



RAMSEY COUNTY, MINNESOTA



RAMSEY COUNTY 2012

A FINANCIAL REPORT TO CITIZENS

YEAR ENDED DECEMBER 31, 2012

TABLE OF CONTENTS

The Year in Review	1
About Ramsey County	2
Issues & Trends	7
County Functions	10
Financial Statements	19



THE 2012 RAMSEY COUNTY BOARD OF COMMISSIONERS

Top Row, Left to Right: Tony Bennett (1st District); Jan Parker (2nd District); Jim McDonough (6th District); Toni Carter (4th District);

Bottom Row, Left to Right: Janice Rettman (3rd District); Chair Rafael Ortega (5th District); Victoria Reinhardt (7th District);

THE YEAR IN REVIEW

Welcome to the Popular Annual Financial Report (PAFR) for Ramsey County. Our 2012 PAFR provides a general overview of the County's financial position in 2012 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 information on financial statements, schedules, statistics and notes for the year. We welcome you to read the CAFR on the County's website at www.co.ramsey.mn.us. While there, we encourage you to browse the rest of the website to learn about all the ways the County serves its citizens, including special events and public notices.

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 2012, 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 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 Finance Department, Suite 270, 15 West Kellogg Boulevard, Saint Paul, MN 55102. For more detailed information regarding Ramsey County's financial status for 2012, please view our CAFR on the County's website at www.co.ramsey.mn.us.



Julie Kleinschmidt

Julie Kleinschmidt
Ramsey County Manager



Lee Mehrkens

Lee Mehrkens
Chief Financial Officer

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 508,640, it is the most fully developed and densely populated county in Minnesota. Saint Paul is the central city and has about 56% of the residents. The suburban area includes communities that range in size from Gem Lake (393 people) to Maplewood (38,018 people).

The County has a diverse community. The largest minority populations are Asians (11.7%) and African American (11%). About 7.2% of the people have a Hispanic or Latino ethnic background. Seventeen percent of people ages 5 years and older in Ramsey County live in homes where a language other than English is spoken.

Income

Income in Ramsey County is slightly below the U.S. median. The Census Bureau estimated the 2011 median household income was \$52,713 compared with the U.S. median of \$52,762. About 16.4% of families were below the poverty level; nationally 14.3% of families were below poverty.

Education

Ramsey County has a well-educated population. Of the people 25 and over, 15.3% have a graduate or professional degree; the U.S. rate is 10.1%. About 38.3% have a bachelors or higher degree in Ramsey County; 90.3% have completed high school. The national rates are 27.5% and 84.5% respectively. In addition, we are home to more colleges and universities than any other county within Minnesota.

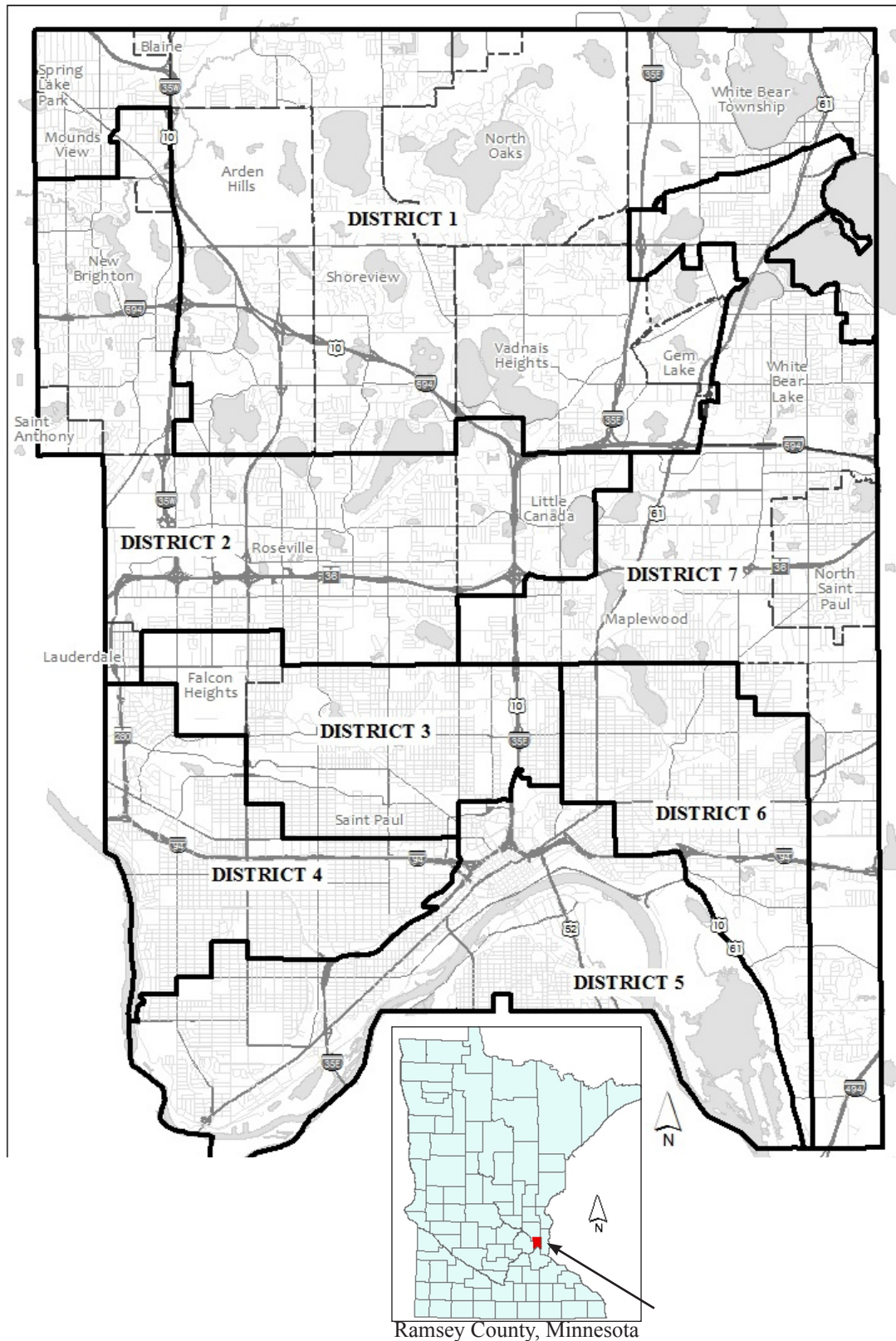
Jobs

Ramsey County is a major employment center that draws people from surrounding counties to fill the need for employees. There were 315,575 people employed in Ramsey County in 2012. This is more than the number of Ramsey County residents in the labor force (274,598). Ramsey County is home to many of Minnesota's largest employers including 3M Company, U.S. Bancorp, Health East, and United/Children's Hospital. Ramsey County's unemployment rate is consistently below national and state rates. In 2012 the average unemployment rate within the county was 5.8 percent.

