

# COMPREHENSIVE ANNUAL FINANCIAL REPORT

INCLUDING AUDITORS' REPORTS

For the Fiscal Year Ended  
**December 31, 2013**  
City of Green Bay, Wisconsin



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# **Introductory Section**

**CITY OF GREEN BAY, WISCONSIN**

**COMPREHENSIVE ANNUAL**

**FINANCIAL REPORT**

**INCLUDING AUDITORS' REPORTS**

**FOR THE FISCAL YEAR ENDED**

**DECEMBER 31, 2013**

Prepared by Department of Finance

**Dawn M. Foeller, CPA**

**Finance Director  
Comptroller**

**Diana Ellenbecker**

**Assistant Finance Director/  
Treasurer**

**On the cover: "Associated Bank"**

2013 saw the completion of a \$9 million renovation of 333 Main Street for Associated Bank's new corporate offices in downtown Green Bay. Associated has consolidated operations from several locations statewide into their new building which will eventually house about 500 Associated employees. The completely renovated building, called Associated Bank Center, features a completely renovated atrium and lobby, street-level café, and spectacular 7th floor conference room overlooking a resurgent downtown. The building also features state-of-the-art wireless technology throughout.

Green Bay is proud to welcome the corporate headquarters of Wisconsin's largest locally managed bank back downtown.

**CITY OF GREEN BAY, WISCONSIN**

December 31, 2013

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Office of the City Finance Department

June 30, 2014

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, 2013, is submitted herewith. This report was prepared by the City's Finance Department. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rest with the City. I believe the data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the City as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the City's financial activities have been included. This letter of transmittal is designed to complement the Management's Discussion and Analysis and should be read in conjunction with it. The City of Green Bay's MD & A can be found immediately following the report of the independent auditors.

### **Background Information**

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

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

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

### **Accounting System and Budgetary Control**

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

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

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

Budgetary control is maintained at the function level by the encumbrance of estimated purchase amounts prior to the release of purchase orders to vendors. A function can be a department, division, fund, or other activity. Purchase orders which result in an overrun of function balances are not released until additional appropriations are made available. Open encumbrances are reported as assigned fund balance at December 31, 2013.

**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 946. The Green Bay Fire Department has 197 employees and the Police Department personnel total is 238.25. 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	238.25	Park, Recreation & Forestry	83.5
Fire Department	197	Planning Department	36.5
Transit Department	60	Public Works Department	219
Information Services	7.25	Personnel	9
Mayor's Office	3.3	Municipal Court	5.15
Law Department	5	Economic Development	3.75
Finance Department	23.25	Water Department	55
			945.95

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. 61.

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 auditors' reports on the schedule of financial assistance, internal controls, and compliance with applicable laws and regulations.

**2013 General Governmental Functions**

Revenues for general fund governmental functions totaled \$76,752,400 in 2013, an increase 1.92% from 2012. There was a significant variance in the interdepartmental charges when revenues are compared from 2012 to 2013. This increase of \$1,288,000 primarily was driven from revenue received from the Village of Allouez for payment of fire services provided by the newly formed Green Bay Metro Fire Department. A contract for fire services was put in place in December 2012 and has been a win-win for both organizations. One other category to note includes intergovernmental, whereby State Aids continue to reduced including the expenditure restraint program, transportation aids and bridge reimbursements. 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 2012</u>
Taxes	\$ 37,601,088	49.0%	\$ 681,128
Licenses and permits	2,190,896	2.9%	\$ (170,413)
Intergovernmental revenue	26,421,605	34.4%	\$ (348,915)
Public charges for services	4,060,643	5.3%	\$ 84,681
Intergovernmental service charges	1,730,068	2.3%	\$ 1,608,813
Interdepartmental service charges	2,106,859	2.7%	\$ (320,837)
Fines and foreits	1,167,124	1.5%	\$ (115,775)
Interest	122,917	0.2%	\$ (214,867)
Other revenue	1,351,211	1.8%	\$ 243,221
Total	<u>\$ 76,752,411</u>	<u>100.0%</u>	<u>1,447,036</u>

The 2013 Assessed Value of \$6,042,083,300 represented 104.2% of full market value. Beginning in 1986, Wisconsin State Statute 70.05 requires assessed valuations to be within 10% of full value at least once during a 4-year period consisting of the current year and the 3 preceding years. The Statue also has a requirement that no one property class type (commercial, residential, etc.) can have a variance greater than 10% of other class types. The City underwent a complete revaluation of all property in 2004 and a commercial property review in 2011 to stay within the statue guidelines.

Current tax collections were 99% of the tax levy and have averaged 98.8% from 2004 through 2013. Allocations of property tax levy by purpose for 2013 and the preceding two fiscal years are as follows:

<u>Purpose</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
General Fund	7.03	6.79	6.51
Debt Service Fund	1.92	2.22	2.35
Total	<u>8.95</u>	<u>9.01</u>	<u>8.86</u>

Expenditures for general fund governmental purposes totaled \$78,041,549 in 2013, an increase of 2.7% from 2012. A driver in some of the 2013 increase in spending across functional areas was the return to a more normal level of staffing after holding many positions open in 2012 to accommodate a larger number of retirements than anticipated and their respective payouts. Along with staffing, other reasons for an increase general government function was a plan that was put in place by the Common Council which identified the specific value of levy support used to supplement retiree health insurance. The value was \$575,400 for 2013 and is reflected as a separate expense line in the miscellaneous budget. For the public safety function, a combination of police spending less than their 2012 level by leaving positions open as they worked through their labor negotiations coupled with fire's increase of roughly \$1M to accommodate the added staffing brought on for the Allouez fire service contract.

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

<u>Function</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 2012</u>
General Government	\$ 7,544,657	9.7%	\$ 685,700
Public Safety	46,718,989	59.9%	\$ 583,676
Public Works	15,816,093	20.3%	\$ 291,138
Culture and Recreation	7,016,313	9.0%	\$ 517,671
Conservation and development	945,497	1.2%	\$ (1,615)
Total	<u>\$ 78,041,549</u>	<u>100.0%</u>	<u>\$ 2,076,570</u>

The target for unassigned fund balance in the General Fund is 9% of general fund revenues after reducing unassigned General Fund balance by amounts held for cash flows and other purposes. The 2013 General Fund balance of \$7,240,000 is 9.4% of revenues compared to an overall unassigned balance of \$8,778,062.

### **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 2013 fiscal year were as follows:

<u>Net Direct Bonded Debt Amount</u>	<u>Ratio of Debt To Assessed Value (104.2%) Of Present Market)</u>	<u>Ratio of Debt to Present Market Value</u>	<u>Debt Per Capita</u>
\$ 136,355,588	2.24%	2.34%	\$1,300.15

Included in general obligation debt December 31, 2013, was \$10,585,515 for Sanitary Sewers, \$3,925,111 for Storm Sewers, \$46,082,179 for Tax Incremental Finance Districts, and \$75,772,783 for General Purposes.

Interest remained historically low in 2013 and the City took this opportunity to complete a refunding bond issue and issue City debt for various construction projects. Below is a summary of debt issued in 2013.

On February 5, 2013 the City issued \$10,985,000 in refunding general obligation bonds. The purpose for the issue was to advance refund a portion of 2004B, 2005B and 2006A bond issue. The gross savings for the refinancing was \$780,624 with a net present value savings for the City of \$691,045 in future debt service payments.

On July 9, 2013, the City issued three new money borrowings including \$11,145,000 in general obligation bonds, \$1,350,000 in a tax exempt promissory note and \$925,000 in taxable promissory note. The bonds had an effective rate of 2.85%, the tax exempt note had an effective interest rate of 2.19%, and the taxable note, an effective interest rate of 2.38%

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>
January 26, 2009	1,229,760	20.0	4.75
January 26, 2009	550,000	20.0	4.75
March 17, 2009	160,000	20.0	4.75
May 29, 2009	60,000	20.0	4.75
June 6, 2009	8,680,000	20.0	3.44
September 11, 2009	125,000	20.0	4.75
October 6, 2009	820,000	20.0	5.50
October 6, 2009	735,000	10.0	4.50
October 6, 2009	86,000	20.0	4.75
November 24, 2009	3,600,000	4.3	2.41
March 23, 2010	2,685,000	7.0	2.07
April 15, 2010	80,500	20.0	5.50
May 1, 2010	15,320,000	20.0	3.11
July 6, 2010	3,500,000	20.0	5.50
August 31, 2010	369,000	20.0	5.50
October 7, 2010	785,000	10.0	4.25
October 7, 2010	350,000	10.0	4.25
July 12, 2011	4,750,000	15.0	3.00
July 12, 2011	950,000	5.0	1.21
January 5, 2012	2,130,000	2.3	1.50
May 1, 2012	8,485,000	7.60	2.43
May 1, 2012	8,295,000	6.10	2.29
June 5, 2012	35,095,000	7.96	2.69
August 7, 2012	4,395,000	10.49	2.49
August 7, 2012	1,950,000	3.15	.98
February 5, 2013	10,985,300	6.52	1.88
July 7, 2013	11,145,000	7.11	2.85
July 7, 2013	1,350,000	5.41	2.19
July 7, 2013	925,000	5.4	2.38

The City continues to have an excellent financial rating. The 2013 general obligation bond rating from Moody's Investors Service was Aa2.

### **Investment Portfolio**

The Common Council adopted a revised investment policy on October 1, 2002 and its subsequent revisions in 2012. Accordingly, available cash was invested in Certificates of Deposit, Money Market Accounts, Treasuries, Agencies, Repurchase Agreements, and the State Investment Pool. The City's investment strategy is passive, whereby securities are purchased with the intent to hold to maturity. The rate of return for any one security ranged from .09 to 1.25%. Interest income credited to the General Fund from investments for 2013 was \$256,392 less \$133,475 to account for a temporary investment market adjustment in accordance with GASB 31.

**Capital Projects Funds**

Proceeds of general obligation bond issues are accounted for in Capital Projects Funds until improvement projects are completed. At the end of the fiscal year completed projects are capitalized and are reported as a capital asset. During 2013, projects costing \$16,011,394 were completed.

The Capital Projects Funds balances on hand December 31, 2013 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, 2013, the general capital assets of the City amounted to \$386,805,062 which includes \$544,524 of construction in progress and is net of accumulated depreciation of \$255,372,236.

**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:

	2013	2012	2011
Gross Revenues	\$ 18,004,165	\$ 17,949,726	\$ 17,904,103
Net Income	587,454	75,372	1,653,464
Income available for debt service	8,609,642	8,667,869	9,701,496
Total debt service requirement	5,514,093	5,511,531	5,513,572
Coverage (Income available for debt service divided by average annual debt service)	1.56	1.57	1.76

**Departmental Activities**

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

**Economics**

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

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

The city is located at the base of Lake Michigan's Green Bay in northeastern Wisconsin. Interstate 43, US Highway 41/141, and State Highway 29 provide efficient access to Milwaukee, Chicago, and Minneapolis and beyond. Delta, United Airlines and American Airlines serve Austin Straubel International Airport, the third largest airport in Wisconsin. Rail service, including TOFC/intermodal facilities, is available in the city. The Port of Green Bay, offering ocean shipping via the St. Lawrence Seaway, waterborne commerce in 2013 resulted in 181 vessels visiting the Port of Green Bay, moving over 2.2 million metric tons of cargo.

## 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 City's high quality of life and a continually diversifying economy have helped Green Bay withstand the lingering recession with remarkable resiliency. A robust infrastructure that includes: county, state, and federal highways; deep water port access, transportation infrastructure, and an International Airport 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. These factors, and others, put the City on a good footing to expand its economy in the years ahead.

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, and an urban boardwalk called the CityDeck. Each of these projects has helped eliminated blight and improve our public infrastructure. With the amended boundary for Tax Incremental Financing District (TID) 13 completed in 2012, several key projects moved forward in 2013 including the Schreiber Corporate Headquarters, the Associated Bank corporate office renovation, the KI Convention Center, 100 Main Street (Flatley site), the Watermark development and the Northland Hotel. Plans are underway to evaluate and select future public parking facility for the anticipated growth in traffic.

A key stimulus for future improvements in the University Avenue corridor is the \$60 million Veterans Administration Outpatient Clinic (VA Clinic) that is now open at the east end of the corridor at 2800 University Avenue. This state-of-the-art clinic is expected to serve as a catalyst for future development along the corridor for support facilities such as hotels and medical offices. The clinic opened in 2013 creating more than 250 high paying jobs.

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.

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.

Work will continue on with Olde Main Street business district and other project partners for an 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. Significant progress was made with the completion of the engineering feasibility analysis, construction cost estimate and first property acquisition. Capital fundraising campaign is now underway.

On the west side, the city continues to work with On Broadway Inc. to redevelop the 22-acre former Larsen Canning property. A variety of interest has been expressed including housing and commercial development. The City's Redevelopment Authority successfully secured funding for an expansion of the KI Convention Center including room tax revenues with the goal of completing construction in the summer of 2015.

With these, and other high-profile projects underway, Green Bay's employment trends, commercial and retail markets, and overall economic outlook remain strong. Growth and development in older urban areas of the city is expected to continue, including more major downtown residential, retail, and office projects coming online. This positive outlook in these sectors will continue to maintain Green Bay's position as an economic and residential hub of activity.

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

### **Acknowledgements**

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

Respectfully submitted,



Dawn M. Foeller  
Finance Director / Comptroller



Government Finance Officers Association

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

Presented to

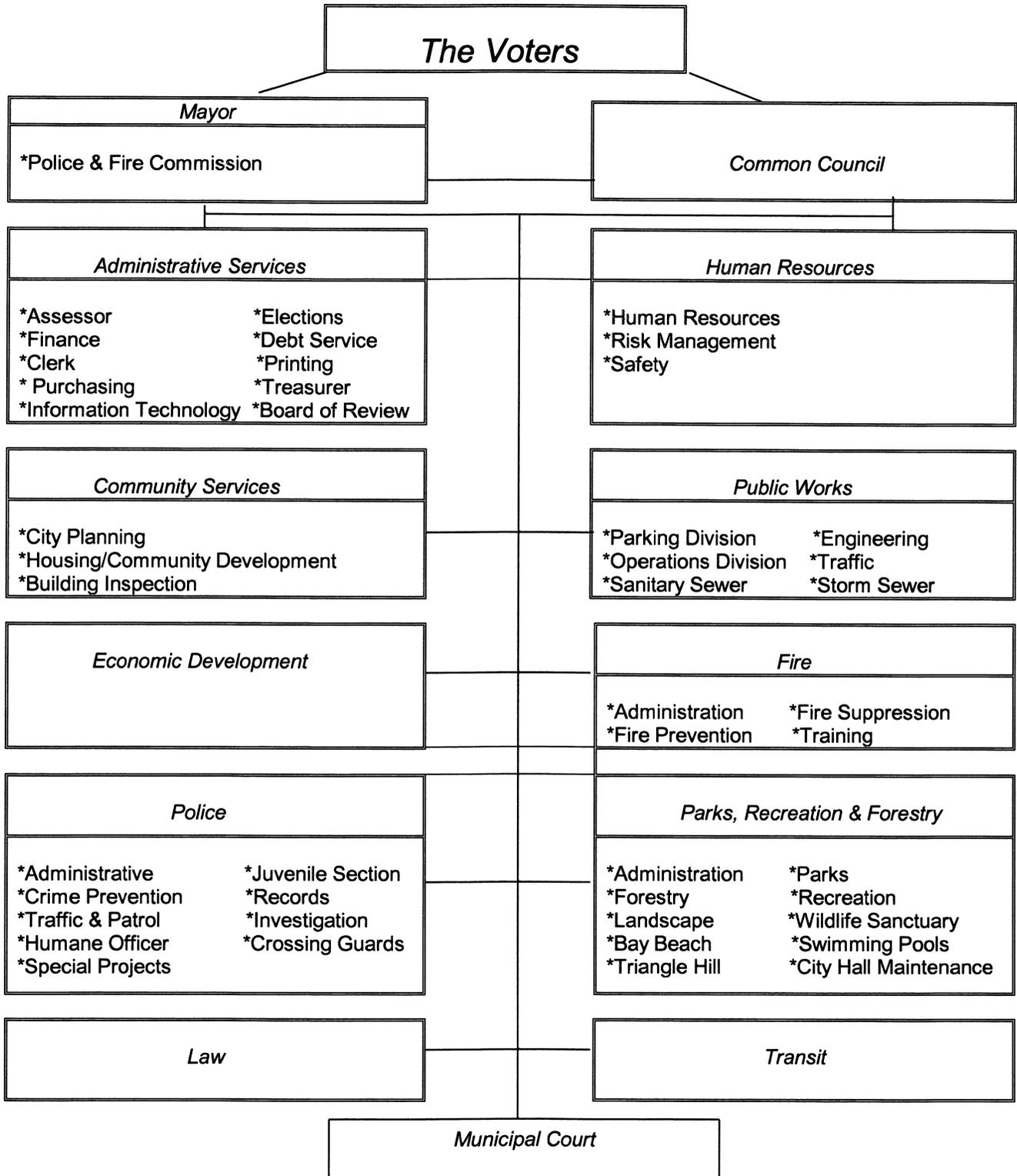
**City of Green Bay  
Wisconsin**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2012**

Executive Director/CEO

**CITY OF GREEN BAY  
TABLE OF ORGANIZATION  
2013**



CITY OF GREEN BAY, WISCONSIN  
General Information

ELECTED OFFICIALS

		Length of Service	Term Expires:
Mayor	James L. Schmitt	11 years	April, 2015
<b>City Council</b>			
District 1	Jerry Wiezbiskie	7 years	April, 2014
District 2	Thomas De Wane	7 years	April, 2014
District 3	Andy Nicholson	11 years	April, 2014
District 4	Tim DeWane	2 years	April, 2014
District 5	Amy Kocho	5 years	April, 2014
District 6	Joe Moore	2 years	April, 2014
District 7	David Boyce	2 years	April, 2014
District 8	Jesse Brunette	2 years	April, 2014
District 9	James Warner	2 years	April, 2014
District 10	Mark Steuer	2 years	April, 2014
District 11	Brian Danzinger	4 years	April, 2014
District 12	Tom Sladek	2 years	April, 2014
Municipal Court Judge	Jerry Hanson	6 years	April, 2014

CITY OF GREEN BAY, WISCONSIN  
General Information

DEPARTMENT HEADS/APPOINTED OFFICIALS

		Length of time in this position	Length of Employment with City of Green Bay
Assessor	Russ Schwandt	15 years	15 years
City Attorney	Tony Wachewicz	3 years	6 years
City Human Resources Director	Lynn Boland	4 years	4 years
Clerk	Kris Teske	2 years	9 years
Director of Economic Development	Greg Flisram	2 years	2 years
Finance Director / Comptroller	Dawn Foeller	5 years	14 years
Treasurer	Diana Ellenbecker	2 years	5 years
Fire Chief	David Litton	1 year	1 year
Information Services Administrator	Mike Hronek	5 years	16 years
Park Director	Dawne Cramer	3 years	36 years
Planning Director	P. Robert Strong	15 years	34 years
Police Chief	Thomas Molitor	2 years	24 years
Public Works Director	Steve Grenier	2 years	7 years
Transit Director	Thomas Wittig	2 years	2 years
General Manager, Water Utility	Nancy Quirk	2 years	2 years

CERTIFIED PUBLIC ACCOUNTANTS

Schenck SC, Green Bay, Wisconsin

BOND COUNSEL

Foley & Lardner, Madison, Wisconsin

FINANCIAL CONSULTANTS

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

# **Financial Section**



## INDEPENDENT AUDITORS' REPORT

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Green Bay, Wisconsin ("the City") as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

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

### *Auditors' Responsibility*

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

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

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

### *Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Green Bay, Wisconsin, as of December 31, 2013, and the respective changes in financial position and, where applicable, cash flows thereof in for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison information, the schedule of funding progress and the schedule of employer contributions on pages 19 through 31 and 76 through 86 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Information***

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

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

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

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2014, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



Certified Public Accountants  
Green Bay, Wisconsin  
June 30, 2014

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

# CITY OF GREEN BAY, WISCONSIN

## Management's Discussion and Analysis

December 31, 2013

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, 2013. Readers are encouraged to consider the information presented here in conjunction with additional information furnished in the letter of transmittal, found on pages 5 - 12.

### Financial Highlights

- The assets and deferred outflows of the City exceeded its liabilities and deferred inflows at the close of the most recent year by \$413,267,000 (net position). Of this amount, unrestricted net position is a positive of \$12,675,000.
- The City's total net position increased by \$5,637,000. The following factors contributed to the overall increase:
  - The year closed with an increase in net position of \$5,954,000 for Governmental Activities. The increase was the combination of capitalized assets exceeding depreciation expense in the amount of \$3,209,000 and the retirement of long-term debt offsetting changes in fund balance and other activities.
  - The Business-type activities of the Water Department and the Transit Department had net decrease in net position of \$317,000. The Water Department recorded total operating and non-operating revenues (including capital contributions) of \$18,051,000 and expenses including debt service and transfers of \$17,464,000. The Utility's net position increased by \$614,000 to \$92,036,000. This increase is a combination of operations of \$587,000 plus the allocation of internal service fund activities of \$26,000. The Transit Department's net position decreased in the amount of \$931,000 to \$11,752,000. This decrease is a combination of depreciation and amortization expense charged against their assets of \$1,173,000, capital contribution of \$227,000 and plus the allocation of internal service fund activities of \$24,000.
- As of the close of the current year, the City's governmental funds reported combined ending fund balances of \$72,759,000, or \$30.3M greater than 2012. The large increase in fund balance between 2012 and 2013 can be contributed to the issuance of debt toward the end of 2013 for the expansion of the KI Convention Center. The amount of non-spendable and restricted fund balance attributed to the KI Convention Center is \$26,398,000, or 36% of the City's total governmental fund balance. The expansion project got underway late in 2013 with a tentative completion date of summer of 2015. Of the remaining \$46,361,000, approximately 66% of this total amount, \$30,528,000 compared to \$28,497,000 in 2012, is available for spending at the City's discretion (committed, assigned and unassigned fund balance).
- At the end of the current year, the General Fund closed the year with a modest increase of \$602,000, or just .8% of its expenditures to its fund balance ending the year with \$14,091,000.

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, 2013

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

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

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

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

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

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

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

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

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

# CITY OF GREEN BAY, WISCONSIN

## Management's Discussion and Analysis

December 31, 2013

The City maintained 68 individual governmental funds during 2013. Information is presented separately in the governmental fund balance sheet and in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balance for the General Fund, Sanitary Sewer Special Revenue Fund, KI Convention Center and Debt Service Fund, each of which are considered major funds. Data from the other 64 funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major funds is provided in the combining statements found elsewhere in this report.

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

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

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

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

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

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 45 - 75 of this report.

**Required Supplementary Information.** The required supplementary information provides budgetary comparison information for the City's general and sanitary sewer special revenue funds along with disclosures related to the City's other post-employment benefits. The required supplementary information, including related notes, can be found on pages 76 - 86 of this report.

**Other Information.** The combining statements referred to in connection with non-major governmental funds and internal service funds, along with individual budget and actual schedules, schedules of capital asset and long-term debt balances and financial statements of the City's component unit, are presented as supplementary information immediately following the required supplementary information. Supplementary information can be found on pages 87 - 125 of this report.

# CITY OF GREEN BAY, WISCONSIN

## Management's Discussion and Analysis

December 31, 2013

### Government-Wide Financial Analysis

As noted earlier, net position may serve as a useful indicator of the change in a government's financial position over time. The assets and deferred outflows of resources of the City exceeded liabilities and deferred inflows of resources by \$413,267,000 at the close of 2013 versus \$407,629,000 at the close of 2012, an increase of \$5,637,000.

City of Green Bay Net Position						
All amounts in 1,000's						
	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Current and other assets	\$ 197,225	\$ 164,376	\$ 18,364	\$ 19,496	\$ 215,589	\$ 183,872
Capital assets	386,805	387,812	153,953	156,194	540,758	544,006
<b>Total assets</b>	<b>584,030</b>	<b>552,188</b>	<b>172,317</b>	<b>175,690</b>	<b>756,347</b>	<b>727,878</b>
Deferred Outflows of Resources						
Deferred charge on refunding	1,882	1,037	-	-	1,882	1,037
Other Liabilities	38,453	32,935	1,586	1,919	40,039	34,854
Long-term liabilities outstanding	182,032	159,292	66,943	69,667	248,975	228,959
<b>Total liabilities</b>	<b>220,485</b>	<b>192,227</b>	<b>68,529</b>	<b>71,586</b>	<b>289,014</b>	<b>263,813</b>
Deferred Inflows of Resources						
Property Tax	55,948	57,473	-	-	55,948	57,473
Net position:						
Net investment in capital assets	277,973	278,445	93,541	93,398	371,514	371,843
Restricted	25,506	32,609	3,572	3,658	29,078	36,267
Unrestricted	6,000	(7,529)	6,675	7,048	12,675	(481)
<b>Total net position</b>	<b>\$ 309,479</b>	<b>\$ 303,525</b>	<b>\$ 103,788</b>	<b>\$ 104,104</b>	<b>\$ 413,267</b>	<b>\$ 407,629</b>

By far, the largest portion of the City's net position (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 and deferred outflows. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

## CITY OF GREEN BAY, WISCONSIN

### Management's Discussion and Analysis

December 31, 2013

An additional portion of the City's net position (7.0%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position is a positive \$12,675,000.

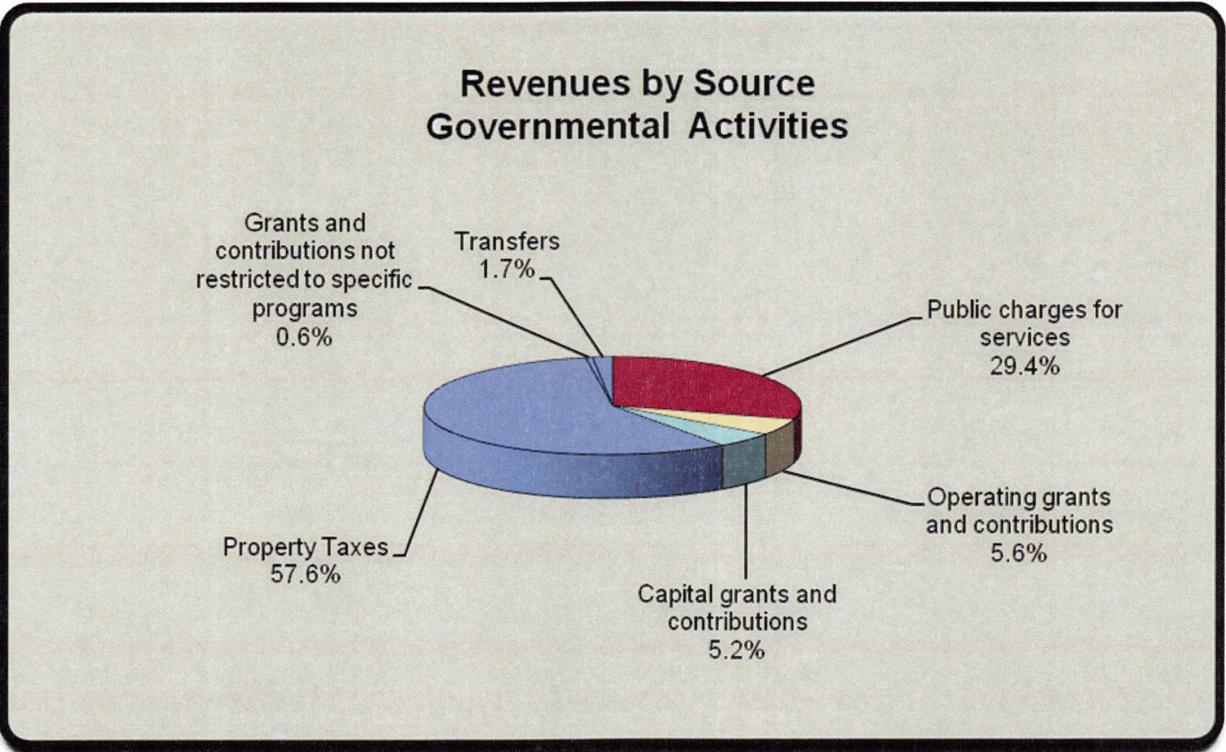
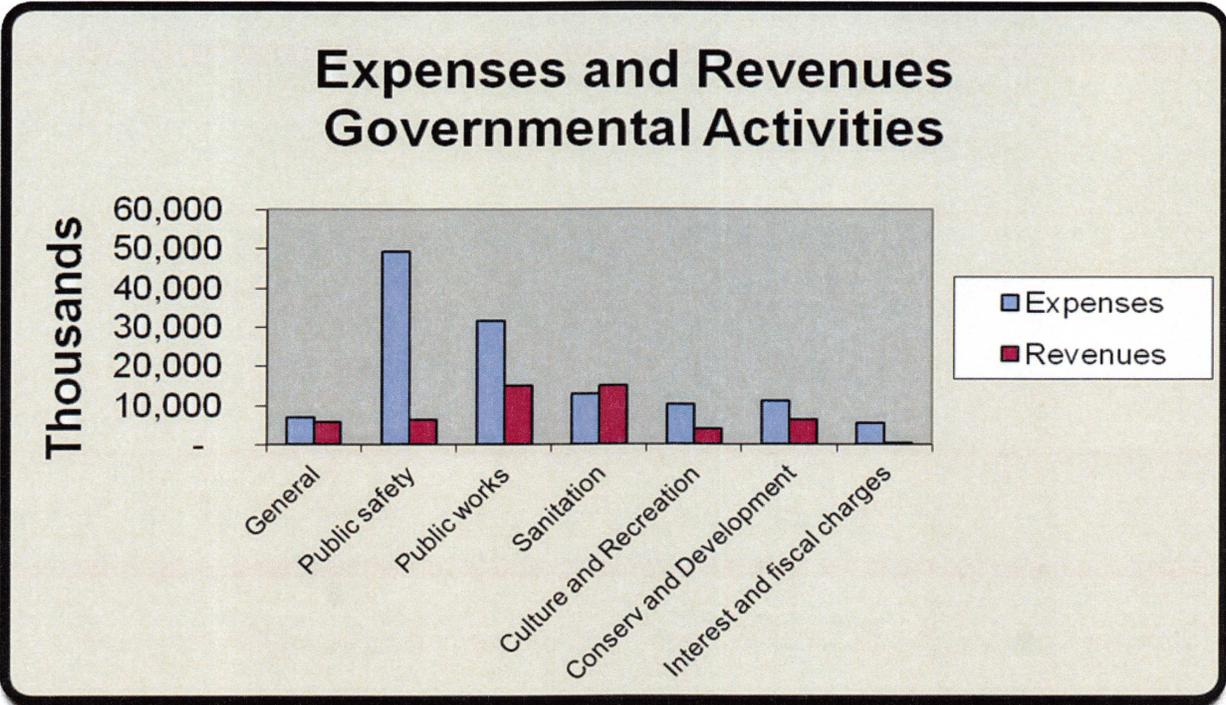
At the end of the current fiscal year, the City is able to report all positive balances in all three categories of net position.

	City of Green Bay Changes in Net Position					
	Governmental Activities		Business-type Activities		Total Activities	
	2013	2012	2013	2012	2013	2012
<b>Revenues:</b>						
<b>Program Revenues:</b>						
Charges for services	\$ 39,356,807	\$ 37,845,170	\$ 19,102,573	\$ 18,963,031	\$ 58,459,380	\$ 56,808,201
Operating grants and contributions	7,477,902	9,528,533	5,829,206	5,860,186	13,307,108	15,388,719
Capital grants and contributions	6,928,360	3,383,009	273,434	162,992	7,201,794	3,546,001
<b>General Revenues:</b>						
Property taxes	56,005,269	56,335,811	-	-	56,005,269	56,335,811
Other taxes	796,078	830,055	-	-	796,078	830,055
Grants and contributions not restricted to specific programs	20,394,571	20,414,167	-	-	20,394,571	20,414,167
Gains on disposal of capital assets	248,113	412,282	-	-	248,113	412,282
Unrestricted interest earnings	523,828	966,474	300,551	303,360	824,379	1,269,834
<b>Total Revenues</b>	<b>\$ 131,730,928</b>	<b>\$ 129,715,501</b>	<b>\$ 25,505,764</b>	<b>\$ 25,289,569</b>	<b>\$ 157,236,692</b>	<b>155,005,070</b>
<b>Expenses</b>						
General Government	7,135,122	8,051,025	-	-	7,135,122	8,051,025
Public Safety	49,214,751	52,232,730	-	-	49,214,751	52,232,730
Public Works	31,555,743	23,763,537	-	-	31,555,743	23,763,537
Sanitation	12,946,674	11,961,570	-	-	12,946,674	11,961,570
Culture & Recreation	10,399,918	6,513,677	-	-	10,399,918	6,513,677
Conservation and Development	11,354,899	8,553,601	-	-	11,354,899	8,553,601
Interest on long-term debt	5,471,417	5,996,563	-	-	5,471,417	5,996,563
Water Department	-	-	15,135,734	15,509,307	15,135,734	15,509,307
Transit Commission	-	-	8,385,353	8,455,465	8,385,353	8,455,465
<b>Total Expenses</b>	<b>128,078,524</b>	<b>117,072,703</b>	<b>23,521,087</b>	<b>23,964,772</b>	<b>151,599,611</b>	<b>141,037,475</b>
Increase (decrease) in net position before transfers	3,652,404	12,642,798	1,984,677	1,324,797	5,637,081	13,967,595
Transfers	2,301,455	2,127,265	(2,301,455)	(2,127,265)	-	-
Increase (decrease) in net position	5,953,859	14,770,063	(316,778)	(802,468)	5,637,081	13,967,595
Net position - January 1	303,525,323	289,822,745	104,104,348	105,355,786	407,629,671	395,178,531
Cumulative effect of change in accounting principle	-	(1,067,485)	-	(448,970)	-	(1,516,455)
<b>Net position - December 31</b>	<b>\$ 309,479,182</b>	<b>\$ 303,525,323</b>	<b>\$ 103,787,570</b>	<b>\$ 104,104,348</b>	<b>\$ 413,266,752</b>	<b>\$ 407,629,671</b>

**Governmental Activities.** Governmental Activities increased the City's net position by \$5,954,000. Key elements of this increase are as follows:

- Capital grants and contributions increased \$3,545,000 primarily from a one-time grant from Brown County Hotel Room Tax Stabilization fund as a contribution toward the expansion of the KI Convention Center.
- Retirement of long-term debt through budgeted repayments of \$12,872,000 exceeded depreciation of \$8,264,000.

**CITY OF GREEN BAY, WISCONSIN**  
 Management's Discussion and Analysis  
 December 31, 2013



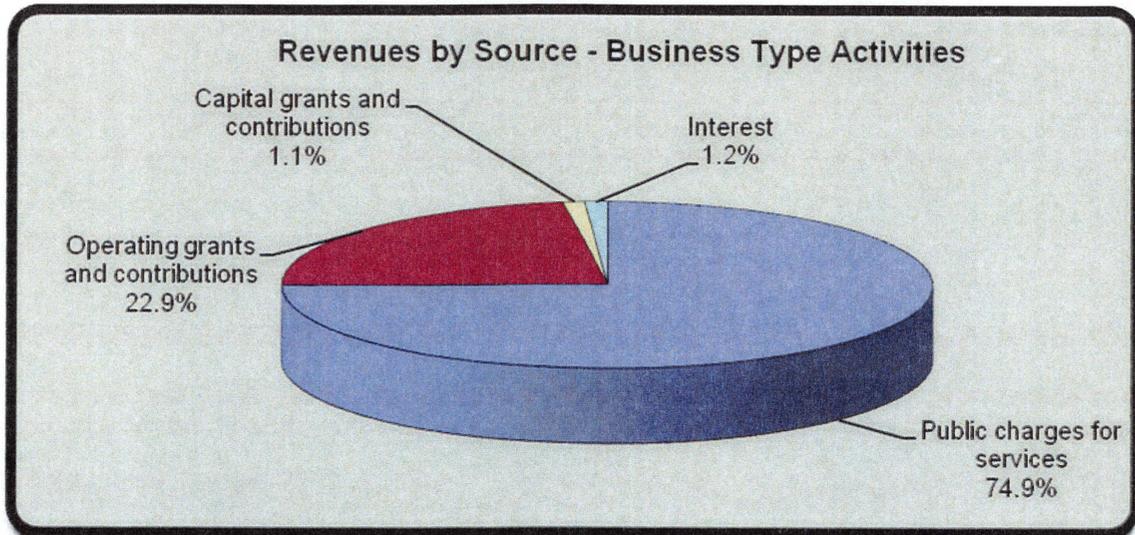
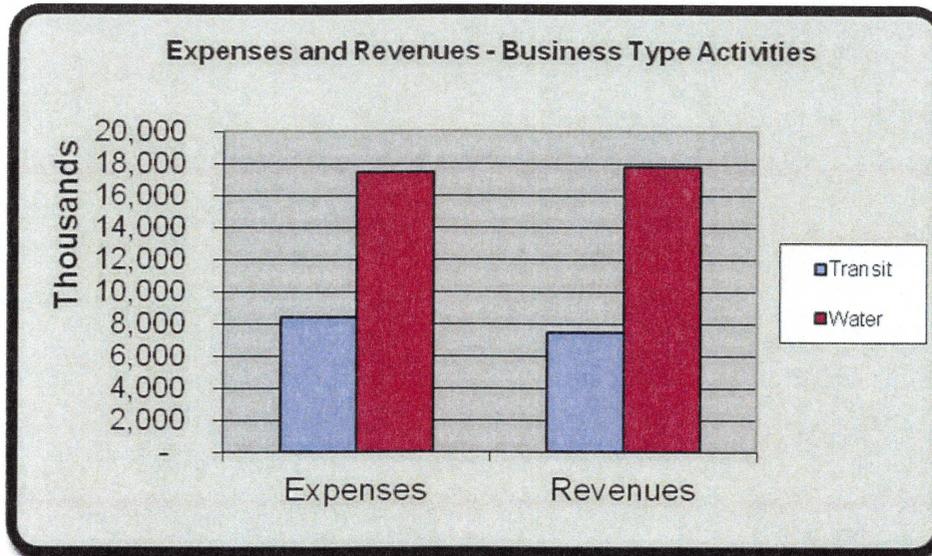
# CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2013

**Business-Type Activities.** Business-type activities decreased the City's net position by \$317,000. The key elements of this net decrease in position are as follows:

- The Water Department increased its net position by \$614,000 with an operating income of \$5,648,000 plus interest and other revenue of \$303,000 and contributions of \$47,000 less interest, fiscal and other changes of \$3,109,000, transfers out of \$2,301,000 and an adjustment for the consolidation of internal service fund activities of a positive \$26,000.
- The Transit Commission net position decreased \$931,000 primarily due to depreciation, capital contributions and an adjustment for the consolidation of internal service fund activities of a positive \$24,000. The transit commission had an operating loss of \$7,031,000 plus non-operating revenues of \$5,849,000 and capital contributions \$227,000.



# CITY OF GREEN BAY, WISCONSIN

## Management's Discussion and Analysis

December 31, 2013

### Financial Analysis of the Government's Funds

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

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

As of December 31, 2013, the City's governmental funds reported combined ending fund balances of \$72,759,000, an increase of \$30,332,000 in comparison with the prior year. Of the total fund balance, \$1,407,000 constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of fund balance is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending because it has already been committed as follows:

- 1) \$6,468,000 is in nonspendable form. Items in this category include inventories, prepaid items, long-term receivables and assets held for resale. The increase of \$3,965,000 over 2012 stems from two initiatives implemented in 2013, the launch of automatic garbage pick- up causing a temporary increase in inventory of \$1,125,000 for the garbage cans purchased in 2013. The cost of the garbage containers will be recouped through tax collections over the next two year. The other initiative was the purchase of the Clarion Hotel to secure air-rights for the KI Convention Center expansion. A term sheet was approved in 2013 to sell this property for \$2.7M to an identified investor.
- 2) \$35,762,000 is restricted for specific purposes by outside parties, constitutional provision or enabling legislation. This category increased \$24,336,000 over 2012 value of \$11,426,000. \$23,698,000 of the increase relates to the debt issued for the KI Convention Center set to be constructed in 2014 – 2015.
- 3) \$19,647,000 is committed for specific purposes by action of the City Council. This category includes \$134,000 for future health escrow costs, \$781,000 for the City's paring utility, \$5,630,000 for the City's sanitary sewer, \$11,998,000 for the City's storm utility and \$1,103,000 for Bay Beach operations.
- 4) \$9,475,000 is assigned for specific purposes by action of the City Council or the City Finance Director / Comptroller. This category consists of \$1,050,000 for the subsequent year budget, \$1,694,000 for DPW equipment, \$2,952,000 for street and related infrastructure, \$1,775,000 for park and recreation facilities and \$2,004,000 for other purposes.

Details of these fund balance categories can be found on page 70 of report.

**General Fund:** The General Fund is the main operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$8,778,000, while total fund balance was \$14,091,000. It may be useful to compare both unassigned fund balance and total fund balance to expenditures as a measure of the General Fund's liquidity. Unassigned fund balance represents 11% of total General Fund expenditures, while total fund balance represents 18% of total General Fund expenditures. The fund balance increased by \$602,000 or less than 1% of total expenditures. Revenues came in just a little ahead of plan by \$58,850 when you include transfers in of \$2,985,000. Positive variances from State bridge aids, Police liaison, Packer overtime reimbursement, and EMS Revenue were able to offset revenues from cable TV, building permits land sales, ordinance violations and interest income that fell short of their budget. In following GASB 31, the City included a temporary market adjustment to its investments of \$133,475 as of December 31, 2013.

## CITY OF GREEN BAY, WISCONSIN

### Management's Discussion and Analysis

December 31, 2013

**Special Revenue Funds:** Significant changes were seen in Sanitary Sewer, Parking Utility, DPW Equipment, Storm Water, Community Development, Neighborhood Stabilization, and Bay Beach. The sanitary sewer funds had an unfavorable net change in fund balance of \$320,000. The decrease in the fund balance was planned as that fund uses some of its accumulated balance to offset some of the increase in sewerage treatment costs. Parking Utility had a negative net change to its fund balance of \$107,000 due to its investment in purchasing a vacant building to build a new parking lot. DPW Equipment had a decrease in its fund balance from the prior year of \$540,000 due to management control over timing of equipment purchases. Storm Water had an increase in fund balance from the prior year of \$672,000 due to revenues for public service charges exceeding operating expenses and the transfer out for equipment replacement. Community Development fund saw a growth in its fund balance of \$1,082,000 due to the timing of revolving loans being paid off and the redeployment of those funds to new projects, the sale of property and the timing of receiving their allocation from HUD so that money would be available for projects as they are completed. Neighborhood Stabilization fund had a \$123,000 reduction in its fund balance as it utilizes its funds to enhance and stabilize properties it has purchased. Bay Beach fund had a favorable fund balance over prior year of \$604,000 due to a successful year at the amusement park and having excess revenues over expenditures.

**Debt Service Fund:** The debt service fund finished the year by increasing its net position by \$263,000. 2013 continued to see interest rates at their all time low, allowing the City to advance refund a number of debt issues at a premium. The favorable increase relates to this premium.

**Capital Project Funds:** Highlighted funds for capital projects include Sanitary Sewer, Right of Way, Storm Sewer, Finance Capital, Fire Capital Projects and Fire Equipment, Police Equipment, KI Convention Center Maintenance and KI Convention Center Expansion, Younkers / Boston Store and some of the Tax Incremental Financing. The decrease shown in Sanitary Sewers is timing of receiving proceeds from bonds and transfer in from sanitary sewer special revenue fund to projects that began in 2012 and continued into 2013. Right of Way decrease in fund balance was a result of timing of acquisitions of road way in 2013 that will be reimbursed in 2014. The storm sewer construction increased its fund balance due to the timing of receiving proceeds from debt and the issuance of contracts. The decrease in Finance was due to the receipt of bond proceeds to purchase a new ERP system for the city in prior years and the subsequent payment for that system occurring in 2013 and into 2014. The change in Fire capital is the timing of transferring money into this fund from the Fire Department's operating budget for various capital projects to be completed in 2013 and 2014. The change in Fire equipment is the timing of issuing debt for an engine and two ambulances and the purchase of those items. Police equipment increase of roughly \$200,000 is the timing of transferring money in from contingency to purchase new squad cars for their fleet. In 2013, the expansion for the current KI Convention Center got underway and one of the financing sources was the use of \$1M from prior year maintenance payments that were deposited into this fund. Another source of funding was the issuance of RDA debt in the amount of \$24.8M and the receipt of excess room tax revenue from Brown County. The KI Convention Center Expansion fund is shown as one of the major funds in the statement of revenue, expenditures and changes in fund balance. The KI Convention Center Expansion project will cost approximately \$25M and is set to be completed in summer 2015. Significant changes occurred in the various TIF funds, primarily for the installation of infrastructure and payment of debt service obligations. The net increase to TIF 13 and reduction in the Younkers / Boston Store fund is the final satisfaction of litigation the City incurred for the purchase of the Younkers / Boston Store buildings. A \$2M reserve had been set aside for this litigation in the Younkers / Boston Store fund which was funded using TIF 13 dollars. This litigation was finalized in 2012, however, the City wanted to make sure all invoices pertaining to this litigation had been recognized before closing out this reserve account.

# CITY OF GREEN BAY, WISCONSIN

## Management's Discussion and Analysis

December 31, 2013

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

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

	Transit	Water
Unrestricted Net Position - 2013	\$ -	\$ 6,894,112
Unrestricted Net Position - 2012	-	7,318,089
Total Growth (decline) in Net Position	\$ -	\$ (423,977)

Unrestricted net positions of the Water Utility decreased \$424,000 primarily due to the current year's added investment in infrastructure exceeding depreciation expense, thus moving unrestricted net assets to net 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 \$407,830 when you take into account expenditures and transfers out. This increase was primarily due to approved budget carry over requests of \$191,563 and purchase orders that were carried over from 2012 valued at \$75,013 and other adjustments done for insurance proceeds to repair vehicles and sale of scrap.

### Revenues were greater than budgetary estimates – explanation:

During this year, revenues and other financing sources came in just below budget by \$50,700. The primary reasons for this are:

- License and permits category came in \$103,710 under budget primarily from Cable TV being \$45,840 and building and heating permits \$58,750 under budget.
- Intergovernmental revenue had a positive \$71,720 variance to its budget. There were multiple sources for this variance including favorable variances in police grant revenue offsetting bridge reimbursements and police school liaison reimbursement being \$73,730 higher than anticipated to cover higher health, dental and WRS employee contributions for the officers assigned to this program.
- Public charges for services were favorable to budget by \$199,680 primarily driven by the reimbursement of overtime for police and fire by the Packer Organization of \$169,800 and rescue squad fees being favorable to budget by \$36,600.
- Intergovernmental charges for services was \$57,280 positive primarily driven from revenues collected from the \$23,610 generated from Green Bay Public Schools for the Pre-4 year old program established at the Wild Life Sanctuary and \$22,380 generated by vehicle inspections services done by the police department for the State of Wisconsin.
- Interdepartmental charges for services were \$89,150 negative. These charges are derived from allocating a portion of actual expenses incurred for the Department of Administration and Human Resources back to the City's proprietary funds based on head count. Each of the respective departments came in under budget, thus reducing the amount allocated back to these funds. Additionally, insurance charge reimbursements came in less than anticipated by \$47,750.

## CITY OF GREEN BAY, WISCONSIN

### Management's Discussion and Analysis

December 31, 2013

- Ordinance violations were unfavorable by \$199,880.
- Interest revenue was unfavorable by \$202,120. There are two components which make up this variance including the continued low interest rate environment and the proportionate share of the temporary write-down to the City's investment portfolio required to comply with GASB Statement 31 as of December 31, 2013. Considering the City follows a buy and hold to maturity, this write down is considered temporary in nature.
- Miscellaneous revenue was favorable in the amount of \$232,230 and was driven by a number of items including a favorable budget value of a rebate the City receives as an incentive for using our procurement card of \$44,110, a favorable variance for insurance proceeds received of \$125,040 and reimbursement from the Packer Organization for services of \$51,590 and the close out of historical inspection deposits on hand of \$52,020 which were all offset by the lack of land sales of \$100,000.

#### **Expenditures were less than budgetary estimates – explanation:**

Actual operating expenditures were less than budget by \$2,044,540. The primary reasons for this are:

- Open purchase orders related to specific department's expense budget accounted for \$82,360 of unexpended appropriations.
- Between engineering, public works operations and traffic, various vacant positions drove much of their \$1,354,100 in value being favorable to budget.
- Police came in unfavorable to plan by \$230,660 which was primarily driven by contract negotiations being settled in November 2013 through arbitration. The City contributed sworn officer's employee pension contribution through June 30, 2013 and to a higher costing health plan through November 2013.
- Fire and Culture and Recreation came in \$471,850 and \$378,225 favorable respectively to budget primarily due to various vacant positions that occurred throughout the year that weren't filled immediately.

#### **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, 2013, decreased a net of \$3,248,000 for a total value of \$540,758,000 (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 2013 increase in the government's investment in capital assets before depreciation was \$4,684,000. This represents a .7% increase for governmental activities. For business-type activities there was an increase in investment in capital assets before depreciation of \$2,800,000 or 1.25%. The change in accumulated depreciation was an increase of \$10,732,000 broken down between governmental funds of \$5,691,000 and business type funds amount of \$5,041,000. Combining the additions and accumulated depreciation, the net result on capital assets was a net decrease of \$3,248,000. Disposals of capital assets net of accumulated depreciation amounted to \$7,648,000 for governmental activities with \$1,463,000 related to infrastructure. As for the business type activities, the capital assets disposed value was \$934,000 which was driven by Water disposal distribution mains and meter and Transit disposal of revenue fair equipment.

## CITY OF GREEN BAY, WISCONSIN

### Management's Discussion and Analysis

December 31, 2013

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

#### Governmental Activities:

- Numerous contracts for the expansion of infrastructure, namely pavement, sanitary and storm sewers, and traffic signal increased the value of City infrastructure by \$4,670,000.
- Final work was completed on the CityDeck project which is a large walk way promenade encompassing three City blocks and transient docking facilities jutting out into the Fox River. The value of this project was \$3,432,000 which was part of construction in progress in 2012 and capitalized as part of buildings in 2013.
- Other changes to the capital asset schedule include routine equipment replacement in accordance with the City's equipment replacement policy.

#### Business-Type Activities:

- The net decrease of \$2,241,000 in capital assets for business-type of activities is attributable to water's addition of \$2,658,000 less depreciation of \$3,944,000 and transit's additions of \$142,000 less depreciation of 1,097,000. Most of the water utility purchases (\$2,100,000) were for new water mains, services, hydrants and meters. Transit's increase in capital assets of \$142,000 can be attributed to building improvements of \$114,000 and purchase of machinery and equipment of \$28,000.

City of Green Bay Capital Assets (net of depreciation)							
	Governmental Activities		Business-Type Activities		Total		
	2013	2012	2013	2012	2013	2012	
Land	\$ 47,383,149	\$ 46,118,764	\$ 1,463,540	\$ 1,463,540	\$ 48,846,689	\$ 47,582,304	
Buildings	72,385,653	72,457,830	30,347,812	30,228,039	102,733,465	102,685,869	
than buildings	-	-	148,704,575	146,605,064	148,704,575	146,605,064	
Machinery and equipment	42,792,096	39,739,717	45,859,948	45,279,052	88,652,044	85,018,769	
Infrastructure	479,071,876	475,864,757	-	-	479,071,876	475,864,757	
Construction in progress	544,524	3,311,777	-	-	544,524	3,311,777	
Less accum depr	255,372,236	249,680,975	72,422,840	67,381,327	327,795,076	317,062,302	
<b>Total</b>	<b>\$ 386,805,062</b>	<b>\$ 387,811,870</b>	<b>\$ 153,953,035</b>	<b>\$ 156,194,368</b>	<b>\$ 540,758,097</b>	<b>\$ 544,006,238</b>	

Additional information on the City's capital assets can be found in the footnotes on pages 58 - 59 of this report.

**Long-term Debt.** At the end of the current fiscal year, the City had total bonded indebtedness of \$136,356,000, which is backed by the full faith and credit of the City. Moody's rating on the general obligation debt is Aa2. The City's Water Utility had total revenue bonded indebtedness of \$65,995,000, which is rated as Aa3 by Moody's.

