

CITIZENS LEAGUE REPORT

No. 46 a

**City of Minneapolis
Annual Report**

September 1955

Citizens League
of
Minneapolis and Hennepin County

ANNUAL REPORTING IN THE
CITY OF MINNEAPOLIS

A
Report prepared by
Annual Reporting Sub Committee
of the
CITY AND METROPOLITAN GOVERNMENT COMMITTEE

Donald D. Baron, Chairman

In a democratic society it is scarcely necessary to emphasize the need for the public to be informed about its government. The development of informed citizens is one of the major goals of our public school system. It is one of the mainsprings of civic organizations such as the Citizens League and the League of Women Voters. It is widely recognized by other community groups, such as political parties, chambers of commerce, labor unions and service clubs.

The regular media of communications -- press, radio, television, periodicals -- devote considerable time and effort to informing the public about their governments. So do the schools and many civic organizations. To a great extent, however, the adequacy of the job these groups do depends upon the readiness with which the government compiles and releases information. Thus, government itself has an important role in their information-gathering and disseminating activities.

Government has another role. Public officials and employees have an obligation to account for their stewardship to the voters, as directors must account to their stockholders.

Aside from the general objectives of keeping the voters informed, governmental reporting helps in the economic development of the community. Business and industry looking for a place to locate or expand want to know a lot about a city. For example, a concern like Prudential Insurance Company wants to know about the economic stability of the community, its laws and codes, method of government, services rendered, tax structure, financial record and status, and a host of other facts. Various agencies of the city government which deal with these matters day in and day out are in the best position to provide such information.

A. The value of a single annual report.

Good public reporting is not merely the process of preparing information for the public. It involves preparing adequate information in a way which is easy for the public to understand, interesting to read, and readily obtainable.

In a government which has thousands of employees, many different agencies, and a multitude of activities, a primary requisite for making the reporting effective is that the reporting to the public be coordinated and consolidated. This assures a better balanced presentation of information, avoids duplication in processing, and makes it easier for the citizen to locate information, since he does not need to make separate inquiries of many different offices and departments.

For effective governmental reporting to the public, therefore, a consolidated city report is essential.

B. Recapitulation of findings on present status of Minneapolis reporting

Material gathered by the sub-committee and presented in the **appendix of this** report provides concrete evidence that the present system of reporting in the City of Minneapolis is inadequate and uneconomical.

The inadequacy of the system may best be recognized by considering the inconvenience and confusion facing the citizen who is interested in finding out about the operations of the city government. To get the information, he must contact 34 separate agencies requesting their annual reports. He finds that only 20 of these agencies prepare such a report. This hampers any attempt to get the

complete picture of municipal operations. After obtaining the available reports, he must wade through them. This is no easy task. They are of all sizes, shapes, and descriptions. To further complicate the matter, they are mainly dull and uninteresting. Very few of the agencies try to make the reports readable through the use of writing skills, design, graphic aids, and imaginative handling of material.

The costliness of the present system of individual reporting is also apparent. Each report requires a separate cover and binding. The reproduction costs are extremely high on small jobs of this type. Likewise the cost of engravings, photos, drawings, and pictures is high. The full range of graphic aids is not available because many of them are prohibitively expensive for short runs. Distribution costs are much higher in the multiple system of reporting. Labor costs are higher because there is no staff to concentrate on the mechanical development of the report. These are but a few of the factors that lead us to the conclusion that the individual method of reporting now in use is uneconomical.

C. Nature and cost of an annual report for Minneapolis

In our study of the present system of reporting in Minneapolis we reviewed annual reporting in other cities of similar size. We found that various types of annual reports were used to stimulate interest and encourage civic cooperation. The exhibits submitted with this report provide a general idea of the different methods used by other cities. Some are newspaper-type reports, others are small booklets, and still others are rotogravure sections highlighting a particular program. We find that all the exhibits have some merit and would be useful as guides in developing an annual report for Minneapolis.

We believe that the City of Milwaukee's annual reports provide a good example of the type and cost of annual reports needed in Minneapolis. Milwaukee has two 1954 reports: (1) a fairly detailed report of the city's activities; (2) a condensation of the detailed report for use by civic groups, taxpayers associations, advertising media and the general public.

The report is compiled and edited by the municipal reference librarian of Milwaukee as one of his duties. He states that the total cost of printing, binding, paper, photographs and engravings came to \$6,723.34 for 15,000 copies of the detailed report and 20,000 copies of the pamphlet reprints. Probably the labor involved in the compiling and editing amounts to about \$3,000, but we are obtaining more specific data on this from the librarian.

It would seem that Minneapolis should be able to publish an annual report for about the same price as Milwaukee.

The question arises: What portion of the cost now incurred in preparing the annual reports of the 20 separate Minneapolis agencies could be devoted to the preparation of the consolidated annual report? What additional costs, if any, would there be?

Following methods outlined in Appendix B of this report, we have tried to make a rough estimate of the cost of compiling and preparing the present 20 reports put out by Minneapolis agencies. Our estimate is about \$11,900, as detailed in Chart A following page 3.

With a consolidated annual report, the departments would still have to gather and compile data in a clear and useable form for their own use and for transmittal to the central report writer and editor. This part of the cost therefore would still continue to be incurred in the separate departments.

It should be possible, however, to eliminate as a cost to the individual departments the rest of the process of report preparation. This includes the cost of layouts, photographs, engravings, reproduction, (printing, multilithing, etc.) and distribution. As estimated in Chart A, these costs now amount to over \$6,000 in Minneapolis, or almost what it costs the city of Milwaukee to prepare and distribute its report, exclusive of the cost of the salary of the editor and compiler.

It would seem, therefore, that the cost of a consolidated annual report for Minneapolis, except for the services of the editor, would not be any greater than the overall cost of reporting in the city at the present time. Moreover, even the services of the editor probably would not be a total additional cost to the city. This is because some of the present departmental reports, such as the Park Board's entail appreciable editing, and this editing would no longer be needed.

D. Agency recommended to compile and prepare an annual report.

The Mayor seems the logical official to have responsibility for compiling and publishing the City's consolidated annual report. He, more than any other single agency or department, represents the City to the public, and has the job of overall public relations. While the City has several independent governing bodies (City Council, Park, School and Library boards), the Mayor provides some coordination through his membership on a number of them.

The independence of a number of governing bodies raises the question about the Mayor's authority to direct the various departments to furnish his office with the necessary information, and to forgo publication of their own individual reports. The Council and boards would need to give their voluntary consent to this procedure, but it would seem that this consent should be forthcoming in view of the benefits to be had.

If the Mayor were unable to absorb the additional cost of the annual report in his budget and the Council couldn't make an additional appropriation to his office, a way could no doubt be devised of distributing the cost equitably among the several independent governing bodies.

E. Possible outline for annual report

Appendix C is a fairly complete outline of the type of information which could be included in a consolidated annual report for Minneapolis.

DEPARTMENT	ANNUAL REPORT	NO. PRINTED	WRITING & DESIGN	TYPING & DESIGN	LAYOUTS & PHOTOS	ENGRAVING	REPRO- DUCT- IONS	DIST.	TOTAL COST
MAYOR'S OFFICE	None	-	-	-	-	-	-	-	-
CITY COUNCIL	"	-	-	-	-	-	-	-	-
CITY CLERK	"	-	-	-	-	-	-	-	-
CITY ATTORNEY	"	-	-	-	-	-	-	-	-
CITY TREASURER	2 pp	100	\$72.00	\$6.75	0	0	\$80.00	\$6.00	\$164.75
CITY COMPTROLLER	205 pp	80-100	600.00	274.05	0	0	141.00	60.00	1,075.05
CITY ASSESSOR	None	-	-	-	-	-	-	-	-
PURCHASING AGENT	None	-	-	-	-	-	-	-	-
DEPT. LICENSES, WEIGHTS, MEAS.	27 pp	75	150.00	33.75	13.50	0	21.15	6.00	224.40
RESEARCH ENGINEER	None	-	-	-	-	-	-	-	-
BUILDING INSPECTOR	24 pp	25	150.00	18.90	0	0	105.30	0	274.20
POLICE DEPARTMENT	39 pp	500	225.00	54.00	11.00	13.24	600.00	32.00	935.24
FIRE DEPARTMENT	56 pp	200	300.00	74.25	0	0	35.25	24.00	433.50
PUBLIC LIBRARY	34 pp	2,000	300.00	54.00	40.00	47.95	200.00	80.00	721.95
BOARD OF EDUCATION	29 pp	75	300.00	67.50	0	0	90.00	9.00	466.50
BOARD OF ESTIMATE & TAXATION	45 pp	500	300.00	101.25	12.00	included	400.00	32.00	845.28
BOARD OF PARK COMMISSIONERS	37 pp	1,000	300.00	116.00	courtesy	"	900.00	108.00	1,424.00
BOARD OF PUBLIC WELFARE	39 pp	175	225.00	51.30	0	8.75	28.20	21.00	334.25
CHARTER COMMISSION	None	-	-	-	-	-	-	-	-
PLANNING COMMISSION	26 pp	700	300.00	32.40	329.50	included	350.00	84.00	1,095.90

DEPARTMENT	ANNUAL REPORT	NO. PRINTED	WRITING & DESIGN	TYPING & DESIGN	LAYOUTS & PICTOS	ENGRAVING	REPRO- DUCTION TIONS	DIST.	TOTAL COST
CIVIL SERVICE COMMISSION	22 pp	150	\$150.00	\$40.50	0	0	\$21.15	\$8.00	\$219.65
MUNICIPAL BLDG. COMMISSION	None	-	-	-	-	-	-	-	-
MUNICIPAL AUDITORIUM COMM.	None	-	-	-	-	-	-	-	-
FIRE RELIEF ASSN. BOARD	10 pp	800	120.00	27.00	0	0	200.00	32.00	379.00
MUN. EMPLOYEES RET. BOARD	20 pp	500	120.00	27.00	0	0	340.00	20.00	507.00
TEACHERS RETIREMENT BOARD	21 pp	500	120.00	28.35	0	0	340.00	30.00	518.35
POLICE RELIEF ASSN. BOARD	1 pp	10	30.00	5.40	0	0	0	.30	35.70
MUNICIPAL COURTS	None	-	-	-	-	-	-	-	-
F.E.P.C.		10,000	150.00	33.75	0	20.44	220.00	100.00	524.19
DIRECTOR CIVIL DEFENSE	21 pp	300	150.00	27.00	50.00	0	10.10	24.00	265.10
MPIS. REDEV. & HOUSING AUTH.	None	-	-	-	-	-	-	-	-
CITY ENGINEER DEPT.	None	-	-	-	-	-	-	-	-
MPIS. ST. PAUL SANITARY DIST.	76 pp	33 750 plain embossed	300.00	101.25	-	-	998.00	72.00	1,471.25
TOTAL ESTIMATED COST			\$4,362.00	\$1,174.40	\$456.00	\$90.38	\$5,084.15	\$748.30	\$11,915.23

* See section A, Appendix A -- For Method of Determining Annual Report Cost

APPENIDX A

I. SURVEY OF STANDARDS OF GOOD ANNUAL REPORTING

In preparing to analyze the present system of annual reporting in the City of Minneapolis, the sub committee first sought to determine the measures of a good reporting system. For this purpose, the sub committee consulted the works of various authorities in the field (see bibliography) and examined actual city reports which are generally highly regarded in the field.

