,490	\$ (1,122)	\$ 69,823	\$ 75,237	\$ 174,982	\$ 14,869

(Continued)

CITY OF GREEN BAY, WISCONSIN
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 Year Ended December 31, 2010

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	-	-	-	-	-	-	-	-
Public charges for services	-	-	-	-	-	-	-	-
Interdepartmental charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Miscellaneous	43,797	5,837	-	-	-	-	-	-
Total Revenues	43,797	5,837	-	-	-	-	-	-
Expenditures								
Current								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	333,981	-
Culture and recreation	-	-	-	-	-	-	-	-
Conservation and development	-	-	-	-	-	-	-	-
Capital outlay								
General government	-	-	-	-	-	-	-	-
Public safety	522,859	1,928,917	-	-	-	-	-	-
Public works	-	-	-	-	417,006	197,769	5,630	-
Sanitation	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	24,959	-	-	-	-
Conservation and development	-	-	25,240	-	-	-	-	-
Debt service								
Debt issuance costs	-	1,864	-	-	-	-	699	-
Total Expenditures	522,859	1,930,781	25,240	24,959	417,006	197,769	340,310	-
Excess of Revenues Over (Under)								
Expenditures	(479,062)	(1,924,944)	(25,240)	(24,959)	(417,006)	(197,769)	(340,310)	-
Other Financing Sources (Uses)								
General obligation bonds issued	-	800,000	-	-	-	-	300,000	-
State trust fund loan issued	-	785,000	-	-	-	-	-	-
Transfers in	363,756	491,750	36,000	25,500	88,980	291,160	70,000	28,000
Transfers out	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	363,756	2,076,750	36,000	25,500	88,980	291,160	370,000	28,000
Net Change in Fund Balances	(115,306)	151,806	10,760	541	(328,026)	93,391	29,690	28,000
Fund Balances (Deficit) - January 1	111,627	1,020	1,824	10,662	797,156	166,060	199,188	134,055
Fund Balances (Deficit) - December 31	\$ (3,679)	\$ 152,826	\$ 12,584	\$ 11,203	\$ 469,130	\$ 259,451	\$ 228,878	\$ 162,055

(Continued)

CITY OF GREEN BAY, WISCONSIN
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 Year Ended December 31, 2010

	Capital Projects Funds (Continued)							
	Redevelopment Property Acquisition	Planning Department	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	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 533,182	\$ 1,167,519	\$ 56,578
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	885	59,255	819
Public charges for services	-	-	-	-	-	-	-	-
Interdepartmental charges for services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	6,374	22,930	1,211
Miscellaneous	-	-	42,164	1,707	112,600	-	400,362	-
Total Revenues	-	-	192,164	1,707	112,600	540,441	1,650,066	58,608
Expenditures								
Current								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Conservation and development	4,139	12,790	542,332	4,238	67,926	10,317	95,956	26,533
Capital outlay								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Conservation and development	-	-	-	-	-	-	-	-
Debt service								
Debt issuance costs	-	-	-	-	-	-	-	-
Total Expenditures	4,139	12,790	542,332	4,238	67,926	10,317	95,956	26,533
Excess of Revenues Over (Under)								
Expenditures	(4,139)	(12,790)	(350,168)	(2,531)	44,674	530,124	1,554,110	32,075
Other Financing Sources (Uses)								
General obligation bonds issued	-	-	-	-	-	-	-	-
State trust fund loan issued	-	-	450,000	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(567,980)	(1,925,214)	(3,552)
Total Other Financing Sources (Uses)	-	-	450,000	-	-	(567,980)	(1,925,214)	(3,552)
Net Change in Fund Balances	(4,139)	(12,790)	99,832	(2,531)	44,674	(37,856)	(371,104)	28,523
Fund Balances (Deficit) - January 1	127,569	12,790	281,057	152,329	2,207,114	407,208	1,592,086	70,051
Fund Balances (Deficit) - December 31	\$ 123,430	\$ -	\$ 380,889	\$ 149,798	\$ 2,251,788	\$ 369,352	\$ 1,220,982	\$ 98,574

(Continued)

CITY OF GREEN BAY, WISCONSIN
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended December 31, 2010

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	\$ 900,151	\$ 249,247	\$ 135,250	\$ 132,976	\$ 34,824	\$ 1,020,382	\$ 24,017	\$ 55,698
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental	1,868	94	1,101	4,923	20,684	279,743	6,536	4,269
Public charges for services	-	-	-	-	-	-	-	-
Interdepartmental charges for services	-	-	-	-	-	-	-	-
Interest	10,787	8,884	-	2,988	3,866	70,392	-	-
Miscellaneous	82,905	210,000	-	-	200	-	27,212	239,953
Total Revenues	995,711	468,225	136,351	140,887	59,574	1,370,517	57,765	299,920
Expenditures								
Current								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Conservation and development	558,820	37,892	40,377	20,237	43,148	438,480	185,455	38,450
Capital outlay								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Conservation and development	-	-	-	-	-	5,670	-	-
Debt service								
Debt issuance costs	-	-	-	-	-	-	-	-
Total Expenditures	558,820	37,892	40,377	20,237	43,148	444,150	185,455	38,450
Excess of Revenues Over (Under)								
Expenditures	436,891	430,333	95,974	120,650	16,426	926,367	(127,690)	261,470
Other Financing Sources (Uses)								
General obligation bonds issued	-	-	-	-	-	-	-	-
State trust fund loan issued	-	-	-	-	-	-	3,500,000	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	(245,008)	(192,937)	(278,401)	-	(31,381)	(276,066)	(380,263)	(308,148)
Total Other Financing Sources (Uses)	(245,008)	(192,937)	(278,401)	-	(31,381)	(276,066)	3,119,737	(308,148)
Net Change in Fund Balances	191,883	237,396	(182,427)	120,650	(14,955)	650,301	2,992,047	(46,678)
Fund Balances (Deficit) - January 1	849,061	474,277	(634,008)	118,026	283,924	4,884,909	(6,476,529)	(134,759)
Fund Balances (Deficit) - December 31	\$ 1,040,944	\$ 711,673	\$ (816,435)	\$ 238,676	\$ 268,969	\$ 5,535,210	\$ (3,484,482)	\$ (181,437)

(Continued)

CITY OF GREEN BAY, WISCONSIN
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 Year Ended December 31, 2010

	Capital Projects Funds (Continued)							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	Total Capital Projects Funds	
Revenues								
Taxes	\$ -	\$ -	\$ 662	\$ -	\$ -	\$ -	\$ 4,631,786	\$ 5,980,866
Special assessments	-	-	-	-	-	-	763,879	763,879
Intergovernmental	665	41,859	-	-	2,350,000	-	2,932,137	7,036,726
Public charges for services	-	-	-	-	-	-	111,486	8,192,395
Interdepartmental charges for services	-	-	-	-	-	-	-	2,516,320
Interest	-	29,984	-	1,347	-	-	158,763	177,535
Miscellaneous	-	-	-	487	130,000	299	1,929,584	3,080,450
Total Revenues	665	71,843	662	1,834	2,480,000	299	10,527,635	27,748,171
Expenditures								
Current								
General government	-	-	-	-	-	-	7,491	7,491
Public safety	-	-	-	-	-	-	-	563,911
Public works	-	-	-	-	-	-	2,708,031	9,472,760
Culture and recreation	-	-	-	-	-	-	600,844	988,443
Conservation and development	4,860	257,786	8,992	793,350	1,258,639	47	4,450,988	8,034,146
Capital outlay								
General government	-	-	-	-	-	-	256,974	256,974
Public safety	-	-	-	-	-	-	2,451,776	2,803,334
Public works	-	5,275,236	-	-	-	-	9,372,053	10,224,636
Sanitation	-	1,100,423	-	-	-	-	1,906,727	1,906,727
Culture and recreation	-	-	-	-	-	-	2,966,960	2,966,960
Conservation and development	-	-	-	-	-	-	30,910	30,910
Debt service								
Debt issuance costs	-	18,891	-	-	-	-	35,687	35,687
Total Expenditures	4,860	6,652,336	8,992	793,350	1,258,639	47	24,788,441	37,291,979
Excess of Revenues Over (Under)								
Expenditures	(4,195)	(6,580,493)	(8,330)	(791,516)	1,221,361	252	(14,260,806)	(9,543,808)
Other Financing Sources (Uses)								
General obligation bonds issued	-	8,110,000	-	-	-	-	15,320,000	15,320,000
State trust fund loan issued	-	-	-	-	-	-	4,735,000	5,085,000
Transfers in	-	-	-	-	650,000	-	5,674,167	5,692,167
Transfers out	-	-	-	-	-	-	(4,258,950)	(7,186,688)
Total Other Financing Sources (Uses)	-	8,110,000	-	-	650,000	-	21,470,217	18,910,479
Net Change in Fund Balances	(4,195)	1,529,507	(8,330)	(791,516)	1,871,361	252	7,209,411	9,366,671
Fund Balances (Deficit) - January 1	(70,084)	(40,606)	(59,074)	2,205,020	(2,006,924)	43	19,863,912	24,541,806
Fund Balances (Deficit) - December 31	\$ (74,279)	\$ 1,488,901	\$ (67,404)	\$ 1,413,504	\$ (135,563)	\$ 295	\$ 27,073,323	\$ 33,908,477

CITY OF GREEN BAY, WISCONSIN
Debt Service Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual
Year Ended December 31, 2010

	Original and Final Budget	Actual	Variance Positive (Negative)
Revenues			
Property taxes	\$ 13,699,370	\$ 13,699,370	\$ -
Interest	569,140	379,192	(189,948)
Miscellaneous	60,090	303,176	243,086
Total Revenues	14,328,600	14,381,738	53,138
Expenditures			
Debt service			
Principal retirement	12,460,980	12,560,314	(99,334)
Interest	6,310,100	6,222,876	87,224
Lease payment	670,280	540,729	129,551
Debt issuance costs and fiscal charges	10,000	73,583	(63,583)
Total Expenditures	19,451,360	19,397,502	53,858
Excess of Revenues Over (Under) Expenditures	(5,122,760)	(5,015,764)	106,996
Other Financing Sources (Uses)			
Refunding notes issued	-	2,685,000	2,685,000
Transfers in	4,522,760	4,522,760	-
Payment to refunding escrow agent	-	(2,685,000)	(2,685,000)
Total Other Financing Sources (Uses)	4,522,760	4,522,760	-
Net Change in Fund Balance	(600,000)	(493,004)	106,996
Fund Balance - January 1	992,547	992,547	-
Fund Balance - December 31	\$ 392,547	\$ 499,543	\$ 106,996

CITY OF GREEN BAY, WISCONSIN
 Community Development Special Revenue Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual
 Year Ended December 31, 2010

	Original and Final Budget	Actual	Variance Positive (Negative)
Revenues			
Intergovernmental	\$ 1,758,285	\$ 1,758,285	\$ -
Miscellaneous	-	1,104,245	1,104,245
Total Revenues	<u>1,758,285</u>	<u>2,862,530</u>	<u>1,104,245</u>
Expenditures			
Conservation and development	<u>1,758,285</u>	<u>2,563,250</u>	<u>(804,965)</u>
Excess of Revenues Over Expenditures	-	299,280	299,280
Other Financing Sources (Uses)			
Transfers out	-	<u>(110,677)</u>	<u>(110,677)</u>
Net Change in Fund Balance	-	188,603	188,603
Fund Balance - January 1	<u>567,698</u>	<u>567,698</u>	-
Fund Balance - December 31	<u>\$ 567,698</u>	<u>\$ 756,301</u>	<u>\$ 188,603</u>

CITY OF GREEN BAY, WISCONSIN
 Parking Division Special Revenue Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual
 Year Ended December 31, 2010

	Original and Final Budget	Actual	Variance Positive (Negative)
Revenues			
Public charges for services	\$ 2,296,700	\$ 2,444,455	\$ 147,755
Interest	6,000	2,395	(3,605)
Total Revenues	<u>2,302,700</u>	<u>2,446,850</u>	<u>144,150</u>
Expenditures			
Public works	<u>1,952,860</u>	<u>1,839,406</u>	<u>113,454</u>
Excess of Revenues Over Expenditures	349,840	607,444	257,604
Other Financing Sources (Uses)			
Transfers out	<u>(349,840)</u>	<u>(473,133)</u>	<u>(123,293)</u>
Net Change in Fund Balance	-	134,311	134,311
Fund Balance - January 1	<u>261,098</u>	<u>261,098</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 261,098</u>	<u>\$ 395,409</u>	<u>\$ 134,311</u>

CITY OF GREEN BAY, WISCONSIN

Internal Service Funds

Combining Statement of Net Assets

December 31, 2010

	Health Self- Insurance	Workers Compensation Self-Insurance	Liability Self- Insurance	Health Insurance Escrow	Total
ASSETS					
Current Assets					
Cash and investments	\$ 5,450,084	\$ 522,556	\$ 421,455	\$ 226,615	\$ 6,620,710
Receivables	237,419	669,033	466,440	512,398	1,885,290
Due from other funds	-	22,881	-	-	22,881
Prepaid insurance	-	4,943	-	-	4,943
Total Current Assets	5,687,503	1,219,413	887,895	739,013	8,533,824
Noncurrent Assets					
Deposit with CVMIC	-	-	4,812,360	-	4,812,360
TOTAL ASSETS	5,687,503	1,219,413	5,700,255	739,013	13,346,184
LIABILITIES					
Current Liabilities					
Accounts payable	348,666	3,611	7,123	-	359,400
Unearned revenue	150,001	806,630	543,790	600,000	2,100,421
Insurance claims payable	931,769	709,924	510,201	-	2,151,894
Total Current Liabilities	1,430,436	1,520,165	1,061,114	600,000	4,611,715
TOTAL LIABILITIES	1,430,436	1,520,165	1,061,114	600,000	4,611,715
NET ASSETS					
Unrestricted (deficit)	\$ 4,257,067	\$ (300,752)	\$ 4,639,141	\$ 139,013	\$ 8,734,469

CITY OF GREEN BAY, WISCONSIN

Internal Service Funds

Combining Statement of Revenues, Expenses and Changes in Net Assets
Year Ended December 31, 2010

