



RAMSEY  
COUNTY  
IN  
2008

A FINANCIAL REPORT TO CITIZENS

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### **The 2008 Ramsey County Board of Commissioners**

Top Row, Left to Right: Toni Carter (4th District); Jim McDonough (6th District); Tony Bennett (1st District); Victoria Reinhardt (7th District);

Bottom Row, Left to Right: Janice Rettman (3rd District); Chair Jan Parker (2nd District); Rafael Ortega (5th District)

# THE YEAR IN REVIEW

## A Letter From the County Manager:

Welcome to the first edition of the Popular Annual Financial Report (PAFR) for Ramsey County. Our 2008 PAFR provides a general overview of the County's financial position in 2008 and highlights our important initiatives from throughout the year.

This PAFR provides an easy-to-read summary of the County's Comprehensive Annual Financial Report (CAFR) that contains more detailed financial statements, schedules, statistics and notes for the year.

It has been a productive year for the County with several major projects beginning or reaching completion in 2008. The County responds to changing community needs by listening to its residents and delivering innovative and collaborative programs. Throughout the next several pages, you will have an opportunity to see how Ramsey County performed financially in 2008, as well as to understand the on-going services that are provided to the public.

As in previous years, Ramsey County continues to be financially sound and is well-managed by a dedicated County Board and professional staff.

Thank you for your interest in Ramsey County and its Popular Annual Financial Report. We hope this document is informative and interesting.

Comments, questions and suggestions can be addressed to the Ramsey County Office of Budgeting and Accounting, Suite 270, 15 West Kellogg Boulevard, Saint Paul, MN 55102. For more detailed information regarding Ramsey County's financial status for 2008, please view our CAFR on the County's web site at: [www.co.ramsey.mn.us](http://www.co.ramsey.mn.us)

Warmest Regards,  
Julie Kleinschmidt



County Manager  
Ramsey County, Minnesota



# ABOUT RAMSEY COUNTY

## Population

Ramsey County is a fully developed urban center that has the second largest county population in Minnesota and the smallest land area.

With its population of 501,428, it is the most densely populated county in Minnesota. Saint Paul is the largest city within the County (with a population of 279,590 or 56% of the residents) and is also the state capital. The suburban area includes communities that range in size from Gem Lake (442 people) to Maplewood (36,087 people), according to U.S. Census Bureau estimates.

The County is becoming increasingly diverse. The largest minority populations are Asian (9.0%) and African American (8.4%). About 6.5% of the people have a Hispanic or Latino ethnic background.

Ramsey County's population is aging. All age groups over 55 are predicted to have double-digit increases by 2030; age groups older than 65 are expected to increase more than 80%.

## Income

Income in Ramsey County is slightly above the U.S. average. The Census Bureau estimates the 2008 median household income is \$52,480 compared with the national median of \$52,029. About 9.0% of families were below the poverty level, compared to 9.7% nationally.

## Education

Ramsey County has a well-educated population. Of the people 25 and over, 15.3% have a graduate or professional degree; compared to the US rate of 10.2%. About 39.2% have a bachelor's or higher degree; 90.5% have completed high school. The national rates are 27.7% and 85.0% respectively. In addition, it is home to more colleges and universities than any other county within Minnesota. According to the U.S. Census Bureau, 89,349 students were enrolled in grades K-12 in 2008.

## Jobs

Ramsey County is a major employment center that draws people from surrounding counties to fill the need for employees. There were 259,032 people employed here in 2008. This is just under the number of Ramsey County residents in the labor force (273,423). About 59% of its residents work within the County; others commute to other counties.

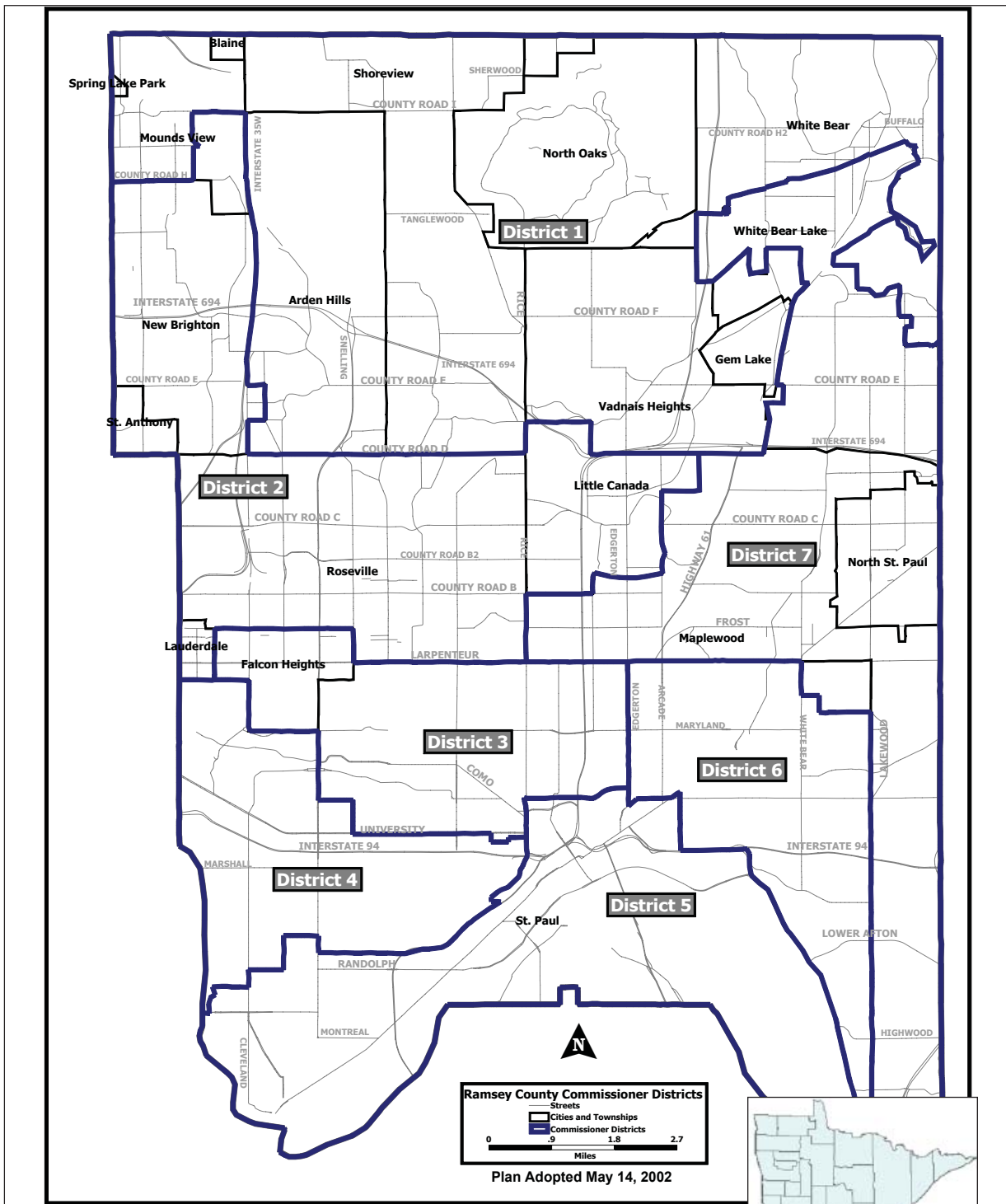
Ramsey County is home to many of Minnesota's largest employers including 3M Company, U.S. Bancorp, Health East, and Ecolab, Inc. Ramsey County employs about 3800 full-time equivalent (FTE) positions.

Ramsey County's unemployment rate is consistently below national and state rates. In 2008, the average unemployment rate within the County was 5.3%, whereas the national and state unemployment rates were 5.8% and 5.4% respectively.