This section summarizes the purpose of a consolidated annual municipal report, desirable contents, how the report should be prepared, and who should do it.

A. Why a Consolidated Municipal Report?

The major reason for a consolidated annual report is to provide an adequate and intelligible analysis of the operation of government for the general public. The report should be able to answer questions like the following:

- (a) Does the administration meet civic needs adequately?
- (b) What current problems face the city officials?
- (c) What is planned for the future?

To meet the needs of the large group of people interested in their city government it is important to develop an easy to read annual report. Such a link between the public and the city government will make for greater understanding of, and a greater participation in civic affairs. The annual report can serve as a public record as well as a source of information to historians and specialists in municipal government. It is also a means of placing the elected official and administrator in a position of accounting for their stewardship of community affairs.

The annual report in addition to setting forth the record of accomplishments is a good place in which to analyze current problems and recommend future steps to solve them. The report also serves to supply material of current news interest for dissemination through the newspapers, radio, and T. V. The various department heads will also find these reports helpful in locating problem areas and bottlenecks in operation of the department. The reports will provide a more enlightened citizenry, bring about greater cooperation between citizen and government official, and result in economies in government and cooperation in tackling problems in municipal government.

B. Contents of a Typical Annual Report

The agency or office responsible for planning the annual report should have the skeleton construction or outline planned for the report. The outline from year to year should be flexible to give freedom in choosing information to be included.

A good annual report must serve a number of purposes. First it should be an accurate and complete record; secondly it should be designed for simplicity and intelligibility of reporting; and thirdly it should have provision for comparative data.

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There are two types of reports that can be prepared by the city departments. The first is the detailed report of activity of the various departments. The second is the newsy non-technical annual report to the public. The former can be prepared and placed in the department files for review by the citizen interested in more than basic facts of an annual report. This relieves the annual report of dull and uninteresting detail and permits a more attractive handling of the report to the public.

In preparing the annual report it is important to develop a good cover design with possible emphasis on a key achievement, or plans accomplished in the previous year. The use of pictures and color along with a catchy title may be an incentive for the reader to look beyond the cover page. An introductory statement of not more than two pages is recommended that might possibly highlight some accomplishments or future plans. A good table of contents should be supplemented with an index for the reader who might be only interested in one specific phase of local government.

A serviceable annual report should give a clear and simple account of:

- (a) The record of past activities for a period sufficient to give an adequate basis of appraisal as to cost and usefulness of a particular service to the community.
- (b) The portrayal of current activity for the year.
- (c) A statement of a future program for each of the departments.

The annual report should provide the public with the following information so that they may adequately pass judgment on the efficiency of the service and the ability of the conducting officials:

- (a) The officials responsible for managing the municipal department.
- (b) What services are rendered by each department of government including an account of functions and activities.
- (c) The cost of services, comparative tax requirements, and program of future work.

For this reason the report might well include in the first few pages a directory of officials, organization chart, summary of accomplishments, legislation and general administration activities.

In the body of the report the department accounts of services can be prepared in more detail. An introductory page or two can present a summary of accomplishments of the year, indicating what areas provide information or service to the citizen, and other information of similar ready reference material to local government. This can be followed by a more detailed comparative analysis report of services rendered to the public in the previous year. The proposed outline for a Minneapolis Annual Report to be included in this report is an example of the information that could be provided in the services and activities report.

The financial statements can best be included in a special section at the end of the report. The plans for the future and problems faced can follow the financial section. Miscellaneous data such as population, size, area, services offered, phone numbers, and so on can be included in the final section. There are several variations in preparing the annual report as can be seen by a review of reports

of other cities but essentially the outline remains static. The person preparing the report must use his or her own ingenuity to develop a simple, concise, and attractive report that will be used and not filed in the nearest waste paper basket.

C. Preparation of the Report

The usual size of the report is either 6" x 9" or 8½" x 11" according to a research study of various city reports. The former more easily fits in a man's pocket or a woman's purse and is more useful for easy reference at town meetings. No decision as to length was decided on in this study, but some felt that a report of fifty pages was the maximum to maintain reader interest. Size will to a great extent be determined by use of graphic aids, cartoons and other items to make the report readable, newsy, and witty enough to maintain reader interest. It is most important to have the report out not later than six weeks after the year's end. The use of plenty of pictures, line drawings, cartoons, and maps is important for a good report. Two references found useful in presenting graphic materials are the following:

- (a) Statistical Tables and Graphs, Bruce D. Mudgett
(Houghton Mifflin Co., N. Y., 1930)
- (b) How to Use Pictorial Statistics, Rudolph Modley
(Harper & Bros., N. Y., 1937)

By way of summary, it might be said that an annual report should present a twenty-four hour a day picture of local government. The facts must be simplified and comparative costs, services, and programs presented in an interesting fashion. Graphs and illustrations should take the place of wordy and uninteresting monologues. Getting the report out promptly using such media as the Boy Scouts, Firemen, Police, and separate mailing is important in the annual reporting process. It might be well to have a public relations official acting in an advisory capacity to assure an entertaining, witty, newsy, and informative annual report to the public.

D. Who Should Prepare the Report?

In the larger cities there is a need for centralization in the preparation of the annual report. A specific designation of an official to edit the kind of report presented to the public is a necessity. The department heads should be encouraged to submit information and informative reports to the person responsible for the annual report. An officer in close touch with the activities and officials of all departments should be assigned the function and it should be recognized as an integral and important service to the administration and the voters. In some instances it has been found that monthly reports from departments are helpful in the preparation of the final annual report. In most cities it has been customary to have the annual report prepared by the town clerk, mayor, or city manager. The decision as to who is best qualified to do the job is determined by the structure of local government and the legal requirements as established by charter or ordinance.

11. STUDY OF MINNEAPOLIS SYSTEM OF ANNUAL REPORTING

A study of the annual reporting methods of the governmental units of Minneapolis was undertaken to determine how they measure up to the standards briefly outlined in Section II of this report. Each unit of government was contacted and a copy of the latest annual report was obtained, if one was available. The majority of the reports were for 1953, since the 1954 reports were not yet available. In addition, pertinent questions were asked, as: Who prepared the reports? How much time does it take? What is the cost? How is the report distributed?

A. How the City Departments Report Now

The following 13 agencies when contacted for information on reporting practices indicated no annual report was issued:

- | | |
|--|--|
| (1) Mayor's Office | (13) City Engineer |
| (2) City Council | (14) Minneapolis-St. Paul Metropolitan |
| (3) City Clerk | Airports Commission |
| (4) City Attorney | |
| (5) City Assessor | |
| (6) Purchasing Agent | |
| (7) Research Engineer | |
| (8) Charter Commission | |
| (9) Municipal Building Commission | |
| (10) Municipal Auditorium Commission | |
| (11) Municipal Courts | |
| (12) Housing and Redevelopment Authority | |

The Research Engineer issues reports on the activities of his department throughout the year depending on the projects at hand. These are not annual reports but more in the nature of project progress reports. The Charter Commission felt that it should issue an annual report but lacked the funds or the initiative on the part of its members to carry out such a project. The Municipal Building and Municipal Auditorium commissions left the annual financial reporting to the City Comptroller's office and the Board of Estimate and Taxation. On occasion the Municipal Auditorium Commission issues promotional type material for general distribution. The Municipal Courts have only their official list of disposition of cases and make no attempt to report their activities to the general public. The remaining departments simply stated that no time or funds were available for annual reports. The financial accounting is made by the City Comptroller or the Board of Estimate and Taxation in the annual report.

The remaining 20 departments, boards, and commissions do issue annual reports on their activities. The reports are of all sizes, shapes, and content. No standard exists in binding, writing style, design, or layout. The person wishing to find out about the operation of the city of Minneapolis would have to visit thirty separate agencies and wade through twenty different reports. The information offered in this section coupled with the review of the annual reports offered as exhibits with this study will point up to the average citizen the definite need for one combined annual report for the city of Minneapolis.

B. Evaluation of Present Reports

The annual reports of the city of Minneapolis were evaluated on the following basis:

- (a) Cover design
- (b) Use of graphic aids
- (c) Maintenance of reader interest
- (d) Use of organization charts and official list of department personnel and officers
- (e) Writing and design of reports to make them newsy, readable, and interesting
- (f) Plans for future improvement and operation
- (g) Clear analysis of current operations
- (h) Clear portrayal of administrative and financial activity
- (i) Promptness of issue of reports. (No later than one month after end of year)

Chart A following page 3 rates the various city reports on the above basis.

The reports reviewed in general meet the minimum requirements of informing the elected official and department heads of the financial and statistical operation of the government. As can be seen from Chart A the reports are lacking in style, format, and graphic representation so necessary to make reports interesting to the average citizen. The interested citizen, in addition to being subjected to dull and uninteresting reports, is also placed at a great disadvantage in obtaining a clear picture of government operation. He must search out and peruse annual reports of all sizes and descriptions, many of dull and statistical nature.

Section I pointed out the disadvantages of these numerous reports and the need for one composite annual report for the city of Minneapolis. The city will realize a great saving in time and money and be in a position to distribute a well-written and readable annual report to the general public. An analysis of the estimated cost of each of the reports reviewed in this study was prepared to point out to the citizen the uneconomical nature of the individual reports for each unit of government. A breakdown of the methods used to determine estimated cost is included as Appendix A. Section B in the appendix indicates the method used in analyzing the estimated cost of the present annual reports.

Citizens League

OF MINNEAPOLIS AND HENNEPIN COUNTY

601 Syndicate Building • LIncoln 0791

Minneapolis 2

CHARLES T. SILVERSON, *President*

TO: Ways and Means Committee
 Minneapolis City Council

December 22, 1955

Gentlemen:

Since the League's report suggesting the need for a Consolidated Annual City Report was presented to the Ways and Means Committee in September, we have had the benefit of further discussions and consideration of the problem with the Mayor, the Research Engineer and others. From these it is our conclusion that:

- a) Only the brief digest or popularized report should be attempted for 1955.
- b) The decision as to its publication in booklet form, or as a newspaper supplement should be heldup until a rough layout of copy is available.
- c) The City Clerk should be directed to supervise the preparation and rough layout of a 16 page report for presentation to the Ways and Means Committee in February with suggestions as to distribution and estimates of cost. He should either collect the data which is to be included from the other city agencies or make sure that it is readily available.

The Citizens League and one of the principal advertising agencies in the city are willing to assist without cost to the city the preparation of this first report.

The substantial interest shown in this subject by rank and file citizens leads us to believe that the public response to the publication of some form of Consolidated Annual City Report will be most gratifying.

Charles T. Silverson

Charles T. Silverson
President

ANNUAL REPORTING IN
THE CITY OF MINNEAPOLIS

9/55

No 46a

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I. PURPOSE OF STUDY

Many people in Minneapolis from time to time have complained about the lack of a concise, brief consolidated report of the status and activities of the several branches of their government. This complaint has been expressed frequently by members of the various committees of the Citizens League.

This study was undertaken to find out what is being done now to report the City's activities to the public; whether this measures up to a desirable standard of reporting; and, if current practice falls short, how the deficiency may be remedied.

II. SUB COMMITTEE: SCOPE AND METHODS OF RESEARCH

The report was prepared by the Sub Committee on Annual Reporting of the City and Metropolitan Government Committee. Members were Fred G. Goff, chairman, Howard G. Austin and Richard K. Barton.