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

RAMSEY COUNTY COMMISSIONER DISTRICTS



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.

2012 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
- Improve the quality of life within Ramsey County
- Protect our natural resources and the quality of our environment

AWARDS & 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 1975)
- **GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting** (received continuously since 2009).
- **AAA Bond Rating.** Ramsey County is one of only 53 counties nationwide (of 3,069 total U.S. counties) 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 (in the top 1.7% of counties).
- Ramsey is the **only County in Minnesota** to earn the GFOA's annual awards for excellence in the CAFR, PAFR, and Distinguished Budget Presentation along with having a top bond rating by both rating agencies.

2011 GFOA AWARD

Award for Outstanding Achievement in Popular Annual Financial Reporting

PRESENTED TO

**Ramsey County
Minnesota**

**for the Fiscal Year Ended
December 31, 2011**



Christopher P. Morrill
President

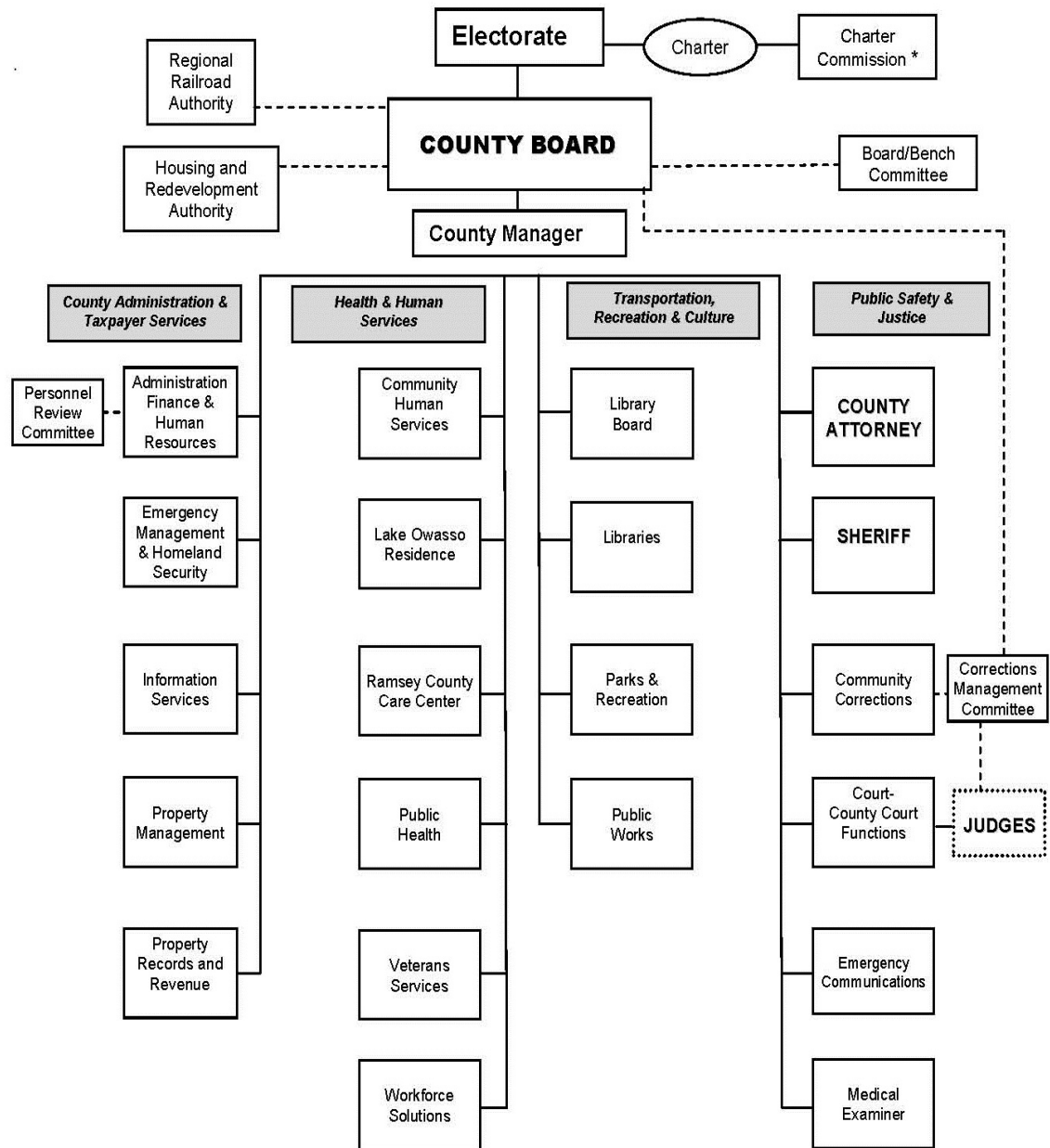
Jeffrey L. Esser
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Ramsey County for its Popular Annual Financial Report for the fiscal year ended December 31, 2011. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA for approval.

RAMSEY COUNTY ORGANIZATIONAL CHART

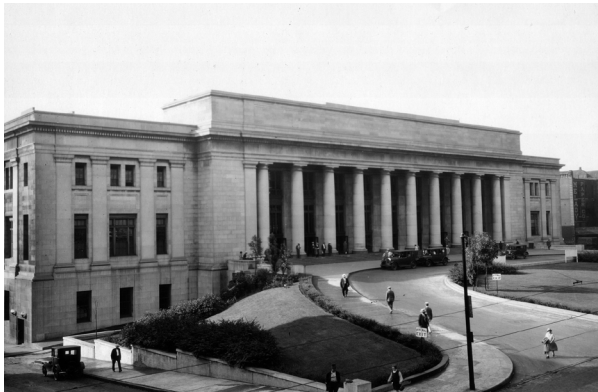


Legend:

- * Appointed by District Court
- BOLD** Elected Officials
- Policy Relationship
- ⋯⋯⋯ Minnesota State Agency

ISSUES & TRENDS: UNION DEPOT

The restoration of Union Depot in St. Paul's Lowertown neighborhood is one of the largest projects ever undertaken in Ramsey County. Once a bustling hub of activity, Union Depot served as the gateway to the Midwest for transporting goods, mail and travelers. For many immigrants looking for places to settle, the depot was a point of entry to new lives in the U.S.



