

**GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL - DETAIL  
For the fiscal year ended December 31, 2001**

**CITY OF MINNEAPOLIS, MINNESOTA  
Statement A-3**

(In Thousands)

|  | 2001           |                | Variance<br>Favorable<br>(Unfavorable) | 2000<br>Actual |
|--|----------------|----------------|--|----------------|
|  | Budget         | Actual         |  |                |
| <b>REVENUES:</b>                       |                |                |  |                |
| Taxes:                                 |                |                |  |                |
| General property tax                   | \$ 53,236      | \$ 53,520      | \$ 284                                 | \$ 47,569      |
| Property tax increment                 | 188            | 153            | (35)                                   | 603            |
| Fiscal disparities                     | 9,829          | 9,601          | (228)                                  | 8,454          |
| Franchise fees                         | 22,152         | 25,563         | 3,411                                  | 21,594         |
| Other                                  | -              | 5              | 5                                      | 8              |
| Total taxes                            | <u>85,405</u>  | <u>88,842</u>  | <u>3,437</u>                           | <u>78,228</u>  |
| Licenses and permits:                  |                |                |  |                |
| Business licenses and permits          | 5,646          | 5,970          | 324                                    | 5,078          |
| Non-business licenses and permits      | 13,300         | 14,040         | 740                                    | 14,077         |
| Miscellaneous licenses and permits     | 133            | 687            | 554                                    | 88             |
| Total licenses and permits             | <u>19,079</u>  | <u>20,697</u>  | <u>1,618</u>                           | <u>19,243</u>  |
| Intergovernmental revenues:            |                |                |  |                |
| State grants and shared revenues:      |                |                |  |                |
| Local government aid                   | 62,430         | 62,430         | -                                      | 59,854         |
| Homestead and agricultural credit aid  | 17,566         | 18,164         | 598                                    | 17,566         |
| State aid - employer retirement costs  | 5,233          | 5,233          | -                                      | 5,560          |
| Other state aids                       | 506            | 589            | 83                                     | 60             |
| Minnesota department of public safety  | 275            | 413            | 138                                    | 378            |
| Minnesota department of transportation | 4,200          | 3,829          | (371)                                  | 4,220          |
| Local performance aid                  | -              | -              | -                                      | -              |
| Low income housing aid                 | -              | 431            | 431                                    | -              |
| Other local grants:                    |                |                |  |                |
| Country grants                         | 721            | 609            | (112)                                  | 792            |
| Other local governments                | 48             | 33             | (15)                                   | 45             |
| Total intergovernmental revenues       | <u>90,979</u>  | <u>91,731</u>  | <u>752</u>                             | <u>88,475</u>  |
| Charges for services and sales         | <u>14,356</u>  | <u>16,289</u>  | <u>1,933</u>                           | <u>17,252</u>  |
| Fines and forfeits:                    |                |                |  |                |
| Fines                                  | 7,085          | 7,848          | 763                                    | 6,558          |
| Forfeits                               | 150            | 126            | (24)                                   | 184            |
| Total fines and forfeits               | <u>7,235</u>   | <u>7,974</u>   | <u>739</u>                             | <u>6,742</u>   |
| Special assessments                    | <u>2,655</u>   | <u>2,637</u>   | <u>(18)</u>                            | <u>2,766</u>   |
| Interest                               | <u>1,195</u>   | <u>2,322</u>   | <u>1,127</u>                           | <u>2,705</u>   |
| Miscellaneous revenues:                |                |                |  |                |
| Rents                                  | 30             | 41             | 11                                     | 48             |
| Contributions                          | 299            | 150            | (149)                                  | 294            |
| Damage claims                          | 219            | 172            | (47)                                   | 359            |
| Other                                  | 1,851          | 445            | (1,406)                                | 498            |
| Total miscellaneous revenues           | <u>2,399</u>   | <u>808</u>     | <u>(1,591)</u>                         | <u>1,199</u>   |
| Total revenues                         | <u>223,303</u> | <u>231,300</u> | <u>7,997</u>                           | <u>216,610</u> |

