

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

## FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

Prepared by Department of Finance



**Diana Ellenbecker, MBA**

*Finance Director  
Comptroller*

**Pamela R. Manley**

*Assistant Finance Director/  
Treasurer*

### **Feature photo: "North Webster Avenue"**

In 2019, the City of Green Bay, in cooperation with the Wisconsin Department of Transportation, completed the reconstruction of North Webster Avenue from the East River to Radisson Street. This project was a \$13.5 million investment to not only upgrade infrastructure, but also to create a gateway into the City center and provide new multi-modal connections between the downtown and Bay Beach. The project included new sanitary sewer, storm sewer, water main, pavement, lighting, a multi-use pedestrian/bike path, and storm water management biofilters in the medians.

**City of Green Bay, Wisconsin**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
December 31, 2019

INTRODUCTORY SECTION

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# City of Green Bay, Wisconsin

DECEMBER 31, 2019

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# City of Green Bay, Wisconsin

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# City of Green Bay, Wisconsin

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Office of the City Finance Department

August 31, 2020

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

Wisconsin Statutes and the Wisconsin Administrative Code require that cities with a population greater than 25,000 publish at the close of each year a complete set of financial statements presented in conformity with general accepted accounting principles (GAAP) and audited in accordance with general accepted auditing standards by a firm of licenses certified public accountants. Pursuant to those requirements, the Comprehensive Annual Financial Report of the City of Green Bay, Wisconsin, for the fiscal year ended December 31, 2019, is submitted herewith.

This report was prepared by the City's Finance Department and contains representations concerning the finances of the City. Responsibility for the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the City.

To provide a reasonable basis for these representations, management has established and maintained an internal control structure designed to ensure that the City assets are protected from loss, theft or misuse, and to ensure that adequate accounting data is compiled to allow the accurate preparation of the financial statements in conformity with GAAP in the United States of America. The system of internal control has been designed to provide reasonable assurance that the financial statements will be free of material misstatement. The concept of reasonable assurance recognizes that the cost of internal controls should not exceed the benefit derived. To the best of our knowledge and belief, the presented data is complete and reliable in all material aspects and is reported in a manner that presents fairly the financial position and results of operations of the City. All disclosures necessary to enable the reader to gain the maximum understanding of the City's financial activities have been included in this report.

As indicated above, state law requires that the City's financial records be audited annually by independent certified public accountants. Based on approval by the Common Council, the City retained the services of CliftonLarsonAllen LLP (CLA) to perform the audit. CLA concluded based upon its audit procedures that the City's financial statements for the year ended December 31, 2019 are fairly presented in accordance with GAAP. The auditor's opinion is included as the first item in the financial section of this report.

This letter of transmittal is designed to complement the management's discussion and analysis (MD&A) 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 and provides a narrative introduction, overview, and analysis of the basic financial statements

## **Profile of the City of Green Bay**

The City of Green Bay is the major city in the northeast section of the State and county seat of Brown County. It is situated at the base of the Bay of Green Bay, which is an inland extension of Lake Michigan. 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 1.6% finishing 2019 at 105,693. 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 47 square miles. The population and square mile statistics combine to produce a population that indicates ample land for future growth and orderly development.

The City's operates under Mayor-Council form of government. Mayor is elected at large to a four-year term, and Council of twelve members elected to terms of two years on the basis of district representations. The City provides a full range of municipal services including police, fire and emergency medical protection; public works activities such as highway and street maintenance, refuse and recycling collection; water utility; transit; parks, forestry, and recreation activities; community development activities including planning and zoning enforcement, economic development, and construction inspection; and general and financial administration

The annual budget process serves as the City's basis for financial planning and control. Departmental budgets are prepared on an annual basis by department heads and are submitted for examination in August of each year. The initial review of these budgets is conducted by the Mayor and the Finance Department. After review of the department requests, the Mayor submits the recommendations to the Finance Committee for its review and approval. Public meeting is held and the budget is submitted to the Common Council for final approval. Public budget road shows are held on the proposed budget prior to the public hearing prior to the approval by the Common Council. Budget to actual comparisons are provided in this report for each individual governmental fund for which an annual budget has been adopted.

For the general fund, this comparison is presented at the start of the required supplementary information section. 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.

## **2019 Financial Conditions**

The 2019 City of Green Bay's equalized value showed an increase to \$7.0 billion (5.5%) increase from 2018, continuing the positive trend since 2011. The City maintains an Aa3 bond rating from Moody's Investors Service, supported by a sizable, growing tax base which serves as a regional economic center.

Additional factors for improved economic conditions include significant construction activity resulting in increased total projects requesting building permits over the past several years. The City currently has seventeen active tax incremental districts (TID's). Significant increases in 2019 property taxes were experienced in TID 12 I-43 Industrial Park, TID 14 North Broadway, and TID 16 Military. Over the past year TID 22 The Shipyard and TID 23 The Legends District have been formed and approved. These investments by the City are intended to support long-term development and property tax base, as well as provide additional job opportunities and additional economic impact.

### **Awards and Acknowledgements**

The Government Finance Officers Association of the United States of Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Green Bay for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2018. This was the thirty-seventh consecutive year that the City has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements. We are submitting the current CAFR to the GFOA to determine its eligibility for another certificate.

The preparation of this report was made possible by the efficient and dedicated services of the entire staff of the Finance Department and the advice of the independent auditors, CLA. We would like to thank the Mayor and Common Council for their continued interest and support of the financial operations of the City.

Respectfully submitted,

*Diana Ellenbecker*

Diana L. Ellenbecker, MBA  
Finance Director / Comptroller



Government Finance Officers Association

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

Presented to

**City of Green Bay  
Wisconsin**

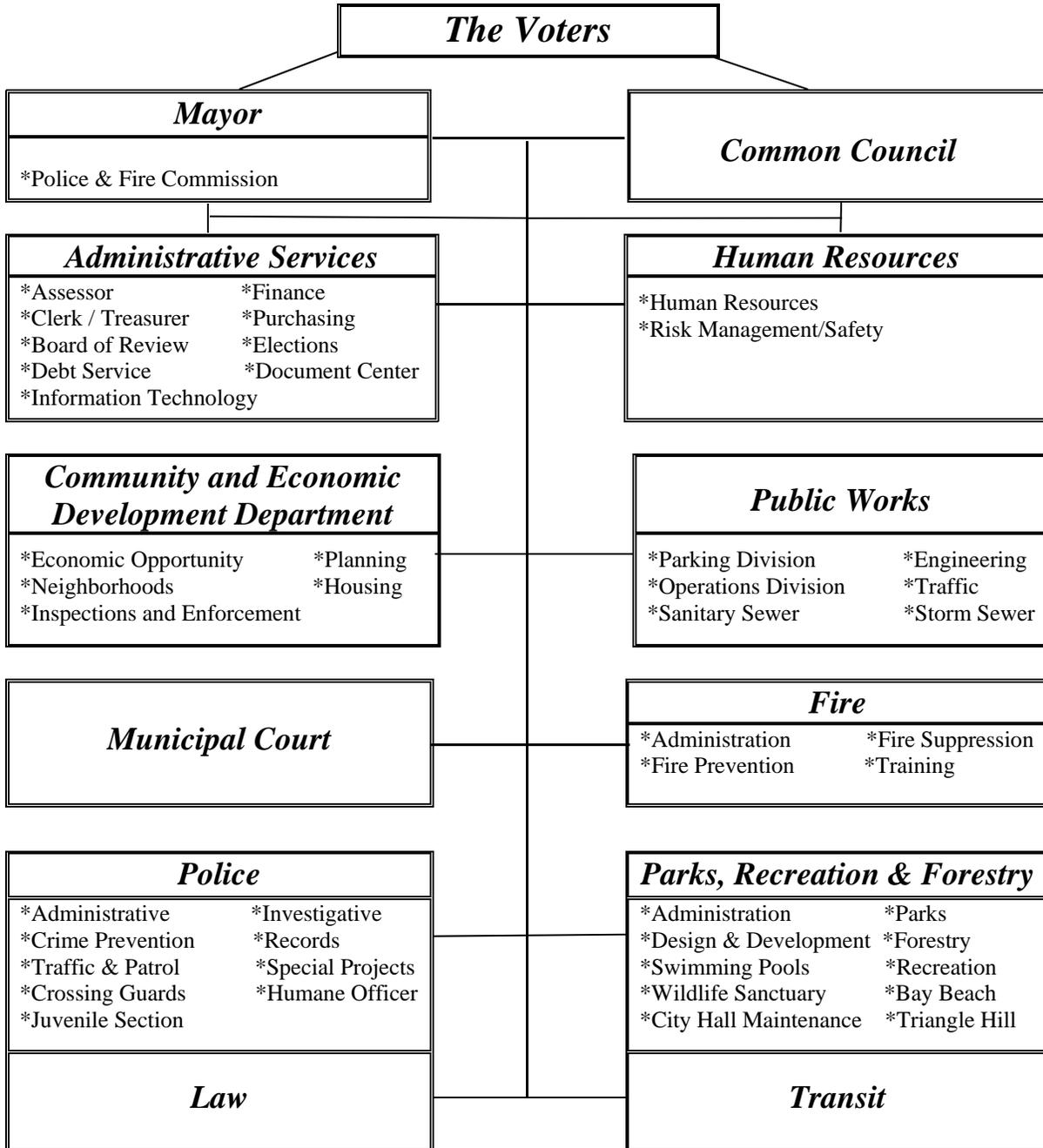
For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2018**

*Christopher P. Morill*

Executive Director/CEO

**CITY OF GREEN BAY  
TABLE OF ORGANIZATION 2019**



CITY OF GREEN BAY, WISCONSIN  
General Information

ELECTED OFFICIALS

		Length of Service	Term Expires:
Mayor	Eric Genrich	1 year	April, 2023
City Council			
District 1	Barbara Dorff	4 years	April, 2020
District 2	Veronica Corpus-Dax	2 years	April, 2020
District 3	Andy Nicholson	18 years	April, 2020
District 4	Bill Galvin	4 years	April, 2020
District 5	Craig Stevens	2 years	April, 2020
District 6	Kathy Lefebvre	2 years	April, 2020
District 7	Randy Scannell	6 years	April, 2020
District 8	Christopher Wery	6 years	April, 2020
District 9	Brian Johnson	2 years	April, 2020
District 10	Mark Steuer	8 years	April, 2020
District 11	John Vanderleest	4 years	April, 2020
District 12	Jesse Brunette	2 years	April, 2020
Municipal Court Judge	Jerry Hanson	12 years	April, 2020

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	21 years	21 years
City Attorney	Vanessa Chavez	3 years	3 years
City Human Resources Director	Joseph Faulds	2 years	4 years
Clerk	Kris Teske	8 years	15 years
Director of Planning & Economic Development	Kevin Vonck	4 years	4 years
Finance Director / Comptroller	Diana Ellenbecker	3 years	11 years
Treasurer	Pamela Manley	2 years	6 years
Fire Chief	David Litton	6 years	6 years
Information Services Administrator	Mike Hronek	11 years	22 years
Park Director	Dan Ditscheit	2 years	19 years
Public Works Director	Steve Grenier	8 years	13 years
Transit Director	Patricia Kiewiz	6 years	16 years
General Manager, Water Utility	Nancy Quirk	8 years	8 years

CERTIFIED PUBLIC ACCOUNTANTS

CliftonLarsonAllen, Green Bay, Wisconsin

BOND COUNSEL

Foley & Lardner, Madison, Wisconsin

FINANCIAL CONSULTANTS

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

FINANCIAL SECTION

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## Independent auditors' report

To the 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, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

### AUDITORS' RESPONSIBILITY

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

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

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

### OPINIONS

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **EMPHASIS OF MATTER**

As described in Note 1.C., during 2019, the City adopted new accounting guidance, GASB Statement No. 84, *Fiduciary Activities*. Our opinions are not modified with respect to this matter.

As described in Note 4.E., the City recorded a prior period adjustment of \$4,914,410 to increase net position and accounts receivable for unbilled amounts. Our opinion is not modified with respect to this matter.

## **REPORT ON SUMMARIZED FINANCIAL INFORMATION**

We have previously audited the City's 2018 financial statements, and our report dated June 28, 2019, expressed unmodified opinions on those respective financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund and the aggregate remaining fund information. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.

## **OTHER MATTERS**

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 16 through 25 and the schedules relating to budgetary comparison of the general fund and sanitary sewer special revenue fund, pensions and other postemployment benefits on pages 82 through 85 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 introductory section, the financial information listed in the table of contents as supplementary information and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedules of expenditures of federal and state awards are presented for purposes of additional analysis, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration, are also not a required part of the basic financial statements.

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

**Other Matter**

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the City of Green Bay, Wisconsin as of and for the year ended December 31, 2018 (not presented herein) and have issued our report thereon dated June 28, 2019, which contained unmodified opinions on the governmental activities, business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information. The 2018 actual amounts in the general fund budgetary comparison information, capital assets by source, and comparative redevelopment authority fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare used to prepare the 2018 basic financial statements. The general fund budgetary comparison information, capital assets by source, and comparative redevelopment authority fund financial statements have been subjected to the auditing procedures applied in the audit of those 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 2018 actual amounts in the general fund budgetary comparison information, capital assets by source, and comparative redevelopment authority fund financial statements are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

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 August 28, 2020, 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 solely 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 effectiveness of the City's 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.

**CliftonLarsonAllen LLP**

Green Bay, Wisconsin  
August 28, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

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# CITY OF GREEN BAY, WISCONSIN

## Management's Discussion and Analysis

December 31, 2019

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, 2019. Readers are encouraged to consider the information presented here in conjunction with additional information furnished in the letter of transmittal, found on pages 6 - 8.

### 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 \$458,262,000 (net position). Of this amount, unrestricted net position is \$4,748,000.
- The City's total net position increased by \$8,143,000 from \$450,119,000 in 2018 to \$458,262,000 in 2019. The following factors contributed to the overall increase:
- As of the close of the current year, the City's governmental funds reported combined ending fund balances of \$88,476,600, or \$3,938,500 more than 2018. The governmental fund financial statements included a decrease in the general fund of \$112,000, increase in the Sanitary Sewer operations of \$4,630,300, increase in the debt reserve fund balance of \$755,100, and a net decrease in other governmental funds of \$1,334,900.
  - At the end of the current year, the General Fund closed the year with a decrease of \$112,000 to its fund balance ending the year with \$14,365,000. On the expense side had sick escrow payments \$432,000 over budget.
  - Sanitary sewer had an increase in fund balance of \$4,630,300 driven by due from other funds increase.
  - Net decrease in other governmental funds \$1,334,900 was driven by increase in taxes of \$1,439,400.
- The governmental fund balance has been broken down into non-spendable, restricted, committed, assigned and unassigned categories. Of the \$88,476,600 balance, \$1,971,800 is considered non-spendable (2.2%), \$36,205,400 is restricted (40.9%), \$37,600,200 is committed (42.5%), \$11,709,800 is assigned (13.2%), and the remaining \$989,500 is unassigned (1.1%). Setting aside fund balances considered non-spendable or restricted, the City has \$50,299,500 or 57% available for spending at the City's discretion (committed, assigned and unassigned fund balance).

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

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

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

# CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2019

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 26 - 28 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.

The City maintained 79 individual governmental funds during 2019. Information is presented separately in the governmental fund balance sheet and in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balance for the General Fund, Sanitary Sewer Special Revenue Fund and Debt Service Fund, each of which are considered major funds. Data from the other 76 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, Parking Division, Storm Sewer, Community Development, and the Debt Service Fund. Budgetary comparison statements have been provided to demonstrate compliance with these budgets.

The financial statements for the basic governmental funds can be found on pages 29 - 34.

## CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2019

**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 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 35 - 44.

**Fiduciary Funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The City has a fiduciary fund that accounts for property taxes and specials collected on behalf of other governments.

**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 47 - 81 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 and net pension liability. The required supplementary information, including related notes, can be found on pages 82 - 87 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 88 - 138 of this report.

# CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2019

**Net Position.** As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$458,261,900 at the close of 2019.

City of Green Bay Net Position						
All amounts in 1,000's						
	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Current and other assets	\$ 197,837	\$ 216,071	\$ 19,864	\$ 24,271	\$ 217,701	\$ 240,342
Capital assets	433,341	419,203	154,419	153,759	587,760	572,962
<b>Total assets</b>	<b>631,178</b>	<b>635,274</b>	<b>174,283</b>	<b>178,030</b>	<b>805,461</b>	<b>813,304</b>
Deferred Outflows of Resources:						
Loss on advance refunding and pension related amounts	53,572	30,296	5,528	3,364	59,100	33,660
Other Liabilities	64,600	32,673	7,732	10,892	72,332	43,565
Long-term liabilities outstanding	193,859	207,296	45,611	50,105	239,470	257,401
<b>Total liabilities</b>	<b>258,459</b>	<b>239,969</b>	<b>53,343</b>	<b>60,997</b>	<b>311,802</b>	<b>300,966</b>
Deferred Inflows of Resources:						
Property taxes levied for subsequent year and pension related amounts	92,133	92,826	2,363	2,714	94,496	95,540
Net position:						
Net investment in capital assets	321,709	310,630	106,763	102,762	428,472	413,392
Restricted	18,305	42,938	6,737	4,378	25,042	47,316
Unrestricted	(5,857)	(20,792)	11,104	10,544	5,247	(10,248)
Adjustment for consolidation of internal service funds	-	-	(499)	(340)	(499)	(340)
<b>Total net position</b>	<b>\$ 334,157</b>	<b>\$ 332,776</b>	<b>\$ 124,105</b>	<b>\$ 117,344</b>	<b>\$ 458,262</b>	<b>\$ 450,120</b>

By far, the largest portion of the Governmental net position (96%) is reflected in its investment in capital assets (e.g., land, buildings, improvements, equipment, and infrastructure); less any related outstanding indebtedness used to acquire those assets and deferred outflows. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Governmental net position (5%) represents resources that are subject to external restrictions on how they may be used. As shown above, this value decreased from \$42,938,000 in 2018 to \$18,306,000.

# CITY OF GREEN BAY, WISCONSIN

## Management's Discussion and Analysis

December 31, 2019

The unrestricted portion of the net position includes continued investment in economic development projects throughout the downtown area. Each of those projects is within the City's TIF boundaries with the future repayment of the debt the City incurred coming from the incremental tax revenue generated from each development.

	City of Green Bay Changes in Net Position					
	Governmental Activities		Business-type Activities		Total Activities	
	2019	2018	2019	2018	2019	2018
<b>Revenues:</b>						
<b>Program Revenues:</b>						
Charges for services	57,412,311	54,420,485	24,437,034	23,197,384	81,849,345	77,617,869
Operating grants and contributions	10,456,333	9,863,551	6,185,772	6,114,808	16,642,105	15,978,359
Capital grants and contributions	2,658,579	1,786,731	2,422,907	3,757,753	5,081,486	5,544,484
<b>General Revenues:</b>						
Property taxes	54,191,033	61,722,949	-	-	54,191,033	61,722,949
Other taxes	10,487,193	655,392	-	-	10,487,193	655,392
Grants and contributions not restricted to specific programs	20,468,102	20,413,733	-	-	20,468,102	20,413,733
Gains on disposal of capital assets	-	-	1,650	(157,912)	1,650	(157,912)
Unrestricted interest earnings	2,904,047	2,020,192	639,479	288,220	3,543,526	2,308,412
Miscellaneous	216,494	-	-	-	216,494	-
<b>Total Revenues</b>	<b>\$ 158,794,092</b>	<b>\$ 150,883,033</b>	<b>\$ 33,686,842</b>	<b>\$ 33,200,253</b>	<b>\$ 192,480,934</b>	<b>\$ 184,083,286</b>
<b>Expenses</b>						
General Government	9,259,808	10,013,925	-	-	9,259,808	10,013,925
Public Safety	62,228,648	56,776,146	-	-	62,228,648	56,776,146
Public Works	35,587,162	32,918,560	-	-	35,587,162	32,918,560
Sanitation	19,761,320	18,873,310	-	-	19,761,320	18,873,310
Health and human services	166,396	135,329	-	-	166,396	135,329
Culture & Recreation	13,469,908	11,025,979	-	-	13,469,908	11,025,979
Conservation and Development	15,230,472	11,554,070	-	-	15,230,472	11,554,070
Interest on long-term debt	6,873,536	6,683,732	-	-	6,873,536	6,683,732
Water Department	-	-	17,681,243	16,263,751	17,681,243	16,263,751
Transit Commission	-	-	8,994,300	9,059,029	8,994,300	9,059,029
<b>Total Expenses</b>	<b>\$ 162,577,250</b>	<b>\$ 147,981,051</b>	<b>\$ 26,675,543</b>	<b>\$ 25,322,780</b>	<b>\$ 189,252,793</b>	<b>\$ 173,303,831</b>
Increase (decrease) in net position before transfers	(3,783,158)	2,901,982	7,011,299	7,877,473	3,228,141	10,779,455
Transfers	2,122,301	2,413,257	(2,122,301)	(2,413,257)	-	-
Increase (decrease) in net position	(1,660,857)	5,315,239	4,888,998	5,464,216	3,228,141	10,779,455
Net position - January 1	332,775,593	327,460,354	117,343,805	111,879,589	450,119,398	439,339,943
Prior period adjustment	3,042,322	-	1,872,088	-	4,914,410	-
<b>Net position - December 31</b>	<b>\$ 334,157,058</b>	<b>\$ 332,775,593</b>	<b>\$ 124,104,891</b>	<b>\$ 117,343,805</b>	<b>\$ 458,261,949</b>	<b>\$ 450,119,398</b>

**Governmental Activities.** Governmental Activities increased the City's net position by \$1,381,465. Key elements of this increase are as follows:

- Increases in total revenues of \$7,911,059 were primarily driven by increase in taxes collected in the general and TID's of \$2,299,885, increase in expenses of \$14,596,199 offset by a prior period adjustment of \$3,402,322.

# CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis

December 31, 2019

**Business-Type Activities.** Business-type activities increased the City's net position by \$6,761,086. The key elements of this net increase in position are as follows:

- The Water Department increased its net position by \$6,822,469 and Transit \$97,945. Increase in operating revenues of \$1,239,650, a prior year adjustment of \$1,872,088, and increase in operating expenses of \$1,239,650.

## 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, 2019, the City's governmental funds reported combined ending fund balances of \$88,476,627, an increase of \$3,938,529 over 2018 value of \$84,538,098. Of the total fund balance, \$989,492 constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of fund balance is non-spendable, restricted, committed or assigned to indicate that it is not available for new spending because it has already been committed as follows:

- 1) \$1,971,760 is in non-spendable form. Items in this category include inventories, prepaid items, and long-term receivables such as delinquent taxes and special assessments. An increase of \$116,128 since 2018.
- 2) \$36,205,393 is restricted for specific purposes by outside parties, constitutional provision or enabling legislation. This category increased \$235,055 over 2018's value stemming in large part from 2018 debt proceeds from the capital projects fund including DPW equipment, street improvements, storm, bay beach development and right of way.
- 3) \$37,600,199 is committed for specific purposes by action of the City Council. The category increased \$8,131,574 over 2018's value. Funds included in this category include the health escrow fund and the parking, sanitary equipment replacement, storm equipment replacement, Northland Hotel and Bay Beach special revenue funds as their balances are available for those specific purposes. The increase driven mostly by Sanitary Sewer and Storm Sewer.
- 4) \$11,709,783 is assigned for specific purposes by action of the City Council or the City Finance Director/Comptroller. The decrease of \$1,762,435 was driven by DPW equipment and street construction.

Details of these fund balance categories can be found on page 74 - 77 of this 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 \$12,317,061, while total fund balance was \$14,365,039. 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 14% of total General Fund expenditures, equal to 2018, while total fund balance represents 16% of total General Fund expenditures equal to 2018.

# CITY OF GREEN BAY, WISCONSIN

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**Special Revenue Funds:** Overall, special revenue funds reflected a net decrease to the fund balance of \$4,385,310 from the prior year. Includes a prior year adjustment of \$3,042,322.

- The Lambeau Field Excess Sales tax fund was one-time revenue source received from the State of Wisconsin representing excess sales tax collected from the .5% sales tax for Lambeau Field. The funds have been allocated and being disbursed reducing the fund balance by \$550,264.
- Bay Beach increased \$200,416 due to revenues exceeding expenditures.
- The DPW Equipment decreased by \$1,569,406 due to spending down bond proceeds.
- The Wheel tax increased by \$571,136 from first full year of receiving the fee.
- The Sanitary Sewer fund increased \$4,630,342, including a prior period adjustment of \$2,199,868 for unbilled revenue as of December 31, 2018.

**Debt Service Fund:** The debt service fund finished the year by increasing its net position by \$755,109 due to increase interest revenue and premium received on debt issued.

**Capital Project Funds:** The capital projects funds saw an overall decrease of \$1,089,846. Highlighted funds for capital projects that had a net increase in fund balance greater than \$100,000 in 2019 include Sanitary Sewers Construction, DPW Building Capital Improvements, Storm Sewers, Sanitary Sewer and Storm Water Equipment Replacement, Parking Division Capital, KI Convention Center Maintenance, Police and Fire Equipment replacement, Neighborhood Property, TID 5, 7, 8, 10, 16 and 19 Funds. Funds that had a net decrease in fund balance greater than \$100,000 in 2019 include Street Construction, Right of Way, Park Acquisition, Storm Sewer Management, Fire Capital Improvements, Information Services, Bay Beach Development, TID 12, 13, and 14.

- For each of the construction funds the increase or decrease are due to timing of receiving proceeds from bonds and the completion of the work authorized within the same year. Most often contracts span two years in order to completely close out the contract.
- The increase in the sanitary and storm sewer equipment replacement is primarily due to transferring dollars from the sanitary and storm sewer operating funds in anticipation of purchasing equipment into the future.
- Bay Beach Development fund was established to account for transfers in from its operations and donations received to continue the development of the park. 2018 bonded \$5,000,000 for development of boardwalk, pier, beach and changing facility.
- KI Convention Center Maintenance was established to maintain the KICC center using lease payment from Management Company offset by annual expenditures. Fund balance increased by \$157,560 to be used for larger project in the future.
- The net increase in TIF 5 driven by timing of borrowing and increase in tax increment.
- The net increase in TIF 7, 8, 10, 16 and 19, driven by increase in tax increment over expenditures.
- TIF 12, 13, and 14 decreases were expenses for infrastructure for planned new development from fund balance.

# CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis  
December 31, 2019

## General Fund Budgetary Highlights

Differences between the original expenditure and revenue budget and the final amended expenditure and revenue budget amounted to an increase in expenditures of \$81,156 and an increase in appropriations of revenue of \$319,398. Both budget net changes take into account transfers out and in for the fund. The expenditure and revenue actuals were less than 1% variance. The budget increases were primarily due to change in appropriations for overtime reimbursement for protective service employees.

### Revenue were more than budgetary estimates – explanation:

Actual revenues were more than budget by \$343,538. The primary reasons for this are:

- Intergovernmental was favorable to budget by \$185,197 driven by bridge repair reimbursement offset by reduction in Utility Aid payment.
- License and Permits was favorable to budget by \$150,351 driven by building and heating permits.
- Fines and forfeits were unfavorable to budget \$309,118 driven by a reduction in citations issued in 2019.
- Public charges for service was favorable \$686,579 due to Public Works charges and bulk refuse rate increases.
- Intergovernmental charges for services was unfavorable \$465,131 driven by insurance services.
- Interest income was favorable to budget \$184,425 due to rates higher than budgeted.

### Expenditures were more than budgetary estimates – explanation:

Actual operating expenditures were more than budget by \$12,699. The primary reasons for this are:

- General government came in favorable to budget by \$370,791 driven partially by open positions in the Engineering and Human Resources departments.
- Public safety overall came in unfavorable to plan by \$495,948 or 0.95% of their budget. This was driven mostly by Police overtime to offset open positions and contractual expenses.
- Between public works operations and traffic, came in unfavorable to plan by \$221,515 driven.
- Total culture and recreation came in favorable to budget by \$249,405 driven by mostly by administration and swimming pools.
- Conservation and Development came in \$63,077 favorable to budget driven by vacant positions in those respective departments.

## 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, 2019, increased a net of \$14,796,881 for a total value of \$587,759,127 (net of accumulated depreciation). This investment in capital assets includes land, buildings, machinery and equipment, vehicles, and infrastructure including roads, sewers, water lines, and bridges, improvements other than buildings, parking lot improvements and lighting. The City uses a \$5,000 threshold for capitalizing new capital assets.

# CITY OF GREEN BAY, WISCONSIN

Management's Discussion and Analysis  
December 31, 2019

The 2019 increase in the government's investment in capital assets before depreciation was \$20,348,725. This represents a 2.9% increase over 2018 value for governmental activities. For business-type activities there was an increase in investment in capital assets before depreciation of \$5,190,051 or .02% from 2018.

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

#### Governmental Activities:

- Land increased by \$1,366,075 driven by a full block parking lot purchased for future development site.
- Numerous contracts for infrastructure, namely pavement, Webster Street Reconstruction, sanitary and storm sewers, and traffic signal additions, increased the value of City infrastructure by \$15,478,240.
- Other changes to the capital asset schedule include the purchase various routine equipment replacements in accordance with the City's equipment replacement policy.

#### Business-Type Activities:

- The net increase in capital assets for business-type of activities is attributable to water's new water mains, services, hydrants and meters for a total increase \$5,190,051 driven by improvements other than buildings.

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

**Long-term Debt.** At the end of the current fiscal year, the City had total bonded indebtedness of \$163,855,000, which is backed by the full faith and credit of the City. Moody's rating on the general obligation debt is Aa2. The Business type activities had total long term indebtedness of \$44,245,000 related to the Water Utility, which is rated as Aa2 by Moody's.

During the fiscal year the City's total general-obligation debt increased by \$5,150,000 or 3.2%.

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 \$163,855,000 or 47.0% of its limitation of \$348,346,640. The City's outstanding general obligation debt is \$163,855,000, net of the Debt Service Reserve Fund of \$2,354,000.

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

- All municipalities in the State of Wisconsin composed 2019 budgets under the restrictions of the statutory limits on levy increases. The 2020 budget levy limit for the City was 1.136% 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 2020 fiscal year.

# **CITY OF GREEN BAY, WISCONSIN**

Management's Discussion and Analysis

December 31, 2019

## **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

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# City of Green Bay, Wisconsin

## STATEMENT OF NET POSITION DECEMBER 31, 2019 WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2018

	Governmental Activities	Business-type Activities	Totals		Component Unit
			2019	2018	Redevelopment Authority
<b>ASSETS</b>					
Cash and investments	\$ 115,140,309	\$ 8,231,469	\$ 123,371,778	\$ 116,904,962	\$ -
Receivables					
Taxes and special charges	48,114,696	-	48,114,696	46,809,159	-
Delinquent taxes	169,641	-	169,641	31,151	-
Accounts	6,493,793	10,408,505	16,902,298	11,026,761	-
Special assessments	2,413,674	-	2,413,674	2,280,987	-
Leases	-	-	-	-	33,830,000
Loans	12,492,133	-	12,492,133	17,184,062	-
Interest	102,373	-	102,373	129,275	145,829
Internal balances	8,797,441	(8,797,441)	-	-	-
Due from other governments	717,593	-	717,593	303,555	-
Inventories and prepaid items	493,212	785,416	1,278,628	1,364,750	-
Non-utility plant	-	1,511,713	1,511,713	1,643,166	-
Construction grant	-	506,400	506,400	538,050	-
Restricted assets	2,903,061	7,218,357	10,121,418	9,721,875	-
Net pension asset	-	-	-	16,750,319	-
Capital assets, nondepreciable	45,351,578	1,694,485	47,046,063	47,251,640	-
Capital assets, depreciable, net	387,988,918	152,724,145	540,713,063	525,710,606	-
<b>Total assets</b>	<b>631,178,422</b>	<b>174,283,049</b>	<b>805,461,471</b>	<b>797,650,318</b>	<b>33,975,829</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Loss on advance refunding	1,343,805	909,955	2,253,760	2,396,950	-
Pension related amounts	51,902,576	4,617,579	56,520,155	30,883,487	-
Other postemployment benefit related amounts	325,158	-	325,158	379,537	-
<b>Total deferred outflows of resources</b>	<b>53,571,539</b>	<b>5,527,534</b>	<b>59,099,073</b>	<b>33,659,974</b>	<b>-</b>
<b>LIABILITIES</b>					
Accounts payable	9,492,142	879,484	10,371,626	7,189,045	-
Insurance claims payable	3,221,289	-	3,221,289	2,920,578	-
Accrued and other current liabilities	3,073,394	329,859	3,403,253	3,445,718	-
Due to other governments	9,291	30,571	39,862	56,655	-
Accrued interest payable	1,445,762	450,683	1,896,445	1,570,353	145,829
Special deposits	9,823,191	-	9,823,191	9,236,219	-
Unearned revenues	505,000	169,257	674,257	725,785	-
Long-term obligations					
Due within one year					
Long-term obligations	17,195,160	4,167,152	21,362,312	21,411,551	1,080,000
Other postemployment benefits	331,710	-	331,710	379,537	-
Due in more than one year					
Long-term obligations	193,858,705	45,611,412	239,470,117	237,832,013	32,750,000
Net pension liability	19,168,779	1,704,130	20,872,909	-	-
Other postemployment benefits	335,021	-	335,021	883,583	-
<b>Total liabilities</b>	<b>258,459,444</b>	<b>53,342,548</b>	<b>311,801,992</b>	<b>285,651,037</b>	<b>33,975,829</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property taxes levied for subsequent year	65,551,801	-	65,551,801	62,417,564	-
Pension related amounts	26,581,658	2,363,144	28,944,802	33,122,293	-
<b>Total deferred inflows of resources</b>	<b>92,133,459</b>	<b>2,363,144</b>	<b>94,496,603</b>	<b>95,539,857</b>	<b>-</b>
<b>NET POSITION</b>					
Net investment in capital assets	321,708,766	106,762,849	428,471,615	413,391,622	-
Restricted for:					
Debt retirement	4,976,851	6,697,747	11,674,598	7,285,825	-
Community development	9,184,023	-	9,184,023	10,006,812	-
Lambeau Stadium excess sales tax	1,346,964	-	1,346,964	1,897,228	-
Pension benefits	-	-	-	16,750,319	-
Capital improvements	2,797,825	39,356	2,837,181	2,710,385	-
Tax incremental financing districts	-	-	-	8,664,824	-
Unrestricted	(5,857,371)	10,604,939	4,747,568	(10,587,617)	-
<b>Total net position</b>	<b>\$ 334,157,058</b>	<b>\$ 124,104,891</b>	<b>\$ 458,261,949</b>	<b>\$ 450,119,398</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, 2019  
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2018**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>GOVERNMENTAL ACTIVITIES</b>				
General government	\$ 9,259,808	\$ 3,986,144	\$ 300	\$ -
Public safety	62,228,648	9,044,071	898,532	673,855
Public works	35,587,162	12,066,246	5,543,187	621,614
Sanitation	19,761,320	27,159,002	-	18,125
Health and human services	166,396	-	-	-
Culture and recreation	13,469,908	4,333,495	173,300	762,739
Conservation and development	15,230,472	823,353	2,111,606	582,246
Interest and fiscal charges	6,873,536	-	1,729,408	-
<b>Total governmental activities</b>	<b>162,577,250</b>	<b>57,412,311</b>	<b>10,456,333</b>	<b>2,658,579</b>
<b>BUSINESS-TYPE ACTIVITIES</b>				
Water	17,681,243	22,991,627	-	1,325,622
Transit	8,994,300	1,445,407	6,185,772	1,097,285
<b>Total business-type activities</b>	<b>26,675,543</b>	<b>24,437,034</b>	<b>6,185,772</b>	<b>2,422,907</b>
<b>Total primary government</b>	<b>\$ 189,252,793</b>	<b>\$ 81,849,345</b>	<b>\$ 16,642,105</b>	<b>\$ 5,081,486</b>
<b>Component Unit</b>				
Redevelopment Authority	\$ 1,724,991	\$ 1,724,991	\$ -	\$ -
<b>General revenues</b>				
<b>Taxes</b>				
Property taxes				
Tax increments				
Payments in lieu of taxes				
Wheel tax				
Room tax				
Other taxes				
Federal and state grants and other contributions not restricted to specific functions				
Interest and investment earnings				
Miscellaneous				
Gain on sale of capital assets				
Transfers				
<b>Total general revenues and transfers</b>				
Change in net position				
Net position - January 1, as originally reported				
Prior period adjustment				
Net position - January 1, as adjusted				
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				Component Unit
Governmental Activities	Business-type Activities	Totals		Redevelopment Authority
		2019	2018	
\$ (5,273,364)	\$ -	\$ (5,273,364)	\$ (5,635,416)	\$ -
(51,612,190)	-	(51,612,190)	(47,904,521)	-
(17,356,115)	-	(17,356,115)	(16,374,864)	-
7,415,807	-	7,415,807	6,228,340	-
(166,396)	-	(166,396)	(135,329)	-
(8,200,374)	-	(8,200,374)	(6,758,426)	-
(11,713,267)	-	(11,713,267)	(6,391,372)	-
(5,144,128)	-	(5,144,128)	(4,938,696)	-
(92,050,027)	-	(92,050,027)	(81,910,284)	-
-	6,636,006	6,636,006	6,109,782	-
-	(265,836)	(265,836)	1,479,471	-
-	6,370,170	6,370,170	7,589,253	-
(92,050,027)	6,370,170	(85,679,857)	(74,321,031)	-
-	-	-	-	-
54,191,033	-	54,191,033	53,828,889	-
8,066,413	-	8,066,413	7,894,060	-
152,658	-	152,658	179,563	-
1,747,078	-	1,747,078	15,631	-
471,597	-	471,597	405,218	-
49,447	-	49,447	54,980	-
20,468,102	-	20,468,102	20,413,733	-
2,904,047	639,479	3,543,526	2,308,412	-
216,494	-	216,494	-	-
-	1,650	1,650	-	-
2,122,301	(2,122,301)	-	-	-
90,389,170	(1,481,172)	88,907,998	85,100,486	-
(1,660,857)	4,888,998	3,228,141	10,779,455	-
332,775,593	117,343,805	450,119,398	439,339,943	-
3,042,322	1,872,088	4,914,410	-	-
335,817,915	119,215,893	455,033,808	439,339,943	-
<u>\$ 334,157,058</u>	<u>\$ 124,104,891</u>	<u>\$ 458,261,949</u>	<u>\$ 450,119,398</u>	<u>\$ -</u>

# City of Green Bay, Wisconsin

## BALANCE SHEET GOVERNMENTAL FUNDS DECEMBER 31, 2019

WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2018

	General	Sanitary Sewer	Debt Service	Other Governmental Funds
<b>ASSETS</b>				
Cash and investments	\$ 27,170,675	\$ 7,877,080	\$ 5,502,067	\$ 69,524,081
Restricted cash and investments	-	-	-	2,903,061
Receivables				
Taxes and special charges	32,771,637	-	6,606,043	7,450,556
Delinquent taxes	169,641	-	-	-
Accounts	2,728,246	2,544,462	1,442	1,116,166
Special assessments	326,717	-	-	2,086,957
Loans	-	-	410,000	12,082,133
Interest	102,373	-	-	-
Due from other funds	9,354,638	5,177,803	-	2,402,977
Advance to other funds	982,190	-	-	-
Due from other governments	146,091	-	-	571,502
Inventories and prepaid items	491,862	-	-	1,350
<b>Total assets</b>	<b><u>\$ 74,244,070</u></b>	<b><u>\$ 15,599,345</u></b>	<b><u>\$ 12,519,552</u></b>	<b><u>\$ 98,138,783</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ 1,922,389	\$ 3,136,657	\$ -	\$ 3,943,085
Accrued and other current liabilities	4,394,224	66,602	-	226,721
Due to other funds	-	-	-	9,619,731
Due to other governments	-	-	-	9,291
Special deposits	8,908,829	-	-	914,362
Unearned revenues	5,000	-	-	500,000
<b>Total liabilities</b>	<b><u>15,230,442</u></b>	<b><u>3,203,259</u></b>	<b><u>-</u></b>	<b><u>15,213,190</u></b>
<b>Deferred inflows of resources</b>				
Property taxes levied for subsequent year	44,648,589	-	9,000,000	10,150,553
Special assessments	-	-	-	2,086,957
Loans receivable	-	-	410,000	12,082,133
<b>Total deferred inflows of resources</b>	<b><u>44,648,589</u></b>	<b><u>-</u></b>	<b><u>9,410,000</u></b>	<b><u>24,319,643</u></b>
<b>Fund balances</b>				
Nonspendable	1,970,410	-	-	1,350
Restricted	-	-	3,109,552	33,095,841
Committed	-	12,396,086	-	25,204,113
Assigned	77,568	-	-	11,632,215
Unassigned	12,317,061	-	-	(11,327,569)
<b>Total fund balances</b>	<b><u>14,365,039</u></b>	<b><u>12,396,086</u></b>	<b><u>3,109,552</u></b>	<b><u>58,605,950</u></b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b><u>\$ 74,244,070</u></b>	<b><u>\$ 15,599,345</u></b>	<b><u>\$ 12,519,552</u></b>	<b><u>\$ 98,138,783</u></b>