## Government

Ramsey County was organized on October 27, 1849 and named for Alexander Ramsey, Minnesota's first Territorial Governor. A seven-member Board of Commissioners elected by district for staggered four-year terms governs the County. The County Attorney, Sheriff, and Judges are also elected officials. The Commissioners are responsible for establishing strategic direction for the County, creating policies and adopting the annual budget. The County Manager is responsible for carrying out the policies of the Board of Commissioners, overseeing the day-to-day operations of the County, and appointing the heads of the County's departments.

In 1990, Ramsey County citizens voted to become the first Home Rule Charter County in Minnesota. Adopted in 1992, the Charter authorizes more autonomy to the County for local governance.



**Map of Ramsey County  
Commissioner Districts**



Ramsey County

## Ramsey County Mission Statement

Ramsey County - Working With You to Enhance Our Quality of Life

### Values Statement

Ramsey County is community centered and serves the citizens with integrity, honesty, respect, innovation, and responsibility.

### Goals

- Be a leader in financial and operational management
- Promote multi-modal transit and transportation solutions that effectively serve our citizens
- Prevent crime and improve public safety
- Be a leader in responding to the changing demographics in Ramsey County
- Proactively deliver services that improve the quality of life for children and families, and individuals with special needs
- Protect our natural resources and the quality of our environment

## 2008 AWARDS AND RECOGNITION

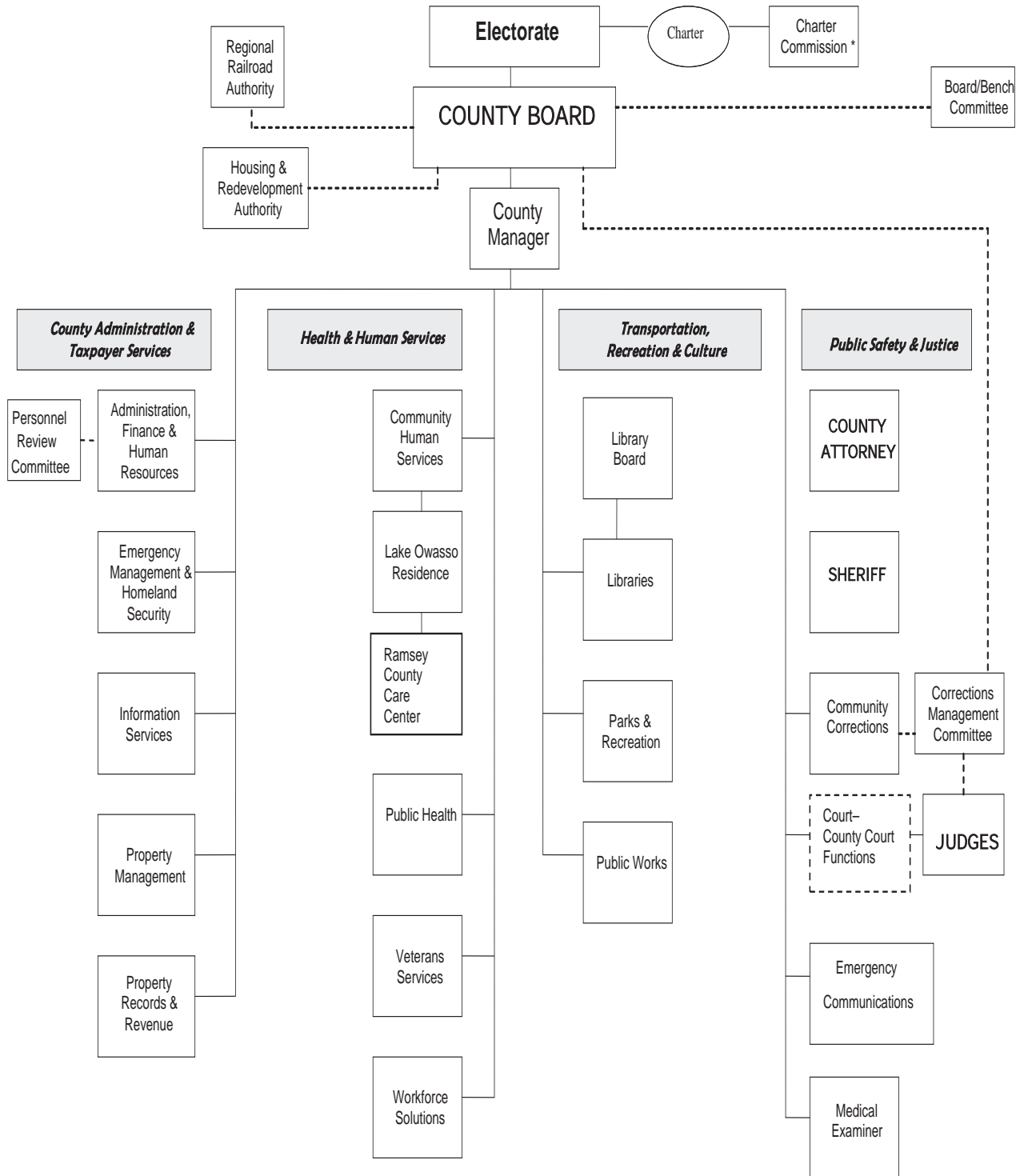
- **Distinguished Budget Presentation Award** from the Government Finance Officer's Association (received continuously since 1983).
- **Certificate of Achievement in Excellence in Financial Reporting** from the Government Finance Officer's Association (received continuously since 1974). The County also received an unqualified ("clean") audit opinion on its 2008 annual financial report from the State Auditor.
- **AAA Bond rating.** Ramsey County is one of 34 counties nationwide and four counties in Minnesota to receive a AAA/Aaa credit rating, the highest possible credit rating from both Moody's and Standard & Poor's rating agencies. The strong credit rating lowers property taxes by allowing the County to borrow money for capital improvements at the lowest interest rate available.

## 2008 ACCOMPLISHMENTS

It has been a productive year for Ramsey County. In 2008, the County pursued a number of initiatives and projects:

- The **Republican National Convention** was hosted by the cities of St. Paul, Minneapolis, and Bloomington in late August 2008. Ramsey County was an integral part of the planning one year prior to the event and was actively engaged during the Convention to ensure that both the delegates and the public would be safe.
- The Metropolitan Council continued preliminary engineering for the **Central Corridor Light Rail Transit Project** from Minneapolis to St. Paul along University Avenue.
- The Regional Railroad Authority continued planning for its multi-modal transit hub located in **The Union Depot** building. This major initiative will provide downtown St. Paul, the surrounding suburbs, its residents, and commuters with a centrally-located transit station where all forms of transportation will come together.
- A new 26 bed **Transitional Care Unit (TCU)** was opened in the remodeled space at the Ramsey County Care Center (RCCC). The TCU serves short-term care patients who are recovering from surgery or other medical treatment. The RCCC has capacity for a total of 178 residents and patients.
- The brand new, 31,000 square foot, **Maplewood Library** began its first full year in operation. The Minnesota Chapter of American Institute of Architects selected the new facility as one of seven architectural Honor Award winners for 2007.
- The expansion and remodeling of the **Ramsey County Correctional Facility** was completed.
- The Parks and Recreation Department completed the master plan for **Tamarack Nature Center's Destination for Discovery** project, that involves redesigned facilities, trails, programs, and exhibits. New partnerships were launched with community arts and education organizations in support of expanded public programs at Tamarack, and outreach was made to more diverse audiences through partnerships with St. Paul Public Schools.

