

City of Ramsey
Agenda
Finance Committee
Tuesday, July 16, 2013
5:30 pm
Lake Itasca Room, 7550 Sunwood Drive NW

- 1. Call to Order**
- 2. Citizen Input**
- 3. Approve Agenda**
- 4. Committee Business**
 1. Nominate Chair for Finance Committee
 2. Review of 2012 Comprehensive Annual Financial Report (CAFR)
 3. 2014 Preliminary Budgets Update
- 5. Adjournment**

Finance Committee

4. 1.

Meeting Date: 07/16/2013

By: Diana Lund, Finance

Information

Title:

Nominate Chair for Finance Committee

Background:

With the resignation of Councilmember Elvig, who was chair of the Finance Committee, a new chair needs to be assigned.

Funding Source:

N/A

Council Action:

Nominate _____ as Chair of the Finance Committee.

Form Review

Inbox

Kurt Ulrich

Form Started By: Diana Lund

Reviewed By

Kurt Ulrich

Date

07/11/2013 03:45 PM

Started On: 07/10/2013 02:50 PM

Final Approval Date: 07/11/2013

Finance Committee

4. 2.

Meeting Date: 07/16/2013

By: Diana Lund, Finance

Information

Title:

Review of 2012 Comprehensive Annual Financial Report (CAFR)

Background:

At the worksession of June 25, 2013, the 2012 Comprehensive Annual Financial Report (CAFR) was presented to the City Council. At this meeting, it was requested by the Finance Committee members to have the report brought to a future Finance Committee meeting for a more thorough overview of the contents of the 2012 CAFR.

Funding Source:

2012 Audit is contained within the 2013 General Fund budget of Finance.

Council Action:

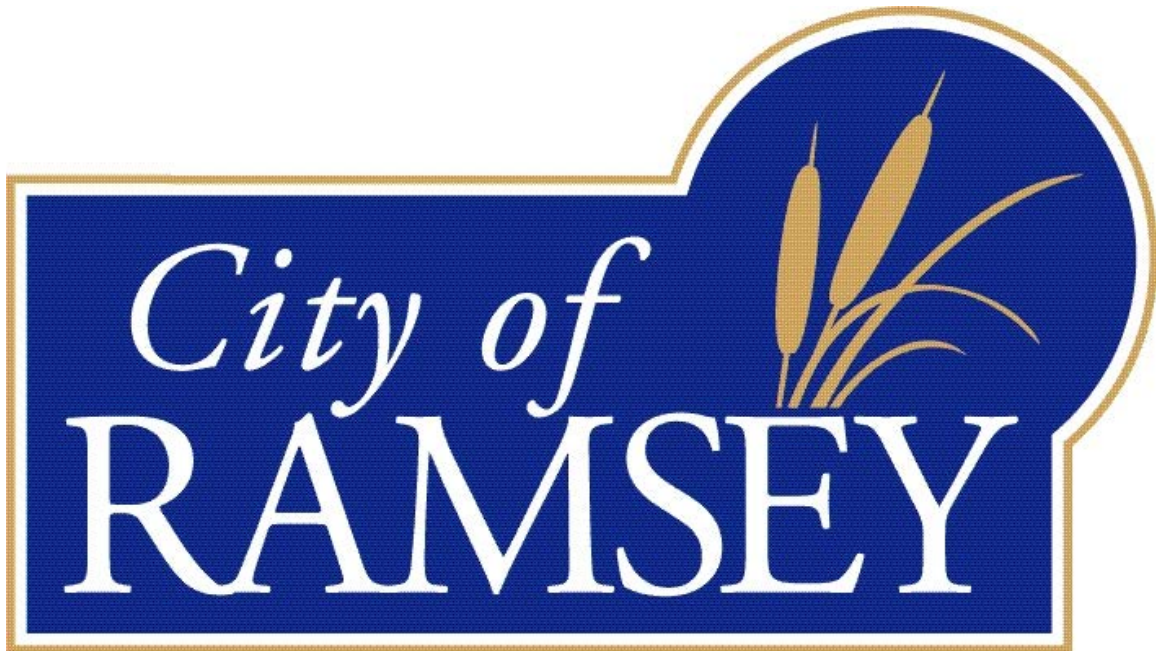
Review of 2012 Comprehensive Annual Financial Report (CAFR).

Attachments

2012 CAFR

Form Review

Inbox	Reviewed By	Date
Kurt Ulrich	Kurt Ulrich	07/11/2013 03:34 PM
Form Started By: Diana Lund		Started On: 07/08/2013 02:24 PM
		Final Approval Date: 07/11/2013



Minnesota

*Comprehensive
Annual Financial Report*

For the fiscal year December 31, 2012

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CITY OF RAMSEY
ANOKA COUNTY, MINNESOTA

Comprehensive Annual Financial Report
For Year Ended
December 31, 2012

Prepared by
Finance Department

Diana Lund
Finance Director

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CITY OF RAMSEY
ANOKA COUNTY, MINNESOTA

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CITY OF RAMSEY
ANOKA COUNTY, MINNESOTA

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INTRODUCTORY SECTION

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CITY OF RAMSEY
ANOKA COUNTY, MINNESOTA

City Council and Other Officials
Year Ended December 31, 2012

CITY COUNCIL

Robert Ramsey
Randy Backous
David Elvig
Colin McGlone
Sarah Strommen
Jason Tossey
Jeff Wise

Mayor
Councilmember
Councilmember
Councilmember
Councilmember
Councilmember
Councilmember

CITY OFFICIALS

Kurt Ulrich

City Administrator

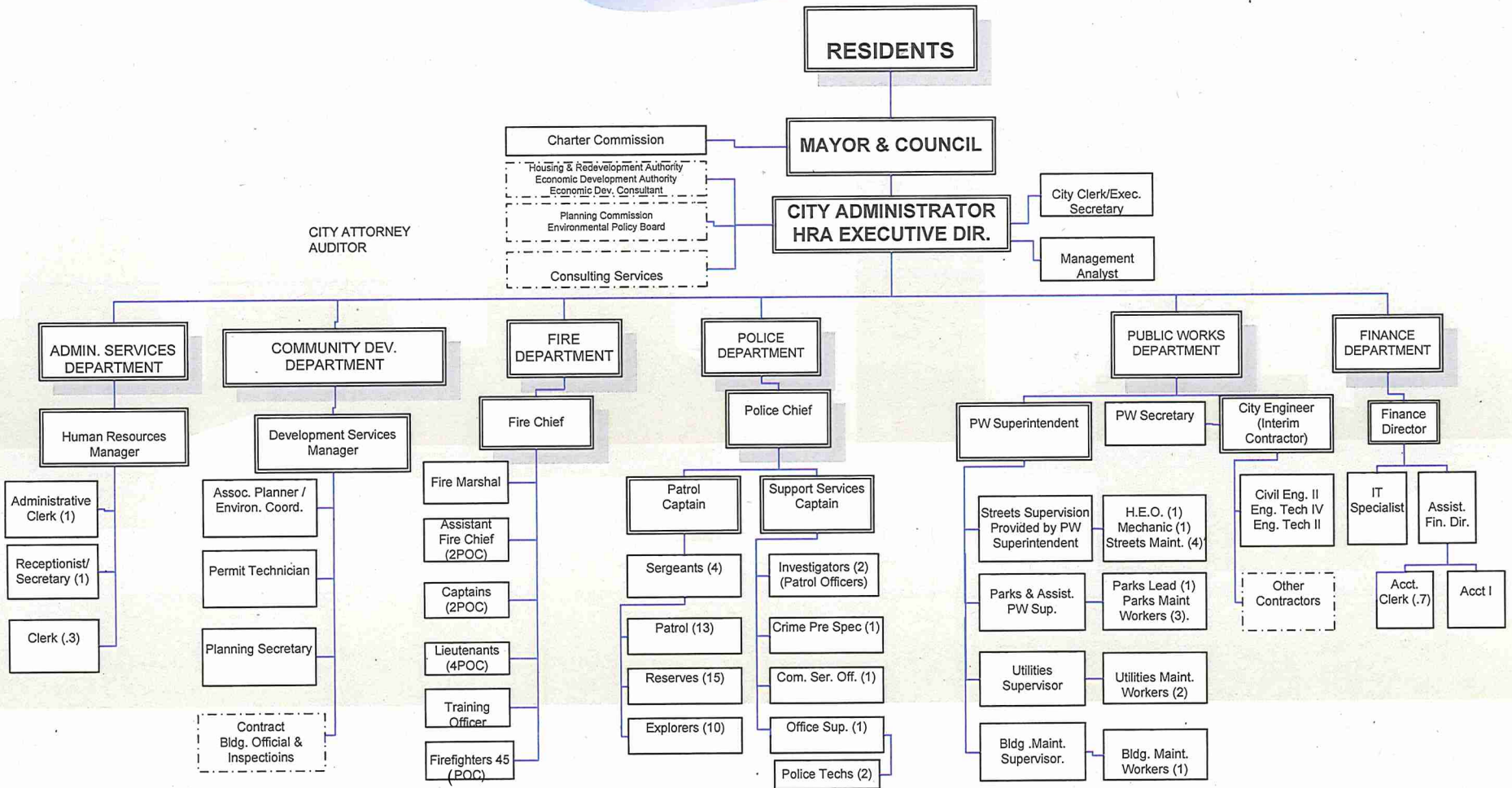
DEPARTMENT HEADS

Dean Kapler
Diana Lund
James Way

Fire Chief
Finance Director
Chief of Police

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CITY OF RAMSEY ORGANIZATIONAL CHART



Eff. Oct. 2012

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City of Ramsey

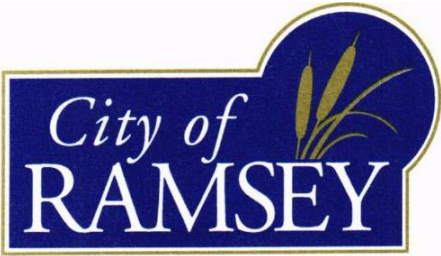
Mission Statement

The City Council, Commissions and Staff strive to provide to the citizens of Ramsey, governance which is fiscally stable and provides services at levels and in a manner desired by the citizens. Further, the City Council intends to provide leadership for a proactive organization provided for the benefit of all local constituencies.

Primary Objectives

- To provide pro-active delivery of municipal services to the citizens for a cost at or below the metropolitan median for delivery of similar services.
- To provide increased aesthetics and amenities in industrial, commercial and residential neighborhoods.
- To provide increased park and natural resource opportunities to the public.
- To provide a consistent level of service to the community in the areas of public works, public safety and general operations.
- To collaborate with other levels of government and service providers to increase the level and quality of service to the community.
- To ensure responsiveness to the public and to foster an atmosphere of communication within and outside of the organization.
- Actively promote economic development in an effort to expand the tax base and quality employment opportunities.

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7550 Sunwood Drive NW • Ramsey, Minnesota 55303
City Hall: 763-427-1410 • Fax: 763-427-5543
www.cityoframsey.com

June 25, 2013

Honorable Mayor and Members of the City Council
City of Ramsey, Minnesota

The comprehensive annual financial report (CAFR) of the City of Ramsey, Minnesota (the City) for the fiscal year ended December 31, 2012 is hereby submitted. Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the City. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

Minnesota Statutes and the City Charter require an annual audit of all accounts, financial records, and transactions of the City by independent certified public accountants. The accompanying financial statements have been audited by the firm of Malloy, Montague, Karnowski, Radosevich & Co., P.A., Independent Certified Public Accountants. The firm is engaged by the City Council to render an opinion on the City's financial statements in accordance with accounting principles generally accepted in the United States of America, and an unqualified opinion has been issued. The independent auditor's report is located at the front of the financial section of this report.

Accounting principles generally accepted in the United States of America require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the auditors.

PROFILE OF THE CITY

Ramsey is located in the southwestern part of Anoka County and is situated approximately 25 miles from Minneapolis. The City has 28.8 square miles within its corporate boundaries and is bordered by two major rivers, the Mississippi River along the southern border and the Rum River along the east.

Ramsey was incorporated as a city in 1974, and is organized as a Home Rule City under a City Charter originally adopted in 1984. The City Council consists of a Mayor and six Councilmembers, and is elected at large on a nonpartisan basis. Elections are held in November of each even numbered year. The terms of office are four years for the Mayor and four years for Councilmembers. The City Council is responsible for enacting ordinances, resolutions, and regulations governing the City, and appointing the City Administrator, City Attorney, and members of the various advisory boards and commissions.

Because the City Council acts as the Board of Directors of the Ramsey Economic Development Authority (EDA) and the Ramsey Housing and Redevelopment Authority (HRA), these organizations are included as blended component units in these financial statements.

The City provides a variety of municipal services. These include a full-time police department, a volunteer fire department, engineering services, street and park maintenance, building inspections, planning and zoning, public improvements, general administrative services, and public water and sewer utilities in the urban service areas.

The City adopts an annual budget for the General Fund, EDA Special Revenue Fund, and HRA Special Revenue Fund. Legal level of control is at the function level. Department heads may transfer resources within a department as they see fit. Transfers between functions, however, need special approval from the City Council.

LOCAL ECONOMY

The City has an unemployment rate of 5.2% in comparison to the state average of 6.4%. Ramsey has an employed labor force of 14,060. Anoka County, in which Ramsey is located, has an employed labor force of 190,356 and an unemployment rate of 5.6%.

There are approximately 8,072 single-family homes and 1,525 multifamily units located within the City. In addition, there were 65 single-family homes constructed in 2012.

The City has two major industrial parks with a combined capacity of 320 acres and 25 businesses. Currently both industrial parks are near capacity. In addition, the city is actively developing a new city center known as The COR (Center of Ramsey). The development vision for this 400 acre area located in the heart of Ramsey is for it to become the region's center of retail, restaurants, service and office space, outdoor entertainment and parks, community amenities and housing.

LONG-TERM FINANCIAL PLANNING

The City of Ramsey prepares a five year capital improvement plan in an attempt to anticipate major capital expenditures in advance of the year in which they are budgeted.

The City has a policy to maintain unrestricted General Fund balance in an amount equal to 50% of the following years adopted operating budget. This policy is designed to establish a fund balance at a level which is sufficient to avoid issuing debt to meet current operating needs.

RELEVANT FINANCIAL POLICIES

The City has a comprehensive set of financial policies that provide the basic framework for the overall fiscal management of the City. The City had no unusual occurrences affecting these policies.

For the fiscal year ended December 31, 2012, the City has implemented Governmental Accounting Standards Board (GASB) Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. This statement changed how governmental entities present a statement of net position, replacing "net assets" with "net position" as the terminology used to describe the difference between the other elements of the statement of net position.

MAJOR INITIATIVES

Since 1990, the City has been attempting to provide improved services to a dramatically increasing number of households in a time of fiscal constraints at the state level. From the 1990 census to the 2010 projection, Ramsey's population has increased by 95%. At the same time, aids from the state of Minnesota have decreased.

In 2012, The City's Housing and Redevelopment Authority (HRA) continued its work on Ramsey's downtown development The COR. Construction on the Ramsey Station for the Minnesota Northstar commuter rail is complete and the station is now operational. The Ramsey Station is a key component for the success of projects within The COR, thus it has been the city's top priority for transportation improvements.

CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting (CAEFR) to the City for its CAFR for the year ended December 31, 2011. This was the eighteenth consecutive year the City has received this prestigious award. Also, the City had previously received the award from 1981 through 1988, after which the City did not participate in the program for several years.

The CAEFR is valid for a period of one year only. We believe our current CAFR continues to meet the CAEFR Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

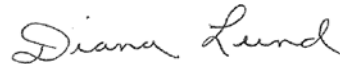
ACKNOWLEDGMENT

The 2012 CAFR of the City meets the highest professional standards and was prepared in a timely and cost-effective manner. This could never have been accomplished without the excellent work of the entire Finance Department. We would like to express our appreciation to the Finance Department and all members of the City's staff who contributed to its preparation.

Respectfully submitted,



Kurt Ulrich
City Administrator



Diana Lund
Finance Director

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Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Ramsey
Minnesota

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2011

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Christopher P. Moynell

President

Jeffrey R. Emer

Executive Director

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the City Council and Management
City of Ramsey, Minnesota

REPORT ON THE FINANCIAL STATEMENTS

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Ramsey, Minnesota (the City) as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

AUDITOR'S RESPONSIBILITY

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

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

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

(continued)

OPINIONS

In our opinion, the financial statements referred to on the previous page present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of December 31, 2012, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the General Fund and the Housing and Redevelopment Authority Fund for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

OTHER MATTERS

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Schedule of Funding Progress, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, the combining and individual fund statements and schedules, and the statistical section, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

(continued)

OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 2013 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Malloy, Montague, Karnowski, Radosevich, & Co., P.A.

Minneapolis, Minnesota
June 10, 2013

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CITY OF RAMSEY

Management's Discussion and Analysis Year Ended December 31, 2012

As management of the City of Ramsey, Minnesota (the City), we have provided readers of the City's financial statements with this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2012.

OVERVIEW OF THE FINANCIAL STATEMENTS

Management's Discussion and Analysis (MD&A) is intended to serve as an introduction to the City's basic financial statements, which are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to basic financial statements. This report also contains other information in addition to the basic financial statements themselves.

Government-Wide Financial Statements – The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to private sector businesses.

The Statement of Net Position presents information on all of the City's assets, liabilities, and deferred inflows/outflows, as applicable, (excluding Fiduciary Funds), with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The Statement of Activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. delinquent taxes and special assessments).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by property taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities include general government, public safety, highways and streets, and culture and recreation. The business-type activities of the City include enterprises for water, sewer, street light, recycling, and storm water utilities.

Fund Financial Statements – A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The funds of the City are divided into three categories—Governmental Funds, Proprietary Funds, and Fiduciary Funds.

Governmental Funds – Governmental Funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, Governmental Fund financial statements focus on near-term inflows and outflows of spendable resources, as well as the balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Governmental Funds (continued)

Because the focus of Governmental Funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for Governmental Funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the Governmental Funds balance sheet and the statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between Governmental Funds and governmental activities.

The fund financial statements present information for each Major Governmental Fund in separate columns. Data from the Nonmajor Governmental Funds are combined into a single, aggregated presentation. Individual Fund data for each of these Nonmajor Governmental Funds is provided in the form of combining statements elsewhere in this report. The City adopts an annual appropriated budget for the General Fund, the Economic Development Authority Special Revenue Fund and the Housing and Redevelopment Authority Special Revenue Fund. Budget-to-actual comparisons are provided in this financial report for these funds.

Proprietary Funds – The City maintains two different types of Proprietary Funds. Enterprise Funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses one Internal Service Fund to accumulate and allocate costs internally among the various city functions. Because the Internal Service Fund is predominantly used by governmental functions, it is included within governmental activities in the city-wide financial statements.

Fiduciary Funds – Fiduciary Funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary Funds are not reflected in the government-wide financial statements because the resources for those funds are not available to support the City's own programs. The accounting used for Fiduciary Funds is much like that used for Proprietary Funds.

Notes to Basic Financial Statements – The notes to basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information – In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's progress in funding its obligation to provide post-employment benefits to its employees. Required supplementary information can be found following the notes to basic financial statements.

Combining and individual fund statements and schedules for Nonmajor Funds are presented immediately following the required supplementary information. Statistical tables are presented following these statements and schedules.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The City's assets exceeded liabilities by \$142,260,253 at the close of December 2012.

By far, the largest portion of the City's net position (65 percent) reflects its investment in capital assets (e.g., land, buildings, machinery, infrastructure, and equipment), less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

The following is a summary of the City's net position:

	Net Position					
	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
Assets						
Current and other assets	\$ 37,508,556	\$ 45,991,067	\$ 27,577,456	\$ 23,870,643	\$ 65,086,012	\$ 69,861,710
Capital assets, net of depreciation	64,638,822	63,894,321	50,843,868	51,748,092	115,482,690	115,642,413
Total assets	\$ 102,147,378	\$ 109,885,388	\$ 78,421,324	\$ 75,618,735	\$ 180,568,702	\$ 185,504,123
Liabilities						
Current and other liabilities	\$ 832,139	\$ 1,864,642	\$ 90,724	\$ 106,583	\$ 922,863	\$ 1,971,225
Long-term liabilities	37,385,586	31,688,639	-	-	37,385,586	31,688,639
Total liabilities	\$ 38,217,725	\$ 33,553,281	\$ 90,724	\$ 106,583	\$ 38,308,449	\$ 33,659,864
Net position						
Net investment in capital assets	\$ 41,998,822	\$ 39,794,321	\$ 50,843,868	\$ 51,748,092	\$ 92,842,690	\$ 91,542,413
Restricted	14,632,006	22,103,948	-	-	14,632,006	22,103,948
Unrestricted	7,298,825	14,433,838	27,486,732	23,764,060	34,785,557	38,197,898
Total net position	\$ 63,929,653	\$ 76,332,107	\$ 78,330,600	\$ 75,512,152	\$ 142,260,253	\$ 151,844,259

The City's financial position is the product of many factors. For example, the determination of the City's net investment in capital assets involves many assumptions and estimates, such as current and accumulated depreciation amounts. A conservative versus a liberal approach to depreciation estimates, as well as capitalization policies, will produce a very significant difference in the calculated amounts.

The City has taken a conservative financial approach, carefully analyzing revenues and expenditures/expenses to assure operation of a balanced budget. The ongoing management of revenue and expenditures/expenses has resulted in an upgraded bond rating. In November 2009, Standard and Poor's (S&P) upgraded the City's bond rating from an AA- to an AA+ and reaffirmed the rating in December 2011 and March 2012. This has also allowed the City to continue to provide quality public services at a tax rate that is affordable.

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

The following is a summary of the City's changes in net position:

	Changes in Net Position					
	Governmental		Business-Type		Total	
	Activities		Activities			
	2012	2011	2012	2011	2012	2011
Revenues						
Program revenues						
Charges for services	\$ 2,303,722	\$ 1,979,537	\$ 4,578,453	\$ 4,151,812	\$ 6,882,175	\$ 6,131,349
Operating grants and contributions	2,008,709	298,077	57,239	50,279	2,065,948	348,356
Capital grants and contributions	3,866,331	4,187,265	1,315,030	88,349	5,181,361	4,275,614
General revenues						
Property taxes	11,454,519	11,671,760	-	-	11,454,519	11,671,760
General grants and contributions	9,175	120,932	-	-	9,175	120,932
Sale of capital assets	-	14,716	-	-	-	14,716
Investment earnings	474,076	903,786	320,894	460,228	794,970	1,364,014
Total revenues	20,116,532	19,176,073	6,271,616	4,750,668	26,388,148	23,926,741
Expenses						
General government	18,976,842	5,559,732	-	-	18,976,842	5,559,732
Public safety	4,218,066	4,307,045	-	-	4,218,066	4,307,045
Highways and streets	5,659,428	6,129,272	-	-	5,659,428	6,129,272
Culture and recreation	1,216,583	1,267,292	-	-	1,216,583	1,267,292
Water utility	-	-	1,228,012	1,358,050	1,228,012	1,358,050
Sewer utility	-	-	1,152,760	1,149,318	1,152,760	1,149,318
Street Light utility	-	-	165,651	163,758	165,651	163,758
Recycling utility	-	-	302,936	302,947	302,936	302,947
Storm Water utility	-	-	496,309	410,666	496,309	410,666
Interest and fiscal charges	2,555,567	1,302,228	-	-	2,555,567	1,302,228
Total expenses	32,626,486	18,565,569	3,345,668	3,384,739	35,972,154	21,950,308
Changes in net position before transfers	(12,509,954)	610,504	2,925,948	1,365,929	(9,584,006)	1,976,433
Transfers	107,500	1,199,585	(107,500)	(1,199,585)	-	-
Changes in net position	(12,402,454)	1,810,089	2,818,448	166,344	(9,584,006)	1,976,433
Net Position - beginning	76,332,107	74,522,018	75,512,152	75,345,808	151,844,259	149,867,826
Net Position - ending	\$ 63,929,653	\$ 76,332,107	\$ 78,330,600	\$ 75,512,152	\$ 142,260,253	\$ 151,844,259

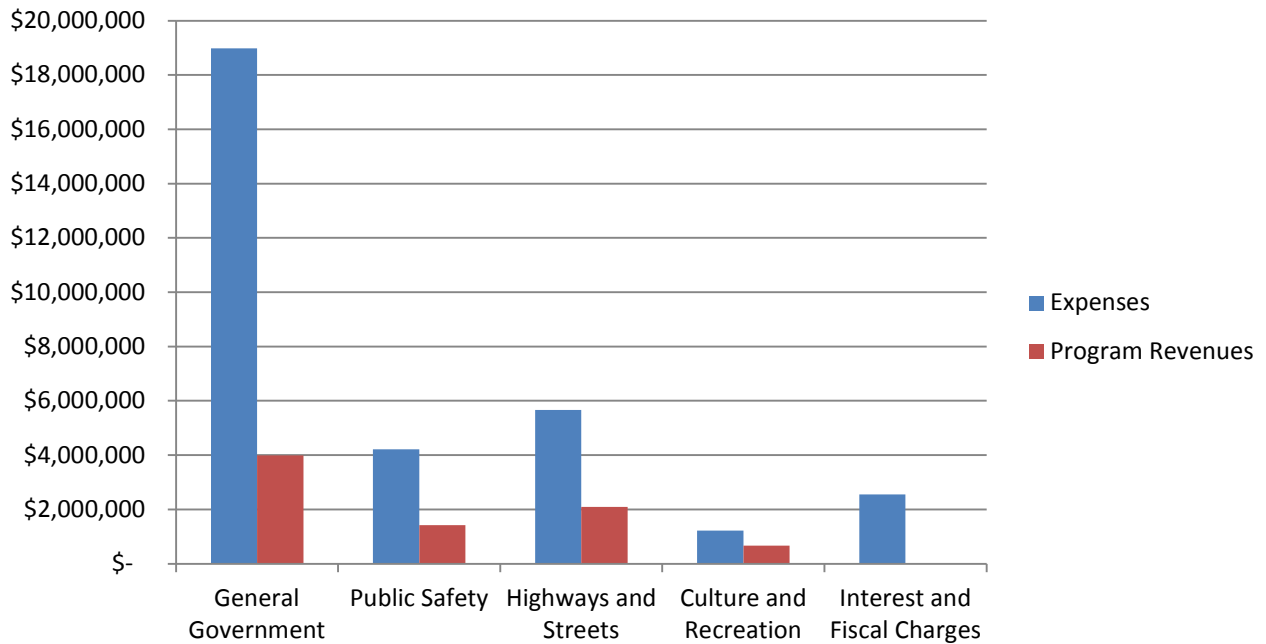
Governmental Activities – Governmental activities account for the \$12,402,454 million decrease in the City's net position. The general government function experienced a \$13,417,110 increase (approx. 241 percent) in expenses. The increase in governmental expenditures was primarily due to non-capital administrative expenditures (legal, development and financial) in relationship to the development of The COR. Projects within The COR associated with these expenditures include the Northstar Commuter Rail Station and contributions appropriated to The Residence at the COR apartment building. Property taxes decreased \$217,241 (approximately 2%) during the year. This percentage change reflects the current economy that still sees a large number of foreclosures and job loss. Investment earnings also decreased \$429,700 or 48% as a result of a less favorable investment environment due to financial markets. Charges for services increased by 16%, or \$324,185. Operating grants and contributions increased approximately \$1,700,000 due to county funding received for non-capital public improvements. Capital grants and contributions decreased 8% or \$320,934 due to a reduction in public improvement activity. The highways and streets function experienced nearly a \$470,000 decrease (8%) in expenses. This decrease is due to a reduction in public improvement projects from the prior year.

Business-Type Activities – Business-type activities, which are the City’s utility operations of water, sewer, street light, recycling, and storm water, increased the City’s net position by \$2,818,448. Key elements of this increase are as follows.

- Transfers had a significant change from the previous year. In 2011 there was a \$1,199,585 transfer out of the proprietary funds. The water fund transferred \$1 million to the debt service fund to help offset the municipal center debt so that the total amount did not need to be levied in a year with decreasing market values and weakened economy. A similar transfer was not completed in 2012.
- There was a 30% decrease in investment earnings as a result of a less favorable investment environment due to financial markets.
- Capital grants and contributions increased \$1,226,681 due to trunk charge contributions made from the developer of the Residence and the COR apartment building constructed in 2012.

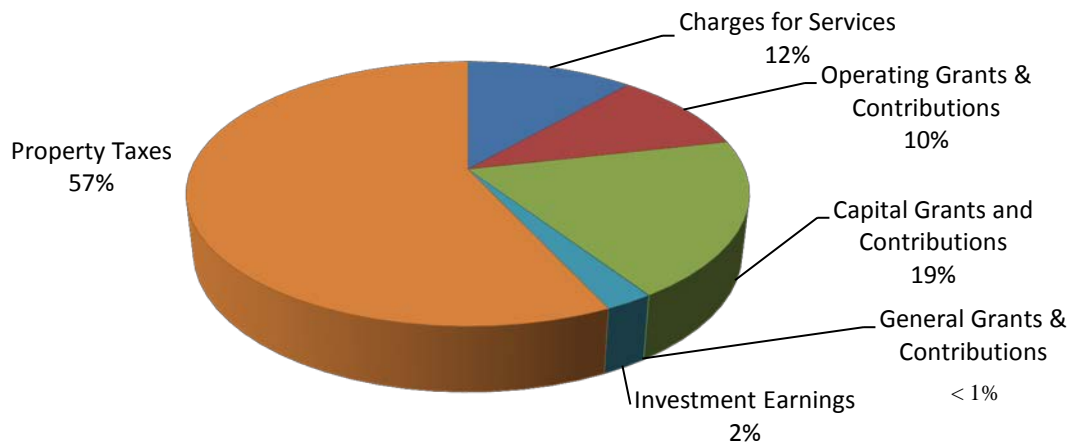
Governmental Activities – The following graphs illustrate the City’s governmental activities:

Expenses and Program Revenues – Governmental Activities



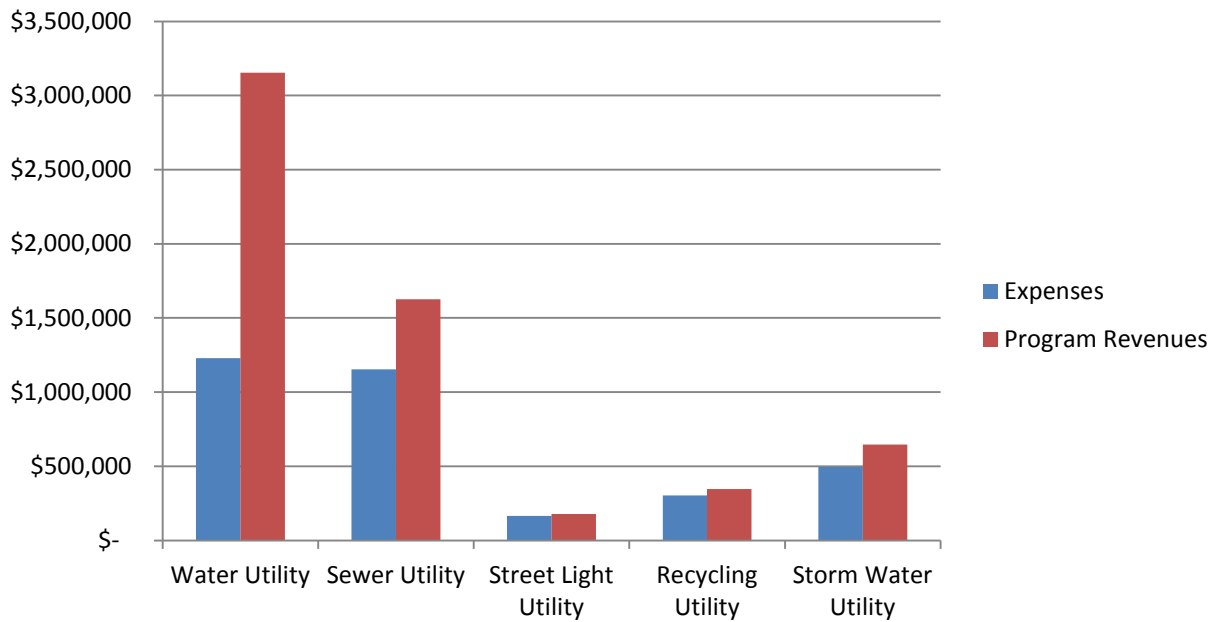
The graphs show the governmental activities and their income clearly reflect the need for property taxes to supplement the activities of the City. The trend of property taxes shows an increasing reliance on this source as the state has withdrawn their support that was previously received as local government aid and market value homestead credit.

Revenue by Source – Governmental Activities

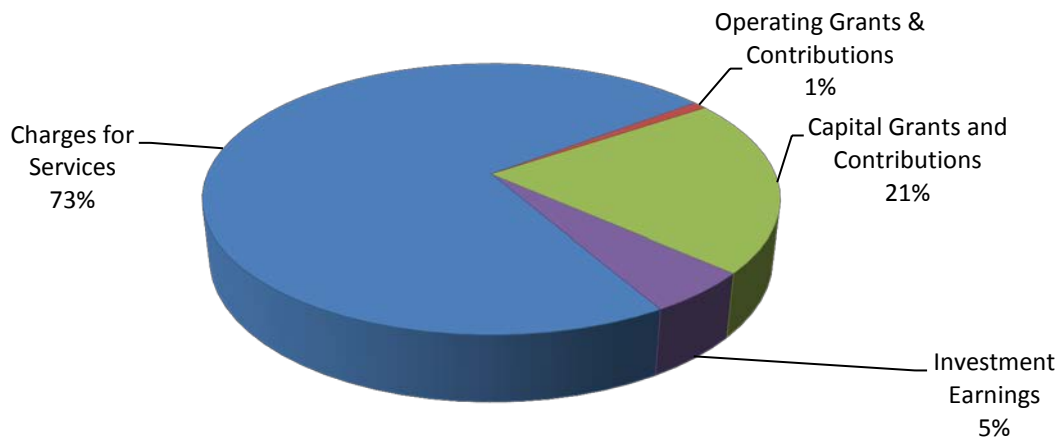


Business-Type Activities – The following graphs illustrate the City’s business-type activities:

Expenses and Program Revenues – Business-Type Activities



Revenues By Source – Business-Type Activities



The business-type activities, which represent the Utility Funds, all received revenues in excess of expenses. Charges for services are the main source of revenue (73%) for all Utility Funds.

Governmental Funds – At the end of the fiscal year, the City’s Governmental Funds reported combined ending fund balances of \$34,783,575, a decrease of \$7,156,687 in comparison with the prior year. The decrease was attributable to the current refunding activity of the Series 2012A/2005A Lease Revenue Bond.

General Fund – The General Fund operating results can be summarized as follows:

	Original Budget	Final Budget	Actual	Over (Under) Final Budget	% Over (Under) Budget
Revenue	\$ 8,593,459	\$ 8,539,908	\$ 8,544,434	\$ 4,526	0.1%
Expenditures	9,648,075	9,139,362	9,098,542	(40,820)	-0.4%
Excess (deficiency) of revenue over expenditures	(1,054,616)	(599,454)	(554,108)	45,346	
Other financing sources (uses)	1,054,616	946,616	890,759	(55,857)	
Net change in fund balances	\$ –	\$ 347,162	336,651	\$ (10,511)	
Fund balances					
Beginning of year			6,388,632		
End of year			\$ 6,725,283		

The actual operating results ended close to the amount projected in the final budget. The change in budget from the original to the final can be attributed to decisions made by city council throughout the year. To maximize savings, positions that were vacant were not refilled.

Tax Increment Fund – This Special Revenue Fund had a year-end fund balance of \$1,146,330 which reflects a \$7,669,923 decrease from 2011. The decrease was due to the expenditures related to development projects located in The COR (Tax Increment District #14). Projects include the Northstar Commuter Rail Station, an addition to the municipal parking ramp, and The Residence at the COR apartment building.

Housing and Redevelopment Authority Fund – This Special Revenue Fund had a year-end fund balance of \$8,259,754. The decrease of \$75,753 is attributed to costs associated with marketing and developing The COR.

2012A/2005A G.O. Improvement Bond Refund – This Debt Service Fund had a year-end fund balance of \$959,891. The decrease of \$1,195,570 is attributed to bond issuance Series 2012A. The Series 2012A bonds were issued to full net advance refund \$17,040,000 of the \$19,200,000 Public Facility Lease Revenue Bonds Series 2005A, dated June 1, 2005, issued by the Economic Development Authority of the city of Ramsey. Concurrent with this issuance, the ground lease entered into between the Economic Development Authority and the City was terminated with the city acquiring the Municipal Center Facility (financed from proceeds of the Series 2005A Lease Revenue Bonds). The 2012A bonds allow the city to reduce annual debt service costs and extend the final repayment term.

Public Improvement Revolving Fund – This Capital Project Fund saw an overall increase in fund balance of \$408,159 which is attributed to the funds share of pooled interest earnings, an increase in special assessments, and decrease highway and streets expenditures.

Landfill Fund – This Capital Project Fund showed an overall decrease in fund balance of \$963,744, which is attributed to the city covering for the development of The COR, a public improvement initiative benefiting the city. This fund was originally established to account for certain landfill-related revenue and the expenditures the City may incur in relation to the landfill. The landfill is now closed and per state statute, funds may be used for expenditures related to improvements that provide a benefit to the entire city.

Equipment Revolving Fund – This Capital Project Fund reported a year-end fund balance of \$1,780,818. The decrease of \$1,495,418 in fund balance was largely attributed to a transfer out for the purchase of capital equipment.

Public Improvement Revolving The COR Capital Project Fund – This capital project fund increased overall fund balance \$152,520. The city received \$696,000 in grant revenue from the State of Minnesota for the municipal center parking ramp expansion and Northstar Commuter Rail Station which attributed to the increase in fund balance.

Armstrong / Bunker Street Improvement Fund – This Capital Project Fund reported a zero fund balance. This fund is used to account for all costs associated with the construction of public improvements related to the Armstrong Blvd and Bunker Blvd project which was completed and closed in 2012.

Sunwood Drive Realignment – This Capital Project Fund reported a \$1,074,576 fund balance. This fund is used to account for all costs associated with the realignment of Sunwood Drive to better accommodate development parcels located within the COR and prepare for the future Armstrong Blvd interchange. The city received \$1,700,000 in funding from the county to offset the cost related to the Armstrong Blvd interchange as this is a county road.

Proprietary Funds – The City’s Proprietary Funds provide the same type of information found in the government-wide financial statements, but in more detail. The City’s Enterprise Funds had a combined net position balance of \$78,330,600 at December 31, 2012. The financial activities of these funds have been summarized in previous charts within this discussion.

The Enterprise Funds consist of the Water Utility Fund, Sewer Utility Fund, Street Light Utility Fund, Recycling Utility Fund, and Storm Water Utility Fund. The growth in the assets reflect the ongoing expansion and provision of services to the various service areas of the utilities.

Capital Assets – The City’s investment in capital assets (net of accumulated depreciation) for its governmental and business-type activities as of December 31, 2012 are as follows:

	Governmental Activities		Business-Type Activities		Totals	
	2012	2011	2012	2011	2012	2011
Land	\$ 6,772,024	\$ 6,772,024	\$ 868,513	\$ 868,513	\$ 7,640,537	\$ 7,640,537
Construction in progress	5,083,805	4,153,721	373,055	123,781	5,456,860	4,277,502
Buildings and structures	25,748,275	25,763,775	6,058,847	6,058,847	31,807,122	31,822,622
Improvements other than buildings	7,338,905	7,346,628	11,596,024	11,445,595	18,934,929	18,792,223
Office equipment	683,468	691,719	-	-	683,468	691,719
Motor vehicles	3,804,697	3,766,466	-	-	3,804,697	3,766,466
Machinery and equipment	4,712,773	4,694,542	540,275	540,275	5,253,048	5,234,817
Infrastructure	27,640,699	25,412,900	-	-	27,640,699	25,412,900
Water and sewer lines	-	-	45,346,485	45,346,485	45,346,485	45,346,485
	<u>81,784,646</u>	<u>78,601,775</u>	<u>64,783,199</u>	<u>64,383,496</u>	<u>146,567,845</u>	<u>142,985,271</u>
Less accumulated depreciation	<u>17,145,824</u>	<u>14,707,454</u>	<u>13,939,331</u>	<u>12,635,404</u>	<u>31,085,155</u>	<u>27,342,858</u>
Total capital assets, net of depreciation	<u>\$ 64,638,822</u>	<u>\$ 63,894,321</u>	<u>\$ 50,843,868</u>	<u>\$ 51,748,092</u>	<u>\$ 115,482,690</u>	<u>\$ 115,642,413</u>
Depreciation expense	<u>\$ 2,606,322</u>	<u>\$ 2,519,597</u>	<u>\$ 1,303,928</u>	<u>\$ 1,297,690</u>	<u>\$ 3,910,250</u>	<u>\$ 3,817,287</u>

The City’s investment in capital assets for its governmental and business-type activities as of December 31, 2012 amounts to over \$115 million (net of accumulated depreciation).

The governmental activities show an increase of approximately \$744,500 in capital assets. This increase is attributable to greater construction in progress resulting from the nearly completed municipal center parking ramp expansion and public improvement road projects. Depreciation for business-type activities surpassed current year additions causing a reduction in business-type capital assets. Additional details of capital asset activity for the year can be found in Note 4 of the notes to basic financial statements.

Long-Term Liabilities – The Debt Service Funds account for the accumulation of resources to finance all of the City’s general obligation bonds. The revenue sources for these funds include annual tax levies and special assessments. At year-end, major debt service fund balance was \$959,891 and non-major debt service fund balance was \$4,658,740 for a total of \$5,618,631 in fund balance for these funds.

The following table summarizes the City's long-term liabilities:

	Governmental Activities	
	2012	2011
Bonds	\$ 36,345,000	\$ 30,505,000
Capital equipment certificates	-	170,000
Compensated absences	760,944	798,892
Other Post-Employment Benefits (OPEB)	279,642	214,747
Total	\$ 37,385,586	\$ 31,688,639

During the current fiscal year, The City saw an increase of nearly \$5.7 million in bonds and certificates. The City issued two new bond series during the current fiscal year. The series 2012A bonds were issued as a general obligation improvement bond with the intent to refund series 2005A public facility lease bonds. The series 2012B bonds were issued as a taxable general obligation tax increment bond. The proceeds from this issuance will pay for certain qualified costs related to the construction of The Residence at The COR Apartments located within tax increment district 14. The compensated absence liability decreased \$37,948 due to significant staffing reductions as a result of voluntary retirement and/or termination. Other Post-Employment Benefits (OPEB) increased \$64,895 due to an increase in the annual required contribution as actuarially determined with the parameters of GASB Statement Nos. 43 and 45.

State statutes limit the amount of general obligation debt a governmental entity may issue to three percent of its total assessed valuation. The current debt limitation for the City is \$57,200,676.

The City has sufficient funds on hand to make all required bond payments, and anticipates an ongoing stream of revenue to make future bond payments.

Additional details of the long-term debt activity for the year can be found in Note 5 of the notes to basic financial statements.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the City of Ramsey is currently 5.2%, which is a decrease from a rate of 6.7% a year ago. The state of Minnesota shows an average unemployment rate of 6.4%, whereas, nationally the unemployment rate is 8.4%.
- The number of foreclosures in the City of Ramsey increased from 109 units in 2011 to 146 in 2012. In comparison, the State of Minnesota saw a decrease in foreclosures from 21,298 in 2011 to 17,895 in 2012.
- Inflationary trends in the region compare favorably to national indices.
- The city is expecting steady residential and commercial growth within the next three years, spurred by the completion of the Ramsey Station for the Minnesota Northstar commuter rail.

All of these factors were considered in preparing the City of Ramsey's budget for the 2013 fiscal year.

The storm water utility rates were increased for the 2013 budget year. The storm water utilities will increase an average of 5%. The increased rates are to not only offset current maintenance costs and depreciation, but to help finance 2013 storm utility projects. Additionally, there was a \$1 increase in the special assessment fee for unpaid items assessed. This increase will offset inflationary administration costs.

REQUESTS FOR INFORMATION

Questions concerning any of the information provided in this report or requests for additional information should be addressed by writing to the City of Ramsey, 7550 Sunwood Drive Northwest, Ramsey, MN 55303 or by calling (763) 427-1410.

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BASIC FINANCIAL STATEMENTS

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CITY OF RAMSEY

Statement of Net Position
December 31, 2012

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and temporary investments	\$ 24,805,201	\$ 19,894,189	\$ 44,699,390
Receivables			
Unremitted taxes	64,408	-	64,408
Delinquent taxes	454,736	-	454,736
Delinquent special assessments	16,702	34,622	51,324
Deferred special assessments	1,118,876	297,774	1,416,650
Accounts	64,335	1,211,783	1,276,118
Interest	173,492	-	173,492
Internal balances	(6,090,392)	6,090,392	-
Due from other governmental units	48,544	-	48,544
Prepays	4,042	48,696	52,738
Land held for resale	13,029,517	-	13,029,517
Restricted assets – temporarily restricted			
Cash and investments for debt service	3,819,095	-	3,819,095
Capital assets			
Land	6,772,024	868,513	7,640,537
Construction in progress	5,083,805	373,055	5,456,860
Buildings and structures	25,748,275	6,058,847	31,807,122
Improvements other than buildings	7,338,905	11,596,024	18,934,929
Office equipment	683,468	-	683,468
Motor vehicles	3,804,697	-	3,804,697
Machinery and equipment	4,712,773	540,275	5,253,048
Infrastructure	27,640,699	-	27,640,699
Water and sewer lines	-	45,346,485	45,346,485
Less accumulated depreciation	(17,145,824)	(13,939,331)	(31,085,155)
Total capital assets, net of depreciation	<u>64,638,822</u>	<u>50,843,868</u>	<u>115,482,690</u>
Total assets	<u>\$ 102,147,378</u>	<u>\$ 78,421,324</u>	<u>\$ 180,568,702</u>
Liabilities			
Accounts and contracts payable	\$ 461,263	\$ 64,090	\$ 525,353
Salaries and benefits payable	233,172	-	233,172
Accrued interest payable	100,133	-	100,133
Due to other governmental units	37,571	26,274	63,845
Unearned revenue	-	360	360
Long-term liabilities			
Due within one year	1,809,614	-	1,809,614
Due in more than one year	35,575,972	-	35,575,972
Total long-term liabilities	<u>37,385,586</u>	<u>-</u>	<u>37,385,586</u>
Total liabilities	38,217,725	90,724	38,308,449
Net Position			
Net investment in capital assets	41,998,822	50,843,868	92,842,690
Restricted for			
Capital improvements	828,049	-	828,049
Debt service	2,465,739	-	2,465,739
Economic development	1,366,641	-	1,366,641
Housing redevelopment	8,272,003	-	8,272,003
Lawful gambling	162,477	-	162,477
Public safety	65,451	-	65,451
Solid waste management	166,785	-	166,785
Tax increment	1,304,861	-	1,304,861
Unrestricted	7,298,825	27,486,732	34,785,557
Total net position	<u>63,929,653</u>	<u>78,330,600</u>	<u>142,260,253</u>
Total liabilities and net position	<u>\$ 102,147,378</u>	<u>\$ 78,421,324</u>	<u>\$ 180,568,702</u>

See notes to basic financial statements

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CITY OF RAMSEY

Statement of Activities
Year Ended December 31, 2012

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities							
General government	\$18,976,842	\$ 416,152	\$ 1,762,855	\$ 1,814,393	\$ (14,983,442)	\$ -	\$ (14,983,442)
Public safety	4,218,066	1,177,840	243,630	1,293	(2,795,303)	-	(2,795,303)
Highways and streets	5,659,428	81,159	1,547	2,012,696	(3,564,026)	-	(3,564,026)
Culture and recreation	1,216,583	628,571	677	37,949	(549,386)	-	(549,386)
Interest and fiscal charges	2,555,567	-	-	-	(2,555,567)	-	(2,555,567)
Total governmental activities	32,626,486	2,303,722	2,008,709	3,866,331	(24,447,724)	-	(24,447,724)
Business-type activities							
Water utility	1,228,012	2,131,460	7,074	1,014,359	-	1,924,881	1,924,881
Sewer utility	1,152,760	1,324,342	-	300,671	-	472,253	472,253
Street light utility	165,651	179,124	-	-	-	13,473	13,473
Recycling utility	302,936	296,358	50,165	-	-	43,587	43,587
Storm water utility	496,309	647,169	-	-	-	150,860	150,860
Total business-type activities	3,345,668	4,578,453	57,239	1,315,030	-	2,605,054	2,605,054
Total governmental and business-type activities	\$35,972,154	\$ 6,882,175	\$ 2,065,948	\$ 5,181,361	(24,447,724)	2,605,054	(21,842,670)
		General revenues					
		Property taxes			11,454,519	-	11,454,519
		General grants and contributions			9,175	-	9,175
		Investment earnings			474,076	320,894	794,970
		Transfers			107,500	(107,500)	-
		Total general revenues and transfers			12,045,270	213,394	12,258,664
		Change in net position			(12,402,454)	2,818,448	(9,584,006)
		Net position – beginning			76,332,107	75,512,152	151,844,259
		Net position – ending			\$ 63,929,653	\$ 78,330,600	\$ 142,260,253

See notes to basic financial statements

CITY OF RAMSEY
Balance Sheet
Governmental Funds
December 31, 2012

	General	Special Revenue Funds		Debt Service Fund
		Tax Increment	Housing and Redevelopment Authority	2012A/2005A G.O. Improvement Bond Refund
Assets				
Cash and temporary investments	\$ 7,952,380	\$ 1,145,344	\$ 495,400	\$ 955,474
Cash and investments held by trustee	—	—	—	—
Receivables				
Unremitted taxes	35,390	20,194	1,852	4,417
Delinquent taxes	238,886	158,532	12,249	27,190
Delinquent special assessments	—	—	—	—
Deferred special assessments	—	—	—	—
Accounts	16,773	—	—	—
Interest	173,492	—	—	—
Due from other funds	—	—	—	—
Due from other governmental units	25,119	—	—	—
Prepays	4,042	—	—	—
Land held for resale	—	—	12,408,367	—
Advances to other funds	—	—	—	—
Total assets	\$ 8,446,082	\$ 1,324,070	\$ 12,917,868	\$ 987,081
Liabilities and Fund Balances				
Liabilities				
Accounts and contracts payable	\$ 183,253	\$ 7,174	\$ 51,961	\$ —
Salaries and benefits payable	233,172	—	—	—
Due to other governmental units	24,029	12,035	—	—
Due to other funds	—	—	—	—
Deferred revenue	238,886	158,531	12,249	27,190
Advances from other funds	1,041,459	—	4,593,904	—
Total liabilities	1,720,799	177,740	4,658,114	27,190
Fund balances:				
Nonspendable	4,042	—	—	—
Restricted	—	1,146,330	8,259,754	959,891
Committed	—	—	—	—
Assigned	142,419	—	—	—
Unassigned	6,578,822	—	—	—
Total fund balances	6,725,283	1,146,330	8,259,754	959,891
Total liabilities and fund balances	\$ 8,446,082	\$ 1,324,070	\$ 12,917,868	\$ 987,081

See notes to basic financial statements

Capital Project Funds

Public Improvement Revolving	Landfill	Equipment Revolving	Public Improvement Revolving The COR	Armstrong/Bunker Street Improvement	Sunwood Drive Realignment	Nonmajor	Totals
\$ 2,161,629	\$ 1,977,890	\$ 1,780,818	\$ -	\$ -	\$ 1,186,707	\$ 6,745,042	\$ 24,400,684
-	-	-	-	-	-	3,819,095	3,819,095
-	-	-	-	-	-	2,555	64,408
1	-	-	-	-	-	17,878	454,736
16,702	-	-	-	-	-	-	16,702
1,118,876	-	-	-	-	-	-	1,118,876
-	-	-	-	-	-	47,562	64,335
-	-	-	-	-	-	-	173,492
78,100	-	-	-	-	-	67,500	145,600
-	-	-	11,672	-	-	11,753	48,544
-	-	-	-	-	-	-	4,042
-	-	-	-	-	-	621,150	13,029,517
-	157,467	-	-	-	-	-	157,467
<u>\$ 3,375,308</u>	<u>\$ 2,135,357</u>	<u>\$ 1,780,818</u>	<u>\$ 11,672</u>	<u>\$ -</u>	<u>\$ 1,186,707</u>	<u>\$ 11,332,535</u>	<u>\$ 43,497,498</u>
\$ 2,203	\$ -	\$ -	\$ 37,076	\$ -	\$ 112,131	\$ 65,691	\$ 459,489
-	-	-	-	-	-	-	233,172
-	-	-	-	-	-	1,426	37,490
-	-	-	78,100	-	-	67,500	145,600
1,135,579	-	-	-	-	-	17,878	1,590,313
-	-	-	-	-	-	612,496	6,247,859
1,137,782	-	-	115,176	-	112,131	764,991	8,713,923
-	-	-	-	-	-	-	4,042
-	-	-	-	-	-	7,240,316	17,606,291
-	-	-	-	-	-	946,312	946,312
2,237,526	2,135,357	1,780,818	-	-	1,074,576	2,734,104	10,104,800
-	-	-	(103,504)	-	-	(353,188)	6,122,130
<u>2,237,526</u>	<u>2,135,357</u>	<u>1,780,818</u>	<u>(103,504)</u>	<u>-</u>	<u>1,074,576</u>	<u>10,567,544</u>	<u>34,783,575</u>
<u>\$ 3,375,308</u>	<u>\$ 2,135,357</u>	<u>\$ 1,780,818</u>	<u>\$ 11,672</u>	<u>\$ -</u>	<u>\$ 1,186,707</u>	<u>\$ 11,332,535</u>	<u>\$ 43,497,498</u>

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CITY OF RAMSEY

Reconciliation of the Balance Sheet
to the Statement of Net Position
Governmental Funds
December 31, 2012

Total fund balances – Governmental Funds \$ 34,783,575

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in Governmental Funds.

Cost of capital assets	81,784,646
Less accumulated depreciation	(17,145,824)

Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.

Long-term liabilities at year-end consist of:

Bonds	(36,345,000)
Compensated absences payable	(760,944)

Certain revenues (including delinquent taxes and special assessments) are included in net position, but are excluded from fund balances until they are available to liquidate liabilities of the current period.

1,590,313

Accrued interest payable is included in net position, but is excluded from fund balances until due and payable.

(100,133)

Net other postemployment benefit obligations reported in the statement of net position do not require the use of current financial resources and are not reported as liabilities in governmental funds until actually due.

(279,642)

Internal Service Funds are used to manage insurance-related activity. The assets and liabilities of the Internal Service Funds (including capital assets) are included in governmental activities in the Statement of Net Position.