	Health Self- Insurance	Workers Compensation Self-Insurance	Liability Self- Insurance	Health Insurance Escrow	Total
Operating Revenues					
Charges to City departments, employees and retirees	\$ 14,674,296	\$ 835,582	\$ 615,352	\$ 600,000	\$ 16,725,230
Operating Expenses					
Insurance claims and estimate changes	14,354,834	903,160	262,764	558,812	16,079,570
Stop loss insurance premiums	336,206	131,885	273,313	-	741,404
Transplant insurance premiums	138,496	-	-	-	138,496
Administrative fees	372,754	-	-	-	372,754
Consulting fees	54,000	37,171	-	-	91,171
Total Operating Expenses	15,256,290	1,072,216	536,077	558,812	17,423,395
Operating Income (Loss)	(581,994)	(236,634)	79,275	41,188	(698,165)
Nonoperating Revenues (Expenses)					
Interest revenue	92,361	12,289	5,696	-	110,346
Dividends from CVMIC	-	-	98,979	-	98,979
Total Nonoperating Revenues (Expenses)	92,361	12,289	104,675	-	209,325
Net Income (Loss)	(489,633)	(224,345)	183,950	41,188	(488,840)
Net Assets (Deficit) - January 1	4,746,700	(76,407)	4,455,191	97,825	9,223,309
Net Assets (Deficit) - December 31	\$ 4,257,067	\$ (300,752)	\$ 4,639,141	\$ 139,013	\$ 8,734,469

CITY OF GREEN BAY, WISCONSIN
Internal Service Funds
Combining Statement of Cash Flows
Year Ended December 31, 2010

	Health Self- Insurance	Workers Compensation Self-Insurance	Liability Self- Insurance	Health Insurance Escrow	Total
Cash Flows from Operating Activities					
Cash from interfund services provided	\$ 14,398,033	\$ 835,917	\$ 617,842	\$ 591,274	\$ 16,443,066
Cash from insurance recoveries					
Insurance payments	(14,792,968)	(1,015,925)	(673,920)	(558,812)	(17,041,625)
Payments to consultants	(426,754)	(37,171)	-	-	(463,925)
Net Cash Provided (Used) by Operating Activities	(821,689)	(217,179)	(56,078)	32,462	(1,062,484)
Cash Flows from Noncapital Financing Activities					
Cash received from CVMIC	-	-	98,979	-	98,979
Cash Flows from Investing Activities					
Interest received	92,361	12,289	5,696	-	110,346
Increase (Decrease) in Cash and Cash Equivalents	(729,328)	(204,890)	48,597	32,462	(853,159)
Cash and Cash Equivalents - January 1	6,179,412	727,446	372,858	194,153	7,473,869
Cash and Cash Equivalents - December 31	\$ 5,450,084	\$ 522,556	\$ 421,455	\$ 226,615	\$ 6,620,710
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities					
Operating income (loss)	\$ (581,994)	\$ (236,634)	\$ 79,275	\$ 41,188	\$ (698,165)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities					
Cash provided (used) by changes in assets and liabilities					
Accounts receivable	(237,419)	23,216	(11,300)	(8,726)	(234,229)
Due from other funds	-	(22,881)	-	-	(22,881)
Prepaid insurance	-	(4,943)	-	-	(4,943)
Accounts payable	(70,944)	(5,733)	7,123	-	(69,554)
Deferred revenue	(38,844)	-	13,790	-	(25,054)
Insurance claims payable	107,512	29,796	(144,966)	-	(7,658)
Net Cash Provided (Used) by Operating Activities	\$ (821,689)	\$ (217,179)	\$ (56,078)	\$ 32,462	\$ (1,062,484)

CITY OF GREEN BAY, WISCONSIN
 Comparative Schedule of Governmental Capital Assets - By Source
 December 31, 2010 and 2009

	2010	2009
Governmental Capital Assets		
Land	\$ 39,553,536	\$ 39,275,789
Construction in progress	10,895,500	8,049,555
Buildings	59,996,630	59,884,832
Machinery and equipment	39,579,540	36,364,168
Infrastructure	460,687,190	451,633,195
Total Governmental Capital Assets	<u>\$ 610,712,396</u>	<u>\$ 595,207,539</u>
 Investment in Governmental Capital Assets By Source		
General fund	\$ 33,395,118	\$ 33,328,401
Special revenue funds		
Federal and state grants	21,503,216	20,985,050
Capital projects funds		
General obligation debt	555,814,062	540,894,088
Total Investment in Governmental Capital Assets By Source	<u>\$ 610,712,396</u>	<u>\$ 595,207,539</u>

CITY OF GREEN BAY, WISCONSIN
Schedule of Governmental Capital Assets - By Function and Activity
December 31, 2010

Function and Activity	Total	Land	Construction in Progress	Buildings	Machinery and Equipment	Infrastructure
General government	\$ 7,763,540	\$ 3,608,843	\$ -	\$ 2,814,200	\$ 1,340,497	\$ -
Public safety						
Police protection	7,448,040	286,000	-	3,026,507	4,135,533	-
Fire protection	11,635,730	335,312	-	3,624,736	7,675,682	-
Inspection	210,174	-	-	-	210,174	-
Public works						
Public works	443,367,359	6,289,914	807,602	31,370,700	18,493,692	386,405,451
Sanitation	75,662,377	-	-	-	1,380,638	74,281,739
Park and recreation	43,294,428	13,438,759	10,087,898	13,424,447	6,343,324	-
Conservation and development	21,330,748	15,594,708	-	5,736,040	-	-
Total Governmental Capital Assets	\$ 610,712,396	\$ 39,553,536	\$ 10,895,500	\$ 59,996,630	\$ 39,579,540	\$ 460,687,190

CITY OF GREEN BAY, WISCONSIN

Schedule of Changes in Governmental Capital Assets - By Function and Activity
Year Ended December 31, 2010

Function and Activity	Governmental Capital Assets 1/1/10	Additions	Retirements	Governmental Capital Assets 12/31/10
General government	\$ 7,709,928	\$ 70,112	\$ 16,500	\$ 7,763,540
Public safety				
Police protection	6,856,691	877,789	286,440	7,448,040
Fire protection	10,121,595	1,873,879	359,744	11,635,730
Inspection	197,069	25,240	12,135	210,174
Public works				
Public works	433,536,882	11,345,778	1,515,301	443,367,359
Sanitation	73,957,188	1,906,727	201,538	75,662,377
Park and recreation	40,223,896	3,195,814	125,282	43,294,428
Conservation and development	22,604,290	316,959	1,590,501	21,330,748
Total Governmental Capital Assets	\$ 595,207,539	\$ 19,612,298	\$ 4,107,441	\$ 610,712,396

CITY OF GREEN BAY, WISCONSIN
 Summary of Outstanding Bonds and Notes
 Principal and Interest
 December 31, 2010

Year Due	Total	Principal			Interest		
		G.O. Bonds	G.O. Notes	BANs	G.O. Bonds	G.O. Notes	BANs
2011	\$ 19,943,233	\$ 11,570,000	\$ 1,805,084	\$ -	\$ 4,478,250	\$ 2,089,899	\$ -
2012	18,908,618	10,880,000	2,116,612	-	3,810,807	2,101,199	-
2013	16,639,918	9,130,000	2,115,124	-	3,423,929	1,970,865	-
2014	14,371,328	7,170,000	2,220,183	-	3,114,774	1,866,371	-
2015	16,400,498	6,790,000	5,079,453	-	2,845,531	1,685,514	-
2016	12,214,053	5,925,000	2,188,213	-	2,590,330	1,510,510	-
2017	11,503,901	5,455,000	2,300,126	-	2,350,178	1,398,597	-
2018	11,161,890	5,355,000	2,413,472	-	2,108,168	1,285,250	-
2019	10,681,205	5,185,000	2,468,068	-	1,861,864	1,166,273	-
2020	9,596,971	4,440,000	2,477,756	-	1,631,913	1,047,302	-
2021	9,177,023	4,390,000	2,446,272	-	1,419,128	921,623	-
2022	9,182,784	4,615,000	2,568,694	-	1,199,889	799,201	-
2023	7,945,634	3,575,000	2,697,287	-	1,002,739	670,608	-
2024	7,702,721	3,745,000	2,591,015	-	829,709	536,997	-
2025	7,272,001	3,920,000	2,298,961	-	646,629	406,411	-
2026	6,216,985	3,310,000	2,145,690	-	470,146	291,149	-
2027	4,578,820	2,645,000	1,428,667	-	321,714	183,439	-
2028	3,786,423	2,165,000	1,314,772	-	198,646	108,005	-
2029	2,183,197	1,655,000	394,212	-	95,605	38,380	-
2030	1,249,887	900,000	308,187	-	24,750	16,950	-
	<u>\$ 200,717,090</u>	<u>\$ 102,820,000</u>	<u>\$ 43,377,848</u>	<u>\$ -</u>	<u>\$ 34,424,699</u>	<u>\$ 20,094,543</u>	<u>\$ -</u>

CITY OF GREEN BAY, WISCONSIN
 Detail of Outstanding General Obligation Bonds
 December 31, 2010

	Effective Interest Rate	Issue Date	Final Maturity Date	Initial Issue Detail	Outstanding Balance 12/31/10
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>	\$ 2,170,000
Corporate Purpose 2001A	4.9592	05-01-2001	04-01-2016		
Pavement				\$ 3,370,000	
Park/Recreation				505,000	
Storm Sewer				1,545,000	
Police				250,000	
Municipal Garage				275,000	
Total Issue				<u>\$ 5,945,000</u>	900,000
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>	1,375,000
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>	600,000
General Obligation Refunding 2003B	5.4085	03-17-2003	10-1-2022		
Refunded Tax anticipation note 2003B				<u>\$ 11,715,000</u>	9,455,000
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>	4,980,000
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>	1,845,000

(Continued)

CITY OF GREEN BAY, WISCONSIN
 Detail of Outstanding General Obligation Bonds (Continued)
 December 31, 2010

	Effective Interest Rate	Issue Date	Final Maturity Date	Initial Issue Detail	Outstanding Balance 12/31/10
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>	4,910,000
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>	1,035,000
General Obligation Refunding 2005A	3.5779	03-15-2005	04-01-2013		
Corporate Purpose 1998B				<u>\$ 5,160,000</u>	2,330,000
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>	8,335,000
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>	8,255,000
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>	1,610,000
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>	6,870,000

(Continued)

CITY OF GREEN BAY, WISCONSIN
 Detail of Outstanding General Obligation Bonds (Continued)
 December 31, 2010

	Effective Interest Rate	Issue Date	Final Maturity Date	Initial Issue Detail	Outstanding Balance 12/31/10
General Obligation Advanced Refunding 2007B Corporate Purpose 2000A	3.99	10-01-2007	04-01-2015	<u>\$ 3,845,000</u>	3,755,000
General Obligation Advanced Refunding 2007C Corporate Purpose 1999B	5.6095	10-01-2007	04-01-2015	<u>\$ 3,145,000</u>	2,760,000
General Obligation Advanced Refunding 2008A Corporate Purpose 1998A Corporate Purpose 1999A	3.6406	01-04-2008	04-01-2014	\$ 7,160,000 3,570,000 <u>\$ 10,730,000</u>	6,260,000
General Obligation 2008B Pavement Sanitary Sewer DPW Garage Repairs Park/Recreation Parking Utility TID No. 11	4.4945	08-04-2008	04-01-2028	2,700,000 1,000,000 130,000 780,000 250,000 380,000 <u>\$ 5,240,000</u>	5,155,000
General Obligation 2009A - Build America Bonds Pavement Sanitary Sewer Storm Sewer DPW Garage Repairs Park/Recreation TID No. 12	3.4440	6-9-2009	4-01-2029	\$ 5,110,000 600,000 250,000 100,000 690,000 1,930,000 <u>\$ 8,680,000</u>	8,615,000
General Obligation Advanced Refunding 2009B Corporate Purpose 2001A	2.4107	11-24-2009	04-01-2016	\$ 3,600,000 <u>\$ 3,600,000</u>	3,600,000
General Obligation Advanced Refunding 2009B Corporate Purpose 2002A	2.0735	03-23-2010	04-01-2017	\$ 2,685,000 <u>\$ 2,685,000</u>	2,685,000
General Obligation 2010B - Build America Bonds Pavement Park/Recreation Storm Sewer Fire Equipment Replacement Parking Division TID No. 16	3.1102	05-25-2010	4-01-2030	\$ 1,500,000 3,110,000 1,500,000 800,000 300,000 8,110,000 <u>\$ 15,320,000</u>	15,320,000
TOTAL OUTSTANDING GENERAL OBLIGATION BONDS				<u><u>\$ 102,820,000</u></u>	

CITY OF GREEN BAY, WISCONSIN
 Detail of Outstanding General Obligation Notes
 December 31, 2010

	Effective Interest Rate	Issue Date	Final Maturity Date	Initial Issue Detail	Outstanding Balance 12/31/10
State Trust Fund - Draw 1 Development note	4.5000	09-18-2002	03-15-2012	<u>\$ 515,000</u>	\$ 135,484
State Trust Fund - Draw 2 Development note	4.5000	10-16-2002	03-15-2012	<u>\$ 100,000</u>	26,222
State Trust Fund - Draw 3 Development note	4.5000	11-06-2002	03-15-2012	<u>\$ 185,000</u>	48,393
State Trust Fund Development note	4.5000	02-19-2003	03-15-2012	<u>\$ 150,000</u>	38,759
State Trust Fund Development note	6.000	04-23-2003	03-15-2023	<u>\$ 1,000,000</u>	767,256
State Trust Fund Development note	5.000	04-23-2003	03-15-2023	<u>\$ 500,000</u>	375,011
State Trust Fund Development note	5.000	05-28-2003	03-15-2023	<u>\$ 270,000</u>	201,576
State Trust Fund Development note	5.000	07-30-2003	03-15-2023	<u>\$ 150,000</u>	111,058
State Trust Fund Development note	4.750	09-18-2003	03-15-2018	<u>\$ 264,000</u>	175,173
State Trust Fund Development note	4.750	10-01-2003	03-15-2018	<u>\$ 370,000</u>	245,119
State Trust Fund Development note	5.000	10-22-2003	03-15-2023	<u>\$ 170,000</u>	134,637
State Trust Fund Development note	4.750	12-11-2003	3-15-2023	<u>\$ 800,000</u>	625,792
State Trust Fund Development note	4.750	03-30-2004	03-15-2019	<u>\$ 66,000</u>	44,851
State Trust Fund Development note	4.750	05-04-2004	03-15-2024	<u>\$ 414,000</u>	325,081
State Trust Fund Development note	5.000	05-28-2004	03-15-2024	<u>\$ 110,000</u>	86,529
State Trust Fund Development note	4.50	07-12-2004	03-15-2014	<u>\$ 325,000</u>	145,268

(Continued)

CITY OF GREEN BAY, WISCONSIN
 Detail of Outstanding General Obligation Notes (Continued)
 December 31, 2010