# RAMSEY COUNTY ORGANIZATIONAL CHART



**BOLD** Elected

--- Policy

State of Minnesota

\* Appointed by District Court



# STATISTICAL DATA

<u>Form of Government</u>	Created by Legislature (Oct. 27, 1849) Home Rule Charter (Nov. 6, 1992)
<u>Area</u>	170 square miles
<u>Population</u>	501,428 (2008 U.S. Census Bureau, American Fact Finder)
<u>Bond Rating</u> - Ramsey County maintained the following bond ratings for the bonds issued in 2008:	
Moody's Investors Service	Aaa
Standard & Poor's Corporation	AAA
<u>Miles of County Road:</u>	
Centerline Miles of County Roads Maintained	295
<u>Parks, Recreation &amp; Open Space System:</u>	
Regional Parks (6) & Trails (6)	4,350 Acres
County Parks (9)	960 Acres
Undeveloped Open Space	636 Acres
Special Use Facilities	323 Acres
10 Ice Arenas	5 Golf Courses
9 Swimming Beaches	6 Major Cross-Country Ski Trails
1 Golf Dome with outdoor mini putt	1 County Fairground
<u>General Election (November 4, 2008):</u>	
Registered Voters as of 7:00 a.m.	317,028
Election Day Registrants	55,847
Number of Votes Casted at Polls	278,169
Number of Absentee Ballots	30,786
Percentage of Eligible Voters Voting	73%
<u>County Seat</u>	Saint Paul, also Minnesota's state capital
<u>Demographic Information</u>	
Number of Households	203,539
Number of Families	117,233
Median Income (Household / Family)	\$52,480 / \$72,147
Per Capita Income	\$30,293
Median Home Value	\$230,800

# PUBLIC SAFETY AND JUSTICE SERVICES

Public Safety is a primary concern for Ramsey County. Services included in this area are provided by the Sheriff's Department, the County Attorney's Office, Court system, Emergency Communications, Medical Examiner, and Community Corrections.

## County Attorney's Office

The County Attorney prosecutes adult and juvenile offenders who have committed crimes in Ramsey County and collects child support. The County Attorney also provides legal advice and counsel and represents county agencies in legal matters.

In 2008, the County Attorney's Office:

- Assisted more than 10,000 families who shared in child support collections of \$59.6 million
- Reduced the average time to charge a felony case by 50%.

## Sheriff's Department

The Sheriff's Department provides crime prevention and law enforcement services and operates the pretrial detention facility (jail) used by all the local law enforcement agencies in the County. The Sheriff's Department also provides patrol services within certain municipalities.

In 2008, the Sheriff's Department:

- Cleared 51% of warrants in 2008;
- Housed a daily average of 425 inmates at the Law Enforcement Center.



*Ramsey County operates several buildings that house individuals that are in the custody of the County. These facilities include the Ramsey County Corrections Facility, Boy's Totem Town, Juvenile and Family Justice Center, and the pretrial detention center (jail).*

## Court System

The court system provides a judicial forum for the resolution of criminal and civil legal disputes. As part of the State funding transition, responsibility for operation and management of the Ramsey County Court (Second Judicial District) transferred from Ramsey County to the State of Minnesota in 2008. Court Chambers are presently housed at the Ramsey County Courthouse, Maplewood Court Facility, and Juvenile Detention Center.

The court system also includes the Office of the Examiner of Titles that processes Torrens Registrations and Title Directives.

## Emergency Communications

Emergency Communications answers 911 and non-emergency telephone calls and provides multi-agency dispatching services for law enforcement, fire and emergency medical responders.

### 2008 Statistics and Highlights:

- The Emergency Communications Center answered a total of 851,093 calls in 2008: 313,629 were 911 calls and 537,464 were calls on non-emergency lines; and
- Provided technical support for over 3,000 mobile and portable 800 MHz radio users.

## Medical Examiner

The Ramsey County Medical Examiner investigates deaths to provide a truthful and unbiased account to Ramsey County residents, law enforcement, and all appropriate agencies as well as the judicial system. The Medical Examiner's Office also responds to death scenes and conducts investigations daily, at all hours.

### 2008 Statistics and Highlights:

- Performed a critical role in helping law enforcement clear 74% of homicides;
- Worked diligently with tissue procurement organizations and surviving family members to accomplish many successful tissue donations.



*Ramsey County relies on the hard work and dedication of its staff. Here, a correctional facility guard is processing inmate data ensuring that all information is accurate and detailed.*

## Community Corrections

Community Corrections has three goals: enhancing community safety, holding offenders accountable for repairing the harm they caused to victims and the community, and engaging offenders in the process of developing the competencies they need to remain law abiding. Community Corrections staff carry out the decisions of the court system and implement conditions of probation and treatment plans for juveniles and adults. The department also operates three institutions that detain juveniles and adults.

### Critical Success Indicators in 2008:

- Provided an opportunity for offenders to repair damage through restorative programs such as Sentence to Service and Community Work Service through 91,039 adult hours valued at \$728,312.

# TRANSPORTATION, RECREATION AND CULTURAL SERVICES

Recreational activities are essential for a healthy and fun lifestyle. Ramsey County offers a wealth of opportunities for recreation, both indoors and out. The County boasts parks, lakes, and golf courses among its many outdoor options that enhance the quality of life for the people of Ramsey County.

Also included in this function are important departments such as Public Works, which maintains the roadways within the borders of Ramsey County, as well as the Libraries Department. Ramsey County has seven libraries to choose from with wireless networks available as well.



## Parks & Recreation

### **Green Spaces, Fun Places, Active Lives**

Ramsey County maintains over 6,500 acres of parks, open space and recreation areas for its residents and serves over five million visitors annually. Each area has a unique charm and includes one or more of the following: hiking and biking trails, picnic and play areas, nature centers, swimming, boating, fishing, cross-country skiing, sledding, archery and golf. Both St. Paul and suburban Ramsey County residents use these facilities and enjoy the convenience of nearby areas that bring nature and outdoor enjoyment into their lives.

### Ramsey County Parks and Recreation:

- Operates 4 off-leash dog areas geographically distributed throughout the County;
- Is one of 10 Implementing Agencies for the Metropolitan Regional Park System and receives Regional and State Grants to acquire, develop, restore, operate, and maintain its regional parks and trails. Ramsey County maintains nine County parks, six regional parks, and 23 miles of trails;
- Is responsible for the management of more land than any other entity in the County;
- Provides access to most lakes in the County, encompassing over 11,000 acres of water for boating and fishing and nine County beaches.

## Public Works

The Ramsey County Public Works Department constructs, repairs and maintains roads, maintains and protects a lake system, and conducts land surveys. The Public Works Department is responsible for maintenance and construction of 295 miles of roads and bridges, installation and maintenance of traffic control devices, and snow and ice removal. The Department is also charged with lake improvement for 29 lakes, including drainage management, access ramps, water quality, and shoreline erosion control.

### Public Works in 2008:

- Recycled 100% of pavement removed on County roads and also utilized recycled parts in construction projects such as aggregates and bituminous millings;
- Reduced the use of sand and salt usage by 30% since 2000 as part of snow and ice control operations.



## Libraries

With seven libraries, Ramsey County provides a wide variety of services to its residents including childhood programs, library materials, and digital access to information. To address increasing demand for materials, the Libraries are investing heavily in automation and building improvements to improve workflow.

### In 2008, the Ramsey County Libraries:

- Circulated over 4.6 million items in 2008, a 9% increase from 2007;
- Were visited almost 1.9 million times, a 5% increase over 2007;
- Provided wireless network access to over 73,000 visitors, a 61% increase year over year;
- Invested heavily in automation and building improvements to address the increased demand for materials;
- Circulated more items in less space and had more visits per square foot than in comparable MELSA libraries.

## HEALTH & HUMAN SERVICES

The Ramsey County Health and Human Services function serves to meet basic human needs by providing protection and assisting clients in achieving self-sufficiency. The departments in this function are responsible for providing financial, mental health, social, and job training services to a variety of groups including low income, elderly, disabled, homeless, mentally ill, abused, and vulnerable children and adults, among others.

### **The St. Paul-Ramsey County Department of Public Health**

This department ensures good health for all residents by working to prevent the spread of disease, protect against environmental hazards, prevent injuries, promote healthy behavior, respond to disasters, and assure accessibility of health services.

#### **In 2008, Public Health:**

- Gave vaccinations to 12,466 adults and children to prevent infectious diseases;
- Served 370,800 visits to the seven County yard waste sites.