## CITY OF GREEN BAY, WISCONSIN

### Management's Discussion and Analysis

December 31, 2013

City of Green Bay Outstanding Debt General Obligation and Revenue Bonds						
	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
General Obligation Bonds	\$ 125,555,000	\$ 125,215,000	\$ -	\$ -	\$ 125,555,000	\$ 125,215,000
General obligation notes	9,110,000	8,005,000	-	-	9,110,000	8,005,000
State Trust Fund	1,690,588	1,832,343	-	-	1,690,588	1,832,343
Revenue Bonds	-	-	65,995,000	68,525,000	65,995,000	68,525,000
<b>Total</b>	<b>\$ 136,355,588</b>	<b>\$ 135,052,343</b>	<b>\$ 65,995,000</b>	<b>\$ 68,525,000</b>	<b>\$ 202,350,588</b>	<b>\$ 203,577,343</b>

During the fiscal year the City's total general-obligation debt increased by \$1,303,000 or 1.0%.

State Statutes limit the amount of general obligation debt a City may issue to 5% of its total equalized value. The City's net outstanding general obligation debt is \$135,606,000 or 46.8% of its limitation of \$289,324,000. The City's outstanding general obligation debt is \$136,356,000, net of the Debt Service Reserve Fund of \$750,000.

Additional information on the City's long-term debt can be found in the footnotes on pages 62 - 67 of this report.

#### **Economic Factors and Next Year's Budgets and Rates**

- The unemployment rate for the City of Green Bay MSA for November 2013 was 5.3%, showing improvement over November 2012 which was 5.7%. The seasonally adjusted rate of unemployment for the State of Wisconsin was 5.8% in November 2013 compared to 6.2% November 2012.
- All municipalities in the State of Wisconsin composed 2014 budgets under the restrictions of the statutory limits on levy increases. The levy limit for the City was .922% plus the increase in debt general obligation debt issued after 2005.
- The City continues to experience growth in tax base through the prudent use of TIF financing.
- The City is most noted for a stable industrialized base that centers on papermaking, printing, publishing, food processing, health insurance companies, the health care industry and tourism.

All of these factors listed above were considered in preparing the City's budget for the 2014 fiscal year.

#### **Requests for Information**

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

## **BASIC FINANCIAL STATEMENTS**

**CITY OF GREEN BAY, WISCONSIN**

Statement of Net Position

December 31, 2013

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Redevelopment Authority
<b>ASSETS</b>				
Cash and investments	\$ 81,103,518	\$ 8,701,515	\$ 89,805,033	\$ -
Receivables				
Property taxes	47,512,614	-	47,512,614	-
Accounts	5,430,978	4,672,014	10,102,992	-
Leases	-	-	-	38,815,000
Special assessments	2,970,765	-	2,970,765	-
Notes and loans	21,692,172	-	21,692,172	-
Interest	144,327	-	144,327	175,792
Internal balances	4,931,267	(4,931,267)	-	-
Inventories	1,675,398	774,017	2,449,415	-
Asset held for resale	2,700,000	-	2,700,000	-
Prepaid items	204,653	153,142	357,795	-
Non-utility plant	-	2,300,432	2,300,432	-
Restricted cash and investments	24,046,658	6,694,377	30,741,035	-
Deposit with CVMIC	4,812,360	-	4,812,360	-
Capital Assets				
Capital assets not depreciated				
Land	47,383,149	1,463,540	48,846,689	-
Construction in progress	544,524	-	544,524	-
Capital assets, being depreciated				
Buildings	72,385,653	30,347,812	102,733,465	-
Improvements other than buildings	-	148,704,575	148,704,575	-
Machinery and equipment	42,792,096	45,859,948	88,652,044	-
Infrastructure	479,071,876	-	479,071,876	-
Accumulated depreciation	(255,372,236)	(72,422,840)	(327,795,076)	-
<b>TOTAL ASSETS</b>	<b>584,029,772</b>	<b>172,317,265</b>	<b>756,347,037</b>	<b>38,990,792</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Loss on advance refunding	1,882,274	-	1,882,274	-
<b>LIABILITIES</b>				
Accounts payable	8,025,828	800,818	8,826,646	-
Contracts payable	-	61,865	61,865	-
Insurance claims payable	3,573,136	-	3,573,136	-
Due to other governments	14,727,319	-	14,727,319	-
Accrued payroll liabilities	2,731,260	186,106	2,917,366	-
Accrued interest	1,355,445	482,471	1,837,916	175,792
Deposits	7,587,853	-	7,587,853	-
Unearned revenue	451,972	54,796	506,768	-
Noncurrent liabilities				
Due within one year	16,867,203	3,185,702	20,052,905	690,000
Due in more than one year	165,165,076	63,757,937	228,923,013	38,125,000
<b>TOTAL LIABILITIES</b>	<b>220,485,092</b>	<b>68,529,695</b>	<b>289,014,787</b>	<b>38,990,792</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property taxes	55,947,772	-	55,947,772	-
<b>NET POSITION</b>				
Net investment in capital assets	277,972,830	93,540,878	371,513,708	-
Restricted for debt service	1,294,928	3,571,906	4,866,834	-
Restricted for community development	11,188,001	-	11,188,001	-
Restricted for capital improvements	1,755,381	-	1,755,381	-
Restricted for tax incremental district financing	11,268,011	-	11,268,011	-
Unrestricted	6,000,031	6,674,786	12,674,817	-
<b>TOTAL NET POSITION</b>	<b>\$ 309,479,182</b>	<b>\$ 103,787,570</b>	<b>\$ 413,266,752</b>	<b>\$ -</b>

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

**CITY OF GREEN BAY, WISCONSIN**  
Statement of Activities  
For the Year Ended December 31, 2013

Functions/Programs	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	\$ 7,135,122	\$ 5,867,754	\$ -	\$ -
Public safety	49,214,751	5,487,626	814,294	268,843
Public works	31,555,743	9,621,876	3,965,241	1,616,333
Sanitation	12,946,674	15,084,348	-	-
Culture and recreation	10,399,918	3,156,574	18,000	809,830
Conservation and development	11,354,899	138,629	2,084,853	4,233,354
Interest and fiscal charges	5,471,417	-	595,514	-
Total Governmental Activities	<u>128,078,524</u>	<u>39,356,807</u>	<u>7,477,902</u>	<u>6,928,360</u>
Business-type Activities				
Water	15,135,734	17,716,891	-	46,872
Transit	8,385,353	1,385,682	5,829,206	226,562
Total Business-type Activities	<u>23,521,087</u>	<u>19,102,573</u>	<u>5,829,206</u>	<u>273,434</u>
<b>Total Primary Government</b>	<b><u>\$ 151,599,611</u></b>	<b><u>\$ 58,459,380</u></b>	<b><u>\$ 13,307,108</u></b>	<b><u>\$ 7,201,794</u></b>
Component Unit				
Redevelopment Authority	<u>\$ 670,324</u>	<u>\$ 670,324</u>	<u>\$ -</u>	<u>\$ -</u>
General Revenues				
Property taxes, levied for:				
General purposes				
Debt service				
Special revenue funds				
Capital projects funds				
Internal service funds				
Other taxes				
Grants and contributions not restricted to specific programs				
Unrestricted interest earnings				
Gain on sale of capital assets				
Transfers				
<b>Total General Revenues and Transfers</b>				
Change in Net Position				
Net Position - January 1				
Net Position - December 31				

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

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Redevelopment Authority
\$ (1,267,368)	\$ -	\$ (1,267,368)	\$ -
(42,643,988)	-	(42,643,988)	-
(16,352,293)	-	(16,352,293)	-
2,137,674	-	2,137,674	-
(6,415,514)	-	(6,415,514)	-
(4,898,063)	-	(4,898,063)	-
(4,875,903)	-	(4,875,903)	-
<u>(74,315,455)</u>	<u>-</u>	<u>(74,315,455)</u>	<u>-</u>
-	2,628,029	2,628,029	-
-	(943,903)	(943,903)	-
<u>-</u>	<u>1,684,126</u>	<u>1,684,126</u>	<u>-</u>
<u>(74,315,455)</u>	<u>1,684,126</u>	<u>(72,631,329)</u>	<u>-</u>
-	-	-	-
37,505,010	-	37,505,010	-
11,272,110	-	11,272,110	-
1,227,700	-	1,227,700	-
4,531,249	-	4,531,249	-
1,469,200	-	1,469,200	-
796,078	-	796,078	-
20,394,571	-	20,394,571	-
523,828	300,551	824,379	-
248,113	-	248,113	-
2,301,455	(2,301,455)	-	-
<u>80,269,314</u>	<u>(2,000,904)</u>	<u>78,268,410</u>	<u>-</u>
5,953,859	(316,778)	5,637,081	-
<u>303,525,323</u>	<u>104,104,348</u>	<u>407,629,671</u>	<u>-</u>
<u>\$ 309,479,182</u>	<u>\$ 103,787,570</u>	<u>\$ 413,266,752</u>	<u>\$ -</u>

**CITY OF GREEN BAY, WISCONSIN**

Balance Sheet  
Governmental Funds  
December 31, 2013

	General	Sanitary Sewer	Debt Service	KI Convention Center
<b>ASSETS</b>				
Cash and investments	\$ 35,052,505	\$ 1,042,948	\$ 2,234,193	\$ -
Receivables				
Taxes	33,713,673	-	8,199,460	-
Accounts	3,065,940	926,512	975	-
Special assessments	838,224	-	-	-
Notes and loans	-	-	545,000	-
Interest	144,327	-	-	-
Due from other funds	7,629,506	2,330,189	-	-
Advance to other funds	982,190	-	-	-
Inventories	1,646,627	-	-	-
Prepaid items	105,971	-	-	-
Asset held for resale	-	-	-	2,700,000
Restricted cash and investments	-	-	-	24,046,658
<b>TOTAL ASSETS</b>	<b>\$ 83,178,963</b>	<b>\$ 4,299,649</b>	<b>\$ 10,979,628</b>	<b>\$ 26,746,658</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ 3,249,896	\$ 1,854,014	\$ -	\$ 348,505
Accrued payroll liabilities	3,758,407	81,021	-	-
Due to other funds	-	-	-	-
Due to other taxing units	14,727,319	-	-	-
Unearned revenues	412,002	-	-	-
Deposits held in trust	7,291,071	-	-	-
<b>Total Liabilities</b>	<b>29,438,695</b>	<b>1,935,035</b>	<b>-</b>	<b>348,505</b>
<b>Deferred Inflows of Resources</b>				
Property taxes	39,649,310	-	9,684,700	-
Special assessments	-	-	-	-
Loans	-	-	545,000	-
<b>Total Deferred Inflows of Resources</b>	<b>39,649,310</b>	<b>-</b>	<b>10,229,700</b>	<b>-</b>
<b>Fund Balances</b>				
Nonspendable	3,738,943	-	-	2,700,000
Restricted	-	-	749,928	23,698,153
Committed	134,011	2,364,614	-	-
Assigned	1,439,942	-	-	-
Unassigned				
General fund	8,778,062	-	-	-
Special revenue funds	-	-	-	-
Capital projects funds	-	-	-	-
<b>Total Fund Balances</b>	<b>14,090,958</b>	<b>2,364,614</b>	<b>749,928</b>	<b>26,398,153</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 83,178,963</b>	<b>\$ 4,299,649</b>	<b>\$ 10,979,628</b>	<b>\$ 26,746,658</b>

Reconciliation to the Statement of Net Position

Total Fund Balances as shown above

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

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

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

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

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

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

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

Other Governmental Funds	Total Governmental Funds
\$ 38,273,353	\$ 76,602,999
4,394,152	46,307,285
691,612	4,685,039
2,132,541	2,970,765
21,147,172	21,692,172
-	144,327
1,333,023	11,292,718
-	982,190
28,771	1,675,398
-	105,971
-	2,700,000
-	24,046,658
<u>\$ 68,000,624</u>	<u>\$ 193,205,522</u>

\$ 2,373,960	\$ 7,826,375
109,194	3,948,622
7,562,967	7,562,967
-	14,727,319
39,970	451,972
296,782	7,587,853
<u>10,382,873</u>	<u>42,105,108</u>

5,190,102	54,524,112
2,125,550	2,125,550
21,147,172	21,692,172
<u>28,462,824</u>	<u>78,341,834</u>

28,771	6,467,714
11,314,342	35,762,423
17,148,263	19,646,888
8,034,620	9,474,562
-	8,778,062
(9,666)	(9,666)
(7,361,403)	(7,361,403)
<u>29,154,927</u>	<u>72,758,580</u>

\$ 68,000,624    \$ 193,205,522

\$ 72,758,580

386,805,062

23,817,722

6,385,906

(180,288,088)

\$ 309,479,182

**CITY OF GREEN BAY, WISCONSIN**  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2013

	General	Sanitary Sewer	Debt Service	KI Convention Center
<b>Revenues</b>				
Taxes	\$ 39,501,088	\$ -	\$ 11,272,110	\$ -
Special assessments	-	-	-	-
Licenses and permits	2,190,896	-	-	-
Intergovernmental	26,421,605	-	-	-
Public charges for services	4,060,643	15,154,588	-	-
Intergovernmental charges for services	1,730,068	-	-	-
Interdepartmental charges for services	2,106,859	-	-	-
Fines and forfeits	1,167,124	-	-	-
Interest	122,917	2,157	101,496	-
Miscellaneous	1,351,211	3,299	697,511	2,368,676
<b>Total Revenues</b>	<b>78,652,411</b>	<b>15,160,044</b>	<b>12,071,117</b>	<b>2,368,676</b>
<b>Expenditures</b>				
<b>Current</b>				
General government	7,671,899	-	-	-
Public safety	47,573,483	-	-	-
Public works	17,006,088	-	-	-
Sanitation	-	12,944,632	-	-
Culture and recreation	7,016,313	-	-	-
Conservation and development	945,497	-	-	210
<b>Capital outlay</b>				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Sanitation	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and development	-	-	-	1,306,419
<b>Debt service</b>				
Principal retirement	-	447,951	16,391,289	-
Lease payments	-	-	435,690	-
Interest	-	175,265	4,321,682	503,894
Debt issuance costs	-	14,310	174,698	-
<b>Total Expenditures</b>	<b>80,213,280</b>	<b>13,582,158</b>	<b>21,323,359</b>	<b>1,810,523</b>
<b>Excess of Revenues Over (Under)</b>				
Expenditures	(1,560,869)	1,577,886	(9,252,242)	558,153
<b>Other Financing Sources (Uses)</b>				
General obligation bonds issued	-	-	-	-
General obligation notes issued	-	-	-	-
General obligation refunding bonds issued	-	-	14,565,000	-
Capital leases issued	-	-	-	24,840,000
Payment to refunding bond escrow agent	-	-	(11,302,287)	-
Premium received	-	-	363,877	-
Sale of capital assets	-	-	-	-
Transfers in	2,984,703	-	5,889,047	1,000,000
Transfers out	(822,210)	(1,898,283)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>2,162,493</b>	<b>(1,898,283)</b>	<b>9,515,637</b>	<b>25,840,000</b>
<b>Net Change in Fund Balances</b>	<b>601,624</b>	<b>(320,397)</b>	<b>263,395</b>	<b>26,398,153</b>
<b>Fund Balances - January 1</b>	<b>13,489,334</b>	<b>2,685,011</b>	<b>486,533</b>	<b>-</b>
<b>Fund Balances - December 31</b>	<b>\$ 14,090,958</b>	<b>\$ 2,364,614</b>	<b>\$ 749,928</b>	<b>\$ 26,398,153</b>

(Continued)

Other Governmental Funds	Total Governmental Funds
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\$ 4,558,949	\$ 55,332,147
929,886	929,886
-	2,190,896
4,765,759	31,187,364
10,103,879	29,319,110
2,012,028	3,742,096
-	2,106,859
644,639	1,811,763
13,499	240,069
4,048,642	8,469,339
<u>27,077,281</u>	<u>135,329,529</u>

406,905	8,078,804
268,044	47,841,527
6,172,013	23,178,101
-	12,944,632
2,368,981	9,385,294
4,015,878	4,961,585

530,426	530,426
756,050	756,050
7,970,146	7,970,146
2,414,786	2,414,786
1,588,388	1,588,388
2,485,783	3,792,202

-	16,839,240
-	435,690

40,783	5,041,624
35,621	224,629

<u>29,053,804</u>	<u>145,983,124</u>
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<u>(1,976,523)</u>	<u>(10,653,595)</u>
--------------------	---------------------

7,565,000	7,565,000
2,275,000	2,275,000
-	14,565,000
-	24,840,000
-	(11,302,287)
-	363,877

377,883	377,883
7,676,598	17,550,348

<u>(12,528,400)</u>	<u>(15,248,893)</u>
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<u>5,366,081</u>	<u>40,985,928</u>
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3,389,558	30,332,333
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<u>25,765,369</u>	<u>42,426,247</u>
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<u>\$ 29,154,927</u>	<u>\$ 72,758,580</u>
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**CITY OF GREEN BAY, WISCONSIN**  
Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)  
Governmental Funds  
For the Year Ended December 31, 2013

Reconciliation to the Statement of Activities

Net Change in Fund Balances from previous page	\$ 30,332,333
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	3,208,939
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position.	(4,215,747)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(1,775,028)
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to the governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	(21,031,660)
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.	(815,402)
Internal service funds are used by management to charge the costs of insurance programs to individual funds. The net revenue (expense) of certain activities of internal service funds is reported with governmental and business-type activities.	<u>250,424</u>
Change in Net Position of Governmental Activities as Reported on the Statement of Activities (see pages 33 - 34)	<u>\$ 5,953,859</u>

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

**CITY OF GREEN BAY, WISCONSIN**

Statement of Net Position

Proprietary Funds

December 31, 2013

	Business-type Activities			Governmental Activities
	Water Utility	Transit Commission	Total	Internal Service Funds
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash and investments	\$ 6,521,315	\$ 2,180,200	\$ 8,701,515	\$ 4,500,519
Receivables				
Property taxes	-	-	-	1,205,329
Accounts	4,136,134	535,880	4,672,014	745,939
Inventories	460,053	313,964	774,017	-
Prepaid items	153,142	-	153,142	98,682
Restricted cash and investments	909,899	-	909,899	-
<b>Total Current Assets</b>	<u>12,180,543</u>	<u>3,030,044</u>	<u>15,210,587</u>	<u>6,550,469</u>
<b>Noncurrent Assets</b>				
<b>Restricted Assets</b>				
Cash and investments	5,784,478	-	5,784,478	-
<b>Other Assets</b>				
Deposit with CVMIC	-	-	-	4,812,360
Non-utility plant	2,300,432	-	2,300,432	-
<b>Total Other Assets</b>	<u>2,300,432</u>	<u>-</u>	<u>2,300,432</u>	<u>4,812,360</u>
<b>Capital Assets</b>				
Land	523,897	939,643	1,463,540	-
Buildings	23,877,560	6,470,252	30,347,812	-
Improvements other than buildings	148,302,720	401,855	148,704,575	-
Machinery and equipment	32,184,884	13,675,064	45,859,948	-
Accumulated depreciation	(62,772,622)	(9,650,218)	(72,422,840)	-
<b>Net Capital Assets</b>	<u>142,116,439</u>	<u>11,836,596</u>	<u>153,953,035</u>	<u>-</u>
<b>Total Noncurrent Assets</b>	<u>150,201,349</u>	<u>11,836,596</u>	<u>162,037,945</u>	<u>4,812,360</u>
<b>TOTAL ASSETS</b>	<u>162,381,892</u>	<u>14,866,640</u>	<u>177,248,532</u>	<u>11,362,829</u>

(continued)

**CITY OF GREEN BAY, WISCONSIN**  
**Statement of Net Position (Continued)**  
**Proprietary Funds**  
**December 31, 2013**

	Business-type Activities			Governmental Activities
	Water Utility	Transit Commission	Total	Internal Service Funds
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Accounts payable	471,519	329,299	800,818	933,293
Contracts payable	61,865	-	61,865	-
Insurance claims payable	-	-	-	2,839,296
Accrued payroll liabilities	29,325	156,781	186,106	-
Due to other funds	3,396,397	333,354	3,729,751	-
Compensated absences payable	383,327	162,375	545,702	-
Unearned revenues	-	54,796	54,796	-
Payable from restricted cash and investments				
Revenue bonds	2,640,000	-	2,640,000	-
Accrued interest	482,471	-	482,471	-
<b>Total Current Liabilities</b>	<b>7,464,904</b>	<b>1,036,605</b>	<b>8,501,509</b>	<b>3,772,589</b>
<b>Noncurrent Liabilities</b>				
Advances from other municipalities	-	512,031	512,031	-
Advance from other funds	-	982,190	982,190	-
Compensated absences payable	-	247,952	247,952	-
Post-employment benefit liability	34,099	251,266	285,365	-
Unamortized debt premium	2,168,063	-	2,168,063	-
Unamortized debt discount	(2,810,474)	-	(2,810,474)	-
Revenue bonds payable	63,355,000	-	63,355,000	-
<b>Total Noncurrent Liabilities</b>	<b>62,746,688</b>	<b>1,993,439</b>	<b>64,740,127</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>	<b>70,211,592</b>	<b>3,030,044</b>	<b>73,241,636</b>	<b>3,772,589</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property taxes	-	-	-	1,423,660
<b>NET POSITION</b>				
Net investment in capital assets	81,704,282	11,836,596	93,540,878	-
Restricted for debt retirement	3,571,906	-	3,571,906	-
Unrestricted	6,894,112	-	6,894,112	6,166,580
<b>TOTAL NET POSITION</b>	<b>\$ 92,170,300</b>	<b>\$ 11,836,596</b>	<b>\$ 104,006,896</b>	<b>\$ 6,166,580</b>
Adjustment to reflect internal service fund activities related to business-type activities	(134,649)	(84,677)	(219,326)	
<b>Net Position of Business-type Activities as Reported on the Statement of Net Position (see page 32)</b>	<b>\$ 92,035,651</b>	<b>\$ 11,751,919</b>	<b>\$ 103,787,570</b>	

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

**CITY OF GREEN BAY, WISCONSIN**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**Proprietary Funds**  
**For the Year Ended December 31, 2013**

	Business-type Activities			Governmental Activities
	Water Utility	Transit Commission	Total	Internal Service Funds
<b>Operating Revenues</b>				
Charges for services	\$ 17,496,246	\$ 1,281,704	\$ 18,777,950	\$ 16,611,069
Other	204,832	88,980	293,812	-
<b>Total Operating Revenues</b>	<b>17,701,078</b>	<b>1,370,684</b>	<b>19,071,762</b>	<b>16,611,069</b>
<b>Operating Expenses</b>				
Salaries, wages and employee fringe benefits	3,296,231	4,303,504	7,599,735	-
Insurance claims and premiums	-	-	-	17,393,327
Contractual services	238,453	1,532,166	1,770,619	536,071
Materials and supplies	3,231,955	1,215,873	4,447,828	-
Heat, light and power	717,700	101,741	819,441	-
Depreciation and amortization	4,463,830	1,173,118	5,636,948	-
Insurance and taxes	105,409	58,201	163,610	-
Maintenance and other	-	16,680	16,680	-
<b>Total Operating Expenses</b>	<b>12,053,578</b>	<b>8,401,283</b>	<b>20,454,861</b>	<b>17,929,398</b>
<b>Operating Income (Loss)</b>	<b>5,647,500</b>	<b>(7,030,599)</b>	<b>(1,383,099)</b>	<b>(1,318,329)</b>
<b>Nonoperating Revenues (Expenses)</b>				
Operating grants	-	5,829,206	5,829,206	-
Property taxes	-	-	-	1,469,200
Interest revenue	287,274	13,277	300,551	9,405
Dividends from CVMIC	-	-	-	140,879
Gain (loss) on disposal of capital assets	-	(8,407)	(8,407)	-
Interest expense and fiscal charges	(3,108,550)	-	(3,108,550)	-
Other	15,813	14,998	30,811	-
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(2,805,463)</b>	<b>5,849,074</b>	<b>3,043,611</b>	<b>1,619,484</b>
<b>Income (Loss) Before Contributions and Transfers</b>	<b>2,842,037</b>	<b>(1,181,525)</b>	<b>1,660,512</b>	<b>301,155</b>
Capital contributions	46,872	226,562	273,434	-
Transfers	(2,301,455)	-	(2,301,455)	-
<b>Change in Net Position</b>	<b>587,454</b>	<b>(954,963)</b>	<b>(367,509)</b>	<b>301,155</b>
<b>Net Position - January 1</b>	<b>91,582,846</b>	<b>12,791,559</b>	<b>104,374,405</b>	<b>5,865,425</b>
<b>Net Position - December 31</b>	<b>\$ 92,170,300</b>	<b>\$ 11,836,596</b>	<b>\$ 104,006,896</b>	<b>\$ 6,166,580</b>
<b>Change in Net Position</b>	<b>\$ 587,454</b>	<b>\$ (954,963)</b>	<b>\$ (367,509)</b>	
Adjustment to reflect the consolidation of the internal service fund activities related to business-type activities	26,394	24,337	50,731	
<b>Change in Net Position of Business-type Activities as Reported on the Statement of Activities (see pages 33 - 34)</b>	<b>\$ 613,848</b>	<b>\$ (930,626)</b>	<b>\$ (316,778)</b>	

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

**CITY OF GREEN BAY, WISCONSIN**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2013**

	Business-type Activities			Governmental Activities
	Water Utility	Transit Commission	Total	Internal Service Funds
<b>Cash Flows from Operating Activities</b>				
Cash received from customers	\$ 17,695,529	\$ 1,449,178	\$ 19,144,707	\$ -
Cash from interfund services provided	-	-	-	15,961,421
Cash paid to suppliers	(4,425,883)	(3,000,508)	(7,426,391)	(17,247,493)
Cash paid to employees	(3,251,427)	(4,361,967)	(7,613,394)	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>10,018,219</b>	<b>(5,913,297)</b>	<b>4,104,922</b>	<b>(1,286,072)</b>
<b>Cash Flows from Noncapital Financing Activities</b>				
Operating grants from federal, state and local governments	-	6,019,730	6,019,730	-
Property taxes	-	-	-	1,463,870
Paid to City for property tax equivalent	(2,301,455)	-	(2,301,455)	-
Cash received from CVMIC	-	-	-	140,879
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<b>(2,301,455)</b>	<b>6,019,730</b>	<b>3,718,275</b>	<b>1,604,749</b>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Acquisition of capital assets	(3,578,714)	(226,562)	(3,805,276)	-
Proceeds from sale of capital assets	11,679	-	11,679	-
Capital grants from federal, state and local governments	-	227,429	227,429	-
Contributions from property owners	39,942	-	39,942	-
Principal paid on revenue bonds	(2,530,000)	-	(2,530,000)	-
Interest and fiscal charges on capital debt	(3,001,948)	-	(3,001,948)	-
<b>Net Cash Provided (Used) for Capital and Related Financing Activities</b>	<b>(9,059,041)</b>	<b>867</b>	<b>(9,058,174)</b>	<b>-</b>
<b>Cash Flows from Investing Activities</b>				
Purchase of investments	(14,628,052)	-	(14,628,052)	-
Proceeds from maturity of investments	14,713,390	-	14,713,390	-
Interest received	287,256	13,277	300,533	9,405
<b>Net Cash Provided by Investing Activities</b>	<b>372,594</b>	<b>13,277</b>	<b>385,871</b>	<b>9,405</b>
<b>Change in Cash and Cash Equivalents</b>	<b>(969,683)</b>	<b>120,577</b>	<b>(849,106)</b>	<b>328,082</b>
Cash and Cash Equivalents - January 1	6,318,085	2,059,623	8,377,708	4,172,437
<b>Cash and Cash Equivalents - December 31</b>	<b>\$ 5,348,402</b>	<b>\$ 2,180,200</b>	<b>\$ 7,528,602</b>	<b>\$ 4,500,519</b>
<b>Cash and cash equivalents on December 31 are reconciled to the statement of net position as follows:</b>				
Unrestricted cash and investments	\$ 6,521,315	\$ 2,180,200	\$ 8,701,515	\$ 4,500,519
Restricted cash and investments	6,694,377	-	6,694,377	-
Less: Long-term investments	(7,867,290)	-	(7,867,290)	-
<b>Total Cash and Cash Equivalents</b>	<b>\$ 5,348,402</b>	<b>\$ 2,180,200</b>	<b>\$ 7,528,602</b>	<b>\$ 4,500,519</b>

(Continued)

**CITY OF GREEN BAY, WISCONSIN**  
**Statement of Cash Flows (Continued)**  
**Proprietary Funds**  
**For the Year Ended December 31, 2013**

	Business-type Activities			Governmental Activities
	Water Utility	Transit Commission	Total	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	\$ 5,647,500	\$ (7,030,599)	\$ (1,383,099)	\$ (1,318,329)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation and amortization	4,463,830	1,173,118	5,636,948	-
Depreciation charged directly to operating expenses	318,355	-	318,355	-
Amortization of non-utility plant	131,453	-	131,453	-
Miscellaneous other income	15,813	14,998	30,811	-
Cash provided (used) by changes in assets and liabilities				
Accounts receivable	(85,250)	67,455	(17,795)	(649,648)
Due from other funds	-	12,085	12,085	-
Inventories	(58,820)	(24,983)	(83,803)	-
Prepaid items	(26,574)	-	(26,574)	(24,341)
Accounts payable	(274,121)	19,305	(254,816)	497,104
Insurance claims payable	-	-	-	209,142
Accrued liabilities	(37,308)	21,434	(15,874)	-
Due to other funds	126,586	(97,252)	29,334	-
Employee compensated absences	-	(42,900)	(42,900)	-
Unearned revenue	-	11,039	11,039	-
Post employment benefit liability	(203,245)	(36,997)	(240,242)	-
Net Cash Provided (Used) by Operating Activities	<u>\$ 10,018,219</u>	<u>\$ (5,913,297)</u>	<u>\$ 4,104,922</u>	<u>\$ (1,286,072)</u>
Non-cash Investing Activities				
Increase in fair value of investments	\$ 171	\$ -	\$ 171	\$ -

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

**CITY OF GREEN BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2013

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

1. The Financial Reporting Entity

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

2. Individual Component Unit Disclosures

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

Included within the reporting entity:

Green Bay Redevelopment Authority (RDA)

The RDA is a discretely presented component unit with a separate board appointed by the mayor. The RDA has its own independent budgetary authority and borrowing capabilities. However, the City can impose its will on the RDA as the City must approve the RDA projects. The City has no responsibility for fund deficits of the RDA. The RDA information for the fiscal year ended December 31, 2013 is included in the basic financial statements as a discretely presented component unit. Separate financial statements are not issued by the RDA.

3. Related Organization

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

4. Government-wide and Fund Financial Statements

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

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

**CITY OF GREEN BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2013

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

The City reports the following major governmental funds:

**GENERAL FUND**

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

**SANITARY SEWER SPECIAL REVENUE FUND**

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

**DEBT SERVICE FUND**

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

**KI CONVENTION CENTER CAPITAL PROJECTS FUND**

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

The City reports the following major proprietary funds:

**WATER UTILITY FUND**

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

**TRANSIT COMMISSION FUND**

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

Additionally, the government reports the following fund types:

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

5. Measurement Focus and Basis of Accounting

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

**CITY OF GREEN BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2013

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

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

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

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

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

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

**a. Cash and Investments**

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

**b. Accounts Receivable**

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

**CITY OF GREEN BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2013

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

c. Interfund Receivables and Payables

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

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

d. Inventories

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

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

e. Prepaid Items

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

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

f. Capital Assets

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

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

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

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

**CITY OF GREEN BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2013

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

g. Assets Held for Resale

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

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

h. Compensated Absences

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

i. Deferred Outflows/Inflows of Resources

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

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

j. Long-term Obligations

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

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

**CITY OF GREEN BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2013

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

k. Fund Equity

GOVERNMENTAL FUND FINANCIAL STATEMENTS

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

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

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

GOVERNMENT-WIDE AND PROPRIETARY FUND STATEMENTS

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

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

7. Use of Estimates

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

**CITY OF GREEN BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2013

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

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

The governmental fund balance sheet includes reconciliation between *fund balances - total governmental funds* and *net position - governmental activities* as reported in the Government-wide statement of net position. One element of that reconciliation explains that "some liabilities, including bonds and notes payable, are not due and payable in the current period and therefore are not reported in the funds." The details of this \$180,288,088 difference are as follows:

Bonds and notes payable	\$	136,355,588
Leases payable		27,847,960
Compensated absences		15,090,030
Less amount that has been accrued in the governmental fund financial statements		(1,217,362)
Other post-employment benefits		1,814,276
Accrued interest on long-term obligations		1,355,445
Debt premium		924,425
Loss on advance refinancing		<u>(1,882,274)</u>
<i>Net adjustment to reduce fund balance - governmental funds to arrive at net position - governmental activities</i>	<u>\$</u>	<u>180,288,088</u>

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

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between *net changes in fund balances - total governmental funds* and *changes in net position of governmental activities* as reported in the Government-wide statement of activities. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this \$3,208,939 difference are as follows:

Capital outlay	\$	11,472,533
Depreciation expense		<u>(8,263,594)</u>
<i>Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position - governmental activities</i>	<u>\$</u>	<u>3,208,939</u>

**CITY OF GREEN BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2013

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

Another element of that reconciliation states that "The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position." The detail of this \$4,215,747 difference is as follows:

In the statement of activities, the gain (loss) on the sale of capital assets is reported.	
However, in the governmental funds, proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balances by the cost of the capital assets sold	\$ 140,242
The statement of activities reports losses arising from the disposal of capital assets. Conversely, governmental funds do not report any loss on disposal since there is no increase in financial resources	<u>4,075,505</u>
<i>Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position - governmental activities</i>	<u>\$ 4,215,747</u>

Another element of that reconciliation states that "the issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transactions, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and loss on refunding when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities." The details of this \$21,031,660 difference are as follows:

Debt issued or incurred	
General obligation debt issued	\$ (24,405,000)
Leases issued	(24,840,000)
Debt premium received	(363,877)
Loss on debt refinancing	1,012,287
Principal repayments	
General obligation debt	23,101,755
Payments on lease	435,690
GBMSD annexation costs	<u>4,027,485</u>
<i>Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position - governmental activities</i>	<u>\$ (21,031,660)</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 \$815,402 difference is as follows:

Compensated absences	\$ (896,101)
Accrued interest	65,359
Amortization of debt premium	91,492
Amortization of loss on debt refinancing	(167,278)
Post-employment benefit accrual	<u>91,126</u>
<i>Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position - governmental activities</i>	<u>\$ (815,402)</u>

**CITY OF GREEN BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2013

**NOTE C - STEWARDSHIP AND COMPLIANCE**

1. Budgets and Budgetary Accounting

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

- a. Prior to November, City management submits to the City Council a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by City Council action.
- b. Budget information is derived from the City's annual operating budget and is presented using generally accepted accounting principles and the modified accrual basis of accounting, except that separate budgets are adopted for the transit operations and sick leave escrow special revenue funds which are included in the City's general fund in the basic financial statements. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the sanitary sewer, storm sewer, community development, and parking division special revenue funds, and the debt service fund. Budget is defined as the originally approved budget plus or minus approved amendments. Individual budget amendments during the year resulted in an increase in expenditures and other financing uses to the original budget of \$407,830 in the general fund and \$14,565,000 in the debt service fund. The debt service fund increase was a result of current and advance refunding. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.
- c. During the year, formal budgetary integration is employed as a management control device for the general fund (which includes transit operations and sick leave special revenue funds), sanitary sewer, storm sewer, community development, and parking division special revenue funds and debt service fund. Management control for other special revenue funds is achieved through intergovernmental grant appropriations and donations which management control of the capital projects funds is achieved through project authorizations included in debt issue resolutions.
- d. Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each activity or department of the City. Some individual departments experienced expenditures which exceeded appropriations, which can be found in the required supplementary information. Excess expenditures were funded using budget transfers from other departments and available fund balance in the governmental funds. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the City Council.
- e. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded in order to reserve that portion of the applicable appropriation, is utilized in the governmental funds. Encumbrances outstanding at year end are reported as restricted, committed or assigned, based on the purpose of the encumbrance and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

The City did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2013.

**CITY OF GREEN BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2013

**NOTE C - STEWARDSHIP AND COMPLIANCE (Continued)**

2. Deficit Balances

The following funds had deficit fund balance or net position as of December 31, 2013:

Funds	Deficit Balances
Special Revenue Funds	
Fire grants	\$ 9,666
Capital Project Funds	
Tax incremental district no. 9	1,166,184
Tax incremental district no. 13	4,988,330
Tax incremental district no. 14	275,843
Tax incremental district no. 15	89,418
Tax incremental district no. 16	778,134
Tax incremental district no. 17	57,385
City deck	6,109
Internal Service Fund	
Workers compensation	449,854

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

**NOTE D - DETAILED NOTES ON ALL FUNDS**

1. Cash and Investments

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

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

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

The carrying amount of the City's cash and investments totaled \$120,546,068 on December 31, 2013 as summarized below:

Petty cash funds	\$ 22,819
Deposits with financial institutions	50,895,991
Investments	
Repurchase agreements	11,332,836
United States Treasury Notes	4,332,426
Federal Farm Credit Bank	1,955,080
Federal Home Loan Mortgage Corporation	2,474,905
Federal Home Loan Bank	4,914,880
Federal National Mortgage Association	14,300,645
Municipal bonds and notes	975,000
Commercial paper	5,643,294
Money market mutual funds	23,074,695
Wisconsin local government investment pool	623,497
Total	<u>\$ 120,546,068</u>

**CITY OF GREEN BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2013

**NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)**

Reconciliation to the basic financial statements:

Government-wide Statement of Net Position	
Cash and investments	\$ 89,805,033
Restricted cash and investments	<u>30,741,035</u>
	<u>\$ 120,546,068</u>

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

Custodial Credit Risk

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

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

As of December 31, 2013, \$26,698,764 of the City's deposits with financial institutions were in excess of federal and state depository insurance limits and uncollateralized.

On December 31, 2013, the City held repurchase agreement investments of \$11,332,836 of which the underlying securities are held by the investment's counterparty, not in the name of the City.

**CITY OF GREEN BAY, WISCONSIN**  
**Notes to Basic Financial Statements**  
**December 31, 2013**

**NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)**

Credit Risk

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

Investment Type	Amount	Exempt From Disclosure	Moody's Rating		Not Rated
			AAA	Aa	
United States Treasury Notes	\$ 4,332,426	\$ 4,332,426	\$ -	\$ -	\$ -
Federal Farm Credit Bank	1,955,080	-	1,955,080	-	-
Federal Home Loan Mortgage Corporation	2,474,905	-	2,474,905	-	-
Federal Home Loan Bank	4,914,880	-	4,914,880	-	-
Federal National Mortgage Association	14,300,645	-	14,300,645	-	-
Municipal bonds and notes	975,000	-	-	975,000	-
Commercial paper	5,643,294	-	5,643,294	-	-
Money market mutual funds	23,074,695	-	-	-	23,074,695
Wisconsin local government investment pool	623,497	-	-	-	623,497
<b>Totals</b>	<b>\$ 58,294,422</b>	<b>\$ 4,332,426</b>	<b>\$ 29,288,804</b>	<b>\$ 975,000</b>	<b>\$ 23,698,192</b>

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
Pennant Management, Inc	Repurchase agreements	\$ 5,211,600	7%
Associated Bank, NA	Repurchase agreements	4,317,847	6%
Federal Home Loan Bank	Federal agency securities	4,914,880	7%
Federal National Mortgage Association	Federal agency securities	14,300,645	21%
Banco Santander Chile	Commercial paper	5,643,294	8%

Interest Rate Risk

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

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

**CITY OF GREEN BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2013

**NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)**

Investment Type	Amount	Remaining Maturity (in Months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
Repurchase agreements	\$ 11,332,836	\$ 11,332,836	\$ -	\$ -	\$ -
United States Treasury Notes	4,332,426	1,429,151	1,459,544	1,443,731	-
Federal Farm Credit Bank	1,955,080	-	-	1,955,080	-
Federal Home Loan Mortgage Corporation	2,474,905	-	-	2,474,905	-
Federal Home Loan Bank	4,914,880	-	-	4,914,880	-
Federal National Mortgage Association	14,300,645	-	-	14,300,645	-
Municipal bonds and notes	975,000	-	515,000	-	460,000
Commercial paper	5,643,294	5,643,294	-	-	-
Money market mutual funds	23,074,695	23,074,695	-	-	-
Wisconsin local government investment pool	623,497	623,497	-	-	-
<b>Totals</b>	<b>\$ 69,627,258</b>	<b>\$ 42,103,473</b>	<b>\$ 1,974,544</b>	<b>\$ 25,089,241</b>	<b>\$ 460,000</b>

Investment in Wisconsin Local Government Investment Pool

The City has investments in the Wisconsin local government investment pool of \$623,497 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, 2013, 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, 2013 totaled \$30,741,035 and consisted of cash and investments held for the following purposes:

Governmental Activities

KI Convention Center

Construction account	\$ 20,608,448
Less: Pending reimbursements	<u>(3,221,377)</u>
Subtotal	17,387,071
Capitalized interest account	4,336,926
Lease revenue bonds reserve account	<u>2,322,661</u>
Total KI Convention Center	<u>24,046,658</u>

Business-type Activities

Water Utility

Revenue bonds reserve account	5,784,478
Revenue bonds redemption account	<u>909,899</u>
Total Water Utility	<u>6,694,377</u>

Total Restricted Assets \$ 30,741,035

**CITY OF GREEN BAY, WISCONSIN**  
**Notes to Basic Financial Statements**  
**December 31, 2013**

**NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)**

**3. Property Taxes**

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

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

**4. Capital Assets**

Capital asset activity for the year ended December 31, 2013 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 46,118,764	\$ 1,489,385	\$ 225,000	\$ 47,383,149
Construction in progress	3,311,777	664,570	3,431,823	544,524
Total capital assets, not being depreciated	<u>49,430,541</u>	<u>2,153,955</u>	<u>3,656,823</u>	<u>47,927,673</u>
Capital assets, being depreciated:				
Buildings	72,457,830	3,741,823	3,814,000	72,385,653
Machinery and equipment	39,739,717	4,338,173	1,285,794	42,792,096
Infrastructure	475,864,757	4,670,405	1,463,286	479,071,876
Subtotals	<u>588,062,304</u>	<u>12,750,401</u>	<u>6,563,080</u>	<u>594,249,625</u>
Less accumulated depreciation for:				
Buildings	32,316,546	1,560,071	27,988	33,848,629
Machinery and equipment	24,211,843	2,241,213	1,081,059	25,371,997
Infrastructure	193,152,586	4,462,310	1,463,286	196,151,610
Subtotals	<u>249,680,975</u>	<u>8,263,594</u>	<u>2,572,333</u>	<u>255,372,236</u>
Total capital assets, being depreciated, net	<u>338,381,329</u>	<u>4,486,807</u>	<u>3,990,747</u>	<u>338,877,389</u>
Governmental activities capital assets, net	<u>\$ 387,811,870</u>	<u>\$ 6,640,762</u>	<u>\$ 7,647,570</u>	<u>\$ 386,805,062</u>

**CITY OF GREEN BAY, WISCONSIN**  
**Notes to Basic Financial Statements**  
**December 31, 2013**

**NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)**

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Business-type activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 1,463,540	\$ -	\$ -	\$ 1,463,540
Capital assets, being depreciated:				
Buildings	30,228,039	203,983	84,210	30,347,812
Improvements other than buildings	146,605,064	2,907,121	807,610	148,704,575
Machinery and equipment	45,279,052	622,952	42,056	45,859,948
Subtotals	<u>222,112,155</u>	<u>3,734,056</u>	<u>933,876</u>	<u>224,912,335</u>
Less accumulated depreciation for:				
Buildings	13,897,139	901,469	75,803	14,722,805
Improvements other than buildings	30,000,367	3,476,426	807,610	32,669,183
Machinery and equipment	23,483,821	1,589,087	42,056	25,030,852
Subtotals	<u>67,381,327</u>	<u>5,966,982</u>	<u>925,469</u>	<u>72,422,840</u>
Total capital assets, being depreciated, net	<u>154,730,828</u>	<u>(2,232,926)</u>	<u>8,407</u>	<u>152,489,495</u>
Business-type activities capital assets, net	<u>\$ 156,194,368</u>	<u>\$ (2,232,926)</u>	<u>\$ 8,407</u>	<u>\$ 153,953,035</u>

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

Governmental activities	
General government	\$ 57,550
Public safety	929,514
Public works	6,243,683
Culture and recreation	894,120
Conservation and development	<u>138,727</u>
Total depreciation expense - governmental activities	<u>\$ 8,263,594</u>
Business-type activities	
Depreciation expense on Statement of Revenues, Expenses and Changes in Net Position	\$ 5,636,948
Depreciation expense reimbursed by City	209,665
Depreciation expense allocated to other operating accounts	<u>108,690</u>
Total depreciation expense - business-type activities	<u>5,955,303</u>
Salvage value received on capital assets retired	<u>11,679</u>
Total additions to accumulated depreciation	<u>\$ 5,966,982</u>

**CITY OF GREEN BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2013

**NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)**

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, 2013 are detailed below:

	Interfund Receivables	Interfund Payables
Temporary Cash Advance		
General fund	\$ 7,296,152	\$ -
Nonmajor governmental funds	265,093	7,561,245
Operating Accounts Between Funds		
General fund	333,354	-
Sanitary sewer special revenue fund	2,330,189	-
Nonmajor governmental funds	1,067,930	1,722
Enterprise Funds		
Water Utility	-	3,396,397
Transit Commission	-	333,354
Subtotal	<u>\$ 11,292,718</u>	11,292,718
Government-wide Adjustments		
Fund eliminations		(7,562,967)
Internal service fund allocation		219,326
Long-term Advance for Working Capital		982,190
Internal Balances - Government-wide Statement of Net Position		<u>\$ 4,931,267</u>

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

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

**CITY OF GREEN BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2013

**NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)**

Interfund transfers for the year ended December 31, 2013 were as follows:

	Transfers In					Total
	General Fund	Debt Service Fund	KI Expansion Capital Projects Fund	Nonmajor Governmental Funds		
				Special Revenue Funds	Capital Projects Funds	
<b>Transfers Out</b>						
General fund	\$ -	\$ -	\$ -	\$ 300,190	\$ 522,020	\$ 822,210
Sanitary Sewer special revenue fund	-	674,113	1,000,000	-	224,170	1,898,283
Major enterprise fund						
Water utility	2,301,455	-	-	-	-	2,301,455
Nonmajor governmental funds						
Special revenue funds	683,248	664,101	-	-	2,580,218	3,927,567
Capital projects funds	-	4,550,833	-	-	4,050,000	8,600,833
<b>Totals for transfer in</b>	<b>\$ 2,984,703</b>	<b>\$ 5,889,047</b>	<b>\$ 1,000,000</b>	<b>\$ 300,190</b>	<b>\$ 7,376,408</b>	<b>\$ 17,550,348</b>

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

**6. Unearned Revenues**

The City defers revenue recognition in connection with resources that have been received, but not yet earned. The City's governmental funds and governmental activities have unearned revenues of \$451,972 for revenues received prior to meeting eligibility requirements.

The City's transit commission has unearned revenue of \$54,796 for revenues collected in advance.

**CITY OF GREEN BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2013

**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, 2013:

	Outstanding 1/1/13	Issued	Retired	Outstanding 12/31/13	Due Within One Year
<b>Governmental activities:</b>					
General Obligation Debt					
Bonds	\$ 125,215,000	\$ 22,130,000	\$ 21,790,000	\$ 125,555,000	\$ 10,910,000
Notes	9,837,343	2,275,000	1,311,755	10,800,588	1,568,143
Total General Obligation Debt	135,052,343	24,405,000	23,101,755	136,355,588	12,478,143
Debt premium	652,040	363,877	91,492	924,425	-
GBMSD annexation costs	4,027,485	-	4,027,485	-	-
Leases payable	3,443,650	24,840,000	435,690	27,847,960	442,960
Compensated absences	14,211,528	4,874,453	3,995,951	15,090,030	3,946,100
Other post employment benefits	1,905,402	39,168	130,294	1,814,276	-
Total governmental activities					
Long-term obligations	<u>\$ 159,292,448</u>	<u>\$ 54,522,498</u>	<u>\$ 31,782,667</u>	<u>\$ 182,032,279</u>	<u>\$ 16,867,203</u>
<b>Business-type activities:</b>					
Revenue bonds	\$ 68,525,000	\$ -	\$ 2,530,000	\$ 65,995,000	\$ 2,640,000
Unamortized debt premium	2,304,994	-	136,931	2,168,063	-
Unamortized debt discount	(3,071,863)	-	(261,389)	(2,810,474)	-
Compensated absences	871,211	602,159	679,716	793,654	545,702
Other post employment benefits	525,607	-	240,242	285,365	-
Advances from other municipalities					
Working capital	512,031	-	-	512,031	-
Total business-type activities					
Long-term obligations	<u>\$ 69,666,980</u>	<u>\$ 602,159</u>	<u>\$ 3,325,500</u>	<u>\$ 66,943,639</u>	<u>\$ 3,185,702</u>

Total interest paid during the year on long-term debt totaled \$8,150,174.