402,662

Total net position – governmental activities	<u><u>\$ 63,929,653</u></u>
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See notes to basic financial statements

CITY OF RAMSEY

Statement of Revenue, Expenditures, and Changes in Fund Balances
 Governmental Funds
 Year Ended December 31, 2012

	Special Revenue Fund			Debt Service Fund
	General	Tax Increment	Housing and Redevelopment Authority	2012A/2005A G.O. Improvement Bond Refund
Revenue				
Property taxes	\$ 7,023,839	\$ 2,703,765	\$ 367,053	\$ 902,192
Special assessments	–	–	–	–
Licenses and permits	534,910	–	–	–
Intergovernmental revenue	311,840	–	236	–
Charges for services	488,849	–	–	–
Fines and forfeits	75,562	–	–	–
Other revenue				
Investment earnings	95,720	81,374	7,421	15,415
Miscellaneous	13,714	120,000	152,664	–
Total revenue	<u>8,544,434</u>	<u>2,905,139</u>	<u>527,374</u>	<u>917,607</u>
Expenditures				
Current				
General government	2,251,476	14,494,981	330,000	68
Public safety	3,860,697	–	–	–
Highways and streets	1,700,988	–	–	–
Culture and recreation	835,678	–	–	–
Capital outlay	342,245	221,024	–	–
Debt service				
Principal retirement	–	–	–	685,000
Interest and fiscal charges	107,458	–	–	2,031,109
Total expenditures	<u>9,098,542</u>	<u>14,716,005</u>	<u>330,000</u>	<u>2,716,177</u>
Excess (deficiency) of revenue over expenditures	(554,108)	(11,810,866)	197,374	(1,798,570)
Other financing sources (uses)				
Bonds issued	–	6,825,738	–	–
Refunding bonds issued	–	–	–	16,875,000
Proceeds on sale of capital assets	–	–	–	–
Payments on refunded bonds	–	–	–	(17,227,352)
Premiums/Discounts on bonds issued	–	–	–	352,352
Transfers in	1,072,543	–	–	603,000
Transfers (out)	(181,784)	(2,684,795)	(273,127)	–
Total other financing sources (uses)	<u>890,759</u>	<u>4,140,943</u>	<u>(273,127)</u>	<u>603,000</u>
Net change in fund balances	336,651	(7,669,923)	(75,753)	(1,195,570)
Fund balances				
Beginning of year	<u>6,388,632</u>	<u>8,816,253</u>	<u>8,335,507</u>	<u>2,155,461</u>
End of year	<u>\$ 6,725,283</u>	<u>\$ 1,146,330</u>	<u>\$ 8,259,754</u>	<u>\$ 959,891</u>

See notes to basic financial statements

Capital Project Funds							
Public Improvement Revolving	Landfill	Equipment Revolving	Public Improvement Revolving The COR	Armstrong/ Bunker Street Improvement	Sunwood Drive Realignment	Nonmajor	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 548,954	\$ 11,545,803
363,449	-	-	-	-	-	73,405	436,854
-	-	-	-	-	-	-	534,910
-	-	-	764,408	-	1,700,000	959,611	3,736,095
-	-	-	-	-	-	1,192,551	1,681,400
-	-	-	-	-	-	-	75,562
34,496	56,421	48,968	-	-	-	128,217	468,032
14,056	-	139,519	102,149	-	-	1,367,127	1,909,229
412,001	56,421	188,487	866,557	-	1,700,000	4,269,865	20,387,885
-	940,371	-	-	-	-	274,616	18,291,512
-	-	-	-	-	-	-	3,860,697
6,807	-	-	159,795	395,614	1,779,474	348,737	4,391,415
-	-	-	-	-	-	774	836,452
-	-	-	970,940	-	1,167,514	668,405	3,370,128
-	-	-	-	-	-	800,000	1,485,000
-	-	-	-	-	6,795	535,814	2,681,176
6,807	940,371	-	1,130,735	395,614	2,953,783	2,628,346	34,916,380
405,194	(883,950)	188,487	(264,178)	(395,614)	(1,253,783)	1,641,519	(14,528,495)
-	-	-	-	-	-	494,262	7,320,000
-	-	-	-	-	-	-	16,875,000
-	-	-	-	-	-	11,753	11,753
-	-	-	-	-	-	-	(17,227,352)
-	-	-	-	-	-	(67,445)	284,907
985,810	-	17,926	416,698	135,345	2,361,579	644,826	6,237,727
(982,845)	(79,794)	(1,701,831)	-	-	-	(226,051)	(6,130,227)
2,965	(79,794)	(1,683,905)	416,698	135,345	2,361,579	857,345	7,371,808
408,159	(963,744)	(1,495,418)	152,520	(260,269)	1,107,796	2,498,864	(7,156,687)
1,829,367	3,099,101	3,276,236	(256,024)	260,269	(33,220)	8,068,680	41,940,262
\$ 2,237,526	\$ 2,135,357	\$ 1,780,818	\$ (103,504)	\$ -	\$ 1,074,576	\$ 10,567,544	\$ 34,783,575

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CITY OF RAMSEY

Reconciliation of the Statement of
Revenues, Expenditures, and Changes in Fund Balances
to the Statement of Activities
Governmental Funds
Year Ended December 31, 2012

Total net change in fund balances – Governmental Funds \$ (7,156,687)

Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlays are reported in Governmental Funds as expenditures. However, in the Statement of Activities the cost of those assets is allocated over the estimated useful lives as depreciation expense.

Capital outlays	3,370,128
Disposals	(19,305)
Depreciation expense	(2,606,322)

Issuance of long-term debt provides current financial resources to governmental funds, while repayment of long-term liabilities is an expenditure in the Governmental Funds. Neither transaction, however, has any effect on net position.

Issuance of new debt	(24,195,000)
Repayment of principal on long-term debt	18,525,000

Interest on long-term debt in the Statement of Activities differs from the amount reported in the Governmental Funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.

28,054

Certain revenues (including delinquent taxes and special assessments) are included in the change in net position, but are excluded from the change in fund balances until they are available to liquidate liabilities of the current period.

(352,391)

Certain expenses are included in the change in net position, but do not require the use of current funds, and are not included in the change in the fund balances.

Governmental activities – compensated absences payable	37,948
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Net other postemployment benefit obligations reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in governmental funds until actually due.

(64,895)

Internal Service Funds are used to charge the cost of certain activities, such as insurance to individual funds. This amount represents the change in net position of the Internal Service Fund, which is reported with governmental activities.

31,016

Change in net position – governmental activities \$ (12,402,454)

See notes to basic financial statements

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CITY OF RAMSEY

Statement of Revenue, Expenditures, and Changes in Fund Balances
 General Fund – Budget and Actual
 Year Ended December 31, 2012

	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final		
Revenue				
Property taxes	\$ 7,090,150	\$ 7,023,839	\$ 7,023,839	\$ –
Licenses and permits	436,320	531,710	534,910	3,200
Intergovernmental revenue	305,300	320,772	311,840	(8,932)
Charges for services	543,189	491,953	488,849	(3,104)
Fines and forfeits	108,000	74,720	75,562	842
Other revenue				
Investment earnings	80,000	80,000	95,720	15,720
Miscellaneous	30,500	16,914	13,714	(3,200)
Total revenue	<u>8,593,459</u>	<u>8,539,908</u>	<u>8,544,434</u>	<u>4,526</u>
Expenditures				
Current				
General government	2,289,678	2,263,075	2,251,476	(11,599)
Public safety	4,110,418	3,883,892	3,860,697	(23,195)
Highways and streets	1,813,874	1,709,207	1,700,988	(8,219)
Culture and recreation	880,740	833,486	835,678	2,192
Capital outlay	340,252	342,244	342,245	1
Debt service				
Interest and fiscal charges	213,113	107,458	107,458	–
Total expenditures	<u>9,648,075</u>	<u>9,139,362</u>	<u>9,098,542</u>	<u>(40,820)</u>
Excess (deficiency) of revenue over expenditures	(1,054,616)	(599,454)	(554,108)	45,346
Other financing sources (uses)				
Transfers in	1,054,616	1,054,616	1,072,543	17,927
Transfers (out)	–	(108,000)	(181,784)	(73,784)
Total other financing sources (uses)	<u>1,054,616</u>	<u>946,616</u>	<u>890,759</u>	<u>(55,857)</u>
Net change in fund balances	<u>\$ –</u>	<u>\$ 347,162</u>	336,651	<u>\$ (10,511)</u>
Fund balances				
Beginning of year			<u>6,388,632</u>	
End of year			<u>\$ 6,725,283</u>	

See notes to basic financial statements

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CITY OF RAMSEY

Statement of Revenue, Expenditures, and Changes in Fund Balances
Housing and Redevelopment Authority – Budget and Actual
Year Ended December 31, 2012

	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final		
Revenue				
Property taxes	\$ 368,532	\$ 367,053	\$ 367,053	\$ –
Intergovernmental revenue	–	–	236	236
Other revenue				
Investment earnings	2,500	2,500	7,421	4,921
Miscellaneous	–	152,664	152,664	–
Total revenue	<u>371,032</u>	<u>522,217</u>	<u>527,374</u>	<u>5,157</u>
Expenditures				
Current				
General government	<u>507,411</u>	<u>344,975</u>	<u>330,000</u>	<u>(14,975)</u>
	<u>507,411</u>	<u>344,975</u>	<u>330,000</u>	<u>(14,975)</u>
Excess (deficiency) of revenue over expenditures	(136,379)	177,242	197,374	20,132
Other financing sources (uses)				
Transfers in/(out)	<u>–</u>	<u>(273,127)</u>	<u>(273,127)</u>	<u>–</u>
Net change in fund balances	<u>\$ (136,379)</u>	<u>\$ (95,885)</u>	<u>(75,753)</u>	<u>\$ 20,132</u>
Fund balances				
Beginning of year			<u>8,335,507</u>	
End of year			<u>\$ 8,259,754</u>	

See notes to basic financial statements

CITY OF RAMSEY

Statement of Net Position
 Proprietary Funds
 Year Ended December 31, 2012

Assets	Business-Type Activities – Enterprise Funds		
	Water Utility	Sewer Utility	Street Light Utility
Current assets			
Cash and temporary investments	\$ 11,057,142	\$ 6,612,345	\$ 1,248,358
Receivables			
Delinquent special assessments	17,311	17,311	–
Deferred special assessments	149,102	148,672	–
Accounts and interest	441,952	407,172	60,319
Prepays	–	48,696	–
Total current assets	<u>11,665,507</u>	<u>7,234,196</u>	<u>1,308,677</u>
Noncurrent assets			
Advances to other Funds	2,909,448	3,180,944	–
Capital assets			
Land	868,513	–	–
Construction in progress	–	–	–
Buildings and structures	6,058,847	–	–
Improvements other than buildings	–	–	731,725
Machinery and equipment	134,188	378,167	–
Water and sewer lines	24,117,279	21,229,206	–
	<u>31,178,827</u>	<u>21,607,373</u>	<u>731,725</u>
Less accumulated depreciation	6,449,117	5,343,725	347,030
Net capital assets	<u>24,729,710</u>	<u>16,263,648</u>	<u>384,695</u>
Total noncurrent assets	<u>27,639,158</u>	<u>19,444,592</u>	<u>384,695</u>
Total assets	<u>\$ 39,304,665</u>	<u>\$ 26,678,788</u>	<u>\$ 1,693,372</u>
Liabilities and Net Position			
Current liabilities			
Accounts and contracts payable	\$ 16,276	\$ 18,182	\$ 19,800
Due to other governmental units	26,274	–	–
Unearned revenue	–	–	360
Total current liabilities	<u>42,550</u>	<u>18,182</u>	<u>20,160</u>
Net Position			
Net investment in capital assets	24,729,710	16,263,648	384,695
Unrestricted	14,532,405	10,396,958	1,288,517
Total net position	<u>39,262,115</u>	<u>26,660,606</u>	<u>1,673,212</u>
Total liabilities and net position	<u>\$ 39,304,665</u>	<u>\$ 26,678,788</u>	<u>\$ 1,693,372</u>

See notes to basic financial statements

<u>Recycling Utility</u>	<u>Storm Water Utility</u>	<u>Totals</u>	<u>Governmental Activities Internal Service</u>
\$ 175,119	\$ 801,225	\$ 19,894,189	\$ 404,517
-	-	34,622	-
-	-	297,774	-
96,138	206,202	1,211,783	-
-	-	48,696	-
<u>271,257</u>	<u>1,007,427</u>	<u>21,487,064</u>	<u>404,517</u>
-	-	6,090,392	-
-	-	868,513	-
-	373,055	373,055	-
-	-	6,058,847	-
-	10,864,299	11,596,024	-
-	27,920	540,275	-
-	-	45,346,485	-
<u>-</u>	<u>11,265,274</u>	<u>64,783,199</u>	<u>-</u>
<u>-</u>	<u>1,799,459</u>	<u>13,939,331</u>	<u>-</u>
<u>-</u>	<u>9,465,815</u>	<u>50,843,868</u>	<u>-</u>
<u>-</u>	<u>9,465,815</u>	<u>56,934,260</u>	<u>-</u>
<u>\$ 271,257</u>	<u>\$ 10,473,242</u>	<u>\$ 78,421,324</u>	<u>\$ 404,517</u>
\$ 25	\$ 9,807	\$ 64,090	\$ 1,774
-	-	26,274	81
-	-	360	-
<u>25</u>	<u>9,807</u>	<u>90,724</u>	<u>1,855</u>
-	9,465,815	50,843,868	-
<u>271,232</u>	<u>997,620</u>	<u>27,486,732</u>	<u>402,662</u>
<u>271,232</u>	<u>10,463,435</u>	<u>78,330,600</u>	<u>402,662</u>
<u>\$ 271,257</u>	<u>\$ 10,473,242</u>	<u>\$ 78,421,324</u>	<u>\$ 404,517</u>

CITY OF RAMSEY

Statement of Revenue, Expenses, and Changes in Net Position
 Proprietary Funds
 Year Ended December 31, 2012

	Business-Type Activities – Enterprise Funds		
	Water Utility	Sewer Utility	Street Light Utility
Operating revenue			
Charges for services	\$ 2,128,289	\$ 1,316,490	\$ 179,124
Sewer access surcharge	-	7,852	-
Other	3,171	-	-
Total operating revenue	<u>2,131,460</u>	<u>1,324,342</u>	<u>179,124</u>
Operating expenses			
Personal services	268,212	78,723	327
Supplies	127,905	39,792	-
Service charges			
Disposal charges	-	541,073	-
Other	220,290	51,922	133,206
Depreciation	611,605	441,250	32,118
Total operating expenses	<u>1,228,012</u>	<u>1,152,760</u>	<u>165,651</u>
Operating income (loss)	903,448	171,582	13,473
Nonoperating revenue			
Intergovernmental revenue	7,074	-	-
Investment earnings	169,990	115,542	19,641
Total nonoperating revenue	<u>177,064</u>	<u>115,542</u>	<u>19,641</u>
Income before contributions and transfers	1,080,512	287,124	33,114
Capital contributions	1,014,359	300,671	-
Transfers out	<u>(34,000)</u>	<u>(28,000)</u>	<u>(14,000)</u>
Change in net position	2,060,871	559,795	19,114
Net position			
Beginning of year	<u>37,201,244</u>	<u>26,100,811</u>	<u>1,654,098</u>
End of year	<u>\$ 39,262,115</u>	<u>\$ 26,660,606</u>	<u>\$ 1,673,212</u>

See notes to basic financial statements

<u>Recycling Utility</u>	<u>Storm Water Utility</u>	<u>Totals</u>	<u>Governmental Activities Internal Service</u>
\$ 296,358	\$ 647,169	\$ 4,567,430	\$ -
-	-	7,852	-
-	-	3,171	64,392
<u>296,358</u>	<u>647,169</u>	<u>4,578,453</u>	<u>64,392</u>
6,059	126,700	480,021	-
5,090	12,063	184,850	-
-	-	541,073	-
291,787	138,591	835,796	39,420
-	218,955	1,303,928	-
<u>302,936</u>	<u>496,309</u>	<u>3,345,668</u>	<u>39,420</u>
(6,578)	150,860	1,232,785	24,972
50,165	-	57,239	-
2,229	13,492	320,894	6,044
<u>52,394</u>	<u>13,492</u>	<u>378,133</u>	<u>6,044</u>
45,816	164,352	1,610,918	31,016
-	-	1,315,030	-
<u>(8,500)</u>	<u>(23,000)</u>	<u>(107,500)</u>	<u>-</u>
37,316	141,352	2,818,448	31,016
233,916	10,322,083	75,512,152	371,646
<u>\$ 271,232</u>	<u>\$ 10,463,435</u>	<u>\$ 78,330,600</u>	<u>\$ 402,662</u>

CITY OF RAMSEY

Statement of Cash Flows
 Proprietary Funds
 Year Ended December 31, 2012

	Business-Type Activities – Enterprise Funds		
	Water Utility	Sewer Utility	Street Light Utility
Cash flows from operating activities			
Receipts from customers and users	\$ 2,058,177	\$ 1,305,357	\$ 178,005
Receipts from interfund services provided	–	–	–
Paid to suppliers/service providers	(367,923)	(620,383)	(148,235)
Paid to employees	(268,212)	(78,723)	(327)
Net cash provided (used) by operating activities	<u>1,422,042</u>	<u>606,251</u>	<u>29,443</u>
Cash flows from capital and related financing activities			
Capital contributions	1,014,359	300,671	–
Acquisition of capital assets	–	–	(26,648)
Net cash provided (used) by capital and related financing activities	<u>1,014,359</u>	<u>300,671</u>	<u>(26,648)</u>
Cash flows from investing activities			
Interest received on investments	169,990	115,542	19,641
Cash flows from noncapital financing activities			
Intergovernmental revenue	7,074	–	–
Transfers (out)	(34,000)	(28,000)	(14,000)
Advances to other funds	69,080	80,749	–
Net cash provided (used) from noncapital financing activities	<u>42,154</u>	<u>52,749</u>	<u>(14,000)</u>
Net increase (decrease) in cash and temporary investments/cash equivalents	2,648,545	1,075,213	8,436
Cash and temporary investments/cash equivalents			
Beginning of year	<u>8,408,597</u>	<u>5,537,132</u>	<u>1,239,922</u>
End of year	<u>\$ 11,057,142</u>	<u>\$ 6,612,345</u>	<u>\$ 1,248,358</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities			
Operating income (loss)	\$ 903,448	\$ 171,582	\$ 13,473
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities			
Depreciation	611,605	441,250	32,118
Change in assets and liabilities			
Receivables			
Deferred special assessments	(27,745)	(28,837)	–
Accounts	(45,538)	9,852	(759)
Prepays	–	(3,006)	–
Accounts payable	(1,906)	15,410	(14,808)
Unearned revenue	–	–	(360)
Due to other governmental units	(17,822)	–	(221)
Net cash provided (used) by operating activities	<u>\$ 1,422,042</u>	<u>\$ 606,251</u>	<u>\$ 29,443</u>

See notes to basic financial statements

			Governmental Activities
Recycling Utility	Storm Water Utility	Totals	Internal Service
\$ 296,095	\$ 646,153	\$ 4,483,787	\$ -
-	-	-	64,392
(297,034)	(146,651)	(1,580,226)	(43,578)
(6,059)	(126,700)	(480,021)	-
<u>(6,998)</u>	<u>372,802</u>	<u>2,423,540</u>	<u>20,814</u>
-	-	1,315,030	-
-	(373,055)	(399,703)	-
<u>-</u>	<u>(373,055)</u>	<u>915,327</u>	<u>-</u>
2,229	13,492	320,894	6,044
50,165	-	57,239	-
(8,500)	(23,000)	(107,500)	-
-	-	149,829	-
<u>41,665</u>	<u>(23,000)</u>	<u>99,568</u>	<u>-</u>
36,896	(9,761)	3,759,329	26,858
<u>138,223</u>	<u>810,986</u>	<u>16,134,860</u>	<u>377,659</u>
<u>\$ 175,119</u>	<u>\$ 801,225</u>	<u>\$ 19,894,189</u>	<u>\$ 404,517</u>
\$ (6,578)	\$ 150,860	\$ 1,232,785	\$ 24,972
-	218,955	1,303,928	-
-	-	(56,582)	-
(263)	(1,016)	(37,724)	-
-	-	(3,006)	-
(157)	4,003	2,542	(222)
-	-	(360)	-
<u>-</u>	<u>-</u>	<u>(18,043)</u>	<u>(3,936)</u>
<u>\$ (6,998)</u>	<u>\$ 372,802</u>	<u>\$ 2,423,540</u>	<u>\$ 20,814</u>

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CITY OF RAMSEY

Statement of Fiduciary Net Position
December 31, 2012

	<u>Agency Fund</u>
Assets	
Cash and temporary investments	\$ 572,510
Receivables	
Accounts	39,871
Assets held for resale	<u>12,734,868</u>
Total assets	<u>\$ 13,347,249</u>
Liabilities	
Accounts payable	\$ 3,614
Deposits payable	608,767
Loans Payable to Met Council	<u>12,734,868</u>
Total liabilities	<u>\$ 13,347,249</u>

See notes to basic financial statements

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CITY OF RAMSEY

Notes to Basic Financial Statements
December 31, 2012

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

A. Organization

The City of Ramsey, Minnesota (the City) operates under the Home Rule Charter City form of government as defined in Minnesota Statutes. Under this plan, the government of the City is run by a City Council composed of an elected Mayor and elected Councilmembers. The City Council exercises legislative authority and determines all matters of policy. The accounting policies of the City conform to accounting principles generally accepted in the United States of America as applicable to governmental units.

B. Reporting Entity

As required by accounting principles generally accepted in the United States of America, these financial statements include the City (the primary government) and its component units. Component units are legally separate entities for which the primary government is financially accountable, or for which the exclusion of the component unit would render the financial statements of the primary government misleading. The criteria used to determine if the primary government is financially accountable for a component unit include whether or not the primary government appoints the voting majority of the potential component unit's Board, is able to impose its will on the potential component unit, is in a relationship of financial benefit or burden with the potential component unit, or is fiscally depended upon by the potential component unit.

1. Blended Component Unit

As a result of applying these criteria, the Ramsey Economic Development Authority (EDA) and the Ramsey Housing and Redevelopment Authority (HRA) are included as blended component units of the City. Financial data is reflected as separate Special Revenue Funds. The Board of Director's for the EDA consists of council-appointed members of the community and two council members. The board does not have voting authority. Voting authority rests with the City Council. The Board of Director's for the HRA is made up of the Ramsey City Mayor and its Councilmember's. Both of these organizations share the same governing body as the City and therefore considered blended component units of the City. (i.e. Reported as though its funds were funds of the City). Separate financial reporting for these units is not produced in addition to this report.

2. Jointly Governed Organization

The City is a member of Local Governmental Information Systems (LOGIS), a consortium of Minnesota municipalities that provides data processing services and support to its members. LOGIS is a legally separate entity that is financially independent of the City. Further, the City does not appoint a voting majority of LOGIS' Board of Directors. Therefore, it has not been incorporated into the City's reporting entity. During the 2012 fiscal year, the City paid LOGIS approximately \$156,285 for services provided.

C. Government-Wide Financial Statements

The government-wide financial statements (i.e. the Statement of Net Position and the Statement of Activities) display information about the reporting government as a whole. These statements include all of the financial activities of the City. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on sales, fees, and charges for support.

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments, that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other internally directed revenues are reported as general revenues.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the fiscal year for which they are levied. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. However, charges between the City's Enterprise Funds and other functions are not eliminated as that would distort the direct costs and program revenues reported in those functions. Depreciation expense can be specifically identified by function and is included in the direct expenses of each function. Interest on long-term debt for governmental activities is considered an indirect expense and is reported separately on the Statement of Activities.

D. Fund Financial Statement Presentation

Separate fund financial statements are provided for Governmental, Proprietary, and Fiduciary Funds. Major individual Governmental and Enterprise Funds are reported as separate columns in the fund financial statements. Aggregated information for the remaining Nonmajor Governmental Funds is reported in a single column in the fund financial statements. A single column is presented in the Proprietary Fund statements to report Internal Service Fund activity. Fiduciary Funds are presented in the Fiduciary Fund financial statements by fund type. Since, by definition, Fiduciary Fund assets are held for the benefit of a third party and cannot be used for activities or obligations of the City, these funds are excluded from the government-wide statements.

Governmental Fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this basis of accounting, transactions are recorded in the following manner:

- 1. Revenue Recognition** – Revenue is recognized when it becomes measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Property tax revenue is generally considered as available if collected within 60 days after year-end. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met. Other revenue is considered measurable and available only when cash is received by the City.

Major revenue that is susceptible to accrual includes property taxes, special assessments, intergovernmental revenue, charges for services, and interest earned on investments. Major revenue that is not susceptible to accrual includes licenses and permits, fees, and miscellaneous revenue. Such revenue is recorded only when received because it is not measurable until collected.

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- 2. Recording of Expenditures** – Expenditures are generally recorded when a liability is incurred, except for principal and interest on long-term debt, compensated absences, and OPEB, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as capital outlay expenditures in the Governmental Funds. Proceeds of long-term debt is reported as other financing sources.

Proprietary Fund financial statements are reported using the economic resources measurement focus and accrual basis of accounting, similar to the government-wide financial statements. Proprietary Funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a Proprietary Fund's principal ongoing operations. The principal operating revenues of the City's Enterprise Funds and Internal Service Funds are charges to customers for sales and services. The operating expenses for the Enterprise Funds and Internal Service Funds include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The City's Fiduciary Fund is an Agency Fund, which uses the accrual basis of accounting, but has no measurement focus.

Information for the Internal Service Fund is reported in a single column in the Proprietary Fund financial statements. Because the principal user of the internal services is the City's governmental activities, the financial statements of the Internal Service Fund are consolidated into the governmental column when presented in the government-wide financial statements. The cost of these services is reported in the appropriate functional activity.

Description of Funds

The City reports the following Major Governmental Funds:

General Fund – This is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

Tax Increment Special Revenue Fund – This fund is used to account for tax increment resources received from general property taxes in the form of tax increments.

Housing and Redevelopment Authority Special Revenue Fund – This fund is used to account for revenues and expenditures associated with housing and redevelopment activities within the City. The primary revenue source is property tax levies.

2012A/2005A G.O Improvement Bond Refund Debt Service Fund – The 2005A Public Project Lease Revenue Bond was issued to finance the construction of the city's municipal center. Series 2012A G.O. Capital Improvement Bond was used to refund this original bond issue.

Public Improvement Revolving Capital Project Fund – This fund is used to account for the resources to be used to finance the City's share of the annual street maintenance program.

Landfill Capital Project Fund – This fund is used to account for certain landfill-related revenue, the expenditures the City may incur in relation to the landfill, and any other expenditures for improvements providing a benefit to the entire city. The fund does not present a potential liability for landfill closure and post closure care costs as defined by GASB Statement No. 18 as the landfill is not owned by the City.

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Equipment Revolving Capital Project Fund – This fund is used to account for resources to finance the replacement of city equipment, vehicles, and/or building facilities.

Public Improvement Revolving The COR Capital Project Fund – This fund is used to account for all costs associated with the construction of public improvements related to The COR (Previously known as Ramsey Town Center) Project.

Armstrong / Bunker Street Improvement Capital Project Fund – This fund is used to account for all costs associated with the construction of public improvements related to the Armstrong Blvd and Bunker Blvd project.

Sunwood Drive Realignment Capital Project Fund – used to account for all costs that are associated with the realignment of Sunwood Drive with The COR.

The City reports the following Major Proprietary Funds:

Water Utility Fund – This fund is used to account for the operation of the city-owned water system.

Sewer Utility Fund – This fund is used to account for the operation of the city-owned sewer system.

Street Light Utility Fund – This fund is used to account for the operation of city-owned streetlights within subdivisions and the priority streetlights throughout the City.

Recycling Utility Fund – This fund is used to account for the operation of the City's curbside recycling program and annual recycling days.

Storm Water Utility Fund – This fund is used to account for the operation of the city-owned storm water system repair and upkeep.

The City also reports the following fund types:

Internal Service Fund – This fund is used to account for the City's insurance refunds, dividends, and other miscellaneous insurance related revenues, and to provide for self-insuring the deductible portions of the City's insurance policies.

Agency Fund – This fund is used to account for assets held by the City in the capacity of agent. The City maintains one Agency Fund to account for deposits held for developers as security for various services. In addition it accounts for property purchased on behalf of the state and the related liability for future state highway improvements.

E. Cash and Investments

Cash balances from all funds are combined and invested to the extent available in short-term investments. Earnings from the pooled investments are allocated to the individual funds based on the average monthly cash and investment balances of the respective funds.

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Cash and Investments (Continued)

Cash and investments held by trustee include balances held in segregated accounts that are established for specific purposes, such as bond indentures held by trustee established for certain bonds. Interest earned on these investments is allocated directly to the escrow account.

The City generally reports investments at fair value. The Minnesota Municipal Money Market (4M) Fund is an external investment pool regulated by Minnesota Statutes that is not registered with the Securities and Exchange Commission (SEC), but follows the same regulatory rules of the SEC under rule 2a7. The City's investment in this fund is measured at the net asset value per share provided by the pool, which is based on an amortized cost method that approximates fair value.

F. Receivables

All miscellaneous accounts receivable are presented net of an allowance for doubtful accounts. Since the City is generally able to certify delinquent amounts to the county for collection as special assessments, no allowance for uncollectible accounts has been provided on these receivables. The only receivables not expected to be fully collected within one year are property taxes and special assessments receivable.

G. Property Taxes

Property tax levies are set by the City Council by December of each year and are certified to the County Auditor for collection in the following year. In Minnesota, counties act as collection agents for all property taxes. A portion of the property taxes levied is paid by the state of Minnesota through various tax credits, which is included in intergovernmental revenue in the financial statements.

The county spreads all levies over taxable property. Such taxes become a lien on January 1 and are recorded as receivables by the City on that date. Real property taxes may be paid by taxpayers in two equal installments on May 15 and October 15. Personal property taxes are due in full on May 15. The county provides tax settlements to cities and other taxing districts several times a year. Taxes which remain unpaid at December 31 are classified as delinquent taxes receivable.

H. Special Assessments

Special assessments represent the financing for public improvements paid for by the benefiting property owners. These assessments are recorded as delinquent (levied but unremitted) or deferred (certified but not yet levied) special assessments receivable.

I. Prepaid items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. In governmental funds, prepaids are recognized by the consumption method, proportionately over the periods that service is provided.

J. Interfund Receivables and Payables

Activity between funds that is representative of lending or borrowing arrangements is reported as either "due to/from other funds" (current portion) or "advances to/from other funds." All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Land Held for Resale

Land held for resale represents various property purchases made by the City with the intent to sell in order to increase tax base or to attract new businesses. These assets are stated at the lower of cost or net realizable value.

L. Capital Assets

Capital assets, which include property, buildings, improvements, equipment, and infrastructure assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Such assets are capitalized at historical cost, or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The City defines capital assets as those with an initial, individual cost of \$5,000 or more for governmental activities and \$1,000 for Proprietary Funds and business-type activities with an estimated useful life in excess of one year. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. As allowed by accounting principles generally accepted in the United States of America, the City has elected not to retroactively capitalize the infrastructure of its governmental activities acquired prior to January 1, 2004.

Capital assets are recorded in the government-wide and Proprietary Fund financial statements, but are not reported in the Governmental Fund financial statements. Interest incurred during the construction phase of capital assets for business-type activities is included as part of the capitalized value of the assets constructed. Capital assets are depreciated using the straight-line method over their estimated useful lives. Land and construction in progress are not depreciated. Useful lives vary from 15 to 50 years for buildings and improvements, 5 to 10 years for machinery, vehicles, and equipment, and 20 to 50 years for collection and distribution systems and other infrastructure.

M. Compensated Absences Payable

Certain city employees earn personal time off, vacation, compensation time, and sick leave at various rates based on longevity. These compensated absences are paid to an employee leaving in good standing, at their current rate of pay, with the exception of sick leave. A minimum of one third (based on longevity), is paid to the departing employee if they have completed 5 or more years of service prior to termination. Compensated absences payable are accounted for as long-term liabilities as described in the following section.

N. Long-Term Liabilities

In the government-wide and Proprietary Fund financial statements, long-term debt and other long-term obligations are reported as liabilities. If they are material, bond premiums, discounts, and issuance costs are deferred and amortized over the life of the bonds using the straight-line method.

In the Governmental Fund financial statements, long-term debt and other long-term obligations are not reported as liabilities until due. The face amount of debt issued is reported as other financing sources. Premiums or discounts on debt issuances are reported as other financing sources or uses, respectively. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. Net Position

In the government-wide and proprietary fund financial statements, net position represents the difference between assets, liabilities, deferred inflows/outflows as applicable. Net position is displayed in three components:

- **Net Investment in Capital Assets** – Consists of capital assets, net of accumulated depreciation, reduced by any outstanding debt attributable to acquire capital assets.
- **Restricted Net Position** – Consists of net position restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments, or enabling legislation.
- **Unrestricted Net Position** – All remaining net position that do not meet the definition of “restricted” or “net investment in capital assets.”

The City applies restricted resources first when an expense is incurred for which both restricted and unrestricted resources are available.

P. Fund Balance Classifications

In the fund financial statements, governmental funds report fund balance in classifications that disclose constraints for which amounts in those funds can be spent. These classifications are as follows:

- **Nonspendable** – Consists of amounts that are not in spendable form, such as prepaid items, inventory, and other long-term assets.
- **Restricted** – Consists of amounts where there are limitations imposed on their use through external restrictions imposed by creditors, grantors, laws or regulations of other governments, or enabling legislation.
- **Committed** – Consists of amounts that can be used only for the specific purposes determined by a formal action of the City’s highest level of decision-making authority. The City Council is the highest level of decision-making authority for the City that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.
- **Assigned** – Consists of internally imposed constraints for amounts intended to be used by the City for specific purposes but do not meet the criteria to be classified as committed. Assigned amounts represent intended uses established by the City Council itself or by an official to which the City Council delegates the authority. Pursuant to City Council Resolution, the City’s Finance Director is authorized to establish assignments of fund balance. The City Council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.
- **Unassigned** – The residual classification for the General Fund, which also reflects negative residual amounts in other funds.

When both restricted and unrestricted resources are available for use, the City first uses restricted resources, then use unrestricted resources as they are needed. When committed, assigned, or unassigned resources are available for use, the City uses resources in the following order: 1) committed, 2) assigned, and 3) unassigned.

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Q. Restricted Assets

Restricted assets are cash and cash equivalents and the related interest receivable whose use is limited by legal requirements such as a bond indenture. Restricted assets are reported only in the government-wide financial statements. In the fund financial statements these assets have been reported as “cash and investments held by trustee” and the interest receivable is included within “accounts and interest receivable”.

R. Budgets and Budgetary Accounting

Each fall the City Council adopts a General Fund budget for the following fiscal year beginning January 1. In addition, an annual budget is legally adopted for the Economic Development Authority, a non major special revenue fund, and the Housing and Redevelopment Authority (HRA) a major special revenue fund. The City has established budgetary control at the function level based upon GAAP serving as the basis of budgeting. Budget appropriations lapse at year-end.

The government’s department heads may make transfers of appropriations within a function. Transfers of appropriations between functions require the approval of the council. All the appropriations for the Housing and Redevelopment Authority are approved by their governing board. The Economic Development Authority budget is recommended by their board and final approval comes from City Council.

S. Statement of Cash Flows

For purposes of the Statement of Cash Flows, the City considers all highly liquid debt instruments with an original maturity from the time of purchase by the City of three months or less to be cash equivalents. The Proprietary Funds’ portion in the government-wide cash and investment management pool is considered to be cash equivalent.

T. Self-Insurance Plan and Risk Management

The City is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The City participates in the League of Minnesota Cities Insurance Trust (LMCIT), a public entity risk pool for its general property and casualty, workers’ compensation, and other miscellaneous insurance coverages. LMCIT operates as a common risk management and insurance program for a large number of cities in Minnesota. The City pays an annual premium to LMCIT for insurance coverage. The LMCIT agreement provides that the trust will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of certain limits.

The City has elected higher deductibles through LMCIT in order to keep premiums at a minimum. To supplement the commercial coverages, the City established the Self-Insurance Internal Service Fund. This fund is funded primarily through dividend paybacks from LMCIT. Expenditures from this fund consist solely of payments of those insurance related costs that are below the individual and/or commutative deductible amounts. Premiums for LMCIT policies are not paid from the Self-Insurance Internal Service Fund, but rather are budgeted and paid from the respective operating funds. The City does not retain significant uncovered risk.

The City also carries commercial insurance for certain other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There were no significant reductions in the City’s insurance coverage in 2012.

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

U. Loans payable to Met Council

The City entered into a loan agreement with the Metropolitan (Met) Council to acquire property within the proposed right-of-way of highways designated as a part of the metropolitan highway system plan. State Highway 10, within Ramsey, is part of that highway system plan. The loans bear no interest, and are to be repaid upon the acquisition of the property by the State of Minnesota.

V. Use of Estimates

The preparation of financial statements, in accordance with accounting principles generally accepted in the United States of America, requires management to make estimates that affect amounts reported in the financial statements during the reporting period. Actual results could differ from such estimates.

W. Comparative data/reclassifications

Comparative data for the prior year has been presented only for management discussion and analysis. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

X. Change in Accounting Principle

For the fiscal year ended December 31, 2012, the City has implemented Governmental Accounting Standards Board (GASB) Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. This statement changed how governmental entities present a statement of net position, replacing “net assets” with “net position” as the terminology used to describe the difference between the other elements of the statement of net position.

NOTE 2 – DEPOSITS AND INVESTMENTS

A. Components of Cash and Investments

Cash and investments at year-end consist of the following:

Deposits	\$	4,495,778
Investments		44,594,692
Cash on hand		<u>525</u>
Total	\$	<u>49,090,995</u>

Cash and investments are presented in the financial statements as follows:

Cash and temporary investments - Statement of Net Position	\$	44,699,390
Restricted cash and investments for debt service - Statement of Net Position		3,819,095
Cash and Investments - Statement of Fiduciary Net Position		<u>572,510</u>
Total	\$	<u>49,090,995</u>

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

B. Deposits

In accordance with applicable Minnesota Statutes, the City maintains deposits at depository banks authorized by the City Council, including checking accounts and certificates of deposits.

The following is considered the most significant risk associated with deposits:

Custodial credit risk – In the case of deposits, this is the risk that in the event of a bank failure, the City’s deposits may be lost.

Minnesota Statutes require that all deposits be protected by federal deposit insurance, corporate surety bond, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by federal deposit insurance or corporate surety bonds. Authorized collateral includes treasury bills, notes, and bonds; issues of U.S. government agencies; general obligations rated “A” or better; revenue obligations rated “AA” or better; irrevocable standard letters of credit issued by the Federal Home Loan Bank; and certificates of deposit. Minnesota Statutes require that securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral. The City has no additional deposit policies addressing custodial credit risk.

At year end, the carrying amount of the City's deposits was \$4,495,778 while the balance on the bank records was \$4,832,071. At December 31, 2012, all deposits were fully covered by federal depository insurance, surety bonds, or by collateral held by the City’s agent in the City’s name.

C. Investments

The City has the following investments at year end:

Investment Type	Credit Risk		Interest Risk-Maturity Duration in Years					Total
	Rating	Agency	Less Than 1	1 to 5	6 to 10	11 to 15	>15	
U.S. Treasuries	N/A	N/A	\$ 56,854	\$2,951,979	\$ 8,364	\$ -	\$ -	\$ 3,017,197
U.S. Agencies	Aaa	Moodys	161	403,260	1,979,399	4,241,935	227,633	6,852,387
U.S. Agencies	AA+	S&P	-	1,047,200	-	-	-	1,047,200
Municipal Bonds	Baa3-Aaa	Moodys	-	5,719,253	3,039,754	1,138,050	-	9,897,057
Municipal Bonds	A-AAA	S&P	846,741	4,675,778	893,111	-	-	6,415,630
Negotiable Certificates of Deposit	N/A	N/A	3,820,644	1,691,789	-	150,000	-	5,662,433
Investment pools								
Federated Treasury Cash Series	Aaa	Moodys	843	-	-	-	-	843
Federated Government Reserves	N/R	N/A	44,873	-	-	-	-	44,873
Minnesota Municipal Money Market	N/R	N/A	11,657,072	-	-	-	-	11,657,072
Total Investments								<u>\$44,594,692</u>

N/A Not Applicable
N/R Not Rated

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments are subject to various risks, the following of which are considered the most significant:

Custodial credit risk – For investments, this is the risk that in the event of a failure of the counterparty to an investment transaction (typically a broker-dealer) the City would not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City does not have a formal investment policy addressing this risk, but typically limits its exposure by purchasing insured or registered investments, or by the control of who holds the securities.

Credit risk – This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Minnesota Statutes limit the City’s investments to direct obligations or obligations guaranteed by the United States or its agencies; general obligations rated “A” or better; revenue obligations rated “AA” or better; general obligations of the Minnesota Housing Finance Agency rated “A” or better; commercial paper issued by the United States corporations or their Canadian subsidiaries, rated of the highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less; time deposits that are fully insured by the Federal Deposit Insurance Corporation or bankers acceptances of the United States banks and Guaranteed Investment Contracts guaranteed by a United States commercial bank or domestic branch of a foreign bank, or a United States insurance company, or their Canadian subsidiary, and with a credit quality in one of the top two highest categories by a nationally recognized rating agency. The City’s investment policies do not further address credit risk.

Concentration risk – This is the risk associated with investing a significant portion of the City’s investment (considered 5 percent or more) in the securities of a single issuer, excluding United States guaranteed investments (such as Treasuries), investment pools and mutual funds. The City’s investment policies do not limit the concentration of investments. At year end, the City’s investment portfolio included 10% concentration in Federal Home Loan Banks.

Interest rate risk – This is the risk of potential variability in the fair value of fixed rate investments resulting from changes in interest rates (the longer the period for which an interest rate is fixed, the greater the risk). The City does not have an investment policy limiting the duration of investments.

NOTE 3 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

A. Short-Term Interfund Receivables/Payables

Individual interfund due from and to other funds at year-end were as follows:

Receivable Fund	Payable Fund	Amount
Major Governmental Fund Public Improvement Revolving Fund Capital Project Fund	Major Governmental Fund Public Improving Revolving The COR Fund Capital Project Fund	\$ 78,100
Nonmajor Governmental Fund Economic Development Authority Fund Special Revenue Fund	Nonmajor Governmental Fund RALF funded project fund Capital Project Fund	67,500
		\$ 145,600

These internal loans were utilized for cash flow purposes.

NOTE 3 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (CONTINUED)

B. Advances To and From Other Funds

Individual interfund advances to and from other funds at year-end were as follows:

Receivable Fund	Payable Fund	Amount	Purpose
Major Capital Project Fund; Landfill	General Fund	\$ 157,467	Internally finance facility loan
Major Proprietary Fund; Sewer Utility	General Fund	883,992	Internally finance facility loan
Major Proprietary Fund; Water Utility	Major Special Revenue Fund; HRA	2,296,952	Internally finance development land purchase
Major Proprietary Fund; Sewer Utility	Major Special Revenue Fund; HRA	2,296,952	Internally finance development land purchase
Major Proprietary Fund; Water Utility	Nonmajor Capital Project Fund; Public Facilities Construction Fund	612,496	Internally finance facility loan
		\$ 6,247,859	

C. Interfund Transfers

Transfers Out	Transfers In								Total
	General	2012A/ 2005A G.O. Improve. Bond Refund Debt Service	Public Improvement Revolving Capital Project	Equipment Revolving Capital Project	Public Improvement Revolving The COR Capital Project	Armstrong/ Bunker Street Improvement Capital Project	Sunwood Drive Realignment Capital Project	Nonmajor Governmental	
General Fund	\$ 17,926	\$ -	\$ 71,706	\$ 17,926	\$ -	\$ -	\$ -	\$ 74,226	\$ 181,784
Tax Increment Special Revenue Fund	275,000	-	870,128	-	310,811	-	1,000,000	228,856	2,684,795
Housing & Redevelopment Authority Special Revenue Fund	-	-	-	-	105,887	-	-	167,240	273,127
Public Improvement Revolving Capital Projects Fund	244,500	603,000	-	-	-	135,345	-	-	982,845
Landfill Capital Project Fund	-	-	-	-	-	-	-	79,794	79,794
Equipment Revolving Capital Project	340,252	-	-	-	-	-	1,361,579	-	1,701,831
Nonmajor Governmental Funds	87,365	-	43,976	-	-	-	-	94,710	226,051
Proprietary Funds	107,500	-	-	-	-	-	-	-	107,500
	\$ 1,072,543	\$ 603,000	\$ 985,810	\$ 17,926	\$ 416,698	\$ 135,345	\$ 2,361,579	\$ 644,826	\$ 6,237,727

Transfers are used to move revenues from the funds in which they are collected to the funds where they are to be spent in accordance with statutory, budgetary or contractual requirements. Transfers are made in accordance with the budget or as approved by the City Council.

NOTE 4 – CAPITAL ASSETS

A. Changes in Capital Assets Used in Governmental Activities

	Balance – Beginning of Year	Additions	Completed Construction	Deletions	Balance – End of Year
Capital assets, not depreciated					
Land	\$6,772,024	\$ -	\$ -	\$ -	\$6,772,024
Construction in progress	4,153,721	2,631,161	(1,701,077)	-	5,083,805
Capital assets, depreciated					
Buildings and structures	25,763,775	-	-	(15,500)	25,748,275
Improvements other than buildings	7,346,628	-	-	(7,723)	7,338,905
Office equipment	691,719	-	-	(8,251)	683,468
Motor vehicles	3,766,466	184,030	-	(145,799)	3,804,697
Machinery and equipment	4,694,542	28,215	-	(9,984)	4,712,773
Infrastructure	25,412,900	526,722	1,701,077	-	27,640,699
Total capital assets	78,601,775	3,370,128	-	(187,257)	81,784,646
Less accumulated depreciation on					
Buildings and structures	(3,878,758)	(547,784)	-	1,551	(4,424,988)
Improvements other than buildings	(1,663,331)	(406,567)	-	5,407	(2,064,471)
Office equipment	(234,716)	(34,742)	-	7,427	(262,031)
Motor vehicles	(2,324,522)	(321,588)	-	145,799	(2,500,312)
Machinery and equipment	(2,005,754)	(278,036)	-	7,768	(2,276,023)
Infrastructure	(4,600,373)	(1,017,605)	-	-	(5,617,978)
Total accumulated depreciation	(14,707,454)	(2,606,322)	-	167,952	(17,145,824)
Net capital assets	\$63,894,321	\$763,806	\$ -	(\$19,305)	\$64,638,822

B. Changes in Capital Assets Used in Business-Type Activities

	Balance – Beginning of Year	Additions	Completed Construction	Deletions	Balance – End of Year
Capital assets, not depreciated					
Land	\$868,513	\$ -	\$ -	\$ -	\$ 868,513
Construction in progress	123,781	373,055	(123,781)	-	373,055
Capital assets, depreciated					
Buildings and structures	6,058,847	-	-	-	6,058,847
Improvements other than buildings	11,445,595	26,648	123,781	-	11,596,024
Machinery and equipment	540,275	-	-	-	540,275
Water and sewer lines	45,346,485	-	-	-	45,346,485
Total capital assets	64,383,496	399,703	-	-	64,783,199
Less accumulated depreciation on					
Buildings and structures	(773,805)	(121,423)	-	-	(895,228)
Improvements other than buildings	(1,878,384)	(249,860)	-	-	(2,128,244)
Machinery and equipment	(184,760)	(25,468)	-	-	(210,228)
Water and sewer lines	(9,798,455)	(907,177)	-	-	(10,705,631)
Total accumulated depreciation	(12,635,404)	(1,303,928)	-	-	(13,939,331)
Net capital assets	\$51,748,092	\$ (904,225)	\$ -	\$ -	\$ 50,843,868

NOTE 4 – CAPITAL ASSETS (CONTINUED)

C. Depreciation Expense by Function

Governmental activities	
General government	\$ 677,011
Public safety	301,753
Highways and streets	1,250,492
Culture and recreation	377,066
Total depreciation expense – governmental activities	<u>\$ 2,606,322</u>
Business-type activities	
Water Utility	\$ 611,605
Sewer Utility	441,250
Street Light Utility	32,118
Storm Water Utility	218,955
Total depreciation expense – business-type activities	<u>\$ 1,303,928</u>

NOTE 5 – LONG-TERM DEBT

A. Components of Long-Term Debt

	<u>Original Issue</u>	<u>Interest Rate</u>	<u>Issue Date</u>	<u>Final Maturity Date</u>	<u>Balance – End of Year</u>
Governmental activities					
Bonds payable					
General Obligation Tax Increment Bonds					
Series 2012B	\$ 7,320,000	1.00–3.00%	6/5/2012	6/1/2024	\$ 7,320,000
General Obligation Tax Increment Refunding Bonds					
Series 2007B	\$ 945,000	3.75–4.00%	3/1/2007	12/15/2014	500,000
Total tax increment bonds					<u>7,820,000</u>
General Obligation Capital Improvement					
Capital Improvement Refunding Bonds,					
Series 2004A	\$ 1,480,000	1.80–4.00%	11/1/2004	2/1/2017	635,000
General Obligation Improvement Bonds					
Series 2005B	\$ 4,335,000	2.75–4.25%	6/1/2005	12/15/2025	3,295,000
Series 2009A	\$ 1,340,000	.85–4.50%	3/1/2007	4/1/2019	950,000
Series 2011A	\$ 4,365,000	2.00–3.15%	9/7/2011	2/1/2032	4,365,000
Series 2011B	\$ 3,090,000	2.00–2.70%	12/29/2011	12/15/2025	3,090,000
Series 2012A	\$ 16,875,000	3.00–3.75%	6/7/2012	12/15/2031	16,190,000
Total general obligation capital improvement bonds					<u>27,890,000</u>
Total bonds payable					<u>36,345,000</u>
Compensated absences payable					760,944
OPEB					279,642
Total governmental activities debt					<u>\$ 37,385,586</u>

NOTE 5 – LONG-TERM DEBT (CONTINUED)

B. Descriptions of Long-Term Debt

- **Tax Increment Bonds** – These bonds are issued for redevelopment and economic development projects. The additional tax revenue resulting from increased assessed valuation of the properties is the major source of revenue used to retire the related debt.
- **Capital Improvement Refunding Bonds Series 2004A** – These bonds were issued to finance Fire Station #1 and will be repaid via ad valorem levies.
- **General Obligation Improvement Bonds** –These bonds were issued on the basis of a joint powers agreement between Anoka County and the City for regional road improvements. Anoka County makes the annual debt service payment to the City for the 2005B Series bonds.

The 2009A Series bonds will be repaid with annual allotments of Municipal State Aid and interest will be subsidized 35% through the Build America bond program.

The Series 2011A bonds will be repaid with annual allotments of Municipal State Aid and an annual assessment per the assessment agreement between the city of Ramsey and Hageman Holdings for the improvements that were necessary for the future Legacy School.

The Series 2011B were Improvement Crossover Refunding bonds that were issued to refund the 2005B Series bonds that will be called on December 15, 2014. The proceeds of this issue were used to call in advance the remaining principal of the 2005B GO Bonds and the City will assume the principal and interest payments on the 2011 issue. This refunding reduced the City's total future debt payments by \$ 186,544 and resulted in a present value savings of \$153,959.

The Series 2012A bonds were issued to refund Public Facility Lease Revenue Bonds Series 2005A, dated June 1, 2005, issued by the Economic Development Authority of the city of Ramsey. Concurrent with this issuance, the ground lease entered into between the Economic Development Authority and the City was terminated with the city acquiring the Municipal Center Facility (financed from proceeds of the Series 2005A Lease Revenue Bonds). This refunding resulted in a present value savings of \$156,929.

- **Compensated Absences** – The liability represents vested benefits earned by Governmental Fund employees through the end of the year which will be paid or used in future periods. The General Fund is the primary fund used to liquidate this liability.
- **Other Post-Employment Benefits (OPEB) Liability** –The liability represents non-pension benefits provided after the termination of employment. Governmental entities have traditionally accounted for OPEB on a pay-as-you-go basis. OPEB liability is accrued as service is provided by employees. The General Fund is the primary fund used to liquidate this liability.

NOTE 5 – LONG-TERM DEBT (CONTINUED)

C. Changes in Long-Term Debt

	Beginning of Year	Additions	Deletions	Balance – End of Year	Due Within One Year
Tax Increment Bonds	\$ 700,000	\$ 7,320,000	\$ 200,000	\$ 7,820,000	\$ 200,000
Lease Revenue Bonds	17,040,000	–	17,040,000	–	–
Capital Improvement Refunding Bonds	750,000	–	115,000	635,000	120,000
G.O. Improvement Bonds	12,015,000	16,875,000	1,000,000	27,890,000	995,000
Capital Equipment Certificates	170,000	–	170,000	–	–
Compensated absences	798,892	362,948	400,896	760,944	494,614
OPEB	214,747	72,531	7,636	279,642	–
	<u>\$ 31,688,639</u>	<u>\$ 24,630,479</u>	<u>\$ 18,933,532</u>	<u>\$ 37,385,586</u>	<u>\$ 1,809,614</u>

D. Minimum Debt Payments

Minimum annual principal and interest payments required to retire bonds are as follows:

Year Ending December 31,	Governmental Activities Bonded Debt	
	Principal	Interest
2013	1,315,000	1,085,905
2014	4,415,000	1,043,826
2015	1,495,000	865,511
2016	2,220,000	823,375
2017	2,265,000	768,465
2018-2022	11,310,000	2,934,711
2023-2027	8,120,000	1,448,985
2028-2032	5,205,000	440,399
	<u>\$ 36,345,000</u>	<u>\$ 9,411,177</u>

E. Revenue Pledged

Future revenue pledged for the payment of long-term debt is as follows:

Bond Issue	Use of Proceeds	Type	Revenue Pledged		Remaining Principal and Interest	Current Year	
			Percent of Total Debt Service	Term of Pledge		Principal and Interest Paid	Pledged Revenue Received
Tax increment bonds	Street & Building improvements	Tax increment financing	100%				\$1,817,018
Series 2007B				2007–2014	\$ 532,000	\$ 228,000	
Series 2012B				2012–2024	\$ 8,611,980	\$ 75,739	

NOTE 6 – FUND BALANCE POLICY AND CLASSIFICATION

A. Classifications

City had the following classifications of fund balances in its Governmental Funds:

	Special Revenue Funds			Debt Service Fund	Capital Project Fund					Nonmajor	Total
	General	Tax Increment	Housing and Redevelopment Authority	2012A/2005A G.O. Improvement Bonds	Public Improvement Revolving	Landfill	Equipment Revolving	Public Improvement Revolving The COR	Sunwood Drive Realignment		
Fund balances											
Nonspendable											
Prepays	\$ 4,042	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,042
Restricted for											
Capital improvements	-	-	-	-	-	-	-	-	-	828,049	828,049
Debt service	-	-	-	959,891	-	-	-	-	-	4,658,740	5,618,631
Economic development	-	-	-	-	-	-	-	-	-	1,358,814	1,358,814
Housing redevelopment	-	-	8,259,754	-	-	-	-	-	-	-	8,259,754
Lawful gambling	-	-	-	-	-	-	-	-	-	162,477	162,477
Public safety	-	-	-	-	-	-	-	-	-	65,451	65,451
Solid waste management	-	-	-	-	-	-	-	-	-	166,785	166,785
Tax increment	-	1,146,330	-	-	-	-	-	-	-	-	1,146,330
											17,606,291
Committed											
Capital improvements	-	-	-	-	-	-	-	-	-	551,512	551,512
Community/business programs	-	-	-	-	-	-	-	-	-	394,800	394,800
											946,312
Assigned											
Capital improvements	-	-	-	-	2,237,526	-	1,780,818	-	1,074,576	2,649,355	7,742,275
Cemetery	-	-	-	-	-	-	-	-	-	34,425	34,425
Landfill	-	-	-	-	-	2,135,357	-	-	-	-	2,135,357
Park improvement	142,419	-	-	-	-	-	-	-	-	-	142,419
Parking ramp	-	-	-	-	-	-	-	-	-	50,324	50,324
											10,104,800
Unassigned	6,578,822	-	-	-	-	-	-	(103,504)	-	(353,188)	6,122,130
Total fund balances	<u>\$ 6,725,283</u>	<u>\$ 1,146,330</u>	<u>\$ 8,259,754</u>	<u>\$ 959,891</u>	<u>\$ 2,237,526</u>	<u>\$ 2,135,357</u>	<u>\$ 1,780,818</u>	<u>\$ (103,504)</u>	<u>\$ 1,074,576</u>	<u>\$ 10,567,544</u>	<u>\$ 34,783,575</u>

NOTE 6 – FUND BALANCE POLICY AND CLASSIFICATION (CONTINUED)

B. Fund Balance Policy

When actual revenues exceed actual expenditures in a given year, the excess shall be allocated as follows:

- a) Any excess shall be first allocated to "unassigned" fund balance to bring that portion of fund balance to an amount equal to fifty percent (50%) of the next years adopted operating budget plus prior-year encumbrances (if any) plus compensated absences.
- b) Any excess after complying with fund balance requirements in step "a" shall be allocated to equipment replacement, park trust, public facilities construction, and public improvement revolving funds in the following manner:

- Ten percent (10%) to Fund #234 - Equipment Revolving Fund
- Ten percent (10%) to Fund #810 – Park Maintenance Fund (reported in General Fund)
- Forty percent (40%) to Fund #412 – Public Facilities Construction Fund
- Forty percent (40%) to Fund #400 - Public Improvement Revolving Fund

When actual expenditures exceed actual revenues in a given year, the deficit shall be treated as follows:

- a) "Unassigned" fund balance shall first be adjusted to an amount equal to fifty percent (50%) of the next years adopted operating budget plus prior year encumbrances (if any) plus compensated absences.
- b) If shortage after complying with fund balance requirement in step "a" shall draw funds in the following manner:

- Ten percent (10%) to Fund #234 - Equipment Revolving Fund
- Ten percent (10%) to Fund #810 – Park Maintenance Fund (reported in General Fund)
- Forty percent (40%) to Fund #412 – Public Facilities Construction Fund
- Forty percent (40%) to Fund #400 - Public Improvement Revolving Fund

At December 31, 2012, the city fund has met its general fund balance policy.