### **Lake Owasso Residence**

The Lake Owasso Residence provides licensed residential services to adults with developmental disabilities and complex medical and social needs.

#### **Did you know, Lake Owasso Residence:**

- Provides 64 adults with developmental disabilities programming and medical services to prevent regression or loss of functional ability and promote self determination and independence.
- Has eight one-level homes with separate bedrooms and common areas for residents age 17-50's on a campus setting in Shoreview.



## Community Human Services

CHS receives a combination of federal, state, and local funds to administer and deliver services to approximately 80,000 children and families, low-income and homeless, elderly and physically disabled, chemically dependent and developmentally disabled residents.

Their mission is “Making a difference: Helping people survive and thrive” by providing resources to meet basic needs assuring protection for the vulnerable, and assisting self-sufficiency, all in the most cost-effective manner.

### In 2008, Community Human Services:

- Opened 46,037 cases for clients applying for financial and medical assistance;
- Took 1,382 intake reports of child maltreatment;
- Provided 98% of children in crisis with a mental health assessment within 24 hours.

## Ramsey County Care Center

The Ramsey County Care Center (formerly Ramsey Nursing Home) has been serving the community since 1854 and is built on a commitment to serving residents and their families. The Care Center provides long-term care for those adults who can no longer be cared for in their homes, including those who are difficult to place in private sector nursing homes, and rehabilitative care for those recovering from surgery or injury. The Care Center is 100% Medicare and Medicaid certified and accepts residents with insurance and HMO plans.

### The Ramsey County Care Center:

- Provided care for 152 long-term care patients and 26 short-term care patients;
- Received a 99% satisfaction rating on the overall level of care provided at the facility.



*The Ramsey County Care Center is yet another facility the County maintains to support its residents. Here, elderly citizens are provided the necessary care and services to live healthy, dignified, full lives. The Care Center also recently built a Transitional Care Unit for residents recovering from injury.*

## Workforce Solutions

The mission of Workforce Solutions is to provide and coordinate specialized workplace products and services for employees and employers that meet the needs of the area labor market. The department strengthens the economic success of our community through personalized and effective workforce development.

### In 2008, Workforce Solutions:

- Helped over 16,000 clients search for employment; and
- Helped over 1,000 laid off workers secure new employment

## Veterans Services

The Ramsey County Veteran Services Office provides guidance and assistance to veterans, their dependants, and survivors in applying for veteran's benefits provided by the State of Minnesota and United States Department of Veterans Affairs.

### In 2008, the department:

- Assisted veterans and their survivors in receiving over \$45 million in Federal dollars for pension and compensation.

# TAXPAYER SERVICES AND COUNTY ADMINISTRATION

The Taxpayer Services and County Administration Function covers a wide range of vital County services. This function includes the Ramsey County Board of Commissioners, County Manager's Office, Property Management, Information Services, as well as Property Records, Revenue, and Elections. Information Services maintains the County's technical infrastructure. Property Management is charged with maintaining the buildings and grounds that are owned by Ramsey County. Property Records, Revenue, and Elections handles real estate documents and appraisals.

## Property Records and Revenue and Elections

Since 1849, Property Records and Revenue has overseen the services of property ownership recording; valuing all property in the County; treasurer and auditor functions overseeing the collection, balancing and settlement of all monies collected by the County; and facilitation of local, state, and national elections.

### Did you know, Property Records:

- Following a record-setting presidential election which included the greatest number of voters and most absentee ballots ever cast in Ramsey County, the Elections Office played an integral part in the Coleman-Franken contest for US Senate, the largest recount in American history;



*Ramsey County has a wide variety of services available on their website. Here, you can find anything from how to do business with Ramsey County, to job openings, to information on the public golf courses throughout the County. All of this and more can be found at [www.co.ramsey.mn.us](http://www.co.ramsey.mn.us).*

- Recorded, indexed and returned to the customer over 93,000 real estate documents and improved response time for requests for information and assistance by 10%;
- Completed nearly 39,000 property reappraisals;
- Has current and historical information on property values and taxes, and access to property tax services on its website at [www.co.ramsey.mn.us/prr](http://www.co.ramsey.mn.us/prr).



## Information Services

IS administers and coordinates the County's computer technology infrastructure, applications support, records management, technology acquisition, and maintains its website.

In 2008, the Information Services Department:

- Had computer systems available during 98.9% of business hours;
- Had over 250,000 visits each month on the County's website.

## Property Management

This department provides property and project management services for all County owned and leased buildings.

In 2008, Property Management:

- Managed 18 major County buildings with over 2 million rentable square feet;
- Had an operating cost per gross square foot of \$5.86 for their properties;
- Completed construction of the Transitional Care Unit at the Ramsey County Care Center
- Completed the Ramsey County Correctional Facility Renovation and Expansion project.

## Other Funding Areas

In addition to the various departments listed in this report, the County provides funding to the Ramsey Conservation District, Ramsey County Historical Society, the Ramsey County Landmark Center, and the County Extension Service.



*Property Management maintains all of Ramsey County's buildings and rental space. The Ramsey County building at 90 West Plato Boulevard in St. Paul (pictured here) houses Property Records & Revenue, Public Health, and Veteran's Services, among others. Citizens can visit this building for questions related to their taxable property including services provided by the County Assessor, Title Examiner, and County Recorder.*

## County Board and Administration

This functional area includes operations and funding for the County Board and County Manager's Office, including Human Resources, Budgeting and Accounting, and Emergency Management.

In 2008, Ramsey County:

- Approved a 2009 supplemental budget with a total spending increase of 3.4%
- Received the highest achievable credit rating on debt obligations that is held by only four counties in Minnesota and only 1.3% of all counties in the United States.

## REGIONAL RAILROAD AUTHORITY

The Ramsey County Regional Railroad Authority was organized in 1987 by the Ramsey County Board of Commissioners. The Authority is dedicated to a long-range vision of transit services to meet changing needs for today and for succeeding generations.

The Authority is composed of the seven members of the Ramsey County Board of Commissioners. In 2008, the Ramsey County Regional Railroad Authority participated on the LOCATE, Post Office Partnership, Red Rock Corridor Commission, Rush Line Corridor Task Force, Metro Transitways Development Board, Midwest High Speed Rail Association, Northeast Policy Advisory Committee, the Robert Street Steering Committee, and Central Corridor Partnership. During the year, the Central Corridor partnership was dissolved and replaced by the Counties Transit Improvement Board (CTIB).

CTIB is a joint powers organization that includes members from Ramsey, Anoka, Dakota, Hennepin, and Washington Counties. The counties voted to impose an excise and sales tax to fund transitways in their counties. As a result, CTIB will pay 30 percent of the capital costs of the Central Corridor light rail line between Minneapolis and St. Paul, Ramsey County will provide 7 percent, with the remainder from Federal, State, and other sources.