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

**Bonds**

\$8,060,000 issued 4/03; \$605,000 due in 2014; effective interest 3.912%	\$ 605,000
\$5,725,000 issued 5/04; \$520,000 due in 2014; effective interest 4.079%	520,000
\$9,455,000 issued 6/05; \$455,000 to \$470,000 due annually through 2015; effective interest 4.260%	925,000
\$9,225,000 issued 5/06; \$405,000 to \$430,000 due annually through 2015; effective interest 4.5474%	835,000
\$1,840,000 issued 5/06; \$40,000 to \$175,000 due annually 2008 through 2026; effective interest 5.5796%	1,260,000
\$7,390,000 issued 6/07; \$315,000 to \$570,000 due annually 2009 through 2027; effective interest 4.3079%	6,005,000
\$3,845,000 issued 10/07; \$690,000 to \$815,000 due annually 2008 through 2015; effective interest 3.99%	1,595,000

(Continued)

**CITY OF GREEN BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2013

**NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)**

\$3,145,000 issued 10/07; \$210,000 to \$425,000 due annually 2008 through 2019; effective interest 5.6094%	2,075,000
\$10,730,000 issued 1/08; \$650,000 due 2014; effective interest 3.6406%	650,000
\$5,240,000 issued 8/08; \$50,000 to \$580,000 due annually 2008 through 2028; effective interest 4.4945%	4,995,000
\$8,680,000 issued 6/09; \$100,000 to \$790,000 due annually 2010 through 2029; effective interest 3.444%	8,295,000
\$3,600,000 issued 11/09; \$550,000 to \$815,000 due annually 2012 through 2016; effective interest 2.4107%	2,165,000
\$2,685,000 issued 03/10; \$45,000 to \$605,000 due annually 2011 through 2017; effective interest 2.0735%	1,990,000
\$15,320,000 issued 5/10; \$545,000 to \$900,000 due annually 2011 through 2030; effective interest 3.1102%	13,310,000
\$4,750,000 issued 7/11; \$120,000 to \$520,000 due annually 2013 through 2026; effective interest 2.996%	4,630,000
\$8,485,000 issued 5/1/12; \$30,000 to \$1,325,000 due annually 2012 through 2026; effective interest 2.427%	8,055,000
\$8,295,000 issued 5/1/12; \$160,000 to \$1,090,000 due annually 2013 through 2022; effective interest 2.2936%	8,135,000
\$35,095,000 issued 6/5/12; \$265,000 to \$2,515,000 due annually 2013 through 2030; effective interest 2.68%	33,010,000
\$4,395,000 issued 8/7/12; \$25,000 to \$530,000 due annually 2013 through 2027; effective interest 2.49%	4,370,000
\$10,985,000 issued 2/5/13; \$175,000 to \$1,650,000 due annually 2014 through 2025; effective interest 1.94%	10,985,000
\$11,145,000 issued 7/7/13; \$575,000 to \$970,000 due annually 2014 through 2028; effective interest 2.85%	<u>11,145,000</u>
<b>Total General Obligation Bonds</b>	<u><b>125,555,000</b></u>
<b>Notes</b>	
\$3,530,000 issued 12/15/05; \$170,000 to \$2,990,000 due annually through 2015; effective interest 5.140%	3,180,000
\$820,000 issued 10/6/2009; \$7,411 to \$68,512 due annually through 2029; effective interest 5.50%	756,025
\$785,000 issued 10/7/2010; \$60,712 to \$104,256 due annually through 2020; effective interest 4.25%	646,372
\$350,000 issued 10/7/2010; \$27,069 to \$46,483 due annually through 2020; effective interest 4.25%	288,191
\$950,000 issued 7/12/11; \$150,000 to \$265,000 due annually through 2016; effective interest 1.21%	690,000
\$2,130,000 issued 1/5/12; \$385,000 to \$445,000 due annually through 2016; effective interest 1.50%	1,315,000
\$1,950,000 issued 8/7/12; \$285,000 to \$345,000 due annually through 2018; effective interest .98%	1,650,000
\$1,350,000 issued 7/9/13; \$120,000 to \$150,000 due annually through 2023; effective interest 2.19%	1,350,000
\$925,000 issued 7/9/13; \$80,000 to \$100,000 due annually through 2023; effective interest 2.38%	<u>925,000</u>
<b>Total General Obligation Notes</b>	<u><b>10,800,588</b></u>
<b>Total General Obligation Debt</b>	<u><b>\$ 136,355,588</b></u>

**CITY OF GREEN BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2013

**NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)**

Annual principal and interest maturities of the outstanding general obligation debt of \$136,355,588 on December 31, 2013 are as detailed below:

Year Ended December 31	Governmental Activities		
	Principal	Interest	Total
2014	\$ 12,478,143	\$ 4,174,207	\$ 16,652,350
2015	14,819,823	3,707,525	18,527,348
2016	11,021,623	3,374,196	14,395,819
2017	10,084,102	3,132,432	13,216,534
2018	9,691,740	2,879,531	12,571,271
2019 - 2023	43,649,145	10,387,755	54,036,900
2024 - 2028	31,437,500	3,639,675	35,077,175
2029 - 2030	3,173,512	144,771	3,318,283
	<u>\$ 136,355,588</u>	<u>\$ 31,440,092</u>	<u>\$ 167,795,680</u>

Build America Bonds

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

Legal Margin for New Debt

The City's legal margin for creation of additional general obligation debt on December 31, 2013 was \$153,718,025 as follows:

Equalized valuation of the City	\$ 5,786,473,700
Statutory limitation percentage	<u>(x) 5%</u>
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	289,323,685
Total outstanding general obligation debt	\$ 136,355,588
Less: Amounts available for financing general obligation debt	
Debt service fund	<u>749,928</u>
Net outstanding general obligation debt applicable to debt limitation	135,605,660
Legal Margin for New Debt	<u>\$ 153,718,025</u>

**CITY OF GREEN BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2013

**NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)**

Advance Refunding

The City issued \$10,985,000 General Obligation Refunding Bonds, Series 2013A to provide resources to purchase U.S. Government and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of the following refunded debt:

Issue	Issue Date	Maturities Refunded	Principal Refunded
Series 2004B	5/1/2004	2015-2016	\$ 1,105,000
Series 2005B	6/1/2005	2016-2025	6,150,000
Series 2006A	5/1/2006	2016-2026	3,035,000
			\$ 10,290,000

As a result, the refunded bonds are considered to be defeased and the liability has been removed from the financial statements. This advance refunding was undertaken to reduce total debt service payments over the next 13 years by \$1,092,483 and to obtain an economic gain (difference between the present value of the debt service payments of the refunded and refunding bonds) of \$691,045.

At December 31, 2013, the following outstanding general obligation bonds are considered defeased:

Issue	Issue Date	Maturities Refunded	Balance 12/31/13
Series 2004B	5/1/2004	2015-2019	\$ 2,935,000
Series 2005B	6/1/2005	2016-2025	6,150,000
Series 2006A	5/1/2006	2016-2026	6,305,000
			\$ 15,390,000

Current Refundings

The City issued \$11,145,000 General Obligation Corporate Bonds, Series 2013B to provide resources to finance capital improvement projects totaling \$7,565,000 and retire annexation costs due to the Green Bay Metropolitan Sewerage District totaling \$3,580,000. The refinancing was undertaken to lower interest due by the City's sanitary sewer by approximately \$52,000 through 2025.

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, 2013:

Year Ending	Amount
Future Minimum Lease Payments	
2014	\$ 64,716
Less: Amount representing interest	1,756
Present Value of Future Minimum Lease Payments	\$ 62,960

**CITY OF GREEN BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2013

**NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)**

Lease Payable

The City is obligated under two leases with the Green Bay Redevelopment Authority (RDA) for development projects financed by the RDA. The lease agreements require the City to make annual lease payments to the RDA equal to the annual principal and interest payments the RDA is required to make on the debt incurred to finance the projects. Presented below is a schedule of future lease payments the City is required to make under the agreements as of December 31, 2013:

Due	Principal	Interest	Total
2014	\$ 380,000	\$ 1,505,443	\$ 1,885,443
2015	395,000	1,532,972	1,927,972
2016	405,000	1,522,568	1,927,568
2017	420,000	1,510,545	1,930,545
2018	435,000	1,496,772	1,931,772
2019 - 2023	945,000	7,318,287	8,263,287
2024 - 2028	1,885,000	7,086,149	8,971,149
2029 - 2033	5,525,000	6,071,860	11,596,860
2034 - 2038	7,400,000	4,209,593	11,609,593
2039 - 2043	9,995,000	1,607,451	11,602,451
	<u>\$ 27,785,000</u>	<u>\$ 33,861,640</u>	<u>\$ 61,646,640</u>

Enterprise Fund Revenue Bonds

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

Detail of outstanding enterprise fund revenue bonds totaling \$65,995,000 on December 31, 2013 follows:

Water Utility

\$76,765,000 issued 2004; \$640,000 to \$2,660,000 due annually through November 1, 2029; interest 3.25% to 5.25%

\$49,310,000 issued 2006; \$145,000 to \$8,055,000 due annually through November 1, 2029; interest 3.50% to 5.00%

Outstanding 12/31/13
\$ 17,670,000
<u>48,325,000</u>
<u>\$ 65,995,000</u>

Annual principal and interest maturities of the above outstanding enterprise fund debt of \$65,995,000 on December 31, 2013 are shown below:

Due	Principal	Interest	Total
2014	\$ 2,640,000	\$ 2,894,823	\$ 5,534,823
2015	2,730,000	2,799,123	5,529,123
2016	2,850,000	2,678,838	5,528,838
2017	2,975,000	2,552,688	5,527,688
2018	3,125,000	2,405,188	5,530,188
2019 - 2023	18,125,000	9,522,040	27,647,040
2024 - 2028	22,835,000	4,829,702	27,664,702
2029	10,715,000	414,813	11,129,813
	<u>\$ 65,995,000</u>	<u>\$ 28,097,215</u>	<u>\$ 94,092,215</u>

**CITY OF GREEN BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2013

**NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)**

Utility Revenues Pledged

The City's water utility has pledged future water customer revenues, net of specified operating expenses, to repay the water system revenue bonds. Proceeds from the bonds provided financing for the construction or acquisition of capital assets used with the system. The bonds are payable solely from water customer net revenues and are payable through 2029. The total principal and interest remaining to be paid on the bonds is \$94,092,215. Principal and interest paid for the current year and total customer net revenues were \$5,531,948 and \$10,111,330, respectively.

Prior Year Revenue Bond Refunding

During 2006, the City issued \$49,310,000 of water utility mortgage revenue bonds to advance refund a portion of the outstanding 2004 water utility mortgage revenue bonds. As of December 31, 2013, \$45,555,000 of the outstanding 2004 water utility revenue bonds are considered defeased.

Other Post-Employment Benefits

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

*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	\$	101,370
Interest on net OPEB		97,240
Adjustment to annual required contribution		<u>(159,442)</u>
Annual OPEB cost (expense)		39,168
Contributions made		<u>(370,536)</u>
Change in net OPEB obligation		(331,368)
OPEB obligation - beginning of year		<u>2,431,009</u>
OPEB obligation - end of year	\$	<u><u>2,099,641</u></u>

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

The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with a long-term perspective of the calculations. The unfunded actuarial accrued liability is being amortized as a level dollar amount of projected payroll. The remaining amortization period at December 31, 2013 is 24 years, and the remaining amount is \$1,361,621.

**CITY OF GREEN BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2013

**NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)**

*Trend Information* - The City's annual OPEB cost, the percentage of the annual OPEB cost contributed to the plan, and the net OPEB obligation for 2008 through 2013 is as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of OPEB Cost Contributed	Net OPEB Obligation
12/31/2013	\$ 39,168	946.02%	\$ 2,099,641
12/31/2012	893,554	55.04%	2,431,009
12/31/2011	922,309	45.70%	2,029,259
12/31/2010	858,061	43.32%	1,528,418
12/31/2009	875,872	35.06%	1,042,056
12/31/2008	831,973	73.00%	473,303

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

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

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

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

**CITY OF GREEN BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2013

**NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)**

8. Fund Equity

Net position of the governmental activities reported on the government-wide statement of net position at December 31, 2013 includes the following:

Net Investment in Capital Assets	
Land	\$ 47,383,149
Construction in progress	544,524
Buildings	72,385,653
Machinery and equipment	42,792,096
Infrastructure	479,071,876
Less: Accumulated depreciation	(255,372,236)
Less: Leases payable	(3,037,960)
Less: Capital related long-term debt	(106,752,121)
Less: Debt premium on capital related debt	(924,425)
Add: Loss on advance refunding on capital related debt	1,882,274
Net Investment in Capital Assets	<u>277,972,830</u>
Restricted	
Debt retirement	1,294,928
Community development	11,188,001
Capital improvements	
Transit	132,238
Park development	122,714
Police department	187,267
Bay beach donations	168,862
KI Convention Center	1,144,300
Subtotal	<u>1,755,381</u>
Tax incremental district projects	11,268,011
Total Restricted	<u>25,506,321</u>
Unrestricted	<u>6,000,031</u>
Total Governmental Activities Net Position	<u>\$ 309,479,182</u>

**CITY OF GREEN BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2013

**NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)**

**9. Fund Balance Classification**

At December 31, 2013, the City has segregated its fund balance components into the following classifications:

	General	Sanitary Sewer	Debt Service	KI Convention Center	Other Governmental Funds	Total Governmental Funds
<b>Nonspendable</b>						
Delinquent taxes	\$ 165,931	\$ -	\$ -	\$ -	\$ -	\$ 165,931
Special assessments	838,224	-	-	-	-	838,224
Interfund advance	982,190	-	-	-	-	982,190
Inventories and prepaid items	1,752,598	-	-	-	28,771	1,781,369
Asset held for resale	-	-	-	2,700,000	-	2,700,000
<b>Total</b>	<b>\$ 3,738,943</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,700,000</b>	<b>\$ 28,771</b>	<b>\$ 6,467,714</b>
<b>Restricted</b>						
Debt retirement	\$ -	\$ -	\$ 749,928	\$ 6,659,587	\$ -	\$ 7,409,515
Transit	-	-	-	-	132,238	132,238
Community development	-	-	-	-	1,656,952	1,656,952
Park development	-	-	-	-	440,187	440,187
Police department	-	-	-	-	187,267	187,267
Fire department	-	-	-	-	1,165,966	1,165,966
Finance department	-	-	-	-	949,320	949,320
Building improvements	-	-	-	-	105,040	105,040
Parking division	-	-	-	-	197,169	197,169
Bay beach donations	-	-	-	-	168,862	168,862
KI Convention Center	-	-	-	17,038,566	1,144,300	18,182,866
Tax incremental district projects	-	-	-	-	5,167,041	5,167,041
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 749,928</b>	<b>\$ 23,698,153</b>	<b>\$ 11,314,342</b>	<b>\$ 35,762,423</b>
<b>Committed</b>						
Health escrow	\$ 134,011	\$ -	\$ -	\$ -	\$ -	\$ 134,011
Parking facilities and operations	-	-	-	-	781,169	781,169
Sanitary sewer	-	2,364,614	-	-	3,265,653	5,630,267
Storm sewer	-	-	-	-	11,997,896	11,997,896
Bay beach operations	-	-	-	-	1,103,545	1,103,545
<b>Total</b>	<b>\$ 134,011</b>	<b>\$ 2,364,614</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,148,263</b>	<b>\$ 19,646,888</b>
<b>Assigned</b>						
Subsequent year budget	\$ 1,050,000	\$ -	\$ -	\$ -	\$ -	\$ 1,050,000
DPW equipment	-	-	-	-	1,693,603	1,693,603
Employee events	-	-	-	-	37,251	37,251
Streets and related infrastructure	-	-	-	-	2,952,094	2,952,094
Park and recreation facilities	-	-	-	-	1,775,271	1,775,271
Community development	-	-	-	-	226,816	226,816
Storm water management	-	-	-	-	131,271	131,271
General building and equipment	-	-	-	-	897,506	897,506
Equipment replacement	-	-	-	-	320,808	320,808
Other	389,942	-	-	-	-	389,942
<b>Total</b>	<b>\$ 1,439,942</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,034,620</b>	<b>\$ 9,474,562</b>
<b>Outstanding encumbrances</b>	<b>\$ 850,130</b>	<b>\$ 186,939</b>	<b>\$ -</b>	<b>\$ 2,168,115</b>	<b>\$ 5,161,114</b>	<b>\$ 8,366,298</b>

Encumbrances outstanding of \$8,366,298 at year end are reported as restricted, committed or assigned, based on the purpose of the encumbrance.

**CITY OF GREEN BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2013

**NOTE D - DETAILED NOTES ON ALL FUNDS (Continued)**

10. Component Unit

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

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

a. Basis of Accounting/Measurement Focus

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

**NOTE E - OTHER INFORMATION**

1. Retirement Commitments

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

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

	2013	
	Employee	Employer
General (including Teachers)	6.65%	6.65%
Executives & Elected Officials	7.00%	7.00%
Protective with Social Security	6.65%	15.15%
Protective without Social Security	6.65%	17.75%

The payroll for City employees covered by the WRS for the year ended December 31, 2013 was \$53,240,946; the employer's total payroll was \$55,836,930. The total required contribution for the year ended December 31, 2013 was \$8,275,989, which consisted of \$4,734,828 or 8.9% of covered payroll from the employer, and \$3,541,161, or 6.7% of covered payroll from employees. Total contributions for the years ended December 31, 2012 and 2011 were \$7,370,016 and \$7,301,174, respectively, equal to the required contributions for each year.

**CITY OF GREEN BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2013

**NOTE E - OTHER INFORMATION**

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

2. Risk Management

Liability Self-Insurance Fund

During 1987, the City, together with certain other units of government within the State of Wisconsin, created the Cities and Villages Mutual Insurance Company (CVMIC) to provide liability insurance services to its members. At that time, the City issued \$4,812,360 in general obligation bonds for its share of the initial capitalization of CVMIC. The City is partially self-insured for liability insurance and pays premiums to CVMIC for its excess liability insurance coverage. The actuary for CVMIC determines premium charges to its members required to pay the expected claims and loss adjustment expenses. CVMIC's ongoing operational expenses, other than loss adjustment expenses, are apportioned pro rata to each member. CVMIC provides general liability, police and nurses professional liability, public official's liability, vehicle liability and excess liability coverage for the City up to \$5,000,000. The City's self-insured retention limit is \$200,000 for any one occurrence, \$800,000 aggregate. The City also carries excess insurance, which covers the City up to \$8,000,000. 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, 2013, a claims liability of \$724,135 is reported in the fund at December 31, 2013 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 2012 and 2013 follow:

	Liability January 1	Current Year Claims and Changes in Estimates	Claim Payments	Liability December 31
2012	\$ 523,803	\$ 719,946	\$ 515,052	\$ 728,697
2013	728,697	270,963	275,525	724,135

**CITY OF GREEN BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2013

**NOTE E - OTHER INFORMATION (Continued)**

Health Self-Insurance Fund

City employees, retirees and employee dependents are eligible for medical and dental benefits from a health self-insurance fund. Funding is provided by charges to City departments, employees and retirees. Retirees are billed monthly premiums for health and dental benefits. Up until 2013, retirees enjoyed an implicit rate subsidy, allowing them to pay the same premium as active employees. Effective with the budget year 2013, a ten year plan was put in place by the Common Council, whereby, retirees' premiums will increase with medical inflation plus an average of 6.6% annually and accumulating over the ten year period to place their rate more in line with costs incurred for the group. The program is supplemented by stop loss protection, which limits the City's annual liability. The limits are \$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, 2013 the health self-insurance fund had established a reserve of \$1,449,157 for future unreported claims. The claims liability of \$1,198,843 reported in the fund at December 31, 2013, 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 2012 and 2013 follow:

	Liability January 1	Current Year Claims and Changes in Estimates	Claim Payments	Liability December 31
2012	\$ 811,965	\$ 16,174,967	\$ 15,682,855	\$ 1,304,077
2013	1,304,077	15,043,236	15,148,470	1,198,843

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 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 \$916,318 in the fund at December 31, 2013 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 2012 and 2013 follows:

	Liability January 1	Current Year Claims and Changes in Estimates	Claim Payments	Liability December 31
2012	\$ 742,400	\$ 771,129	\$ 917,149	\$ 596,380
2013	596,380	1,242,497	922,559	916,318

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.

**CITY OF GREEN BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2013

**NOTE E - OTHER INFORMATION (Continued)**

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, 2013, there was two series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable of \$1,000,000.

4. Tax Incremental Districts

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

Since creation of the above Districts, the City has provided various financing sources to each TID. The foregoing amounts are not recorded as liabilities in the TID capital project funds but can be recovered by the City from any future excess tax increment revenues. Detail of the amounts recoverable by the City as of December 31, 2013 from future excess tax increment revenue and the termination year follows:

	Unreimbursed Project Costs	Termination Year
TID No. 4	\$ 4,004,678	2025
TID No. 5	13,249,297	2026
TID No. 6	(363,643)	2028
TID No. 7	2,610,356	2029
TID No. 8	328,197	2030
TID No. 9	3,384,990	2026
TID No. 10	(373,224)	2031
TID No. 11	145,548	2032
TID No. 12	1,060,784	2032
TID No. 13	12,452,668	2032
TID No. 14	3,585,843	2033
TID No. 15	89,418	2034
TID No. 16	8,038,134	2034
TID No. 17	57,385	2035
	<u>\$ 48,270,431</u>	

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

**CITY OF GREEN BAY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2013

**NOTE E - OTHER INFORMATION (Continued)**

5. Subsequent Events

During 2014, the City Council approved the issuance of the following debt:

\$4,925,000 of General Obligation Community Development Bonds, Series 2014A issued on February 11, 2014 with principal amounts of \$270,000 to \$395,000 due annually through 2028. Interest rates on the issue range from .65% to 4.35%.

\$6,320,000 of General Obligation Bonds, Series 2014B issued on May 6, 2014 with principal amounts of \$290,000 to \$505,000 due annually through 2029. Interest rates on the issue range from 2% to 3.5%.

\$1,180,000 of Taxable General Obligation Notes, Series 2014C issued on May 6, 2014 with principal amounts of \$110,000 to \$130,000 due annually through 2024. Interest rates on the issue range from 1.40% to 3.20%.

6. Property Tax Levy Limit

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. For the 2013 budget year, Wisconsin statutes limit the increase in the maximum allowable tax levy to the change in the City's January 1 equalized value as a result of net new construction. The actual limit for the City for the 2013 budget was .58%. Debt service for debt authorized after July 1, 2005 is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005 and in certain other situations.

7. Contingencies

- a. The City participates in a number of federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. Accordingly, the City's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the City expects such amounts, if any, to be immaterial.
- b. From time to time, the City is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and legal counsel that all but one of these cases will not have a major financial impact upon the City.
- c. As of December 31, 2013, the City is potentially liable for \$3,000,000 of debt issued by two not-for-profit organizations located within the City. The debt relates to housing and development projects. The City would be liable in the event the organizations would default on the debt payments.

**REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF GREEN BAY, WISCONSIN**

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

General Fund

For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes	\$ 37,617,870	\$ 37,617,870	\$ 37,601,088	\$ (16,782)
Licenses and permits	2,294,610	2,294,610	2,190,896	(103,714)
Intergovernmental	26,349,880	26,349,880	26,421,605	71,725
Public charges for services	3,860,960	3,860,960	4,060,643	199,683
Intergovernmental charges for services	1,672,850	1,672,850	1,730,068	57,218
Interdepartmental charges for services	2,195,950	2,195,950	2,106,859	(89,091)
Fines and forfeits	1,367,000	1,367,000	1,167,124	(199,876)
Interest	325,040	325,040	122,917	(202,123)
Miscellaneous	1,118,980	1,118,980	1,351,211	232,231
<b>Total Revenues</b>	<b>76,803,140</b>	<b>76,803,140</b>	<b>76,752,411</b>	<b>(50,729)</b>
<b>Expenditures</b>				
<b>Current</b>				
General government	8,166,790	7,787,857	7,544,657	243,200
Public safety	46,530,600	47,007,279	46,718,989	288,290
Public works	16,708,760	16,936,636	15,816,093	1,120,543
Culture and recreation	7,315,590	7,394,538	7,016,313	378,225
Conservation and development	956,520	959,780	945,497	14,283
<b>Total Expenditures</b>	<b>79,678,260</b>	<b>80,086,090</b>	<b>78,041,549</b>	<b>2,044,541</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(2,875,120)</b>	<b>(3,282,950)</b>	<b>(1,289,138)</b>	<b>1,993,812</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	2,875,120	2,875,120	2,984,703	109,583
Transfers out	-	-	(1,253,920)	(1,253,920)
<b>Total Other Financing Sources (Uses)</b>	<b>2,875,120</b>	<b>2,875,120</b>	<b>1,730,783</b>	<b>(1,144,337)</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>(407,830)</b>	<b>441,645</b>	<b>849,475</b>
<b>Fund Balance - January 1</b>	<b>12,622,006</b>	<b>12,622,006</b>	<b>12,622,006</b>	<b>-</b>
<b>Fund Balance - December 31</b>	<b>\$ 12,622,006</b>	<b>\$ 12,214,176</b>	<b>\$ 13,063,651</b>	<b>\$ 849,475</b>

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

**CITY OF GREEN BAY, WISCONSIN**

General Fund

Detailed Comparison of Revenues and Other Financing Sources - Budget and Actual (Budgetary Basis)  
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Taxes</b>				
General property	\$ 36,803,670	\$ 36,803,670	\$ 36,805,010	\$ 1,340
Payments in lieu of taxes				
Green Bay Housing Authority	45,500	45,500	42,992	(2,508)
Villa West I & II	50,700	50,700	50,700	-
Oneida Housing Authority	28,980	28,980	-	(28,980)
Fort Howard Apartments	21,550	21,550	23,001	1,451
Millennium Housing Foundation	25,000	25,000	25,000	-
Wisconsin Housing Preservation	31,140	31,140	31,143	3
Department of Natural Resources	170	170	165	(5)
County buildings	560	560	575	15
Oneida Government Services	232,600	232,600	220,085	(12,515)
Bellin Hospital	28,920	28,920	28,405	(515)
Humane Society	2,580	2,580	2,565	(15)
Fire Station #4	150	150	228	78
Einstein Project	2,100	2,100	2,089	(11)
LF Atrium	4,680	4,680	4,654	(26)
Occupancy	268,740	268,740	293,161	24,421
Omitted taxes	-	-	3,148	3,148
Grain and coal	18,760	18,760	18,877	117
Railroad terminal tax	2,370	2,370	2,362	(8)
Mobile home fees	48,400	48,400	45,644	(2,756)
Retained sales tax	1,300	1,300	1,284	(16)
<b>Total Taxes</b>	<b>37,617,870</b>	<b>37,617,870</b>	<b>37,601,088</b>	<b>(16,782)</b>
<b>Licenses and Permits</b>				
<b>Licenses</b>				
Tavern/bartender	160,000	160,000	168,671	8,671
Cigarette	11,600	11,600	8,200	(3,400)
Cable TV	1,060,000	1,060,000	1,014,160	(45,840)
Dog	15,000	15,000	12,104	(2,896)
Cat	2,000	2,000	2,193	193
Public vehicle	7,760	7,760	12,865	5,105
Miscellaneous	12,000	12,000	12,933	933
<b>Permits</b>				
Burglar alarms	62,250	62,250	56,835	(5,415)
Security system	14,000	14,000	15,278	1,278
Fire alarm	15,000	15,000	13,950	(1,050)
Building and heating	790,000	790,000	731,247	(58,753)
Street excavating	50,000	50,000	45,480	(4,520)
Fireworks	300	300	1,350	1,050
Weights and measures - Green Bay	77,600	77,600	72,700	(4,900)
Rezoning fees	14,100	14,100	17,330	3,230
Special permits	3,000	3,000	5,600	2,600
<b>Total Licenses and Permits</b>	<b>2,294,610</b>	<b>2,294,610</b>	<b>2,190,896</b>	<b>(103,714)</b>

(Continued)

**CITY OF GREEN BAY, WISCONSIN**

General Fund

Detailed Comparison of Revenues and Other Financing Sources - Budget and Actual (Budgetary Basis) (Continued)  
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Intergovernmental</b>				
Federal aids				
General government	42,140	42,140	-	(42,140)
Police services	76,500	76,500	82,641	6,141
State aids				
Fire insurance tax	210,660	210,660	204,632	(6,028)
Shared taxes				
Shared revenues	16,532,580	16,532,580	16,323,973	(208,607)
Medical assistance payment	-	-	209,300	209,300
Expenditure restraint	1,932,740	1,932,740	1,932,737	(3)
Exempt computer	630,000	630,000	636,980	6,980
Building services	567,200	567,200	565,859	(1,341)
Transportation	2,888,930	2,888,930	2,887,240	(1,690)
Connecting street aid	642,810	642,810	642,808	(2)
Nitschke Bridge	320,000	320,000	319,910	(90)
Tilleman Bridge	270,000	270,000	235,217	(34,783)
Walnut Street Bridge	270,000	270,000	241,294	(28,706)
Police	225,430	225,430	326,403	100,973
Recycling grant	434,970	434,970	435,193	223
County aids				
MEG unit	235,000	235,000	230,343	(4,657)
Triangle sports area	18,000	18,000	18,000	-
Board of education				
Police liaison	1,032,930	1,032,930	1,106,660	73,730
Engineering	6,000	6,000	8,377	2,377
Intergovernmental Charges for Weights & Measures	10,990	10,990	11,038	48
Town of Scott fire protection	3,000	3,000	3,000	-
Total Intergovernmental	<u>26,349,880</u>	<u>26,349,880</u>	<u>26,421,605</u>	<u>71,725</u>
<b>Public Charges for Services</b>				
Police fees	19,000	19,000	32,247	13,247
Police department overtime	521,470	521,470	646,193	124,723
Fire department fees	-	-	1,038	1,038
Fire department overtime	95,500	95,500	140,574	45,074
Weed cutting	40,000	40,000	32,715	(7,285)
Snow removal	15,000	15,000	26,670	11,670
Bulk refuse fees	40,000	40,000	52,813	12,813
Freon collections	500	500	1,085	585
Pavement repair	200,000	200,000	157,707	(42,293)
Swimming pool admissions	270,200	270,200	228,697	(41,503)
Recreation fees	168,460	168,460	162,297	(6,163)
Wildlife Sanctuary admissions	30,450	30,450	40,408	9,958
WPRA ticket program	-	-	20,958	20,958
Forestry	8,320	8,320	4,551	(3,769)
Fees - Triangle Hill	25,950	25,950	33,950	8,000

(Continued)

**CITY OF GREEN BAY, WISCONSIN**

General Fund

Detailed Comparison of Revenues and Other Financing Sources - Budget and Actual (Budgetary Basis) (Continued)  
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Public Charges for Services (Continued)</b>				
Concessions				
Triangle Hill	3,910	3,910	5,126	1,216
Recreation	840	840	1,106	266
Swimming pools	78,770	78,770	68,903	(9,867)
Wildlife Sanctuary	52,490	52,490	65,896	13,406
Inspections appeals	5,400	5,400	4,070	(1,330)
Reinspections appeals	21,000	21,000	13,606	(7,394)
Rescue squad	2,200,000	2,200,000	2,236,594	36,594
Recycling of materials	3,000	3,000	1,001	(1,999)
Miscellaneous	60,700	60,700	82,438	21,738
<b>Total Public Charges for Services</b>	<b>3,860,960</b>	<b>3,860,960</b>	<b>4,060,643</b>	<b>199,683</b>
<b>Intergovernmental Charges for Services</b>				
Village of Allouez fire protection	1,672,850	1,672,850	1,684,145	11,295
Green Bay Public Schools - wildlife sanctuary	-	-	23,608	23,608
Vehicle inspections	-	-	22,315	22,315
<b>Total Intergovernmental Charges for Services</b>	<b>1,672,850</b>	<b>1,672,850</b>	<b>1,730,068</b>	<b>57,218</b>
<b>Interdepartmental Charges for Services</b>				
Administrative services	470,110	470,110	431,546	(38,564)
Equipment maintenance labor - DPW	30,000	30,000	37,829	7,829
Insurance services	1,538,700	1,538,700	1,490,950	(47,750)
Information services	157,140	157,140	146,534	(10,606)
<b>Total Interdepartmental Charges for Services</b>	<b>2,195,950</b>	<b>2,195,950</b>	<b>2,106,859</b>	<b>(89,091)</b>
<b>Fines and Forfeits</b>				
Ordinance violations	1,367,000	1,367,000	1,167,124	(199,876)
<b>Interest</b>				
Temporary investments	261,540	261,540	170,041	(91,499)
Investment market adjustment	-	-	(133,475)	(133,475)
Delinquent taxes	63,500	63,500	86,351	22,851
<b>Total Interest</b>	<b>325,040</b>	<b>325,040</b>	<b>122,917</b>	<b>(202,123)</b>
<b>Miscellaneous</b>				
Rental of land	21,630	21,630	27,720	6,090
Cell tower rental	159,060	159,060	158,668	(392)
Stadium rental				
Green Bay Packers	763,340	763,340	814,928	51,588
Proceeds from auction	14,000	14,000	9,648	(4,352)
Proceeds from insurance	-	-	125,658	125,658
Donations				
Police	-	-	14,262	14,262
Park and recreation	-	-	10,050	10,050
Sale of property	100,000	100,000	-	(100,000)
Sale of scrap	30,750	30,750	47,113	16,363
Sale of equipment	200	200	805	605
Miscellaneous revenue	30,000	30,000	142,359	112,359
<b>Total Miscellaneous</b>	<b>1,118,980</b>	<b>1,118,980</b>	<b>1,351,211</b>	<b>232,231</b>
<b>Total General Fund Revenues</b>	<b>\$ 76,803,140</b>	<b>\$ 76,803,140</b>	<b>\$ 76,752,411</b>	<b>\$ (50,729)</b>

(Continued)

**CITY OF GREEN BAY, WISCONSIN**

General Fund

Detailed Comparison of Revenues and Other Financing Sources - Budget and Actual (Budgetary Basis) (Continued)  
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Other Financing Sources				
Transfers In				
Special Revenue Funds				
Parking Division	\$ 339,110	\$ 339,110	\$ 339,110	\$ -
Community Development	-	-	108,538	108,538
Storm sewer	200,000	200,000	200,000	-
Police grants	-	-	35,600	35,600
Water Enterprise Fund				
Payment in lieu of tax	2,336,010	2,336,010	2,301,455	(34,555)
Total Transfers In	<u>2,875,120</u>	<u>2,875,120</u>	<u>2,984,703</u>	<u>109,583</u>
 Total Other Financing Sources	 <u>\$ 2,875,120</u>	 <u>\$ 2,875,120</u>	 <u>\$ 2,984,703</u>	 <u>\$ 109,583</u>

**CITY OF GREEN BAY, WISCONSIN**

General Fund

Detailed Comparison of Expenditures and Transfers Out - Budget and Actual (Budgetary Basis)  
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>General Government</b>				
Council	\$ 193,430	\$ 193,430	\$ 186,767	\$ 6,663
Mayor	254,460	257,960	285,247	(27,287)
Printing	218,540	218,830	224,101	(5,271)
Finance	702,540	704,670	694,875	9,795
Clerk/Treasurer	306,360	317,520	302,058	15,462
Assessor	530,170	534,220	528,083	6,137
Purchasing	242,310	243,151	214,971	28,180
Elections	111,850	101,850	72,535	29,315
Board of review	2,680	2,680	415	2,265
Information technology	835,310	855,456	825,494	29,962
Law	458,530	460,210	451,367	8,843
Human resources	920,530	978,520	934,993	43,527
Municipal court	500,400	501,610	505,241	(3,631)
Engineer	1,119,340	1,123,240	889,686	233,554
City hall	472,590	473,660	387,120	86,540
Miscellaneous	1,297,750	820,850	1,041,704	(220,854)
<b>Total General Government</b>	<b>8,166,790</b>	<b>7,787,857</b>	<b>7,544,657</b>	<b>243,200</b>
<b>Public Safety</b>				
Police department	23,770,760	24,209,245	24,439,906	(230,661)
Fire department	21,030,710	21,045,574	20,573,726	471,848
Police and fire commission	22,590	40,590	39,048	1,542
Inspection	1,496,920	1,501,870	1,454,947	46,923
Humane officer	209,620	210,000	211,362	(1,362)
<b>Total Public Safety</b>	<b>46,530,600</b>	<b>47,007,279</b>	<b>46,718,989</b>	<b>288,290</b>
<b>Public Works</b>				
Operations	13,265,480	13,449,235	12,520,041	929,194
Traffic	3,443,280	3,487,401	3,296,052	191,349
<b>Total Public Works</b>	<b>16,708,760</b>	<b>16,936,636</b>	<b>15,816,093</b>	<b>1,120,543</b>
<b>Culture and Recreation</b>				
Park and recreation administration	2,079,990	2,387,020	2,101,126	285,894
Triangle sports area	32,870	32,870	38,250	(5,380)
Park department	3,099,150	2,815,301	2,715,844	99,457
Recreation	447,470	477,342	455,627	21,715
Swimming pools	549,570	550,020	595,497	(45,477)
Forestry	809,130	811,800	809,431	2,369
Wildlife Sanctuary	297,410	320,185	300,538	19,647
<b>Total Culture and Recreation</b>	<b>7,315,590</b>	<b>7,394,538</b>	<b>7,016,313</b>	<b>378,225</b>

(Continued)

**CITY OF GREEN BAY, WISCONSIN**

General Fund

Detailed Comparison of Expenditures and Transfers Out - Budget and Actual (Budgetary Basis) (Continued)  
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Conservation and development				
Economic development	321,500	322,550	297,351	25,199
City planning commission	635,020	637,230	648,146	(10,916)
Total Conservation and Development	<u>956,520</u>	<u>959,780</u>	<u>945,497</u>	<u>14,283</u>
 Total General Fund Expenditures	<u>\$ 79,678,260</u>	<u>\$ 80,086,090</u>	<u>\$ 78,041,549</u>	<u>\$ 2,044,541</u>
 Transfers Out - General Fund				
Internal Service Fund				
Sick Pay Escrow <sup>(1)</sup>	\$ -	\$ -	\$ 431,710	\$ (431,710)
Special Revenue Fund				
DPW equipment	-	-	300,190	(300,190)
Capital Projects Funds				
Fire capital project	-	-	200,000	(200,000)
Police equipment replacement	-	-	270,000	(270,000)
Tax incremental district no. 5	-	-	52,020	(52,020)
 Total Transfers Out - General Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,253,920</u>	<u>\$ (1,253,920)</u>

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

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

**CITY OF GREEN BAY, WISCONSIN**  
**Sanitary Sewer Special Revenue Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance -**  
**Budget and Actual**  
**For the Year Ended December 31, 2013**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Public charges for services	\$ 16,679,360	\$ 16,679,360	\$ 15,154,588	\$ (1,524,772)
Interest	8,000	8,000	2,157	(5,843)
Miscellaneous	-	-	3,299	3,299
<b>Total Revenues</b>	<b>16,687,360</b>	<b>16,687,360</b>	<b>15,160,044</b>	<b>(1,527,316)</b>
<b>Expenditures</b>				
Current				
Sanitation	14,611,040	14,611,040	12,944,632	1,666,408
Debt service				
Principal retirement	498,575	498,575	447,951	50,624
Interest and fiscal charges	175,265	175,265	175,265	-
Debt issuance costs	-	-	14,310	(14,310)
<b>Total Expenditures</b>	<b>15,284,880</b>	<b>15,284,880</b>	<b>13,582,158</b>	<b>1,702,722</b>
<b>Excess of Revenues Over Expenditures</b>	<b>1,402,480</b>	<b>1,402,480</b>	<b>1,577,886</b>	<b>175,406</b>
<b>Other Financing Uses</b>				
Transfers out	(1,898,290)	(1,898,290)	(1,898,283)	7
<b>Net Change in Fund Balance</b>	<b>(495,810)</b>	<b>(495,810)</b>	<b>(320,397)</b>	<b>175,413</b>
<b>Fund Balance - January 1</b>	<b>2,685,011</b>	<b>2,685,011</b>	<b>2,685,011</b>	<b>-</b>
<b>Fund Balance - December 31</b>	<b>\$ 2,189,201</b>	<b>\$ 2,189,201</b>	<b>\$ 2,364,614</b>	<b>\$ 175,413</b>

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

**CITY OF GREEN BAY, WISCONSIN**  
Schedule of Funding Progress  
Other Post-Employment Benefit Plan  
For the Year Ended December 31, 2013

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

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

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

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

**CITY OF GREEN BAY, WISCONSIN**  
 Schedule of Employer Contributions  
 Other Post-Employment Benefit Plan  
 For the Year Ended December 31, 2013

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

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

**CITY OF GREEN BAY, WISCONSIN**  
Notes to Required Supplementary Information  
For the Year Ended December 31, 2013

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

	General Fund	Transit Operations	Sick Leave Pay Escrow
<b>Revenues</b>			
Actual amounts (budgetary basis)	\$ 76,752,411	\$ 1,200,000	\$ 700,000
Reclassification of transit operations and sick leave pay escrow	1,900,000	(1,200,000)	(700,000)
<b>Total Revenues</b>	<b>78,652,411</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>			
Actual amounts (budgetary basis)	78,041,549	1,040,025	1,131,706
Reclassification of transit operations and sick leave pay escrow	2,171,731	(1,040,025)	(1,131,706)
<b>Total Expenditures</b>	<b>80,213,280</b>	<b>-</b>	<b>-</b>
<b>Excess of Revenues Over (Under) Expenditures</b>			
Actual amounts (budgetary basis)	(1,289,138)	159,975	(431,706)
Reclassification of transit operations and sick leave pay escrow	(271,731)	(159,975)	431,706
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(1,560,869)</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>			
Actual amounts (budgetary basis)	1,730,783	-	431,710
Reclassification of transit operations and sick leave pay escrow	431,710	-	(431,710)
<b>Total Other Financing Sources (Uses)</b>	<b>2,162,493</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>			
Actual amounts (budgetary basis)	441,645	159,975	4
Reclassification of transit operations and sick leave pay escrow	159,979	(159,975)	(4)
<b>Net Change in Fund Balance</b>	<b>601,624</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - January 1</b>			
Actual amounts (budgetary basis)	12,622,006	733,321	134,007
Reclassification of transit operations and sick leave pay escrow	867,328	(733,321)	(134,007)
<b>Fund Balance - January 1</b>	<b>13,489,334</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - December 31</b>			
Actual amounts (budgetary basis)	13,063,651	893,296	134,011
Reclassification of transit operations and sick leave pay escrow	1,027,307	(893,296)	(134,011)
<b>Fund Balance - December 31</b>	<b>\$ 14,090,958</b>	<b>\$ -</b>	<b>\$ -</b>

## **SUPPLEMENTARY INFORMATION**

## **NONMAJOR GOVERNMENTAL FUNDS**

### **SPECIAL REVENUE FUNDS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **CAPITAL PROJECTS FUNDS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **CAPITAL PROJECTS FUNDS (Continued)**

- City Hall Remodeling Fund - To account for City Hall remodeling financed from the proceeds of general obligation debt and transfers in from various funds.
- Finance Fund - To account for department remodeling, computer software replacement and equipment costs as well as the property revaluation project financed from the proceeds of general obligation debt and transfer in from the general fund.
- Information Services Fund - To account for computer hardware upgrades utilized by all City departments financed by city levy, transfers from the City's general fund, special revenue funds and enterprise fund as well as proceeds of general obligation debt.
- Police, Fire, Inspection, Parks, Sanitary Sewer, Storm Sewer, Parking Division Equipment replacement funds - To account for the purchase of equipment and vehicles financed by transfer from the General Fund, Sanitary Sewer, Storm, or Parking Utility Special Revenue Funds, general levy or from proceeds from insurance.
- Parking Division Capital Fund - To account for the long-term maintenance and construction of City parking facilities financed through transfers from the Parking Division special revenue fund and proceeds of general obligation debt provide financing.
- Redevelopment Property Acquisition Fund - To account for the acquisition of property to be used for various redevelopment projects financed from the proceeds of general obligation debt.
- Bay Beach Development Fund - To account for various park development projects financed from Bay Beach donations and proceeds of general obligation debt.
- Neighborhood Property - To account for the purchase of certain blighted property financed by proceeds of general obligation debt.
- Brownfield Grant Fund - To account for costs associated with the clean up of certain environmentally contaminated areas within the City financed by grant funds.
- KI Convention Center Maintenance Fund - To account for the ongoing maintenance of the KI Convention Center. This fund is financed through the operating lease in place as well a land contract payment.
- Tax Incremental District (TID) No. 4, No. 5, No. 6, No. 7, No. 8, No. 9, No. 10, No. 11, No. 12, No. 13, No. 14, No. 15, No. 16 and No. 17 Funds - To account for tax increment revenues and the proceeds of general obligation debt used to finance TID construction projects.
- Clarion Hotel Fund - To account for the redevelopment of a downtown buildings to facilitate economic development.
- Younkers / Boston Store Fund - To account for the purchase of two downtown retail buildings to facilitate economic development along the riverfront.
- City Deck - To account for costs associated with the construction of the boardwalk and pier system along the Fox River.
- Sustainable Green Bay Fund - To account for donations received by the Mayor's office that are to be used in a sustainable way.

**CITY OF GREEN BAY, WISCONSIN**  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2013

	Special Revenue Funds									
	Parking Division	DPW Equipment	Storm Sewer	Transit Capital	Community Development	EECBG Grant	Neighborhood Stabilization	Bay Beach	Employee Recognition	Park Land
<b>ASSETS</b>										
Cash and investments	\$ 270,399	\$ 2,486,726	\$ 3,524,461	\$ 132,238	\$ 1,462,844	\$ 18,252	\$ 5,238	\$ 1,108,038	\$ 37,251	\$ 39,743
Receivables										
Property taxes	-	57,148	-	-	-	-	-	-	-	-
Accounts	138,951	-	12,103	-	7,725	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-	-
Notes and loans	-	-	-	-	9,531,049	-	-	-	-	-
Due from other funds	-	-	1,067,930	-	-	-	-	-	-	-
Inventories	28,771	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 438,121</b>	<b>\$ 2,543,874</b>	<b>\$ 4,604,494</b>	<b>\$ 132,238</b>	<b>\$ 11,001,618</b>	<b>\$ 18,252</b>	<b>\$ 5,238</b>	<b>\$ 1,108,038</b>	<b>\$ 37,251</b>	<b>\$ 39,743</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)</b>										
Liabilities										
Accounts payable	\$ 51,579	\$ 782,771	\$ 40,091	\$ -	\$ 5,183	\$ -	\$ 2,150	\$ 4,454	\$ -	\$ -
Accrued payroll liabilities	69,825	-	37,370	-	-	-	-	39	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-
Deposits held in trust	-	-	-	-	14,694	-	-	-	-	19,125
Unearned revenue	-	-	-	-	-	-	-	-	-	-
Total Liabilities	121,404	782,771	77,461	-	19,877	-	2,150	4,493	-	19,125
Deferred Inflows of Resources										
Property taxes	-	67,500	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-	-
Notes and loans	-	-	-	-	9,531,049	-	-	-	-	-
Total Deferred Inflows of Resources	-	67,500	-	-	9,531,049	-	-	-	-	-
Fund Balances (Deficits)										
Nonspendable	28,771	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	132,238	1,450,692	18,252	3,088	-	-	20,618
Committed	287,946	-	4,527,033	-	-	-	-	1,103,545	-	-
Assigned	-	1,693,603	-	-	-	-	-	-	37,251	-
Unassigned										
Special revenue funds	-	-	-	-	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	316,717	1,693,603	4,527,033	132,238	1,450,692	18,252	3,088	1,103,545	37,251	20,618
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 438,121</b>	<b>\$ 2,543,874</b>	<b>\$ 4,604,494</b>	<b>\$ 132,238</b>	<b>\$ 11,001,618</b>	<b>\$ 18,252</b>	<b>\$ 5,238</b>	<b>\$ 1,108,038</b>	<b>\$ 37,251</b>	<b>\$ 39,743</b>

(Continued)

**CITY OF GREEN BAY, WISCONSIN**  
 Combining Balance Sheet  
 Nonmajor Governmental Funds  
 December 31, 2013

	Special Revenue Funds (Continued)							Total Special Revenue Funds
	Trees	Police Donations	State Asset Forfeiture	Federal Asset Forfeiture	OWI Vehicle Seizure	Fire Grants	Police Grants	
<b>ASSETS</b>								
Cash and investments	\$ 102,096	\$ 72,338	\$ 23,845	\$ 40,742	\$ 52,098	\$ -	\$ -	\$ 9,376,309
Receivables								
Property taxes	-	-	-	-	-	-	-	57,148
Accounts	-	-	-	-	-	18,407	47,252	224,438
Special assessments	-	-	-	-	-	-	-	-
Notes and loans	-	-	-	-	-	-	-	9,531,049
Due from other funds	-	-	-	-	-	-	-	1,067,930
Inventories	-	-	-	-	-	-	-	28,771
<b>TOTAL ASSETS</b>	<b>\$ 102,096</b>	<b>\$ 72,338</b>	<b>\$ 23,845</b>	<b>\$ 40,742</b>	<b>\$ 52,098</b>	<b>\$ 18,407</b>	<b>\$ 47,252</b>	<b>\$ 20,285,645</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)</b>								
<b>Liabilities</b>								
Accounts payable	\$ -	\$ 1,774	\$ -	\$ -	\$ -	\$ 515	\$ 38,200	\$ 926,717
Accrued payroll liabilities	-	-	-	-	-	-	-	107,234
Due to other funds	-	-	-	-	-	27,558	9,034	36,592
Deposits held in trust	-	-	-	-	-	-	-	33,819
Unearned revenue	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>1,774</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,073</b>	<b>47,234</b>	<b>1,104,362</b>
<b>Deferred Inflows of Resources</b>								
Property taxes	-	-	-	-	-	-	-	67,500
Special assessments	-	-	-	-	-	-	-	-
Notes and loans	-	-	-	-	-	-	-	9,531,049
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,598,549</b>
<b>Fund Balances (Deficits)</b>								
Nonspendable	-	-	-	-	-	-	-	28,771
Restricted	102,096	70,564	23,845	40,742	52,098	-	18	1,914,251
Committed	-	-	-	-	-	-	-	5,918,524
Assigned	-	-	-	-	-	-	-	1,730,854
Unassigned								
Special revenue funds	-	-	-	-	-	(9,666)	-	(9,666)
Capital projects funds	-	-	-	-	-	-	-	-
<b>Total Fund Balances (Deficits)</b>	<b>102,096</b>	<b>70,564</b>	<b>23,845</b>	<b>40,742</b>	<b>52,098</b>	<b>(9,666)</b>	<b>18</b>	<b>9,582,734</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 102,096</b>	<b>\$ 72,338</b>	<b>\$ 23,845</b>	<b>\$ 40,742</b>	<b>\$ 52,098</b>	<b>\$ 18,407</b>	<b>\$ 47,252</b>	<b>\$ 20,285,645</b>

(Continued)

**CITY OF GREEN BAY, WISCONSIN**  
Combining Balance Sheet (Continued)  
Nonmajor Governmental Funds  
December 31, 2013

	Capital Projects Funds							
	Street Construction	Sidewalks	Sanitary Sewers Construction	DPW Building Capital Improvements	Right of Way	Watermains	Boat Ramp	Park Acquisition
<b>ASSETS</b>								
Cash and investments	\$ 3,233,374	\$ 223,384	\$ 2,339,104	\$ 134,991	\$ 53,778	\$ 49,185	\$ 104,931	\$ 2,121,648
Receivables								
Property taxes	-	-	-	-	-	-	-	-
Accounts	2,906	-	-	-	90,759	-	17,140	-
Special assessments	1,525,016	37,651	396,943	-	-	-	-	-
Notes and loans	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 4,761,296</b>	<b>\$ 261,035</b>	<b>\$ 2,736,047</b>	<b>\$ 134,991</b>	<b>\$ 144,537</b>	<b>\$ 49,185</b>	<b>\$ 122,071</b>	<b>\$ 2,121,648</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)</b>								
Liabilities								
Accounts payable	\$ 258,704	\$ 189,197	\$ 44,639	\$ -	\$ -	\$ -	\$ 1,881	\$ 149,094
Accrued payroll liabilities	512	-	1,315	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Deposits held in trust	226,997	32,873	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Total Liabilities	486,213	222,070	45,954	-	-	-	1,881	149,094
Deferred Inflows of Resources								
Property taxes	-	-	-	-	-	-	-	-
Special assessments	1,518,025	37,651	396,943	-	-	-	-	-
Notes and loans	-	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	1,518,025	37,651	396,943	-	-	-	-	-
Fund Balances (Deficits)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	72,575	-	-	13,523	303,950
Committed	-	-	2,293,150	-	-	-	-	-
Assigned	2,757,058	1,314	-	62,416	144,537	49,185	106,667	1,668,604
Unassigned								
Special revenue funds	-	-	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	2,757,058	1,314	2,293,150	134,991	144,537	49,185	120,190	1,972,554
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 4,761,296</b>	<b>\$ 261,035</b>	<b>\$ 2,736,047</b>	<b>\$ 134,991</b>	<b>\$ 144,537</b>	<b>\$ 49,185</b>	<b>\$ 122,071</b>	<b>\$ 2,121,648</b>

(Continued)

**CITY OF GREEN BAY, WISCONSIN**  
Combining Balance Sheet (Continued)  
Nonmajor Governmental Funds  
December 31, 2013

Capital Projects Funds (Continued)								
	Industrial Parks	Storm Sewers	Storm Sewer Management	Police Capital Project	Fire Capital Improvements	City Hall Remodeling	Finance	Information Services
<b>ASSETS</b>								
Cash and investments	\$ 9,412	\$ 6,767,122	\$ 131,271	\$ 161,683	\$ 196,043	\$ 125,975	\$ 1,112,170	\$ 318,278
Receivables								
Property taxes	-	-	-	-	-	-	-	226,053
Accounts	-	3,364	-	-	-	-	-	24,780
Special assessments	-	172,931	-	-	-	-	-	-
Notes and loans	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 9,412</b>	<b>\$ 6,943,417</b>	<b>\$ 131,271</b>	<b>\$ 161,683</b>	<b>\$ 196,043</b>	<b>\$ 125,975</b>	<b>\$ 1,112,170</b>	<b>\$ 569,111</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)</b>								
Liabilities								
Accounts payable	\$ 18	\$ 5,444	\$ -	\$ -	\$ 504	\$ 25,545	\$ 53,111	\$ 1,947
Accrued payroll liabilities	-	133	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Deposits held in trust	-	1,538	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>18</b>	<b>7,115</b>	<b>-</b>	<b>-</b>	<b>504</b>	<b>25,545</b>	<b>53,111</b>	<b>1,947</b>
Deferred Inflows of Resources								
Property taxes	-	-	-	-	-	-	-	267,000
Special assessments	-	172,931	-	-	-	-	-	-
Notes and loans	-	-	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>172,931</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>267,000</b>
Fund Balances (Deficits)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	32,465	949,320	-
Committed	-	6,763,371	-	-	-	-	-	-
Assigned	9,394	-	131,271	161,683	195,539	67,965	109,739	300,164
Unassigned								
Special revenue funds	-	-	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-	-	-
<b>Total Fund Balances (Deficits)</b>	<b>9,394</b>	<b>6,763,371</b>	<b>131,271</b>	<b>161,683</b>	<b>195,539</b>	<b>100,430</b>	<b>1,059,059</b>	<b>300,164</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 9,412</b>	<b>\$ 6,943,417</b>	<b>\$ 131,271</b>	<b>\$ 161,683</b>	<b>\$ 196,043</b>	<b>\$ 125,975</b>	<b>\$ 1,112,170</b>	<b>\$ 569,111</b>