NOTE 7 – INDIVIDUAL FUND DISCLOSURES

Fund Deficits

The following funds have a fund balance deficit at December 31, 2012:

Public Improvement Revolving The COR, Major Capital Project Fund	\$ (103,504)
RALF Funded Projects, Non Major Capital Project Fund	\$ (2,475)
Public Facilities Construction, Non Major Capital Project Fund	\$ (326,907)
North Commons Park, Non Major Capital Project Fund	\$ (23,806)

The City intends to fund these deficits through future tax levies, special assessment levies, tax increments, transfers from other funds, grants, utility revenues, and various other sources.

NOTE 8 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE

A. Plan Description

All full-time and certain part-time employees of the City are covered by defined benefit plans administered by the Public Employees' Retirement Association of Minnesota (PERA). PERA administers the General Employees' Retirement Fund (GERF) and the Public Employees' Police and Fire Fund (PEPFF) which are cost-sharing, multiple-employer retirement plans. These plans are established and administered in accordance with Minnesota Statutes, Chapters 353 and 356.

GERF members belong to either the Coordinated or Basic Plan. Coordinated Plan members are covered by Social Security and Basic Plan members are not. All new members must participate in the Coordinated Plan. All police officers, firefighters, and peace officers who qualify for membership by statute are covered by PEPFF.

PERA provides retirement benefits as well as disability benefits to members, and benefits to survivors upon death of eligible members. Benefits are established by state statute, and vest after three years of credited service for members who started before July 1, 2010 and five years of credited service for members who started on or after July 1, 2010. The defined retirement benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service.

Two methods are used to compute benefits for PERA's Coordinated and Basic Plan members. The retiring member receives the higher of a step-rate benefit accrual formula (Method 1) or a level accrual formula (Method 2). Under Method 1, the annuity accrual rate for a Basic Plan member is 2.2% of average salary for each of the first 10 years of service and 2.7% for each remaining year. The annuity accrual rate for a Coordinated Plan member is 1.2% of average salary for each of the first 10 years of service and 1.7% for each remaining year. Under Method 2, the annuity accrual rate is 2.7% of the average salary for Basic Plan members and 1.7% for Coordinated Plan members for each year of service.

For PEPFF members, the annuity accrual rate is 3% for each year of service. For all PEPFF members and for GERF members hired prior to July 1, 1989, whose annuity is calculated using Method 1, a full annuity is available when age plus years of service equal 90. Normal retirement age is 55 for PEPFF members, and 65 for GERF Basic and Coordinated Plan members hired prior to July 1, 1989. Normal retirement age is the age for unreduced Social Security benefits capped at 66 for Coordinated Plan members hired on or after July 1, 1989. A reduced retirement annuity is also available to eligible members seeking early retirement.

NOTE 8 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

There are different types of annuities available to members upon retirement. A single-life annuity is a lifetime annuity that ceases upon the death of the retiree—no survivor annuity is payable. There are also various types of joint and survivor annuity options available which will be payable over joint lives. Members may also leave their contributions in the fund upon termination of public service in order to qualify for a deferred annuity at retirement age. Refunds of contributions are available at any time to members who leave public service, but before retirement benefits begin.

The benefit provisions stated in the previous paragraphs of this section are current provisions and apply to active plan participants. Vested, terminated employees who are entitled to benefits but are not receiving them yet are bound by the provisions in effect at the time they last terminated their public service.

PERA issues a publicly available financial report that includes financial statements and required supplementary information for GERF and PEPFF. That report may be obtained on the web at mnpera.org, by writing to PERA at Public Employees’ Retirement Association, Retirement System of Minnesota Building, 60 Empire Drive, Suite 200, St. Paul, Minnesota 55103-2088 or by calling (651) 296-7460 or (800) 652-9026.

B. Funding Policy

Minnesota Statutes Chapter 353 sets the rates for employer and employee contributions. These statutes are established and amended by the State Legislature. The City makes annual contributions to the pension plans equal to the amount required by state statutes. GERF Coordinated Plan members were required to contribute 6.25% of their annual covered salary in 2012. PEPFF members were required to contribute 9.6% of their annual covered salary in 2012. The City is required to contribute the following percentages of annual covered payroll: 7.25% for Coordinated Plan GERF members, and 14.4% for PEPFF members.

The City’s contributions for the past three years ending December 31, which were equal to the contractually required contributions for each year as set by state statute, were as follows:

	<u>GERF</u>	<u>PEPFF</u>	<u>Total</u>
2012	\$ 192,807	\$ 269,743	\$ 462,550
2011	\$ 214,050	\$ 273,904	\$ 487,954
2010	\$ 217,991	\$ 267,333	\$ 485,324

NOTE 9 – DEFINED CONTRIBUTION PENSION PLAN – STATE-WIDE

All City Council members are covered by the Public Employees Defined Contribution Plan (PEDCP), a multiple-employer deferred compensation plan administered by PERA with two members participating. The PEDCP is a tax qualified plan under Section 401(a) of the Internal Revenue Code and all contributions by or on behalf of employees are tax deferred until time of withdrawal.

Plan benefits depend solely on amounts contributed to the plan plus investment earnings, less administrative expenses. Minnesota Statutes, Chapter 353D.03, specified the employee and employer contribution rates for those qualified personnel who elect to participate. An eligible elected official who decides to participate contributes 5 percent of salary, which is matched by the elected official’s employer.

NOTE 9 – DEFINED CONTRIBUTION PENSION PLAN – STATE-WIDE (CONTINUED)

For salaried employees, employer contributions must be a fixed percentage of salary. Employer and employee contributions are combined and used to purchase shares in one or more of the seven accounts of the Minnesota Supplemental Investment Fund. For administering the plan, PERA receives 2 percent of employer contributions and 4/10 of 1 percent of the assets in each member’s account annually. Total contributions made by the City during fiscal year 2012 were:

Contribution Amount		Percentage of Covered Payroll		Required Rates
Employee	Employer	Employee	Employer	
\$600	\$600	5.0%	5.0%	5.0%

NOTE 10 – DEFINED CONTRIBUTION PENSION PLAN – FIRE RELIEF ASSOCIATION

A. Plan Description

Volunteer firefighters of the City are members of the Ramsey Firefighter’s Relief Association (the Association). The Association is a single-employer defined contribution pension plan that operates under the provisions of Minnesota Statutes § 69 and 424, as amended. It is governed by a Board of six officers and trustees elected by the members of the Association for three year terms. The chief of the Ramsey Volunteer Fire Department, the Mayor, and the Finance Director of the City are ex-officio members of the Board of Trustees. The City’s payroll for members of the Association for the year ended December 31, 2012 was \$170,936, compared to a total city payroll of \$5,535,457.

For financial reporting purposes, the Association’s financial statements are not included in the City’s financial statements because it is not a component unit of the City. The Association issues a publicly available financial report. A copy of the report may be obtained at Ramsey Municipal Center, 7550 Sunwood Drive Northwest, Ramsey, Minnesota 55303.

B. Pension Benefits

Minnesota Statutes Chapters 424 and 424A authorize pension benefits for volunteer fire relief associations. In order to be entitled to a pension benefit, a firefighter must have completed a minimum of 10 years of service with the fire department, 10 years membership in the Association, and attain the age of 50 years. The firefighter will then be 60% vested with every year after that at 4% per year until the 20th year when 100% vesting will occur. Because this plan is a defined contribution plan, the amount of the retirement benefit is not predetermined, but rather is based on the individual member’s allocable portion of contributions made during the participation period.

Firefighters also have the availability of other pensions such as deferred pension, disability pension, death benefits, and supplemental death benefits. Each of these other pensions are determined based on age and years of service.

C. Contributions Required and Contributions Made

Contributions to the plan include State Fire Aid pursuant to Minnesota Statutes Chapter 69. In addition, the City is allowed to make voluntary contributions of other public funds pursuant to Minnesota Statutes Chapter 69. The City’s contribution to the Association in 2012, including both city and state fire aid passed through the City totaled \$118,124. This contribution represents 69% of the current 2012 covered payroll of \$170,936.

There were no current year changes in plan provisions.

NOTE 11 – OTHER POST-EMPLOYMENT BENEFITS PLAN

A. Plan Description

The City provides post-employment healthcare benefits as required by Minnesota Statute 471.61 subdivision 2b. Active employees, who retire from the City when eligible to receive a retirement benefit from the Public Employees Retirement Association (PERA) of Minnesota and do not participate in any other health benefits program providing coverage similar to that herein described, will be eligible to continue coverage with respect to both themselves and their eligible dependent(s) under the City health benefits program. Retirees are required to pay 100% of the total group rate. Since the premium is a blended rate determined on the entire active and retiree population, the retirees, whose costs are statistically higher than the group average, are receiving an implicit rate “subsidy”.

The City has used the alternative valuation method set forth in GASB Statement No. 45 to determine the materiality of Other Post-Employment Benefits, OPEB. The plan does not issue a publicly available financial report.

B. Funding Policy

The required contribution is based on projected pay-as-you-go financing requirements. The City Council may change the funding policy at any time.

C. Annual OPEB Cost and Net OPEB Obligation

The City’s annual OPEB cost (expense) is calculated based on annual required contributions (ARC) of the City, an amount determined on an actuarially determined basis in accordance with the parameters of GASB Statement Nos. 43 and 45. The ARC represents a level funding that, if paid on an ongoing basis, is projected to cover normal costs each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years. The following table shows the components of the City’s annual OPEB cost for the year, the amount actually contributed to the plan, and the changes in the City’s net OPEB obligation to the plan:

Annual required contribution	\$	71,155
Interest on net OPEB obligation		9,664
Adjustment to annual required contribution		(8,288)
Annual OPEB cost (expense)		72,531
Contributions made		(7,636)
Increase in net OPEB obligation		64,895
Net OPEB obligation - beginning of year		214,747
Net OPEB obligation - end of year	\$	<u>279,642</u>

The City’s annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the past three years are as follows:

Fiscal Year Ended	Annual OPEB Cost	Annual Plan Sponsor Contribution	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
December 31, 2010	\$ 87,580	\$ 15,994	18%	\$ 141,817
December 31, 2011	\$ 90,444	\$ 17,514	19%	\$ 214,747
December 31, 2012	\$ 72,531	\$ 7,636	11%	\$ 279,642

NOTE 11 – OTHER POST-EMPLOYMENT BENEFITS PLAN (CONTINUED)

D. Funded Status and Funding Progress

As of January 1, 2012, the most recent actuarial valuation date, the actuarial accrued liability for benefits and the unfunded actuarial accrued liability (UAAL) was \$539,281 as the plan is unfunded. The covered payroll (annual payroll of active employees covered by the plan) was \$4,555,326, and the ratio of the UAAL to the covered payroll was 11.84%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and ARC's of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The Schedule of Funding Progress immediately following the notes to basic financial statements presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

E. Actuarial Methods

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

F. Actuarial Assumptions

OPEB benefits were calculated under the Projected Unit Credit cost method with a 30-year amortization of unfunded liability (open basis). OPEB benefits were attributed linearly to each assumed decrement age based on the ratio of a participant's accrued service on the valuation date to their projected service at each decrement age. The actuarial assumptions included a 4.5 percent investment rate of return (net of administrative expenses) based on the City's own investments and an annual healthcare trend rate of 9.0 percent initially, reduced by decrements to an ultimate rate of 5.0 percent after 12 years. Both rates include a 3.75% payroll growth rate assumption.

NOTE 12 – FLEXIBLE BENEFIT PLAN

The City has a flexible benefit plan which is classified as a "cafeteria plan" (the Plan) under § 125 of the Internal Revenue Code. All full-time and part-time regular employees of the City are eligible. Eligible employees can elect to participate by contributing pre-tax dollars withheld from payroll checks to the Plan for health and dental care, dependent care, life insurance premiums, and disability insurance benefits. Payments are made from the Plan to participating employees upon submitting a request for reimbursement of eligible expenses actually incurred by the participant.

Before the beginning of the plan year, which is from January 1 to December 31, each participant designates a total amount of pre-tax dollars to be contributed to the Plan during the year. At December 31, the City is contingently liable for claims against the total amount of participants' annual contributions to the health and dental care portion of the Plan, whether or not such contributions have been made.

NOTE 12 – FLEXIBLE BENEFIT PLAN (CONTINUED)

The City serves as trustee and utilized the service of Americas Veba Solutions - Genesis to handle all plan record keeping. The Plan is included within the General Fund in the financial statements.

All property of the Plan and income attributable to that property is solely the property of the City subject to the claims of the City’s general creditors. Participants’ rights under the Plan are equal to those of general creditors of the City in an amount equal to the eligible healthcare and dependent care expenses incurred by the participants. The City believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

NOTE 13 – TAX INCREMENT FINANCING REVENUE NOTES

The City has entered into several private development agreements regarding certain tax increment properties. Reimbursements to developers for special trunk assessments were contemplated in the development agreements. The vehicle used for this reimbursement is called a tax increment revenue note.

These notes provide for the payment of principal, equal to the developer’s costs, plus interest at various rates. In each case, payments on the loans will be made at the lesser of the note payment or the actual net tax increment received (or a reduced percentage received in certain cases) during specific years as stated in the agreement. Payments are first applied to accrued interest and then to principal balances. The notes are cancelled at the end of the agreement term, whether or not they have been repaid. Any additional tax increments received in years following the term are retained by the City.

The outstanding principal balance as of December 31, 2012 for all of these agreements was \$472,557. This amount is not included in long-term debt because of the nature of these notes in that repayment is required only if sufficient tax increments are received. The City’s position is that these are obligations to assign future and uncertain revenue sources and these obligations are not actual debt in substance.

NOTE 14 – DEPOSITS PAYABLE

Platting and performance deposits are accounted for in the City’s Agency Fund. A summary of the 2012 changes in deposits is as follows:

Total deposits payable at January 1, 2012	\$ 607,671
Add deposits received	521,578
Less payments from deposit account	<u>(520,482)</u>
Total deposits payable at December 31, 2012	<u>\$ 608,767</u>

NOTE 15 – INDUSTRIAL AND LEASE REVENUE BONDS

From time to time, the City has issued Industrial Revenue Bonds and Lease Revenue Bonds to provide financial assistance to private sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private sector entity served by the bond issuance. Neither the City, the state of Minnesota, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 2012, there were two series of Industrial Revenue Bonds and one Lease Revenue Bond outstanding with aggregate principal amounts payable of \$3,343,546 and \$10,240,000 respectively.

NOTE 16 – COMMITMENTS AND CONTINGENCIES

A. Commitments for Construction

At December 31, 2012, the City is committed to various construction contracts for the improvement of city property. The City's remaining commitment under these contracts is \$227,662. The City has resources available to cover these commitments.

B. Federal and State Revenue

Amounts received or receivable from federal and state agencies are subject to agency audit and adjustment. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of claims which may be disallowed by the grantor agencies cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

C. Legal Claims

The City has the usual and customary type of miscellaneous legal claims pending at year-end. Although the outcome of these lawsuits is not presently determinable, the City's management believes that the City will not incur any material monetary loss resulting from these claims. No loss has been recorded on the City's financial statements relating to these claims.

The City's tax increment districts are subject to review by the state of Minnesota Office of the State Auditor (OSA). Any disallowed claims or misuse of tax increments could become a liability of the applicable fund. Management has indicated that they are not aware of any instances of noncompliance which would have a material effect on the financial statements.

NOTE 17 – OPERATING LEASE

The City is the lessor of an operating lease. In February 2010, the City of Ramsey entered into a five-year agreement to lease approximately 2200 square feet of office space on the ground floor of the Ramsey Municipal Center to Anoka County for the operation of a license center. The lease is due to terminate on June 30, 2015. The cost of the leased spaced is included in the total municipal center building cost of \$12,856,588, of which \$1,543,100 has been depreciated to date. These amounts are recorded in the City's capital assets. The City of Ramsey collected \$43,523 in lease revenue for the fiscal year ended December 31, 2012. The following is an estimate of the future lease payments:

<u>Year Ending December 31,</u>	<u>Lease Payments</u>
2013	\$ 44,461
2014	45,350
January 1 -June 30, 2015	23,129
Total	<u>\$ 112,940</u>

Lease payments may increase each year based on the increase in the Consumer Price Index – U.S. City Averages for ALL Urban Consumers as published by the Bureau of Labor Statistics of the United States Department of Labor for Urban Wage Earners and Clerical Workers for All Items (CPI-W).

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REQUIRED SUPPLEMENTARY INFORMATION

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REQUIRED SUPPLEMENTARY INFORMATION

**Other Post-Employment Benefits Plan
Schedule of Funding Progress**

Actuarial Valuation Date	Actuarial Accrued Liability	Actuarial Value of Plan Assets	Unfunded Actuarial Accrued Liability	Funded Ratio	Covered Payroll	Unfunded Liability as a Percentage of Payroll
January 1, 2009	\$ 553,972	\$ -	\$ 553,972	0.00%	\$ 6,067,829	9.13% *
January 1, 2012	\$ 539,281	\$ -	\$ 539,281	0.00%	\$ 4,555,326	11.84%

* The January 1, 2009 actuary study required in the year of implementation.

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COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

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CITY OF RAMSEY

Nonmajor Governmental Funds
 Combining Balance Sheet
 December 31, 2012

	Special Revenue	Debt Service	Capital Project	Totals
Assets				
Cash and temporary investments	\$ 2,029,751	\$ 838,013	\$ 3,877,278	\$ 6,745,042
Cash and investments held by trustee	-	3,819,095	-	3,819,095
Receivables				
Unremitted taxes	923	1,632	-	2,555
Delinquent taxes	7,827	10,051	-	17,878
Accounts	4,850	-	42,712	47,562
Due from other funds	67,500	-	-	67,500
Due from other governmental units	11,753	-	-	11,753
Land held for resale	621,150	-	-	621,150
Total assets	\$ 2,743,754	\$ 4,668,791	\$ 3,919,990	\$ 11,332,535
Liabilities and Fund Balances				
Liabilities				
Accounts and contracts payable	\$ 34,662	\$ -	\$ 31,029	\$ 65,691
Due to other governmental units	1,426	-	-	1,426
Due to other funds	-	-	67,500	67,500
Deferred revenue	7,827	10,051	-	17,878
Advances from other funds	-	-	612,496	612,496
Total liabilities	43,915	10,051	711,025	764,991
Fund balances				
Restricted	1,753,527	4,658,740	828,049	7,240,316
Committed	946,312	-	-	946,312
Assigned	-	-	2,734,104	2,734,104
Unassigned	-	-	(353,188)	(353,188)
Total fund balance	2,699,839	4,658,740	3,208,965	10,567,544
Total liabilities and fund balances	\$ 2,743,754	\$ 4,668,791	\$ 3,919,990	\$ 11,332,535

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CITY OF RAMSEY

Nonmajor Governmental Funds
 Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
 Year Ended December 31, 2012

	Special Revenue	Debt Service	Capital Project	Totals
Revenue				
Property taxes	\$ 170,916	\$ 333,518	\$ 44,520	\$ 548,954
Special assessments	-	73,405	-	73,405
Intergovernmental revenues	18,616	475,228	465,767	959,611
Charges for services	-	-	1,192,551	1,192,551
Other revenue				
Investment earnings	34,634	20,551	73,032	128,217
Miscellaneous	203,725	838,510	324,892	1,367,127
Total revenue	<u>427,891</u>	<u>1,741,212</u>	<u>2,100,762</u>	<u>4,269,865</u>
Expenditures				
Current				
General government	215,314	-	59,302	274,616
Highways and streets	-	-	348,737	348,737
Culture and recreation	-	-	774	774
Capital outlay	-	-	668,405	668,405
Debt service				
Principal retirement	-	800,000	-	800,000
Interest and fiscal charges	-	535,814	-	535,814
Total expenditures	<u>215,314</u>	<u>1,335,814</u>	<u>1,077,218</u>	<u>2,628,346</u>
Excess (deficiency) of revenue over expenditures	212,577	405,398	1,023,544	1,641,519
Other financing sources (uses)				
Bonds issued	-	494,262	-	494,262
Proceeds on sale of capital assets	11,753	-	-	11,753
Premium/(Discount) on debt issues	-	(67,445)	-	(67,445)
Transfers in	-	228,856	415,970	644,826
Transfers (out)	(108,291)	-	(117,760)	(226,051)
Total other financing sources (uses)	<u>(96,538)</u>	<u>655,673</u>	<u>298,210</u>	<u>857,345</u>
Net change in fund balances	116,039	1,061,071	1,321,754	2,498,864
Fund balances				
Beginning of year	<u>2,583,800</u>	<u>3,597,669</u>	<u>1,887,211</u>	<u>8,068,680</u>
End of year	<u>\$ 2,699,839</u>	<u>\$ 4,658,740</u>	<u>\$ 3,208,965</u>	<u>\$ 10,567,544</u>

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NONMAJOR SPECIAL REVENUE FUNDS

Nonmajor Special Revenue Funds are used to account for revenue derived from specific revenue sources that are legally restricted or committed to expenditures for specific purposes.

Landfill Tipping Fee Fund – used to account for landfill tipping fees received by the City in accordance with Ordinance 84-14, Chapter 130.10 of the Ramsey City Code, as authorized by Minnesota Statutes § 115A.921 of the Solid Waste Management Act. This revenue is for the purpose of mitigating and compensating for local risks, cost, and other adverse effects of landfill facilities.

Revolving Loan Fund – used to account for loans authorized by the City to prospective private businesses in accordance with Chapter 469 of the Minnesota Statutes.

Future Sealcoating Fund – used to account for contributions from developers/owners for sealcoating.

Lawful Gambling Fund – used to account for lawful gambling revenues received by the City as authorized by Minnesota State Statutes Chapter 349.

Peace Officers Fund – used to account for post-board reimbursement and other restricted revenues which must be used exclusively for in-service training and other expenditures as specified.

Developer's Fees Fund – used to account for demand fees that will be used for storm water management.

General Govt Special Projects Fund – used to account for resources accumulated and expenditures related to special General Government projects.

Economic Development Authority Fund – used to account for revenues and expenditures associated with economic development activities within the City.

CITY OF RAMSEY

Nonmajor Special Revenue Funds
 Combining Balance Sheet
 December 31, 2012

	<u>Landfill Tipping Fee</u>	<u>Revolving Loan</u>	<u>Future Sealcoating</u>	<u>Lawful Gambling</u>
Assets				
Cash and temporary investments	\$ 166,785	\$ 307,873	\$ 95,402	\$ 162,627
Receivables				
Unremitted taxes	-	-	-	-
Delinquent taxes	-	-	-	-
Accounts	-	-	-	4,850
Due from other funds	-	-	-	-
Due from other governmental units	-	-	-	-
Land held for resale	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 166,785</u>	<u>\$ 307,873</u>	<u>\$ 95,402</u>	<u>\$ 167,477</u>
Liabilities and Fund Balances				
Liabilities				
Accounts and contracts payable	\$ -	\$ -	\$ -	\$ 5,000
Due to other governmental units	-	-	-	-
Deferred revenue	-	-	-	-
Total liabilities	<u> </u>	<u> </u>	<u> </u>	<u>5,000</u>
Fund balances:				
Restricted	166,785	-	-	162,477
Committed	-	307,873	95,402	-
Total fund balances	<u>166,785</u>	<u>307,873</u>	<u>95,402</u>	<u>162,477</u>
Total liabilities and fund balances	<u>\$ 166,785</u>	<u>\$ 307,873</u>	<u>\$ 95,402</u>	<u>\$ 167,477</u>

<u>Peace Officers</u>	<u>Developer's Fees</u>	<u>General Govt Special Projects</u>	<u>Economic Development Authority</u>	<u>Totals</u>
\$ 65,565	\$ 456,110	\$ 75,174	\$ 700,215	\$ 2,029,751
-	-	-	923	923
-	-	-	7,827	7,827
-	-	-	-	4,850
-	-	-	67,500	67,500
-	-	11,753	-	11,753
-	-	-	621,150	621,150
<u>\$ 65,565</u>	<u>\$ 456,110</u>	<u>\$ 86,927</u>	<u>\$ 1,397,615</u>	<u>\$ 2,743,754</u>
\$ -	\$ -	\$ -	\$ 29,662	\$ 34,662
114	-	-	1,312	1,426
-	-	-	7,827	7,827
<u>114</u>	<u>-</u>	<u>-</u>	<u>38,801</u>	<u>43,915</u>
65,451	-	-	1,358,814	1,753,527
-	456,110	86,927	-	946,312
<u>65,451</u>	<u>456,110</u>	<u>86,927</u>	<u>1,358,814</u>	<u>2,699,839</u>
<u>\$ 65,565</u>	<u>\$ 456,110</u>	<u>\$ 86,927</u>	<u>\$ 1,397,615</u>	<u>\$ 2,743,754</u>

CITY OF RAMSEY

Nonmajor Special Revenue Funds

Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
Year Ended December 31, 2012

	<u>Landfill Tipping Fee</u>	<u>Revolving Loan</u>	<u>Future Sealcoating</u>	<u>Lawful Gambling</u>
Revenue				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-
Other revenue				
Investment earnings	3,478	4,816	-	2,379
Miscellaneous	-	20,438	-	34,984
Total revenue	<u>3,478</u>	<u>25,254</u>	<u>-</u>	<u>37,363</u>
Expenditures				
Current				
General government	-	2,827	-	13,000
Excess (deficiency) of revenue over expenditures	3,478	22,427	-	24,363
Other financing sources (uses)				
Proceeds on sale of capital assets	-	-	-	-
Transfers (out)	(87,364)	-	(20,927)	-
Total other financing sources (uses)	<u>(87,364)</u>	<u>-</u>	<u>(20,927)</u>	<u>-</u>
Net change in fund balances	(83,886)	22,427	(20,927)	24,363
Fund balances				
Beginning of year	<u>250,671</u>	<u>285,446</u>	<u>116,329</u>	<u>138,114</u>
End of year	<u>\$ 166,785</u>	<u>\$ 307,873</u>	<u>\$ 95,402</u>	<u>\$ 162,477</u>

<u>Peace Officers</u>	<u>Developer's Fees</u>	<u>General Govt Special Projects</u>	<u>Economic Development Authority</u>	<u>Totals</u>
\$ -	\$ -	\$ -	\$ 170,916	\$ 170,916
18,616	-	-	-	18,616
1,182	6,318	1,167	15,294	34,634
10,673	102,905	34,725	-	203,725
<u>30,471</u>	<u>109,223</u>	<u>35,892</u>	<u>186,210</u>	<u>427,891</u>
<u>45,553</u>	<u>-</u>	<u>31,895</u>	<u>122,039</u>	<u>215,314</u>
(15,082)	109,223	3,997	64,171	212,577
-	-	11,753	-	11,753
-	-	-	-	(108,291)
<u>-</u>	<u>-</u>	<u>11,753</u>	<u>-</u>	<u>(96,538)</u>
(15,082)	109,223	15,750	64,171	116,039
<u>80,533</u>	<u>346,887</u>	<u>71,177</u>	<u>1,294,643</u>	<u>2,583,800</u>
<u>\$ 65,451</u>	<u>\$ 456,110</u>	<u>\$ 86,927</u>	<u>\$ 1,358,814</u>	<u>\$ 2,699,839</u>

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CITY OF RAMSEY

Schedule of Revenue, Expenditures, and Changes in Fund Balances
 Economic Development Authority – Budget and Actual
 Year Ended December 31, 2012

	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final		
Revenue				
Property taxes	\$ 169,853	\$ 170,916	\$ 170,916	\$ -
Other revenue				
Investment earnings	3,000	3,000	15,294	12,294
Total revenue	<u>172,853</u>	<u>173,916</u>	<u>186,210</u>	<u>12,294</u>
Expenditures				
Current				
General government	172,722	122,039	122,039	-
Capital Outlay	-	600,000	-	(600,000)
Total expenditures	<u>172,722</u>	<u>722,039</u>	<u>122,039</u>	<u>(600,000)</u>
Net change in fund balances	<u>\$ 131</u>	<u>\$ (548,123)</u>	64,171	<u>\$ 612,294</u>
Fund balances				
Beginning of year			<u>1,294,643</u>	
End of year			<u>\$ 1,358,814</u>	

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NONMAJOR DEBT SERVICE FUNDS

Nonmajor Debt Service Funds are used to account for the accumulation of resources used for the payment of principal and interest on long-term debt.

2001A Taxable Tax Increment Bonds – The \$1,680,000 General Obligation Tax Increment Bond is to finance the purchase of land known as the Maken and Sauter parcels in TIF Districts No. 2 and 8.

2001B/2007B Tax Increment Bonds – The \$920,000 General Obligation Tax Increment Bond is to finance public improvements on the Makens parcel in TIF District No. 8. The original issue was refunded with a \$945,000 General Obligation Tax Increment Refunding Bond in 2007.

2004A Capital Improvement Refunding Bonds – The \$1,480,000 General Obligation Capital Improvement Refunding Bond was to refund the Public Facility Lease Revenue Bond of 1999A.

2005B/2011 Refund GO Improvement Bonds – The \$4,335,000 General Obligation Improvement Bonds of 2005A is to finance the County's portion of the AUAR roadway improvements around The COR. In 2011, \$3,090,000 Series 2011B Improvement Crossover Refunding bonds were issued to refund the 2005B Series bonds that will be called on December 15, 2014.

2005C Capital Equipment Certificates – The \$745,000 General Obligation Capital Equipment Certificate of Indebtedness is to finance the acquisition of capital equipment.

2007A Capital Equipment Certificates – The \$790,000 General Obligation Capital Equipment Certificate of Indebtedness is to finance the acquisition of capital equipment.

2009A State Aid Road Bond – The \$1,340,000 General Obligation Tax State Aid Road Bond is to finance the construction of Sunfish Lake Boulevard.

2011A Armstrong/Bunker Bond – The \$4,365,000 Series 2011A bonds will be repaid with annual allotments of Municipal State Aid and an annual assessment per the assessment agreement between the city of Ramsey and Hageman Holdings for the improvements that were necessary for the future Legacy School

2012B Residence at the COR Bond – The \$7,320,000 Series 2012B were Taxable General Obligation Tax Increment bonds that were issued to pay for certain qualified costs related to the construction of The Residence at the COR Apartments within Tax Increment District 14 in the city.

CITY OF RAMSEY

Nonmajor Debt Service Funds
 Combining Balance Sheet
 December 31, 2012

	2011A Taxable Tax Increment Bonds	2011B/2007B Tax Increment Bonds	2004A Capital Improvement Refunding Bonds
	<u> </u>	<u> </u>	<u> </u>
Assets			
Cash and temporary investments	\$ -	\$ -	\$ 189,228
Cash and investments held by trustee	-	-	-
Receivables			
Unremitted taxes	-	-	734
Delinquent taxes	<u>-</u>	<u>-</u>	<u>4,521</u>
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 194,483</u>
Liabilities and Fund Balances			
Liabilities			
Deferred revenue	\$ -	\$ -	\$ 4,521
Fund balances:			
Restricted	<u>-</u>	<u>-</u>	<u>189,962</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 194,483</u>

2005B/2011 Refund G.O. Improvement Bonds	2005C Capital Equipment Certificates	2007A Capital Equipment Certificates	2009A State Aid Road Bond
\$ 77,253	\$ 19,316	\$ 227,633	\$ 41,860
3,008,833	-	-	-
-	-	898	-
-	-	5,530	-
<u>\$ 3,086,086</u>	<u>\$ 19,316</u>	<u>\$ 234,061</u>	<u>\$ 41,860</u>
\$ -	\$ -	\$ 5,530	\$ -
<u>3,086,086</u>	<u>19,316</u>	<u>228,531</u>	<u>41,860</u>
<u>\$ 3,086,086</u>	<u>\$ 19,316</u>	<u>\$ 234,061</u>	<u>\$ 41,860</u>

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CITY OF RAMSEY

Nonmajor Debt Service Funds
 Combining Balance Sheet (continued)
 December 31, 2012

	2011A Armstrong/Bunker Bond	2012B Residence at the COR Bond	Totals
	<u> </u>	<u> </u>	<u> </u>
Assets			
Cash and temporary investments	\$ 282,723	\$ -	\$ 838,013
Cash and investments held by trustee	-	810,262	3,819,095
Receivables			
Unremitted taxes	-	-	1,632
Delinquent taxes	<u>-</u>	<u>-</u>	<u>10,051</u>
Total assets	<u>\$ 282,723</u>	<u>\$ 810,262</u>	<u>\$ 4,668,791</u>
Liabilities and Fund Balances			
Liabilities			
Deferred revenue	\$ -	\$ -	\$ 10,051
Fund balances:			
Restricted	<u>282,723</u>	<u>810,262</u>	<u>4,658,740</u>
Total liabilities and fund balances	<u>\$ 282,723</u>	<u>\$ 810,262</u>	<u>\$ 4,668,791</u>

CITY OF RAMSEY

Nonmajor Debt Service Funds
 Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
 Year Ended December 31, 2012

	2001A Taxable Tax Increment Bonds	2001B/2007B Tax Increment Bonds	2004A Capital Improvement Refunding Bonds
Revenue			
Property taxes	\$ -	\$ -	\$ 150,015
Special assessments	-	-	-
Intergovernmental revenue	-	-	-
Other revenue			
Investment earnings	-	-	1,538
Miscellaneous	-	-	-
Total revenue	<u>-</u>	<u>-</u>	<u>151,553</u>
Expenditures			
Debt service			
Principal retirement	-	200,000	115,000
Interest and fiscal charges	431	28,425	26,075
Total expenditures	<u>431</u>	<u>228,425</u>	<u>141,075</u>
Excess (deficiency) of revenue over expenditures	(431)	(228,425)	10,478
Other financing sources (uses)			
Bonds issued	-	-	-
Premium/(Discounts) on debt issues	-	-	-
Transfers in	431	228,425	-
Total other financing sources (uses)	<u>431</u>	<u>228,425</u>	<u>-</u>
Net change in fund balances	-	-	10,478
Fund balances			
Beginning of year	<u>-</u>	<u>-</u>	<u>179,484</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 189,962</u>

2005B/2011 Refund G.O. Improvement Bonds	2005C Capital Equipment Certificates	2007A Capital Equipment Certificates	2009A State Aid Road Bond
\$ –	\$ –	\$ 183,503	\$ –
–	–	–	–
–	–	–	174,097
15,829	–	2,018	569
338,510	–	–	–
<u>354,339</u>	<u>–</u>	<u>185,521</u>	<u>174,666</u>
190,000	–	170,000	125,000
224,355	–	3,188	36,368
<u>414,355</u>	<u>–</u>	<u>173,188</u>	<u>161,368</u>
(60,016)	–	12,333	13,298
–	–	–	–
–	–	–	–
<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>
(60,016)	–	12,333	13,298
3,146,102	19,316	216,198	28,562
<u>\$ 3,086,086</u>	<u>\$ 19,316</u>	<u>\$ 228,531</u>	<u>\$ 41,860</u>

(continued)

CITY OF RAMSEY

Nonmajor Debt Service Funds

Combining Statement of Revenue, Expenditures, and Changes in Fund Balances (continued)
Year Ended December 31, 2012

	2011A Armstrong/Bunker Bond	2012B Residence at the COR Bond	Totals
Revenue			
Property taxes	\$ -	\$ -	\$ 333,518
Special assessments	73,405	-	73,405
Intergovernmental revenue	301,131	-	475,228
Other revenue			
Investment earnings	175	422	20,551
Miscellaneous	-	500,000	838,510
Total revenue	<u>374,711</u>	<u>500,422</u>	<u>1,741,212</u>
Expenditures			
Debt service			
Principal retirement	-	-	800,000
Interest and fiscal charges	99,995	116,977	535,814
Total expenditures	<u>99,995</u>	<u>116,977</u>	<u>1,335,814</u>
Excess (deficiency) of revenue over expenditures	274,716	383,445	405,398
Other financing sources (uses)			
Bonds issued	-	494,262	494,262
Premium/(Discounts) on debt issues	-	(67,445)	(67,445)
Transfers in	-	-	228,856
Total other financing sources (uses)	<u>-</u>	<u>426,817</u>	<u>655,673</u>
Net change in fund balances	274,716	810,262	1,061,071
Fund balances			
Beginning of year	<u>8,007</u>	<u>-</u>	<u>3,597,669</u>
End of year	<u>\$ 282,723</u>	<u>\$ 810,262</u>	<u>\$ 4,658,740</u>

NONMAJOR CAPITAL PROJECTS FUNDS

Nonmajor Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

State-Aid Construction Fund – used to account for state-aid allotments used by the City for improvement projects to thoroughfare roads within the City.

Revolving Acquisition Loan Fund (RALF Funded Projects) Fund – This fund is used to account for resources and expenditures related to the purchase of property for future state road development.

Public Facilities Construction Fund – used to account for the resources to be used for land acquisition and the construction of public facilities.

Trott Brook Cemetery Perpetual Care Fund – used to account for perpetual care fees collected on the sale of cemetery plots in Trott Brook Cemetery.

Mississippi River Subdrainage Fund – used to account for all costs that are associated with the Storm Water Subdrainage District No. 1.

Park Improvement Fund – used to account for all park dedication fees to be used for land acquisition and park development.

Parking Ramp Maintenance Fund – used to account for all expenditures that the City incurs to operate, maintain, and repair the parking ramp with costs to be allocated to the affected users.

2012 Riverdale Drive Fund – used to account for all costs that are associated with reconstructing Riverdale Drive.

2012 Street Maintenance Fund – used to account for the resources to be used to finance the City's share of the annual street maintenance program.

North Commons Park Fund – used to account for resources and expenditures related to the development of the North Commons Park located in The COR.

CITY OF RAMSEY

Nonmajor Capital Project Funds
 Combining Balance Sheet
 December 31, 2012

	State-Aid Construction	RALF Funded Projects	Public Facilities Construction
	<u> </u>	<u> </u>	<u> </u>
Assets			
Cash and temporary investments	\$ 828,049	\$ 64,451	\$ 285,589
Receivables			
Accounts	<u> —</u>	<u> 2,966</u>	<u> —</u>
Total assets	<u>\$ 828,049</u>	<u>\$ 67,417</u>	<u>\$ 285,589</u>
Liabilities and Fund Balances			
Liabilities			
Accounts and contracts payable	\$ —	\$ 2,392	\$ —
Due to other funds	—	67,500	—
Advances from other funds	<u> —</u>	<u> —</u>	<u> 612,496</u>
Total liabilities	—	69,892	612,496
Fund balances:			
Restricted	828,049	—	—
Assigned	—	—	—
Unassigned	<u> —</u>	<u> (2,475)</u>	<u> (326,907)</u>
Total fund balances	<u>828,049</u>	<u>(2,475)</u>	<u>(326,907)</u>
Total liabilities and fund balances	<u>\$ 828,049</u>	<u>\$ 67,417</u>	<u>\$ 285,589</u>

<u>Trott Brook Cemetery Perpetual Care</u>	<u>Mississippi River Subdrainage</u>	<u>Park Improvement</u>	<u>Parking Ramp Maintenance</u>
\$ 34,425	\$ -	\$ 2,649,355	\$ 15,409
<u>-</u>	<u>-</u>	<u>-</u>	<u>39,746</u>
<u>\$ 34,425</u>	<u>\$ -</u>	<u>\$ 2,649,355</u>	<u>\$ 55,155</u>
\$ -	\$ -	\$ -	\$ 4,831
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>4,831</u>
-	-	-	-
34,425	-	2,649,355	50,324
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>34,425</u>	<u>-</u>	<u>2,649,355</u>	<u>50,324</u>
<u>\$ 34,425</u>	<u>\$ -</u>	<u>\$ 2,649,355</u>	<u>\$ 55,155</u>

(continued)

CITY OF RAMSEY

Nonmajor Capital Project Funds
 Combining Balance Sheet (continued)
 December 31, 2012

	2012 <u>Riverdale Drive</u>	2012 <u>Street Maintenance</u>	North Commons <u>Park</u>	<u>Totals</u>
Assets				
Cash and temporary investments	\$ -	\$ -	\$ -	\$ 3,877,278
Receivables				
Accounts	-	-	-	42,712
<u>Total assets</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,919,990</u>
Liabilities and Fund Balances				
Liabilities				
Accounts and contracts payable	\$ -	\$ -	\$ 23,806	\$ 31,029
Due to other funds	-	-	-	67,500
Advances from other funds	-	-	-	612,496
<u>Total liabilities</u>	<u>-</u>	<u>-</u>	<u>23,806</u>	<u>711,025</u>
Fund balances:				
Restricted	-	-	-	828,049
Assigned	-	-	-	2,734,104
Unassigned	-	-	(23,806)	(353,188)
<u>Total fund balances</u>	<u>-</u>	<u>-</u>	<u>(23,806)</u>	<u>3,208,965</u>
<u>Total liabilities and fund balances</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,919,990</u>

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CITY OF RAMSEY

Nonmajor Capital Project Funds
 Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
 Year Ended December 31, 2012

	State-Aid Construction	RALF Funded Projects	Public Facilities Construction
Revenue			
Property taxes	\$ -	\$ -	\$ 44,520
Intergovernmental revenue	465,767	-	-
Charges for services	-	121,507	-
Other revenue			
Investment earnings	12,398	-	3,373
Miscellaneous	-	237,131	-
Total revenue	<u>478,165</u>	<u>358,638</u>	<u>47,893</u>
Expenditures			
Current			
General government	-	-	-
Highways and streets	-	230,892	12,884
Culture and recreation	-	-	-
Capital outlay	6,133	-	-
Total expenditures	<u>6,133</u>	<u>230,892</u>	<u>12,884</u>
Excess (deficiency) of revenue over expenditures	472,032	127,746	35,009
Other financing sources (uses)			
Transfers in	66,129	-	71,705
Transfers (out)	(73,784)	-	-
Total other financing sources (uses)	<u>(7,655)</u>	<u>-</u>	<u>71,705</u>
Net change in fund balances	464,377	127,746	106,714
Fund balances (deficit)			
Beginning of year	<u>363,672</u>	<u>(130,221)</u>	<u>(433,621)</u>
End of year	<u>\$ 828,049</u>	<u>\$ (2,475)</u>	<u>\$ (326,907)</u>

<u>Trott Brook Cemetery Perpetual Care</u>	<u>Mississippi River Subdrainage</u>	<u>Park Improvement</u>	<u>Parking Ramp Maintenance</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	637,567	-
543	-	56,490	228
-	-	355	87,406
<u>543</u>	<u>-</u>	<u>694,412</u>	<u>87,634</u>
-	-	-	59,302
-	-	-	-
-	-	774	-
-	-	132,925	-
<u>-</u>	<u>-</u>	<u>133,699</u>	<u>59,302</u>
543	-	560,713	28,332
-	-	101,111	-
<u>-</u>	<u>(43,976)</u>	<u>-</u>	<u>-</u>
-	(43,976)	101,111	-
543	(43,976)	661,824	28,332
<u>33,882</u>	<u>43,976</u>	<u>1,987,531</u>	<u>21,992</u>
<u>\$ 34,425</u>	<u>\$ -</u>	<u>\$ 2,649,355</u>	<u>\$ 50,324</u>

(continued)

CITY OF RAMSEY

Nonmajor Capital Project Funds
 Combining Statement of Revenue, Expenditures, and Changes in Fund Balances (continued)
 Year Ended December 31, 2012

	2012 <u>Riverdale Drive</u>	2012 <u>Street Maintenance</u>	North Commons <u>Park</u>	<u>Totals</u>
Revenue				
Property taxes	\$ -	\$ -	\$ -	\$ 44,520
Intergovernmental revenue	-	-	-	465,767
Charges for services	-	433,477	-	1,192,551
Other revenue				
Investment earnings	-	-	-	73,032
Miscellaneous	-	-	-	324,892
Total revenue	<u>-</u>	<u>433,477</u>	<u>-</u>	<u>2,100,762</u>
Expenditures				
Current				
General government	-	-	-	59,302
Highways and streets	978	384	103,599	348,737
Culture and recreation	-	-	-	774
Capital outlay	<u>2,625</u>	<u>526,722</u>	<u>-</u>	<u>668,405</u>
Total expenditures	<u>3,603</u>	<u>527,106</u>	<u>103,599</u>	<u>1,077,218</u>
Excess (deficiency) of revenue over expenditures	(3,603)	(93,629)	(103,599)	1,023,544
Other financing sources (uses)				
Transfers in	3,603	93,629	79,793	415,970
Transfers (out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(117,760)</u>
Total other financing sources (uses)	<u>3,603</u>	<u>93,629</u>	<u>79,793</u>	<u>298,210</u>
Net change in fund balances	-	-	(23,806)	1,321,754
Fund balances (deficit)				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,887,211</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (23,806)</u>	<u>\$ 3,208,965</u>

AGENCY FUND

The Agency Fund is used to account for assets held by the City in the capacity of agent.

Agency Fund – This fund is used to account for deposits held for developers as security for various services. In addition it accounts for property purchased on behalf of the state and the related liability for future state highway improvements.

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CITY OF RAMSEY

Agency Fund
Statement of Changes in Assets and Liabilities
Year Ended December 31, 2012

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Assets				
Cash and temporary investments	\$ 579,025	\$ 144,097	\$ 150,612	\$ 572,510
Receivables				
Accounts	32,152	15,437	7,718	39,871
Assets held for resale	<u>12,734,868</u>	<u>—</u>	<u>—</u>	<u>12,734,868</u>
Total assets	<u>\$ 13,346,045</u>	<u>\$ 159,534</u>	<u>\$ 158,330</u>	<u>\$ 13,347,249</u>
Liabilities				
Accounts payable	\$ 3,506	\$ 123,446	\$ 123,338	\$ 3,614
Deposits payable	607,671	521,578	520,482	608,767
Loans Payable to Met Council	<u>12,734,868</u>	<u>—</u>	<u>—</u>	<u>12,734,868</u>
Total liabilities	<u>\$ 13,346,045</u>	<u>\$ 645,024</u>	<u>\$ 643,820</u>	<u>\$ 13,347,249</u>

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STATISTICAL AND OTHER INFORMATION (UNAUDITED)

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STATISTICAL SECTION

This part of the City of Ramsey's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	<u>130-135</u>
Revenue Capacity These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.	<u>136-139</u>
Debt Capacity These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.	<u>140-143</u>
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	<u>144-145</u>
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	<u>146-148</u>

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

City of Ramsey
Net Position by Component
Last Nine Fiscal Years
(accrual basis of accounting)

	Fiscal Year								
	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Governmental activities									
Net investment in capital assets	\$ 8,768,136	\$ 12,267,296	\$ 23,424,366	\$ 27,548,267	\$ 31,255,476	\$ 34,736,969	\$ 38,466,812	\$ 39,794,321	\$ 41,998,822
Restricted	7,597,395	18,296,241	13,860,707	16,626,010	20,919,497	21,780,289	21,604,295	22,103,948	14,632,006
Unrestricted	14,837,113	19,265,380	18,428,817	17,500,206	18,403,564	16,902,526	14,450,911	14,433,838	7,298,825
Total governmental activities net position	<u>\$ 31,202,644</u>	<u>\$ 49,828,917</u>	<u>\$ 55,713,890</u>	<u>\$ 61,674,483</u>	<u>\$ 70,578,537</u>	<u>\$ 73,419,784</u>	<u>\$ 74,522,018</u>	<u>\$ 76,332,107</u>	<u>\$ 63,929,653</u>
Business-type activities									
Net investment in capital assets	\$ 31,664,220	\$ 36,311,701	\$ 47,334,422	\$ 49,173,058	\$ 49,355,232	\$ 51,823,362	\$ 52,500,049	\$ 51,748,092	\$ 50,843,868
Unrestricted	13,281,078	17,013,900	17,739,362	20,926,874	22,525,196	21,633,010	22,845,759	23,764,060	27,486,732
Total business-type activities net position	<u>\$ 44,945,298</u>	<u>\$ 53,325,601</u>	<u>\$ 65,073,784</u>	<u>\$ 70,099,932</u>	<u>\$ 71,880,428</u>	<u>\$ 73,456,372</u>	<u>\$ 75,345,808</u>	<u>\$ 75,512,152</u>	<u>\$ 78,330,600</u>
Total government									
Net investment in capital assets	\$ 40,432,356	\$ 48,578,997	\$ 70,758,788	\$ 76,721,325	\$ 80,610,708	\$ 86,560,331	\$ 90,966,861	\$ 91,542,413	\$ 92,842,690
Restricted	7,597,395	18,296,241	13,860,707	16,626,010	20,919,497	21,780,289	21,604,295	22,103,948	14,632,006
Unrestricted	28,118,191	36,279,280	36,168,179	38,427,080	40,928,760	38,535,536	37,296,670	38,197,898	34,785,557
Total government net position	<u>\$ 76,147,942</u>	<u>\$ 103,154,518</u>	<u>\$ 120,787,674</u>	<u>\$ 131,774,415</u>	<u>\$ 142,458,965</u>	<u>\$ 146,876,156</u>	<u>\$ 149,867,826</u>	<u>\$ 151,844,259</u>	<u>\$ 142,260,253</u>

Note 1: The City implemented GASB Statement No. 34 in fiscal year 2004. This information is not available for previous fiscal years.

City of Ramsey
Changes in Net Position
Last Nine Fiscal Years
(accrual basis of accounting)

	Fiscal Year								
	2004	2005	2006	2007	2008	2009	2010	2011	2012
Expenses									
Governmental activities:									
General government	\$ 4,465,269	\$ 7,093,819	\$ 10,515,659	\$ 3,878,438	\$ 4,862,284	\$ 4,690,824	\$ 4,998,807	\$ 5,559,732	\$ 18,976,842
Public safety	2,960,192	3,422,844	3,780,436	3,809,016	4,313,520	4,438,324	4,153,361	4,307,045	4,218,066
Highways and streets	1,231,632	1,637,803	1,892,391	2,689,259	3,756,861	4,795,460	5,791,896	6,129,272	5,659,428
Culture and recreation	625,960	719,591	887,158	977,766	1,064,587	1,067,125	1,048,690	1,267,292	1,216,583
Interest and fiscal charges	733,164	756,527	1,437,427	1,415,874	1,342,305	1,330,224	1,316,893	1,302,228	2,555,567
Total governmental activities expenses	<u>10,016,217</u>	<u>13,630,584</u>	<u>18,513,071</u>	<u>12,770,353</u>	<u>15,339,557</u>	<u>16,321,957</u>	<u>17,309,647</u>	<u>18,565,569</u>	<u>32,626,486</u>
Business-type activities:									
Water utility	812,186	851,196	906,795	912,094	1,247,248	1,291,952	1,295,721	1,358,050	1,228,012
Sewer utility	660,230	740,917	771,870	838,452	883,214	1,076,451	1,101,554	1,149,318	1,152,760
Street light utility	81,832	88,881	108,639	110,837	123,839	148,140	158,369	163,758	165,651
Recycling utility	174,897	196,654	232,052	283,746	300,755	298,631	307,662	302,947	302,936
Storm water utility	250,037	279,824	258,731	440,697	300,444	358,522	350,521	410,666	496,309
Total business-type activities	<u>1,979,182</u>	<u>2,157,472</u>	<u>2,278,087</u>	<u>2,585,826</u>	<u>2,855,500</u>	<u>3,173,696</u>	<u>3,213,827</u>	<u>3,384,739</u>	<u>3,345,668</u>
Total government expenses	<u>\$ 11,995,399</u>	<u>\$ 15,788,056</u>	<u>\$ 20,791,158</u>	<u>\$ 15,356,179</u>	<u>\$ 18,195,057</u>	<u>\$ 19,495,653</u>	<u>\$ 20,523,474</u>	<u>\$ 21,950,308</u>	<u>\$ 35,972,154</u>
Program Revenues									
Governmental activities:									
Charges for services:									
General government	\$ 214,882	\$ 220,619	\$ 138,500	\$ 395,697	\$ 347,633	\$ 303,122	\$ 344,922	\$ 313,195	\$ 416,152
Public safety	1,986,667	1,825,878	1,133,013	654,796	1,048,086	802,196	979,828	918,296	1,177,840
Highways and streets	390,569	601,448	759,143	537,660	494,996	284,026	487,507	738,136	81,159
Culture and recreation	1,158,255	1,312,641	623,523	668,521	6,905	19,763	27,016	9,910	628,571
Operating grants and contributions	655,299	14,044,119	1,892,686	3,025,480	2,201,372	614,816	326,986	298,077	2,008,709
Capital grants and contributions	6,975,214	4,201,673	7,944,042	522,815	5,122,028	2,700,471	2,828,240	4,187,265	3,866,331
Total governmental activities program revenues	<u>11,380,886</u>	<u>22,206,378</u>	<u>12,490,907</u>	<u>5,804,969</u>	<u>9,221,020</u>	<u>4,724,394</u>	<u>4,994,499</u>	<u>6,464,879</u>	<u>8,178,762</u>
Business-type activities:									
Charges for services:									
Water utility	910,012	1,062,524	1,317,203	1,440,658	1,539,665	1,693,581	1,633,461	1,821,386	2,131,460
Sewer utility	840,684	939,478	1,044,271	1,100,948	1,208,843	1,214,953	1,261,609	1,236,771	1,324,342
Street light utility	120,677	144,882	167,548	173,541	183,560	172,897	179,272	178,850	179,124
Recycling utility	184,037	202,060	251,224	291,152	332,682	284,515	294,617	297,226	296,358
Storm water utility	373,306	438,214	475,548	503,553	566,506	578,666	617,598	617,579	647,169
Operating grants and contributions	-	-	-	-	-	59,963	49,873	50,279	57,239
Capital grants and contributions	7,371,133	7,199,843	9,694,600	2,242,294	373,612	102,512	310,040	88,349	1,315,030
Total business-type activities program revenues	<u>9,799,849</u>	<u>9,987,001</u>	<u>12,950,394</u>	<u>5,752,146</u>	<u>4,204,868</u>	<u>4,107,087</u>	<u>4,346,470</u>	<u>4,290,440</u>	<u>5,950,722</u>
Total government program revenues	<u>\$ 21,180,735</u>	<u>\$ 32,193,379</u>	<u>\$ 25,441,301</u>	<u>\$ 11,557,115</u>	<u>\$ 13,425,888</u>	<u>\$ 8,831,481</u>	<u>\$ 9,340,969</u>	<u>\$ 10,755,319</u>	<u>\$ 14,129,484</u>
Net (expense)/revenue									
Governmental activities	\$ 1,364,669	\$ 8,575,794	\$ (6,022,164)	\$ (6,965,384)	\$ (6,118,537)	\$ (11,597,563)	\$ (12,315,148)	\$ (12,100,690)	\$ (24,447,724)
Business-type activities	7,820,667	7,829,529	10,672,307	3,166,320	1,349,368	933,391	1,132,643	905,701	2,605,054
Total government net expense	<u>\$ 9,185,336</u>	<u>\$ 16,405,323</u>	<u>\$ 4,650,143</u>	<u>\$ (3,799,064)</u>	<u>\$ (4,769,169)</u>	<u>\$ (10,664,172)</u>	<u>\$ (11,182,505)</u>	<u>\$ (11,194,989)</u>	<u>\$ (21,842,670)</u>
General Revenues and Other Changes in Net Position									
Governmental activities:									
Property taxes	\$ 7,954,549	\$ 8,807,253	\$ 10,409,249	\$ 11,562,407	\$ 12,345,279	\$ 13,019,854	\$ 12,144,908	\$ 11,671,760	\$ 11,454,519
General grants and contributions	506,401	250,483	48,331	508,664	310,111	204,752	114,692	120,932	9,175
Investment earnings	576,300	1,139,598	1,686,095	1,648,318	1,736,468	1,116,588	1,283,533	903,786	474,076
Sale of capital assets	-	15,237	26,585	24,795	57,975	5,816	-	14,716	-
Transfers	47,000	(162,092)	(263,123)	(818,207)	572,758	91,800	(125,751)	1,199,585	107,500
Total governmental activities	<u>9,084,250</u>	<u>10,050,479</u>	<u>11,907,137</u>	<u>12,925,977</u>	<u>15,022,591</u>	<u>14,438,810</u>	<u>13,417,382</u>	<u>13,910,779</u>	<u>12,045,270</u>
Business-type activities:									
Investment earnings	263,042	388,682	812,753	1,041,621	1,003,886	734,353	631,042	460,228	320,894
Transfers	(47,000)	162,092	263,123	818,207	(572,758)	(91,800)	125,751	(1,199,585)	(107,500)
Total business-type activities	<u>216,042</u>	<u>550,774</u>	<u>1,075,876</u>	<u>1,859,828</u>	<u>431,128</u>	<u>642,553</u>	<u>756,793</u>	<u>(739,357)</u>	<u>213,394</u>
Total government	<u>\$ 9,300,292</u>	<u>\$ 10,601,253</u>	<u>\$ 12,983,013</u>	<u>\$ 14,785,805</u>	<u>\$ 15,453,719</u>	<u>\$ 15,081,363</u>	<u>\$ 14,174,175</u>	<u>\$ 13,171,422</u>	<u>\$ 12,258,664</u>
Change in Net Position									
Governmental activities	\$ 10,448,919	\$ 18,626,273	\$ 5,884,973	\$ 5,960,593	\$ 8,904,054	\$ 2,841,247	\$ 1,102,234	\$ 1,810,089	\$ (12,402,454)
Business-type activities	8,036,709	8,380,303	11,748,183	5,026,148	1,780,496	1,575,944	1,889,436	166,344	2,818,448
Total government	<u>\$ 18,485,628</u>	<u>\$ 27,006,576</u>	<u>\$ 17,633,156</u>	<u>\$ 10,986,741</u>	<u>\$ 10,684,550</u>	<u>\$ 4,417,191</u>	<u>\$ 2,991,670</u>	<u>\$ 1,976,433</u>	<u>\$ (9,584,006)</u>

Note: The City implemented GASB Statement No. 34 in fiscal year 2004. This information is not available for previous fiscal years.