	Effective Interest Rate	Issue Date	Final Maturity Date	Initial Issue Detail	Outstanding Balance 12/31/10
State Trust Fund Development note	5.000	09-03-2004	03-15-2024	<u>\$ 462,000</u>	387,945
State Trust Fund Development note	5.000	09-10-2004	03-15-2024	<u>\$ 500,000</u>	419,480
State Trust Fund Development note	5.000	12-07-2004	03-15-2024	<u>\$ 238,000</u>	197,435
State Trust Fund Development note	4.750	12-07-2004	03-15-2024	<u>\$ 886,000</u>	731,296
State Trust Fund Development note	4.750	01-11-2005	03-15-2024	<u>\$ 2,250,000</u>	1,849,152
State Trust Fund Development note	5.000	03-10-2005	03-15-2024	<u>\$ 283,000</u>	231,952
State Trust Fund Development note	5.000	05-19-2005	03-15-2025	<u>\$ 2,670,000</u>	2,205,014
State Trust Fund Development note	5.000	09-15-2005	03-15-2025	<u>\$ 417,000</u>	366,621
State Trust Fund Development note	4.750	09-20-2005	03-15-2025	<u>\$ 250,000</u>	218,652
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>	692,485
State Trust Fund Development note	4.500	04-21-2006	03-15-2026	<u>\$ 9,937,280</u>	8,545,022
State Trust Fund Development note	5.500	09-27-2007	03-15-2027	<u>\$ 354,000</u>	339,369
State Trust Fund Development note	5.500	09-27-2007	03-15-2027	<u>\$ 1,400,000</u>	1,342,136
State Trust Fund Development note	5.500	11-27-2007	03-15-2027	<u>\$ 231,900</u>	220,424
State Trust Fund Development note	5.500	02-05-2008	03-15-2027	<u>\$ 164,100</u>	154,444
State Trust Fund Development note	4.750	06-05-2008	03-15-2028	<u>\$ 1,400,000</u>	1,297,587
State Trust Fund Development note	4.750	06-05-2008	03-15-2028	<u>\$ 300,000</u>	278,054

(Continued)

CITY OF GREEN BAY, WISCONSIN
 Detail of Outstanding General Obligation Notes (Continued)
 December 31, 2010

	Effective Interest Rate	Issue Date	Final Maturity Date	Initial Issue Detail	Outstanding Balance Balance
State Trust Fund Development note	4.750	08-28-2008	03-15-2028	<u>\$ 370,240</u>	366,650
State Trust Fund Development note	4.750	10-20-2008	03-15-2028	<u>\$ 750,000</u>	737,956
State Trust Fund Development note	5.500	12-30-2008	03-15-2028	<u>\$ 6,970,915</u>	6,825,948
State Trust Fund Development note	4.750	1-26-2009	03-15-2028	<u>\$ 1,229,760</u>	1,195,543
State Trust Fund Development note	4.750	1-26-2009	03-15-2028	<u>\$ 550,000</u>	534,696
State Trust Fund Development note	4.750	3-17-2009	03-15-2028	<u>\$ 160,000</u>	154,588
State Trust Fund Development note	4.750	5-29-2009	03-15-2029	<u>\$ 60,000</u>	57,594
State Trust Fund Development note	4.750	8-17-2009	03-15-2029	<u>\$ 169,000</u>	160,596
State Trust Fund Development note	4.750	9-11-2009	03-15-2029	<u>\$ 125,000</u>	125,000
State Trust Fund Development note	5.500	10-6-2009	03-15-2029	<u>\$ 820,000</u>	820,000
State Trust Fund Development note	4.500	10-6-2009	03-15-2019	<u>\$ 735,000</u>	735,000
State Trust Fund Development note	4.750	10-6-2009	03-15-2029	<u>\$ 86,000</u>	86,000
State Trust Fund Development note	5.500	4-15-2010	03-15-2030	<u>\$ 80,500</u>	80,500
State Trust Fund Development note	5.500	7-6-2010	03-15-2030	<u>\$ 3,500,000</u>	3,500,000
State Trust Fund Development note	5.500	8-31-2010	03-15-2030	<u>\$ 369,500</u>	369,500
State Trust Fund Development note	4.250	10-7-2010	03-15-2020	<u>\$ 785,000</u>	785,000
State Trust Fund Development note	4.250	10/7/2010	03-15-2020	<u>\$ 350,000</u>	350,000
TOTAL OUTSTANDING GENERAL OBLIGATION NOTES				<u><u>\$ 43,377,848</u></u>	

CITY OF GREEN BAY, WISCONSIN

Sanitary Sewer Debt due to GBMSD

December 31, 2010

Year	West Fox River Interceptor	Fox River Crossing	Metro	East Tower Drive Interceptor	Wequicock Creek Interceptor
2011	\$ 82,866	\$ 304,498	\$ 76,906	\$ 84,749	\$ 26,694
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	\$ 828,661	\$ 2,131,486	\$ 76,906	\$ 1,735,305	\$ 546,587

CITY OF GREEN BAY, WISCONSIN

Capital Leases

December 31, 2010

Year	Fire Truck Lease		Phone System		Total		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2011	\$ 56,390	\$ 8,326	\$ 26,673	\$ 258	\$ 83,063	\$ 8,584	\$ 91,647
2012	58,500	6,216	-	-	58,500	6,216	64,716
2013	60,689	4,027	-	-	60,689	4,027	64,716
2014	62,960	1,756	-	-	62,960	1,756	64,716
Balance Due	\$ 238,539	\$ 20,325	\$ 26,673	\$ 258	\$ 265,212	\$ 20,583	\$ 285,795

CITY OF GREEN BAY, WISCONSIN
Green Bay Water Utility
Summary of Outstanding Bonds and Notes
Principal and Interest
December 31, 2010

Year Due	Total	Principal		Interest	
		G.O. Bonds	G.O. Bonds	G.O. Bonds	G.O. Bonds
2011	\$ 5,531,398	\$ 2,315,000	\$	\$ 3,216,398	
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>\$ 110,685,009</u>	<u>\$ 73,260,000</u>		<u>\$ 37,425,009</u>	

CITY OF GREEN BAY, WISCONSIN
 Component Unit - Redevelopment Authority
 Comparative Balance Sheets
 December 31, 2010 and 2009

	2010	2009
ASSETS		
Leases receivable	\$ 19,040,000	\$ 19,650,000
Interest receivable	115,864	110,481
Total Assets	\$ 19,155,864	\$ 19,760,481
LIABILITIES		
Liabilities		
Interest payable	\$ 115,864	\$ 110,481
Bonds payable		
Convention center	11,780,000	11,970,000
Parking structure	4,050,000	4,150,000
Tundra Hotel and water park	3,210,000	3,530,000
Total Liabilities	\$ 19,155,864	\$ 19,760,481

CITY OF GREEN BAY, WISCONSIN
 Component Unit - Redevelopment Authority
 Comparative Statements of Revenues, Expenditures and Changes in Fund Balance
 Years Ended December 31, 2010 and 2009

	2010	2009
Revenues		
Lease Payments		
Brown County	\$ 681,250	\$ 652,786
City of Green Bay	894,083	1,012,820
Total Revenues	<u>1,575,333</u>	<u>1,665,606</u>
Expenses		
Debt service		
Interest and fiscal charges	<u>1,575,333</u>	<u>1,665,606</u>
Net Change in Fund Balance	-	-
Fund Balance - January 1	<u>-</u>	<u>-</u>
Fund Balance - December 31	<u>\$ -</u>	<u>\$ -</u>

CITY OF GREEN BAY, WISCONSIN
 Component Unit - Redevelopment Authority
 Principal and Interest
 December 31, 2010

Year Due	Total	Principal		Interest	
		Bonds	Notes	Bonds	Notes
2011	\$ 1,708,555	\$ 935,000	\$ -	\$ 773,555	\$ -
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	1,256,445	1,230,000	-	26,445	-
	<u>\$ 26,452,765</u>	<u>\$ 19,040,000</u>	<u>\$ -</u>	<u>\$ 7,412,765</u>	<u>\$ -</u>

CITY OF GREEN BAY, WISCONSIN
 Component Unit - Redevelopment Authority
 Detail of Outstanding Bonds
 December 31, 2010

	Effective Interest Rate	Issue Date	Final Maturity Date	Initial Issue Detail	Outstanding Balance 12/31/10
Green Bay RDA Lease Revenue Refunding Bonds Series 2006	4.3900%	3-1-2006	6-1-2029	\$ 12,120,000	\$ 11,780,000
Green Bay RDA Pine Street Ramp Refunding Bonds, Series 2010	3.1019%	1-5-2010	10-1-2020	\$ 4,050,000	\$ 4,050,000
Green Bay RDA Tundra Hotel Bonds, Series 2002	6.1005%	9-12-2002	4-1-2016	\$ 4,800,000	\$ 3,210,000

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 2010, the city street system totaled 455 miles. There are 393 miles of underground storm sewers and 464 miles of sanitary sewers. The Green Bay Metropolitan Sewerage District, including 65 miles of sewers, collects and treats wastes for the City of Green Bay and suburban areas. A countywide landfill method is used by the City to dispose of trash.

With an estimated population of 104,057, 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 \$129.1 million dollars annually over the past 10 years. 2,697 building permits were issued during 2010 valuing \$131,142,438. Some of the larger projects included in 2010 values include New Hope Presbyterian Church expansion of over \$17 million and the construction of the Ray and Joan Kroc Corps Community Center of \$28 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, 2010 was 21,155, and is served by 25 elementary schools, four middle schools, four high schools, and two K-8 schools. 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 4,287 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. NWTC 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.

Statistical Section

STATISTICAL SECTION

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

Contents	Page
Financial Trends <i>These schedules contain trend information to help the reader understand how Green Bay's financial performance and well-being have changed over time.</i>	128
Revenue Capacity <i>These schedules contain information to help the reader assess Green Bay's most significant local revenue source, the property tax.</i>	134
Debt Capacity <i>These schedules present information to help the reader assess the affordability of Green Bay's current levels of outstanding debt and Green Bay's ability to issue additional debt in the future.</i>	138
Demographic and Economic Information <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which Green Bay's financial activities take place.</i>	143
Operating Information <i>These schedules contain service and infrastructure data to help the reader understand how the information in Green Bay's financial report relates to the services Green Bay provides and the activities it performs.</i>	145

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

SCHEDULE 1
CITY OF GREEN BAY, WISCONSIN
NET ASSETS BY COMPONENT
(amount expressed in \$1,000's)
Last Eight Fiscal Years
December 31, 2010

	FISCAL YEAR								
	2010	2009	2008	2007	2006	2005	2004	2003	2002
Governmental activities									
Invested in capital assets, net of related debt	\$ 256,760	\$ 235,215	\$ 238,633	\$ 243,715	\$ 248,010	\$ 238,893	\$ 229,976	\$ 235,204	\$ 228,038
Restricted	500	993	1,368	2,343	1,371	628	290	93	62
Unrestricted	25,964	33,358	17,782	13,120	10,099	15,149	16,731	10,964	9,135
Total governmental activities net assets	\$ 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	\$ 86,736	\$ 83,987	\$ 78,667	\$ 78,650	\$ 79,775	\$ 79,715	\$ 76,402	\$ 80,424	\$ 77,196
Restricted	3,821	3,893	3,943	4,481	4,958	5,607	6,360	1,493	1,518
Unrestricted	9,973	12,432	14,492	13,478	10,153	7,427	9,619	8,631	8,392
Total business-type activities net assets	\$ 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	\$ 343,496	\$ 319,202	\$ 317,300	\$ 322,365	\$ 327,786	\$ 318,608	\$ 306,378	\$ 315,628	\$ 305,234
Restricted	4,321	4,886	5,311	6,824	6,329	6,235	6,650	1,586	1,580
Unrestricted	35,937	45,790	32,274	26,598	20,253	22,576	26,350	19,595	17,527
Total primary government net assets	\$ 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, 2010

	2010	2009	2008	2007	2006	2005	2004	2003	2002
Expenses									
Governmental activities:									
General government	\$ 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	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	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	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	9,657,267	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	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	6,777,132	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	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	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	8,401,161	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	23,588,358	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	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	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	5,084,594	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	9,120,408	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	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	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	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	10,590,577	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	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	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	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	1,285,462	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	6,170,915	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	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	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	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, 2010

	2010	2009	2008	2007	2006	2005	2004	2003	2002
Net (Expense)/Revenue									
Governmental activities	(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	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	(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	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	22,113,685	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	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
Transfers	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	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:									
Property taxes									
Unrestricted grants and contributions									
Interest earnings	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	(18,333)	4,301							
Transfers	(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	(1,494,008)	(1,272,417)	(958,262)	(671,025)	(517,302)	160,397	(806,953)	(1,225,736)	(1,044,623)
Total primary government	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	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	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	\$ 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 Nine Fiscal Years
 December 31, 2010

	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
Total general fund	\$ 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	\$ 8,345,092	\$ 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	10,365,592	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	19,533,884	17,435,450	10,912,922	17,050,451	14,598,409	12,837,802	13,658,530	17,560,155	16,089,993
Debt service funds	-	-	-	-	-	-	-	-	-
Total all other governmental funds	\$ 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	\$ 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

SCHEDULE 4
CITY OF GREEN BAY, WISCONSIN
 Changes in Fund Balances, Governmental Funds
 Last Nine Fiscal Years
 December 31, 2010

	2010	2009	2008	2007	2006	2005	2004	2003	2002
Revenues									
Taxes	\$ 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	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	2,016,152	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	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	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	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	1,229,548	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	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	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	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	7,408,229	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	44,810,609	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	25,930,701	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	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	9,469,662	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	9,051,408	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	256,974	1,451,993	-	42,207	679,914	470,606	120,309	230,152	363,987
Public safety	2,803,334	1,592,849	699,028	442,146	1,601,590	1,521,612	672,725	774,014	73,914
Public works	10,224,636	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	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	2,966,960	295,048	330,873	3,579,832	3,482,814	2,129,920	918,556	833,907	1,419,663
Conservation and development	30,910	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	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	6,222,876	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	109,270	668,464	670,788	636,393	495,768	496,061	495,798	494,986	-
Debt issuance costs	-	126,534	145,853	149,054	77,736	145,449	217,201	338,696	249,213
Total expenditures	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	(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 Nine Fiscal Years
 December 31, 2010