Union Depot - Circa 1924

Photo Courtesy of Ramsey County Historical Society

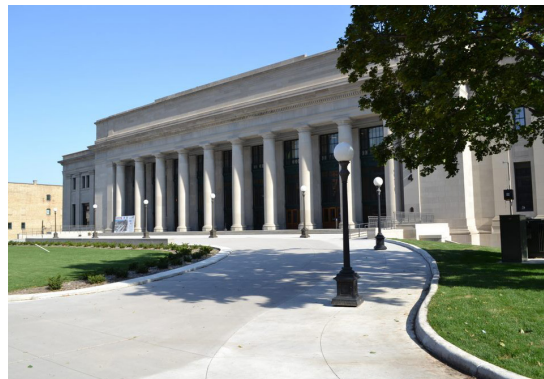
This historic building, originally constructed in the early 1920s to replace St. Paul's first train depot, was built with a focus on passenger comfort and convenience. At its peak in the late 1920s, there were 282 trains through the station every day. The train deck had 10 platforms serving 20 tracks and 20,000 passengers each day. By the mid-1930s, both rail travel and streetcar use were on the decline, as private automobiles became more widely used and commercial airlines began to offer passenger travel.

Ridership skyrocketed again during World War II, due to troop movement and the rationing of gasoline and tires. After the war, passenger levels fell off significantly, and on April 30, 1971, the last passenger train left Union Depot. Its doors were shuttered, while Amtrak moved service to the Great Northern Depot in Minneapolis. In 1978 Amtrak would move again to the Midway area of St. Paul. Had Union Depot not been placed on the National Register

of Historic Places in 1974, it would not likely be standing today.

With a bold vision for the future of transportation in the east metro, the Ramsey County Regional Railroad Authority (RCRRA) led an effort to locate a site for a multi modal transportation hub, and ultimately completed the purchase of Union Depot in 2009. RCRRA secured federal, state and county funding to finance the \$243 million restoration project, making restoration and renovation possible. Just over half of the funding came from federal sources, including the transportation bill, the American Recovery and Reinvestment Act (federal stimulus bill), and high-speed intercity passenger rail funds. For every single state dollar invested in Union Depot, nine federal dollars came into the region that would have otherwise gone to other cities. For the county, the investment was able to restore one of Minnesota's most important pieces of architecture, creating a modern transportation facility for a new generation of travelers.

Ground was broken in January 2011 with Mortenson as the design-build contractor, Hammel, Green and Abraham (HGA) as the building architect and engineer of record, and URS Corporation as transportation design and engineering. The renovation generated approximately 4,400 jobs, the vast majority of which were local trades people.



Union Depot - 2012

ISSUES & TRENDS: UNION DEPOT

The project utilized some of the most innovative environmental and energy efficient techniques available, and is seeking LEED Gold certification.

The vision became reality on December 8, 2012, when Union Depot reopened to the public after being closed for more than 40 years, having been revitalized into a multi modal transportation hub with regional and national significance. The 33-acre site has been transformed from a defunct rail station to an active transportation center in the heart of a thriving Lowertown neighborhood. More than 20,000 people attended the opening festivities and experienced local music, food, artists and performers reenacting historic scenes from Lowertown's past. As a state-of-the-art transit hub, Union Depot will soon feature art, dining, shopping, entertainment, housing, office space—and plenty of history.



Opening festivities included dance performances

Currently, Metro Transit buses and Jefferson Regional Bus Lines are arriving and departing from Union Depot. In 2013, One on One Bicycle Studio will open a state-of-the-art bike center and Amtrak will relocate all passenger activity from its current station in the Midway to Union Depot. In 2014, the Green Line (Central Corridor Light Rail) will serve Union Depot. The mixed-use transportation center includes condominiums and restaurants and is blocks away from a year-round farmers market and lofts.

The 27,000 square foot vaulted waiting room has been restored to “brand new 1924” condition, and is the site where passengers will choose from light rail, local and intercity bus service, taxis, Amtrak service—and in the future—commuter rail and high speed rail to Chicago. These modes, together with motor vehicles, bicycles and pedestrian traffic, will create a magnet for shopping and entertainment. Already, private investment and economic development is underway around Union Depot, spurred by the bustling neighborhood that will soon be home to a regional ballpark and light rail.

Now that the building has reopened to the public, RCRRA has engaged the firm Jones Lang LaSalle (JLL) to oversee the activation and operation of the depot. JLL is actively meeting with potential tenants for the various commercial/retail spaces, and the depot is attracting the attention of event planners around the metro. In May, Union Depot was a hub for National Train Day 2013, a nationwide celebration of trains and the community. Later in June, Union Depot hosted the 2013 Northern Spark Festival, an annual all-night arts event that draws thousands of attendees.

While today's renovated and restored Union Depot supports a different array of services and transportation modes than it did in the 1920s, its focus remains true to its origin: comfort and convenience for commuting rail and bus passengers, bicyclists, pedestrians and drivers, as well as long-distance travelers.

Once again the “Living Room of St. Paul,” Union Depot is poised to be an important destination for the region. Please stop on by, take advantage of the free WiFi, bring some colleagues for a meeting or friends for a game of checkers. More information can be found at <http://facebook.com/uniondepot>.

ISSUES & TRENDS:

TWIN CITIES ARMY AMMUNITION PLANT

In November 2012, the County Board approved the acquisition and remediation of the former Twin Cities Army Ammunition Plant located in Arden Hills. This 427 acre parcel represents the largest remaining undeveloped site in Ramsey County, with the potential to generate more than \$10 million per year in property taxes to the County and the City of Arden Hills, as well as the Mounds View School District.

Prior to 1940, the land was used primarily for agriculture, with a small quarry on site. In 1941, the Federal Government acquired the land through condemnation, and within six months built what would become one of the largest ammunitions manufacturing compounds in the country during WWII. Over 22,000 Twin Citians worked at TCAAP, making bullets, small caliber ammunition and other munitions. Over the next 60 years, TCAAP would respond to Army's need for ammunition during the Korean, Vietnam, and Iraq Wars.