City of Ramsey
Governmental Activities Tax Revenues By Source
Last Nine Fiscal Years
(accrual basis of accounting)

<u>Fiscal Year</u>	<u>Property Tax</u>	<u>Tax Increment</u>	<u>Franchise Tax (1)</u>	<u>Total</u>
2004	\$ 5,240,875	\$ 2,713,674	\$ 404,881	\$ 8,359,430
2005	6,015,874	2,791,379	—	8,807,253
2006	7,491,431	2,917,818	—	10,409,249
2007	8,501,628	3,060,779	—	11,562,407
2008	9,032,267	3,313,012	—	12,345,279
2009	9,494,094	3,525,760	—	13,019,854
2010	8,531,043	3,613,865	—	12,144,908
2011	8,048,173	3,623,587	—	11,671,760
2012	8,750,754	2,703,765	—	11,454,519

Note: The City implemented GASB Statement No. 34 in fiscal year 2004.
This information is not available for previous fiscal years.

(1) Year 2004 was the first and only year of tax

City of Ramsey
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	Fiscal Year <u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
General fund										
Reserved	\$ 70,231	\$ 4,702	\$ 5,039	\$ 2,340	\$ 109,775	\$ 5,351	\$ 6,794	\$ 14,115	\$ -	\$ -
Unreserved	4,003,350	5,072,617	5,580,227	6,118,854	6,902,495	6,973,197	7,010,159	6,045,644	-	-
Nonspendable	-	-	-	-	-	-	-	-	9,929	4,042
Assigned	-	-	-	-	-	-	-	-	125,015	142,419
Unassigned	-	-	-	-	-	-	-	-	6,253,688	6,578,822
Total general fund	<u>\$ 4,073,581</u>	<u>\$ 5,077,319</u>	<u>\$ 5,585,266</u>	<u>\$ 6,121,194</u>	<u>\$ 7,012,270</u>	<u>\$ 6,978,548</u>	<u>\$ 7,016,953</u>	<u>\$ 6,059,759</u>	<u>\$ 6,388,632</u>	<u>\$ 6,725,283</u>
All other governmental funds										
Reserved	\$ 1,799,962	\$ 519,989	\$ 15,845,592	\$ 1,921,969	\$ 1,028,346	\$ 2,864,874	\$ 12,898,120	\$ 12,906,280	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	9,983,810	16,180,946	6,122,329	5,255,220	6,994,395	9,131,758	5,973,123	6,632,439	-	-
Debt service funds	347,911	1,399,889	2,184,019	1,754,262	2,001,431	2,393,118	2,344,463	2,524,951	-	-
Capital projects funds	9,274,314	2,653,369	14,401,743	13,477,202	13,721,728	13,190,165	12,777,036	10,291,562	-	-
Nonspendable	-	-	-	-	-	-	-	-	304	-
Restricted	-	-	-	-	-	-	-	-	25,032,219	17,606,291
Committed	-	-	-	-	-	-	-	-	819,839	946,312
Assigned	-	-	-	-	-	-	-	-	10,552,354	9,962,381
Unassigned	-	-	-	-	-	-	-	-	(853,086)	(456,692)
Total all other governmental funds	<u>\$ 21,405,997</u>	<u>\$ 20,754,193</u>	<u>\$ 38,553,683</u>	<u>\$ 22,408,653</u>	<u>\$ 23,745,900</u>	<u>\$ 27,579,915</u>	<u>\$ 33,992,742</u>	<u>\$ 32,355,232</u>	<u>\$ 35,551,630</u>	<u>\$ 28,058,292</u>

Note: The City implemented GASB Statement No. 54 in fiscal year 2011. Redefined fund balance for categories nonspendable, restricted, committed, assigned, and unassigned is not available for previous fiscal years.

City of Ramsey
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Revenues										
Property taxes	\$ 6,785,605	\$ 7,631,497	\$ 8,421,955	\$ 9,880,606	\$ 11,359,235	\$ 12,101,523	\$ 13,238,885	\$ 12,151,317	\$ 11,709,649	\$ 11,545,803
Special assessments	240,098	235,954	3,771,480	1,057,724	597,562	503,718	446,452	492,870	545,764	436,854
Licenses and permits	838,034	1,430,626	1,266,111	797,491	680,717	855,914	373,462	412,071	368,153	534,910
Intergovernmental revenue	1,102,235	4,441,460	4,124,766	4,944,306	1,763,110	2,622,219	1,733,329	2,029,558	3,140,747	3,736,095
Charges for services	1,391,584	2,226,342	2,560,089	1,760,007	1,401,329	609,223	947,307	1,319,586	1,517,320	1,681,400
Fines and forfeits	72,577	106,757	108,014	113,337	130,325	126,559	113,661	100,199	105,833	75,562
Investment earnings	472,319	567,085	1,128,984	1,665,885	1,623,146	1,715,220	1,102,245	1,269,263	895,184	468,032
Miscellaneous	1,714,978	1,379,788	1,523,182	836,441	1,910,172	4,041,273	1,422,878	838,148	746,505	1,909,229
Total Revenues	\$ 12,617,430	\$ 18,019,509	\$ 22,904,581	\$ 21,055,797	\$ 19,465,596	\$ 22,575,649	\$ 19,378,219	\$ 18,613,012	\$ 19,029,155	\$ 20,387,885
Expenditures										
General government	\$ 3,260,473	\$ 4,383,699	\$ 7,008,854	\$ 10,234,225	\$ 3,955,708	\$ 4,227,391	\$ 3,933,652	\$ 4,280,825	\$ 4,847,669	\$ 18,291,512
Public safety	2,177,494	2,634,606	3,053,299	3,414,823	3,822,983	3,941,648	3,945,154	3,779,318	3,886,613	3,860,697
Highways and streets	923,149	1,031,146	1,312,903	1,449,249	1,904,031	2,868,137	2,282,505	2,753,505	4,944,097	4,391,415
Culture and recreation	476,039	540,121	632,253	743,016	820,780	901,042	861,406	817,538	857,927	836,452
Capital outlay	2,359,905	7,265,787	13,775,696	18,206,034	4,165,759	4,484,807	4,429,123	6,353,954	6,589,201	3,370,128
Debt service										
Principal	1,211,000	1,457,000	2,929,000	1,780,000	1,702,000	2,010,000	3,430,000	2,235,000	1,810,000	1,485,000
Interest	646,013	750,430	444,862	1,960,137	1,412,972	1,352,656	1,331,563	1,322,871	1,220,906	2,681,176
Total Expenditures	\$ 11,054,073	\$ 18,062,789	\$ 29,156,867	\$ 37,787,484	\$ 17,784,233	\$ 19,785,681	\$ 20,213,403	\$ 21,543,011	\$ 24,156,413	\$ 34,916,380
Excess of revenues over (under) expenditures	\$ 1,563,357	\$ (43,280)	\$ (6,252,286)	\$ (16,731,687)	\$ 1,681,363	\$ 2,789,968	\$ (835,184)	\$ (2,929,999)	\$ (5,127,258)	\$ (14,528,495)
Other financing sources (uses)										
Bonds issued	\$ 2,874,608	\$ 1,825,000	\$ 24,280,000	\$ 1,035,000	\$ 1,735,000	\$ -	\$ 1,340,000	\$ -	\$ 4,365,000	\$ 7,320,000
Refunding bonds issued	-	-	-	-	-	-	-	-	3,090,000	16,875,000
Premium/(Discount) on debt issues	-	(26,786)	209,229	-	-	-	(25,125)	-	(22,036)	284,907
Payments on refunded bonds	(925,000)	(1,450,000)	-	-	(920,000)	-	-	-	-	(17,227,352)
Proceeds on sale of capital assets	-	-	16,794	26,585	24,795	57,975	28,545	8,361	19,980	11,753
Transfers in	4,232,918	5,253,617	4,899,448	5,166,609	4,169,062	4,364,931	5,620,998	7,782,837	3,864,855	6,237,727
Transfers (out)	(4,193,918)	(5,206,617)	(4,845,748)	(5,105,609)	(4,461,897)	(3,412,581)	(5,529,198)	(7,455,903)	(2,665,270)	(6,130,227)
Total other financing sources (uses)	\$ 1,988,608	\$ 395,214	\$ 24,559,723	\$ 1,122,585	\$ 546,960	\$ 1,010,325	\$ 1,435,220	\$ 335,295	\$ 8,652,529	\$ 7,371,808
Special item	-	-	-	-	-	-	5,851,196	-	-	-
Net change in fund balances	\$ 3,551,965	\$ 351,934	\$ 18,307,437	\$ (15,609,102)	\$ 2,228,323	\$ 3,800,293	\$ 6,451,232	\$ (2,594,704)	\$ 3,525,271	\$ (7,156,687)
Debt service as a percentage of noncapital expenditures	21.36%	20.44%	21.94%	19.10%	22.87%	21.98%	30.17%	23.42%	17.25%	13.21%

City of Ramsey
General Governmental Tax Revenues By Source
Last Ten Fiscal Years
(modified accrual basis of accounting)

<u>Fiscal Year</u>		<u>Property Tax</u>		<u>Tax Increment</u>		<u>Franchise Tax (1)</u>		<u>Total</u>
2003	\$	4,463,028	\$	2,322,577	\$	-	\$	6,785,605
2004		4,917,823		2,713,674		404,881		8,036,378
2005		5,630,576		2,791,379		-		8,421,955
2006		6,962,788		2,917,818		-		9,880,606
2007		8,298,456		3,060,779		-		11,359,235
2008		8,788,511		3,313,012		-		12,101,523
2009		9,713,125		3,525,760		-		13,238,885
2010		8,537,452		3,613,865		-		12,151,317
2011		8,086,062		3,623,587		-		11,709,649
2012		8,842,038		2,703,765		-		11,545,803

(1) First and only year of tax

City of Ramsey
Taxable Market Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year Ended Dec 31	Real Property		Personal Property	Total Taxable Market Value	Tax Capacity Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Market Value as a Percentage of Actual Value
	Residential Property	Commercial Property	Other (1)					
2003	\$ 1,132,636,100	\$ 155,759,200		\$ 1,288,395,300	\$ 12,463,345	39.353%	\$ 1,513,876,770	85.11%
2004	1,203,665,700	173,641,700	\$ 14,361,100	1,391,668,500	14,215,115	37.439%	1,460,482,300	95.29%
2005	1,408,912,900	196,311,700	15,244,800	1,620,469,400	15,892,622	38.182%	1,681,213,200	96.39%
2006	1,629,842,600	227,059,300	15,096,100	1,871,998,000	18,847,207	39.352%	1,921,741,700	97.41%
2007	1,880,483,000	269,566,300	15,262,600	2,165,311,900	22,640,697	39.222%	2,210,610,800	97.95%
2008	1,966,005,400	306,596,800	15,820,200	2,288,422,400	23,857,278	39.282%	2,336,127,900	97.96%
2009	2,005,067,600	347,622,600	16,932,200	2,369,622,400	25,040,188	39.263%	2,408,464,200	98.39%
2010	1,845,420,600	327,882,200	17,277,000	2,190,579,800	23,787,900	37.811%	2,232,018,600	98.14%
2011	1,659,908,100	301,333,900	18,253,100	1,979,495,100	20,609,005	39.801%	2,015,100,000	98.23%
2012	1,606,421,000	282,627,300	17,640,900	1,906,689,200	19,881,220	44.174%	1,939,707,200	98.30%

Source: Anoka County records were the source of taxable market value and estimated actual values.

(1) Information not available before fiscal year 2004

**City of Ramsey
Property Tax Rates (1)
Direct and Overlapping (2) Governments
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>City of Ramsey</u>			<u>County</u>	<u>School District</u>		<u>Other</u>	<u>Total</u>	
	<u>General Operating Levy</u>	<u>Debt Service Levy</u>	<u>Total City Levy</u>	<u>Anoka County</u>	<u>ISD No 11</u>	<u>ISD No 728</u>	<u>Special Taxing Districts (3)</u>	<u>Direct & Overlapping Rates-ISD No 11</u>	<u>Direct & Overlapping Rates-ISD No 728</u>
Tax rates per \$100 of tax capacity									
2003	36.962	2.391	39.353	37.714	26.941	41.352	6.071	110.079	124.490
2004	35.297	2.142	37.439	35.221	21.050	30.953	6.393	100.103	110.006
2005	35.206	2.976	38.182	33.080	21.492	32.848	4.955	97.709	109.065
2006	35.447	3.905	39.352	33.869	20.046	35.950	4.382	97.649	113.553
2007	33.234	5.988	39.222	32.391	19.353	33.208	4.016	94.982	108.837
2008	35.093	4.189	39.282	33.888	16.983	32.344	3.967	94.120	109.481
2009	34.685	4.578	39.263	33.563	18.247	36.088	3.803	94.876	112.717
2010	33.080	4.731	37.811	36.855	19.939	39.967	4.961	99.566	119.594
2011	35.840	3.961	39.801	41.708	23.999	43.489	4.905	110.413	129.903
2012	37.186	6.988	44.174	43.298	23.325	45.548	4.124	114.921	137.144

Source: Anoka County records

- (1) Information reflects total tax rates levied by each entity. Tax rates are expressed as a percent of "net tax capacity." A property's tax capacity is determined by multiplying its taxable market value by a state-determined class rate. Class rates vary by property type and change periodically based on state legislation.
- (2) Overlapping rates are those of local and county governments that apply to property owners within the City of Ramsey. Not all overlapping rates apply to all City of Ramsey property owners (e.g., the rates for special districts may apply only to the proportion of the government's property owners whose property is located within the geographic boundaries of the special district.)
- (3) Other taxing districts include the Metropolitan Council, Regional Transit Area, Mosquito Control, and the Anoka County Regional Railroad Authority.

**City of Ramsey
Principal Property Taxpayers
Current Year And Nine Years Ago**

Taxpayer	2012			2003		
	<u>Taxable Market Value</u>	<u>Rank</u>	<u>Percentage of Total Taxable Market Value</u>	<u>Taxable Market Value</u>	<u>Rank</u>	<u>Percentage of Total Taxable Market Value</u>
Connexus Energy/Anoka Electric Co-op	\$ 20,112,200	1	1.05%	\$ 15,714,700	1	1.22%
S & A Partners, LLC	11,985,700	2	0.63%	4,936,700	4	0.38%
Sophia-Ramsey LLC	8,599,300	3	0.45%	-	-	-
Brunswick Corporation	8,447,200	4	0.44%	8,096,200	2	0.63%
21st Century Bank	7,352,700	5	0.39%	-	-	-
Insight Equity APX LP	6,995,200	6	0.37%	-	-	-
PSD LLC	6,263,500	7	0.33%	-	-	-
Minnegasco	5,941,500	8	0.31%	3,075,000	8	0.24%
Zero Zone Refrigeration, LLC	5,104,800	9	0.27%	-	-	-
Molin Concrete Products Company	4,569,100	10	0.24%	-	-	-
Vision Ease Lens				6,373,000	3	0.49%
GB Properties				3,623,500	5	0.28%
Mateski Properties				3,610,000	6	0.28%
Knoll Properties				3,322,600	7	0.26%
Peck Properties				2,852,900	9	0.22%
McKinley Properties				2,852,900	10	0.22%

Source: County Board of Equalization and Assessment

**City of Ramsey
Property Tax Levies and Collections (1)
Last Ten Fiscal Years**

<u>Fiscal Year Ended December 31</u>	<u>Total Tax Levy for Fiscal Year</u>	<u>Collected within the Fiscal Year of the Levy (2)</u>		<u>Collections in Subsequent Years</u>	<u>Total Collections to Date</u>	
		<u>Amount</u>	<u>Percentage of Levy</u>		<u>Amount</u>	<u>Percentage of Levy</u>
2003	\$ 4,904,700	\$ 4,627,168	94.34%	\$ 277,532	\$ 4,904,700	100.00%
2004	5,321,997	5,043,135	94.76%	278,862	5,321,997	100.00%
2005	6,068,121	5,800,683	95.59%	267,433	6,068,116	100.00%
2006	7,416,753	7,150,100	96.40%	265,989	7,416,089	99.99%
2007	8,880,134	8,677,815	97.72%	198,464	8,876,279	99.96%
2008	9,371,616	8,917,124	95.15%	441,689	9,358,813	99.86%
2009	9,831,529	9,374,414	95.35%	427,043	9,801,457	99.69%
2010	8,994,443	8,432,354	93.75%	425,130	8,857,484	98.48%
2011	8,497,158	7,975,431	93.86%	401,265	8,376,696	98.58%
2012	8,782,330	8,616,750	98.11%	-	8,616,750	98.11%

(1) Includes general, debt service and HRA levy. Does not include property tax revenue in the form of tax increments.

(2) Includes property tax credit collections shown in intergovernmental revenue.

City of Ramsey
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities		Total Primary Government	Percentage of Personal Income(1)	Per Capita(1)
	General Obligation Bonded Debt	Capital Equipment Certificates			
2003	\$ 11,745,000	\$ 983,000	\$ 12,728,000	1.87%	\$ 612
2004	10,500,000	1,146,000	11,646,000	1.55%	525
2005	31,380,000	1,617,000	32,997,000	4.14%	1,434
2006	30,990,000	1,262,000	32,252,000	4.05%	1,402
2007	29,675,000	1,690,000	31,365,000	3.46%	1,301
2008	28,235,000	1,120,000	29,355,000	3.14%	1,218
2009	26,570,000	695,000	27,265,000	2.80%	1,122
2010	24,695,000	335,000	25,030,000	2.64%	1,058
2011	30,505,000	170,000	30,675,000	3.34%	1,294
2012	36,345,000	-	36,345,000	5.02%	1,525

Note: Details regarding the city's outstanding debt can be found in the notes to the basic financial statements.

(1) See the Schedule of Demographic and Economic Statistics for personal income and population data.

City of Ramsey
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Less: Amounts Available in Debt Service Fund (3)</u>	<u>Total</u>	<u>Percentage of Estimated Actual Taxable Value of Property(1)</u>	<u>Per Capita(2)</u>
2003	\$ 11,745,000	\$ 1,600,766	\$ 10,144,234	0.67%	488
2004	10,500,000	1,399,889	9,100,111	0.62%	410
2005	31,380,000	2,184,019	29,195,981	1.74%	1,269
2006	30,990,000	1,754,262	29,235,738	1.52%	1,244
2007	29,675,000	2,001,431	27,673,569	1.25%	1,148
2008	28,235,000	2,393,118	25,841,882	1.11%	1,072
2009	26,570,000	2,344,463	24,225,537	1.01%	997
2010	24,695,000	2,524,951	22,170,049	0.99%	937
2011	30,505,000	5,753,130	24,751,870	1.23%	1,044
2012	36,345,000	5,618,631	30,726,369	1.58%	1,289

Note: Details regarding the city's outstanding debt can be found in the notes to the basic financial statements.

(1) See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.

(2) Population data can be found in the Schedule of Demographic and Economic Statistics.

(3) Amount available in Debt Service Fund is as stated on the Governmental Funds Balance Sheet.

**City of Ramsey
Direct and Overlapping Governmental Activities Debt
As of December 31, 2012**

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable(1)</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes:			
Anoka County	\$ 145,945,000	6.42%	\$ 9,372,734
ISD No. 11, Anoka-Hennepin	103,140,572	8.74%	9,014,692
ISD No. 728, Elk River	179,690,000	3.85%	6,915,190
Metropolitan Council	168,665,000	0.62%	<u>1,049,265</u>
Subtotal, overlapping debt			<u>26,351,881</u>
City of Ramsey direct debt	36,345,000	100.00%	<u>36,345,000</u>
Total direct and overlapping debt			<u>\$ 62,696,881</u>

Sources: Assessed value data used to estimate applicable percentages provided by the County Board of Equalization and Assessment. Debt outstanding data provided by the county.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Ramsey. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

(1) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the county's taxable assessed value that is within the city's boundaries and dividing it by the county's total taxable assessed value.

**City of Ramsey
Legal Debt Margin Information
Last Ten Fiscal Years**

	Fiscal Year									
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Debt Limit*	\$ 25,767,906	\$ 29,209,646	\$ 33,624,264	\$ 38,434,834	\$ 43,306,238	\$ 68,652,672	\$ 71,088,672	\$ 65,717,394	\$ 59,384,853	\$ 57,200,676
Total net debt applicable to limit	<u>2,147,668</u>	<u>2,474,766</u>	<u>20,027,702</u>	<u>19,572,702</u>	<u>20,073,569</u>	<u>19,046,615</u>	<u>17,825,537</u>	<u>16,465,049</u>	<u>12,206,870</u>	<u>15,675,147</u>
Legal debt margin	<u>\$ 23,620,238</u>	<u>\$ 26,734,880</u>	<u>\$ 13,596,562</u>	<u>\$ 18,862,132</u>	<u>\$ 23,232,669</u>	<u>\$ 49,606,057</u>	<u>\$ 53,263,135</u>	<u>\$ 49,252,345</u>	<u>\$ 47,177,983</u>	<u>\$ 41,525,529</u>
Total net debt applicable to limit as a percentage of debt limit	8.33%	8.47%	59.56%	50.92%	46.35%	27.74%	25.08%	25.05%	20.56%	27.40%

Legal Debt Margin Calculation for Fiscal Year 2011

Taxable Market value	\$ 1,906,689,200
Debt limit (3%* of market value)	57,200,676
Debt applicable to limit:	
Total bonded debt	\$ 36,345,000
Less:	
Obligations issued with special assessments	(11,700,000)
Obligations issued with tax increments	(7,820,000)
Amounts available in respective Debt Service Funds	(1,149,853)
Total deductions	<u>(20,669,853)</u>
	<u>15,675,147</u>
Legal debt margin	<u>\$ 41,525,529</u>

Note: Under state finance law, the City of Ramsey's outstanding general obligation debt should not exceed 3 percent of total taxable market value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

* The statutory limit on debt of Minnesota municipalities increased June 30, 2008 from 2 to 3 percent.

**City of Ramsey
Demographic and Economic Statistics
Last Ten Fiscal Years**

Fiscal Year	Population (1)	Personal Income (2)	Per Capita Personal Income (3)	School Enrollment (4)	Unemployment Rate (5)
2003	20,800 \$	679,660,800 \$	32,676	4,154	4.2
2004	22,200	751,921,854	33,870	3,668	3.8
2005	23,008	796,383,601	34,613	3,725	3.0
2006	23,500	837,537,203	35,640	3,570	3.4
2007	24,100	905,557,500	37,575	3,769	4.2
2008	24,100	933,730,400	38,744	3,757	6.7
2009	24,300	974,430,972	40,100 *	3,818	7.8
2010	23,668	949,086,800	40,100 **	5,503	7.3
2011	23,702	917,504,420	38,710	3,757	6.7
2012	23,835	724,488,660	30,396	3,714	5.2

(1) Years 2003-2009 population based on combination of Metropolitan Council estimates and City of Ramsey estimates generated from building permit data. In 2010, the United States Census Bureau completed its decennial census showing continued growth; however, the 2010 census revealed a lower persons per household than used in population estimates based on building permit data by the city. 2011 data based off of 2010 census and City of Ramsey estimates.

(2) Calculated based on Per Capita Personal Income (Anoka County average) times Ramsey population.

(3) U.S. Department of Commerce, Bureau of Economic Analysis - Anoka County Average.

(4) Anoka-Hennepin School District No. 11 and Elk River School District #728. 2009/2010 increase result of new 2010 Census data.

(5) Minnesota Department of Employment and Economic Development

* Estimated based on state annual increase

** Used prior year as best estimated

**City of Ramsey
Principal Employers
Current Year And Nine Years Ago**

<u>Employer</u>	<u>2012</u>			<u>2003</u>		
	<u>Employees (1)</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>	<u>Employees (1)</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>
BMC Vision Ease Lens	355	1	6.65%	400	1	7.49%
Life Fitness (Parabody Inc.)	350	2	6.56%	280	2	5.25%
Connexus Energy/Anoka Electric	230	3	4.31%	230	3	4.31%
Anderson & Dahlen (Knoll Properties)	150	4	2.81%	160	4	3.00%
Ramsey Elementary	135	5	2.53%	120	5	2.25%
Zero Zone Refrigeration	130	6	2.44%			
Altron Inc.	120	7	2.25%	104	6	1.95%
Waltek	108	8	2.02%			
RJM/General Paper Products	100	9	1.87%			
Diamond Graphics	100	10	1.87%			
Command Tooling				84	7	1.57%
City of Ramsey				63	8	1.18%
Systematic Refrigeration				60	9	1.12%
Wendell's Inc.				57	10	1.07%

Source: State Department of Employment and Economic Development

(1) Full-time equivalent

City of Ramsey
Full-time Equivalent City Government Employees by Function
Last Ten Fiscal Years

Function	Fiscal Year									
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
General government	19.85	21.85	21.97	22.77	23.02	23.02	21.22	20.22	19.10	18.60
Public safety										
Police										
Officers	18.00	20.00	22.00	23.00	24.00	25.00	23.00	23.00	23.00	23.00
Civilians	2.50	3.50	3.50	3.50	4.00	4.00	5.00	5.00	5.00	5.00
Fire										
Firefighters and officers	8.08	9.58	9.58	9.58	9.58	9.58	9.58	9.58	9.58	9.58
Civilians	-	-	0.50	1.00	1.00	1.00	1.00	1.00	1.00	0.50
Protective Inspections	3.50	5.00	7.00	7.00	7.00	7.00	3.00	2.00	1.00	1.00
Highways and streets										
Engineering	5.00	6.00	6.48	7.48	8.48	8.48	7.48	6.48	6.60	6.60
Streets	7.00	7.50	7.00	8.00	8.00	8.00	7.00	7.00	7.00	7.00
Maintenance	5.00	5.50	6.00	6.00	7.00	7.00	6.00	6.00	5.00	5.00
Culture and recreation	4.09	4.09	4.22	4.22	4.22	4.22	2.47	2.47	3.47	3.47
Water	-	-	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
Total	73.02	83.02	89.25	93.55	97.30	98.30	87.75	84.75	82.75	81.75

Source: City Budget documents

**City of Ramsey
Operating Indicators by Function
Last Ten Fiscal Years**

Function	Fiscal Year									
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Police										
Number of arrests	325	436	481	534	642	574	437	352	463	416
Parking violations	351	452	336	270	383	451	545	465	631	471
Traffic violations	1,965	2,702	2,917	2,544	2,156	2,913	2,875	4,008	3,488	3,292
Fire										
Number of calls answered	321	396	501	496	489	491	453	481	483	459
Inspections	-	132	272	559	527	163	194	177	260	303
Highways and streets										
Street resurfacing (miles)	10.40	21.06	19.29	17.26	20.70	17.90	15.65	16.59	14.86	22.00
Culture and recreation										
Park Acreage maintained	565	565	565	565	565	565	565	565	565	565
Trails/sidewalks maintained (miles)	30	30	30	30	30	30	30	40	45	45
Water										
Number of connections	2,516	2,945	3,306	3,542	3,709	3,850	3,914	3,962	4,013	4,087
Water main breaks	-	-	-	-	-	-	-	-	2	-
Average daily consumption (gallons)	1,200,000	1,523,288	1,575,342	1,753,425	1,917,808	1,717,808	1,754,130	1,753,425	1,616,376	1,890,290

Source: Various City departments

Note: Indicators are not available for the general city functions.

**City of Ramsey
Capital Asset Statistics by Function
Last Ten Fiscal Years**

Function	Fiscal Year									
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Public Safety										
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	6	6	6	6	6	6	6	6	6	6
Fire stations	2	2	2	2	2	2	2	2	2	2
Highways and streets										
Streets (miles)	154.50	159.85	159.85	159.85	167.80	168.00	168.00	168.00	168.00	176.28
Streetlights	448	461	504	552	603	603	626	626	631	659
Culture and recreation										
Parks acreage	565	565	565	565	565	565	565	565	565	565
Parks *	35	35	35	35	35	35	35	35	35	35
Tennis courts	16	16	16	16	16	16	16	12	12	10
Water										
Water mains (miles)	55	55	55	55	87	87	87	87	89	90
Fire hydrants	562	562	562	562	1,000	1,000	1,000	1,000	1,020	1,030
Maximum daily capacity **	5,100,000	5,100,000	5,100,000	5,100,000	5,100,000	5,100,000	5,100,000	5,100,000	5,100,000	5,256,000
Sewer										
Sanitary sewers (miles)	38	38	38	38	48	48	48	48	63	63
Storm sewers (miles)	15	15	15	15	15	15	15	15	15	15

Source: Various City departments

Note: Indicators are not available for the general city functions.

* The city has 35 total parks with 29 receiving some form of maintenance

** Maximum water city is able to produce in 12 hour period

Finance Committee

4.3.

Meeting Date: 07/16/2013

By: Diana Lund, Finance

Information

Title:

2014 Preliminary Budgets Update

Background:

The City's adopted 2014 budget calendar calls for the 2014 Preliminary Budgets to be presented to the Finance Committee on July 23, 2013, with full council worksessions after this date up to preliminary levy adoption on September 10, 2013.

The city annually adopts a preliminary levy for the General Fund, Economic & Development Authority (EDA) Fund and the Housing and Redevelopment Authority (HRA) fund.

For 2014, the city is under levy limits and the tax rates presented reflect as such. The proposed budgets, as presented, reflect a snapshot of where the budgets are today. Staff is currently working on the proposed budgets to be in compliance of the levy limit and focusing on the strategic planning goals.

For 2014, due to levy limits, the city has the additional levy capacity of \$156,493 over and above the adopted 2013 budgets. This is net of debt levies and the HRA levy. The levy limit for 2014 is \$7,482,518.

A July 23, 2013 worksession is planned with the full city council for review of all preliminary budgets.

Notification:

A brief summary of notable items in the preliminary budgets, 2014 Preliminary General Fund Budget, 2014 Preliminary EDA Budget, Preliminary 2014 HRA budget and strategic goals are attached.

Funding Source:

N/A

Council Action:

Review of General Fund budget, EDA budget and HRA Budget.

Attachments

2014 Preliminary Budget Notes

2014 Preliminary General Fund Budget

2014 Preliminary EDA Budget

2014 Preliminary HRA Budget

Strategic Goals

Form Review

Inbox
Kurt Ulrich

Reviewed By
Kurt Ulrich

Date
07/11/2013 03:35 PM
Started On: 07/08/2013 02:25 PM

Form Started By: Diana Lund

Final Approval Date: 07/11/2013

2014 Preliminary Budgets as of 7-10-13:

LEVY LIMIT: \$7,482,518 (General Fund & EDA Fund)- \$7,353,295-2013

- Estimated tax capacity rate of 42.67% (44.29% in 2013). TIF 2 decertified in 2013.
- City can only increase regular General levy & EDA levy by \$129,223 over 2013 adopted
- Debt Levy falls outside of limits:
 - Debt Levy Proposed for 2014: \$1,062,708 (\$644,918-2013)
 - Debt increase attributed to:
 1. 2013 \$635,000 Capital Equipment Certificates-Annual levy Est of \$73,647
 2. Refinanced Muni Debt in 2012-Used savings from refinancing to reduce 2013 Levy on muni debt
- Proposed 2014 Tax Levy Requests of General Fund & EDA: \$7,639,011
- Amount of Budget Reductions Needed in General/EDA Budgets to Reach levy limit: \$156,493

GENERAL FUND:

Proposed Budget: \$9,996,384 (\$10,293,837) Decrease of \$297,453

Proposed Levy: \$7,502,272 (Exceeds levy Limits)

Major Changes from 2013 Adopted Budget:

Revenue:

- Property tax: Proposed General Levy of \$7,502,272 (exceeds levy limits)
- Building Permit Revenue held constant at \$260,000
- LGA-2013 Legislative Session reinstated \$91,376 (was \$0 since 2003)
(Had to subtract in calculating levy limits)
- Special Police Services decreased by \$25,000-County Systems Admin contract ended
- Engr Revenue decreased by \$372,500 (\$577,500-2013/\$205,000-2014)
Attributed to decrease in road funding in General Fund Budget from \$1,327,500 to \$500,000)
- Transfers in from other funds decrease of \$260,272 – One time funding from the PIR Fund in 2013 for road maintenance funding (\$219,493 decrease)

GENERAL FUND CONTINUED:

Expenditures:

- Cola-2.5% Non-Union; 2% January 1, 2% July 1-LELS (Per Contract)
2% January 1, 1% July 1-AFSCME (Per Contract)

- Police Pera (Mandatory rate increase)-\$26,000

- Personnel Changes From Strategic Planning Document
 - FT Office Assistant-\$55,853
 - PT IT Tech-\$24,259
 - 5 Position Reclasses-\$16,968
 - 7 Interns-\$87,077
 - Patrol Officer (bring to prior year levels)-\$67,942
 - P&R Maint Worker (bring to prior year levels)-58,261
This could be utility worker & funded from Enterprise Funds)

- Contracted Communication Services (Per Strategic Planning)-\$50,000

- Training for Supervisors (Per Strategic Planning)-\$5,000

- Professional Survey (Per Strategic Planning)-\$7,500

- Election Year-Increase of \$38,000

- Professional Services in Building decreased by \$63,000, but offset with Building Official position included in personnel costs

- Road Maintenance Funding Decreased from \$1,327,500 to \$500,000 (levels prior to year 2013). TIF #4 \$275,000 helps fund (2014 will be last year of funding/Decertifies)

- Capital Equipment of \$481,950 to be funded from Equipment Revolving Fund?
Estimated Fund balance after purchases of approximately \$1.35M

EDA FUND:

Maximum Levy Per Statutes: \$296,818 (.0001813 X \$1,637,164,700 Tax Market Value)

Calculates into 2014 Levy Limits of \$7,482,518

Proposed Budget: \$136,739

Proposed Levy: \$136,739

Major Changes from 2013 Adopted Budget:

-Economic Development Manager funded 34% (20% in 2013)

HRA FUND:

Maximum Levy Per Statutes: \$302,875 (.000185 X \$1,637,164,700 Tax Market Value)

Does Not calculate into 2014 Levy Limits of \$7,482,518

Proposed Budget: \$207,802

Proposed Levy: \$207,802

Tax Effect on Home Valued at \$200,000 – \$25.39

Major Changes from 2013 Adopted Budget:

-Economic Development Manager funded 46% (60% in 2013)

Prior to Preliminary Budget/Levy Adoption in September:

-Staff to determine budget cuts in the amount of \$156,493 to reach levy limits

-Possible Use of Anoka County HRA funds to fund EDA/HRA budgets: Approximately

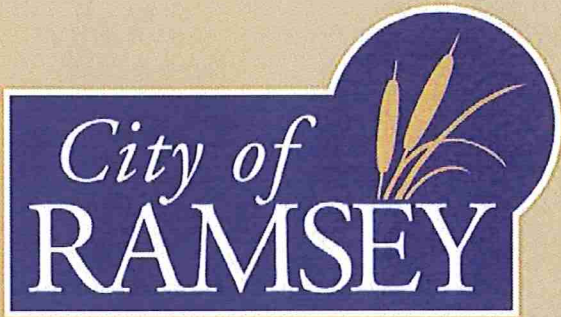
\$220,000 available from annual county levy.

2014 Proposed LEVY-TO MEET LEVY LIMITS

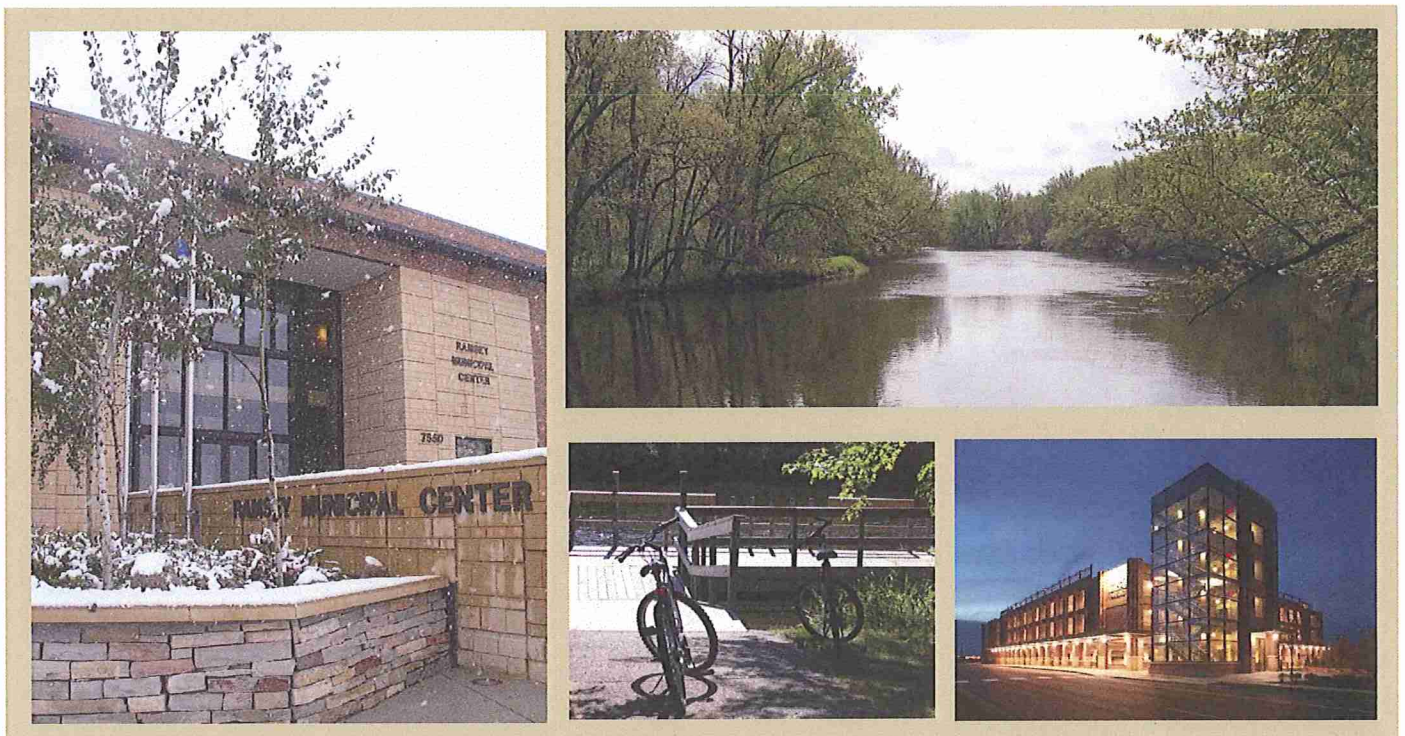
	Certified	<u>Fiscal Disp</u>	<u>Local Levy</u>	<u>Estimated 2014 Taxable Value</u>	Tax Capacity
General	7,345,779	1,227,946	6,117,833	16,175,122	37.822%
EDA*	136,739	32,479	104,260	16,175,122	0.645%
Bonds	1,062,708	383,495	679,213	16,175,122	4.199%
	8,545,226	1,643,920	6,901,306		42.666%

2013 ADOPTED LEVY

	Certified	<u>Fiscal Disp</u>	<u>Local Levy</u>	<u>Taxable Value</u>	Tax Capacity
General	7,248,829	1,211,739	6,037,090	14,741,934	40.952%
EDA*	104,466	24,813	79,653	14,741,934	0.540%
Bonds	644,918	232,729	412,189	14,741,934	2.796%
	7,998,213	1,469,281	6,528,932		44.288%



CITY OF RAMSEY
-GENERAL FUND-
REQUESTED BUDGET
For Fiscal Year 2014



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City of Ramsey 2014 Requested General Fund Budget

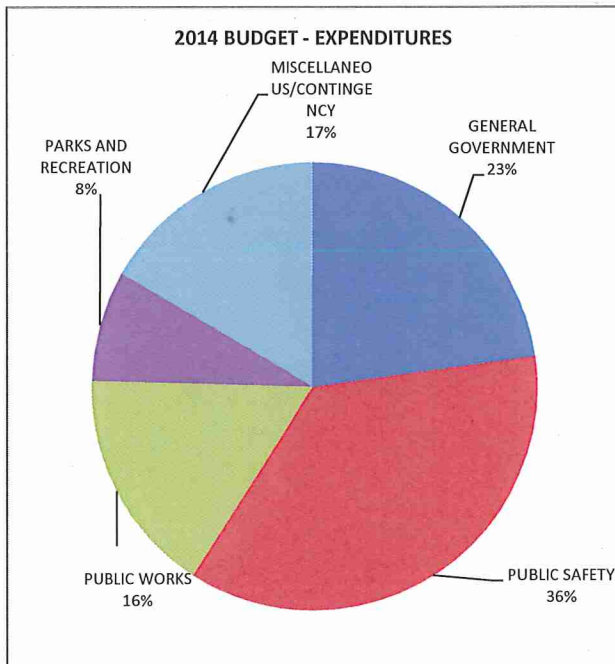
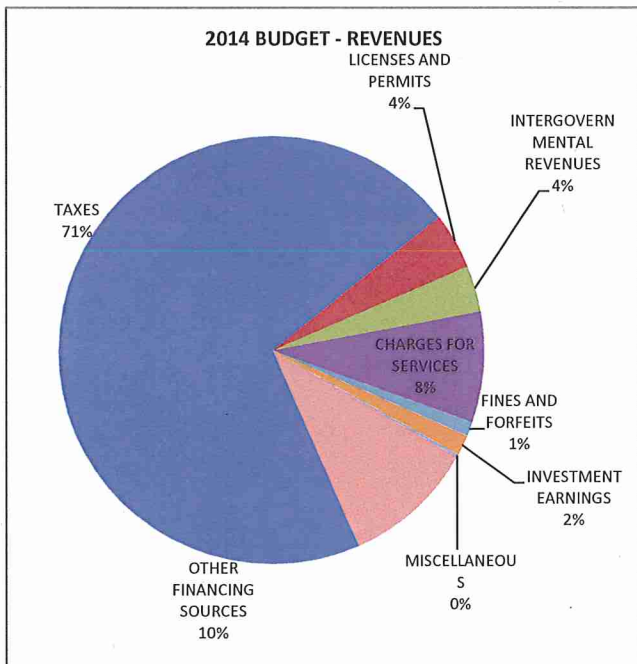
GENERAL FUND 101 - BUDGET SUMMARY

REVENUES

	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
TAXES	6,843,652	6,624,887	7,023,839	7,233,829	7,482,272
LICENSES AND PERMITS	412,072	361,443	531,710	437,700	466,300
INTERGOVERNMENTAL REVENUES	336,188	337,673	320,772	305,300	400,126
CHARGES FOR SERVICES	810,738	1,067,467	491,953	915,750	524,700
FINES AND FORFEITS	100,199	105,833	74,720	89,000	76,000
INVESTMENT EARNINGS	150,000	100,000	80,000	80,000	75,000
MISCELLANEOUS	21,326	33,574	16,914	10,500	10,500
OTHER FINANCING SOURCES	965,046	629,488	1,054,616	1,221,758	961,486
TOTAL REVENUES	9,639,221	9,260,365	9,594,524	10,293,837	9,996,384

EXPENDITURES

	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
GENERAL GOVERNMENT	2,438,559	2,216,649	2,275,829	2,220,181	2,575,817
PUBLIC SAFETY	3,883,322	4,059,795	4,147,829	4,210,370	4,239,064
PUBLIC WORKS	1,741,995	1,744,542	1,731,576	2,708,681	2,099,031
PARKS AND RECREATION	854,563	875,906	873,905	930,066	909,303
MISCELLANEOUS/CONTINGENCY	1,771,048	232,258	218,222	224,539	173,169
TOTAL EXPENDITURES	10,689,487	9,129,150	9,247,361	10,293,837	9,996,384



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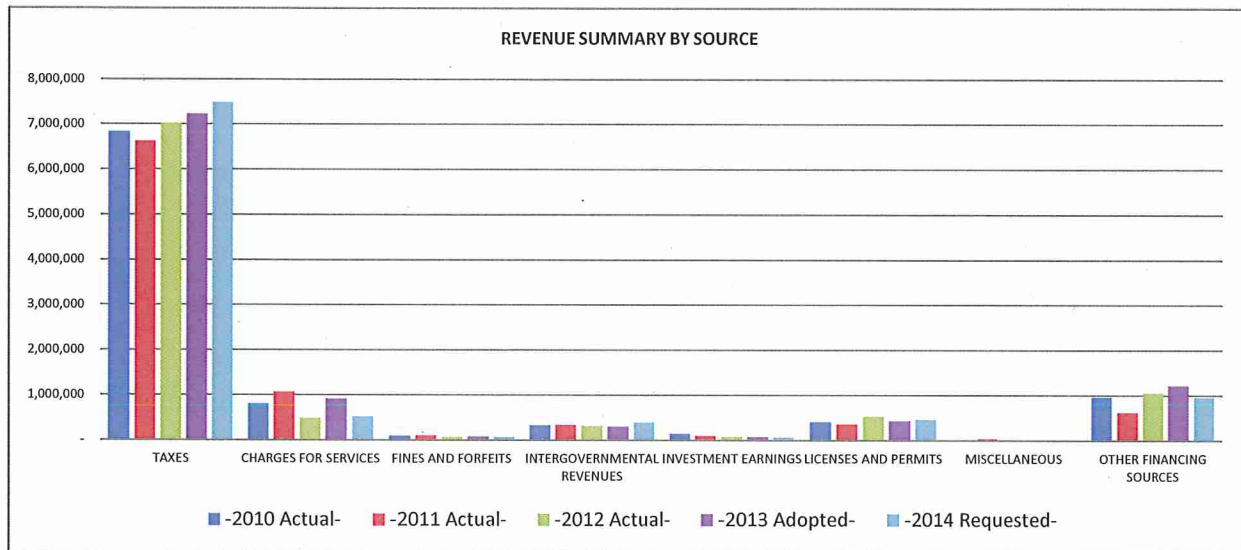
City of Ramsey 2014 Requested General Fund Budget

2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
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GENERAL FUND 101 - REVENUE SUMMARY	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
TAXES	6,843,652	6,624,887	7,023,839	7,233,829	7,482,272
CHARGES FOR SERVICES	810,738	1,067,467	491,953	915,750	524,700
FINES AND FORFEITS	100,199	105,833	74,720	89,000	76,000
INTERGOVERNMENTAL REVENUES	336,188	337,673	320,772	305,300	400,126
INVESTMENT EARNINGS	150,000	100,000	80,000	80,000	75,000
LICENSES AND PERMITS	412,072	361,443	531,710	437,700	466,300
MISCELLANEOUS	21,326	33,574	16,914	10,500	10,500
OTHER FINANCING SOURCES	965,046	629,488	1,054,616	1,221,758	961,486
TOTAL REVENUES	9,639,221	9,260,365	9,594,524	10,293,837	9,996,384

HISTORICAL LEVY AMOUNTS

2009 LEVY \$	8,092,034.00	6.33%
2010 LEVY \$	7,194,194.00	-11.00%
2011 LEVY \$	6,992,127.00	-3.00%
2012 LEVY \$	6,997,150.00	0.07%
2013 LEVY \$	7,248,829.00	3.60%
2014 LEVY	TBA	TBA



City of Ramsey 2014 Requested General Fund Budget

	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
GENERAL FUND 101 - REVENUE BY SOURCE					
TAXES	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
4011 CURRENT-AD VALOREM TAXES	5,476,195	5,256,810	5,592,571	6,198,829	6,452,272
401A CURRENT-UNCOLLECTED ALLOWANCE	-	-	-	(100,000)	(100,000)
4012 DELINQUENT-AD VALOREM TAXES	130,444	100,364	98,872	60,000	60,000
4014 FISCAL DISPARITIES	1,199,637	1,161,214	1,234,840	1,050,000	1,050,000
4015 EXCESS TAX INCREMENTS	28,307	98,079	73,989	20,000	10,000
4018 PENALTY/IINT-AD VALOREM TAXES	9,069	8,420	23,567	5,000	10,000
TAXES Total	6,843,652	6,624,887	7,023,839	7,233,829	7,482,272
LICENSES AND PERMITS					
- BUSINESS LICENSES/PERMITS					
4140 CREDIT CARD PROCESSING FEES	-	(6,710)	(3,199)	(5,000)	(7,000)
4155 LIQUOR-ON SALE	42,940	42,500	42,660	40,000	42,000
4156 LIQUOR-OFF SALE	1,300	1,120	1,120	1,100	1,100
4157 NON-INTOXICATING LIQUOR	200	-	-	200	-
4159 MECHANICAL LICENSE	7,700	8,300	5,650	7,500	6,000
4163 PAWNSHOP LICENSE	3,000	7,365	8,318	7,500	5,000
4164 CIGARETTE SALES LICENSE	4,700	1,700	3,650	2,000	2,000
4165 REFUSE HAULERS LICENSE	1,600	500	600	400	400
4166 MOTOR VEHICLES LICENSE	7,846	2,790	5,340	4,000	3,000
4168 PEDDLERS LICENSE	2,855	1,835	1,155	1,000	1,000
4169 GASOLINE SALES LICENSE	3,600	750	2,500	1,800	1,800
4170 OTHER BUSINESS LICENSES & PERM	5,138	1,605	635	1,500	1,500
4171 INVESTIGATIVE FEES	-	2,613	1,369	-	-
- NON-BUSINESS LICENSES/PERMITS					
4205 BUILDING PERMIT	21,151	163,590	295,465	260,000	260,000
4206 PLUMBING PERMIT	227,886	16,391	36,591	20,000	25,000
4207 ANIMAL LICENSE	825	1,000	1,315	700	500
4208 HEATING PERMIT	25,800	20,913	35,974	20,000	25,000
4209 CONDITIONAL USE PERMIT	5,400	3,000	4,100	6,000	4,000
4211 SIGN PERMITS	1,375	3,350	2,425	2,000	2,000
4212 RENTAL LICENSE	2,025	10,875	-	1,000	5,000
4213 FIRE PERMIT	2,366	3,899	5,409	2,000	3,000
4214 ELECTRICAL INSPECTION PERMIT	15,438	36,005	41,561	30,000	40,000
4220 SEPTIC SYSTEM PERMIT	14,440	15,070	27,067	20,000	30,000
4221 URBAN SEWER PERMIT	4,425	1,650	4,725	7,000	7,000
4222 URBAN WATER PERMIT	4,675	17,250	4,725	7,000	7,000
4230 OTHER NON-BUSINESS LIC & PERM	5,387	4,082	2,555	-	1,000
LICENSES AND PERMITS Total	412,072	361,443	531,710	437,700	466,300
INTERGOVERNMENTAL REVENUES					
- FEDERAL INTERGOVERNMENTAL					
4253 FEDERAL EXCISE TAX REFUND	6,000	7,485	7,000	7,000	7,000
- STATE INTERGOVERNMENTAL					
4262 LOCAL GOVERNMENT AID	-	-	-	-	91,376
4263 MARKET VALUE HOMESTEAD CREDIT	24,153	22,853	9,066	-	-
4268 MSA FOR STREETS	140,000	140,000	140,000	140,000	140,000
4269 POLICE - INSURANCE PREMIUM TAX	152,222	152,999	149,407	150,000	150,000
4271 POST BOARD REIMBURSEMENT	8,245	8,332	7,638	8,000	8,000
4272 STATE EXCISE TAX REFUND	-	143	300	300	250
4273 OTHER STATE GRANTS & AIDS	5,568	4,068	5,568	-	3,500
- LOCAL INTERGOVERNMENTAL					
4287 OTHER LOCAL GOVERNMENT GRANTS	-	1,793	1,793	-	-
INTERGOVERNMENTAL REVENUES Total	336,188	337,673	320,772	305,300	400,126