	2010	2009	2008	2007	2006	2005	2004	2003	2002
Other financing sources (uses)									
General obligation bonds issued	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	-	-	-	-	-	101,645	124,668	133,269	-
Transfers in	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	(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)	22,225,444	14,029,542	16,777,565	10,852,008	23,025,379	23,045,067	18,704,734	29,555,403	21,564,796
Net changes in fund balances	\$ 8,825,531	\$ 1,363,538	\$ (1,468,493)	\$ 2,204,505	\$ 2,729,847	\$ (2,375,940)	\$ 3,421,942	\$ (9,794,114)	\$ 8,741,243
 Debt service as a percentage of noncapital expenditures	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, 2010

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				
2001	3,831,071,600	4,453,577,700	214,915,400	250,721,200	4,045,987,000	9.575	4,704,298,900	86.01
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

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, 2010

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	%
2001	9.575	33.1%	11.888	41.1%	1.552	5.4%	5.681	19.6%	0.223	0.8%	28.919	100.0%
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	

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

Tax Levies

2001	38,051,161	47,243,756	6,167,731	22,577,939	886,843	114,927,430
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

SCHEDULE 7
CITY OF GREEN BAY, WISCONSIN
 Principal Taxpayers
 Current Year and Nine Years Ago
 December 31, 2010

Name	2010			2001		
	Assessed Valuation	Rank	Percentage of Total Assessed Valuation*	Assessed Valuation	Rank	Percentage of Total Assessed Valuation*
Baycare Aurora LLC	\$ 176,011,400	1	3.03%	46,361,900	3	1.15%
Georgia Pacific (Fort James West)	105,997,500	2	1.82%	93,955,000	1	2.32%
Procter & Gamble Paper Products, Inc.	89,475,700	3	1.54%	52,776,100	2	1.30%
Kos Hatcheries	24,697,100	5	0.42%	11,380,200	10	0.28%
Oneida Tribe of Indians	29,001,800	4	0.50%	---	---	---
Green Bay Plaza LLC	15,522,500	13	0.27%	---	---	---
T Futures LLC/Robert Toonen	19,683,800	9	0.34%	18,848,100	6	0.47%
RHS Family Limited Partnership	17,500,000	11	0.30%	---	---	---
Bayland Properties	14,650,200	14	0.25%	---	---	---
RGL Real Estate	14,399,700	15	0.25%	---	---	---
Packerland Packing	21,186,900	7	0.36%	---	---	---
Individual - Brzezinski, Anthony	---	---	---	---	---	---
Green Bay Packaging	19,989,300	8	0.34%	14,853,800	7	0.37%
Leicht Transfer Warehouse	---	---	---	14,822,300	8	0.37%
St. Mary's Hospital Medical Center	23,195,700	6	---	---	---	---
Green Bay Converting	16,002,300	12	---	---	---	---
Regency Suites	---	---	---	---	---	---
Bays Tundra Hospitality	19,599,600	10	0.34%	19,694,400	4	0.49%
Green Bay Hotel Associates LLC	---	---	---	---	---	---
Totals	\$ 606,913,500		10.15%	\$ 272,691,800		
Assessed Valuation	5,982,240,200			4,045,987,000		

SCHEDULE 8
CITY OF GREEN BAY, WISCONSIN
 Property Tax Levies and Collections
 Last Ten Fiscal Years
 December 31, 2010

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
2001	38,839,196	38,463,948	99.03%	395,205	38,859,153	375,248	153,304
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

(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 Seven Fiscal Years
 December 31, 2010
 (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	Compensated absences	GBMSD annexation costs	Revenue bonds	Premium on debt Issued	Working capital advances	Compensated absences			
2004	100,903	10,730	14,100	10,722	16,919	5,823	76,765	3,400	512	757	240,631	7.56%	2,322
2005	103,676	18,541	11,430	10,236	13,412	8,064	76,765	3,264	512	951	246,851	7.44%	2,372
2006	106,690	27,855	-	10,140	13,022	7,584	80,160	3,127	512	936	250,024	7.42%	2,399
2007	105,570	28,226	-	9,503	13,909	7,019	79,160	2,990	512	958	247,847	7.08%	2,383
2008	100,720	36,820	-	8,821	14,009	6,457	77,630	2,853	512	1,027	248,849	6.80%	2,394
2009	98,515	39,678	-	8,104	14,430	5,890	75,475	2,716	512	1,051	246,371	6.42%	2,380
2010	102,820	43,378	-	7,525	15,224	5,319	73,260	2,579	512	1,149	251,766	6.59%	2,419

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, 2010

Fiscal Year	Population	Assessed Value	Debt Total	Less Sinking Fund	Net	Net General Long-term Debt	
						Ratio to Assessed Value	Per Capita
2001	102,391	4,045,987,000	99,285,300	397,583	98,887,717	2.44	965.79
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

Schedule 11
CITY OF GREEN BAY, WISCONSIN
 Direct and Overlapping Governmental Activities Debt
 December 31, 2010

	2010		
	Total Debt	Applicable to City	
		Percent	Amount
Direct Debt:			
City purpose	146,197,848		
Less Sanitary Sewer purpose	(5,456,244)		
Less Storm Sewer purpose	(4,558,130)		
Less TIF purpose	(49,170,676)		
Net City Purpose	\$ 87,012,798	100.00%	\$ 87,012,798
Total Net Direct Debt			87,012,798
Overlapping Debt			
Green Bay Area Public School District	71,035,000	71.50%	50,790,025
Northeast Wisconsin Technical College	43,840,000	16.00%	7,014,400
Brown County	142,285,000	32.63%	46,427,596
GBM Sewerage District (B)	61,607,570	39.60%	24,396,598
Total Overlapping Debt			128,628,618
			<u>\$ 215,641,416</u>

(A) Debt shown includes promissory notes. Excluded from above are \$73,260,000 Waterworks Mortgage Revenue \$19,040,000 Community Development Authority Revenue Bonds and Green Bay Metropolitan Sewerage District worth \$5,318,945.

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, 2010

	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Equalized Value	<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>	<u>\$ 4,704,298,900</u>
Debt limitation - 5% of equalized value	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	235,214,945
Debt applicable to limitation:										
Total outstanding general obligation debt	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	99,285,300
Less: Debt service fund	<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>	<u>(2,887,712)</u>
Total debt applicable to limitation	<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>	<u>96,397,588</u>
Legal Debt Margin	<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>	<u>\$ 138,817,357</u>
 Total net debt applicable to the limit as a percentage of debt limit	48.41%	44.01%	42.78%	41.84%	43.35%	41.04%	39.45%	43.95%	39.46%	40.98%

Schedule 13
CITY OF GREEN BAY, WISCONSIN
Pledged-Revenue Coverage
Last Ten Fiscal Years
December 31, 2010

Fiscal Year	Utility Service Charges	Less: Operating Expenses	Bond Coverage	Net Available Revenue	Debt Service		Coverage
					Principal	Interest	
2001	\$ 14,697,060	\$ 10,295,271	\$ 4,194,561	\$ 8,596,350	\$ 1,470,000	\$ 1,328,116	3.07
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

SCHEDULE 14
CITY OF GREEN BAY, WISCONSIN
 Demographic and Economic Statistics
 Last Ten Fiscal Years
 December 31, 2010

Year	Population	Personal Income <i>(thousands of dollars)</i>	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
2001	102,391	8,137	28,722	33.2	19,908	5.7%
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%

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 Nine Years Ago
 December 31, 2010

Employer	2010			2001		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Humana	3,169	1	5.43%	2,745	4	4.68%
Schneider National Inc	2,994	2	5.13%	3,400	2	5.80%
Oneida Tribe of Indians of WI	2,916	3	5.00%	2,815	3	4.80%
Green Bay Public Schools	2,818	4	4.83%	2,510	5	4.28%
Georgia Pacific	2,400	5	4.11%	3,800	1	6.48%
Bellin Memorial Hospital	2,203	6	3.77%	1,920	7	3.27%
Aurora BayCare Medical Center	1,703	7	2.92%	---	---	---
St. Vincent Hospital	1,556	8	2.67%	1,870	8	3.19%
Brown County	1,554	9	2.66%	1,700	9	2.90%
United Health Group	1,538	10	2.63%	1,370	13	2.34%
American Foods Group	1,523	11	2.61%	1,430	11	2.44%
WPS Resources	1,438	12	2.46%	1,400	12	2.39%
Packerland Packing Co.	1,300	13	2.23%	1,515	10	2.58%
Shopko Stores, Inc.	1,278	14	2.19%	2,035	6	3.47%
Associated Bank	1,091	15	1.87%	---	---	---
Prevea Clinic	1,050	16	1.80%	905	20	1.54%
Green Bay Packaging	950	17	1.63%	1,070	16	1.82%
Proctor & Gamble	937	18	1.61%	1,250	14	2.13%
Paper Converting	817	19	1.40%	1,200	15	2.05%
Green Bay's Labor Force Estimates			58,372			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 Nine Fiscal Years
 December 31, 2010

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

Source: City Budget - For 2010 - use the 2010 budget

SCHEDULE 17
CITY OF GREEN BAY, WISCONSIN
 Operating Indicators by Function/Program
 Last Nine Fiscal Years
 December 31, 2010

	2010	2009	2008	2007	2006	2005	2004	2003	2002
Police									
Physical arrests	20,619	21,124	21,220	not available	not available	not available	22,035	34,171	23,768
Traffic Enforcement Citations	4,382	5,363	6,428	6,349	7,021	6,091	5,934	4,650	4,777
Reportable accidents	1,187	1,290	1,333	1,236	1,272	1,508	3,080	3,361	3,538
Fire									
Emergency responses	7,182	7,251	7,273	6,993	6,689	6,613	6,156	6,377	6,765
Fire responses	295	305	316	371	397	376	385	389	362
Other	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)	101.1	102	102	111	105	105	102	130	104
Refuse collected total tons per year	26,290	26,456	26,400	28,741	27,436	29,774	30,715	33,657	27,042
Comingled recyclable containers (tons)	0	0	2,400	2,419	2,385	2,340	2,248	2,294	2,066
Mixed paper (tons)	0	0	5,000	5,008	5,206	5,320	5,531	5,643	5,807
Mixed paper and comingled recyclables (tons)	6,929	6,788	-	-	-	-	-	-	-
Other public works									
New street pavement (miles)	0.0	0.0	1.0	1.5	1.1	4.2	6.4	3.8	4.8
Street resurfacing (miles)	3.2	6.1	9.0	8.6	4.0	4.8	4.4	3.9	6.2
Inspection									
Commercial construction - units	20	13	8	17	13	13	25	21	26
Commercial construction (thousands of dollars)	43,379	7,138	8,357	29,038	4,557	11,967	40,340	11,801	30,892
Residential construction - units	37	87	58	82	86	165	240	253	205
Residential construction (thousands of dollars)	6,195	11,180	10,208	22,960	18,387	38,744	49,870	53,269	47,273
Water									
New construction (miles)	2.8	1.2	2.1	1.04	2.94	8.49	6.8	8.8	4.3
Water main leaks	152	201	185	194	130	175	187	247	179
Average number of residential customers	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)	49,088	53,707	52,053	55,115	54,543	57,573	58,744	59,330	60,830
Transit									
Total route miles	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)	1,438,219	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

SCHEDULE 18
CITY OF GREEN BAY, WISCONSIN
 Capital Asset Statistics by Function/Program
 Last Nine Fiscal Years
 December 31, 2010

	2010	2009	2008	2007	2006	2005	2004	2003	2002
Police									
Stations	1	1	1	1	1	1	1	1	1
Community Policing Offices	3	2	2	2	2	2	2	1	1
Patrol units	46	46	48	45	47	49	50	47	47
Fire									
Stations	7	7	7	7	7	7	7	7	7
Refuse collection									
Collection trucks	15	15	15	15	15	15	15	15	15
Other public works									
Streets (miles)	415.13	415.18	415.37	414.31	415.2	414.4	412.2	409.0	407.7
Highways (miles) (does not include interstate)	40.35	40.35	40.35	40.35	40.4	40.0	38.6	38.2	36.46
Street lights	8192	8560	9741	9,663	8,972	7,816	7,841	7,710	7,482
City traffic signals (intersections)	105	107	116	116	116	116	115	112	112
Parks and recreation									
Acreage	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
Baseball/softball diamonds	53	49	49	49	49	49	50	50	50
Water									
Watermains (miles)	512.3	518.8	521.1	519	456.4	450.8	446.7	443.8	437.6
Average Daily Pumpage (thousands of gallons)	18,212	19,084	18,705	19,676	18,021	16,372	16,663	16,897	17,595
Wastewater									
Sanitary sewers (miles)	464	464	464	464	464	462	460	456	452
Storm sewers (miles)	393	393	393	392	391	387	384	380	375
Transit									
Buses	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 over 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 at the 2000 Census was reported at \$96,400. The range of home values was as follows:

<u>Value</u>	<u>Units</u>	<u>Percentage</u>
Under \$50,000	619	2.9%
\$50,000 to \$99,999.....	10,965	52.2%
\$100,000 to \$149,999.. ..	6,416	30.6%
\$150,000 to \$199,999.. ..	1,850	8.8%
\$200,000 to \$299,999.. ..	858	4.1%
Over \$300,000	<u>286</u>	<u>1.4%</u>
	20,994	100.0%

Income

Brown County's average annual wage was \$40,129 for 2008 or 2.5% greater than the average Wisconsin annual wage of \$39,169 according to Wisconsin Workforce Development, Workforce Training, QCEW, June 2009. 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 five of the ten industry sectors. Wages in the leisure and hospitality sector were at 161.3 percent of the state average; however this sector also had one of the lower annual wages of all ten sectors. Construction has the highest average wage in Brown County at \$49,830 which is just slightly greater than the state's average of \$49,658. Manufacturing takes second place as the highest average annual salary at \$47,697, which is slightly below the state's average wage for that industry of \$48,116. The wages in financial activities other services and natural resources compares the least favorably with the state average. Wages in this sector range between 83.5 - 94.6 percent of the state average.

BROWN COUNTY EMPLOYMENT BY INDUSTRY FOR 2008

Population	Number of Employees	Annual Avg Wage	Percent of Working	St of WI Annual Avg Wage
Construction	6,704	49,830	4.5%	49,658
Education & Health	27,868	43,225	18.7%	41,222
Financial Activities	11,764	43,428	7.9%	52,008
Information	2,423	49,838	1.6%	49,838
Leisure & Hospitality	16,221	22,749	10.9%	14,102
Manufacturing	25,639	47,697	17.2%	48,116
Natural Resources	737	29,556	0.5%	31,227
Other Services	4,659	19,361	3.1%	22,628
Prof & Business Services	15,281	44,960	10.3%	45,114
Public Administration	4,653	42,155	3.1%	41,040
Trade, Transportation, Utilities	32,988	37,254	22.1%	33,604
Totals	148,937		100.0%	

The unemployment rate in the Green Bay area remains low while the size of the labor force continues to grow, according to not seasonally adjusted data from WDILHR.