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

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Totals	
2019	2018
\$ 110,073,903	\$ 105,223,534
2,903,061	2,836,383
46,828,236	45,242,318
169,641	31,151
6,390,316	5,408,626
2,413,674	2,280,987
12,492,133	17,184,062
102,373	129,275
16,935,418	12,313,836
982,190	982,190
717,593	303,555
493,212	564,787
<u>\$ 200,501,750</u>	<u>\$ 192,500,704</u>
\$ 9,002,131	\$ 5,558,719
4,687,547	4,754,038
9,619,731	7,920,064
9,291	-
9,823,191	9,236,219
505,000	625,000
<u>33,646,891</u>	<u>28,094,040</u>
63,799,142	60,681,021
2,086,957	2,003,483
12,492,133	17,184,062
<u>78,378,232</u>	<u>79,868,566</u>
1,971,760	1,855,632
36,205,393	35,970,338
37,600,199	29,468,625
11,709,783	13,472,218
989,492	3,771,285
<u>88,476,627</u>	<u>84,538,098</u>
<u>\$ 200,501,750</u>	<u>\$ 192,500,704</u>

# City of Green Bay, Wisconsin

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2019**

**WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2018**

	<u>2019</u>	<u>2018</u>
RECONCILIATION TO THE STATEMENT OF NET POSITION		
Total fund balances as shown on previous page	\$ 88,476,627	\$ 84,538,098
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	433,340,496	419,203,351
Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.		
Special assessments	2,086,957	2,003,483
Loans receivable	12,492,133	17,184,063
Net pension asset	-	15,377,925
Net position of the internal service funds is reported in the statement of net position as governmental activities	1,489,573	1,556,311
Some deferred outflows and inflows of resources reflect changes in long-term liabilities and are not reported in the funds.		
Loss on advance refunding	1,343,805	1,582,953
Deferred outflows related to pensions	51,902,576	28,354,594
Deferred inflows related to pensions	(26,581,658)	(30,408,504)
Deferred outflows related to other postemployment benefits	325,158	358,042
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds and notes payable	(168,033,000)	(163,144,000)
Leases payable	(25,270,000)	(25,725,000)
Premium on debt	(3,679,428)	(2,477,477)
Compensated absences	(12,454,909)	(13,080,392)
Net pension liability	(19,168,779)	-
Other postemployment benefit	(666,731)	(1,240,703)
Accrued interest on long-term obligations	(1,445,762)	(1,307,151)
Net position of governmental activities as reported on the statement of net position (see page 26)	<u>\$ 334,157,058</u>	<u>\$ 332,775,593</u>

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

# City of Green Bay, Wisconsin

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2019  
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2018**

	General	Sanitary Sewer	Debt Service	Other Governmental Funds
<b>REVENUES</b>				
Taxes	\$ 43,519,181	\$ -	\$ 9,241,519	\$ 10,180,982
Special assessments	-	-	-	556,265
Intergovernmental	25,023,517	-	-	4,412,434
Licenses and permits	2,370,801	-	-	37,532
Fines and forfeits	1,186,062	-	-	940,258
Public charges for services	6,105,180	27,134,752	-	13,376,384
Intergovernmental charges for services	3,182,308	215,649	-	1,193,883
Interdepartmental charges for services	2,278,076	-	-	-
Miscellaneous	2,327,474	199,976	2,712,873	4,392,634
Total revenues	<u>85,992,599</u>	<u>27,550,377</u>	<u>11,954,392</u>	<u>35,090,372</u>
<b>EXPENDITURES</b>				
Current				
General government	7,928,539	-	-	110,089
Public safety	53,228,219	-	-	1,107,747
Public works	18,150,869	-	-	11,313,547
Sanitation	-	20,607,871	-	-
Health and human services	158,039	-	-	-
Culture and recreation	8,020,668	-	-	7,475,387
Conservation and development	1,163,531	-	-	7,481,353
Capital outlay	-	-	-	24,269,587
Debt service				
Principal	-	-	20,915,000	261,000
Interest and fiscal charges	-	-	6,591,314	310,648
Total expenditures	<u>88,649,865</u>	<u>20,607,871</u>	<u>27,506,314</u>	<u>52,329,358</u>
Excess of revenues over (under) expenditures	<u>(2,657,266)</u>	<u>6,942,506</u>	<u>(15,551,922)</u>	<u>(17,238,986)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Long-term debt issued	-	-	-	19,035,000
Premium on debt issued	-	-	1,458,745	-
Payment to advance refunding escrow agent	-	-	6,575,000	-
Proceeds from sale of capital assets	-	-	-	210,829
Transfers in	2,864,972	-	8,273,286	7,152,934
Transfers out	(319,750)	(4,512,032)	-	(11,337,109)
Total other financing sources (uses)	<u>2,545,222</u>	<u>(4,512,032)</u>	<u>16,307,031</u>	<u>15,061,654</u>
Net change in fund balances	<u>(112,044)</u>	<u>2,430,474</u>	<u>755,109</u>	<u>(2,177,332)</u>
Fund balance - January 1, as originally reported	14,477,083	7,765,744	2,354,443	59,940,828
Prior period adjustment	-	2,199,868	-	842,454
Fund balance - January 1, as adjusted	<u>14,477,083</u>	<u>9,965,612</u>	<u>2,354,443</u>	<u>60,783,282</u>
Fund balances - December 31	<u>\$ 14,365,039</u>	<u>\$ 12,396,086</u>	<u>\$ 3,109,552</u>	<u>\$ 58,605,950</u>

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

Totals	
2019	2018
\$ 62,941,682	\$ 60,950,925
556,265	913,824
29,435,951	28,545,260
2,408,333	2,332,689
2,126,320	2,320,504
46,616,316	42,225,377
4,591,840	4,518,358
2,278,076	3,934,666
9,632,957	8,126,570
<u>160,587,740</u>	<u>153,868,173</u>
8,038,628	10,293,603
54,335,966	54,608,175
29,464,416	26,293,668
20,607,871	20,009,574
158,039	167,859
15,496,055	10,872,786
8,644,884	7,916,526
24,269,587	23,807,093
21,176,000	13,586,000
6,901,962	6,628,925
<u>189,093,408</u>	<u>174,184,209</u>
<u>(28,505,668)</u>	<u>(20,316,036)</u>
19,035,000	19,890,000
1,458,745	635,953
6,575,000	-
210,829	309,722
18,291,192	16,933,375
(16,168,891)	(14,520,118)
<u>29,401,875</u>	<u>23,248,932</u>
<u>896,207</u>	<u>2,932,896</u>
84,538,098	81,605,202
3,042,322	-
<u>87,580,420</u>	<u>81,605,202</u>
<u>\$ 88,476,627</u>	<u>\$ 84,538,098</u>

# City of Green Bay, Wisconsin

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2019  
WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2018**

	2019	2018
RECONCILIATION TO THE STATEMENT OF ACTIVITIES		
Net change in fund balances as shown on previous page	\$ 896,207	\$ 2,932,896
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 those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital assets reported as capital outlay in governmental fund statements	24,761,752	22,284,392
Depreciation expense reported in the statement of activities	(10,081,962)	(9,700,715)
Net book value of disposals	(542,645)	(1,091,101)
Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the statement of activities when earned.	(19,986,381)	14,973,773
Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Long-term debt issued	(25,610,000)	(19,890,000)
Premium on debt issued	(1,458,745)	(635,953)
Principal repaid	20,721,000	13,151,000
Capital leases paid	455,000	435,000
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 the governmental funds:		
Accrued interest on long-term debt	(138,611)	(49,355)
Amortization of premiums, discounts and loss on advance refunding	17,646	(44,410)
Compensated absences	625,483	161,874
Net pension liability	(19,168,779)	4,140,410
Deferred outflows of resources related to pensions	23,547,982	(3,919,828)
Deferred inflows of resources related to pensions	3,826,846	(17,209,769)
Other postemployment benefits	573,972	212,432
Deferred outflows of resources related to other postemployment benefits	(32,884)	90,278
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.	(66,738)	(525,685)
Change in net position of governmental activities as reported in the statement of activities (see pages 27 -28)	\$ (1,660,857)	\$ 5,315,239

*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, 2019

WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2018

	Enterprise Funds		Totals	
	Water Utility	Transit Commission	2019	2018
<b>ASSETS</b>				
Current assets				
Cash and investments	\$ 5,524,272	\$ 2,707,197	\$ 8,231,469	\$ 7,051,030
Receivables				
Taxes	-	-	-	-
Customer accounts	9,747,989	660,516	10,408,505	5,510,114
Due from other funds	-	-	-	470,876
Inventories and prepaid items	526,724	258,692	785,416	799,963
Restricted current assets				
Cash and investments	1,003,808	-	1,003,808	952,127
Accrued interest	1,295	-	1,295	1,529
Accounts receivable	40	-	40	26,725
<b>Total current assets</b>	<b>16,804,128</b>	<b>3,626,405</b>	<b>20,430,533</b>	<b>14,812,364</b>
Noncurrent assets				
Restricted assets				
Cash and investments	6,164,543	-	6,164,543	5,873,733
Accrued interest	48,671	-	48,671	31,378
<b>Total restricted assets</b>	<b>6,213,214</b>	<b>-</b>	<b>6,213,214</b>	<b>5,905,111</b>
Other assets				
Construction grant	506,400	-	506,400	538,050
Non-utility plant (net of amortization)	1,511,713	-	1,511,713	1,643,166
Net pension asset	-	-	-	1,372,394
<b>Total other assets</b>	<b>2,018,113</b>	<b>-</b>	<b>2,018,113</b>	<b>3,553,610</b>
Capital assets				
Nondepreciable	629,842	1,064,643	1,694,485	1,636,971
Depreciable, net	142,948,712	9,775,433	152,724,145	152,121,924
<b>Total capital assets</b>	<b>143,578,554</b>	<b>10,840,076</b>	<b>154,418,630</b>	<b>153,758,895</b>
<b>Total assets</b>	<b>168,614,009</b>	<b>14,466,481</b>	<b>183,080,490</b>	<b>178,029,980</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Loss on advance refunding	909,955	-	909,955	813,997
Pension related amounts	2,471,155	2,146,424	4,617,579	2,528,893
Other postemployment related amounts	-	-	-	21,495
<b>Total deferred outflows of resources</b>	<b>3,381,110</b>	<b>2,146,424</b>	<b>5,527,534</b>	<b>3,364,385</b>

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

Governmental Activities -  
Internal Service Funds

2019	2018
\$ 5,066,406	\$ 4,630,398
1,286,460	1,566,841
103,477	108,021
-	-
-	-
-	-
-	-
<u>6,456,343</u>	<u>6,305,260</u>
-	-
<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>
-	-
-	-
-	-
<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>
<u>6,456,343</u>	<u>6,305,260</u>
-	-
-	-
<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>

# City of Green Bay, Wisconsin

**STATEMENT OF NET POSITION  
 PROPRIETARY FUNDS  
 DECEMBER 31, 2019  
 WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2018**

	Enterprise Funds		Totals	
	Water Utility	Transit Commission	2019	2018
<b>LIABILITIES</b>				
Current liabilities				
Accounts payable	\$ 506,804	\$ 372,680	\$ 879,484	\$ 1,200,279
Accrued and other current liabilities	33,613	296,246	329,859	317,671
Insurance claims payable	-	-	-	-
Due to other funds	7,315,687	-	7,315,687	4,864,648
Unearned revenue	-	169,257	169,257	100,785
Current portion of compensated absences	251,152	211,000	462,152	528,820
Payable from restricted assets				
Current portion of long-term debt	3,705,000	-	3,705,000	3,560,000
Accrued interest	450,683	-	450,683	263,202
Due to other governments	30,571	-	30,571	56,655
<b>Total current liabilities</b>	<b>12,293,510</b>	<b>1,049,183</b>	<b>13,342,693</b>	<b>10,892,060</b>
Long-term obligations, less current portion				
Advance from other funds	-	982,190	982,190	982,190
Advance from other municipalities	-	512,031	512,031	512,031
Revenue bonds	44,743,445	-	44,743,445	48,251,133
Compensated absences	188,217	167,719	355,936	336,704
Net pension liability	910,735	793,395	1,704,130	-
Other postemployment benefits	-	-	-	22,417
<b>Total long-term liabilities</b>	<b>45,842,397</b>	<b>2,455,335</b>	<b>48,297,732</b>	<b>50,104,475</b>
<b>Total liabilities</b>	<b>58,135,907</b>	<b>3,504,518</b>	<b>61,640,425</b>	<b>60,996,535</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property taxes levied for subsequent year	-	-	-	-
Pension related amounts	1,262,931	1,100,213	2,363,144	2,713,789
<b>Total deferred inflows of resources</b>	<b>1,262,931</b>	<b>1,100,213</b>	<b>2,363,144</b>	<b>2,713,789</b>
<b>NET POSITION</b>				
Net investment in capital assets	95,922,773	10,840,076	106,762,849	102,761,759
Restricted for:				
Debt retirement	6,697,747	-	6,697,747	2,969,150
Lead service replacement	39,356	-	39,356	36,485
Pension	-	-	-	1,372,394
Unrestricted	9,936,405	1,168,098	11,104,503	10,544,253
<b>Total net position</b>	<b>\$ 112,596,281</b>	<b>\$ 12,008,174</b>	<b>124,604,455</b>	<b>117,684,041</b>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			(499,564)	(340,236)
Net position of business-type activities as reported on the statement of net position (see page 26)			<u>\$ 124,104,891</u>	<u>\$ 117,343,805</u>

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

Governmental Activities -  
Internal Service Funds

<u>2019</u>	<u>2018</u>
\$ 490,011	\$ 430,047
2,375	2,016
3,221,289	2,920,578
-	-
-	-
-	-
-	-
-	-
<u>3,713,675</u>	<u>3,352,641</u>
-	-
-	-
-	-
-	-
-	-
<u>3,713,675</u>	<u>3,352,641</u>
1,752,659	1,736,544
-	-
<u>1,752,659</u>	<u>1,736,544</u>
-	-
-	-
-	-
990,009	1,216,075
<u>\$ 990,009</u>	<u>\$ 1,216,075</u>

# City of Green Bay, Wisconsin

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2019

WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2018

	Enterprise Funds		Totals	
	Water Utility	Transit Commission	2019	2018
<b>OPERATING REVENUES</b>				
Charges for services	\$ 22,535,949	\$ 1,410,301	\$ 23,946,250	\$ 22,565,256
Other	278,140	35,106	313,246	488,035
Total operating revenues	<u>22,814,089</u>	<u>1,445,407</u>	<u>24,259,496</u>	<u>23,053,291</u>
<b>OPERATING EXPENSES</b>				
Salaries, wages and employee fringe benefits	5,277,984	5,223,521	10,501,505	9,852,012
Insurance claims and premiums	-	-	-	-
Contractual services	315,280	1,122,597	1,437,877	1,489,286
Materials and supplies	3,924,720	935,146	4,859,866	4,513,488
Heat, light and power	700,620	102,897	803,517	858,792
Depreciation	5,228,702	1,273,662	6,502,364	6,148,798
Insurance and taxes	160,544	115,213	275,757	212,665
Maintenance and other	-	163,314	163,314	199,567
Total operating expenses	<u>15,607,850</u>	<u>8,936,350</u>	<u>24,544,200</u>	<u>23,274,608</u>
Operating income (loss)	<u>7,206,239</u>	<u>(7,490,943)</u>	<u>(284,704)</u>	<u>(221,317)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
General property taxes	-	-	-	-
Interest income	607,969	31,510	639,479	288,220
Dividends from CVMIC	-	-	-	-
Intergovernmental revenues	-	6,185,772	6,185,772	6,548,390
Gain (loss) on disposal of capital assets	-	1,650	1,650	(157,912)
Interest and fiscal charges	(1,972,015)	-	(1,972,015)	(1,852,036)
Other nonoperating revenues (expenses)	177,538	-	177,538	(41,891)
Total nonoperating revenues (expenses)	<u>(1,186,508)</u>	<u>6,218,932</u>	<u>5,032,424</u>	<u>4,784,771</u>
Income (loss) before contributions and transfers	6,019,731	(1,272,011)	4,747,720	4,563,454
Capital contributions	1,325,622	1,097,285	2,422,907	3,324,171
Transfers in	-	272,671	272,671	-
Transfers out	<u>(2,394,972)</u>	-	<u>(2,394,972)</u>	<u>(2,413,257)</u>
Change in net position	<u>4,950,381</u>	<u>97,945</u>	<u>5,048,326</u>	<u>5,474,368</u>
Net position - January 1, as originally reported	105,773,812	11,910,229	117,684,041	112,209,673
Prior period adjustment	<u>1,872,088</u>	-	<u>1,872,088</u>	-
Net position - January 1, as adjusted	<u>107,645,900</u>	<u>11,910,229</u>	<u>119,556,129</u>	<u>112,209,673</u>
Net position - December 31	<u>\$ 112,596,281</u>	<u>\$ 12,008,174</u>	<u>\$ 124,604,455</u>	<u>\$ 117,684,041</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			<u>(159,328)</u>	<u>(10,152)</u>
Change in net position of business-type activities as reported on the statement of activities (see pages 27 - 28)			<u>\$ 4,888,998</u>	<u>\$ 5,464,216</u>

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

Governmental Activities -  
Internal Service Funds

2019		2018	
\$	15,604,832	\$	15,794,008
	21,032		24,137
	<u>15,625,864</u>		<u>15,818,145</u>
	-		-
	17,172,198		17,470,587
	628,439		532,725
	-		-
	-		-
	-		-
	-		-
	<u>17,800,637</u>		<u>18,003,312</u>
	<u>(2,174,773)</u>		<u>(2,185,167)</u>
	1,736,544		1,427,416
	122,780		66,147
	79,408		149,883
	9,975		10,000
	-		-
	-		(4,116)
	-		-
	<u>1,948,707</u>		<u>1,649,330</u>
	<u>(226,066)</u>		<u>(535,837)</u>
	-		-
	-		-
	-		-
	<u>(226,066)</u>		<u>(535,837)</u>
	1,216,075		1,751,912
	-		-
	<u>1,216,075</u>		<u>1,751,912</u>
\$	<u>990,009</u>	\$	<u>1,216,075</u>

# City of Green Bay, Wisconsin

## STATEMENT OF CASH FLOWS PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2019

WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2018

	Enterprise Funds		Totals	
	Water Utility	Transit Commission	2019	2018
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers	\$ 22,333,195	\$ 1,518,765	\$ 23,851,960	\$ 24,999,258
Cash received from interfund services provided	-	-	-	-
Cash received from intergovernmental services provided	-	-	-	-
Cash paid for employee wages and benefits	(4,997,659)	(4,902,823)	(9,900,482)	(8,914,092)
Cash paid to suppliers	(4,758,371)	(2,282,601)	(7,040,972)	(8,935,033)
Net cash provided (used) by operating activities	12,577,165	(5,666,659)	6,910,506	7,150,133
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
General property taxes	-	-	-	-
Intergovernmental revenues	-	5,709,946	5,709,946	5,700,719
Cash received from CVMIC	-	-	-	-
Interest paid	-	-	-	-
Paid to City for property tax equivalent	(2,394,972)	-	(2,394,972)	(2,353,288)
Net cash provided (used) by noncapital financing activities	(2,394,972)	5,709,946	3,314,974	3,347,431
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of capital assets	(5,018,486)	(1,371,605)	(6,390,091)	(8,179,819)
Capital grants from federal, state, and local governments	-	2,003,452	2,003,452	2,703,812
Sale of capital assets	110,335	1,650	111,985	41,887
Advance from other governments	(26,084)	-	(26,084)	(138,213)
Proceeds from long-term debt	18,705,000	-	18,705,000	-
Premium received on long-term debt issue	3,599,395	-	3,599,395	-
Principal paid on long-term debt	(25,765,000)	-	(25,765,000)	(3,405,000)
Interest paid on long-term debt	(1,985,942)	-	(1,985,942)	(1,730,700)
Net cash flows provided (used) by capital and related financing activities	(10,380,782)	633,497	(9,747,285)	(10,708,033)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Purchase of investments	(6,133,000)	-	(6,133,000)	(6,114,000)
Proceeds from maturity of investments	6,269,795	-	6,269,795	5,952,366
Interest received	590,910	31,510	622,420	298,776
Net cash provided by investing activities	727,705	31,510	759,215	137,142
Change in cash and cash equivalents	529,116	708,294	1,237,410	(73,327)
Cash and cash equivalents - January 1	5,038,655	1,998,903	7,037,558	7,110,885
Cash and cash equivalents - December 31	\$ 5,567,771	\$ 2,707,197	\$ 8,274,968	\$ 7,037,558

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

Governmental Activities -  
Internal Service Funds

2019	2018
\$ -	\$ -
16,109,376	16,889,818
31,007	34,137
-	-
<u>(17,939,603)</u>	<u>(19,172,712)</u>
<u>(1,799,220)</u>	<u>(2,248,757)</u>
2,033,040	1,511,279
-	-
79,408	149,883
-	(4,116)
-	-
<u>2,112,448</u>	<u>1,657,046</u>
-	-
-	-
-	-
-	-
-	-
-	-
<u>-</u>	<u>-</u>
-	-
-	-
122,780	66,147
<u>122,780</u>	<u>66,147</u>
436,008	(525,564)
<u>4,630,398</u>	<u>5,155,962</u>
<u>\$ 5,066,406</u>	<u>\$ 4,630,398</u>

# City of Green Bay, Wisconsin

## STATEMENT OF CASH FLOWS PROPRIETARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2019

WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2018

	Enterprise Funds		Totals	
	Water Utility	Transit Commission	2019	2018
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>				
Operating income (loss)	\$ 7,206,239	\$ (7,490,943)	\$ (284,704)	\$ (221,317)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation	5,228,702	1,273,662	6,502,364	6,148,798
Depreciation charged to operating expenses	255,981	-	255,981	658,587
Amortization of non-utility plant	131,453	-	131,453	131,453
Change in pension related activities				
Pension asset/liability	1,628,794	1,447,730	3,076,524	(1,748,641)
Deferred outflows of resources	(1,142,442)	(946,244)	(2,088,686)	381,214
Deferred inflows of resources	(156,967)	(193,678)	(350,645)	1,514,397
Change in other postemployment benefits				
Deferred outflow of resources	-	21,495	21,495	(6,630)
Other postemployment benefits liability	-	(22,417)	(22,417)	(13,497)
Miscellaneous other income and grants	177,538	-	177,538	144,923
Change in operating assets and liabilities				
Accounts receivables	(658,432)	4,886	(653,546)	110,162
Inventories and prepaid items	16,974	(2,427)	14,547	125,859
Accounts payable	(61,615)	158,993	97,378	(54,201)
Accrued and other current liabilities	(49,060)	9,743	(39,317)	23,056
Insurance claims payable	-	-	-	-
Unearned revenue	-	68,472	68,472	(30,389)
Compensated absences	-	4,069	4,069	(13,641)
Net cash provided (used) by operating activities	<u>\$ 12,577,165</u>	<u>\$ (5,666,659)</u>	<u>\$ 6,910,506</u>	<u>\$ 7,150,133</u>
<b>Reconciliation of cash and cash equivalents to the statement of net position</b>				
Cash and investments in current assets	\$ 5,524,272	\$ 2,707,197	\$ 8,231,469	\$ 7,051,030
Restricted cash and investments				
Current assets	1,003,808	-	1,003,808	952,127
Noncurrent assets	6,164,543	-	6,164,543	5,873,733
Less: Long-term investments	<u>(7,124,852)</u>	<u>-</u>	<u>(7,124,852)</u>	<u>(6,839,332)</u>
Total cash and cash equivalents	<u>\$ 5,567,771</u>	<u>\$ 2,707,197</u>	<u>\$ 8,274,968</u>	<u>\$ 7,037,558</u>
<b>Noncash capital and related financing activities</b>				
Contributions from property owners and developers	\$ 150,804	\$ -	\$ 150,804	\$ 638,822
Contributions by municipality	532,619	-	532,619	-
Increase in fair value of investments	49,966	-	49,966	43,463

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

Governmental Activities -  
Internal Service Funds

2019	2018
\$ (2,174,773)	\$ (2,185,167)
-	-
-	-
-	-
-	-
-	-
-	-
9,975	10,000
4,544	595,810
-	-
59,964	(796,665)
359	411
300,711	126,854
-	-
-	-
<u>\$ (1,799,220)</u>	<u>\$ (2,248,757)</u>
\$ 5,066,406	\$ 4,630,398
-	-
-	-
<u>\$ 5,066,406</u>	<u>\$ 4,630,398</u>
\$ -	\$ -
-	-
-	-

# City of Green Bay, Wisconsin

**STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUND  
DECEMBER 31, 2019  
WITH COMPARATIVE AMOUNTS AS OF DECEMBER 31, 2018**

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	<b>Custodial Fund</b>	
	<b>2019</b>	<b>2018</b>
<b>ASSETS</b>		
Current assets		
Cash and investments	<u>\$ 26,629,781</u>	<u>\$ 9,505,834</u>
<b>LIABILITIES</b>		
Due to other governments	<u>26,629,781</u>	<u>9,505,834</u>
<b>NET POSITION</b>		
Fiduciary net position - held for others	<u>\$ -</u>	<u>\$ -</u>

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

# City of Green Bay, Wisconsin

## STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2018

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	Custodial Fund	
	2019	2018
<b>ADDITIONS</b>		
Taxes and special charges collected	\$ 55,193,223	\$ 38,332,565
<b>DEDUCTIONS</b>		
Payments to other taxing districts	55,193,223	38,332,565
<b>Change in net position</b>	-	-
<b>Net position - January 1</b>	-	-
<b>Net position - December 31</b>	\$ -	\$ -

*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, 2019

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### NOTE 1: 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:

#### A. 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. 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. The City has identified the following component unit that is required to be included in the basic financial statements in accordance with standards.

#### Green Bay Redevelopment Authority (RDA)

The RDA is a discretely presented component unit with a separate board appointed by the City Council. 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, 2019 is included in the basic financial statements as a discretely presented component unit. Separate financial statements are not issued by the RDA.

#### B. RELATED ORGANIZATIONS

The City's officials are also 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.

#### C. 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, 2019

---

Separate financial statements are provided for governmental funds and proprietary funds. Governmental funds include general, special revenue, debt service and capital projects funds. 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 funds and major individual 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 primary 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 and other debt of governmental funds.

The City reports the following major enterprise 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, and to the Villages of Allouez, Ashwaubenon, and Bellevue.

Additionally, the City reports the following fund type:

- ▶ *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.
- ▶ *Fiduciary Fund - Custodial Fund*: The custodial fund accounts for property taxes and specials collected on behalf of other governments. These amounts were recorded in the general fund in prior years. Due to the implementation of GASB 84, *Fiduciary Activities*, they are now recorded in a custodial fund.

## **D. 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 and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

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

# City of Green Bay, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

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Revenues susceptible to accrual include intergovernmental grants, intergovernmental charges for services, public charges for services and interest. Other revenues such as licenses and permits, 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 functions 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, and fees and fines, 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 proprietary funds are charges to customers for services. Operating expenses for proprietary funds include the costs 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.

### **E. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, AND NET POSITION OR FUND BALANCE**

#### **1. 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 price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. 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.

#### **2. Property Taxes and Special Charges Receivable**

Property taxes and special charges consist of taxes on real estate and personal property and user charges assessed against City properties. 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 and special charges are payable on or before January 31 in full. Real estate taxes are payable in full by January 31 or in two equal installments on or before January 31 and July 31. Real estate taxes not paid by January 31 are purchased by the County as part of the February tax settlement. Delinquent personal property taxes remain the collection responsibility of the City. Special charges not paid by January 31 are held in trust by the County and remitted to the City, including interest, when collected by the County.

In addition to its levy, the City also levies and collects taxes for the Green Bay Area Public School District, Brown County, and Northeast Wisconsin Technical College. Brown County currently collects the City's property taxes by agreement.

# City of Green Bay, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

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### 3. Accounts Receivable

Accounts receivable are recorded at gross amounts 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.

### 4. Special Assessments

Assessments against property owners for public improvements are generally not subject to full settlement in the year levied. Special assessments are placed on tax rolls on an installment basis. Revenue from special assessments recorded in governmental funds is recognized as collections are made or as current installments are placed on tax rolls. Special assessments are subject to collection procedures.

### 5. 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 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 and business-type activities.

### 6. 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 funds in the fund financial statements are classified as nonspendable fund balance to indicate that they do not represent spendable available financial resources.

### 7. Prepaid Items

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items and are expensed in the periods benefited.

Prepaid items of governmental funds in the fund financial statements are classified as nonspendable fund balance to indicate that they do not represent spendable available financial resources.

### 8. 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 \$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 acquisition 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.

# City of Green Bay, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

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

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

### 9. Compensated Absences

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

### 10. Deferred Outflows/Inflows of Resources

Deferred outflows of resources are a consumption of net position by the government that is applicable to a future reporting period. Deferred inflows of resources are an acquisition of net position by the government that is applicable to a future reporting period. The recognition of those outflows and inflows as expenses or expenditures and revenues are deferred until the future periods to which the outflows and inflows are applicable.

Governmental funds may report deferred inflows of resources for unavailable revenues. The City reports unavailable revenues for special assessments and loan receivables. These inflows are recognized as revenues in the government-wide financial statements.

### 11. 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 are expensed as incurred.

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.

### 12. Pensions

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

# City of Green Bay, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

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### 13. Other Postemployment Benefits Other Than Pensions (OPEB) Plan

The City's OPEB plan is a single employer defined benefit plan that provides eligible retirees access to group medical and dental benefits. For purposes of measuring the OPEB liability, related deferred outflows and inflows and OPEB expense, the City has used values provided by their actuary. Benefit payments consist of the difference between benefits provided to retirees and the premiums charged (implicit rate subsidy).

### 14. 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 provisions, or by enabling legislation.
- ▶ **Committed fund balance.** Amounts that are constrained for specific purposes by ordinance of the City Council. These constraints can only be removed or changed by the City Council using the same action that was used to create them.
- ▶ **Assigned fund balance.** Amounts that are constrained for specific purposes by action of City management. The City Council has authorized the City Finance Director/Comptroller to assign fund balance. The Finance Director/Comptroller annually evaluates fund balances of governmental funds with any requests or known projects to determine the assigned fund balance. Residual amounts in any governmental fund, other than the General Fund, are also reported as assigned for the purpose of the fund.
- ▶ **Unassigned fund balance.** Amounts that are available for any purpose. Positive unassigned amounts are only reported in the General Fund.

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 is 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.

### F. 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, 2019

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### G. PRIOR YEAR INFORMATION

Comparative amounts for the prior year have been presented in the basic financial statements to provide an understanding of changes in the City's financial position and operations. The comparative amounts may be summarized in total and not at the level of detail required for a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the City's financial statements for the year ended December 31, 2018, from which the summarized information was derived.

### NOTE 2: STEWARDSHIP AND COMPLIANCE

#### A. BUDGETS AND BUDGETARY ACCOUNTING

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

1. 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.
2. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America 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 for the sanitary sewer, storm sewer, community development, and parking division special revenue funds, and the debt service fund. Budget is defined as the originally approved budget plus or minus approved amendments. Individual amendments throughout the year were not material in relation to the original budget. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.
3. 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. Management control of capital projects funds is achieved through project plans of tax incremental financing districts and authorizations included in debt issue resolutions.
4. 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. In addition, the following funds experienced excess expenditures:

Funds	Excess Expenditures
General fund	\$ 12,699
Sick leave escrow special revenue fund	432,191
Debt service	8,971,033
Parking Division	1,896
Community Development	153,572

# City of Green Bay, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

The excess expenditures were funded by revenues, including transfers, and available fund balance. The sick leave escrow special revenue fund is reported with the general fund, and has an overall deficit of \$859,818.

- 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, 2019.

### B. DEFICIT FUND EQUITY

The following funds had deficit fund balance or net position as of December 31, 2019:

Funds	Deficit Fund Balance
Capital Project Funds	
Sidewalks	\$ 186,340
Tax Incremental District No. 9	1,540,076
Tax Incremental District No. 13	3,745,733
Tax Incremental District No. 14	3,238,395
Tax Incremental District No. 16	84,899
Tax Incremental District No. 17	60,396
Tax Incremental District No. 18	1,367,654
Tax Incremental District No. 20	29,590
Tax Incremental District No. 21	41,391
Tax Incremental District No. 22	27,321
Tax Incremental District No. 23	13,184
Internal Service Fund	
Liability Self-Insurance	700,330

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

### C. 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 2018 and 2019 budget years, 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 2019 budget was 0.98%. The actual limit for the City for the 2020 budget was 1.136%. 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.

# City of Green Bay, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

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### NOTE 3: DETAILED NOTES ON ALL FUNDS

#### A. 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 is displayed on 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 \$160,072,971 on December 31, 2019 as summarized below:

Petty cash and cash on hand	\$ 21,487
Deposits with financial institutions	80,785,373
Investments	
Wisconsin Local Government Investment Pool	56,952,952
United States treasury notes	178,992
United States agency notes	242,070
Money market mutual funds	4,084,743
Negotiable certificates of deposit	6,075,600
Federal Home Loan Mortgage Corporation	1,996,868
Federal Home Loan Bank	3,001,920
Municipal bonds and notes	5,659,748
Corporate bonds	1,073,218
	<u>\$ 160,072,971</u>

Reconciliation to the basic financial statements:

Government-wide statement of net position	
Cash and investments	\$ 123,371,778
Restricted cash and investments	10,071,412
Fiduciary fund statement of net position	
Custodial Fund	26,629,781
	<u>\$ 160,072,971</u>

# City of Green Bay, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

### Fair Value Measurements

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs; Level 3 inputs are significant unobservable inputs. The City has the following fair value measurements as of December 31, 2019:

	Fair Value Measurements Using:		
	Level 1	Level 2	Level 3
Investments			
United States treasury notes	\$ 178,992	\$ -	\$ -
United States agency notes	242,070	-	-
Money market mutual funds	4,084,743	-	-
Negotiable certificates of deposit	-	6,075,600	-
Federal Home Loan Mortgage Corporation	-	1,996,868	-
Federal Home Loan Bank	-	3,001,920	-
Municipal bonds and notes	-	5,659,748	-
Corporate bonds	-	1,073,218	-
	<u>\$ 4,505,805</u>	<u>\$ 17,807,354</u>	<u>\$ -</u>

### Methods Used to Value Investments

Bonds and other fixed income assets reported in Level 2 are reported at fair values obtained from independent pricing services.

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

### 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 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. This coverage has been considered in determining custodial credit risk.

As of December 31, 2019, \$69,918,542 of the City's deposits with financial institutions were in excess of federal and state depository insurance limits. \$55,598,563 was collateralized with securities held by the pledging financial institution or its trust department or agent but not in the City's name.

# City of Green Bay, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

### 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 investment in securities to the top two ratings assigned by nationally recognized statistical rating organizations. Presented below is the actual rating as of the year-end for each investment type.

Investment Type	Amount	Exempt from Disclosure	AAA	Aa	A	Not Rated
United States treasury notes	\$ 178,992	\$ 178,992	\$ -	\$ -	\$ -	\$ -
United States agency notes	242,070	242,070	-	-	-	-
Money market mutual funds	4,084,743	-	-	-	-	4,084,743
Negotiable certificates of deposit	6,075,600	-	-	-	-	6,075,600
Federal Home Loan Mortgage Corporation	1,996,868	-	1,996,868	-	-	-
Federal Home Loan Bank	3,001,920	-	3,001,920	-	-	-
Municipal bonds and notes	5,659,748	-	508,350	3,987,937	1,163,461	-
Corporate bonds	1,073,218	-	-	824,907	-	248,311
Wisconsin Local Government Investment Pool	56,952,952	-	-	-	-	56,952,952
<b>Totals</b>	<b>\$79,266,111</b>	<b>\$ 421,062</b>	<b>\$ 5,507,138</b>	<b>\$4,812,844</b>	<b>\$1,163,461</b>	<b>\$67,361,606</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. The City did not have any 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.

### 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 by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

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

Investment Type	Amount	Remaining Maturity (in Months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
United States treasury notes	\$ 178,992	\$ -	\$ 178,992	\$ -	\$ -
United States agency notes	242,070	-	242,070	-	-
Money market mutual funds	4,084,743	4,084,743	-	-	-
Negotiable certificates of deposit	6,075,600	4,836,043	509,795	729,762	-
Federal Home Loan Mortgage Corporation	1,996,868	-	999,654	997,214	-
Federal Home Loan Bank	3,001,920	3,001,920	-	-	-
Municipal bonds and notes	5,659,748	1,348,499	813,594	3,497,655	-
Corporate bonds	1,073,218	370,907	454,001	248,311	-
Wisconsin Local Government Investment Pool	56,952,952	56,952,952	-	-	-
<b>Totals</b>	<b>\$ 79,266,111</b>	<b>\$ 70,595,064</b>	<b>\$ 3,198,106</b>	<b>\$ 5,715,012</b>	<b>\$ -</b>

# City of Green Bay, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

### Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

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

Highly Sensitive Investments	Fair Value at Year End
Mortgage backed securities. These securities are subject to early payment in a period of declining interest rates. The resultant reduction in expected total cash flows affects the fair value of these securities and makes the fair values of these securities highly sensitive to changes in interest rates.	\$ 4,998,788

### Wisconsin Local Government Investment Pool

The City has investments in the Wisconsin Local Government Investment Pool ("LGIP") of \$56,952,952 at year-end. The 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, 2019, the fair value of the City's share of the LGIP's assets was substantially equal to the carrying value.