In the early 2000's, the site was declared "surplus" and put on the market for sale. Over the years, the site had been contaminated by a variety of pollutants, including hydrocarbons, PCBs, solvents and other toxins, resulting in its designation as a Superfund site. The Army spent nearly \$200 million to clean up much of this pollution, including the installation of an air stripper system to clean contaminated groundwater. This system, which will remain in place for approximately the next 50 years, has remediated all issues associated with polluted groundwater which previously affected New Brighton, Roseville and Arden Hills.

Over the last decade, there have been a number of proposals for redeveloping the land, the last of which failed during the 2007-08 economic downturn and resulting recession. In an effort to bolster economic growth, add tax base, and attract living wage jobs, the County Board identified redevelopment of the TCAAP property as the best opportunity to provide our community with economic sustainability and a competitive position in the greater metropolitan area.

In April 2013, Bolander and Sons began work on the remediation of TCAAP under a fixed price contract. The remediation will take approximately 30 months, and when complete, the site's soil will be cleaned to a residential standard, ensuring that the property can be put to the highest and best use for future generations of the Ramsey County community.



Demolition of the ammunition plant administrative building

PUBLIC SAFETY & JUSTICE SERVICES

Public Safety is a primary concern for Ramsey County, with services provided by the Sheriff's Department, County Attorney's Office, Court system, Emergency Communications, Medical Examiner, and Community Corrections.



Sheriff's Office

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

Sheriff's Office 2012 Highlights:

- Secured over \$1.4 million in grants to combat auto theft and violent crime, support youth services, improve technology, provide crime scene equipment, and increase traffic and impaired driving enforcement
- Launched a website to provide access to information including CodeRED for emergency notifications, a community concerns feedback form, an outstanding warrant search tool, crime tip reporting, and online registration for Night to Unite
- Took a leadership role in building a county-wide capacity for mobile crime scene processing
- The Blueprint for Public Safety, a national model for the justice system's response to domestic violence, was taken to a regional level and implemented county-wide
- Created new departmental and division mission statements that focus on constitutional and statutory mandates, professionalism, and community partnership

Community Corrections

Community Corrections staff carries 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 after conviction.

Community Corrections in 2012:

- Provided probation services to 21,924 adults and 1,277 juveniles
- Data released by the State regarding recidivism in the metro area reflects that 84% of all adult offenders remained conviction free three years after discharge from supervision

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 2012, the County Attorney's Office:

- Increased the percentage of criminal cases that were charged by our office to 66%, up from 48% in 2010 while maintaining a high conviction rate
- Assisted more than 13,000 families who shared child support collections of \$52.9 million and collected over \$2.7 million dollars on behalf of Ramsey County taxpayers

PUBLIC SAFETY & JUSTICE SERVICES

Emergency Communications

Emergency Communications answers 9-1-1 and non-emergency telephone calls and provides multi-agency dispatching services for law enforcement, fire and emergency medical responders.

2012 Statistics and Highlights:

- The department handled over one million telephone calls including arriving 9-1-1 calls (33%) , non-emergency calls (42%) and outbound calls (25%)
- Average answer time of 4.0 seconds
- Provided technical support for over 4,000 mobile and portable 800 MHz radio users



*Emergency Communications
Dispatching Center*

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.

In 2012, the Medical Examiner's Office:

- Performed a critical role in helping law enforcement clear 92% of homicides
- Became 1 of only 3 counties in the country to have dual certifications from both NAME (National Association of Medical Examiners) and ABMDI (American Board of Medicolegal Death Investigators)
- Worked diligently with tissue procurement organizations and surviving family members to accomplish many successful tissue donations

Court System

The Second Judicial District Court (Ramsey County) is a unified trial court with general jurisdiction to hear all types of civil and criminal cases. The Court has a total of 29 judges, five referees, and one magistrate. Judges can hear any criminal or civil matter brought before them. Cases are assigned to various court calendars as determined by the Chief Judge. The Chief Judge also assigns judges and referees.

The main Courthouse is located in downtown St. Paul. The Second Judicial District is legislatively mandated to maintain a suburban court site, which is located in the City of Maplewood. Courtroom space is also provided at the County's Law Enforcement Center, at the County's Juvenile and Family Justice Center, and at the County's Mental Health Court Facility.

TRANSPORTATION, RECREATION & CULTURAL SERVICES

Recreational activities are essential for a healthy and fulfilling lifestyle. Ramsey County offers a wealth of recreation opportunities for residents and visitors alike. The County boasts parks, trails, lakes, beaches, golf courses and indoor ice arenas among its many options that enhance the quality of life for the people of Ramsey County.

Also included in this function are important departments of Public Works, which maintains the roadways within the borders of Ramsey County, and seven Ramsey County Libraries.

Parks & Recreation

Green Spaces, Fun Places, Active Lives

Ramsey County maintains more than 6,500 acres of parks, trails, open space and recreation areas for its residents and serves over five million visitors annually.

Each park and trail corridor has unique charm and includes facilities for one or more of the following: hiking, biking, cross-country skiing, picnicking, children's play, nature study, swimming, boating, fishing, sledding, archery and off-leash dog activity.

Indoor ice arenas provide opportunities for year-round ice skating, and golf courses give golfers of all skill levels opportunities to learn and polish their game in fun, picturesque environments. Tamarack Nature Center offers a rich natural environment for visitors of all ages to relax, renew, learn and discover.

Residents from throughout Ramsey County and the region use these facilities and enjoy the convenience of nearby areas that bring nature, recreation and enjoyment into their lives.



Students exploring Discovery Hollow at Tamarack Nature Center.

Ramsey County Parks and Recreation:

- Operates 5 golf courses & 10 ice arenas
- 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
- Maintains 9 County parks, 6 regional parks, 6 regional trails and 9 County open space sites
- Manages natural resource habitat to support populations of native wildlife species within the County's system of parks and open space
- Manages Special Recreation Facilities within parks including: Battle Creek Waterworks Family Aquatic Center, Tamarack Nature Center Discovery Hollow, 2 archery ranges and 4 off-leash dog areas
- Coordinates the Active Living Ramsey Communities initiative, which works with local municipalities, businesses and community partners to promote healthy lifestyles and environments that make it safe and convenient for people to integrate physical activity into their daily routines

TRANSPORTATION, RECREATION & CULTURAL SERVICES

Public Works

The Ramsey County Public Works Department constructs, maintains, and repairs 295 miles of roads, 94 bridges, and hundreds of drainage structures. The department operates/maintains 253 traffic signals, more than 30,000 signs, and extensive pavement markings. During the winter months, snow and ice removal activities are critical to maintaining safe access and mobility throughout the County.