	January 2009	January 2010
Green Bay MSA		
Labor Force	166,200	168,808
Unemployed	12,133	15,322
Unemployed Rate	7.3%	9.1%
Employed	154,067	153,486
Wisconsin		
Labor Force	3,071,300	3,059,377
Unemployed	237,000	307,165
Unemployed Rate	7.7%	10.0%
Employed	2,834,300	2,752,212
U.S. (In Thousands)		
Labor Force	154,140	152,957
Unemployed	13,102	16,147
Unemployed Rate	8.5%	10.6%
Employed	141,038	136,809

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	3,169	Health insurance and Related services.
Schneider National, Inc. 3101 Packerland Dr., Green Bay, WI 54304 920-592-2000	2,994	One of the nation's largest truck load carrier organizations.
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 Public Schools 200 S. Broadway St. Green Bay, WI 54305 920-448-2000	2,818	Public school system.
Georgia Pacific 500 Day Street, Green Bay, WI 54302 1919 S. Broadway, Green Bay, WI 54304 920-435-8821	2,400	Multi-national manufacturer of paper and tissue products for consumer & commercial markets.
Bellin Memorial Hospital 744 S. Webster Ave. Green Bay, WI 54301 920-468-4000	2,203	Acute care hospital specializing in cardiac, neuro & critical care.
Aurora Health Care 2845 Greenbriar Road Green Bay, WI 54311 920-288-3008	1,703	Full service medical care facility with a 167 bed capacity
St. Vincent Hospital 835 S. Van Buren Green Bay, WI 54301 920-433-0111	1,556	Acute care hospital and regional center for trauma, cancer treatment physical rehabilitation, prenatal care, dialysis and specialty surgery.

<u>Name, Address, Phone</u>	<u>#Employees</u>	<u>Type of Business</u>
Brown County 305 E Walnut Street P.O. Box 23600, Green Bay, WI 54305 920-448-4067	1,554	County government services.
United Health Group 3100 AMS Boulevard Green Bay, WI 54305 920-431-1111	1,538	Markets and administers health and life insurance plans designed especially for small businesses.
American Foods Group 544 Acme St. Green Bay, WI 54308 920-437-6330	1,523	Meat distributors- wholesale/retail
Wisconsin Public Service 700 N. Adams Green Bay, WI 54301 920-433-1601	1,438	An electric and natural gas utility company serving Northeastern and Central Wisconsin.
Packerland Packing Co. 2580 University Ave. Green Bay, WI 54302 920-468-4000	1,300	Beef slaughterer and processor.
Shopko Stores, Inc. 700 Pilgrim Way. Green Bay, WI 54304 920-497-2211	1,278	Discount mass- merchandise retail
Assoc Banc Corp 200 N Adams Street Green Bay, WI 54301 920-433-3200	1,086	Banking 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, 2010

CENSUS OF RETAIL TRADE

COUNTY	# of Establishments		Employees		Sales (\$000)	
	1997	2002	1997	2002	1997	2002
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

COUNTY	# of Establishments		Employees		Sales (\$000)	
	1997	2002	1997	2002	1997	2002
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

COUNTY	# of Establishments		Employees		Sales (Millions)	
	1997	2002	1997	2002	1997	2002
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, 2010

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	1,233	1.2

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

Building Permits

<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

Utility Connections December 31

	<u>2001</u>	<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>
Water	36,511	36,251	37,226	37,638	35,602	34,677	35,735	35,605	35,532	35,684
Electric	47,847	48,210	51,576	48,920	61,095	59,070	58,976	59,130	59,085	59,158
Gas	37,210	37,585	37,893	38,114	39,121	38,293	38,210	38,241	38,077	38,062

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, Executive Secretary, and Administrative Assistant staff the Mayor's Office.

2010 marks the final year of Jim Schmitt's second term as Mayor of Green Bay. During his tenure in office, Mayor Schmitt focused 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, 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 2010 total equalized value including manufacturing and personal property was \$6,019,338,000, a decrease of \$215,259,300 over 2009. Our assessment ratio went from 95.2% of market value in 2009 to 99.4% for 2010. 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 25.4%, manufacturing 5.5%, and 4.8% for personal property and other types.

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 2011 ratio is estimated to come in at 102% 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 28 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. Beginning in mid 2008, all City bid opportunities from the Purchasing Department were published on the bid 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 two full-time and two part-time employees. In addition to conducting formal and informal quotes, bids, or proposals, the department is responsible for disposing of surplus City equipment, materials, and real estate property. The department also administers the procurement card program.

Purchasing Activity - 2010

Completed 263 various types of purchases for a total award amount of \$13,585,376 as follows:

- 85 Quotes issued through Onvia, formal or informal for \$5,253,478
- 125 Additional quotes through consortium groups, faxes or contracts for \$7,656,053
- 32 Fuel quotes for \$540,232
- 21 Auctions or additional savings for \$135,614

Information Technology

The mission of the Information Technology 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, and one PC/Net Tech Support Technician. 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.

Major accomplishments of the IT Division for 2010 included the following:

- Replace three ESXi Host servers for virtualization
- Upgrade VMware ESX on three hosts and VMware Virtual Center
- Design hardware, get requirements for air conditioning, electrical, UPS and generator requirements 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
- Convert fire payroll, overnight parking, inspection complaint tracking and finish land records update to SB Client for final conversion
- Create NEWPRS, a statewide internet application that tracks pawn shop, money store and salvage yard transactions by items sold/purchased, names, physical characteristics and photos. Provide ability to store queries and automatic email of results when equipment is entered at a later date.
- Install Microsoft Exchange 2003 Front End server and enabled Windows Mobile device sync
- Install, configure and deploy Blackberry Professional Server
- Convert six physical servers to virtual servers
- Upgrade Cardinal Tracking parking software
- Deploy two virtual Server 2008 R2 servers and upgrade Active Directory 2008 R2
- Replaced over 120 personal computers, laptops and mobile data terminals
- Worked on Local Update of Census Address (LUCA) and resubmitted of LUCA data for Census 2010 and Boundary Survey
- Created city housed web server and redesigned E911 police call, sanitation, municipal court assessor web sites
- Completed construction on a joint project with Brown County and Green Bay Metropolitan Sewage District to network all city buildings with fiber optics

- 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
- Research purchase and implementation of ArcGIS Server Advanced Enterprise for enterprise city GIS development and web mapping development
- Plan purchase and deployment of web content filter, SPAM and end point virus protection software maintenance
- Develop police web mapping application that includes saved search and point density mapping capabilities

CLERK

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 directly to the Mayor 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 2010, 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 2010 claim information is as follows:

General Liability:

Number of Claims Filed:	65
Number of Claims Closed (Paid or Denied):	62
Number of Open Claims:	3
Amount Paid on 2010 Claims:	\$ 35,960
Amount Paid on 2009 Claims in 2010:	\$ 0

Auto Liability:

Number of Claims Filed:	13
Number of Claims Closed (Paid or Denied):	13
Number of Open Claims:	0
Amount Paid on 2010 Claims:	\$ 7,753.39
Amount Paid on 2009 Claims in 2010:	\$ 8,109.66

HUMAN RESOURCES DEPARTMENT

Human Resources Division:

The purpose of the Human Resources Department is to provide uniform and centralized administration of human resource policies that meet the social, legal, economic and program needs of the City consistent with the following principals: Recruiting, selecting and advancing employees on the basis of their relative ability, knowledge and skills; establishing pay rates consistent with the principle of providing equal pay for significantly equal job duties; recognizing job performance, and correcting inadequate performance; ensuring fair treatment of all applicants and employees in all aspects of human resources administration; and compliance with local, State and Federal regulations. The Human Resources Department provides organizational support through the performance of the following core functions: labor contract negotiation; labor contract and policy administration; employment regulation compliance; recruitment and selection; wage and benefit administration; employee relations; employee training. The City employs approximately 1,000 regular employees covered by 15 labor agreements in addition to approximately 800 – 1,000 seasonal employees.

Human Resources administers the City's benefit plans to ensure effective and efficient coordination of the various plans. Benefit administration includes monitoring of performance of third party administrators and other providers to ensure compliance with plan requirements and local, State and Federal regulations and policies. The benefits staff serves as a liaison between plan administrators and employees / retirees / COBRA participants in working through benefit questions and concerns and assists in cost containment efforts for the plans by working with the City's Labor Management Committee. This division also educates and informs employees / retirees / COBRA participants about the City's benefits for the purpose of assisting them in making informed choices for themselves and their families and in being good consumers of the plans. 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 Benefits staff also administers the Wellness Incentive Program for employees.

The total plan costs in 2010 for the self-funded health plans were \$14,112,153. The total plan costs in 2010 for the self-funded dental plan were \$946,748. Review of the 2011 insurance forecast expected costs to increase, however with our declining trend in our health and dental insurance plan costs, the City's premium rates remain the same as 2009.

Risk Management Division

The primary functions of the Risk Management Division 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, the Division seeks to provide high quality and impartial services to city employees and ultimately reduce losses and risks.

The Risk Management Division, which acts under the Human Resource Director, consists of 2 full-time employees and 1 full-time contracted employee.

- Wellness Program

In 2010, the City saw an 86% participation rate in the Health Risk Assessment with 790 employees and 435 spouses participating. Wellcentive scores for those participating in the HRAs increased by 2.02% to 80.17 in 2010. To promote wellness, a monthly newsletter was dispersed to all employees containing a wide array of wellness information. In addition, employees as well as spouses had access to a Wellness Coach in help facilitate working on specific wellness goals.

- Occupational Safety and Health Program:

The Occupational Safety and Health Program, in 2010, 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/worksite 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 2010, Staff coordinated and/or facilitated over 620 hours of training in the area of Safety and Health and completed the 3-year Risk Assessment with CVMIC. The City was awarded with two "Significant Awards" from the City's insurance company, CVMIC. The Significant Awards are provided to recognize members that have developed innovative programs. Programs recognized were in the areas of Fuel Safety and Road Safety. 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 2010. Self-insuring our 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 \$909,201 (\$751,471 from tax levy and \$157,730 charge back from utilities) in 2010 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 2010 was \$22,600.

In 2010, we changed our Excess Worker's Compensation Insurance to Safety National. The audited premium paid to Safety National in 2010 was \$67,188.

- **Property and Casualty Insurance Programs:**

Property Insurance:

During 2010, 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 2010 was \$199,685 minus a one-time dividend credit of \$101,381 and a reimbursement from the Green Bay Packers to the City of \$32,297 for the cost of covering Lambeau Field.

Builder's Risk Insurance was also procured for the Zippin' Pippin Roller Coaster and the Police Firing Range in 2010.

Boiler and Machinery Insurance:

During 2010, 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 2010 was \$7,613.

Automobile Physical Damage Insurance:

During 2010, 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 2010 was \$81,428.

Crime Insurance:

During 2010, the City continued to purchase crime insurance from the Hanover Insurance Company. The premium for this insurance in 2010 was \$5,057.

Underground Storage Tank Liability Insurance:

During 2010, 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 2010 was \$8,594.

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 2010, Green Bay Municipal Court processed 17,002 new cases that were filed.

The total revenue collected in 2010 by Municipal Court was \$1,944,336.90. The Court paid out this revenue as follows:

To City of Green Bay:	\$1,238,517.03
To Brown County:	210,675.75
To State of Wisconsin:	495,144.12

POLICE DEPARTMENT

Date Established	1857
Years in existence	153
Full time employees:	
Sworn Officers	193
Civilians	59.2

The overall police department budget for 2010 was \$23,930,280. This represents 30.55% of the city's general fund budget of \$78,462,070. Our budget had an increase of \$93,490 or .39% from 2009. 2010 budgeted revenues totaled \$2,130,750.

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 2010.

The U.S. Department of Justice, Office of Community Oriented Policing Services awarded the Green Bay Police Department a grant through the COPS Hiring program. The grant amount was \$271,658 and will be used to offset the cost of one full time sworn officer over a 3 year period.

The U.S. Department of Justice also provided \$97,898 in grant funding through the 2010 JAG (Justice Assistance Grant) program which will allow us to purchase different types of law enforcement equipment.

We were awarded a \$517,188 2010 Port Security grant through the Department of Homeland Security-FEMA. These grants provide funds to train Dive Teams and purchase equipment for our department and surrounding agencies.

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.

For the 11th year in a row, we were awarded \$2,764 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 \$275,857 to continue the program throughout Brown County in partnership with Family Services of Green Bay.

The Office of Justice Assistance also awarded the Department \$53,269 to continue the State Truancy grant program within the Green Bay School District.

Traffic Enforcement Unit

The 2010 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

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 2010, the TEU issued 4,382 traffic citations. The total of 4,382 citations is approximately 38% 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 2010, one of the RT's became a handler of a passive K-9 drug 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

2010 Accomplishments

- Completion of the new Indoor Shooting Range: This was a multi-year project that cost approximately \$350,000 and was funded by federal grant money
- Completion of the Green Bay Police Department Training Center: This state of the art training facility has hosted nationally recognized instructors on various topics and allowed us to provide quality training to our employees at a low cost.
- Developed a completely new hiring process that was designed to improve the quality of our Officer Candidates and increase the diversity of our candidate pool.
- Background investigations and hiring of 12 Police Officers.
- Investigated and managed 66 citizen and formal complaints.
- Re-established the Citizens Academy that was highly successful and will be sustained.
- Researched and deployed the TASER Extended Range Electronic Projectile (XREP).
- Planned, presented and organized over 188 training classes or sessions. This resulted in an increase of over 20% from 2009 and an increase of over 32% from 2008 regarding training opportunities for our employees.
- Increased our focus on the emotional survival of our employees and presented training sessions for employees and their significant others.

Support Services

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.

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 82,300 incidents in 2010. The Records Division processed in excess of 17,700 reports, 5,380 Municipal Citations and 13,010 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 2010 Crime Prevention Unit consisted of Director- Officer Walter Wickman, Coordinator- Mike Erickson and Latino/Hispanic Liaisons Natalia Sidon and Gabby Parra. The Unit is supervised by the Community Police Supervisors.

Major Crimes

In 2010, there were 17 detectives, 4 lieutenants, 1 commander and a Crime Analyst in the Detective Division.

The city experienced 2 homicides in 2010, compared to 1 in 2009. There was a decrease in burglaries, aggravated assaults, larceny thefts, vehicle thefts and robberies.