The sub committee consulted authoritative works in the field of governmental reporting; gathered samples of reports from other cities and data on the methods and cost of preparing them; collected copies of all annual reports now being prepared by city agencies and information on their cost and distribution; and made inquiry as to city officials' views on a consolidated annual report.

III. SUMMARY OF FINDINGS AND CONCLUSIONS

A. Importance of governmental reporting to the public.

In a democratic society it is scarcely necessary to emphasize the need for the public to be informed about its government. The development of informed citizens is one of the major goals of our public school system. It is one of the mainsprings of civic organizations such as the Citizens League and the League of Women Voters. It is widely recognized by other community groups, such as political parties, chambers of commerce, labor unions and service clubs.

The regular media of communications -- press, radio, television, periodicals -- devote considerable time and effort to informing the public about their governments. So do the schools and many civic organizations. To a great extent, however, the adequacy of the job these groups do depends upon the readiness with which the government compiles and releases information. Thus, government itself has an important role in their information-gathering and disseminating activities.

Government has another role. Public officials and employees have an obligation to account for their stewardship to the voters, as directors must account to their stockholders.

Aside from the general objectives of keeping the voters informed, governmental reporting helps in the economic development of the community. Business and industry looking for a place to locate or expand want to know a lot about a city. For example, a concern like Prudential Insurance Company wants to know about the economic stability of the community, its laws and codes, method of government, services rendered, tax structure, financial record and status, and a host of other facts. Various agencies of the city government which deal with these matters day in and day out are in the best position to provide such information.

B. The value of a single annual report.

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In a government which has thousands of employees, many different agencies, and a multitude of activities, a primary requisite for making the reporting effective is that the reporting to the public be coordinated and consolidated. This assures a better balanced presentation of information, avoids duplication in processing, and makes it easier for the citizen to locate information, since he does not need to make separate inquiries of many different offices and departments.

For effective governmental reporting to the public, therefore, a consolidated city report is essential.

C. Recapitulation of findings on present status of Minneapolis reporting

Material gathered by the sub-committee and presented in the body of this report provides concrete evidence that the present system of reporting in the City of Minneapolis is inadequate and uneconomical.

The inadequacy of the system may best be recognized by considering the inconvenience and confusion facing the citizen who is interested in finding out about the operations of the city government. To get the information, he must contact 34 separate agencies requesting their annual reports. He finds that only 20 of these agencies prepare such a report. This hampers any attempt to get the

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Chart A following page 3 is a rating of existing city reports made by the sub committee chairman. It gives one person's concise appraisal of the style, content and readability of those reports.

The costliness of the present system of individual reporting is also apparent. Each report requires a separate cover and binding. The reproduction costs are extremely high on small jobs of this type. Likewise the cost of engravings, photos, drawings, and pictures is high. The full range of graphic aids is not available because many of them are prohibitively expensive for short runs. Distribution costs are much higher in the multiple system of reporting. Labor costs are higher because there is no staff to concentrate on the mechanical development of the report. These are but a few of the factors that lead us to the conclusion that the individual method of reporting now in use is uneconomical.

D. Nature and cost of an annual report for Minneapolis

In our study of the present system of reporting in Minneapolis we received annual reporting in other cities of similar size. We found that various types of annual reports were used to stimulate interest and encourage civic cooperation. The exhibits submitted with this report provide a general idea of the different methods used by other cities. Some are newspaper-type reports, others are small booklets, and still others are rotogravure sections highlighting a particular program. We find that all the exhibits have some merit and would be useful as guides in developing an annual report for Minneapolis.

We believe that the City of Milwaukee's annual reports provide a good example of the type and cost of annual reports needed in Minneapolis. Milwaukee has two 1954 reports; (1) a fairly detailed report of the city's activities; (2) a condensation of the detailed report for use by civic groups, taxpayers associations, advertising media and the general public.

The report is compiled and edited by the municipal reference librarian of Milwaukee as one of his duties. He states that the total cost of printing, binding, paper, photographs and engravings came to \$6,726.34 for 13,000 copies of the detailed report and 20,000 copies of the pamphlet reprints. Probably the labor involved in the compiling and editing amounts to about \$3,000, but we are obtaining more specific data on this from the librarian.

It would seem that Minneapolis should be able to publish an annual report for about the same price as Milwaukee.

The question arises: What portion of the cost now incurred in preparing the annual reports of the 20 separate Minneapolis agencies could be devoted to the preparation of the consolidated annual report? What additional costs, if any, would there be?

Following methods outlined in Appendix A of this report, we have tried to make a rough estimate of the cost of compiling and preparing the present 20 reports put out by Minneapolis agencies. Our estimate is about \$11,900, as detailed in Chart B following page 3.

With a consolidated annual report, the departments would still have to gather and compile data in a clear and useable form for their own use and for transmittal to the central report writer and editor. This part of the cost therefore would still continue to be incurred in the separate departments.

It should be possible, however, to eliminate as a cost to the individual departments the rest of the process of report preparation. This includes the cost of layouts, photographs, engravings, reproduction, (printing, multilithing, etc.) and distribution. As estimated in Chart B, these costs now amount to over \$6,000 in Minneapolis, or almost what it costs the city of Milwaukee to prepare and distribute its report, exclusive of the cost of the salary of the editor and compiler.

It would seem, therefore, that the cost of a consolidated annual report for Minneapolis, except for the services of the editor, would not be any greater than the overall cost of reporting in the city at the present time. Moreover, even the services of the editor probably would not be a total additional cost to the city. This is because some of the present departmental reports, such as the Park Board's entail appreciable editing, and this editing would no longer be needed.

E. Agency recommended to compile and prepare an annual report.

The Mayor seems the logical official to have responsibility for compiling and publishing the City's consolidated annual report. He, more than any other single agency or department, represents the City to the public, and has the job of overall public relations. While the City has several independent governing bodies (City Council, Park, School and Library boards), the Mayor provides some coordination through his membership on a number of them.

The independence of a number of governing bodies raises the question about the Mayor's authority to direct the various departments to furnish his office with the necessary information, and to forgo publication of their own individual reports. The Council and boards would need to give their voluntary consent to this procedure, but it would seem that this consent should be forthcoming in view of the benefits to be had.

If the Mayor were unable to absorb the additional cost of the annual report in his budget and the Council did not make an additional appropriation to his office, a way could no doubt be devised of distributing the cost equitably among the several independent governing bodies.

F. Possible outline for annual report

Appendix B is a fairly complete outline of the type of information which could be included in a consolidated annual report for Minneapolis.

Chart A

RATING OF MINNEAPOLIS CITY ANNUAL REPORTS IN STYLE, CONTENT, READABILITY

UNIT OF GOVERNMENT	COVER DESIGN									
	GRAPHIC AIDS									
	READER INTEREST									
	FINANCIAL, ADMINISTRATIVE RECORD									
	OFFICIAL LIST & ORGANIZATION RECORD									
	WRITING DESIGN									
	RECORD OF FUTURE PLANS									
	ANALYSIS OF CURRENT PROBLEMS									
	PROMPTNESS OF REPORT ISSUE									
CITY TREASURER	FAIR	POOR	FAIR	GOOD	POOR	POOR	POOR	GOOD	EARLY	
CITY COMPTROLLER	FAIR	POOR	FAIR	GOOD	POOR	FAIR	POOR	FAIR	LATE	
DEPT. OF LICENSES, WEIGHTS, MEAS.	FAIR	GOOD	GOOD	GOOD	POOR	GOOD	GOOD	GOOD	LATE	
BUILDING INSPECTOR	POOR	POOR	POOR	GOOD	GOOD	POOR	POOR	GOOD	EARLY	
POLICE DEPARTMENT	FAIR	POOR	FAIR	FAIR	GOOD	FAIR	POOR	GOOD	EARLY	
FIRE DEPARTMENT	POOR	POOR	FAIR	FAIR	FAIR	FAIR	POOR	GOOD	LATE	
PUBLIC LIBRARY	GOOD	GOOD	GOOD	FAIR	POOR	GOOD	FAIR	FAIR	LATE	
BD. OF EDUCATION	POOR	POOR	POOR	GOOD	POOR	POOR	POOR	GOOD	LATE	
BD. ESTIMATE AND TAXATION	FAIR	POOR	FAIR	GOOD	POOR	FAIR	FAIR	GOOD	EARLY	
BD. OF PARK COMMISSIONERS	GOOD	GOOD	GOOD	GOOD	FAIR	GOOD	FAIR	GOOD	LATE	
BD. OF PUBLIC WELFARE	FAIR	POOR	GOOD	GOOD	FAIR	GOOD	POOR	GOOD	LATE	
PLANNING COMMISSION	GOOD	GOOD	GOOD	GOOD	FAIR	GOOD	FAIR	GOOD	LATE	
CIVIL SERVICE DEPARTMENT	FAIR	POOR	FAIR	FAIR	POOR	FAIR	POOR	FAIR	LATE	
FIRE RELIEF ASS'N BOARD	FAIR	POOR	POOR	GOOD	FAIR	POOR	POOR	FAIR	EARLY	
MUN. EMPLOYEES RET. BOARD	FAIR	POOR	FAIR	GOOD	POOR	FAIR	POOR	FAIR	LATE	
TEACHERS RETIREMENT BOARD	FAIR	POOR	FAIR	GOOD	POOR	FAIR	POOR	FAIR	LATE	
POLICE RELIEF ASS'N BOARD	POOR	POOR	POOR	FAIR	POOR	POOR	POOR	FAIR	EARLY	
F. E. P. C.	FAIR	POOR	GOOD	POOR	POOR	FAIR	POOR	FAIR	LATE	
DIRECTOR CIVIL DEFENSE	GOOD	GOOD	GOOD	FAIR	FAIR	FAIR	FAIR	FAIR	LATE	
SANITARY DISTRICT	FAIR	GOOD	GOOD	GOOD	GOOD	GOOD	FAIR	GOOD	LATE	

LEGEND:

GOOD:FAIR:POOR:

Above minimum standards, but still could be improved

Meets minimum standards

Neither does not meet standards or no graphic aids, etc., were provided

Chart B

ESTIMATED COST OF ANNUAL REPORTS PREPARED BY AGENCIES OF MINNEAPOLIS CITY GOVERNMENT *

DEPARTMENT	ANNUAL REPORT	NO. PRINTED	WRITING & DESIGN	TYPING & DESIGN	LAYOUTS & PHOTOS	ENGRAVING	REPRO- DUCTION IONS	DIST.	TOTAL COST
MAYOR'S OFFICE	None	-	-	-	-	-	-	-	-
CITY COUNCIL	"	-	-	-	-	-	-	-	-
CITY CLERK	"	-	-	-	-	-	-	-	-
CITY ATTORNEY	"	-	-	-	-	-	-	-	-
CITY TREASURER	2 pp	100	\$72.00	\$6.75	0	0	\$80.00	\$6.00	\$164.75
CITY COMPTROLLER	205 pp	80-100	600.00	274.05	0	0	141.00	60.00	1,075.05
CITY ASSESSOR	None	-	-	-	-	-	-	-	-
PURCHASING AGENT	None	-	-	-	-	-	-	-	-
DEPT. LICENSES, WEIGHTS, MEAS.	27 pp	75	150.00	33.75	13.50	0	21.15	6.00	224.40
RESEARCH ENGINEER	None	-	-	-	-	-	-	-	-
BUILDING INSPECTOR	24 pp	25	150.00	18.90	0	0	105.30	0	274.20
POLICE DEPARTMENT	39 pp	500	225.00	54.00	11.00	13.24	600.00	32.00	935.24
FIRE DEPARTMENT	56 pp	200	300.00	74.25	0	0	35.25	24.00	433.50
PUBLIC LIBRARY	34 pp	2,000	300.00	54.00	40.00	47.95	200.00	80.00	721.95
BOARD OF EDUCATION	29 pp	75	300.00	67.50	0	0	90.00	9.00	466.50
BOARD OF ESTIMATE & TAXATION	45 pp	500	300.00	101.25	12.00	included	400.00	32.00	845.28
BOARD OF PARK COMMISSIONERS	37 pp	1,000	300.00	116.00	courtesy	"	900.00	108.00	1,424.00
BOARD OF PUBLIC WELFARE	39 pp	175	225.00	51.30	0	8.75	28.20	21.00	334.25
CHARTER COMMISSION	None	-	-	-	-	-	-	-	-
PLANNING COMMISSION	26 pp	700	300.00	32.40	329.50	included	350.00	84.00	1,095.90