City of Ramsey 2014 Requested General Fund Budget

	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
CHARGES FOR SERVICES					
4304 RENTAL FEES - REAL PROPERTY	-	-	-	-	7,500
4305 RENTAL FEES	91,022	103,981	104,456	123,750	124,000
4306 ZONING & SUBDIVISION FEES	1,325	1,600	1,375	-	-
4307 PLAN CHECKING FEES	92,494	75,533	158,967	125,000	125,000
4308 SALES OF MAPS & PUBLICATIONS	157	150	1,211	500	500
4309 ASSESSMENT SEARCHES	3,150	4,370	5,020	3,000	3,500
4312 GENERAL GOVERNMENT STAFF TIME	13,092	6,137	6,605	8,000	5,000
4326 SPECIAL POLICE SERVICES	60,239	89,592	66,626	30,000	5,000
4327 SPECIAL FIRE PROTECTION SERVIC	60,152	28,979	46,372	26,000	26,000
4328 ACCIDENT REPORTS	1,272	938	1,539	1,000	1,200
4329 OPEN BURN PERMIT FEES	1,125	1,150	1,290	1,000	1,000
4330 OTHER PUBLIC SAFETY	16,575	11,360	8,685	10,000	10,000
4337 ENGINEERING	457,460	720,671	73,954	577,500	205,000
4338 PLAN & SPECIFICATION FEES	7,030	3,775	1,650	2,000	2,000
4339 OTHER PUBLIC WORKS	5,094	13,315	5,555	8,000	8,000
4347 OTHER CULTURE-RECREATION	551	5,916	8,648	-	1,000
CHARGES FOR SERVICES Total	810,738	1,067,467	491,953	915,750	524,700
FINES AND FORFEITS					
4452 COURT FINES	93,854	87,008	69,143	85,000	72,000
4453 OTHER FINES & FORFEITS	2,100	9,721	-	-	-
4454 ADMINISTRATIVE FINES	4,245	9,104	5,577	4,000	4,000
FINES AND FORFEITS Total	100,199	105,833	74,720	89,000	76,000
MISCELLANEOUS					
4604 SURCHARGES	528	738	842	500	500
4605 ELECTION FILING FEES	-	20	70	-	-
4609 OTHER MISCELLANEOUS REVENUES	20,798	32,816	16,002	10,000	10,000
MISCELLANEOUS Total	21,326	33,574	16,914	10,500	10,500
INVESTMENT EARNINGS					
4701 INTEREST ON INVESTMENTS	150,000	100,000	80,000	80,000	75,000
INVESTMENT EARNINGS Total	150,000	100,000	80,000	80,000	75,000
OTHER FINANCING SOURCES					
TRANSFERS IN					
4901 TRANSFER IN FROM OTHER FUNDS	965,046	629,488	1,054,616	1,221,758	961,486
OTHER FINANCING SOURCES Total	965,046	629,488	1,054,616	1,221,758	961,486
TOTAL REVENUE	9,639,221	9,260,365	9,594,524	10,293,837	9,996,384

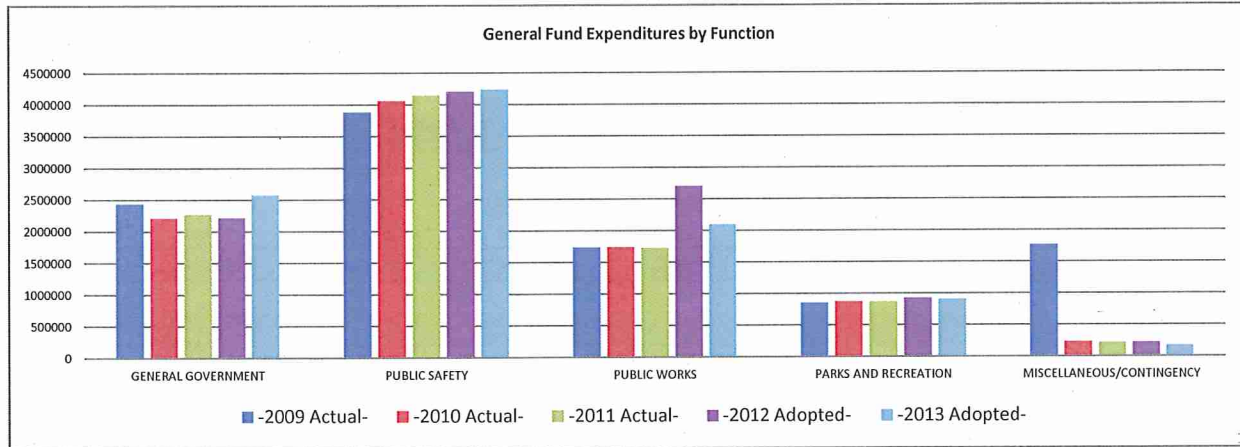
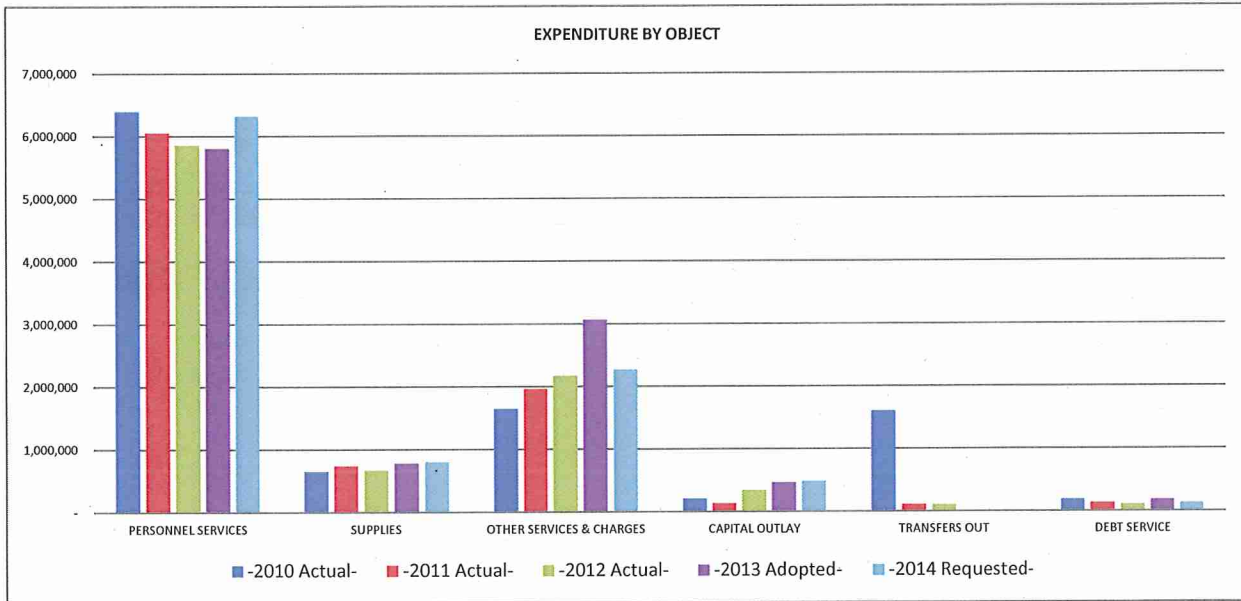
City of Ramsey 2014 Requested General Fund Budget

	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
GENERAL FUND 101 - LINE ITEM DETAIL					
4305 Facility Rental					
Water Tower Antenna Lease	91,022	56,996	60,424	76,682	76,682
Anoka County Municipal Center Lease	-	42,780	43,318	44,184	44,434
Municipal Center Rental	-	4,205	714	2,884	2,884
	91,022	103,981	104,456	123,750	124,000
4326 Special Police Services					
Anoka County System Administration	-	75,000	50,000	20,000	-
Animal Impound / Vehicle Lockout	-	14,592	16,626	10,000	5,000
	60,239	89,592	66,626	30,000	5,000
4327 Fire Protection Services					
Nowthen Contract	60,152	28,979	46,372	26,000	26,000
	60,152	28,979	46,372	26,000	26,000
4330 Other Public Safety					
Fire Response (Injury, Illegal Burn, Gas Hits)	16,575	11,360	8,685	10,000	10,000
	16,575	11,360	8,685	10,000	10,000
4337 Engineering					
Riverdale Extention to Traprock (15% project cost of \$2.5M)				375,000	-
Road Reconstruction (15% of project cost of \$1.5M)				202,500	205,000
	457,460	720,671	73,954	577,500	205,000
4339 Other Public Works					
Culvert Sales / Right of Way	5,094	13,315	5,555	8,000	8,000
	5,094	13,315	5,555	8,000	8,000
4609 Other Revenue					
Sales of Ads for Ramsey Resident	20,798	28,510	7,108	9,500	9,500
Auction Proceeds			-	-	-
Misc Revenue		4,306	8,894	500	500
	20,798	32,816	16,002	10,000	10,000
4901 Other Finance Sources					
Water Fund Administrative Transfer	32,000	33,000	34,000	35,000	37,000
Sewer Fund Administrative Transfer	26,000	27,000	28,000	29,000	31,000
St. Lighting Fund Administrative Transfer	12,500	13,000	14,000	15,000	16,000
Recycling Fund Administrative Transfer	7,000	8,000	8,500	9,000	9,500
Storm Water Utility Fund Administrative Transfer	21,000	22,000	23,000	24,000	26,000
Prior Year General Fund Encumbrances	230,047	-	-	-	-
Tax Increment Financing #4	304,655	250,000	275,000	275,000	275,000
Equipment Certificate Fund	-	16,622	-	463,000	481,950
PIR Fund-Street Maintenance	25,000	25,000	244,500	244,493	25,000
Equipment Revolving Fund - Accum Depr on Capital Purchases	224,850	151,600	340,252	-	-
Park Maintenance Fund	-	-	-	36,507	-
Landfill Tipping Fee Fund - Environment Services Time	81,994	83,266	87,364	90,758	60,036
	965,046	629,488	1,054,616	1,221,758	961,486

City of Ramsey 2014 Requested General Fund Budget

2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
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EXPENDITURE BY OBJECT SUMMARY	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES	6,392,832	6,057,525	5,856,838	5,806,331	6,322,216
SUPPLIES	650,353	737,128	665,099	778,375	794,715
OTHER SERVICES & CHARGES	1,642,568	1,961,039	2,167,722	3,065,308	2,265,618
CAPITAL OUTLAY	210,086	132,579	342,244	463,000	481,950
TRANSFERS OUT	1,603,000	110,016	108,000	-	-
DEBT SERVICE	190,648	130,863	107,458	180,823	131,885
TOTAL EXPENDITURE BY OBJECT	10,689,487	9,129,150	9,247,361	10,293,837	9,996,384



City of Ramsey 2014 Requested General Fund Budget

2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
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EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS		-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
GENERAL GOVERNMENT						
0111	MAYOR AND COUNCIL	121,928	138,704	115,603	114,666	123,875
0114	CHARTER/PLAN/HORSE COMMISSIONS	7,791	6,709	5,094	9,907	9,478
0130	ADMINISTRATION	823,389	698,544	728,981	562,739	720,867
0141	ELECTIONS	27,330	2,571	44,046	10,269	48,960
0153	FINANCE	369,029	320,717	317,548	311,108	308,981
0155	ASSESSING	135,018	134,439	134,156	136,000	136,000
0161	LEGAL	127,252	116,864	124,461	126,000	131,200
0191	PLANNING & ZONING	222,579	185,583	139,168	159,067	196,392
0192	DATA PROCESSING	232,301	228,837	216,910	380,001	457,068
0194	GENERAL GOVERNMENT BUILDINGS	330,178	340,783	404,295	372,622	402,572
0195	NEWSLETTER	41,764	42,898	45,567	37,802	40,424
GENERAL GOVERNMENT Total		2,438,559	2,216,649	2,275,829	2,220,181	2,575,817
PUBLIC SAFETY						
0211	POLICE PROTECTION	2,860,250	2,957,927	2,968,308	3,039,458	3,145,807
0220	FIRE PROTECTION	683,788	728,374	818,291	848,437	706,649
0240	PROTECTIVE INSPECTIONS	250,860	273,620	252,698	202,138	254,779
0250	CIVIL DEFENSE	5,468	6,067	3,452	12,300	12,285
0260	TRAFFIC ENGINEERING	74,292	76,139	90,200	91,087	102,394
0270	ANIMAL CONTROL	3,712	10,187	7,873	10,600	10,600
0280	COMMUNITY ORIENTING POLICING	4,952	7,481	7,007	6,350	6,550
PUBLIC SAFETY Total		3,883,322	4,059,795	4,147,829	4,210,370	4,239,064
PUBLIC WORKS						
0301	ENGINEERING	493,096	430,035	426,362	412,961	359,198
0311	STREET MAINTENANCE	984,154	1,095,141	1,095,497	2,036,892	1,455,761
0312	SNOW & ICE REMOVAL	264,745	219,366	209,717	258,828	284,072
PUBLIC WORKS Total		1,741,995	1,744,542	1,731,576	2,708,681	2,099,031
PARKS AND RECREATION						
0452	PARK & RECREATION	767,753	783,429	780,058	825,639	812,628
0455	COMMUNITY PROGRAMS	10,081	11,654	9,209	10,000	9,775
0461	ENVIRONMENTAL SERVICES	76,729	80,823	84,638	94,427	86,900
PARKS AND RECREATION Total		854,563	875,906	873,905	930,066	909,303
MISCELLANEOUS/CONTINGENCY						
0892	EXPENDITURE RESERVE	1,771,048	232,258	218,222	224,539	173,169
MISCELLANEOUS/CONTINGENCY Total		1,771,048	232,258	218,222	224,539	173,169
TOTAL EXPENDITURES & OTHER FINANCING		10,689,487	9,129,150	9,247,361	10,293,837	9,996,384

City of Ramsey 2014 Requested General Fund Budget

	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS					
	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES					
WAGES AND SALARIES					
6102 F.T. REGULAR-WAGES & SALARIES	4,360,499	4,050,888	3,795,790	3,855,578	4,176,198
6103 FULL TIME-REGULAR-OVERTIME	126,314	100,046	105,667	113,200	110,200
6104 PART TIME-WAGES & SALARIES	366,164	342,597	306,267	296,875	334,674
6105 TEMPORARY-WAGES & SALARIES	105,137	138,516	144,472	103,335	194,335
6106 OVERTIME-TEMPORARY	-	-	354	-	-
6107 OVERTIME-PART TIME	-	325	196	-	-
WAGES AND SALARIES	4,958,114	4,632,372	4,352,746	4,368,988	4,815,407
OTHER GROSS EARNINGS					
6108 SEVERANCE PAY	68,747	16,052	114,403	-	-
OTHER GROSS EARNINGS	68,747	16,052	114,403	-	-
EMPLOYER CONTRIBUTIONS					
6121 PERA CONTRIBUTIONS	456,570	443,873	439,321	427,246	475,011
6122 FICA/MEDICARE CONTRIBUTIONS	245,566	222,504	212,257	223,912	246,445
6123 ICMA RETIREMENT TRUST	2,000	2,000	2,080	2,000	2,000
6131 GROUP INSURANCE	545,626	587,826	618,644	652,842	638,273
6132 DISABILITY INSURANCE	1,284	-	-	1,300	1,300
6133 WORKERS COMP INSURANCE PREMIUM	114,925	152,898	117,387	130,043	143,780
EMPLOYER CONTRIBUTIONS	1,365,971	1,409,101	1,389,689	1,437,343	1,506,809
PERSONNEL SERVICES Total	6,392,832	6,057,525	5,856,838	5,806,331	6,322,216
SUPPLIES					
OFFICE SUPPLIES					
6203 DUPLICATING SUPPLY & COPY PAPER	8,074	6,352	5,305	6,000	6,175
6204 STATIONERY, ENVELOPES & FORMS	5,309	5,200	5,204	5,350	4,750
6205 DRAFTING SUPPLIES	514	-	-	1,000	500
6206 FILM, MICROFILM, TAPES, DISKS	536	835	534	1,700	1,280
6207 TRAINING SUPPLIES	2,760	3,214	853	3,000	2,990
6208 MISCELLANEOUS OFFICE SUPPLIES	10,909	12,876	10,089	15,975	13,810
OFFICE SUPPLIES	28,102	28,477	21,985	33,025	29,505
OPERATING SUPPLIES					
6221 CLEANING SUPPLIES	1,928	1,798	2,844	2,700	2,900
6223 GASOLINE	102,934	136,356	122,195	132,500	140,000
6225 DIESEL FUEL	50,640	56,079	49,863	60,000	59,525
6227 LUBRICANTS & ADDITIVES	3,852	3,795	2,662	5,500	5,485
6229 SHOP MATERIALS	4,741	8,304	5,864	7,700	7,355
6231 UNIFORMS & TURN-OUT GEAR	44,640	62,890	52,517	48,000	49,030
6233 BATTERIES	1,002	1,713	768	2,800	2,600
6235 AMMUNITION	5,909	7,077	6,792	7,000	9,500
6237 CRIME SCENE KIT MATERIALS	789	1,000	2,030	1,000	990
6239 FIRST AID SUPPLIES	4,870	4,679	3,701	4,000	3,840
6241 COMMUNITY POLICING SUPPLIES	4,280	6,219	6,315	5,000	4,700
6247 HAPPY DAYS SUPPLIES	7,000	7,000	7,000	7,000	7,000
6249 MISCELLANEOUS OPERATING SUPPLY	104,783	121,839	106,278	110,650	121,345
OPERATING SUPPLIES	337,368	418,749	368,829	393,850	414,270
REPAIR AND MAINTENANCE SUPPLIES					
6251 BATTERIES	1,634	1,195	671	3,200	2,975
6253 BRAKES	1,027	2,812	2,175	2,500	2,500
6255 TIRES	7,979	9,449	8,617	11,000	10,770
6257 OTHER VEHICLE PARTS	57,503	79,834	67,335	69,000	71,580
6259 BUILDING MAINT/REPAIR SUPPLIES	6,120	4,896	3,935	9,700	9,600
6261 SAND & GRAVEL	1,980	3,110	3,377	4,000	3,765
6263 SALT	109,785	71,413	77,693	84,000	82,905
6265 ASPHALT	24,922	30,862	33,475	30,000	34,075
6266 SCBA-PARTS	4,357	3,529	7,435	4,500	5,500
6267 OTHER STREET MAINTENANCE SUPPL	2,608	5,155	6,318	5,000	5,625
6269 LANDSCAPE MATERIALS	17,577	20,147	20,155	20,500	19,070
6271 SIGN REPAIR MATERIALS	750	-	2,580	3,500	3,420
6275 OTHER EQUIPMENT PARTS	3,181	2,281	1,995	7,900	7,325
REPAIR AND MAINTENANCE SUPPLIES	239,423	234,683	235,761	254,800	259,110

City of Ramsey 2014 Requested General Fund Budget

	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
SMALL TOOLS AND MINOR EQUIPMENT					
6281 SMALL TOOLS & MINOR EQUIPMENT	45,460	55,219	38,524	96,600	91,730
SMALL TOOLS AND MINOR EQUIPMENT	45,460	55,219	38,524	96,600	91,730
MERCHANDISE FOR RESALE					
6291 CULVERTS, SIGNS, STREET SUPPLY	-	-	-	100	100
MERCHANDISE FOR RESALE	-	-	-	100	100
SUPPLIES Total	650,353	737,128	665,099	778,375	794,715
OTHER SERVICES & CHARGES					
PROFESSIONAL SERVICES					
6302 AUDITING & ACCOUNTING SERVICES	32,535	30,085	30,335	33,600	30,900
6304 LEGAL FEES	126,355	115,864	123,432	125,000	130,000
6305 MEDICAL/PSYCHOLOGICAL FEES	10,204	9,293	17,894	6,000	14,350
6306 PERSONNEL TESTING & RECRUITMT	544	544	1,177	2,200	2,200
6315 MISCELLANEOUS PROFESSIONAL SER	119,666	230,198	402,523	337,113	261,200
PROFESSIONAL SERVICES	289,304	385,984	575,361	503,913	438,650
COMMUNICATION					
6321 TELEPHONE	25,965	23,801	24,780	26,150	27,000
6322 POSTAGE	14,471	14,021	15,411	14,775	15,540
6323 CELLULAR PHONES	29,840	30,860	22,812	32,750	28,650
6325 LONG DISTANCE CHARGES	-	-	-	200	100
COMMUNICATION	70,276	68,682	63,003	73,875	71,290
EMPLOYEE REIMBURSEMENTS					
6331 TRAVEL & LODGING	9,495	9,329	9,133	9,400	9,600
6334 MILEAGE REIMBURSEMENT	965	921	524	1,750	1,700
6335 TRAINING	52,993	65,447	65,229	70,500	76,500
EMPLOYEE REIMBURSEMENTS	63,453	75,697	74,886	81,650	87,800
ADVERTISING AND PUBLISHING					
6352 GENERAL NOTICE & PUBLIC INFOR	31,922	35,752	36,815	28,300	25,600
6353 ORDINANCE PUBLICATION	1,717	1,138	2,501	1,700	1,700
6354 HELP WANTED ADVERTISEMENTS	1,598	296	614	1,000	2,000
ADVERTISING AND PUBLISHING	35,237	37,186	39,930	31,000	29,300
INSURANCE					
6361 GENERAL LIABILITY/PROPERTY INS	108,747	118,902	127,702	126,875	144,425
INSURANCE	108,747	118,902	127,702	126,875	144,425
UTILITIES					
6371 ELECTRIC UTILITIES	146,874	134,739	164,106	148,400	153,400
6372 WATER/IRRIGATION	37,305	60,680	26,440	45,600	30,600
6373 GAS	47,665	51,264	40,512	67,150	67,150
6374 REFUSE/RECYCLING	10,223	8,355	6,983	10,900	10,900
UTILITIES	242,067	255,038	238,041	272,050	262,050
REPAIRS AND MAINTENANCE - LABOR					
6381 BUILDING & STRUCTURE REPAIR	13,960	17,913	7,655	23,000	24,000
6382 MACHINERY & EQUIPMENT REPAIR	7,891	6,190	11,897	25,500	26,500
6383 OFFICE EQUIPMENT REPAIR	-	-	-	700	500
6386 BRAKE REPAIR	-	-	-	1,000	1,000
6387 TIRE MOUNTING & BALANCING	399	60	-	500	500
6388 OTHER VEHICLE REPAIR	26,151	29,732	36,598	41,500	47,000
6389 TOWING SERVICES	-	-	228	3,500	2,000
REPAIRS AND MAINTENANCE - LABOR	48,401	53,895	56,378	95,700	101,500
REPAIRS AND MAINTENANCE - CONTRACTS					
6404 MACHINERY & EQUIPMENT	1,211	1,208	1,226	1,500	1,415
6405 OFFICE & DATA PROCESSING EQUIP	188,034	194,505	203,523	222,420	211,824
REPAIRS AND MAINTENANCE - CONTRACTS	189,245	195,713	204,749	223,920	213,239
RENTALS					
6413 OFFICE EQUIPMENT RENTAL	1,689	4,529	4,562	5,000	4,860
6415 OTHER EQUIPMENT RENTAL	30,126	35,234	38,343	45,000	46,010
6416 MACHINERY RENTAL	727	-	-	1,000	1,000
6417 UNIFORM RENTAL	5,567	4,083	5,027	8,050	8,100
RENTALS	38,109	43,846	47,932	59,050	59,970
DUES, SUBSCRIPTIONS, AND REGISTRATION FEES					
6451 MEMBERSHIP DUES	46,284	45,281	43,579	48,125	49,299
6452 SUBSCRIPTIONS	1,644	1,059	2,141	1,650	2,400
DUES, SUBSCRIPTIONS, AND REGISTRATION FEES	47,928	46,340	45,720	49,775	51,699
BOOKS AND PAMPHLETS					
6471 BOOKS & PAMPHLETS	487	342	205	2,600	2,800

City of Ramsey 2014 Requested General Fund Budget

	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
BOOKS AND PAMPHLETS	487	342	205	2,600	2,800
CONTRACTED SERVICES					
6488 STREET MAINTENANCE CONTRACT	326,247	475,709	494,500	1,327,500	500,000
6489 OTHER CONTRACTED SERVICES	183,067	203,705	199,315	217,400	302,895
CONTRACTED SERVICES	509,314	679,414	693,815	1,544,900	802,895
OTHER SERVICES & CHARGES Total	1,642,568	1,961,039	2,167,722	3,065,308	2,265,618
CAPITAL OUTLAY					
CAPITAL OUTLAY					
6540 HEAVY MACHINERY	80,887	-	130,000	285,000	277,100
6550 MOTOR VEHICLES	89,628	126,679	176,673	102,000	87,000
6580 OTHER EQUIPMENT	14,473	-	35,571	51,000	5,850
6585 COMPUTER HARDWARE/SOFTWARE	25,098	5,900	-	25,000	112,000
CAPITAL OUTLAY	210,086	132,579	342,244	463,000	481,950
CAPITAL OUTLAY Total	210,086	132,579	342,244	463,000	481,950
TRANSFERS OUT					
OPERATING TRANSFERS					
6820 OPERATING TRANSFERS TO OTHER F	1,603,000	110,016	108,000	-	-
OPERATING TRANSFERS	1,603,000	110,016	108,000	-	-
TRANSFERS OUT Total	1,603,000	110,016	108,000	-	-
DEBT SERVICE					
DEBT SERVICE					
6603 OTHER L.T. OBLIGATION PRINCIPA	190,648	130,863	107,458	180,823	131,885
DEBT SERVICE	190,648	130,863	107,458	180,823	131,885
DEBT SERVICE Total	190,648	130,863	107,458	180,823	131,885
TOTAL EXPENDITURES & OTHER FINANCING	10,689,487	9,129,150	9,247,361	10,293,837	9,996,384

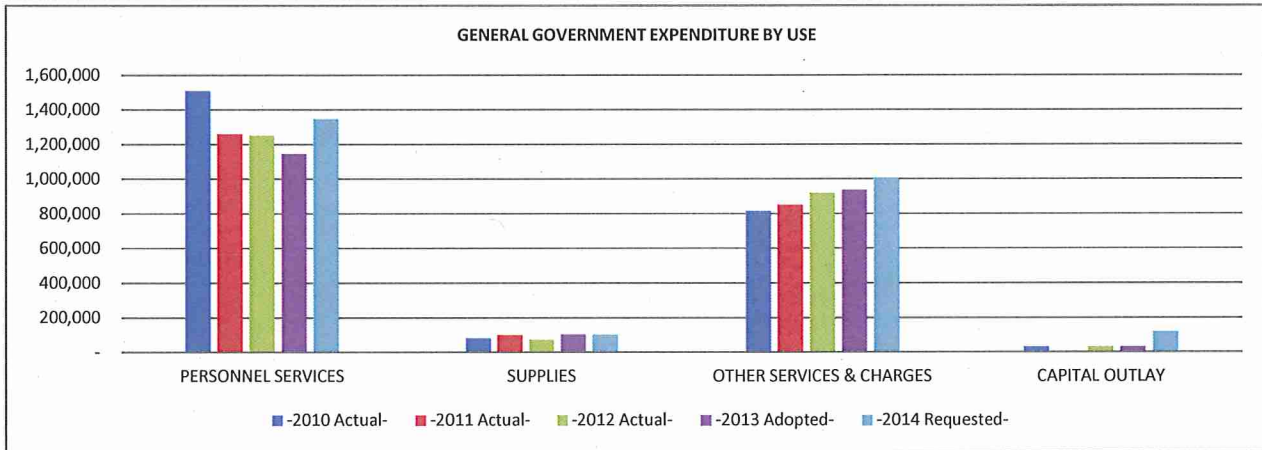
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City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT

2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
GENERAL GOVERNMENT				111-195

EXPENDITURE BY OBJECT SUMMARY	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES	1,510,143	1,260,420	1,251,104	1,146,426	1,346,049
SUPPLIES	81,211	100,747	72,768	105,025	103,395
OTHER SERVICES & CHARGES	816,124	849,582	920,248	937,730	1,008,523
CAPITAL OUTLAY	31,081	5,900	31,709	31,000	117,850
TOTAL EXPENDITURE BY OBJECT	2,438,559	2,216,649	2,275,829	2,220,181	2,575,817



City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT

2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
GENERAL GOVERNMENT				
				111-195

LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES					
WAGES AND SALARIES					
6102 F.T. REGULAR-WAGES & SALARIES	1,005,334	813,635	774,119	800,854	878,733
6103 FULL TIME-REGULAR-OVERTIME	2,322	876	7,378	1,200	1,200
6104 PART TIME-WAGES & SALARIES	118,655	107,371	68,351	49,705	82,901
6105 TEMPORARY-WAGES & SALARIES	45,846	36,598	62,906	10,460	73,100
6107 OVERTIME-PART TIME	-	325	196	-	-
TOTAL WAGES AND SALARIES	1,172,157	958,805	912,950	862,219	1,035,934
OTHER GROSS EARNINGS					
6108 SEVERANCE PAY	20,904	10,027	44,841	-	-
TOTAL OTHER GROSS EARNINGS	20,904	10,027	44,841	-	-
EMPLOYER CONTRIBUTIONS					
6121 PERA CONTRIBUTIONS	76,753	64,188	63,414	59,240	66,915
6122 FICA/MEDICARE CONTRIBUTIONS	83,966	69,125	69,216	72,609	81,127
6123 ICMA RETIREMENT TRUST	2,000	2,000	2,080	2,000	2,000
6131 GROUP INSURANCE	144,555	143,431	149,977	139,998	146,995
6133 WORKERS COMP INSURANCE PREMIUM	9,808	12,844	8,626	10,360	13,078
TOTAL EMPLOYER CONTRIBUTIONS	317,082	291,588	293,313	284,207	310,115
Total PERSONNEL SERVICES	1,510,143	1,260,420	1,251,104	1,146,426	1,346,049
SUPPLIES					
OFFICE SUPPLIES					
6203 DUPLICATING SUPPLY & COPY PAPER	8,074	6,352	5,305	6,000	6,175
6204 STATIONERY, ENVELOPES & FORMS	2,913	2,401	1,960	2,800	2,380
6206 FILM, MICROFILM, TAPES, DISKS	122	142	-	500	150
6208 MISCELLANEOUS OFFICE SUPPLIES	4,861	6,098	4,053	6,275	6,335
TOTAL OFFICE SUPPLIES	15,970	14,993	11,318	15,575	15,040
OPERATING SUPPLIES					
6221 CLEANING SUPPLIES	1,928	1,798	2,844	2,500	2,700
6223 GASOLINE	2,384	2,754	2,966	3,000	2,500
6225 DIESEL FUEL	246	484	1,735	2,000	2,000
6247 HAPPY DAYS SUPPLIES	7,000	7,000	7,000	7,000	7,000
6249 MISCELLANEOUS OPERATING SUPPLY	31,636	38,971	28,919	32,050	32,105
TOTAL OPERATING SUPPLIES	43,194	51,007	43,464	46,550	46,305
REPAIR AND MAINTENANCE SUPPLIES					
6257 OTHER VEHICLE PARTS	926	1,428	701	1,000	1,080
6259 BUILDING MAINT/REPAIR SUPPLIES	2,750	2,302	1,274	5,500	5,420
6275 OTHER EQUIPMENT PARTS	85	10	89	400	400
TOTAL REPAIR AND MAINTENANCE SUPPLIES	3,761	3,740	2,064	6,900	6,900
SMALL TOOLS AND MINOR EQUIPMENT					
6281 SMALL TOOLS & MINOR EQUIPMENT	18,286	31,007	15,922	36,000	35,150
TOTAL SMALL TOOLS AND MINOR EQUIPMENT	18,286	31,007	15,922	36,000	35,150
Total SUPPLIES	81,211	100,747	72,768	105,025	103,395
OTHER SERVICES & CHARGES					
PROFESSIONAL SERVICES					
6302 AUDITING & ACCOUNTING SERVICES	29,285	26,835	27,035	30,000	27,500
6304 LEGAL FEES	126,355	115,864	123,432	125,000	130,000
6305 MEDICAL/PSYCHOLOGICAL FEES	5,404	3,488	17,880	6,000	14,350
6306 PERSONNEL TESTING & RECRUITMT	544	544	1,177	2,200	2,200
6315 MISCELLANEOUS PROFESSIONAL SER	38,876	60,573	85,334	70,500	73,500
TOTAL PROFESSIONAL SERVICES	200,464	207,304	254,858	233,700	247,550
COMMUNICATION					
6321 TELEPHONE	17,465	16,549	16,609	17,600	18,600
6322 POSTAGE	11,472	11,273	10,936	10,005	10,690
6323 CELLULAR PHONES	5,351	5,684	5,026	5,750	5,950
6325 LONG DISTANCE CHARGES	-	-	-	200	100
TOTAL COMMUNICATION	34,288	33,506	32,571	33,555	35,340

City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT		2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
EMPLOYEE REIMBURSEMENTS						
6331	TRAVEL & LODGING	5,384	4,351	4,110	4,200	4,900
6334	MILEAGE REIMBURSEMENT	446	213	89	550	500
6335	TRAINING	7,855	15,699	21,926	18,500	23,500
TOTAL EMPLOYEE REIMBURSEMENTS		13,685	20,263	26,125	23,250	28,900
ADVERTISING AND PUBLISHING						
6352	GENERAL NOTICE & PUBLIC INFOR	31,922	35,752	36,815	28,100	25,400
6353	ORDINANCE PUBLICATION	1,717	1,138	2,501	1,700	1,700
6354	HELP WANTED ADVERTISEMENTS	1,598	296	614	1,000	2,000
TOTAL ADVERTISING AND PUBLISHING		35,237	37,186	39,930	30,800	29,100
INSURANCE						
6361	GENERAL LIABILITY/PROPERTY INS	29,674	35,502	32,448	33,875	36,725
TOTAL INSURANCE		29,674	35,502	32,448	33,875	36,725
UTILITIES						
6371	ELECTRIC UTILITIES	91,868	85,527	105,946	95,000	97,000
6372	WATER/IRRIGATION	3,632	10,080	3,710	5,000	5,000
6373	GAS	29,323	30,505	25,985	40,000	40,000
6374	REFUSE/RECYCLING	5,713	4,049	2,983	6,000	6,000
TOTAL UTILITIES		130,536	130,161	138,624	146,000	148,000
REPAIRS AND MAINTENANCE - LABOR						
6381	BUILDING & STRUCTURE REPAIR	347	814	1,577	10,000	10,000
6382	MACHINERY & EQUIPMENT REPAIR	865	2,379	1,756	10,000	10,000
6388	OTHER VEHICLE REPAIR	-	60	257	500	1,000
TOTAL REPAIRS AND MAINTENANCE - LABOR		1,212	3,253	3,590	20,500	21,000
REPAIRS AND MAINTENANCE - CONTRACTS						
6405	OFFICE & DATA PROCESSING EQUIP	185,476	190,341	199,330	212,200	205,619
TOTAL REPAIRS AND MAINTENANCE - CONTRACTS		185,476	190,341	199,330	212,200	205,619
RENTALS						
6415	OTHER EQUIPMENT RENTAL	643	771	782	1,000	950
6417	UNIFORM RENTAL	107	28	-	750	750
TOTAL RENTALS		750	799	782	1,750	1,700
DUES, SUBSCRIPTIONS, AND REGISTRATION FEES						
6451	MEMBERSHIP DUES	39,549	39,610	38,214	40,950	42,514
6452	SUBSCRIPTIONS	834	1,059	1,191	1,400	1,400
TOTAL DUES, SUBSCRIPTIONS, AND REGISTRATION FEES		40,383	40,669	39,405	42,350	43,914
BOOKS AND PAMPHLETS						
6471	BOOKS & PAMPHLETS	341	-	-	350	350
TOTAL BOOKS AND PAMPHLETS		341	-	-	350	350
CONTRACTED SERVICES						
6489	OTHER CONTRACTED SERVICES	144,078	150,598	152,585	159,400	210,325
TOTAL CONTRACTED SERVICES		144,078	150,598	152,585	159,400	210,325
Total OTHER SERVICES & CHARGES		816,124	849,582	920,248	937,730	1,008,523
CAPITAL OUTLAY						
CAPITAL OUTLAY						
6550	MOTOR VEHICLES	-	-	25,865	-	-
6580	OTHER EQUIPMENT	5,983	-	5,844	6,000	5,850
6585	COMPUTER HARDWARE/SOFTWARE	25,098	5,900	-	25,000	112,000
TOTAL CAPITAL OUTLAY		31,081	5,900	31,709	31,000	117,850
Total CAPITAL OUTLAY		31,081	5,900	31,709	31,000	117,850
TOTAL EXPENDITURES & OTHER FINANCING		2,438,559	2,216,649	2,275,829	2,220,181	2,575,817

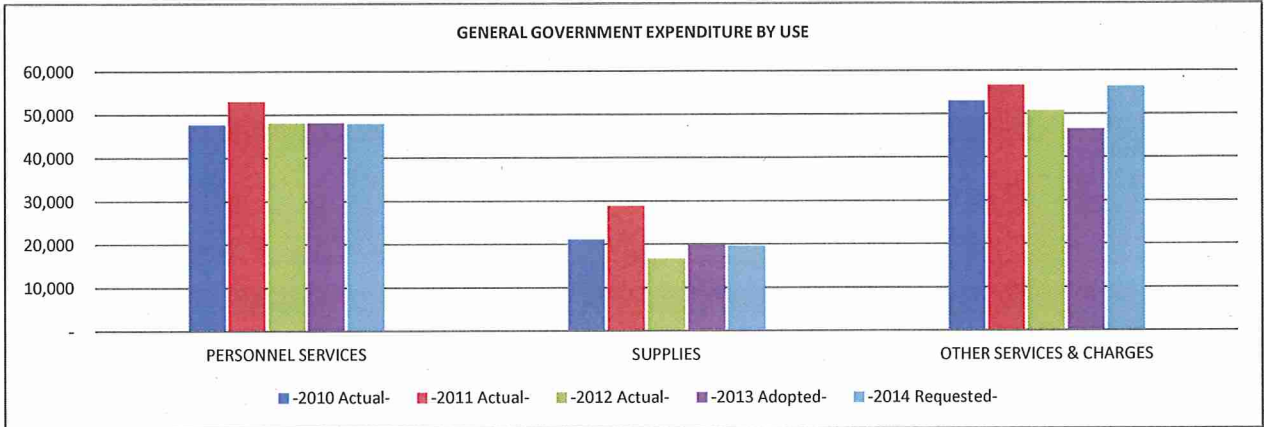
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City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
 LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

MAYOR AND COUNCIL 111

EXPENDITURE BY OBJECT SUMMARY	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES	47,745	53,096	48,057	48,166	47,921
SUPPLIES	21,122	28,921	16,756	20,000	19,600
OTHER SERVICES & CHARGES	53,061	56,687	50,790	46,500	56,354
TOTAL EXPENDITURE BY OBJECT	121,928	138,704	115,603	114,666	123,875



City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
 LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

MAYOR AND COUNCIL 111

EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES					
WAGES AND SALARIES					
6104 PART TIME-WAGES & SALARIES	44,000	48,550	44,000	44,000	44,000
TOTAL WAGES AND SALARIES	44,000	48,550	44,000	44,000	44,000
EMPLOYER CONTRIBUTIONS					
6121 PERA CONTRIBUTIONS	300	600	600	600	300
6122 FICA/MEDICARE CONTRIBUTIONS	3,366	3,691	3,366	3,366	3,366
6133 WORKERS COMP INSURANCE PREMIUM	79	255	91	200	255
TOTAL EMPLOYER CONTRIBUTIONS	3,745	4,546	4,057	4,166	3,921
Total PERSONNEL SERVICES	47,745	53,096	48,057	48,166	47,921
SUPPLIES					
OPERATING SUPPLIES					
6247 HAPPY DAYS SUPPLIES	7,000	7,000	7,000	7,000	7,000
6249 MISCELLANEOUS OPERATING SUPPLY	14,122	21,921	9,756	13,000	12,600
TOTAL OPERATING SUPPLIES	21,122	28,921	16,756	20,000	19,600
Total SUPPLIES	21,122	28,921	16,756	20,000	19,600
OTHER SERVICES & CHARGES					
PROFESSIONAL SERVICES					
6315 MISCELLANEOUS PROFESSIONAL SER	11,689	13,231	7,518	-	7,500
TOTAL PROFESSIONAL SERVICES	11,689	13,231	7,518	-	7,500
COMMUNICATION					
6322 POSTAGE	-	100	19	100	100
TOTAL COMMUNICATION	-	100	19	100	100
EMPLOYEE REIMBURSEMENTS					
6331 TRAVEL & LODGING	744	477	276	800	1,500
6335 TRAINING	675	1,572	848	2,500	2,500
TOTAL EMPLOYEE REIMBURSEMENTS	1,419	2,049	1,124	3,300	4,000
INSURANCE					
6361 GENERAL LIABILITY/PROPERTY INS	6,059	6,800	7,112	7,200	7,300
TOTAL INSURANCE	6,059	6,800	7,112	7,200	7,300
DUES, SUBSCRIPTIONS, AND REGISTRATION FEES					
6451 MEMBERSHIP DUES	33,894	34,042	35,017	35,900	37,454
TOTAL DUES, SUBSCRIPTIONS, AND REGISTRATION FEES	33,894	34,042	35,017	35,900	37,454
CONTRACTED SERVICES					
6489 OTHER CONTRACTED SERVICES	-	465	-	-	-
TOTAL CONTRACTED SERVICES	-	465	-	-	-
Total OTHER SERVICES & CHARGES	53,061	56,687	50,790	46,500	56,354
TOTAL EXPENDITURES & OTHER FINANCING	121,928	138,704	115,603	114,666	123,875

City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

MAYOR AND COUNCIL					
111					
	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
PERSONNEL COMPLEMENT					
Mayor	1.00	1.00	1.00	1.00	1.00
Council	6.00	6.00	6.00	6.00	6.00
Mayor and Council Total	7.00	7.00	7.00	7.00	7.00
6249 Miscellaneous Operating Supplies					
Commissioner Appreciation Dinner	1,500	1,500	1,500	1,500	1,500
Mayor's Prayer Breakfast	300	270	300	300	300
Employee Appreciation Event	1,000	1,000	1,000	1,000	1,000
City Celebration	-	-	-	-	-
Meals for Council Work sessions	9,722	8,010	5,000	6,100	6,100
Anoka Area Chamber of Commerce	600	600	600	600	600
Holiday Party	-	6,020	1,000	1,000	1,000
Golf	-	1,770	-	-	-
Sister City Expenses	-	-	-	-	-
Miscellaneous	1,000	2,751	356	2,500	2,100
	14,122	21,921	9,756	13,000	12,600
6451 Dues					
Anoka County Mediation Services	-	-	-	-	-
North Metro Mayors Association	10,712	10,712	10,400	10,800	10,800
North Metro Chamber	305	305	250	250	250
North Metro Hwy 10 Corridor	-	-	1,000	1,000	1,000
Anoka Area Chamber of Commerce	400	400	600	600	600
Transportation Alliance	-	-	-	-	-
Youth First (\$3000 Lawful Gambling Funded)	7,000	7,000	7,000	7,000	7,000
AMM	-	-	-	-	-
League of Minnesota Cities	15,477	15,605	15,500	15,660	17,214
Anoka County Hwy Dept	-	-	-	-	-
Misc	-	20	267	590	590
	33,894	34,042	35,017	35,900	37,454

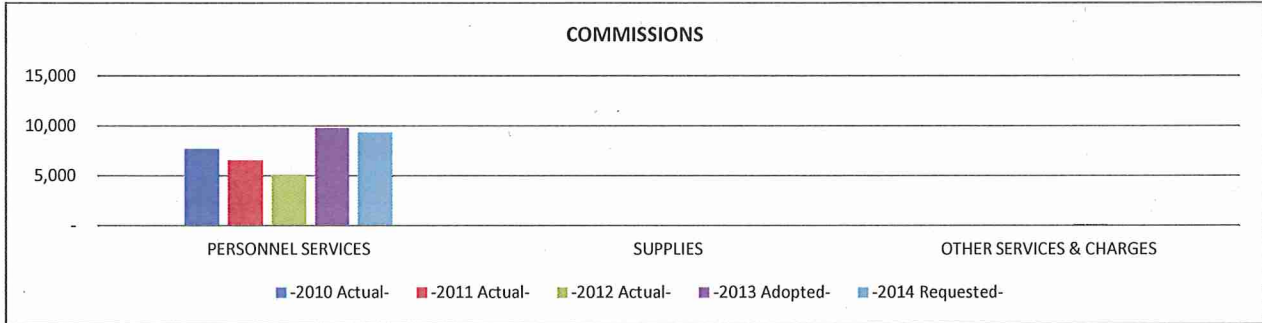
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City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
 LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

COMMISSIONS 114

EXPENDITURE BY OBJECT SUMMARY	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES	7,731	6,551	5,052	9,782	9,373
SUPPLIES	-	56	-	-	-
OTHER SERVICES & CHARGES	60	102	42	125	105
TOTAL EXPENDITURE BY OBJECT	7,791	6,709	5,094	9,907	9,478



City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
 LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

COMMISSIONS 114

EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES					
WAGES AND SALARIES					
6105 TEMPORARY-WAGES & SALARIES	7,185	6,068	4,662	8,960	8,660
TOTAL WAGES AND SALARIES	7,185	6,068	4,662	8,960	8,660
EMPLOYER CONTRIBUTIONS					
6121 PERA CONTRIBUTIONS	-	-	-	87	-
6122 FICA/MEDICARE CONTRIBUTIONS	505	433	359	685	663
6133 WORKERS COMP INSURANCE PREMIUM	41	50	31	50	50
TOTAL EMPLOYER CONTRIBUTIONS	546	483	390	822	713
Total PERSONNEL SERVICES	7,731	6,551	5,052	9,782	9,373
SUPPLIES					
OPERATING SUPPLIES					
6249 MISCELLANEOUS OPERATING SUPPLY	-	56	-	-	-
TOTAL OPERATING SUPPLIES	-	56	-	-	-
Total SUPPLIES	-	56	-	-	-
OTHER SERVICES & CHARGES					
COMMUNICATION					
6322 POSTAGE	.5	2	-	75	30
TOTAL COMMUNICATION	5	2	-	75	30
INSURANCE					
6361 GENERAL LIABILITY/PROPERTY INS	55	100	42	50	75
TOTAL INSURANCE	55	100	42	50	75
Total OTHER SERVICES & CHARGES	60	102	42	125	105
TOTAL EXPENDITURES & OTHER FINANCING	7,791	6,709	5,094	9,907	9,478

PERSONNEL COMPLEMENT	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
Charter Commission Members	9.00	9.00	9.00	9.00	9.00
Planning Commission Members	7.00	7.00	7.00	7.00	7.00
Commission Total	16.00	16.00	16.00	16.00	16.00

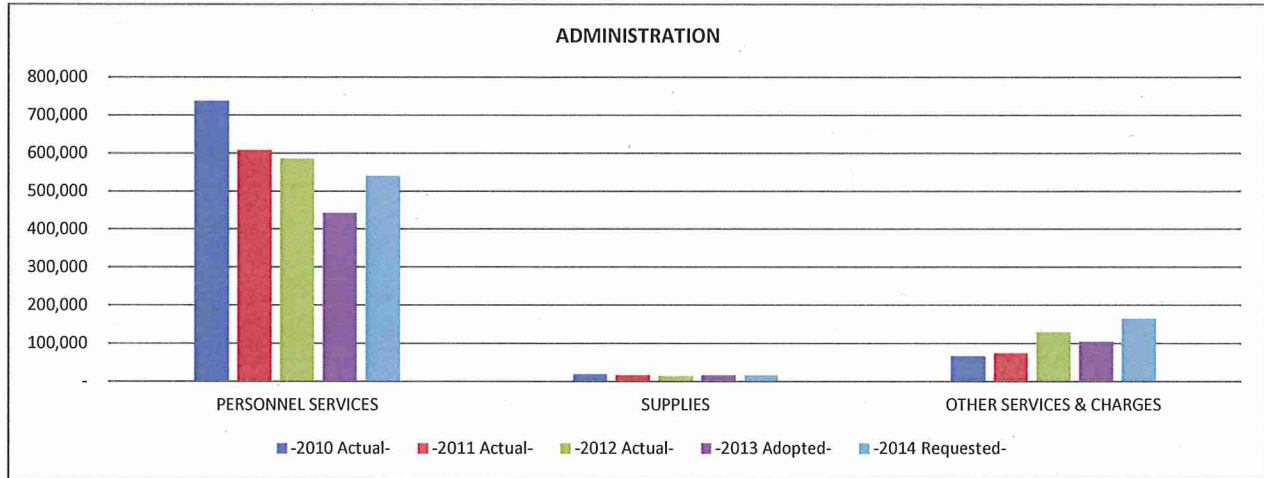
City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
 LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

ADMINISTRATION 130

2010 Actual 2011 Actual 2012 Actual 2013 Adopted 2014 Requested

EXPENDITURE BY OBJECT SUMMARY	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES	737,690	608,272	585,369	442,539	540,092
SUPPLIES	18,330	16,110	13,710	16,250	16,225
OTHER SERVICES & CHARGES	67,369	74,162	129,902	103,950	164,550
TOTAL EXPENDITURE BY OBJECT	823,389	698,544	728,981	562,739	720,867



City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

ADMINISTRATION 130

2010 Actual 2011 Actual 2012 Actual 2013 Adopted 2014 Requested

EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS

PERSONNEL SERVICES

	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
WAGES AND SALARIES					
6102 F.T. REGULAR-WAGES & SALARIES	531,629	415,465	388,311	336,469	395,423
6103 FULL TIME-REGULAR-OVERTIME	627	193	1,849	-	-
6104 PART TIME-WAGES & SALARIES	24,564	26,728	12,446	-	-
6105 TEMPORARY-WAGES & SALARIES	14,315	29,030	19,179	-	12,480
6107 OVERTIME-PART TIME	-	90	-	-	-
TOTAL WAGES AND SALARIES	571,135	471,506	421,785	336,469	407,903
OTHER GROSS EARNINGS					
6108 SEVERANCE PAY	11,676	-	29,497	-	-
TOTAL OTHER GROSS EARNINGS	11,676	-	29,497	-	-
EMPLOYER CONTRIBUTIONS					
6121 PERA CONTRIBUTIONS	39,422	31,946	31,702	24,394	28,668
6122 FICA/MEDICARE CONTRIBUTIONS	40,825	32,774	33,451	29,972	33,210
6123 ICMA RETIREMENT TRUST	2,000	2,000	2,080	2,000	2,000
6131 GROUP INSURANCE	69,279	66,044	63,880	47,010	65,048
6133 WORKERS COMP INSURANCE PREMIUM	3,353	4,002	2,974	2,694	3,263
TOTAL EMPLOYER CONTRIBUTIONS	154,879	136,766	134,087	106,070	132,189
Total PERSONNEL SERVICES	737,690	608,272	585,369	442,539	540,092

SUPPLIES

OFFICE SUPPLIES					
6203 DUPLICATING SUPPLY & COPY PAPER	8,074	6,352	5,305	6,000	6,175
6204 STATIONERY, ENVELOPES & FORMS	2,103	1,648	846	2,000	1,450
6208 MISCELLANEOUS OFFICE SUPPLIES	4,222	4,966	3,031	5,250	4,800
TOTAL OFFICE SUPPLIES	14,399	12,966	9,182	13,250	12,425
OPERATING SUPPLIES					
6249 MISCELLANEOUS OPERATING SUPPLY	3,931	3,144	4,528	3,000	3,800
TOTAL OPERATING SUPPLIES	3,931	3,144	4,528	3,000	3,800
Total SUPPLIES	18,330	16,110	13,710	16,250	16,225

OTHER SERVICES & CHARGES

PROFESSIONAL SERVICES					
6305 MEDICAL/PSYCHOLOGICAL FEES	5,404	3,488	17,880	6,000	14,350
6306 PERSONNEL TESTING & RECRUITMT	544	544	1,177	2,200	2,200
6315 MISCELLANEOUS PROFESSIONAL SER	19,189	23,984	59,391	50,500	46,000
TOTAL PROFESSIONAL SERVICES	25,137	28,016	78,448	58,700	62,550
COMMUNICATION					
6321 TELEPHONE	2,910	2,576	2,288	3,000	3,000
6322 POSTAGE	815	618	484	1,000	1,000
6323 CELLULAR PHONES	2,988	3,424	3,282	3,400	3,600
6325 LONG DISTANCE CHARGES	-	-	-	100	-
TOTAL COMMUNICATION	6,713	6,618	6,054	7,500	7,600
EMPLOYEE REIMBURSEMENTS					
6331 TRAVEL & LODGING	3,839	3,681	3,397	2,500	2,500
6334 MILEAGE REIMBURSEMENT	346	206	40	350	300
6335 TRAINING	6,076	9,334	17,518	9,000	14,000
TOTAL EMPLOYEE REIMBURSEMENTS	10,261	13,221	20,955	11,850	16,800
ADVERTISING AND PUBLISHING					
6352 GENERAL NOTICE & PUBLIC INFOR	1,398	1,724	1,231	1,500	1,500
6353 ORDINANCE PUBLICATION	1,717	1,138	2,501	1,700	1,700
6354 HELP WANTED ADVERTISEMENTS	1,598	296	614	1,000	2,000
TOTAL ADVERTISING AND PUBLISHING	4,713	3,158	4,346	4,200	5,200

City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

		ADMINISTRATION 130				
		2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
INSURANCE						
6361	GENERAL LIABILITY/PROPERTY INS	5,551	7,000	6,026	6,000	6,700
TOTAL INSURANCE		5,551	7,000	6,026	6,000	6,700
REPAIRS AND MAINTENANCE - CONTRACTS						
6405	OFFICE & DATA PROCESSING EQUIP	10,206	11,683	11,161	12,000	12,000
TOTAL REPAIRS AND MAINTENANCE - CONTRACTS		10,206	11,683	11,161	12,000	12,000
DUES, SUBSCRIPTIONS, AND REGISTRATION FEES						
6451	MEMBERSHIP DUES	4,122	3,870	2,145	2,900	2,900
6452	SUBSCRIPTIONS	666	596	767	800	800
TOTAL DUES, SUBSCRIPTIONS, AND REGISTRATION FEES		4,788	4,466	2,912	3,700	3,700
CONTRACTED SERVICES						
6489	OTHER CONTRACTED SERVICES	-	-	-	-	50,000
TOTAL CONTRACTED SERVICES		-	-	-	-	50,000
Total OTHER SERVICES & CHARGES		67,369	74,162	129,902	103,950	164,550
TOTAL EXPENDITURES & OTHER FINANCING		823,389	698,544	728,981	562,739	720,867
PERSONNEL COMPLEMENT						
	City Administrator	1.00	1.00	1.00	1.00	1.00
	Deputy City Administrator/Comm Dev Dir	1.00	1.00	1.00	-	-
	Human Resources Manager	1.00	-	-	1.00	1.00
	Personnel Technician	1.00	1.00	1.00	-	-
	Records Retention Clerk	1.00	1.00	1.00	-	-
	City Clerk	1.00	1.00	1.00	1.00	1.00
	Secretary	0.60	0.60	0.60	-	-
	Administrative Clerks	-	-	-	1.20	1.20
	Mgmt/IT Intern	0.25	0.50	1.50	-	-
	Assistant to City Administrator - Management Analyst	-	-	-	1.00	1.50
	Office Assistant	-	-	-	-	1.00
	Receptionist	1.00	1.00	1.00	1.00	1.00
	Administration Total	7.85	7.10	8.10	6.20	7.70
6249 Miscellaneous Operating Supplies						
	Employee Recognition	1,593	1,660	3,000	2,000	3,000
	Flowers for illnesses, expenses for staff workshops, thank-you cards, and other miscellaneous operating supplies.	2,338	1,484	1,528	1,000	800
		3,931	3,144	4,528	3,000	3,800
6315 Miscellaneous Professional Services						
	Insurance Agent of Record Annual Fee	5,305	5,800	6,000	6,200	6,400
	Flex Spending(admin & deposit)	808	1,013	1,176	1,500	1,500
	Employee Assistance Program	1,650	2,490	1,476	2,500	2,500
	City Code Codification	5,950	7,217	6,926	10,450	7,000
	Miscellaneous department charges	5,476	840	1,639	6,850	2,100
	Employment Law Attorney	-	4,719	31,680	-	-
	CPM Survey	-	1,905	-	-	3,500
	Minute Taking	-	-	10,494	23,000	23,000
		19,189	23,984	59,391	50,500	46,000