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.

The benchmark program of the SRO Program is the GREAT (Gang Resistance Education and Training) program. This course is taught to 1500 4th and 6th grade students every school year.

FIRE DEPARTMENT

The fire department provides quality life safety services to the community. These services include Fire Suppression, Fire and Medical Prevention, Fire and Medical Education, Emergency Medical Response and Rescue. The Green Bay Fire Department has an ISO Class 2 rating.

2010 Response Data

Overall trends show an increase in the number of incidents the department responds to. The primary area of growth is in response to requests for emergency medical services. An aging population and the expansion of health care facilities in the city, such as the veterans hospital that will be built on the city's east side, will undoubtedly contribute to growth in these types of incidents.

	2006	2007	2008	2009	2010
Fire	397	371	316	305	285
Rupture/Explosion	15	6	6	10	10
EMS/Rescue	6689	6993	7273	7251	7182
Hazardous Condition	320	321	304	218	236
Service Call	559	543	551	660	742
Good Intent	592	609	1174	951	504
False Call	393	424	366	343	458
Severe Weather	1	3	2	2	9
Other	18	8	16	14	340*
TOTAL	8,981	9,278	10,008	9,754	9,766

*Calls classified as "Other" increased significantly in 2010 due to a change in dispatching and record keeping. Any call in which the disposition was determined prior to dispatch is now classified as "Other".

The Green Bay Fire Department continued to meet the needs of city residents in 2010. Line personnel professionally mitigated thousands of emergencies and conducted countless hours of training throughout the year. In 2010 Green Bay Fire Department operations personnel responded to 9,766 calls for assistance.

The Green Bay Fire Department 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.

Nearly 300 fire incidents occurred in the City of Green Bay in 2010. These fires caused over 2.4 million dollars in damages to homes, businesses, city property, and personal property. Fortunately, there were no fire fatalities in 2010. The department responded to several significant structure fires, one of which required assistance from several municipalities as it reached a full Box Alarm assignment.

Fire Administration

The Division includes the majority of 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 2010.

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 2010, the Fire Marshal's office oversaw approximately 12,000 inspection visits, which include initial occupancy inspections, routine fire inspections, follow-up inspections, and code enforcement inspections. In addition to these inspections, approximately 30 hydrostatic fire sprinkler tests were witnessed and 42 building site plans were reviewed with 4 variances being issued by this office.

The Fire Marshal's office approved 10 Fireworks permits in 2010, which includes 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.

2010 brought about an additional ordinance change allowing for some routine fire inspections to be conducted once a year instead of twice. 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, which has started to yield some efficiency. Line crews conducting inspection are able to change building information and it is instantaneously updated department wide as it is entered. Previously it may have taken up to 30 days before this information was updated.

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 to the USFA every month. In 2010 there were 182 fires investigated in the city with a total dollar loss of approximately 2.4 million dollars.

Public Education / Information

The Public Education and Information office is a division of the Fire Marshal's office. In 2010, 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 28,388 citizen contacts were made during fire prevention talks. These talks included, fire safety house demonstrations, school visits, health fairs, and fire station tours, all of which included fire safety education.

Accomplishments

- Created a Home Inspection programs that is incorporated with our smoke and carbon monoxide program. 45 smoke alarms and 31 carbon monoxide detectors installed in Green Bay residences. 26 home inspections conducted in high-risk neighborhoods.
- 27,058 contacts were made during fire prevention talks, fire safety house demonstrations, school visits, and health fairs. An additional 1,330 contacts were made during fire station tours which include fire safety education.
- Arranged a blood drive held at a fire station with the Red Cross.
- Furthered safety messages through the use of our website, Facebook, Twitter, and Nixle (a free service that pushes out safety messages).
- 98 interviews were conducted with local media. Nearly all of the interviews included a safety message for the public.
- Partnered with the Brown County Disability and Aging Resource Center to attend a National Fire Protection Association Course on falls and fire prevention that will be delivered to Green Bay residents in 2011.

- Worked with the Green Bay Police Department to install 16 smoke alarms in residences that they had been to for previous calls and observed no working alarms
- Partnered with Safe Kids Green Bay and Pizza Hut to do *Delivering Fire Prevention*. Pizza Hut donated pizzas, Safe Kids provided smoke and carbon monoxide alarms, and the fire department provided education to residents that ordered pizzas in their home.

Goals for 2011

- Continue the implementation of the Safe-T-Element (a cooking fire prevention tool) to reduce the number one cause of fires in our area.
- Implement a fire education program that can be delivered to high school students.
- Visit 100+ homes in Green Bay with the home inspection program.

Fire Training Division

The Fire Training Division began the year 2010 with a new vision and extensive revamping of its goals, focusing on both short and long term training objectives. Throughout 2010, 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 insure adequate response efficiency and safety.

More emphasis was placed on daily Company drills, with the Training Division being a resource to the Company Officers. The creation of new avenues for information to be disseminated to personnel assisted in gaining a vast amount of consistent information and training Department-wide. Through the use of weekly, monthly and quarterly training issues, it has become 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 began performing hands-on evolutions at a slow pace, to develop proper technique, and under non-stress situations. Muscle memory and attention to detail were further instilled through the use of numerous acquired structures which became available throughout the city, culminating in our first live fire evolution in 19 years. This competency-based system of training has been proven to increase effectiveness of tactical objectives, and is similar to what is being utilized by the U.S. military to train their personnel for battle situations.

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 over 90% of 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 are regularly attending the National Fire Academy in Emmitsburg, Maryland, as well as pursue their baccalaureate degrees for career advancement within the Department.

Maintenance Division

Mechanics Ron Mazola and Greg Bahrke maintain a fleet of 36 vehicles and a wide variety of specialized equipment.

The fire department vehicles range in age from 1990 to 2010 models and in size from mid-size sedans to 105-foot aerial ladder trucks with a GVWR of 67,500 lbs. They 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.

Grant Awards

In 2010 the Department was awarded two grants that will assist us in improving the delivery of emergency services to the community.

In February we were awarded Assistance to Firefighters Grant (AFG) from the Federal Emergency Management Agency (FEMA) for purchase of 5000 feet of 2 1/2" and 5000 feet 5" fire hose. This enabled us to replace the aging hose on five of our seven fire engines. The older hose was beginning to fail at an alarming rate so this grant award was very important to our continual effort to provide fast, efficient fire suppression.

In October we were awarded a Forest Fire Protection grant from the Wisconsin Department of Natural Resources (WDNR). This grant will be used to partially fund the purchase of fire resistant coveralls for our personnel. These garments are designed to be used to fight natural vegetation fires and are much more user-friendly than our current structural firefighting clothing. This will allow for much less firefighter fatigue during wildland operations.

Vehicle Purchases

As part of the department's vehicle replacement schedule, Ladder 491, a 1984 Seagrave, was in the process of being replaced with a new truck when Ladder 421, a 1990 Pierce aerial platform, suffered a catastrophic chassis failure and had to be taken out of service. This forced the department to replace both trucks at the same time. We worked aggressively with the Purchasing and Finance departments to develop and issue an emergency request for proposals to fire apparatus manufacturers. The Common Council and Pierce Manufacturing, the vendor awarded the contract, were instrumental in enabling the department to replace both trucks in a timely manner.

We also began replacing our front-line ambulances, which were purchased together in 2006. Foster Coach was awarded the contract to replace Ambulance 421 with a new Med Tech ambulance on a Chevrolet chassis.

Neither of these projects could 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 2010.

EMS Division

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 service by way of intercept or mutual aid, and those visiting our city during special events.

The Green Bay Fire Department responded to 7,182 EMS incidents in 2010. This represents 75.9% of the department's total calls. We are very proud to offer the citizens within our community this high level of prehospital 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.

Response to EMS incidents is designed with an organized assignment of apparatus based on the dispatch information received. When the call is prioritized as an emergency need, an Ambulance will be sent, and an additional apparatus (an Engine or a Ladder) will be assigned also to ensure that the closest trained personnel can be the first to arrive on scene. All apparatus have EMS equipment placed on them so that the Paramedics and Emergency Medical Technicians on the Engines and Ladders can begin patient assessment and life saving care before the Ambulance even arrives.

Each year our department also provides this advanced level of prehospital care at many special events throughout the city including the Cellcom Green Bay Marathon, Bellin Run, International Bayfest and Festival Foods Fire over the Fox are a few of these events. We also provide EMS care to all the great Packer fans that attend our home games at Lambeau Stadium. With each of these special events we have found the need to respond quickly in very congested areas. In 2010, the EMS division purchased 6 bicycles designed specifically for use as EMS response units. They are fully equipped with the appropriate supplies to monitor and treat all types of medical emergencies from heart attacks to allergic reactions. This coverage at our events has given us the chance to respond more quickly and thus intervene effectively on these calls.

Ambulance crews also respond to all fire calls. At these scenes they perform all firefighting responsibilities in addition to assignments as Accountability Officers and Fireground Rehab medical monitoring. As the Accountability Officer, they provide Incident Command with safe and effective tracking of all personnel on scene during operations that can be very dangerous. As the incidents are also very labor intensive, with strenuous and exhausting work for extended periods of time, the ambulance crew will also be assigned the task of medically monitoring these personnel, ensuring that they are provided adequate hydration and nutrition to return to work on the fireground. The medical monitoring also provides a level of assessment that will help make certain that the personnel are physically ready to return to the high temperature environment and demanding work required on a fire scene.

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. The Engineering Division consists of three sections: Project Development, Special Projects, and Utility/Site Development.

The Project Development Section's work includes 1.7 miles of new street pavements at a cost of \$2,606,000; resurfacing of 3.2 miles of streets for \$1,293,000; 1.65 miles of sidewalk construction for \$433,000; 3.66 miles of new sanitary sewer and 1.56 miles of storm sewers and 2.69 miles of water mains for a total cost of \$3,863,000; and other miscellaneous projects.

The Section worked on the reconstruction of Military Avenue including pavement, sewers, water main, and traffic signals for \$8,560,000; Community Development Block Grant projects for \$700,000 which included a Walnut Street Beautification project, a Community Policing Center Alteration, and a Park Shelter Renovation.

The Special Projects Section designed, administered, and/or supervised over \$9,100,000 worth of projects in 2010. Major projects included CityDeck, Phase I for \$4,304,000; Mason Manor Storage Building Addition for \$1,425,000; \$1,488,000 for a new roller coaster at Bay Beach; and North Pumping Station Building Addition and Pump Modifications for the Green Bay Water Utility for \$825,800.

The Utility/Site Development Section administered the 2010 Sanitary Sewer budget of \$16,185,610 and the 2010 Storm Water Utility budget of \$5,257,240. The Section completed various storm water quality projects for \$603,900, 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 inspection and monitoring of the City's storm sewer outfalls and continued to implement the inlet marking program.

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 455 miles of streets, 21 miles of alleys and 4 miles of flood control dikes. The section conducted 5 major snowplowing operations and 23 ice control operations during the winter months of 2010. The Street Section also processed 138,129 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 101 tons per day and a total of 26,290 tons of solid waste in 2010. The Sanitation Section also operates 6 recycling collection crews for residential pick-up. The recycling program yielded 6,929 tons of single stream recycling in 2010.

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, 464 miles of sanitary sewers, 393 miles of storm sewers and 34 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 2010, the section cleaned 557,391 feet of sanitary sewer, responded to 369 sewer calls, and located 9,460 sewers in response to Diggers Hotline notifications. During the 2010 shipping season, a total of 1,450 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 2010, the section dispensed 198,406 gallons of diesel fuel, 26,151 gallons of gasoline, 2,186 gallons of motor oil and 1,176 gallons of hydraulic fluid.

Traffic Division

The Traffic Division is responsible for the engineering design and maintenance of all traffic control systems throughout the City and the electrical maintenance and pavement markings for the Department of Public Works and Parking System Division facilities. The division erected 2,623 new or replacement signs damaged in accidents or by vandalism, installed pavement markings on 315 miles of City streets using 4,530 gallons of paint and 36,000 pounds of reflective glass beads.

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 974 stalls. The revenues for 2010 for the above-described facilities are as follows:

• Parking ramps	\$1,308,890
• Surface lots	\$207,431
• Metered parking	\$181,233
• Parking citations	\$732,983
• Miscellaneous	\$16,313
TOTAL:	<u>\$2,446,850</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 60 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; 42 softball diamonds, 11 of which are lighted; 7 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; 57 tennis courts (28 lighted); numerous park shelters; flower gardens; picnicking and hiking areas; 39 basketball courts, 2 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; 11 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 1,500 lunches per day at 21 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 2010 the Planning Division completed the *Military Avenue Market Analysis and Corridor Design Plan*. With a timeline that closely paralleled the reconstruction of the Military Avenue street corridor itself, the plan was developed throughout 2010 and adopted by the City Council in early 2011. Spearheaded by the Planning and Economic Development Departments, this project proceeded with the goals of leveraging the city's recent investment in the street's physical infrastructure, creating a shared vision for a redefined corridor identity, using market data to ground the new vision in reality, and helping to spur private reinvestment and redevelopment. This successful planning effort enjoyed broad community support culminating in unanimous adoption by all members of the Citizen Steering Committee, Plan Commission, Redevelopment Authority, and City Council.

Staff worked closely with area stakeholders and a planning consultant to facilitate development of the market assessment and corridor design plan. The planning effort brought together a Citizen Steering Committee representing a broad cross-section of Military Avenue interests and opinions. The committee became the heart of the process and a key to its success. The process included 14 working meetings of the Citizen Steering Committee, 5 hands-on public workshops, a business survey, 15 stakeholder interviews, 20 property owner interviews, a developer panel focus group, and additional neighborhood outreach.

The Planning Division also continued in 2010 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. The list of project partners and supporters grew throughout 2010, as now more than 20 area businesses, neighborhood associations, and county and local agencies have signed on in anticipation of the economic and quality of life benefits that the connection will bring. This was accomplished in part by conducting two large public workshops in 2010. Held at the Art Garage and East High School, this outreach resulted in meaningful dialogue and feedback that was incorporated into the plan.

A community supported trail plan is now complete, and efforts are underway to implement the plan. Work is now focusing on funding development, refining the specifics of the physical plan, and continued communication and outreach. Staff assisted with successfully positioning a Wisconsin Coastal Management grant application by presenting the proposal to the state-level Coastal Management Grant Committee. The committee is recommending approval of the grant, which will fund an engineering study of the proposed trail alignment and move the effort further toward implementation.