### B. RESTRICTED ASSETS

Restricted assets on December 31, 2019 totaled \$10,121,418 and consisted of cash and investments, accrued interest and accounts receivable held for the following purposes:

	Amount
Cash and investments	\$ 10,071,412
Accrued interest	49,966
Accounts receivable	40
<b>Total restricted assets</b>	<b>\$ 10,121,418</b>

Funds	Amount	Purpose
KI Convention Center Expansion		
Construction	\$ 580,400	To account for monies accumulated for the construction of the KI Convention Center Expansion
Lease revenue bond reserve	2,322,661	To account for the minimum reserve amount as defined in the lease revenue bond
	<u>2,903,061</u>	
Enterprise fund		
Water Utility		
Revenue bond redemption	935,216	To account for monies accumulated to make principal and interest payments as they mature.
Revenue bond reserve	6,213,214	To account for the minimum reserve amount as defined in the 2006 series revenue bond.
Lead services	69,927	To be used for the replacement of lead services
Total Water Utility	<u>7,218,357</u>	
<b>Total restricted assets</b>	<b>\$ 10,121,418</b>	

# City of Green Bay, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

### C. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, nondepreciable:				
Land	\$ 43,985,503	\$ 1,617,575	\$ 251,500	\$ 45,351,578
Construction in progress	1,629,166	-	1,629,166	-
Total capital assets, nondepreciable	<u>45,614,669</u>	<u>1,617,575</u>	<u>1,880,666</u>	<u>45,351,578</u>
Capital assets, depreciable:				
Buildings	94,094,741	3,640,447	82,097	97,653,091
Machinery and equipment	60,693,089	3,446,343	1,871,117	62,268,315
Infrastructure	508,293,163	17,686,553	2,208,313	523,771,403
Subtotals	<u>663,080,993</u>	<u>24,773,343</u>	<u>4,161,527</u>	<u>683,692,809</u>
Less accumulated depreciation for:				
Buildings	42,697,813	1,959,978	2,218	44,655,573
Machinery and equipment	34,752,902	3,333,471	1,659,851	36,426,522
Infrastructure	212,041,596	4,788,513	2,208,313	214,621,796
Subtotals	<u>289,492,311</u>	<u>10,081,962</u>	<u>3,870,382</u>	<u>295,703,891</u>
Total capital assets, depreciable, net	<u>373,588,682</u>	<u>14,691,381</u>	<u>291,145</u>	<u>387,988,918</u>
Governmental activities capital assets, net	<u>\$ 419,203,351</u>	<u>\$ 16,308,956</u>	<u>\$ 2,171,811</u>	<u>\$ 433,340,496</u>
Business-type activities:				
Capital assets, nondepreciable:				
Land	\$ 1,589,332	\$ -	\$ -	\$ 1,589,332
Construction in progress	47,639	94,936	37,422	105,153
Total capital assets, nondepreciable	<u>1,636,971</u>	<u>94,936</u>	<u>37,422</u>	<u>1,694,485</u>
Capital assets, depreciable:				
Buildings	31,113,329	24,997	119,147	31,019,179
Improvements other than buildings	167,586,091	6,466,349	547,764	173,504,676
Machinery and equipment	50,911,219	1,760,134	2,452,033	50,219,320
Subtotals	<u>249,610,639</u>	<u>8,251,480</u>	<u>3,118,944</u>	<u>254,743,175</u>
Less accumulated depreciation for:				
Buildings	19,356,454	944,281	119,147	20,181,588
Improvements other than buildings	45,075,130	3,289,230	457,953	47,906,407
Machinery and equipment	33,057,131	2,787,731	1,913,827	33,931,035
Subtotals	<u>97,488,715</u>	<u>7,021,242</u>	<u>2,490,927</u>	<u>102,019,030</u>
Total capital assets, depreciable, net	<u>152,121,924</u>	<u>1,230,238</u>	<u>628,017</u>	<u>152,724,145</u>
Business-type activities capital assets, net	<u>\$ 153,758,895</u>	<u>\$ 1,325,174</u>	<u>\$ 665,439</u>	<u>\$ 154,418,630</u>

# City of Green Bay, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

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

Governmental activities	
General government	\$ 148,425
Public safety	1,192,530
Public works	5,565,840
Sanitation	1,125,249
Culture and recreation	1,327,892
Conservation and development	722,026
Total depreciation expense - governmental activities	<u>\$ 10,081,962</u>
Business-type activities	
Water utility	\$ 4,999,335
Transit commission	1,273,662
Subtotal	<u>6,272,997</u>
Depreciation expense reimbursed by City	229,367
Depreciation expense allocated to other operating accounts	255,981
Total depreciation expense - business-type activities	<u>6,758,345</u>
Salvage value received on capital assets retired	262,897
Total additions to accumulated depreciation	<u>\$ 7,021,242</u>

### D. 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, 2019 are detailed below:

	Interfund Receivables	Interfund Payables
Temporary cash advance		
General fund	\$ 9,354,638	\$ -
Nonmajor governmental funds	265,093	9,619,731
Operating accounts between funds		
Governmental funds		
Sanitary sewer special revenue fund	5,177,803	-
Nonmajor governmental funds	2,137,884	-
Enterprise funds		
Water Utility	-	7,315,687
Subtotal	<u>\$ 16,935,418</u>	<u>16,935,418</u>
Government-wide adjustments		
Fund eliminations		(9,619,731)
Internal service fund allocation		499,564
Long-term advance for working capital		982,190
Internal balances - Government-wide statement of net position		<u>\$ 8,797,441</u>

# City of Green Bay, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

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

	Advance Receivable	Advance Payable
Long-term advance for working capital		
General fund	\$ 982,190	\$ -
Enterprise fund		
Transit Commission	-	982,190
Totals	<u>\$ 982,190</u>	<u>\$ 982,190</u>

Interfund transfers for the year ended December 31, 2019 were as follows:

	Transfers In					Total
	General Fund	Debt Service Fund	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Transit Fund	
Transfers out						
General fund	\$ -	\$ -	\$ 319,750	\$ -	\$ -	\$ 319,750
Sanitary sewer special revenue fund	-	1,672,742	-	2,839,290	-	4,512,032
Major enterprise funds						
Water Utility	2,394,972	-	-	-	-	2,394,972
Nonmajor governmental funds						
Special revenue funds	470,000	2,028,068	-	3,935,194	272,671	6,705,933
Capital projects funds	-	4,572,476	58,700	-	-	4,631,176
Totals	<u>\$2,864,972</u>	<u>\$8,273,286</u>	<u>\$ 378,450</u>	<u>\$6,774,484</u>	<u>\$ 272,671</u>	18,563,863
Fund eliminations						(16,441,562)
Transfers - Government-wide statement of activities						<u>\$ 2,122,301</u>

Transfers are used to: (1) move unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; (2) move revenues from the funds 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.

### E. 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 \$505,000 for revenues received prior to meeting eligibility requirements.

The City's proprietary funds and business-type activities reported unearned revenues of \$169,257 for revenues collected in advance.

# City of Green Bay, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

### F. LONG-TERM OBLIGATIONS

The following is a summary of changes in long-term obligations of the City for the year ended December 31, 2019:

	Beginning Balance	Issued	Retired	Ending Balance	Due Within One Year
<b>Governmental activities:</b>					
General obligation debt					
Bonds	\$ 148,795,000	\$ 22,070,000	\$ 18,660,000	\$ 152,205,000	\$ 11,780,000
Notes	6,910,000	2,540,000	800,000	8,650,000	940,000
Direct borrowings:					
State trust fund loans	3,000,000	1,000,000	1,000,000	3,000,000	-
Total general obligation debt	158,705,000	25,610,000	20,460,000	163,855,000	12,720,000
Debt premium	2,477,477	1,458,745	256,794	3,679,428	-
Direct Borrowing: HUD Section 108	4,439,000	-	261,000	4,178,000	261,000
Leases payable	25,725,000	-	455,000	25,270,000	475,000
Compensated absences	14,708,399	3,040,138	3,677,100	14,071,437	3,739,160
Governmental activities Long-term obligations	<u>\$ 206,054,876</u>	<u>\$ 30,108,883</u>	<u>\$ 25,109,894</u>	<u>\$ 211,053,865</u>	<u>\$ 17,195,160</u>
<b>Business-type activities:</b>					
Revenue bonds	\$ 51,305,000	\$ 18,705,000	\$ 25,765,000	\$ 44,245,000	\$ 3,705,000
Debt premium	2,463,960	3,599,395	1,859,910	4,203,445	-
Debt discount	(1,957,827)	-	(1,957,827)	-	-
Compensated absences	865,524	522,934	570,370	818,088	462,152
Advances from other municipalities Working capital	512,031	-	-	512,031	-
Business-type activities Long-term obligations	<u>\$ 53,188,688</u>	<u>\$ 22,827,329</u>	<u>\$ 26,237,453</u>	<u>\$ 49,778,564</u>	<u>\$ 4,167,152</u>

The City's outstanding state trust fund loan of \$3,000,000 is subject to a statutory provision that in an event of late or non-payment, a one percent per month penalty will be charged and the payment will be collected through a reduction in payments from the State of Wisconsin.

The City's outstanding U.S. Department of Housing and Urban Development loan of \$4,178,000 is subject to a provision that in an event of late or non-payment, outstanding amounts become immediately due if the City is unable to make payment.

Total interest paid during the year on long-term debt totaled \$6,787,106.

For governmental activities, the other long-term liabilities are generally funded by the General Fund.

# City of Green Bay, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

### General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

	Date of Issue	Final Maturity	Effective Interest Rate	Original Indebtedness	Balance 12/31/19
General obligation bonds	05/25/10	04/01/30	3.1102%	\$15,320,000	\$ 8,505,000
General obligation bonds	07/12/11	04/01/26	2.996%	4,750,000	3,175,000
General obligation bonds	05/01/12	04/01/26	2.427%	8,485,000	3,400,000
General obligation bonds	05/01/12	04/01/22	2.2936%	8,295,000	3,105,000
General obligation bonds	06/05/12	04/01/30	2.712%	35,095,000	18,895,000
General obligation bonds	08/07/12	04/01/27	2.4907%	4,395,000	3,745,000
General obligation bonds	02/05/13	04/01/25	1.939%	10,985,000	5,095,000
General obligation bonds	07/09/13	04/01/28	2.7212%	11,145,000	6,010,000
General obligation notes	07/09/13	04/01/23	2.1946%	1,350,000	575,000
General obligation notes	07/09/13	04/01/23	2.382%	925,000	395,000
General obligation bonds	02/11/14	04/01/32	3.767%	4,925,000	3,800,000
General obligation bonds	05/06/14	04/01/29	2.30%	6,320,000	4,505,000
General obligation notes	05/06/14	04/01/24	2.483%	1,180,000	590,000
General obligation bonds	09/09/14	04/01/27	2.49%	3,680,000	3,530,000
General obligation bonds	09/09/14	04/01/26	2.15%	2,605,000	335,000
General obligation bonds	03/25/15	04/01/28	2.44%	6,750,000	4,940,000
General obligation bonds	07/08/15	04/01/35	3.29%	9,525,000	8,705,000
General obligation bonds	07/08/15	04/01/35	3.718%	7,410,000	6,340,000
General obligation bonds	07/23/16	04/01/36	2.572%	14,945,000	13,440,000
General obligation bonds	07/12/16	04/01/35	2.607%	5,275,000	4,585,000
General obligation bonds	06/06/17	04/01/37	2.9667%	14,745,000	13,610,000
General obligation notes	06/06/17	04/01/27	2.0693%	2,415,000	2,005,000
General obligation bonds	05/15/18	04/01/38	4.00%	14,605,000	14,415,000
General obligation notes	05/15/18	04/01/28	3.50%	2,785,000	2,545,000
State trust fund loan	11/20/18	03/15/28	4.25%	2,000,000	2,000,000
General obligation bonds	09/03/19	04/01/27	2.120232%	6,575,000	6,575,000
General obligation bonds	09/11/19	04/01/29	2.36%	15,495,000	15,495,000
General obligation notes	09/11/19	04/01/29	1.58%	2,540,000	2,540,000
General obligation notes	09/17/19	03/15/29	3.75%	1,000,000	1,000,000
Total outstanding general obligation debt					<u>\$ 163,855,000</u>

# City of Green Bay, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

Annual principal and interest maturities of the outstanding general obligation debt of \$163,855,000 on December 31, 2019 are detailed below:

Year Ended December 31,	Governmental Activities				
	G.O. Bonds and Notes		Direct Borrowing		Total
	Principal	Interest	Principal	Interest	
2020	\$ 12,720,000	\$ 5,302,749	\$ -	\$ 112,014	\$ 18,022,749
2021	12,755,000	4,877,444	179,353	140,993	17,632,444
2022	13,145,000	4,473,147	275,822	115,274	17,618,147
2023	12,645,000	4,047,467	354,603	104,056	16,692,467
2024	12,820,000	3,613,092	383,452	89,754	16,433,092
2025 - 2029	52,120,000	11,705,461	1,806,770	197,496	63,825,461
2030 - 2034	27,735,000	4,859,035	-	-	32,594,035
2035 - 2038	16,915,000	964,440	-	-	17,879,440
	<u>\$ 160,855,000</u>	<u>\$ 39,842,835</u>	<u>\$ 3,000,000</u>	<u>\$ 759,587</u>	<u>\$ 200,697,835</u>

### Build America Bond

The general obligation bonds issued on May 25, 2010 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, 2019 was \$187,601,192 as follows:

Equalized valuation of the City		\$6,966,932,800
Statutory limitation percentage		(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes		<u>348,346,640</u>
Total outstanding general obligation debt applicable to debt limitation	\$ 163,855,000	
Less: Amounts available for financing general obligation debt		
Debt service fund	<u>3,109,552</u>	
Net outstanding general obligation debt applicable to debt limitation		<u>160,745,448</u>
Legal margin for new debt		<u>\$ 187,601,192</u>

### Current Refunding

During 2019, the City issued \$6,575,000 General Obligation Refunding Bonds, Series 2019A, to current refund \$6,575,000 of a General Obligation Bond issue dated June 9, 2009. Total debt service payments over the next ten years decreased by \$543,536, resulting in a present value savings of \$485,697.

# City of Green Bay, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

### 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, 2019:

Year Ended December 31,	Governmental Activities		
	Principal	Interest	Total
2020	\$ 475,000	\$ 1,464,125	\$ 1,939,125
2021	5,000	1,455,655	1,460,655
2022	5,000	1,455,410	1,460,410
2023	5,000	1,455,165	1,460,165
2024	150,000	1,451,368	1,601,368
2025 - 2029	2,720,000	6,959,129	9,679,129
2030 - 2034	5,850,000	5,742,098	11,592,098
2035 - 2039	7,855,000	3,748,069	11,603,069
2040 - 2044	8,205,000	1,044,409	9,249,409
	<u>\$ 25,270,000</u>	<u>\$ 24,775,428</u>	<u>\$ 50,045,428</u>

The repayment of the taxable lease revenue bonds dated January 5, 2010 (Pine Street Parking Ramp) is financed by the City's parking division special revenue fund. The repayment of the taxable lease revenue bonds dated December 1, 2013 (KI Convention Center Project) is generally anticipated to be funded by reimbursement from the room tax commission, subject to availability of resources. For the year ended December 31, 2019, the City reimbursed \$1,935,245 to retire principal and interest on the lease agreement with the RDA.

### HUD Section 108 Loan

The U.S. Department of Housing and Urban Development (HUD) Section 108 Loan Guarantee Program was issued for the Northland Hotel Project. The City has pledged Community Development Block Grants as security for HUD's loan guarantee.

Outstanding HUD Section 108 loan on December 31, 2019 totaled \$4,178,000 and was comprised of the following issue:

	Date of Issue	Final Maturity	Effective Interest Rate	Original Indebtedness	Balance 12/31/19
Direct borrowing: HUD Revenue bonds	12/10/15	08/01/35	0.81%	\$ 4,700,000	<u>\$ 4,178,000</u>

# City of Green Bay, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

HUD and the City amended the original repayment schedule to amortize 2016 and 2017 principal payments over the remaining maturities. Annual principal and interest maturities of the outstanding HUD Section 108 loan of \$4,178,000 on December 31, 2019 are detailed below:

Year Ended December 31,	Governmental Activities		
	Direct Borrowings - HUD Loan		
	Principal	Interest	Total
2020	\$ 261,000	\$ 104,450	\$ 365,450
2021	261,000	97,925	358,925
2022	261,000	91,400	352,400
2023	261,000	84,875	345,875
2024	261,000	78,350	339,350
2025 - 2029	1,305,000	293,875	1,598,875
2030 - 2034	1,305,000	130,725	1,435,725
2035	263,000	6,525	269,525
	<u>\$ 4,178,000</u>	<u>\$ 888,125</u>	<u>\$ 5,066,125</u>

### Revenue Bonds

Revenue bonds outstanding on December 31, 2019 totaled \$44,245,000 and were comprised of the following issues:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/19
Water Utility					
Mortgage revenue bonds	10/14/14	11/01/29	2.00% - 3.50%	\$ 14,055,000	\$ 10,360,000
Mortgage revenue bonds	10/17/17	11/01/24	1.47% - 2.56%	15,730,000	15,180,000
Mortgage revenue bonds	08/05/19	11/01/29	4.00% - 5.00%	18,705,000	18,705,000
Total outstanding revenue bonds					<u>\$ 44,245,000</u>

Annual principal and interest maturities of the outstanding revenue bonds of \$44,245,000 on December 31, 2019 are detailed below:

Year Ended December 31,	Business-type Activities		
	Principal	Interest	Total
2020	\$ 3,705,000	\$ 1,686,707	\$ 5,391,707
2021	3,775,000	1,420,186	5,195,186
2022	3,855,000	1,336,933	5,191,933
2023	3,945,000	1,246,088	5,191,088
2024	4,045,000	1,146,927	5,191,927
2025 - 2029	24,920,000	3,551,625	28,471,625
	<u>\$ 44,245,000</u>	<u>\$ 10,388,466</u>	<u>\$ 54,633,466</u>

### Water Utility Revenues Pledged

The City 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 water utility 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 \$54,633,466. Principal and interest paid for the current year and total customer net revenues were \$5,139,210 and \$12,432,342, respectively.

# City of Green Bay, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

### Revenue Bond Refunding

During 2017, the City's water utility issued \$15,730,000 of water utility mortgage revenue bonds to retire the 2020 through 2024 maturities from the 2006 water utility mortgage revenue bonds. Total debt payments were reduced by \$745,310 over the next 7 years. The economic gain (difference between the present value of the debt service payment of the refunded and refunding bonds) was \$685,957. As of December 31, 2019, \$14,530,000 of the outstanding 2006 water utility revenue bonds is considered defeased.

### Component Unit – Redevelopment Authority (RDA)

RDA taxable lease revenue bonds outstanding on December 31, 2019 totaled \$33,830,000 and were comprised of the following issues:

	Date of Issue	Final Maturity	Effective Interest Rate	Original Indebtedness	Balance 12/31/19
Taxable lease revenue bonds					
Payable by City of Green Bay, Wisconsin					
Pine Street Parking Ramp	01/05/10	04/01/20	3.102%	\$ 4,050,000	\$ 470,000
KI Convention Center	12/01/13	06/01/43	5.990%	24,840,000	24,800,000
Payable by Brown County, Wisconsin					
KI Convention Center	06/01/16	06/01/29	3.070%	12,120,000	8,560,000
Total outstanding lease revenue bonds					<u>\$33,830,000</u>

Annual principal and interest maturities of the outstanding taxable lease revenue bonds of \$33,830,000 on December 31, 2019 are detailed below:

Year Ended December 31,	Component Unit - RDA		
	Principal	Interest	Total
2020	\$ 1,080,000	\$ 1,703,250	\$ 2,783,250
2021	650,000	1,682,724	2,332,724
2022	700,000	1,668,049	2,368,049
2023	760,000	1,650,548	2,410,548
2024	955,000	1,626,647	2,581,647
2025 - 2029	7,775,000	7,413,065	15,188,065
2030 - 2034	5,850,000	5,742,098	11,592,098
2035 - 2039	7,855,000	3,748,069	11,603,069
2040 - 2043	8,205,000	1,044,409	9,249,409
	<u>\$ 33,830,000</u>	<u>\$ 26,278,859</u>	<u>\$ 60,108,859</u>

### G. 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 matter for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

At December 31, 2019, there was one resolution to issue one series of Industrial Revenue Bonds outstanding, with an aggregate principal amount payable not to exceed \$150,000,000.

# City of Green Bay, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

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### H. PENSION PLAN

#### 1. Plan Description

The WRS is a cost-sharing, multiple-employer, defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. 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.

ETF issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>.

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.

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/16) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

# City of Green Bay, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

### 2. Post-Retirement Adjustments

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment	Variable Fund Adjustment
2009	(2.1)	(42)
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5)
2017	2.0	4
2018	2.4	17

### 3. Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, and executives and elected officials. Starting on January 1, 2016, the executives and elected officials category was merged into the general employee category. 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.

During the year ending December 31, 2019, the WRS recognized \$6,242,234 in contributions from the City.

Contribution rates for the reporting period are:

Employee Category	Employee	Employer
General (including teachers, executives and elected officials)	6.7%	6.7%
Protective with Social Security	6.7%	10.7%
Protective without Social Security	6.7%	14.9%

### 4. Pension Asset, Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2019, the City reported a liability of \$20,872,909 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension liability was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2018, the City's proportion was 0.58669892%, which was an increase of 0.02254770% from its proportion measured as of December 31, 2017.

# City of Green Bay, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

For the year ended December 31, 2019, the City recognized pension expense of \$14,063,555.

At December 31, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 16,256,834	\$ 28,736,236
Net differences between projected and actual earnings on pension plan investments	30,483,452	-
Changes in assumptions	3,518,409	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	19,226	208,566
Employer contributions subsequent to the measurement date	6,242,234	-
Total	<u>\$ 56,520,155</u>	<u>\$ 28,944,802</u>

\$6,242,234 reported as deferred outflows related to pension resulting from the City's contributions subsequent to the measurement date will be recognized as an addition to the net pension asset or liability in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year ended December 31,	Expenses
2020	\$ 7,726,972
2021	1,890,172
2022	3,389,504
2023	8,326,471
Total	<u>\$ 21,333,119</u>

### 5. Actuarial Assumptions

The total pension liability in the December 31, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2017
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Value
Long-term Expected Rate of Return:	7.0%
Discount Rate:	7.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality	Wisconsin 2018 Mortality Table
Post-retirement Adjustments*	1.9%

\* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

# City of Green Bay, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. Based on this experience study, actuarial assumptions used to measure the total pension liability changed from prior year, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates. The total pension liability for December 31, 2018 is based upon a roll-forward of the liability calculated from the December 31, 2017 actuarial valuation.

**Long-term Expected Return on Plan Assets.** The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

	<b>Current Asset Allocation %</b>	<b>Long-term Expected Nominal Rate of Return %</b>	<b>Long-term Expected Real Rate of Return %</b>
<b>Core Fund Asset Class</b>			
Global Equities	49%	8.1%	5.5%
Fixed Income	24.5%	4.0%	1.5%
Inflation Sensitive Assets	15.5%	3.8%	1.3%
Real Estate	9%	6.5%	3.9%
Private Equity/Debt	8%	9.4%	6.7%
Multi-asset	4%	6.7%	4.1%
Total Core Fund	110%	7.3%	4.7%
<b>Variable Fund Asset Class</b>			
U.S. Equities	70%	7.6%	5.0%
International Equities	30%	8.5%	5.9%
Total Variable Fund	100%	8.0%	5.4%

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%

Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations

**Single Discount Rate.** A single discount rate of 7.00% was used to measure the total pension liability, as opposed to a discount of rate of 7.2% for the prior year. This single discount rate was based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.71%. Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan members contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

# City of Green Bay, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

**Sensitivity of the City's proportionate share of the net pension liability (asset) to changes in the discount rate.** The following presents the City's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.0 percent, as well as what the City's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.0 percent) or 1-percentage-point higher (8.0 percent) than the current rate:

	<b>1% Decrease to Discount Rate (6.0%)</b>	<b>Current Discount Rate (7.0%)</b>	<b>1% Increase to Discount Rate (8.0%)</b>
City's proportionate share of the net pension liability (asset)	\$ 82,951,124	\$ 20,872,909	\$ (25,287,060)

**Pension plan fiduciary net position.** Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/publications/cafr.htm>.

### 6. Payables to the Pension Plan

At December 31, 2019, the City reported a payable of \$837,922 for the outstanding amount of contributions to the pension plan for the year ended December 31, 2019.

### I. OTHER POSTEMPLOYMENT BENEFITS

**Plan Description.** The Plan is a single-employer defined benefit postemployment health plan that covers retired employees of the City. Employees are permitted to convert unused sick leave and vacation balances at retirement and use these funds to purchase health and dental insurance or they may continue in the plan by paying 100% of the cost of the premium.

**Benefits Provided.** The City provides access to its group health insurance to its retirees. Retirees pay 100% of the cost of the premiums for the plan elected. The retiree payment is either drawn from a retiree's accumulated sick and vacation balances or paid directly after the sick and vacation balances are depleted. The sick and vacation balances are accrued by the City and are not part of the OPEB valuation.

As of the January 1, 2019 actuarial valuation, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	228
Active employees	464
	<u>692</u>

**Contributions.** The City does not provide contributions to the retirees' postemployment health or dental insurance, employees are responsible for 100% of the premium.

**Total OPEB Liability.** The City's total OPEB liability was measured as of January 1, 2019, and was determined by an actuarial valuation as of that date.

# City of Green Bay, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

**Actuarial Assumptions.** The total OPEB liability in the January 1, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods including in the measurement, unless otherwise specified:

Inflation:	6.00 percent
Salary Increases:	2.00 percent
Investment Rate of Return:	2.74 percent
Healthcare cost trend rates:	Active - ranging from 6.50 percent to 6.00 percent through 2021, level thereafter; Retirees - ranging from 13.50 percent to 13.00 percent through 2021, level thereafter

Mortality rates are from SOA RP-2014 Total Dataset Mortality with Scale MP-2019 (Base Rate 2006).

The discount rate was based on the index provided by *Bond Buyer 20-Bond General Obligation Index* based on the 20 year AA municipal bond rate as of December 31, 2019.

### Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at January 1, 2018	\$ 1,263,120
Changes for the year:	
Service cost	33,347
Interest	20,748
Changes in assumptions	23,879
Differences between expected and actual experience	(335,462)
Benefit payments	(338,901)
Balance at December 31, 2018	<u>\$ 666,731</u>

**Sensitivity of the total OPEB liability to changes in the discount rate.** The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.74 percent) or 1-percentage-point higher (3.74 percent) than the current rate:

	1% Decrease to Discount Rate (1.74%)	Current Discount Rate (2.74%)	1% Increase to Discount Rate (3.74%)
Total OPEB liability	\$ 670,402	\$ 666,731	\$ 662,809

**Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates.** The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (12.50 percent) or 1-percentage-point higher (14.50 percent) than the current rate:

	1% Decrease to Healthcare Cost Trend Rate (12.50%)	Healthcare Cost Trend Rate Baseline (13.50%)	1% Increase to Healthcare Cost Trend Rate (14.50%)
Total OPEB Liability	\$ 660,189	\$ 666,731	\$ 673,165



# City of Green Bay, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

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### Nonspendable Fund Balance

In the fund financial statements, portions of the governmental fund balances are amounts that cannot be spent because they are either 1) not in spendable form or 2) legally or contractually required to be maintained intact.

At December 31, 2019, nonspendable fund balance was as follows:

#### General Fund

Nonspendable	
Delinquent taxes	\$ 169,641
Delinquent special assessments	326,717
Interfund advance	982,190
Inventories and prepaid items	491,862
Total General Fund Nonspendable Fund Balance	<u>1,970,410</u>

#### Special Revenue Fund

Nonspendable	
Bay Beach	<u>1,350</u>

Total nonspendable fund balance	<u>\$ 1,971,760</u>
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### Restricted Fund Balance

In the fund financial statements, portions of governmental fund balances are not available for appropriation or are legally restricted for use for a specific purpose.

At December 31, 2019, restricted fund balance was as follows:

#### Special revenue funds

Restricted for	
DPW equipment	\$ 123,086
Transit capital	476,941
Community development	359,867
HOME grant	274,921
Neighborhood stabilization	99,703
Park land	51,790
Trees	90,518
Police donations	137,662
State asset forfeiture	15,883
Federal asset forfeiture	19,372
OWI vehicle seizure	903
Federal police treasury	10,285
Lambeau Stadium excess sales tax	1,346,964
Fire grants	160,272
Total special revenue funds	<u>3,168,167</u>

#### Debt service fund

Restricted for debt retirement	<u>3,109,552</u>
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# City of Green Bay, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

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### Capital projects funds

Restricted for	
Sanitary sewer construction	771,513
DPW Building capital improvements	137,196
Right of way	1,179,529
Park acquisition	1,602,826
Storm sewers	3,208,280
Police capital improvements	34,362
Fire capital improvements	328,431
City hall remodeling	329,699
Finance	60,680
Information services	57,626
Police equipment replacement	819,604
Fire equipment replacement	1,739,851
Inspection equipment replacement	12,984
Parks equipment replacement	159,123
Parking division capital	647,677
Bay beach development	4,776,707
KI Convention Center	4,737,260
Tax incremental district projects	9,324,326
Total capital projects funds	<u>29,927,674</u>
Total restricted fund balance	<u>\$ 36,205,393</u>

### Committed Fund Balance

In the fund financial statements, portions of government fund balances are committed by City Council action.

At December 31, 2019, balance was committed as follows:

### Special revenue funds

Committed for	
Sanitary sewer	\$ 12,396,086
Storm sewer	8,032,840
Revolving loan	400,828
Bay beach	855,417
Northland hotel	569,909
Total special revenue funds	<u>22,255,080</u>

### Capital projects funds

Committed for	
Sanitary sewer construction	3,129,894
Storm sewers	6,759,109
Sanitary sewer equipment replacement	2,180,226
Storm water equipment replacement	2,189,605
Parking division	1,086,285
Total capital projects funds	<u>15,345,119</u>
Total committed fund balance	<u>\$ 37,600,199</u>

# City of Green Bay, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

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### Assigned Fund Balance

Portions of governmental fund balances have been assigned to represent tentative management plans that are subject to change. At December 31, 2019, fund balance was assigned as follows:

General Fund	
Street light maintenance	\$ 40,921
Classification and compensation	8,966
Vegetation control	3,029
IT Data center	862
Traffic signal equipment	21,586
Main and Adams St. electrical service	2,204
Subtotal	<u>77,568</u>
Special revenue funds	
Parking division	192,666
DPW equipment	1,098,810
Employee recognition	28,598
City revolving loan	91,804
Wheel tax	586,785
Total special revenue funds	<u>1,998,663</u>
Capital projects funds	
Street construction	6,156,653
DPW building capital improvements	127,827
Right of way	198,752
Watermains	47,138
Boat ramp	154,599
Park acquisition	1,285,017
Storm sewer management	84,117
Police capital improvements	88,579
Fire capital improvements	159,631
City Hall remodeling	256,469
Information services	125,198
Police equipment replacement	116,809
Fire equipment replacement	75,322
Inspection equipment replacement	28,399
Redevelopment property acquisition	72,701
Neighborhood property	518,844
Brownfield grant	137,497
Total capital projects funds	<u>9,633,552</u>
Total	<u>\$ 11,709,783</u>

# City of Green Bay, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

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### NOTE 4: OTHER INFORMATION

#### A. TAX INCREMENTAL FINANCING DISTRICTS

The City has established separate capital projects funds for eighteen Tax Incremental Districts (Districts) which were 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. The Statutes allow eligible project costs to be incurred up to five years prior to the maximum termination date. The City's Districts are still eligible to incur project costs.

Since creation of the above Districts, the City has provided various financing sources to the Districts. 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.

As of December 31, 2019, the City can recover \$45,340,974 from future excess tax increment revenues of the following:

	Recoverable Costs	Termination Year
TID No. 4	\$ (95,645)	2025
TID No. 5	9,328,583	2026
TID No. 6	(106,284)	2028
TID No. 7	(1,076,991)	2029
TID No. 8	(1,296,919)	2030
TID No. 9	2,667,783	2026
TID No. 10	(811,464)	2031
TID No. 11	184,712	2032
TID No. 12	(196,430)	2032
TID No. 13	19,401,951	2032
TID No. 14	6,960,161	2033
TID No. 15	(23,127)	2034
TID No. 16	8,725,516	2034
TID No. 17	60,445	2035
TID No. 18	1,374,623	2043
TID No. 19	(90,906)	2044
TID No. 20	29,590	2045
TID No. 21	41,391	2045
TID No. 22	251,801	2046
TID No. 23	12,184	2046
	<u>\$ 45,340,974</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, 2019

### B. TAX ABATEMENTS

The City has created tax incremental financing districts (the "Districts") in accordance with Wisconsin State Statute 66.1105, *Tax Increment Law*. As part of the project plan for the Districts, the City entered into agreements with developers for a creation of tax base within the Districts. The agreements require the City to make annual repayments of property taxes collected within the Districts to the developers, based upon the terms of the agreements. As tax abatements, those developer payments and the related property tax revenues are not reported as revenues or expenditures in the financial statements.

For the year ended December 31, 2019, the City abated property taxes totaling \$195,333 under this program, comprised of the following tax abatement agreement:

- ▶ A property tax abatement of \$195,333 to a developer within Tax Incremental District No. 13.

### C. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The City completes an annual review of its insurance coverage to ensure adequate coverage. A description of the City's risk management programs is presented below:

#### Liability Self-Insurance Fund

During 1987, the City, together with certain other units of government within the State of Wisconsin, created the Cities and Villages Mutual Insurance Company (CVMIC) to provide liability insurance services to its members. At that time, the City issued \$4,812,360 in general obligation bonds for its share of the initial capitalization of CVMIC. The City is partially self-insured for liability insurance and pays premiums to CVMIC for its excess liability insurance coverage. The actuary for CVMIC determines premium charges to its members required to pay the expected claims and loss adjustment expenses. CVMIC's ongoing operational expenses, other than loss adjustment expenses, are apportioned pro rata to each member. CVMIC provides general liability, police and nurses professional liability, public official's liability, vehicle liability and excess liability coverage for the City up to \$2,000,000. The City's self-insured retention limit is \$225,000 for any one occurrence, \$900,000 aggregate. The City also carries excess insurance, which covers the City up to \$10,000,000. Premiums paid to CVMIC for insurance coverage are recorded in a self-insurance internal service fund. The self-insurance internal service fund charges various City departments and operations for their portion of insurance coverage for the year. A separate financial report is issued annually by CVMIC.

On December 31, 2019, the claims liability of \$1,025,400 reported in the fund 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 probably 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 2019 and 2018 follow:

	Liability January 1	Current Year Claims and Changes in Estimates	Claims Payments	Liability December 31
2019	\$ 1,134,533	\$ 118,652	\$ 227,785	\$ 1,025,400
2018	1,040,670	1,512,546	1,418,683	1,134,533

# City of Green Bay, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

### Health Self-Insurance Fund

City employees, retirees and employee dependents are eligible for medical and dental benefits from a health self-insurance fund. Funding is provided by charges to City departments, employees and retirees. Retirees are billed monthly premiums for health and dental benefits. Up until 2013, retirees enjoyed an implicit rate subsidy, allowing them to pay the same premium as active employees. Effective with the budget year 2013, a ten year plan was put in place by the Common Council, whereby, retirees' premiums will increase with medical inflation plus an average of 6.6% annually and accumulating over the ten year period to place their rate more in line with costs incurred for the group. The program is supplemented by stop loss protection, which limits the City's annual liability. The limits are \$275,000 per specific claim along with a \$65,000 risk corridor. Fund expenses consist of payments to consultants and administrators, medical and dental claims, and stop loss insurance premiums. On December 31, 2019, the fund had established a reserve of \$1,556,210 for future unreported claims.

The claims liability of \$554,243 reported in the fund at December 31, 2019 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 2019 and 2018 are as follows:

	Liability January 1	Current Year Claims and Changes in Estimates	Claims Payments	Liability December 31
2019	\$ 534,697	\$ 14,640,621	\$ 14,621,075	\$ 554,243
2018	541,706	14,037,911	14,044,920	534,697

### Workers Compensation Self-Insurance Fund

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

The claims liability of \$1,641,646 reported in the fund at December 31, 2019, 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 2019 and 2018 are as follows:

	Liability January 1	Current Year Claims and Changes in Estimates	Claims Payments	Liability December 31
2019	\$ 1,251,348	\$ 1,367,209	\$ 976,911	\$ 1,641,646
2018	1,211,348	708,549	668,549	1,251,348

# City of Green Bay, Wisconsin

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2019

### D. CONTINGENCIES

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. An audit under the Uniform Guidance has been conducted but final acceptance is still pending. 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.

From time to time, the City is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and legal counsel that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the City's financial position or results of operations.

### E. PRIOR PERIOD ADJUSTMENT

In prior years, the City recognized revenue for water, sewer and storm sewer customers in the month billed. Because the City bills portions of the City each month, the City recorded a receivable for services provided but not billed as of December 31, 2018, resulting in the an increase in accounts receivable and fund balance/net position as follows:

Sanitary Sewer	Other Governmental Funds - Storm Sewer	Governmental Activities	Business-type Activities Water Utility
\$ 2,199,868	\$ 842,454	\$ 3,042,322	\$ 1,872,088

### F. SUBSEQUENT EVENT

#### Coronavirus Disease (COVID-19) Pandemic

Subsequent to year-end, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the City of Green Bay, COVID-19 may impact various parts of its 2020 operations and financial results including, but not limited to, costs for emergency preparedness, additional costs related to usage of personnel and other City resources, ridership revenues on bus routes, decrease in parking utility revenue, decrease in other recreation revenues, and overall delay in spring and summer operations related to the City operations. Management believes the City is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events occurred subsequent to the year-end and are still developing.

### G. UPCOMING ACCOUNTING PRONOUNCEMENTS

In June 2017, the GASB issued Statement No. 87, *Leases*. The Statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. This statement is effective for reporting periods beginning after June 15, 2021. The City is currently evaluating the impact this standard will have on the financial statements when adopted.

REQUIRED SUPPLEMENTARY INFORMATION

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# City of Green Bay, Wisconsin

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2019  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2018**

	Budgeted Amounts		Actual	Variance	2018 Actual
	Original	Final		Final Budget - Positive (Negative)	
<b>REVENUES</b>					
Taxes	\$ 41,370,431	\$ 41,370,431	\$ 41,371,181	\$ 750	\$ 41,060,202
Intergovernmental	24,731,860	24,838,320	25,023,517	185,197	24,874,336
Licenses and permits	2,220,450	2,220,450	2,370,801	150,351	2,314,139
Fines and forfeits	1,485,500	1,495,180	1,186,062	(309,118)	1,435,871
Public charges for services	5,315,343	5,418,601	6,105,180	686,579	5,389,653
Intergovernmental charges for services	3,247,434	3,247,434	3,182,308	(65,126)	3,067,907
Interdepartmental charges for services	2,743,207	2,743,207	2,278,076	(465,131)	3,934,666
Miscellaneous	2,067,438	2,167,438	2,327,474	160,036	2,332,633
<b>Total revenues</b>	<b>83,181,663</b>	<b>83,501,061</b>	<b>83,844,599</b>	<b>343,538</b>	<b>84,409,407</b>
<b>EXPENDITURES</b>					
Current					
General government	8,211,639	8,226,345	7,855,554	370,791	9,878,103
Public safety	51,544,342	51,764,590	52,260,538	(495,948)	52,533,256
Public works	16,489,087	16,491,293	16,712,808	(221,515)	16,147,144
Health and human services	179,531	179,531	158,039	21,492	167,859
Culture and recreation	8,531,318	8,213,003	7,963,598	249,405	7,958,286
Conservation and development	1,226,608	1,226,608	1,163,531	63,077	1,291,826
<b>Total expenditures</b>	<b>86,182,525</b>	<b>86,101,369</b>	<b>86,114,068</b>	<b>(12,699)</b>	<b>87,976,474</b>
Excess of revenues under expenditures	(3,000,862)	(2,600,309)	(2,269,469)	330,840	(3,567,067)
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from sale of capital assets	100,000	-	-	-	-
Transfers in	2,798,985	2,798,985	2,864,972	65,987	2,553,288
Transfers out	-	(319,750)	(319,750)	-	(319,750)
<b>Total other financing sources (uses)</b>	<b>2,898,985</b>	<b>2,479,235</b>	<b>2,545,222</b>	<b>65,987</b>	<b>2,233,538</b>
Net change in fund balance	(101,877)	(121,074)	275,753	396,827	(1,333,529)
Fund balance - January 1	13,646,727	13,646,727	13,646,727	-	14,980,256
Fund balance - December 31	<b>\$ 13,544,850</b>	<b>\$ 13,525,653</b>	<b>\$ 13,922,480</b>	<b>\$ 396,827</b>	<b>\$ 13,646,727</b>

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

# City of Green Bay, Wisconsin

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL - SANITARY SEWER SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2019  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2018**

	Budgeted Amounts		Actual	Variance Final Budget - Positive (Negative)	2018 Actual
	Original	Final			
<b>REVENUES</b>					
Public charges for services	\$ 28,736,196	\$ 28,736,196	\$ 27,134,752	\$ (1,601,444)	\$ 25,096,994
Intergovernmental charges for services	10,000	10,000	215,649	205,649	172,138
Miscellaneous	8,000	8,000	199,976	191,976	77,716
Total revenues	<u>28,754,196</u>	<u>28,754,196</u>	<u>27,550,377</u>	<u>(1,203,819)</u>	<u>25,346,848</u>
<b>EXPENDITURES</b>					
Current					
Sanitation	<u>24,156,901</u>	<u>24,226,666</u>	<u>20,607,871</u>	<u>3,618,795</u>	<u>20,009,574</u>
Excess of revenues over expenditures	4,597,295	4,527,530	6,942,506	2,414,976	5,337,274
<b>OTHER FINANCING USES</b>					
Transfers out	<u>(4,597,295)</u>	<u>(4,597,295)</u>	<u>(4,512,032)</u>	<u>85,263</u>	<u>(3,577,776)</u>
Net change in fund balance	-	(69,765)	2,430,474	2,500,239	1,759,498
Fund balance - January 1	<u>9,965,612</u>	<u>9,965,612</u>	<u>9,965,612</u>	<u>-</u>	<u>6,006,246</u>
Fund balance - December 31	<u>\$ 9,965,612</u>	<u>\$ 9,895,847</u>	<u>\$ 12,396,086</u>	<u>\$ 2,500,239</u>	<u>\$ 7,765,744</u>

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

# City of Green Bay, Wisconsin

## SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS LAST 10 FISCAL YEARS

	2019	2018
Total OPEB Liability		
Service cost	\$ 33,347	\$ 35,535
Interest	20,748	47,746
Benefit payments	(338,901)	(282,629)
Differences between expected and actual experience	(335,462)	(26,581)
Changes of assumptions	23,879	-
Net change in total OPEB liability	(596,389)	(225,929)
Total OPEB Liability - beginning	1,263,120	1,489,049
Total OPEB Liability - ending	<u>\$ 666,731</u>	<u>\$ 1,263,120</u>
Covered-employee payroll	\$ 24,774,098	\$ 25,699,312
City's total OPEB liability as a percentage of covered-employee payroll	2.69%	4.91%

\* The amounts presented for each fiscal year were determined as of the prior fiscal year end. Amounts for prior years were not available.