In 2008, the Ramsey County Regional Railroad Authority made its first installment payment on the purchase of the Post Office concourse to implement The Union Depot multi-modal transit hub. In the comprehensive long-range transit

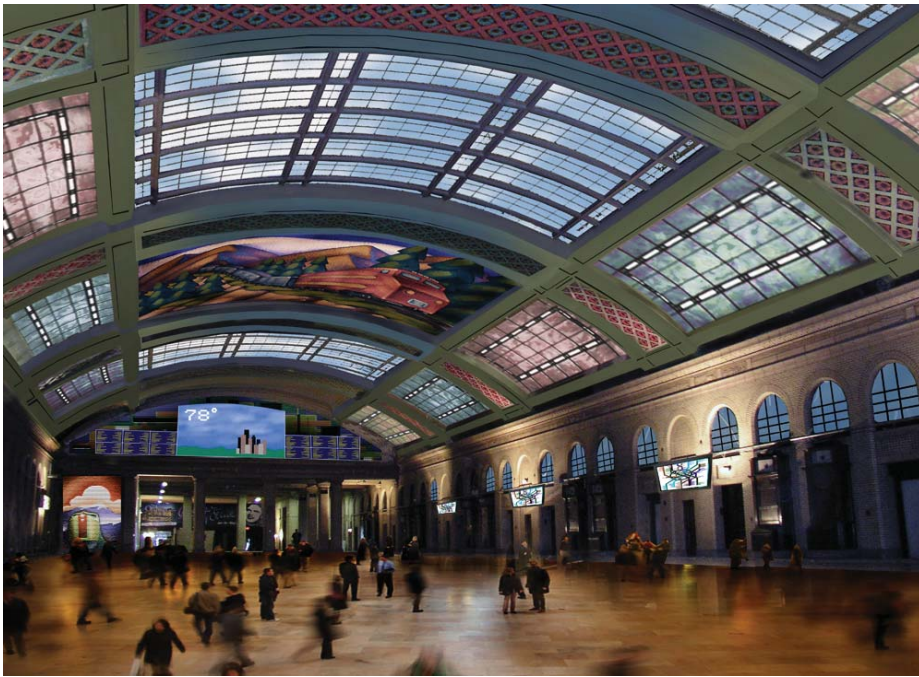
vision laid out by the Ramsey County Regional Authority, many modes of transit will come together at the refurbished Union Depot.

At this regional transit hub, passengers will transfer seamlessly from passenger rail to buses and light rail trains and serve as the terminus for the Central Corridor light rail line.

Commuters and visitors arriving on trains will connect with local transit lines to get to jobs, government services, pro sports and entertainment venues, shopping and restaurants.

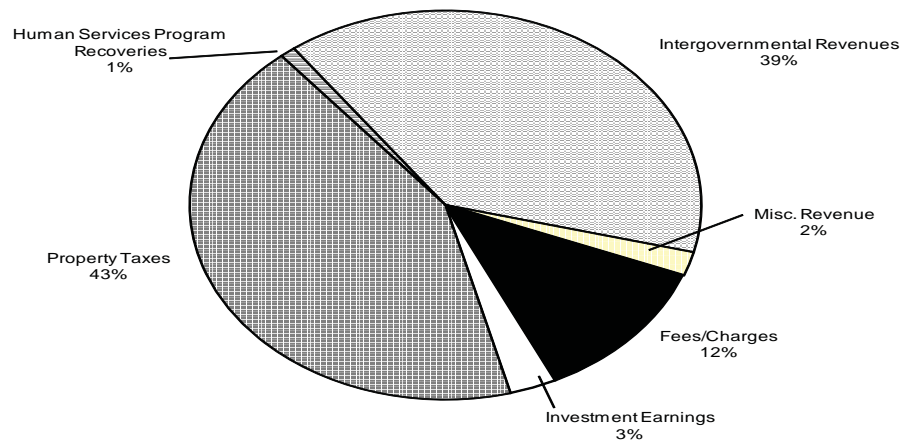
The Union Depot multi-modal transit hub represents the next stage in the East Metro region's transportation future. A revitalized Union Depot will blend transit modes that exist today with others that are programmed in the region's long-range plan in one historic location. It will serve regional, state and community needs.

For more information on the transit plans set forth by the Regional Railroad Authority, please visit their website at <http://www.regionalrail.org/>.



*An artist's renderings of the fully remodeled Union Depot in downtown St. Paul, with construction to begin in 2010 and be completed in 2012. The refurbished Union Depot will serve as a regional hub for transportation and transit services.*

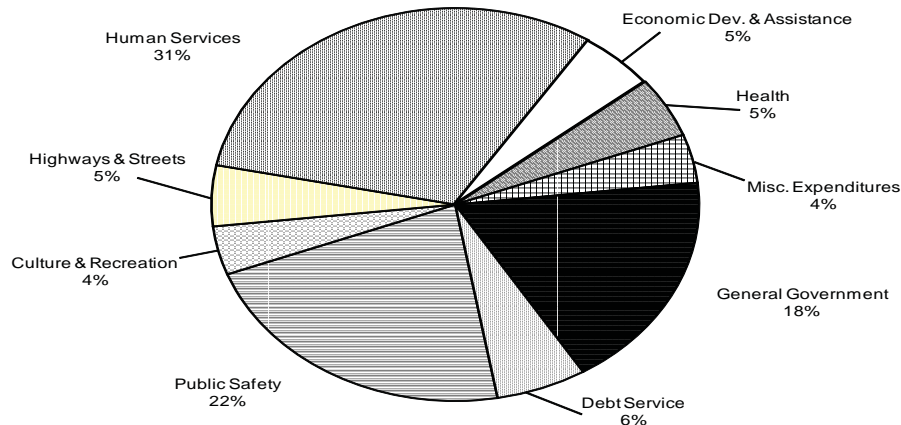
## Where County Revenue Comes From...



Property taxes account for 43% of the total revenue for the County in 2008. The second largest revenue category is intergovernmental revenues which provided 39% of the County's revenue in 2008. Intergovernmental revenues come from other governments (federal, state and local) in the form of grants, subsidies, reimbursements, property tax relief and participation in road construction projects.

Another major revenue source is fees/charges for services. These revenues are charges paid for by the users of specific County services. These revenues provide a fair method to fund these services without the burden falling on the County's taxpayers.

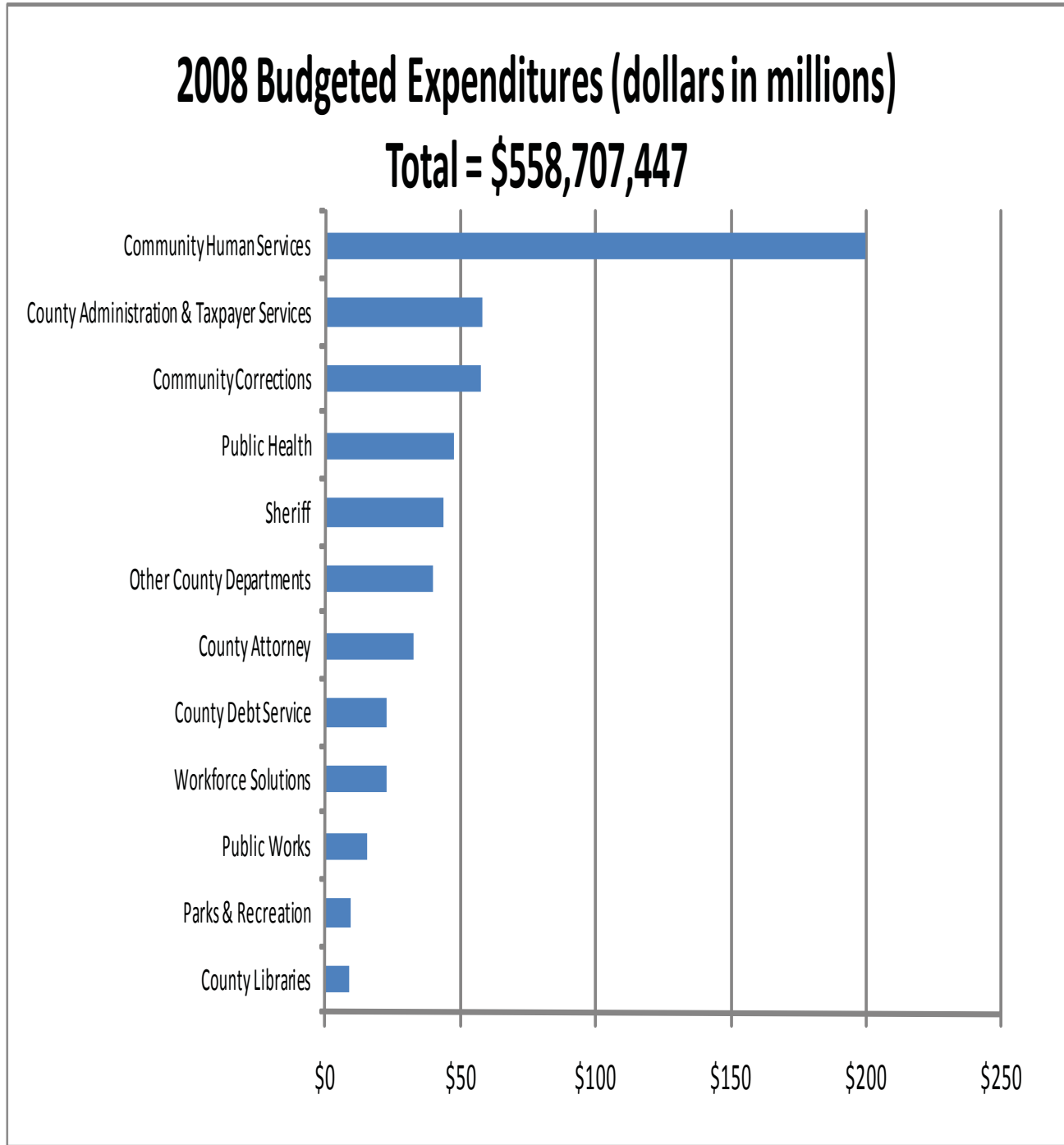
## Where County Revenue Goes...