(Continued)

**GENERAL FUND  
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IN FUND BALANCE - BUDGET AND ACTUAL - DETAIL  
For the fiscal year ended December 31, 2001**

**CITY OF MINNEAPOLIS, MINNESOTA  
Statement A-3  
(Continued)  
(In Thousands)**

|  | 2001   |        | Variance<br>Favorable<br>(Unfavorable) | 2000<br>Actual |
|--|--------|--------|--|----------------|
|  | Budget | Actual |  |                |
| <b>CURRENT EXPENDITURES:</b>           |        |        |  |                |
| <b>Current:</b>                        |        |        |  |                |
| <b>General government:</b>             |        |        |  |                |
| Mayor:                                 |        |        |  |                |
| Personal services                      | 815    | 803    | 12                                     | 790            |
| Contractual services                   | 62     | 50     | 12                                     | 35             |
| Other                                  | 53     | 81     | (28)                                   | 56             |
| Capital outlay                         | 4      | -      | 4                                      | -              |
| Total mayor                            | 934    | 934    | -                                      | 881            |
| Council:                               |        |        |  |                |
| Personal services                      | 968    | 970    | (2)                                    | 983            |
| Other                                  | 24     | 22     | 2                                      | 22             |
| Total council                          | 992    | 992    | -                                      | 1,005          |
| Assessor:                              |        |        |  |                |
| Personal services                      | 2,270  | 2,113  | 157                                    | 2,188          |
| Contractual services                   | 194    | 213    | (19)                                   | 261            |
| Other                                  | 129    | 150    | (21)                                   | 136            |
| Capital outlay                         | 2      | 3      | (1)                                    | 3              |
| Total assessor                         | 2,595  | 2,479  | 116                                    | 2,588          |
| Attorney:                              |        |        |  |                |
| Personal services                      | 3,541  | 3,835  | (294)                                  | 3,164          |
| Contractual services                   | 1,021  | 597    | 424                                    | 743            |
| Other                                  | 70     | 199    | (129)                                  | 172            |
| Capital outlay                         | 1      | 2      | (1)                                    | 1              |
| Total attorney                         | 4,633  | 4,633  | -                                      | 4,080          |
| Civil rights:                          |        |        |  |                |
| Personal services                      | 1,283  | 1,267  | 16                                     | 1,297          |
| Contractual services                   | 347    | 316    | 31                                     | 253            |
| Other                                  | 70     | 70     | -                                      | 124            |
| Capital outlay                         | 41     | 46     | (5)                                    | 6              |
| Total civil rights                     | 1,741  | 1,699  | 42                                     | 1,680          |
| Clerk:                                 |        |        |  |                |
| Personal services                      | 2,653  | 2,580  | 73                                     | 2,498          |
| Contractual services                   | 416    | 493    | (77)                                   | 491            |
| Other                                  | 205    | 231    | (26)                                   | 200            |
| Capital outlay                         | 44     | 14     | 30                                     | 14             |
| Total clerk                            | 3,318  | 3,318  | -                                      | 3,203          |
| Clerk-Elections and registration:      |        |        |  |                |
| Personal services                      | 746    | 727    | 19                                     | 708            |
| Contractual services                   | 200    | 221    | (21)                                   | 185            |
| Other                                  | 21     | 24     | (3)                                    | 26             |
| Capital outlay                         | 5      | -      | 5                                      | 3              |
| Total clerk-elections and registration | 972    | 972    | -                                      | 922            |
| Coordinator:                           |        |        |  |                |
| Personal services                      | 650    | 641    | 9                                      | 549            |
| Contractual services                   | 193    | 174    | 19                                     | 168            |
| Other                                  | 56     | 64     | (8)                                    | 72             |
| Capital outlay                         | 7      | 4      | 3                                      | 10             |
| Total coordinator                      | 906    | 883    | 23                                     | 799            |

(Continued)