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

# City of Green Bay, Wisconsin

## SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET) WISCONSIN RETIREMENT SYSTEM LAST 10 FISCAL YEARS

Plan Year Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll (plan year)	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
12/31/14	0.53764610%	\$ (13,206,059)	\$ 56,402,361	23.41%	102.74%
12/31/15	0.53750286%	8,734,317	56,836,991	15.37%	98.20%
12/31/16	0.54797926%	4,516,657	58,879,218	7.67%	99.12%
12/31/17	0.56415122%	(16,750,319)	61,289,809	27.33%	102.93%
12/31/18	0.58669892%	20,872,909	63,402,390	32.92%	96.45%

## SCHEDULE OF CONTRIBUTIONS WISCONSIN RETIREMENT SYSTEM LAST 10 FISCAL YEARS

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll (fiscal year)	Contributions as a Percentage of Covered Payroll
12/31/15	\$ 5,192,878	\$ 5,192,878	\$ -	\$ 56,836,991	9.14%
12/31/16	5,305,837	5,305,837	-	58,879,218	9.01%
12/31/17	6,030,861	6,030,861	-	61,289,810	9.84%
12/31/18	6,228,990	6,228,990	-	63,402,390	9.82%
12/31/19	6,242,234	6,242,234	-	64,342,088	9.70%

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

# City of Green Bay, Wisconsin

## NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2019

### NOTE 1: BUDGETARY INFORMATION

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)	\$ 83,844,599	\$ 1,248,000	\$ 900,000
Reclassification of transit operations and sick leave pay escrow	<u>2,148,000</u>	<u>(1,248,000)</u>	<u>(900,000)</u>
Total Revenues	<u>85,992,599</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>			
Actual amounts (budgetary basis)	86,114,068	1,203,606	1,332,191
Reclassification of transit operations and sick leave pay escrow	<u>2,535,797</u>	<u>(1,203,606)</u>	<u>(1,332,191)</u>
Total Expenditures	<u>88,649,865</u>	<u>-</u>	<u>-</u>
<b>Excess of Revenues Over (Under) Expenditures</b>			
Actual amounts (budgetary basis)	(2,269,469)	44,394	(432,191)
Reclassification of transit operations and sick leave pay escrow	<u>(387,797)</u>	<u>(44,394)</u>	<u>432,191</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,657,266)</u>	<u>-</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>			
Actual amounts (budgetary basis)	2,545,222	-	-
Reclassification of transit operations and sick leave pay escrow	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>2,545,222</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>			
Actual amounts (budgetary basis)	275,753	44,394	(432,191)
Reclassification of transit operations and sick leave pay escrow	<u>(387,797)</u>	<u>(44,394)</u>	<u>432,191</u>
Net Change in Fund Balance	<u>(112,044)</u>	<u>-</u>	<u>-</u>
<b>Fund Balance - January 1</b>			
Actual amounts (budgetary basis)	13,646,727	1,257,983	(427,627)
Reclassification of transit operations and sick leave pay escrow	<u>830,356</u>	<u>(1,257,983)</u>	<u>427,627</u>
Fund Balance - January 1	<u>14,477,083</u>	<u>-</u>	<u>-</u>
<b>Fund Balance - December 31</b>			
Actual amounts (budgetary basis)	13,922,480	1,302,377	(859,818)
Reclassification of transit operations and sick leave pay escrow	<u>442,559</u>	<u>(1,302,377)</u>	<u>859,818</u>
Fund Balance - December 31	<u>\$ 14,365,039</u>	<u>\$ -</u>	<u>\$ -</u>

# City of Green Bay, Wisconsin

## NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2019

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### **NOTE 2: OTHER POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) PLAN**

#### *Single-employer Defined Postemployment Benefit Plan*

There have been no changes in benefit terms.

The City does not pre-fund retiree health benefits and instead provides for benefits on a pay-as-you-go basis.

In 2013, the City began a process to eliminate the implicit rate subsidy (OPEB benefit) by increasing retiree premiums by an additional 6.6% per year for each year between 2013 and 2022.

### **NOTE 3: WISCONSIN RETIREMENT SYSTEM**

There were no changes of benefit terms for any participating employer in the WRS.

Actuarial assumptions are based upon an experience study conducted in 2018 using experiences from 2015-2017. Based on the experience study conducted in 2018. Actuarial assumptions used to develop the total pension liability changed including the discount rate, long-term expected rate of return, post retirement adjustment, wage inflation rate, mortality and separate

The City is required to present the last ten fiscal years of data; however accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

SUPPLEMENTARY INFORMATION

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# City of Green Bay, Wisconsin

**GENERAL FUND  
 DETAILED COMPARISON OF BUDGETED AND ACTUAL REVENUES AND OTHER FINANCING SOURCES  
 FOR THE YEAR ENDED DECEMBER 31, 2019  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2018**

	Budgeted Amounts		Actual	Variance	2018 Actual
	Original	Final		Final Budget - Positive (Negative)	
<b>Taxes</b>					
General property	\$ 40,703,595	\$ 40,703,595	\$ 40,704,434	\$ 839	\$ 40,427,159
Payments in lieu of taxes	198,006	198,006	145,703	(52,303)	172,845
GB Housing Authority	65,160	65,160	68,070	2,910	45,534
Villa West	50,700	50,700	-	(50,700)	50,700
Fort Howard	23,200	23,200	23,688	488	23,330
Millennium Housing	25,000	25,000	25,000	-	25,000
Neighborhood Housing	5,680	5,680	-	(5,680)	-
DNR	166	166	159	(7)	166
Bellin Hospital	28,000	28,000	28,733	733	27,996
Fire Station #4	100	100	53	(47)	119
Room tax	420,000	420,000	471,597	51,597	405,218
Omitted taxes	2,800	2,800	2,846	46	4,694
Grain, coal, and agriculture use	6,030	6,030	7,034	1,004	9,962
Railroad terminal tax	2,100	2,100	2,093	(7)	2,093
Mobile home fees	36,600	36,600	35,871	(729)	36,715
Retained sales tax	1,300	1,300	1,603	303	1,516
<b>Total taxes</b>	<b>41,370,431</b>	<b>41,370,431</b>	<b>41,371,181</b>	<b>750</b>	<b>41,060,202</b>
<b>Intergovernmental</b>					
<b>Federal</b>					
General government	4,500	4,500	4,500	-	4,500
Police	-	-	13,190	13,190	-
<b>State</b>					
<b>State shared taxes</b>					
Shared revenues	16,583,165	16,583,165	16,109,079	(474,086)	16,148,241
Medical assistance payment	-	-	170,282	170,282	171,121
Expenditure restraint	1,615,390	1,615,390	1,615,390	-	1,638,461
Exempt computer	575,000	575,000	611,870	36,870	580,715
Building services	460,000	460,000	490,481	30,481	463,421
Transportation	2,782,270	2,782,270	2,780,991	(1,279)	2,879,552
Connecting street aid	663,090	663,090	663,086	(4)	663,541
Nitschke Bridge	320,000	320,000	571,920	251,920	412,574
Tilleman Bridge	260,000	260,000	268,901	8,901	278,895
Walnut Street Bridge	270,000	270,000	280,533	10,533	245,604
Police	241,430	339,205	412,698	73,493	401,406
Fire	309,015	317,700	336,255	18,555	338,222
Recycling grant	433,000	433,000	433,384	384	433,169
<b>County</b>					
MEG unit	215,000	215,000	260,957	45,957	214,914
<b>Total intergovernmental</b>	<b>24,731,860</b>	<b>24,838,320</b>	<b>25,023,517</b>	<b>185,197</b>	<b>24,874,336</b>
<b>Licenses and permits</b>					
<b>Licenses</b>					
Liquor and malt beverage	177,000	177,000	206,274	29,274	175,658
Operators, cigarette and other licenses	8,000	8,000	8,300	300	7,640
Cable television fees	920,000	920,000	920,467	467	932,717
Dog	15,000	15,000	12,040	(2,960)	13,599
Cat	2,000	2,000	2,550	550	2,328
Public vehicle	7,500	7,500	7,770	270	8,425
Miscellaneous	12,000	12,000	11,864	(136)	13,176

# City of Green Bay, Wisconsin

**GENERAL FUND  
 DETAILED COMPARISON OF BUDGETED AND ACTUAL REVENUES AND OTHER FINANCING SOURCES  
 FOR THE YEAR ENDED DECEMBER 31, 2019  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2018**

	Budgeted Amounts		Actual	Variance	2018 Actual
	Original	Final		Final Budget - Positive (Negative)	
Permits					
Burglar alarms	63,450	63,450	26,375	(37,075)	42,661
Security system	12,000	12,000	22,615	10,615	24,255
Fire alarm	15,000	15,000	20,495	5,495	20,148
Building and heating	815,000	815,000	941,449	126,449	870,124
Street excavating	60,000	60,000	68,367	8,367	89,998
Fireworks	1,500	1,500	2,250	750	2,100
Weights and measures - Green Bay	90,000	90,000	99,610	9,610	93,325
Rezoning fees	12,000	12,000	14,400	2,400	12,660
Special permits	10,000	10,000	5,975	(4,025)	5,325
Total licenses and permits	<u>2,220,450</u>	<u>2,220,450</u>	<u>2,370,801</u>	<u>150,351</u>	<u>2,314,139</u>
Fines and forfeits					
Ordinance violations	<u>1,485,500</u>	<u>1,495,180</u>	<u>1,186,062</u>	<u>(309,118)</u>	<u>1,435,871</u>
Public charges for services					
Police fees	19,000	19,000	21,789	2,789	23,870
Police department overtime	800,000	821,441	866,605	45,164	804,913
Fire department fees	-	-	-	-	1,946
Fire department overtime	250,000	331,817	274,434	(57,383)	258,756
Weed cutting	45,000	45,000	74,835	29,835	39,687
Snow removal	10,000	10,000	27,983	17,983	11,822
Packers Traffic	35,000	35,000	36,559	1,559	-
Bulk refuse fees	55,000	55,000	99,792	44,792	103,386
Freon collections	500	500	835	335	855
Recycling and trash bins	2,500	2,500	30,300	27,800	14,667
Public works charges	334,000	334,000	687,834	353,834	538,999
Swimming pool admissions	273,125	273,125	191,770	(81,355)	240,266
Recreation fees	198,030	228,400	143,330	(85,070)	181,608
Wildlife Sanctuary admissions	54,615	54,615	50,086	(4,529)	49,749
WPRA ticket program	200	200	269	69	236
Forestry	7,960	7,960	13,729	5,769	7,557
Fees - Triangle Hill	30,370	-	-	-	12,400
Concessions					
Triangle Hill	3,643	-	-	-	478
Recreation fees	1,600	5,243	4,378	(865)	2,030
Swimming pools	84,000	84,000	73,565	(10,435)	82,312
Wildlife Sanctuary admissions	80,000	80,000	89,773	9,773	82,614
Reinspections appeals	55,000	55,000	226,550	171,550	81,403
Rescue squad	2,900,500	2,900,500	3,106,327	205,827	2,763,639
Miscellaneous	75,300	75,300	84,437	9,137	86,460
Total public charges for services	<u>5,315,343</u>	<u>5,418,601</u>	<u>6,105,180</u>	<u>686,579</u>	<u>5,389,653</u>
Intergovernmental charges for services					
Village of Allouez fire protection	1,784,734	1,784,734	1,787,296	2,562	1,740,830
Police liaison	1,274,700	1,274,700	1,220,860	(53,840)	1,200,737
Green Bay Public Schools - Wildlife Sanctuary	161,000	161,000	146,300	(14,700)	102,350
Weights and Measures	12,000	12,000	-	(12,000)	12,720
DPW Charges	-	-	18,526	18,526	-
Vehicle inspections	15,000	15,000	9,326	(5,674)	11,270
Total intergovernmental charges for services	<u>3,247,434</u>	<u>3,247,434</u>	<u>3,182,308</u>	<u>(65,126)</u>	<u>3,067,907</u>

# City of Green Bay, Wisconsin

**GENERAL FUND  
 DETAILED COMPARISON OF BUDGETED AND ACTUAL REVENUES AND OTHER FINANCING SOURCES  
 FOR THE YEAR ENDED DECEMBER 31, 2019  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2018**

	Budgeted Amounts		Actual	Variance Final Budget - Positive (Negative)	2018 Actual
	Original	Final			
Interdepartmental charges for services					
Administrative services	627,000	627,000	634,720	7,720	617,122
Insurance services	1,935,607	1,935,607	1,455,859	(479,748)	3,115,088
Information services	180,600	180,600	187,497	6,897	202,456
Total interdepartmental charges for services	<u>2,743,207</u>	<u>2,743,207</u>	<u>2,278,076</u>	<u>(465,131)</u>	<u>3,934,666</u>
Miscellaneous					
Interest					
Temporary investments	545,000	545,000	729,425	184,425	541,488
Investment market adjustment	-	-	100,615	100,615	41,154
Delinquent taxes	55,000	55,000	40,108	(14,892)	47,339
Rental of land	26,628	26,628	22,078	(4,550)	37,724
Cell tower rental	253,820	253,820	158,743	(95,077)	247,520
Stadium rental					
Green Bay Packers	1,022,390	1,022,390	1,021,458	(932)	1,033,927
Proceeds from auction	8,000	8,000	7,757	(243)	12,845
Proceeds from insurance	-	-	-	-	1,829
Donations	100	100	35,284	35,184	2,552
Sale of scrap	18,000	18,000	23,856	5,856	40,558
Other	138,500	238,500	188,150	(50,350)	325,697
Total miscellaneous	<u>2,067,438</u>	<u>2,167,438</u>	<u>2,327,474</u>	<u>160,036</u>	<u>2,332,633</u>
Total revenues	<u>\$ 83,181,663</u>	<u>\$ 83,501,061</u>	<u>\$ 83,844,599</u>	<u>\$ 343,538</u>	<u>\$ 84,409,407</u>
Other financing sources					
Proceeds from sale of capital assets	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Transfers in					
Special revenue funds					
Storm sewer	483,255	483,255	567,385	84,130	(794,299)
Lambeau Stadium excess sales tax	-	-	-	-	1,050,000
Water utility enterprise fund					
Payment in lieu of tax	2,315,730	2,315,730	2,297,587	(18,143)	2,297,587
Total transfers in	<u>2,798,985</u>	<u>2,798,985</u>	<u>2,864,972</u>	<u>65,987</u>	<u>2,553,288</u>
Total other financing sources	<u>\$ 2,898,985</u>	<u>\$ 2,798,985</u>	<u>\$ 2,864,972</u>	<u>\$ 65,987</u>	<u>\$ 2,553,288</u>

# City of Green Bay, Wisconsin

**GENERAL FUND  
 DETAILED COMPARISON OF BUDGETED AND ACTUAL EXPENDITURES AND OTHER FINANCING USES  
 FOR THE YEAR ENDED DECEMBER 31, 2019  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2018**

	Budgeted Amounts		Actual	Variance	2018 Actual
	Original	Final		Final Budget - Positive (Negative)	
General government					
Council	\$ 145,591	\$ 145,591	\$ 146,116	\$ (525)	\$ 146,919
Mayor	313,225	313,225	305,562	7,663	279,138
Printing	212,965	212,965	189,966	22,999	189,617
Finance	755,647	768,147	766,126	2,021	709,920
Clerk/Treasurer	420,881	420,881	401,378	19,503	361,028
Assessor	538,491	538,491	588,939	(50,448)	585,328
Purchasing	277,540	277,540	271,678	5,862	266,506
Elections	189,248	189,248	156,036	33,212	279,841
Board of review	502	502	318	184	358
Information technology	951,296	959,612	1,038,649	(79,037)	998,132
Law	657,274	699,748	697,310	2,438	649,404
Human resources	952,733	962,699	841,335	121,364	946,571
Municipal court	492,881	492,881	464,613	28,268	469,571
Engineer	1,270,677	1,270,677	1,140,979	129,698	1,180,546
City Hall	494,142	494,142	482,226	11,916	496,848
Miscellaneous	538,546	479,996	364,323	115,673	2,318,376
Total general government	<u>8,211,639</u>	<u>8,226,345</u>	<u>7,855,554</u>	<u>370,791</u>	<u>9,878,103</u>
Public safety					
Police department	26,156,276	26,285,172	26,743,088	(457,916)	27,176,227
Fire department	23,875,591	23,966,943	24,024,667	(57,724)	23,870,111
Police and fire commission	24,500	24,500	18,413	6,087	35,803
Inspection	1,487,975	1,487,975	1,474,370	13,605	1,451,115
Total public safety	<u>51,544,342</u>	<u>51,764,590</u>	<u>52,260,538</u>	<u>(495,948)</u>	<u>52,533,256</u>
Public works					
Operations	12,977,363	12,977,363	13,382,989	(405,626)	12,617,100
Traffic	3,511,724	3,513,930	3,329,819	184,111	3,530,044
Total public works	<u>16,489,087</u>	<u>16,491,293</u>	<u>16,712,808</u>	<u>(221,515)</u>	<u>16,147,144</u>
Health and human services					
Humane officer	179,531	179,531	158,039	21,492	167,859
Culture and recreation					
Park and recreation administration	2,390,478	2,408,668	2,274,716	133,952	2,128,378
Triangle sports area	34,013	-	-	-	27,155
Park department	3,495,892	3,190,166	3,139,614	50,552	3,144,028
Recreation	429,324	435,122	419,411	15,711	499,756
Swimming pools	602,746	600,946	506,396	94,550	635,051
Forestry	1,116,516	1,115,751	1,097,216	18,535	1,107,423
Wildlife Sanctuary	462,349	462,349	526,245	(63,896)	416,495
Total culture and recreation	<u>8,531,318</u>	<u>8,213,002</u>	<u>7,963,598</u>	<u>249,404</u>	<u>7,958,286</u>
Conservation and development					
City planning commission	570,759	571,759	595,026	(23,267)	386,871
Economic opportunity	655,849	654,849	568,505	86,344	515,005
Development services	-	-	-	-	389,950
Total conservation and development	<u>1,226,608</u>	<u>1,226,608</u>	<u>1,163,531</u>	<u>63,077</u>	<u>1,291,826</u>
Total expenditures	<u>\$ 86,182,525</u>	<u>\$ 86,101,369</u>	<u>\$ 86,114,068</u>	<u>\$ (12,699)</u>	<u>\$ 87,976,474</u>

# City of Green Bay, Wisconsin

**GENERAL FUND  
 DETAILED COMPARISON OF BUDGETED AND ACTUAL EXPENDITURES AND OTHER FINANCING USES  
 FOR THE YEAR ENDED DECEMBER 31, 2019  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2018**

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	Budgeted Amounts		Actual	Variance	2018 Actual
	Original	Final		Final Budget - Positive (Negative)	
Other financing uses					
Transfers out					
Special revenue funds					
DPW equipment	\$ -	\$ -	\$ 319,750	\$ (319,750)	\$ 319,750
Total other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 319,750</u>	<u>\$ (319,750)</u>	<u>\$ 319,750</u>

# City of Green Bay, Wisconsin

## COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS DECEMBER 31, 2019

	Special Revenue				
	Parking Division	DPW Equipment	Storm Sewer	RDA Revolving Loan	Transit Capital
<b>ASSETS</b>					
Cash and investments	\$ 152,255	\$ 1,221,127	\$ 5,877,763	\$ 463,402	\$ 476,941
Restricted cash and investments	-	-	-	-	-
Receivables					
Taxes and special charges	-	-	-	-	-
Accounts	192,344	769	177,811	-	-
Special assessments	-	-	-	-	-
Loans	-	-	-	1,382,197	-
Due from other funds	-	-	2,137,884	-	-
Due from other governments	-	-	-	-	-
Inventories and prepaid items	-	-	-	-	-
<b>Total assets</b>	<b>\$ 344,599</b>	<b>\$ 1,221,896</b>	<b>\$ 8,193,458</b>	<b>\$ 1,845,599</b>	<b>\$ 476,941</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	\$ 52,253	\$ -	\$ 56,940	\$ 60,971	\$ -
Accrued and other current liabilities	90,389	-	103,678	-	-
Due to other funds	-	-	-	-	-
Due to other governments	9,291	-	-	-	-
Special deposits	-	-	-	1,603	-
Unearned revenues	-	-	-	-	-
<b>Total liabilities</b>	<b>151,933</b>	<b>-</b>	<b>160,618</b>	<b>62,574</b>	<b>-</b>
<b>Deferred inflows of resources</b>					
Property taxes levied for subsequent year	-	-	-	-	-
Special assessments	-	-	-	-	-
Loans receivable	-	-	-	1,382,197	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,382,197</b>	<b>-</b>
<b>Fund balances</b>					
Nonspendable	-	-	-	-	-
Restricted	-	123,086	-	-	476,941
Committed	-	-	8,032,840	400,828	-
Assigned	192,666	1,098,810	-	-	-
Unassigned	-	-	-	-	-
<b>Total fund balances</b>	<b>192,666</b>	<b>1,221,896</b>	<b>8,032,840</b>	<b>400,828</b>	<b>476,941</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 344,599</b>	<b>\$ 1,221,896</b>	<b>\$ 8,193,458</b>	<b>\$ 1,845,599</b>	<b>\$ 476,941</b>

Special Revenue

Community Development	HOME Grant	Neighborhood Stabilization	Bay Beach	Employee Recognition	Northland Hotel	Park Land
\$ 470,560	\$ 318,845	\$ 99,703	\$ 880,739	\$ 28,788	\$ 569,909	\$ 51,790
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,772,605	6,676,929	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,350	-	-	-
<u>\$ 2,243,165</u>	<u>\$ 6,995,774</u>	<u>\$ 99,703</u>	<u>\$ 882,089</u>	<u>\$ 28,788</u>	<u>\$ 569,909</u>	<u>\$ 51,790</u>
\$ 45,325	\$ 40,798	\$ -	\$ 11,226	\$ 190	\$ -	\$ -
12,873	3,126	-	14,096	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
52,495	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>110,693</u>	<u>43,924</u>	<u>-</u>	<u>25,322</u>	<u>190</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,772,605	6,676,929	-	-	-	-	-
<u>1,772,605</u>	<u>6,676,929</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	1,350	-	-	-
359,867	274,921	99,703	-	-	-	51,790
-	-	-	855,417	-	569,909	-
-	-	-	-	28,598	-	-
-	-	-	-	-	-	-
<u>359,867</u>	<u>274,921</u>	<u>99,703</u>	<u>856,767</u>	<u>28,598</u>	<u>569,909</u>	<u>51,790</u>
<u>\$ 2,243,165</u>	<u>\$ 6,995,774</u>	<u>\$ 99,703</u>	<u>\$ 882,089</u>	<u>\$ 28,788</u>	<u>\$ 569,909</u>	<u>\$ 51,790</u>

# City of Green Bay, Wisconsin

## COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS DECEMBER 31, 2019

	Special Revenue				
	Trees	Police Donations	State Asset Forfeiture	Federal Asset Forfeiture	OWI Vehicle Seizure
<b>ASSETS</b>					
Cash and investments	\$ 90,518	\$ 140,451	\$ 15,883	\$ 19,372	\$ 903
Restricted cash and investments	-	-	-	-	-
Receivables					
Taxes and special charges	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Loans	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Inventories and prepaid items	-	-	-	-	-
<b>Total assets</b>	<b>\$ 90,518</b>	<b>\$ 140,451</b>	<b>\$ 15,883</b>	<b>\$ 19,372</b>	<b>\$ 903</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ 2,789	\$ -	\$ -	\$ -
Accrued and other current liabilities	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Special deposits	-	-	-	-	-
Unearned revenues	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>2,789</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Deferred inflows of resources</b>					
Property taxes levied for subsequent year	-	-	-	-	-
Special assessments	-	-	-	-	-
Loans receivable	-	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances</b>					
Nonspendable	-	-	-	-	-
Restricted	90,518	137,662	15,883	19,372	903
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>Total fund balances</b>	<b>90,518</b>	<b>137,662</b>	<b>15,883</b>	<b>19,372</b>	<b>903</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 90,518</b>	<b>\$ 140,451</b>	<b>\$ 15,883</b>	<b>\$ 19,372</b>	<b>\$ 903</b>

Special Revenue

Federal Police Treasury	Lambeau Stadium Excess Sales Tax	Fire Grants	Police Grants	City Revolving Loan	Wheel Tax	Total
\$ 10,285	\$ 1,346,964	\$ 160,610	\$ -	\$ 91,864	\$ 586,785	\$ 13,075,457
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	370,924
-	-	-	-	216,592	-	10,048,323
-	-	-	-	-	-	2,137,884
-	-	-	85,363	-	-	85,363
-	-	-	-	-	-	1,350
<u>\$ 10,285</u>	<u>\$ 1,346,964</u>	<u>\$ 160,610</u>	<u>\$ 85,363</u>	<u>\$ 308,456</u>	<u>\$ 586,785</u>	<u>\$ 25,719,301</u>
\$ -	\$ -	\$ 338	\$ 33,628	\$ -	\$ -	\$ 304,458
-	-	-	-	-	-	224,162
-	-	-	51,735	-	-	51,735
-	-	-	-	-	-	9,291
-	-	-	-	60	-	54,158
-	-	-	-	-	-	-
-	-	338	85,363	60	-	643,804
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	216,592	-	10,048,323
-	-	-	-	216,592	-	10,048,323
-	-	-	-	-	-	1,350
10,285	1,346,964	160,272	-	-	-	3,168,167
-	-	-	-	-	-	9,858,994
-	-	-	-	91,804	586,785	1,998,663
-	-	-	-	-	-	-
<u>10,285</u>	<u>1,346,964</u>	<u>160,272</u>	<u>-</u>	<u>91,804</u>	<u>586,785</u>	<u>15,027,174</u>
<u>\$ 10,285</u>	<u>\$ 1,346,964</u>	<u>\$ 160,610</u>	<u>\$ 85,363</u>	<u>\$ 308,456</u>	<u>\$ 586,785</u>	<u>\$ 25,719,301</u>

# City of Green Bay, Wisconsin

## COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS DECEMBER 31, 2019

	Capital Projects					
	Street Construction	Sidewalks	Sanitary Sewers Construction	DPW Building Capital Improvements	Right of Way	Watermains
<b>ASSETS</b>						
Cash and investments	\$ 7,833,251	\$ -	\$ 4,475,863	\$ 265,023	\$ 1,288,427	\$ 74,142
Restricted cash and investments	-	-	-	-	-	-
Receivables						
Taxes and special charges	-	-	-	-	-	-
Accounts, net	54,904	-	-	-	90,759	-
Special assessments	1,070,259	92,057	317,177	-	-	279,337
Loans	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Inventories and prepaid items	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 8,958,414</b>	<b>\$ 92,057</b>	<b>\$ 4,793,040</b>	<b>\$ 265,023</b>	<b>\$ 1,379,186</b>	<b>\$ 353,479</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>Liabilities</b>						
Accounts payable	\$ 960,026	\$ 7,380	\$ 572,799	\$ -	\$ 905	\$ -
Accrued and other current liabilities	387	-	407	-	-	-
Due to other funds	-	146,562	-	-	-	-
Due to other governments	-	-	-	-	-	-
Special deposits	771,089	32,398	1,250	-	-	27,004
Unearned revenues	-	-	-	-	-	-
<b>Total liabilities</b>	<b>1,731,502</b>	<b>186,340</b>	<b>574,456</b>	<b>-</b>	<b>905</b>	<b>27,004</b>
<b>Deferred inflows of resources</b>						
Property taxes levied for subsequent year	-	-	-	-	-	-
Special assessments	1,070,259	92,057	317,177	-	-	279,337
Loans receivable	-	-	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>1,070,259</b>	<b>92,057</b>	<b>317,177</b>	<b>-</b>	<b>-</b>	<b>279,337</b>
<b>Fund balances</b>						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	771,513	137,196	1,179,529	-
Committed	-	-	3,129,894	-	-	-
Assigned	6,156,653	-	-	127,827	198,752	47,138
Unassigned	-	(186,340)	-	-	-	-
<b>Total fund balances</b>	<b>6,156,653</b>	<b>(186,340)</b>	<b>3,901,407</b>	<b>265,023</b>	<b>1,378,281</b>	<b>47,138</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 8,958,414</b>	<b>\$ 92,057</b>	<b>\$ 4,793,040</b>	<b>\$ 265,023</b>	<b>\$ 1,379,186</b>	<b>\$ 353,479</b>

Capital Projects

Boat Ramp	Park Acquisition	Industrial Parks	Storm Sewers	Storm Sewer Management	Police Capital Improvements	Fire Capital Improvements	City Hall Remodeling
\$ 154,669	\$ 3,663,215	\$ 3,516	\$ 10,494,872	\$ 85,309	\$ 122,941	\$ 488,062	\$ 664,741
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	134,613	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 154,669</u>	<u>\$ 3,663,215</u>	<u>\$ 3,516</u>	<u>\$ 10,629,485</u>	<u>\$ 85,309</u>	<u>\$ 122,941</u>	<u>\$ 488,062</u>	<u>\$ 664,741</u>
\$ 70	\$ 775,372	\$ 3,516	\$ 499,510	\$ 1,192	\$ -	\$ -	\$ 78,573
-	-	-	610	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	27,363	-	-	-	-
-	-	-	-	-	-	-	-
<u>70</u>	<u>775,372</u>	<u>3,516</u>	<u>527,483</u>	<u>1,192</u>	<u>-</u>	<u>-</u>	<u>78,573</u>
-	-	-	-	-	-	-	-
-	-	-	134,613	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	134,613	-	-	-	-
-	-	-	-	-	-	-	-
-	1,602,826	-	3,208,280	-	34,362	328,431	329,699
-	-	-	6,759,109	-	-	-	-
154,599	1,285,017	-	-	84,117	88,579	159,631	256,469
-	-	-	-	-	-	-	-
<u>154,599</u>	<u>2,887,843</u>	<u>-</u>	<u>9,967,389</u>	<u>84,117</u>	<u>122,941</u>	<u>488,062</u>	<u>586,168</u>
<u>\$ 154,669</u>	<u>\$ 3,663,215</u>	<u>\$ 3,516</u>	<u>\$ 10,629,485</u>	<u>\$ 85,309</u>	<u>\$ 122,941</u>	<u>\$ 488,062</u>	<u>\$ 664,741</u>

# City of Green Bay, Wisconsin

## COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS DECEMBER 31, 2019

	Capital Projects					
	Finance	Information Services	Police Equipment Replacement	Fire Equipment Replacement	Inspection Equipment Replacement	Parks Equipment Replacement
<b>ASSETS</b>						
Cash and investments	\$ 52,315	\$ 262,428	\$ 926,281	\$ 1,931,683	\$ 41,383	\$ 370,266
Restricted cash and investments	-	-	-	-	-	-
Receivables						
Taxes and special charges	-	297,272	-	-	-	-
Accounts, net	-	33,414	10,132	1,400	-	-
Special assessments	-	-	-	-	-	-
Loans	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Inventories and prepaid items	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 52,315</b>	<b>\$ 593,114</b>	<b>\$ 936,413</b>	<b>\$ 1,933,083</b>	<b>\$ 41,383</b>	<b>\$ 370,266</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>Liabilities</b>						
Accounts payable	\$ 4,402	\$ 5,290	\$ -	\$ 117,910	\$ -	\$ 226,736
Accrued and other current liabilities	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Special deposits	-	-	-	-	-	-
Unearned revenues	-	-	-	-	-	-
<b>Total liabilities</b>	<b>4,402</b>	<b>5,290</b>	<b>-</b>	<b>117,910</b>	<b>-</b>	<b>226,736</b>
<b>Deferred inflows of resources</b>						
Property taxes levied for subsequent year	-	405,000	-	-	-	-
Special assessments	-	-	-	-	-	-
Loans receivable	-	-	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>405,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances</b>						
Nonspendable	-	-	-	-	-	-
Restricted	60,680	57,626	819,604	1,739,851	12,984	159,123
Committed	-	-	-	-	-	-
Assigned	-	125,198	116,809	75,322	28,399	-
Unassigned	(12,767)	-	-	-	-	(15,593)
<b>Total fund balances</b>	<b>47,913</b>	<b>182,824</b>	<b>936,413</b>	<b>1,815,173</b>	<b>41,383</b>	<b>143,530</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 52,315</b>	<b>\$ 593,114</b>	<b>\$ 936,413</b>	<b>\$ 1,933,083</b>	<b>\$ 41,383</b>	<b>\$ 370,266</b>

Capital Projects					
Sanitary Sewer Equipment Replacement	Storm Water Equipment Replacement	Parking Division Capital	Parking Division Vehicles	Redevelopment Property Acquisition	Bay Beach Development
\$ 2,180,226	\$ 2,189,605	\$ 1,572,430	\$ 215,842	\$ 74,442	\$ 3,812,477
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	82,272	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 2,180,226</u>	<u>\$ 2,189,605</u>	<u>\$ 1,572,430</u>	<u>\$ 215,842</u>	<u>\$ 156,714</u>	<u>\$ 3,812,477</u>
\$ -	\$ -	\$ 54,310	\$ -	\$ 1,741	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	54,310	-	1,741	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	82,272	-
-	-	-	-	82,272	-
-	-	-	-	-	-
-	-	647,677	-	-	4,776,707
2,180,226	2,189,605	870,443	215,842	-	-
-	-	-	-	72,701	-
-	-	-	-	-	(964,230)
<u>2,180,226</u>	<u>2,189,605</u>	<u>1,518,120</u>	<u>215,842</u>	<u>72,701</u>	<u>3,812,477</u>
<u>\$ 2,180,226</u>	<u>\$ 2,189,605</u>	<u>\$ 1,572,430</u>	<u>\$ 215,842</u>	<u>\$ 156,714</u>	<u>\$ 3,812,477</u>

# City of Green Bay, Wisconsin

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2019**

	Capital Projects					
	Neighborhood Property	Brownfield Grant	KI Convention Center Maintenance	Tax Incremental District No. 4	Tax Incremental District No. 5	Tax Incremental District No. 6
<b>ASSETS</b>						
Cash and investments	\$ 585,959	\$ 136,142	\$ 1,856,682	\$ 236,564	\$ 2,231,675	\$ 317,060
Restricted cash and investments	-	-	-	-	-	-
Receivables						
Taxes and special charges	28,352	-	-	388,807	1,357,472	-
Accounts, net	-	-	-	-	2,500	-
Special assessments	-	-	-	-	-	-
Loans	70,000	-	-	35,781	195,757	-
Due from other funds	-	-	-	-	265,093	-
Due from other governments	-	3,893	-	-	-	-
Inventories and prepaid items	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 684,311</b>	<b>\$ 140,035</b>	<b>\$ 1,856,682</b>	<b>\$ 661,152</b>	<b>\$ 4,052,497</b>	<b>\$ 317,060</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>Liabilities</b>						
Accounts payable	\$ 54,798	\$ 2,325	\$ 22,483	\$ -	\$ 15,449	\$ -
Accrued and other current liabilities	942	213	-	-	-	-
Due to other funds	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Special deposits	1,100	-	-	-	-	-
Unearned revenues	-	-	-	-	-	-
<b>Total liabilities</b>	<b>56,840</b>	<b>2,538</b>	<b>22,483</b>	<b>-</b>	<b>15,449</b>	<b>-</b>
<b>Deferred inflows of resources</b>						
Property taxes levied for subsequent year	38,627	-	-	529,706	1,849,405	-
Special assessments	-	-	-	-	-	-
Loans receivable	70,000	-	-	35,781	195,757	-
<b>Total deferred inflows of resources</b>	<b>108,627</b>	<b>-</b>	<b>-</b>	<b>565,487</b>	<b>2,045,162</b>	<b>-</b>
<b>Fund balances</b>						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	1,834,199	95,665	1,991,886	317,060
Committed	-	-	-	-	-	-
Assigned	518,844	137,497	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>Total fund balances</b>	<b>518,844</b>	<b>137,497</b>	<b>1,834,199</b>	<b>95,665</b>	<b>1,991,886</b>	<b>317,060</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 684,311</b>	<b>\$ 140,035</b>	<b>\$ 1,856,682</b>	<b>\$ 661,152</b>	<b>\$ 4,052,497</b>	<b>\$ 317,060</b>

Capital Projects

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
\$ 1,503,484	\$ 2,062,604	\$ -	\$ 765,282	\$ 312,868	\$ 3,064,077
-	-	-	-	-	-
561,885	223,695	132,502	161,756	-	1,543,068
-	-	-	-	-	-
-	-	-	-	-	193,514
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 2,065,369</u>	<u>\$ 2,286,299</u>	<u>\$ 132,502</u>	<u>\$ 927,038</u>	<u>\$ 312,868</u>	<u>\$ 4,800,659</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 138
-	-	-	-	-	-
-	-	1,492,059	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,492,059	-	-	138
-	-	-	-	-	-
765,506	304,759	180,519	220,374	-	2,102,259
-	-	-	-	-	193,514
-	-	-	-	-	-
<u>765,506</u>	<u>304,759</u>	<u>180,519</u>	<u>220,374</u>	<u>-</u>	<u>2,295,773</u>
-	-	-	-	-	-
1,299,863	1,981,540	-	706,664	312,868	2,504,748
-	-	-	-	-	-
-	-	-	-	-	-
-	-	(1,540,076)	-	-	-
<u>1,299,863</u>	<u>1,981,540</u>	<u>(1,540,076)</u>	<u>706,664</u>	<u>312,868</u>	<u>2,504,748</u>
<u>\$ 2,065,369</u>	<u>\$ 2,286,299</u>	<u>\$ 132,502</u>	<u>\$ 927,038</u>	<u>\$ 312,868</u>	<u>\$ 4,800,659</u>

# City of Green Bay, Wisconsin

## COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS DECEMBER 31, 2019

	Capital Projects					
	Tax	Tax	Tax	Tax	Tax	Tax
	Incremental District No. 13	Incremental District No. 14	Incremental District No. 15	Incremental District No. 16	Incremental District No. 17	Incremental District No. 18
<b>ASSETS</b>						
Cash and investments	\$ -	\$ -	\$ 23,531	\$ 15,302	\$ -	\$ -
Restricted cash and investments	-	-	-	-	-	-
Receivables						
Taxes and special charges	1,760,608	263,150	-	276,501	5,321	266,253
Accounts, net	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Loans	-	1,650,000	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from other governments	-	256,766	-	-	-	-
Inventories and prepaid items	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 1,760,608</b>	<b>\$ 2,169,916</b>	<b>\$ 23,531</b>	<b>\$ 291,803</b>	<b>\$ 5,321</b>	<b>\$ 266,253</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>Liabilities</b>						
Accounts payable	\$ -	\$ -	\$ 404	\$ -	\$ 68	\$ -
Accrued and other current liabilities	-	-	-	-	-	-
Due to other funds	3,107,708	3,399,798	-	-	58,400	1,271,167
Due to other governments	-	-	-	-	-	-
Special deposits	-	-	-	-	-	-
Unearned revenues	-	-	-	-	-	-
<b>Total liabilities</b>	<b>3,107,708</b>	<b>3,399,798</b>	<b>404</b>	<b>-</b>	<b>58,468</b>	<b>1,271,167</b>
<b>Deferred inflows of resources</b>						
Property taxes levied for subsequent year	2,398,633	358,513	-	376,702	7,249	362,740
Special assessments	-	-	-	-	-	-
Loans receivable	-	1,650,000	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>2,398,633</b>	<b>2,008,513</b>	<b>-</b>	<b>376,702</b>	<b>7,249</b>	<b>362,740</b>
<b>Fund balances</b>						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	23,127	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	(3,745,733)	(3,238,395)	-	(84,899)	(60,396)	(1,367,654)
<b>Total fund balances</b>	<b>(3,745,733)</b>	<b>(3,238,395)</b>	<b>23,127</b>	<b>(84,899)</b>	<b>(60,396)</b>	<b>(1,367,654)</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 1,760,608</b>	<b>\$ 2,169,916</b>	<b>\$ 23,531</b>	<b>\$ 291,803</b>	<b>\$ 5,321</b>	<b>\$ 266,253</b>

Capital Projects							Total Nonmajor Governmental Funds
Tax Incremental District No. 19	Tax Incremental District No. 20	Tax Incremental District No. 21	Tax Incremental District No. 22	Tax Incremental District No. 23	KI Convention Center	Total	
\$ 93,985	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,448,624	\$ 69,524,081
-	-	-	-	-	2,903,061	2,903,061	2,903,061
152,360	5,042	26,512	-	-	-	7,450,556	7,450,556
52,133	-	-	-	-	500,000	745,242	1,116,166
-	-	-	-	-	-	2,086,957	2,086,957
-	-	-	-	-	-	2,033,810	12,082,133
-	-	-	-	-	-	265,093	2,402,977
-	-	-	225,480	-	-	486,139	571,502
-	-	-	-	-	-	-	1,350
<u>\$ 298,478</u>	<u>\$ 5,042</u>	<u>\$ 26,512</u>	<u>\$ 225,480</u>	<u>\$ -</u>	<u>\$ 3,403,061</u>	<u>\$ 72,419,482</u>	<u>\$ 98,138,783</u>
\$ -	\$ -	\$ -	\$ 233,230	\$ -	\$ -	\$ 3,638,627	\$ 3,943,085
-	-	-	-	-	-	2,559	226,721
-	27,763	31,784	19,571	13,184	-	9,567,996	9,619,731
-	-	-	-	-	-	-	9,291
-	-	-	-	-	-	860,204	914,362
-	-	-	-	-	500,000	500,000	500,000
-	27,763	31,784	252,801	13,184	500,000	14,569,386	15,213,190
207,573	6,869	36,119	-	-	-	10,150,553	10,150,553
-	-	-	-	-	-	2,086,957	2,086,957
-	-	-	-	-	-	2,033,810	12,082,133
<u>207,573</u>	<u>6,869</u>	<u>36,119</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,271,320</u>	<u>24,319,643</u>
-	-	-	-	-	-	-	1,350
90,905	-	-	-	-	2,903,061	29,927,674	33,095,841
-	-	-	-	-	-	15,345,119	25,204,113
-	-	-	-	-	-	9,633,552	11,632,215
-	(29,590)	(41,391)	(27,321)	(13,184)	-	(11,327,569)	(11,327,569)
<u>90,905</u>	<u>(29,590)</u>	<u>(41,391)</u>	<u>(27,321)</u>	<u>(13,184)</u>	<u>2,903,061</u>	<u>43,578,776</u>	<u>58,605,950</u>
<u>\$ 298,478</u>	<u>\$ 5,042</u>	<u>\$ 26,512</u>	<u>\$ 225,480</u>	<u>\$ -</u>	<u>\$ 3,403,061</u>	<u>\$ 72,419,482</u>	<u>\$ 98,138,783</u>