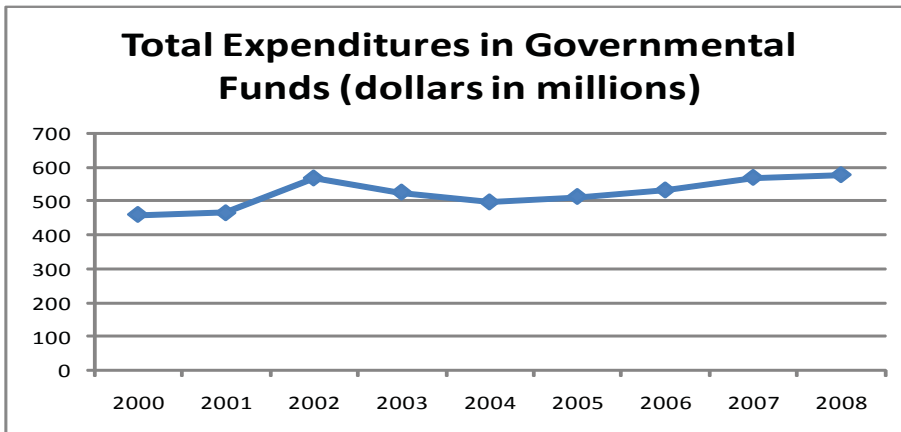
Human services and public safety were the two largest expenditure categories for the County in 2008. This aligns with the County's priority of keeping people safe and providing for the basic needs of County residents.

Public safety expenditures provide for the operations of the Sheriff's department, County Attorney, Emergency Communications and the Community Corrections departments. Human services expenditures provide services for children, families, elderly and disabled residents. The operation of the Ramsey County Care Center which provides long term and rehabilitative care for adults is included in these services. Also included are the costs of the Lake Owasso Residence which provides services developmentally disabled adults.

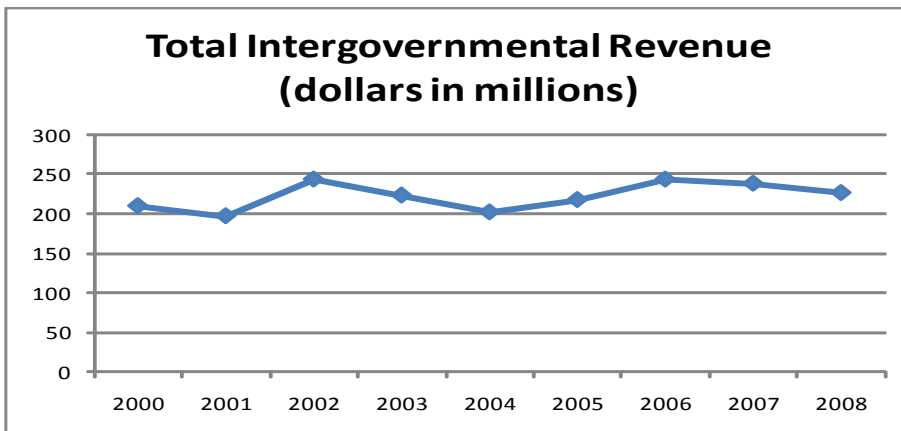
# EXPENDITURES BY DEPARTMENT



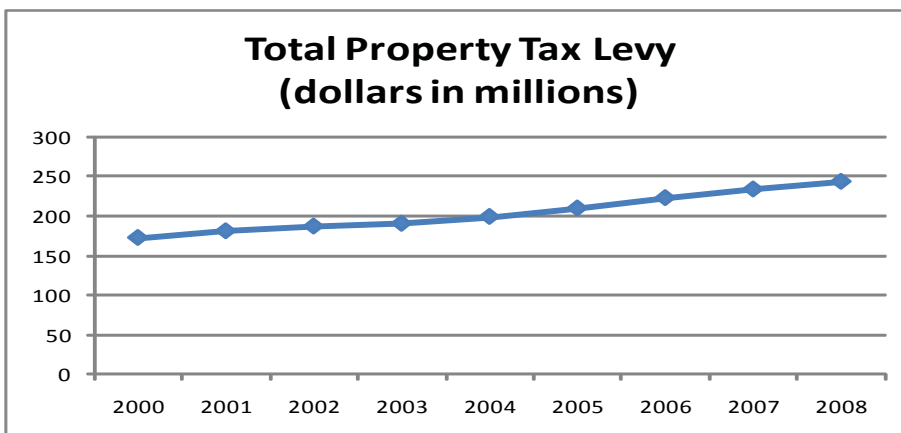
# MULTI-YEAR FUNDING TRENDS



Total County expenditures have increased from a recent low in 2004 and are now at funding levels similar to 2002. Total County expenditures in 2008 were \$577,186,348.

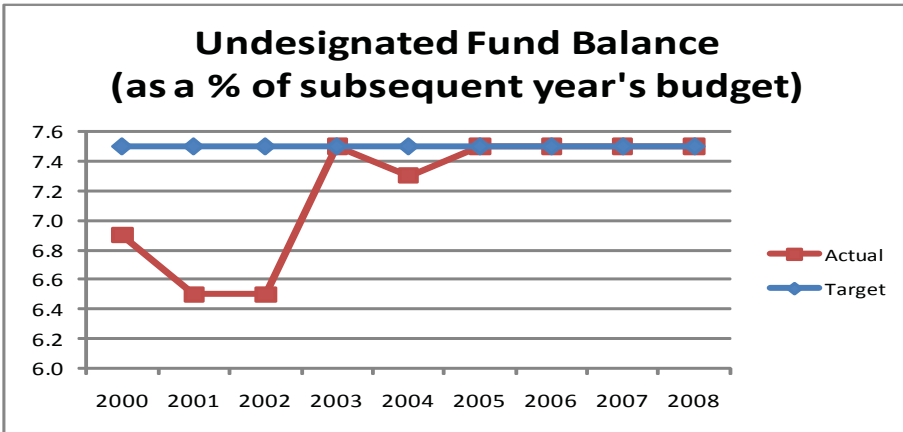


Intergovernmental revenues declined in 2004 and 2008. These declines were largely the result of reductions in funding from the State of Minnesota due to significant State budget deficits.