Ramsey County Road Maintenance Crews using County owned equipment to pave Fairview Avenue in Roseville

The Environmental Division provides services in the areas of water resource protection and management, drainage, weed control, and vegetation maintenance.

The Land Survey division maintains the monuments of the original U.S. Public Land Survey System, maintains the County's Geographic Information System (GIS) parcel map database, and performs boundary surveys to determine road rights of way and establish boundaries of County-owned properties.



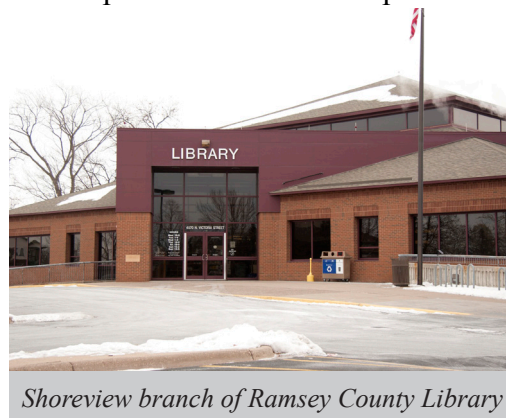
Permanent residents of the White Bear Lake library

Ramsey County Library

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

In 2012, Ramsey County Library:

- Circulated almost 4.8 million items, including a growing e-book collection
- Hosted almost 2 million Web visits, provided over 337,000 hours of public computer time and served over 190,000 wireless network sessions
- Provided literacy programs serving over 46,000 kids and their families and out-of-school programming serving more than 10,500 teens
- Offered 365 technology classes for 2,547 students including one-to-one labs for computer and e-reader help



Shoreview branch of Ramsey County Library

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.

Community Human Services (CHS)

CHS receives a combination of federal, state, and local funds to administer and deliver services to children and families, low-income and homeless, elderly and physically disabled, chemically dependent, mentally ill, and developmentally disabled residents. On any given day in 2012, CHS saw approximately 128,200 clients/service consumers.

CHS's 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 possible.

In 2012, Community Human Services:

- Took 46,969 applications for clients applying for financial and medical assistance, and food support
- Took 1,526 intake reports of child maltreatment
- Finalized 48 adoptions
- Provided case management services to approximately 5,982 adults and children with disabilities

Workforce Solutions

Workforce Solutions' mission is to strengthen the economic success of our community through personalized and effective workforce

development. Workforce Solutions does this by providing employment counseling and training opportunities to job seekers, and various support services to employers.

In 2012, Workforce Solutions:

- Helped over 16,918 clients search for employment
- Helped over 795 laid off workers secure new employment.

The St. Paul-Ramsey County Department of Public Health

St. Paul-Ramsey County Department of Public Health's Mission is to improve, protect and promote the public health. The department carries out federal and state mandates to prevent the spread of disease, protect against environmental hazards, prevent injuries, promote healthy behavior, respond to health emergencies, and assure accessibility of health services.

Public health services provided in 2012 include:

- Provided 6,500 immunizations
- Helped 31,224 low-income mothers, infants and young children get supplemental nutritious foods, information on health, nutrition and breast-feeding
- Collected 1.48 million pounds of hazardous waste from 25,540 visits by County residents to household hazardous waste collection sites
- Provided 19,000 home visits to primary caregivers, prenatal clients, infants and children
- Partnered with 2 school districts with 45,800 students, 5 public housing sites with 4,300 residents, and 12 shelters and meal sites to serve over 1,000,000 meals/year to increase healthy behaviors

HEALTH & HUMAN SERVICES

Lake Owasso Residence

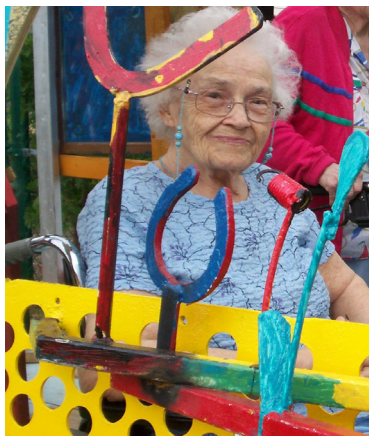
Lake Owasso Residence provides licensed residential services to 64 adults with moderate to severe developmental disabilities and complex medical and social needs. Residents live in safe and nurturing environments that address individual needs and improve their quality of life.

The highest priority of Lake Owasso Residence is to provide residents with excellent programming and supportive medical services to improve their functional abilities and independent living skills.

Ramsey County Care Center

The Ramsey County Care Center has been serving the community since 1854 and is built on a commitment to serving residents and their families. Here, elderly citizens are provided the necessary care and services to live healthy, dignified, full lives. The Care Center is committed to quality improvement programs that enhance the quality of life and quality of care of our residents.

Ramsey County Care Center's 26 bed Transitional Care Unit combines the advantages of rehabilitation and long-term care with the services of an acute care hospital. The goal is for each patient to achieve the highest level of independence through individualized treatment plans. The Care Center also provides residential long-term care for 152 residents.



A Care Center resident enjoying an art activity

Ramsey County Care Center Features

- A beautiful courtyard with walking paths, gazebos, gardens, and wheel chair accessible glider
- Spacious private and double rooms; and
- A private 2-room suite with sofa sleeper
- Therapy up to six days a week
- Telephone and cable in each room
- Laundry service
- Wi-Fi Internet access

Veterans Services

The Ramsey County Veterans Services Office provides guidance, assistance and advocacy to the veterans and active military service members of Ramsey County, their dependents and survivors in applying for veteran's benefits provided by the Minnesota Department of Veterans Affairs and the United States Department of Veterans Affairs.



In 2012 the Veteran's Services Department:

- Received 11,000 inquiries from veterans, their dependents and those advocating for veterans; and over 3,000 veterans were seen in-person
- Continued to refine and enhance day to day operations in order to improve efficiency and increase capacity
- Used a VA Work Study position to assist with day to day business in the office
- Increased use of volunteers to assist with our efforts at going paperless

TAXPAYER SERVICES & 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 Management

The Property Management Department provides facility and project management services for County owned and leased buildings. The Department manages over 2.3 million gross square feet in 21 major County owned buildings.