City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

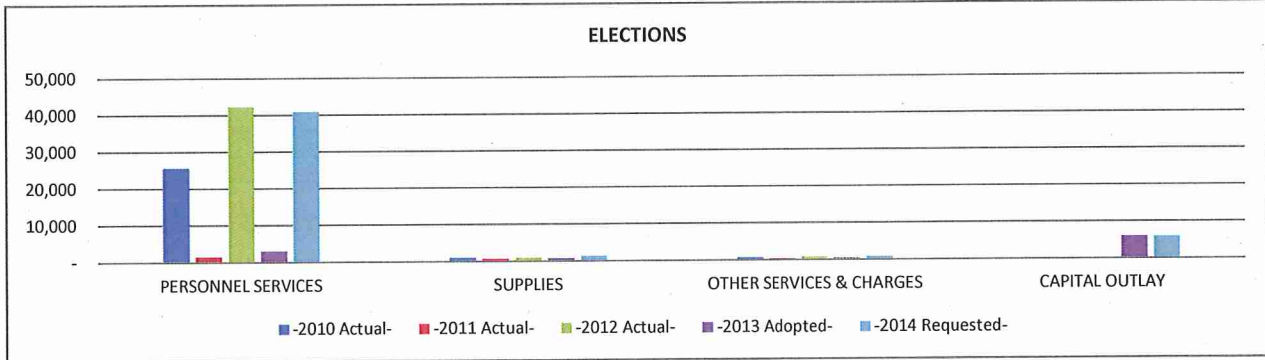
ADMINISTRATION					130
	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
6335 Training					
League of Minnesota Cities Annual/monthly Conference	-	820	485	900	900
MCMA Conference	-	-	-	750	750
Wellness Fair	-	-	-	1,200	1,200
Don Salverda & Assoc	-	780	780	-	-
Employment Law Seminar	-	-	250	500	500
ICMA Annual Conference	-	1,609	1,690	1,500	1,500
Metropolitan Area Management Assoc (MAMA)	-	165	80	150	150
National Clerks Conference	-	-	-	2,000	2,000
Web QA	-	-	3,000	-	-
Consulting	-	-	5,000	-	-
Miscellaneous Training	6,076	5,960	6,233	2,000	7,000
	<u>6,076</u>	<u>9,334</u>	<u>17,518</u>	<u>9,000</u>	<u>14,000</u>
6405 Office/Data Processing Equipment-Contract					
Postage Meter	1,236	1,236	1,300	1,300	1,300
Copy Machines (3)	8,563	10,097	9,300	9,300	9,300
Shredder	407	350	400	400	400
Misc.	-	-	161	1,000	1,000
	<u>10,206</u>	<u>11,683</u>	<u>11,161</u>	<u>12,000</u>	<u>12,000</u>
6451 Dues					
IPMA - National	-	-	145	145	600
ICMA	-	1,840	1,200	1,000	1,000
MCCMA	-	381	200	-	-
MAMA	-	225	100	-	-
Miscellaneous	-	-	-	1,155	1,300
HR organizations-misc	-	330	500	-	-
Rotary	4,122	1,094	-	600	-
	<u>4,122</u>	<u>3,870</u>	<u>2,145</u>	<u>2,900</u>	<u>2,900</u>
6452 Subscriptions					
Star Tribune Newspaper	223	446	100	450	450
Miscellaneous Subscriptions	443	150	667	350	350
	<u>666</u>	<u>596</u>	<u>767</u>	<u>800</u>	<u>800</u>

City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
 LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

ELECTIONS 141

EXPENDITURE BY OBJECT SUMMARY	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES	25,624	1,530	42,257	3,039	40,840
SUPPLIES	1,049	719	986	825	1,350
OTHER SERVICES & CHARGES	657	322	803	405	920
CAPITAL OUTLAY	-	-	-	6,000	5,850
TOTAL EXPENDITURE BY OBJECT	27,330	2,571	44,046	10,269	48,960



City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
 LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

ELECTIONS 141

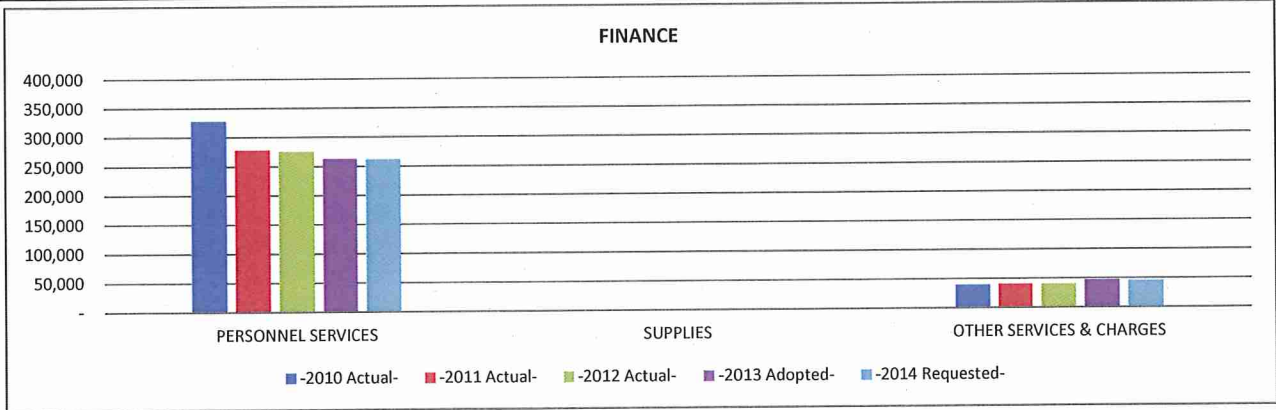
EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES					
WAGES AND SALARIES					
6102 F.T. REGULAR-WAGES & SALARIES	127	-	12,325	150	10,594
6103 FULL TIME-REGULAR-OVERTIME	977	-	3,724	1,200	1,200
6105 TEMPORARY-WAGES & SALARIES	24,214	1,500	23,598	1,500	27,000
TOTAL WAGES AND SALARIES	25,318	1,500	39,647	2,850	38,794
EMPLOYER CONTRIBUTIONS					
6121 PERA CONTRIBUTIONS	77	-	1,163	87	855
6122 FICA/MEDICARE CONTRIBUTIONS	83	-	1,186	92	902
6133 WORKERS COMP INSURANCE PREMIUM	146	30	261	10	289
TOTAL EMPLOYER CONTRIBUTIONS	306	30	2,610	189	2,046
Total PERSONNEL SERVICES	25,624	1,530	42,257	3,039	40,840
SUPPLIES					
OFFICE SUPPLIES					
6208 MISCELLANEOUS OFFICE SUPPLIES	-	-	-	25	200
TOTAL OFFICE SUPPLIES	-	-	-	25	200
OPERATING SUPPLIES					
6249 MISCELLANEOUS OPERATING SUPPLY	1,049	719	986	800	1,150
TOTAL OPERATING SUPPLIES	1,049	719	986	800	1,150
Total SUPPLIES	1,049	719	986	825	1,350
OTHER SERVICES & CHARGES					
COMMUNICATION					
6322 POSTAGE	126	-	154	130	160
TOTAL COMMUNICATION	126	-	154	130	160
INSURANCE					
6361 GENERAL LIABILITY/PROPERTY INS	186	2	364	25	500
TOTAL INSURANCE	186	2	364	25	500
DUES, SUBSCRIPTIONS, AND REGISTRATION FEES					
6451 MEMBERSHIP DUES	345	320	285	250	260
TOTAL DUES, SUBSCRIPTIONS, AND REGISTRATION FEES	345	320	285	250	260
Total OTHER SERVICES & CHARGES	657	322	803	405	920
CAPITAL OUTLAY					
CAPITAL OUTLAY					
6580 OTHER EQUIPMENT	-	-	-	6,000	5,850
TOTAL CAPITAL OUTLAY	-	-	-	6,000	5,850
Total CAPITAL OUTLAY	-	-	-	6,000	5,850
TOTAL EXPENDITURES & OTHER FINANCING	27,330	2,571	44,046	10,269	48,960

City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
 LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

FINANCE 153

EXPENDITURE BY OBJECT SUMMARY	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES	328,157	278,381	275,729	262,808	261,721
SUPPLIES	1,263	1,604	1,590	1,600	1,710
OTHER SERVICES & CHARGES	39,609	40,732	40,229	46,700	45,550
TOTAL EXPENDITURE BY OBJECT	369,029	320,717	317,548	311,108	308,981



City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

		FINANCE					153
EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS		-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-	
PERSONNEL SERVICES							
WAGES AND SALARIES							
6102	F.T. REGULAR-WAGES & SALARIES	220,880	192,915	197,056	189,181	199,535	
6104	PART TIME-WAGES & SALARIES	26,242	9,903	-	-	-	
6105	TEMPORARY-WAGES & SALARIES	-	-	2,820	-	-	
TOTAL WAGES AND SALARIES		247,122	202,818	199,876	189,181	199,535	
OTHER GROSS EARNINGS							
6108	SEVERANCE PAY	9,228	6,632	-	-	-	
TOTAL OTHER GROSS EARNINGS		9,228	6,632	-	-	-	
EMPLOYER CONTRIBUTIONS							
6121	PERA CONTRIBUTIONS	17,429	14,887	15,032	13,716	14,466	
6122	FICA/MEDICARE CONTRIBUTIONS	18,844	15,526	15,202	16,341	16,468	
6131	GROUP INSURANCE	34,059	36,590	44,302	42,084	29,685	
6133	WORKERS COMP INSURANCE PREMIUM	1,475	1,928	1,317	1,486	1,567	
TOTAL EMPLOYER CONTRIBUTIONS		71,807	68,931	75,853	73,627	62,186	
Total PERSONNEL SERVICES		328,157	278,381	275,729	262,808	261,721	
SUPPLIES							
OFFICE SUPPLIES							
6204	STATIONERY, ENVELOPES & FORMS	810	753	1,114	800	930	
6208	MISCELLANEOUS OFFICE SUPPLIES	453	851	476	800	780	
TOTAL OFFICE SUPPLIES		1,263	1,604	1,590	1,600	1,710	
Total SUPPLIES		1,263	1,604	1,590	1,600	1,710	
OTHER SERVICES & CHARGES							
PROFESSIONAL SERVICES							
6302	AUDITING & ACCOUNTING SERVICES	29,285	26,835	27,035	30,000	27,500	
TOTAL PROFESSIONAL SERVICES		29,285	26,835	27,035	30,000	27,500	
COMMUNICATION							
6321	TELEPHONE	490	452	527	600	600	
6322	POSTAGE	2,058	1,974	1,929	2,300	2,300	
TOTAL COMMUNICATION		2,548	2,426	2,456	2,900	2,900	
EMPLOYEE REIMBURSEMENTS							
6335	TRAINING	72	3,322	1,707	5,000	5,000	
TOTAL EMPLOYEE REIMBURSEMENTS		72	3,322	1,707	5,000	5,000	
ADVERTISING AND PUBLISHING							
6352	GENERAL NOTICE & PUBLIC INFOR	267	876	887	700	1,000	
TOTAL ADVERTISING AND PUBLISHING		267	876	887	700	1,000	
INSURANCE							
6361	GENERAL LIABILITY/PROPERTY INS	4,029	3,800	3,652	4,200	4,200	
TOTAL INSURANCE		4,029	3,800	3,652	4,200	4,200	
DUES, SUBSCRIPTIONS, AND REGISTRATION FEES							
6451	MEMBERSHIP DUES	370	310	310	500	500	
TOTAL DUES, SUBSCRIPTIONS, AND REGISTRATION FEES		370	310	310	500	500	
CONTRACTED SERVICES							
6489	OTHER CONTRACTED SERVICES	3,038	3,163	4,182	3,400	4,450	
TOTAL CONTRACTED SERVICES		3,038	3,163	4,182	3,400	4,450	
Total OTHER SERVICES & CHARGES		39,609	40,732	40,229	46,700	45,550	
TOTAL EXPENDITURES & OTHER FINANCING		369,029	320,717	317,548	311,108	308,981	

City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
 LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

FINANCE					153
	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
PERSONNEL COMPLEMENT					
Finance Director	1.00	1.00	1.00	1.00	1.00
Asst. Finance Director	1.00	1.00	1.00	1.00	1.00
Accountant I	1.00	1.00	1.00	1.00	1.00
Accountant II	-	-	-	-	-
Accounting Clerk	1.00	1.00	1.00	0.80	0.70
Data Entry Clerk	0.62	0.62	-	-	-
Finance Total	4.62	4.62	4.00	3.80	3.70
6489 Other Contracted Services					
CIP Software Support	721	722	720	800	800
Misc-safe repair and collateral charge for deposits Statutes.	2,317	2,441	3,462	2,600	3,650
	3,038	3,163	4,182	3,400	4,450

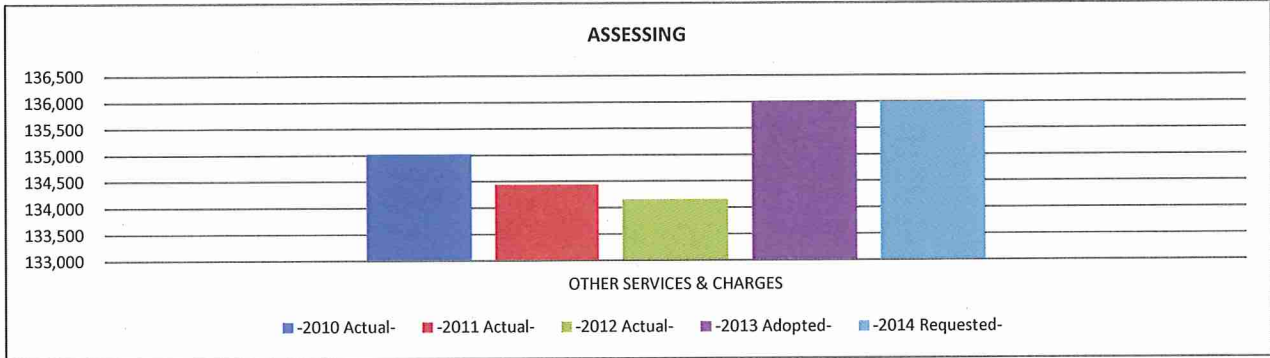
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City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

ASSESSING 155

EXPENDITURE BY OBJECT SUMMARY	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
OTHER SERVICES & CHARGES	135,018	134,439	134,156	136,000	136,000
TOTAL EXPENDITURE BY OBJECT	135,018	134,439	134,156	136,000	136,000



EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
OTHER SERVICES & CHARGES					
CONTRACTED SERVICES					
6489 OTHER CONTRACTED SERVICES	135,018	134,439	134,156	136,000	136,000
TOTAL CONTRACTED SERVICES	135,018	134,439	134,156	136,000	136,000
Total OTHER SERVICES & CHARGES	135,018	134,439	134,156	136,000	136,000
TOTAL EXPENDITURES & OTHER FINANCING	135,018	134,439	134,156	136,000	136,000

	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
6489 Other Contracted Services					
Residential Improved Parcels	98,883	98,322	98,883	98,883	98,883
Commercial and Industrial Parcels	31,600	31,600	31,600	32,600	32,600
Unimproved land Parcels	4,535	4,517	3,673	4,517	4,517
	135,018	134,439	134,156	136,000	136,000

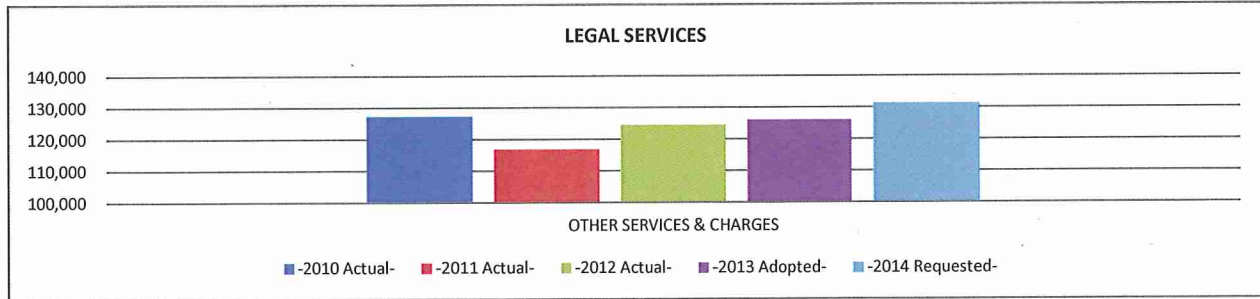
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City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

LEGAL SERVICES 161

EXPENDITURE BY OBJECT SUMMARY	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
OTHER SERVICES & CHARGES	127,252	116,864	124,461	126,000	131,200
TOTAL EXPENDITURE BY OBJECT	127,252	116,864	124,461	126,000	131,200



EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
OTHER SERVICES & CHARGES					
PROFESSIONAL SERVICES					
6304 LEGAL FEES	126,355	115,864	123,432	125,000	130,000
TOTAL PROFESSIONAL SERVICES	126,355	115,864	123,432	125,000	130,000
INSURANCE					
6361 GENERAL LIABILITY/PROPERTY INS	897	1,000	1,029	1,000	1,200
TOTAL INSURANCE	897	1,000	1,029	1,000	1,200
Total OTHER SERVICES & CHARGES	127,252	116,864	124,461	126,000	131,200
TOTAL EXPENDITURES & OTHER FINANCING	127,252	116,864	124,461	126,000	131,200

	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
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6304 Legal Fees

General Legal - Randall, Dehn, Goodrich	52,521	56,741	50,000	53,000	55,000
Prosecution - Randall, Dehn, Goodrich	68,000	56,202	68,000	69,000	71,000
Other Legal - Kennedy & Graven, Personnel, etc.	5,834	2,921	5,432	3,000	4,000
	126,355	115,864	123,432	125,000	130,000

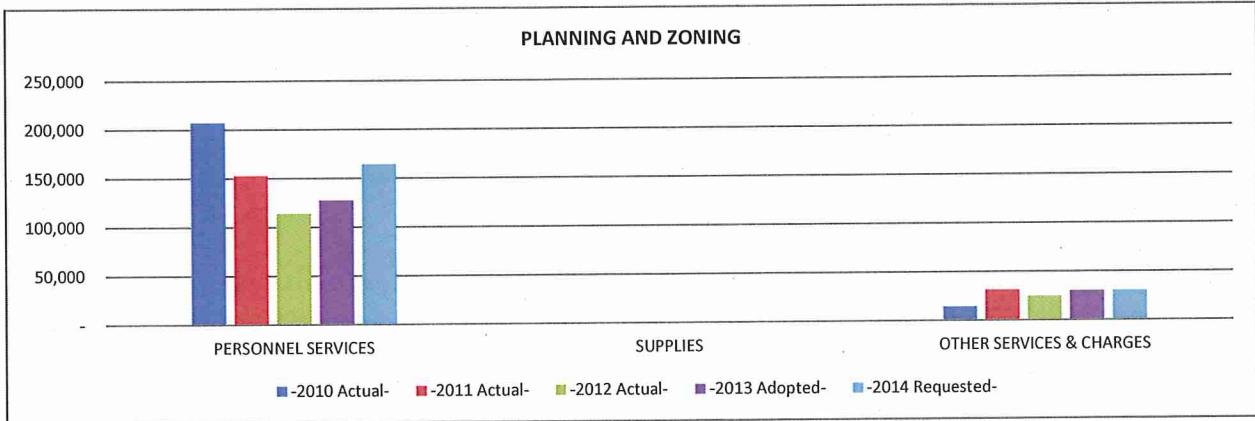
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City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
 LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

PLANNING AND ZONING 191

EXPENDITURE BY OBJECT SUMMARY	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES	207,362	153,152	114,015	127,467	164,812
SUPPLIES	807	1,170	374	1,200	1,180
OTHER SERVICES & CHARGES	14,410	31,261	24,779	30,400	30,400
TOTAL EXPENDITURE BY OBJECT	222,579	185,583	139,168	159,067	196,392



City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
 LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

PLANNING AND ZONING 191

EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES					
WAGES AND SALARIES					
6102 F.T. REGULAR-WAGES & SALARIES	160,261	111,528	78,241	94,341	104,280
6103 FULL TIME-REGULAR-OVERTIME	172	-	-	-	-
6105 TEMPORARY-WAGES & SALARIES	-	-	-	-	24,960
TOTAL WAGES AND SALARIES	160,433	111,528	78,241	94,341	129,240
OTHER GROSS EARNINGS					
6108 SEVERANCE PAY	-	3,395	5,724	-	-
TOTAL OTHER GROSS EARNINGS	-	3,395	5,724	-	-
EMPLOYER CONTRIBUTIONS					
6121 PERA CONTRIBUTIONS	11,329	8,305	5,935	6,840	7,560
6122 FICA/MEDICARE CONTRIBUTIONS	11,906	8,359	6,483	7,891	10,622
6131 GROUP INSURANCE	22,771	20,270	17,497	17,640	16,356
6133 WORKERS COMP INSURANCE PREMIUM	923	1,295	135	755	1,034
TOTAL EMPLOYER CONTRIBUTIONS	46,929	38,229	30,050	33,126	35,572
Total PERSONNEL SERVICES	207,362	153,152	114,015	127,467	164,812
SUPPLIES					
OFFICE SUPPLIES					
6208 MISCELLANEOUS OFFICE SUPPLIES	186	281	239	200	180
TOTAL OFFICE SUPPLIES	186	281	239	200	180
OPERATING SUPPLIES					
6249 MISCELLANEOUS OPERATING SUPPLY	621	889	135	1,000	1,000
TOTAL OPERATING SUPPLIES	621	889	135	1,000	1,000
Total SUPPLIES	807	1,170	374	1,200	1,180
OTHER SERVICES & CHARGES					
PROFESSIONAL SERVICES					
6315 MISCELLANEOUS PROFESSIONAL SER	7,998	23,358	18,425	20,000	20,000
TOTAL PROFESSIONAL SERVICES	7,998	23,358	18,425	20,000	20,000
COMMUNICATION					
6321 TELEPHONE	492	452	527	1,000	1,000
6322 POSTAGE	318	756	251	600	600
6323 CELLULAR PHONES	900	843	595	850	850
6325 LONG DISTANCE CHARGES	-	-	-	100	100
TOTAL COMMUNICATION	1,710	2,051	1,373	2,550	2,550
EMPLOYEE REIMBURSEMENTS					
6331 TRAVEL & LODGING	801	193	437	900	900
6334 MILEAGE REIMBURSEMENT	100	7	49	200	200
6335 TRAINING	682	1,121	1,853	1,500	1,500
TOTAL EMPLOYEE REIMBURSEMENTS	1,583	1,321	2,339	2,600	2,600
ADVERTISING AND PUBLISHING					
6352 GENERAL NOTICE & PUBLIC INFOR	282	-	610	900	900
TOTAL ADVERTISING AND PUBLISHING	282	-	610	900	900
INSURANCE					
6361 GENERAL LIABILITY/PROPERTY INS	1,510	3,000	1,151	2,000	2,000
TOTAL INSURANCE	1,510	3,000	1,151	2,000	2,000
DUES, SUBSCRIPTIONS, AND REGISTRATION FEES					
6451 MEMBERSHIP DUES	818	1,068	457	1,400	1,400
6452 SUBSCRIPTIONS	168	463	424	600	600
TOTAL DUES, SUBSCRIPTIONS, AND REGISTRATION FEES	986	1,531	881	2,000	2,000
BOOKS AND PAMPHLETS					
6471 BOOKS & PAMPHLETS	341	-	-	350	350
TOTAL BOOKS AND PAMPHLETS	341	-	-	350	350
Total OTHER SERVICES & CHARGES	14,410	31,261	24,779	30,400	30,400
TOTAL EXPENDITURES & OTHER FINANCING	222,579	185,583	139,168	159,067	196,392

City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
 LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

PLANNING AND ZONING **191**

	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
PERSONNEL COMPLEMENT					
Economic Development Manager	-	-	1.00	1.00	1.00
TIF/Economic Development Specialist	1.00	-	-	-	-
Planning Manager	1.00	1.00	-	-	-
Development Services Manager	-	-	-	-	1.00
Senior Planner	-	-	1.00	1.00	-
Associate Planner	1.00	1.00	-	-	1.00
Secretary	1.00	1.00	1.00	1.00	1.00
Planning Intern	-	-	-	-	0.50
Rental License Intern	0.25	-	-	-	0.50
Planning & Zoning/EDA Total	4.25	3.00	3.00	3.00	5.00
6315 Miscellaneous Professional Services					
Planning Service Consultant	7,998	23,358	18,425	20,000	20,000
	7,998	23,358	18,425	20,000	20,000

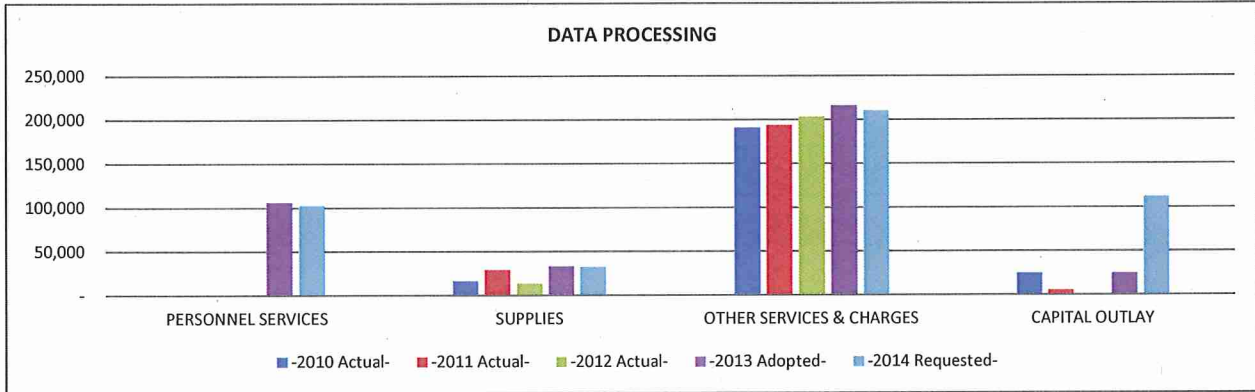
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City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
 LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

DATA PROCESSING 192

EXPENDITURE BY OBJECT SUMMARY	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES	-	-	-	106,051	102,124
SUPPLIES	16,481	29,060	13,681	33,250	32,625
OTHER SERVICES & CHARGES	190,722	193,877	203,229	215,700	210,319
CAPITAL OUTLAY	25,098	5,900	-	25,000	112,000
TOTAL EXPENDITURE BY OBJECT	232,301	228,837	216,910	380,001	457,068



City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
 LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

DATA PROCESSING 192

EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES					
WAGES AND SALARIES					
6102 F.T. REGULAR-WAGES & SALARIES	-	-	-	84,037	58,984
6104 PART TIME-WAGES & SALARIES	-	-	-	-	20,967
TOTAL WAGES AND SALARIES	-	-	-	84,037	79,951
EMPLOYER CONTRIBUTIONS					
6121 PERA CONTRIBUTIONS	-	-	-	6,093	5,796
6122 FICA/MEDICARE CONTRIBUTIONS	-	-	-	6,429	6,116
6131 GROUP INSURANCE	-	-	-	8,820	9,621
6133 WORKERS COMP INSURANCE PREMIUM	-	-	-	672	640
TOTAL EMPLOYER CONTRIBUTIONS	-	-	-	22,014	22,173
Total PERSONNEL SERVICES	-	-	-	106,051	102,124
SUPPLIES					
OFFICE SUPPLIES					
6206 FILM, MICROFILM, TAPES, DISKS	122	142	-	500	150
6208 MISCELLANEOUS OFFICE SUPPLIES	-	-	307	-	375
TOTAL OFFICE SUPPLIES	122	142	307	500	525
OPERATING SUPPLIES					
6249 MISCELLANEOUS OPERATING SUPPLY	439	1,078	567	750	740
TOTAL OPERATING SUPPLIES	439	1,078	567	750	740
SMALL TOOLS AND MINOR EQUIPMENT					
6281 SMALL TOOLS & MINOR EQUIPMENT	15,920	27,840	12,807	32,000	31,360
TOTAL SMALL TOOLS AND MINOR EQUIPMENT	15,920	27,840	12,807	32,000	31,360
Total SUPPLIES	16,481	29,060	13,681	33,250	32,625
OTHER SERVICES & CHARGES					
COMMUNICATION					
6321 TELEPHONE	13,573	13,069	13,267	13,000	14,000
TOTAL COMMUNICATION	13,573	13,069	13,267	13,000	14,000
EMPLOYEE REIMBURSEMENTS					
6335 TRAINING	350	350	-	500	500
TOTAL EMPLOYEE REIMBURSEMENTS	350	350	-	500	500
INSURANCE					
6361 GENERAL LIABILITY/PROPERTY INS	1,529	1,800	1,793	2,000	2,200
TOTAL INSURANCE	1,529	1,800	1,793	2,000	2,200
REPAIRS AND MAINTENANCE - CONTRACTS					
6405 OFFICE & DATA PROCESSING EQUIP	175,270	178,658	188,169	200,200	193,619
TOTAL REPAIRS AND MAINTENANCE - CONTRACTS	175,270	178,658	188,169	200,200	193,619
Total OTHER SERVICES & CHARGES	190,722	193,877	203,229	215,700	210,319
CAPITAL OUTLAY					
CAPITAL OUTLAY					
6585 COMPUTER HARDWARE/SOFTWARE	25,098	5,900	-	25,000	112,000
TOTAL CAPITAL OUTLAY	25,098	5,900	-	25,000	112,000
Total CAPITAL OUTLAY	25,098	5,900	-	25,000	112,000
TOTAL EXPENDITURES & OTHER FINANCING	232,301	228,837	216,910	380,001	457,068

City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

DATA PROCESSING						192
	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested	
PERSONNEL COMPLEMENT						
IT Manager	1.00	1.00	1.00	1.00	1.00	
IT Tech	-	-	-	-	0.50	
Data Processing	1.00	1.00	1.00	1.00	1.50	
6405 Office Equipment Contracts						
Support	8,560	12,000	12,623	12,000	12,000	
Destiny Software	-	-	3,741	-	-	
GL Inquiry Software	900	920	2,455	-	-	
Financial Support (General Ledger, P/R, S/A, F/A & System Dev)	57,407	56,586	56,281	64,631	67,053	
Code Enforcement Software	-	-	3,000	-	-	
PIMS System Support	27,186	23,034	22,740	25,736	27,197	
GIS	35,798	36,946	38,064	38,066	30,000	
Laser Fiche Licensing	6,590	7,000	9,491	7,000	7,000	
Licensing/maintenance	29,000	30,000	22,686	35,300	35,000	
Internet (Included in LOGIS Support)	9,829	9,972	10,044	10,044	10,185	
Employee Self-Service (ESS)	-	2,200	2,244	2,239	-	
CRM Support	-	-	4,800	5,184	5,184	
	175,270	178,658	188,169	200,200	193,619	
6585 Computer Hardware / Software						
Other Capital Outlay	25,098	5,900	-	-	-	
2012 Fiber Hardware & Sever	-	-	-	25,000	112,000	
	25,098	5,900	-	25,000	112,000	

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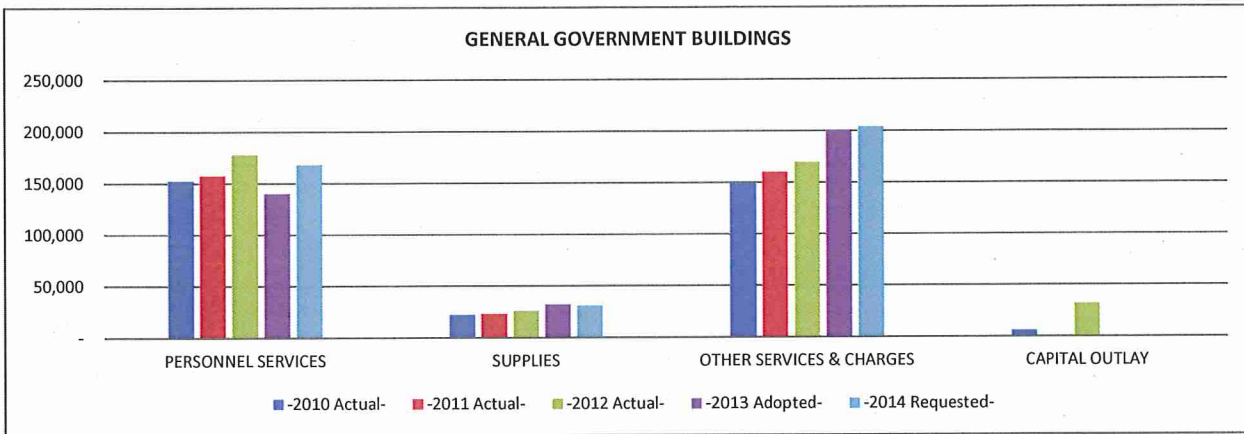
City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
 LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

GENERAL GOVERNMENT BUILDINGS 194

2010 Actual 2011 Actual 2012 Actual 2013 Adopted 2014 Requested

EXPENDITURE BY OBJECT SUMMARY	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES	152,489	157,515	177,621	139,972	167,792
SUPPLIES	22,159	23,107	25,671	31,900	30,705
OTHER SERVICES & CHARGES	149,547	160,161	169,294	200,750	204,075
CAPITAL OUTLAY	5,983	-	31,709	-	-
TOTAL EXPENDITURE BY OBJECT	330,178	340,783	404,295	372,622	402,572



City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
 LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

GENERAL GOVERNMENT BUILDINGS 194

2010 Actual 2011 Actual 2012 Actual 2013 Adopted 2014 Requested

EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS -2010 Actual- -2011 Actual- -2012 Actual- -2013 Adopted- -2014 Requested-

PERSONNEL SERVICES

PERSONNEL SERVICES		-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
WAGES AND SALARIES						
6102	F.T. REGULAR-WAGES & SALARIES	92,437	93,727	97,045	96,676	100,087
6103	FULL TIME-REGULAR-OVERTIME	546	683	1,805	-	-
6104	PART TIME-WAGES & SALARIES	20,975	20,554	10,443	-	17,934
6105	TEMPORARY-WAGES & SALARIES	132	-	12,647	-	-
6107	OVERTIME-PART TIME	-	235	196	-	-
TOTAL WAGES AND SALARIES		114,090	115,199	122,136	96,676	118,021
OTHER GROSS EARNINGS						
6108	SEVERANCE PAY	-	-	9,620	-	-
TOTAL OTHER GROSS EARNINGS		-	-	9,620	-	-
EMPLOYER CONTRIBUTIONS						
6121	PERA CONTRIBUTIONS	7,977	8,331	8,795	7,009	8,557
6122	FICA/MEDICARE CONTRIBUTIONS	8,202	8,217	8,972	7,396	9,028
6131	GROUP INSURANCE	18,446	20,527	24,298	24,444	26,285
6133	WORKERS COMP INSURANCE PREMIUM	3,774	5,241	3,800	4,447	5,901
TOTAL EMPLOYER CONTRIBUTIONS		38,399	42,316	45,865	43,296	49,771
Total PERSONNEL SERVICES		152,489	157,515	177,621	139,972	167,792

SUPPLIES

OPERATING SUPPLIES		-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
6221	CLEANING SUPPLIES	1,928	1,798	2,844	2,500	2,700
6223	GASOLINE	2,384	2,754	2,966	3,000	2,500
6225	DIESEL FUEL	246	484	1,735	2,000	2,000
6249	MISCELLANEOUS OPERATING SUPPLY	11,474	11,164	12,947	13,500	12,815
TOTAL OPERATING SUPPLIES		16,032	16,200	20,492	21,000	20,015
REPAIR AND MAINTENANCE SUPPLIES						
6257	OTHER VEHICLE PARTS	926	1,428	701	1,000	1,080
6259	BUILDING MAINT/REPAIR SUPPLIES	2,750	2,302	1,274	5,500	5,420
6275	OTHER EQUIPMENT PARTS	85	10	89	400	400
TOTAL REPAIR AND MAINTENANCE SUPPLIES		3,761	3,740	2,064	6,900	6,900
SMALL TOOLS AND MINOR EQUIPMENT						
6281	SMALL TOOLS & MINOR EQUIPMENT	2,366	3,167	3,115	4,000	3,790
TOTAL SMALL TOOLS AND MINOR EQUIPMENT		2,366	3,167	3,115	4,000	3,790
Total SUPPLIES		22,159	23,107	25,671	31,900	30,705

OTHER SERVICES & CHARGES

COMMUNICATION		-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
6323	CELLULAR PHONES	1,463	1,417	1,149	1,500	1,500
TOTAL COMMUNICATION		1,463	1,417	1,149	1,500	1,500
INSURANCE						
6361	GENERAL LIABILITY/PROPERTY INS	9,564	12,000	10,902	11,000	12,000
TOTAL INSURANCE		9,564	12,000	10,902	11,000	12,000
UTILITIES						
6371	ELECTRIC UTILITIES	91,868	85,527	105,946	95,000	97,000
6372	WATER/IRRIGATION	3,632	10,080	3,710	5,000	5,000
6373	GAS	29,323	30,505	25,985	40,000	40,000
6374	REFUSE/RECYCLING	5,713	4,049	2,983	6,000	6,000
TOTAL UTILITIES		130,536	130,161	138,624	146,000	148,000
REPAIRS AND MAINTENANCE - LABOR						
6381	BUILDING & STRUCTURE REPAIR	347	814	1,577	10,000	10,000
6382	MACHINERY & EQUIPMENT REPAIR	865	2,379	1,756	10,000	10,000
6388	OTHER VEHICLE REPAIR	-	60	257	500	1,000
TOTAL REPAIRS AND MAINTENANCE - LABOR		1,212	3,253	3,590	20,500	21,000

City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

GENERAL GOVERNMENT BUILDINGS						194
	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested	
RENTALS						
6415 OTHER EQUIPMENT RENTAL	643	771	782	1,000	950	
6417 UNIFORM RENTAL	107	28	-	750	750	
TOTAL RENTALS	750	799	782	1,750	1,700	
CONTRACTED SERVICES						
6489 OTHER CONTRACTED SERVICES	6,022	12,531	14,247	20,000	19,875	
TOTAL CONTRACTED SERVICES	6,022	12,531	14,247	20,000	19,875	
Total OTHER SERVICES & CHARGES	149,547	160,161	169,294	200,750	204,075	
CAPITAL OUTLAY						
CAPITAL OUTLAY						
6550 MOTOR VEHICLES	-	-	25,865	-	-	
6580 OTHER EQUIPMENT	5,983	-	5,844	-	-	
TOTAL CAPITAL OUTLAY	5,983	-	31,709	-	-	
Total CAPITAL OUTLAY	5,983	-	31,709	-	-	
TOTAL EXPENDITURES & OTHER FINANCING	330,178	340,783	404,295	372,622	402,572	

	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested	
PERSONNEL COMPLEMENT						
Gen. Gov't. Bldgs.						
Building Maintenance	2.50	2.50	2.50	2.00	2.50	
Gen Govt Bldgs Total	2.50	2.50	2.50	2.00	2.50	
6371 Electric Utilities						
Electric for Municipal Center	91,868	85,527	103,946	92,500	94,300	
Electric for city reader sign	-	-	2,000	2,500	2,700	
	91,868	85,527	105,946	95,000	97,000	
6550 Motor Vehicles						
2012 plow truck (less \$2500 trade-in)	-	-	25,865	-	-	
	-	-	25,865	-	-	
6580 Other Equipment						
2013 Phone system	-	-	-	-	-	
2012 plow truck emergency lights	5,983	-	5,844	-	-	
	5,983	-	5,844	-	-	

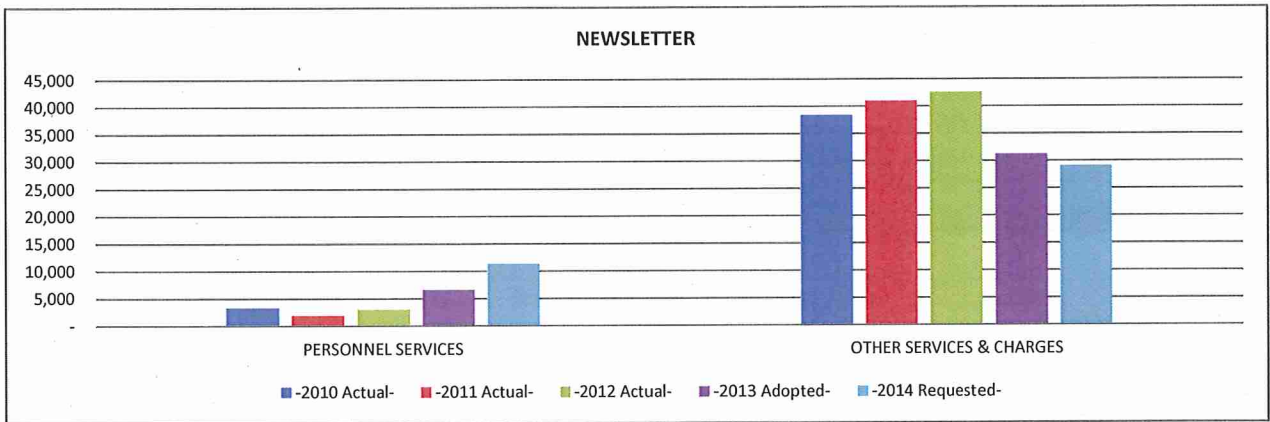
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City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
 LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

NEWSLETTER 195

EXPENDITURE BY OBJECT SUMMARY	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES	3,345	1,923	3,004	6,602	11,374
OTHER SERVICES & CHARGES	38,419	40,975	42,563	31,200	29,050
TOTAL EXPENDITURE BY OBJECT	41,764	42,898	45,567	37,802	40,424



City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
 LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

NEWSLETTER 195

EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES					
WAGES AND SALARIES					
6102 F.T. REGULAR-WAGES & SALARIES	-	-	1,141	-	9,830
6104 PART TIME-WAGES & SALARIES	2,874	1,636	1,462	5,705	-
TOTAL WAGES AND SALARIES	2,874	1,636	2,603	5,705	9,830
EMPLOYER CONTRIBUTIONS					
6121 PERA CONTRIBUTIONS	219	119	187	414	713
6122 FICA/MEDICARE CONTRIBUTIONS	235	125	197	437	752
6133 WORKERS COMP INSURANCE PREMIUM	17	43	17	46	79
TOTAL EMPLOYER CONTRIBUTIONS	471	287	401	897	1,544
Total PERSONNEL SERVICES	3,345	1,923	3,004	6,602	11,374
OTHER SERVICES & CHARGES					
COMMUNICATION					
6322 POSTAGE	8,150	7,823	8,099	5,800	6,500
TOTAL COMMUNICATION	8,150	7,823	8,099	5,800	6,500
ADVERTISING AND PUBLISHING					
6352 GENERAL NOTICE & PUBLIC INFOR	29,975	33,152	34,087	25,000	22,000
TOTAL ADVERTISING AND PUBLISHING	29,975	33,152	34,087	25,000	22,000
INSURANCE					
6361 GENERAL LIABILITY/PROPERTY INS	294	-	377	400	550
TOTAL INSURANCE	294	-	377	400	550
Total OTHER SERVICES & CHARGES	38,419	40,975	42,563	31,200	29,050
TOTAL EXPENDITURES & OTHER FINANCING	41,764	42,898	45,567	37,802	40,424

	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
6352 General Notice & Public Information					
4 full newsletters w/two UB inserts	29,975	33,152	34,087	25,000	22,000
	29,975	33,152	34,087	25,000	22,000

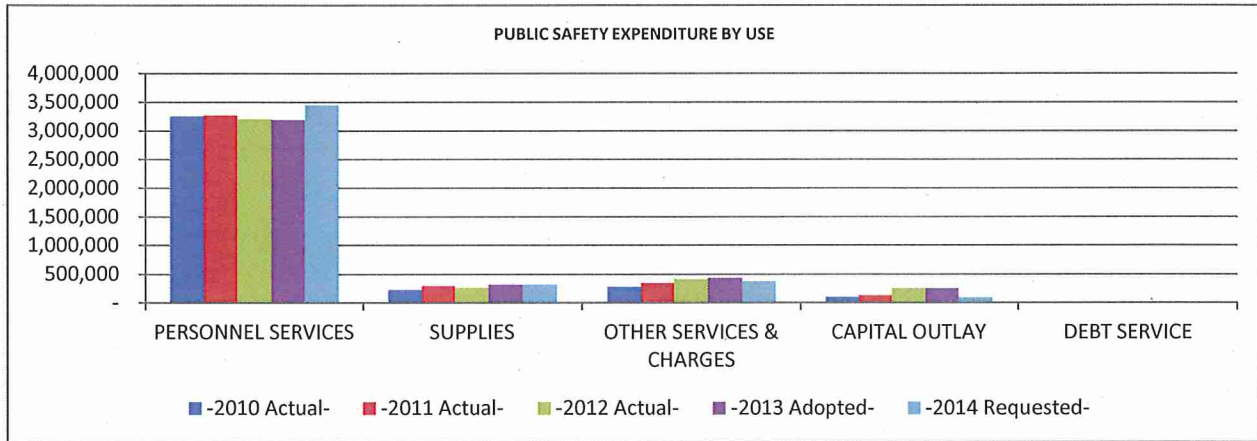
City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT

PUBLIC SAFETY 211-280

2010 Actual 2011 Actual 2012 Actual 2013 Adopted 2014 Requested

EXPENDITURE BY OBJECT SUMMARY	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES	3,251,746	3,265,779	3,205,593	3,191,253	3,446,893
SUPPLIES	230,591	298,911	260,587	317,850	321,830
OTHER SERVICES & CHARGES	280,267	348,907	417,715	436,670	374,625
CAPITAL OUTLAY	98,118	126,679	247,743	252,000	87,000
DEBT SERVICE	22,600	19,519	16,191	12,597	8,716
TOTAL EXPENDITURE BY OBJECT	3,883,322	4,059,795	4,147,829	4,210,370	4,239,064



City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT

PUBLIC SAFETY 211-280

2010 Actual 2011 Actual 2012 Actual 2013 Adopted 2014 Requested

EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS -2010 Actual- -2011 Actual- -2012 Actual- -2013 Adopted- -2014 Requested-

PERSONNEL SERVICES

WAGES AND SALARIES

6102	F.T. REGULAR-WAGES & SALARIES	2,234,348	2,241,314	2,132,657	2,140,745	2,304,478
6103	FULL TIME-REGULAR-OVERTIME	81,955	62,549	70,695	75,000	75,000
6104	PART TIME-WAGES & SALARIES	247,509	235,132	237,916	247,170	251,773
6105	TEMPORARY-WAGES & SALARIES	-	105	64	-	23,920
TOTAL WAGES AND SALARIES		2,563,812	2,539,100	2,441,332	2,462,915	2,655,171

OTHER GROSS EARNINGS

6108	SEVERANCE PAY	20,738	6,025	46,971	-	-
TOTAL OTHER GROSS EARNINGS		20,738	6,025	46,971	-	-

EMPLOYER CONTRIBUTIONS

6121	PERA CONTRIBUTIONS	297,717	304,479	306,606	299,086	333,640
6122	FICA/MEDICARE CONTRIBUTIONS	74,256	71,471	67,633	67,355	78,251
6131	GROUP INSURANCE	225,362	251,787	268,632	282,564	296,598
6132	DISABILITY INSURANCE	1,284	-	-	1,300	1,300
6133	WORKERS COMP INSURANCE PREMIUM	68,577	92,917	74,419	78,033	81,933
TOTAL EMPLOYER CONTRIBUTIONS		667,196	720,654	717,290	728,338	791,722
Total PERSONNEL SERVICES		3,251,746	3,265,779	3,205,593	3,191,253	3,446,893

SUPPLIES

OFFICE SUPPLIES

6204	STATIONERY, ENVELOPES & FORMS	2,396	2,799	3,244	2,550	2,370
6206	FILM, MICROFILM, TAPES, DISKS	414	693	534	1,200	1,130
6207	TRAINING SUPPLIES	2,760	3,214	853	3,000	2,990
6208	MISCELLANEOUS OFFICE SUPPLIES	4,948	4,922	5,232	5,300	5,125
TOTAL OFFICE SUPPLIES		10,518	11,628	9,863	12,050	11,615

OPERATING SUPPLIES

6223	GASOLINE	75,276	98,574	89,042	95,000	101,500
6225	DIESEL FUEL	3,284	4,587	4,198	7,000	7,000
6227	LUBRICANTS & ADDITIVES	452	1,135	917	1,200	1,185
6229	SHOP MATERIALS	470	735	769	700	700
6231	UNIFORMS & TURN-OUT GEAR	40,460	58,624	48,855	43,000	43,280
6233	BATTERIES	1,002	1,713	768	2,800	2,600
6235	AMMUNITION	5,909	7,077	6,792	7,000	9,500
6237	CRIME SCENE KIT MATERIALS	789	1,000	2,030	1,000	990
6239	FIRST AID SUPPLIES	4,870	4,679	3,701	4,000	3,840
6241	COMMUNITY POLICING SUPPLIES	4,280	6,219	6,315	5,000	4,700
6249	MISCELLANEOUS OPERATING SUPPLY	44,654	50,367	40,449	49,350	47,525
TOTAL OPERATING SUPPLIES		181,446	234,710	203,836	216,050	222,820

REPAIR AND MAINTENANCE SUPPLIES

6251	BATTERIES	1,634	1,195	671	3,200	2,975
6253	BRAKES	1,027	2,812	2,175	2,500	2,500
6255	TIRES	7,979	9,449	8,617	11,000	10,770
6257	OTHER VEHICLE PARTS	7,903	15,625	11,761	14,000	13,555
6259	BUILDING MAINT/REPAIR SUPPLIES	48	-	-	200	200
6266	SCBA-PARTS	4,357	3,529	7,435	4,500	5,500
6271	SIGN REPAIR MATERIALS	750	-	2,580	3,500	3,420
6275	OTHER EQUIPMENT PARTS	3,096	2,271	1,906	6,500	6,425
TOTAL REPAIR AND MAINTENANCE SUPPLIES		26,794	34,881	35,145	45,400	45,345

SMALL TOOLS AND MINOR EQUIPMENT

6281	SMALL TOOLS & MINOR EQUIPMENT	11,833	17,692	11,743	44,250	41,950
TOTAL SMALL TOOLS AND MINOR EQUIPMENT		11,833	17,692	11,743	44,250	41,950

MERCHANDISE FOR RESALE

6291	CULVERTS, SIGNS, STREET SUPPLY	-	-	-	100	100
TOTAL MERCHANDISE FOR RESALE		-	-	-	100	100

Total SUPPLIES		230,591	298,911	260,587	317,850	321,830
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City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT

PUBLIC SAFETY 211-280

	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested	
OTHER SERVICES & CHARGES						
PROFESSIONAL SERVICES						
6302	AUDITING & ACCOUNTING SERVICES	3,250	3,250	3,300	3,600	3,400
6305	MEDICAL/PSYCHOLOGICAL FEES	4,800	5,805	14	-	-
6315	MISCELLANEOUS PROFESSIONAL SER	53,202	98,003	168,755	141,100	78,000
TOTAL PROFESSIONAL SERVICES		61,252	107,058	172,069	144,700	81,400
COMMUNICATION						
6321	TELEPHONE	5,172	4,755	5,372	4,850	5,000
6322	POSTAGE	1,926	2,155	3,417	3,300	3,400
6323	CELLULAR PHONES	15,186	14,466	9,483	16,000	12,000
TOTAL COMMUNICATION		22,284	21,376	18,272	24,150	20,400
EMPLOYEE REIMBURSEMENTS						
6331	TRAVEL & LODGING	4,079	4,925	5,023	3,950	3,950
6334	MILEAGE REIMBURSEMENT	519	708	435	1,150	1,150
6335	TRAINING	40,136	43,048	36,241	40,000	41,500
TOTAL EMPLOYEE REIMBURSEMENTS		44,734	48,681	41,699	45,100	46,600
INSURANCE						
6361	GENERAL LIABILITY/PROPERTY INS	44,732	48,000	54,991	53,300	63,200
TOTAL INSURANCE		44,732	48,000	54,991	53,300	63,200
UTILITIES						
6371	ELECTRIC UTILITIES	25,709	24,208	26,871	26,200	28,200
6372	WATER/IRRIGATION	74	100	89	100	100
6373	GAS	10,578	11,514	8,807	15,000	14,000
6374	REFUSE/RECYCLING	697	627	662	700	700
TOTAL UTILITIES		37,058	36,449	36,429	42,000	43,000
REPAIRS AND MAINTENANCE - LABOR						
6382	MACHINERY & EQUIPMENT REPAIR	4,571	2,865	8,088	12,500	12,500
6383	OFFICE EQUIPMENT REPAIR	-	-	-	700	500
6386	BRAKE REPAIR	-	-	-	1,000	1,000
6387	TIRE MOUNTING & BALANCING	-	-	-	100	100
6388	OTHER VEHICLE REPAIR	19,958	22,603	24,834	31,000	31,000
6389	TOWING SERVICES	-	-	228	3,500	2,000
TOTAL REPAIRS AND MAINTENANCE - LABOR		24,529	25,468	33,150	48,800	47,100
REPAIRS AND MAINTENANCE - CONTRACTS						
6405	OFFICE & DATA PROCESSING EQUIP	2,558	4,164	4,193	6,720	5,705
TOTAL REPAIRS AND MAINTENANCE - CONTRACTS		2,558	4,164	4,193	6,720	5,705
RENTALS						
6413	OFFICE EQUIPMENT RENTAL	1,689	4,529	4,562	5,000	4,860
6415	OTHER EQUIPMENT RENTAL	19,501	21,141	24,069	32,000	32,000
TOTAL RENTALS		21,190	25,670	28,631	37,000	36,860
DUES, SUBSCRIPTIONS, AND REGISTRATION FEES						
6451	MEMBERSHIP DUES	4,688	4,267	4,351	4,700	4,700
6452	SUBSCRIPTIONS	810	-	950	250	1,000
TOTAL DUES, SUBSCRIPTIONS, AND REGISTRATION FEES		5,498	4,267	5,301	4,950	5,700
BOOKS AND PAMPHLETS						
6471	BOOKS & PAMPHLETS	146	342	205	1,950	1,950
TOTAL BOOKS AND PAMPHLETS		146	342	205	1,950	1,950
CONTRACTED SERVICES						
6489	OTHER CONTRACTED SERVICES	16,286	27,432	22,775	28,000	22,710
TOTAL CONTRACTED SERVICES		16,286	27,432	22,775	28,000	22,710
Total OTHER SERVICES & CHARGES		280,267	348,907	417,715	436,670	374,625

City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT

PUBLIC SAFETY 211-280

2010 Actual 2011 Actual 2012 Actual 2013 Adopted 2014 Requested

CAPITAL OUTLAY

CAPITAL OUTLAY		2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
6540	HEAVY MACHINERY	-	-	130,000	150,000	-
6550	MOTOR VEHICLES	89,628	126,679	110,387	102,000	87,000
6580	OTHER EQUIPMENT	8,490	-	7,356	-	-
TOTAL CAPITAL OUTLAY		98,118	126,679	247,743	252,000	87,000
Total CAPITAL OUTLAY		98,118	126,679	247,743	252,000	87,000

DEBT SERVICE

DEBT SERVICE		2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
6603	OTHER L.T. OBLIGATION PRINCIPA	22,600	19,519	16,191	12,597	8,716
TOTAL DEBT SERVICE		22,600	19,519	16,191	12,597	8,716
Total DEBT SERVICE		22,600	19,519	16,191	12,597	8,716