(Continued)

**CITY OF GREEN BAY, WISCONSIN**  
Combining Balance Sheet (Continued)  
Nonmajor Governmental Funds  
December 31, 2013

	Capital Projects Funds (Continued)							
	Police Equipment Replacement	Fire Equipment Replacement	Inspection Equipment Replacement	Parks Equipment Replacement	Sanitary Sewer Equipment Replacement	Storm Water Equipment Replacement	Parking Division Capital	Parking Division Vehicles
<b>ASSETS</b>								
Cash and investments	\$ 306,832	\$ 1,226,809	\$ 23,089	\$ 112,102	\$ 1,012,503	\$ 754,702	\$ 569,080	\$ 144,561
Receivables								
Property taxes	193,009	113,704	27,092	398,514	-	-	-	-
Accounts	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-
Notes and loans	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 499,841</b>	<b>\$ 1,340,513</b>	<b>\$ 50,181</b>	<b>\$ 510,616</b>	<b>\$ 1,012,503</b>	<b>\$ 754,702</b>	<b>\$ 569,080</b>	<b>\$ 144,561</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)</b>								
Liabilities								
Accounts payable	\$ 33,715	\$ 15,692	\$ -	\$ -	\$ 40,000	\$ 47,210	\$ 23,249	\$ -
Accrued payroll liabilities	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Deposits held in trust	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Total Liabilities	33,715	15,692	-	-	40,000	47,210	23,249	-
Deferred Inflows of Resources								
Property taxes	227,970	134,300	32,000	470,700	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-
Notes and loans	-	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	227,970	134,300	32,000	470,700	-	-	-	-
Fund Balances (Deficits)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	1,165,966	-	-	-	-	197,169	-
Committed	-	-	-	-	972,503	707,492	348,662	144,561
Assigned	238,156	24,555	18,181	39,916	-	-	-	-
Unassigned								
Special revenue funds	-	-	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	238,156	1,190,521	18,181	39,916	972,503	707,492	545,831	144,561
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 499,841</b>	<b>\$ 1,340,513</b>	<b>\$ 50,181</b>	<b>\$ 510,616</b>	<b>\$ 1,012,503</b>	<b>\$ 754,702</b>	<b>\$ 569,080</b>	<b>\$ 144,561</b>

(Continued)

**CITY OF GREEN BAY, WISCONSIN**  
Combining Balance Sheet (Continued)  
Nonmajor Governmental Funds  
December 31, 2013

	Capital Projects Funds (Continued)							
	Redevelopment Property Acquisition	Bay Beach Development	Neighborhood Property	Brownfield Grant	K I Convention Center Maintenance	Tax Incremental District No. 4	Tax Incremental District No. 5	Tax Incremental District No. 6
<b>ASSETS</b>								
Cash and investments	\$ 32,524	\$ 204,348	\$ 75,158	\$ 114,912	\$ 1,146,203	\$ 91,706	\$ 912,212	\$ 441,451
Receivables								
Property taxes	-	-	169,328	-	-	403,120	1,036,518	40,861
Accounts	-	-	-	71,599	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-
Notes and loans	106,576	-	35,000	-	-	1,744,668	3,544,879	-
Due from other funds	-	-	-	-	-	-	265,093	-
Inventories	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 139,100</b>	<b>\$ 204,348</b>	<b>\$ 279,486</b>	<b>\$ 186,511</b>	<b>\$ 1,146,203</b>	<b>\$ 2,239,494</b>	<b>\$ 5,758,702</b>	<b>\$ 482,312</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)</b>								
Liabilities								
Accounts payable	\$ 336	\$ 35,486	\$ 7,183	\$ 37,320	\$ 1,903	\$ -	\$ 256,439	\$ -
Accrued payroll liabilities	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Deposits held in trust	-	-	1,555	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	25,000	-
Total Liabilities	336	35,486	8,738	37,320	1,903	-	281,439	-
Deferred Inflows of Resources								
Property taxes	-	-	200,000	-	-	476,140	1,224,271	48,263
Special assessments	-	-	-	-	-	-	-	-
Notes and loans	106,576	-	35,000	-	-	1,744,668	3,544,879	-
Total Deferred Inflows of Resources	106,576	-	235,000	-	-	2,220,808	4,769,150	48,263
Fund Balances (Deficits)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	168,862	-	-	1,144,300	18,686	708,113	434,049
Committed	-	-	-	-	-	-	-	-
Assigned	32,188	-	35,748	149,191	-	-	-	-
Unassigned								
Special revenue funds	-	-	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	32,188	168,862	35,748	149,191	1,144,300	18,686	708,113	434,049
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 139,100</b>	<b>\$ 204,348</b>	<b>\$ 279,486</b>	<b>\$ 186,511</b>	<b>\$ 1,146,203</b>	<b>\$ 2,239,494</b>	<b>\$ 5,758,702</b>	<b>\$ 482,312</b>

(Continued)

**CITY OF GREEN BAY, WISCONSIN**  
Combining Balance Sheet (Continued)  
Nonmajor Governmental Funds  
December 31, 2013

	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	Tax Incremental District No. 15
<b>ASSETS</b>									
Cash and investments	\$ 118,595	\$ 1,303,310	\$ -	\$ 434,237	\$ 164,452	\$ 2,290,347	\$ -	\$ -	\$ -
Receivables									
Property taxes	563,937	244,605	96,820	62,903	-	537,031	173,373	45,026	-
Accounts	-	-	-	-	-	-	240,296	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Notes and loans	-	-	-	-	-	-	3,600,000	2,585,000	-
Due from other funds	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 682,532</b>	<b>\$ 1,547,915</b>	<b>\$ 96,820</b>	<b>\$ 497,140</b>	<b>\$ 164,452</b>	<b>\$ 2,827,378</b>	<b>\$ 4,013,669</b>	<b>\$ 2,630,026</b>	<b>\$ -</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)</b>									
Liabilities									
Accounts payable	\$ -	\$ -	\$ -	\$ 49,619	\$ -	\$ -	\$ 18,403	\$ -	\$ 840
Accrued payroll liabilities	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	1,148,646	-	-	-	5,168,819	267,687	88,578
Deposits held in trust	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	10,000	-	-
Total Liabilities	-	-	1,148,646	49,619	-	-	5,197,222	267,687	89,418
Deferred Inflows of Resources									
Property taxes	666,088	288,912	114,358	74,297	-	634,308	204,777	53,182	-
Special assessments	-	-	-	-	-	-	-	-	-
Notes and loans	-	-	-	-	-	-	3,600,000	2,585,000	-
Total Deferred Inflows of Resources	666,088	288,912	114,358	74,297	-	634,308	3,804,777	2,638,182	-
Fund Balances (Deficits)									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	16,444	1,259,003	-	373,224	164,452	2,193,070	-	-	-
Committed	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-
Unassigned									
Special revenue funds	-	-	-	-	-	-	-	-	-
Capital projects funds	-	-	(1,166,184)	-	-	-	(4,988,330)	(275,843)	(89,418)
Total Fund Balances (Deficits)	16,444	1,259,003	(1,166,184)	373,224	164,452	2,193,070	(4,988,330)	(275,843)	(89,418)
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 682,532</b>	<b>\$ 1,547,915</b>	<b>\$ 96,820</b>	<b>\$ 497,140</b>	<b>\$ 164,452</b>	<b>\$ 2,827,378</b>	<b>\$ 4,013,669</b>	<b>\$ 2,630,026</b>	<b>\$ -</b>

(Continued)

**CITY OF GREEN BAY, WISCONSIN**  
Combining Balance Sheet (Continued)  
Nonmajor Governmental Funds  
December 31, 2013

	Capital Projects Funds (Continued)						Total Capital Projects Funds	Total Nonmajor Governmental Funds
	Tax Incremental District No. 16	Tax Incremental District No. 17	Clarion Hotel	Younkers/ Boston Store	City Deck	Sustainable Green Bay		
<b>ASSETS</b>								
Cash and investments	\$ -	\$ -	\$ 334,144	\$ -	\$ 1,123	\$ 295	\$ 28,897,044	\$ 38,273,353
Receivables								
Property taxes	-	5,110	-	-	-	-	4,337,004	4,394,152
Accounts	-	16,330	-	-	-	-	467,174	691,612
Special assessments	-	-	-	-	-	-	2,132,541	2,132,541
Notes and loans	-	-	-	-	-	-	11,616,123	21,147,172
Due from other funds	-	-	-	-	-	-	265,093	1,333,023
Inventories	-	-	-	-	-	-	-	28,771
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ 21,440</b>	<b>\$ 334,144</b>	<b>\$ -</b>	<b>\$ 1,123</b>	<b>\$ 295</b>	<b>\$ 47,714,979</b>	<b>\$ 68,000,624</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)</b>								
Liabilities								
Accounts payable	\$ -	\$ -	\$ 142,532	\$ -	\$ 7,232	\$ -	\$ 1,447,243	\$ 2,373,960
Accrued payroll liabilities	-	-	-	-	-	-	1,960	109,194
Due to other funds	778,134	72,789	1,722	-	-	-	7,526,375	7,562,967
Deposits held in trust	-	-	-	-	-	-	262,963	296,782
Unearned revenue	-	-	4,970	-	-	-	39,970	39,970
Total Liabilities	778,134	72,789	149,224	-	7,232	-	9,278,511	10,382,873
Deferred Inflows of Resources								
Property taxes	-	6,036	-	-	-	-	5,122,602	5,190,102
Special assessments	-	-	-	-	-	-	2,125,550	2,125,550
Notes and loans	-	-	-	-	-	-	11,616,123	21,147,172
Total Deferred Inflows of Resources	-	6,036	-	-	-	-	18,864,275	28,462,824
Fund Balances (Deficits)								
Nonspendable	-	-	-	-	-	-	-	28,771
Restricted	-	-	184,920	-	-	-	9,400,091	11,314,342
Committed	-	-	-	-	-	-	11,229,739	17,148,263
Assigned	-	-	-	-	-	295	6,303,766	8,034,620
Unassigned								
Special revenue funds	-	-	-	-	-	-	-	(9,666)
Capital projects funds	(778,134)	(57,385)	-	-	(6,109)	-	(7,361,403)	(7,361,403)
Total Fund Balances (Deficits)	(778,134)	(57,385)	184,920	-	(6,109)	295	19,572,193	29,154,927
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)</b>	<b>\$ -</b>	<b>\$ 21,440</b>	<b>\$ 334,144</b>	<b>\$ -</b>	<b>\$ 1,123</b>	<b>\$ 295</b>	<b>\$ 47,714,979</b>	<b>\$ 68,000,624</b>

**CITY OF GREEN BAY, WISCONSIN**  
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2013

	Special Revenue Funds									
	Parking Division	DPW Equipment	Storm Sewer	Transit Capital	Community Development	EECBG Grant	Neighborhood Stabilization	Bay Beach	Employee Recognition	Park Land
<b>Revenues</b>										
Taxes	\$ -	\$ 27,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	2,040,323	-	314,785	-	-	-
Public charges for services	1,758,217	-	5,680,139	-	-	-	-	2,451,931	-	10,725
Interdepartmental charges for services	-	1,930,207	-	-	-	-	-	-	-	-
Fines and forfeits	644,639	-	-	-	-	-	-	-	-	-
Interest	227	-	5,672	-	1,495	-	(46)	-	-	-
Miscellaneous	7	6,496	4,226	233,919	1,028,620	-	-	-	9,270	-
<b>Total Revenues</b>	<b>2,403,090</b>	<b>1,964,403</b>	<b>5,690,037</b>	<b>233,919</b>	<b>3,070,438</b>	<b>-</b>	<b>314,739</b>	<b>2,451,931</b>	<b>9,270</b>	<b>10,725</b>
<b>Expenditures</b>										
Current										
General government	-	-	-	-	-	-	-	-	6,715	-
Public safety	-	-	-	-	-	-	-	-	-	-
Public works	1,812,035	1,721,977	2,202,950	177,006	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	1,577,848	-	2,215
Conservation and development	-	-	-	-	1,879,963	-	611,539	-	-	-
Capital outlay										
General government	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-
Public works	-	2,385,511	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Conservation and development	-	-	-	-	-	-	-	-	-	-
Debt service										
Interest	-	-	-	-	-	-	-	-	-	-
Debt issuance costs	-	14,420	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,812,035</b>	<b>4,121,908</b>	<b>2,202,950</b>	<b>177,006</b>	<b>1,879,963</b>	<b>-</b>	<b>611,539</b>	<b>1,577,848</b>	<b>6,715</b>	<b>2,215</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>591,055</b>	<b>(2,157,505)</b>	<b>3,487,087</b>	<b>56,913</b>	<b>1,190,475</b>	<b>-</b>	<b>(296,800)</b>	<b>874,083</b>	<b>2,555</b>	<b>8,510</b>
<b>Other Financing Sources (Uses)</b>										
General obligation bonds issued	-	-	-	-	-	-	-	-	-	-
General obligation notes issued	-	1,300,000	-	-	-	-	-	-	-	-
Sale of capital assets	-	17,722	-	-	-	-	174,051	-	-	-
Transfers in	-	300,190	-	-	-	-	-	-	-	-
Transfers out	(698,338)	-	(2,815,037)	-	(108,538)	-	-	(270,054)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(698,338)</b>	<b>1,617,912</b>	<b>(2,815,037)</b>	<b>-</b>	<b>(108,538)</b>	<b>-</b>	<b>174,051</b>	<b>(270,054)</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>(107,283)</b>	<b>(539,593)</b>	<b>672,050</b>	<b>56,913</b>	<b>1,081,937</b>	<b>-</b>	<b>(122,749)</b>	<b>604,029</b>	<b>2,555</b>	<b>8,510</b>
<b>Fund Balances (Deficit) - January 1</b>	<b>424,000</b>	<b>2,233,196</b>	<b>3,854,983</b>	<b>75,325</b>	<b>368,755</b>	<b>18,252</b>	<b>125,837</b>	<b>499,516</b>	<b>34,696</b>	<b>12,108</b>
<b>Fund Balances (Deficit) - December 31</b>	<b>\$ 316,717</b>	<b>\$ 1,693,603</b>	<b>\$ 4,527,033</b>	<b>\$ 132,238</b>	<b>\$ 1,450,692</b>	<b>\$ 18,252</b>	<b>\$ 3,088</b>	<b>\$ 1,103,545</b>	<b>\$ 37,251</b>	<b>\$ 20,618</b>

(Continued)

**CITY OF GREEN BAY, WISCONSIN**  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2013

	Special Revenue Funds (Continued)							Total Special Revenue Funds
	Trees	Police Donations	State Asset Forfeiture	Federal Asset Forfeiture	OWI Vehicle Seizure	Fire Grants	Police Grants	
<b>Revenues</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,700
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental	-	26,880	10,897	7,348	-	29,676	557,272	2,987,181
Public charges for services	7,800	-	-	-	-	-	-	9,908,812
Interdepartmental charges for services	-	-	-	-	-	-	-	1,930,207
Fines and forfeits	-	-	-	-	-	-	-	644,639
Interest	-	-	-	(2,248)	-	-	-	5,100
Miscellaneous	-	23,485	-	-	-	5,820	-	1,311,843
<b>Total Revenues</b>	<b>7,800</b>	<b>50,365</b>	<b>10,897</b>	<b>5,100</b>	<b>-</b>	<b>35,496</b>	<b>557,272</b>	<b>16,815,482</b>
<b>Expenditures</b>								
<b>Current</b>								
General government	-	-	-	-	-	-	-	6,715
Public safety	-	35,141	-	14,662	-	22,045	182,927	254,775
Public works	-	-	-	-	-	-	-	5,913,968
Culture and recreation	7,481	-	-	-	-	-	-	1,587,544
Conservation and development	-	-	-	-	-	-	-	2,491,502
<b>Capital outlay</b>								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	9,185	-	-	314,306	323,491
Public works	-	2,500	-	-	-	-	-	2,388,011
Sanitation	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Conservation and development	-	-	-	-	-	-	-	-
<b>Debt service</b>								
Interest	-	-	-	-	-	-	-	-
Debt issuance costs	-	-	-	-	-	-	-	14,420
<b>Total Expenditures</b>	<b>7,481</b>	<b>37,641</b>	<b>-</b>	<b>23,847</b>	<b>-</b>	<b>22,045</b>	<b>497,233</b>	<b>12,980,426</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>319</b>	<b>12,724</b>	<b>10,897</b>	<b>(18,747)</b>	<b>-</b>	<b>13,451</b>	<b>60,039</b>	<b>3,835,056</b>
<b>Other Financing Sources (Uses)</b>								
General obligation bonds issued	-	-	-	-	-	-	-	-
General obligation notes issued	-	-	-	-	-	-	-	1,300,000
Sale of capital assets	-	-	-	-	-	-	-	191,773
Transfers in	-	-	-	-	-	-	-	300,190
Transfers out	-	-	-	-	-	-	(35,600)	(3,927,567)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(35,600)</b>	<b>(2,135,604)</b>
<b>Net Change in Fund Balances</b>	<b>319</b>	<b>12,724</b>	<b>10,897</b>	<b>(18,747)</b>	<b>-</b>	<b>13,451</b>	<b>24,439</b>	<b>1,699,452</b>
<b>Fund Balances (Deficit) - January 1</b>	<b>101,777</b>	<b>57,840</b>	<b>12,948</b>	<b>59,489</b>	<b>52,098</b>	<b>(23,117)</b>	<b>(24,421)</b>	<b>7,883,282</b>
<b>Fund Balances (Deficit) - December 31</b>	<b>\$ 102,096</b>	<b>\$ 70,564</b>	<b>\$ 23,845</b>	<b>\$ 40,742</b>	<b>\$ 52,098</b>	<b>\$ (9,666)</b>	<b>\$ 18</b>	<b>\$ 9,582,734</b>

(Continued)

**CITY OF GREEN BAY, WISCONSIN**  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2013

	Capital Projects Funds							
	Street Construction	Sidewalks	Sanitary Sewers Construction	DPW Building Capital Imp.	Right of Way	Watermains	Boat Ramp	Park Acquisition
<b>Revenues</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	845,420	39,438	18,166	-	-	-	-	-
Intergovernmental	713,713	-	-	-	-	-	-	464,319
Public charges for services	18,779	-	8,301	-	-	-	55,850	-
Interdepartmental charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Miscellaneous	3,843	-	-	-	-	-	-	121,456
<b>Total Revenues</b>	<b>1,581,755</b>	<b>39,438</b>	<b>26,467</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55,850</b>	<b>585,775</b>
<b>Expenditures</b>								
<b>Current</b>								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	162	-	659	159,672	283	-	-	-
Culture and recreation	-	-	-	-	-	-	19,211	730,595
Conservation and development	-	-	-	-	-	-	-	-
<b>Capital outlay</b>								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	2,919,737	259,827	-	-	109,807	-	-	-
Sanitation	-	-	2,414,786	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	481,152
Conservation and development	-	-	-	-	-	-	-	-
<b>Debt service</b>								
Interest	-	-	-	-	-	-	-	-
Debt issuance costs	6,340	-	4,400	910	-	-	-	2,796
<b>Total Expenditures</b>	<b>2,926,239</b>	<b>259,827</b>	<b>2,419,845</b>	<b>160,582</b>	<b>110,090</b>	<b>-</b>	<b>19,211</b>	<b>1,214,543</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(1,344,484)</b>	<b>(220,389)</b>	<b>(2,393,378)</b>	<b>(160,582)</b>	<b>(110,090)</b>	<b>-</b>	<b>36,639</b>	<b>(628,768)</b>
<b>Other Financing Sources (Uses)</b>								
General obligation bonds issued	1,585,000	-	1,100,000	230,000	-	-	-	700,000
General obligation notes issued	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	330,000	1,000,000	-	-	-	-	-
Transfers out	(330,000)	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>1,255,000</b>	<b>330,000</b>	<b>2,100,000</b>	<b>230,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>700,000</b>
<b>Net Change in Fund Balances</b>	<b>(89,484)</b>	<b>109,611</b>	<b>(293,378)</b>	<b>69,418</b>	<b>(110,090)</b>	<b>-</b>	<b>36,639</b>	<b>71,232</b>
<b>Fund Balances (Deficit) - January 1</b>	<b>2,846,542</b>	<b>(108,297)</b>	<b>2,586,528</b>	<b>65,573</b>	<b>254,627</b>	<b>49,185</b>	<b>83,551</b>	<b>1,901,322</b>
<b>Fund Balances (Deficit) - December 31</b>	<b>\$ 2,757,058</b>	<b>\$ 1,314</b>	<b>\$ 2,293,150</b>	<b>\$ 134,991</b>	<b>\$ 144,537</b>	<b>\$ 49,185</b>	<b>\$ 120,190</b>	<b>\$ 1,972,554</b>

(Continued)

**CITY OF GREEN BAY, WISCONSIN**  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2013

Capital Projects Funds (Continued)								
	Industrial Parks	Storm Sewers	Storm Sewer Management	Police Capital Project	Fire Capital Project	City Hall Remodeling	Finance	Information Services
<b>Revenues</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 267,000
Special assessments	-	26,862	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Public charges for services	-	10,551	101,586	-	-	-	-	-
Interdepartmental charges for services	-	-	-	-	-	-	-	81,821
Fines and forfeits	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>37,413</b>	<b>101,586</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>348,821</b>
<b>Expenditures</b>								
<b>Current</b>								
General government	-	-	-	-	-	42,208	357,982	-
Public safety	-	-	-	-	13,269	-	-	-
Public works	-	-	91,273	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Conservation and development	198	-	-	-	-	-	-	-
<b>Capital outlay</b>								
General government	-	-	-	-	-	30,975	58,384	441,067
Public safety	-	-	-	-	-	-	-	-
Public works	-	1,276,521	12,500	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Conservation and development	-	-	-	-	-	-	-	-
<b>Debt service</b>								
Interest	-	-	-	-	-	-	-	-
Debt issuance costs	-	-	-	-	-	555	-	-
<b>Total Expenditures</b>	<b>198</b>	<b>1,276,521</b>	<b>103,773</b>	<b>-</b>	<b>13,269</b>	<b>73,738</b>	<b>416,366</b>	<b>441,067</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(198)</b>	<b>(1,239,108)</b>	<b>(2,187)</b>	<b>-</b>	<b>(13,269)</b>	<b>(73,738)</b>	<b>(416,366)</b>	<b>(92,246)</b>
<b>Other Financing Sources (Uses)</b>								
General obligation bonds issued	-	-	-	-	-	-	-	-
General obligation notes issued	-	-	-	-	-	50,000	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	2,000,000	-	-	200,000	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>2,000,000</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>(198)</b>	<b>760,892</b>	<b>(2,187)</b>	<b>-</b>	<b>186,731</b>	<b>(23,738)</b>	<b>(416,366)</b>	<b>(92,246)</b>
<b>Fund Balances (Deficit) - January 1</b>	<b>9,592</b>	<b>6,002,479</b>	<b>133,458</b>	<b>161,683</b>	<b>8,808</b>	<b>124,168</b>	<b>1,475,425</b>	<b>392,410</b>
<b>Fund Balances (Deficit) - December 31</b>	<b>\$ 9,394</b>	<b>\$ 6,763,371</b>	<b>\$ 131,271</b>	<b>\$ 161,683</b>	<b>\$ 195,539</b>	<b>\$ 100,430</b>	<b>\$ 1,059,059</b>	<b>\$ 300,164</b>

(Continued)

**CITY OF GREEN BAY, WISCONSIN**  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2013

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
<b>Revenues</b>								
Taxes	\$ 173,350	\$ 148,800	\$ 45,000	\$ 372,800	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Public charges for services	-	-	-	-	-	-	-	-
Interdepartmental charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Miscellaneous	-	9,159	4,367	(4,312)	-	-	-	-
<b>Total Revenues</b>	<b>173,350</b>	<b>157,959</b>	<b>49,367</b>	<b>368,488</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>								
<b>Current</b>								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	5,996	-
Culture and recreation	-	-	-	2,520	-	-	-	-
Conservation and development	-	-	-	-	-	-	-	-
<b>Capital outlay</b>								
General government	-	-	-	-	-	-	-	-
Public safety	243,592	146,229	42,738	-	-	-	-	-
Public works	-	-	-	-	64,345	55,470	815,027	68,901
Sanitation	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	367,938	-	-	-	-
Conservation and development	-	-	-	-	-	-	-	-
<b>Debt service</b>								
Interest	-	-	-	-	-	-	-	-
Debt issuance costs	-	3,600	-	-	-	-	2,600	-
<b>Total Expenditures</b>	<b>243,592</b>	<b>149,829</b>	<b>42,738</b>	<b>370,458</b>	<b>64,345</b>	<b>55,470</b>	<b>823,623</b>	<b>68,901</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(70,242)</b>	<b>8,130</b>	<b>6,629</b>	<b>(1,970)</b>	<b>(64,345)</b>	<b>(55,470)</b>	<b>(823,623)</b>	<b>(68,901)</b>
<b>Other Financing Sources (Uses)</b>								
General obligation bonds issued	-	900,000	-	-	-	-	650,000	-
General obligation notes issued	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	26,110	-	-	-	-
Transfers in	270,000	-	-	-	224,170	220,990	230,633	128,595
Transfers out	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>270,000</b>	<b>900,000</b>	<b>-</b>	<b>26,110</b>	<b>224,170</b>	<b>220,990</b>	<b>880,633</b>	<b>128,595</b>
<b>Net Change in Fund Balances</b>	<b>199,758</b>	<b>908,130</b>	<b>6,629</b>	<b>24,140</b>	<b>159,825</b>	<b>165,520</b>	<b>57,010</b>	<b>59,694</b>
<b>Fund Balances (Deficit) - January 1</b>	<b>38,398</b>	<b>282,391</b>	<b>11,552</b>	<b>15,776</b>	<b>812,678</b>	<b>541,972</b>	<b>488,821</b>	<b>84,867</b>
<b>Fund Balances (Deficit) - December 31</b>	<b>\$ 238,156</b>	<b>\$ 1,190,521</b>	<b>\$ 18,181</b>	<b>\$ 39,916</b>	<b>\$ 972,503</b>	<b>\$ 707,492</b>	<b>\$ 545,831</b>	<b>\$ 144,561</b>

(Continued)

**CITY OF GREEN BAY, WISCONSIN**  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2013

	Capital Projects Funds (Continued)							
	Redevelopment Property Acquisition	Bay Beach Development	Neighborhood Property	Brownfield Grant	K I Convention Center Maintenance	Tax Incremental District No. 4	Tax Incremental District No. 5	Tax Incremental District No. 6
<b>Revenues</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 469,326	\$ 1,173,047	\$ 51,645
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	79,456	-	993	87,714	638
Public charges for services	-	-	-	-	-	-	-	-
Interdepartmental charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	201	1,642	540
Miscellaneous	29,000	205,624	20,086	-	114,469	-	389,242	-
<b>Total Revenues</b>	<b>29,000</b>	<b>205,624</b>	<b>20,086</b>	<b>79,456</b>	<b>114,469</b>	<b>470,520</b>	<b>1,651,645</b>	<b>52,823</b>
<b>Expenditures</b>								
Current								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Culture and recreation	-	29,111	-	-	-	-	-	-
Conservation and development	103,325	-	204,014	81,393	168,810	11,841	265,885	31,195
Capital outlay								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Culture and recreation	-	739,298	-	-	-	-	-	-
Conservation and development	-	-	-	-	-	-	571,205	8,260
Debt service								
Interest	-	-	1,210	-	-	-	6,000	800
Debt issuance costs	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>103,325</b>	<b>768,409</b>	<b>205,224</b>	<b>81,393</b>	<b>168,810</b>	<b>11,841</b>	<b>843,090</b>	<b>40,255</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(74,325)</b>	<b>(562,785)</b>	<b>(185,138)</b>	<b>(1,937)</b>	<b>(54,341)</b>	<b>458,679</b>	<b>808,555</b>	<b>12,568</b>
<b>Other Financing Sources (Uses)</b>								
General obligation bonds issued	-	-	-	-	-	-	1,500,000	200,000
General obligation notes issued	-	-	75,000	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	52,020	-
Transfers out	-	-	-	-	(1,205,000)	(444,591)	(1,961,858)	(7,747)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	<b>-</b>	<b>(1,205,000)</b>	<b>(444,591)</b>	<b>(409,838)</b>	<b>192,253</b>
<b>Net Change in Fund Balances</b>	<b>(74,325)</b>	<b>(562,785)</b>	<b>(110,138)</b>	<b>(1,937)</b>	<b>(1,259,341)</b>	<b>14,088</b>	<b>398,717</b>	<b>204,821</b>
<b>Fund Balances (Deficit) - January 1</b>	<b>106,513</b>	<b>731,647</b>	<b>145,886</b>	<b>151,128</b>	<b>2,403,641</b>	<b>4,598</b>	<b>309,396</b>	<b>229,228</b>
<b>Fund Balances (Deficit) - December 31</b>	<b>\$ 32,188</b>	<b>\$ 168,862</b>	<b>\$ 35,748</b>	<b>\$ 149,191</b>	<b>\$ 1,144,300</b>	<b>\$ 18,686</b>	<b>\$ 708,113</b>	<b>\$ 434,049</b>

(Continued)

**CITY OF GREEN BAY, WISCONSIN**  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2013

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
<b>Revenues</b>								
Taxes	\$ 666,697	\$ 285,149	\$ 112,513	\$ 68,079	\$ -	\$ 599,905	\$ 40,961	\$ 52,521
Special assessments	-	-	-	-	-	-	-	-
Intergovernmental	2,086	139	295	2,540	28,900	365,409	5,828	3,256
Public charges for services	-	-	-	-	-	-	-	-
Interdepartmental charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Interest	464	1,344	-	641	259	3,308	-	-
Miscellaneous	-	-	6,160	-	-	-	58,012	241,236
<b>Total Revenues</b>	<b>669,247</b>	<b>286,632</b>	<b>118,968</b>	<b>71,260</b>	<b>29,159</b>	<b>968,622</b>	<b>104,801</b>	<b>297,013</b>
<b>Expenditures</b>								
<b>Current</b>								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Conservation and development	36,936	20,753	29,113	58,729	10,800	181,604	84,842	29,351
<b>Capital outlay</b>								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Conservation and development	206,965	-	-	-	-	-	215,663	-
<b>Debt service</b>								
Interest	740	-	6,737	-	-	-	18,452	1,458
Debt issuance costs	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>244,641</b>	<b>20,753</b>	<b>35,850</b>	<b>58,729</b>	<b>10,800</b>	<b>181,604</b>	<b>318,957</b>	<b>30,809</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>424,606</b>	<b>265,879</b>	<b>83,118</b>	<b>12,531</b>	<b>18,359</b>	<b>787,018</b>	<b>(214,156)</b>	<b>266,204</b>
<b>Other Financing Sources (Uses)</b>								
General obligation bonds issued	185,000	-	-	-	-	-	515,000	-
General obligation notes issued	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	160,000	-	-	-	-	-
Transfers in	-	400,000	-	-	-	-	2,000,000	-
Transfers out	(635,408)	(173,230)	(209,149)	-	(29,581)	(219,566)	(569,925)	(271,757)
<b>Total Other Financing Sources (Uses)</b>	<b>(450,408)</b>	<b>226,770</b>	<b>(49,149)</b>	<b>-</b>	<b>(29,581)</b>	<b>(219,566)</b>	<b>1,945,075</b>	<b>(271,757)</b>
<b>Net Change in Fund Balances</b>	<b>(25,802)</b>	<b>492,649</b>	<b>33,969</b>	<b>12,531</b>	<b>(11,222)</b>	<b>567,452</b>	<b>1,730,919</b>	<b>(5,553)</b>
<b>Fund Balances (Deficit) - January 1</b>	<b>42,246</b>	<b>766,354</b>	<b>(1,200,153)</b>	<b>360,693</b>	<b>175,674</b>	<b>1,625,618</b>	<b>(6,719,249)</b>	<b>(270,290)</b>
<b>Fund Balances (Deficit) - December 31</b>	<b>\$ 16,444</b>	<b>\$ 1,259,003</b>	<b>\$ (1,166,184)</b>	<b>\$ 373,224</b>	<b>\$ 164,452</b>	<b>\$ 2,193,070</b>	<b>\$ (4,988,330)</b>	<b>\$ (275,843)</b>

(Continued)

**CITY OF GREEN BAY, WISCONSIN**  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2013

	Capital Projects Funds (Continued)							Total Capital Projects Funds	Total Nonmajor Governmental Funds
	Tax Incremental District No. 15	Tax Incremental District No. 16	Tax Incremental District No. 17	Clarion Hotel	Younkers/ Boston Store	City Deck	Sustainable Green Bay		
<b>Revenues</b>									
Taxes	\$ -	\$ -	\$ 4,456	\$ -	\$ -	\$ -	\$ -	\$ 4,531,249	\$ 4,558,949
Special assessments	-	-	-	-	-	-	-	929,886	929,886
Intergovernmental	617	22,675	-	-	-	-	-	1,778,578	4,765,759
Public charges for services	-	-	-	-	-	-	-	195,067	10,103,879
Interdepartmental charges for services	-	-	-	-	-	-	-	81,821	2,012,028
Fines and forfeits	-	-	-	-	-	-	-	-	644,639
Interest	-	-	-	-	-	-	-	8,399	13,499
Miscellaneous	-	-	8,091	1,529,266	1,100	-	-	2,736,799	4,048,642
<b>Total Revenues</b>	<b>617</b>	<b>22,675</b>	<b>12,547</b>	<b>1,529,266</b>	<b>1,100</b>	<b>-</b>	<b>-</b>	<b>10,261,799</b>	<b>27,077,281</b>
<b>Expenditures</b>									
<b>Current</b>									
General government	-	-	-	-	-	-	-	400,190	406,905
Public safety	-	-	-	-	-	-	-	13,269	268,044
Public works	-	-	-	-	-	-	-	258,045	6,172,013
Culture and recreation	-	-	-	-	-	-	-	781,437	2,368,981
Conservation and development	4,738	10,450	4,597	65,656	-	120,146	-	1,524,376	4,015,878
<b>Capital outlay</b>									
General government	-	-	-	-	-	-	-	530,426	530,426
Public safety	-	-	-	-	-	-	-	432,559	756,050
Public works	-	-	-	-	-	-	-	5,582,135	7,970,146
Sanitation	-	-	-	-	-	-	-	2,414,786	2,414,786
Culture and recreation	-	-	-	-	-	-	-	1,588,388	1,588,388
Conservation and development	-	-	-	1,483,690	-	-	-	2,485,783	2,485,783
<b>Debt service</b>									
Interest	601	4,296	489	-	-	-	-	40,783	40,783
Debt issuance costs	-	-	-	-	-	-	-	21,201	35,621
<b>Total Expenditures</b>	<b>5,339</b>	<b>14,746</b>	<b>5,086</b>	<b>1,549,346</b>	<b>-</b>	<b>120,146</b>	<b>-</b>	<b>16,073,378</b>	<b>29,053,804</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(4,722)</b>	<b>7,929</b>	<b>7,461</b>	<b>(20,080)</b>	<b>1,100</b>	<b>(120,146)</b>	<b>-</b>	<b>(5,811,579)</b>	<b>(1,976,523)</b>
<b>Other Financing Sources (Uses)</b>									
General obligation bonds issued	-	-	-	-	-	-	-	7,565,000	7,565,000
General obligation notes issued	-	-	-	-	850,000	-	-	975,000	2,275,000
Sale of capital assets	-	-	-	-	-	-	-	186,110	377,883
Transfers in	-	-	-	205,000	-	115,000	-	7,376,408	7,676,598
Transfers out	-	(543,021)	-	-	(2,000,000)	-	-	(8,600,833)	(12,528,400)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(543,021)</b>	<b>-</b>	<b>205,000</b>	<b>(1,150,000)</b>	<b>115,000</b>	<b>-</b>	<b>7,501,685</b>	<b>5,366,081</b>
<b>Net Change in Fund Balances</b>	<b>(4,722)</b>	<b>(535,092)</b>	<b>7,461</b>	<b>184,920</b>	<b>(1,148,900)</b>	<b>(5,146)</b>	<b>-</b>	<b>1,690,106</b>	<b>3,389,558</b>
<b>Fund Balances (Deficit) - January 1</b>	<b>(84,696)</b>	<b>(243,042)</b>	<b>(64,846)</b>	<b>-</b>	<b>1,148,900</b>	<b>(963)</b>	<b>295</b>	<b>17,882,087</b>	<b>25,765,369</b>
<b>Fund Balances (Deficit) - December 31</b>	<b>\$ (89,418)</b>	<b>\$ (778,134)</b>	<b>\$ (57,385)</b>	<b>\$ 184,920</b>	<b>\$ -</b>	<b>\$ (6,109)</b>	<b>\$ 295</b>	<b>\$ 19,572,193</b>	<b>\$ 29,154,927</b>

**CITY OF GREEN BAY, WISCONSIN**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Budgetary Basis)  
 Transit Operations Special Revenue Fund  
 For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ -
Expenditures				
Current				
Public works	1,327,070	1,327,070	1,040,025	287,045
Net Change in Fund Balance	(127,070)	(127,070)	159,975	287,045
Fund Balance - January 1	733,321	733,321	733,321	-
Fund Balance - December 31	\$ 606,251	\$ 606,251	\$ 893,296	\$ 287,045

**CITY OF GREEN BAY, WISCONSIN**  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Budgetary Basis)  
Sick Leave Pay Escrow Internal Service Fund  
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 700,000	\$ 700,000	\$ 700,000	\$ -
Expenditures				
Current				
General government	100,000	100,000	127,242	(27,242)
Public safety	600,000	600,000	854,494	(254,494)
Public works	-	-	149,970	(149,970)
Total Expenditures	700,000	700,000	1,131,706	(431,706)
Excess of Revenues Over (Under) Expenditures	-	-	(431,706)	(431,706)
Other Financing Sources				
Transfers in	-	-	431,710	431,710
Net Change in Fund Balance	-	-	4	4
Fund Balance - January 1	134,007	134,007	134,007	-
Fund Balance - December 31	\$ 134,007	\$ 134,007	\$ 134,011	\$ 4

**CITY OF GREEN BAY, WISCONSIN**  
**Debt Service Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance -**  
**Budget and Actual**  
**For the Year Ended December 31, 2013**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property taxes	\$ 11,272,110	\$ 11,272,110	\$ 11,272,110	\$ -
Interest	266,530	266,530	101,496	(165,034)
Miscellaneous	461,470	461,470	697,511	236,041
<b>Total Revenues</b>	<b>12,000,110</b>	<b>12,000,110</b>	<b>12,071,117</b>	<b>71,007</b>
<b>Expenditures</b>				
Debt service				
Principal retirement	12,811,750	16,391,750	16,391,289	461
Lease payments	435,690	435,690	435,690	-
Interest	4,643,810	4,643,810	4,321,682	322,128
Debt issuance costs and fiscal charges	10,000	10,000	174,698	(164,698)
<b>Total Expenditures</b>	<b>17,901,250</b>	<b>21,481,250</b>	<b>21,323,359</b>	<b>157,891</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(5,901,140)</b>	<b>(9,481,140)</b>	<b>(9,252,242)</b>	<b>228,898</b>
<b>Other Financing Sources (Uses)</b>				
Refunding notes issued	-	14,565,000	14,565,000	-
Payment to refunding escrow agent	-	(10,985,000)	(11,302,287)	(317,287)
Premium received	-	-	363,877	363,877
Transfers in	5,901,140	5,901,140	5,889,047	(12,093)
<b>Total Other Financing Sources (Uses)</b>	<b>5,901,140</b>	<b>9,481,140</b>	<b>9,515,637</b>	<b>34,497</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>263,395</b>	<b>263,395</b>
<b>Fund Balance - January 1</b>	<b>486,533</b>	<b>486,533</b>	<b>486,533</b>	<b>-</b>
<b>Fund Balance - December 31</b>	<b>\$ 486,533</b>	<b>\$ 486,533</b>	<b>\$ 749,928</b>	<b>\$ 263,395</b>

**CITY OF GREEN BAY, WISCONSIN**  
**Parking Division Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance -**  
**Budget and Actual**  
**For the Year Ended December 31, 2013**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Public charges for services	\$ 1,721,900	\$ 1,721,900	\$ 1,758,217	\$ 36,317
Fines and forfeits	724,300	724,300	644,639	(79,661)
Interest	2,000	2,000	227	(1,773)
Miscellaneous	-	-	7	7
<b>Total Revenues</b>	<b>2,448,200</b>	<b>2,448,200</b>	<b>2,403,090</b>	<b>(45,110)</b>
<b>Expenditures</b>				
Public works	1,929,590	1,929,590	1,812,035	117,555
<b>Excess of Revenues Over Expenditures</b>	<b>518,610</b>	<b>518,610</b>	<b>591,055</b>	<b>72,445</b>
<b>Other Financing Uses</b>				
Transfers out	(518,610)	(518,610)	(698,338)	(179,728)
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>(107,283)</b>	<b>(107,283)</b>
<b>Fund Balance - January 1</b>	<b>424,000</b>	<b>424,000</b>	<b>424,000</b>	<b>-</b>
<b>Fund Balance - December 31</b>	<b>\$ 424,000</b>	<b>\$ 424,000</b>	<b>\$ 316,717</b>	<b>\$ (107,283)</b>

**CITY OF GREEN BAY, WISCONSIN**  
**Storm Sewer Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance -**  
**Budget and Actual**  
**For the Year Ended December 31, 2013**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Public charges for services	\$ 5,205,900	\$ 5,205,900	\$ 5,680,139	\$ 474,239
Interest	4,000	4,000	5,672	1,672
Miscellaneous	5,000	5,000	4,226	(774)
<b>Total Revenues</b>	<b>5,214,900</b>	<b>5,214,900</b>	<b>5,690,037</b>	<b>475,137</b>
<b>Expenditures</b>				
Current				
Public works	2,703,230	2,703,230	2,202,950	500,280
<b>Excess of Revenues Over Expenditures</b>	<b>2,511,670</b>	<b>2,511,670</b>	<b>3,487,087</b>	<b>975,417</b>
<b>Other Financing Uses</b>				
Transfers out	(2,815,040)	(2,815,040)	(2,815,037)	3
<b>Net Change in Fund Balance</b>	<b>(303,370)</b>	<b>(303,370)</b>	<b>672,050</b>	<b>975,420</b>
<b>Fund Balance - January 1</b>	<b>3,854,983</b>	<b>3,854,983</b>	<b>3,854,983</b>	<b>-</b>
<b>Fund Balance - December 31</b>	<b>\$ 3,551,613</b>	<b>\$ 3,551,613</b>	<b>\$ 4,527,033</b>	<b>\$ 975,420</b>

**CITY OF GREEN BAY, WISCONSIN**  
**Community Development Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance -**  
**Budget and Actual**  
**For the Year Ended December 31, 2013**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 1,145,410	\$ 1,145,410	\$ 2,040,323	\$ 894,913
Interest	-	-	1,495	1,495
Miscellaneous	503,270	503,270	1,028,620	525,350
<b>Total Revenues</b>	<b>1,648,680</b>	<b>1,648,680</b>	<b>3,070,438</b>	<b>1,421,758</b>
<b>Expenditures</b>				
Conservation and development	1,648,680	1,648,680	1,879,963	(231,283)
<b>Excess of Revenues Over Expenditures</b>	<b>-</b>	<b>-</b>	<b>1,190,475</b>	<b>1,190,475</b>
<b>Other Financing Uses</b>				
Transfers out	-	-	(108,538)	(108,538)
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>1,081,937</b>	<b>1,081,937</b>
<b>Fund Balance - January 1</b>	<b>368,755</b>	<b>368,755</b>	<b>368,755</b>	<b>-</b>
<b>Fund Balance - December 31</b>	<b>\$ 368,755</b>	<b>\$ 368,755</b>	<b>\$ 1,450,692</b>	<b>\$ 1,081,937</b>

## **INTERNAL SERVICE FUNDS**

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

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

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

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

**CITY OF GREEN BAY, WISCONSIN**  
Internal Service Funds  
Combining Statement of Net Position  
December 31, 2013

	Health Self- Insurance	Workers Compensation Self-Insurance	Liability Self- Insurance	Total
<b>ASSETS</b>				
Current Assets				
Cash and investments	\$ 2,833,182	\$ 493,189	\$ 1,174,148	\$ 4,500,519
Receivables				
Property taxes	-	744,934	460,395	1,205,329
Accounts	732,530	9,529	3,880	745,939
Prepaid insurance	-	98,682	-	98,682
Total Current Assets	<u>3,565,712</u>	<u>1,346,334</u>	<u>1,638,423</u>	<u>6,550,469</u>
Noncurrent Assets				
Deposit with CVMIC	-	-	4,812,360	4,812,360
<b>TOTAL ASSETS</b>	<u>3,565,712</u>	<u>1,346,334</u>	<u>6,450,783</u>	<u>11,362,829</u>
<b>LIABILITIES</b>				
Current Liabilities				
Accounts payable	917,712	-	15,581	933,293
Insurance claims payable	1,198,843	916,318	724,135	2,839,296
<b>TOTAL LIABILITIES</b>	<u>2,116,555</u>	<u>916,318</u>	<u>739,716</u>	<u>3,772,589</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property taxes	-	879,870	543,790	1,423,660
<b>NET POSITION</b>				
Unrestricted (deficit)	<u>\$ 1,449,157</u>	<u>\$ (449,854)</u>	<u>\$ 5,167,277</u>	<u>\$ 6,166,580</u>

**CITY OF GREEN BAY, WISCONSIN**  
Internal Service Funds  
Combining Statement of Revenues, Expenses and Changes in Net Position  
For the Year Ended December 31, 2013

	Health Self- Insurance	Workers Compensation Self-Insurance	Liability Self- Insurance	Total
<b>Operating Revenues</b>				
Charges to City departments, employees and retirees	\$ 15,756,209	\$ 55,415	\$ 74,240	\$ 15,885,864
Intergovernmental charges	725,205	-	-	725,205
<b>Total Operating Revenues</b>	<b>16,481,414</b>	<b>55,415</b>	<b>74,240</b>	<b>16,611,069</b>
<b>Operating Expenses</b>				
Insurance claims and estimate changes	15,043,236	1,242,497	270,963	16,556,696
Stop loss insurance premiums	314,574	77,193	288,536	680,303
Transplant insurance premiums	156,328	-	-	156,328
Administrative fees	459,471	-	-	459,471
Consulting fees	65,300	11,300	-	76,600
<b>Total Operating Expenses</b>	<b>16,038,909</b>	<b>1,330,990</b>	<b>559,499</b>	<b>17,929,398</b>
<b>Operating Income (Loss)</b>	<b>442,505</b>	<b>(1,275,575)</b>	<b>(485,259)</b>	<b>(1,318,329)</b>
<b>Nonoperating Revenues (Expenses)</b>				
Property taxes	-	925,410	543,790	1,469,200
Interest revenue	6,488	1,307	1,610	9,405
Dividends from CVMIC	-	-	140,879	140,879
<b>Total Nonoperating Revenues (Expenses)</b>	<b>6,488</b>	<b>926,717</b>	<b>686,279</b>	<b>1,619,484</b>
<b>Change in Net Position</b>	<b>448,993</b>	<b>(348,858)</b>	<b>201,020</b>	<b>301,155</b>
<b>Net Position (Deficit) - January 1</b>	<b>1,000,164</b>	<b>(100,996)</b>	<b>4,966,257</b>	<b>5,865,425</b>
<b>Net Position (Deficit) - December 31</b>	<b>\$ 1,449,157</b>	<b>\$ (449,854)</b>	<b>\$ 5,167,277</b>	<b>\$ 6,166,580</b>

**CITY OF GREEN BAY, WISCONSIN**  
**Internal Service Funds**  
**Combining Statement of Cash Flows**  
**For the Year Ended December 31, 2013**

	Health Self- Insurance	Workers Compensation Self-Insurance	Liability Self- Insurance	Total
<b>Cash Flows from Operating Activities</b>				
Cash from interfund services provided	\$ 15,748,884	\$ 50,685	\$ 161,852	\$ 15,961,421
Insurance payments	(15,085,283)	(1,065,637)	(560,502)	(16,711,422)
Payments to consultants	(524,771)	(11,300)	-	(536,071)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>138,830</b>	<b>(1,026,252)</b>	<b>(398,650)</b>	<b>(1,286,072)</b>
<b>Cash Flows from Noncapital Financing Activities</b>				
Property taxes	-	919,468	544,402	1,463,870
Cash received from CVMIC	-	-	140,879	140,879
<b>Net Cash Provided by Noncapital Financing Activities</b>	<b>-</b>	<b>919,468</b>	<b>685,281</b>	<b>1,604,749</b>
<b>Cash Flows from Investing Activities</b>				
Interest received	6,488	1,307	1,610	9,405
<b>Change in Cash and Cash Equivalents</b>	<b>145,318</b>	<b>(105,477)</b>	<b>288,241</b>	<b>328,082</b>
<b>Cash and Cash Equivalents - January 1</b>	<b>2,687,864</b>	<b>598,666</b>	<b>885,907</b>	<b>4,172,437</b>
<b>Cash and Cash Equivalents - December 31</b>	<b>\$ 2,833,182</b>	<b>\$ 493,189</b>	<b>\$ 1,174,148</b>	<b>\$ 4,500,519</b>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities</b>				
Operating income (loss)	\$ 442,505	\$ (1,275,575)	\$ (485,259)	\$ (1,318,329)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Cash provided (used) by changes in current assets and liabilities				
Accounts receivable	(732,530)	(4,730)	87,612	(649,648)
Prepaid items	-	(24,341)	-	(24,341)
Accounts payable	535,089	(41,544)	3,559	497,104
Insurance claims payable	(106,234)	319,938	(4,562)	209,142
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ 138,830</b>	<b>\$ (1,026,252)</b>	<b>\$ (398,650)</b>	<b>\$ (1,286,072)</b>

## **CAPITAL ASSETS**

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

Financial information is presented as follows:

Comparative Schedule of Capital Assets - By Source

Schedule of Capital Assets - By Function and Activity

Schedule of Changes in Capital Assets - By Function and Activity

**CITY OF GREEN BAY, WISCONSIN**  
**Comparative Schedule of Governmental Capital Assets - By Source**  
**December 31, 2013 and 2012**

	2013	2012
<b>Governmental Capital Assets</b>		
Land	\$ 47,383,149	\$ 46,118,764
Construction in progress	544,524	3,311,777
Buildings	72,385,653	72,457,830
Machinery and equipment	42,792,096	39,739,717
Infrastructure	479,071,876	475,864,757
<b>Total Governmental Capital Assets</b>	<b><u>\$ 642,177,298</u></b>	<b><u>\$ 637,492,845</u></b>
<b>Investment in Governmental Capital Assets By Source</b>		
General fund	\$ 33,395,118	\$ 33,395,118
Special revenue funds		
Federal and state grants	28,979,712	26,268,210
Capital projects funds		
General obligation debt	579,802,468	577,829,517
<b>Total Investment in Governmental Capital Assets By Source</b>	<b><u>\$ 642,177,298</u></b>	<b><u>\$ 637,492,845</u></b>

**CITY OF GREEN BAY, WISCONSIN**  
Schedule of Governmental Capital Assets - By Function and Activity  
December 31, 2013

	Total	Land	Construction in Progress	Buildings	Machinery and Equipment	Infrastructure
Function and Activity						
General government	\$ 8,697,804	\$ 3,562,784	\$ 544,524	\$ 3,078,200	\$ 1,512,296	\$ -
Public safety						
Police protection	7,601,010	286,000	-	3,026,507	4,288,503	-
Fire protection	12,186,811	335,312	-	3,624,736	8,226,763	-
Inspection	332,310	-	-	-	332,310	-
Public works						
Public works	458,870,545	7,622,416	-	31,370,700	19,371,295	400,506,134
Sanitation	80,170,565	-	-	-	1,604,823	78,565,742
Park and recreation	51,305,649	15,060,935	-	28,850,470	7,394,244	-
Conservation and development	23,012,604	20,515,702	-	2,435,040	61,862	-
<b>Total Governmental Capital Assets</b>	<b>\$642,177,298</b>	<b>\$47,383,149</b>	<b>\$ 544,524</b>	<b>\$72,385,653</b>	<b>\$42,792,096</b>	<b>\$ 479,071,876</b>

**CITY OF GREEN BAY, WISCONSIN**

Schedule of Changes in Governmental Capital Assets - By Function and Activity  
For the Year Ended December 31, 2013

Function and Activity	Governmental Capital Assets 1/1/13	Reclass- ifications	Additions	Retirements	Governmental Capital Assets 12/31/13
General government	\$ 7,885,297	\$ -	\$ 862,507	\$ 50,000	\$ 8,697,804
Public safety					
Police protection	7,167,203	-	531,832	98,025	7,601,010
Fire protection	11,658,116	-	727,765	199,070	12,186,811
Inspection	313,672	-	42,738	24,100	332,310
Public works					
Public works	456,226,044	-	3,976,784	1,332,283	458,870,545
Sanitation	78,308,619	-	2,741,707	879,761	80,170,565
Park and recreation	49,953,982	-	1,745,008	393,341	51,305,649
Conservation and development	25,979,912	-	844,192	3,811,500	23,012,604
<b>Total Governmental Capital Assets</b>	<b>\$ 637,492,845</b>	<b>\$ -</b>	<b>\$ 11,472,533</b>	<b>\$ 6,788,080</b>	<b>\$ 642,177,298</b>

## **OUTSTANDING GENERAL OBLIGATION BONDS AND NOTES**

Outstanding general obligation bonds and notes issued by the City are recorded in the internal service fund and the general long-term debt account group on the City's financial statements.