In 2012, Property Management:

- Continued to provide quality building services while maintaining an operating cost per gross square foot of \$6.62 for their buildings
- Installed utility submeters in the Roseville Library and Law Enforcement Center Campus Facilities to monitor utility consumption on a real time basis. This allows us to have visibility into the energy use and performance of our equipment, creating opportunities for energy and capital expenditure savings
- Implemented a utility management software package to track County utility consumption, compare the energy efficiencies of facilities and identify where corrective measures need to be implemented



Landmark Center, a historic Ramsey County building

- Developed plans to assume the facility management and asset preservation functions for the Ramsey County Medical Examiner Facility and Ramsey County Correctional Facility, effective January 2013

County Board and Administration

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

In 2012, Ramsey County:

- Approved a supplemental budget with a total spending increase of 2.8% in 2013 and a property-tax levy increase of 1.7%
- Issued debt to provide funding for major renovation to Keller Golf Course
- Development of new Sheriff Impound facility
- New roof at Landmark Center

TAXPAYER SERVICES & COUNTY ADMINISTRATION

Information Services

Information Services manages the County's computer technology infrastructure, application and web development and support, electronic document management, HIPAA and data practices, geographic information systems, computer training and technology acquisition.

In 2012, Information Services:

- Provided voice technology services to more than 6,750 County, City of St. Paul, and Minnesota 2nd Judicial District Court users
- Averaged over 150,000 monthly visits to the County's website
- Responded to nearly 4,000 Help Desk calls from Ramsey County employees.



Ramsey County has a wide variety of services available on its 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.

Property Records and Revenue and Elections

Property Records and Revenue is responsible for the oversight of activities involved in recording property ownership, valuing property in the County, and collecting and distributing property taxes. The Department is also responsible for the facilitation of state, local, and national elections, and passports.

In 2012, the Elections Office processed an all-time record number of voters and election day registrants in the state general election. Over 280,000 Ramsey County residents voted and over 58,000 registered to vote at their polling places.

In 2012, the Examiner of Title Office issued 1011 Directives and Certificates of Examiner, reported on 661 title defect cases, and conducted 1008 hearings.

The Recorder's Office recorded, indexed, and returned to customers more than 99,500 real estate documents.

Property Tax Services had over a million communications with customers via mail, the phone, e-mail, and the web. It also maintains current and historical information on property values, taxes, and services on its website at www.co.ramsey.mn.us/prr.

The Assessor's Office completed 31,791 property reappraisals and 1326 review appraisals.

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.



Ramsey County's Extension Barn

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 Ramsey County Regional Railroad Authority (RCRRA) is composed of the seven members of the Ramsey County Board of Commissioners.

In December 2012, construction completed on the region's premiere multi modal transportation hub, and Union Depot fully reopened to the public for the first time in more than 40 years. Union Depot is currently served by more than 300 daily Metro Transit buses, Jefferson Lines regional bus service, shuttle service to two Minnesota casinos, and pedestrian and bicycle facilities. Amtrak will relocate intercity passenger rail service to Union Depot by the end of 2013, and Metro Transit's Green Line will start service in 2014. In the future, Union Depot will be home to additional services, including commuter rail, and intercity high-speed passenger rail.

In 2012, the Ramsey County Regional Railroad Authority participated on the Red Rock Corridor Commission, Rush Line Corridor Task Force,

Midwest High Speed Rail Association, Northeast Diagonal Policy Advisory Committee, Robert Street Steering Committee, Central Corridor Partnership, Minnesota High Speed Rail Commission, Gateway Corridor Commission, and the Counties Transit Improvement Board (CTIB). CTIB is a joint powers organization that includes members from Ramsey, Anoka, Dakota, Hennepin and Washington Counties. These counties voted to impose an excise and sales tax to fund transit ways in their counties.

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

Photo caption: Renovation of the historic Union Depot completed in 2012, and the newly reopened multi modal transportation hub will soon bring together local and regional bus service, light rail, Amtrak, bikes, and pedestrians.



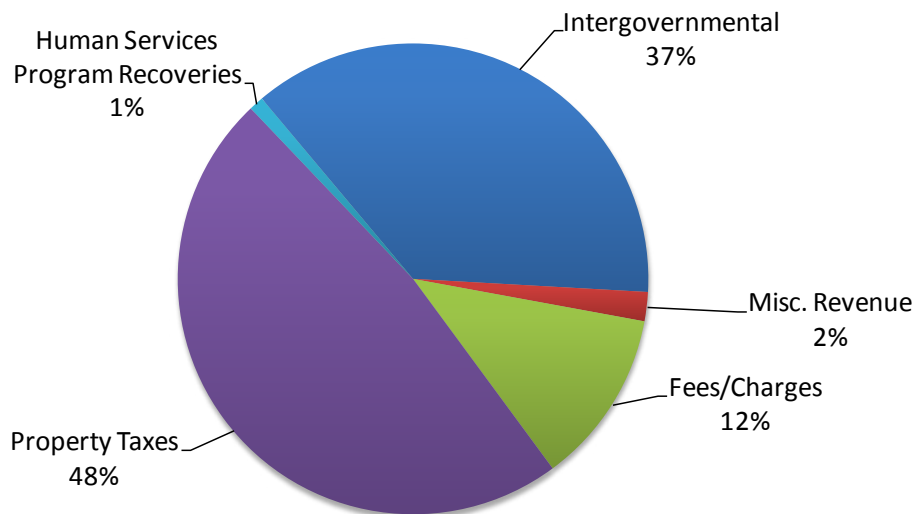
*A crowd gathers at the Grand Opening of the Union Depot
Photo courtesy of Steve Glischinski*