# City of Green Bay, Wisconsin

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2019

	Special Revenue				
	Parking Division	DPW Equipment	Storm Sewer	Revolving Loan	Transit Capital
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Intergovernmental	-	43,959	-	-	-
Licenses and permits	-	-	37,532	-	-
Fines and forfeits	940,258	-	-	-	-
Public charges for services	2,261,049	-	7,294,008	-	-
Intergovernmental charges for services	-	1,113,830	-	-	-
Miscellaneous	3,519	36,544	182,745	374,228	224,253
<b>Total revenues</b>	<b>3,204,826</b>	<b>1,194,333</b>	<b>7,514,285</b>	<b>374,228</b>	<b>224,253</b>
<b>EXPENDITURES</b>					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	2,050,700	1,970,020	3,658,518	-	166,308
Culture and recreation	-	-	-	-	-
Conservation and development	-	-	-	146,227	-
Capital outlay	-	1,113,469	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total expenditures</b>	<b>2,050,700</b>	<b>3,083,489</b>	<b>3,658,518</b>	<b>146,227</b>	<b>166,308</b>
Excess of revenues over (under) expenditures	1,154,126	(1,889,156)	3,855,767	228,001	57,945
<b>OTHER FINANCING SOURCES (USES)</b>					
Long-term debt issued	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-
Transfers in	-	319,750	-	-	-
Transfers out	(1,069,497)	-	(3,795,851)	-	(272,671)
<b>Total other financing sources (uses)</b>	<b>(1,069,497)</b>	<b>319,750</b>	<b>(3,795,851)</b>	<b>-</b>	<b>(272,671)</b>
Net change in fund balances	84,629	(1,569,406)	59,916	228,001	(214,726)
Fund balance - January 1, as originally reported	108,037	2,791,302	7,130,470	172,827	691,667
Prior period adjustment	-	-	842,454	-	-
Fund balance - January 1, as adjusted	108,037	2,791,302	7,972,924	172,827	691,667
Fund balances - December 31	\$ 192,666	\$ 1,221,896	\$ 8,032,840	\$ 400,828	\$ 476,941

Special Revenue

Community Development	HOME Grant	Neighborhood Stabilization	Bay Beach	Employee Recognition	Northland Hotel	Park Land
\$ 6,955	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
938,026	498,549	-	-	-	500,000	-
-	-	-	-	-	-	-
-	-	-	3,496,363	-	-	16,355
-	-	-	-	-	-	-
63,050	180,241	-	-	2,769	380,428	-
<u>1,008,031</u>	<u>678,790</u>	<u>-</u>	<u>3,496,363</u>	<u>2,769</u>	<u>880,428</u>	<u>16,355</u>
-	-	-	-	7,485	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	2,819,203	-	-	-
1,180,623	708,851	-	-	-	500,500	-
-	-	-	-	-	-	-
-	-	-	-	-	261,000	-
-	-	-	-	-	115,753	-
<u>1,180,623</u>	<u>708,851</u>	<u>-</u>	<u>2,819,203</u>	<u>7,485</u>	<u>877,253</u>	<u>-</u>
<u>(172,592)</u>	<u>(30,061)</u>	<u>-</u>	<u>677,160</u>	<u>(4,716)</u>	<u>3,175</u>	<u>16,355</u>
-	-	-	-	-	-	-
124,851	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	(476,744)	-	-	-
<u>124,851</u>	<u>-</u>	<u>-</u>	<u>(476,744)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(47,741)</u>	<u>(30,061)</u>	<u>-</u>	<u>200,416</u>	<u>(4,716)</u>	<u>3,175</u>	<u>16,355</u>
407,608	304,982	99,703	656,351	33,314	566,734	35,435
-	-	-	-	-	-	-
<u>407,608</u>	<u>304,982</u>	<u>99,703</u>	<u>656,351</u>	<u>33,314</u>	<u>566,734</u>	<u>35,435</u>
<u>\$ 359,867</u>	<u>\$ 274,921</u>	<u>\$ 99,703</u>	<u>\$ 856,767</u>	<u>\$ 28,598</u>	<u>\$ 569,909</u>	<u>\$ 51,790</u>

# City of Green Bay, Wisconsin

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2019

	Special Revenue					Federal Police Treasury
	Trees	Police Donations	State Asset Forfeiture	Federal Asset Forfeiture	OWI Vehicle Seizure	
<b>REVENUES</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	-	32,985	7,519	10,400	-	-
Licenses and permits	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Public charges for services	4,140	-	-	-	-	-
Intergovernmental charges for services	-	-	-	-	-	-
Miscellaneous	-	89,246	-	307	-	177
<b>Total revenues</b>	<b>4,140</b>	<b>122,231</b>	<b>7,519</b>	<b>10,707</b>	<b>-</b>	<b>177</b>
<b>EXPENDITURES</b>						
Current						
General government	-	-	-	-	-	-
Public safety	-	80,020	-	-	-	-
Public works	-	-	-	-	-	-
Culture and recreation	10,708	-	-	-	-	-
Conservation and development	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total expenditures</b>	<b>10,708</b>	<b>80,020</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of revenues over (under) expenditures	(6,568)	42,211	7,519	10,707	-	177
<b>OTHER FINANCING SOURCES (USES)</b>						
Long-term debt issued	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(6,568)</b>	<b>42,211</b>	<b>7,519</b>	<b>10,707</b>	<b>-</b>	<b>177</b>
Fund balance - January 1, as originally reported	97,086	95,451	8,364	8,665	903	10,108
Prior period adjustment	-	-	-	-	-	-
Fund balance - January 1, as adjusted	97,086	95,451	8,364	8,665	903	10,108
Fund balances (deficit) - December 31	\$ 90,518	\$ 137,662	\$ 15,883	\$ 19,372	\$ 903	\$ 10,285

Special Revenue

Lambeau Stadium Excess Sales Tax	Fire Grants	Police Grants	Revolving Loan	Wheel Tax	Total
\$ 34,375	\$ -	\$ -	\$ -	\$ 1,747,078	\$ 1,788,408
-	-	-	-	-	-
-	61,057	369,281	-	-	2,461,776
-	-	-	-	-	37,532
-	-	-	-	-	940,258
-	17,343	-	-	-	13,089,258
-	-	-	-	-	1,113,830
16,224	2,749	762	21,095	13,757	1,592,094
<u>50,599</u>	<u>81,149</u>	<u>370,043</u>	<u>21,095</u>	<u>1,760,835</u>	<u>21,023,156</u>
67,838	-	-	-	-	75,323
-	28,427	275,101	-	-	383,548
533,025	-	-	-	98,529	8,477,100
-	-	-	-	-	2,829,911
-	-	-	20,031	-	2,556,232
-	732	94,942	-	-	1,209,143
-	-	-	-	-	261,000
-	-	-	-	-	115,753
<u>600,863</u>	<u>29,159</u>	<u>370,043</u>	<u>20,031</u>	<u>98,529</u>	<u>15,908,010</u>
<u>(550,264)</u>	<u>51,990</u>	<u>-</u>	<u>1,064</u>	<u>1,662,306</u>	<u>5,115,146</u>
-	-	-	-	-	-
-	-	-	-	-	124,851
-	58,700	-	-	-	378,450
-	-	-	-	(1,091,170)	(6,705,933)
-	58,700	-	-	(1,091,170)	(6,202,632)
<u>(550,264)</u>	<u>110,690</u>	<u>-</u>	<u>1,064</u>	<u>571,136</u>	<u>(1,087,486)</u>
1,897,228	49,582	-	90,740	15,649	15,272,206
-	-	-	-	-	842,454
<u>1,897,228</u>	<u>49,582</u>	<u>-</u>	<u>90,740</u>	<u>15,649</u>	<u>16,114,660</u>
<u>\$ 1,346,964</u>	<u>\$ 160,272</u>	<u>\$ -</u>	<u>\$ 91,804</u>	<u>\$ 586,785</u>	<u>\$ 15,027,174</u>

# City of Green Bay, Wisconsin

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2019

	Capital Projects					Watermains
	Street Construction	Sidewalks	Sanitary Sewers Construction	DPW Building Capital Improvements	Right of Way	
<b>REVENUES</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	413,312	89,443	18,125	-	-	26,125
Intergovernmental	234,657	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Public charges for services	212,200	-	-	-	-	-
Intergovernmental charges for services	-	-	-	-	-	-
Miscellaneous	3,250	-	18,621	-	-	-
<b>Total revenues</b>	<b>863,419</b>	<b>89,443</b>	<b>36,746</b>	<b>-</b>	<b>-</b>	<b>26,125</b>
<b>EXPENDITURES</b>						
Current						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	238,453	-	569,235	1,907	346,658	-
Culture and recreation	-	-	-	-	-	-
Conservation and development	-	-	-	-	-	-
Capital outlay	5,695,072	182,713	2,929,063	-	110,938	-
Debt service						
Principal	-	-	-	-	-	-
Interest and fiscal charges	11,648	536	5,788	897	-	-
<b>Total expenditures</b>	<b>5,945,173</b>	<b>183,249</b>	<b>3,504,086</b>	<b>2,804</b>	<b>457,596</b>	<b>-</b>
Excess of revenues over (under) expenditures	(5,081,754)	(93,806)	(3,467,340)	(2,804)	(457,596)	26,125
<b>OTHER FINANCING SOURCES (USES)</b>						
Long-term debt issued	3,260,000	150,000	1,620,000	140,000	-	-
Proceeds from sale of capital assets	-	-	-	-	1	-
Transfers in	1,091,170	-	2,000,000	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>4,351,170</b>	<b>150,000</b>	<b>3,620,000</b>	<b>140,000</b>	<b>1</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(730,584)</b>	<b>56,194</b>	<b>152,660</b>	<b>137,196</b>	<b>(457,595)</b>	<b>26,125</b>
Fund balance - January 1, as originally reported	6,887,237	(242,534)	3,748,747	127,827	1,835,876	21,013
Prior period adjustment	-	-	-	-	-	-
Fund balance - January 1, as adjusted	6,887,237	(242,534)	3,748,747	127,827	1,835,876	21,013
Fund balances (deficit) - December 31	\$ 6,156,653	\$ (186,340)	\$ 3,901,407	\$ 265,023	\$ 1,378,281	\$ 47,138

Capital Projects							
Boat Ramp	Park Acquisition	Industrial Parks	Storm Sewers	Storm Sewer Management	Police Capital Improvements	Fire Capital Improvements	City Hall Remodeling
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	9,260	-	-	-	-
-	100,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-
38,999	-	-	23,887	-	-	-	-
-	-	-	-	-	-	-	-
-	230,194	-	77,436	-	-	649,432	-
<u>38,999</u>	<u>330,194</u>	<u>-</u>	<u>110,583</u>	<u>-</u>	<u>-</u>	<u>649,432</u>	<u>-</u>
-	-	-	-	-	-	-	34,179
-	-	-	-	-	-	675,477	-
-	-	-	286,609	875,906	-	-	-
57,443	2,521,932	-	-	-	-	-	-
-	-	6,408	-	-	-	-	-
-	876,620	-	3,791,083	25,095	-	168,659	641,546
-	-	-	-	-	-	-	-
-	3,395	-	21,564	-	-	-	4,100
<u>57,443</u>	<u>3,401,947</u>	<u>6,408</u>	<u>4,099,256</u>	<u>901,001</u>	<u>-</u>	<u>844,136</u>	<u>679,825</u>
<u>(18,444)</u>	<u>(3,071,753)</u>	<u>(6,408)</u>	<u>(3,988,673)</u>	<u>(901,001)</u>	<u>-</u>	<u>(194,704)</u>	<u>(679,825)</u>
-	950,000	-	6,035,000	-	-	-	640,000
-	-	-	-	-	-	-	-
-	-	-	1,500,000	-	-	-	-
-	-	-	-	-	-	-	-
-	950,000	-	7,535,000	-	-	-	640,000
<u>(18,444)</u>	<u>(2,121,753)</u>	<u>(6,408)</u>	<u>3,546,327</u>	<u>(901,001)</u>	<u>-</u>	<u>(194,704)</u>	<u>(39,825)</u>
173,043	5,009,596	6,408	6,421,062	985,118	122,941	682,766	625,993
-	-	-	-	-	-	-	-
<u>173,043</u>	<u>5,009,596</u>	<u>6,408</u>	<u>6,421,062</u>	<u>985,118</u>	<u>122,941</u>	<u>682,766</u>	<u>625,993</u>
<u>\$ 154,599</u>	<u>\$ 2,887,843</u>	<u>\$ -</u>	<u>\$ 9,967,389</u>	<u>\$ 84,117</u>	<u>\$ 122,941</u>	<u>\$ 488,062</u>	<u>\$ 586,168</u>

# City of Green Bay, Wisconsin

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2019

	Capital Projects				
	Finance	Information Services	Police Equipment Replacement	Fire Equipment Replacement	Inspection Equipment Replacement
<b>REVENUES</b>					
Taxes	\$ -	\$ 119,000	\$ -	\$ 18,000	\$ -
Special assessments	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Public charges for services	-	-	-	10,400	-
Intergovernmental charges for services	-	80,053	-	-	-
Miscellaneous	-	-	8,821	18,570	-
<b>Total revenues</b>	<b>-</b>	<b>199,053</b>	<b>8,821</b>	<b>46,970</b>	<b>-</b>
<b>EXPENDITURES</b>					
Current					
General government	587	-	-	-	-
Public safety	-	-	6,799	41,923	-
Public works	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Conservation and development	-	-	-	-	-
Capital outlay	119,819	872,469	295,241	989,953	6,226
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	769	26	4,943	7,235	-
<b>Total expenditures</b>	<b>121,175</b>	<b>872,495</b>	<b>306,983</b>	<b>1,039,111</b>	<b>6,226</b>
Excess of revenues over (under) expenditures	(121,175)	(673,442)	(298,162)	(992,141)	(6,226)
<b>OTHER FINANCING SOURCES (USES)</b>					
Long-term debt issued	120,000	4,000	771,500	1,717,500	-
Proceeds from sale of capital assets	-	-	25,546	35,100	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	(58,700)	-
<b>Total other financing sources (uses)</b>	<b>120,000</b>	<b>4,000</b>	<b>797,046</b>	<b>1,693,900</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(1,175)</b>	<b>(669,442)</b>	<b>498,884</b>	<b>701,759</b>	<b>(6,226)</b>
<b>Fund balance - January 1, as originally reported</b>	<b>49,088</b>	<b>852,266</b>	<b>437,529</b>	<b>1,113,414</b>	<b>47,609</b>
<b>Prior period adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance - January 1, as adjusted</b>	<b>49,088</b>	<b>852,266</b>	<b>437,529</b>	<b>1,113,414</b>	<b>47,609</b>
Fund balances (deficit) - December 31	\$ 47,913	\$ 182,824	\$ 936,413	\$ 1,815,173	\$ 41,383

Capital Projects						
Parks Equipment Replacement	Sanitary Sewer Equipment Replacement	Storm Water Equipment Replacement	Parking Division Capital	Parking Division Vehicles	Redevelopment Property Acquisition	Bay Beach Development
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	5,665	-	15,633	-	-	704,099
-	5,665	-	15,633	-	-	704,099
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6,055	-	-	517,680	(1)	-	2,058,046
-	-	-	-	-	17,546	-
459,351	741,262	491,646	129,846	63,915	-	57,604
-	-	-	-	-	-	-
3,057	-	-	2,323	-	-	-
468,463	741,262	491,646	649,849	63,914	17,546	2,115,650
(468,463)	(735,597)	(491,646)	(634,216)	(63,914)	(17,546)	(1,411,551)
477,000	-	-	650,000	-	-	-
6,144	-	-	-	-	-	-
-	839,290	962,060	271,664	110,300	-	-
-	-	-	-	-	-	-
483,144	839,290	962,060	921,664	110,300	-	-
14,681	103,693	470,414	287,448	46,386	(17,546)	(1,411,551)
128,849	2,076,533	1,719,191	1,230,672	169,456	90,247	5,224,028
-	-	-	-	-	-	-
128,849	2,076,533	1,719,191	1,230,672	169,456	90,247	5,224,028
\$ 143,530	\$ 2,180,226	\$ 2,189,605	\$ 1,518,120	\$ 215,842	\$ 72,701	\$ 3,812,477

# City of Green Bay, Wisconsin

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2019

	Capital Projects				
	Neighborhood Property	Brownfield Grant	KI Convention Center Maintenance	Tax Incremental District No. 4	Tax Incremental District No. 5
<b>REVENUES</b>					
Taxes	\$ 37,250	\$ -	\$ -	\$ 521,241	\$ 1,786,359
Special assessments	-	-	-	-	-
Intergovernmental	-	58,593	-	4,984	141,770
Licenses and permits	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Public charges for services	-	-	-	-	-
Intergovernmental charges for services	-	-	-	-	-
Miscellaneous	12,210	-	249,562	4,378	171,882
<b>Total revenues</b>	<b>49,460</b>	<b>58,593</b>	<b>249,562</b>	<b>530,603</b>	<b>2,100,011</b>
<b>EXPENDITURES</b>					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Conservation and development	653,526	58,592	92,002	6,758	724,453
Capital outlay	239,593	-	-	-	10,255
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	5,360
<b>Total expenditures</b>	<b>893,119</b>	<b>58,592</b>	<b>92,002</b>	<b>6,758</b>	<b>740,068</b>
Excess of revenues over (under) expenditures	(843,659)	1	157,560	523,845	1,359,943
<b>OTHER FINANCING SOURCES (USES)</b>					
Long-term debt issued	1,000,000	-	-	-	1,500,000
Proceeds from sale of capital assets	18,177	-	-	-	1,010
Transfers in	-	-	-	-	-
Transfers out	-	-	-	(608,644)	(1,266,962)
<b>Total other financing sources (uses)</b>	<b>1,018,177</b>	<b>-</b>	<b>-</b>	<b>(608,644)</b>	<b>234,048</b>
<b>Net change in fund balances</b>	<b>174,518</b>	<b>1</b>	<b>157,560</b>	<b>(84,799)</b>	<b>1,593,991</b>
Fund balance - January 1, as originally reported	344,326	137,496	1,676,639	180,464	397,895
Prior period adjustment	-	-	-	-	-
Fund balance - January 1, as adjusted	344,326	137,496	1,676,639	180,464	397,895
Fund balances (deficit) - December 31	\$ 518,844	\$ 137,497	\$ 1,834,199	\$ 95,665	\$ 1,991,886

Capital Projects

Tax Incremental District No. 6	Tax Incremental District No. 7	Tax Incremental District No. 8	Tax Incremental District No. 9	Tax Incremental District No. 10	Tax Incremental District No. 11	Tax Incremental District No. 12
\$ -	\$ 735,785	\$ 289,726	\$ 182,198	\$ 192,394	\$ -	\$ 1,789,017
-	-	-	-	-	-	-
-	7,020	10,414	2,967	6,967	-	406,788
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	25,040	39,547	8,324	14,304	-	104,529
-	767,845	339,687	193,489	213,665	-	2,300,334
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
571	22,849	6,020	13,083	46,013	570	308,451
-	-	-	-	-	-	2,664,878
-	-	-	-	-	-	-
-	-	-	20,894	-	-	-
571	22,849	6,020	33,977	46,013	570	2,973,329
(571)	744,996	333,667	159,512	167,652	(570)	(672,995)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(6,473)	(157,589)	(164,696)	(201,921)	-	(29,770)	(273,263)
(6,473)	(157,589)	(164,696)	(201,921)	-	(29,770)	(273,263)
(7,044)	587,407	168,971	(42,409)	167,652	(30,340)	(946,258)
324,104	712,456	1,812,569	(1,497,667)	539,012	343,208	3,451,006
-	-	-	-	-	-	-
324,104	712,456	1,812,569	(1,497,667)	539,012	343,208	3,451,006
\$ 317,060	\$ 1,299,863	\$ 1,981,540	\$ (1,540,076)	\$ 706,664	\$ 312,868	\$ 2,504,748

# City of Green Bay, Wisconsin

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2019

	Capital Projects					
	Tax Incremental District No. 13	Tax Incremental District No. 14	Tax Incremental District No. 15	Tax Incremental District No. 16	Tax Incremental District No. 17	Tax Incremental District No. 18
<b>REVENUES</b>						
Taxes	\$ 1,709,712	\$ 273,594	\$ -	\$ 326,091	\$ 6,852	\$ 253,444
Special assessments	-	-	-	-	-	-
Intergovernmental	440,415	263,692	-	39,893	49	6,969
Licenses and permits	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Public charges for services	1,640	-	-	-	-	-
Intergovernmental charges for services	-	-	-	-	-	-
Miscellaneous	-	210,358	-	-	1,337	-
<b>Total revenues</b>	<b>2,151,767</b>	<b>747,644</b>	<b>-</b>	<b>365,984</b>	<b>8,238</b>	<b>260,413</b>
<b>EXPENDITURES</b>						
Current						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Conservation and development	161,027	2,394,652	4,584	49,042	-	199,232
Capital outlay	1,200,290	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest and fiscal charges	46,823	31,828	-	1,435	1,040	20,496
<b>Total expenditures</b>	<b>1,408,140</b>	<b>2,426,480</b>	<b>4,584</b>	<b>50,477</b>	<b>1,040</b>	<b>219,728</b>
Excess of revenues over (under) expenditures	743,627	(1,678,836)	(4,584)	315,507	7,198	40,685
<b>OTHER FINANCING SOURCES (USES)</b>						
Long-term debt issued	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(1,417,224)	(418,134)	-	(27,800)	-	-
<b>Total other financing sources (uses)</b>	<b>(1,417,224)</b>	<b>(418,134)</b>	<b>-</b>	<b>(27,800)</b>	<b>-</b>	<b>-</b>
Net change in fund balances	(673,597)	(2,096,970)	(4,584)	287,707	7,198	40,685
Fund balance - January 1, as originally reported	(3,072,136)	(1,141,425)	27,711	(372,606)	(67,594)	(1,408,339)
Prior period adjustment	-	-	-	-	-	-
Fund balance - January 1, as adjusted	(3,072,136)	(1,141,425)	27,711	(372,606)	(67,594)	(1,408,339)
Fund balances (deficit) - December 31	\$ (3,745,733)	\$ (3,238,395)	\$ 23,127	\$ (84,899)	\$ (60,396)	\$ (1,367,654)

Capital Projects							Total Nonmajor Governmental Funds
Tax Incremental District No. 19	Tax Incremental District No. 20	Tax Incremental District No. 21	Tax Incremental District No. 22	Tax Incremental District No. 23	KI Convention Center	Total	
\$ 151,911	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,392,574	\$ 10,180,982
-	-	-	-	-	-	556,265	556,265
-	-	-	225,480	-	-	1,950,658	4,412,434
-	-	-	-	-	-	-	37,532
-	-	-	-	-	-	-	940,258
-	-	-	-	-	-	287,126	13,376,384
-	-	-	-	-	-	80,053	1,193,883
127,348	-	-	-	-	100,000	2,800,540	4,392,634
279,259	-	-	225,480	-	100,000	14,067,216	35,090,372
-	-	-	-	-	-	34,766	110,089
-	-	-	-	-	-	724,199	1,107,747
-	-	-	-	-	-	2,836,447	11,313,547
-	-	-	1,000	1,000	-	4,645,476	7,475,387
131,450	12,512	15,780	-	-	-	4,925,121	7,481,353
-	-	-	251,801	12,184	33,322	23,060,444	24,269,587
-	-	-	-	-	-	-	261,000
-	296	442	-	-	-	194,895	310,648
131,450	12,808	16,222	252,801	13,184	33,322	36,421,348	52,329,358
147,809	(12,808)	(16,222)	(27,321)	(13,184)	66,678	(22,354,132)	(17,238,986)
-	-	-	-	-	-	19,035,000	19,035,000
-	-	-	-	-	-	85,978	210,829
-	-	-	-	-	-	6,774,484	7,152,934
-	-	-	-	-	-	(4,631,176)	(11,337,109)
-	-	-	-	-	-	21,264,286	15,061,654
147,809	(12,808)	(16,222)	(27,321)	(13,184)	66,678	(1,089,846)	(2,177,332)
(56,904)	(16,782)	(25,169)	-	-	2,836,383	44,668,622	59,940,828
-	-	-	-	-	-	-	842,454
(56,904)	(16,782)	(25,169)	-	-	2,836,383	44,668,622	60,783,282
\$ 90,905	\$ (29,590)	\$ (41,391)	\$ (27,321)	\$ (13,184)	\$ 2,903,061	\$ 43,578,776	\$ 58,605,950

# City of Green Bay, Wisconsin

## TRANSIT OPERATIONS SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 1,248,000	\$ 1,248,000	\$ 1,248,000	\$ -
EXPENDITURES				
Current				
Public works	1,607,428	1,607,428	1,203,606	403,822
Net change in fund balance	(359,428)	(359,428)	44,394	403,822
Fund balance - January 1	1,257,983	1,257,983	1,257,983	-
Fund balance - December 31	\$ 898,555	\$ 898,555	\$ 1,302,377	\$ 403,822

# City of Green Bay, Wisconsin

## SICK LEAVE PAY ESCROW INTERNAL SERVICE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 900,000	\$ 900,000	\$ 900,000	\$ -
<b>EXPENDITURES</b>				
Current				
General government	100,000	100,000	72,985	27,015
Public safety	800,000	800,000	967,681	(167,681)
Public works	-	-	234,455	(234,455)
Culture and recreation	-	-	57,070	(57,070)
Total expenditures	900,000	900,000	1,332,191	(432,191)
Net change in fund balance	-	-	(432,191)	(432,191)
Fund balance - January 1	(427,627)	(427,627)	(427,627)	-
Fund balance - December 31	<u>\$ (427,627)</u>	<u>\$ (427,627)</u>	<u>\$ (859,818)</u>	<u>\$ (432,191)</u>

# 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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 9,241,519	\$ 9,241,519	\$ 9,241,519	\$ -
Miscellaneous	722,393	722,393	2,712,873	1,990,480
Total revenues	9,963,912	9,963,912	11,954,392	1,990,480
<b>EXPENDITURES</b>				
Debt service				
Principal	13,403,741	13,403,741	20,915,000	(7,511,259)
Interest and fiscal charges	5,131,540	5,131,540	6,591,314	(1,459,774)
Total expenditures	18,535,281	18,535,281	27,506,314	(8,971,033)
Excess of revenues under expenditures	(8,571,369)	(8,571,369)	(15,551,922)	(6,980,553)
<b>OTHER FINANCING SOURCES</b>				
Long-term debt issued	-	-	6,575,000	6,575,000
Premium on debt issued	-	-	1,458,745	1,458,745
Transfers in	8,471,369	8,471,369	8,273,286	(198,083)
Total other financing sources	8,471,369	8,471,369	16,307,031	7,835,662
Net change in fund balance	(100,000)	(100,000)	755,109	855,109
Fund balance - January 1	2,354,443	2,354,443	2,354,443	-
Fund balance - December 31	\$ 2,254,443	\$ 2,254,443	\$ 3,109,552	\$ 855,109

# 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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Fines and forfeits	\$ 907,000	\$ 907,000	\$ 940,258	\$ 33,258
Public charges for services	2,232,368	2,232,368	2,261,049	28,681
Miscellaneous	25,500	25,500	3,519	(21,981)
Total revenues	<u>3,164,868</u>	<u>3,164,868</u>	<u>3,204,826</u>	<u>39,958</u>
<b>EXPENDITURES</b>				
Current				
Public works	<u>2,048,804</u>	<u>2,048,804</u>	<u>2,050,700</u>	<u>(1,896)</u>
Excess of revenues over expenditures	<u>1,116,064</u>	<u>1,116,064</u>	<u>1,154,126</u>	<u>38,062</u>
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(1,116,064)</u>	<u>(1,116,064)</u>	<u>(1,069,497)</u>	<u>46,567</u>
Net change in fund balance	-	-	84,629	84,629
Fund balance - January 1	<u>108,037</u>	<u>108,037</u>	<u>108,037</u>	-
Fund balance - December 31	<u>\$ 108,037</u>	<u>\$ 108,037</u>	<u>\$ 192,666</u>	<u>\$ 84,629</u>

# City of Green Bay, Wisconsin

## STORM SEWER SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Licenses and permits	\$ -	\$ -	\$ 37,532	\$ 37,532
Public charges for services	7,291,447	7,291,447	7,294,008	2,561
Miscellaneous	9,000	9,000	182,745	173,745
<b>Total revenues</b>	<b>7,300,447</b>	<b>7,300,447</b>	<b>7,514,285</b>	<b>213,838</b>
<b>EXPENDITURES</b>				
Current				
Public works	3,553,927	3,716,114	3,658,518	57,596
Excess of revenues over expenditures	3,746,520	3,584,333	3,855,767	271,434
<b>OTHER FINANCING USES</b>				
Transfers out	(3,746,520)	(3,746,520)	(3,795,851)	(49,331)
Net change in fund balance	-	(162,187)	59,916	222,103
Fund balance - January 1	7,972,924	7,972,924	7,972,924	-
Fund balance - December 31	<u>\$ 7,972,924</u>	<u>\$ 7,810,737</u>	<u>\$ 8,032,840</u>	<u>\$ 222,103</u>

# City of Green Bay, Wisconsin

## COMMUNITY DEVELOPMENT SPECIAL REVENUE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ 6,955	\$ 6,955
Intergovernmental	1,013,190	1,013,190	938,026	(75,164)
Miscellaneous	-	-	63,050	63,050
Total revenues	<u>1,013,190</u>	<u>1,013,190</u>	<u>1,008,031</u>	<u>(5,159)</u>
<b>EXPENDITURES</b>				
Current				
Conservation and development	<u>1,013,190</u>	<u>1,027,051</u>	<u>1,180,623</u>	<u>(153,572)</u>
Excess of revenues under expenditures	-	(13,861)	(172,592)	(158,731)
<b>OTHER FINANCING SOURCES</b>				
Proceeds from sale of capital assets	<u>-</u>	<u>-</u>	<u>124,851</u>	<u>124,851</u>
Net change in fund balance	-	(13,861)	(47,741)	(33,880)
Fund balance - January 1	<u>407,608</u>	<u>407,608</u>	<u>407,608</u>	<u>-</u>
Fund balance - December 31	<u>\$ 407,608</u>	<u>\$ 393,747</u>	<u>\$ 359,867</u>	<u>\$ (33,880)</u>

# City of Green Bay, Wisconsin

## COMBINING STATEMENT OF NET POSITION INTERNAL SERVICE FUNDS DECEMBER 31, 2019

	Health Self- Insurance	Workers Compensation Self-Insurance	Liability Self- Insurance	Total
<b>ASSETS</b>				
Current assets				
Cash and investments	\$ 2,513,785	\$ 2,055,150	\$ 497,471	\$ 5,066,406
Receivables				
Taxes	-	849,412	437,048	1,286,460
Accounts	48,965	30,843	23,669	103,477
Total assets	<u>2,562,750</u>	<u>2,935,405</u>	<u>958,188</u>	<u>6,456,343</u>
<b>LIABILITIES</b>				
Accounts payable	449,922	2,400	37,689	490,011
Accrued and other current liabilities	2,375	-	-	2,375
Insurance claims payable	554,243	1,641,646	1,025,400	3,221,289
Total liabilities	<u>1,006,540</u>	<u>1,644,046</u>	<u>1,063,089</u>	<u>3,713,675</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property taxes levied for subsequent year	-	1,157,230	595,429	1,752,659
<b>NET POSITION</b>				
Unrestricted	<u>\$ 1,556,210</u>	<u>\$ 134,129</u>	<u>\$ (700,330)</u>	<u>\$ 990,009</u>

# City of Green Bay, Wisconsin

## COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION INTERNAL SERVICE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2019

	Health Self- Insurance	Workers Compensation Self-Insurance	Liability Self- Insurance	Total
<b>OPERATING REVENUES</b>				
Charges to City departments, employees and retirees	\$ 15,093,904	\$ 335,295	\$ 175,633	\$ 15,604,832
Intergovernmental charges	21,032	-	-	21,032
Total operating revenues	15,114,936	335,295	175,633	15,625,864
<b>OPERATING EXPENSES</b>				
Insurance claims and estimate changes	14,640,621	1,367,209	118,652	16,126,482
Stop loss insurance premiums	533,134	3,438	378,714	915,286
Transplant insurance premiums	130,430	-	-	130,430
Administrative fees	478,479	-	85,857	564,336
Consulting fees	-	64,103	-	64,103
Total operating expenses	15,782,664	1,434,750	583,223	17,800,637
Operating loss	(667,728)	(1,099,455)	(407,590)	(2,174,773)
<b>NONOPERATING REVENUES (EXPENSES)</b>				
General property taxes	-	1,182,230	554,314	1,736,544
Interest income	76,757	39,594	6,429	122,780
Dividends from CVMIC	-	-	79,408	79,408
Intergovernmental revenues	-	9,975	-	9,975
Total nonoperating revenues (expenses)	76,757	1,231,799	640,151	1,948,707
Change in net position	(590,971)	132,344	232,561	(226,066)
Net position - January 1	2,147,181	1,785	(932,891)	1,216,075
Net position - December 31	\$ 1,556,210	\$ 134,129	\$ (700,330)	\$ 990,009

# City of Green Bay, Wisconsin

## COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2019

	Health Self- Insurance	Workers Compensation Self-Insurance	Liability Self- Insurance	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash from interfund services provided	\$ 15,099,341	\$ 331,822	\$ 678,213	\$ 16,109,376
Cash from intergovernmental services provided	21,032	9,975	-	31,007
Insurance payments	(15,242,651)	(985,041)	(1,169,329)	(17,397,021)
Payments to consultants	(478,479)	(64,103)	-	(542,582)
Net cash used by operating activities	<u>(600,757)</u>	<u>(707,347)</u>	<u>(491,116)</u>	<u>(1,799,220)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
General property taxes	-	1,374,515	658,525	2,033,040
Cash received from CVMIC	-	-	79,408	79,408
Net cash provided by noncapital financing activities	<u>-</u>	<u>1,374,515</u>	<u>737,933</u>	<u>2,112,448</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest received	<u>76,757</u>	<u>39,594</u>	<u>6,429</u>	<u>122,780</u>
Change in cash and cash equivalents	(524,000)	706,762	253,246	436,008
Cash and cash equivalents - January 1	<u>3,037,785</u>	<u>1,348,388</u>	<u>244,225</u>	<u>4,630,398</u>
Cash and cash equivalents - December 31	<u>\$ 2,513,785</u>	<u>\$ 2,055,150</u>	<u>\$ 497,471</u>	<u>\$ 5,066,406</u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES</b>				
Operating loss	\$ (667,728)	\$ (1,099,455)	\$ (407,590)	\$ (2,174,773)
Adjustments to reconcile operating loss to net cash provided used by operating activities				
Nonoperating grants	-	9,975	-	9,975
Change in operating assets and liabilities				
Accounts receivables	5,437	(3,473)	2,580	4,544
Accounts payable	41,629	(4,692)	23,027	59,964
Accrued and other current liabilities	359	-	-	359
Insurance claims payable	19,546	390,298	(109,133)	300,711
Net cash used by operating activities	<u>\$ (600,757)</u>	<u>\$ (707,347)</u>	<u>\$ (491,116)</u>	<u>\$ (1,799,220)</u>
Reconciliation of cash and cash equivalents to the statement of net position				
Cash and cash equivalents in current assets	<u>\$ 2,513,785</u>	<u>\$ 2,055,150</u>	<u>\$ 497,471</u>	<u>\$ 5,066,406</u>
Noncash capital and related financing activities				
None				

# City of Green Bay, Wisconsin

## COMPARATIVE SCHEDULE OF GOVERNMENTAL CAPITAL ASSETS BY SOURCE DECEMBER 31, 2019 AND 2018

	2019	2018
<b>GOVERNMENTAL CAPITAL ASSETS</b>		
Land	\$ 45,351,578	\$ 43,985,503
Construction in progress	-	1,629,166
Buildings	97,653,091	94,094,741
Machinery and equipment	62,268,315	60,693,089
Infrastructure	<u>523,771,403</u>	<u>508,293,163</u>
Total governmental capital assets	<u>\$ 729,044,387</u>	<u>\$ 708,695,662</u>
<b>INVESTMENT IN GOVERNMENTAL CAPITAL ASSETS BY SOURCE</b>		
General Fund	\$ 38,126,079	\$ 38,126,079
Special revenue funds		
Federal and state grants	37,826,862	36,617,719
Capital projects funds		
General obligation debt	<u>653,091,446</u>	<u>633,951,864</u>
Total investment in governmental capital assets by source	<u>\$ 729,044,387</u>	<u>\$ 708,695,662</u>

# City of Green Bay, Wisconsin

## COMPARATIVE SCHEDULE OF GOVERNMENTAL CAPITAL ASSETS BY FUNCTION AND ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2019

FUNCTION AND ACTIVITY	Total	Land	Construction in Progress	Buildings	Machinery and Equipment	Infrastructure
General government	\$ 8,961,193	\$ 3,539,934	\$ -	\$ 2,814,200	\$ 2,607,059	\$ -
Public safety						
Police protection	8,065,924	286,000	-	2,878,379	4,901,545	-
Fire protection	14,579,519	335,312	-	3,624,736	10,619,471	-
Inspection	267,967	-	-	-	267,967	-
Public works						
Public works	497,858,343	8,742,926	-	29,554,830	24,312,172	435,248,415
Sanitation	91,352,093	-	-	428,200	2,400,905	88,522,988
Park and recreation	62,534,494	15,711,019	-	30,508,101	16,315,374	-
Conservation and development	<u>45,424,854</u>	<u>16,736,387</u>	-	<u>27,844,645</u>	<u>843,822</u>	-
Total governmental capital assets	<u>\$ 729,044,387</u>	<u>\$ 45,351,578</u>	<u>\$ -</u>	<u>\$ 97,653,091</u>	<u>\$ 62,268,315</u>	<u>\$ 523,771,403</u>

# City of Green Bay, Wisconsin

## COMPARATIVE SCHEDULE OF CHANGES IN GOVERNMENTAL CAPITAL ASSETS BY FUNCTION AND ACTIVITY FOR THE YEAR ENDED DECEMBER 31, 2019

FUNCTION AND ACTIVITY	Governmental Capital Assets 1/1/2019	Adjustments	Additions	Retirements	Governmental Capital Assets 12/31/2019
General government	\$ 8,523,964	\$ (19,987)	\$ 457,216	\$ -	\$ 8,961,193
Public safety					
Police protection	7,950,025	-	291,681	175,782	8,065,924
Fire protection	15,047,124	-	88,631	556,236	14,579,519
Inspection	267,967	-	-	-	267,967
Public works					
Public works	485,874,216	229,297	16,233,603	4,478,773	497,858,343
Sanitation	88,060,089	(209,310)	3,946,752	445,438	91,352,093
Park and recreation	58,968,895	-	3,617,967	52,368	62,534,494
Conservation and development	44,003,382	-	1,755,068	333,596	45,424,854
Total governmental capital assets	<u>\$ 708,695,662</u>	<u>\$ -</u>	<u>\$ 26,390,918</u>	<u>\$ 6,042,193</u>	<u>\$ 729,044,387</u>