Chart B - continued

DEPARTMENT	ANNUAL REPORT	NO. PRINTED	WRITING & DESIGN	TYPING & DESIGN	LAYOUTS & PHOTOS	ENGRAVING	REPRO- DUCTION*	DIST.	TOTAL COST
CIVIL SERVICE COMMISSION	22 pp	150	\$150.00	\$40.50	0	0	\$21.15	\$8.00	\$219.65
MUNICIPAL BLDG. COMMISSION	None	-	-	-	-	-	-	-	-
MUNICIPAL AUDITORIUM COMM.	None	-	-	-	-	-	-	-	-
FIRE RELIEF ASSN. BOARD	10 pp	800	120.00	27.00	0	0	200.00	32.00	379.00
MUN. EMPLOYEES RET. BOARD	20 pp	500	120.00	27.00	0	0	340.00	20.00	507.00
TEACHERS RETIREMENT BOARD	21 pp	500	120.00	28.35	0	0	340.00	30.00	518.35
POLICE RELIEF ASSN. BOARD	1 pp	10	30.00	5.40	0	0	0	.30	35.70
MUNICIPAL COURTS	None	-	-	-	-	-	-	-	-
F.E.P.C.		10,000	150.00	33.75	0	20.44	220.00	100.00	524.19
DIRECTOR CIVIL DEFENSE	21 pp	300	150.00	27.00	50.00	0	10.10	24.00	265.10
MPIS. REDEV. & HOUSING AUTH.	None	-	-	-	-	-	-	-	-
CITY ENGINEER DEPT.	None	-	-	-	-	-	-	-	-
MPIS.-ST. PAUL SANITARY DIST.	76 pp	33 750 plain embossed	300.00	101.25	-	-	998.00	72.00	1,471.25
TOTAL ESTIMATED COST			\$4,362.00	\$1,174.40	\$456.00	\$90.38	\$5,084.15	\$748.30	\$11,915.13

* See section A, Appendix A -- For Method of Determining Annual Report Cost

IV. SURVEY OF STANDARDS OF GOOD ANNUAL REPORTING

In preparing to analyze the present system of annual reporting in the City of Minneapolis, the sub committee first sought to determine the measures of a good reporting system. For this purpose, the sub committee consulted the works of various authorities in the field (see bibliography) and examined actual city reports which are generally highly regarded in the field.

This section summarizes the purpose of a consolidated annual municipal report, desirable contents, how the report should be prepared, and who should do it.

A. Why a Consolidated Municipal Report?

The major reason for a consolidated annual report is to provide an adequate and intelligible analysis of the operation of government for the general public. The report should be able to answer questions like the following:

- (a) Does the administration meet civic needs adequately?
- (b) What current problems face the city officials?
- (c) What is planned for the future?

To meet the needs of the large group of people interested in their city government it is important to develop an easy to read annual report. Such a link between the public and the city government will make for greater understanding of, and a greater participation in civic affairs. The annual report can serve as a public record as well as a source of information to historians and specialists in municipal government. It is also a means of placing the elected official and administrator in a position of accounting for their stewardship of community affairs.

The annual report in addition to setting forth the record of accomplishments is a good place in which to analyze current problems and recommend future steps to solve them. The report also serves to supply material of current news interest for dissemination through the newspapers, radio, and T. V. The various department heads will also find these reports helpful in locating problem areas and bottlenecks in operation of the department. The reports will provide a more enlightened citizenry, bring about greater cooperation between citizen and government official, and result in economies in government and cooperation in tackling problems in municipal government.

B. Contents of a Typical Annual Report

The agency or office responsible for planning the annual report should have the skeleton construction or outline planned for the report. The outline from year to year should be flexible to give freedom in choosing information to be included.

A good annual report must serve a number of purposes. First it should be an accurate and complete record; secondly it should be designed for simplicity and intelligibility of reporting; and thirdly it should have provision for comparative data.

There are two types of reports that can be prepared by the city departments. The first is the detailed report of activity of the various departments. The second is the newsy non-technical annual report to the public. The former can be prepared and placed in the department files for review by the citizen interested in more than basic facts of an annual report. This relieves the annual report of dull and uninteresting detail and permits a more attractive handling of the report to the public.

In preparing the annual report it is important to develop a good cover design with possible emphasis on a key achievement, or plans accomplished in the previous year. The use of pictures and color along with a catchy title may be an incentive for the reader to look beyond the cover page. An introductory statement of not more than two pages is recommended that might possibly highlight some accomplishments or future plans. A good table of contents should be supplemented with an index for the reader who might be only interested in one specific phase of local government.

A serviceable annual report should give a clear and simple account of:

- (a) The record of past activities for a period sufficient to give an adequate basis of appraisal as to cost and usefulness of a particular service to the community.
- (b) The portrayal of current activity for the year.
- (c) A statement of a future program for each of the departments.

The annual report should provide the public with the following information so that they may adequately pass judgment on the efficiency of the service and the ability of the conducting official:

- (a) The officials responsible for managing the municipal department.
- (b) What services are rendered by each department of government including an account of functions and activities.
- (c) The cost of services, comparative tax requirements, and program of future work.

For this reason the report might well include in the first few pages a directory of officials, organization chart, summary of accomplishments, legislation and general administration activities.

In the body of the report the department accounts of services can be prepared in more detail. An introductory page or two can present a summary of accomplishments of the year, indicating what areas provide information or service to the citizen, and other information of similar ready reference material to local government. This can be followed by a more detailed comparative analysis report of services rendered to the public in the previous year. The proposed outline for a Minneapolis Annual Report to be included in this report is an example of the information that could be provided in the services and activities report.

The financial statements can best be included in a special section at the end of the report. The plans for the future and problems faced can follow the financial section. Miscellaneous data such as population, size, area, services offered, phone numbers, and so on can be included in the final section. There are several variations in preparing the annual report as can be seen by a review of reports

of other cities but essentially the outline remains static. The person preparing the report must use his or her own ingenuity to develop a simple, concise, and attractive report that will be used and not filed in the nearest waste paper basket.

C. Preparation of the Report

The usual size of the report is either 6" x 9" or 8 $\frac{1}{2}$ " x 11" according to a research study of various city reports. The former more easily fits in a man's pocket or a woman's purse and is more useful for easy reference at town meetings. No decision as to length was decided on in this study, but some felt that a report of fifty pages was the maximum to maintain reader interest. Size will to a great extent be determined by use of graphic aids, cartoons and other items to make the report readable, newsy, and witty enough to maintain reader interest. It is most important to have the report out not later than six weeks after the year's end. The use of plenty of pictures, line drawings, cartoons, and maps is important for a good report. Two references found useful in presenting graphic materials are the following:

- (a) Statistical Tables and Graphs, Bruce D. Mudgett
(Houghton Mifflin Co., N. Y., 1930)
- (b) How to Use Pictorial Statistics, Rudolph Modley
(Harper & Bros., N. Y., 1937)

By way of summary, it might be said that an annual report should present a twenty-four hour a day picture of local government. The facts must be simplified and comparative costs, services, and programs presented in an interesting fashion. Graphs and illustrations should take the place of wordy and uninteresting monologues. Getting the report out promptly using such media as the Boy Scouts, Firemen, Police, and separate mailing is important in the annual reporting process. It might be well to have a public relations official acting in an advisory capacity to assure an entertaining, witty, newsy, and informative annual report to the public.

D. Who Should Prepare the Report?

In the larger cities there is a need for centralization in the preparation of the annual report. A specific designation of an official to edit the kind of report presented to the public is a necessity. The department heads should be encouraged to submit information and informative reports to the person responsible for the annual report. An officer in close touch with the activities and officials of all departments should be assigned the function and it should be recognized as an integral and important service to the administration and the voters. In some instances it has been found that monthly reports from departments are helpful in the preparation of the final annual report. In most cities it has been customary to have the annual report prepared by the town clerk, mayor, or city manager. The decision as to who is best qualified to do the job is determined by the structure of local government and the legal requirements as established by charter or ordinance.

V. STUDY OF MINNEAPOLIS SYSTEM OF ANNUAL REPORTING

A study of the annual reporting methods of the governmental units of Minneapolis was undertaken to determine how they measure up to the standards briefly outlined in Section II of this report. Each unit of government was contacted and a copy of the latest annual report was obtained, if one was available. The majority of the reports were for 1953, since the 1954 reports were not yet available. In addition, pertinent questions were asked, as: Who prepared the report? How much time does it take? What is the cost? How is the report distributed?

A. How the City Departments Report Now

The following 13 agencies when contacted for information on reporting practices indicated no annual report was issued:

- | | |
|--|--|
| (1) Mayor's Office | (13) City Engineer |
| (2) City Council | (14) Minneapolis-St. Paul Metropolitan |
| (3) City Clerk | Airports Commission |
| (4) City Attorney | |
| (5) City Assessor | |
| (6) Purchasing Agent | |
| (7) Research Engineer | |
| (8) Charter Commission | |
| (9) Municipal Building Commission | |
| (10) Municipal Auditorium Commission | |
| (11) Municipal Courts | |
| (12) Housing and Redevelopment Authority | |

The Research Engineer issues reports on the activities of his department throughout the year depending on the projects at hand. These are not annual reports but more in the nature of project progress reports. The Charter Commission felt that it should issue an annual report but lacked the funds or the initiative on the part of its members to carry out such a project. The Municipal Building and Municipal Auditorium commissions left the annual financial reporting to the City Comptroller's office and the Board of Estimate and Taxation. On occasion the Municipal Auditorium Commission issues promotional type material for general distribution. The Municipal Courts have only their official list of disposition of cases and make no attempt to report their activities to the general public. The remaining departments simply stated that no time or funds were available for annual reports. The financial accounting is made by the City Comptroller or the Board of Estimate and Taxation in the annual report.

The remaining 20 departments, boards, and commissions do issue annual reports on their activities. The reports are of all sizes, shapes, and content. No standard exists in binding, writing style, design, or layout. The person wishing to find out about the operation of the city of Minneapolis would have to visit thirty separate agencies and wade through twenty different reports. The information offered in this section coupled with the review of the annual reports offered as exhibits with this study will point up to the average citizen the definite need for one combined annual report for the city of Minneapolis.