**GENERAL FUND  
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For the fiscal year ended December 31, 2001**

**CITY OF MINNEAPOLIS, MINNESOTA  
Statement A-3  
(Continued)  
(In Thousands)**

|   | 2001         |              |  | 2000<br>Actual |
|---|--------------|--------------|--|----------------|
|   | Budget       | Actual       | Variance<br>Favorable<br>(Unfavorable) |                |
| <b>Coordinator-Communications:</b>                      |              |              |  |                |
| Personal services                                       | 515          | 458          | 57                                     | 760            |
| Contractual services                                    | 279          | 322          | (43)                                   | 1,150          |
| Other   | 34           | 50           | (16)                                   | 128            |
| Capital outlay  | 2            | -            | 2                                      | 49             |
| <b>Total coordinator-communications</b>                 | <b>830</b>   | <b>830</b>   | <b>-</b>                               | <b>2,087</b>   |
| <b>Coordinator-Finance:</b>                             |              |              |  |                |
| Personal services                                       | 4,963        | 4,382        | 581                                    | 4,781          |
| Contractual services                                    | 653          | 899          | (246)                                  | 654            |
| Other   | 156          | 147          | 9                                      | 147            |
| Capital outlay  | 130          | 93           | 37                                     | 44             |
| <b>Total coordinator-finance</b>                        | <b>5,902</b> | <b>5,521</b> | <b>381</b>                             | <b>5,626</b>   |
| <b>Coordinator-Grants and special projects</b>          |              |              |  |                |
| Personal services                                       | 179          | 182          | (3)                                    | -              |
| Contractual services                                    | 11           | 9            | 2                                      | -              |
| Other   | 19           | 18           | 1                                      | -              |
| Capital outlay  | 1            | -            | 1                                      | -              |
| <b>Total coordinator-grants and special project</b>     | <b>210</b>   | <b>209</b>   | <b>1</b>                               | <b>-</b>       |
| <b>Coordinator-Human resources:</b>                     |              |              |  |                |
| Personal services                                       | 3,457        | 3,078        | 379                                    | 3,135          |
| Contractual services                                    | 777          | 1,050        | (273)                                  | 816            |
| Other   | 260          | 361          | (101)                                  | 281            |
| Capital outlay  | 18           | 23           | (5)                                    | 100            |
| <b>Total coordinator-human resources</b>                | <b>4,512</b> | <b>4,512</b> | <b>-</b>                               | <b>4,332</b>   |
| <b>Coordinator-Information technology:</b>              |              |              |  |                |
| Personal services                                       | 266          | 355          | (89)                                   | -              |
| Contractual services                                    | 999          | 958          | 41                                     | -              |
| Other   | 65           | 49           | 16                                     | -              |
| Capital outlay  | 103          | 19           | 84                                     | -              |
| <b>Total coordinator-information technology</b>         | <b>1,433</b> | <b>1,381</b> | <b>52</b>                              | <b>-</b>       |
| <b>Coordinator-Intergovernmental relations:</b>         |              |              |  |                |
| Personal services                                       | 350          | 360          | (10)                                   | 333            |
| Contractual services                                    | 133          | 122          | 11                                     | 173            |
| Other   | 51           | 40           | 11                                     | 43             |
| Capital outlay  | 2            | 1            | 1                                      | 1              |
| <b>Total coordinator-intergovernmental relations</b>    | <b>536</b>   | <b>523</b>   | <b>13</b>                              | <b>550</b>     |
| <b>Coordinator-Licenses and consumer services:</b>      |              |              |  |                |
| Personal services                                       | 4,781        | 4,541        | 240                                    | 3,478          |
| Contractual services                                    | 680          | 802          | (122)                                  | 517            |
| Other   | 194          | 255          | (61)                                   | 224            |
| Capital outlay  | 29           | 86           | (57)                                   | 113            |
| <b>Total coordinator-licenses and consumer services</b> | <b>5,684</b> | <b>5,684</b> | <b>-</b>                               | <b>4,332</b>   |
| <b>Planning:</b>  |              |              |  |                |
| Personal services                                       | 1,587        | 1,295        | 292                                    | 1,156          |
| Contractual services                                    | 178          | 231          | (53)                                   | 276            |
| Other   | 61           | 120          | (59)                                   | 103            |
| Capital outlay  | 3            | 29           | (26)                                   | 37             |
| <b>Total planning</b>                                   | <b>1,829</b> | <b>1,675</b> | <b>154</b>                             | <b>1,572</b>   |