Summary of Outstanding General Obligation Bonds and Notes

Detail of Outstanding General Obligation Bonds

Detail of Outstanding General Obligation Notes

Summary of Outstanding Sanitary Sewer Debt due to Green Bay Metropolitan Sewerage District

Summary of Capital Leases

Summary of Outstanding Water Utility Revenue Bonds

**CITY OF GREEN BAY, WISCONSIN**  
**Summary of Outstanding Bonds and Notes**  
**Principal and Interest**  
**December 31, 2013**

Year Due	Total	Principal		Interest	
		G.O. Bonds	G.O. Notes	G.O. Bonds	G.O. Notes
2014	\$ 16,652,350	\$ 10,910,000	\$ 1,568,143	\$ 3,841,786	\$ 332,421
2015	18,527,348	10,415,000	4,404,823	3,487,858	219,667
2016	14,395,819	9,700,000	1,321,623	3,253,511	120,685
2017	13,216,534	9,345,000	739,102	3,031,681	100,751
2018	12,571,271	9,005,000	686,740	2,794,256	85,275
2019	12,148,945	9,120,000	414,727	2,543,119	71,099
2020	11,094,514	8,320,000	427,979	2,288,458	58,077
2021	10,609,905	8,240,000	284,646	2,041,364	43,895
2022	10,638,861	8,535,000	292,101	1,776,418	35,342
2023	9,544,675	7,715,000	299,692	1,503,919	26,064
2024	9,083,149	7,775,000	52,370	1,235,869	19,910
2025	8,730,221	7,700,000	55,305	957,941	16,975
2026	7,560,084	6,805,000	58,348	682,801	13,935
2027	5,495,976	4,980,000	61,556	443,696	10,724
2028	4,207,745	3,885,000	64,921	250,465	7,359
2029	2,123,432	1,940,000	68,512	111,152	3,768
2030	1,194,851	1,165,000	-	29,851	-
	<u>\$ 167,795,680</u>	<u>\$ 125,555,000</u>	<u>\$ 10,800,588</u>	<u>\$ 30,274,145</u>	<u>\$ 1,165,947</u>

**CITY OF GREEN BAY, WISCONSIN**  
 Detail of Outstanding General Obligation Bonds  
 December 31, 2013

	Effective Interest Rate	Issue Date	Final Maturity Date	Initial Issue Detail	Outstanding Balance 12/31/13
Corporate Purpose Bonds, Series 2003C	3.9118	04-22-2003	04-01-2014 *		
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>	\$ 605,000
* Principal installments due from 2015 - 2018 are defeased and will be retired on the final maturity date					
General Obligation Bonds, Series 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>	520,000
* Principal installments due from 2015 - 2019 are defeased and will be retired on the final maturity date					
General Obligation Bonds, Series 2005B	4.2604	06-01-2005	4-01-2015 *		
Fire Engine				\$ 315,000	
Pavement				4,160,000	
Storm Sewer				1,110,000	
Sanitary Sewer				2,230,000	
Parking Ramp Repairs				500,000	
Park/Recreation				1,140,000	
				<u>\$ 9,455,000</u>	925,000
* Principal installments due from 2016 - 2025 are defeased and will be retired on the final maturity date					
General Obligation Bonds, Series 2006A	4.5474	05-01-2006	4-01-2015 *		
Pavement				\$ 2,440,000	
Sanitary Sewer				1,000,000	
Park/Recreation				2,450,000	
Parking Utility				475,000	
TID No. 5				115,000	
TID No. 6				80,000	
TID No. 9				1,400,000	
TID No. 12				265,000	
TID No. 13				1,000,000	
				<u>\$ 9,225,000</u>	835,000
* Principal installments due from 2016 - 2026 are defeased and will be retired on the final maturity date					
General Obligation Bonds, Series 2006B	5.5796	05-01-2006	04-01-2026		
Property Purchase				\$ 700,000	
TID No. 7				1,140,000	
				<u>\$ 1,840,000</u>	1,260,000

(Continued)

**CITY OF GREEN BAY, WISCONSIN**  
 Detail of Outstanding General Obligation Bonds (Continued)  
 December 31, 2013

	Effective Interest Rate	Issue Date	Final Maturity Date	Initial Issue Detail	Outstanding Balance 12/31/13
General Obligation Bonds, Series 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>	6,005,000
General Obligation Refunding Bonds, 2007B	3.9900	10-01-2007	04-01-2015		
Corporate Purpose 2000A				<u>\$ 3,845,000</u>	1,595,000
General Obligation Refunding Bonds, Series 2007C	5.6095	10-01-2007	04-01-2015		
Corporate Purpose 1999B				<u>\$ 3,145,000</u>	2,075,000
General Obligation Refunding Bonds, Series 2008A	3.6406	01-04-2008	04-01-2014		
Corporate Purpose 1998A				\$ 7,160,000	
Corporate Purpose 1999A				3,570,000	
				<u>\$ 10,730,000</u>	650,000
General Obligation Bonds, Series 2008B	4.4945	08-04-2008	04-01-2028		
Pavement				\$ 2,700,000	
Sanitary Sewer				1,000,000	
DPW Garage Repairs				130,000	
Park/Recreation				780,000	
Parking Utility				250,000	
TID No. 11				380,000	
				<u>\$ 5,240,000</u>	4,995,000
General Obligation Bonds, Series 2009A (Build America Bonds)	3.4440	06-09-2009	4-01-2029		
Pavement				\$ 5,110,000	
Sanitary Sewer				600,000	
Storm Sewer				250,000	
DPW Garage Repairs				100,000	
Park/Recreation				690,000	
TID No. 12				1,930,000	
				<u>\$ 8,680,000</u>	8,295,000
General Obligation Refunding Bonds, Series 2009B	2.4107	11-24-2009	04-01-2016		
Corporate Purpose 2001A				<u>\$ 3,600,000</u>	2,165,000
General Obligation Refunding Bonds, Series 2010A	2.0735	03-23-2010	04-01-2017		
Corporate Purpose 2002B				<u>\$ 2,685,000</u>	1,990,000
General Obligation Bonds, Series 2010B (Build America Bonds)	3.1102	05-25-2010	04-01-2030		
Pavement				\$ 1,500,000	
Storm Sewer				1,500,000	
TIF #16				8,110,000	
Parking Utility				300,000	
Park/Recreation				3,110,000	
Fire Apparatus				800,000	
				<u>\$ 15,320,000</u>	13,310,000

(Continued)

**CITY OF GREEN BAY, WISCONSIN**  
 Detail of Outstanding General Obligation Bonds (Continued)  
 December 31, 2013

	Effective Interest Rate	Issue Date	Final Maturity Date	Initial Issue Detail	Outstanding Balance 12/31/13
General Obligation Bonds, Series 2011A	2.996	07-12-2011	4-01-2026		
Pavement				\$ 2,645,000	
Sanitary Sewer				1,200,000	
DPW Garage Repairs				180,000	
Park/Recreation				350,000	
Parking Utility				375,000	
				<u>\$ 4,750,000</u>	4,630,000
General Obligation Refunding Bonds, Series 2012B	2.4270	05-01-2012	4-01-2026		
Corporate Purpose 2003C				\$ 2,815,000	
Corporate Purpose 2004B				1,975,000	
Corporate Purpose 2006A				3,695,000	
				<u>\$ 8,485,000</u>	8,055,000
General Obligation Refunding Bonds, Series 2012C					
General Taxable Refunding 2003B	2.2936	05-01-2012	4-01-2022	<u>\$ 8,295,000</u>	8,135,000
General Obligation Refunding Bonds, Series 2012D					
State Trust Fund Loans Refinanced	2.7120	06-05-2012	04-01-2030	<u>\$ 35,095,000</u>	33,010,000
General Obligation Bonds, Series 2012E					
Fire Department Equipment	2.4907	08-07-2012	04-01-2027	\$ 515,000	
Pavement				2,180,000	
Sanitary Sewer				500,000	
Parking Utility				400,000	
Metro Boat Ramp				100,000	
Park/Recreation				700,000	
				<u>4,395,000</u>	4,370,000
General Obligation Refunding Bonds, Series 2013A	1.939	02-05-2013	04-01-2025		
Corporate Purpose, Series 2004B				\$ 1,180,000	
Corporate Purpose, Series 2005B				6,565,000	
Corporate Purpose, Series 2006A				3,240,000	
				<u>\$ 10,985,000</u>	10,985,000
General Obligation Refunding Bonds, Series 2013A	2.7212	07-09-2013	04-01-2028		
Sanitary Sewer				\$ 4,680,000	
Pavement				1,585,000	
Parking Utility				650,000	
Park Acquisition				700,000	
Fire				900,000	
DPW Building				230,000	
TID No. 5				1,500,000	
TID No. 6				200,000	
TID No. 7				185,000	
TID No. 13				515,000	
				<u>\$ 11,145,000</u>	11,145,000
<b>TOTAL OUTSTANDING GENERAL OBLIGATION BONDS</b>					<u><u>\$ 125,555,000</u></u>

**CITY OF GREEN BAY, WISCONSIN**  
Detail of Outstanding General Obligation Notes  
December 31, 2013

	Effective Interest Rate	Issue Date	Final Maturity Date	Initial Issue Detail	Outstanding Balance 12/31/13
Corporate Purpose Notes, Series 2005C Taxable promissory note	5.140	12-15-2005	04-01-2015	<u>\$ 3,530,000</u>	\$ 3,180,000
State Trust Fund Development note	5.500	10-06-2009	03-15-2029	<u>\$ 820,000</u>	756,025
State Trust Fund Development note	4.250	10-07-2010	03-15-2020	<u>\$ 785,000</u>	646,372
State Trust Fund Development note	4.250	10-07-2010	03-15-2020	<u>\$ 350,000</u>	288,191
Corporate Purpose Notes, Series 2011B Taxable promissory note	1.210	07-12-2011	04-1-2016	<u>\$ 950,000</u>	690,000
General Obligation Notes, Series 2012A Taxable Promissory Note	1.082	01-05-2012	04-01-2016	<u>\$ 2,130,000</u>	1,315,000
General Obligation Notes, Series 2012F Promissory Note	3.147	08-07-2012	04-01-2018	<u>\$ 1,950,000</u>	1,650,000
General Obligation Notes, Series 2013C Promissory Note	2.1946	07-09-2013	04-01-2023	<u>\$ 1,350,000</u>	1,350,000
General Obligation Notes, Series 2013D Taxable Promissory Note	2.382	07-09-2013	04-01-2023	<u>\$ 925,000</u>	925,000
<b>TOTAL OUTSTANDING GENERAL OBLIGATION NOTES</b>					<u><u>\$ 10,800,588</u></u>

**CITY OF GREEN BAY, WISCONSIN**  
Capital Leases  
December 31, 2013

Year	Fire Truck Lease		Total
	Principal	Interest	
2014	\$ 62,960	\$ 1,756	\$ 64,716

**CITY OF GREEN BAY, WISCONSIN**  
Green Bay Water Utility  
Summary of Outstanding Bonds and Notes  
Principal and Interest  
December 31, 2013

Year Due	Total	Revenue Bonds	
		Principal	Interest
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>\$ 94,092,215</u>	<u>\$ 65,995,000</u>	<u>\$ 28,097,215</u>

## **COMPONENT UNIT - REDEVELOPMENT AUTHORITY**

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

Financial information is presented as follows:

Comparative Balance Sheets

Comparative Statements of Revenues, Expenditures and Changes in Fund Balance

Summary of Outstanding Lease Revenue Bonds

Detail of Outstanding Lease Revenue Bonds

**CITY OF GREEN BAY, WISCONSIN**  
Component Unit - Redevelopment Authority  
Comparative Balance Sheets  
December 31, 2013 and 2012

	2013	2012
<b>ASSETS</b>		
Receivables		
Leases	\$ 38,815,000	\$ 14,630,000
Interest	175,792	62,883
<b>Total Assets</b>	<u>\$ 38,990,792</u>	<u>\$ 14,692,883</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Leases	\$ 38,815,000	\$ 14,630,000
Interest	175,792	62,883
<b>Total Liabilities</b>	<u>\$ 38,990,792</u>	<u>\$ 14,692,883</u>
 <b>Reconciliation to the Statement of Net Position</b>		
Fund balance from above	\$ -	\$ -
Other long-term assets are not available to pay for current-period expenditures; therefore, are deferred above		
Leases	38,815,000	14,630,000
Interest	175,792	62,883
Lease revenue bonds are not due and payable in the current period; therefore, are not reported above		
Lease Revenue Bonds Payable		
Convention center	(11,030,000)	(11,310,000)
Parking structure	(2,945,000)	(3,320,000)
Convention center	(24,840,000)	-
Interest is expensed when due and therefore not reported above		
Accrued interest	<u>(175,792)</u>	<u>(62,883)</u>
 Net position of the discretely presented component unit as reported on the Statement of Net Position (page 32)	 <u>\$ -</u>	 <u>\$ -</u>

**CITY OF GREEN BAY, WISCONSIN**  
Component Unit - Redevelopment Authority  
Comparative Statements of Revenues, Expenditures and Changes in Fund Balance  
For the Years Ended December 31, 2013 and 2012

	2013	2012
<b>Revenues</b>		
Lease Payments		
Brown County	\$ 746,445	\$ 725,992
City of Green Bay	465,970	3,411,114
Total Revenues	<u>1,212,415</u>	<u>4,137,106</u>
<b>Expenditures</b>		
Debt service		
Principal	655,000	3,475,000
Interest and fiscal charges	557,415	662,106
Total Expenses	<u>1,212,415</u>	<u>4,137,106</u>
<b>Other Financing Sources (Uses)</b>		
Lease revenue bond proceeds	24,840,000	-
Lease issued to City of Green Bay	(24,840,000)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	-
<b>Fund Balance - January 1</b>	-	-
<b>Fund Balance - December 31</b>	<u>\$ -</u>	<u>\$ -</u>
<b>Reconciliation to the Statement of Activities</b>		
Net change in fund balance from above	\$ -	\$ -
Repayment of principal on long-term debt is reported as an expenditure above, but is reported as a reduction in long-term debt in the statement of net position and does not affect the statement of activities.		
Long-term debt principal payments in the current year is:	655,000	3,475,000
Change in accrued interest	(112,909)	46,623
Lease revenue bonds received is reported as an other financing source above, but is reported as an increase in long-term debt in the statement of net position and does not affect the statement of activities.		
Long-term debt proceeds in the current year is:	24,840,000	-
Leases issued to the City of Green Bay is reported as an other financing use above, but is reported as an increase in lease receivable in the statement of net position and does not affect the statement of activities.		
Leases issued in the current year is:	(24,840,000)	-
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Lease receivables	(655,000)	(3,475,000)
Interest receivables	112,909	(46,623)
<b>Changes in net position of discretely presented component unit as reported on the Statement of Activities (pages 33-34)</b>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF GREEN BAY, WISCONSIN**  
Component Unit - Redevelopment Authority  
Principal and Interest  
December 31, 2013

Year Due	Total	Principal		Interest	
		Bonds	Notes	Bonds	Notes
2014	\$ 2,650,965	\$ 690,000	\$ -	\$ 1,960,965	\$ -
2015	2,716,128	740,000	-	1,976,128	-
2016	2,736,757	785,000	-	1,951,757	-
2017	2,768,825	845,000	-	1,923,825	-
2018	2,797,035	905,000	-	1,892,035	-
2019	2,831,868	975,000	-	1,856,868	-
2020	2,843,675	1,025,000	-	1,818,675	-
2021	2,396,088	610,000	-	1,786,088	-
2022	2,429,172	670,000	-	1,759,172	-
2023	2,474,423	745,000	-	1,729,423	-
2024	2,643,285	950,000	-	1,693,285	-
2025	2,846,490	1,200,000	-	1,646,490	-
2026	2,949,411	1,360,000	-	1,589,411	-
2027	3,155,800	1,635,000	-	1,520,800	-
2028	2,978,002	1,530,000	-	1,448,002	-
2029	3,575,018	2,215,000	-	1,360,018	-
2030	2,318,377	1,040,000	-	1,278,377	-
2031	2,318,978	1,100,000	-	1,218,978	-
2032	2,319,975	1,165,000	-	1,154,975	-
2033	2,320,957	1,235,000	-	1,085,957	-
2034	2,321,498	1,310,000	-	1,011,498	-
2035	2,321,847	1,390,000	-	931,847	-
2036	2,322,330	1,475,000	-	847,330	-
2037	2,322,650	1,565,000	-	757,650	-
2038	2,321,268	1,660,000	-	661,268	-
2039	2,322,661	1,765,000	-	557,661	-
2040	2,322,551	1,875,000	-	447,551	-
2041	2,319,640	1,990,000	-	329,640	-
2042	2,318,411	2,115,000	-	203,411	-
2043	2,319,188	2,250,000	-	69,188	-
	<u>\$ 77,283,273</u>	<u>\$ 38,815,000</u>	<u>\$ -</u>	<u>\$ 38,468,273</u>	<u>\$ -</u>

**CITY OF GREEN BAY, WISCONSIN**  
 Component Unit - Redevelopment Authority  
 Detail of Outstanding Bonds  
 December 31, 2013

	Effective Interest Rate	Issue Date	Final Maturity Date	Initial Issue Detail	Outstanding Balance 12/31/13
Green Bay RDA Lease Revenue Refunding Bonds Series 2006	4.3900%	3-1-2006	6-1-2029	<u>\$ 12,120,000</u>	<u>\$ 11,030,000</u>
Green Bay RDA Pine Street Ramp Refunding Bonds, Series 2010	3.1019%	1-5-2010	10-1-2020	<u>\$ 4,050,000</u>	<u>\$ 2,945,000</u>
Green Bay RDA Lease Revenue Bonds, Series 2013	5.9900%	12-1-2013	6-1-2043	<u>\$ 24,840,000</u>	<u>\$ 24,840,000</u>

## 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.

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

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

## **General Information**

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

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

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

In 2013, the city street system totaled 456 miles. There are 407 miles of underground storm sewers and 464 miles of sanitary sewers. The Green Bay Metropolitan Sewerage District, including 65 miles of sewers, collects and treats wastes for the City of Green Bay and suburban areas. A countywide landfill method is used by the City to dispose of trash.

With an estimated population of 104,300, the population of Green Bay has increased 0.2% since the 2010 Census report of 104,057. Construction within the City has continued to show a strong trend with building permit valuations averaging \$122.6 million dollars annually over the past 10 years. 2,445 building permits were issued during 2013 valuing \$75,570,133. Some of the larger projects in the 2013 values include Hart Design of \$1,800,000, A & K Pizza of \$2,900,000 and the Oneida Gate at Lambeau Field of \$30,000,000..

## **Government and Community Services**

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

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

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

## **Planning**

The 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, 2013 was 21,777, and is served by 25 elementary schools, four middle schools, four high schools, two K-8 schools, and one charter school. Special departments include visually impaired, hearing impaired, physically challenged, educable, trainable, and severely/profoundly mentally handicapped, learning disabled, emotionally disturbed, school-age parent, homebound, medically fragile, early childhood, and speech and language handicapped. A Private School System consisting of 1 grades K-5 schools, 16 grades K-8, three grades K-12 schools, and two private high schools supplement the public schools. In addition to the typical bricks and mortar schools, the school district is beginning to see additional interest in virtual / charter schools as well as more parents opting to home school their children. These alternative methods of education has been taking root over the course of the last several years and does not account for a large percent of the student population but will be interesting trend to watch.

Since 1967, Northeast Wisconsin Technical College District 13, with its main campus located in Green Bay, has served all of Brown, Marinette, Oconto, Florence, Door and Kewaunee counties, and parts of Shawano, Manitowoc and Outagamie counties. 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 AT & T provide cable television. Area radio stations provide the perfect mix of contemporary, rock and classical music. The Weidner Center for the Performing Arts is located on the University of Wisconsin-Green Bay's campus. This state-of-the-art facility is known for its impeccable acoustics and has received international acclaim as one of the best performing halls in the United States. In February 2002, the historic Meyer Theater opened its doors once again in downtown Green Bay after completing a \$5 million dollar renovation. The theater can seat nearly 1,000 people and is a valuable addition to the Northeast Wisconsin's arts and entertainment scene.

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

SCHEDULE 1  
**CITY OF GREEN BAY, WISCONSIN**  
**NET POSITION BY COMPONENT**  
(amount expressed in \$1,000's)  
Last Ten Fiscal Years  
December 31, 2013

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>Governmental activities</b>										
Net investment in capital assets	\$ 277,973	\$ 278,445	\$ 263,655	\$ 256,760	\$ 235,215	\$ 238,633	\$ 243,715	\$ 248,010	\$ 238,893	\$ 229,976
Restricted	25,506	32,609	33,891	500	993	1,368	2,343	1,371	628	290
Unrestricted	6,000	(7,529)	(7,723)	25,964	33,358	17,782	13,120	10,099	15,149	16,731
<b>Total governmental activities net position</b>	<b>\$ 309,479</b>	<b>\$ 303,525</b>	<b>\$ 289,823</b>	<b>\$ 283,224</b>	<b>\$ 269,566</b>	<b>\$ 257,783</b>	<b>\$ 259,178</b>	<b>\$ 259,480</b>	<b>\$ 254,670</b>	<b>\$ 246,997</b>
<b>Business-type activities</b>										
Net investment in capital assets	\$ 93,541	\$ 93,398	\$ 94,720	\$ 85,716	\$ 83,987	\$ 78,667	\$ 78,650	\$ 79,775	\$ 79,715	\$ 76,402
Restricted	3,572	3,658	3,741	3,821	3,893	3,943	4,481	4,958	5,607	6,360
Unrestricted	6,675	7,048	6,895	10,994	12,432	14,492	13,478	10,153	7,427	9,619
<b>Total business-type activities net position</b>	<b>\$ 103,788</b>	<b>\$ 104,104</b>	<b>\$ 105,356</b>	<b>\$ 100,530</b>	<b>\$ 100,312</b>	<b>\$ 97,102</b>	<b>\$ 96,609</b>	<b>\$ 94,887</b>	<b>\$ 92,749</b>	<b>\$ 92,381</b>
<b>Primary government</b>										
Net investment in capital assets	\$ 371,514	\$ 371,843	\$ 358,375	\$ 342,476	\$ 319,202	\$ 317,300	\$ 322,365	\$ 327,786	\$ 318,608	\$ 306,378
Restricted	29,078	36,267	37,632	4,321	4,886	5,311	6,824	6,329	6,235	6,650
Unrestricted	12,675	(481)	(828)	36,958	45,790	32,274	26,598	20,253	22,576	26,350
<b>Total primary government net position</b>	<b>\$ 413,267</b>	<b>\$ 407,629</b>	<b>\$ 395,179</b>	<b>\$ 383,754</b>	<b>\$ 369,878</b>	<b>\$ 354,885</b>	<b>\$ 355,787</b>	<b>\$ 354,368</b>	<b>\$ 347,419</b>	<b>\$ 339,378</b>

SCHEDULE 2  
CITY OF GREEN BAY, WISCONSIN  
Changes in Net Position  
Last Ten Fiscal Years  
December 31, 2013

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>Expenses</b>										
<b>Governmental activities:</b>										
General government	\$ 7,135,122	\$ 8,051,025	\$ 7,075,925	\$ 7,345,831	\$ 7,289,941	\$ 8,249,317	\$ 7,728,390	\$ 8,244,443	\$ 7,093,775	\$ 6,570,094
Public safety	49,214,751	52,232,730	51,172,222	46,355,251	45,349,586	44,732,843	44,620,288	44,463,267	39,836,160	39,993,564
Public works	31,555,743	23,763,537	30,208,709	23,063,458	25,108,818	29,919,586	30,277,544	25,935,807	21,274,815	26,359,186
Sanitation	12,946,674	11,961,570	14,144,510	11,398,576	12,368,704	12,058,346	11,975,484	11,975,494	14,295,165	14,302,240
Culture and recreation	10,399,918	6,513,677	9,794,305	9,657,267	10,717,208	8,971,359	9,020,837	9,873,540	10,401,318	8,702,296
Conservation and development	11,354,899	8,553,601	10,492,155	14,686,878	10,323,577	14,989,437	8,791,634	6,375,183	8,289,083	10,273,263
Interest and fiscal charges	5,471,417	5,996,563	6,989,542	6,777,132	6,788,598	6,207,520	6,666,390	6,471,933	6,051,997	6,122,114
Total governmental activities expenses	128,078,524	117,072,703	129,877,368	119,284,393	117,946,432	125,128,408	119,080,567	113,339,667	107,242,313	112,322,757
<b>Business-type activities:</b>										
Water	15,135,734	15,509,307	14,413,375	15,187,197	15,189,128	15,146,354	14,436,122	13,550,048	12,968,721	10,685,040
Transit	8,385,353	8,455,465	8,776,120	8,401,161	8,149,121	8,713,501	7,952,736	7,542,353	7,891,720	7,448,416
Total business-type activities expenses	23,521,087	23,964,772	23,189,495	23,588,358	23,338,249	23,859,855	22,388,858	21,092,401	20,860,441	18,133,456
<b>Total primary government expenses</b>	<b>151,599,611</b>	<b>141,037,475</b>	<b>153,066,863</b>	<b>142,872,751</b>	<b>141,284,681</b>	<b>148,988,263</b>	<b>141,469,425</b>	<b>134,432,068</b>	<b>128,102,754</b>	<b>130,456,213</b>
<b>Program Revenues</b>										
<b>Governmental activities:</b>										
Charges for services										
General government	5,867,754	4,043,973	3,811,947	5,271,146	5,224,083	5,000,961	5,013,803	4,930,453	5,389,337	5,453,141
Public safety	5,487,626	5,530,109	5,163,559	5,084,594	5,029,465	5,003,580	4,862,988	4,731,601	3,748,928	4,305,046
Public works	9,621,876	9,505,493	9,354,288	9,120,408	8,836,566	8,457,649	8,177,112	7,331,318	7,240,733	4,963,337
Sanitation	15,084,348	14,237,738	14,744,692	12,963,990	14,765,499	13,464,623	12,561,514	12,864,202	11,347,381	12,323,964
Culture and recreation	3,156,574	3,324,489	3,379,929	4,591,912	2,652,423	706,949	2,343,475	2,185,499	4,191,853	2,187,565
Conservation and development	138,629	1,203,368	1,746,422	2,677,568	5,360,628	2,354,815	1,453,098	2,899,234	2,155,186	865,444
Operating grants and contributions	7,477,902	9,528,533	10,112,350	10,590,577	6,185,087	9,127,000	6,346,149	8,302,969	8,425,443	10,038,009
Capital grants and contributions	6,928,360	3,383,009	4,238,190	3,322,292	3,535,894	2,514,656	3,250,890	3,734,352	3,682,934	3,931,176
Total governmental activities program revenue	53,763,069	50,756,712	52,551,377	53,622,487	51,589,645	46,630,233	44,009,029	46,979,628	46,181,795	44,067,682
<b>Business-type activities:</b>										
Charges for services										
Water	17,716,891	17,655,694	17,594,507	16,912,015	17,328,531	17,032,699	17,570,743	14,978,342	13,086,343	12,582,012
Transit	1,385,682	1,307,337	1,286,219	1,285,462	1,291,605	1,293,296	1,217,287	1,193,068	1,122,321	1,054,144
Operating grants and contributions	5,829,206	5,860,186	6,494,690	6,170,915	6,102,983	6,662,766	5,817,456	5,592,096	5,804,949	5,504,202
Capital grants and contributions	273,434	162,992	4,281,833	932,169	3,098,148	322,253	175,857	1,984,540	1,054,468	1,633,010
Total business-type activities program revenue	25,205,213	24,986,209	29,657,249	25,300,561	27,821,267	25,311,014	24,781,343	23,748,046	21,068,081	20,773,368
<b>Total primary government program revenues</b>	<b>78,968,282</b>	<b>75,742,921</b>	<b>82,208,626</b>	<b>78,923,048</b>	<b>79,410,912</b>	<b>71,941,247</b>	<b>68,790,372</b>	<b>70,727,674</b>	<b>67,249,876</b>	<b>64,841,050</b>

SCHEDULE 2  
CITY OF GREEN BAY, WISCONSIN  
Changes in Net Position  
Last Ten Fiscal Years  
December 31, 2013

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>Net (Expense)/Revenue</b>										
Governmental activities	(74,315,455)	(66,315,991)	(77,325,991)	(65,661,906)	(66,356,787)	(78,498,175)	(75,071,538)	(66,360,039)	(61,060,518)	(68,255,075)
Business-type activities	1,684,126	1,021,437	6,467,754	1,712,203	4,483,018	1,451,159	2,392,485	2,655,645	207,640	2,639,912
<b>Total primary government net (expense)/revenue</b>	<b>(72,631,329)</b>	<b>(65,294,554)</b>	<b>(70,858,237)</b>	<b>(63,949,703)</b>	<b>(61,873,769)</b>	<b>(77,047,016)</b>	<b>(72,679,053)</b>	<b>(63,704,394)</b>	<b>(60,852,878)</b>	<b>(65,615,163)</b>
<b>General Revenues and Other Changes in Net Position</b>										
Governmental activities:										
Property taxes	56,005,269	56,335,811	55,462,014	54,276,615	52,308,601	50,498,069	47,685,348	45,559,219	43,952,942	44,640,339
Other taxes	796,078	830,055	827,698	-	-	-	-	-	-	-
Unrestricted grants and contributions	20,394,571	20,414,167	22,220,293	22,113,685	22,635,976	22,398,243	22,422,219	21,204,070	20,893,104	21,179,702
Interest earnings	523,828	966,474	841,773	1,109,246	1,516,376	2,575,579	3,145,478	3,085,685	2,527,041	1,827,514
Gain on disposal of capital assets	248,113	412,282	69,634	-	-	-	-	-	-	-
Transfers	2,301,455	2,127,265	1,993,151	1,820,444	1,678,556	1,631,310	1,516,364	1,321,033	1,361,107	1,343,054
<b>Total governmental activities</b>	<b>80,269,314</b>	<b>81,086,054</b>	<b>81,414,563</b>	<b>79,319,990</b>	<b>78,139,509</b>	<b>77,103,201</b>	<b>74,769,409</b>	<b>71,170,007</b>	<b>68,734,194</b>	<b>68,990,609</b>
Business-type activities:										
Property taxes										
Unrestricted grants and contributions										
Interest earnings	300,551	303,360	320,762	344,769	401,838	673,048	845,339	803,731	1,521,504	536,101
Gain on disposal of capital assets	-	-	30,051	(18,333)	4,301	-	-	-	-	-
Transfers	(2,301,455)	(2,127,265)	(1,993,151)	(1,820,444)	(1,678,556)	(1,631,310)	(1,516,364)	(1,321,033)	(1,361,107)	(1,343,054)
<b>Total business-type activities</b>	<b>(2,000,904)</b>	<b>(1,823,905)</b>	<b>(1,642,338)</b>	<b>(1,494,008)</b>	<b>(1,272,417)</b>	<b>(958,262)</b>	<b>(671,025)</b>	<b>(517,302)</b>	<b>160,397</b>	<b>(806,953)</b>
<b>Total primary government</b>	<b>78,268,410</b>	<b>79,262,149</b>	<b>79,772,225</b>	<b>77,825,982</b>	<b>76,867,092</b>	<b>76,144,939</b>	<b>74,098,384</b>	<b>70,652,705</b>	<b>68,894,591</b>	<b>68,183,656</b>
<b>Change in Net Position</b>										
Governmental activities	5,953,859	14,770,063	4,088,572	13,658,084	11,782,722	(1,394,974)	(302,129)	4,809,968	7,673,676	735,534
Business-type activities	(316,778)	(802,468)	4,825,416	218,195	3,210,601	492,897	1,721,460	2,138,343	368,037	1,832,959
<b>Total primary government</b>	<b>\$ 5,637,081</b>	<b>\$ 13,967,595</b>	<b>\$ 8,913,988</b>	<b>\$ 13,876,279</b>	<b>\$ 14,993,323</b>	<b>\$ (902,077)</b>	<b>\$ 1,419,331</b>	<b>\$ 6,948,311</b>	<b>\$ 8,041,713</b>	<b>\$ 2,568,493</b>

SCHEDULE 3  
**CITY OF GREEN BAY, WISCONSIN**  
Fund Balances, Governmental Funds  
Last Ten Fiscal Years  
December 31, 2013

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>General Fund</b>										
Reserved	\$ -	\$ -	\$ -	\$ 1,736,320	\$ 1,653,056	\$ 1,531,881	\$ 1,562,479	\$ 2,697,133	\$ 2,016,568	\$ 1,316,564
Unreserved	-	-	-	11,515,118	11,427,079	12,438,449	13,180,261	10,303,663	12,402,535	10,985,640
Nonspendable	3,738,943	2,482,542	2,501,011	-	-	-	-	-	-	-
Committed	134,011	134,007	4,677	-	-	-	-	-	-	-
Assigned	1,439,942	1,069,005	1,069,127	-	-	-	-	-	-	-
Unassigned	8,778,062	9,803,780	9,549,766	-	-	-	-	-	-	-
<b>Total general fund</b>	<b>\$ 14,090,958</b>	<b>\$ 13,489,334</b>	<b>\$ 13,124,581</b>	<b>\$ 13,251,438</b>	<b>\$ 13,080,135</b>	<b>\$ 13,970,330</b>	<b>\$ 14,742,740</b>	<b>\$ 13,000,796</b>	<b>\$ 14,419,103</b>	<b>\$ 12,302,204</b>
<b>All Other Governmental Funds</b>										
Reserved	\$ -	\$ -	\$ -	\$ 4,816,769	\$ 3,851,645	\$ 9,863,151	\$ 3,750,066	\$ 6,819,226	\$ 4,109,386	\$ 8,528,113
Unreserved, reported in:										
Special revenue funds	-	-	-	9,947,770	8,303,245	6,560,534	7,232,173	6,152,493	6,474,786	5,728,170
Capital projects funds	-	-	-	23,480,029	17,435,450	10,912,922	17,050,451	14,598,409	12,837,802	13,658,530
Nonspendable										
Special revenue funds	28,771	20,823	24,091	-	-	-	-	-	-	-
Capital projects funds	2,700,000	-	-	-	-	-	-	-	-	-
Restricted										
Special revenue funds	1,914,251	884,429	1,345,862	-	-	-	-	-	-	-
Capital projects funds	33,098,244	10,055,178	14,328,323	-	-	-	-	-	-	-
Debt service funds	749,928	486,533	379,891	-	-	-	-	-	-	-
Committed										
Special revenue funds	8,283,138	7,442,687	6,798,490	-	-	-	-	-	-	-
Capital projects funds	11,229,739	10,366,483	9,994,328	-	-	-	-	-	-	-
Assigned										
Special revenue funds	1,730,854	2,267,892	1,544,725	-	-	-	-	-	-	-
Capital projects funds	6,303,766	6,305,939	6,855,657	-	-	-	-	-	-	-
Unassigned										
Special revenue funds	(9,666)	(47,538)	(20,978)	-	-	-	-	-	-	-
Capital projects funds	(7,361,403)	(8,845,513)	(9,587,953)	-	-	-	-	-	-	-
<b>Total all other governmental funds</b>	<b>\$ 58,667,622</b>	<b>\$ 28,936,913</b>	<b>\$ 31,662,436</b>	<b>\$ 38,244,568</b>	<b>\$ 29,590,340</b>	<b>\$ 27,336,607</b>	<b>\$ 28,032,690</b>	<b>\$ 27,570,128</b>	<b>\$ 23,421,974</b>	<b>\$ 27,914,813</b>
<b>Total Fund Balances</b>	<b>\$ 72,758,580</b>	<b>\$ 42,426,247</b>	<b>\$ 44,787,017</b>	<b>\$ 51,496,006</b>	<b>\$ 42,670,475</b>	<b>\$ 41,306,937</b>	<b>\$ 42,775,430</b>	<b>\$ 40,570,924</b>	<b>\$ 37,841,077</b>	<b>\$ 40,217,017</b>

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

SCHEDULE 4  
**CITY OF GREEN BAY, WISCONSIN**  
 Changes in Fund Balances, Governmental Funds  
 Last Ten Fiscal Years  
 December 31, 2013

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>Revenues</b>										
Taxes	\$ 55,332,147	\$ 55,815,446	\$ 54,939,292	\$ 54,276,650	\$ 52,308,602	\$ 50,498,069	\$ 47,685,349	\$ 45,559,219	\$ 43,952,942	\$ 44,640,339
Special assessments	929,886	914,227	1,691,726	763,879	782,372	1,204,450	1,259,309	1,957,356	2,069,325	3,453,478
Licenses and permits	2,190,896	2,361,309	2,049,475	2,016,152	1,840,238	2,089,692	2,086,644	1,942,592	1,957,479	1,918,442
Intergovernmental	31,187,364	34,306,757	34,672,285	36,211,308	32,643,843	32,965,012	33,220,181	31,411,067	30,335,599	32,030,794
Public charges for services	29,319,110	28,338,486	28,678,055	26,736,270	28,056,304	26,023,723	24,400,836	24,294,364	22,499,043	20,920,366
Interdepartmental charges for services	5,848,955	4,829,384	4,191,611	5,050,669	4,747,180	4,196,112	4,213,292	4,426,823	3,487,092	3,382,636
Fines and forfeits	1,811,763	1,942,462	1,822,079	1,229,548	1,381,691	1,511,500	1,442,879	1,519,851	1,390,808	1,307,246
Interest	240,069	766,228	764,913	998,898	1,344,130	2,361,004	2,969,300	2,840,506	1,799,142	1,137,165
Miscellaneous	8,469,339	4,302,828	5,668,388	4,746,669	4,167,413	4,378,947	11,581,426	6,267,795	8,291,287	8,275,082
<b>Total revenues</b>	<b>135,329,529</b>	<b>133,577,127</b>	<b>134,477,824</b>	<b>132,030,043</b>	<b>127,271,773</b>	<b>125,228,509</b>	<b>128,859,216</b>	<b>120,219,573</b>	<b>115,782,717</b>	<b>117,065,548</b>
<b>Expenditures</b>										
<b>Current</b>										
General government	8,078,804	6,879,824	6,880,697	7,595,091	7,871,905	8,195,004	7,491,037	7,042,300	6,795,105	7,600,527
Public safety	47,841,527	49,428,656	48,199,979	44,837,035	44,806,985	44,931,141	43,284,430	41,849,594	41,054,361	39,486,844
Public works	23,178,101	24,099,016	23,786,647	19,534,323	22,306,357	27,411,641	27,074,171	21,395,655	20,542,310	19,870,124
Sanitation	12,944,632	11,960,826	12,994,201	11,136,617	12,160,275	11,868,330	11,691,894	12,073,233	13,949,421	12,205,802
Culture and recreation	9,385,294	8,964,280	9,249,086	9,240,808	10,487,219	8,833,940	7,599,495	7,990,378	7,774,372	7,690,832
Conservation and development	4,961,585	8,121,569	10,932,340	14,040,595	10,717,350	15,081,721	11,973,805	5,169,180	9,165,425	7,155,895
<b>Capital outlay</b>										
General government	530,426	403,795	224,225	70,112	1,451,993	-	42,207	679,914	470,606	120,309
Public safety	756,050	1,373,956	1,407,655	2,776,908	1,592,849	699,028	442,146	1,601,590	1,521,612	672,725
Public works	7,970,146	8,173,332	6,857,783	11,345,778	8,511,864	6,157,207	3,563,470	8,706,131	16,417,997	11,651,800
Sanitation	2,414,786	1,293,835	2,700,243	1,906,727	390,405	848,982	987,454	1,276,979	2,156,179	3,597,317
Culture and recreation	1,588,388	646,521	1,558,353	3,195,814	295,048	330,873	3,579,832	3,482,814	2,129,920	918,556
Conservation and development	3,792,202	1,626,624	2,507,288	316,959	757,500	1,011,039	3,071,689	2,531,820	2,774,708	7,075,409
<b>Debt service</b>										
Principal retirement	16,839,240	14,265,372	13,950,797	12,560,314	12,116,291	11,372,202	9,824,423	20,542,031	10,684,466	8,508,026
Lease principal retired	435,690	3,283,500	798,062	109,270	668,464	670,788	636,393	495,768	496,061	495,798
Interest	5,041,624	6,728,111	6,973,226	6,222,876	5,676,738	5,916,818	6,095,219	5,599,982	5,125,732	5,081,175
Prior service pension liability	-	-	-	540,729	-	-	-	-	-	-
Debt issuance costs	224,629	693,324	31,250	-	126,534	145,853	149,054	77,736	145,449	217,201
<b>Total expenditures</b>	<b>145,983,124</b>	<b>147,942,541</b>	<b>149,051,832</b>	<b>145,429,956</b>	<b>139,937,777</b>	<b>143,474,567</b>	<b>137,506,719</b>	<b>140,515,105</b>	<b>141,203,724</b>	<b>132,348,340</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(10,653,595)</b>	<b>(14,365,414)</b>	<b>(14,574,008)</b>	<b>(13,399,913)</b>	<b>(12,666,004)</b>	<b>(18,246,058)</b>	<b>(8,647,503)</b>	<b>(20,295,532)</b>	<b>(25,421,007)</b>	<b>(15,282,792)</b>

SCHEDULE 4  
**CITY OF GREEN BAY, WISCONSIN**  
 Changes in Fund Balances, Governmental Funds  
 Last Ten Fiscal Years  
 December 31, 2013

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>Other financing sources (uses)</b>										
General obligation bonds issued	7,565,000	4,395,000	5,700,000	15,320,000	8,680,000	5,240,000	7,390,000	11,065,000	9,455,000	5,725,000
General obligation notes issued	2,275,000	4,080,000	-	-	-	-	-	-	3,530,000	11,966,648
General obligation refunding bonds issued	14,565,000	51,875,000	-	2,685,000	3,600,000	10,650,000	6,990,000	-	5,160,000	10,480,000
Refunding notes paid	-	(34,263,810)	-	-	-	-	-	-	-	-
State trust fund loan issued	-	-	-	5,085,000	3,934,760	9,955,255	1,985,900	10,737,280	5,870,000	3,001,000
Capital leases issued	24,840,000	-	-	-	-	-	-	487,600	-	-
GBMSD annexation debt issued	-	-	-	-	-	-	-	164,466	2,705,688	-
Payment to refunding bond escrow agent	(11,302,287)	(16,822,938)	-	(2,685,000)	(3,663,774)	(10,699,000)	(6,930,256)	-	(5,138,373)	(13,935,636)
Premium received on note issuance	363,877	614,127	32,855	-	-	-	-	-	101,645	124,668
Sale of capital assets	377,883	-	-	-	-	-	-	-	-	-
Transfers in	17,550,348	15,366,899	19,372,779	12,571,378	14,677,625	12,800,580	10,038,573	19,609,257	5,869,309	10,719,347
Transfers out	(15,248,893)	(13,239,634)	(17,379,628)	(10,750,934)	(13,199,069)	(11,169,270)	(8,622,209)	(19,038,224)	(4,508,202)	(9,376,293)
<b>Total other financing sources (uses)</b>	<u>40,985,928</u>	<u>12,004,644</u>	<u>7,726,006</u>	<u>22,225,444</u>	<u>14,029,542</u>	<u>16,777,565</u>	<u>10,852,008</u>	<u>23,025,379</u>	<u>23,045,067</u>	<u>18,704,734</u>
<b>Net changes in fund balances</b>	<u>\$ 30,332,333</u>	<u>\$ (2,360,770)</u>	<u>\$ (6,848,002)</u>	<u>\$ 8,825,531</u>	<u>\$ 1,363,538</u>	<u>\$ (1,468,493)</u>	<u>\$ 2,204,505</u>	<u>\$ 2,729,847</u>	<u>\$ (2,375,940)</u>	<u>\$ 3,421,942</u>
<b>Debt service as a percentage of noncapital expenditures <sup>(1)</sup></b>	16.59%	18.74%	15.83%	15.02%	14.54%	13.36%	13.35%	20.89%	13.90%	12.02%

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

SCHEDULE 5  
**CITY OF GREEN BAY, WISCONSIN**  
 Assessed and Estimated Actual Value of Taxable Property  
 Last Ten Fiscal Years  
 December 31, 2013

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				
2004	\$ 5,325,611,100	\$ 5,365,859,400	\$ 268,321,800	\$ 279,608,000	\$ 5,593,932,900	7.066	\$ 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	5.668	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	5.737	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	5.965	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	6.312	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	6.409	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	6.549	6,019,338,000	99.38
2011	5,699,167,400	5,642,098,600	281,278,300	268,505,000	5,980,445,700	6.567	5,910,603,600	101.18
2012	5,728,386,600	5,364,627,200	279,069,000	260,770,700	6,007,455,600	6.849	5,625,397,900	106.79
2013	5,755,005,300	5,523,579,900	287,078,000	262,893,800	6,042,083,300	7.074	5,786,473,700	104.42

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, 2013

Fiscal Year	City of Green Bay				Green Bay Area Public Schools	Northeast Wisconsin Technical College		County of Brown		State of Wisconsin		Total	
	Operations	Debt	Total										
2004	\$ 7.066	\$ 2.498	\$ 9.565	32.6%	\$ 11.578	39.5%	\$ 1.901	6.5%	\$ 6.025	20.6%	0.235	0.8%	\$ 29.304
2005	5.668	2.078	7.746	33.0%	9.380	40.0%	1.543	6.6%	4.579	19.5%	0.202	0.9%	23.450
2006	5.737	2.162	7.899	34.1%	8.945	38.6%	1.565	6.8%	4.550	19.6%	0.196	0.8%	23.155
2007	5.965	2.130	8.095	34.8%	8.851	38.1%	1.565	6.7%	4.532	19.5%	0.187	0.8%	23.230
2008	6.312	2.110	8.423	35.2%	9.112	38.1%	1.582	6.6%	4.645	19.4%	0.183	0.8%	23.946
2009	6.409	2.265	8.674	35.4%	9.316	38.1%	1.604	6.5%	4.758	19.4%	0.184	0.7%	24.537
2010	6.549	2.308	8.857	35.7%	9.524	38.0%	1.615	6.5%	4.651	18.7%	0.178	0.7%	24.826
2011	6.567	2.290	8.857	35.7%	9.733	39.2%	1.623	6.5%	4.450	17.9%	0.171	0.7%	24.835
2012	6.849	2.160	9.009	36.0%	9.902	39.5%	1.609	6.4%	4.371	17.4%	0.168	0.7%	25.059
2013	7.074	1.876	8.950	36.3%	9.731	39.5%	1.551	6.3%	4.239	17.2%	0.159	0.6%	24.632

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

Tax Levies

Fiscal Year	City of Green Bay			Green Bay Area Public Schools	Northeast Wisconsin Technical College		County of Brown		State of Wisconsin		Total
	Operations	Debt	Total								
2004	\$ 29,847,828	\$ 10,553,050	\$ 40,400,878	\$ 48,902,993	\$ 8,028,275	\$ 25,450,233	\$ 992,990	\$ 123,775,369			
2005	31,704,725	11,623,280	43,328,005	52,468,897	8,633,433	25,616,610	1,129,093	131,176,039			
2006	32,553,041	12,268,560	44,821,601	50,755,254	8,880,798	25,817,367	1,111,512	131,386,532			
2007	34,351,946	12,268,560	46,620,506	50,974,096	9,012,788	26,099,847	1,079,087	133,786,324			
2008	36,696,940	12,268,560	48,965,500	52,976,070	9,195,856	27,006,576	1,066,341	139,210,343			
2009	37,648,870	13,304,300	50,953,170	54,719,523	9,423,921	27,950,979	1,080,310	144,127,903			
2010	38,877,944	13,699,370	52,577,314	56,534,016	9,589,611	27,608,861	1,058,049	147,367,851			
2011	39,288,146	13,699,370	52,987,516	58,225,140	9,710,932	26,623,249	1,021,516	148,568,353			
2012	40,959,426	12,917,050	53,876,476	59,219,130	9,625,346	26,138,382	1,003,066	149,862,400			
2013	42,497,470	11,272,110	53,769,580	58,460,737	9,320,073	25,468,522	954,664	147,973,576			

SCHEDULE 7  
**CITY OF GREEN BAY, WISCONSIN**  
Principal Taxpayers  
Current Year and Ten Years Ago  
December 31, 2013

Name	2013		
	Assessed Valuation	Rank	Percentage of Total Assessed Valuation*
Baycare Aurora LLC	\$ 172,635,200	1	2.86%
Georgia Pacific (Fort James West)	113,430,400	2	1.88%
Procter & Gamble Paper Products, Inc.	93,593,600	3	1.55%
Kos Hatcheries	21,233,700	8	0.35%
Oneida Tribe of Indians	34,110,700	4	0.56%
Green Bay Plaza LLC	15,522,200	15	0.26%
T Futures LLC/Robert Toonen	19,781,300	10	0.33%
RHS Family Limited Partnership	17,504,600	12	0.29%
Packerland Packing	24,280,900	6	0.40%
Services Plus	21,573,300	7	0.36%
Green Bay Packaging	21,114,800	9	0.35%
Green Bay Converting	17,055,800	13	0.28%
Walmart/Sam's Club	16,084,000	14	0.27%
Bays Tundra Hospitality	18,886,400	11	0.31%
Green Bay WI VA 2011 LLC	27,615,600	5	0.46%
Bayland Properties			
Regency Suites			
Totals	<u>\$ 634,422,500</u>		
Assessed Valuation	\$ 6,042,083,300		

Name	2003		
	Assessed Valuation	Rank	Percentage of Total Assessed Valuation*
Baycare Aurora LLC	\$ 122,274,500	1	2.89%
Georgia Pacific (Fort James West)	84,755,200	2	2.01%
Procter & Gamble Paper Products, Inc.	69,668,000	3	1.65%
Kos Hatcheries	13,114,600	9	0.31%
Oneida Tribe of Indians	---	---	---
Green Bay Plaza LLC			
T Futures LLC/Robert Toonen	20,486,800	4	0.49%
RHS Family Limited Partnership	15,238,700	7	0.36%
Packerland Packing	---	---	---
Services Plus	---	---	---
Green Bay Packaging	13,615,300	8	0.32%
Green Bay Converting	---	---	---
Walmart/Sam's Club			
Bays Tundra Hospitality			
Green Bay WI VA 2011 LLC			
Bayland Properties	12,537,700	10	0.30%
Regency Suites	19,267,900	6	0.46%
Totals	<u>\$ 370,958,700</u>		8.03%
Assessed Valuation	\$ 4,223,856,700		

**SCHEDULE 8**  
**CITY OF GREEN BAY, WISCONSIN**  
 Property Tax Levies and Collections  
 Last Ten Fiscal Years  
 December 31, 2013

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Current Year Collection of Delinquent Tax	Total Tax Collections	Current Year Delinquent & Postponed Tax	Delinquent Tax at Year End
2004	\$ 40,400,878	\$ 39,800,061	98.51%	\$ 622,436	\$ 40,422,497	\$ 600,817	\$ 75,577
2005	43,328,005	42,791,277	98.76%	520,026	43,311,303	536,728	92,279
2006	44,821,601	44,304,136	98.85%	562,992	44,867,128	517,465	46,752
2007	46,620,506	46,015,254	98.70%	598,511	46,613,765	605,252	53,493
2008	48,965,500	48,396,085	98.84%	567,692	48,963,777	569,415	55,216
2009	50,953,170	50,437,768	98.99%	491,776	50,929,544	515,402	78,842
2010	52,577,314	51,964,867	98.84%	633,072	52,597,939	612,447	58,217
2011	52,987,516	52,339,584	98.78%	618,000	52,957,583	647,932	88,150
2012	53,876,476	53,308,397	98.95%	576,349	53,884,746	568,079	79,880
2013	53,769,580	53,231,563	99.00%	451,966	53,683,529	538,017	165,931

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

SCHEDULE 9  
**CITY OF GREEN BAY, WISCONSIN**  
Ratios of Outstanding Debt by Type  
Last Nine Fiscal Years  
December 31, 2013  
(dollars in thousands, except per capita)

Fiscal Year	Governmental Activities					Business-Type Activities				Total Primary Government	Percentage of Personal Income	Per Capita
	General obligation bonds	General obligation notes	Bond anticipation notes	Leases	GBMSD annexation costs	Revenue bonds	Premium on debt Issued	Debt Discount	Working capital advances			
2004	\$ 100,903	\$ 10,730	\$ 14,100	\$ 10,722	\$ 5,823	\$ 76,765	\$ 3,400	\$ (1,154)	\$ 512	\$ 221,801	6.97%	\$ 2,140
2005	103,676	18,541	11,430	10,236	8,064	76,765	3,264	(1,047)	512	231,441	6.98%	2,224
2006	106,690	27,855	-	10,140	7,584	80,160	3,127	(4,638)	512	231,429	6.87%	2,220
2007	105,570	28,226	-	9,503	7,019	79,160	2,990	(4,377)	512	228,603	6.53%	2,198
2008	100,720	36,820	-	8,821	6,457	77,630	2,853	(4,116)	512	229,697	6.28%	2,210
2009	98,515	39,678	-	8,104	5,890	75,475	2,716	(3,855)	512	227,035	5.92%	2,194
2010	102,820	43,378	-	7,525	5,319	73,260	2,579	(3,594)	512	231,799	6.06%	2,228
2011	96,000	42,423	-	6,727	4,743	70,945	2,442	(3,333)	512	220,459	5.54%	2,084
2012	125,215	9,837	-	3,443	4,027	68,525	2,304	(3,072)	512	210,791	5.15%	2,010
2013	125,555	10,801	-	27,848	-	65,995	2,168	(2,811)	512	230,068	5.30%	2,206

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, 2013

Fiscal Year	Population	Assessed Value	Debt Total (A)	Less Sinking Fund	Net	Net General Long-term Debt	
						Ratio to Assessed Value	Per Capita
2004	103,653	\$ 5,593,932,900	\$ 111,632,959	\$ 289,573	\$ 111,343,386	1.99	\$ 1,074.19
2005	104,070	5,674,134,200	122,216,929	628,036	121,588,893	2.14	1,168.34
2006	104,230	5,759,227,500	134,545,123	1,370,674	133,174,449	2.31	1,277.70
2007	104,020	5,813,611,600	133,796,641	2,342,805	131,453,836	2.26	1,263.74
2008	103,950	5,873,975,900	137,539,693	1,367,981	136,171,712	2.32	1,309.97
2009	103,500	5,936,017,500	138,193,162	992,547	137,200,615	2.31	1,325.61
2010	104,057	5,982,240,200	146,197,848	499,543	145,698,305	2.44	1,400.18
2011	105,809	5,980,445,700	138,522,764	379,891	138,142,873	2.31	1,305.59
2012	104,868	6,007,455,600	135,052,343	486,533	134,565,810	2.24	1,283.19
2013	104,300	6,042,083,300	136,355,588	749,928	135,605,660	2.24	1,300.15

(A) General bonded debt includes general obligation bonds and notes generally retired using property taxes.