B. Evaluation of Present Reports

The annual reports of the city of Minneapolis were evaluated on the following basis:

- (a) Cover design
- (b) Use of graphic aids
- (c) Maintenance of reader interest
- (d) Use of organization charts and official list of department personnel and officers
- (e) Writing and design of reports to make them newsy, readable, and interesting
- (f) Plans for future improvement and operation
- (g) Clear analysis of current operations
- (h) Clear portrayal of administrative and financial activity
- (i) Promptness of issue of reports. (No later than one month after end of year)

Chart A following page 3 rates the various city reports on the above basis.

The reports reviewed in general meet the minimum requirements of informing the elected official and department heads of the financial and statistical operation of the government. As can be seen from Chart A the reports are lacking in style, format, and graphic representation so necessary to make reports interesting to the average citizen. The interested citizen, in addition to being subjected to dull and uninteresting reports, is also placed at a great disadvantage in obtaining a clear picture of government operation. He must search out and peruse annual reports of all sizes and descriptions, many of dull and statistical nature.

Section I pointed out the disadvantages of these numerous reports and the need for one composite annual report for the city of Minneapolis. The city will realize a great saving in time and money and be in a position to distribute a well-written and readable annual report to the general public. An analysis of the estimated cost of each of the reports reviewed in this study was prepared to point out to the citizen the uneconomical nature of the individual reports for each unit of government. A breakdown of the methods used to determine estimated cost is included as Appendix A. Section B in the appendix indicates the method used in analyzing the estimated cost of the present annual reports.

COST DETERMINATION FOR ANNUAL REPORTSA. Method

The method of determining the estimated cost of reproducing the annual reports for the various city departments was rather difficult to arrive at due to the many intangible factors involved. One problem was the labor involved in writing, design, typing, and proofreading. In a city government such as Minneapolis where there is no central stenographic pool it is difficult to determine the exact time required to prepare a rough copy of the annual report. The stenographer or secretary may do one or several jobs at the same time the annual report is being typed. In the same manner the executive who is responsible for the writing and design of the report usually fits the job of the annual report writing in with the regular duties of his job. In determining the estimated writing and design a standard was established and each report judged as a single concentrated effort without interruption. The salary arrived at will be indicated in the outline included at the end of this section. A similar approach was used in determining the typing and proofreading time for each report.

A second problem involved was estimating the cost of the engravings, charts, pictures and drawings. To arrive at these costs it was necessary to obtain figures from commercial photographers and engraving firm. The figures are only typical ones and they are flexible depending on quantity, size, quality, numbers, and similar situations. The city does get a little better rate due to its ability to place the jobs out on bid to the various concerns. Then, too, due to several factors such as the time element, job load of the firm bidding, and quantity involved the city may get a much more reasonable rate than offered to most private firms.

A third problem to determine was the actual reproduction cost of the report. Four methods were used in reproducing the reports; printing, ditto, multilith, and mimeograph. The majority of the reports were either printed or mimeographed. Two sources were contacted to determine the estimated cost of reproduction of the reports. Workman Service, Incorporated and H. A. Rogers Company were contacted to arrive at the mimeograph, multilith, and ditto costs of the reports. Jerry Dillon of Myers Press was extremely helpful in determining the actual printing cost of the individual reports. In the multilith, mimeograph, and ditto cost determination a figure was arrived at by adjusting the commercial rate to fit the situation existing in the city departments where the profit motive is not involved in reproduction.

The distribution cost was determined by using the book rate established for mailing printed material. The total cost for each report may seem high but it is necessary to include the time involved in mailing and the increased cost for mailing outside the city. The figure quoted in each case may actually be a little low for the total mailing cost.

The methods used for arriving at the estimated cost of the reports are listed below for those interested in the determinations used to arrive at cost figures. In all cases a figure slightly lower was selected to avoid unfairly over-rating the cost of each report. It must be remembered that many intangibles exist in this type of study that affect the cost determination. Some intangibles to note are labor, concentrated time at the job of annual reporting, reproduction costs within the department, courtesy donations of layouts, photos, and engravings, and method of distribution. With all the intangibles accounted for we feel that a fair cost estimate was established for each report. If each department had kept accurate records on report writing costs, the final figure should be very close to the one estimated in this study.

B. Cost Determinations

1. Labor Cost

a. Writing and design.

Compiling data and writing the annual report at the present time are usually done by an employee at the level of administrative assistant to the department head. The administrative assistant pay range currently is 2.76 to 3.11 dollars an hour. The cost figure used here for writing and design is \$3.00 per hour.

b. Stenographers and Secretaries.

The salary for a junior stenographer in the city service ranges from \$1.31 to \$1.61 an hour. This variance is due to the salary range established by the civil service for in-grade salary increase for satisfactory advancement in work and normal yearly salary increase. We assume that a person in this classification would be assigned the typing task in the annual report. If a person in the secretary class or its equivalent is assigned the typing task the cost would be about one-third higher than that estimated in this study. The figure used in this study was \$1.35 an hour.

c. Drawings, Charts, Graphs.

The preparation of drawings, charts and graphs come under the draftsman or artist classification. We assume an average figure of two dollars (\$2.00) an hour for this type of work. Very little of this type of work was done in any one of the reports, except by the planning department.

2. Reproduction Cost

a. Mimeograph

Workman Service, Inc., a commercial stenographic service, furnished the following information on mimeograph costs:

(a) 10 registrations and 100 copies \$9.00

From this commercial rate an average estimated cost was evolved for mimeographing by city departments:

Stencils	10 ea	@ .12	1.20
Paper	1000 sheets		1.14
Labor	2-3/4 hrs.	@1.45 hr.	4.39
Cover & Binding		.10 ea.	1.00

Total estimated reproduction cost \$7.73

The total estimated reproduction cost of mimeographing in a city department is based on ten registrations and 100 sheets. By registration we mean a single reproducible copy printing one hundred copies of the typewritten copy. The difference between the commercial rate of (9.00 dollars) and the city rate of (7.73 dollars) results from the savings of the city in bidding its basic materials and the elimination of the commercial profit.

b. Multilith

This type of reproduction was estimated to cost approximately the same as mimeograph. In actual practice multilith is usually a

little more expensive. In as much as we had few examples of this type of report it was assumed we would be correct in evaluating the reports in the same class as mimeograph.

c. Ditto

This type of reproduction is much less expensive than the other mediums reviewed. Most commercial firms like H. A. Rogers Company estimate the cost of printing, sorting, and binding at .04 to .06 a sheet. We have assumed the estimated reproduction cost in ditto to be (.04) cents per sheet in city departments, which includes cover and binding of the sets.

3. Charts, Graphs, Photos, and Drawings

a. Photographs

Commercial photographers such as Norton and Peel estimated the cost of taking one picture and furnishing a print to be five dollars and fifty-cents (\$5.50). If more than one picture is taken at the same place the cost is less in proportion to similar set-ups. In city reports many of the pictures are gratis donations from news agencies or civic organizations.

b. Engravings

The Bureau of Engraving furnished the following schedule of cost for engravings:

Copper Plates	Zinc Halftone
6" x 7 1/2" \$16.49	\$9.59
5" x 3-1/8" 9.80	6.62
2" x 2" or less 6.90	5.12

In estimating costs for reproducing city reports we have used the zinc halftone price.

c. Cost Estimates Charts, Graphs, etc.

Charts, graphs, and drawings cost estimates were determined on the salary scale for draftsmen. This scale as mentioned under salary estimates was based on the two dollar an hour rate.

4. Printing

The actual cost for printed reports was obtained with the help of Jerry Dillon of Myers Press. These are the actual costs to the city departments as obtained by Mr. Dillon from the printing firms commissioned to do the work.

5. Distribution

We have estimated the mailing costs in one of two ways:

(A) Book Rate	.08 - 1st lb.	.04 each add. lb.
4th Class	.18 "	.20-2nd lb.

In most cases the less expensive book rate was used to determine the estimated distribution cost for annual reports.

The information furnished in this section should enable the reader to understand how the actual estimated cost for each report was obtained in this study. It can be seen that a conservative standard was established. In actuality it is possible that the costs might be even higher due to the methods of preparing, printing,

distributing the reports. Chart B following page 3 in the body of this report provides a breakdown of costs for the various phases of report preparation. From this analysis one can make a comparison of the reports of the various departments as to cost and time spent on specific items.

C. Cost Analysis of Available City Reports

CITY TREASURER

The city treasurer's office was most cooperative in providing information on the annual report. A special thanks go to Mr. Blom for his helpfulness and courtesy. The nature of the reports makes them of considerable value to the various city departments as well as the city council and the general public. The estimated cost of the one-hundred reports can be determined on the following basis:

SIZE: Two page printed and bound:

Writing and Design	24 hrs.	\$3.00	\$72.00
Typing & Proofreading	5 hrs.	1.35	6.75
Reproduction (Printing & Binding)	100 copies	.125	80.00
Distribution (First class)	" "	.06	6.00

TOTAL ESTIMATED COST

\$164.75

The report is only a small two page report and is among the smallest in the group of annual reports of the city. It tends to supplement the annual report of the city comptrollers office. It is purely a statistical report, but could be supplemented by some type of bar or pie chart to indicate the nature of the expenditures and revenues in relation to the tax dollar collected and spent.

CITY COMPTROLLER

The city comptroller's office distributes the majority of the financial reports for the various city departments. The following reports are distributed by the department:

(1) General Balance Sheet	15 pages
(2) Appropriation Ledger Statement	24 "
(3) Analysis of Expenditures	94 "
(4) Statement of Bonded Indebtedness	31 "
(5) Analysis of Cash Receipts	39 "

The total set of reports have been handled as one in determining the estimated cost of the annual reports. The department mimeographs about 100 copies each year depending on demand.

Writing and design	200 hours	\$3.00	\$600.00
Typing and Proofreading	203 "	1.35	
Reproduction (Mimeograph)	200 R	7.05	141.00
Distribution (Book rate)	500 copies	.12	60.00

TOTAL ESTIMATED COST

\$1,076.05

Mr. Smyth was extremely helpful in furnishing information on the reports. He has found it helpful to furnish individual sheets to interested departments to cut down on the total number of annual reports printed. Although the reports are of statistical nature it is possible that some of the information could be included in the annual reports of the independent departments. In addition the reports could use graphic means to make the information more readable and understandable to the general public.

DEPARTMENT OF LICENSES, WEIGHTS
AND MEASURES

The department report is interesting in that it attempts to enliven the facts by the use of graphic aids. An interesting inclusion is a section on recommendations to improve the operation of the department. The seventy-five copies printed by the department can be estimated in cost as follows:

Writing and design	50 hrs.	\$3.00 hr.	\$150.00
Typing and Proofreading	25 hrs.	1.35 hr.	33.75
Graphs and Pictures	10 hrs.	1.35 hr.	13.50
Reproduction (Mimeograph)	28 R	7.05	21.15
Distribution (Book Rate)	75 copies	.08	6.00

TOTAL ESTIMATED COST

\$224.40

The department is to be commended for attempting to enliven the reports by the use of graphic aids. An expansion of this type of reporting will help to make the annual reports of interest to the average citizen. The writing of the report itself comes close to the ideal in presenting a newsy, easy to read annual report for public consumption and study.

BUILDING INSPECTOR

The Building Inspector's office does not publish an annual report strictly for public distribution. Due to the limited staff and funds available the department prepares only a typewritten statistical report. Nevertheless an attempt was made to determine the estimated cost of an assumed twenty-five typewritten copies.