FUND FINANCIAL STATEMENTS

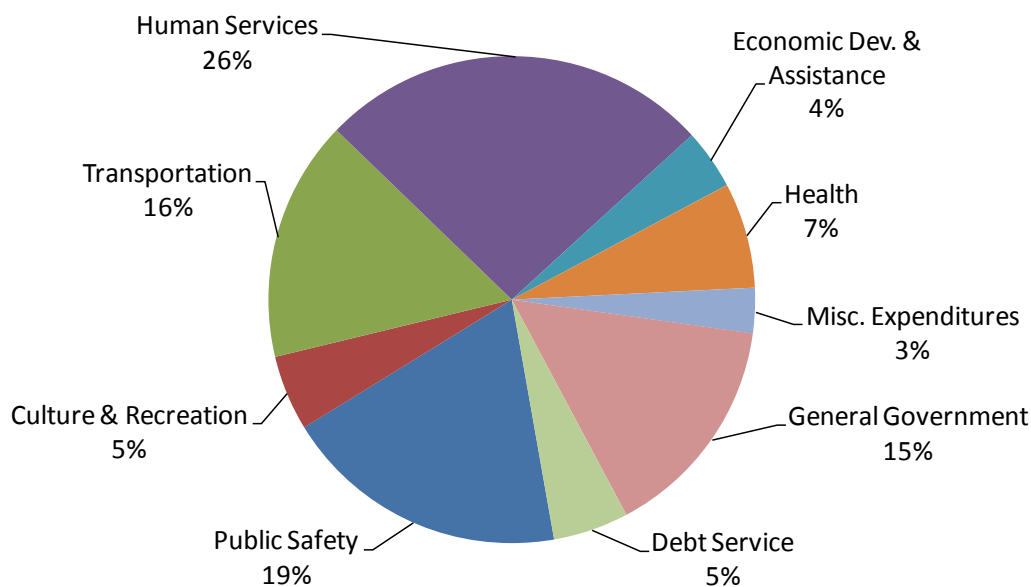
This section presents summarized financial statements for the County. The County uses two formats for presenting its financial statements. Government-wide, which is similar to a private sector business, shows a broad overview of the County's financial standing and reflects a long-term focus. The fund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

The information presented in these graphs is derived from the fund financial statements.

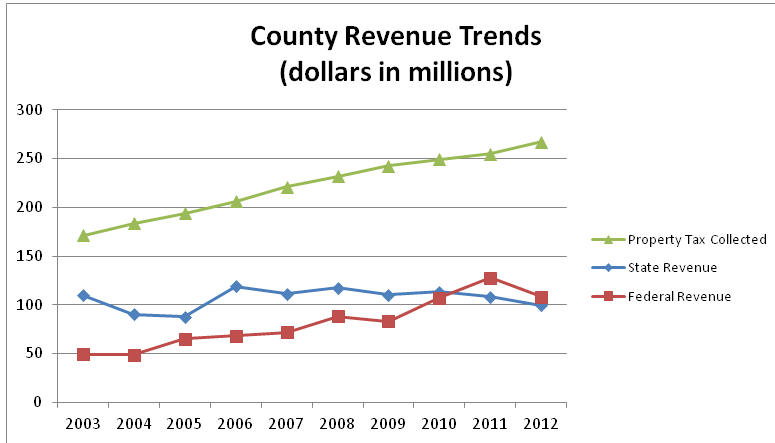
Where the County dollar came from...



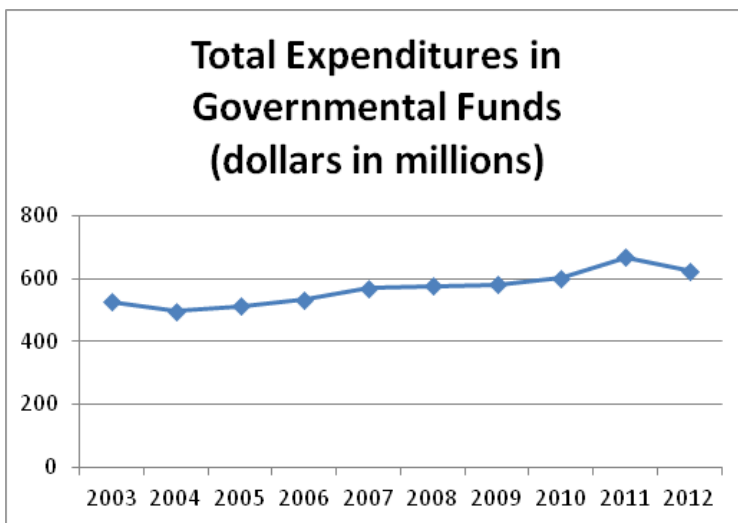
Where the County dollar went...



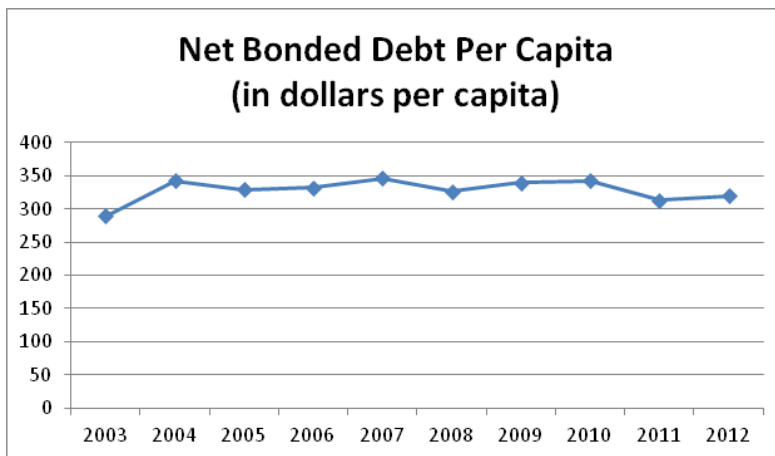
MULTI-YEAR TRENDS



The Ramsey County property tax levy has been trending upward since 2003, primarily as a result of flat or reduced State aid. Property taxes provided 35% of the County's budget in 2003, but increased to 48% in 2012. State aid has failed to keep pace with population growth, increased service demands and inflationary cost pressures. State revenues include County Program Aid, Market Value Homestead Credit Aid, categorical grants and road construction funding.



Total County expenditures have gradually increased at an average annual rate of 1.9% over the past 10 years. Total County expenditures across all governmental funds were \$623,429,956 in 2012.



Refinancing of existing debt, to take advantage of historically low interest rates, has 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 the credit rating agencies for AAA counties.

GOVERNMENT-WIDE STATEMENTS

The information presented in the following section is derived from the government-wide financial statements.