The Planning Division also processed a Smart Growth 2022-Comprehensive Plan amendment for a 28-acre site located at the interchange of State Highway 54/57 and University Avenue. The amendment was necessary to allow for the future development of a US Department of Veterans Affairs Outpatient Clinic on the subject site. The project will create both short term construction related jobs and long term health care related jobs for the community. The property will be leased by the Federal VA, meaning that it will be taxable with a construction value estimated at \$60 million. The building will be LEED Certified-Silver, and preliminary site plans and renderings for the 235,000 square foot facility indicate that the site will be attractively designed.

Planning Division staff continued in 2010 to provide leadership and technical support to the volunteer Sustainable Green Bay Committee. Specifically, Planning staff facilitated completion of the group's new strategic plan and provides direct leadership to three of the group's five subcommittees: Policy and Government, Energy and Built Environment, and Transportation and Land Use. Implementation of the new strategic plan began by selecting and forming a partnership with an existing neighborhood association. Navarino was chosen for the pilot partnership, which is to become a model for future efforts with other neighborhood associations. This relationship is already leading to the development of real projects including a bicycle enhancement plan for the downtown area, a Green Build Coalition that has strong potential to construct a new, energy efficient home in the neighborhood, and establishment of a community garden in the new Navarino Park.

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. Construction plans were prepared for Phase II of the riverfront CityDeck with construction to take place in 2011. On the west side, the city continues to work with On Broadway Inc. to redevelop the 22-acre former Larsen Canning property. The authority selected a preferred option for expanding the size and functionality of the KI Convention Center. 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 2010 grant of \$1,101,534 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, My Brother's Keeper, 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 \$280,470 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 \$631,709 in 2010 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. One hundred properties have been purchased over the last nine 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 and presently operates 153 units of senior citizen housing in its Mason Manor Retirement Community complex located at 1424 Admiral Court. The Green Bay Housing Authority owns 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 2010, the Green Bay Housing Authority received \$248,087 in federal capital improvement grant funds for modernization, which allows for appliance replacements, common area furniture replacement, carpeting, window treatments, remodeling of laundry facilities, fitness equipment, and concrete repairs at Mason Manor. Improvements to the scattered site family housing properties include roof, 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.

2010 also saw the completion 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 2,900 families, totaling \$1,063,000 per month, and has provided over \$233 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 4,900 housing inspections annually with over 164,000 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 137 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	<u>2008</u>	<u>2009</u>	<u>2010</u>
Plan Review, Permit & License Fees	832,683	631,250	694,108
Variance Application Fees	4,800	5,400	5,650
Re-Inspection Fees	22,860	26,450	24,870
Weights & Measures Fees	68,065	76,100	82,940
=====	=====	=====	=====
Total Revenue	928,408	739,200	807,568

During 2010 a total of 2,697 projects were approved for construction, for which revenues increased by 10% while the estimated construction value of \$131,142,438 was realized. Project plan reviews in 2010 included 345 site plans and 501 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 2010, 76 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 2010, inspectors responded to 3,653 cases, in comparison to 4,011 cases in 2009.

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 high quality of living Green Bay offers is only a part of what made the city a bright spot during a difficult national economic climate in 2010. Amenities such as 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 several others, will ensure that economic growth in Green Bay will continue well into the future.

The City of Green Bay weathered the continued recession of 2010 remarkably well. 27 development projects, creating an estimated 780 jobs added to the city's economy in 2010. A total of 88 companies invested over \$107 million in new construction, remodels and/or additions to their businesses. The city also ended 2010 with the highest employment gain in the state of Wisconsin.

Throughout the summer of 2010, Mayor Jim Schmitt hosted a series of meetings with business owners and managers throughout the city. The Mayor discussed local economic development activities and local, state, and federal programs aimed at assisting businesses in the city. Each meeting was specifically designed to address the activities and issues within a distinct commercial corridor. The Mayor's Morning Business Connection was tailored after the Mayor's "Walk and Talk" series with city neighborhoods, but with an emphasis on local economic development activities.

RETAIL/COMMERCIAL DEVELOPMENT

Retail and commercial development projects were scattered throughout Green Bay in 2010. Growth in these sectors happen naturally near the busy I-43 (east side) and Highway 41 (west side) corridors and near Lambeau Field, but the real success stories were the major investments in the revitalizing urban commercial corridors.

- The city completed the \$12 million infrastructure and streetscape upgrade to Military Avenue. Remarkably, during the long and frustrating road construction season, four businesses opened their doors and no closures were reported.
- Additionally, the Military Avenue Market Analysis & Corridor Design Plan was completed to help guide the redevelopment of over 1 million square feet of retail, office, and housing uses into a vibrant commercial corridor. This plan identifies key redevelopment sites and provides implementation strategies, land use preferences and conceptual designs on how to redevelop them. In addition the plan outlines new design standards and site guidelines for land uses to achieve a cohesive identity for a revitalized Military Avenue.
- Planet Fitness opened facilities on both sides of the city. The west side location remodeled an existing facility, while a new \$2 million building was constructed on the east side.
- SuperValue, Inc. invested \$250,000 for a new façade and remodeling of their University Avenue retail grocery store.
- O'Reilly Auto Parts built a new 7,442 sq. ft. store on the east side of the city, valued at \$500,000. The project included work under the city's Brownfield Community Assessment grant.
- Construction for Dell's Service Center began in the I-43 Business Center. This is the second expansion for the business, which also has shops in Ashwaubenon and Oconto Falls. Owner D.J. Lubenske chose the east side of Green Bay to locate the business because of the growth in the area.

DOWNTOWN REDEVELOPMENT

As in previous years, revitalization continued in Green Bay's central business district. Areas of growth included all sectors of the market, including hospitality, office, residential, and commercial. Downtown Green Bay is the hub of government for Northeast Wisconsin with local, county, state, and federal offices all located in a three-square block area. The financial services sector has also established a large presence in downtown with several banks locating their headquarters downtown and many others with regional offices in the heart of the city. Also growing in downtown Green Bay is the insurance industry, with several mergers and acquisitions adding to the growing number of employees in this industry segment.

Since the completion of the CityDeck boardwalk along the east side of the Fox River in 2009, downtown events multiplied significantly, making it the entertainment center of the city. As the first year of activities closed, a tally of the events and people drawn to them amounted to almost 500,000 people. This is a 40% increase in visitors to the downtown area. The success expanded to the business community as well, as several businesses have announced plans to relocate or expand in the central business district due to the renewed life in downtown Green Bay.

The Downtown, Old Main Street, and On Broadway Business Improvement Districts continued their work to attract and retain entrepreneurs that resulted in 10 new businesses opening their doors, and the expansion or relocation efforts by 20 existing businesses. The most significant development projects for the downtown area include:

- Nicolet National Bank invested \$715,000 to remodel a portion of their building to expand their growing financial services.
- Subway Restaurants began construction in the Broadway District, on the corner of Dousman and Chestnut. The restaurant will feature a drive-through, a take-and-bake or bake-on-the-spot pizza, and an eco-friendly and energy efficiency design. The owners also received a \$5,000 demolition grant from the city to prepare the site prior to construction.

- Northeast Wisconsin Technical College expanded their art department to the old union hall in the Olde Main Street district on the east side of Green Bay. The building will be used for art and business classes to help students develop the skills necessary when setting up their own studios to sell their art work. The union hall has been vacant for several years, and NWTC is proud to augment the city's art district by developing a center for enterprising artists.

BUSINESS/INDUSTRIAL DEVELOPMENT

Green Bay experienced major investments by several companies in both the city's new and existing business and industrial parks. Over the past several years, business and industrial growth was limited primarily to the I-43 Business Center. This year, projects were completed not only in this park, but also the fully developed Packerland Industrial Park and the newly created University Heights Commerce Center. Again, this scattered growth demonstrates the strengths of all areas of the city and the stability of manufacturing in Green Bay at a time when foreign competition is growing. While there were several new developments and expansions in 2010, many of the following projects were completed by local business owners and entrepreneurs:

- Bay Industries purchased 5.5 acres in the I-43 Business Center from the Green Bay Economic Development Authority. Bay Industries is using the property to build a 75,000 sq. ft. warehouse and distribution facility that will augment their existing facilities already located in the Business Center.
- AK Pizza Crust is expanding their operations into the I-43 Business Center. They recently purchased the former VNS Industrial Machining, Inc. building, and are now adding 18,700 sq. ft. to that facility.
- Cherney Microbiological Services, who specializes in microbiological testing for the food processing industries broke ground to add 15,000 sq. ft. to their current facility. They expect to double their staff in two years.
- Hansen Frozen Food, a private label pizza manufacturer for fundraising services, is constructing a 7,000 sq. ft. addition to their current facility, valued at \$600,000.
- Fox Converting Inc. in the Packerland Industrial Park invested \$1.8 million for a 32,400 sq. ft. addition.
- Bonewerk Culinarte, also in the Packerland Industrial Park, expanded their growing business by investing over \$100,000 in remodeling their facility and purchasing new equipment.

HEALTHCARE INDUSTRY HIGHLIGHTS

The City of Green Bay's four major hospitals continued to invest in their facilities in 2010. These hospitals have grown their regional presence, which has helped establish Green Bay as the healthcare center of Northeast Wisconsin and made the healthcare sector Green Bay's largest employer. This sustained growth has increased demand for educated professionals in the area and helped Green Bay maintain median incomes that exceed state and national averages. Investments include improvements at St. Mary's Hospital, St. Vincent's Hospital, Bellin Health Care, and Aurora Bay Care Centers to expand or improve a wound care clinic, an X-ray department, an intensive care unit, and the Vincent Lombardi Cancer Clinic.

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. During 2010, 13 new tenant companies came into the incubator while two tenants graduated. Yang Insurance Agency sought larger space and moved into a facility on Webster Street. Mach IV Engineering & Surveying, LLC moved into new offices in the Old Fort Square building on Broadway. This allowed them to triple the amount of room they previously occupied. The year ended with 29 total tenants in the business incubator, who created a total of 114 jobs.

The Business Incubator also completed the renovation of four industrial bays into office suites allowing for larger start-up companies and/or a stepping stone for current tenants before moving out on their own. Three of the four suites were occupied almost immediately. Advance also worked with NWTC to upgrade four industrial bays, to feature overhead garage doors, a new HVAC ventilation system and 440-3 phase power.

The city's Community Development Revolving Loan Fund experienced significant activity in 2010. Four loans totaling \$592,000 were awarded to Chief Paints, LLC (d/b/a/ Unishippers – Green Bay), Hagemeister Park LLC, HC Miller, and Cherney Microbiological Services for equipment and building improvements. Over \$4,981,000 was leveraged by these loans. The projects will create 38 full-time jobs, with 34 designated for low to moderate income households.

Brownfield redevelopment is a growing aspect in the city's economic development strategy. In 2007, the city was awarded a \$400,000 grant from the U.S. Environmental Protection Agency to perform assessments for environmentally challenged land to help spur redevelopment. Four brownfield related projects were completed in the city in 2010. Redevelopment on three of the four sites is already underway and is expected to leverage \$100 million in new development in 2011, while creating or retaining over 400 jobs.

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 2011. With the lowest manufacturing/warehousing vacancy rate among large cities in the Midwest (currently 3.9%), business and industrial park development is expected to sustain current momentum well into next year. 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 8 MGD.

As the water leaves the pumping station, chlorine is added as a disinfectant to kill disease-causing organisms that may be present. 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 33 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, 2010, it owns and maintains 35,684 water laterals, 35,480 water meters, 3,836 fire hydrants, 441 miles of distribution main, 70 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 725,036 passengers utilized the third largest airport in the State of Wisconsin during 2010. 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 2,000 people in northeast Wisconsin and contributes over \$120 million into the region's economy. The Airport is strictly a self-funded enterprise fund with an \$12 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 five 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

2010 proved to be yet another rough year for the economy and it shows in the shipping numbers. A drop in commodities such as salt and cement were main factors that resulted in a decrease in overall tonnage coming into the Port of Green Bay during the 2010 shipping season. The Port received more than 1.7 million metric tons of cargo last year, a decrease of about four percent from 2009.

Port Manager Dean Haen says the overall tonnage of salt imported in 2010 decreased by 133,000 metric tons when compared to 2009 numbers. "The tonnage numbers for salt in 2009 was high," Haen stated. "When you couple that with last year's mild winter, in many cases inventories of salt didn't need to be replenished. The reserves were already there." The expanded use of limestone in new markets helped the product increase by nine percent; however, it was offset by the same percent decrease in cement. "The lack of construction projects meant the demand for materials like cement were not high as they were in 2009," Haen stated. "It's a direct reflection of the economy." Haen says the Port has historically been a leading indicator of economic conditions for the region. "We ended 2010 with an eight percent increase in domestic cargo, which may indicate that we will continue to see tonnage increase in 2011 as the economy continues to improve."

Despite the decrease in 2010, Haen says there remains great growth potential for the shipping industry. U.S. Venture was recently added as a new terminal operator, bringing the total number of businesses on the port to 14. U.S. Venture will be shipping petroleum products such as gasoline and diesel fuel. "Things are heading in the right direction for 2011," Haen stated. "U.S. Venture will diversify the tonnage coming in and out of the port and will positively contribute to the annual tonnage numbers."

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 8.4 billion dollars (including the tax increment financing valuation), 71.5% 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 2010 third-Friday-in-September count, exclusive of Head Start pupils, was 21,155, an increase of 180 students from the year before.

Enrollment						
2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
19,908	20,166	20,137	20,114	20,124	19,926	19,845
Projected						
2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
20,906	20,975	21,155	21,240	21,345	21,405	21,515

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

The staff includes about 2,583 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 4,287 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 about 70 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 79% 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. Workplace Learning Services brings technical education to every community and business through customized training on any topic offered anytime, anywhere, any way.

NWTC currently has 626 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 2,100 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
- Business Management
- Casino Management
- Certified Medication Assistant
- Civil Engineering Technology
- Clinical Laboratory Technician
- Computer Support Specialist-IT
- Computer Support Technician-IT
- Credit Business Management
- Criminal Justice-Corrections
- Criminal Justice-Law Enforcement
- Criminal Justice-Law Enforcement Academy
- Dental Assistant
- Dental Hygienist
- 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 Technician
- Energy Management Technology
- Farm Business and Production Management
- Financial Institutions Management
- Fire Protection Engineering Technology
- Fire Protection Technician
- 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
Hotel and Restaurant Management
Human Services
Individualized Technical Studies
Individualized Technical Studies-Journeyworker
Industrial Mechanic
Instructional Assistant
Judicial Reporting
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
Marketing and Graphic Communications
Mechanical Design Technology
Medical Assistant
Network Specialist-IT
Nuclear Technology
Nursing Assistant
Nursing-Associate Degree
Office Professional
Paralegal
Paramedic-Emergency Medical Technician
Pharmacy Technician
Physical Therapist Assistant
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
Vineyard Management (Viticulture)
Web Development
Welding
Wind Energy Technology
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 2,172 undergraduate students and 69 graduate students. The average ACT score for all students is 24.