# City of Green Bay, Wisconsin

## SUMMARY OF OUTSTANDING GENERAL OBLIGATION BONDS AND NOTES PRINCIPAL AND INTEREST DECEMBER 31, 2019

Year Due	Total	Principal		Interest	
		G.O. Bonds	G.O. Notes	G.O. Bonds	G.O. Notes
2020	\$ 18,134,763	\$ 11,780,000	\$ 940,000	\$ 5,053,350	\$ 361,413
2021	17,952,791	11,770,000	1,164,353	4,661,839	356,598
2022	18,009,243	12,020,000	1,400,822	4,290,644	297,777
2023	17,151,126	11,500,000	1,499,603	3,901,595	249,928
2024	16,906,298	11,885,000	1,318,452	3,502,425	200,421
2025	16,404,200	11,930,000	1,237,592	3,081,254	155,354
2026	15,195,067	11,150,000	1,271,815	2,659,046	114,207
2027	13,123,082	9,465,000	1,311,195	2,273,060	73,826
2028	11,817,699	8,805,000	1,060,714	1,915,268	36,718
2029	9,289,679	7,250,000	445,454	1,586,183	8,042
2030	7,520,562	6,195,000	-	1,325,562	-
2031	6,350,177	5,215,000	-	1,135,177	-
2032	6,359,764	5,390,000	-	969,764	-
2033	6,181,080	5,380,000	-	801,080	-
2034	6,182,453	5,555,000	-	627,453	-
2035	6,014,828	5,570,000	-	444,828	-
2036	4,622,968	4,340,000	-	282,968	-
2037	3,637,506	3,480,000	-	157,506	-
2038	2,439,763	2,375,000	-	64,763	-
2039	1,164,375	1,150,000	-	14,375	-
	<u>\$ 204,457,422</u>	<u>\$ 152,205,000</u>	<u>\$ 11,650,000</u>	<u>\$ 38,748,139</u>	<u>\$ 1,854,284</u>

# City of Green Bay, Wisconsin

## DETAIL OF OUTSTANDING GENERAL OBLIGATION BONDS DECEMBER 31, 2019

	Effective Interest Rate	Issue Date	Final Maturity Date	Initial Issue Detail	Outstanding Balance 12/31/19
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>	\$ 8,505,000
General Obligation Bonds, Series 2011A	2.9960	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>	\$ 3,175,000
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>	\$ 3,400,000
General Obligation Refunding Bonds, Series 2012C					
General Taxable Refunding 2003B	2.2936	05-01-2012	4-01-2022	\$ 8,295,000	\$ 3,105,000
General Obligation Refunding Bonds, Series 2012D					
State Trust Fund Loans Refinanced	2.7120	06-05-2012	04-01-2030	\$ 35,095,000	\$ 18,895,000
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>	\$ 3,745,000
General Obligation Refunding Bonds, Series 2013A	1.9390	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>	\$ 5,095,000

# City of Green Bay, Wisconsin

## DETAIL OF OUTSTANDING GENERAL OBLIGATION BONDS DECEMBER 31, 2019

	Effective Interest Rate	Issue Date	Final Maturity Date	Initial Issue Detail	Outstanding Balance 12/31/19
General Obligation Refunding Bonds, Series 2013B	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>	\$ 6,010,000
General Obligation Community Development Bonds, Series 2014A					
TID No. 5	3.7670	02-11-2014	04-01-2032	\$ 2,485,000	
TID No. 13				2,440,000	
				<u>\$ 4,925,000</u>	\$ 3,800,000
General Obligation Corporate Purpose Bonds, Series 2014B					
Street Improvements	2.3000	05-06-2014	04-01-2029	\$ 3,610,000	
Sanitation				205,000	
Parking Utility				1,280,000	
Fire				370,000	
Parks and Public Grounds				855,000	
				<u>\$ 6,320,000</u>	\$ 4,505,000
General Obligation Refunding Bonds, Series 2014D Corporate Purpose 2007A	2.4900	09-09-2014	04-01-2027	<u>\$ 3,680,000</u>	\$ 3,530,000
General Obligation Refunding Bonds, Series 2014E General Taxable Development 2006B General Taxable Development 2007C	2.1500	09-09-2014	04-01-2026	\$ 1,040,000 1,565,000 <u>\$ 2,605,000</u>	\$ 335,000
General Obligation Refunding Bonds, Series 2015A General Taxable Development 2007A General Taxable Development 2008B	2.4400	03-25-2015	04-01-2028	\$ 1,674,000 5,076,000 <u>\$ 6,750,000</u>	\$ 4,940,000
General Obligation Corporate Purpose Bonds, Series 2015B					
Street Improvements	3.2900	07-08-2015	04-01-2035	\$ 4,290,000	
Sanitation				1,410,000	
Parking Utility				655,000	
Fire				1,020,000	
Parks and Public Grounds				900,000	
TID No. 14				1,250,000	
				<u>\$ 9,525,000</u>	\$ 8,705,000

# City of Green Bay, Wisconsin

## DETAIL OF OUTSTANDING GENERAL OBLIGATION BONDS DECEMBER 31, 2019

	Effective Interest Rate	Issue Date	Final Maturity Date	Initial Issue Detail	Outstanding Balance 12/31/19
General Obligation Community Development Bonds, Series 2015C					
Neighborhood Enhancement Funds	3.7180	07-08-2015	04-01-2035	\$ 1,500,000	
TID No. 13				4,000,000	
TID No. 13				1,510,000	
TID No. 16				400,000	
				<u>\$ 7,410,000</u>	\$ 6,340,000
General Obligation Corporate Purpose Bonds, Series 2016A					
Street Improvements	2.5720	07-12-2016	10-01-2036	\$ 5,820,000	
Sanitation				3,280,000	
Parks and Public Grounds				4,220,000	
Fire				1,025,000	
Parking Utility				600,000	
				<u>\$ 14,945,000</u>	\$ 13,440,000
General Obligation Refunding Bonds, Series 2016B					
TID No. 13	2.6070	07-12-2016	10-01-2035	<u>\$ 5,275,000</u>	\$ 4,585,000
General Obligation Corporate Purpose Bonds, Series 2017A					
Street Improvements	2.9667	06-06-2017	04-01-2037	\$ 4,545,000	
Storm Sewer				4,270,000	
Sanitation				3,095,000	
Parks and Public Grounds				1,280,000	
Fire				990,000	
Parking Utility				565,000	
				<u>\$ 14,745,000</u>	\$ 13,610,000
General Obligation Corporate Purpose Bonds, Series 2018A					
Street Improvements	3.3711	05-22-2018	04-01-2038	\$ 6,125,000	
Parking Utility				585,000	
Parks and public grounds				695,000	
Fire				1,130,000	
Public safety				40,000	
Sanitation				1,030,000	
Bay Beach				5,000,000	
				<u>\$ 14,605,000</u>	\$ 14,415,000
General Obligation Refunding Bonds, Series 2019A					
Corporate Purpose, Series 2009A	2.120232	09-03-2019	04-01-2027	<u>\$ 6,575,000</u>	\$ 6,575,000
General Obligation Corporate Purpose Bonds, Series 2019B					
Street Improvements	2.3600	09-11-2019	04-01-2029	\$ 3,410,000	
Sanitation				1,620,000	
Parks and Public Grounds				950,000	
Storm Sewer				6,035,000	
Fire				1,330,000	
Parking Utility				650,000	
TID No. 5				1,500,000	
				<u>\$ 15,495,000</u>	\$ 15,495,000
Total outstanding general obligation bonds					<u>\$ 152,205,000</u>

# City of Green Bay, Wisconsin

## DETAIL OF OUTSTANDING GENERAL OBLIGATION NOTES DECEMBER 31, 2019

	Effective Interest Rate	Issue Date	Final Maturity Date	Initial Issue Detail	Outstanding Balance 12/31/19
General Obligation Notes, Series 2013C Promissory Note	2.1946	07-09-2013	04-01-2023	<u>\$ 1,350,000</u>	\$ 575,000
General Obligation Notes, Series 2013D Taxable Promissory Note	2.3820	07-09-2013	04-01-2023	<u>\$ 925,000</u>	395,000
General Obligation Notes, Series 2014C Taxable Promissory Note	2.4830	05-06-2014	04-01-2024	<u>\$ 1,180,000</u>	590,000
General Obligation Notes, Series 2015B Taxable Promissory Note	2.0693	06-06-2017	04-01-2027	<u>\$ 2,415,000</u>	2,005,000
General Obligation Notes State Trust Fund	4.25	09-27-2018	03-15-2028	<u>\$ 2,500,000</u>	2,000,000
General Obligation Notes State Trust Fund	3.50	05-22-2018	04-01-2028	<u>\$ 2,785,000</u>	2,545,000
General Obligation Notes, Series 2019C Promissory Note	1.5790	09-11-2019	04-01-2029	<u>\$ 2,540,000</u>	2,540,000
General Obligation Notes State Trust Fund	3.75	09-17-2019	03-15-2029	<u>\$ 1,000,000</u>	<u>1,000,000</u>
Total outstanding general obligation notes					<u>\$ 11,650,000</u>

# City of Green Bay, Wisconsin

## SUMMARY OF OUTSTANDING BONDS AND NOTES GREEN BAY WATER UTILITY PRINCIPAL AND INTEREST DECEMBER 31, 2019

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Year Due	Total	Revenue Bonds	
		Principal	Interest
2020	\$ 5,391,707	\$ 3,705,000	\$ 1,686,707
2021	5,195,186	3,775,000	1,420,186
2022	5,191,933	3,855,000	1,336,933
2023	5,191,088	3,945,000	1,246,088
2024	5,191,927	4,045,000	1,146,927
2025	4,569,525	3,530,000	1,039,525
2026	4,571,025	3,690,000	881,025
2027	4,580,125	3,865,000	715,125
2028	4,576,275	4,040,000	536,275
2029	10,174,675	9,795,000	379,675
	<u>\$ 54,633,466</u>	<u>\$ 44,245,000</u>	<u>\$ 10,388,466</u>

# City of Green Bay, Wisconsin

## COMPARATIVE BALANCE SHEETS - COMPONENT UNIT REDEVELOPMENT AUTHORITY DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
<b>ASSETS</b>		
Receivables		
Leases	\$ 33,830,000	\$ 34,870,000
Interest	145,829	150,041
Total assets	<u>\$ 33,975,829</u>	<u>\$ 35,020,041</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Leases	\$ 33,830,000	\$ 34,870,000
Interest	145,829	150,041
Total deferred inflows of resources	<u>\$ 33,975,829</u>	<u>\$ 35,020,041</u>
<b>RECONCILIATION TO THE STATEMENT OF NET POSITION</b>		
Other long-term assets are not available to pay for current period expenditures; therefore, are deferred above		
Leases	\$ 33,830,000	\$ 34,870,000
Interest	145,829	150,041
Lease revenue bonds are not due and payable in the current period; therefore, are not reported above		
Lease revenue bonds payable		
Convention center	(8,560,000)	(9,145,000)
Parking structure	(470,000)	(920,000)
Convention center	(24,800,000)	(24,805,000)
Interest is expensed when due and therefore not reported above		
Accrued interest	<u>(145,829)</u>	<u>(150,041)</u>
Net position of the discretely presented component unit as reported on the statement of net position (page 26)	<u>\$ -</u>	<u>\$ -</u>

# City of Green Bay, Wisconsin

## COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE COMPONENT UNIT - REDEVELOPMENT AUTHORITY FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
<b>REVENUES</b>		
Lease payments		
Brown County	\$ 833,958	\$ 806,755
City of Green Bay	<u>1,935,245</u>	<u>1,930,235</u>
Total revenues	<u>2,769,203</u>	<u>2,736,990</u>
<b>EXPENDITURES</b>		
Debt service		
Principal	1,040,000	985,000
Interest and fiscal charges	<u>1,729,203</u>	<u>1,751,990</u>
Total expenses	<u>2,769,203</u>	<u>2,736,990</u>
Net change in fund balance	-	-
Fund balance - January 1	<u>-</u>	<u>-</u>
Fund balance - December 31	<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:	1,040,000	985,000
Change in accrued interest	4,212	4,216
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Lease receivables	(1,040,000)	(985,000)
Interest receivables	<u>(4,212)</u>	<u>(4,216)</u>
Changes in net position of discretely presented component unit as reported on the statement of activities (pages 27 - 28)	<u>\$ -</u>	<u>\$ -</u>

# City of Green Bay, Wisconsin

**COMPONENT UNIT - REDEVELOPMENT AUTHORITY  
PRINCIPAL AND INTEREST  
DECEMBER 31, 2019**

Year Due	Total	Principal			Interest		
		Series 2010	Series 2013	Series 2016	Series 2010	Series 2013	Series 2016
2020	\$ 2,783,250	\$ 470,000	\$ 5,000	\$ 605,000	\$ 8,225	\$ 1,455,900	\$ 239,125
2021	2,332,724	-	5,000	645,000	-	1,455,655	227,069
2022	2,368,049	-	5,000	695,000	-	1,455,410	212,639
2023	2,410,548	-	5,000	755,000	-	1,455,165	195,383
2024	2,581,647	-	150,000	805,000	-	1,451,368	175,279
2025	2,782,068	-	320,000	870,000	-	1,439,853	152,215
2026	2,887,345	-	405,000	935,000	-	1,421,786	125,559
2027	3,091,010	-	600,000	1,000,000	-	1,395,960	95,050
2028	2,914,751	-	410,000	1,075,000	-	1,369,495	60,256
2029	3,512,891	-	985,000	1,175,000	-	1,332,035	20,856
2030	2,316,840	-	1,040,000	-	-	1,276,840	-
2031	2,317,440	-	1,100,000	-	-	1,217,440	-
2032	2,318,438	-	1,165,000	-	-	1,153,438	-
2033	2,319,420	-	1,235,000	-	-	1,084,420	-
2034	2,319,960	-	1,310,000	-	-	1,009,960	-
2035	2,320,310	-	1,390,000	-	-	930,310	-
2036	2,320,793	-	1,475,000	-	-	845,793	-
2037	2,321,113	-	1,565,000	-	-	756,113	-
2038	2,319,730	-	1,660,000	-	-	659,730	-
2039	2,321,124	-	1,765,000	-	-	556,124	-
2040	2,321,014	-	1,875,000	-	-	446,014	-
2041	2,318,103	-	1,990,000	-	-	328,103	-
2042	2,316,874	-	2,115,000	-	-	201,874	-
2043	2,293,420	-	2,225,000	-	-	68,420	-
	<u>\$ 60,108,859</u>	<u>\$ 470,000</u>	<u>\$ 24,800,000</u>	<u>\$ 8,560,000</u>	<u>\$ 8,225</u>	<u>\$ 24,767,203</u>	<u>\$ 1,503,431</u>

# City of Green Bay, Wisconsin

**COMPONENT UNIT - REDEVELOPMENT AUTHORITY  
 DETAIL OF OUTSTANDING LEASE REVENUE BONDS  
 DECEMBER 31, 2019**

	Effective Interest Rate	Issue Date	Final Maturity Date	Initial Issue Detail	Outstanding Balance 12/31/2019
Payable by Brown County, Wisconsin					
Green Bay RDA Lease Revenue Refunding Bonds Series 2016	3.07%	6-1-2016	6-1-2029	<u>\$ 12,120,000</u>	\$ 8,560,000
Payable by City of Green Bay, Wisconsin					
Green Bay RDA Pine Street Ramp Refunding Bonds Series 2010	3.1019%	1-5-2010	4-1-2020	<u>\$ 4,050,000</u>	470,000
Green Bay RDA Lease Revenue Bonds Series 2013	5.9900%	12-1-2013	6-1-2043	<u>\$ 24,840,000</u>	<u>24,800,000</u>
Total payable by City of Green Bay, Wisconsin					<u>25,270,000</u>
Total lease revenue bonds					<u>\$ 33,830,000</u>

STATISTICAL SECTION

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## **General Information**

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

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

As for commerce, the largest three industries are manufacturing, health, and retail trade. Employment continues to grow since the 2008 recession and is projected to increase. The City continues to be an employment magnet, with more employees coming in from other communities than residents leaving for employment elsewhere. The City continues to leverage the substantial assets and significant competitive advantage it has in its strongest traded industry clusters: agriculture and food processing; paper, packaging, and printing; advanced manufacturing; and transportation and logistics.

A robust transportation infrastructure provides excellent opportunities to move people and goods efficiently. Two interstate highways connect the City to Milwaukee, Chicago, and points south, while a four-lane state highway connects to St. Paul, Minneapolis, and points west. National, state, county, and local roads, along with several miles of pedestrian and bicycle facilities, provide sufficient mobility and access to points in between. Green Bay Metro Transit operates 17 full-service routes, 2 limited-service routes and 4 Green Bay Packers Game Day routes that provides transportation on all home Packer games. The paratransit service is provided through a contract with a private carrier. Green Bay Metro Transit provides over 1.3 million rides annually in the metro area. Inter-city bus service to areas such as Milwaukee and Chicago are provided by Jefferson Lines, Lamers and Indian Trails. The Austin Straubel International Airport (GRB) serves more than 600,000 passengers and ships 310,000 pounds of freight cargo annually. The Port of Green Bay moves nearly two million metric tons of cargo through fourteen docks located along a three-mile stretch of the Fox River. Two rail carriers (one international and one regional) serve the Port and many industrial areas.

Programs that transform innovative ideas into viable businesses demonstrate a community commitment to helping entrepreneurs succeed. The Advance Business and Manufacturing Center, UWGB Small Business Development Center, NWTC Artisan and Business Center, and Brown County Culinary Kitchen have demonstrated success incubating businesses. Because entrepreneurs are highly likely to remain in the community in which they launched their company, the City continues to develop complementary programs that can accelerate and expand these startups into high-growth firms.

The City offers residents a diverse range of housing options, with over forty neighborhood associations strengthening the community fabric. Award-winning public schools, reputable institutions of higher education (the University of Wisconsin-Green Bay and Northeastern Wisconsin Technical College), and low crime rates make the community an excellent choice to call home. The City delivers ample opportunities for outdoor recreation through its seventy parks and trails, including Bay Beach Amusement Park and Wildlife Sanctuary, the City Deck (an urban boardwalk along the Fox River), the Green Bay Botanical Garden, Colburn Olympic size pool, and the Joannes Family and Resch Aquatic Centers. The City is also home to Lambeau Field and the Packers Hall of Fame.

The City hosts hundreds of cultural events, including those provided by local theatre organizations and civic symphony, at the Meyer Theatre, Weidner Center for the Performing Arts, the ART Garage, on the City Deck, and the expanded KI Convention Center. The Neville Public Museum, the Children’s Museum of Green Bay, the Automobile Gallery, and Hazelwood Historic House are also within the City.

Demographic, economic, and technological changes makes us more mobile than ever in terms of where we choose to live and build a career or a business. We encourage people to invest their resources in Green Bay by collaboratively creating and communicating that we are a community that offers both outstanding economic opportunities and a vibrant quality of life. As our region grows in population, so will our level of economic productivity and prosperity.

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 2019, the city street system totaled 457.31 miles. There are 514.57 miles of underground storm sewers and 461.96 miles of sanitary sewers. The Green Bay Metropolitan Sewerage District, including 65 miles of sewers, collects and treats waste for the City of Green Bay and suburban areas.

Construction within the City has continued to show a strong trend with building permit valuations averaging \$153 million dollars annually over the past 10 years. 3,326 building permits were issued during 2019 valuing \$173,504,164.

Some of the larger projects in the 2019 values include: GB Packaging Project \$112.2M, Green Bay Area Public School District Projects (multiple schools) \$21.3M, Broadway Lofts \$7.5M, Broadway Residential Buildings \$2.4M, Whitney School Redevelopment \$5.8M, Lambeau Stadium Project \$4.5M, Freedom House Project \$4.0M and Bay Beach Giant Wheel \$1.5M.

### **Government and Community Services**

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

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

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

### **Planning**

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

### **Community Life**

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

The community life of Green Bay is broad and cultural. The National Railroad Museum, Neville Public 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. 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.

The City school system, one 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, 2018 was 21,328, and is served by 28 elementary schools, four middle schools, four high schools, three K-8 schools, one charter school and one K-12 alternative school. Special departments include visually impaired, hearing impaired, physically challenged, educable, trainable, and severely/profoundly mentally handicapped, learning disabled, emotionally disturbed, school-age parent, homebound, medically fragile, early childhood, and speech and language handicapped. A Private School System consisting of 1 grades K-5 schools, 16 grades K-8, three grades K-12 schools, and two private high schools supplement the public schools. In addition to the typical bricks and mortar schools, the school district is beginning to see additional interest in virtual / charter schools as well as more parents opting to home school their children. These alternative methods of education have 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 an interesting trend to watch.

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

Other factors testifying to the cosmopolitan life of Green Bay are the City's outstanding transportation and communications networks. Green Bay's newspaper, television and radio all provide in-depth coverage of national news and late-breaking events. The Green Bay Press-Gazette is published every morning. There are seven television stations in the Green Bay area. Charter and AT&T provide cable television. Area radio stations provide the perfect mix of contemporary, country, 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. The historic Meyer Theater in downtown Green Bay underwent an expansion in 2015 adding "Back Stage at the Meyer" which offers a new multi-use space equipped with everything from a small stage to a full kitchen. 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, 2019

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<b>Governmental activities</b>										
Net investment in capital assets	\$ 321,709	\$ 310,630	\$ 295,745	\$ 312,355	\$ 303,245	\$ 291,795	\$ 277,973	\$ 278,445	\$ 263,655	\$ 256,760
Restricted	18,305	42,937	28,912	34,908	56,913	28,961	25,506	32,609	33,891	500
Unrestricted	(5,857)	(20,791)	2,803	(11,407)	(21,877)	(4,952)	6,000	(7,529)	(7,723)	25,964
<b>Total governmental activities net position</b>	<b>\$ 334,157</b>	<b>\$ 332,776</b>	<b>\$ 327,460</b>	<b>\$ 335,856</b>	<b>\$ 338,281</b>	<b>\$ 315,804</b>	<b>\$ 309,479</b>	<b>\$ 303,525</b>	<b>\$ 289,823</b>	<b>\$ 283,224</b>
<b>Business-type activities</b>										
Net investment in capital assets	\$ 106,763	\$ 102,762	\$ 99,954	\$ 97,626	\$ 94,885	\$ 92,742	\$ 93,541	\$ 93,398	\$ 94,720	\$ 85,716
Restricted	6,737	4,378	3,105	3,507	5,777	3,440	3,572	3,658	3,741	3,821
Unrestricted	10,605	10,204	8,820	8,440	7,581	7,211	6,675	7,048	6,895	10,994
<b>Total business-type activities net position</b>	<b>\$ 124,105</b>	<b>\$ 117,344</b>	<b>\$ 111,879</b>	<b>\$ 109,573</b>	<b>\$ 108,243</b>	<b>\$ 103,393</b>	<b>\$ 103,788</b>	<b>\$ 104,104</b>	<b>\$ 105,356</b>	<b>\$ 100,530</b>
<b>Primary government</b>										
Net investment in capital assets	\$ 428,472	\$ 413,392	\$ 395,699	\$ 409,981	\$ 398,130	\$ 385,418	\$ 371,514	\$ 371,843	\$ 358,375	\$ 342,476
Restricted	25,315	47,893	32,017	38,415	62,690	29,871	29,078	36,267	37,632	4,321
Unrestricted	4,475	(11,165)	11,623	(2,967)	(14,296)	3,908	12,675	(481)	(828)	36,958
<b>Total primary government net position</b>	<b>\$ 458,262</b>	<b>\$ 450,120</b>	<b>\$ 439,339</b>	<b>\$ 445,429</b>	<b>\$ 446,524</b>	<b>\$ 419,197</b>	<b>\$ 413,267</b>	<b>\$ 407,629</b>	<b>\$ 395,179</b>	<b>\$ 383,754</b>

The City has experienced a continual growth in its net investment in capital assets, as development occurs and the cost to replace existing infrastructure increases.

Restricted net position will vary, based on the financial results of the City's tax incremental districts, which are restricted for project plan expenditures, and the City's portion of the cost sharing, multiple employer pension plan (GASB 68 implemented in 2015). The plan's financial position is affected by market fluctuations, and was a net pension asset in 2015 and 2018, and a liability in 2016, 2017 and 2019 resulting in significant fluctuations between restricted and unrestricted net pension.

SCHEDULE 2  
**CITY OF GREEN BAY, WISCONSIN**  
 Changes in Net Position  
 Last Ten Fiscal Years  
 December 31, 2019

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<b>Expenses</b>										
Governmental activities:										
General government	\$ 9,259,808	\$ 10,013,925	\$ 9,048,195	\$ 7,765,590	\$ 6,968,734	\$ 8,577,734	\$ 7,135,122	\$ 8,051,025	\$ 7,075,925	\$ 7,345,831
Public safety	62,228,648	56,776,146	58,161,349	55,232,300	51,233,903	48,014,160	49,003,389	52,031,336	50,976,657	46,162,424
Public works	35,587,162	32,918,560	35,408,362	34,842,260	33,580,090	25,769,021	31,555,743	23,763,537	30,208,709	23,063,458
Sanitation	19,761,320	18,873,310	18,896,866	18,103,516	17,248,234	16,750,015	12,946,674	11,961,570	14,144,510	11,398,576
Health and human services	166,396	135,329	159,200	172,667	222,064	225,970	211,362	201,394	195,565	192,827
Culture and recreation	13,469,908	11,025,979	12,611,281	13,298,621	11,507,747	10,609,049	10,399,918	6,513,677	9,794,305	9,657,267
Conservation and development	15,230,472	11,554,070	7,536,938	12,738,488	20,690,268	11,625,472	11,354,899	8,553,601	10,492,155	14,686,878
Interest and fiscal charges	6,873,536	6,683,732	6,440,572	4,739,911	4,656,665	4,617,861	5,471,417	5,996,563	6,989,542	6,777,132
Total governmental activities expenses	162,577,250	147,981,051	148,262,763	146,893,353	146,107,705	126,189,282	128,078,524	117,072,703	129,877,368	119,284,393
Business-type activities:										
Water	17,681,243	16,263,751	15,823,907	15,696,215	15,068,480	15,757,771	15,135,734	15,509,307	14,413,375	15,187,197
Transit	8,994,300	9,216,941	8,616,754	8,184,032	8,671,953	8,800,379	8,385,353	8,455,465	8,776,120	8,401,161
Total business-type activities expenses	26,675,543	25,480,692	24,440,661	23,880,247	23,740,433	24,558,150	23,521,087	23,964,772	23,189,495	23,588,358
<b>Total primary government expenses</b>	<b>189,252,793</b>	<b>173,461,743</b>	<b>172,703,424</b>	<b>170,773,600</b>	<b>169,848,138</b>	<b>150,747,432</b>	<b>151,599,611</b>	<b>141,037,475</b>	<b>153,066,863</b>	<b>142,872,751</b>
<b>Program Revenues</b>										
Governmental activities:										
Charges for services										
General government	3,986,144	4,378,509	3,934,406	4,155,798	4,206,498	3,961,163	5,867,754	4,043,973	3,811,947	5,271,146
Public safety	9,044,071	7,437,873	7,267,617	7,271,758	7,720,825	7,431,423	5,487,626	5,530,109	5,163,559	5,084,594
Public works	12,066,246	10,561,978	9,423,627	8,912,498	9,450,635	9,177,496	9,621,876	9,505,493	9,354,288	9,120,408
Sanitation	27,159,002	25,097,055	23,360,307	21,172,814	18,229,749	16,684,064	15,084,348	14,237,738	14,744,692	12,963,990
Culture and recreation	4,333,495	3,986,961	4,000,300	3,600,372	3,733,280	3,425,528	3,156,574	3,324,489	3,379,929	4,591,912
Conservation and development	823,353	2,958,109	1,966,840	1,369,848	2,025,709	1,500,241	138,629	1,203,368	1,746,422	2,677,568
Operating grants and contributions	10,456,333	9,863,551	9,420,490	7,793,422	8,903,169	7,897,165	7,477,902	9,528,533	10,112,350	10,590,577
Capital grants and contributions	2,658,579	1,786,731	2,424,956	2,321,260	3,318,786	1,632,650	6,928,360	3,383,009	4,238,190	3,322,292
Total governmental activities program revenue	70,527,223	66,070,767	61,798,543	56,597,770	57,588,651	51,709,730	53,763,069	50,756,712	52,551,377	53,622,487
Business-type activities:										
Charges for services										
Water	22,991,627	21,590,554	20,259,655	19,848,930	19,113,980	18,218,560	17,716,891	17,655,694	17,594,507	16,912,015
Transit	1,445,407	1,606,830	1,612,041	1,342,670	1,705,630	1,515,381	1,385,682	1,307,337	1,286,219	1,285,462
Operating grants and contributions	6,185,772	6,114,808	5,685,941	5,302,034	5,788,178	6,125,570	5,829,206	5,860,186	6,494,690	6,170,915
Capital grants and contributions	2,422,907	3,757,753	1,111,971	736,077	1,784,650	302,916	273,434	162,992	4,281,833	932,169
Total business-type activities program revenue	33,045,713	33,069,945	28,669,608	27,229,711	28,392,438	26,162,427	25,205,213	24,986,209	29,657,249	25,300,561
<b>Total primary government program revenues</b>	<b>103,572,936</b>	<b>99,140,712</b>	<b>90,468,151</b>	<b>83,827,481</b>	<b>85,981,089</b>	<b>77,872,157</b>	<b>78,968,282</b>	<b>75,742,921</b>	<b>82,208,626</b>	<b>78,923,048</b>

SCHEDULE 2  
**CITY OF GREEN BAY, WISCONSIN**  
 Changes in Net Position  
 Last Ten Fiscal Years  
 December 31, 2019

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<b>Net (Expense)/Revenue</b>										
Governmental activities	(92,050,027)	(81,910,284)	(86,464,220)	(90,295,583)	(88,519,054)	(74,479,552)	(74,315,455)	(66,315,991)	(77,325,991)	(65,661,906)
Business-type activities	6,370,170	7,589,253	4,228,947	3,349,464	4,652,005	1,604,277	1,684,126	1,021,437	6,467,754	1,712,203
<b>Total primary government net (expense)/revenue</b>	<b>(85,679,857)</b>	<b>(74,321,031)</b>	<b>(82,235,273)</b>	<b>(86,946,119)</b>	<b>(83,867,049)</b>	<b>(72,875,275)</b>	<b>(72,631,329)</b>	<b>(65,294,554)</b>	<b>(70,858,237)</b>	<b>(63,949,703)</b>
<b>General Revenues and Other Changes in Net Position</b>										
Governmental activities:										
Property taxes	62,257,446	61,722,949	58,553,079	57,766,449	56,842,830	55,948,286	56,005,269	56,335,811	55,462,014	54,276,615
Other taxes	2,420,780	655,392	796,633	854,346	6,188,329	853,146	796,078	830,055	827,698	-
Unrestricted grants and contributions	20,468,102	20,413,733	20,180,468	20,229,721	20,347,694	20,671,278	20,394,571	20,414,167	22,220,293	22,113,685
Interest earnings	2,904,047	2,020,192	1,094,859	836,749	853,572	994,931	523,828	966,474	841,773	1,109,246
Miscellaneous	216,494	-	-	-	-	-	-	-	-	-
Gain (loss) on disposal of capital assets	-	-	62,569	376,068	213,800	75,652	248,113	412,282	69,634	-
Transfers	2,122,301	2,413,257	2,297,587	2,210,285	2,204,731	2,260,918	2,301,455	2,127,265	1,993,151	1,820,444
<b>Total governmental activities</b>	<b>90,389,170</b>	<b>87,225,523</b>	<b>82,985,195</b>	<b>82,273,618</b>	<b>86,650,956</b>	<b>80,804,211</b>	<b>80,269,314</b>	<b>81,086,054</b>	<b>81,414,563</b>	<b>79,319,990</b>
Business-type activities:										
Unrestricted grants and contributions	-	-	-	-	-	249,010	-	-	-	-
Interest earnings	639,479	288,220	233,307	190,894	181,865	12,762	300,551	303,360	320,762	344,769
Gain (loss) on disposal of capital assets	1,650	-	-	-	-	-	-	-	30,051	(18,333)
Transfers	(2,122,301)	(2,413,257)	(2,297,587)	(2,210,285)	(2,204,731)	(2,260,918)	(2,301,455)	(2,127,265)	(1,993,151)	(1,820,444)
<b>Total business-type activities</b>	<b>(1,481,172)</b>	<b>(2,125,037)</b>	<b>(2,064,280)</b>	<b>(2,019,391)</b>	<b>(2,022,866)</b>	<b>(1,999,146)</b>	<b>(2,000,904)</b>	<b>(1,823,905)</b>	<b>(1,642,338)</b>	<b>(1,494,008)</b>
<b>Total primary government</b>	<b>88,907,998</b>	<b>85,100,486</b>	<b>80,920,915</b>	<b>80,254,227</b>	<b>84,628,090</b>	<b>78,805,065</b>	<b>78,268,410</b>	<b>79,262,149</b>	<b>79,772,225</b>	<b>77,825,982</b>
<b>Change in Net Position</b>										
Governmental activities	(1,660,857)	5,315,239	(3,479,025)	(8,021,965)	(1,868,098)	6,324,659	5,953,859	14,770,063	4,088,572	13,658,084
Business-type activities	4,888,998	5,464,216	2,164,667	1,330,073	2,629,139	(394,869)	(316,778)	(802,468)	4,825,416	218,195
<b>Total primary government</b>	<b>\$ 3,228,141</b>	<b>\$ 10,779,455</b>	<b>\$ (1,314,358)</b>	<b>\$ (6,691,892)</b>	<b>\$ 761,041</b>	<b>\$ 5,929,790</b>	<b>\$ 5,637,081</b>	<b>\$ 13,967,595</b>	<b>\$ 8,913,988</b>	<b>\$ 13,876,279</b>

SCHEDULE 3  
**CITY OF GREEN BAY, WISCONSIN**  
Fund Balances, Governmental Funds  
Last Ten Fiscal Years  
December 31, 2019

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<b>General Fund</b>										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,736,320
Unreserved	-	-	-	-	-	-	-	-	-	11,515,118
Nonspendable	1,970,410	1,851,635	1,845,938	2,118,943	2,267,286	2,922,888	3,738,943	2,482,542	2,501,011	-
Committed	-	-	-	410,775	379,971	136,086	134,011	134,007	4,677	-
Assigned	77,568	75,167	147,282	639,379	3,377,070	1,371,366	1,439,942	1,069,005	1,069,127	-
Unassigned	12,317,061	12,550,281	14,582,641	13,855,539	12,310,522	10,871,732	8,778,062	9,803,780	9,549,766	-
<b>Total general fund</b>	<b>\$ 14,365,039</b>	<b>\$ 14,477,083</b>	<b>\$ 16,575,861</b>	<b>\$ 17,024,636</b>	<b>\$ 18,334,849</b>	<b>\$ 15,302,072</b>	<b>\$ 14,090,958</b>	<b>\$ 13,489,334</b>	<b>\$ 13,124,581</b>	<b>\$ 13,251,438</b>
<b>All Other Governmental Funds</b>										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,816,769
Unreserved, reported in:										
Special revenue funds	-	-	-	-	-	-	-	-	-	9,947,770
Capital projects funds	-	-	-	-	-	-	-	-	-	23,480,029
Nonspendable										
Special revenue funds	1,350	3,997	-	21,794	27,465	26,093	28,771	20,823	24,091	-
Capital projects funds	-	-	-	-	25,908	2,700,000	2,700,000	-	-	-
Restricted										
Special revenue funds	3,168,167	4,409,219	4,451,930	5,814,046	6,600,454	1,136,360	1,914,251	884,429	1,345,862	-
Capital projects funds	29,927,674	29,206,676	28,434,392	24,587,590	19,230,498	27,933,905	33,098,244	10,055,178	14,328,323	-
Debt service funds	3,109,552	2,354,443	1,593,537	1,394,690	1,137,878	1,239,522	749,928	486,533	379,891	-
Committed										
Special revenue funds	22,255,080	16,292,126	14,728,324	11,627,718	13,522,870	9,007,869	8,283,138	7,442,687	6,798,490	-
Capital projects funds	15,345,119	13,176,499	12,033,720	10,226,889	9,729,376	8,703,372	11,229,739	10,366,483	9,994,328	-
Assigned										
Special revenue funds	1,998,663	2,332,608	1,857,225	1,951,701	1,830,036	1,561,129	1,730,854	2,267,892	1,544,725	-
Capital projects funds	9,633,552	11,064,443	10,864,841	11,381,351	10,286,367	9,799,909	6,303,766	6,305,939	6,855,657	-
Unassigned										
Special revenue funds	-	-	(14,684)	(96,944)	-	-	(9,666)	(47,538)	(20,978)	-
Capital projects funds	(11,327,569)	(8,778,996)	(8,919,944)	(8,434,595)	(7,171,684)	(6,581,249)	(7,361,403)	(8,845,513)	(9,587,953)	-
<b>Total all other governmental funds</b>	<b>\$ 74,111,588</b>	<b>\$ 70,061,015</b>	<b>\$ 65,029,341</b>	<b>\$ 58,474,240</b>	<b>\$ 55,219,168</b>	<b>\$ 55,526,910</b>	<b>\$ 58,667,622</b>	<b>\$ 28,936,913</b>	<b>\$ 31,662,436</b>	<b>\$ 38,244,568</b>
<b>Total Fund Balances</b>	<b>\$ 88,476,627</b>	<b>\$ 84,538,098</b>	<b>\$ 81,605,202</b>	<b>\$ 75,498,876</b>	<b>\$ 73,554,017</b>	<b>\$ 70,828,982</b>	<b>\$ 72,758,580</b>	<b>\$ 42,426,247</b>	<b>\$ 44,787,017</b>	<b>\$ 51,496,006</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, 2019

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<b>Revenues</b>										
Taxes	\$ 62,941,682	\$ 60,950,925	\$ 57,926,051	\$ 57,197,135	\$ 61,607,499	\$ 55,377,772	\$ 55,332,147	\$ 55,815,446	\$ 54,939,292	\$ 54,276,650
Special assessments	556,265	913,824	776,754	861,813	393,706	992,047	929,886	914,227	1,691,726	763,879
Licenses and permits	2,408,333	2,332,689	2,273,033	2,475,531	2,508,837	2,274,311	2,190,896	2,361,309	2,049,475	2,016,152
Intergovernmental	29,435,951	28,545,260	27,884,757	28,313,729	31,197,958	28,862,009	31,187,364	34,306,757	34,672,285	36,211,308
Public charges for services	46,616,316	42,225,377	39,222,964	36,406,476	33,658,639	31,552,821	29,319,110	28,338,486	28,678,055	26,736,270
Intergovernmental charges for services	4,591,840	4,518,358	5,205,882	5,229,513	5,463,972	5,205,552	3,742,096	1,261,079	1,113,266	1,125,909
Interdepartmental charges for services	2,278,076	3,934,666	2,279,518	2,400,963	2,309,315	2,021,058	2,106,859	3,568,305	3,078,345	3,924,760
Fines and forfeits	2,126,320	2,320,504	2,051,258	2,112,900	2,085,862	1,920,325	1,811,763	1,942,462	1,822,079	1,229,548
Interest	-	-	-	662,877	651,503	800,777	240,069	766,228	764,913	998,898
Miscellaneous	9,632,957	8,126,570	7,014,071	4,291,189	6,908,961	4,713,017	8,469,339	4,302,828	5,668,388	4,746,669
<b>Total revenues</b>	<b>160,587,740</b>	<b>153,868,173</b>	<b>144,634,288</b>	<b>139,952,126</b>	<b>146,786,252</b>	<b>133,719,689</b>	<b>135,329,529</b>	<b>133,577,127</b>	<b>134,477,824</b>	<b>132,030,043</b>
<b>Expenditures</b>										
<b>Current</b>										
General government	8,038,628	10,293,603	8,356,822	8,252,898	7,546,195	7,839,990	8,078,804	6,879,824	6,880,697	7,595,091
Public safety	54,335,966	54,608,175	52,217,874	49,551,500	48,444,909	48,813,047	47,630,165	49,227,262	48,004,414	44,644,208
Public works	29,464,416	26,293,668	26,468,353	24,873,758	23,574,206	25,230,780	23,178,101	24,099,016	23,786,647	19,534,323
Sanitation	20,607,871	20,009,574	19,117,856	17,897,468	16,558,502	15,690,390	12,944,632	11,960,826	12,994,201	11,136,617
Health and human services	158,039	167,859	162,003	168,849	222,342	225,970	211,362	201,394	195,565	192,827
Culture and recreation	15,496,055	10,872,786	11,846,605	10,223,859	9,445,155	9,013,979	9,385,294	8,964,280	9,249,086	9,240,808
Conservation and development	8,644,884	7,916,526	6,565,557	13,181,831	18,473,274	10,455,062	4,961,585	8,121,569	10,932,340	14,040,595
<b>Capital outlay</b>										
General government	1,633,834	858,313	468,953	324,756	642,079	864,905	530,426	403,795	224,225	70,112
Public safety	1,555,753	1,953,417	2,417,859	1,621,952	1,955,485	2,283,460	756,050	1,373,956	1,407,655	2,776,908
Public works	12,804,067	12,919,476	8,454,282	6,747,276	8,227,769	5,040,977	7,970,146	8,173,332	6,857,783	11,345,778
Sanitation	3,670,325	1,809,442	1,643,331	1,350,422	1,609,558	1,160,846	2,414,786	1,293,835	2,700,243	1,906,727
Culture and recreation	1,657,560	2,477,824	2,161,360	2,556,715	2,174,760	2,007,089	1,588,388	646,521	1,558,353	3,195,814
Conservation and development	2,948,048	3,788,621	219,804	425,830	16,316,760	7,741,410	3,792,202	1,626,624	2,507,288	316,959
<b>Debt service</b>										
Principal retirement	21,176,000	13,586,000	15,902,076	14,547,691	15,409,823	12,478,143	16,839,240	14,265,372	13,950,797	12,560,314
Lease payments	-	-	-	405,000	469,678	526,565	435,690	3,283,500	798,062	109,270
Interest	6,901,962	6,628,925	6,490,763	4,786,043	4,046,562	4,189,545	5,041,624	6,728,111	6,973,226	6,222,876
Prior service pension liability	-	-	-	-	-	-	-	-	-	540,729
Debt issuance costs	-	-	-	270,070	322,446	212,637	224,629	693,324	31,250	-
<b>Total expenditures</b>	<b>189,093,408</b>	<b>174,184,209</b>	<b>162,493,498</b>	<b>157,185,918</b>	<b>175,439,503</b>	<b>153,774,795</b>	<b>145,983,124</b>	<b>147,942,541</b>	<b>149,051,832</b>	<b>145,429,956</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(28,505,668)</b>	<b>(20,316,036)</b>	<b>(17,859,210)</b>	<b>(17,233,792)</b>	<b>(28,653,251)</b>	<b>(20,055,106)</b>	<b>(10,653,595)</b>	<b>(14,365,414)</b>	<b>(14,574,008)</b>	<b>(13,399,913)</b>

SCHEDULE 4  
**CITY OF GREEN BAY, WISCONSIN**  
 Changes in Fund Balances, Governmental Funds  
 Last Ten Fiscal Years  
 December 31, 2019

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<b>Other financing sources (uses)</b>										
General obligation bonds issued	25,610,000	19,890,000	17,660,000	14,945,000	16,935,000	11,245,000	7,565,000	4,395,000	5,700,000	15,320,000
General obligation notes issued	-	-	-	1,000,000	6,581,668	4,025,904	2,275,000	4,080,000	-	-
General obligation refunding bonds issued	-	-	-	5,275,000	6,750,000	6,285,000	14,565,000	51,875,000	-	2,685,000
Lease revenue bond issued	-	-	-	-	4,700,000	-	-	-	-	-
Refunding notes paid	-	-	-	(5,255,427)	-	-	-	(34,263,810)	-	-
State trust fund loan issued	-	-	-	-	-	-	-	-	-	5,085,000
Capital leases issued	-	-	-	-	-	-	24,840,000	-	-	-
GBMSD annexation debt issued	-	-	-	-	-	-	-	-	-	-
Payment to refunding bond escrow agent	-	-	-	-	(6,796,403)	(6,237,207)	(11,302,287)	(16,822,938)	-	(2,685,000)
Premium received on note issuance	1,458,745	635,953	456,226	489,975	408,885	276,221	363,877	614,127	32,855	-
Sale of capital assets	210,829	309,722	3,551,723	513,818	594,405	269,672	377,883	-	-	-
Transfers in	18,291,192	16,933,375	18,998,890	17,019,012	17,033,080	15,619,411	17,550,348	15,366,899	19,372,779	12,571,378
Transfers out	(16,168,891)	(14,520,118)	(16,701,303)	(14,808,727)	(14,828,349)	(13,358,493)	(15,248,893)	(13,239,634)	(17,379,628)	(10,750,934)
<b>Total other financing sources (uses)</b>	<u>29,401,875</u>	<u>23,248,932</u>	<u>23,965,536</u>	<u>19,178,651</u>	<u>31,378,286</u>	<u>18,125,508</u>	<u>40,985,928</u>	<u>12,004,644</u>	<u>7,726,006</u>	<u>22,225,444</u>
<b>Net changes in fund balances</b>	<u>\$ 896,207</u>	<u>\$ 2,932,896</u>	<u>\$ 6,106,326</u>	<u>\$ 1,944,859</u>	<u>\$ 2,725,035</u>	<u>\$ (1,929,598)</u>	<u>\$ 30,332,333</u>	<u>\$ (2,360,770)</u>	<u>\$ (6,848,002)</u>	<u>\$ 8,825,531</u>
<b>Debt service as a percentage of noncapital expenditures <sup>(1)</sup></b>	17.26%	13.31%	14.99%	13.26%	13.45%	12.68%	16.59%	18.74%	15.83%	15.02%

<sup>(1)</sup> Excludes expenditures capitalized in the government-wide financial statements

SCHEDULE 5  
**CITY OF GREEN BAY, WISCONSIN**  
 Assessed and Estimated Actual Value of Taxable Property  
 Last Ten Fiscal Years  
 December 31, 2019

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				
2010	5,701,922,400	5,724,376,600	280,317,800	294,961,400	5,982,240,200	8.857	6,019,338,000	99.4
2011	5,699,167,400	5,642,098,600	281,278,300	268,505,000	5,980,445,700	8.857	5,910,603,600	101.3
2012	5,728,386,600	5,364,627,200	279,069,000	260,770,700	6,007,455,600	9.009	5,625,397,900	106.8
2013	5,755,005,300	5,523,579,900	287,078,000	262,893,800	6,042,083,300	8.950	5,786,473,700	104.2
2014	5,815,895,300	5,568,790,700	292,173,300	289,103,000	6,108,068,600	8.861	5,857,893,700	104.4
2015	5,851,265,000	5,696,976,500	318,457,900	312,489,000	6,169,722,900	8.856	6,009,465,500	102.6
2016	5,892,437,700	5,776,662,700	316,979,500	303,926,300	6,209,417,200	8.846	6,080,589,000	102.1
2017	5,966,462,900	6,050,206,100	317,447,800	315,408,800	6,283,910,700	8.846	6,365,614,900	98.7
*2018	5,999,867,800	6,364,244,400	231,280,900	239,514,600	6,231,148,700	9.023	6,603,759,000	94.4
2019	6,050,874,400	6,721,753,500	226,192,600	245,179,300	6,277,067,000	9.157	6,966,932,800	90.1

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.