STATEMENT OF NET POSITION

	Total				
	2008	2009	2010	2011	2012
Assets					
Total Current & Other Assets	\$ 487,479,598	\$ 503,952,295	\$ 470,573,223	\$ 509,394,753	\$ 521,171,153
Total Capital Assets	623,878,928	647,810,114	701,393,946	803,954,046	839,490,104
Total Assets	\$ 1,111,358,526	\$ 1,151,762,409	\$ 1,171,967,169	\$ 1,313,348,799	\$ 1,360,661,257
Liabilities					
Total Current Liabilities	\$ 91,059,762	\$ 105,391,097	\$ 90,014,721	\$ 159,957,634	\$ 117,045,398
Total Non Current Liabilities	274,872,847	276,154,538	290,774,883	282,484,247	319,181,727
Total Liabilities	\$ 365,932,609	\$ 381,545,635	\$ 380,789,604	\$ 442,441,881	\$ 436,227,125
Net Position					
Invested in Capital Assets					
Net of Related Debt	\$ 463,216,707	\$ 495,279,089	\$ 507,896,299	\$ 598,062,359	\$ 613,754,846
Restricted	61,904,201	64,652,023	85,110,684	120,670,636	108,108,169
Unrestricted	220,305,009	210,285,662	198,170,582	152,173,923	202,571,117
Total Net Position	\$ 745,425,917	\$ 770,216,774	\$ 791,177,565	\$ 870,906,918	\$ 924,434,132

The Statement of Net Position presents financial information on all of the County's capital and current assets, minus the current liabilities and long-term debt. The resulting amount is stated as "net position." The table above shows that the County has increased its total net position by 24% between 2008 and 2012.

Below you will find some highlights and explanations of major changes to our Statement of Net Position from 2008 to 2012.

Assets and Liabilities:

- Total assets increased 22 percent over the past 5 years, primarily due to the increase in capital assets over this time period.
- Total liabilities increased 19 percent over the 5 year period.

Net Assets Invested in Capital Assets:

- Capital Assets increased 32% over the past 5 years and average a 6% increase annually.
- Ongoing improvements to roads and bridges, construction of the East Metro Behavioral Health Crisis Center, remodeling of the Metro Square Office building, construction of a new library in the New Brighton Community Center, and a major renovation of the Union Depot were the key drivers of our increase in Capital Assets.

STATEMENT OF ACTIVITIES

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Program Revenues	\$ 310,685,061	\$ 294,939,025	\$ 326,035,328	\$ 358,949,036	\$ 336,454,984
General Revenues	292,845,464	295,560,749	300,953,445	302,571,792	318,374,275
Total Revenues	603,530,525	590,499,774	626,988,773	661,520,828	654,829,259
Program Expenses	573,932,474	566,536,332	606,027,982	581,791,475	601,302,045
Increase/(Decrease) in Net Position	29,598,051	23,963,442	20,960,791	79,729,353	53,527,214
Net Position - Beginning	715,827,866	746,253,332 *	770,216,774	791,177,565	870,906,918
Net Position - End	<u>\$ 745,425,917</u>	<u>\$ 770,216,774</u>	<u>\$ 791,177,565</u>	<u>\$ 870,906,918</u>	<u>\$ 924,434,132</u>

The Statement of Activities presents the County's change in net position over a given period. This statement does not take into account the timing of related cash flows. The County's total revenue increased by 8.5% over the five year period between 2008 and 2012. Revenue reductions in 2008 and 2009 were largely the result of cutbacks in State funding and lower earnings on investments due to the economic downturn. 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 1.3% decrease in expenses between 2008 and 2009. Revenue increases in 2012 were largely due to a significant increase in Capital Grants & Contributions to support a variety of construction projects throughout the County.

Program expenses increased by 4.8% from 2008 to 2012, averaging an increase of .08% annually. Program expenses differ from the expenditures listed in the governmental funds due to the unique nature of special service funds such as debt service and capital projects being listed in the total governmental fund expenditures and not in the Statement of Activities.

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 financially responsible government, and will continue to provide essential services while maintaining strong financial management.

More detailed information on the County's financial performance can be found in our Comprehensive Annual Financial Report (CAFR), which is available on our web site at http://www.co.ramsey.mn.us/ba/financial_reporting.htm.

CAPITAL ASSETS & DEBT MANAGEMENT

RAMSEY COUNTY DEBT TREND DATA

	2008	2009	2010	2011	2012
General Obligation Dept	\$184,027,000	\$193,302,000	\$194,792,000	\$192,770,000	\$210,522,000
GO Debt to Market Value	0.34%	0.36%	0.39%	0.40%	0.46%
GO Dept Per Capita	\$331	\$356	\$364	\$359	\$350
Debt Service Tax Levy: County DS	\$16,382,103	\$16,568,638	\$17,818,638	\$19,068,638	\$20,700,000
Library DS	\$859,640	\$1,638,765	\$1,638,854	\$1,638,376	\$1,638,376
Debt Service Tax Levy to Total Tax Levy	6.73%	6.63%	6.93%	7.75%	8.23%
Estimated Market Value	\$49.1b	\$48.4b	\$46b	\$43.2b	\$39.2b
Annual G.O. Bonding	\$6,100,000	\$22,050,000	\$16,500,000	\$56,265,000	\$34,840,000

CAPITAL ASSETS (NET OF DEPRECIATION)

FIVE YEAR TREND

	2008	2009	2010	2011	2012
Land	\$90,822,760	\$98,308,534	\$137,475,719	\$141,861,576	\$142,050,118
Buildings & Improvements	238,472,223	242,359,932	257,961,015	280,044,643	275,976,887
Improvements Other Than Buildings	18,714,743	17,603,520	17,191,520	16,496,877	16,921,127
Equipment	29,166,220	27,076,007	25,933,752	26,651,694	25,508,525
Computer Software	-	760,181	692,947	122,232	-
Infrastructure	184,420,970	192,191,207	213,005,364	209,481,328	206,459,365
Construction in Progress	62,282,012	69,510,733	49,133,629	129,295,696	172,574,082
Total	\$623,878,928	\$647,810,114	\$701,393,946	\$803,954,046	\$839,490,104



Landmark Center
Photo Credit: jpellgen



Top Right: Keller Clubhouse construction from 10th fairway.
Bottom Right: County maintenance crews improving County roads



Ramsey County Finance Department
270 Court House
15 West Kellogg Boulevard
Saint Paul, MN 55102
651-266-8041
www.co.ramsey.mn.us
Printed on recycled paper