(Continued)

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**For the fiscal year ended December 31, 2001**

**CITY OF MINNEAPOLIS, MINNESOTA**  
**Statement A-3**  
**(Continued)**  
**(In Thousands)**

|   | 2001    |         | Variance<br>Favorable<br>(Unfavorable) | 2000<br>Actual |
|---|---------|---------|--|----------------|
|   | Budget  | Actual  |  |                |
| Contingency:  |         |         |  |                |
| Personal services   | -       | 16      | (16)                                   | 59             |
| Contractual services  | 21      | 5       | 16                                     | -              |
| Other   | -       | -       | -                                      | 2              |
| Total contingency   | 21      | 21      | -                                      | 61             |
| Miscellaneous:  |         |         |  |                |
| Prior year pension cost remitted to employees retirement                | -       | -       | -                                      | 2,750          |
| Retirement incentive  | -       | -       | -                                      | 323            |
| Other   | 639     | 639     | -                                      | 1,555          |
| Total miscellaneous   | 639     | 639     | -                                      | 4,628          |
| Total general government  | 37,687  | 36,905  | 782                                    | 38,346         |
| <b>Public safety:</b>   |         |         |  |                |
| Civilian police review authority:                                       |         |         |  |                |
| Personal services   | 320     | 319     | 1                                      | 389            |
| Contractual services  | 82      | 60      | 22                                     | 55             |
| Other   | 33      | 29      | 4                                      | 29             |
| Capital outlay  | -       | -       | -                                      | -              |
| Total civilian police review authority                                  | 435     | 408     | 27                                     | 473            |
| Coordinator-Inspections:  |         |         |  |                |
| Personal services   | 9,193   | 9,447   | (254)                                  | 8,715          |
| Contractual services  | 2,214   | 2,153   | 61                                     | 2,071          |
| Other   | 406     | 360     | 46                                     | 358            |
| Capital outlay  | 643     | 496     | 147                                    | 289            |
| Total coordinator-inspections   | 12,456  | 12,456  | -                                      | 11,433         |
| Corrections:  |         |         |  |                |
| Contractual services  | 845     | 518     | 327                                    | 696            |
| Total corrections   | 845     | 518     | 327                                    | 696            |
| Fire:   |         |         |  |                |
| Personal services   | 33,017  | 33,223  | (206)                                  | 33,262         |
| Contractual services  | 4,071   | 4,128   | (57)                                   | 2,858          |
| Other   | 1,827   | 1,678   | 149                                    | 1,424          |
| Capital outlay  | 325     | 50      | 275                                    | 90             |
| Total fire  | 39,240  | 39,079  | 161                                    | 37,634         |
| Police:   |         |         |  |                |
| Personal services   | 76,340  | 76,944  | (604)                                  | 75,722         |
| Contractual services  | 9,403   | 8,991   | 412                                    | 9,081          |
| Other   | 5,068   | 4,947   | 121                                    | 5,075          |
| Capital outlay  | 208     | 136     | 72                                     | 185            |
| Total police  | 91,019  | 91,018  | 1                                      | 90,063         |
| Miscellaneous:  |         |         |  |                |
| Prior year pension cost remitted to fire and police relief associations | -       | -       | -                                      | 4,960          |
| Total miscellaneous   | -       | -       | -                                      | 4,960          |
| Total public safety   | 143,995 | 143,479 | 516                                    | 145,259        |

(Continued)