Calculation method: State of Wisconsin equalized value without TIF is based on the taxing jurisdiction level.

\* Decrease to Personal Property values was due to a State change to discontinue locally assessed machinery, tools, and patterns.

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, 2019

Fiscal Year	City of Green Bay				Green Bay Area		Northeast Wisconsin		County of Brown		State of Wisconsin		Total
	Operations	Debt	Total		Public Schools		Technical College						
2010	6.549	2.308	8.857	35.7%	9.524	38.0%	1.615	6.5%	4.651	18.7%	0.178	0.7%	24.826
2011	6.567	2.290	8.857	35.7%	9.733	39.2%	1.623	6.5%	4.450	17.9%	0.171	0.7%	24.835
2012	6.849	2.160	9.009	36.0%	9.902	39.5%	1.609	6.4%	4.371	17.4%	0.168	0.7%	25.059
2013	7.074	1.876	8.950	36.3%	9.731	39.5%	1.551	6.3%	4.239	17.2%	0.159	0.6%	24.632
2014	7.258	1.603	8.861	36.1%	9.681	39.5%	1.590	6.5%	4.240	17.3%	0.163	0.7%	24.534
2015	7.328	1.528	8.856	37.6%	9.608	40.8%	0.753	3.2%	4.161	17.7%	0.163	0.7%	23.541
2016	7.371	1.475	8.846	36.9%	9.900	41.3%	0.758	3.2%	4.289	17.9%	0.165	0.7%	23.958
2017	7.361	1.486	8.846	36.6%	9.951	41.2%	0.823	3.4%	4.359	18.1%	0.166	0.7%	24.145
2018	7.563	1.460	9.023	36.7%	10.236	41.6%	0.849	3.5%	4.483	18.2%	-	0.0%	24.591
2019	7.674	1.483	9.157	36.3%	10.612	42.1%	0.874	3.5%	4.581	18.2%	-	0.0%	25.224

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					
2010	38,877,944	13,699,370	52,577,314	56,534,016	9,589,611	27,608,861	1,058,049	147,367,851
2011	39,288,146	13,699,370	52,987,516	58,225,140	9,710,932	26,623,249	1,021,516	148,568,353
2012	40,959,426	12,917,050	53,876,476	59,219,130	9,625,346	26,138,382	1,003,066	149,862,400
2013	42,497,470	11,272,110	53,769,580	58,460,737	9,320,073	25,468,522	954,664	147,973,576
2014	43,851,547	9,684,700	53,536,247	58,494,993	9,605,739	25,620,361	981,999	148,239,338
2015	44,758,422	9,334,700	54,093,122	58,686,161	4,598,995	25,415,751	994,120	143,788,149
2016	45,478,545	9,100,200	54,578,745	61,079,370	4,675,434	26,460,660	1,019,842	147,814,051
2017	45,705,393	9,224,100	54,929,493	61,792,283	5,110,772	27,065,012	1,031,912	149,929,472
2018	47,527,507	9,174,100	56,701,607	64,319,357	5,334,996	28,168,864	-	154,524,824
2019	47,817,851	9,241,519	57,059,370	66,124,865	5,444,337	28,544,180	-	157,172,752

SCHEDULE 7  
**CITY OF GREEN BAY, WISCONSIN**  
Principal Taxpayers  
Current Year and Ten Years Ago  
December 31, 2019

Name	2019		
	Assessed Valuation	Rank	Percentage of Total Assessed Valuation*
Baycare Aurora LLC	196,302,900	1	3.13%
Georgia Pacific (Fort James West)	122,256,800	2	1.95%
Procter & Gamble Paper Products, Inc.	84,433,900	3	1.35%
Schrieber Foods	48,947,600	4	0.78%
Green Bay WI VA 2011 LLC	36,531,600	5	0.58%
Associated Bank	24,511,800	6	0.39%
Oneida Tribe of Indians	22,071,400	7	0.35%
Kos Hatcheries	20,864,100	8	0.33%
Green Bay Packaging	20,326,000	9	0.32%
T Futures LLC/Robert Toonen	20,146,700	10	0.32%
Services Plus	18,671,800	11	0.30%
304 N Adams Green Bay LLC (Hotel Northland)	18,470,800	12	0.29%
Bellin Memorial Hospital	18,148,000	13	0.29%
Bays Tundra Hospitality	17,793,700	14	0.28%
RHS Family Limited Partnership	17,497,400	15	0.28%
Packerland Packing			
Bayland Properties			
Green Bay Plaza			
RGL Real Estate			
Green Bay Hotel Associates LLC			
Individual-Brzezinski, Anthony			
Totals	<u>\$ 686,974,500</u>		10.94%
Assessed Valuation	6,277,067,000		

Name	2009		
	Assessed Valuation	Rank	Percentage of Total Assessed Valuation*
Baycare Aurora LLC	175,702,600	1	
Georgia Pacific (Fort James West)	106,742,400	2	2.69%
Procter & Gamble Paper Products, Inc.	85,041,800	3	2.14%
Schrieber Foods			
Green Bay WI VA 2011 LLC			
Associated Bank			
Oneida Tribe of Indians	27,621,300	4	0.70%
Kos Hatcheries	24,858,200	5	0.63%
Green Bay Packaging	17,752,500	9	0.45%
T Futures LLC/Robert Toonen	19,683,200	7	0.50%
Services Plus			
304 N Adams Green Bay LLC (Hotel Northland)			
Bellin Memorial Hospital			
Bays Tundra Hospitality	19,599,300	8	0.49%
RHS Family Limited Partnership	17,500,200	10	0.44%
Packerland Packing	19,889,400	6	0.50%
Bayland Properties	13,980,500	13	0.35%
Green Bay Plaza	15,522,500	11	0.39%
RGL Real Estate	14,389,300	12	0.36%
Green Bay Hotel Associates LLC	13,900,800	14	0.35%
Individual-Brzezinski, Anthony	12,936,600	15	0.33%
Totals	<u>\$ 585,120,600</u>		14.72%
Assessed Valuation	3,973,944,400		

Source: City of Green Bay Assessor's Office  
Kristi Norton

SCHEDULE 8  
**CITY OF GREEN BAY, WISCONSIN**  
Property Tax Levies and Collections  
Last Ten Fiscal Years  
December 31, 2019

Fiscal Year / Tax Roll	Total Tax Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Year	Total Collection to Date	
		Amount	Percentage of Levy	Amount	Amount	Percentage of Levy
2010/2009	52,577,314	52,519,097	99.89%	22,090	52,541,187	99.93%
2011/2010	52,987,516	52,899,366	99.83%	30,382	52,929,748	99.89%
2012/2011	53,769,580	53,689,700	99.85%	11,089	53,700,789	99.87%
2013/2012	53,536,547	53,370,616	99.69%	140,893	53,511,509	99.95%
2014/2013	54,093,122	54,045,015	99.91%	13,896	54,058,911	99.94%
2015/2014	54,578,745	54,530,757	99.91%	9,713	54,540,470	99.93%
2016/2015	54,929,493	54,902,146	99.95%	10,857	54,913,003	99.97%
2017/2016	56,701,607	56,671,269	99.95%	6,084	56,677,353	99.96%
2018/2017	57,059,370	57,028,219	99.95%	2,434	57,030,653	99.95%
2019/2018	59,388,804	59,219,163	99.71%	-	59,219,163	99.71%

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 bi-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, 2019  
(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	Unamortized Premiums	HUD Section 108 Loan	Leases	GBMSD annexation costs	Revenue bonds	Premium on debt Issued	Debt Discount			
2010	102,820	43,378			7,525	5,319	73,260	2,579	(3,594)	231,287	6.05%	2,223
2011	96,000	42,523			6,727	4,743	70,945	2,442	(3,333)	220,047	5.53%	2,080
2012	125,215	9,837	652		3,443	4,027	68,525	2,304	(3,072)	210,931	5.15%	2,011
2013	125,555	10,801	924		27,848		65,995	2,168	(2,811)	230,480	5.31%	2,210
2014	126,220	13,258	1,099		27,405		62,215	3,374	(2,760)	230,811	5.20%	2,203
2015	132,860	15,225	1,390	4,700	27,010		59,425	3,146	(2,500)	241,256	5.13%	2,297
2016	142,305	7,197	1,734	4,700	26,605		56,520	2,919	(2,319)	239,661	4.99%	2,281
2017	146,100	5,605	2,036	4,700	26,160		54,710	2,691	(2,139)	239,863	5.00%	2,283
2018	148,795	9,910	2,477	4,439	25,725		51,305	2,464	(1,958)	243,157	4.73%	2,305
2019	152,205	11,650	3,679	4,178	25,270		44,245	5,690	(1,777)	245,140	4.77%	2,324

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, 2019

Fiscal Year	Population	Assessed Value	Debt Total	Premium	Less Sinking Fund	Net	Net General Long-term Debt	
							Ratio to Assessed Value	Per Capita
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	652,040	486,533	135,217,850	2.25	1,289.41
2013	104,300	6,042,083,300	136,355,588	924,425	749,928	136,530,085	2.26	1,309.01
2014	104,779	6,108,068,600	139,478,349	1,099,276	1,239,522	139,338,103	2.28	1,329.83
2015	105,051	6,169,722,900	148,085,194	1,389,786	1,137,878	148,337,102	2.40	1,412.05
2016	105,079	6,209,417,200	149,502,076	1,734,418	1,394,690	149,841,804	2.41	1,425.99
2017	105,443	6,283,910,700	151,705,000	2,036,262	1,593,537	152,147,725	2.42	1,442.94
2018	105,477	6,231,148,700	158,705,000	2,477,477	2,354,443	158,828,034	2.55	1,505.81
2019	105,693	6,050,874,400	163,855,000	3,679,428	3,109,552	164,424,876	2.72	1,555.68

Schedule 11  
**CITY OF GREEN BAY, WISCONSIN**  
 Direct and Overlapping Governmental Activities Debt  
 December 31, 2019

	<b>2019</b>		
	Total Debt	Applicable to City	
		Percent	Amount
<b>Direct Debt:</b>			
City purpose	\$ 96,386,928		
Sanitary Sewer purpose	14,358,582		
Storm Sewer purpose	12,203,477		
TIF purpose	40,906,013		
Total General Obligation Debt (A)	<u>\$ 163,855,000</u>		
Unamortized Premiums	\$ 3,679,428		
HUD Section 108 Loan	\$ 4,178,000		
Leases Payable	\$ 25,270,000		
Total Net Direct Debt	196,982,428	100.00%	196,982,428
<b>Overlapping Debt (B)</b>			
Green Bay Area Public School District	66,140,000	71.14%	47,051,582
Northeast Wisconsin Technical College	101,410,000	15.93%	16,152,731
Brown County	89,720,000	30.05%	26,964,409
GBM Sewerage District	190,914,051	32.97%	<u>62,944,920</u>
Total Overlapping Debt			153,113,642
			<u><u>\$ 350,096,070</u></u>

(A) Debt shown includes general obligation debt but excludes \$44,245,000 Waterworks Mortgage Revenue Bonds.

(B) Information of other taxing districts was obtained from their respective financial reports and/or departments. The City's overlap percentage is based on valuation of the City to the total valuation of the other taxing districts.

SCHEDULE 12  
**CITY OF GREEN BAY, WISCONSIN**  
 Legal Debt Margin Information  
 Last Ten Fiscal Years  
 December 31, 2019

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Equalized Value	<u>\$ 6,966,932,800</u>	<u>\$ 6,603,759,000</u>	<u>\$ 6,365,614,900</u>	<u>\$ 6,080,589,000</u>	<u>\$ 6,009,465,500</u>	<u>\$ 5,857,893,700</u>	<u>\$ 5,786,473,700</u>	<u>\$ 5,625,397,900</u>	<u>\$ 5,910,603,600</u>	<u>\$ 6,019,338,000</u>
Debt limitation - 5% of equalized value	348,346,640	330,187,950	318,280,745	304,029,450	300,473,275	292,894,685	289,323,685	281,269,895	295,530,180	300,966,900
Debt applicable to limitation:										
Total outstanding general obligation debt	163,855,000	158,705,000	151,705,000	149,502,076	148,085,194	139,478,349	136,355,588	135,052,343	138,522,765	146,197,848
Less: Debt service fund	<u>(3,109,552)</u>	<u>(2,354,443)</u>	<u>(1,593,537)</u>	<u>(1,394,690)</u>	<u>(1,137,878)</u>	<u>(1,239,522)</u>	<u>(749,928)</u>	<u>(486,533)</u>	<u>(379,891)</u>	<u>(499,543)</u>
Total debt applicable to limitation	<u>160,745,448</u>	<u>156,350,557</u>	<u>150,111,463</u>	<u>148,107,386</u>	<u>146,947,316</u>	<u>138,238,827</u>	<u>135,605,660</u>	<u>134,565,810</u>	<u>138,142,874</u>	<u>145,698,305</u>
Legal Debt Margin	<u>\$ 187,601,192</u>	<u>\$ 173,837,393</u>	<u>\$ 168,169,282</u>	<u>\$ 155,922,064</u>	<u>\$ 153,525,959</u>	<u>\$ 154,655,858</u>	<u>\$ 153,718,025</u>	<u>\$ 146,704,085</u>	<u>\$ 157,387,306</u>	<u>\$ 155,268,595</u>
Total net debt applicable to the limit as a percentage of debt limit	46.15%	47.35%	47.16%	48.71%	48.91%	47.20%	46.87%	47.84%	46.74%	48.41%
Ratio of Debt to Present market value (Used in the Intro word doc - Under Debt Admin)	2.31%	2.37%	2.36%	2.44%	2.45%	2.36%	2.34%	2.39%	2.34%	

Schedule 13  
**CITY OF GREEN BAY, WISCONSIN**  
Pledged-Revenue Coverage  
Last Ten Fiscal Years  
December 31, 2019

Fiscal Year	Water Revenue Bonds				Debt Service		Coverage
	Utility Service Charges	Less: Operating Expenses	Bond Coverage	Net Available Revenue	Principal	Interest	
2010	17,398,653	17,144,571	8,059,614	8,313,696	2,215,000	3,298,272	1.51
2011	18,196,920	16,543,456	8,048,032	9,701,496	2,315,000	3,198,572	1.76
2012	18,136,801	17,612,459	8,143,527	8,667,869	2,420,000	3,091,531	1.57
2013	18,187,967	17,600,513	8,022,188	8,609,642	2,530,000	2,984,093	1.56
2014	18,862,241	18,200,982	7,886,641	8,547,900	2,640,000	2,838,129	1.56
2015	19,534,245	17,482,825	8,055,749	10,107,169	2,790,000	2,424,538	1.94
2016	20,692,195	18,012,972	7,961,873	10,641,096	2,905,000	2,320,992	2.04
2017	22,357,797	19,353,197	8,031,514	11,036,114	1,810,000	2,340,166	2.66
2018	23,102,253	19,076,697	7,353,200	11,378,756	3,405,000	1,693,833	2.23
2019	25,298,977	20,348,596	7,588,152	12,538,533	3,560,000	1,970,057	2.24

SCHEDULE 14  
**CITY OF GREEN BAY, WISCONSIN**  
 Demographic and Economic Statistics  
 Last Ten Fiscal Years  
 December 31, 2019

Year	Population	Personal Income <i>(thousands of dollars)</i>	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
2010	104,057	11,198	36,742	34.3	20,307	7.7%
2011	105,809	11,549	37,610	34.3	20,419	7.1%
2012	104,868	12,084	39,046	34.0	20,542	6.1%
2013	104,300	12,944	41,609	34.0	20,851	5.4%
2014	104,779	13,276	42,338	33.9	20,950	4.7%
2015	105,051	14,079	44,761	33.8	20,969	4.2%
2016	105,079	14,454	45,665	34.0	21,032	3.8%
2017	105,443	14,754	46,362	34.0	20,464	3.2%
2018	105,477	15,584	48,692	34.0	20,338	3.0%
2019	105,693	16,579	51,553	34.1	21,328	3.2%

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, 2019

Employer	Type of Business	2019			2009		
		Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Belin Health	Hospital	3,140	1	5.80%	1,998	5	3.46%
Humana	Health Insurance	2,846	2	5.26%	3,146	1	5.45%
Oneida Nation	Tribal Enterprises	2,789	3	5.15%	2,916	3	5.06%
Schneider	Truck Load Carrier	2,626	4	4.85%	3,094	2	5.36%
Aurora Health Care	Hospital	2,470	5	4.56%	1,703	6	2.95%
Georgia Pacific	Manufacturing	1,937	6	3.58%	2,600	4	4.51%
United Healthcare	Health Insurance	1,823	7	3.37%	1,538	10	2.67%
HSHS St. Vincent Hospital	Hospital	1,668	8	3.08%	1,637	7	2.84%
American Foods Group	Meat Distributor	1,592	9	2.94%	1,591	8	2.76%
Prevea Health	Physician Care	1,299	10	2.40%	1,100	13	1.91%
JBS Green Bay	Beef Processor	1,238	11	2.29%	---	---	---
Wal-Mart Stores, Inc.	Retail Store	1,232	12	2.28%	---	---	---
Green Bay Packaging	Manufacturing	1,187	13	2.19%	953	19	1.65%
Associated Banc-Corp.	Banking	1,185	14	2.19%	---	---	---
Festival Foods	Grocery Chain	1,102	15	2.04%	---	---	---
Wisconsin Public Service	Utility Company	930	16	1.72%	1,573	9	2.73%

Green Bay's Labor Force Estimates

54,143

57,988

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, 2019

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<b>General Government</b>										
Mayor's Office	3.6	3.2	3.2	3.3	3.3	3.3	3.3	3.3	3.0	3.5
Administrative Services	30.5	30.5	30.5	29.6	30.1	30.1	30.5	29.6	29.8	35.2
Internal Services	15.9	15.9	15.9	15	15	14	14	14	14	14.5
Municipal Court	4.2	4.2	4.2	4.2	5.2	5.2	5.2	5.2	5.2	5.2
Community & Economic Development	42.0	47.7	47.7	51.3	48.0	39.3	40.3	41.3	41.3	46
<b>Public Safety</b>										
Police	249.6	255.1	255.1	258.8	258.2	254.8	238.25	236.5	236.5	236.5
Fire*	203.0	199.0	199.0	198.0	197.0	197.0	197.0	197.0	185.0	185.0
<b>Public Works</b>	212	209	209	214.5	213.5	213	219	221	222.5	222.5
<b>Parks and Recreation</b>	89.6	84.6	84.6	84.6	82.6	82.5	83.5	81.5	88	90.5
<b>Water Utility</b>	64	62	62	61	55	55	55	56	56	56
<b>Transit Department</b>	62	64	64	62	66	62	60	53	61	68
Total Full-time Equivalent	976.4	975.2	975.2	982.1	973.7	956.0	945.9	938.4	942.3	962.9

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

Source: 2019 City Budget

SCHEDULE 17  
**CITY OF GREEN BAY, WISCONSIN**  
 Operating Indicators by Function/Program  
 Last Ten Fiscal Years  
 December 31, 2019

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<b>Police</b>										
Physical arrests	18,243	18,733	20,226	22,941	21,692	19,920	19,753	22,188	21,735	20,619
Traffic Enforcement Citations**	8,901	8,989	10,449	12,606	10,946	9,577	9,868	12,138	3,118	4,382
Reportable accidents	954	905	1,002	961	916	926	979	1,037	1,143	1,187
<b>Fire</b>										
EMS	9,789	9,292	9,021	8,998	8,942	8,526	8,388	7,346	7,308	7,182
Fire responses	219	251	226	237	277	267	278	333	301	295
Other	4,090	3,833	3,724	3,276	3,033	2,755	3,002	2,402	2,562	2,289
<b>Refuse Collection</b>										
Refuse collected (average tons per day)	106	105	103	106	102	94	88	92	96	101
Refuse collected total tons per year	27,606	27,380	26,887	27,570	26,474	24,309	22,901	24,005	24,861	26,290
Comingled recyclable containers (tons)	-	-	-	-	-	-	-	-	-	-
Mixed paper (tons)	-	-	-	-	-	-	-	-	-	-
Mixed paper and comingled recyclables (tons)	6,646	6,875	6,964	7,057	7,158	7,230	6,932	6,844	6,854	6,929
<b>Other public works</b>										
New street pavement (miles)	0.33	0.16	0.52	0.09	0.50	0.09	0.09	0.42	0.81	0.00
Street resurfacing (miles)	3.51	1.67	3.01	2.64	3.33	3.33	3.51	3.23	3.78	3.17
<b>Inspection</b>										
Commercial construction - units	23	17	20	16	22	18	27	15	27	20
Commercial construction (thousands of dollars)	19,409	42,616	20,960	24,284	40,087	14,494	72,691	70,212	15,738	43,379
Residential construction - units	63	106	99	111	66	64	65	44	40	37
Residential construction (thousands of dollars)	18,036	27,947	26,241	29,621	15,196	13,076	12,337	7,920	6,973	6,195
<b>Water</b>										
New construction (miles)	0.58	0.56	0.47	2.92	0	0.08	2.6	1.9	7.1	2.8
Water main leaks	187	189	146	138	147	290	172	128	136	152
Average number of residential customers	32,232	32,188	32,108	32,027	31,968	31,939	31,818	31,746	31,691	31,692
Average annual usage per residential customer (gallons)	41,668	44,150	42,800	44,296	45,334	46,335	49,982	50,522	48,345	49,088
<b>Transit</b>										
Total route miles	1,204,703	1,191,823	1,131,345	1,154,383	1,125,076	1,079,173	1,110,365	1,121,908	1,162,305	1,147,914
Passengers (includes paratransit)	1,323,573	1,308,765	1,279,792	1,368,244	1,443,750	1,483,682	1,538,250	1,583,261	1,605,624	1,438,219

Sources: various departments

Notes:

Police Statistics

Reportable - Anything that gets reported to the state

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

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

SCHEDULE 18  
**CITY OF GREEN BAY, WISCONSIN**  
 Capital Asset Statistics by Function/Program  
 Last Ten Fiscal Years  
 December 31, 2019

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<b>Police</b>										
Stations	1	1	1	1	1	1	1	1	1	1
Community Policing Offices	3	3	3	3	3	3	3	4	4	3
Patrol units	46	46	46	46	46	46	46	46	46	46
<b>Fire</b>										
Stations	8	8	8	8	8	8	8	8	7	7
<b>Refuse collection</b>										
Collection trucks	37	37	37	35	33	30	27	27	27	27
<b>Other public works</b>										
Streets (miles)	416.83	416.4	416.36	416.36	416.15	416.06	415.97	415.88	415.99	415.13
Highways (miles) (does not include interstate)	40.2	40.2	40.15	40.15	40.15	40.15	40.15	40.15	40.17	40.35
Street lights	8404	8384	8384	8384	8384	8384	8223	8108	8244	8192
City traffic signals (intersections)	102	102	102	102	100	100	101	102	105	105
<b>Parks and recreation</b>										
Acreage	2,516	2,519	2,367	2,367	2,370	2,370	2,342	2,271	2,198	2,175
Playgrounds	57	58	58	59	59	59	59	59	60	60
Baseball/softball diamonds	51	48	48	50	50	50	60	53	53	53
<b>Water</b>										
Watermains (miles)	511.4	509.3	509.2	509.33	509.2	510.1	510.9	511.3	512.9	512.3
Average Daily Pumpage (thousands of gallons)	18,968	19,529	19,421	17,861	17,803	17,820	17,429	18,279	18,418	18,212
<b>Wastewater</b>										
Sanitary sewers (miles)	461.96	463.26	465.99	465.99	465.24	464.8	464.8	465.0	476.2	464
Storm sewers (miles)	514.57	513.14	516.05	516.05	407.88	407.3	407.3	407.3	403.7	393
<b>Transit</b>										
Buses	35	35	34	34	35	35	37	38	36	36

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, as well as the remainder of Brown County, Kewaunee County and Oconto County. The city accounts for approximately 42% of the county population. The 2018 estimated population of the Green Bay MSA was 321,591, a 1.5% 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. Interstate 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 in 2019.

### Housing

The City is 68% residential by valuation. The median value of owner-occupied, single-family house in 2019 was reported at \$114,900. The average single family house value was \$135,500 and average \$/square foot was \$92.15. The range of home values was as follows:

<u>Value</u>	<u>Units</u>	<u>Percentage</u>
Under \$50,000. ....	352	1.36%
\$50,000 to \$99,999 .....	8,628	33.36%
\$100,000 to \$149,999 ..	10,201	39.44%
\$150,000 to \$199,999 ..	3,426	13.25%
\$200,000 to \$299,999 ..	2,316	8.96%
Over \$300,000. ....	<u>939</u>	<u>3.63%</u>
	25,862	100.0%

### Income

Brown County's average annual wage was \$53,574 for 2019 or 1.04% less than the average Wisconsin annual wage of \$55,574 according to Wisconsin Workforce Development.

### Employment

The average annual wage in Brown County is above the state average in six of the eleven industry sectors. The Information sector has the highest state average at \$90,584 which is higher than the average wage in Brown County at \$61,360. Professional & Business Services had the highest average wage in Brown County at \$71,032 which is higher than the state's average of \$68,588.

<b>BROWN COUNTY EMPLOYMENT BY INDUSTRY FOR 2019</b>				
Population	Number of Employees	Annual Avg Wage	Percent of Working	State of WI Annual Avg Wage
Construction	6,929	67,028	4.3%	70,928
Education & Health	35,047	56,784	21.8%	52,676
Financial Activities	11,539	66,456	7.2%	74,308
Information	1,575	61,360	1.0%	90,584
Leisure & Hospitality	17,644	39,832	11.0%	20,176
Manufacturing	27,131	57,876	16.9%	61,672
Natural Resources	964	41,392	0.6%	43,108
Other Services	4,304	26,156	2.7%	33,696
Prof & Business Services	18,452	71,032	11.5%	68,588
Public Administration	4,640	53,508	2.9%	50,336
Trade,Transportation,Utilities	32,325	47,892	20.1%	45,240
Totals	160,550		100.0%	

Source: <https://jobcenterofwisconsin.com/WisConomy/>

<b>LABOR STATISTICS</b>			
	<u>2018</u>	<u>2019</u>	
Green Bay MSA			
Labor Force	175,912	173,503	
Unemployed	4,941	5,498	
Unemployed Rate	2.8%	3.2%	
Employed	170,971	168,005	
Wisconsin			
Labor Force	3,133,294	3,105,142	
Unemployed	93,999	103,927	
Unemployed Rate	3.0%	3.3%	
Employed	3,039,295	3,001,215	
Brown County			
Labor Force	143,673	141,886	
Unemployed	3,925	4,397	
Unemployed Rate	2.7%	3.1%	
Employed	139,748	137,489	

Source  
Wisconsin Department of Workforce Development  
Bureau of Labor Statistics

**Census Data**

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

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

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

**Building Permits**

<u>Year</u>	<u>New Residential</u>		<u>Total of All Projects</u>	
	<u>Number</u>	<u>Value</u>	<u>Number</u>	<u>Value</u>
2010	37	6,195,219	2,697	131,142,438
2011	40	6,973,322	2,383	80,634,667
2012	44	7,919,682	2,317	221,329,810
2013	65	12,336,569	2,445	75,570,133
2014	64	13,075,625	2,494	122,108,243
2015	66	15,195,660	2,753	182,138,449
2016	111	29,620,609	2,877	219,869,101
2017	99	26,241,403	3,037	143,677,860
2018	106	27,946,558	3,088	184,283,801
2019	63	18,036,396	3,326	173,504,164

**Utility Connections December 31**

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Water	35,684	35,587	35,653	35,720	35,727	35,749	35,801	35,622	35,576	35,623
Electric	59,158	59,177	49,120	49,197	49,373	49,486	49,415	49,525	49,613	49,817
Gas	38,062	37,934	37,908	37,984	38,042	38,131	38,332	38,377	38,460	38,580

## **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, Community Relations Assistant and Executive Secretary staff the Mayor's Office.

2019 marks Mayor Eric Genrich's first year in office. He focuses on community development, outreach, equity, re-imagining of city operations, housing, complete streets and economic development.

Annually, the Mayor's Office reviews department budget requests and creates an executive budget recommendation for review by the Joint Finance and Personnel Committee and then to the Common Council. During the 2020 budget sessions, Mayor Genrich reached out into the community to solicit input from ordinary citizens. The Mayor's Office monitors legislation at state and federal levels, and lobbies for important City interests. The Mayor appoints community members to City committees, boards and commissions, and Mayor Genrich has increased diversity on those committees. Other significant responsibilities include promoting community growth and development, maintaining effective relations with residents, businesses and non-profits, providing administrative support for all City departments, assisting members of the Common Council, 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.

We look for the market to slow somewhat, though continued low interest rates spur residential sales. We have had healthy increases in the average price sold of homes for the first time in many years. 2019 continued to set records for properties sold in the area with historically low interest rates. We see that trend slowing as Covid-19 affects the housing market. Commercial properties will take the biggest hit value wise as shelter at home impacts retail and lodging.

Our 2020 ratio is estimated to come in at 85% of market.

Current staff includes: City Assessor and 4 Property Appraiser II's. We also contract out seasonally for part-time professional help.

### **Finance**

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

The division provides accurate financial information as required by all city departments, officials, and outside financial institutions. The division coordinates the preparation of the annual budget, annual borrowing needs, the Comprehensive Annual Financial Report, and State and Federal financial reporting requirements. The City of Green Bay has received the Government Finance Officers Association Certificate for Excellence in Financial Reporting for 37 years, in large part due to the efforts of this division.

### **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 two e-sourcing distribution networks, the State of Wisconsin's VendorNet and DEMANDSTAR, which broadcasts to a national audience.

The Purchasing Division is responsible for the procurement of a wide variety of goods and services, including capital assets and information technology. Purchasing works closely with the Police, Fire, Public Works, Parks, Transit and other departments or agencies. The competitive solicitation 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.

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

### **Purchasing Activity – 2019**

Completed 230 various purchasing activities in addition to administering the City's Purchasing Card program and surplus property sales, for a total amount of \$20,967,392 as follows:

- 198 Solicitations through DemandStar, coops, contracts, or quick quotes for \$18,655,331.46
- 32 Auctions, surplus sales, rebates, and additional savings for \$253,189.81
- 14,756 P-Card Transactions for \$6,409,364.32
- P-card Rebate \$119,870.43

### **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 700 personal computers and laptops, office automation software, video systems, email, desk telephones, cellular phones, custom applications, department specific software, and centralized servers. ITS provides networking service and support for over 20 city locations including City Hall, Police, Fire, Water, Metro, Public Works, and Park & Recreation facilities throughout the City. Connections to the internet, Brown County, Wisconsin Department of Transportation, Village of Ashwaubenon and City of De Pere.

The division consists of an IT Administrator/GIS Coordinator, three full-time Programmer/Analysts, two System Analysts and one Multimedia Coordinator. The Programmer/Analysts work to determine the programmatic automation needs for each department, provide custom software applications, reports, documentation and software help support. The System Analysts administer the file, email, video, phone and voicemail servers as well as the switches and routers of the local and wide area network along with

installing, troubleshooting, and fixes to personal computers, printers, and telephones for all departments. The Multimedia Coordinator is responsible for designing artistically complex digital and hard-copy publications and design of the city intranet and internet websites. The position also maintains Green Bay Public Television programming. The Administrator/GIS Coordinator researches projects, purchases, budgets, supervises the division and coordinates the city-wide implementation of enterprise Geographic Information systems (GIS) technology.

### **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 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. The office issues a wide variety of licenses, 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.

### **City Attorney's Office**

It is the mission of the Law Department to provide high quality municipal legal services to the City, facilitate the City of Green Bay's operations, and protect the City's interests. The Law Department strives to maintain fairness and integrity while representing the City, including the Mayor, Common Council, Boards and Commissions, and all City departments. The Law Department provides dependable legal advice, strives to find practical and innovative solutions to problems, and promotes accountability in accordance with the letter and spirit of the law. The Law Department also focuses on ensuring laws are applied consistently and in a community-oriented manner to improve the quality of life in the City of Green Bay.

Additionally, the Law Department provides general municipal representation to all City Departments. This includes drafting ordinances, resolutions, and contracts, legal documents, conducting research, and drafting legal memorandums and opinions. Attorneys perform all statutory duties of the office, prosecutes municipal code violations, and handles litigation both by the City and against the City, including collections, bankruptcy, and insurance claims. The Law Department advises in numerous areas of law, including development, land use, employment and labor law, licensing, inspections, ethics, Indian law, and environmental law.

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 2019 the City's self-insured retention was \$225,000 for each occurrence and \$900,000 aggregate. CVMIC is responsible for payment of claims over the City's self-insured retention of \$225,000 up to \$2,000,000. Berkley is the insurance carrier for payment of claims between \$2,000,000 and \$5,000,000, and Old Republic is the insurance carrier for payment of claims from \$5,000,000 to \$10,000,000.

The 2019 claim information is as follows:

#### **Liability Claims:**

Number of Claims Filed:	77
Number of Claims Closed (Paid or Denied):	75
Number of Open Claims:	12
Amount Paid on 2019 Claims in 2019:	\$42,396.88
Amount Paid on 2018 Claims in 2019:	\$28,026.71

## **HUMAN RESOURCES DEPARTMENT**

### **MISSION STATEMENT**

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

### **BENEFIT PLANS**

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

### **SAFETY**

The primary function of Safety includes 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 which include Crime Insurance and Underground Storage Tank Liability Insurance. In administering these programs, we seek to provide high quality and impartial services to City employees and ultimately reduce losses and risks.

For Workers Compensation, the City continued to be self-insured as the risk continues to be a much better value than purchasing coverage from a private insurer. The City budgeted \$1,239,430 in 2019 to cover the cost of claims, state fees, claim administration, and excess insurance coverage. In addition, the City continued to use Cities and Villages Mutual Insurance Company (CVMIC) for third party administration (TPA) of Worker's Compensation Claims at an amount of \$23,750. The audited premium for Excess Worker's Compensation Insurance provided by Safety National was \$98,658.

For property insurance, the City continued with AFM for property insurance with a deductible of \$25,000. The coverage provided by AFM includes broad coverage for buildings, personal property, contractor's equipment, business interruption, and accounts receivable and incorporates Boiler and Machinery coverage. The premium paid for this insurance during 2019 was \$461,246 minus a reimbursement from the Green Bay Packers to the City of \$304,242 for the cost of covering Lambeau Field. In addition, the City uses CVMIC for Auto-Physical Damage Insurance that provides coverage for damage to City owned licensed vehicles with a premium of \$137,346.

## **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 2019, Green Bay Municipal Court processed 11,435 new cases that were filed.

The total revenue collected in 2019 by Municipal Court was \$1,795,713.71. The Court paid out this revenue as follows:

To City of Green Bay:	\$1,191,973.78
To Brown County:	\$154,527.10
To State of Wisconsin:	\$449,212.83

**POLICE DEPARTMENT**

Date Established	1857
Years in existence	162
<u>Full time employees:</u>	
Sworn Officers	194
Civilians	56.2

The overall police department budget for 2019 was \$26,326,760. This represents 24.5% of the overall city budget of \$107,623,736. Our budget had a decrease of \$280,507 or 1.05% from 2018. 2019 budgeted revenues totaled \$2,650,508.