Writing and design	50 hrs.	\$3.00	\$150.00
Typing and Proofreading	24 hrs.	1.35 hr.	18.90
Binding (Sparting, etc)	8 hrs.	1.35 hr.	10.80
Typing (25 sheets)	70 hrs.	1.35 hr.	94.50
Distribution			0

TOTAL ESTIMATED COST

\$274.20

It is difficult to estimate multiple typing of a report, but we can assume that the figure will be fairly close as to time involved in the preparation. Though the report is of little interest to the general public some attempt should be made to turn out a more interesting annual report. A few graphs and pictures would point out to the citizen more adequately the work of the department and the problems involved. We might mention also that the department keeps additional records for council review on a monthly and quarterly basis as prescribed by law.

POLICE DEPARTMENT

The annual report of the department is compiled by the Bureau of Records and printed by the Police Press. The report is made directly to the Mayor's Office and the estimated cost can be determined as follows:

Writing and Design	75 hrs.	\$3.00 hr.	\$225.00
Typewriting and Proofreading	40 hrs.	1.35	54.00
Engravings	2 ea.	5.62 ea.	13.24
Photos (If not gratis)	2 ea.	5.50 ea.	11.00
Reproduction (Printing)	500 copies	1.20 ea.	600.00
Distribution (Book Rate)	400 copies	.08 ea.	32.00
TOTAL ESTIMATED COST			\$935.24

The police department report is another statistical type report that could be improved by the use of graphic aids to tell its story. At present it serves the purpose of informing the mayor and interested police circles of the mechanical operation of the department. No stress is placed on the many helpful services performed by the department of non-corrective nature. In particular mention should be made by use of graphic aids of the fine work done by the department in school patrol work, aid to boys clubs and neighborhood houses in organizing activities, and civil defense training. There are probably more areas where greater stress can be laid to develop public confidence and respect in terms other than purely corrective nature.

FIRE DEPARTMENT

The annual report is primarily statistical in nature with information included on various activities of the department relative to fire prevention and control. The report is reproduced at the following estimated cost:

Writing and design	100 hrs.	\$3.00 hr.	\$300.00
Typing and Proofreading	55 hrs.	1.35 hr.	74.25
Reproduction (Mimeograph)	53 R	7.05	35.25
Distribution (Book Rate)	200 copies	.12	24.00
TOTAL ESTIMATED COST			\$433.50

The department prints and distributes approximately two hundred copies of the fifty-three page report to interested citizens, fire departments of other cities, council and mayor. This report like others in this study contain material primarily statistical in nature. The report could be enhanced as others by the use of graphic aids pointing up key work of the various parts of the fire department. Generally this report can be commended for presenting the statistical facts which indicate to the expert in fire prevention the status of the city fire department in protecting the city and its inhabitants.

Chief Malmquist is to be congratulated for his courteous assistance to our committee in seeking information on the annual report. This type of courtesy develops public trust and respect for the department and insures public cooperation and assistance in its operations.

MINNEAPOLIS PUBLIC LIBRARY

The library publishes a variety of annual reports on its activities throughout the year. This report was more difficult to estimate in cost because of the unique use of graphic aids and style of writing. We have averaged out four yearly reports and estimate the reproduction cost as follows:

Writing and design	100 hrs.	\$3.00	\$300.00
Typing and proofreading	40 hrs.	1.35	54.00
Layouts and photos	20 hrs.	2.00	40.00
Engravings	5 ea.	9.59	47.95
Reproductions	1,000 ea.	.20	200.00
Distribution	1,000 ea	.08	80.00

TOTAL ESTIMATED COST

\$721.95

The library usually prints and distributes about 1,000 copies of the report to other libraries, civic groups and the average citizen. The reports reviewed were both interesting and informative and are among the best published in the city system of annual reporting. Each year the report theme is changed and the style is altered to avoid repetition and dullness. Miss Wallace of the library staff is to be complimented for her efforts to develop a good annual report and for her courtesy and helpfulness in obtaining information concerning cost and method. The only drawback to the report is that it is not available for distribution until almost six months after the end of the fiscal year.

BOARD OF EDUCATION

*not
regarded
as annual
report*

The Board publishes each year a financial report of the Minneapolis School System. The report is purely statistical in nature and no other informative material is included. The estimated cost of the seventy-five copies of the twenty-nine page financial report is as follows:

Writing and design	100 hrs.	\$3.00 hr.	\$300.00
Typing and Proofreading	50 hrs.	1.35 hr.	67.50
Reproduction (ditto)	75 copies	1.20 ea	90.00
Distribution (Book rate)	75 "	.12 ea	9.00

TOTAL ESTIMATED COST

\$465.50

In addition to the annual report the Board issues monthly reports on its activities. The annual report serves the purpose of giving financial data on the school system. It would seem that the department should augment the financial report with a newsy, informative report for the general public. With the talent available to the department it would be possible to develop an interesting report complete with graphic aids and well-written material which would result in an interesting and informative annual report.

BOARD OF PARK COMMISSIONERS

The Board of Park Commissioners put out one of the better annual reports complete with pictures, statistical data, interesting cover page, and map of the park area. The Board usually distributes about 1,000 of the eighty-six page report at the following estimated cost:

Writing and design	100 hrs.	\$3.00	\$300.00
Typing and Proofreading	86 hrs	1.35	116.00
Layouts and Photos (Assumed courtesy)			0
Engraving (Included in printing)			0
Reproduction (Printing & Engravings)	1,000 copies	.90	900.00
Distribution (Book Rate)	900 "	.12	<u>108.00</u>

TOTAL ESTIMATED COST \$1,424.00

In estimating the cost it was assumed that the pictures included in the report were furnished by outside agencies at no cost to the department. Ordinarily cost for taking a picture and furnishing one copy for use by the engraver is about \$5.50 or less depending on the number of similar set-ups at the same time. Generally this report comes up to the standards of the type of newsy reports needed for the general public. There is room for improvement of the cover page which would somewhat reduce the cost of the present report. In his letter to the Board, the Superintendent sums up the purpose of his report as follows:

- (1) Report chronicle events of the year
- (2) The report should contain the background and philosophy that motivates decisions of the Board
- (3) The report should be a means of interpreting park and recreation needs in the light of social and economic trends.

In a sense a modification of these aims to fit various departments would serve to develop the type of interesting and useful annual reports needed in the city of Minneapolis.

BOARD OF PUBLIC WELFARE

The annual report of the Board of Public Welfare is a combined report of the various departments within the Welfare Board structure. The report although only thirty-eight pages in length gives a clear picture of the operation of the public health, Minneapolis General Hospital, public-relief, penal and correctional institutions, buildings and grounds and equipment, and emergency housing divisions of the Board of Public Welfare. The estimated cost of the one hundred and seventy-five annual reports is as follows:

Writing and design	75 hrs.	\$2.00	\$225.00
Typing and Proofreading	38 hrs.	1.35	51.30
Title page (Drafting)	175 ea.	.05	8.75
Reproduction (mimeograph)	38 R.	7.05	28.20
Distribution (Book rate)	175 ea.	.12	<u>21.00</u>

TOTAL ESTIMATED COST \$334.25

The report is well-written but could be made much more interesting to the average citizen with the addition of pictures, charts, graphs, and cartoons. The department has made the report somewhat less statistical than most other annual reports by inclusion of statistical data in the written material.

BOARD OF ESTIMATE AND TAXATION

This report because of its nature is mainly a statistical accounting of the financial activities of the various city departments. The estimated cost of the 500 copies of the 45 page report is as follows:

Writing and design	100 hrs.	\$3.00 hr.	\$300.00
Typing and Proofreading	75 hrs.	1.35 hr.	101.25
Layouts (Charts & Graphs)	8 hrs.	1.50 hr.	12.00
Engravings (Included in Printing)			0
Reproduction (Printing & Binding)	500 copies	1.25 ea.	400.00
Distribution (Book rate)	400 copies	.08 ea.	<u>32.00</u>
TOTAL ESTIMATED COST			\$845.25

The annual report is a good statistical survey combined with historical data, charts on distribution of the tax dollar, valuations, and debts. The report could be made a little more interesting and understandable if graphs, charts, and cartoons were injected at a greater degree in the report. On the whole the report is a useful and compact unit giving a clear picture of the financial statistics of the city government.

CITY PLANNING COMMISSION

The last annual report of the City Planning Commission was published in 1952. The analysis will therefore be made of the 26 page 1952 report to determine the estimated cost of the annual reports to the department.

Writing and design	100 hrs.	\$3.00 hr.	\$300.00
Typing and Proofreading	24 hrs.	1.35 hr.	32.40
Layouts and Photos	168 hrs.	1.50 hr.	329.50
Engravings (Included in Mimeograph)			0
Reproduction (Mimeograph)	700 copies	.50 ea.	350.00
Distribution (Book rate)	700 "	.12 ea.	<u>84.00</u>
TOTAL ESTIMATED COST			\$1,095.90

The Commission usually publishes about seven hundred copies of the annual report which is mailed to a long list of similar planning agencies in addition to interested citizens and the council. The 1952 report within its limited scope presents a good picture of the operation and aims of the planning department. The pictures, graphs, and charts help the reader to visualize the work done by the department to improve the physical growth and development of the city. There is still much room for improvement as to design, use of color, more interesting charts, graphs and pictures, and material content. It is unfortunate that the commission due to lack of funds and inadequate staff has been unable to develop and expand the 1952 annual report as a means of promotion and education of the citizen as to the operation of the department.

MINNEAPOLIS CIVIL SERVICE COMMISSION

This is a very brief report primarily statistical in nature. There are sections on removal proceedings, legal opinions, classifications and accomplishments. The Commission prints and distributes about one hundred and fifty copies of the twenty-nine page annual report at the following estimated cost:

Writing and design	50 hrs.	\$3.00	\$150.00
Typing and Proofreading	30 hrs.	1.35	40.50
Reproduction (Multilith)	30 R	7.05	21.15
Distribution (Book rate)	100 copies	.08	8.00

TOTAL ESTIMATED COST **\$219.65**

This is one of the few reports using the multilith process in re-production. The report contains an attractive cover but leaves much to be desired in handling of the content. One interesting feature, however, is a small section titled "Highlights in Recruitment and Examination." As mentioned for other reports this study of civil service activities could be improved by the use of graphic aids. In fairness we might point out that the commission has published an inexpensive report adequately outlining the activities for the current year.

RETIREMENT BOARDS

There are four retirement boards representing the fire, police, teachers, and municipal employees of the city of Minneapolis. These groups prepare an annual report for the membership as required by state law. Although the boards are not directly concerned in the city-wide annual report, it was thought advisable to indicate the estimated cost of their reports. They will, therefore, be handled separately in this section.

MINNEAPOLIS FIRE DEPARTMENT RELIEF ASSOCIATIONS

The association publishes eight hundred copies of a twenty page annual report at the following estimated cost:

Writing and design	40 hrs.	\$3.00	\$120.00
Typing and Proofreading	20 hrs.	1.35 hr.	27.00
Reproduction (Printing)	800 copies	.25 ea	200.00
Distribution	800 copies	.04 ea	32.00

TOTAL DISTRIBUTION COST **\$379.00**

The report is purely statistical with no material on the purpose or aims of the organization. By insertion of graphic material to supplement the statistics the report might become more understandable and readable for the membership. Basically the report carried out the purposes of the law in reporting on the financial responsibility of the association. Due to the fact that much of the information is similar from year to year the printing costs are somewhat lower than for other annual reports. The same format is used by the printer and names are added or deleted and figures changed to bring the report up to date. The association director is to be commended for bringing about this added saving to the membership.