Schedule 11  
**CITY OF GREEN BAY, WISCONSIN**  
 Direct and Overlapping Governmental Activities Debt  
 December 31, 2013

	<b>2013</b>		
	Total	Applicable to City	
	Debt	Percent	Amount
<b>Direct Debt:</b>			
City purpose	\$ 164,203,548		
Less Sanitary Sewer purpose	(10,585,515)		
Less Storm Sewer purpose	(3,925,111)		
Less KI Convention Center purpose	(24,840,000)		
Less TIF purpose	(46,082,179)		
Net City Purpose	<u>\$ 78,770,743</u>	100.00%	<u>\$ 78,770,743</u>
Total Net Direct Debt			78,770,743
<b>Overlapping Debt</b>			
Green Bay Area Public School District	43,205,000	71.28%	30,796,524
Northeast Wisconsin Technical College	34,665,000	15.80%	5,477,070
Brown County	135,754,036	31.74%	43,088,331
GBM Sewerage District (B)	81,644,299	35.07%	<u>28,632,656</u>
Total Overlapping Debt			107,994,581
			<u><u>\$ 186,765,324</u></u>

(A) Debt shown includes general obligation debt and capital leases but excludes \$65,995,000 Waterworks Mortgage Revenue Bonds.

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, 2013

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Equalized Value	<u>\$ 5,786,473,700</u>	<u>\$ 5,625,397,900</u>	<u>\$ 5,910,603,600</u>	<u>\$ 6,019,338,000</u>	<u>\$ 6,234,597,300</u>	<u>\$ 6,365,769,700</u>	<u>\$ 6,283,453,300</u>	<u>\$ 6,144,755,300</u>	<u>\$ 5,925,533,200</u>	<u>\$ 5,645,467,400</u>
Debt limitation - 5% of equalized value	289,323,685	281,269,895	295,530,180	300,966,900	311,729,865	318,288,485	314,172,665	307,237,765	296,276,660	282,273,370
Debt applicable to limitation:										
Total outstanding general obligation debt	136,355,588	135,052,343	138,522,765	146,197,848	138,193,162	137,539,693	133,796,641	134,545,123	122,216,929	111,632,959
Less: Debt service fund	<u>(749,928)</u>	<u>(486,533)</u>	<u>(379,891)</u>	<u>(499,543)</u>	<u>(992,547)</u>	<u>(1,367,981)</u>	<u>(2,342,805)</u>	<u>(1,370,674)</u>	<u>(628,036)</u>	<u>(289,573)</u>
Total debt applicable to limitation	<u>135,605,660</u>	<u>134,565,810</u>	<u>138,142,874</u>	<u>145,698,305</u>	<u>137,200,615</u>	<u>136,171,712</u>	<u>131,453,836</u>	<u>133,174,449</u>	<u>121,588,893</u>	<u>111,343,386</u>
Legal Debt Margin	<u>\$ 153,718,025</u>	<u>\$ 146,704,085</u>	<u>\$ 157,387,306</u>	<u>\$ 155,268,595</u>	<u>\$ 174,529,250</u>	<u>\$ 182,116,773</u>	<u>\$ 182,718,829</u>	<u>\$ 174,063,316</u>	<u>\$ 174,687,767</u>	<u>\$ 170,929,984</u>
Total net debt applicable to the limit as a percentage of debt limit	46.87%	47.84%	46.74%	48.41%	44.01%	42.78%	41.84%	43.35%	41.04%	39.45%

Schedule 13  
**CITY OF GREEN BAY, WISCONSIN**  
Pledged-Revenue Coverage  
Last Ten Fiscal Years  
December 31, 2013

Water Revenue Bonds									
Fiscal Year	Utility Service Charges	Less: Operating Expenses	Bond Coverage	Net Available Revenue	Debt Service		Revenue Coverage		
					Principal	Interest			
2004	\$ 14,014,712	\$ 12,062,327	\$ 5,060,858	\$ 7,013,243	-	\$ 1,587,468	4.42		
2005	15,743,988	14,466,758	6,957,548	8,234,778	-	3,622,355	2.27		
2006	17,809,504	15,008,011	7,804,481	10,605,974	360,000	3,591,583	2.68		
2007	18,539,020	16,089,416	8,022,408	10,472,012	1,000,000	3,433,902	2.36		
2008	18,062,029	16,914,594	8,292,719	9,440,154	1,530,000	3,408,088	1.91		
2009	17,885,851	17,004,614	8,125,135	9,006,372	2,155,000	3,364,597	1.63		
2010	17,398,653	17,144,571	8,059,614	8,313,696	2,215,000	3,298,272	1.51		
2011	18,196,920	16,543,456	8,048,032	9,701,496	2,315,000	3,198,572	1.76		
2012	18,136,801	17,612,459	8,143,527	8,667,869	2,420,000	3,091,531	1.57		
2013	18,187,967	17,600,513	8,022,188	8,609,642	2,530,000	2,984,093	1.56		

SCHEDULE 14  
**CITY OF GREEN BAY, WISCONSIN**  
 Demographic and Economic Statistics  
 Last Ten Fiscal Years  
 December 31, 2013

Year	Population	Personal Income <i>(thousands of dollars)</i>	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
2004	103,653	8,947	30,696	33.2	20,114	7.1%
2005	104,070	9,399	31,874	33.2	20,124	6.9%
2006	104,230	9,576	32,311	33.2	19,926	6.7%
2007	104,020	10,037	33,648	33.2	19,845	7.0%
2008	103,950	10,598	35,204	33.2	20,942	6.7%
2009	103,500	11,204	37,060	33.2	20,977	11.7%
2010	104,057	11,198	36,742	33.2	21,155	7.7%
2011	105,809	11,549	37,610	33.2	20,768	7.1%
2012	104,868	12,084	39,046	33.2	20,672	6.1%
2013	104,300	12,944	41,609	33.7	21,777	5.4%

Sources:

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

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

SCHEDULE 15  
**CITY OF GREEN BAY, WISCONSIN**  
Principal Employers  
Current Year and Ten Years Ago  
December 31, 2013

Employer	2013			2003		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Humana	3,170	1	5.40%	2,700	3	4.61%
Oneida Tribe of Indians of WI	2,747	2	4.68%	---	---	
Schneider National Inc	2,733	3	4.65%	3,400	2	5.81%
Bellin Memorial Hospital	2,518	4	4.29%	1,744	7	2.98%
Georgia Pacific	2,300	5	3.92%	3,837	1	6.56%
United Healthcare	1,935	6	3.30%	1,310	12	2.24%
Aurora Healthcare	1,738	7	2.96%	1,188	14	2.03%
WPS Resources	1,569	8	2.67%	1,511	10	2.58%
American Foods Group	1,476	9	2.51%	1,518	8	2.59%
St. Vincent Hospital	1,455	10	2.48%	1,827	5	3.12%
Shopko Stores, Inc.	1,428	11	2.43%	1,814	6	3.10%
Packerland Packing Co. (JBS)	1,205	12	2.05%	1,515	9	2.59%
Prevea Clinic	1,165	13	1.98%	1000	18	1.71%
Associated Bank Corp	1,123	14	1.91%			
Green Bay Packaging	995	16	1.69%	1038	16	1.77%
Proctor & Gamble	850	20	1.45%	1,200	13	2.05%
Paper Converting	809	22	1.38%	1,121	15	1.92%
Green Bay's Labor Force Estimates			58,715			58,516

Sources: Wisconsin Department of Workforce Development  
GB Chamber of Commerce

SCHEDULE 16  
**CITY OF GREEN BAY, WISCONSIN**  
 Full-time Equivalent City Government Employees by Function/Program  
 Last Ten Fiscal Years  
 December 31, 2013

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>General Government</b>										
Mayor's Office	3.3	3.3	3.0	3.5	3.5	3.5	5.3	5.3	5.5	5.5
Administrative Services	30.5	29.6	29.8	35.2	35.2	35.2	37.5	37.5	37.5	37.5
Internal Services	14	14	14	14.5	14.5	14.5	14.1	14.1	15.8	14.8
Municipal Court	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.2	5.0
Economic Development	3.8	3.8	3.8	4.5	4.5	4.5	3.9	3.3	4.5	3.5
Community Services	36.5	37.5	37.5	41.5	40.0	40.0	41.5	44.0	43.5	46.0
<b>Public Safety</b>										
Police	238.25	236.5	236.5	236.5	235.5	235.5	235.5	235.5	231.5	233.5
Fire*	197.0	197.0	185.0	185.0	200.0	200.0	198.0	198.0	198.0	198.0
<b>Public Works</b>	219	221	222.5	222.5	223.5	223.5	232.3	232.3	231.5	225.5
<b>Parks and Recreation</b>	83.5	81.5	88	90.5	90.5	90.5	90.5	90.8	91.8	91.8
<b>Total Full-time Equivalent</b>	<b>830.9</b>	<b>829.4</b>	<b>825.3</b>	<b>838.9</b>	<b>852.4</b>	<b>852.4</b>	<b>863.8</b>	<b>866.0</b>	<b>864.8</b>	<b>861.1</b>

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

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

SCHEDULE 17  
**CITY OF GREEN BAY, WISCONSIN**  
 Operating Indicators by Function/Program  
 Last Ten Fiscal Years  
 December 31, 2013

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>Police</b>										
Physical arrests	18,067	20,762	21,735	20,619	21,124	21,220	not available	not available	not available	22,035
Traffic Enforcement Citations	2,958	1,964	3,118	4,382	5,363	6,428	6,349	7,021	6,091	5,934
Reportable accidents	979	1,037	1,143	1,187	1,290	1,333	1,236	1,272	1,508	3,080
<b>Fire</b>										
Emergency responses	8,388	7,346	7,308	7,182	7,251	7,273	6,993	6,689	6,613	6,156
Fire responses	278	333	301	295	305	316	371	397	376	385
Other	3,002	2,402	2,562	2,289	2,198	2,419	1,914	1,895	1,766	1,659
<b>Refuse Collection</b>										
Refuse collected (average tons per day)	88.08	92.33	95.62	101.1	102	102	111	105	105	102
Refuse collected total tons per year	22,901	24,005	24,861	26,290	26,456	26,400	28,741	27,436	29,774	30,715
Comingled recyclable containers (tons)	-	-	-	-	-	2,400	2,419	2,385	2,340	2,248
Mixed paper (tons)	-	-	-	-	-	5,000	5,008	5,206	5,320	5,531
Mixed paper and comingled recyclables (tons)	6,932	6,844	6,854	6,929	6,788	-	-	-	-	-
<b>Other public works</b>										
New street pavement (miles)	0.09	0.42	0.81	0.00	0.00	0.95	1.50	1.10	4.20	6.40
Street resurfacing (miles)	3.51	3.23	3.78	3.17	6.10	8.96	8.60	4.00	4.80	4.40
<b>Inspection</b>										
Commercial construction - units	27	15	27	20	13	8	17	13	13	25
Commercial construction (thousands of dollars)	72,691	70,212	15,738	43,379	7,138	8,357	29,038	4,557	11,967	40,340
Residential construction - units	65	44	40	37	87	58	82	86	165	240
Residential construction (thousands of dollars)	12,337	7,920	6,973	6,195	11,180	10,208	22,960	18,387	38,744	49,870
<b>Water</b>										
New construction (miles)	2.6	1.9	7.1	2.8	1.2	2.1	1.04	2.94	8.49	6.8
Water main leaks	172	128	136	152	201	185	194	130	175	187
Average number of residential customers	31,818	31,746	31,691	31,692	31,732	31,698	31,721	31,845	31,821	30,880
Average annual usage per residential customer (gallons)	49,982	50,522	48,345	49,088	53,707	52,053	55,115	54,543	57,573	58,744
<b>Transit</b>										
Total route miles	1,110,365	1,121,908	1,162,305	1,147,914	1,122,206	1,298,120	1,298,384	1,335,421	1,349,018	1,351,013
Passengers (includes paratransit)	1,538,250	1,583,261	1,605,624	1,438,219	1,423,236	1,763,038	1,697,819	1,775,092	1,832,157	1,769,088

Sources: various departments

Notes:

Police Statistics

Reportable - Anything that gets reported to the state

1) Damage to property is over \$1,000

2) Report of an injury or a complaint about an injury

3) Gov't property damage over \$250.00 (ex - a light pole)

SCHEDULE 18  
**CITY OF GREEN BAY, WISCONSIN**  
 Capital Asset Statistics by Function/Program  
 Last Ten Fiscal Years  
 December 31, 2013

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>Police</b>										
Stations	1	1	1	1	1	1	1	1	1	1
Community Policing Offices	3	4	4	3	2	2	2	2	2	2
Patrol units	46	46	46	46	46	48	45	47	49	50
<b>Fire</b>										
Stations	8	8	7	7	7	7	7	7	7	7
<b>Refuse collection</b>										
Collection trucks	15	15	15	15	15	15	15	15	15	15
<b>Other public works</b>										
Streets (miles)	415.97	415.88	415.99	415.13	415.18	415.37	414.31	415.2	414.4	412.2
Highways (miles) (does not include interstate)	40.15	40.15	40.17	40.35	40.35	40.35	40.35	40.4	40.0	38.6
Street lights	8223	8108	8244	8192	8560	9741	9,663	8,972	7,816	7,841
City traffic signals (intersections)	101	102	105	105	107	116	116	116	116	115
<b>Parks and recreation</b>										
Acreage	2,342	2,271	2,198	2,175	2,100	2,100	2,179	2,984	2,479	2,026
Playgrounds	59	59	60	60	60	60	60	60	60	60
Baseball/softball diamonds	60	53	53	53	49	49	49	49	49	50
<b>Water</b>										
Watermains (miles)	510.9	511.3	512.9	512.3	518.8	521.1	519	456.4	450.8	446.7
Average Daily Pumpage (thousands of gallons)	17,429	18,279	18,418	18,212	19,084	18,705	19,676	18,021	16,372	16,663
<b>Wastewater</b>										
Sanitary sewers (miles)	464.8	465.0	476.2	464	464	464	464	464	462	460
Storm sewers (miles)	407.3	407.3	403.7	393	393	393	392	391	387	384
<b>Transit</b>										
Buses	37	38	36	36	36	37	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% of the county population. The 2010 estimated population of the Green Bay MSA was 311,098, a 1.6% increase over the 2010 census count of 306,241.

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

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

### Housing

The City is 64.4% residential by valuation. The median value of owner-occupied, single-family housing in 2013 was reported at \$132,033. The range of home values was as follows:

<u>Value</u>	<u>Units</u>	<u>Percentage</u>
Under \$50,000 .....	359	1.4%
\$50,000 to \$99,999 .....	8,708	34.4%
\$100,000 to \$149,999 .....	10,101	39.9%
\$150,000 to \$199,999 .....	3,369	13.3%
\$200,000 to \$299,999 .....	2,064	8.1%
Over \$300,000 .....	<u>746</u>	<u>2.9%</u>
	25,346	100.0%

### Income

Brown County's average annual wage was \$42,721 for 2012 or 1.8% greater than the average Wisconsin annual wage of \$41,985 according to Wisconsin Workforce Development, Workforce Training, QCEW, June 2013.

### Employment

The average annual wage in Brown County is above the state average in four of the eleven industry sectors. Wages in the leisure and hospitality sector were at 61% of the state average; however this sector also had one of the lower annual wages of all eleven sectors. Professional & Business Services has the highest average wage in Brown County at \$52,431 which is higher than the state's average of \$49,451. Financial Activities take second place as the highest average annual salary at \$52,129, which is lower than the state's average wage for that industry of \$58,493. The wages in manufacturing, information, financial activities and natural resources compares the least favorably with the state average.

**BROWN COUNTY EMPLOYMENT BY INDUSTRY FOR 2013**

Population	Number of Employees	Annual Avg Wage	Percent of Working	St of WI Annual Avg Wage
Construction	5,692	51,388	3.9%	51,670
Education & Health	29,415	45,681	20.0%	43,781
Information	1,955	44,951	1.3%	56,015
Financial Activities	11,065	52,129	7.5%	58,493
Leisure & Hospitality	15,675	24,953	10.7%	15,221
Manufacturing	24,722	48,794	16.8%	52,413
Natural Resources	840	30,207	0.6%	33,047
Public Administration	4,733	43,287	3.2%	42,198
Other Services	4,129	20,056	2.8%	23,598
Prof & Business Services	19,280	52,431	13.1%	49,451
Trade, Transportation, Utilities	29,354	35,830	20.0%	35,946
<b>Totals</b>	<b>146,860</b>		<b>100.0%</b>	

	2012	2013
<b>Green Bay MSA</b>		
Labor Force	172,987	173,614
Unemployed	11,229	10,810
Unemployed Rate	6.5%	6.2%
Employed	161,758	162,804
<b>Wisconsin</b>		
Labor Force	3,062,636	3,074,588
Unemployed	212,284	206,687
Unemployed Rate	6.9%	6.7%
Employed	2,850,352	2,867,901
<b>Brown County</b>		
Labor Force	141,595	142,101
Unemployed	8,947	8,595
Unemployed Rate	6.3%	6.0%
Employed	132,648	133,506

Source: Wisconsin Department of Workforce Development

## 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**

<b><u>Name, Address, Phone</u></b>	<b><u>#Employees</u></b>	<b><u>Type of Business</u></b>
<b>Humana</b> 1100 Employers Blvd. Green Bay, WI 54344 920-336-1100	3170	Health insurance and Related services.
<b>Oneida Tribe of Indians of Wisconsin</b> N7210 Seminary Road Oneida, WI 54155-0365 920-496-7900	2,747	Tribal enterprises and government of the Oneida Tribe of Indians
<b>Schneider National, Inc.</b> 3101 Packerland Dr., Green Bay, WI 54304 920-592-2000	2,733	One of the nation's largest truck load carrier organizations.
<b>Bellin Health</b> 744 S. Webster Ave. Green Bay, WI 54301 920-468-4000	2,518	Acute care hospital specializing in cardiac, neuro & critical care.
<b>Georgia-Pacific Corporation</b> 500 Day Street Green Bay, WI 54302 1919 S. Broadway Green Bay, WI 54304 920-435-8821	2,300	Multi-national manufacturer of paper and tissue products for consumer & commercial markets.
<b>United Health Group</b> 3100 AMS Blvd. Green Bay, WI 54305 920-431-1111	1,935	Markets and administers health and life insurance plans designed especially for small businesses.
<b>Aurora Health Care</b> 2845 Greenbriar Road Green Bay, WI 54311 920-288-3008	1,738	Full service medical care facility with a 167 bed capacity, home health and multiple clinic and retail pharmacy locations.

<b><u>Name, Address, Phone</u></b>	<b><u>#Employees</u></b>	<b><u>Type of Business</u></b>
<b>Wisconsin Public Service</b> 700 N. Adams Green Bay, WI 54301 920-433-1601	1,569	An electric and natural gas utility company serving Northeastern and Central Wisconsin.
<b>American Foods Group</b> 544 Acme St. Green Bay, WI 54308 920-437-6330	1,476	Meat distributors- wholesale/retail.
<b>St. Vincent Hospital</b> 835 S. Van Buren Green Bay, WI 54301 920-433-0111	1,455	Acute care hospital and regional center for trauma, cancer treatment, physical rehabilitation, prenatal care, dialysis and specialty surgery.
<b>Shopko Stores, Inc.</b> 700 Pilgrim Way. Green Bay, WI 54304 920-497-2211	1,428	Discount mass- merchandiser retail.
<b>JBS Packerland Packing Co.</b> 2580 University Ave. Green Bay, WI 54302 920-468-4000	1,205	Beef slaughterer and processor.
<b>Prevea Clinic</b> P.O. Box 19070 Green Bay, WI 54307 920-496-4700	1,165	Health care services.

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

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

CITY OF GREEN BAY  
Miscellaneous Data  
December 31, 2013

**CENSUS OF RETAIL TRADE**

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

**CENSUS OF MANUFACTURING**

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

**CENSUS OF WHOLESALE TRADE**

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

D = withheld detail to avoid disclosing data of individual companies

CITY OF GREEN BAY  
Miscellaneous Data  
December 31, 2013

**Census Data**

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

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

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

**Building Permits**

<u>Year</u>	<u>New Residential</u>		<u>Total of All Permits</u>	
	<u>Number</u>	<u>Value</u>	<u>Number</u>	<u>Value</u>
2003	253	53,043,258	1,670	110,822,515
2004	240	49,870,036	2,043	144,661,724
2005	165	38,744,047	2,114	124,604,100
2006	86	18,397,036	1,184	90,352,159
2007	82	22,959,703	1,029	86,020,078
2008	58	10,208,493	890	94,704,214
2009	87	11,180,298	2,759	71,327,201
2010	37	6,195,219	2,697	131,142,438
2011	40	6,973,322	2,383	80,634,667
2012	44	7,919,682	2,317	221,329,810
2013	65	12,336,569	2,445	75,570,133

**Utility Connections December 31**

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Water	37,638	35,602	34,677	35,735	35,605	35,532	35,684	35,587	35,653	35,720
Electric	48,920	61,095	59,070	58,976	59,130	59,085	59,158	59,177	49,120	49,197
Gas	38,114	39,121	38,293	38,210	38,241	38,077	38,062	37,934	37,908	37,984

## **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 Receptionist staff the Mayor's Office.

In 2011, Jim Schmitt was elected to his third term in office. 2013 marks his 11<sup>th</sup> year in this position. Mayor Schmitt continues to focus on economic development for the City, revitalization of Green Bay's downtown business districts and waterfront redevelopment. The Mayor has also directed substantial improvements in public safety, community infrastructure and neighborhood development while reducing City debt and preparing fiscally sound budgets within tight levy limits.

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

## **ADMINISTRATIVE SERVICES**

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

### **Assessor**

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

The 2013 total equalized value including manufacturing and personal property was \$5,786,473,700, an increase of \$161,075,800 from 2012. Our assessment ratio went from 106.8% of market value in 2012 to 104.2% for 2013. The decrease in the ratio and increase in the equalized values reflect an increase of values in the housing market and in the commercial sector. Residential values comprise approximately 64% of the total, commercial properties make up 25%, manufacturing 6%, and 5% for personal property and other types.

We look for the market rebound that started in 2012 to continue through 2014 as the market continues to eat away at the bank owned property inventories. The recovery has been slow but steady as mortgage rates continue to be relatively low.

The Assessor's office will be installing new assessment software in 2014 as their current system has come to the end of its useful life and will no longer be supported. In order to validate and calibrate property values in the new software, both valuation systems will be ran in parallel for 2015 values and complete conversion to the new system will occur for the 2016 assessment cycle.

Current staff includes: City Assessor, Property Appraiser III, 2 Property Appraiser II's, and a Property Appraiser I which is supplemented by contracted seasonal professionals.

## 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 31 consecutive years, in large part due to the efforts of this division.

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

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

## Purchasing

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

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

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

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

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

### Purchasing Activity - 2013

Completed 271 various solicitations, in addition to the City's Purchasing Card spend for a total amount of \$19,138,000 as follows:

- 103 Quotes issued through Onvia, formal or informal for \$9.4M
- 115 Solicitations through consortium groups, contracts, or fax quote for \$ 3.4M
- 33 Fuel quotes for \$766K
- 20 Auctions and additional savings for \$72.1K
- P-Card Transactions for \$5.5M

### Information Technology Services

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

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

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

Major accomplishments of the IT Division for 2013 included the following:

#### IT Administrator

- Splice and connect fiber to Brown County then Wisconsin Department of Transportation to provide direct access to Pan/Tilt/Zoom (PTZ) cameras on the interstate and highway network enhancing traffic flow to/from Green Bay Packer games.
- Convert current Internet Service Provider to new provider at lower cost with increased bandwidth speeds.
- Complete Request for Proposals (RFP) for Park and Recreation point-of-sale, inventory and reservation software and hardware.
- Completed installation of new and improved voting and video recording software in the council chambers.
- Create Voice over Internet Protocol (VOIP) RFP for phone server upgrade in 2014
- Connect the Green Bay Public Television network to Time Warner Cable for city programming capabilities
- Assisted with the selection of the wireless provider for the KI Convention Center
- Participate in LEAN event for Brown County Land Records modernization

### Network Engineer

- Implement the cutover for change of internet service provider
- Create virtual servers for RecTrac and Tyler MUNIS software and sample database for testing and training purposes
- Convert two physical servers to virtual servers

### Network Technicians

- Plan installation of wireless bridge at Cherry St ramp to Leicht Park for private and public wireless access
- Plan installation of wireless bridge at Wildlife Sanctuary Nature Center to Woodlands buildings for wireless access and PTZ camera at wolf pen
- Install wireless access points on City Deck
- Implement new backup and recovery data system create backup and archive plan
- Maintain contact with city cell phone provider for city hall personnel ordering/exchanging phones and service
- Installed new financial reporting software application for Green Bay Housing Authority
- Coordinate T1 connection to Allouez fire station, set up phone system and shared file storage
- Install 90 personal computers, 4 toughbooks and provide maintenance for over 400 personal and laptop computers
- Gather requirements and specifications for replacing current fire department video system
- Assist Green Bay Housing Authority with the implementation of an electronic billboard of residents and events
- Upgrade Judicial Enforcement Management Software (JEMS) for Municipal Court

### Programmer Analysts

- Implement a custom developed inspection, permitting, scheduling and licensing software application with live mapping of inspection services
- Develop a large number of reports in ADP for Payroll, Finance, and HR, including NeoGOV, 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
- Coordinate the data entry of 35,000 rows of data into 15 different spreadsheet/worksheets for FASTER Fleet Management software implementation in 2013
- Create letters from current special assessment legacy software application
- Created online liability claim entry form for Law Department
- Created new excavation permitting software application eliminates duplicate data entry with live dynamic maps
- Continue development of plan review, permitting and inspection software application
- Gather requirements and program a citizen's request for services tracking software
- Evaluate and redesign sewer billing from legacy software application
- Create deed cataloging software from legacy software application
- Implement MS SharePoint for improved collaboration between departments
- Create a debt issues software application that creates efficiencies from current spreadsheets and expensive third party software application
- Created a city-wide request for services application with implementation in 2014
- Project Management for new ERP solution
- Develop sophisticated query that combines E911 police calls with landlords that have multiple location addresses and different mailing addresses to assist the Nuisance Abatement Team (NAT)
- Develop software application that combines the tracking of all Insurance certificates with bonding approvals

#### Web/Graphics Designer

- Assist Park and Recreation website development with newly implemented RecTRac software
- Create PowerPoint slide shows and assorted graphics, publications and other associated graphical presentation projects as needed
- Create plan for implementation of Green Bay Public Television
- Coordinate the implementation of social media techniques for all city departments

#### GIS Administrator

- Create Sanitation cart delivery plan and tax billing
- Develop ArcGIS online plan
- Assist Police Department with threat analysis for the four police districting areas
- Developed daily crime mapping solution to be implemented in daily police reports for field use
- 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
- Plan and implement upgrade for ArcGIS Server Advanced Enterprise 10.1 to 10.2 for enterprise city GIS development and web mapping development
- Maintain development of synchronized mobile data collection for maintenance of sewer network maintenance, traffic signs and tree inventories
- Install GIS software application on new sewer televising truck
- Create online ESRI story map of the Oakland-Dousman and Broadway historical area
- Create dynamic online Economic Development web mapping for city-wide available properties
- Efficiently design and route the delivery of recycle carts

#### Clerk's Office

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

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

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

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

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

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

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

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

### **CITY ATTORNEY'S OFFICE**

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

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

Finally, the City Attorney's office handles the City's liability insurance for general and auto liability coverage. This insurance is administered through Cities and Villages Mutual Insurance Company (CVMIC). In 2013 the City's self-insured retention was \$200,000 for each occurrence and \$800,000 aggregate. CVMIC is responsible for payment of claims over the City's self-insured retention of \$200,000 up to \$5,000,000. Darwin National Assurance Company covers claims over \$5,000,000 up to \$8,000,000. The 2013 claim information is as follows:

#### **Liability Claims:**

Number of Claims Filed:	88
Number of Claims Closed (Paid or Denied):	80
Number of Open Claims:	8
Amount Paid on 2013 Claims in 2013:	\$32,813.95
Amount Paid on 2011 and 2013 Claims in 2013:	\$ 9,594.40

## HUMAN RESOURCES DEPARTMENT

### MISSION STATEMENT

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

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

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

### BENEFIT PLANS

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

#### Wellness Program:

In 2013, the City saw a 94.1% participation rate in the Health Risk Assessment with 1167 participants with the following results:

- The City of Green Bay scored an average of 75.5 points (scoring is on a 0 top 100 score), that is 4.9 points higher than the average employer! Higher is better!
- Green Bay's percent of individuals in the high risk level was only 19.4% that is 8% less than the average employer!
- Green Bay's percentage of tobacco users is at 15.5% that is 3.5% lower than the average for the population of Brown County. Green Bay has almost half of the tobacco users declaring they are ready to start a smoking cessation program.
- Green Bay performs better than average in 9 out of 12 risk factors.

## RISK MANAGEMENT

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

- Occupational Safety and Health Program:

The Occupational Safety and Health Program in 2013 were administered with the assistance of the Occupational Health Nurse, the Safety Manager and an HR assistant. Major services provided include: safety and health training, facility/worksites audits, policy and program development, audiometric (hearing) evaluations, respirator fit-tests and pulmonary function tests, industrial hygiene evaluations, occupational vaccinations as well as other related occupational health services.

In 2013, staff coordinated and/or facilitated over 750 hours of training in the area of Safety and Health. 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 2013. Self-insuring the City's Worker's Compensation risk continues to be a much better value than purchasing this coverage from a private insurer. To this end, the City budgeted \$925,410 in 2013 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 2013 was \$22,600.

In 2013, the City's Excess Worker's Compensation Insurance was provided by Safety National. The audited premium paid to Safety National in 2013 was \$ 70,830.

- Property and Casualty Insurance Programs:

Property Insurance: During 2013, 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 2013 was \$302,142 minus a reimbursement from the Green Bay Packers to the City of \$158,534 for the cost of covering Lambeau Field.

Boiler and Machinery Insurance: During 2013, 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 2013 was \$7,025.

Automobile Physical Damage Insurance: During 2013, 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 2013 was \$ 83,917.

Crime Insurance: During 2013, the City continued to purchase crime insurance from the Hanover Insurance Company. The premium for this insurance in 2013 was \$4,287.

Underground Storage Tank Liability Insurance: During 2013, the City continued to purchase underground storage tank liability insurance coverage through Liberty Insurance Underwriters. The coverage is required by the State of Wisconsin for underground storage tanks. The premium for this insurance in 2013 was \$8,287.

### **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 2013, Green Bay Municipal Court processed 14,929 new cases that were filed.

The total revenue collected in 2013 by Municipal Court was \$1,800,887.61. The Court paid out this revenue as follows:

To City of Green Bay:	\$1,167,124.47
To Brown County:	183,081.38
To State of Wisconsin:	450,681.76

### **POLICE DEPARTMENT**

Date Established	1857
Years in existence	156
Full time employees:	
Sworn Officers	192
Civilians	59.2

The overall police department budget for 2013 was \$24,209,245. This represents 30% of the overall city budget of \$79,871,020. Our budget had a decrease of \$47,195 from 2012. 2013 budgeted revenues totaled \$2,205,710.

The department received a \$161,912 grant from the State of Wisconsin, Office of Justice Assistance which was used towards 5 Beat Patrol Officers salaries and benefits during the course of 2013.

The U.S Department of Homeland Security-FEMA awarded the Green Bay Police Department a \$70,750 grant to aid in Port Security Operations. The Wisconsin DNR was a partner in this grant.

The U.S. Department of Justice also provided \$50,593 in grant funding through the 2013 JAG (Justice Assistance Grant) program which will allow us to purchase different types of law enforcement equipment.

2013 was the fourth year of grant funding we received through the U.S. Department of Justice-Community Oriented Policing Services. This grant offsets 100% of the salary and fringe costs of a sworn police officer.

The Wisconsin Department of Transportation awarded the department five patrol grants totaling \$71,000. The four projects were Alcohol Enforcement, Speed Enforcement, Bicycle Safety, Seat Belt Enforcement and Pedestrian Safety. Funding provided by these grants covered overtime costs for the programs and equipment purchased to enforce the programs. WDOT also awarded the regional OWI Task Force over \$122,000 in funding during 2013.

For the 14th year in a row, we were awarded \$2,487 in Brown County Ties grant funding through the Boys and Girls Club of Green Bay. The funding allowed us to purchase miscellaneous crime prevention supplies.

The State of Wisconsin, Office of Justice Assistance awarded the Department \$38,194 through a Juvenile Resource Program grant and \$20,000 through a School Based Diversion Strategies grant within the Green Bay School District. The OJA also awarded the Green Bay Police Department \$25,000 for the Heroin Response Initiative grant.

Traffic Enforcement Unit

The 2013 Traffic Enforcement Unit (TEU) consisted of four uniformed police officers under the supervision of the Traffic Operations Lieutenant. Two of these officers were assigned to the Day Shift (0615-1445) and two are assigned as afternoon shift officers (1415-2245). The TEU's mission is 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.

The 2013 Traffic Enforcement goal was to reduce all accidents by 10% from the 5 year running average of 2808. This includes reportable and non-reportable accidents. We were not able to meet this goal; however we were able to stay ahead of the 5 year average until September 2013. On September 25<sup>th</sup>, the Leo Frigo bridge failure added an approximate average daily vehicle count of 10,000 extra vehicles onto the city surface streets. Prior to this time we were running at .99% below the average. Due in large part to this extra traffic in the city, we ended the year with 2958 total accidents or 5.34% above the 5 year running average.

The total number of reportable crashes for 2013 was 979.

Year	Reportable Crashes	Year	Reportable Crashes
2002	3,538	2008	1,333
2003	3,361	2009	1,290
2004	3,080	2010	1,187
2005	1,508	2011	1,144
2006	1,272	2012	1,037
2007	1,236	2013	979

Since 2002 reportable crashes reflect a 72.33% decrease. In the last year alone, 2012-2013 there is a 5.59% decrease. In addition to enforcement of traffic laws, making our roadways safer, the TEU also focuses on quality of life issues including loud muffler and loud stereo complaints. They also act upon traffic related 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 community about traffic safety.

In 2013 we recorded 4 accidents where the accident reconstruction team was utilized. Only one Fatality was reported on December 25<sup>th</sup>. By comparison, in 2012 the accident reconstruction team was utilized 6 times, 3 of which were fatality accidents. The TEU strives to prevent traffic crashes, however; when serious or fatal crashes do occur, the reconstruction team is called in to investigate. Their work is to examine and document the evidence, then reconstruct the events that lead to the crash. This assists the surviving family members in bringing closure to these traumatic events and to assist the prosecution in developing a strong case for prosecution should the situation dictate

### Community Policing Unit

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

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

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

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

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

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

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

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

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

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

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

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

#### District Policing

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

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

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

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

District Captains conducted a threat assessment in each of their districts. This assessment took into account viewpoints, statistics and opinions from internal police sources and external stakeholder groups. A list of the major crime and disorder problems were assembled from these inside and outside perspectives. Command staff synthesized one list from the four districts and determined that the most important threat facing the city and the police department's mission was the incidence of burglaries and neighborhood thefts. If we could attain a solution for the reduction of these, we would have the greatest impact on the success of our mission:

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

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

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

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

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

Other district officers took on specific neighborhoods going door to door asking residents what issues they were having that involved quality of life issues. Officers worked with neighbors in the Admiral CT area and focus on quality of life issues in this neighborhood. Working with the community police officers from the district and the landlord officers were able to improve long term residents trust in the police and gain their cooperation. During one neighborhood walk residents told officers that this was the first year in many that they were able to allow their children to play in the front yard.

The new initiative for 2014 will involve identifying specific problems either district specific, shift specific, or citywide, and marshaling as many resources as possible to fighting that problem. We, as a police department, cannot solve the city's problems alone, and we need to engage the community, citizens, and stakeholders, to bring as much combined force to bear as we can to those problems we identify.

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

### Professional Standards Division

The Professional Standards Division (PSD) was created in August 2009 and operates under the direct supervision of the Office of the Chief and the Assistant Chief. The PSD was formed by combining the former Training Division and Office of Internal Affairs. The PSD is staffed by two Lieutenants, two Officers, a Range-master and a non sworn support assistant. Before the merger of the Training Division and the Office of Internal Affairs offices, the operations and duties sometimes overlapped, which made both offices less efficient. The integration of the two offices makes the operation of both offices more financially efficient and operationally effective. The merger has brought all facets of recruitment, testing, hiring, field training, investigations, discipline and career development under one umbrella.

Areas of responsibility include:

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

### Support Services Division

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

### Building Maintenance

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

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

The Table of Organization for the team consists of a Building Services Supervisor and 3 Custodian I positions. 1 Building Custodian I position was not funded in 2013.

## 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 80,001 incidents in 2013. The Records Division processed 17,196 reports, 5,805 Municipal Citations and 9,879 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, Neighbors against Drugs (NAD), Business Watch, Home Security Survey Teams, Volunteer Coordination, Shop-With-A-Cop, and Speed-Watch. Law enforcement agencies cannot control crime without community support and involvement. The Crime Prevention Unit staff strives to encourage each citizen of our city to get involved and welcomes their requests for any program or service offered by the Crime Prevention Unit.

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

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

The 2013 Crime Prevention Unit consisted of Director- Officer Dave Schmitz, Coordinator Melanie Czapinski, and Community Liaison Natalia Sidon. The Unit is supervised by Investigations Division Supervisors.

### Investigative Division

The Green Bay Police Department Investigative Division has 15 detectives who are assigned to investigate various types of crimes. The division also includes four forensic specialists, two evidence technicians, and 11 School Resource Officers. The division is directed by Capt. Todd Thomas and four Lieutenants, Lt. Ben Allen, Lt. Todd Lepine, Lt. Gary Richgels, and Lt. Keith Knoebel.

In 2013 the Investigative Division investigated 6 drug overdose deaths and other three other homicides; the beating death of infant Alex Fountain, stabbing death of Ouida Wright, and the strangulation of Daniel Kuehl. Arrests have been made in each of these tragic deaths. The division was also tasked with investigating an officer involved shooting that occurred in December of 2013.

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

### Juvenile Division

The Juvenile Division specializes in the processing and handling of cases involving minors and also operates the School Resource Officer Program. The Juvenile Division is staffed with one Lieutenant and 11 School Resource Officers (SRO's).

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

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

## **FIRE DEPARTMENT**

### **Green Bay Metro Fire Department Training Division**

The Green Bay Metro Fire Department Training Division is comprised of one Division Chief and one Captain. The Division Chief of Training and Support Services has two main job responsibilities. The first is oversight of all training provided to members of the Green Bay Metro Fire Department. The second is the oversight of the Support Services Division, which encompasses our fleet of 55 pieces of apparatus and equipment, the vehicle and equipment repair facility, and procurement of new and replacement equipment. The Fire Training Captain is responsible for delivery of training material as well as creation of training content that is designed to meet specific needs of the department.

In 2013 the Training Division operated on an annual budget of \$13,900. This money was used to purchase supplies needed for our annual new hire recruit academy, purchase textbooks for our members career development and advancement, pay fees for members to take exams, purchase materials for multi-company drills, as well as pay for training props for members use that simulate real life conditions and problems commonly encountered during emergency responses.

The Green Bay Metro Fire Department put 9 members through the new hire recruit academy. These members were provided with 8 weeks of training aimed at preparing them for the challenges that they are faced with daily while the Green Bay Metro Fire Department responds to calls for assistance. The 9 members were Thomas Lemens, Ben Peters, Nicholas Verstoppen, Luke VanGompel, Joseph Fredrickson, Shauna Wachholz, Nicholas Ott, Aaron Anderson, and Joseph Fitzpatrick.

2013 proved to be a year of challenges, change, and transition for the training division. The year began with the challenges of fully combining two departments as one and providing training to all members of the new Metro Fire Department so that everyone functioned as a well oiled team. Later in the year, Division Chief Ann Watzka announced her retirement and the department began a search for her replacement. Eventually Division Chief Brent Elliott was placed in the position as interim and charged with restructuring the Training Division to meet the needs of a rapidly changing department with many senior members positioned to retire in the next couple years. In December of 2013 a new training program was rolled out that adhered to three guiding principles:

1. All training delivered will be driven by our departments operations.
2. Development of our future is necessary for our survival.
3. The place to make mistakes is on the training ground so that they don't happen when lives are at stake on responses.

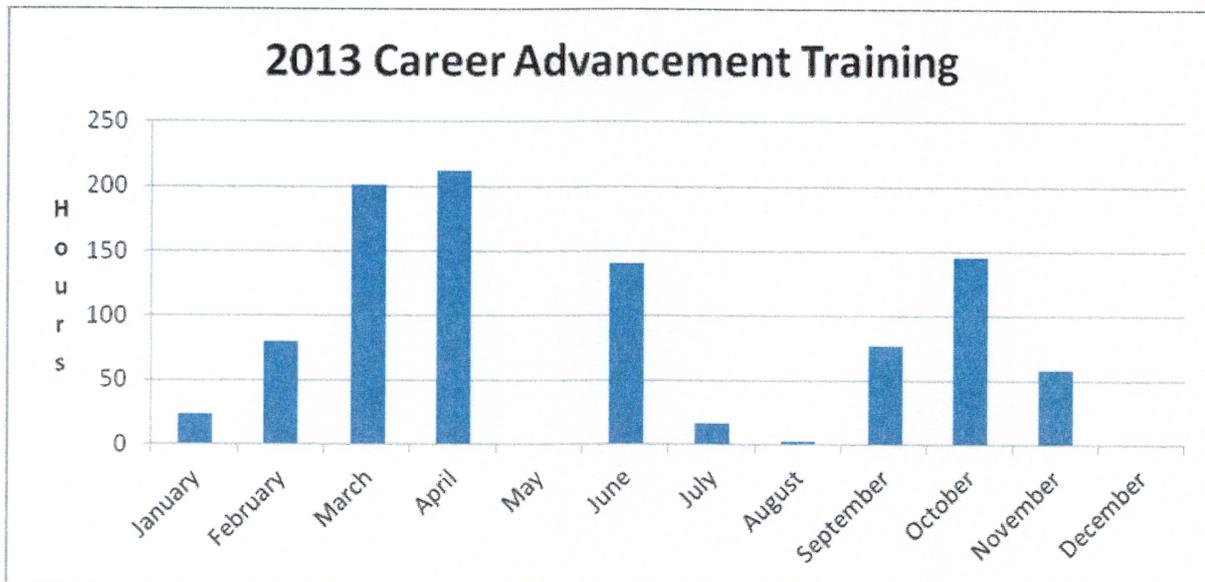
With these principles firmly engrained, our department is poised to move forward. By December 31 the new program was rolled out to every member of the department and full implementation was ready on January 1, 2014.

**Green Bay Metro Fire Department Training Program motto:**  
*Amateurs train until they get it right.*  
*Professionals train until they can't get it wrong.*

**Hours Spent Fire Training**



**State Certified Fire Officer 1 and Fire Instructor 1 Training Delivery**



#### 2014 Training Program Goals

1. Provide each member of the department Officer Development Training monthly to prepare our members for the transition from non-supervisory to a supervisory roll.
2. Provide each member of the department basic skills training each month aimed at refinement of existing skills.
3. Provide monthly advanced level training for all Engineers, Lieutenants, and Captains with the goal of refining existing leadership skills, foster mentoring relationships between the ranks, and establish a base for successful leadership to members who are about to be promoted to supervisory roles as well as members who work "out of grade" in supervisory positions.
4. Prepare the department for the future by grooming our department's leaders of tomorrow.
5. Integrate technology and scenario based simulation training so that crews may have a higher degree of confidence while performing Command and Control roles at incidents.
6. Provide 4 quarterly multi-company/multi-discipline drills aimed at refinement of skills, crew synergy and cohesiveness, and mastery of tactics and strategy outlined in our departmental Standard Operating Guidelines (which dictate our actions on incident scenes).
7. Provide job specific training to every member of the department aimed at elevating job performance.
8. Provide ongoing safety training to every member of the department aimed at injury prevention and long term health and wellness.
9. Increase the length of the new hire recruit academy from 8 weeks to 11 weeks in order to better prepare new hires for the job they will be doing.
10. Restructure the new hire recruit academy by changing it from a traditional fire focus to a more blended fire/EMS academy.

## Green Bay Metro Fire Department Support Services

Support Services for the Green Bay Metro Fire Department are provided by a Senior Mechanic and a Mechanic that are located at their vehicle repair facility at 130 N. Henry St. These mechanics are specially trained to repair and maintain all of the complex, specialized systems found on modern fire apparatus. Also within Support Services are our two Self Contained Breathing Apparatus technicians, who are assigned a dual role. The first role is within our operations division as frontline firefighters and the second role is under Support Services as our Self Contained Breathing Apparatus Technicians. These two technicians also receive specialized training in the repair and maintenance of our breathing apparatus as well as repair, maintenance, and calibration of our toxic gas and atmospheric monitoring meters. Our mechanics and breathing apparatus technicians report to the Division Chief of Training and Support Services who manages the budget and repair/maintenance program.

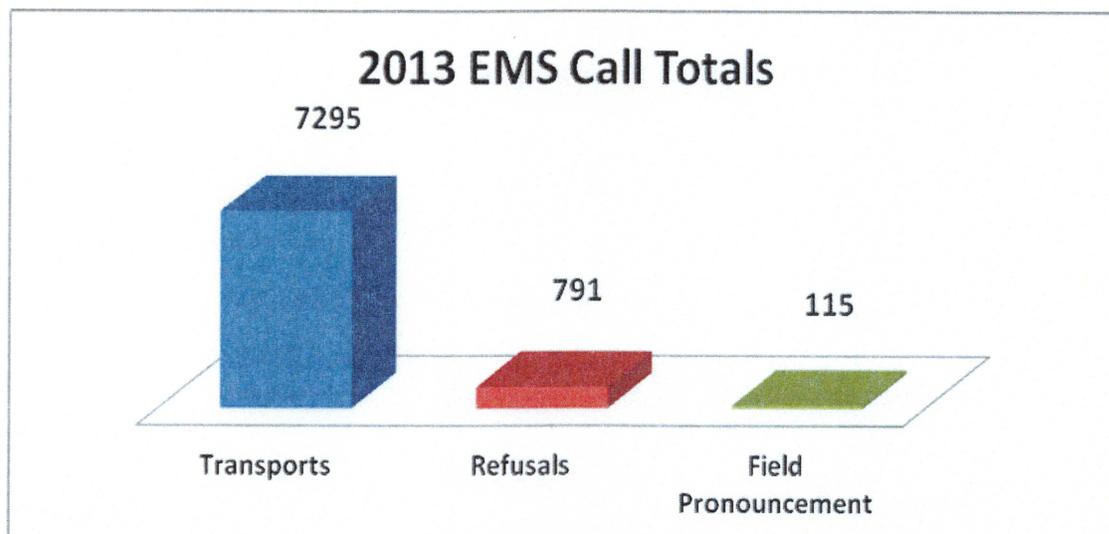
In 2013 the Support Services operating budget was \$150,000.00, not including benefits and salaries, and spent \$147,106.61. This money was used to maintain and repair a fleet of 55 pieces of apparatus and equipment, maintain and repair 62 portable gas powered tools and accessories, maintain our 100 self contained breathing apparatus and 7 breathing air cascade and compressor systems, as well as calibrate and maintain our toxic gas and atmospheric monitoring meters.

### 2014 Support Services Goals

- Create a system that will track time out of service for each piece of apparatus.
- Send both mechanics to training towards earning their Emergency Vehicle Technician certification.
- Send both of our SCBA Technicians to school so they may more competently and confidently service our RAE systems detectors.
- Create a system that will track maintenance and repair costs and time.
- Maintain a ratio of 5:1 for vehicle repair vs. maintenance costs.
- Create and maintain a database of all repairs to Self Contained Breathing Apparatus in order to more rapidly spot trends and problems.