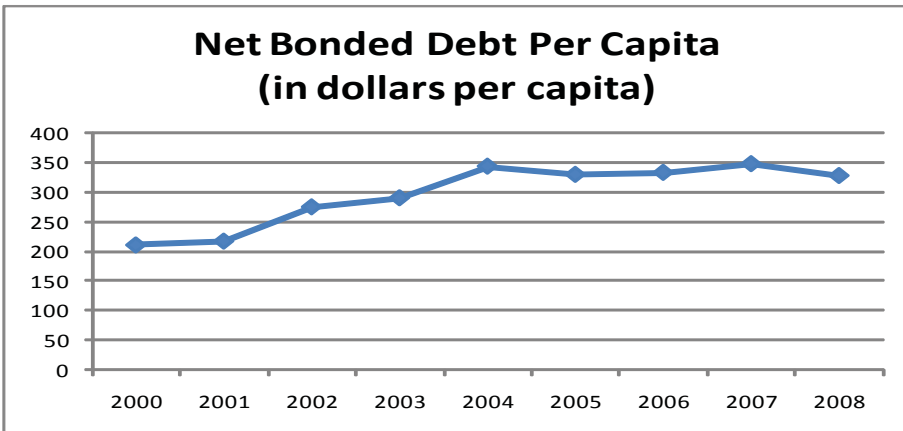


The Ramsey County property tax levy has been trending upward since 2000, primarily as a result of reduced State aid. Property taxes provided 36% of the County's budget in 2000, but increased to 43% by 2008.

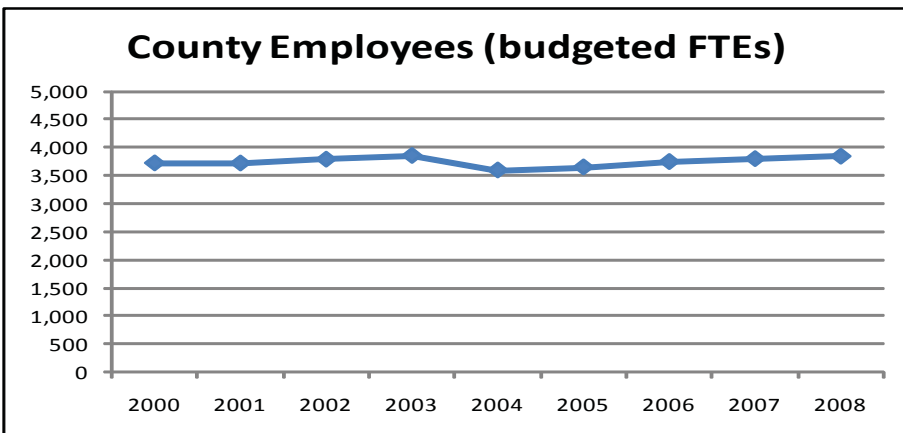
# MULTI-YEAR FUNDING TRENDS



Ramsey County currently maintains a funding target of 7.5% of its subsequent year’s budget for its year-end undesignated fund balance (emergency reserves). This allows adequate cash flow for County operations and provides financial flexibility to address unexpected revenue losses.



Low interest rates and rapid repayment have resulted in manageable debt levels for the County despite an active capital improvement program to replace and rehabilitate aging facilities and public infrastructure. Debt ratios fall within the low to moderate benchmark set by credit rating agencies for “triple A” counties.



The number of County employees has been relatively stable since 2000, notwithstanding increased population growth and higher demand for services by the public. Year-to-year fluctuations can occur based on changes in Federal, State, and local revenues.

## STATEMENT OF NET ASSETS

The next section presents summarized financial statements for the County. The County uses two formats for presenting its financial statements. Use of government-wide financial statements, which is similar to a private sector business, shows a broad overview of the County's financial standing. The fund financial statements, on the other hand, provide a look at an individual fund's assets, liabilities, and fund balance. For more detailed financial statements, please refer to the County's Comprehensive Annual Financial Report (CAFR) found on the County's website through the following link: [www.co.ramsey.mn.us/ba/index.htm](http://www.co.ramsey.mn.us/ba/index.htm).

	Total 2008	Total 2007	Percent Change
<b>Assets</b>			
Total Current Assets	\$440,753,759	\$442,029,921	-0.3%
Total Non Current Assets	<u>670,604,767</u>	<u>656,957,169</u>	2.1%
Total Assets	<u>1,111,358,526</u>	<u>1,098,987,090</u>	1.1%
<b>Liabilities</b>			
Total Current Liabilities	91,059,762	105,661,796	-13.8%
Total Non Current Liabilities	<u>274,872,847</u>	<u>277,497,428</u>	-0.9%
Total Liabilities	<u>365,932,609</u>	<u>383,159,224</u>	-4.5%
<b>Net Assets</b>			
Invested in Capital Assets, Net of Related Debt	463,216,707	436,875,868	6.0%
Restricted for:			
Debt Service	37,838,626	45,721,696	-17.2%
Capital Projects	2,896,889	3,466,240	-16.4%
Solid Waste	19,925,240	20,354,267	-2.1%
Other Purposes	1,243,446	1,615,792	-23.0%
Unrestricted	<u>220,305,009</u>	<u>207,794,003</u>	6.0%
Total Net Assets	<u>\$745,425,917</u>	<u>\$715,827,866</u>	4.1%

The Statement of Net Assets presents the County's assets, minus the current and non-current liabilities. The resulting amount is stated as "net assets." This table shows that the County has increased its net assets by 4.1% between 2007 and 2008.

Total net assets are broken down into three categories; Invested in Capital Assets, Net of Related Debt; Restricted; and Unrestricted. Invested in capital assets, although reported net of related debt, are resources that are not available to meet the County's ongoing financial needs. Restricted assets are those in which a legal or contractual "restriction" has been placed on the asset assuring its use for a specific purpose. For example, assets restricted for Solid Waste can be used solely for purposes pertaining to the handling of environmental management in accordance with the Solid Waste Master Plan. On the other hand, unrestricted net assets are assets that the County holds for general purposes.



# STATEMENT OF ACTIVITIES

	2008	2007	Percent Change
<b>Program Revenues:</b>			
Fees, Fines, Charges, and Other	\$114,497,212	\$98,569,323	16.2%
Operating Grants and Contributions	178,801,767	185,169,243	-3.4%
Capital Grants and Contributions	17,386,082	41,929,763	-58.5%
<b>General Revenues:</b>			
Property Taxes	251,168,844	241,069,599	4.2%
Grants and Contributions Not Restricted to Specific Programs	23,843,634	23,416,716	1.8%
Investment Earnings	15,293,305	20,530,989	-25.5%
Gain/(Loss) on Disposition of Capital Assets	2,539,681	1,088,336	133.4%
<b>Total Revenues</b>	<b>603,530,525</b>	<b>611,773,969</b>	<b>-1.3%</b>
<b>Program Expenses:</b>			
General Government	\$128,943,586	\$101,167,962	27.5%
Public Safety	95,365,044	119,620,609	-20.3%
Highways and Streets	27,755,773	55,736,382	-50.2%
Sanitation	21,437,028	20,784,044	3.1%
Health	30,170,924	28,278,967	6.7%
Human Services	180,681,041	184,531,459	-2.1%
Culture and Recreation	24,850,816	17,643,825	40.8%
Conservation of Natural Resources	127,989	81,364	57.3%
Economic Development and Assistance	26,515,815	23,600,476	12.4%
Interest	8,590,471	9,474,261	-9.3%
<b>Business Type Activities:</b>			
Lake Owasso Residence	8,772,381	8,702,482	0.8%
Ponds at Battle Creek	738,633	694,747	6.3%
Ramsey Care Center	14,400,779	13,608,395	5.8%
Law Enforcement Services	5,582,194	5,248,385	6.4%
<b>Total Expenses</b>	<b>573,932,474</b>	<b>589,173,358</b>	<b>-2.6%</b>
<b>Increase/(Decrease) in Net Assets</b>	<b>\$29,598,051</b>	<b>\$22,600,611</b>	<b>31.0%</b>

The Statement of Activities presents the County's change in net assets over a given period. This statement does not take into account the timing of related cash flows. The County's total revenue decreased by \$8,243,444, or 1.3%, between 2007 and 2008. The revenue reduction was largely the result of reductions in state funding and lower earnings on investments due to the downturn in the economy. To offset these revenue reductions, the County instituted cost-containment measures including service reductions and leaving vacant positions unfilled. These cost-containment measures are reflected in the 2.6% decrease in expenditures between 2007 and 2008. Ramsey County strives to balance our residents' ability to pay with the need for essential services in difficult economic times. Ramsey County has proven to be a fiscally responsible government, and will continue to provide critical services while maintaining strong financial management.