MINNEAPOLIS TEACHERS RETIREMENT FUND ASSOCIATION

The association publishes an annual report similar in nature to that of the Fire Relief Association report. The estimated cost of the five hundred copies of the twenty-one page report is as follows:

Writing and design	40 hrs.	\$3.00 hr.	\$120.00
Typing and Proofreading	21 hrs.	1.35 hr.	28.35
Reproduction (Printing)	500 copies	.68 ea.	340.00
Distribution	500 copies	.06 ea.	30.00
TOTAL DISTRIBUTION COST ESTIMATED			\$518.35

In addition to the annual report the Association publishes a small booklet titled "Articles of Incorporation and By-Laws" for general distribution to the membership. No attempt was made to analyze the second report printed in amounts of 2,000. This report like others of its type is purely a statistical accounting of the operations of the association. The two publications are primarily distributed to the membership with copies available to other interested groups for study. Incidentally, the cost of the Articles of Incorporation is quite reasonable. The 1953 booklet cost about \$225 for two thousand, or about eleven cents a copy.

MUNICIPAL EMPLOYEES RETIREMENT BOARD

This annual report like those previously reviewed contains purely statistical data reviewing the financial status of the retirement board. The estimated cost of the 500 copies of the 20 page 1953 report is as follows:

Writing and design	40 hrs.	\$3.00	\$120.00
Typing and Proofreading	20 hrs.	1.35 hr.	27.00
Reproduction (Printing)	500 copies	.68 ea.	340.00
Distribution	500 copies	.04 ea.	20.00
TOTAL ESTIMATED COST			\$507.00

This annual report in addition to statistical data contains a general review of activities and financial status for the current year. The report serves the purposes of informing the membership as to the operation and financial status of the retirement board by its elected officials. The same recommendation made concerning other reports can apply here. A few charts or cartoons would make the report more interesting and readable to the membership.

MINNEAPOLIS POLICE RELIEF ASSOCIATION

This report is the smallest reviewed in this study. It is purely a one page financial statement to the membership and legal authorities. We have estimated the cost of the ten page typewritten copies as follows:

Writing and design	10 hrs.	\$3.00hr.	\$30.00
Typing and Proofreading	4 hrs.	1.35hr.	5.40
Distribution	10 ea,	.03 ea	.30
TOTAL ESTIMATED COST			\$35.70

The reports are sent to the Public Examiner, Secretary of State, Comptroller, and is posted in each of the police departments stations.

F. E. P. C.

The most recent report by the Commission was the "1952 Progress Report". This report is primarily informative and propagandistic in nature with little emphasis on statistical data. To arrive at some type of cost estimate for this department an analysis was made of the 10,000 copies of the fifteen page report.

Writing and design	50 hrs.	\$3.00	\$150.00
Typing and Proofreading	25 hrs.	1.25	33.75
Engravings			20.44
Reproductions (Printing)	10,000 copies	.002 ea	220.00
Distribution (4th Class)	5,000 "	.02 ea	<u>100.00</u>
TOTAL ESTIMATED COST			\$524.19

In addition to this informative booklet the Commission has published a two page report to the Mayor and Council in May 1954. This is a report on the work of the commission throughout 1953 and can be estimated in cost about fifty to one hundred dollars to reproduce. The Commission varies the type of reports depending on the need, available funds, and activities throughout the year. It would seem advisable for the Commission to develop and distribute a standardized annual report complete with statistical data, graphic aids, and informative comment on the activities.

DIRECTOR OF CIVIL DEFENSE

The Civil Defense department publishes reports of two types; interim and progress reports. To arrive at an average estimate cost of its annual reports we used the "Progress Report" as a guide. The agency usually publishes about three hundred copies of the report for distribution to the related civil defense agencies, the general public and governmental agencies.

Writing and design	50 hrs.	\$3.00	\$150.00
Typing and Proofreading	22 hrs.	1.35 hr.	27.00
Photos and layouts			50.00
Reproduction (Multilith)	20 R	7.05	14.10
Distribution (Book Rate)	300 ea.	.08	<u>24.00</u>
TOTAL ESTIMATED COST			\$265.10

The two reports reviewed in this study contained attractive cover pages and interesting and informative data on civil defense activities. The reports are well written and geared to the readership of the average citizen. There are sufficient pictures and statistics to make the report interesting as well as informative to the average citizen. On the whole the reports can be rated as better than average in the class reviewed by this committee.

MINNEAPOLIS AND ST. PAUL SANITARY DISTRICT

The Minneapolis-St. Paul Sanitary District publishes a rather extensive report on its activities. In 1953 the agency published seven hundred copies in paper-bound covers and thirty-three copies with embossed covers. The embossed bound covered booklets are sent to the board, mayor, and others influential in the operation of the sanitary district. The estimated cost of the booklets is determined as follows:

Writing and design	100 hrs.	\$3.00 hr	\$300.00
Typing and Proofreading	75 hrs.	1.35 hr	101.25
Engravings (Assumed included in printing cost)			-
Photos (Assumed Gratis)			-
Reproduction (Printing)			998.00
Distribution (.03)			72.00
TOTAL ESTIMATED COST			<u>\$1,471.25</u>

This is one of the better booklets published by the various governmental units of the Minneapolis area. The writers have made adequate use of charts, graphs, and pictures. The material is presented in an interesting and readable manner. Mr. Louis Brocher is to be complimented on his efforts to present a useful as well as readable and interesting report for the public and elected officials.

TYPICAL
ANNUAL REPORT
OUTLINE

CITY TREASURER

I. Financial Situation

- A. Summarized balance sheet and explanation of funds and uses.
- B. Budget and Expense statement showing revenues by sources, expenditures by activities, and analysis of surplus or deficit.

CIVIL DEFENSE

- I. Report on city position relative to emergency developing from war, fire, disaster, etc.
- II. No. of persons per total population active in various units.
- III. Various types of units organized and totals of each.
- IV. Report on equipment and financial status of agency.

MUNICIPAL JUDGES

- I. Cases handled of various types.
- II. Report of probation office relative to disposition of cases.
- III. No. of convictions obtained, appeals handled.
- IV. Cases completed in relation to total on docket at end of year.

CITY ASSESSOR

I. General

- A. General property tax levy per \$1,000 of assessed property valuation and per \$1,000 true valuation.
- B. Legal assessment ratio.
- C. Assessed value of land, improvements, personal property, and exempt property shown separately.
- D. No. of real estate parcels, parcels improved, vacant.
- E. No. of assessment appeals and percent changed.
- F. Percent of current levy collected by end of year and percent of preceding levies collected, or accumulated delinquencies.

CITY COMPTROLLER

I. General

- A. No. of bills and payrolls pre-audited.
- B. Explanation of funds and limitations by law.
- C. Report of annual pre-audit by State Examiner.

BOARD OF ESTIMATE AND TAXATION

I. General

- A. Types of budget forms and classifications.
- B. Review of budget estimates from agencies.
- C. Maximum tax rate established for each agency under its jurisdiction.
- D. Report on fixing of bonds to be issued.
- E. Recommendations of long-range plan for capital improvements financing.

II. Borrowing

- A. Bonded debt graph showing present and future amounts of retirement and interest.
- B. Percent of debt service of total expenditures.
- C. Amount of bonded debt and amount per capita, general and sustaining.
- D. Percent of bonded debt of assessed value, of value, of legal limit.
- E. Amount of overlapping debt.
- F. Current interest rate for bonds.
- G. Amount of floating debt (short-term loans) interest rate.

PLANNING COMMISSION

I. Planning

- A. No. of Commission meeting held.
- B. Funds available to commission staff.
- C. Basic studies completed (various types)
- D. Master or comprehensive plans completed and adopted by commission.
- E. Action taken by City Council on recommendations of commission.
- F. Use of comprehensive plan in determining annual and long-range capital improvement program and budget.
- G. No. of project plans or matters referred to council.
- H. Statement of major projects completed in conformity with plan and number of major projects not in conformity with plan.

II. Zoning

- A. Percent of present noneconforming uses occurring since adoption of ordinances through aid of board of appeals.
- B. No. of appeals for zoning ordinances and percent granted.
- C. Percent of frontage zoned for businesses and percent occupied by business.
- D. Percent of area of city zoned for industry, residence, percent occupied by each (sq. mi. or acres used.)
- E. Year the present ordinances were adopted, changes and amendments in last year.

III. Subdivisions

- A. No. of subdivision plats reviewed.
- B. No. accepted as submitted.
- C. No. revised and accepted.
- D. No refused originally and not later accepted.
- E. Area of land subdivided during year and percent designated by deed provision or otherwise for residence.
- F. Miles of streets dedicated (by width) and acres dedicated for park purposes.

PURCHASING AGENT

I. General

- A. Cost of purchasing per percent of cost of purchases.
- B. Percent of amount purchased centrally or total.
- C. " " " " with one bidder.
- D. " " " " on emergency orders.
- E. " " " " on formal contract
- F. " " " " under specifications.
- G. Ratio of cash discounts to purchases.
- H. Value of salvage material.

CITY ENGINEER

I. Sanitation and Waste Removal

A. Sewer System

1. Miles of various types laid by pipe size and length.
2. " " " " " and sizes repaired and cleaned.
3. No. of catch basins cleaned and % of total cleaned.
4. Adequacy and condition of sewer system.
5. Proposal for coming year.

B. Street Sanitation (Cleaning and Dusting)

1. Miles of cleaning done (method used).
2. Area cleaned, cost per mile, and method used.
3. Cubic yards of sweepings removed.
4. Normal frequency of cleaning by classes of streets.

C. Waste Collection and Disposal

1. For each type of refuse by classes (garbage, ashes, other waste) show frequency of collection, how collected (from curb, alley, or house) volume handled, and percent disposed of by various disposal methods and cost per ton or cubic yard for collection and disposal.

II. Highway

A. Streets, Alleys, etc.

1. No. of sq. yds. of various types of new paving completed (new and repaired).
2. No. of sq. yds. of various types of patching completed.
3. No. of lineal feet of curb and gutter completed.
4. Percent done by contract, force account, other aids such as federal, state, and county aid.
5. Miles of streets oiled or otherwise treated.
6. Street maintenance related to need.

III. Street Lighting

A. Service and Rates

1. Adequacy of lighting as measured by accidents, crimes, and actual light delivered.
2. Expansion and repair of lighting system.
3. Rates paid by city for current.

IV. Snow Removal

A. Service rendered

1. No. of snowstorms of 3" or more requiring plowing.
2. Miles plowed.
3. Cu. yds. loaded and hauled.
4. Other services such as blading, sanding, etc.

city engineer cont.

V. Other Services

- A. Bridges, Viaducts, and Grade Separations
 - 1. Bridge repair and improvements.
 - 2. Viaducts repair and maintenance.
 - 3. New grade separations, general upkeep.
- B. Tunnels
 - 1. General maintenance and repair.
- C. Waterways
 - 1. Control related to river traffic.
 - 2. River terminal maintenance and repair.
- D. Other
 - 1. Cemetery maintenance and repair.
 - 2. Upkeep of markets.
 - 3. General responsibility for city lands and bldgs.
 - 4. Equipment upkeep and repair.
 - 5. Miles motor vehicles operated and cost per vehicle per hour (commercial units, private and city owned).