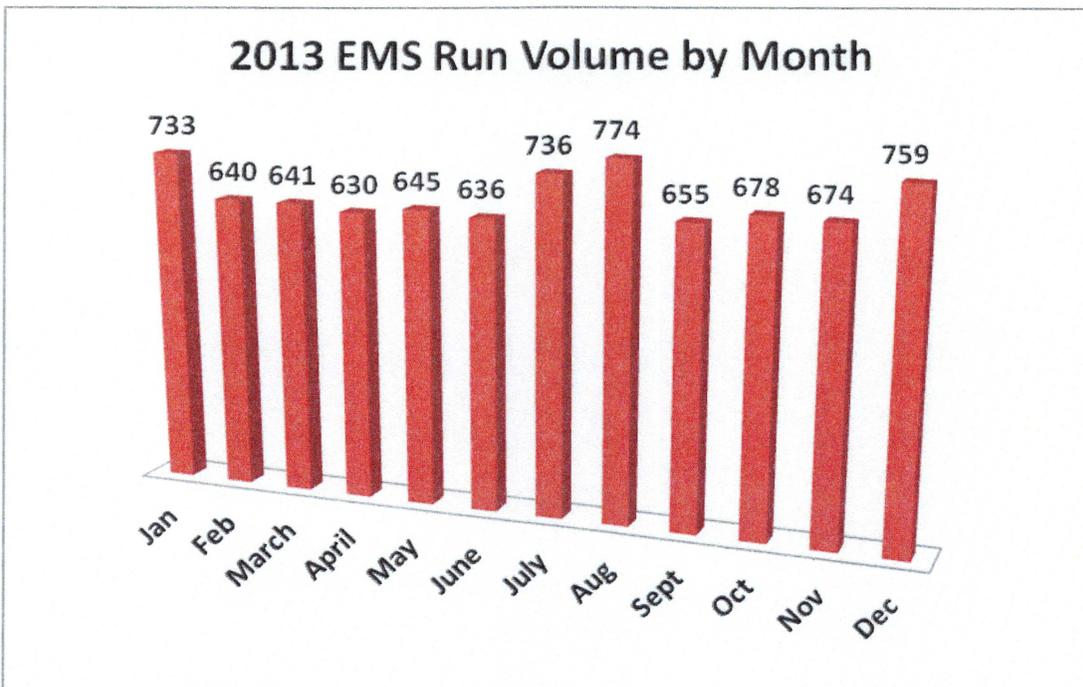
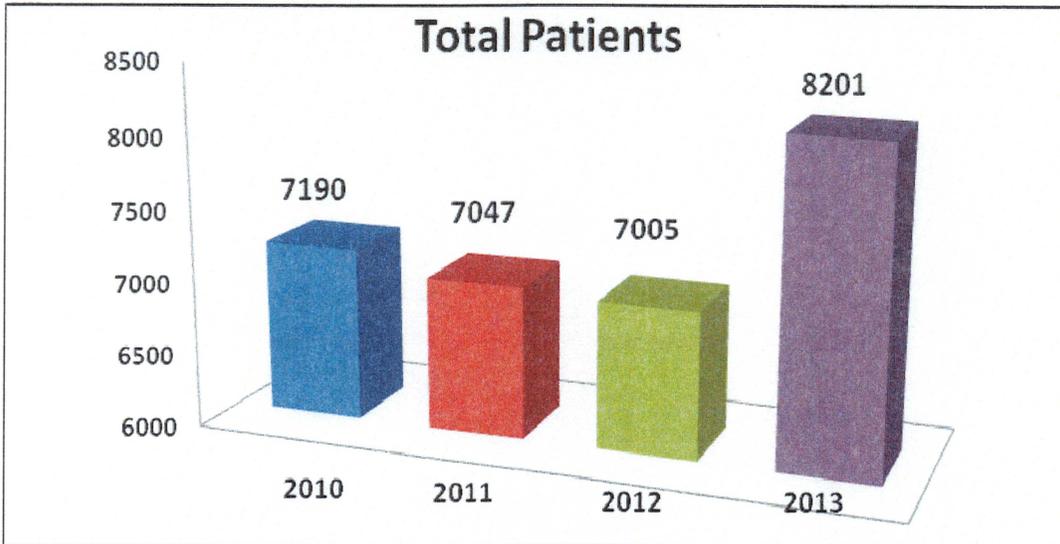
### EMS Division

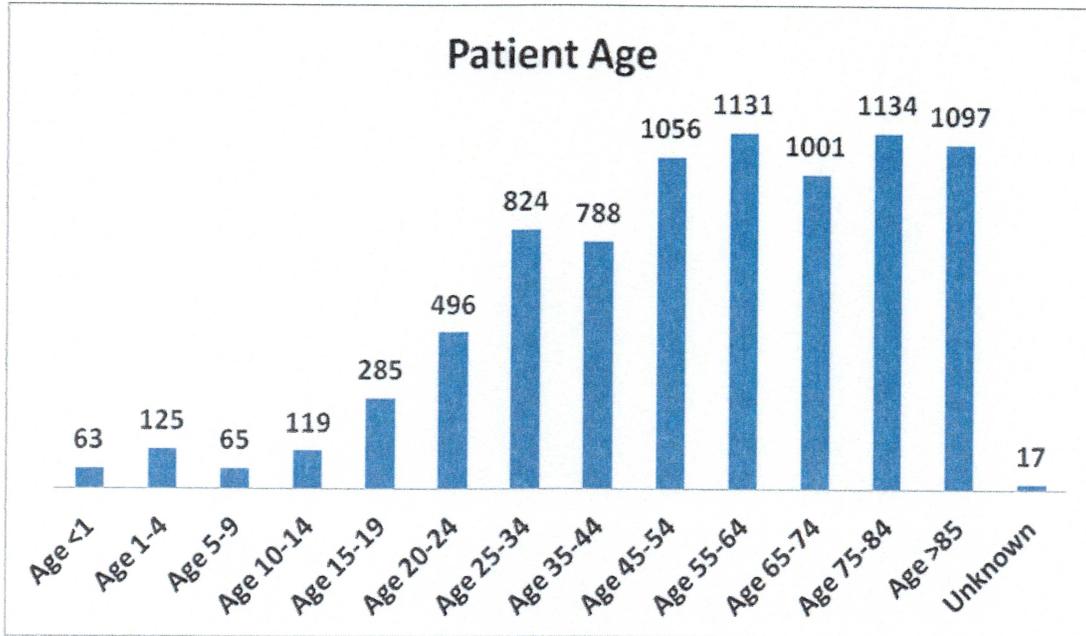
The Green Bay Metro Fire Department Emergency Medical Services (EMS) Division is tasked with all aspects of providing emergency medical services to the citizens of Green Bay and Village of Allouez, those requesting services by way of intercept or mutual aid, and those visiting our city during special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



- Transports are all patients who received advanced life support transport services.
  - Refusals are when a person refuses transportation to an emergency room.
- In 2013, the Green Bay Metro Fire Department responded to 8,201 EMS incidents which represent 76% of the department's total call volume.

**Patients treated in 2013 increased by 17%**





We are very proud to offer the citizens within our community this high level of pre-hospital care. In providing this Advanced Life Support level of care we have been afforded the opportunity to truly make a difference in many patients' lives.

### **OPERATIONS DIVISION**

The operations division of the Green Bay Metro Fire Department continued to meet the needs of city residents in 2013. Line personnel professionally mitigated thousands of emergencies and conducted countless hours of training throughout the year. In 2013 Green Bay Metro Fire Department operations personnel responded to 11668 calls for assistance of which, 8,201 were EMS incidents mentioned above.

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

### **2013 Response Data**

Overall trends show an increase in the number of incidents the department responds to. The addition of the Village of Allouez to the coverage area partially accounts for this but not entirely. 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 is now operating on the city's east side, will undoubtedly contribute to growth in these types of incidents.

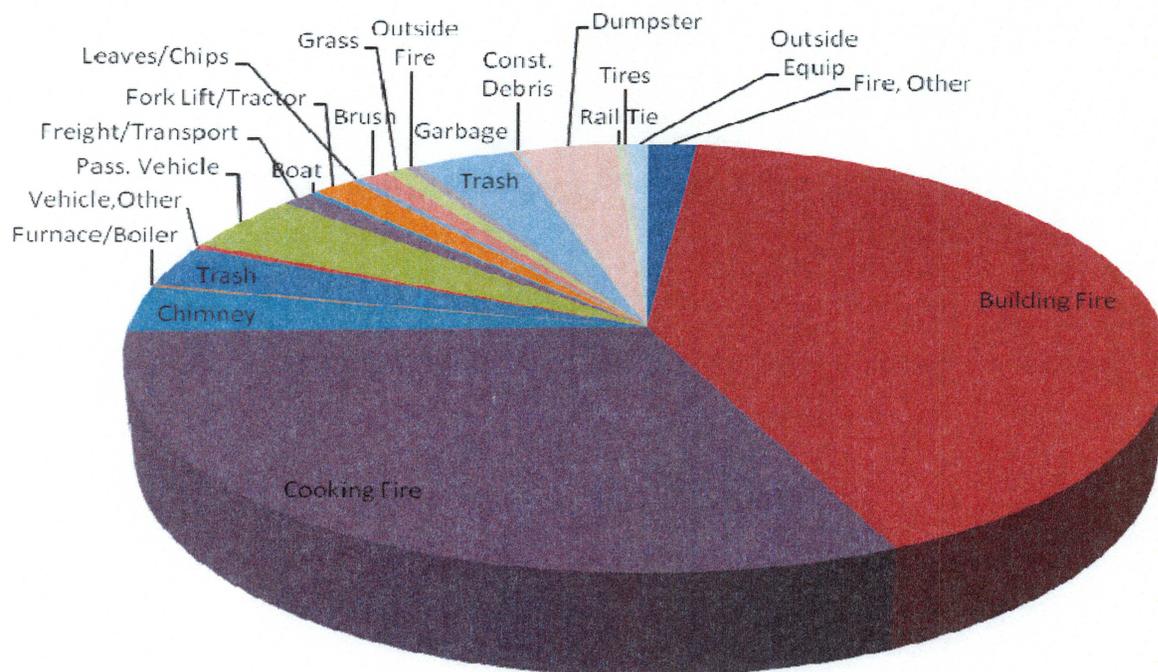
	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
<b>EMS/Rescue</b>	7251	7182	7308	7346	8388
<b>Service Call</b>	660	742	924	868	1061
<b>Good Intent</b>	951	504	578	592	830
<b>False Call</b>	343	458	509	470	516
<b>Hazardous Condition</b>	218	236	369	243	309
<b>Fire</b>	305	285	301	312	278
<b>Other</b>	14	340	145	237	267
<b>Rupture/Explosion</b>	10	10	16	11	17
<b>Severe Weather</b>	2	9	21	2	2
<b>TOTAL</b>	<b>9,754</b>	<b>9766</b>	<b>10171</b>	<b>10081</b>	<b>11668</b>

<b>AM421</b>	<b>2906</b>
<b>AM431</b>	<b>2391</b>
<b>AM451</b>	<b>2425</b>
<b>AM461</b>	<b>2704</b>
<b>AM481</b>	<b>1684</b>

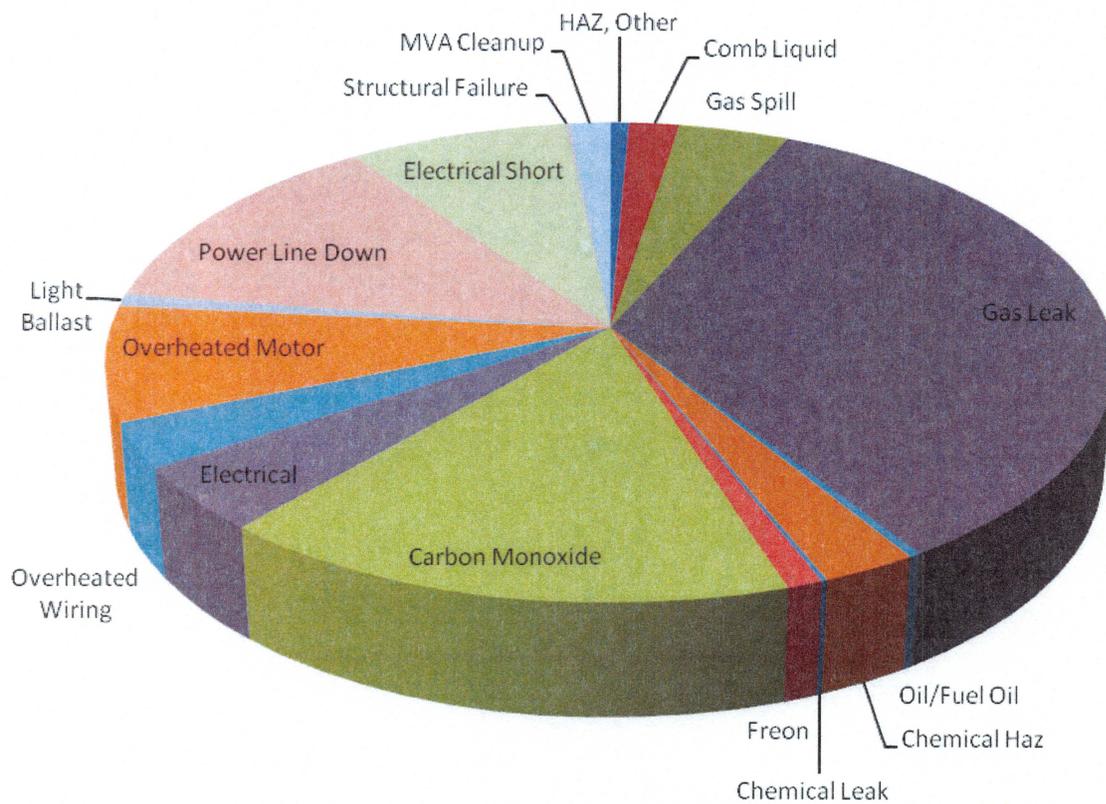
<b>EN421</b>	<b>2513</b>
<b>EN431</b>	<b>1953</b>
<b>EN441</b>	<b>838</b>
<b>EN451</b>	<b>2002</b>
<b>EN461</b>	<b>2210</b>
<b>EN471</b>	<b>1059</b>
<b>EN481</b>	<b>1744</b>

<b>LA421</b>	<b>882</b>
<b>LA451</b>	<b>106</b>
<b>LA461</b>	<b>660</b>

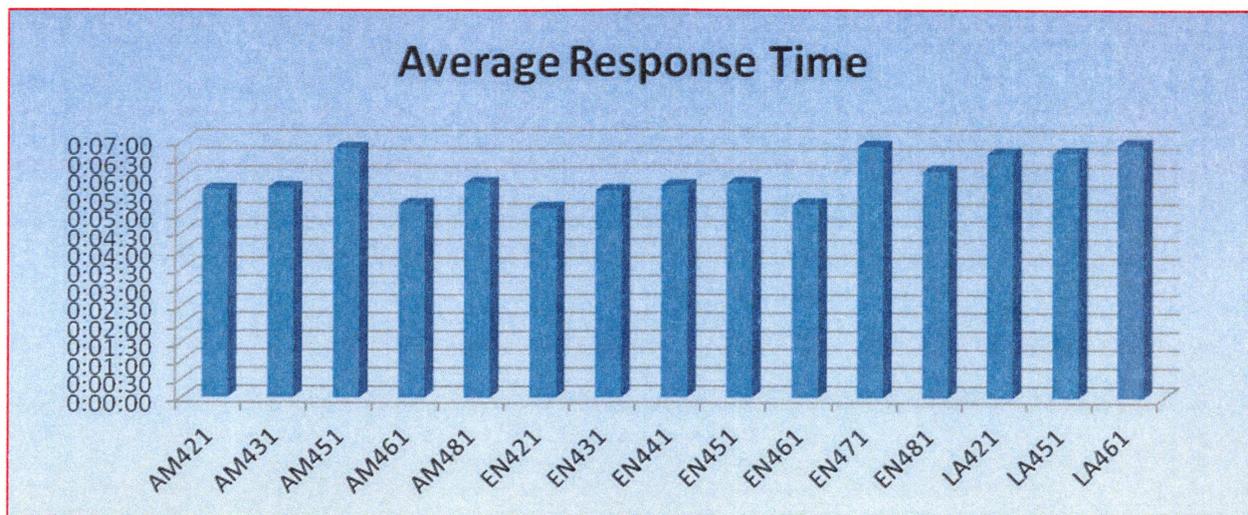
There are a variety of situations that initiate a "Fire Response". Below is a breakdown of the Fire responses for the year 2013.



There are also a multitude of "Hazardous Conditions" that will initiate a response that could be anything from a single unit to a full fire response. Below is a breakdown of the various Hazardous Condition responses for 2013.



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



## **Operations Division Project Areas**

Assistant Chief Michael Niefert manages the operations division. This includes the direct supervision of six Battalion Chiefs, each with their own specific project area. Each project area maximizes operational effectiveness of the department to ensure the safest and most efficient response to incidents. The accomplishments of each project area are outlined for 2013.

### **Firefighting Apparatus and Equipment**

#### **Battalion Chief Robert Wiegert**

- 2013 saw the completion of a large inventory and tracking project of all department hose. This will allow better record keeping and more rapid and accurate replacement of hose as it reaches the end of its service life. It will allow all stations to have a complete change of hose for their apparatus thereby decreasing their out of service time following a fire.
- Two Fire Engines provided by the Village of Allouez had their equipment layout and hose beds reconfigured as much as possible to mirror the other Engines in the fleet to help standardize operations as part of GBMFD. These Engines will become the property of the City in the fifth year of the merger contract.
- The Department took delivery of a Rapid Intervention Vehicle from Pierce Manufacturing. This was a joint purchase with the Village of Howard funded by a grant through the Wisconsin Department of Transportation. These are small firefighting/rescue vehicles built on a Ford F550 chassis. They are designed to provide access to areas on the Hwy 41 corridor which would otherwise be inaccessible to standard department vehicles due to construction, terrain or traffic congestion. Some of the highlights of these vehicles include:

### **Communications**

#### **Battalion Chief Edward Jarosz**

Battalion Chief Ed Jarosz has been assigned the task of managing the department's radio and Mobile Data Computer equipment. 2013 saw the final implementation of the Public Safety Communications Radio Interoperability Project. The new radio system is a 700 megahertz digital system and has been put in place following the Federal Communications Commission narrow-band mandate. The system allows responders throughout the county to communicate with each other more effectively.

This new system will also allow for a much faster transfer of data to the Mobile Data Computers that are in all emergency vehicles.

### **Facility Pre-Fire Planning**

#### **Battalion Chief Paul Arvey**

Facility Pre-Fire Planning allows crews to visit target hazards throughout the city and familiarize themselves with the specific hazards and layouts of each facility. This project is significantly different from the inspection process in that it specifically deals with the intricacies of high hazard occupancies.

Battalion Chief Paul Arvey manages the development process and information collation to make the project a success. In 2013, this project focused on developing a new process for creating pre-plans which are more useable and accessible to department personnel. Department personnel are creating their own plans, making consistent visually helpful plans which are more easily produced and transferred to apparatus MDC's for immediate use during incidents. The project has been a success where many new plans are already accessible and the inventory of plans will continue to grow throughout 2014.

In addition to the current Facility Pre-Fire Planning project, Battalion Chief Arvey serves as the chairperson for the Awards and Commendation Committee. The committee evaluated several nominations for 2013. The nominations were checked for legitimacy and accuracy in order to offer awards to the deserving individuals. The results of these evaluations are delivered to the Chief for award presentation. The committee will continue to streamline the award process and deliver awards to those who act above and beyond during an emergency situation.

### **Hazardous Materials Response Team**

#### **Battalion Chief Robert Goplin**

- Battalion Chief Rob Goplin leads the Green Bay Metro Fire Department Hazardous Materials Response Team.
- The team works closely with the Brown County Hazardous Materials Response Team. Assistant Team Leaders for the team are:
  - Battalion Chief Steve Sellin: Outreach and Coordination
  - Lt. David Lucier: Equipment and Maintenance
  - Eng. David Siegel: Training
- The team has 15 members, all of whom are certified technicians and 6 who are specialists.
- The team trains monthly to maintain skill competency and equipment familiarity.
- Beginning in the last quarter of 2013, the GBMFD Hazardous Materials team became a contracted asset of the State of Wisconsin's regional hazardous materials response network. As a result, the team is partnered with the Appleton and Oshkosh Fire Department teams to form one regional response team. State funding supports the training, equipment procurement, and maintenance of the team. As a state supported asset, the team may respond throughout the State if requested.
- In 2013, the team responded to 10 incidents, all within Brown County. In addition, the team deploys technician trained personnel to every home Packer game to provide immediate on site hazardous materials response and analysis.
  - 2013 Incident Summary:
    - Ashwaubenon, local bank, analyze suspicious package/unknown powder
    - Green Bay, chemical manufacturing facility, uncontrolled chemical reaction
    - Howard, government building, analyze suspicious package/ unknown powder
    - Green Bay, health care facility, chemical spill
    - Ashwaubenon, motel, analyze possible illicit methamphetamine production lab
    - Ashwaubenon, mercantile occupancy, chemical odor, telephone advisory to APS
    - De Pere, sport/recreation facility, nitrogen dioxide release
    - Green Bay, metal working facility, analyze/evaluate possible chemical fire
    - Ledgeview, service station, fuel spill
    - Green Bay, private business, mercury spill

## Technical Rescue, Turnout Gear, Honor Guard

### **Battalion Chief Steven Sellin**

- With the retirement of Battalion Chief Dan Truckey, new Battalion Chief Steve Sellin took over control of the Green Bay Metro Fire Department Technical Rescue/USAR Team with Battalion Chief Rob Goplin as assistant.
- The team was reorganized to match the Command Structure of the Hazardous Materials Response Team, with Assistant Team Leaders for the different disciplines of Technical Rescue/USAR. Assistant team leaders are:
  - Capt. Jon Fredrickson: Shoring
  - Lt. David Lucier: Concrete/Steel, Equipment & Maintenance
  - Lt. Brian Turk: Trench Rescue
  - FF. Nate Daul: High & Low Angle Rope Rescue/Confined Space
- The Team now has 16 members, with eight new members joining the team.
- Quarterly training was reinstated. The full team gathers on a quarterly basis for scenario-based training on a discipline of Technical Rescue/USAR.
- BC. Sellin, Capt. Fredrickson, Lt. Lucier, Eng. Gibbons, FF. Daul remain members of Wisconsin Task Force One (WI-TF-1). WI-TF-1 this year became a deployable asset for the State of Wisconsin by participating in the massive joint-service exercise known as Patriot Exercise at Volk Field and Fort McCoy. Over 2000 Soldiers, Airmen and Civilian First Responders participated in a large-scale mock attack/disaster training drill. WI-TF-1 loaded their cache onto trucks, went down range and set up base of operations and operated for 72 hours of continuous rescue operations without outside resources.

### Turnout Gear

- Green Bay Metro Fire Department assembled a committee to begin to re-write our turnout gear spec. Our research revealed the State V.A.L.U.E. Bid spec was exactly what we wanted.
- Green Bay Metro Fire Department entered into the V.A.L.U.E. Bid consortium, a consortium of over thirty of the largest fire departments in Wisconsin. The large size of the consortium, and the numbers of sets of gear being purchased, enables the participants to achieve cost savings and levels of service that would not be achievable as individual purchasers.
- Nineteen sets of Cairns/Globe Reaction Gear purchased on the V.A.L.U.E. Bid were placed into service.
- BC Sellin is working with leaders from the other departments in the V.A.L.U.E. Bid consortium to write the next spec for the group. Green Bay Metro Fire Department will be a field trial site for the next spec.

### Honor Guard

- Honor Guard continues to render honors at the funerals of our retired members and for fallen firefighters across the State and Country.
- Honor Guard presents colors at ceremonies upon request and at parades in and around the city.

## **Incident Scene Accountability/Knox Box Program**

### **Battalion Chief Mark Plate**

Battalion Chief Mark Plate is responsible for the department accountability program. As part of this program all new employees are given fire ground accountability tags, and were trained on their use. These accountability tags are used by the Incident Commander during emergency situations to keep track of personnel.

As part of the accountability responsibility BC Plate is also responsible for maintaining the department ID's. In 2012 the county switched to a new state wide badging system. He was responsible for building and maintaining the department data base for this system. In 2013 the data base was completed and all members received their new ID's. These new ID's are bar coded with this data. In the event of a large scale incident these ID's will be able to be scanned to ensure that everyone working on the emergency scene has the proper qualifications.

BC Plate is also responsible for maintaining the data base for all locations in Green Bay and Allouez that have a Lock Box located on them. These are devices in which the building owners are allowed to put the keys to their buildings and only the fire department can open. The fire department uses these boxes when there is a need to gain entry to the building when there is no key holder on scene. This saves property damage when entry has to be gained in an emergency situation. At this time 673 buildings are protected by these boxes.

### **Fire Marshal's Office**

#### **Captain Joe Gabe**

The Green Bay fire Marshal's Office duties and responsibilities include but are not limited to annual fire inspections, code enforcement, compliance inspections, fire suppression system testing, fire investigation, public education, public relations, plan review, issuing variances, and other activities aimed at reducing loss of life and property as a result of fire, throughout the City of Green Bay.

During 2013, the Fire Marshal's Office oversaw approximately 5,219 inspection visits, which include initial occupancy inspections, routine fire inspections, follow-up inspections, and complaint fire code enforcement inspections. In addition to these inspections approximately 42 new hydrostatic fire sprinkler tests were conducted, 11 new Fire Alarm Systems Acceptance tested and 110 building site plans were reviewed, with one variance issued. A total of 869 fire code violations were noted during the annual fire inspections.

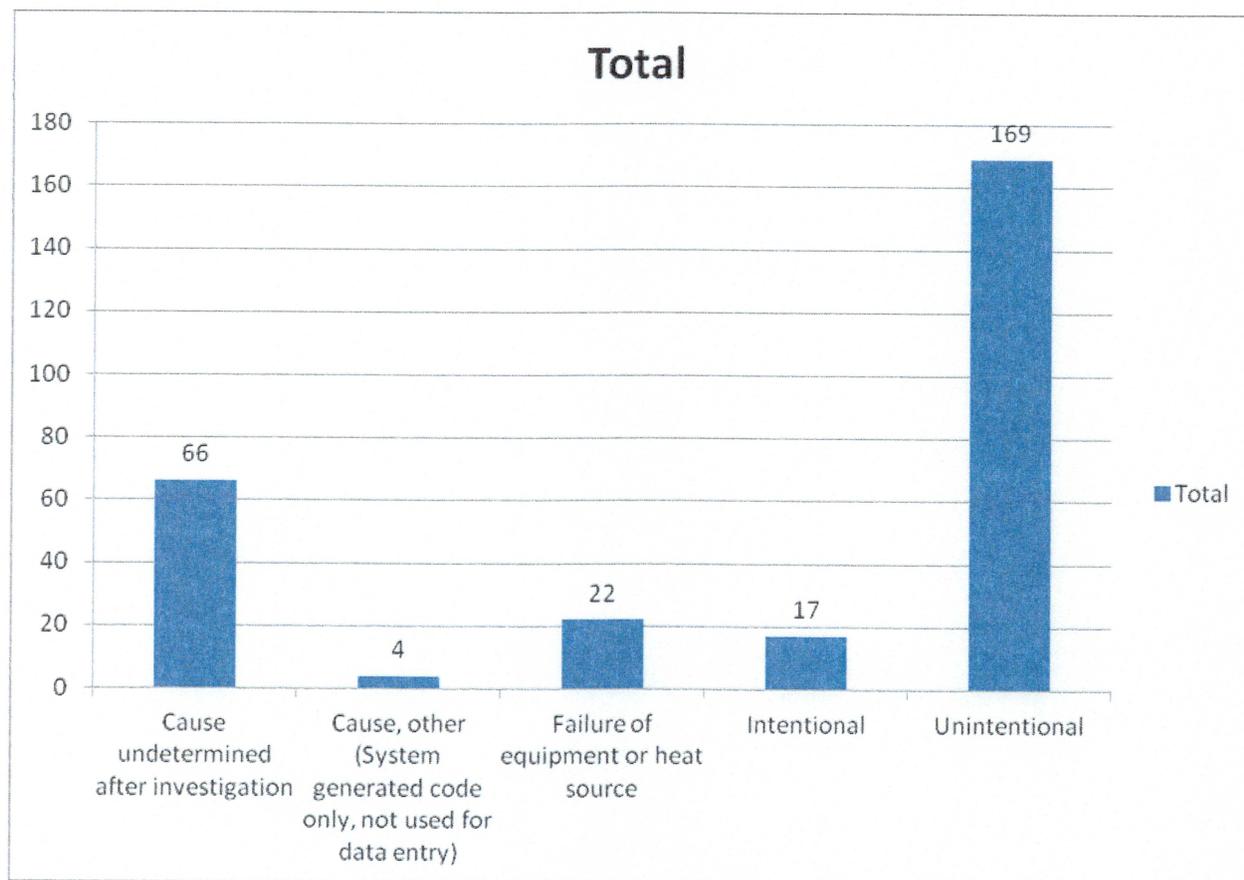
In May of 2013 the Green Bay Metro Fire Marshal's Office brought the fire investigation vehicle FM-411 into service (decommissioned ambulance). The fire investigation vehicle was outfitted with a small generator, lights, shovels, and other fire investigation equipment. The new investigation vehicle was pressed into service early with the Hilltop Apartment Fire investigation. The FM-411 vehicle was an indispensable piece of equipment for the five day fire investigation.

The Fire Marshal's Office has filled approximately 120 requests for fire reports and completed property file research for Phase I site assessments on approximately 60 properties in the City of Green Bay in response to requests for Underground Storage and Above Ground Storage Tank requests by various Environmental Engineering Companies.

The Fire Marshal's Office approved 13 fireworks permits in 2013, which included site visits to each display location prior to the issuing of a valid permit. A fireworks permit is required by code in order to have a legal fireworks display in the City of Green Bay.

Fire investigation is another key responsibility of the Fire Marshal's Office. The office is required to oversee, retain records of, and conduct follow-up on all fire investigations conducted within the City of Green Bay and the Village of Allouez. The Fire Marshal's Office conducted 58 in depth fire investigations including the second largest fire loss in recent history, which was the Hilltop Apartment Complex Fire which was a \$5,200,000.00 dollar loss. A team of Fire Investigators spent a full three days on scene investigating during and right after the fire was extinguished. Investigators spent another two days on scene investigation with the insurance company investigators. The number of in-depth fire investigations went up significantly in 2013 with an annual average of between 30 and 40 in-depth fire investigations conducted annually by the Fire Marshal's Office.

Each month every incident is electronically reported to the United States Fire Administration, (USFA). There are on average, between 800 and 1,100 incidents now reported every month with the Village of Allouez accounting for between 80 and 100 of those calls. In 2013 the Green Bay Metro Fire Department responded to 11,668 incidents of which 278 were fires that resulted in a total dollar loss of approximately \$7,396,457.00. Four adults and one juvenile were arrested for the crime of arson in 2013 as the result of collaborative investigations between the GBMFD Fire Marshal's Office and the GBPD Detective Division.



## **2013 Public Education and PIO Year End Report**

**Lt. Nick Craig**

### **Accomplishments**

- 34,523 contacts with the public were made during 135 fire prevention and safety talks, fire safety house demonstrations, school visits, 79 station tours, and health fairs.
- Continued our Home Inspection program that is incorporated with our smoke and carbon monoxide program. Through the FEMA Grant we received, we installed working smoke alarms in 390 homes.
- Conducted 15 Juvenile Fire setter Interviews with children and their parents.
- With the two certified car seat technicians that we have, installed 115 car seats.
- Continued our hydrant shoveling program for elementary students in which 169 students signed up and kept hydrants clear during the winter. We then held a picnic for 196 people which included family of the helpers this past spring at one of our stations.
- Furthered safety messages through the use of our website, Facebook, and Twitter.
- 64 interviews were conducted with local media. Nearly all of the interviews included a safety message for the public.
- Aired our second Public Service Announcement on local TV about the importance of smoke alarms during the month of November.
- Produced a cooking safety billboard with assistance from Pioneer Credit Union that will be up through the end of 2014.

### **DEPARTMENT OF PUBLIC WORKS**

The Department of Public Works has responsibility for street construction and maintenance, and solid waste collection in the City of Green Bay. The Department provides the basic municipal services to the citizens of the City of Green Bay through its various Divisions.

The Department of Public Works consists of Engineering Division, Operations Division, Traffic Division, Executive Support Division and the Parking System Division. The following is a brief description of each.

#### **Engineering Division**

The Engineering Division designed, administered, and/or supervised the construction of over \$10,800,000 worth of public works construction projects in 2013. The Engineering Division consists of three sections: Project Development, Special Projects, and Utility/Site Development.

The Project Development Section's work includes resurfacing of 3.51 miles of streets for \$1,712,000; 1.15 miles of sidewalk construction for \$260,000; 5.5 miles of new sanitary sewer and 1.9 miles of storm sewers and 2.5 miles of water mains for a total cost of \$4,207,000; and other miscellaneous projects.

The Section worked on the repair of streets City-wide, including pavement repair and joint sealing; Community Development Block Grant projects for \$613,000, which included the construction of the West Side Corridor Trail, the Razing of Buildings in Navarino Park, the improvement of the Walnut Street and Baird Street Intersection, and the resurfacing of Emmet Street.

The Special Projects Section designed, administered, and/or supervised over \$3,591,000 worth of projects in 2013. Major projects included recladding of the Main and Pine Street Parking Ramps for \$1,026,000, replacement of the lightpoles on Tilleman Bridge for \$163,700, the demolition and utility construction for the KI Convention Center for \$454,000, and the construction of the foundations for the KI Convention Center for \$1,082,000.

The Utility/Site Development Section administered the 2013 Sanitary Sewer budget of \$17,192,133 and the 2013 Storm Water Utility budget of \$5,214,900. The Section completed various storm water quality projects, performed inspections related to storm water pollution prevention plans, responded to illicit discharges, and reviewed private site plans for conformance with the Storm Water Ordinance. In 2013 the City received an EPA administrative order for our sanitary sewer system. This section worked with the EPA to define the work needed to comply with the administrative order, and selected a contractor to assist in creating a Capacity, Management, Operation, and Maintenance (CMOM) program by late summer 2014. This work will continue into 2014.

### **Operations Division**

The Operations Division consists of five sections: Street, Sanitation, Sewers and Bridges, Motor Equipment and Administration. The Division is responsible for the maintenance of all streets and alleys, flood control dikes, storm and sanitary sewer systems, bridges, the collection and transportation of solid waste and the maintenance and repair of all vehicles and equipment of the Department of Public Works, and the daily supervision of the Traffic Signs and Marking Section of the Traffic Division

The Street Section is responsible for the maintenance of 456 miles of streets, 22.73 miles of alleys and 4 miles of flood control dikes. The section conducted 18 major snowplowing operations and 39 ice control operations during the winter months of 2013. The Street Section also processed over 100,000 cubic yards of yard waste for re-use as mulch and wood chips.

The Sanitation Section collects and transports nearly all solid waste generated in the City running 10 collection routes per day. The collection routes generated an average of 422 tons of trash per week for a total of 21,949 tons of solid waste in 2013. The Sanitation Section also runs 6 collection routes per day for recycling collection. DPW collected 6,906 tons of recycling in 2013.

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 lift stations.

These maintenance responsibilities include steaming and flushing culvert pipes, recording the readings at 17 sewerage metering stations, flushing dead-end sewers and cleaning sanitary sewers. During 2013, the section cleaned 603,211 feet of sanitary sewer, responded to 313 sewer calls, and located 8,991 sewers in response to Diggers Hotline notifications. During the 2013 shipping season, a total of 1,444 bridge lifts were made for boat traffic.

The Motor Equipment Section is responsible for the maintenance and repair of all Department of Public Works equipment. Maintenance and repair operations are conducted on a wide variety of equipment ranging from 6-wheel drive trucks and large front end loaders to chain saws and weed eaters. This includes repairs to engines, transmissions, drive trains, electrical, brake, cooling, and hydraulic systems. The section maintains and repairs over 500 pieces of public works equipment and vehicles from other governmental agencies on a cost account basis. During 2013, the section dispensed 193,041 gallons of diesel fuel, 23,788 gallons of gasoline, and 2,256 gallons of motor oil and 1,140 gallons of hydraulic fluid.

### **Traffic Division**

During 2013, the Signs and Marking Section applied approximately 8,000 gallons of traffic paint and 36,000 pounds of reflective glass beads. These materials were used to mark 58 miles of De Pere streets, 15 miles of Bellevue Streets; and 315 miles of Green Bay streets including 310 intersections with crosswalks, 96 school legends, 98 intersections with stop bars, 210 directional arrows, and 24 bicycle symbols. This section also fabricated nearly 3,000 signs to address sign installation and replacement requests, traffic crash repairs, and vandalism repairs.

**Executive Support Division**

The Executive Support Division is responsible for organizing and typing studies, reports, contracts, manuals, letters, bills, resolutions, agendas, minutes, and miscellaneous information. It is also responsible for the preparing and issuing of a variety of permits and working with and directing the public, by phone and in person, to individual staff members to resolve problems. The Executive Support Division is accountable for maintaining all records and documents.

**Parking System Division**

The Green Bay Parking System Division owns and operates three parking ramps, containing a total of 3,325 stalls, and one off-street parking facility containing 136 stalls developed to accommodate traffic for the core of the downtown area. In addition, the Division operates 17 other parking facilities with a total of 683 stalls. The revenues for 2013 for the above-described facilities are as follows:

• Parking ramps	\$1,327,879
• Surface lots	\$213,283
• Metered parking	\$201,994
• Parking citations	\$644,664
• Miscellaneous	\$24,726
TOTAL:	<u>\$2,412,546</u>

**PARKS, RECREATION, & FORESTRY DEPARTMENT**

The Green Bay Parks, Recreation, and Forestry Department provide a comprehensive and progressive quality management system which can be broken down into the following categories: Parks, Bay Beach Amusement Park, Wildlife Sanctuary, Recreation and Pools, Forestry, Triangle Ski Area, Administration, and Design & Development.

The Parks, Recreation, and Forestry Department has jurisdiction over 66 park and park/school sites and 14 greenways totaling over 2,608 acres. Of the 66 park locations, there are 3 mini-parks, 30 neighborhood parks, 15 park/school locations, 6 community parks, 1 large urban park, 2 sports complexes, and 9 special use parks. In addition, the School District and County own approximately 267 acres of parkland within the City limits. The Parks Department partners with both organizations to share facilities, such as open parkland, pools, gymnasiums, auditoriums, and meeting rooms.

The Green Bay Parks, Recreation, & Forestry Department own and maintain an extensive list of recreational facilities, offering a variety of options for year-round activities. These facilities include 46 softball/little league fields (14 of which have lights), 46 basketball courts (3 of which have lights), 14 football fields, 36 soccer fields, 56 tennis court (25 of which have lights), 59 playgrounds, 2 bocce ball courts, 53 shelters, 8 cross-country ski areas, 5 ice hockey rinks with lights, 18 ice skating rinks, 1 skate park, 2 disc golf courses, 1 band shell, numerous picnic and hiking areas, a 10-lane boat launch, and several community gardens. There are also 6 baseball diamonds, one of which includes Joannes Stadium, a completely enclosed baseball stadium with a seating capacity of approximately 1,800 persons. The Parks Department is also committed to expanding the trail system. There are currently 10.4 miles of paved multi-use trails within the City limits that connect to neighboring communities. These trails include the Fox River State Trail, Baird Creek Trail, East River Trail, and West Side Railroad Trail.

Green Bay has a vibrant, growing downtown with the parks playing a key role. The 7.9-acre Leicht Memorial Park is a premiere downtown festival ground. There is riverfront capable for docking cruise ships, as well as transient boat docking. The riverfront stage and acres of open space provide a perfect location for large crowds to gather for performances and firework displays. City Deck is a three-block riverfront park nestled between various new downtown developments and the Fox River. It has become a premiere location for downtown events. Various rentable spaces, the synthetic Ameriprise Ice Rink, Fox River Trail, and splash pad keep this space active throughout the entire year. Many different ramps, floating docks, and transient boat docking provide easy access to the water from the City Deck.

Since 1892, Bay Beach Amusement Park has provided generations of families affordable fun along the shore of Green Bay. Historically, it is one of the few remaining municipally-owned and operated amusement parks. It is the 9th oldest continuously-operating amusement park in the United States and is tied for the 21st oldest continuously-operating amusement park in the world. Bay Beach Amusement Park is dedicated to the preservation of family-oriented fun, and strives to deliver a high quality experience through diversity and affordability of entertainment options.

Bay Beach offers 19 family-friendly amusement rides, four concession areas, 7 picnic shelters/areas, two playgrounds, 1 wading pool, and a souvenir gift shop. The historic 100+-year-old Main Pavilion is host to a restaurant, dance hall, and video game area. Portions of the park can be rented for gatherings, parties, or corporate picnics. In addition, the many special events offered throughout the season add to the variety of entertainment options at the park.

The addition of the restored Zippin Pippin in 2011 (the 4<sup>th</sup> oldest wooden roller coaster in the world) is our gateway to the park's future growth. This ride brought increased local, regional, national, and international attention as a family tourist destination by building upon the park's rich 120-year history.

The Bay Beach Wildlife Sanctuary is a 543-acre urban wildlife refuge featuring 55 acres of lagoons, live animal exhibits, educational displays, miles of hiking/skiing trails, and various wildlife viewing opportunities. It is the largest park in the Green Bay Park system and home to the second largest wildlife rehabilitation program in Wisconsin, caring for more than 5,500 orphaned and injured animals annually. Its mission is to provide an urban wildlife refuge where people can interact with wildlife, plants, and other natural resources through environmental education and recreation.

First established in 1936 as a site for waterfowl rehabilitation, the Sanctuary has grown to offer environmental education programs to over 10,000 students. Programs and recreational opportunities include a waterfowl feeding area, outdoor amphitheater, woodland playground pods, nature walks, urban youth fishing, summer camps, cross-country skiing, bird watching, and the spectacular Resch Waterfall where over 3,500 gallons of water per minute cascades over massive dolomite stone ledges.

The Nature Education Center offers many hands-on educational exhibits for people of all ages, along with a greenhouse/aviary, discovery rooms, and a nature gift shop. The Woodland Building houses indoor nocturnal animal exhibits including flying squirrels, owls, and other nighttime creatures. Outdoor animal exhibits such as cougar canyon, otter grotto, and a wolf woods can be viewed around this building. There is also the deer/turkey habitat with a 33-foot observation tower and a coyote exhibit.

The Observation building is a place for viewing and feeding waterfowl, seeing live song and shore birds in the Resch Conservation Wing, and interacting with live animals at the Critter Counter. Additional outside animal exhibits include the birds of prey amphitheater and native hawk, eagle, and owl displays.

The Recreation and Pools Division delivers a comprehensive recreation program which offers a myriad of programs for tots, kids, teens, adults, and seniors in the following areas – aquatics, leagues/athletics, instructional, outdoor/nature, cultural arts, open recreation, and special events. This division employs and supervises over 900 seasonal employees on an annual basis and partners with 170 community groups, businesses, schools, and neighborhood associations to provide programs. This division is responsible for the Summer Lunch Program, which serves 2,000 lunches per day at 36 park sites. The division is also responsible for facilitating multiple pool, field, diamond, and court reservations and rentals to various community user groups.

On hot summer days, Green Bay offers a variety of swimming options to help you cool down. The Park and Pool Division includes 2 Family Aquatic Centers which feature the following amenities: zero depth wading and swimming area, tot sand play area, water slides, diving boards, and drop slides. There is one box pool with a bathhouse, two diving boards, and lap swimming. There are also 5 wading pools and 8 splash pads spread throughout the City.

The Forestry Division is responsible for caring for an estimated 35,000 trees lining the City's streets and tens of thousands of trees beautifying the parks and other municipal properties. Recognized as a "Tree City", Green Bay is famous for its trees, and the Forestry Division carries out a comprehensive program to care for the urban forest. The Forestry Division plants, mulches, inspects, treats, prunes, bolt and cables, removes and root prunes thousands of trees each year. The Forestry Division also has a tree nursery located at the south end of Hartung Street which produces a diverse selection of trees. Over 90% of the trees planted along the streets and in the parks are raised in the City's nursery.

The Foresters are also responsible for overseeing efforts to control the spread of harmful insects and diseases to trees on private and public property. Dutch elm disease was the scourge of the 1960s and 70s. Today insects like Emerald Ash Borer (EAB), Gypsy Moth, and Linden Borer are infesting and killing our trees. Diseases like Oak Wilt and Dutch elm disease are still infecting trees every year. Residents are able to consult personally with our expert foresters regarding any tree-related concerns on private or public property.

As the snow flies and the weather turns colder, Triangle Hill Sports Area becomes an active winter destination. The facility is a county-owned and City-operated 31-acre winter sports area consisting of two ski hills and 1 inner tube hill, all with tow ropes. The chalet is used as a warming house with a concessions area for the winter enthusiasts and can be rented in the off season. Spring and summer activities at the park include a challenging 18-hole disc golf course along the slopes of the ski hill and miles of nature and mountain bike trails through the Baird Creek Greenway.

The Design and Development Division is responsible for the planning, design, development, and renovation of park sites, waterfront parkway, and urban open spaces. Designs are development based on the needs of the community, while at the same time utilizing and enhancing the natural features of our area. The implementation of the plans involves cost estimating and budgeting through City budget, bonds, or special grants. The construction of the projects is then monitored by the Landscape Architects of the division to assure a quality product within the assigned budget.

### **COMMUNITY SERVICES AGENCY**

The Community Services Agency is made up of four divisions: Planning, Neighborhoods, Housing, and Inspection. Clerical staff provides administrative support to all divisions:

#### **Planning Division**

The Planning Division provides staff for the City of Green Bay Plan Commission, which is a seven-member commission created and functioning under State Statue 66.23. In 2013, the Planning Division worked on many projects that positively impacted the community. The following are some of the larger planning projects worked on by the Division.

#### **Biking and Walking**

The Planning Division continues to make strides in improving the bicycling and walking environment in the city. Planning staff continue to participate on the interdepartmental Active Community Team for the city, which implemented its first year of strategic planning in 2013. Key education, enforcement, and engineering actions are in various stages of planning and implementation. Planning staff also coordinated a follow-up bicycle count for the five miles of new bicycle lanes and shared use lanes that were marked and signed in 2012. The 2013 count begins to quantify the impacts of the new facilities. As an example, one count location showed more than a 50% increase in bicycle riders compared with the previous year's count prior to the installation of the new facilities.

## **East River Trail**

The Planning Division continued in 2013 to work with Olde Main Street, Inc., the City Parks, Recreation, and Forestry Department, and other project partners on the East River Trail Connection Plan. This one mile gap in the city's trail system (between the ends of the Fox and East River Trails) has the potential to connect over 30 miles of area trails, to become a strong catalyst in the redevelopment of the Olde Main Street district, and to encourage environmental restoration of the East River itself. This multi-year project saw significant progress in 2013 with the acquisition of nearly all the properties needed for Phase 1. This included successfully obtaining additional DNR grant funding through the Stewardship Program to acquire the properties needed for the paddle sports launch that will be the destination for Phase 1 of the Connection.

## **Redevelopment**

Planning staff assisted with the redevelopment of an important site in the historic Broadway District for a mixed-use development including an expansion of Titledown Brewing Company. This development will renovate a blighted industrial property into a brewing and bottling facility for Titledown along with a banquet hall and space for office and retail tenants. A future phase will include redevelopment of a connected building into apartments. Planning staff participated in many facets of this redevelopment: conceptual planning with the property owners and developers, facilitating revisions to the PUD zoning, crafting the development agreement for Tax Increment Financing assistance, and review and approval of the site plan.

## **Downtown Master Plan**

The Planning Division identified the need for a fresh vision and updated master plan to guide future growth in the Downtown. Planning staff launched this process and led the bulk of the work on this effort in 2013. A consultant was selected in April to provide technical assistance, and by June, the planning process had launched publicly. From June to December, Planning staff formed a citizen steering committee which held 10 working meetings, facilitated four community workshops with total attendance of over 300 citizens, conducted 20 stakeholder interviews, and assembled the first draft of the plan with assistance from the consultants. The final revisions to the plan spilled over into 2014, and the new plan has now been unanimously adopted by the Plan Commission, Redevelopment Authority, and City Council. The plan sets forth a vision, goals, and action plan to guide the next 5 to 10 years of change in the downtown relative to residential, retail, and office land uses, transportation, parks and other public amenities, and various other critical issues.

## **Military Avenue Business Improvement District**

The city's fourth Business Improvement District (BID) formed successfully in 2013 with assistance from Planning Division staff. The formation of the Military Avenue BID was a direct outgrowth and essential implementation strategy of the Military Avenue Corridor Plan – another project completed by the Planning Division in the recent past. Planning staff assisted with the Plan Commission review and approval process for the initial BID operating plan and BID Board appointments.

## **University Avenue Corridor Brownfield Redevelopment Plan**

The redevelopment plan for University Avenue has meticulously achieved numerous accomplishments throughout 2013. Upon receiving a \$200,000 Brownfields US-EPA grant, the Planning Division hired on a consultant team, Stantec, to further assist and support the Division with plan preparation. This enhanced team has proven a successful partnership to facilitate the outlined goals and objectives of the University Avenue project. Community and stakeholder involvement took on an inclusive role as 7 monthly Citizen Steering Committee meetings, 2 community wide public workshops, and 3 focus groups workshops took place. In addition to these meetings and workshops, the project team put forward business and stakeholder surveys, online engagement websites to publicize and gather information, and functional kiosks to enable continuous feedback. Comprehensive existing conditions research was produced involving the assembly of market and economic analyses as well as transportation, Brownfields, utility

infrastructure, and physical assessments. Research related to land use and zoning as well as inventory mapping were utilized to ensure that quality, extensive data was available. Brownfield site or catalyst reuse planning also began to expand. Draft designs and recommendations were made available for feedback and evaluation. The process will continue into mid 2014

**City Actions - Land Division Procedures**

The Planning Division processed 11 Certified Survey Maps (CSM) in 2013.

10 petitions were acted upon for CSMs:	\$1500.00
1 petition was acted upon for Combination CSM:	\$ 150.00

The Planning Division acted upon 5 plats in 2013 and a revised plat from 2012.  
(Review fee of \$150.00 plus \$35.00 per lot/outlot review)

2012: Largo Ridge Estates:	38 Lots (fees paid in 2012)
2013: Sand Ridge Park South:	15 Lots (675.00)
Sitka Acres 2 <sup>nd</sup> Addition:	9 Lots (\$465.00)
Kristy Lee Estates:	17 Lots (\$745.00)
The Preserve:	86 Lots (\$3,160.00)
(Phase one, 28 lots, to begin in 2014)	
Whitney Park Townhomes:	04 Lots (\$290.00)

The Baird Creek Preserve plat was also recorded in 2013 adding 46 lots.

**Community Collaboration**

The Planning Division continues to provide leadership and support to the Neighborhood Associations. In 2013, neighborhood and planning staff facilitated an East Mason Street redevelopment visioning session (East Mason Street subject area defines from the Fox River to the East River). This process brought together city staff, elected officials, neighborhood leaders, and local residents to gain insight in the desired future of East Mason Street. The working results were crucial in providing guidance to city planning staff when a few months later a less than desirable land use was proposed within the subject area. Staff will continue to work with the group to finalize the vision.

**Request for City Action**

The Planning Division processed 43 zoning petitions in 2013.

38 petitions were acted upon for CUP and Rezoning:	38 x \$300.00 = \$11,400.
5 were new or amended Planned Unit Developments (PUDs):	5 x \$350.00 = \$1,750.
Total:	\$13,150

Some of the highlighted zoning petitions included a Conditional Use Permit (CUP) for an emergency homeless facility for 84 individuals at the St. John's Homeless shelter, the development of 9 contemporary styled townhomes located along North Van Buren Street, a Planned Unit Development (PUD) amendment for Northeast Wisconsin Technical College (NWTC) dormitory to house 108 students, amend a PUD to allow for a non-traditional single-family detached development located along North Huron Road, and approved the first photovoltaic system for a single-family home located on Emilie Street. Staff also handled requests to be compliant with the City's Comprehensive Plan and corrected various zoning conflicts.

The Planning Division provides staff to the Board of Appeals, which handled 48 variance requests in 2013.

34 residential @ \$75.00 =	\$2,550.00
14 nonresidential @ \$150.00 =	\$2,100.00
Total:	\$4,650.00

Variations are applicable to those who are unable to meet the standards within the zoning code due to a hardship.