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 2019.

For 2019 the department again partnered with the Bureau of Transportation safety and operated traffic related safety grants in the area of Speed enforcement, alcohol enforcement, OWI Task force and Pedestrian Safety. In total, these grants added an approximate \$300,000 to traffic enforcement efforts in the community with \$125,000 being shared with other members of the OWI Task Force.

For the 20th year in a row, we were awarded \$1,924 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.

**CRIME STATISTICS**

	2012	2013	2014	2015	2016	2017	2018	2019
Muni Citations	6,228	5,871	5,557	4,865	4,348	3,969	3,845	3,700
Muni Traffic	10,674	8,618	8,376	9,518	11,226	8,929	7,761	7,411
Cir Traffic - Court Date	1,151	964	956	1,154	1,132	1,423	1,185	1,462
Cir Traffic - No Court Date (DA)	313	286	245	274	248	97	43	28
<b>TOTAL TRAFFIC</b>	<b>12,138</b>	<b>9,868</b>	<b>9,577</b>	<b>10,946</b>	<b>12,606</b>	<b>10,449</b>	<b>8,989</b>	<b>8,901</b>
DA Referral Charges	3,822	4,014	4,786	5,881	5,987	5,808	5,899	5,642
Reportable Accidents	1,037	979	926	916	961	1,002	905	954
Non-Reportable Accidents	2,386	2,755	2,694	2,608	2,828	2,564	2,561	2,950
<b>TOTAL ACCIDENTS</b>	<b>3,423</b>	<b>3,734</b>	<b>3,620</b>	<b>3,524</b>	<b>3,789</b>	<b>3,566</b>	<b>3,466</b>	<b>3,904</b>
Calls for Service	79,055	79,999	75,841	78,699	83,629	81,428	76,534	78,406
Reports	17,690	17,069	15,940	15,599	15,723	15,207	13,898	15,903

## FIRE DEPARTMENT



The Green Bay Metro Fire Department was notified by Insurance Service Office (ISO) that we were upgraded to a Class 1 Community in 2015. Green Bay was the first city in the State of Wisconsin to achieve this rating and one of only 143 in the United States that were rated Class 1. There are 48,855 fire departments in the United States that are graded by ISO and this places the Green Bay Metro Fire Department in the top .3%. Classifications range from 1, representing superior property fire protection, to Class 10 which indicates that the community does not meet the ISO's lowest criteria.

ISO evaluates a community's fire protection services. This includes things such as; fire department staffing, fire prevention activities, training, water supply, and communications. A community's ISO rating assists insurance companies in setting their premium rates. Generally speaking, a community with a Class 1 rating will have much lower property insurance premiums than a Class 5 community. This was truly a historic moment for the City of Green Bay and the outstanding efforts of Fire Department Personnel to accomplish this rating. We continue with a class 1 rating and will be reevaluated at some point in 2020. We are confident, with the support of the elected body, that we will be able to maintain this rating in the future.

2019 proved to be a challenging year with the reduction of expenses throughout the city. One significant event was the flooding along the East River in March. Approximately 150 homes were flooded and this necessitated a major response both during and after the emergency from multiple departments in the city. The event, and recovery spanned several months and many residents had to replace many of their furnaces, hot water heaters and electrical services. An after action report of the response identified some areas of the response where additional equipment was needed. This equipment included a high water vehicle, two "John" boats, and additional Mustang suits for fire department personnel.

The Fire Department Management Team and all of our line staff continue to provide excellent, professional service to the citizens of Green Bay and Allouez. We are an all-hazards department that provides fire protection, advanced life support ambulance, fire prevention/education, hazardous materials response, technical rescue (including high angle, trench, confined space and building collapse), and water/ice rescue and marine firefighting. In fact, we are part of the State's Hazardous Materials Team and the Urban Search and Rescue Team for Northeast Wisconsin. We are also recognized by the United States Environmental Protection Agency as an Oil Spill Response Organization. This designation was the first in the United States that was the result of a public/private partnership to provide a marine unit and equipment to protect the port of Green Bay, the Fox and East Rivers, and the Bay Beach Amusement Park. Additionally, the Fire Department serves as the Emergency Management Agency for the City of Green Bay and we maintain and revise the City's Emergency Operations Plan.

We continue to manage the fire department budget in an efficient and effective manner. Costs per capita have remained relatively stable over a 5 year trailing average with slight increases that have been attributed to the addition of a advance life support ambulance at Fire Station #7 on the City's far east side. This was necessitated by increasing call volume, unacceptable response time far in excess of the national standard, and a large geographic response area. It should be noted that the far east side is the area where potential growth for the city will occur because of available open land.

The GBMFD also generates approximately \$5,000,000 in revenues on an annual basis. The revenue is derived from ambulance billing (2.9 M), the contract for service with Allouez (1.8 M) and various other fees.

At the time of this report, the Fire Department is in discussions with the Village of Bellevue to complete a merger of the departments similar to the merger with the Village of Allouez in 2012.

## **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, Utility Division and the Parking System Division. The following is a brief description of each.

### **Engineering Division:**

The Engineering Division designed, administered, and/or supervised the construction of over \$17,250,000 worth of public works construction projects in 2019. The Engineering Division consists of two sections: Project Development and Special Projects.

The Project Development Section's work included resurfacing of 3.24 miles of streets for \$1,650,000; reconstruction of 1.12 miles of streets for \$2,090,000; construction of 0.19 mi of new road at a cost of \$1,150,000; 0.68 miles of sidewalk construction for \$168, 3.86 miles of sanitary sewer and 3.38 miles of storm sewers and 4.15 miles of water mains for a total cost of \$7,792,000; 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 \$297,700, which included annual upgrades to alleys and sidewalks in eligible areas.

The Special Projects Section designed, administered, and/or supervised over \$6,503,000 worth of projects in 2019. Major projects included upgrades to the Fire Stations #2 and #6, parking ramp repairs, upgrading the City Hall Elevators, a shelter at Red Smith Park, concession stand at East River Optimist Park, and upgrades to the Colburn Park Pool.

### **Operations Division**

The Operations Division consists of four sections: Street, Sanitation, Motor Equipment and Administration. The Division is responsible for the maintenance of all streets and alleys, collection and transportation of solid waste, and maintenance/repair of all DPW vehicles and equipment.

The Street Section is responsible for the maintenance of 457.31 miles of streets, and 22.73 miles of alleys. The section conducted 16 full snowplowing operations and 39 ice control operations during the winter months of 2018-19. 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 520 tons of trash per week for a total of 27,256 tons of solid waste in 2019. The Sanitation Section also runs 6 collection routes per day for recycling collection. DPW collected 6,624 tons of recycling in 2018.

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 large 6-wheel drive trucks and front end loaders, to chain saws and weed eaters. Activity 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.

### **Traffic Division**

During 2019, Signing and Pavement Marking Section applied 7,080 gallons of pavement marking paint and 40,000 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. Green Bay's pavement marking tasks include painting centerlines, edge lines, lane lines, crosswalks, school legends, stop bars, directional arrows, and bicycle symbols. This section also installed and replaced 2,500 signs due to normal replacement, traffic crash repair, and vandalism.

### **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.

### **Utility Division**

The Utility/Site Development Section administered the 2018 Sanitary Sewer budget of \$28,754,196 and the 2019 Storm Water Utility budget of \$7,300,447. 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 continues working on maintaining compliance with this administrative order. In the fall of 2016, the City received a notice of violation from the WDNR for lack of implementation and enforcement of required storm water management and erosion control ordinances. The Notice of Violation was lifted by WDNR in October 2017. Due to diligent work by the Division, the City continues to maintain compliance with the WDNR-issued storm water permit.

The Sewers and Bridges Section operates three drawbridges: the Don Tilleman Bridge, Walnut Street Bridge, and the Ray Nitschke Bridge and maintains the Ray Nitschke Bridge, 23 fixed span bridges and 4 pedestrian bridges, flood control dikes, 462 miles of sanitary sewers, 515 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 and storm sewers. During 2019, the Sewers and Bridges Section cleaned or inspected 1,098,322 feet of sanitary sewer, recorded 201 sewage meter readings, responded to 184 sewer trouble calls, cleaned 780 storm sewer inlets, cleaned 23,965 feet of sanitary sewer pipe on the special grease/trouble spot list, repaired storm sewer inlets and storm manholes, repaired sanitary sewer manholes, and located 12,639 City-owned sewers for excavation activities conducted by utility companies and contractors. During the 2019 shipping season, a total of 1,051 bridge lifts were made for boat traffic

### **Parking System Division**

The Parking Division owns and/or operates four (4) parking ramps, containing a total of 3,488 stalls, and one off-street parking facility containing 121 stalls developed to accommodate traffic for the downtown area. In addition, the Division owns and/or operates 16 paved parking facilities with a total of 1,060 stalls administrated via leases, time zones or meters. Parking also maintains and operates 745 individually metered stalls in the downtown core.

City-wide citation issuance for 2019 follows:

• \$15 citations	10,628
• \$25 citations	17,695
• \$35 citations	3,004
• \$100 citation	77
• \$150 citation	<u>692</u>
• TOTAL	\$937,196

Revenue sources for 2019 follows:

• Parking ramps	\$1,649,695
• Surface lots	\$468,572
• Metered parking	\$339,912
• Parking citations	\$937,196
• Service fees	7,326
• Miscellaneous	<u>6,052</u>
• TOTAL	\$3,408,753

### **PARKS, RECREATION, & FORESTRY DEPARTMENT**

The Green Bay Parks, Recreation, and Forestry Department provides a comprehensive and progressive quality management system which can be broken down into the following categories: Parks, Bay Beach Amusement Park, Wildlife Sanctuary, Recreation and Pools, Forestry, Administration, Design & Development and City Hall Maintenance.

The Parks Department has jurisdiction over 67 park and park/school sites, 1 nature area, 10 urban green spaces and 13 greenways totaling over 2,649 acres. Of the 67 park locations, there are 4 mini-parks, 30 neighborhood parks, 15 park/school locations, 6 community parks, 1 large urban park, 2 sports complexes, and 9 special use parks. The Parks Department partners with the School District to share facilities, such as athletic fields, pools, gymnasiums and auditoriums.

The City owns and maintains an extensive list of recreational facilities, offering a variety of options for year-round activities. These facilities include 38 softball/little league fields, 46 basketball courts, 9 football fields, 36 soccer fields, 48 tennis courts, 11 pickleball courts, 57 playgrounds, 1 tubing/ski area, 2 bocce ball courts, 45 shelters, 7 cross-country ski areas, 6 ice hockey rinks, 14 ice skating rinks, 1 skate park, 1 dog park, 2 disc golf courses, 1 band shell, a 10-lane boat launch, and several community gardens. There are also 5 baseball diamonds, including the premier Joannes Baseball Stadium, with a capacity of 3,000. There are over 10 miles of paved multi-use trails which include the Fox River, Baird Creek, East River, and West Side Trail.

Green Bay has a vibrant, growing downtown with the parks playing a key role. City Deck located along the Fox River, has become a premiere location for downtown events. The Fox River Trail, kayak launch, transient boat docking and splash pad keep City Deck active throughout the entire year. In addition, Leicht Memorial Park is the premiere downtown festival grounds. The riverfront stage, acres of open space and transient docking provide a perfect location for large crowds to gather for performances and fireworks.

The Administration Division is responsible for coordinating the hiring and rehiring of around 1000 seasonal employees annually who support our recreational and maintenance programs throughout the City of Green Bay. Additionally the Administration Division performs all of the reservations for shelters, activities, and programs to include the financial reconciliation.

Since 1892, Bay Beach Amusement Park has provided generations of families affordable fun along the shore of Green Bay. The 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 23 family-friendly amusement rides, 4 concession areas, 6 picnic shelters/areas, 1 playground, and a souvenir gift shop. The historic Main Pavilion is host to a restaurant and dance hall. 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 Bay Beach Wildlife Sanctuary is a 543-acre urban wildlife refuge featuring live animal exhibits and educational displays. It is home to one of the largest wildlife rehabilitation program in Wisconsin, caring for more than 6,000 orphaned and injured animals annually. The Sanctuary has grown to offer environmental education programs to over 10,000 students and added a nature based 4K school. Recreational opportunities include trails, a waterfowl feeding area, outdoor amphitheater, woodland playground pods, urban youth fishing, summer camps, cross-country skiing, bird watching, and the Resch Waterfall. The Nature Education Center, Woodland Building and Observation Building offer many hands-on educational exhibits and animal exhibits for people of all ages. Outdoor animal exhibits include cougar, otter, wolf, coyote, deer, turkey and various birds. The Dick Resch and Family Learning and Conservation Center banquet facility can hold up to 250 people.

The Park and Pool Division includes 2 Family Aquatic Centers, Resch and Joannes, which feature the following amenities: zero depth wading and swimming area, tot sand play area, water slides, diving boards, and drop slides. In addition, the Department also operates Colburn Pool, a 50-meter box pool with a bathhouse, inflatables, diving boards, swim lessons, fitness classes and lap swimming. There are also 3 wading pools and 9 splash pads spread throughout the City.

The Recreation and Pools Division delivers a comprehensive recreation program which offers a myriad of programs for all age groups in the following areas – aquatics, leagues/athletics, instructional, outdoor/nature, cultural arts, open recreation, alternative sports, fitness and special events. This division employs and supervises around 700 seasonal employees on an annual basis and partners with community groups, businesses, schools, and neighborhood associations to provide programs. This division is responsible for the Summer Lunch Program, which serves 3,000 lunches per day at 36 park playground sites and the Wildlife Sanctuary.

The Forestry Division is responsible for caring for an estimated 35,700 trees lining the City's streets and countless trees in the parks and other municipal properties. The Forestry Division carries out a comprehensive program to care for the urban forest. This includes planting, pruning, mulching and removal. The Foresters are also responsible for overseeing efforts to control the spread of harmful insects and diseases to trees on private and public property. Residents are able to consult personally with our staff regarding any tree-related concerns.

## **DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT**

Communities prosper when they retain and attract smart people, generate original ideas, and facilitate business development. In order to achieve this preferred potential future, the City of Green Bay must link and leverage its existing natural, built, human, and social assets in order to create more accessible, productive, innovative, and resilient places, experiences, and scenes. Our Department supports this vision through strategic initiatives that convene and connect people, adopt and enforce policies, create and enhance programs, and negotiate and close transactions.

The Department is organized into four (4) divisions that perform the following functions:

The **Planning and Projects** Division performs the following functions:

- create, implement, and update city plans, including the City Comprehensive, neighborhood, district, corridor, area development, and Tax Increment District (TID) plans
- analyze, process, and approve requests for City action; review and approve plats, zoning changes, and site plans
- strategically recruit, retain, and cultivate potential investors, especially creative developers, innovative startups, second-stage firms, and unique retailers
- inform, publish, and teach about the City, including marketing materials, maps, and important information for external audiences
- attain, allocate, and administer funds including Community Development Block Grant (CDBG), HOME, Neighborhood Enhancement, revolving loan, and façade and demolition grant funds
- purchase, sell, and develop Redevelopment Authority (RDA) and City real estate, including collaboration with NeighborWorks, Habitat for Humanity, and other partners on residential redevelopment projects
- draft and execute Development Agreements with Tax Incremental Financing (TIF) assistance
- collaborate with academic, non-profit, private, and public stakeholders on projects, especially Broadway, Downtown, Olde Main, and Military Avenue Business Improvement Districts (BID)
- support the creation and development of neighborhood associations and activities, including the Neighborhood Leadership Council

The **Inspections and Enforcement** Division performs the following functions:

- review and approve building permits, including expanded plan review (which is normally done by the State)
- leverage technology to improve effectiveness and efficiency of permitting processes
- inspect and enforce building, housing, and zoning codes
- inspect and approve weights and measures for the City and surrounding communities

The **Green Bay Housing Authority** performs the following functions:

- manage federal funds
- administer Green Bay Housing Authority programs, including Mason Manor and scattered sites
- administer Brown County Housing Authority programs
- collaborate with other divisions on community housing initiatives

An **Operations** Division provides administrative and clerical support to the other three (3) divisions

The Department also supports several Commissions and Committees, including

- Plan Commission
- Redevelopment Authority
- Economic Development Authority
- Board of Appeals
- Landmarks Commission
- Green Bay Neighborhood Leadership Council
- Green Bay Housing Authority
- Green Bay-Town of Scott Joint Plan Commission
- Annexation Commission.

In 2019, the Department **connected valuable people:**

- conducted over forty (40) business retention visits
- in partnership with Business Improvement Districts (BID's), conducted business climate walk
- hosted Opportunity Zone finance and development workshop
- hosted semi-monthly Green Bay Neighborhood Leadership Council meetings
- promoted the City at conferences and conventions, including STEAM Engine (local), InDevelopment (regional), Commercial Association of Realtors (CARW) and International Council of Shopping Centers (ICSC) (statewide), Congress for New Urbanism (CNU) (national), UW-Madison Real Estate Outlook (statewide), Manufacturing First (regional), Urban Land Institute (national), Small Business Saturday (local), Northeastern Wisconsin Technical College (NWTC) Business Success Summit (regional), New North Summit (regional)
- attended forty (40) BID board and committee meetings
- attended over forty (40) neighborhood association meetings
- worked with Advance and the Greater Green Bay Chamber staff on regional economic strategic planning
- attended hundreds of public events

In 2019, the Department **adopted effective policies:**

- in partnership with the Department of Public Works, Green Bay Area Public Schools, and Brown County, created and adopted a City Pedestrian and Bicycle Plan and Safe Routes to School Plan
- completed Community Development Block Grant (CDBG) and HOME Annual Action Plans
- created new a Tax Increment District (TID) and adopted a Project Plan for:
  - blight elimination TID Twenty-Two (22), The Shipyard, generally located in the area east of S. Maple Street, south of Howard Street, west of the Fox River, and north of Fifth (5th) Street
  - blight elimination TID Number Twenty-Three (23), Legends District, generally located in the area east of Holmgren Way, south of Lombardi Avenue, west of Bart Starr Drive, and north of Mike McCarthy Way
- adopted Territory Amendments for
  - TID Five (5), East and West Downtown
  - TID Fourteen (14), The Rail Yard (formerly North Broadway Redevelopment)
- adopted Allocation Amendments for
  - TID Seven (7), Ashland Avenue and Lombardi Avenue Corridors
  - TID Eight (8), Henry and Morrow Streets
  - TID Twelve (12), I-43 Commercial Development
- adopted a Project Plan amendment for TID Thirteen (13), Downtown Redevelopment
- adopted Affordable Housing Extension Resolutions for
  - TID Seven (7), Ashland Avenue and Lombardi Avenue Corridors
  - TID Eight (8), Henry and Morrow Streets
  - TID Twelve (12), I-43 Commercial Development
- adopted Termination Resolutions for
  - TID Seven (7), Ashland Avenue and Lombardi Avenue Corridors
  - TID Eight (8), Henry and Morrow Streets
  - TID Nine (9), State Highway 54/57 Business Park
  - TID Twelve (12), I-43 Commercial Development
  - TID Seventeen (17), 900 Block North Broadway
- RDA adopted a Percent for Art policy to create fund public art on development projects with tax increment financing
- dissolved the Historic Preservation Commission and created a new Landmarks Commission to approve Certificates of Appropriateness (COA's) for historic structures
- created recommendation matrix in order to continue implementation of the *Velp Avenue Area-Wide Plan*, *Stadium Entertainment District Plan*, *Downtown AuthentCity Plan*, the *University Avenue Corridor Brownfield Redevelopment Plan*, and *Military Avenue Market Analysis and Corridor Design Plan*
- developed a Retail Recruitment Strategy

- translated zoning and conditional use permit letters into “plain English”
- created a scope of work and schedule for updating the Green Bay Smart Growth 2022 Comprehensive Plan
- continued Nuisance Action Team to more effectively enforce and correct violations on problem properties
- continued work on neighborhood plans for Fort Howard and Shipyard areas
- continued process to reduce time of unit turnover at Mason Manor
- digitized and uploaded ten (10) file drawers of historical parcel files to ECLIPS

In 2019, the Department **enhanced public programs:**

- developed and published *Development Prospectus*, with a focus on properties in Opportunity Zones
- developed and published design book with eight (8) pre-approved designs for New Homes in Your Neighborhood
- applied Brownfields Assessment Grant funding for environmental review work on properties on Broadway, Velp Avenue, University Avenue, and downtown sites
- provided fifteen (15) rehab loans to qualified homeowners for housing rehabilitation
- managed Neighborhood Enhancement Funds (NEF):
  - spent \$170,000 of on new property acquisitions
  - allocated \$140,000 for six (6) new builds through the New Homes in Your Neighborhood program
  - allocated \$50,000 for four (4) rental-to-ownership home conversions
  - allocated \$23,000 to five (5) projects in the Shipyard Curb Appeal Program
  - allocated \$205,000 for a new build, with an expected sales price of \$185,000
- managed public arts programs:
  - provided five (5) grants to artists/organizations for developing original public art projects and programming
  - installed four (4) temporary sculptures for the Rotating Art Program
  - in collaboration with Wisconsin Public Service Foundation, installed sculptural commission – Embark
  - developed an artist database containing over one hundred (100) artist contacts
  - started a sidewalk poetry program, which generated forty (40) submissions; created five (5) sidewalk poem stamps to be installed up to three (3) times each
  - formed an artistic bus shelter project, resulting in ten (10) bus shelters to be wrapped with original artwork
  - in collaboration with Military Avenue, approved three (3) utility boxes to be wrapped with original artwork
  - developed a photographic collection of the current public art collection throughout Green Bay totaling over one hundred forty (140) pieces
  - started developing a public art guide for residents and visitors
  - started work on a City Hall art gallery for the sixth (6th) floor and the Mayor’s office
  - in collaboration with Downtown Green Bay, Inc., hosted the second community mural-painting project at the Better Block event on N. Adams Street
- in collaboration with Downtown Green Bay, Inc., hosted the second Better Block event on N. Adams Street
- hosted six (6) of Pop-Up City Halls at community events
- renegotiated contracts for weights and measures services for surrounding communities
- continued inspection and approval of weights and measures for the City and surrounding communities
- reactivated one (1) existing neighborhood association

In 2019, the Department **negotiated and closed transactions:**

- continued implementation of the Shipyard project
  - coordinated outreach and public engagement efforts
  - conducted additional geotechnical testing and analysis
  - approved plans and commenced work on mass filling and grading
  - approved conceptual site plans from which construction drawings will be developed
- approved Development Agreements for major development projects with:
  - TWG Development, LLC, and DDL Holdings, LLC to construct a new four (4)-story residential structure (Building “A”) with ninety-three (93) one (1), two (2), and three (3)-bedroom rental units; construction of two (2) two (2)-story residential townhome structures (Buildings “B” and “C”) with seven (7) three (3)-bedroom rental units each; and construction of surface parking and storage at 420 N. Broadway, with an estimated assessed value of seven million, five hundred thousand dollars (\$7,500,000.00)
  - The Legacy Green Bay, LLC to construct a five (5)-story boutique, all-suites hotel of approximately ninety thousand (90,000) square feet, along with parking, landscaping, lighting and other related improvements 1004 Brett Favre Pass with an estimated assessed value of twelve million dollars (\$12,000,000.00)
  - Miller Land Investments, LLC, to construct a four (4)-story residential structure with approximately one hundred (100) market-rate rental units at 100 E. Mason St., with an estimated assessed value of thirteen million dollars (\$13,000,000.00)
  - TWG Development LLC, and DDL Holdings, LLC to construct a new five (5)-story residential structure, with two hundred twenty five (225) studio, one (1)-bedroom, and two (2)-bedroom rental units, with residential amenities, including a roof deck, and approximately seven thousand (7,000) square feet of first-floor retail space along Broadway, with an estimated assessed value of twenty-one million dollars (\$21,000,000.00)
- approved zoning changes and site plans for major development projects, including:
  - amended an existing Planned Unit Development (PUD) boundary to include the northeast corner of Shawano Avenue and North Taylor Street for the construction of a four (4)-story Prevea Clinic
  - approved a Conditional Use Permit (CUP) for a Legacy Hotel at 1004 Brett Favre Pass
  - amended an existing Planned Unit Development (PUD) for properties within the Legends District – Tony Canadeo Way
  - rezoned various properties within the Shipyard District – South Broadway
- issued Requests for Proposals (RFP’s) for RDA-owned properties:
  - 200 N. Adams (Adams Street Lot)
  - Chicago and Monroe
  - Schauer and Schumacher
  - 200 N. Monroe (Associated Bank Lot)
- approved site plans for development projects, including:
  - Hmong Cultural Center-1621 Main Street
  - American Foods Building Addition-544 Acme Street
  - Street Lofts – 300 Bond Street
  - Children’s Museum – 1230 Bay Beach Road
  - Jackson Elementary addition and remodel – 1306 S Ridge Road
  - Wilder Elementary addition – 2590 Robinson Avenue
  - Former Whitney School, Apartment Remodel – 215 N Webster Avenue
  - VS Manufacturing building expansion – 940 Ontario Road
  - Freedom House Shelter – 2997 St. Anthony Drive
- administered and enforced building code
  - through September, processed permits for 2,649 projects
  - closed 1,761 open projects from 2013 to 2018, including all projects from 2013
  - closed at least ninety percent (90%) of open projects from years 2014 through 2018
- enforced housing and zoning code
  - through September, responded to 3,719 total complaints; closed 3,255 (88%) of cases; of 645 open/pending, 181 have been carried over from previous years

- o responded to three hundred twenty (320) flooding complaints, closed 272 cases (85%)
- o responded to sixty-four (64) rat-related complaints, closed fifty-three (53) cases (83%)
- o responded to twelve (12) “zombie” property complaints, closed eleven (11) cases (92%)

A total of **3,326 projects** were approved for construction, with an **estimated assessed property value of \$173,504,164**. The past three years generated revenues as follows:

Summary of Revenue	<u>2017</u>	<u>2018</u>	<u>2019</u>
Plan/Expanded Plan Review, Permit & License Fees	812,119.00	862,974.00	0.00
Variance Application Fees	5,775.00	7,425.00	0.00
Re-Inspection Fees	28,096.00	81,403.00	0.00
Weights & Measures Fees	93,164.00	106,045.00	0.00
<b>Total Revenue</b>	<b>939,154.00</b>	<b>1,057,847.00</b>	<b>0.00</b>

### 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 the department states that Green Bay Metro is committed to providing safe and dependable transportation to jobs, schools, medical services, and other destinations. The vision is to be a partner in the community by providing transportation that is convenient and accessible to the public. Green Bay Metro operates fixed route bus service on 17 full-service routes as well as 2 limited-service routes and 4 Green Bay Packers Game Day routes. The 17 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 ¾ 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 63 full-time workers. As of December 31, 2019, it owns and maintains 35,623 water laterals, 37,099 water meters, 3,933 fire hydrants, 442.2 miles of distribution main, 69.2 miles of supply main, 7 underground reservoirs, 8 wells, and 7 elevated storage tanks.

SINGLE AUDIT SECTION

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ADDITIONAL INDEPENDENT AUDITORS' REPORT  
FOR BASIC FINANCIAL STATEMENTS

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## Independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Green Bay, Wisconsin, (the "City") as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated August 28, 2020.

### **INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 a 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and as item 2019-001 that we consider to be a material weakness.

## **COMPLIANCE AND OTHER MATTERS**

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **CITY OF GREEN BAY, WISCONSIN'S RESPONSE TO FINDINGS**

The City's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The City's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

## **PURPOSE OF THIS REPORT**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and on compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Green Bay, Wisconsin

August 28, 2020

FEDERAL AND STATE AWARDS

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## Independent auditors' report on compliance for each major federal and state program and on internal control over compliance required by the Uniform Guidance and the *State Single Audit Guidelines*

To the City Council  
City of Green Bay, Wisconsin

### **REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM**

We have audited City of Green Bay, Wisconsin's ("the City's") compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration that could have a direct and material effect on each of the City's major federal and state programs for the year ended December 31, 2019. The City'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 federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

### **AUDITORS' RESPONSIBILITY**

Our responsibility is to express an opinion on compliance for each of the City'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; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration. Those standards, Uniform Guidance and the *State Single Audit Guidelines* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the City's compliance.

## **OPINION ON EACH MAJOR FEDERAL AND STATE PROGRAM**

In our opinion, the City 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, 2019.

## **REPORT ON INTERNAL CONTROL OVER COMPLIANCE**

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal or state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. 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 the Uniform Guidance and the *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Green Bay, Wisconsin  
August 28, 2020

# City of Green Bay, Wisconsin

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2019

Grantor Agency and Program Title	Pass-through Agency	CFDA/ Number	Unique Grant Identifier	Accrued (Deferred) Revenue 1/1/19	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/19	Total Revenues	Total Expenditures	Subrecipient Expenditures
<b>U.S. DEPARTMENT OF COMMERCE</b>									
<i>National Oceanic and Atmospheric Administration</i>									
<i>Coastal Zone Management Administration Awards</i>									
Grant No. AD169127-017.43	WI Dept. of Administration	11.419	N/A	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ -
Total U.S Department of Commerce				-	100,000	-	100,000	100,000	-
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>									
<i>Community Development Block Grant Cluster</i>									
<i>Community Development Block Grant</i>									
Grant No. MC-55-0002	Direct Program	14.218	N/A	-	932,816	-	932,816	932,816	132,000
HOME Investment Partnerships Program									
Grant No. MC-55-0200	Direct Program	14.239	N/A	-	498,549	-	498,549	498,549	-
Total U.S. Department of Housing and Urban Development				-	1,431,365	-	1,431,365	1,431,365	132,000
<b>U.S. DEPARTMENT OF JUSTICE</b>									
<i>Juvenile Justice and Delinquency Prevention</i>									
Grant No. 2017-JF-21-15105	WI Dept. of Justice	16.540	N/A	-	1,134	-	1,134	1,134	-
Edward Byrne Memorial Justice Assistance Grant Program									
Grant No. 2015-DJ-01-15379	Direct Program	16.738	N/A	-	14,904	-	14,904	14,904	-
Grant No. 2016-DJ-BX-0945	Direct Program		N/A	980	27,314	-	26,334	26,334	-
Grant No. 2017-DJ-BX-0257	Direct Program		N/A	5,094	50,944	-	45,850	45,850	-
Grant No. 2018-DJ-BX-0481	Direct Program		N/A	-	45,092	-	45,092	45,092	-
Total Edward Byrne Memorial Justice Assistance Grant Program				6,074	138,254	-	132,180	132,180	-
Criminal and Juvenile Justice and Mental Health Collaboration Program									
Grant No. 2018-MO-BX-0037	WI Dept. of Justice	16.745	N/A	-	-	4,297	4,297	4,297	-
Total U.S. Department of Justice				6,074	139,388	4,297	137,611	137,611	-
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>									
<i>Federal Transit Cluster</i>									
Federal Transit - Formula Grants <sup>(1)</sup>	Direct Program	20.507	N/A	159,688	2,019,822	512,306	2,372,440	2,372,440	-
Bus and Bus Facilities Formula Program	Direct Program	20.526	N/A	-	998,269	-	998,269	998,269	-
Total Federal Transit Cluster				159,688	3,018,091	512,306	3,370,709	3,370,709	-
Enhanced Mobility of Seniors and Individuals with Disabilities	Direct Program	20.513	N/A	-	48,939	17,124	66,063	66,063	-
<i>Highway Safety Cluster</i>									
<i>Highway Safety Program</i>									
Project #3950959-40-06	WI Dept. of Transportation	20.600	FG-2019-GREEN BA-04799	-	56,281	-	56,281	56,281	-
Project #3950958-80-07	WI Dept. of Transportation	20.600	FG-2019-GREEN BA-04772	-	14,675	-	14,675	14,675	-
Project #3950959-25-14	WI Dept. of Transportation	20.600	FG-2019-GREEN BA-04464	5,907	77,165	-	71,258	71,258	-
Project #3950980-25-10	WI Dept. of Transportation	20.600	FG-2020-GREEN BA-04993	-	10,243	13,851	24,094	24,094	-
Project #3950980-20-12	WI Dept. of Transportation	20.600	FG-2020-GREEN BA-05091	-	-	4,000	4,000	4,000	-
Total Highway Safety Program				5,907	158,364	17,851	170,308	170,308	-
<i>National Priority Safety Programs</i>									
Project #3950959-31-15	WI Dept. of Transportation	20.616	FG-2019-GREEN BA-04463	55,692	229,079	-	173,387	173,387	-
Project #3950959-31-15	WI Dept. of Transportation	20.616	FG-2020-GREEN BA-04992	-	16,368	44,196	60,564	60,564	-
Total National Priority Safety Program				55,692	245,447	44,196	233,951	233,951	-
Total U.S. Department of Transportation				221,287	3,470,841	591,477	3,841,031	3,841,031	-
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>									
<i>Brownfields Assessment and Cleanup Cooperative Agreements</i>									
Grant No. BF-00E02279	Direct Program	66.818	N/A	30,444	85,143	2,155	56,854	56,854	-
Grant No. BF-00E02715	Direct Program		N/A	-	-	899	899	899	-
Grant No. BF-00E02716	Direct Program		N/A	-	-	839	839	839	-
Total Brownfields Assessment and Cleanup Cooperative Agreements				30,444	85,143	3,893	58,592	58,592	-
Total U.S Environmental Protection Agency				30,444	85,143	3,893	58,592	58,592	-
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>				<b>\$ 257,805</b>	<b>\$ 5,226,737</b>	<b>\$ 599,667</b>	<b>\$ 5,568,599</b>	<b>\$ 5,568,599</b>	<b>\$ 132,000</b>

The notes to the schedule of expenditures of federal and state awards are an integral part of this schedule.

<sup>(1)</sup> Represents federal share of expenditures under Federal Transit Administration contract.

# City of Green Bay, Wisconsin

## SCHEDULE OF EXPENDITURES OF STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2019

Grantor Agency and Program Title	Pass-through Agency	State ID Number	Unique Grant Identifier	Accrued (Deferred) Revenue 1/1/19	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/19	Total Revenues	Total Expenditures	Subrecipient Expenditures
<b>WISCONSIN DEPARTMENT OF HEALTH SERVICES</b>									
Emergency Medical Services Funding Assistance Program	Direct Program	435.162	N/A	\$ -	\$ 15,982	\$ -	\$ 15,982	\$ 15,982	\$ -
<b>WISCONSIN DEPARTMENT OF JUSTICE</b>									
Additional Beat Patrol Officers Grant No. 2019-BP-01-14919	Direct Program	505.603	N/A	-	121,434	-	121,434	121,434	-
Beat Patrol Overtime Grant No. 2019-BPOT-01-14917	Direct Program	505.603	N/A	15,041	112,817	-	97,776	97,776	-
Total Wisconsin Department of Justice				15,041	234,251	-	219,210	219,210	-
<b>WISCONSIN DEPARTMENT OF MILITARY AFFAIRS</b>									
Hazardous Materials Response System Services	Direct Program	465.306	N/A	62,034	107,109	-	45,075	45,075	-
<b>WISCONSIN DEPARTMENT OF NATURAL RESOURCES</b>									
Boat Patrol	Direct Program	370.381	N/A	59,359	24,706	59,382	24,729	24,729	-
<b>WISCONSIN DEPARTMENT OF TRANSPORTATION</b>									
Paratransit Aids	Direct Program	395.xxx	N/A	-	85,862	-	85,862	85,862	-
Urban Mass Transit Operating Assistance <sup>(2)</sup> 2017 contract	Direct Program	395.104	N/A	125,349	-	(20,174)	(145,523)	(145,523)	-
2019 contract	Direct Program		N/A	-	2,350,276	-	2,350,276	2,350,276	-
Total Wisconsin Department of Transportation				125,349	2,436,138	(20,174)	2,290,615	2,290,615	-
<b>TOTAL STATE FINANCIAL ASSISTANCE</b>				<b>\$ 261,783</b>	<b>\$ 2,818,186</b>	<b>\$ 39,208</b>	<b>\$ 2,595,611</b>	<b>\$ 2,595,611</b>	<b>\$ -</b>

<sup>(2)</sup> Represents state share of expenditures under WDOT contract.

The notes to the schedule of expenditures of federal and state awards are an integral part of this schedule.

<sup>(1)</sup> Represents federal share of expenditures under Federal Transit Administration contract.

# City of Green Bay, Wisconsin

## NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2019

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### **NOTE 1: BASIS OF PRESENTATION**

The accompanying Schedules of Expenditures of Federal and State Awards for the City are presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration.

The Schedules of Expenditures of Federal and State Awards include all federal and state awards of the City. Because the schedules present only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

### **NOTE 2: SIGNIFICANT ACCOUNTING POLICIES**

Revenues and expenditures in the schedules 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 2019 fund 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 unearned revenue represents advances for federal and state programs that exceed recorded City expenditures. Because of subsequent program adjustments, these amounts may differ from the prior year's ending balances.

The City has not elected to charge a de minimis rate of 10% of modified total costs.

### **NOTE 3: OVERSIGHT AGENCIES**

The federal and state oversight agencies for the City are as follows:

Federal - U.S. Department of Transportation

State - Wisconsin Department of Transportation

# City of Green Bay, Wisconsin

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2019

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### SECTION I - SUMMARY OF AUDITORS' RESULTS

#### BASIC FINANCIAL STATEMENTS

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
▶ Material weakness(es) identified?	Yes
▶ Significant deficiency(ies) identified?	None Reported
Noncompliance material to basic financial statements noted?	No

#### FEDERAL AND STATE AWARDS

Internal control over major program:	
▶ Material weakness(es) identified?	No
▶ Significant deficiency(ies) 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 Uniform Guidance?	No
Any audit findings disclosed that are required to be reported in accordance with the <i>State Single Audit Guidelines</i> ?	No

#### Identification of major federal programs:

CFDA Number	Name of Federal Programs/Cluster
	<i>Federal Transit Cluster</i>
20.507	Federal Transit Formula Grants
20.526	Bus and Bus Facilities Formula Program

#### Identification of major state programs:

State ID Number	Name of State Program
395.104	Transit Operating Assistance

#### Audit threshold used to determine between Type A and Type B programs:

Federal Awards	\$750,000
State Awards	\$250,000

Auditee qualified as low-risk auditee	Yes
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# City of Green Bay, Wisconsin

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2019

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### SECTION II - FINANCIAL STATEMENT FINDINGS

<b>FINDING NO.</b>	<b>CONTROL DEFICIENCIES</b>
2019-001	<b>Material Adjustment to the City's Financial Records</b>
Type of Finding:	Material Weakness in Internal Control over Financial Reporting
Condition:	As part of our audit, we proposed a material adjusting journal entry to the City's financial statements related to unbilled accounts receivable at year end.
Context:	While performing audit procedures, a material audit adjustment was identified.
Criteria:	Material adjusting journal entries proposed by the auditors are considered to be an internal control deficiency.
Cause:	City staff maintain financial records which accurately report revenues and expenditures throughout the year and have applied year-end procedures consistently with prior years; however, the year-end procedures did not include the recording of unbilled accounts receivable for services provided prior to year-end that had not yet been billed.
Effect:	Year-end financial records prior to final preparation of the financial statements contained a material misstatement.
Recommendation:	We recommend the City during year-end closing procedures include an evaluation of potential unbilled accounts receivable for services provided prior to year-end that had not yet been billed.
Management Response:	The City followed year-end procedures consistent with those of prior years, which did not include the recording of unbilled accounts receivable in prior year audited financial statements. Immediately upon discussion with the audit firm, the City completed an evaluation of the City's billing cycles and calculated the year-end adjustment for unbilled accounts receivable. The City will continue to complete the evaluation and record the adjustment as part of year-end closing procedures going forward.

### SECTION III - FEDERAL AND STATE AWARDS FINDINGS

There are no findings related to the federal and state awards programs in accordance with Uniform Guidance and *State Single Audit Guidelines* for the year ended December 31, 2019.

### SECTION IV - OTHER ISSUES

1. Does the auditor have substantial doubt as to the auditee's ability to continue as a going concern? No
2. Does the audit report show audit issues (i.e. material non-compliance, non-material non-compliance, questioned cost, material weakness, significant deficiencies, management letter comment, excess revenue or excess reserve) related to grant/contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*:

# City of Green Bay, Wisconsin

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2019

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Department of Health Services	No
Department of Justice	No
Department of Military Affairs	No
Department of Natural Resources	No
Department of Transportation	No

3. Was a Management Letter or other document conveying audit comments issued as a result of this audit? Yes

4. Name and signature of partner



David Maccoux, CPA

5. Date of report

August 28, 2020

# City of Green Bay, Wisconsin

## **SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND CORRECTIVE ACTION PLAN FOR THE YEAR ENDED DECEMBER 31, 2019**

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### **PRIOR YEAR AUDIT FINDINGS**

There were no findings or questioned costs for federal awards for the year ended December 31, 2018.

### **CORRECTIVE ACTION PLAN**

There were no findings or questioned costs for federal awards for the year ended December 31, 2019.