With a 15-1 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. 88 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 92 percent of St. Norbert graduates obtain professional employment or admission to a graduate and professional school education 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 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. Under construction in 2011 are Michels Commons, to be the college's new student union, and 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 at St. Norbert College 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 2010 remained essentially level, at 6,636 students.

The surge in returning adult enrollment continues. Data from fall 2010 showed that the percentage of baccalaureate students age 25 and older has risen to one-fourth of our total enrollment. Just a year earlier, the percentage had been 22 percent. Five years earlier 18 percent.

Degrees conferred at UW-Green Bay in 2009-10 totaled 1,160, a new record and an increase of 167 degrees over five years earlier.

Looking at the December 2010 graduating class, the University arguably began seeing the results of its increasing partnerships with the technical college system. Over a quarter of graduates – 28% – completed an associate's degree prior to attending UW-Green Bay, with 25 coming from NWTC, 9 coming from UW-Marquette, 8 coming from UW-Manitowoc, and five each from UW-Fox Valley and Fox Valley Technical College.

Efficient and Effective Stewardship of Resources

UW-Green Bay's \$108.5 million operating budget for FY 2010-11 includes only \$25.9 million in taxpayer support. That is just under 24% of the total, a historic low for the institution.

Another 24% comes from student tuition. About 18 percent, or roughly \$20 million, represents federal direct student loans. Auxiliary revenue is another large piece of the pie.

UW-Green Bay's top priorities in dealing with steep state budget cuts will be maintaining current enrollment and services and avoiding faculty and staff layoffs if at all possible. That is the message Chancellor Thomas Harden conveyed in meetings with members of the campus community. Despite the 11 percent cut in state support, leadership is looking forward. Anticipating possible reductions, the University held a portion of tuition revenue from a record fall 2009 in reserve, 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 end of a \$30 million Campaign for UW-Green Bay

In October 2010, UW-Green Bay hosted a reunion of business and accounting faculty, past and present, along with former Fort Howard and current Georgia/Pacific executives, at a private reception on Oct. 5 to at the Weidner Center. The guest of honor was Paige Cofrin of Boulder, Colo. Speakers praised the generosity of his father, the late Dr. David A. Cofrin, whose multi-million-dollar donation in 2009 was the largest academic gift in University history. The focus of the event, however, was to celebrate the memory of Fort Howard Paper Co. founder Austin E. Cofrin, who was David's father and Paige's grandfather, and name the program the Austin E. Cofrin School of Business. A public celebration and open house is likely for 2011 when the School of Business moves back into its permanent home once remodeling of L.G. Wood Hall is complete.

Impressive gains in diversity

UW-Green Bay achieved its most diverse student body ever in Fall 2010, with 589 students from multicultural backgrounds. That is an increase of nearly 10 percent from the previous fall despite the fact overall enrollment held steady.

Students of color now make up 9 percent of our total student population, up from 8.1 percent one year earlier. It was barely half dozen years ago that those numbers hovered closer to 5 percent.

The magazine *Winds of Change* released its 17th annual college guide issue in fall 2010 and UW-Green Bay was on the list of "200 top schools that are notably supportive of their Native students." Recognized were institutions that have the nucleus of a good American Indian community for support and that graduate a good percentage of their Native American undergrads. UW-Green Bay was listed alphabetically along with UW-Madison, Milwaukee and Superior as Wisconsin public universities that made the Top 200.

The Wisconsin Space Grant Consortium headquartered at UW-Green Bay won national attention in the First Nations press with its sponsorship for the first ever First Nations rocket competition last May. A local team, the College of the Menominee Nation's Five Clans Rocket Team, won honors at the national competition held near Kenosha, Wis.

UW-Green Bay attracted students and educators across the state with the third annual ALLY Conference in October at the University Union. The event emphasizes diversity and accessibility issues within all student populations, and also provides an environment to celebrate the diversity and talents of women, people of color, persons with disabilities and the Lesbian, Gay, Bisexual, Transgendered, Questioning (LGBTQ) community.

Explosion in e-learning

For fall semester 2010, two programs that primarily serve returning adults saw further increases in enrollment. Numbers in the Interdisciplinary Studies program jumped 28 percent, from 458 students to 585. The Nursing program grew 23 percent, from 248 students to 304.

UW-Green Bay women reach No. 11 in national Top 25

The UW-Green Bay women's basketball team finished its most successful regular season ever in 2010-11 with a 29-1 record and its highest rankings in the two major national polls. The Phoenix was No. 13 in the AP sportswriters poll, and No. 11 in the ESPN/USA Today coaches poll.

First Phuture Phoenix 'grads' enroll at UW-Green Bay

In October 2010, about 1,400 fifth-graders took part in the annual Phuture Phoenix Day at UW-Green Bay. A new twist this year: former Phuture Phoenix students who are now freshmen here. There are 16 UW-Green Bay students who visited with the first Phuture Phoenix tour groups in 2003. Many are the first in their family to get to college.

Ticketing partnership with Ticket Star

The University of Wisconsin-Green Bay and PMI Entertainment Group entered into an agreement in fall 2010 to have PMI's Ticket Star service assume responsibility for ticketing most major performances at the University and the Weidner Center for the Performing Arts.

Strongest freshman class, in academic preparedness

As expected, the 2010-11 freshman class was smaller than the previous year, with 906 students compared to 1,049. But this year's class is a stronger class academically. The average ACT score for the incoming freshman class is 22.9, the highest ever at UW-Green Bay. The average high school GPA for the incoming freshman class is 3.32, up from 3.25 last year.

Dedication of Keith Pamperin Hall

UW-Green Bay dedicated its newest residence hall to Keith A. Pamperin at a special ceremony in September 2010. Pamperin, who was one of the first students to live on campus, graduated from UW-Green Bay in 1970 with a degree in Urban Analysis. He spent 38 years as a housing administrator in Green Bay and Brown County. It was the first time a residence hall at UW-Green Bay was named for a graduate. Pamperin Hall is a three-story, 52,000-square foot residence hall with 32 suites, each with private bedrooms, a private bathroom, kitchen and living room. The \$7.5 million structure — funded through a unique public/private partnership involving University Village Housing Inc. — houses 126 students, and brings the total capacity of UW-Green Bay's Residence Life complex to more than 2,100 residents.

**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 aggregate discretely presented component units, 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, 2010, which collectively comprise the City of Green Bay, Wisconsin's basic financial statements and have issued our report thereon dated June 30, 2011. 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

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 30, 2011.

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.

Schnade SC

Certified Public Accountants
Green Bay, Wisconsin
June 30, 2011

**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, 2010. 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, 2010.

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 30, 2011

Single Audit Section

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

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ADDITIONAL INDEPENDENT AUDITORS REPORT
FOR BASIC FINANCIAL STATEMENTS

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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, 2010

Grantor Agency and Program Title	Pass-through Agency	CFDA Number	Accrued (Deferred) Revenue 1/1/10	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/10	Total Revenues	Total Expenditures
U.S. DEPARTMENT OF COMMERCE							
Coastal Zone Management	Direct program	11.419	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
Community Development Block Grant	Direct program	14.218					
Grant MC-55-0002			-	1,139,247	-	1,139,247	1,139,247
Neighborhood Stabilization	WI Dept. of Commerce	14.218					
#NSP 09-09			-	872,093	-	872,093	872,093
HOME Program	Direct program	14.239					
Grant MC-55-0200			-	544,039	-	544,039	544,039
Economic Development Initiative - Special Project, Neighborhood Initiative	Direct program	14.251					
#B08-SP-WI-0103			-	392,000	-	392,000	392,000
Total U.S. Department of Housing and Urban Development			-	2,947,379	-	2,947,379	2,947,379
U.S. DEPARTMENT OF TRANSPORTATION							
Urban Mass Transit Capital Assistance - ARRA	WI Dept. of Transportation	20.500	151,531	963,634	88,122	900,225	900,225
Urban Mass Transit Operating Assistance	Direct program	20.507					
2009 contract (1)			44,461	44,461	-	-	-
2010 contract (1)			-	2,645,988	31,485	2,677,473	2,677,473
Highway Safety Program	WI Dept. of Transportation	20.600					
Project #0950-40-42			1,382	15,972	8,063	22,653	22,653
Project #0950-30-65			-	35,000	-	35,000	35,000
Project #0950-80-17			-	1,901	-	1,901	1,901
Project #0950-80-18			-	1,901	-	1,901	1,901
Project #0960-30-09			-	8,255	-	8,255	8,255
Total U.S. Department of Transportation			197,374	3,717,112	127,670	3,647,408	3,647,408

(Continued)

CITY OF GREEN BAY, WISCONSIN
Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
For the Year Ended December 31, 2010

Grantor Agency and Program Title	State ID Number	Accrued (Deferred) Revenue 1/1/10	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/10	Total Revenues	Total Expenditures
U.S. DEPARTMENT OF JUSTICE						
Juvenile Accountability Block Grant #2008-JB-13-3915	WI Dept. of Administration	16.523	37,160	37,160	-	-
#2009-JB-13-7022			-	38,481	-	38,481
STOP Violence Against Women #2008-VA-02A-3250	WI Dept. of Administration	16.588	41,402	90,759	9,649	59,006
#2009-VA-02A-6432			14,432	14,432	-	-
Public Safety Partnership and Community Policing	Direct program	16.710	84,008	84,008	-	-
#2008CKW0570			29,749	55,203	-	25,454
#2008CKW0551			3,380	10,538	-	7,158
#2008CKW0535			-	81,029	-	81,029
#2009CKWX0321			-	-	200,000	200,000
#2009CKWX0472			-	-	-	-
Gang Resistance Education and Training #2009JVFX0018	Direct program	16.737	4,529	72,615	-	68,086
Local Law Enforcement Assistance #2008DJBX0458	Direct program	16.738	29,765	29,765	-	-
#2009DJBX1414			33,930	40,509	-	6,579
Coverdell Forensic Science Improvement #2008CDBX0081	Direct program	16.742	85,040	95,000	-	9,960
Recovery Act Edward Byrne Memorial Justice Assistance Grant #2009SBB90711	Direct program	16.804	295,088	379,107	-	84,019
Total U.S. Department of Justice			658,483	1,028,606	209,649	579,772
U.S. DEPARTMENT OF ENERGY						
Energy Efficiency and Conservation Block Grant Direct program #DE-SC0001270 - ARRA	Direct program	81.128	-	117,040	-	117,040

(Continued)

CITY OF GREEN BAY, WISCONSIN
Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
For the Year Ended December 31, 2010

Grantor Agency and Program Title		State ID Number	Accrued (Deferred) Revenue 1/1/10	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/10	Total Revenues	Total Expenditures
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>							
Assistance to Firefighters #EMW-2008-FO-11056	Direct program	97.044	24,853	27,198	-	2,345	2,345
Port Security Program #2007GBT70129	Direct program	97.056	-	10,578	-	10,578	10,578
Homeland Security/SWAT Equipment #2006-HS-10A-6436 #2007-HS-10A-7702	WI Dept. of Administration	97.067	-	235,000 9,299	-	235,000 9,299	235,000 9,299
Port Security Grant Program ARRA #2009PUR10283	Direct program	97.116	-	-	139,978	139,978	139,978
Total U.S. Department of Homeland Security			<u>24,853</u>	<u>282,075</u>	<u>139,978</u>	<u>397,200</u>	<u>397,200</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE			<u>\$ 980,710</u>	<u>\$ 8,192,212</u>	<u>\$ 477,297</u>	<u>\$ 7,688,799</u>	<u>\$ 7,688,799</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, 2010

Grantor Agency and Program Title	State ID Number	Accrued (Deferred) Revenue 1/1/10	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/10	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 NATURAL RESOURCES</u>						
Urban Rivers	370.xxx					
URGP-232		-	125,449	-	125,449	125,449
URGP2-250		-	58,521	-	58,521	58,521
Urban Forestry - UF-964-10	370.xxx	-	-	8,552	8,552	8,552
Greenspaces - GRN-020	370.xxx	-	150,000	(150,000)	-	-
Total Wisconsin Department of Natural Resources		-	333,970	(141,448)	192,522	192,522
<u>WISCONSIN DEPARTMENT OF TRANSPORTATION</u>						
Urban Mass Transit Operating Assistance	395.104					
Prior year contracts		213,637	219,504	-	5,867	5,867
2009 contract (2)		(97,853)	-	(97,853)	-	-
2010 contract (2)		-	1,615,512	191,749	1,807,261	1,807,261
Total Wisconsin Department of Transportation		115,784	1,835,016	93,896	1,813,128	1,813,128
TOTAL STATE FINANCIAL ASSISTANCE		\$ 115,784	\$ 2,303,913	\$ (47,552)	\$ 2,140,577	\$ 2,140,577

(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, 2010

NOTE A - BASIS OF PRESENTATION

In accordance with the audit requirements issued by the Office of Management and Budget (OMB) Circular A-133 and the State Single Audit Guidelines issued by the Wisconsin Department of Administration, supplemental information is presented by the City in regard to federal and state financial assistance programs administered by the City.

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 2010 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.

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 Housing and Urban Development
State - Wisconsin Department of Revenue

CITY OF GREEN BAY, WISCONSIN
 Schedule of Findings and Questioned Costs
 For the Year Ended December 31, 2010

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 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
14.239	HOME Program
14.251	Economic Development Initiative
16.710	Public Safety Partnership and Community Policing
20.500	Urban Mass Transit Capital Assistance – ARRA
81.128	Energy Efficiency Block Grant – ARRA
97.116	Port Security - ARRA

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 State Single Audit Guidelines? No
 Audit threshold used to determine between Type A and Type B programs: \$100,000
 Auditee qualified as low-risk auditee Yes

Identification of major state program:

State ID Number	Name of State Program
395.104	Urban Mass Transit Operating Assistance
370.xxx	Urban Rivers

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, 2010.

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, 2010.

CITY OF GREEN BAY, WISCONSIN
Schedule of Prior Year Audit Findings and Corrective Action Plan
For the Year Ended December 31, 2010

Prior Year Audit Findings

There were no findings or questioned costs for federal awards for the year ended December 31, 2009.

Corrective Action Plan

No corrective action plan is required.

STATE OF TEXAS
COUNTY OF [illegible]
[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

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