# CAPITAL ASSETS AND DEBT MANAGEMENT

Capital Assets – The County’s investment in capital assets for its governmental and business type activities as of December 31, 2008, amounts to \$623,878,928 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, equipment, park facilities, roads, highways, and bridges. The total increase in the County’s investment in capital assets for the current fiscal year was 2.3% (a 2.2% increase for governmental activities and a 9.6% increase for business-type activities).

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

- A variety of street construction projects continued into 2008.
- The design phase of the Roseville Library expansion and renovation project was completed. Construction is to begin in 2009.
- The Adult Correctional Facility expansion and remodeling was completed.
- The Ramsey Care Center completed a \$2.2 million Renovation, including the creation of a 26-bed Transitional Care Unit.

## Capital Assets (Net of Depreciation)

	Governmental Activities		Business-type Activities		Total	
	2008	2007	2008	2007	2008	2007
Land	\$90,715,687	\$85,156,692	\$107,073	\$107,073	\$90,822,760	\$85,263,765
Buildings & Improvements	230,801,370	217,378,613	7,670,852	6,211,812	238,472,222	223,590,425
Improvements Other Than Buildings	15,777,893	14,698,826	2,936,850	2,729,516	18,714,743	17,428,342
Equipment	28,612,169	29,103,070	554,052	566,843	29,166,221	29,669,913
Infrastructure	184,420,970	186,911,000	-	-	184,420,970	186,911,000
Construction in Progress	62,282,012	66,412,519	-	670,012	62,282,012	67,082,531
<b>Total</b>	<b>\$612,610,101</b>	<b>\$599,660,720</b>	<b>\$11,268,827</b>	<b>\$10,285,256</b>	<b>\$623,878,928</b>	<b>\$609,945,976</b>

## Outstanding Debt General Obligation and Revenue Bonds

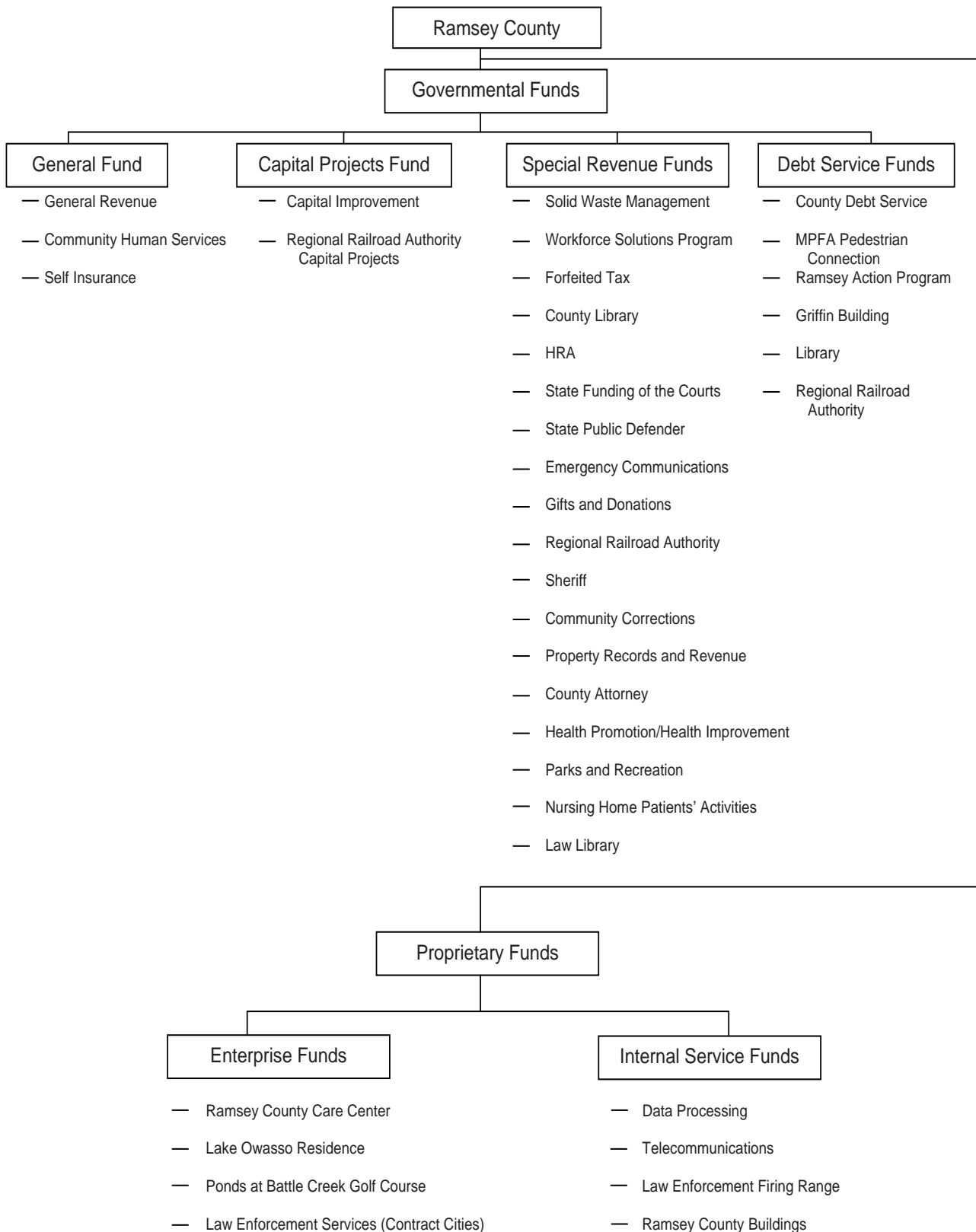
	Governmental Activities		Business-type Activities		Total	
	2008	2007	2008	2007	2008	2007
General Obligation Bonds	\$170,290,000	\$183,255,000	\$7,840,000	\$11,370,000	\$178,130,000	\$194,625,000
Notes Payable	5,897,000	6,072,000	-	-	5,897,000	6,072,000
Lease Revenue Bonds	11,890,000	12,400,000	-	-	11,890,000	12,400,000
<b>Total</b>	<b>\$188,077,000</b>	<b>\$201,727,000</b>	<b>\$7,840,000</b>	<b>\$11,370,000</b>	<b>\$195,917,000</b>	<b>\$213,097,000</b>

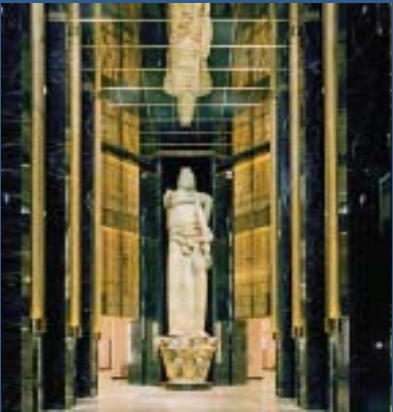
Ramsey County issued \$6.1 million in debt in 2008 for building renovation/expansion, road construction and other projects. Despite that, the County’s total bonded debt actually decreased by \$17,180,000 (8.06%) during the current fiscal year due to active debt retirement.

The County maintains a “AAA” rating from Standard & Poor’s and a “Aaa” rating from Moody’s for general obligation debt.

Minnesota state statutes limit the amount of general obligation debt a governmental entity may issue to 3% of its total market value of taxable property in the County. The current debt limitation for the County is \$1.4 billion, which is significantly in excess of its current outstanding general obligation debt of \$195 million. Ramsey County also has a low debt per capita ratio of less than \$500 per capita. Additional information on the County’s long-term debt can be found in note IV.I on pages 53-57 of our 2008 CAFR.

# RAMSEY COUNTY FUND STRUCTURE





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