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**CITY OF MINNEAPOLIS, MINNESOTA  
Statement A-3  
(Continued)  
(In Thousands)**

|  | 2001             |                  | Variance<br>Favorable<br>(Unfavorable) | 2000<br>Actual   |
|--|------------------|------------------|--|------------------|
|  | Budget           | Actual           |  |                  |
| <b>Highways and streets-Public works:</b>  |                  |                  |  |                  |
| Administration:  |                  |                  |  |                  |
| Personal services  | 1,414            | 1,492            | (78)                                   | 1,126            |
| Contractual services   | 254              | 140              | 114                                    | 164              |
| Other  | 60               | 81               | (21)                                   | 61               |
| Capital outlay   | 26               | 41               | (15)                                   | 40               |
| Total administration   | 1,754            | 1,754            | -                                      | 1,391            |
| Engineering design:  |                  |                  |  |                  |
| Personal services  | 604              | 665              | (61)                                   | 636              |
| Contractual services   | 276              | 192              | 84                                     | 125              |
| Other  | 11               | 27               | (16)                                   | 19               |
| Capital outlay   | 5                | 12               | (7)                                    | 5                |
| Total engineering design   | 896              | 896              | -                                      | 785              |
| Field services:  |                  |                  |  |                  |
| Personal services  | 10,443           | 10,819           | (376)                                  | 9,918            |
| Contractual services   | 11,300           | 10,436           | 864                                    | 8,974            |
| Other  | 2,912            | 3,399            | (487)                                  | 3,081            |
| Capital outlay   | 184              | 184              | -                                      | 192              |
| Total field services   | 24,839           | 24,838           | 1                                      | 22,165           |
| Transportation and special projects:   |                  |                  |  |                  |
| Personal services  | 4,401            | 4,290            | 111                                    | 4,085            |
| Contractual services   | 5,825            | 5,737            | 88                                     | 5,398            |
| Other  | 987              | 1,129            | (142)                                  | 881              |
| Capital outlay   | 112              | 168              | (56)                                   | 39               |
| Total transportation and special projects  | 11,325           | 11,324           | 1                                      | 10,403           |
| <b>Total highways and streets-public works</b>   | <b>38,814</b>    | <b>38,812</b>    | <b>2</b>                               | <b>34,744</b>    |
| <b>Health and welfare:</b>   |                  |                  |  |                  |
| Health and family support:   |                  |                  |  |                  |
| Personal services  | 1,179            | 1,077            | 102                                    | 977              |
| Contractual services   | 2,647            | 2,606            | 41                                     | 2,467            |
| Other  | 99               | 148              | (49)                                   | 127              |
| Capital outlay   | 3                | 53               | (50)                                   | 5                |
| Total health and family support  | 3,928            | 3,884            | 44                                     | 3,576            |
| <b>Total health and welfare</b>  | <b>3,928</b>     | <b>3,884</b>     | <b>44</b>                              | <b>3,576</b>     |
| <b>Total expenditures</b>  | <b>224,424</b>   | <b>223,080</b>   | <b>1,344</b>                           | <b>221,925</b>   |
| Excess (deficiency) of revenues over (under) expenditures  | (1,121)          | 8,220            | 9,341                                  | (5,315)          |
| <b>OTHER FINANCING SOURCES (USES):</b>   |                  |                  |  |                  |
| Operating transfers from other funds   | 16,427           | 18,733           | 2,306                                  | 26,280           |
| Operating transfers (to) other funds   | (25,523)         | (25,369)         | 154                                    | (11,633)         |
| Transfers (to) component units   | -                | -                | -                                      | (312)            |
| Total other financing sources (uses)   | (9,096)          | (6,636)          | 2,460                                  | 14,335           |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (10,217)         | 1,584            | 11,801                                 | 9,020            |
| Fund balance - January 1   | 38,040           | 38,040           | -                                      | 29,038           |
| Increase (decrease) in reserve for materials and supplies inventory  | -                | -                | -                                      | (18)             |
| <b>Fund balance - December 31</b>  | <b>\$ 27,823</b> | <b>\$ 39,624</b> | <b>\$ 11,801</b>                       | <b>\$ 38,040</b> |