TOTAL EXPENDITURES & OTHER FINANCING		3,883,322	4,059,795	4,147,829	4,210,370	4,239,064
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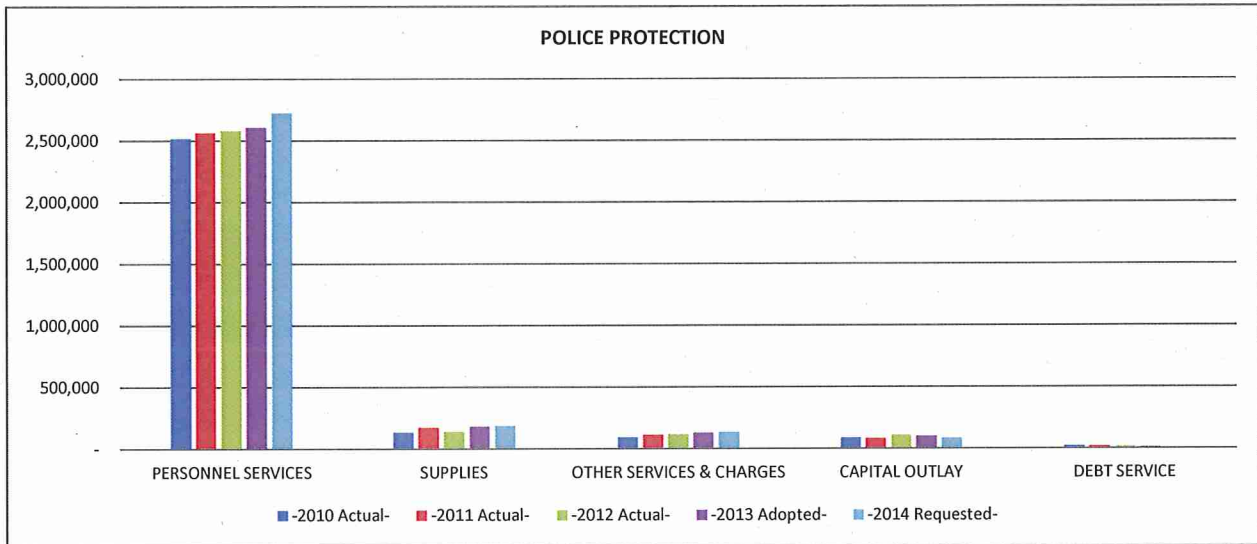
City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

POLICE PROTECTION 211

2010 Actual 2011 Actual 2012 Actual 2013 Adopted 2014 Requested

EXPENDITURE BY OBJECT SUMMARY	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES	2,517,827	2,564,443	2,580,530	2,610,461	2,727,431
SUPPLIES	135,925	174,931	142,113	183,900	187,600
OTHER SERVICES & CHARGES	94,270	115,365	119,087	130,500	135,060
CAPITAL OUTLAY	89,628	83,669	110,387	102,000	87,000
DEBT SERVICE	22,600	19,519	16,191	12,597	8,716
TOTAL EXPENDITURE BY OBJECT	2,860,250	2,957,927	2,968,308	3,039,458	3,145,807



City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
 LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

POLICE PROTECTION					211
2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested	

EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES					
WAGES AND SALARIES					
6102 F.T. REGULAR-WAGES & SALARIES	1,855,548	1,866,461	1,834,088	1,872,528	1,945,791
6103 FULL TIME-REGULAR-OVERTIME	81,856	62,450	70,342	75,000	75,000
6104 PART TIME-WAGES & SALARIES	41,281	43,387	51,569	45,670	48,867
6105 TEMPORARY-WAGES & SALARIES	-	-	-	-	11,440
TOTAL WAGES AND SALARIES	1,978,685	1,972,298	1,955,999	1,993,198	2,081,098
OTHER GROSS EARNINGS					
6108 SEVERANCE PAY	-	6,025	22,634	-	-
TOTAL OTHER GROSS EARNINGS	-	6,025	22,634	-	-
EMPLOYER CONTRIBUTIONS					
6121 PERA CONTRIBUTIONS	259,757	265,678	271,773	267,365	293,328
6122 FICA/MEDICARE CONTRIBUTIONS	40,308	40,552	42,093	42,016	47,502
6131 GROUP INSURANCE	193,760	216,153	238,147	254,640	252,661
6133 WORKERS COMP INSURANCE PREMIUM	45,317	63,737	49,884	53,242	52,842
TOTAL EMPLOYER CONTRIBUTIONS	539,142	586,120	601,897	617,263	646,333
Total PERSONNEL SERVICES	2,517,827	2,564,443	2,580,530	2,610,461	2,727,431

SUPPLIES					
OFFICE SUPPLIES					
6204 STATIONERY, ENVELOPES & FORMS	2,096	2,088	2,205	1,800	1,690
6206 FILM, MICROFILM, TAPES, DISKS	414	693	505	1,000	980
6207 TRAINING SUPPLIES	2,760	3,214	853	3,000	2,990
6208 MISCELLANEOUS OFFICE SUPPLIES	3,684	4,063	3,890	4,000	3,910
TOTAL OFFICE SUPPLIES	8,954	10,058	7,453	9,800	9,570
OPERATING SUPPLIES					
6223 GASOLINE	63,015	82,330	71,814	80,000	85,000
6227 LUBRICANTS & ADDITIVES	452	1,135	917	1,200	1,185
6229 SHOP MATERIALS	470	735	769	700	700
6231 UNIFORMS & TURN-OUT GEAR	28,905	36,147	26,037	30,000	28,790
6233 BATTERIES	788	1,713	768	2,300	2,100
6235 AMMUNITION	5,909	7,077	6,792	7,000	9,500
6237 CRIME SCENE KIT MATERIALS	789	1,000	2,030	1,000	990
6239 FIRST AID SUPPLIES	2,909	3,854	2,390	2,500	2,390
6249 MISCELLANEOUS OPERATING SUPPLY	7,875	7,559	4,485	8,000	7,960
TOTAL OPERATING SUPPLIES	111,112	141,550	116,002	132,700	138,615
REPAIR AND MAINTENANCE SUPPLIES					
6251 BATTERIES	636	260	532	1,200	990
6253 BRAKES	1,027	2,812	2,175	2,500	2,500
6255 TIRES	7,979	9,449	8,617	10,000	9,470
6257 OTHER VEHICLE PARTS	5,735	6,857	6,211	6,000	5,830
6259 BUILDING MAINT/REPAIR SUPPLIES	48	-	-	200	200
6275 OTHER EQUIPMENT PARTS	434	383	1,123	500	425
TOTAL REPAIR AND MAINTENANCE SUPPLIES	15,859	19,761	18,658	20,400	19,415
SMALL TOOLS AND MINOR EQUIPMENT					
6281 SMALL TOOLS & MINOR EQUIPMENT	-	3,562	-	21,000	20,000
TOTAL SMALL TOOLS AND MINOR EQUIPMENT	-	3,562	-	21,000	20,000
Total SUPPLIES	135,925	174,931	142,113	183,900	187,600

City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
 LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

		POLICE PROTECTION				
		211				
		2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
OTHER SERVICES & CHARGES						
PROFESSIONAL SERVICES						
6305	MEDICAL/PSYCHOLOGICAL FEES	-	925	14	-	-
6315	MISCELLANEOUS PROFESSIONAL SER	2,453	2,594	6,342	3,000	3,000
TOTAL PROFESSIONAL SERVICES		2,453	3,519	6,356	3,000	3,000
COMMUNICATION						
6321	TELEPHONE	2,852	2,623	3,055	2,500	2,500
6322	POSTAGE	995	1,145	1,264	1,700	1,700
6323	CELLULAR PHONES	7,691	7,296	7,109	7,800	7,800
TOTAL COMMUNICATION		11,538	11,064	11,428	12,000	12,000
EMPLOYEE REIMBURSEMENTS						
6331	TRAVEL & LODGING	3,861	4,392	4,947	3,600	3,600
6334	MILEAGE REIMBURSEMENT	519	503	435	800	800
6335	TRAINING	16,170	22,216	20,060	17,000	20,000
TOTAL EMPLOYEE REIMBURSEMENTS		20,550	27,111	25,442	21,400	24,400
INSURANCE						
6361	GENERAL LIABILITY/PROPERTY INS	25,242	28,000	32,913	30,000	37,000
TOTAL INSURANCE		25,242	28,000	32,913	30,000	37,000
REPAIRS AND MAINTENANCE - LABOR						
6382	MACHINERY & EQUIPMENT REPAIR	193	48	57	500	500
6383	OFFICE EQUIPMENT REPAIR	-	-	-	700	500
6386	BRAKE REPAIR	-	-	-	1,000	1,000
6387	TIRE MOUNTING & BALANCING	-	-	-	100	100
6388	OTHER VEHICLE REPAIR	4,548	4,994	4,541	7,000	7,000
6389	TOWING SERVICES	-	-	228	500	500
TOTAL REPAIRS AND MAINTENANCE - LABOR		4,741	5,042	4,826	9,800	9,600
REPAIRS AND MAINTENANCE - CONTRACTS						
6405	OFFICE & DATA PROCESSING EQUIP	2,558	3,307	3,336	4,800	4,765
TOTAL REPAIRS AND MAINTENANCE - CONTRACTS		2,558	3,307	3,336	4,800	4,765
RENTALS						
6413	OFFICE EQUIPMENT RENTAL	1,689	4,529	4,562	5,000	4,860
6415	OTHER EQUIPMENT RENTAL	19,501	21,141	24,069	32,000	32,000
TOTAL RENTALS		21,190	25,670	28,631	37,000	36,860
DUES, SUBSCRIPTIONS, AND REGISTRATION FEES						
6451	MEMBERSHIP DUES	3,153	1,968	2,616	2,500	2,500
TOTAL DUES, SUBSCRIPTIONS, AND REGISTRATION FEES		3,153	1,968	2,616	2,500	2,500
CONTRACTED SERVICES						
6489	OTHER CONTRACTED SERVICES	2,845	9,684	3,539	10,000	4,935
TOTAL CONTRACTED SERVICES		2,845	9,684	3,539	10,000	4,935
Total OTHER SERVICES & CHARGES		94,270	115,365	119,087	130,500	135,060
CAPITAL OUTLAY						
CAPITAL OUTLAY						
6550	MOTOR VEHICLES	89,628	83,669	110,387	102,000	87,000
TOTAL CAPITAL OUTLAY		89,628	83,669	110,387	102,000	87,000
Total CAPITAL OUTLAY		89,628	83,669	110,387	102,000	87,000
DEBT SERVICE						
DEBT SERVICE						
6603	OTHER L.T. OBLIGATION PRINCIPA	22,600	19,519	16,191	12,597	8,716
TOTAL DEBT SERVICE		22,600	19,519	16,191	12,597	8,716
Total DEBT SERVICE		22,600	19,519	16,191	12,597	8,716
TOTAL EXPENDITURES & OTHER FINANCING		2,860,250	2,957,927	2,968,308	3,039,458	3,145,807

City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

	POLICE PROTECTION				
	211				
	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
PERSONNEL COMPLEMENT					
Police Chief	1.00	1.00	1.00	1.00	1.00
Captain	1.00	1.00	1.00	2.00	2.00
Lieutenant	1.00	1.00	1.00	-	-
Sergeant	4.00	4.00	4.00	4.00	4.00
Patrol Officer	16.00	16.00	16.00	15.00	16.00
Community Service Officer	1.00	1.00	1.00	1.00	1.00
Crime Prevention Specialist	1.00	1.00	1.00	1.00	1.00
Clerical/Support Personnel	3.00	3.00	3.00	3.00	3.00
Code Enforcement Intern	-	-	0.50	-	0.50
Police Total	28.00	28.00	28.50	27.00	28.50
6281 Small Tools and Minor Equipment					
Equipment for Vehicles (Not Squads)	-	-	-	12,000	-
Computer Replacement (3 Laptops)	-	-	-	6,000	-
Misc	-	3,562	-	3,000	20,000
	-	3,562	-	21,000	20,000
6335 Training					
St. Cloud Driving School					
First Responder Course (initial and refresher)					
County Shoots					
County Attorney Updates					
Officer Post requirements					
Other miscellaneous seminars and training.					
	16,170	22,216	20,060	17,000	20,000
6415 Other Equipment					
MC quarterly charges/Visions Mobile Dispatch CDPD.					
800 MHz Radio					
Intertec CJDN Access					
GPS Wireless modem					
Crabtree/Netmotion/CDPG					
	19,501	21,141	24,069	32,000	32,000
6451 Dues					
MCPA - MN Chief - Local					
Post Board					
Anoka County Chiefs Association					
P.O.S.T License Renewals					
	3,153	1,968	2,616	2,500	2,500
6489 Other Contracted Services					
Alarm Monitoring					
Pawn Shop Transactions					
Citywide Hazmat Disposal & OSHA regulation					
Misc.					
	2,845	9,684	3,539	10,000	4,935

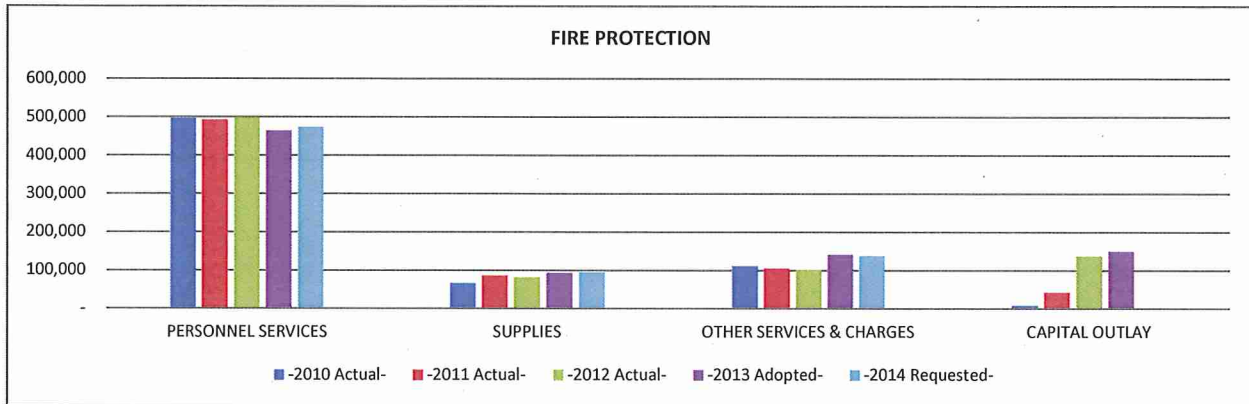
City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
 LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

FIRE PROTECTION 220

2010 Actual 2011 Actual 2012 Actual 2013 Adopted 2014 Requested

EXPENDITURE BY OBJECT SUMMARY	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES	497,048	493,200	497,664	464,367	473,939
SUPPLIES	66,803	86,383	81,317	92,650	94,695
OTHER SERVICES & CHARGES	111,447	105,781	101,954	141,420	138,015
CAPITAL OUTLAY	8,490	43,010	137,356	150,000	-
TOTAL EXPENDITURE BY OBJECT	683,788	728,374	818,291	848,437	706,649



City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

FIRE PROTECTION **220**

2010 Actual 2011 Actual 2012 Actual 2013 Adopted 2014 Requested

EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS		-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES						
WAGES AND SALARIES						
6102	F.T. REGULAR-WAGES & SALARIES	206,890	210,324	198,008	177,089	183,332
6103	FULL TIME-REGULAR-OVERTIME	99	99	134	-	-
6104	PART TIME-WAGES & SALARIES	206,228	191,745	186,347	201,500	202,906
6105	TEMPORARY-WAGES & SALARIES	-	-	64	-	-
TOTAL WAGES AND SALARIES		413,217	402,168	384,553	378,589	386,238
OTHER GROSS EARNINGS						
6108	SEVERANCE PAY	-	-	24,337	-	-
TOTAL OTHER GROSS EARNINGS		-	-	24,337	-	-
EMPLOYER CONTRIBUTIONS						
6121	PERA CONTRIBUTIONS	25,811	27,005	27,730	25,114	27,599
6122	FICA/MEDICARE CONTRIBUTIONS	20,173	18,631	17,608	18,368	16,379
6131	GROUP INSURANCE	17,448	19,571	21,711	19,104	17,652
6132	DISABILITY INSURANCE	1,284	-	-	1,300	1,300
6133	WORKERS COMP INSURANCE PREMIUM	19,115	25,825	21,725	21,892	24,771
TOTAL EMPLOYER CONTRIBUTIONS		83,831	91,032	88,774	85,778	87,701
Total PERSONNEL SERVICES		497,048	493,200	497,664	464,367	473,939
SUPPLIES						
OFFICE SUPPLIES						
6206	FILM, MICROFILM, TAPES, DISKS	-	-	-	150	100
6208	MISCELLANEOUS OFFICE SUPPLIES	988	675	1,139	1,000	930
TOTAL OFFICE SUPPLIES		988	675	1,139	1,150	1,030
OPERATING SUPPLIES						
6223	GASOLINE	10,068	13,691	14,536	13,000	14,500
6225	DIESEL FUEL	3,284	4,587	4,198	7,000	7,000
6231	UNIFORMS & TURN-OUT GEAR	11,555	22,477	22,818	13,000	14,490
6233	BATTERIES	214	-	-	500	500
6239	FIRST AID SUPPLIES	1,961	825	1,311	1,500	1,450
6249	MISCELLANEOUS OPERATING SUPPLY	18,920	18,220	12,454	18,000	17,500
TOTAL OPERATING SUPPLIES		46,002	59,800	55,317	53,000	55,440
REPAIR AND MAINTENANCE SUPPLIES						
6255	TIRES	-	-	-	1,000	1,300
6257	OTHER VEHICLE PARTS	2,168	8,309	5,550	8,000	7,725
6266	SCBA-PARTS	4,357	3,529	7,435	4,500	5,500
6275	OTHER EQUIPMENT PARTS	1,484	342	133	2,000	2,000
TOTAL REPAIR AND MAINTENANCE SUPPLIES		8,009	12,180	13,118	15,500	16,525
SMALL TOOLS AND MINOR EQUIPMENT						
6281	SMALL TOOLS & MINOR EQUIPMENT	11,804	13,728	11,743	23,000	21,700
TOTAL SMALL TOOLS AND MINOR EQUIPMENT		11,804	13,728	11,743	23,000	21,700
Total SUPPLIES		66,803	86,383	81,317	92,650	94,695
OTHER SERVICES & CHARGES						
PROFESSIONAL SERVICES						
6302	AUDITING & ACCOUNTING SERVICES	3,250	3,250	3,300	3,600	3,400
6305	MEDICAL/PSYCHOLOGICAL FEES	4,800	4,880	-	-	-
6315	MISCELLANEOUS PROFESSIONAL SER	-	-	-	15,000	15,000
TOTAL PROFESSIONAL SERVICES		8,050	8,130	3,300	18,600	18,400
COMMUNICATION						
6321	TELEPHONE	1,828	1,680	1,790	1,850	2,000
6322	POSTAGE	315	341	430	400	500
6323	CELLULAR PHONES	6,314	6,086	2,202	7,000	3,000
TOTAL COMMUNICATION		8,457	8,107	4,422	9,250	5,500
EMPLOYEE REIMBURSEMENTS						
6335	TRAINING	21,353	17,436	14,968	22,000	20,000
TOTAL EMPLOYEE REIMBURSEMENTS		21,353	17,436	14,968	22,000	20,000

City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

		FIRE PROTECTION					220
		2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested	
INSURANCE							
6361	GENERAL LIABILITY/PROPERTY INS	17,015	14,500	19,008	20,000	22,000	
TOTAL INSURANCE		17,015	14,500	19,008	20,000	22,000	
UTILITIES							
6371	ELECTRIC UTILITIES	18,107	18,600	20,514	19,000	21,000	
6372	WATER/IRRIGATION	74	100	89	100	100	
6373	GAS	10,578	11,514	8,807	15,000	14,000	
6374	REFUSE/RECYCLING	697	627	662	700	700	
TOTAL UTILITIES		29,456	30,841	30,072	34,800	35,800	
REPAIRS AND MAINTENANCE - LABOR							
6388	OTHER VEHICLE REPAIR	15,410	17,609	20,293	24,000	24,000	
TOTAL REPAIRS AND MAINTENANCE - LABOR		15,410	17,609	20,293	24,000	24,000	
REPAIRS AND MAINTENANCE - CONTRACTS							
6405	OFFICE & DATA PROCESSING EQUIP	-	857	857	1,920	940	
TOTAL REPAIRS AND MAINTENANCE - CONTRACTS		-	857	857	1,920	940	
DUES, SUBSCRIPTIONS, AND REGISTRATION FEES							
6451	MEMBERSHIP DUES	1,340	1,660	1,150	1,600	1,600	
6452	SUBSCRIPTIONS	810	-	950	250	1,000	
TOTAL DUES, SUBSCRIPTIONS, AND REGISTRATION FEES		2,150	1,660	2,100	1,850	2,600	
BOOKS AND PAMPHLETS							
6471	BOOKS & PAMPHLETS	-	342	-	1,000	1,000	
TOTAL BOOKS AND PAMPHLETS		-	342	-	1,000	1,000	
CONTRACTED SERVICES							
6489	OTHER CONTRACTED SERVICES	9,556	6,299	6,934	8,000	7,775	
TOTAL CONTRACTED SERVICES		9,556	6,299	6,934	8,000	7,775	
Total OTHER SERVICES & CHARGES		111,447	105,781	101,954	141,420	138,015	
CAPITAL OUTLAY							
CAPITAL OUTLAY							
6540	HEAVY MACHINERY	-	-	130,000	150,000	-	
6550	MOTOR VEHICLES	-	43,010	-	-	-	
6580	OTHER EQUIPMENT	8,490	-	7,356	-	-	
TOTAL CAPITAL OUTLAY		8,490	43,010	137,356	150,000	-	
Total CAPITAL OUTLAY		8,490	43,010	137,356	150,000	-	
TOTAL EXPENDITURES & OTHER FINANCING		683,788	728,374	818,291	848,437	706,649	
PERSONNEL COMPLEMENT							
	Fire Chief	1.00	1.00	1.00	1.00	1.00	
	Fire Secretary	1.00	1.00	1.00	-	-	
	Fire Inspector	1.00	1.00	-	-	-	
	Fire Marshall	-	-	1.00	1.00	1.00	
	Firefighters	7.58	7.58	7.58	7.58	7.58	
	Fire Total	10.58	10.58	10.58	9.58	9.58	
6315 Miscellaneous Professional Service							
	Consultant for joint fire service venture	-	-	-	15,000	15,000	
		-	-	-	15,000	15,000	
6540 Heavy Machinery							
	Tanker truck (less \$20,000 trade-in)	-	-	130,000	150,000	-	
	Two-year payment schedule	-	-	130,000	150,000	-	
6580 Other Equipment							
	2012 Zodiac Rescue Boat	-	-	7,356	-	-	
		8,490	-	7,356	-	-	

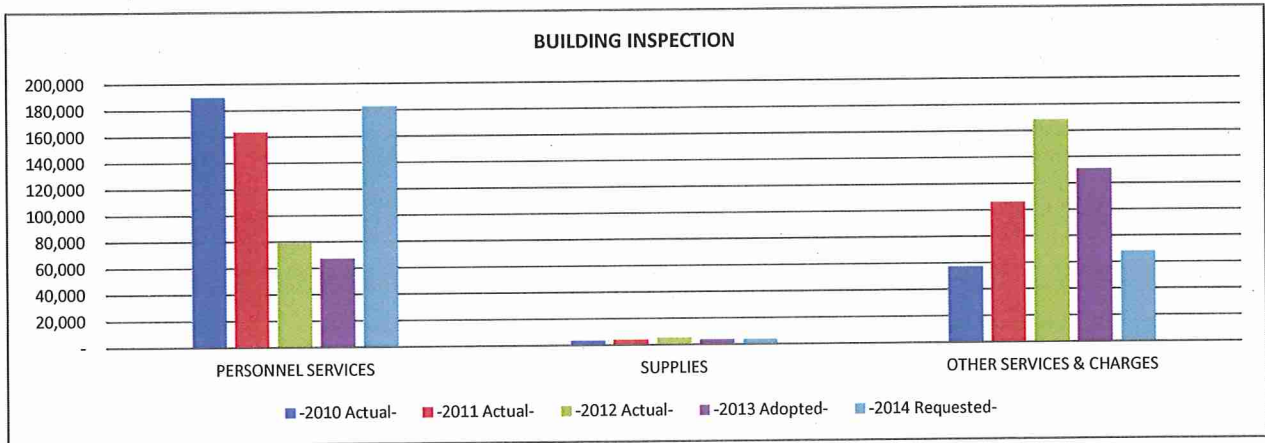
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City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
 LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

BUILDING INSPECTION 240

EXPENDITURE BY OBJECT SUMMARY	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES	189,979	163,666	78,973	67,438	182,799
SUPPLIES	3,436	3,928	5,154	3,800	3,680
OTHER SERVICES & CHARGES	57,445	106,026	168,571	130,900	68,300
TOTAL EXPENDITURE BY OBJECT	250,860	273,620	252,698	202,138	254,779



City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
 LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

BUILDING INSPECTION 240

EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES					
WAGES AND SALARIES					
6102 F.T. REGULAR-WAGES & SALARIES	132,922	127,806	60,702	50,666	123,578
6103 FULL TIME-REGULAR-OVERTIME	-	-	219	-	-
6105 TEMPORARY-WAGES & SALARIES	-	-	-	-	12,480
TOTAL WAGES AND SALARIES	132,922	127,806	60,921	50,666	136,058
OTHER GROSS EARNINGS					
6108 SEVERANCE PAY	20,738	-	-	-	-
TOTAL OTHER GROSS EARNINGS	20,738	-	-	-	-
EMPLOYER CONTRIBUTIONS					
6121 PERA CONTRIBUTIONS	9,425	9,266	4,047	3,673	8,959
6122 FICA/MEDICARE CONTRIBUTIONS	10,810	9,677	4,947	3,876	10,409
6131 GROUP INSURANCE	14,154	16,063	8,774	8,820	26,285
6133 WORKERS COMP INSURANCE PREMIUM	1,930	854	284	403	1,088
TOTAL EMPLOYER CONTRIBUTIONS	36,319	35,860	18,052	16,772	46,741
Total PERSONNEL SERVICES	189,979	163,666	78,973	67,438	182,799
SUPPLIES					
OFFICE SUPPLIES					
6204 STATIONERY, ENVELOPES & FORMS	300	460	1,039	500	430
6208 MISCELLANEOUS OFFICE SUPPLIES	276	184	203	300	285
TOTAL OFFICE SUPPLIES	576	644	1,242	800	715
OPERATING SUPPLIES					
6223 GASOLINE	2,193	2,553	2,692	2,000	2,000
6249 MISCELLANEOUS OPERATING SUPPLY	667	272	1,220	1,000	965
TOTAL OPERATING SUPPLIES	2,860	2,825	3,912	3,000	2,965
REPAIR AND MAINTENANCE SUPPLIES					
6257 OTHER VEHICLE PARTS	-	459	-	-	-
TOTAL REPAIR AND MAINTENANCE SUPPLIES	-	459	-	-	-
Total SUPPLIES	3,436	3,928	5,154	3,800	3,680
OTHER SERVICES & CHARGES					
PROFESSIONAL SERVICES					
6315 MISCELLANEOUS PROFESSIONAL SER	50,749	95,409	162,413	123,100	60,000
TOTAL PROFESSIONAL SERVICES	50,749	95,409	162,413	123,100	60,000
COMMUNICATION					
6321 TELEPHONE	492	452	527	500	500
6322 POSTAGE	501	586	1,651	1,000	1,000
6323 CELLULAR PHONES	1,181	1,084	172	1,200	1,200
TOTAL COMMUNICATION	2,174	2,122	2,350	2,700	2,700
EMPLOYEE REIMBURSEMENTS					
6334 MILEAGE REIMBURSEMENT	-	205	-	350	350
6335 TRAINING	2,353	3,246	801	1,000	1,000
TOTAL EMPLOYEE REIMBURSEMENTS	2,353	3,451	801	1,350	1,350
INSURANCE					
6361 GENERAL LIABILITY/PROPERTY INS	1,873	4,500	2,262	2,500	3,000
TOTAL INSURANCE	1,873	4,500	2,262	2,500	3,000
DUES, SUBSCRIPTIONS, AND REGISTRATION FEES					
6451 MEMBERSHIP DUES	150	544	540	500	500
TOTAL DUES, SUBSCRIPTIONS, AND REGISTRATION FEES	150	544	540	500	500
BOOKS AND PAMPHLETS					
6471 BOOKS & PAMPHLETS	146	-	205	750	750
TOTAL BOOKS AND PAMPHLETS	146	-	205	750	750
Total OTHER SERVICES & CHARGES	57,445	106,026	168,571	130,900	68,300
TOTAL EXPENDITURES & OTHER FINANCING	250,860	273,620	252,698	202,138	254,779

City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
 LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

BUILDING INSPECTION 240

PERSONNEL COMPLEMENT	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
Building Official	1.00	1.00	1.00	-	1.00
Building Inspections Intern	-	-	-	-	0.50
Permit Technician	1.00	1.00	1.00	1.00	1.00
Inspectors	1.00	-	-	-	-
Building Inspection Total	3.00	2.00	2.00	1.00	2.50

6315 Miscellaneous Professional Services	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
Electrical Inspection Contract	-	-	31,138	30,000	30,000
Building Inspection Contract	50,749	95,409	131,275	93,100	30,000
	50,749	95,409	162,413	123,100	60,000

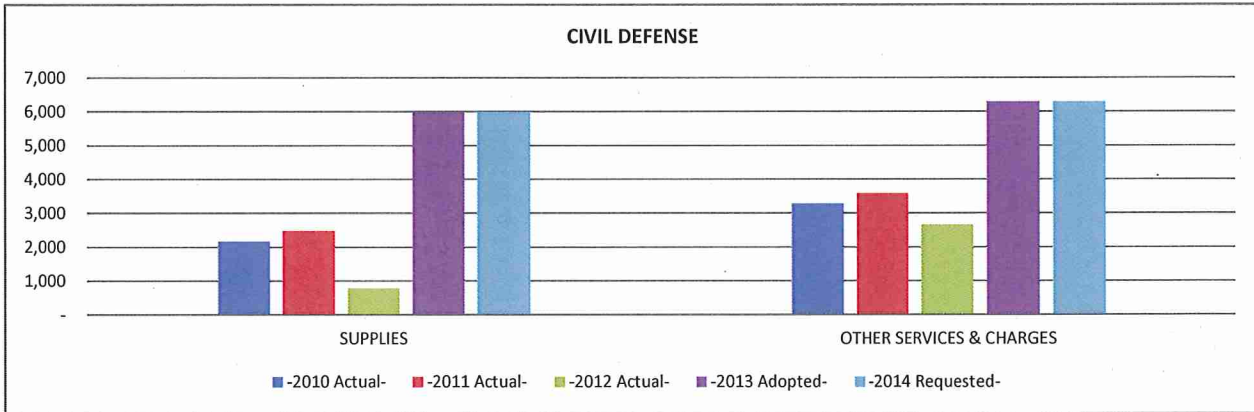
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City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

CIVIL DEFENSE 250

EXPENDITURE BY OBJECT SUMMARY	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
SUPPLIES	2,176	2,481	789	6,000	5,985
OTHER SERVICES & CHARGES	3,292	3,586	2,663	6,300	6,300
TOTAL EXPENDITURE BY OBJECT	5,468	6,067	3,452	12,300	12,285



EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
SUPPLIES					
REPAIR AND MAINTENANCE SUPPLIES					
6251 BATTERIES	998	935	139	2,000	1,985
6275 OTHER EQUIPMENT PARTS	1,178	1,546	650	4,000	4,000
TOTAL REPAIR AND MAINTENANCE SUPPLIES	2,176	2,481	789	6,000	5,985
Total SUPPLIES	2,176	2,481	789	6,000	5,985
OTHER SERVICES & CHARGES					
INSURANCE					
6361 GENERAL LIABILITY/PROPERTY INS	63	300	29	100	100
TOTAL INSURANCE	63	300	29	100	100
UTILITIES					
6371 ELECTRIC UTILITIES	1,091	1,176	1,089	1,200	1,200
TOTAL UTILITIES	1,091	1,176	1,089	1,200	1,200
REPAIRS AND MAINTENANCE - LABOR					
6382 MACHINERY & EQUIPMENT REPAIR	2,138	2,110	1,545	5,000	5,000
TOTAL REPAIRS AND MAINTENANCE - LABOR	2,138	2,110	1,545	5,000	5,000
Total OTHER SERVICES & CHARGES	3,292	3,586	2,663	6,300	6,300
TOTAL EXPENDITURES & OTHER FINANCING	5,468	6,067	3,452	12,300	12,285

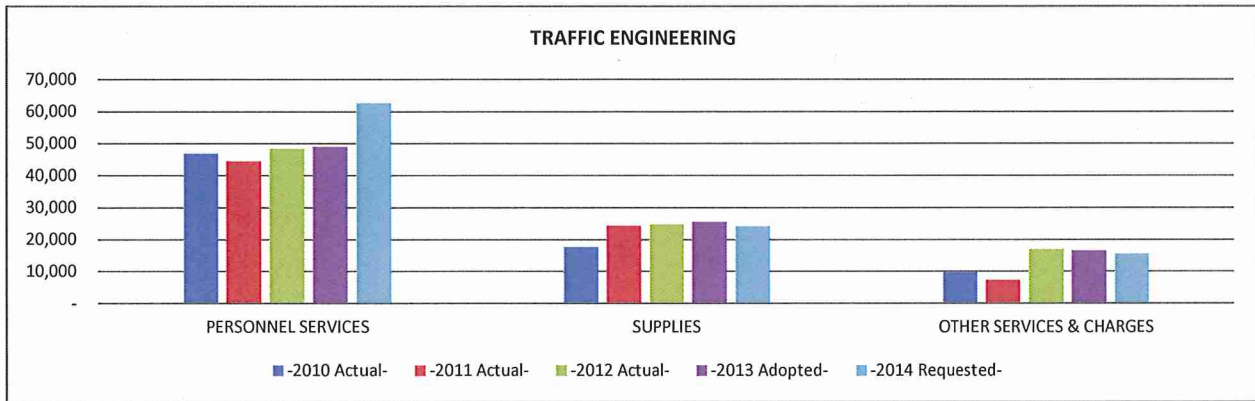
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City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

TRAFFIC ENGINEERING 260

EXPENDITURE BY OBJECT SUMMARY	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES	46,892	44,470	48,426	48,987	62,724
SUPPLIES	17,644	24,316	24,767	25,500	24,170
OTHER SERVICES & CHARGES	9,756	7,353	17,007	16,600	15,500
TOTAL EXPENDITURE BY OBJECT	74,292	76,139	90,200	91,087	102,394



EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES					
WAGES AND SALARIES					
6102 F.T. REGULAR-WAGES & SALARIES	38,988	36,723	39,859	40,462	51,777
6105 TEMPORARY-WAGES & SALARIES	-	105	-	-	-
TOTAL WAGES AND SALARIES	38,988	36,828	39,859	40,462	51,777
EMPLOYER CONTRIBUTIONS					
6121 PERA CONTRIBUTIONS	2,724	2,530	3,056	2,934	3,754
6122 FICA/MEDICARE CONTRIBUTIONS	2,965	2,611	2,985	3,095	3,961
6133 WORKERS COMP INSURANCE PREMIUM	2,215	2,501	2,526	2,496	3,232
TOTAL EMPLOYER CONTRIBUTIONS	7,904	7,642	8,567	8,525	10,947
Total PERSONNEL SERVICES	46,892	44,470	48,426	48,987	62,724
SUPPLIES					
OPERATING SUPPLIES					
6249 MISCELLANEOUS OPERATING SUPPLY	16,894	24,316	22,187	22,000	20,750
TOTAL OPERATING SUPPLIES	16,894	24,316	22,187	22,000	20,750
REPAIR AND MAINTENANCE SUPPLIES					
6271 SIGN REPAIR MATERIALS	750	-	2,580	3,500	3,420
TOTAL REPAIR AND MAINTENANCE SUPPLIES	750	-	2,580	3,500	3,420
Total SUPPLIES	17,644	24,316	24,767	25,500	24,170
OTHER SERVICES & CHARGES					
INSURANCE					
6361 GENERAL LIABILITY/PROPERTY INS	505	550	721	600	1,000
TOTAL INSURANCE	505	550	721	600	1,000
UTILITIES					
6371 ELECTRIC UTILITIES	6,511	4,432	5,268	6,000	6,000
TOTAL UTILITIES	6,511	4,432	5,268	6,000	6,000
REPAIRS AND MAINTENANCE - LABOR					
6382 MACHINERY & EQUIPMENT REPAIR	2,240	707	6,486	7,000	7,000
6389 TOWING SERVICES	-	-	-	3,000	1,500
TOTAL REPAIRS AND MAINTENANCE - LABOR	2,240	707	6,486	10,000	8,500
CONTRACTED SERVICES					
6489 OTHER CONTRACTED SERVICES	500	1,664	4,532	-	-
TOTAL CONTRACTED SERVICES	500	1,664	4,532	-	-
Total OTHER SERVICES & CHARGES	9,756	7,353	17,007	16,600	15,500
TOTAL EXPENDITURES & OTHER FINANCING	74,292	76,139	90,200	91,087	102,394

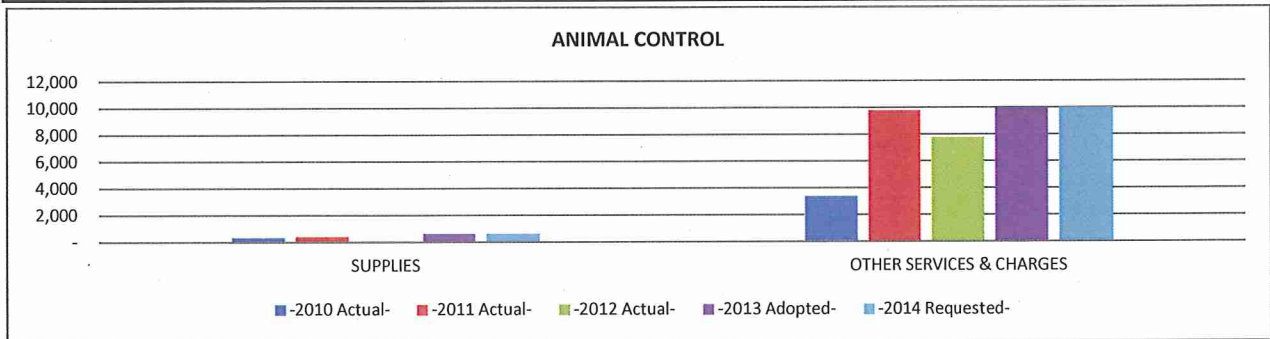
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City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

ANIMAL CONTROL 270

EXPENDITURE BY OBJECT SUMMARY	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
SUPPLIES	327	402	103	600	600
OTHER SERVICES & CHARGES	3,385	9,785	7,770	10,000	10,000
TOTAL EXPENDITURE BY OBJECT	3,712	10,187	7,873	10,600	10,600



EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
SUPPLIES					
OPERATING SUPPLIES					
6249 MISCELLANEOUS OPERATING SUPPLY	298	-	103	350	350
TOTAL OPERATING SUPPLIES	298	-	103	350	350
SMALL TOOLS AND MINOR EQUIPMENT					
6281 SMALL TOOLS & MINOR EQUIPMENT	29	402	-	250	250
TOTAL SMALL TOOLS AND MINOR EQUIPMENT	29	402	-	250	250
Total SUPPLIES	327	402	103	600	600
OTHER SERVICES & CHARGES					
CONTRACTED SERVICES					
6489 OTHER CONTRACTED SERVICES	3,385	9,785	7,770	10,000	10,000
TOTAL CONTRACTED SERVICES	3,385	9,785	7,770	10,000	10,000
Total OTHER SERVICES & CHARGES	3,385	9,785	7,770	10,000	10,000
TOTAL EXPENDITURES & OTHER FINANCING	3,712	10,187	7,873	10,600	10,600

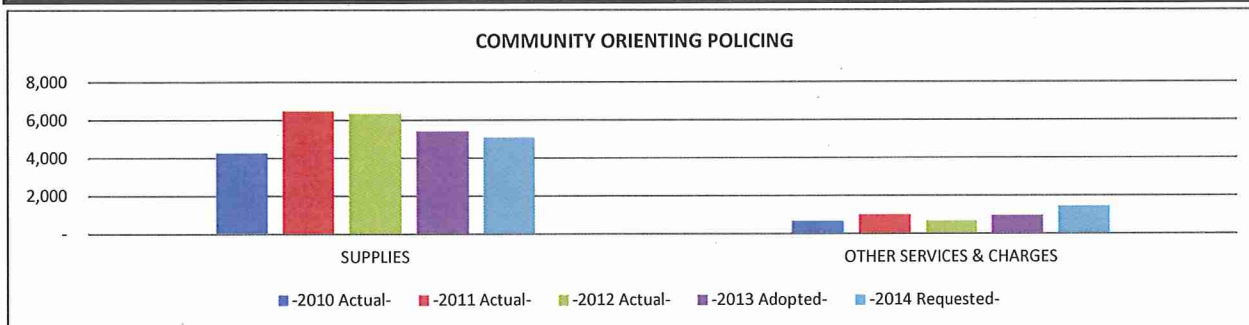
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City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
 LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

COMMUNITY ORIENTING POLICING 280

EXPENDITURE BY OBJECT SUMMARY	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
SUPPLIES	4,280	6,470	6,344	5,400	5,100
OTHER SERVICES & CHARGES	672	1,011	663	950	1,450
TOTAL EXPENDITURE BY OBJECT	4,952	7,481	7,007	6,350	6,550



EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
SUPPLIES					
OFFICE SUPPLIES					
6204 STATIONERY, ENVELOPES & FORMS	-	251	-	250	250
6206 FILM, MICROFILM, TAPES, DISKS	-	-	29	50	50
TOTAL OFFICE SUPPLIES	-	251	29	300	300
OPERATING SUPPLIES					
6241 COMMUNITY POLICING SUPPLIES	4,280	6,219	6,315	5,000	4,700
TOTAL OPERATING SUPPLIES	4,280	6,219	6,315	5,000	4,700
MERCHANDISE FOR RESALE					
6291 CULVERTS, SIGNS, STREET SUPPLY	-	-	-	100	100
TOTAL MERCHANDISE FOR RESALE	-	-	-	100	100
Total SUPPLIES	4,280	6,470	6,344	5,400	5,100
OTHER SERVICES & CHARGES					
COMMUNICATION					
6322 POSTAGE	115	83	72	200	200
TOTAL COMMUNICATION	115	83	72	200	200
EMPLOYEE REIMBURSEMENTS					
6331 TRAVEL & LODGING	218	533	76	350	350
6335 TRAINING	260	150	412	-	500
TOTAL EMPLOYEE REIMBURSEMENTS	478	683	488	350	850
INSURANCE					
6361 GENERAL LIABILITY/PROPERTY INS	34	150	58	100	100
TOTAL INSURANCE	34	150	58	100	100
DUES, SUBSCRIPTIONS, AND REGISTRATION FEES					
6451 MEMBERSHIP DUES	45	95	45	100	100
TOTAL DUES, SUBSCRIPTIONS, AND REGISTRATION FEES	45	95	45	100	100
BOOKS AND PAMPHLETS					
6471 BOOKS & PAMPHLETS	-	-	-	200	200
TOTAL BOOKS AND PAMPHLETS	-	-	-	200	200
Total OTHER SERVICES & CHARGES	672	1,011	663	950	1,450
TOTAL EXPENDITURES & OTHER FINANCING	4,952	7,481	7,007	6,350	6,550

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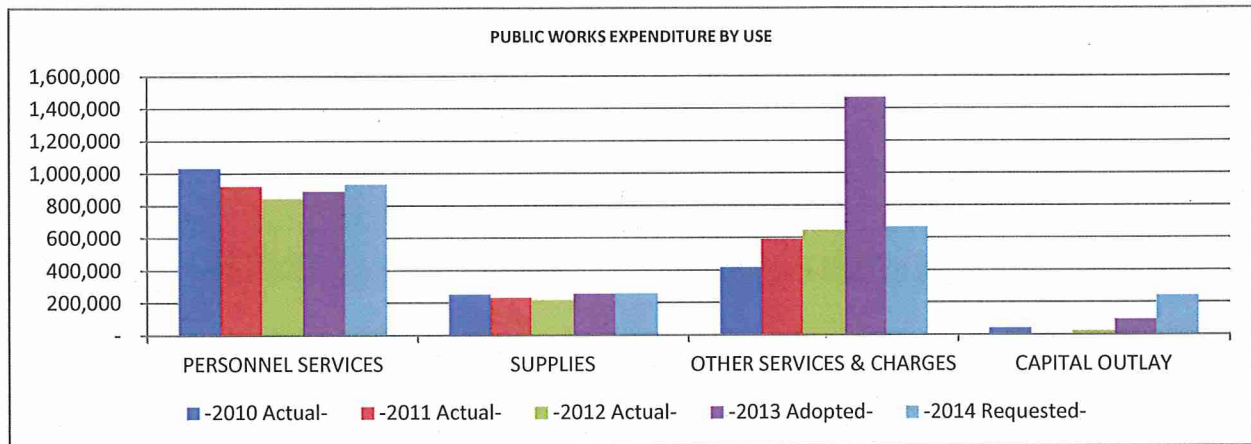
City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT

PUBLIC WORKS 301-312

2010 Actual 2011 Actual 2012 Actual 2013 Adopted 2014 Requested

EXPENDITURE BY OBJECT SUMMARY	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES	1,032,622	920,655	844,219	890,531	934,171
SUPPLIES	250,866	232,556	218,559	256,900	258,015
OTHER SERVICES & CHARGES	418,491	591,331	646,427	1,467,250	665,745
CAPITAL OUTLAY	40,016	-	22,371	94,000	241,100
TOTAL EXPENDITURE BY OBJECT	1,741,995	1,744,542	1,731,576	2,708,681	2,099,031



EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES					
WAGES AND SALARIES					
6102 F.T. REGULAR-WAGES & SALARIES	709,170	595,404	533,780	544,218	615,899
6103 FULL TIME-REGULAR-OVERTIME	41,014	36,300	26,284	36,000	33,000
6104 PART TIME-WAGES & SALARIES	-	94	-	-	-
6105 TEMPORARY-WAGES & SALARIES	1,947	30,833	11,578	21,875	14,875
TOTAL WAGES AND SALARIES	752,131	662,631	571,642	602,093	663,774
OTHER GROSS EARNINGS					
6108 SEVERANCE PAY	27,105	-	22,591	-	-
TOTAL OTHER GROSS EARNINGS	27,105	-	22,591	-	-
EMPLOYER CONTRIBUTIONS					
6121 PERA CONTRIBUTIONS	53,238	46,237	42,495	42,040	47,045
6122 FICA/MEDICARE CONTRIBUTIONS	52,630	46,842	42,880	50,155	51,837
6131 GROUP INSURANCE	122,057	134,602	141,305	170,556	138,590
6133 WORKERS COMP INSURANCE PREMIUM	25,461	30,343	23,306	25,687	32,925
TOTAL EMPLOYER CONTRIBUTIONS	253,386	258,024	249,986	288,438	270,397
Total PERSONNEL SERVICES	1,032,622	920,655	844,219	890,531	934,171

SUPPLIES					
OFFICE SUPPLIES					
6205 DRAFTING SUPPLIES	514	-	-	1,000	500
6208 MISCELLANEOUS OFFICE SUPPLIES	654	1,474	498	3,800	1,775
TOTAL OFFICE SUPPLIES	1,168	1,474	498	4,800	2,275
OPERATING SUPPLIES					
6221 CLEANING SUPPLIES	-	-	-	200	200
6223 GASOLINE	9,262	16,328	11,997	14,500	16,000
6225 DIESEL FUEL	44,200	46,220	37,823	43,000	43,525
6227 LUBRICANTS & ADDITIVES	3,400	2,660	1,745	4,300	4,300
6229 SHOP MATERIALS	3,230	3,746	3,424	4,500	4,225

City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT

		PUBLIC WORKS 301-312				
		2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
6231	UNIFORMS & TURN-OUT GEAR	2,354	2,261	2,329	3,000	3,150
6249	MISCELLANEOUS OPERATING SUPPLY	7,397	8,428	6,793	9,000	8,465
TOTAL OPERATING SUPPLIES		69,843	79,643	64,111	78,500	79,865
REPAIR AND MAINTENANCE SUPPLIES						
6257	OTHER VEHICLE PARTS	37,605	46,429	39,217	40,000	43,845
6259	BUILDING MAINT/REPAIR SUPPLIES	3,322	2,594	2,661	4,000	3,980
6261	SAND & GRAVEL	1,980	3,110	3,377	4,000	3,765
6263	SALT	109,785	71,413	77,693	84,000	82,905
6265	ASPHALT	7,136	15,862	13,073	15,000	15,475
6267	OTHER STREET MAINTENANCE SUPPL	2,608	5,155	6,318	5,000	5,625
6269	LANDSCAPE MATERIALS	6,019	3,554	7,118	8,000	7,500
6275	OTHER EQUIPMENT PARTS	-	-	-	1,000	500
TOTAL REPAIR AND MAINTENANCE SUPPLIES		168,455	148,117	149,457	161,000	163,595
SMALL TOOLS AND MINOR EQUIPMENT						
6281	SMALL TOOLS & MINOR EQUIPMENT	11,400	3,322	4,493	12,600	12,280
TOTAL SMALL TOOLS AND MINOR EQUIPMENT		11,400	3,322	4,493	12,600	12,280
Total SUPPLIES		250,866	232,556	218,559	256,900	258,015
OTHER SERVICES & CHARGES						
PROFESSIONAL SERVICES						
6315	MISCELLANEOUS PROFESSIONAL SER	14,158	32,078	71,421	29,500	35,000
TOTAL PROFESSIONAL SERVICES		14,158	32,078	71,421	29,500	35,000
COMMUNICATION						
6321	TELEPHONE	2,438	1,623	1,909	2,400	2,100
6322	POSTAGE	960	490	427	1,100	1,100
6323	CELLULAR PHONES	6,063	7,543	5,572	7,500	7,200
TOTAL COMMUNICATION		9,461	9,656	7,908	11,000	10,400

City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT

		PUBLIC WORKS 301-312				
		2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
EMPLOYEE REIMBURSEMENTS						
6331	TRAVEL & LODGING	-	37	-	1,000	500
6335	TRAINING	2,980	5,176	5,382	9,000	8,500
TOTAL EMPLOYEE REIMBURSEMENTS		2,980	5,213	5,382	10,000	9,000
INSURANCE						
6361	GENERAL LIABILITY/PROPERTY INS	27,111	25,700	31,648	31,500	34,700
TOTAL INSURANCE		27,111	25,700	31,648	31,500	34,700
UTILITIES						
6371	ELECTRIC UTILITIES	8,892	8,348	5,870	9,200	9,200
6372	WATER/IRRIGATION	531	500	544	500	500
6373	GAS	5,012	5,745	3,607	8,650	8,650
6374	REFUSE/RECYCLING	1,826	1,624	988	2,200	2,200
TOTAL UTILITIES		16,261	16,217	11,009	20,550	20,550
REPAIRS AND MAINTENANCE - LABOR						
6381	BUILDING & STRUCTURE REPAIR	6,737	12,006	3,328	7,000	8,000
6382	MACHINERY & EQUIPMENT REPAIR	(1,105)	316	-	2,000	3,000
6387	TIRE MOUNTING & BALANCING	399	60	-	400	400
6388	OTHER VEHICLE REPAIR	3,168	3,822	10,635	8,000	12,000
TOTAL REPAIRS AND MAINTENANCE - LABOR		9,199	16,204	13,963	17,400	23,400
REPAIRS AND MAINTENANCE - CONTRACTS						
6404	MACHINERY & EQUIPMENT	1,211	1,208	1,226	1,500	1,415
6405	OFFICE & DATA PROCESSING EQUIP	-	-	-	3,500	500
TOTAL REPAIRS AND MAINTENANCE - CONTRACTS		1,211	1,208	1,226	5,000	1,915
RENTALS						
6415	OTHER EQUIPMENT RENTAL	3,279	4,700	4,849	3,000	4,660
6416	MACHINERY RENTAL	283	-	-	-	-
6417	UNIFORM RENTAL	3,981	3,464	4,021	4,500	4,220
TOTAL RENTALS		7,543	8,164	8,870	7,500	8,880
DUES, SUBSCRIPTIONS, AND REGISTRATION FEES						
6451	MEMBERSHIP DUES	1,645	995	500	2,000	1,400
TOTAL DUES, SUBSCRIPTIONS, AND REGISTRATION FEES		1,645	995	500	2,000	1,400
BOOKS AND PAMPHLETS						
6471	BOOKS & PAMPHLETS	-	-	-	300	500
TOTAL BOOKS AND PAMPHLETS		-	-	-	300	500
CONTRACTED SERVICES						
6488	STREET MAINTENANCE CONTRACT	326,247	475,709	494,500	1,327,500	500,000
6489	OTHER CONTRACTED SERVICES	2,675	187	-	5,000	20,000
TOTAL CONTRACTED SERVICES		328,922	475,896	494,500	1,332,500	520,000
Total OTHER SERVICES & CHARGES		418,491	591,331	646,427	1,467,250	665,745
CAPITAL OUTLAY						
CAPITAL OUTLAY						
6540	HEAVY MACHINERY	40,016	-	-	49,000	241,100
6580	OTHER EQUIPMENT	-	-	22,371	45,000	-
TOTAL CAPITAL OUTLAY		40,016	-	22,371	94,000	241,100
Total CAPITAL OUTLAY		40,016	-	22,371	94,000	241,100
TOTAL EXPENDITURES & OTHER FINANCING		1,741,995	1,744,542	1,731,576	2,708,681	2,099,031

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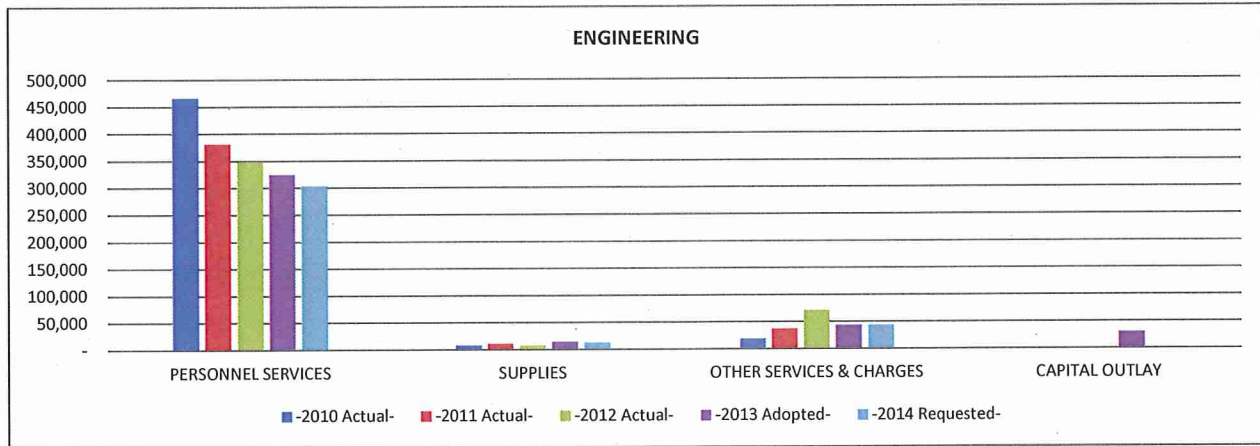
City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