## **Site Plan Review**

The Planning Division staff has reviewed a number of commercial and industrial site plans for compliance with the Green Bay Zoning Code. Staff works closely with applicants to gain compliance to begin construction. Some of the highlighted approved site plans are listed below:

- Platten Place – a mixed use building rehabilitated into multi-family development on 401-409 Dousman
- Rehabilitated former Cub Food west side store into a Burlington Coat Factory and Michael's, 1616 West Mason Street
- New Fox Credit Union, 411 South Military Avenue
- Expansion and remodeling for Broadway Automotive, 1010 South Military Avenue
- Lambeau Field stair and atrium expansion and renovation, 1265 Lombardi Avenue
- Rehabilitation of Adams Street Garage for new office space and parking lot, 118 South Adams Street

## **I43 Business Center**

The build out of the I43 Business Center continued with an 18,720 square foot building expansion of EuroPharma located at 955 Challenger Drive.

## **Other**

The Planning Division administers various programs such as city zoning, area development planning, subdivision regulations, and other similar regulations. The division also prepares special project plans to address current and long-range planning issues.

The Planning Division provides staff for the City of Green Bay's Annexation Commission and the Green Bay-Town of Scott Joint Plan Commission. These commissions review and make recommendations to the City Council on all annexation petitions and land use issues along the Town of Scott-Green Bay border, respectively.

## **Neighborhood Division**

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. On the west side, the city continues to work with On Broadway Inc. to redevelop the 22-acre former Larsen Canning property. The RDA provided funding for the redevelopment of the Platten Building, which will provide twenty-three (23) rental housing units on Broadway. The Authority secured funding for an expansion of the KI Convention Center including room tax revenues with construction beginning in fall of 2013. An architectural firm has signed an agreement to prepare construction drawings for the KI Expansion project. More downtown initiatives are summarized in the Economic Development section of this report.

The Redevelopment Authority of the City of Green Bay is the administering agent for the HOME Program and the Community Development Block Grant (CDBG) Program. The Authority's CDBG responsibilities include administering a 2013 grant of \$925,407 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 Metropolitan Milwaukee Fair Housing Council, 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 \$132,000 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 \$403,266 in 2013 under the HOME Program for a variety of affordable housing activities, including rehabilitation of affordable housing, down payment/closing cost assistance, housing development advancement projects to bring additional affordable housing to the market and providing deferred payment housing rehabilitation loans to lower-income households. HOME funds were also used for the development of 3 townhouses located across from Whitney Park as well as a new three family apartment new build on the corner of Ashland and Mather.

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

Since 1999, the city has allocated \$7,765,000 for the Neighborhood Enhancement Fund Program. This is a program set up to eliminate problem properties and make neighborhood improvements. More than one hundred properties have been purchased since 1999. 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. Additional funds of \$200,000 were provided for the purchase of 4 blighted buildings on Monroe and Chicago and an allocation for the Conversion Grant Program.

### **Housing Division**

The Housing Authority of the City of Green Bay is responsible for developing housing to assist low- and moderate-income households throughout the city. Presently it operates 153 units of apartment housing in its Mason Manor Community complex located at 1424 Admiral Court, as well as 42 scattered site properties consisting of 8 two-family homes and 34 single-family homes for a total of 50 family units. The properties are administered as affordable rental units for low- to moderate-income families. The Housing Division of the 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 2013, the Green Bay Housing Authority received \$183,075 in federal capital improvement grant funds for modernization, which allows for appliance replacements, carpeting, window treatments, snow removal and lawn care equipment, extraordinary elevator maintenance, painting, and ramp maintenance and repairs at Mason Manor. Improvements to the scattered site family housing properties include roof, gutters, siding, window and door replacement, HVAC modifications, concrete repairs, appliance, flooring, cabinet and countertop replacement, painting, and tree removal.

2013 marked the third full year of use of a 10,000 square foot addition to Mason Manor, which served to add a large-sized elevator and much-needed resident storage space. This \$1.5 million project was funded in part by American Recovery and Reinvestment Act funding. These amenities improve the quality of life for the residents and ease the transport of large items or residents in need of emergency medical care within the building.

The Housing Authority portfolio includes financing of 731 mixed-income rental units, utilizing tax-exempt Housing Mortgage Revenue Bonds, and has assisted in the development of 1,521 units of private and not-for-profit federally-assisted housing.

The Housing Division of the department provides staffing for the Brown County Housing Authority, and provides coordination of services and guidance to public, private, and not-for-profit agencies in the affordable housing industry. The Brown County Housing Authority administers monthly Housing Choice Voucher rental assistance payments to 2,907 families, averaging \$1,183,921 per month, and has provided over \$275 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 3,500 housing inspections annually with over 176,100 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 140 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.

**Inspection Division**

The City was granted expanded plan review by the State of Wisconsin in 2012. The City was authorized to perform plan review for new buildings in excess of 50,000 cubic feet, additions to buildings where the combined total volume is greater than 50,000 cubic feet, additions to buildings where the addition is greater than 2,500 square feet, and building alterations that are greater than 100,000 cubic feet. The City reviewed 42 expanded plans in 2013 and received \$45,350 in review fees.

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>2011</u>	<u>2012</u>	<u>2013</u>
Plan Review, Permit & License Fees	579,607	874,611	631,090
Variance Application Fees	4,800	4,025	4,650
Re-Inspection Fees	20,020	16,053	15,950
Weights & Measures Fees	77,152	88,669	88,590
=====	=====	=====	=====
Total Revenue	681,579	983,358	740,280

During 2013, a total of 2,445 projects were approved for construction, for which an estimated construction value of \$75,570,133 was realized. Project plan reviews in 2013 included 317 site plans and 493 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 2013, 48 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 2013, inspectors responded to 3,451 cases, in comparison to 3,406 in 2012.

## **ECONOMIC DEVELOPMENT**

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

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

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

Businesses in 2013 were either ready to move forward on major projects. Major project highlights include the beginning of construction of a new production bottling and banquet facility at Larsen Green; the renovation of the Platten Building into 23 mostly market-rate apartments; signed development agreements for Metreau and CityDeck Commons (a pair of luxury market-rate apartment developments totaling nearly 200 units); a development agreement for a \$30 million renovation of the Hotel Northland; and a new manufacturing facility for a subsidiary of Hart Manufacturing & Design who will relocate up to 30 jobs into the City from Clintonville. Military Avenue also saw new life with a new Burlington Coat Factory at the former Cub Foods site along with Michaels and a new Fox Valley Credit Union. These and future projects were assisted by the formation of the City's 4<sup>th</sup> BID district for Military Avenue which was greatly helped along by city staff and a dedicated group of district merchants. A new school for the Gifted and Talented was planned for the former St. Francis School on Monroe with construction slated for the spring of 2014. Finally, City Economic Development staff took the lead in driving new state legislation to increase and expand Wisconsin's historic tax credit program to help improve the prospects for older, neglected buildings in Green Bay and throughout the state.

## **TRANSIT DEPARTMENT**

The City of Green Bay's Transit Department, Green Bay Metro, provides convenient public transportation service in the City of Green Bay as well as Allouez, Ashwaubenon, Bellevue, and De Pere. The transit system receives operating assistance from the state and federal governments and partners with each municipality who pay a local share of the operating budget.

The mission of Green Bay Metro is to be committed to provide safe, efficient, economical and courteous transportation. The vision is to be a regional partner and choice provider of transportation services.

Green Bay Metro operates fixed route bus service on 13 full-service routes as well as 10 limited-service routes and 4 Green Bay Packers Game Day routes. The 13 full-service routes are provided Monday through Saturday. In compliance with the Americans with Disabilities Act, Green Bay Metro provides a demand response paratransit service for eligible citizens within  $\frac{3}{4}$  mile of the fixed bus routes. The paratransit service is provided through a contract with a private carrier.

## **WATER UTILITY**

Between 1880 and 1957, the City of Green Bay relied on ground water as its principal potable water supply source. A declining water table and an increased water demand forced the City to relegate its wells to a reserve status and to extend a pipeline 27 miles to transport high quality Lake Michigan water to the City.

Water is obtained from Lake Michigan through two 42" diameter intake pipes located four miles north of Kewaunee, Wisconsin. One intake extends 3,000 feet, and the second extends 6,000 feet out into the lake. The inlet of the 3,000-foot intake is set in 27 feet of water. The inlet for the 6,000-foot intake is set in 60 feet of water. The inlets are designed to minimize the velocity of water entering the intakes and thus reduce the amount of debris carried into the pumping station. Chlorine is added through diffuser rings mounted on each inlet to kill any zebra mussels entering the inlets and intake pipes.

Water flows by gravity through the two intake pipes lying on the lake bottom. The water passes through 1" bar screens at the pumping station before it enters one of the five vertically driven turbine pumps rated at 9 MGD or one vertical drive split case pump rated at 9.5 MGD.

The water is pumped through 42" and 54" diameter pipelines to the treatment plant located 15 miles west of the Lake. The plant is located at the highest point between the City of Green Bay and the Lake, approximately 360 feet above lake level.

At the treatment plant chemicals are mixed with the water, which help remove any suspended solids and objectionable tastes and odors. Ozone is also introduced at this time, which reduces possible taste and odor problems and kills microorganisms such as cryptosporidium. Following this mixing period, the water enters one of five settling basins where it remains until the suspended particles have settled out. The water then passes through 48" thick filters consisting of layers of washed coal, sand, and stone. Following filtration, sodium hypochlorite is introduced as a disinfectant since all chlorine previously added has been consumed. Fluoride is also added at this time for protection against dental cavities.

Filtered water is stored at the filtration plant in underground reservoirs having a combined capacity of 8 million gallons. The water then flows by gravity through two 36" pipes into the City. Nine of the original City wells have been maintained to supplement the lake supply system when needed.

The Water Utility is headquartered at 631 South Adams Street and currently employs 55 full-time workers. As of December 31, 2013, it owns and maintains 35,537 water laterals, 35,720 water meters, 3,866 fire hydrants, 437 miles of distribution main, 69 miles of supply main, 7 underground reservoirs, 9 wells, and 7 elevated storage tanks.

## NEVILLE PUBLIC MUSEUM OF BROWN COUNTY

The Neville Public Museum of Brown County is one of the largest museums in Wisconsin. It features two floors of galleries for history, art, and science exhibits; a children's Discovery Room with hands-on activities; working space for artists; curriculum-based educational units plus other educational programming and activities for children and adults; meeting rooms which are available for use by the Museum and outside organizations; the Neville Theater, with stage and full-range of AV equipment; and a Gift Shop which is well-stocked with unique merchandise. Most of the third floor of the Museum is devoted to office space and the environmentally controlled storage of the permanent collection, which includes over a million artifacts.

The Museum was founded in 1915 by the members of the Green Bay Art Club. The present Museum is named after Arthur and Ella Hoes Neville, whose son-in-law was instrumental in the construction of the first Museum facility, located on the corner of Doty and Jefferson Streets. The current Museum building, on the corner of Dousman Street and Museum Place on the city's west side, opened to the public in 1983. Built because of an overwhelmingly positive public referendum, the Museum is now a County Department. The not-for-profit Neville Public Museum Foundation annually raises private funds to pay for all exhibits, educational programs and related activities at the Museum, and Brown County covers its operational costs, including curatorial and support staff. The County owns the permanent collections. The Museum collects, preserves, and interprets history, science, and art relevant to northeastern Wisconsin through exhibitions, special programming, research, and publications. The Neville Public Museum of Brown County is fully accredited by the American Alliance of Museums.

The first floor of the Neville is dominated by the 3,100 sq. ft. Walter Gallery, which is used for large in-house and traveling exhibits. A Discovery Room contains hands-on and interactive educational stations for children and families. The Gift Shop offers items for every taste and budget. It features fine works of art, books, original jewelry and pottery, educational games and toys, and souvenirs for all ages. The first floor also includes meeting rooms—used for various lectures, workshops, seminars, demonstrations, and special Museum events—and the 132 seat Neville Theater. The Theater is used for films (notably the popular International Film Series co-sponsored with the Green Bay Film Society), presentations, lectures, seminars, and special events.

On the second floor is the Fort Howard Paper Foundation Gallery, which holds the permanent exhibition *On the Edge of the Inland Sea*—an exhibit that takes visitors on a trip through the history of Northeastern Wisconsin from the end of the last Ice Age to the mid-20th century. Visitors travel through time as they explore the geology of the region; the life styles of the first inhabitants of the area; the arrival of the French, British, and Yankee settlers; Wisconsin's move from a territory to statehood; European immigration; and the development of the region as an agricultural and industrial center. Popular dioramas in this 7,200 sq. ft. exhibit include an authentically constructed Woodland Indian wigwam; a trader's post and general store; and a street scene in old Green Bay. The route through the exhibit portrays events important to the region's past—the development of the land, the forests, the communities, lumbering, railroading, and papermaking—all of which make Northeastern Wisconsin and Green Bay what they are today. The newest addition to this extensive exhibit is a video theater: *Hometown Advantage: the Community and the Packers*, which contains eight, approximately five minute videos, exploring this unique relationship. The permanent exhibit is an excellent educational tool for helping children and adults understand this region's history, and the exhibit utilizes thousands of artifacts, film, photos, and text to tell its story.

Other exhibition galleries are located on this floor, including the Frankenthal Gallery, offering a panoramic view of the historic and beautiful Fox River and northern Green Bay skyline. The larger WPS Gallery and the Byram-Manger Gallery both feature changing art, history, or science exhibits, as does the much smaller Mezzanine.

In addition to exhibits, a sampling of some of the popular special events and programs at the Museum include: the International Film Series (co-sponsored with the Green Bay Film Society), Geology Club and Astronomical Society programs and meetings and more.

The Museum's extensive photo collection (both still and moving images), permanent collection, and small resource library are open to the public by appointment.

The Neville Public Museum is open six days a week:  
Tuesday-Saturday: 9am-5pm, **September-May**  
Tuesday-Saturday: 10am-6pm, **June-August**  
Sunday: Noon-5pm, **all year**  
First Wednesday of every month: 9am-8pm, **all year**

The Neville Museum will only have extended Wednesday hours on the first Wednesday of every month from 5pm-8pm. We are pleased to offer free admission to Brown County residents from 5pm-8pm on that first Wednesday of every month.

Admission fees are:

Adult (age 16 and up)	\$5
Child (age 6 to 15)	\$3
<i>Age 5 and under</i>	<i>Free</i>

All school and youth groups (including teachers and chaperones), regardless of when they visit, \$2 per person, however guided tours cost an additional \$1 per person.

Free admission for members of Friends of the Neville at any time  
Free admission for people only visiting the Gift Shop or only attending most programs/special events (no access to exhibits in either case)

A parking lot is located in front of the Museum, and bus parking is available on the adjacent street. The Museum is equipped for those with special needs. The Museum's meeting rooms and the Neville Theater are available for lectures, recitals, workshops, etc. pending availability; there is a facility rental fee charged for use of these facilities.

Visit the Museum's website at [www.nevillepublicmuseum.org](http://www.nevillepublicmuseum.org).

### **AUSTIN STRAUBEL INTERNATIONAL AIRPORT**

Operating as a self-funded enterprise fund, the purpose of Austin Straubel International Airport is to provide a cost effective, convenient, and safe environment for air travel, to the citizens and business community of Northeast Wisconsin, at no direct cost to the local tax base, while supporting and enhancing the economic viability of Brown County.

A total of 610,675 passengers utilized the third largest airport in the State of Wisconsin during 2013. Austin Straubel International Airport operates a 24 hour, 365 day a year operation. As such, the airport is a key ingredient to northeastern Wisconsin's economic growth and quality of life. The airport provides job opportunities for over 700 people in northeast Wisconsin and contributes over \$111 million into the region's economy. The Airport is strictly a self-funded enterprise fund with a \$12.9 million operating budget that has no impact on the tax levy of Brown County.

Austin Straubel International Airport serves the citizens and business community of Brown County and Northeast Wisconsin by operating the facilities necessary to support commercial and general aviation activities. The Airport is currently served by three major airlines with connections available to any destination in the world. In addition, the airport is host to a multitude of support businesses such as a parking facility, car rental agencies, restaurant/lounge, fixed based operators, gift shops and airfreight companies.

Austin Straubel International Airport is also a regional base of operations for the Transportation Security Administration serving all of northeastern Wisconsin. Additionally, the airport is a U.S. Customs Port of Entry. Efforts are underway to develop an expanded International Arrivals Terminal at GRB to expedite Customs clearance at Austin Straubel.

## **PORT AND RESOURCE RECOVERY DEPARTMENT**

The Port of Green Bay ended the 2013 shipping season with 2,233,899 metric tons passing through the Port. While this is a 17 percent increase from 2012 numbers, Port officials say the season ended on a positive note. "Meeting or exceeding two million tons is considered a healthy season and the port met its goal," stated Port and Resource Recovery Director Dean Haen. "This shows that importing and exporting goods using waterborne transportation continues to be a valuable asset to businesses looking for safe and cost effective ways to meet their needs." Big shipments of salt, coal and limestone over the course of the season helped push the Port over the 2 million mark. "Overall, U.S. salt increased by 35%, foreign salt went up 84% and coal and limestone both increased 21% from last year's totals," said Haen.

Haen says our area is fortunate to have a port that can help businesses thrive, support hundreds of jobs and impact the area economy. "We can offer businesses a competitive edge when it comes to transportation needs that other cities can't because of the Port," Haen said. "I'm confident the Port will remain a valuable resource because it can meet today's market demands and has potential to draw new business to the area."

The Port also saw an 8 percent increase in the number of vessels that came through port. There were 183 vessels in port in 2013, compared to 170 in 2012.

The Port closed December 16, almost two weeks early due to thickening ice conditions. The ice conditions also affected the opening of the Port for the new season. US and Canadian ice breakers worked hard to clear shipping lanes around the locks and connecting waterways. Only after those areas improved, was the US Coast Guard able to open the Port of Green Bay. Early forecasts show that commodities like limestone, cement and petroleum products are expected to increase this year. "The Port expects to meet two million tons of cargo again in 2014," said Haen.

Based on the 2013 results, Haen says he is looking forward to this year as the shipping industry continues to be the most cost effective method of transportation for commodities. "It also generates employment opportunities for the region and brings money into our communities," Haen commented. "The Port is a vital component of our area economy that not every community can say they have. We want to capitalize on that and extend the Port's reach to new markets in Northeast Wisconsin in 2014."

For more information on the Port visit [www.portofgreenbay.com](http://www.portofgreenbay.com).

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

- C. Reiss Coal Company
- Construction Resource Management
- Flint Hills Resources
- Fox River Dock Company
- Georgia-Pacific Corporation
- Great Lakes Calcium Corporation
- KK Integrated Logistics, Inc.
- LaFarge North America
- Noble Petro Inc
- RGL Holdings
- Sanimax
- St. Mary's Cement Company
- US Venture
- Graymont Western Lime Corporation

## GREEN BAY AREA PUBLIC SCHOOLS

Green Bay Area Public Schools (GBAPS) operates as a unified school district that serves an area of more than 92 square miles, 47 square miles of which are outside the city limits. The district covers the City of Green Bay, the Village of Allouez, the Town of Scott, part of the Village of Bellevue, and part of the Towns of Ledgeview, Eaton, Green Bay and Humboldt. The district has an equalized valuation of 7.9 billion dollars (excluding the tax increment financing valuation), 71.3% 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 2013 third-Friday-in-September count, exclusive of Head Start pupils, was 22,148, an increase of 363 students from the year before.

Enrollment						
2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
20,114	20,124	19,926	19,845	20,906	20,975	21,155
Projected						
2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
21,414	21,785	22,148	22,498	22,823	23,173	23,473

The school district has four high schools, four middle schools, 26 elementary schools, three K-8 schools, and one charter school.

The staff includes about 2,662 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 4,163 students.

## NORTHEAST WISCONSIN TECHNICAL COLLEGE

Northeast Wisconsin Technical College is a public two-year college training current and future workers in traditional, new and emerging technologies. NWTC is committed to providing all learners with the highest-quality, high technology education that is what they want, offered where, when and how they want it, to improve their quality of life.

NWTC's campuses in Green Bay, Marinette and Sturgeon Bay started as city vocational schools. Since 1912, residents and businesses in Northeast Wisconsin have turned to these campuses for high-quality career-related education. They united in 1967 to form Northeast Wisconsin Technical College, District 13 of the Wisconsin Technical College System. The District includes all of Brown, Door, Kewaunee, Marinette, Florence and Oconto Counties, plus parts of Shawano, Manitowoc and Outagamie Counties.

The College is lead by NWTC President Dr. H. Jeffrey Rafn. It offers classes through three campuses, five outreach centers, community-based and worksite-based education centers, and via technology such as interactive television and the internet. The College offers nearly 100 Associate Degrees and Technical Diplomas, plus certificates, individual classes, contracted courses and a wide range of services.

NWTC operates within policies set down by its District Board. The Board is an autonomous unit with appropriate authority and taxing powers established by Wisconsin State Statutes. It consists of nine individuals who serve voluntarily and who are appointed by the County Board chairpersons of each county in NWTC's District. The Board consists of two employer representatives, two employee representatives, an elected official, a school superintendent, and three members-at-large.

The learners at NWTC include: students taking post-secondary courses that lead to associate degrees, technical diplomas and certificates; workers taking contracted courses and adult vocational courses, which provide focused training in specific job-related skills such as using computer software, reading blueprints, using Spanish on the job and working effectively in teams; students taking basic education courses for improved math, reading, writing, English-speaking and study skills, either for personal enrichment or in preparation for college; learners in community service courses, gaining skills for living and enjoying life, such as exercise, photography and Internet use.

NWTC's full-time-equivalent enrollments have risen 68% since 2001, when voters in Northeast Wisconsin approved a \$46.6 million referendum to enhance services, expand facilities and increase the number of graduates. Thanks to that investment, the college admits more students, offers more hands-on training, graduates more needed health care workers and provides other economic support to the region. One new facility, the Manufacturing Technology Center, offers on-demand training in integrated manufacturing systems. Another, the Business Assistance Center, houses public and private resources for new and growing businesses including the Advance Business Incubator. Corporate Training and Economic Development brings technical education to every community and business through customized training on any topic offered anytime, anywhere, any way.

NWTC has 683 benefit-eligible employees and a flexible number of part-time support staff, student workers and adjunct faculty who work during the given year, for a total in 2013 of about 2,300 employees.

Revenues for the College come from these sources:

Property Taxes	48.2%
State Aids	9.5%
Federal Grants	14.6%
Student Fees	16.4%
Auxiliary Enterprise Revenues	6.5%
Contract Revenues	3.2%
Miscellaneous	1.6%

**Degree and Diploma Programs**

- Accounting
- Accounting Assistant
- Administrative Professional
- Advanced Emergency Medical Technician
- Applied Engineering Technology
- Architectural Technology
- Auto Collision Repair & Refinishing Technician
- Auto Collision Repair and Refinishing Technology
- Automation Engineering Technology
- Automotive Technician
- Automotive Technology
- Broadcast Captioning
- Business Management
- Business Management - Credit & Finance Emphasis
- Business Management - Entrepreneurship Emphasis
- Business Management - Hotel & Restaurant Management Emphasis
- Business Management - Promotions Management Emphasis
- Business Management - Supply Chain Management Emphasis

Certified Medication Assistant  
Civil Engineering Technology  
Computer Support Specialist  
Computer Support Technician  
Court Reporting  
Credit Business Management  
Criminal Justice-Corrections  
Criminal Justice-Law Enforcement  
Criminal Justice-Law Enforcement Academy  
Dental Assistant  
Dental Hygienist  
Design and Graphic Technology  
Diagnostic Medical Sonography  
Diesel & 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  
Energy Management Technology  
Environmental Engineering-Waste & Water Technology  
Farm Business & 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  
Global Business  
Health Care Business Services  
Health Information Technology  
Heating, Ventilation, Air Conditioning and Refrigeration Technology  
Hotel & Restaurant Management  
Human Resources  
Human Services Associate  
Individualized Technical Studies  
Individualized Technical Studies-Journeyworker  
Industrial Mechanic  
Instructional Assistant  
Landscape Horticulture  
Leadership Development  
Machine Tool - CNC Technician  
Machine Tool Operation  
Manufacturing Engineering Technology  
Marine Construction  
Marine Engineering Technology  
Marketing  
Mechanical Design Technology  
Medical Assistant  
Medical Laboratory Technician  
Network Specialist - IT  
Nuclear Technology  
Nursing Assistant  
Nursing Associate Degree  
Office Professional  
Ophthalmic Medical Assistant

Paralegal  
Paramedic  
Pharmacy Technician  
Photography  
Physical Therapist Assistant  
Power Engineer and Boiler Operator  
Practical Nursing  
Print Technology  
Prototype & Design  
Radiography  
Respiratory Therapist  
Solar Energy Technology  
Supply Chain Management  
Surgical Technologist  
Sustainable Food & Agricultural Systems  
Utilities Engineering Technology  
Vineyard Management (Viticulture)  
Web Application Programming Technician  
Web Design Technician  
Web Development  
Welding Program  
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](http://www.ncahlc.org). Many individual NWTC degree and diploma programs are accredited through relevant professional organizations.

### **ST. NORBERT COLLEGE**

St. Norbert College, a Catholic, liberal arts institution known for its academic excellence, focus on international awareness, and leadership and service opportunities, is the only college in the world sponsored by the Norbertines, a Catholic order devoted to community, education, and serving the needs of others. The Rev. Bernard Pennings, a Norbertine priest, founded St. Norbert College in 1898 with the mission of providing a superior education that provides academic, social and spiritual nourishment and development. After World War II, enrollments increased dramatically, and in 1952 the college became coeducational. Pennings continued his leadership role until he retired in 1955. His basic philosophy of education “to perfect the personal, moral and intellectual development of each student” remains unchanged.

St. Norbert is recognized by U.S. News & World Report as one of “America’s Best Liberal Arts Colleges.” The college has also been named to the Templeton Honor Roll for Character-Building Colleges, is regarded as one of “The Best in the Midwest” by the Princeton Review, and was recently ranked among the best colleges in the country by Forbes.com.

St. Norbert College is selective in admissions, enrolling 2,160 undergraduate students and 62 graduate students. The average ACT score for all students is 25.

With a 13.8-1 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 or professional school within a year of graduation.

The General Education program seeks to provide all students with core skills, knowledge and experience that will enable them to function in a complex and rapidly changing world. Students currently take twelve courses from areas of study including human nature, the natural world, creative experiences, diverse heritages, essential skills and religious heritage.

St. Norbert College stresses global awareness, service, leadership and professional development within the liberal arts and sciences. St. Norbert is one of only a small number of colleges and universities in the United States offering an academic/co-curricular program in leadership. The College's Women's Center is student-led and students also play a large role in an active Peace and Justice Center.

St. Norbert College's well-groomed 93-acre campus houses over 40 major buildings, including the F.K. Bemis International Center, the Ray Van Den Heuvel Family Campus Center, Austin E. Cofrin Hall, the Kress Inn, the Carol and Robert Bush Art Center, the Miriam B. and James J. Mulva Library, and its newest dormitory, the apartment-style Fr. Eugene E. Gries Hall. The college's Donald J. Schneider Athletics Complex was completed in fall 2010. Michels Commons, the college's new dining facility, was completed in 2011, as was the Ariens Family Welcome Center. Dudley Birder Hall, a transformation of the former St. Boniface Church, opened in February 2013. The Cassandra Voss Center for women's and gender studies was opened in fall of 2013. Groundbreaking for the college's new Gehl-Mulva Science Center occurred in spring 2013; it will house the college's science and math departments, as well as the Medical College of Wisconsin Green Bay campus.

Major interior remodeling for Main Hall, built in 1903 and named to the National Register of Historic Places in 1988, was completed in August 1990. The historic preservation project received local and state awards.

An ongoing corrective maintenance program of all buildings and systems is part of the college's six-point energy conservation system.

Todd Wehr Hall, once the college library, has been extensively remodeled and now houses many of the college's student services offices, including the registrar, bursar, financial aid office, campus ministry and bookstore.

The F. K. Bemis International Center is a state-of-the-art conference facility. The building offers two-way interactive voice and video teleconferencing services which may be rented by the community for business meetings, weddings and other events.

The Kress Inn, an all-suite hotel, is open to the public and offers 46 spacious and inviting suites, along with distinctive service. Located on the scenic St. Norbert College campus, the Kress Inn is within walking distance of many area restaurants, attractions and shopping. It is just minutes from downtown Green Bay. The inn received a Platinum Hospitality Award from Choice Hotels International in 2013.

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 B. and James J. Mulva Library is a state-of-the-art facility available as a community resource, with borrowing privileges readily negotiable. Completed in 2009, the library houses nearly 250,000 volumes and 700 current journals. The newspaper collection includes local and state titles, as well as several national newspapers of record and international newspapers of world capitals. There are more than two dozen indexing and abstracting services which guide users to thousands of citations in journal literature, approximately 9,000 of which are available in full text online. Public workstations provide electronic access to resources available over the Internet and to the National Trade Database. Computer-based resource capabilities include CD-ROM databases, electronic reserve services and electronic interlibrary loans. The library's electronic resources can be accessed from all campus labs and residence halls; commuter students can access these services through their campus computer account. The library also features several multimedia-equipped meetings rooms, as well as a café. The lower-level Mulva Studio, a collaborative workspace with state-of-the-art technology, opened in fall 2013.

The St. Norbert College Strategic Research Institute is a social science research facility that provides research and consulting services to the college as well as to the external community. The institute conducts "The Wisconsin Survey" (a statewide public-opinion survey) and the annual "Brown County Quality of Life Survey." It also contracts to conduct research for various organizations and governmental agencies. Specializing in custom-designed research to meet the needs of the client, the Strategic Research Institute offers a range of services, whether it be conducting a complete research project or helping with only one phase of a project.

The college contributes to the intellectual and cultural climate of greater Green Bay and northeast Wisconsin. The community can take advantage of a variety of speaker series, including the CEO Breakfast, Great Decisions and 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 Girls Leadership and Development (GLAD) and Boys Overall Leadership and Development (BOLD) summer camps.

St. Norbert College draws its mission from the Norbertine Order and, in particular, the Norbertine principle of "self-emptying service." Many of the student-housing options and social groups include a community service component; additionally, the college's Sturzl Center for Community Service and Learning helps students and others on campus partner with the Brown County community in working to promote the common good. The priests and brothers of St. Norbert Abbey have also formed a Norbertine Volunteer Community for students who are justice and service-minded.

The college offers a safe, supportive community committed to providing an educational environment that is intellectually, spiritually and personally challenging. St. Norbert College is a place that students love so much that they call it "home."

## **UNIVERSITY OF WISCONSIN-GREEN BAY**

UW-Green Bay enrolls nearly 6,700 students, employs more than 500 full-time employees and offers an array of courses and programming through its role as Northeastern Wisconsin's comprehensive public university.

The year 2013 was described as a terrific one for the University. Here is a sampling:

**New degrees in Engineering Technology meet regional demand** —UW-Green Bay made an important gain in serving its community when three new and collaborative Engineering Technology degrees were approved and funded. The Engineering Technology program will allow students to begin their studies at any one of 13 Northeastern Wisconsin universities and colleges, and finish the program at either UW-Green Bay or UW-Oshkosh. The program offers specialties in Electrical Engineering Technology, Mechanical Engineering Technology and Environmental Engineering Technology.

**Two new master's, in Sustainable Management, Nursing** — A new online master's degree in Sustainable Management is off to a big start, and officials anticipated filling twice as many class sections as initially thought by the end of the 2013-14 academic year. The new degree program is a collaborative effort of five UW System institutions — UW-Green Bay and its sister campuses in Oshkosh, Parkside, Stout and Superior. The 14-course, 34-credit online program is designed for working adults with real-world experience — those who understand that sustainability is increasingly important across the business world. UW-Green Bay's Nursing program also launched a new online degree, enrolling its first Master's of Science in Nursing (MSN) students in fall 2013. Officially known as the Master of Science in Nursing (MSN) Leadership and Management in Health Systems degree, it is marketed to RNs who aspire to management and leadership roles and practice in diverse areas ranging from the intensive care unit to home care and public health, long-term care, surgery, cardiac care, mental health, emergency services, oncology and correctional nursing. Living in 16 cities and six states across the country, with undergraduate degrees from four universities (most are UW-Green Bay alumni), the new admits began online MSN courses in fall of 2013.

**Record grad class**— UW-Green Bay graduated another record class in May 2013, when some 930-plus students were set to join the ranks of new alumni. December's class was a near-record, with nearly 450 students applying to graduate and therefore eligible to participate in midyear commencement.

**Smart and diverse freshmen** — The University's incoming students in 2013 were also noteworthy, as the freshman class of 2013 was among the best prepared academically in school history. Eighty percent of new freshmen completed high school with at least a 'B' average, with an average high school GPA of 3.38. Their average ACT Composite score was 22.9, compared with the national average of 22. More than half of the incoming freshmen scored 23 or higher. Fall 2013's freshman class was the most diverse in history, with 104 students of color — 13 percent of the class — who started in September.

**University undertakes compensation study** — Chancellor Tom Harden spearheaded a large-scale compensation study that concluded in 2013 and resulted in some 40 percent of University employees receiving market adjustments to their salaries after state and campus budget cuts left most employees without raises for five years. Working with an outside consultant, UW-Green Bay was able to conduct a careful and thorough analysis of pay issues university wide. Harden has long said compensation was his No. 1 priority, in light of funding challenges and gaps between UW-Green Bay and peer institutions nationwide. The study and subsequent pay increases were an important step toward addressing that inequity, officials said. Competitive pay is important for the recruitment and retention of quality faculty and staff.

**Packers set new record as University Advancement enjoys success** — The Green Bay Packers Foundation in December 2013 presented its largest-ever single gift, a \$250,000 donation toward student scholarships at UW-Green Bay. The gift was doubled with a matching effort by the University to ultimately add a full half-million dollars to the scholarship fund. A check presentation was made during the UW-Green Bay Phoenix men's basketball game vs. nationally ranked Virginia on Dec. 7. The Packers Foundation gift was one of several bright spots for University Advancement. Before the Packers gift challenge, the UW-Green Bay Foundation had reached more than \$1.6 million in new scholarship gifts in 2012- 2013, a level that created dozens of new opportunities for high-ability and high-need students. Many of those gifts were set in motion by the L.G. Wood Fund and the Baer Family, which directed a leadership challenge gift of \$500,000 to provide a dollar-for-dollar match for all new gifts earmarked for endowed scholarships. In addition, the annual Alumni Phone-a-Thon set an all-time monetary milestone, hitting — and exceeding — the \$50,000 mark in over-the-phone pledges for the first time ever.

**The Weidner Center, and the arts** — It was another huge year for UW-Green Bay's signature performing arts venue, as the Weidner Center finished year one of its revitalization plan in the black and announced a dynamite lineup for 2013-14. Big shows like Blue Man Group, "Cake Boss" Buddy Valastro, Bob Newhart and the Vienna Boys Choir were hits during the first half of the Weidner's new season. The Weidner hired a director of marketing as staffing levels began to grow again. The arts were thriving across campus, with UW-Green Bay Theatre and Dance completing one successful season and beginning another. Year's end brought another invite to the prestigious American College Theatre Festival, where Theatre and Dance, together with UW-Green Bay Music, would present the award-winning "Avenue Q: The Musical" in early 2014. The Lawton Gallery in Theatre Hall found success with a major exhibition, "Andy Warhol Photographs" during fall semester.

**Super-smart athletes find success in sports, classroom alike** — UW-Green Bay's Division I athletic teams are known for their success in the gym, on the court and in the pool, but 2013 proved yet again that our athletes are winners in the classroom, as well. Phoenix Athletics attained its highest-ever average GPA, at 3.29, in the spring of 2013; and men's tennis set a new University record with a whopping 3.81 team average during the same period of time. UW-Green Bay led the Horizon League in graduation rates — eight of 13 Phoenix teams had perfect scores — and the UW-Green Bay program accounted for roughly one-fourth of the League's 33 perfect percent team rates. Women's basketball was among the teams that shone athletically and in the classroom, earning national academic recognition, a 15<sup>th</sup> consecutive regular season championship — and yet another trip to the Big Dance in 2013.

**Adult Degree expands partnerships, graduates record numbers** — UW-Green Bay's Adult Degree Program continues to grow and expand, graduating record numbers of returning adult students and adding partnerships with technical colleges to improve the student experience. In October, the program hit another milestone, holding formal signing ceremonies to mark the establishment of new agreements with Waukesha County Technical College and Milwaukee Area Technical College. The agreements focus on graduates of WCTC and MATC being able to transfer a full 60 credits from their technical college work into UW-Green Bay's Bachelor of Applied Studies degree and Interdisciplinary Studies major. The students will be able to enter UW-Green Bay as juniors and complete their degrees online, saving valuable time and money. To accommodate the change, the program hired a full-time staff member for each campus, to work as a recruiter and academic adviser. Adult Degree also launched a new online orientation program to introduce students to support services available for online learning. The noncredit course was designed with adult learners in mind but is available for any student who wants to take an online course.

**A big year for research** — Research also was at the forefront in 2013, allowing undergrads and graduates alike to work closely with faculty members on a variety of projects. Research on the so-called “dead zone” (areas of hypoxia) in the bay of Green Bay drew local and national attention, as Prof. Kevin Fermanich and alumna and master’s student Tracy Valenta worked to unlock the mysteries of the area. A collaborative fisheries project that is a joint venture of UW-Green Bay and Chicago’s Shedd Aquarium found its way to *National Geographic*, and undergraduate Psychology student Miranda DeMars’ glasses stereotype research started as a local story and ended up airing nationwide. In April, UW-Green Bay had another strong showing at the UW System-wide Posters in the Rotunda event at the state Capitol in Madison. There, six undergraduate researchers showcased their innovative work on everything from dietary compounds and cancer to International Baccalaureate curriculum and “nerd” stereotypes. Late in the year, a UW-Green Bay study on endocrine disruptors in well water made headlines after its April publication in the journal *Water Environment Research*. Other faculty and student research focused on Internet rage, language and skill acquisition in toddlers, Green Bay’s Cat Island Chain, and a host of other topics.

**Banner year for the Kress** — The Kress Events Center welcomed an all-time high of 128,210 member visits during the 2012-13 academic year, continuing to make good on one of its initial promises — to boost participation by UW-Green Bay students in health, fitness and recreation activities. In the busiest weeks of fall semester, new statistics show, usage approaches 4,000 visits weekly — on a campus of roughly 6,600 students. Added fitness class options and increased intramural participation are part of what’s driving the increase at the facility, which offers a host of recreation options for students, faculty, staff and community alike.

Fall 2013 brought additional good news for the Kress, which in November was named one of the top 20 college gyms and recreation centers, an honor bestowed by a national ratings publication.

**TOSS program honored with UW System Diversity Award** — UW-Green Bay Human Biology Prof. Angela Bauer earned a big honor early in the year, when she was named a 2013 recipient of the UW System Board of Regents Diversity Award, in the individual category. Bauer was lauded for her commitment “to enhancing the educational experiences and outcomes for under-represented students of color at UW-Green Bay,” her award letter said. Among the many reasons cited for the honor was Bauer’s development of the Targeted Opportunities for Success in the Sciences (TOSS) program, which proved effective in closing the academic achievement gap in UW-Green Bay Introduction to Human Biology courses. (Bauer left UW-Green Bay at the conclusion of the 2012-13 academic year to become chair of Biology at High Point (N.C.) University.) Her award put her in good company of past System award winners from UW-Green Bay, recently including Prof. Regan A.R. Gurung (2011-12 Regents Teaching Excellence Award, individual), the Professional Program in Education (2011-12 Regents Teaching Excellence Award, department) and the First Nations Studies program (2012 Regents Diversity Award).

- **Tops for military veterans** — Statistics show UW-Green Bay enroll a larger percentage of veterans and their eligible dependents than almost any other four-year public university in Wisconsin. A national publication named UW-Green Bay a “Military Friendly School” for the fifth consecutive year.

- **Top tier in popular rankings** — UW-Green Bay once again ranked in the top tier of the “Best Regional Universities — Midwest” category of the annual *U.S. News & World Report* Best Colleges list.

- **‘Eco U’ makes Green Colleges guide** — UW-Green Bay was once again selected for inclusion in the *Princeton Review’s Guide to 322 Green Colleges: 2013 Edition*. The publishers bill their product — created in partnership with the U.S. Green Building Council — as focusing “solely on colleges that have demonstrated a notable commitment to sustainability.”

- **Cost efficient** — In a year of significant honors and achievements, UW-Green Bay continues to take pride in the efficiency of its operations and success in educating students. The University is an efficient, low-cost provider, typically ranking first or second among the UW System's 11 comprehensive institutions in terms of state appropriations per degree awarded.
- **Leadership transition** — Thomas K. Harden, UW-Green Bay chancellor since 2009, announced in December 2013 that he would be stepping away from the chancellorship in late 2014 to return to teaching. UW System President Ray Cross appointed a campus/community search and screen committee to help find Harden's successor.

# **Single Audit Section**



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of City of Green Bay, Wisconsin, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise City of Green Bay, Wisconsin's basic financial statements, and have issued our report thereon dated June 30, 2014.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered City of Green Bay, Wisconsin's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Green Bay, Wisconsin's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Green Bay, Wisconsin's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether 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 financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness City of Green Bay, Wisconsin's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Green Bay, Wisconsin's internal control and on compliance. Accordingly, this communication is not suitable for any other purpose.



Certified Public Accountants  
Green Bay, Wisconsin  
June 30, 2014

**FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL AND STATE PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY OMB CIRCULAR A-133 AND THE STATE SINGLE AUDIT GUIDELINES**

To the Honorable Mayor and Common Council  
City of Green Bay

**Report on Compliance for Each Major Federal and State Program**

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 City of Green Bay, Wisconsin's major federal and state programs for the year ended December 31, 2013. City of Green Bay, Wisconsin's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of City of Green Bay, Wisconsin's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration. Those standards, OMB Circular A-133 and the *State Single Audit Guidelines* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about City of Green Bay, Wisconsin's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of City of Green Bay, Wisconsin's compliance.

***Opinion on Each Major Federal and State Program***

In our opinion, City of Green Bay, Wisconsin complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2013.

## Report on Internal Control Over Compliance

Management of City of Green Bay, Wisconsin is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered City of Green Bay, Wisconsin's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Green Bay, Wisconsin's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and the *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.



Certified Public Accountants  
Green Bay, Wisconsin  
June 30, 2014

**CITY OF GREEN BAY, WISCONSIN**  
Schedule of Expenditures of Federal Awards and State Financial Assistance  
For the Year Ended December 31, 2013

Grantor Agency and Program Title	Pass-through Agency	CFDA/ State ID Number	Accrued (Deferred) Revenue 1/1/13	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/13	Total Revenues	Total Expenditures
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>							
Community Development Block Grant Cluster							
Community Development Block Grant		14.218					
Grant No. MC-55-0002	Direct program		\$ -	\$ 893,411	\$ -	\$ 893,411	\$ 893,411
Neighborhood Stabilization	WI Dept. of Administration	14.218	-	314,785	-	314,785	314,785
Total Community Development Block Grant Cluster			-	1,208,196	-	1,208,196	1,208,196
HOME Investment Partnerships Program							
Grant No. MC-55-0200	Direct program	14.239	-	597,474	-	597,474	597,474
Community Compass Technical Assistance and Capacity Building							
Grant No. B08-NI-WI-0022	Direct program	14.259	-	519,470	-	519,470	519,470
Total U.S. Department of Housing and Urban Development			-	2,325,140	-	2,325,140	2,325,140
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>							
Recreational Trails Program							
	WI Dept. of Natural Resources	20.219	-	30,000	-	30,000	30,000
Federal Transit - Formula Grants <sup>(1)</sup>							
	Direct program	20.507	-	2,146,928	1,307	2,148,235	2,148,235
State of Good Repair Grants Program							
	WI Dept. of Transportation	20.525	48,338	227,429	2,159	181,250	181,250
Highway Safety Cluster							
Highway Safety Program		20.600					
Project #0953-40-31	WI Dept. of Transportation		-	29,930	-	29,930	29,930
Project #0953-31-18	WI Dept. of Transportation		-	60,798	11,106	71,904	71,904
Project #0953-80-25	WI Dept. of Transportation		-	793	1,212	2,005	2,005
Project #0953-80-24	WI Dept. of Transportation		-	303	1,697	2,000	2,000
Project #0953-25-22	WI Dept. of Transportation		-	24,930	-	24,930	24,930
Project #0953-31-41	WI Dept. of Transportation		-	142,342	19,899	162,241	162,241
Total Highway Safety Cluster			-	259,096	33,914	293,010	293,010
Total U.S. Department of Transportation			48,338	2,663,453	37,380	2,652,495	2,652,495
<b>U.S. DEPARTMENT OF JUSTICE</b>							
Violence Against Women Formula Grants							
Grant No. 2010/2011-VA-02A-8892	WI Dept. of Administration	16.588	34,000	34,000	-	-	-
Juvenile Accountability Block Grants							
Grant No. 2010-JB-15-9853	WI Dept. of Administration	16.523	-	37,847	-	37,847	37,847
Public Safety Partnership and Community Policing							
Grant No. 2010UMWX0348 - ARRA	Direct Program	16.710	19,243	80,901	20,983	82,641	82,641
Edward Byrne Memorial Justice Assistance Grant Program Cluster							
Grant No. 2009-SB-B9-0711 - ARRA	Direct program	16.738	-	6,367	-	6,367	6,367
Grant No. 2010-DJ-BX-0545	Direct program		-	11,396	-	11,396	11,396
Grant No. 2011-DJ-BX-3323	Direct program		77,381	77,381	-	-	-
Total Edward Byrne Memorial Justice Assistance Grant Program Cluster			77,381	95,144	-	17,763	17,763
Total U.S. Department of Justice			130,624	247,892	20,983	138,251	138,251
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>							
Brownfields Training, Research, and Technical Assistance Grants and Cooperative Agreements							
Grant No. TR-00E01244	Direct program	66.814	-	7,856	1,376	9,232	9,232
Brownfields Assessment and Cleanup Cooperative Agreements							
Grant No. BF-00E01245	Direct program	66.818	-	-	33,830	33,830	33,830
Total U.S. Environmental Protection Agency			-	7,856	35,206	43,062	43,062

<sup>(1)</sup> 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, 2013

Grantor Agency and Program Title	Pass-through Agency	CFDA/ State ID Number	Accrued (Deferred) Revenue 1/1/13	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/13	Total Revenues	Total Expenditures
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>							
Port Security Grant Program	Direct program	97.056					
2010 Port Grant - 2010PUT00100			150,000	243,507	-	93,507	93,507
2011 Port Grant - EMW2011PU00345			-	222,076	-	222,076	222,076
Total Port Security Grant Program			150,000	465,583	-	315,583	315,583
Homeland Security Grant Program	WI Dept. of Administration	97.067					
Grant No. 2010-HS-02A-10054			-	9,668	-	9,668	9,668
Total U.S. Department of Homeland Security			150,000	475,251	-	325,251	325,251
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>			<b>\$ 328,962</b>	<b>\$ 5,719,592</b>	<b>\$ 93,569</b>	<b>\$ 5,484,199</b>	<b>\$ 5,484,199</b>
<b>WISCONSIN DEPARTMENT OF ADMINISTRATION</b>							
Office of Justice Assistance							
Additional Beat Patrol Officers 2013-BP-01-9972	Direct Program	505.603	\$ -	\$ 121,434	\$ -	\$ 121,434	\$ 121,434
Wisconsin Coastal Management Program							
Grant No. AD119502-012.30	Direct Program	505.142	-	24,540	-	24,540	24,540
Total Wisconsin Department of Administration			-	145,974	-	145,974	145,974
<b>WISCONSIN DEPARTMENT OF HEALTH SERVICES</b>							
Emergency Medical Services Funding Assistance Program	Direct Program	435.162	16,113	16,113	12,743	12,743	12,743
<b>WISCONSIN DEPARTMENT OF MILITARY AFFAIRS</b>							
Hazardous Materials Response System Services	Direct Program	465.306	-	-	11,269	11,269	11,269
<b>WISCONSIN DEPARTMENT OF NATURAL RESOURCES</b>							
Urban Rivers - Grant No. URG2-246	Direct Program	370.512	-	151,515	-	151,515	151,515
East River Trail Acquisition - S-ADLP3-14-ENUM10	Direct Program	370.512	-	99,188	-	99,188	99,188
East River Trail Acquisition - S-ADLP3-14-ENUM09	Direct Program	370.512	-	22,355	-	22,355	22,355
East River Trail Acquisition - S-ADLP2-12-ENUM7	Direct Program	370.512	-	136,721	-	136,721	136,721
Boat Patrol	Direct Program	370.381	17,595	17,099	27,007	26,511	26,511
Total Wisconsin Department of Natural Resources			17,595	426,878	27,007	436,290	436,290
<b>WISCONSIN DEPARTMENT OF TRANSPORTATION</b>							
Paratransit Aids	Direct Program	395.xxx	-	62,541	-	62,541	62,541
Urban Mass Transit Operating Assistance		395.104					
2012 contract <sup>(2)</sup>	Direct Program		194,296	-	194,296	-	-
2013 contract <sup>(2)</sup>	Direct Program		-	1,938,708	215,413	2,154,121	2,154,121
Total Wisconsin Department of Transportation			194,296	2,001,249	409,709	2,216,662	2,216,662
<b>TOTAL STATE FINANCIAL ASSISTANCE</b>			<b>\$ 228,004</b>	<b>\$ 2,590,214</b>	<b>\$ 460,728</b>	<b>\$ 2,822,938</b>	<b>\$ 2,822,938</b>

<sup>(2)</sup> Represents state share of expenditures under WDOT contract.

The notes to the schedule of expenditures of federal awards and state financial assistance are an integral part of this schedule.

**CITY OF GREEN BAY, WISCONSIN**

Notes to the Schedule of Expenditures of Federal Awards and State Financial Assistance  
For the Year Ended December 31, 2013

**NOTE A - BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance for the City of Green Bay, Wisconsin, is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration.

**NOTE B - SIGNIFICANT ACCOUNTING POLICIES**

Revenues and expenditures in the schedule are presented in accordance with the modified accrual basis of accounting and are generally in agreement with revenues and expenditures reported in the City's 2013 financial statements. Accrued revenue at year-end consists of federal and state program expenditures scheduled for reimbursement to the City in the succeeding year while deferred revenue represents advances for federal and state programs that exceed recorded City expenditures.

Major federal and state financial assistance programs are identified in the Schedule of Findings and Questions Costs are determined as follows:

Federal Programs: The City of Green Bay qualifies as a low risk auditee in accordance with paragraph 530 of OMB Circular A-133. Therefore major programs, as identified in Section I of the Schedule of Findings and Questioned Costs, represent those with combined expenditures exceeding 25% of total federal awards that also were deemed major programs based on the auditors' risk assessment. All other federal programs are considered non-major programs.

State Programs: Major programs represent state assistance programs with expenditures of \$100,000 or more and other state programs classified as major in the *State Single Audit Guidelines*. All other state assistance programs required to be included in the Schedule of Federal Awards and State Financial Assistance in accordance with Appendix H of the *State Single Audit Guidelines* are non-major programs.

**NOTE C - OVERSIGHT AGENCIES**

The federal and state oversight agencies for the City are as follows:

Federal - U.S. Department of Transportation  
State - Wisconsin Department of Revenue

**CITY OF GREEN BAY, WISCONSIN**  
 Schedule of Findings and Questioned Costs  
 For the Year Ended December 31, 2013

**Section I - Summary of Auditors' Results**

**Basic Financial Statements**

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiencies identified?	None Reported
Noncompliance material to basic financial statements noted?	No

**Federal and State Awards Programs**

Internal control over major program:	
• Material weakness(es) identified?	No
• Significant deficiencies identified?	None Reported
Type of auditors' report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?	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 Programs
14.239	HOME Investment Partnerships Program
14.259	Community Compass Technical Assistance and Capacity Building Federal Transit Cluster
20.507	Federal Transit - Formula Grants

State ID Number	Name of State Program
395.104	Transit Operating Aids

**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, 2013.

**Section III - Federal Award and State Financial Assistance 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" or the *State Single Audit Guidelines* for the year ended December 31, 2013.

**CITY OF GREEN BAY, WISCONSIN**  
Schedule of Prior Year Audit Findings and Corrective Action Plan  
For the Year Ended December 31, 2013

Prior Year Audit Findings

There were no findings or questioned costs for federal awards or state financial assistance for the year ended December 31, 2012.

Corrective Action Plan

No corrective action plan is required.