VI. Water Department

- A. Services rendered
 - 1. Consumption in gallons per day per capita.
 - 2. Peak daily and hourly by consumption.
 - 3. Gallons pumped percent sold and percent used in city purposes.
 - 4. Quality of supply (treatment, bacterial count, leakage, etc.)
 - 5. Percent of population living in dwelling using public system.
 - 6. Rates and typical bill for volume (5,000 gal per month).
 - 7. Total number of accounts and No. of delinquent, percent of total delinquent.
 - 8. Net profits, payments in lieu of taxes, charges to city departments.
 - 9. Percent of earnings with respect to volume.
 - 10. Pumping and purification costs per million gallons.

BOARD OF PUBLIC WELFARE

I. Public Welfare Division

A. General

1. Rating on American Public Health Assoc. Appraisal form.
2. Total living births and birth rate.
3. Stillbirths - Percent of total births.
4. Deaths by causes and death rate.

B. Infant Mortality

1. Infant deaths under one month and rate per 1,000 births.
2. " " " " year of age by causes and rate per 1,000 births.
3. Medical visits to infants per 1,000 births.
4. Professional visits to prenatal cases per 1,000 total births.

C. Hygiene

1. No. of nursing visits per 1,000 school population;
 - (a) prenatal cases.
 - (b) infants under one year age.
 - (c) to school children.

D. Communicable Disease Control

1. Tuberculosis
 - (a) No. of active cases hospitalized and number of cases under supervision.
 - (b) Results of activities to prevent tuberculosis.
 - (c) Percent of T. B. cases hospitalized in minimal stages.
 - (d) No. of cases reported before death and percent of total reported cases.
 - (e) Registration at T. B. clinics per annual resident death.

E. Smallpox

1. Percent of elementary school population vaccinated.

F. Diphtheria

1. Percent of school population (under 5 years of age) immunized.
2. Percent of population immunized.

G. Others

1. Nursing visits per case (measles, scarlet fever, typhoid).
2. No. of individuals under treatment for syphilis or gonorrhea.

H. Inspections

1. Average frequency of inspections at dairies and dairy farms.
2. No. of milk samples collected from trucks, stores, etc.
3. Percent of raw milk distributed which is certified.

Public Welfare Con't

V. Emergency Housing

- A. All Housing
 - 1. Total number dwelling units in city by tenure, rented, vacant, owner occupied
 - 2. No. of family units with data on additions, deductions, net supply by classes (single family, duplex, multiple)
 - 3. Average value per dwelling unit for permits issued during year.
 - 4. Repair and demolition, major repair (voluntary and compulsory).
 - 5. No. and percent of vacancies by size of dwelling size.
 - 6. No. of families doubled up.
- B. Public Housing
 - 1. No. of dwelling units available at end of year.
 - 2. No. and percent of vacancies in units.
 - 3. Amount and percent of rent written off as uncollectable.
 - 4. AVERAGE NUMBER OF ROOMS PER DWELLING UNIT.
 - 5. Average number of persons per room.
 - 6. Rent and income range (how occupied in different income levels).

CITY CLERK

I. Elections

- A. No. of registered voters
- B. No. who voted at last council and special elections.
- C. Percent of registered voters who voted at each election.

II. Recording and Reporting

- A. Meetings attended.
- B. Council reports and minutes.
- C. Notices to public.

CITY COUNCIL

I. General

- A. No. of meetings held.
- B. Important ordinances or resolutions passed.
- C. Action on utility franchises.
- D. No. of petitions for public improvements.
- E. " " miscellaneous petitions and communications.
- F. " " contracts and agreements handled.

SUPERVISOR OF LICENSES, WEIGHTS AND MEASURES

- I. No. of licenses of various types issued.
- II. Cases of weights and measures handled.

CITY ATTORNEY

I. Suits in behalf of city

- A. Civil actions for enforcement, damages for violations, or contracts.
- B. Civil cases involving damages to city governments.
- C. " action for collections of penalties, not criminal.
- D. Actions for criminal or penal character.
 - 1. No. of convictions of regulating ordinances.
 - 2. No. of prosecutions under criminal ordinances, statutes.

II. Claims against city (No., nature, settlement)

- A. Actions for enforcement of, or for damages for violation of contracts.
- B. Actions for damages to private property and for personal injury.

III. Administrative and Legislative Activities (in connection with public improvements, property acquisitions, easements.

- A. No. of cases handled out of court and cases litigated.

IV. Ordinances and Opinions

- A. No. of ordinances drafted, amended or reviewed with opinions given on same.
- B. No. of formal opinions to mayor or city council and to administrative officers of city.

CIVIL SERVICE

I. Size of City Service

- A. No. of city employees (full time-part-time, temporary, emergency.
- B. Distribution of employees (No. and percent).
 - 1. Competitive service (skilled, unskilled, etc)
 - 2. Non-competitive service (students, appointed, etc)
- C. Percent of employees in each major occupational group (professional, mechanical, clerical).

II. Recruitment

- A. No. of exams; original, promotional, qualifying.
- B. " " " ; where residence was waived.
- C. No. of applicants; results (rejections, failed to qualify, passed, etc.
- D. No. of certifications and appointments; permanent, seasonal, emergency, provisional, temporary.
- E. Ratio of number of vacancies filled by promotion after examination to total vacancies filled.
- F. No. of veterans appointed and percent who received appointment based on point preference.
- G. Frequency of renewals of eligible lists; length of time required to prepare eligible lists.

Civil Service Com't

H. Percent of total man-days filled by provisional employees.

III. Classification and Pay Plan

- A. Survey made to check validity of basic salary ranges.
- B. Reclassification survey.

IV. In-Service Activities

- A. Improvements in working conditions of employees.
- B. Medical care, credit unions, recreation, etc.
- C. Types of in-service training programs by number and percent.
- D. Time and payroll losses (reasons)

V. Separations

- A. Causes (No. and percent)
- B. Turnover for various classes.
- C. Fines or suspensions for disciplinary reasons.
- D. Percent under retirement plans.
- E. Nature of benefits.
- F. Total amount of retirement benefits.
- G. No. of retirement beneficiaries.

MPLS.-ST. PAUL SANITARY DISTRICTS

I. Sewerage Disposal

- A. Method of disposal.
- B. " " treatment, millions of gallons treated and bypassed, and treatment cost per million gallons.
- C. Method satisfactory to Health Department (State).
- D. Percent of dwellings connected with sewage system.

FIRE DEPARTMENT

I. Specific information on:

- A. Underwriters grading and city rating with other cities of same population class.
- B. Fire insurance rates, total premiums paid by residents, loss ratio.

II. Losses

- A. No. of building fires per capita or per \$1,000 true valuation.
- B. Average loss per building fire or resident fire.
- C. Total fire loss, loss per capita, total insured loss, total suspicious loss.
- D. Percent of relation between losses and insurance carried.
- E. Loss per \$1,000 true valuations of buildings.
- F. No. of firemen and persons injured or killed in fires.
- G. Types of occupancy and construction of buildings burned.
- H. No. of building fires including roof and chimney fires.
- I. No. of fires occurring outside of buildings including grass, rubbish, dump, and auto fires.

Fire Department, Con't

III. Alarms

- A. No. of alarms of all types.
- B. " " " per phone, alarm system, other methods.
- C. " " " malicious false alarms.
- D. Main causes of fires by standard classification.

IV. Fire Prevention

- A. No. of buildings of various types inspected.
- B. Percent of dwellings inspected.
- C. No. of common hazards found and percent violating ordinances.
- D. Percent of hazards removed or violations corrected.
- E. No. of arson investigations, arrests and convictions.
- F. Types and extent of fire prevention education.

POLICE DEPARTMENT

I. General

- A. No. of patrolmen per capita.
- B. " " " " 1,000 offenses.
- C. " " " uniformed patrolmen working; in cars, on solo, on motorcycle, on foot.
- D. No. of calls for police assistance and minimum and maximum and average time for response.
- E. No. of man days devoted to special services; funerals, dances, bank and payroll escort, etc.

II. Major Crimes

- A. No. of offenses by classes.
- B. Percent cleared by arrest.
- C. Percent of convictions of all classes.
- D. " " " stolen property recovered, except autos.
- E. " " " local stolen autos recovered.
- F. No. of auto thefts and percent cleared by arrest.

III. Crime Prevention

- A. Percent of crimes cleared by juvenile arrests.
- B. No. of juveniles investigated.
- C. Percent of juvenile offenders who were repeaters.

IV. Traffic

- A. No. of citations, percent of convictions, total and average fines or sentences for moving violations.
- B. No. of personal injury accidents.
- C. " " " parking citations, convictions, fines, or sentences.
- D. " " " injury accidents per capita, per registered cars per highway mile.
- E. No. fined or jailed as related to total accidents and to injury accidents.
- F. No. of persons killed per 100,000 population.
- G. " " " injured " " " "

Police Department Cont

- H. Percent of hit and run drivers apprehended and percent convicted.
- I. No. charged with driving while under influence of intoxicating liquor, percent convicted.
- J. Percent of arrests by radar and percent convictions obtained on evidence.
- K. No. of license plates impounded by courts from second offenders.

BUILDING INSPECTOR

- I. No. and kinds of inspections
 - A. Protective Inspection.
 - 1. Building
 - 2. Plumbing
 - 3. Electrical
 - 4. Gas
 - 5. Boiler
 - 6. Elevator
 - 7. Other
 - B. Sanitation
 - 1. Smoke regulation efforts, violations.
 - 2. Problems encountered and recommendations for additional supervision or legislation.

BOARD OF PARK COMMISSIONERS

- I. No. of parks and total park area
- II. Acreage in permanently owned park and recreational areas per 1,000 persons.
- III. Playground area per 1,000 persons.
- IV. Types and extent of supervised activities.
- V. Facilities and centers (Attendance).
 - A. Golf Courses
 - B. Indoor Centers
 - C. Tennis courts
 - D. Swimming pools
 - E. Beaches
 - F. Baseball Diamonds
 - G. Others
- VI. General description of department activities, personnel, laws, financial status and any other information that concisely tells the department story, hopes, and plans for the future.

BOARD OF EDUCATION

- I. Pupils
 - A. Enrollment and average attendance by grades and areas
 - B. School census (Enrollment in parochial, private and public).
 - C. % of distribution by age and grade.
 - D. Completion in relation to enrollment of pupils.
 - E. % to college and to employment from college.
 - F. Physical exams and information obtained.

Board of Education Con't

G. Enrollment at night school, recreational activities, etc.

II. School plant

- A. Seating capacity and suitability of plant facilities.
- B. Use by non-school agencies and attendance figures.

III.

III. School personnel

- A. Years of service of personnel in teaching fields.
- B. Appointments, retirements, resignations of teaching personnel.
- C. Teacher requirements.
- D. Professional growth and advancement of staffs.

LIBRARY BOARD

I. Book Collection

- A. No. of Bound Volumes.
- B. Volumes per capita for population served.
- C. Increase or decrease in fiction versus non-fiction, childrens versus adult, reference volumes.

II. Registration

- A. No. of adults and juveniles.
- B. Percent of population.

III. Circulation

- A. Adult fiction.
- B. " non-fiction.
- C. Childrens books.
- D. Registration per capita.

IV. Reference Service

- A. No. of questions answered (general) Define General questions.
- B. " " " (search) " Search "
- C. " " Bibliographies compiled " Bibliography service.

V. Show percent of operating cost for current year spent for salaries, percent for books, percent for binding and rebinding. Operating cost per capita. (not borrower)

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