ENGINEERING 301

2010 Actual 2011 Actual 2012 Actual 2013 Adopted 2014 Requested

EXPENDITURE BY OBJECT SUMMARY	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES	466,516	381,762	348,014	325,261	303,488
SUPPLIES	8,008	11,025	7,765	14,100	12,410
OTHER SERVICES & CHARGES	18,572	37,248	70,583	43,600	43,300
CAPITAL OUTLAY	-	-	-	30,000	-
TOTAL EXPENDITURE BY OBJECT	493,096	430,035	426,362	412,961	359,198



City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

ENGINEERING **301**

2010 Actual 2011 Actual 2012 Actual 2013 Adopted 2014 Requested

EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS -2010 Actual- -2011 Actual- -2012 Actual- -2013 Adopted- -2014 Requested-

PERSONNEL SERVICES

WAGES AND SALARIES

6102	F.T. REGULAR-WAGES & SALARIES	311,745	234,760	202,679	181,842	188,841
6103	FULL TIME-REGULAR-OVERTIME	18,435	19,777	15,809	18,000	18,000
6105	TEMPORARY-WAGES & SALARIES	-	20,751	3,430	6,875	6,875
TOTAL WAGES AND SALARIES		330,180	275,288	221,918	206,717	213,716

OTHER GROSS EARNINGS

6108	SEVERANCE PAY	27,105	-	22,591	-	-
TOTAL OTHER GROSS EARNINGS		27,105	-	22,591	-	-

EMPLOYER CONTRIBUTIONS

6121	PERA CONTRIBUTIONS	23,192	18,455	16,950	14,465	14,996
6122	FICA/MEDICARE CONTRIBUTIONS	21,339	18,097	16,680	15,876	16,349
6131	GROUP INSURANCE	63,210	68,023	68,736	86,940	56,688
6133	WORKERS COMP INSURANCE PREMIUM	1,490	1,899	1,139	1,263	1,739
TOTAL EMPLOYER CONTRIBUTIONS		109,231	106,474	103,505	118,544	89,772

Total PERSONNEL SERVICES **466,516** **381,762** **348,014** **325,261** **303,488**

SUPPLIES

OFFICE SUPPLIES

6205	DRAFTING SUPPLIES	514	-	-	1,000	500
6208	MISCELLANEOUS OFFICE SUPPLIES	211	1,403	303	3,500	1,475
TOTAL OFFICE SUPPLIES		725	1,403	303	4,500	1,975

OPERATING SUPPLIES

6223	GASOLINE	3,204	5,440	4,220	5,000	5,500
6231	UNIFORMS & TURN-OUT GEAR	700	700	1,001	1,000	1,200
6249	MISCELLANEOUS OPERATING SUPPLY	986	1,813	577	2,000	1,765
TOTAL OPERATING SUPPLIES		4,890	7,953	5,798	8,000	8,465

REPAIR AND MAINTENANCE SUPPLIES

6257	OTHER VEHICLE PARTS	944	1,669	1,603	1,000	1,470
TOTAL REPAIR AND MAINTENANCE SUPPLIES		944	1,669	1,603	1,000	1,470

SMALL TOOLS AND MINOR EQUIPMENT

6281	SMALL TOOLS & MINOR EQUIPMENT	1,449	-	61	600	500
TOTAL SMALL TOOLS AND MINOR EQUIPMENT		1,449	-	61	600	500

Total SUPPLIES **8,008** **11,025** **7,765** **14,100** **12,410**

OTHER SERVICES & CHARGES

PROFESSIONAL SERVICES

6315	MISCELLANEOUS PROFESSIONAL SER	5,551	22,800	58,193	20,000	25,000
TOTAL PROFESSIONAL SERVICES		5,551	22,800	58,193	20,000	25,000

COMMUNICATION

6321	TELEPHONE	1,363	633	737	1,300	1,000
6322	POSTAGE	929	384	358	1,000	1,000
6323	CELLULAR PHONES	3,104	4,046	3,075	4,000	3,700
TOTAL COMMUNICATION		5,396	5,063	4,170	6,300	5,700

EMPLOYEE REIMBURSEMENTS

6331	TRAVEL & LODGING	-	37	-	1,000	500
6335	TRAINING	2,379	3,669	3,677	6,500	5,500
TOTAL EMPLOYEE REIMBURSEMENTS		2,379	3,706	3,677	7,500	6,000

INSURANCE

6361	GENERAL LIABILITY/PROPERTY INS	3,812	5,000	4,279	4,500	4,700
TOTAL INSURANCE		3,812	5,000	4,279	4,500	4,700

REPAIRS AND MAINTENANCE - CONTRACTS

6405	OFFICE & DATA PROCESSING EQUIP	-	-	-	3,500	500
TOTAL REPAIRS AND MAINTENANCE - CONTRACTS		-	-	-	3,500	500

City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

ENGINEERING						301
	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested	
DUES, SUBSCRIPTIONS, AND REGISTRATION FEES						
6451 MEMBERSHIP DUES	1,434	679	264	1,500	900	
TOTAL DUES, SUBSCRIPTIONS, AND REGISTRATION FEES	1,434	679	264	1,500	900	
BOOKS AND PAMPHLETS						
6471 BOOKS & PAMPHLETS	-	-	-	300	500	
TOTAL BOOKS AND PAMPHLETS	-	-	-	300	500	
Total OTHER SERVICES & CHARGES	18,572	37,248	70,583	43,600	43,300	
CAPITAL OUTLAY						
CAPITAL OUTLAY						
6580 OTHER EQUIPMENT	-	-	-	30,000	-	
TOTAL CAPITAL OUTLAY	-	-	-	30,000	-	
Total CAPITAL OUTLAY	-	-	-	30,000	-	
TOTAL EXPENDITURES & OTHER FINANCING	493,096	430,035	426,362	412,961	359,198	

	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested	
PERSONNEL COMPLEMENT						
City Engineer	1.00	1.00	1.00	1.00	1.00	1.00
City Engineer/PW Director	1.00	1.00	1.00	-	-	-
PW Director	-	-	-	-	-	-
Assistant City Engineer	1.00	-	-	-	-	-
Engineering Tech IV	1.00	1.00	1.00	1.00	1.00	1.00
Engineering Tech II	1.00	1.00	1.00	1.00	1.00	1.00
Engineering Tech III	-	-	-	1.00	1.00	1.00
Civil Engineer II	1.00	1.00	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00	1.00	1.00
Intern	0.48	-	0.60	0.30	0.30	0.30
Public Works Total	7.48	6.00	6.60	6.30	6.30	6.30
6580 - Other Equipment						
Scanner	-	-	-	20,000	-	-
Colored plotter/scanner	-	-	-	10,000	-	-
	-	-	-	30,000	-	-

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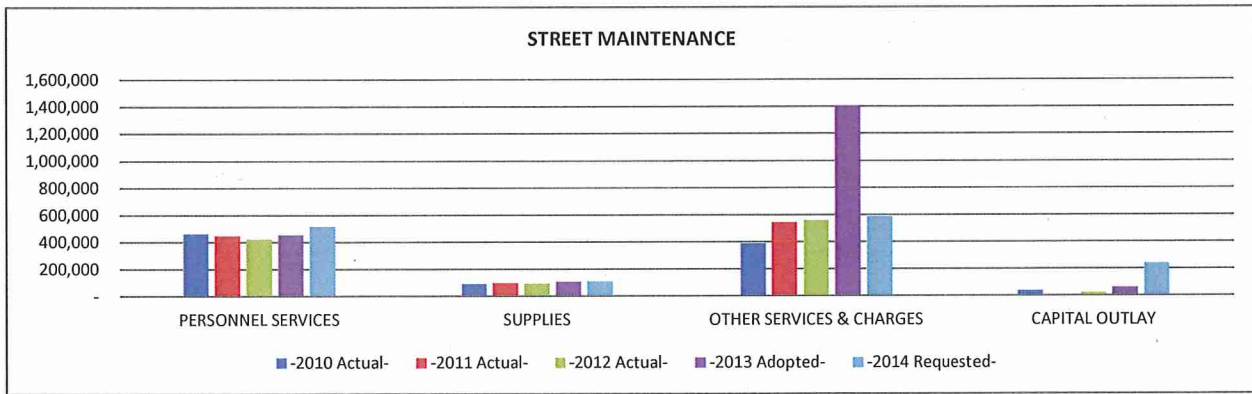
City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
 LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

STREET MAINTENANCE 311

2010 Actual 2011 Actual 2012 Actual 2013 Adopted 2014 Requested

EXPENDITURE BY OBJECT SUMMARY	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES	463,781	449,309	421,546	456,442	516,981
SUPPLIES	91,266	100,357	93,928	109,800	110,235
OTHER SERVICES & CHARGES	389,091	545,475	557,652	1,406,650	587,445
CAPITAL OUTLAY	40,016	-	22,371	64,000	241,100
TOTAL EXPENDITURE BY OBJECT	984,154	1,095,141	1,095,497	2,036,892	1,455,761



City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

		STREET MAINTENANCE					311
		2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested	
EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS		-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-	
PERSONNEL SERVICES							
WAGES AND SALARIES							
6102	F.T. REGULAR-WAGES & SALARIES	336,699	307,068	281,111	293,920	354,651	
6103	FULL TIME-REGULAR-OVERTIME	233	1,196	495	2,000	2,000	
6105	TEMPORARY-WAGES & SALARIES	66	7,739	6,243	10,000	-	
TOTAL WAGES AND SALARIES		336,998	316,003	287,849	305,920	356,651	
EMPLOYER CONTRIBUTIONS							
6121	PERA CONTRIBUTIONS	24,030	22,005	21,241	21,454	25,857	
6122	FICA/MEDICARE CONTRIBUTIONS	24,761	22,666	21,642	26,003	28,343	
6131	GROUP INSURANCE	58,847	66,579	72,569	83,616	81,902	
6133	WORKERS COMP INSURANCE PREMIUM	19,145	22,056	18,245	19,449	24,228	
TOTAL EMPLOYER CONTRIBUTIONS		126,783	133,306	133,697	150,522	160,330	
Total PERSONNEL SERVICES		463,781	449,309	421,546	456,442	516,981	
SUPPLIES							
OFFICE SUPPLIES							
6208	MISCELLANEOUS OFFICE SUPPLIES	443	71	195	300	300	
TOTAL OFFICE SUPPLIES		443	71	195	300	300	
OPERATING SUPPLIES							
6221	CLEANING SUPPLIES	-	-	-	200	200	
6223	GASOLINE	5,070	7,670	7,777	7,000	7,500	
6225	DIESEL FUEL	27,158	29,480	20,648	24,000	24,000	
6227	LUBRICANTS & ADDITIVES	3,400	2,660	1,745	4,300	4,300	
6229	SHOP MATERIALS	3,225	3,355	3,319	4,000	3,725	
6231	UNIFORMS & TURN-OUT GEAR	1,654	1,561	1,328	2,000	1,950	
6249	MISCELLANEOUS OPERATING SUPPLY	6,411	6,615	6,216	7,000	6,700	
TOTAL OPERATING SUPPLIES		46,918	51,341	41,033	48,500	48,375	
REPAIR AND MAINTENANCE SUPPLIES							
6257	OTHER VEHICLE PARTS	16,441	20,394	18,077	17,000	18,300	
6259	BUILDING MAINT/REPAIR SUPPLIES	3,322	2,594	2,661	4,000	3,980	
6261	SAND & GRAVEL	20	1,110	1,388	2,000	1,900	
6265	ASPHALT	7,136	15,862	13,073	15,000	15,475	
6267	OTHER STREET MAINTENANCE SUPPL	1,016	2,109	5,951	2,000	2,125	
6269	LANDSCAPE MATERIALS	6,019	3,554	7,118	8,000	7,500	
6275	OTHER EQUIPMENT PARTS	-	-	-	1,000	500	
TOTAL REPAIR AND MAINTENANCE SUPPLIES		33,954	45,623	48,268	49,000	49,780	
SMALL TOOLS AND MINOR EQUIPMENT							
6281	SMALL TOOLS & MINOR EQUIPMENT	9,951	3,322	4,432	12,000	11,780	
TOTAL SMALL TOOLS AND MINOR EQUIPMENT		9,951	3,322	4,432	12,000	11,780	
Total SUPPLIES		91,266	100,357	93,928	109,800	110,235	
OTHER SERVICES & CHARGES							
PROFESSIONAL SERVICES							
6315	MISCELLANEOUS PROFESSIONAL SER	8,607	9,278	9,858	9,500	10,000	
TOTAL PROFESSIONAL SERVICES		8,607	9,278	9,858	9,500	10,000	
COMMUNICATION							
6321	TELEPHONE	1,075	990	1,172	1,100	1,100	
6322	POSTAGE	31	106	69	100	100	
6323	CELLULAR PHONES	2,959	3,497	2,497	3,500	3,500	
TOTAL COMMUNICATION		4,065	4,593	3,738	4,700	4,700	
EMPLOYEE REIMBURSEMENTS							
6335	TRAINING	601	1,507	1,705	2,500	3,000	
TOTAL EMPLOYEE REIMBURSEMENTS		601	1,507	1,705	2,500	3,000	

City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
 LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

		STREET MAINTENANCE					311
		2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested	
INSURANCE							
6361	GENERAL LIABILITY/PROPERTY INS	16,901	14,500	20,193	20,000	22,000	
TOTAL INSURANCE		16,901	14,500	20,193	20,000	22,000	
UTILITIES							
6371	ELECTRIC UTILITIES	8,892	8,348	5,870	9,200	9,200	
6372	WATER/IRRIGATION	531	500	544	500	500	
6373	GAS	5,012	5,745	3,607	8,650	8,650	
6374	REFUSE/RECYCLING	1,826	1,624	988	2,200	2,200	
TOTAL UTILITIES		16,261	16,217	11,009	20,550	20,550	
REPAIRS AND MAINTENANCE - LABOR							
6381	BUILDING & STRUCTURE REPAIR	6,737	12,006	3,328	7,000	8,000	
6382	MACHINERY & EQUIPMENT REPAIR	(1,105)	316	-	2,000	3,000	
6387	TIRE MOUNTING & BALANCING	399	60	-	400	400	
6388	OTHER VEHICLE REPAIR	1,413	1,601	2,989	3,000	5,000	
TOTAL REPAIRS AND MAINTENANCE - LABOR		7,444	13,983	6,317	12,400	16,400	
REPAIRS AND MAINTENANCE - CONTRACTS							
6404	MACHINERY & EQUIPMENT	1,211	1,208	1,226	1,500	1,415	
TOTAL REPAIRS AND MAINTENANCE - CONTRACTS		1,211	1,208	1,226	1,500	1,415	
RENTALS							
6415	OTHER EQUIPMENT RENTAL	3,279	4,700	4,849	3,000	4,660	
6416	MACHINERY RENTAL	283	-	-	-	-	
6417	UNIFORM RENTAL	3,981	3,464	4,021	4,500	4,220	
TOTAL RENTALS		7,543	8,164	8,870	7,500	8,880	
DUES, SUBSCRIPTIONS, AND REGISTRATION FEES							
6451	MEMBERSHIP DUES	211	316	236	500	500	
TOTAL DUES, SUBSCRIPTIONS, AND REGISTRATION FEES		211	316	236	500	500	
CONTRACTED SERVICES							
6488	STREET MAINTENANCE CONTRACT	326,247	475,709	494,500	1,327,500	500,000	
TOTAL CONTRACTED SERVICES		326,247	475,709	494,500	1,327,500	500,000	
Total OTHER SERVICES & CHARGES		389,091	545,475	557,652	1,406,650	587,445	
CAPITAL OUTLAY							
CAPITAL OUTLAY							
6540	HEAVY MACHINERY	40,016	-	-	49,000	241,100	
6580	OTHER EQUIPMENT	-	-	22,371	15,000	-	
TOTAL CAPITAL OUTLAY		40,016	-	22,371	64,000	241,100	
Total CAPITAL OUTLAY		40,016	-	22,371	64,000	241,100	
TOTAL EXPENDITURES & OTHER FINANCING		984,154	1,095,141	1,095,497	2,036,892	1,455,761	

City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

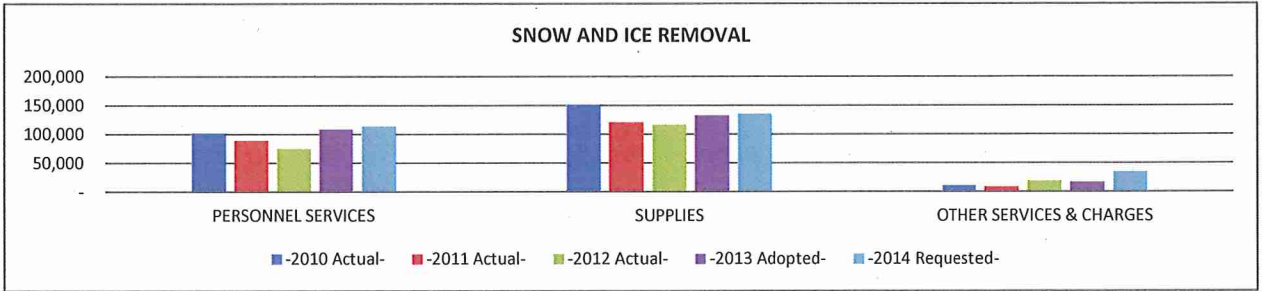
STREET MAINTENANCE						311
	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested	
	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested	
PERSONNEL COMPLEMENT						
Public Works Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Heavy Equipment Operator	1.00	1.00	1.00	1.00	1.00	1.00
Mechanic	1.00	1.00	1.00	1.00	1.00	1.00
PW Maintenance Worker	4.00	4.00	4.00	4.00	4.00	4.00
Temporary - Streets	-	-	-	-	-	-
Streets Total	7.00	7.00	7.00	7.00	7.00	7.00
6315 Miscellaneous Professional Services						
Work Program - County jail workers	5,044	4,000	3,363	4,000	4,000	4,000
Engineering services, janitorial services.	3,563	5,278	6,495	5,500	6,000	6,000
	8,607	9,278	9,858	9,500	10,000	10,000
6488/6489 Other Contracted Services						
Street Maintenance Program	-	400,000	400,000	-	-	-
Long term road reconstruction	-	-	-	1,327,500	500,000	500,000
Increase Asphalt Costs	-	30,000	30,000	-	-	-
Sealcoating Costs previously assessed (86/14 - 2012)	-	45,709	64,500	-	-	-
	326,247	475,709	494,500	1,327,500	500,000	500,000
6540 - Heavy Machinery						
F350 truck with plow	-	-	-	49,000	186,900	186,900
Tractor with mower	-	-	-	-	54,200	54,200
	40,016	-	-	49,000	241,100	241,100
6580 - Other Equipment						
Felling Trailer (less \$4,000 trade-in)	-	-	22,371	-	-	-
AUL system for tracking	-	-	-	15,000	-	-
	-	-	22,371	15,000	-	-

City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
 LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

SNOW AND ICE REMOVAL 312

EXPENDITURE BY OBJECT SUMMARY	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES	102,325	89,584	74,659	108,828	113,702
SUPPLIES	151,592	121,174	116,866	133,000	135,370
OTHER SERVICES & CHARGES	10,828	8,608	18,192	17,000	35,000
TOTAL EXPENDITURE BY OBJECT	264,745	219,366	209,717	258,828	284,072



City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
 LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

SNOW AND ICE REMOVAL 312

EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS		-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES						
WAGES AND SALARIES						
6102	F.T. REGULAR-WAGES & SALARIES	60,726	53,576	49,990	68,456	72,407
6103	FULL TIME-REGULAR-OVERTIME	22,346	15,327	9,980	16,000	13,000
6104	PART TIME-WAGES & SALARIES	-	94	-	-	-
6105	TEMPORARY-WAGES & SALARIES	1,881	2,343	1,905	5,000	8,000
TOTAL WAGES AND SALARIES		84,953	71,340	61,875	89,456	93,407
EMPLOYER CONTRIBUTIONS						
6121	PERA CONTRIBUTIONS	6,016	5,777	4,304	6,121	6,192
6122	FICA/MEDICARE CONTRIBUTIONS	6,530	6,079	4,558	8,276	7,145
6133	WORKERS COMP INSURANCE PREMIUM	4,826	6,388	3,922	4,975	6,958
TOTAL EMPLOYER CONTRIBUTIONS		17,372	18,244	12,784	19,372	20,295
Total PERSONNEL SERVICES		102,325	89,584	74,659	108,828	113,702
SUPPLIES						
OPERATING SUPPLIES						
6223	GASOLINE	988	3,218	-	2,500	3,000
6225	DIESEL FUEL	17,042	16,740	17,175	19,000	19,525
6229	SHOP MATERIALS	5	391	105	500	500
TOTAL OPERATING SUPPLIES		18,035	20,349	17,280	22,000	23,025
REPAIR AND MAINTENANCE SUPPLIES						
6257	OTHER VEHICLE PARTS	20,220	24,366	19,537	22,000	24,075
6261	SAND & GRAVEL	1,960	2,000	1,989	2,000	1,865
6263	SALT	109,785	71,413	77,693	84,000	82,905
6267	OTHER STREET MAINTENANCE SUPPL	1,592	3,046	367	3,000	3,500
TOTAL REPAIR AND MAINTENANCE SUPPLIES		133,557	100,825	99,586	111,000	112,345
Total SUPPLIES		151,592	121,174	116,866	133,000	135,370
OTHER SERVICES & CHARGES						
PROFESSIONAL SERVICES						
6315	MISCELLANEOUS PROFESSIONAL SER	-	-	3,370	-	-
TOTAL PROFESSIONAL SERVICES		-	-	3,370	-	-
INSURANCE						
6361	GENERAL LIABILITY/PROPERTY INS	6,398	6,200	7,176	7,000	8,000
TOTAL INSURANCE		6,398	6,200	7,176	7,000	8,000
REPAIRS AND MAINTENANCE - LABOR						
6388	OTHER VEHICLE REPAIR	1,755	2,221	7,646	5,000	7,000
TOTAL REPAIRS AND MAINTENANCE - LABOR		1,755	2,221	7,646	5,000	7,000
CONTRACTED SERVICES						
6489	OTHER CONTRACTED SERVICES	2,675	187	-	5,000	20,000
TOTAL CONTRACTED SERVICES		2,675	187	-	5,000	20,000
Total OTHER SERVICES & CHARGES		10,828	8,608	18,192	17,000	35,000
TOTAL EXPENDITURES & OTHER FINANCING		264,745	219,366	209,717	258,828	284,072

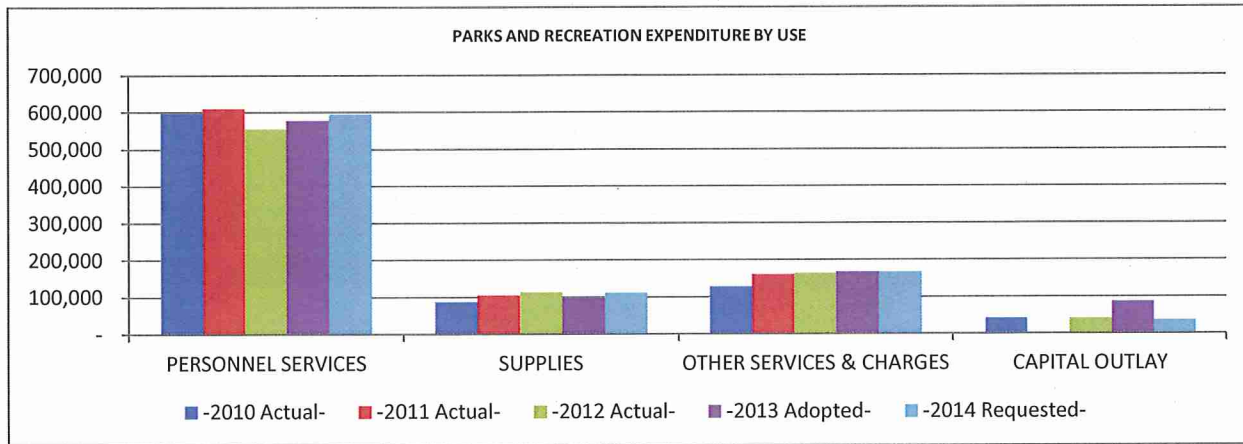
City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT

PARKS AND RECREATION 452-461

2010 Actual 2011 Actual 2012 Actual 2013 Adopted 2014 Requested

EXPENDITURE BY OBJECT SUMMARY	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES	598,321	610,671	555,922	578,121	595,103
SUPPLIES	87,685	104,914	113,185	98,600	111,475
OTHER SERVICES & CHARGES	127,686	160,321	164,377	167,345	166,725
CAPITAL OUTLAY	40,871	-	40,421	86,000	36,000
TOTAL EXPENDITURE BY OBJECT	854,563	875,906	873,905	930,066	909,303



City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT

PARKS AND RECREATION 452-461

2010 Actual 2011 Actual 2012 Actual 2013 Adopted 2014 Requested

LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES					
WAGES AND SALARIES					
6102 F.T. REGULAR-WAGES & SALARIES	411,647	400,535	355,234	369,761	377,088
6103 FULL TIME-REGULAR-OVERTIME	1,023	321	1,310	1,000	1,000
6105 TEMPORARY-WAGES & SALARIES	57,344	70,980	69,924	71,000	82,440
6106 OVERTIME-TEMPORARY	-	-	354	-	-
TOTAL WAGES AND SALARIES	470,014	471,836	426,822	441,761	460,528
EMPLOYER CONTRIBUTIONS					
6121 PERA CONTRIBUTIONS	28,862	28,969	26,806	26,880	27,411
6122 FICA/MEDICARE CONTRIBUTIONS	34,714	35,066	32,528	33,793	35,230
6131 GROUP INSURANCE	53,652	58,006	58,730	59,724	56,090
6133 WORKERS COMP INSURANCE PREMIUM	11,079	16,794	11,036	15,963	15,844
TOTAL EMPLOYER CONTRIBUTIONS	128,307	138,835	129,100	136,360	134,575
Total PERSONNEL SERVICES	598,321	610,671	555,922	578,121	595,103
SUPPLIES					
OFFICE SUPPLIES					
6208 MISCELLANEOUS OFFICE SUPPLIES	446	382	306	600	575
TOTAL OFFICE SUPPLIES	446	382	306	600	575
OPERATING SUPPLIES					
6223 GASOLINE	16,012	18,700	18,190	20,000	20,000
6225 DIESEL FUEL	2,910	4,788	6,107	8,000	7,000
6229 SHOP MATERIALS	1,041	3,823	1,671	2,500	2,430
6231 UNIFORMS & TURN-OUT GEAR	1,826	2,005	1,333	2,000	2,600
6249 MISCELLANEOUS OPERATING SUPPLY	21,096	24,073	30,117	20,250	33,250
TOTAL OPERATING SUPPLIES	42,885	53,389	57,418	52,750	65,280
REPAIR AND MAINTENANCE SUPPLIES					
6257 OTHER VEHICLE PARTS	11,069	16,352	15,656	14,000	13,100
6265 ASPHALT	17,786	15,000	20,402	15,000	18,600
6269 LANDSCAPE MATERIALS	11,558	16,593	13,037	12,500	11,570
TOTAL REPAIR AND MAINTENANCE SUPPLIES	40,413	47,945	49,095	41,500	43,270
SMALL TOOLS AND MINOR EQUIPMENT					
6281 SMALL TOOLS & MINOR EQUIPMENT	3,941	3,198	6,366	3,750	2,350
TOTAL SMALL TOOLS AND MINOR EQUIPMENT	3,941	3,198	6,366	3,750	2,350
Total SUPPLIES	87,685	104,914	113,185	98,600	111,475
OTHER SERVICES & CHARGES					
PROFESSIONAL SERVICES					
6315 MISCELLANEOUS PROFESSIONAL SER	13,430	28,646	58,058	39,700	24,700
TOTAL PROFESSIONAL SERVICES	13,430	28,646	58,058	39,700	24,700
COMMUNICATION					
6321 TELEPHONE	890	874	890	1,300	1,300
6322 POSTAGE	113	103	631	370	350
6323 CELLULAR PHONES	3,240	3,167	2,731	3,500	3,500
TOTAL COMMUNICATION	4,243	4,144	4,252	5,170	5,150
EMPLOYEE REIMBURSEMENTS					
6331 TRAVEL & LODGING	32	16	-	250	250
6334 MILEAGE REIMBURSEMENT	-	-	-	50	50
6335 TRAINING	2,022	1,524	1,680	3,000	3,000
TOTAL EMPLOYEE REIMBURSEMENTS	2,054	1,540	1,680	3,300	3,300
ADVERTISING AND PUBLISHING					
6352 GENERAL NOTICE & PUBLIC INFOR	-	-	-	200	200
TOTAL ADVERTISING AND PUBLISHING	-	-	-	200	200

City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT

PARKS AND RECREATION 452-461

	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
INSURANCE					
6361 GENERAL LIABILITY/PROPERTY INS	7,230	9,700	8,615	8,200	9,800
TOTAL INSURANCE	7,230	9,700	8,615	8,200	9,800
UTILITIES					
6371 ELECTRIC UTILITIES	20,405	16,656	25,419	18,000	19,000
6372 WATER/IRRIGATION	33,068	50,000	22,097	40,000	25,000
6373 GAS	2,752	3,500	2,113	3,500	4,500
6374 REFUSE/RECYCLING	1,987	2,055	2,350	2,000	2,000
TOTAL UTILITIES	58,212	72,211	51,979	63,500	50,500
REPAIRS AND MAINTENANCE - LABOR					
6381 BUILDING & STRUCTURE REPAIR	6,876	5,093	2,750	6,000	6,000
6382 MACHINERY & EQUIPMENT REPAIR	3,560	630	2,053	1,000	1,000
6388 OTHER VEHICLE REPAIR	3,025	3,247	872	2,000	3,000
TOTAL REPAIRS AND MAINTENANCE - LABOR	13,461	8,970	5,675	9,000	10,000
RENTALS					
6415 OTHER EQUIPMENT RENTAL	6,703	8,622	8,643	9,000	8,400
6416 MACHINERY RENTAL	444	-	-	1,000	1,000
6417 UNIFORM RENTAL	1,479	591	1,006	2,800	3,130
TOTAL RENTALS	8,626	9,213	9,649	12,800	12,530
DUES, SUBSCRIPTIONS, AND REGISTRATION FEES					
6451 MEMBERSHIP DUES	402	409	514	475	685
TOTAL DUES, SUBSCRIPTIONS, AND REGISTRATION FEES	402	409	514	475	685
CONTRACTED SERVICES					
6489 OTHER CONTRACTED SERVICES	20,028	25,488	23,955	25,000	49,860
TOTAL CONTRACTED SERVICES	20,028	25,488	23,955	25,000	49,860
Total OTHER SERVICES & CHARGES	127,686	160,321	164,377	167,345	166,725
CAPITAL OUTLAY					
CAPITAL OUTLAY					
6540 HEAVY MACHINERY	40,871	-	-	86,000	36,000
6550 MOTOR VEHICLES	-	-	40,421	-	-
TOTAL CAPITAL OUTLAY	40,871	-	40,421	86,000	36,000
Total CAPITAL OUTLAY	40,871	-	40,421	86,000	36,000
TOTAL EXPENDITURES & OTHER FINANCING	854,563	875,906	873,905	930,066	909,303

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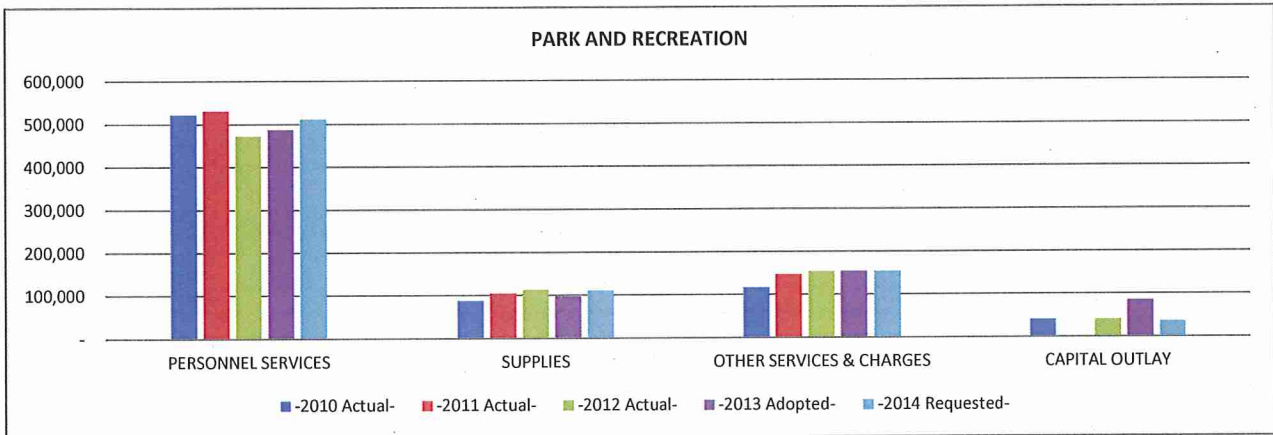
City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
 LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

PARK AND RECREATION 452

2010 Actual 2011 Actual 2012 Actual 2013 Adopted 2014 Requested

EXPENDITURE BY OBJECT SUMMARY	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES	522,732	531,154	472,586	487,364	512,153
SUPPLIES	87,685	104,903	113,185	97,900	110,775
OTHER SERVICES & CHARGES	116,465	147,372	153,866	154,375	153,700
CAPITAL OUTLAY	40,871	-	40,421	86,000	36,000
TOTAL EXPENDITURE BY OBJECT	767,753	783,429	780,058	825,639	812,628



City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
 LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

PARK AND RECREATION 452

2010 Actual 2011 Actual 2012 Actual 2013 Adopted 2014 Requested

EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS

-2010 Actual- -2011 Actual- -2012 Actual- -2013 Adopted- -2014 Requested-

PERSONNEL SERVICES

WAGES AND SALARIES

6102	F.T. REGULAR-WAGES & SALARIES	355,171	341,648	295,283	304,699	313,005
6103	FULL TIME-REGULAR-OVERTIME	514	321	1,310	1,000	1,000
6105	TEMPORARY-WAGES & SALARIES	57,344	70,980	69,924	71,000	82,440
6106	OVERTIME-TEMPORARY	-	-	354	-	-
TOTAL WAGES AND SALARIES		413,029	412,949	366,871	376,699	396,445

EMPLOYER CONTRIBUTIONS

6121	PERA CONTRIBUTIONS	24,891	24,701	22,310	22,163	22,765
6122	FICA/MEDICARE CONTRIBUTIONS	31,292	31,556	28,779	28,816	30,328
6131	GROUP INSURANCE	42,679	45,510	43,869	44,100	47,143
6133	WORKERS COMP INSURANCE PREMIUM	10,841	16,438	10,757	15,586	15,472
TOTAL EMPLOYER CONTRIBUTIONS		109,703	118,205	105,715	110,665	115,708

Total PERSONNEL SERVICES 522,732 531,154 472,586 487,364 512,153

SUPPLIES

OFFICE SUPPLIES

6208	MISCELLANEOUS OFFICE SUPPLIES	446	382	306	500	475
TOTAL OFFICE SUPPLIES		446	382	306	500	475

OPERATING SUPPLIES

6223	GASOLINE	16,012	18,700	18,190	20,000	20,000
6225	DIESEL FUEL	2,910	4,788	6,107	8,000	7,000
6229	SHOP MATERIALS	1,041	3,823	1,671	2,500	2,430
6231	UNIFORMS & TURN-OUT GEAR	1,826	2,005	1,333	1,900	2,500
6249	MISCELLANEOUS OPERATING SUPPLY	21,096	24,062	30,117	20,000	33,000
TOTAL OPERATING SUPPLIES		42,885	53,378	57,418	52,400	64,930

REPAIR AND MAINTENANCE SUPPLIES

6257	OTHER VEHICLE PARTS	11,069	16,352	15,656	14,000	13,100
6265	ASPHALT	17,786	15,000	20,402	15,000	18,600
6269	LANDSCAPE MATERIALS	11,558	16,593	13,037	12,500	11,570
TOTAL REPAIR AND MAINTENANCE SUPPLIES		40,413	47,945	49,095	41,500	43,270

SMALL TOOLS AND MINOR EQUIPMENT

6281	SMALL TOOLS & MINOR EQUIPMENT	3,941	3,198	6,366	3,500	2,100
TOTAL SMALL TOOLS AND MINOR EQUIPMENT		3,941	3,198	6,366	3,500	2,100
Total SUPPLIES		87,685	104,903	113,185	97,900	110,775

OTHER SERVICES & CHARGES

PROFESSIONAL SERVICES

6315	MISCELLANEOUS PROFESSIONAL SER	13,430	28,491	58,013	39,000	24,000
TOTAL PROFESSIONAL SERVICES		13,430	28,491	58,013	39,000	24,000

COMMUNICATION

6321	TELEPHONE	792	784	784	1,050	1,050
6322	POSTAGE	76	94	620	250	250
6323	CELLULAR PHONES	3,240	3,167	2,731	3,500	3,500
TOTAL COMMUNICATION		4,108	4,045	4,135	4,800	4,800

EMPLOYEE REIMBURSEMENTS

6335	TRAINING	1,732	1,359	1,505	2,500	2,500
TOTAL EMPLOYEE REIMBURSEMENTS		1,732	1,359	1,505	2,500	2,500

INSURANCE

6361	GENERAL LIABILITY/PROPERTY INS	6,707	9,000	7,915	7,500	9,000
TOTAL INSURANCE		6,707	9,000	7,915	7,500	9,000

UTILITIES

6371	ELECTRIC UTILITIES	20,405	16,656	25,419	18,000	19,000
6372	WATER/IRRIGATION	33,068	50,000	22,097	40,000	25,000
6373	GAS	2,752	3,500	2,113	3,500	4,500
6374	REFUSE/RECYCLING	1,987	2,055	2,350	2,000	2,000
TOTAL UTILITIES		58,212	72,211	51,979	63,500	50,500

City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

		PARK AND RECREATION				
		452				
		2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
REPAIRS AND MAINTENANCE - LABOR						
6381	BUILDING & STRUCTURE REPAIR	6,876	5,093	2,750	6,000	6,000
6382	MACHINERY & EQUIPMENT REPAIR	3,560	630	2,053	1,000	1,000
6388	OTHER VEHICLE REPAIR	3,025	3,247	872	2,000	3,000
TOTAL REPAIRS AND MAINTENANCE - LABOR		13,461	8,970	5,675	9,000	10,000
RENTALS						
6415	OTHER EQUIPMENT RENTAL	6,703	8,622	8,643	9,000	8,400
6416	MACHINERY RENTAL	444	-	-	1,000	1,000
6417	UNIFORM RENTAL	1,479	591	1,006	2,800	3,130
TOTAL RENTALS		8,626	9,213	9,649	12,800	12,530
DUES, SUBSCRIPTIONS, AND REGISTRATION FEES						
6451	MEMBERSHIP DUES	242	249	249	275	285
TOTAL DUES, SUBSCRIPTIONS, AND REGISTRATION FEES		242	249	249	275	285
CONTRACTED SERVICES						
6489	OTHER CONTRACTED SERVICES	9,947	13,834	14,746	15,000	40,085
TOTAL CONTRACTED SERVICES		9,947	13,834	14,746	15,000	40,085
Total OTHER SERVICES & CHARGES		116,465	147,372	153,866	154,375	153,700
CAPITAL OUTLAY						
CAPITAL OUTLAY						
6540	HEAVY MACHINERY	40,871	-	-	86,000	36,000
6550	MOTOR VEHICLES	-	-	40,421	-	-
TOTAL CAPITAL OUTLAY		40,871	-	40,421	86,000	36,000
Total CAPITAL OUTLAY		40,871	-	40,421	86,000	36,000
TOTAL EXPENDITURES & OTHER FINANCING		767,753	783,429	780,058	825,639	812,628

		2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
PERSONNEL COMPLEMENT						
	Park Maintenance Worker	5.00	5.00	4.00	4.00	5.00
	Utilities Maintenance Worker	2.00	2.00	2.00	2.00	2.00
	Utilities Supervisor	2.00	2.00	2.00	1.00	1.00
	Park Supervisor/Assistant PW Superintendent	-	-	-	1.00	1.00
	Temporary - Parks	1.47	2.47	2.47	2.47	2.47
	Parks Intern	-	-	-	-	0.50
	Parks/Utilities Total	10.47	11.47	10.47	10.47	11.97
6315 Miscellaneous Professional Services						
	The Draw Park maintenance contract	-	-	2,440	20,000	-
	Work Program - County jail workers	10,081	10,088	10,594	11,000	12,000
	Other Misc	3,349	18,403	44,979	8,000	12,000
	Total	13,430	28,491	58,013	39,000	24,000
6489 Other Contracted Services						
	Contracted Maintenance	-	-	-	-	40,085
	Total	-	-	-	-	40,085
6540 Heavy Machinery						
	Toro Mower	-	-	-	86,000	36,000
	Total	40,871	-	-	86,000	36,000
6550 Motor Vehicles						
	2012 1-Ton Truck w/dump (less \$3000 trade-in)	-	-	40,421	-	-
	Total	-	-	40,421	-	-

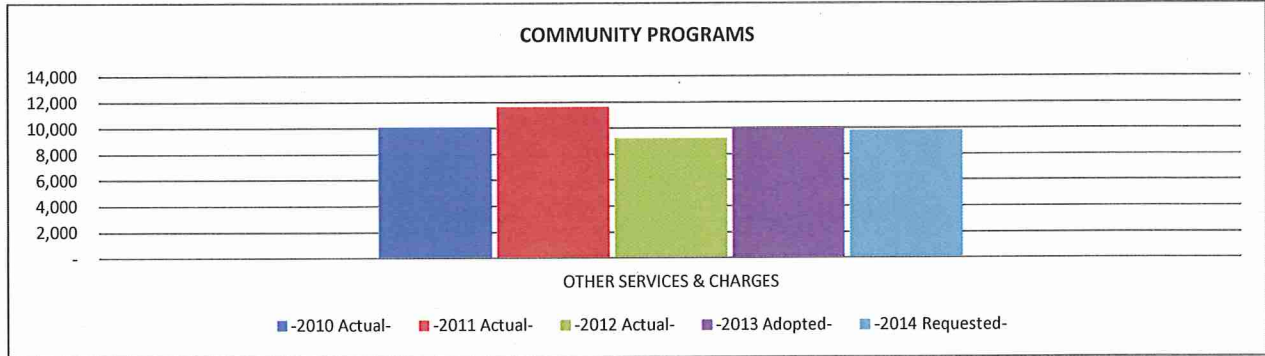
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City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

COMMUNITY PROGRAMS 455

EXPENDITURE BY OBJECT SUMMARY	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
OTHER SERVICES & CHARGES	10,081	11,654	9,209	10,000	9,775
TOTAL EXPENDITURE BY OBJECT	10,081	11,654	9,209	10,000	9,775



EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
OTHER SERVICES & CHARGES					
CONTRACTED SERVICES					
6489 OTHER CONTRACTED SERVICES	10,081	11,654	9,209	10,000	9,775
TOTAL CONTRACTED SERVICES	10,081	11,654	9,209	10,000	9,775
Total OTHER SERVICES & CHARGES	10,081	11,654	9,209	10,000	9,775
TOTAL EXPENDITURES & OTHER FINANCING	10,081	11,654	9,209	10,000	9,775

	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
6489 Other Contracted Services					
Alexandra House	7,000	7,000	5,000	5,000	5,000
Arbor Events/Environmental Expo	3,081	4,654	4,209	5,000	4,775
	10,081	11,654	9,209	10,000	9,775

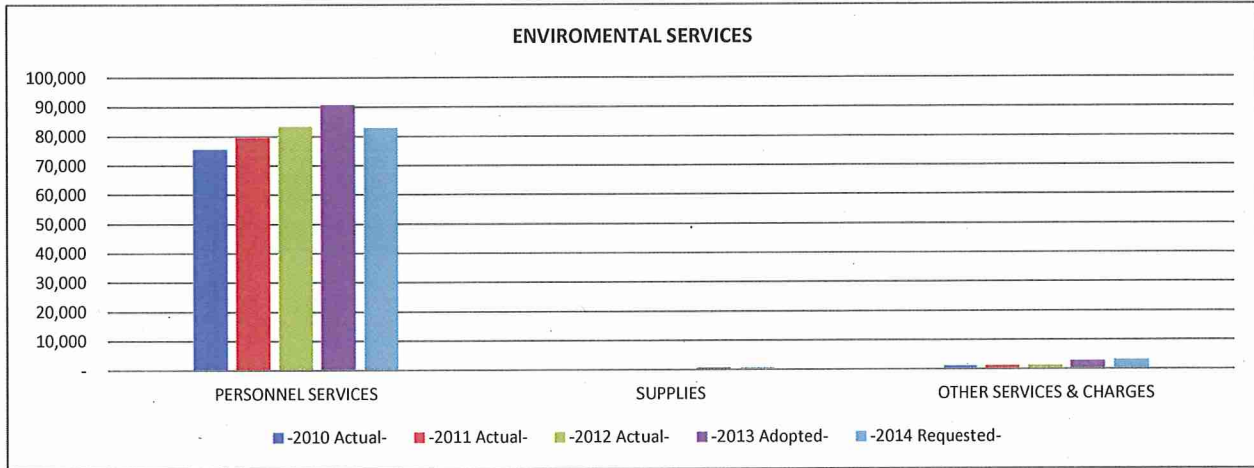
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City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
 LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

ENVIROMENTAL SERVICES 461

EXPENDITURE BY OBJECT SUMMARY	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES	75,589	79,517	83,336	90,757	82,950
SUPPLIES	-	11	-	700	700
OTHER SERVICES & CHARGES	1,140	1,295	1,302	2,970	3,250
TOTAL EXPENDITURE BY OBJECT	76,729	80,823	84,638	94,427	86,900



City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

ENVIRONMENTAL SERVICES 461

EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
PERSONNEL SERVICES					
WAGES AND SALARIES					
6102 F.T. REGULAR-WAGES & SALARIES	56,476	58,887	59,951	65,062	64,083
6103 FULL TIME-REGULAR-OVERTIME	509	-	-	-	-
TOTAL WAGES AND SALARIES	56,985	58,887	59,951	65,062	64,083
EMPLOYER CONTRIBUTIONS					
6121 PERA CONTRIBUTIONS	3,971	4,268	4,496	4,717	4,646
6122 FICA/MEDICARE CONTRIBUTIONS	3,422	3,510	3,749	4,977	4,902
6131 GROUP INSURANCE	10,973	12,496	14,861	15,624	8,947
6133 WORKERS COMP INSURANCE PREMIUM	238	356	279	377	372
TOTAL EMPLOYER CONTRIBUTIONS	18,604	20,630	23,385	25,695	18,867
Total PERSONNEL SERVICES	75,589	79,517	83,336	90,757	82,950
SUPPLIES					
OFFICE SUPPLIES					
6208 MISCELLANEOUS OFFICE SUPPLIES	-	-	-	100	100
TOTAL OFFICE SUPPLIES	-	-	-	100	100
OPERATING SUPPLIES					
6231 UNIFORMS & TURN-OUT GEAR	-	-	-	100	100
6249 MISCELLANEOUS OPERATING SUPPLY	-	11	-	250	250
TOTAL OPERATING SUPPLIES	-	11	-	350	350
SMALL TOOLS AND MINOR EQUIPMENT					
6281 SMALL TOOLS & MINOR EQUIPMENT	-	-	-	250	250
TOTAL SMALL TOOLS AND MINOR EQUIPMENT	-	-	-	250	250
Total SUPPLIES	-	11	-	700	700
OTHER SERVICES & CHARGES					
PROFESSIONAL SERVICES					
6315 MISCELLANEOUS PROFESSIONAL SER	-	155	45	700	700
TOTAL PROFESSIONAL SERVICES	-	155	45	700	700
COMMUNICATION					
6321 TELEPHONE	98	90	106	250	250
6322 POSTAGE	37	9	11	120	100
TOTAL COMMUNICATION	135	99	117	370	350
EMPLOYEE REIMBURSEMENTS					
6331 TRAVEL & LODGING	32	16	-	250	250
6334 MILEAGE REIMBURSEMENT	-	-	-	50	50
6335 TRAINING	290	165	175	500	500
TOTAL EMPLOYEE REIMBURSEMENTS	322	181	175	800	800
ADVERTISING AND PUBLISHING					
6352 GENERAL NOTICE & PUBLIC INFOR	-	-	-	200	200
TOTAL ADVERTISING AND PUBLISHING	-	-	-	200	200
INSURANCE					
6361 GENERAL LIABILITY/PROPERTY INS	523	700	700	700	800
TOTAL INSURANCE	523	700	700	700	800
DUES, SUBSCRIPTIONS, AND REGISTRATION FEES					
6451 MEMBERSHIP DUES	160	160	265	200	400
TOTAL DUES, SUBSCRIPTIONS, AND REGISTRATION FEES	160	160	265	200	400
Total OTHER SERVICES & CHARGES	1,140	1,295	1,302	2,970	3,250
TOTAL EXPENDITURES & OTHER FINANCING	76,729	80,823	84,638	94,427	86,900

	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
PERSONNEL COMPLEMENT					
Environmental Specialist/Zoning *	1.00	1.00	1.00	1.00	-
Environmental Total	1.00	1.00	1.00	1.00	-

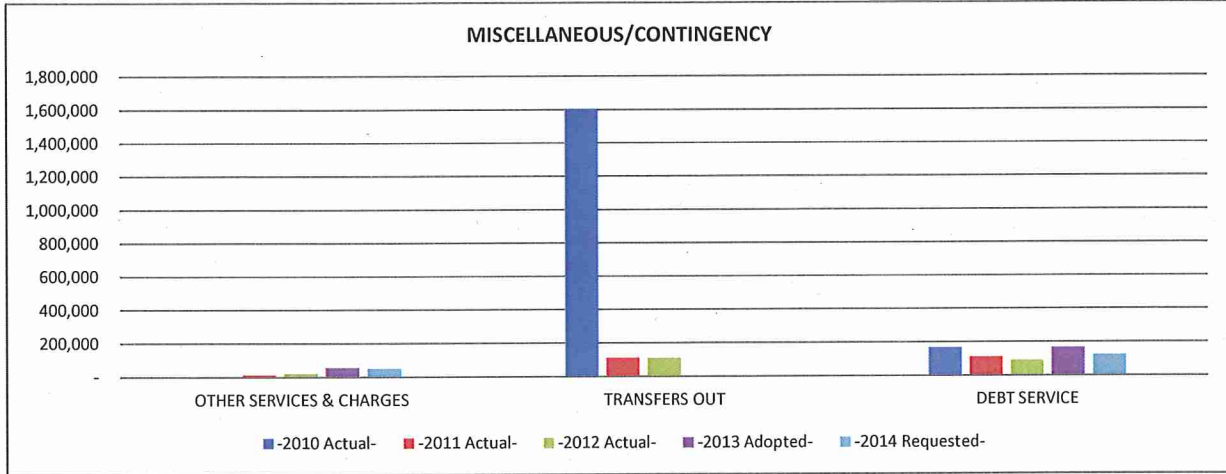
*(See Community Development)

City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
 LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

MISCELLANEOUS/CONTINGENCY 892

EXPENDITURE BY OBJECT SUMMARY	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
OTHER SERVICES & CHARGES	-	10,898	18,955	56,313	50,000
TRANSFERS OUT	1,603,000	110,016	108,000	-	-
DEBT SERVICE	168,048	111,344	91,267	168,226	123,169
TOTAL EXPENDITURE BY OBJECT	1,771,048	232,258	218,222	224,539	173,169



City of Ramsey 2014 Requested General Fund Budget

GENERAL FUND 101 - GENERAL GOVERNMENT
LINE ITEM DETAIL BY COST CENTER OR SUB-FUNCTION

MISCELLANEOUS/CONTINGENCY 892

EXPENDITURE BY OBJECT RECAP ALL SUB-FUNCTIONS	-2010 Actual-	-2011 Actual-	-2012 Actual-	-2013 Adopted-	-2014 Requested-
OTHER SERVICES & CHARGES					
PROFESSIONAL SERVICES					
6315 MISCELLANEOUS PROFESSIONAL SER	-	10,898	18,955	56,313	50,000
TOTAL PROFESSIONAL SERVICES	-	10,898	18,955	56,313	50,000
Total OTHER SERVICES & CHARGES	-	10,898	18,955	56,313	50,000
TRANSFERS OUT					
OPERATING TRANSFERS					
6820 OPERATING TRANSFERS TO OTHER F	1,603,000	110,016	108,000	-	-
TOTAL OPERATING TRANSFERS	1,603,000	110,016	108,000	-	-
Total TRANSFERS OUT	1,603,000	110,016	108,000	-	-
DEBT SERVICE					
DEBT SERVICE					
6603 OTHER L.T. OBLIGATION PRINCIPA	168,048	111,344	91,267	168,226	123,169
TOTAL DEBT SERVICE	168,048	111,344	91,267	168,226	123,169
Total DEBT SERVICE	168,048	111,344	91,267	168,226	123,169
TOTAL EXPENDITURES & OTHER FINANCING	1,771,048	232,258	218,222	224,539	173,169

	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
6603 Debt Service Payment					
Principal - Park & Ride (PIR Fund)	10,400	10,400	10,400	-	-
Interest - Park & Ride (PIR Fund)	1,404	936	468	-	-
Muni Center Internal Loan (Water Fund)	48,488	18,760	61,853	-	-
Muni Center Internal Loan (Sewer Fund)	50,000	19,395	18,546	61,853	16,796
Bury Carlson Internal Loan (PIR Fund)	57,756	-	-	44,520	44,520
Municipal Center debt transfer interfund	-	61,853	-	61,853	61,853
	168,048	111,344	91,267	168,226	123,169

ITEM COST #	NEW/REPLACEMENT CAPITAL OUTLAY	ESTIMATED PURCHASE PRICE	USEFUL LIFE	TOTAL OF PURCH PRC	REPLACE ASSET #	NOTES	ORIGINAL PURCHASE PRICE	OTHER FUND AVAILABL 12/31/XX	Net 2014 FUNDING REQUIRED
2014 CAPITAL OUTLAY									
Elections #141									
6580	141 Election Equipment	5,850.00	10	5,850.00					5,850.00
Data Processing #192									
6580	192 Phone System	105,000.00	15	105,000.00		Replace old phone-Intertell Axxess			105,000.00
6585	192 CMS Server (Squad Video Server)	7,000.00	6	7,000.00					7,000.00
	Total Data Processing #192	112,000.00		112,000.00			0.00	0.00	112,000.00
	Total General Government Buildings #194	0.00		0.00			0.00	0.00	0.00
POLICE PROTECTION #211									
6550	211 3 squads & set up	87,000.00	2	87,000.00					87,000.00
	Total Police Protection #211	87,000.00		87,000.00			0.00	0.00	87,000.00
FIRE #220									
	Total Fire #220	0.00		0.00			0.00	0.00	0.00
Engineering #301									
	Total Engineering #301	0.00		0.00			0.00	0.00	0.00
PUBLIC Works #311									
6540	311 4X2 International Truck with plow	186,900.00	10	186,900.00					186,900.00
6540	311 Kubota Tractor with rear flail mower	54,200.00	15	54,200.00					54,200.00
	Total Public Works #311	241,100.00		241,100.00			0.00	0.00	241,100.00
PARK & RECREATION #452									
6540	452 3 Zero Turn Mowers	36,000.00	5	36,000.00	643	Replace Unit #643			36,000.00
	Total Park & Recreation #452	36,000.00		36,000.00			0.00	0.00	36,000.00
	TOTAL GENERAL FUND - 2014	481,950.00		481,950.00			0.00	0.00	481,950.00

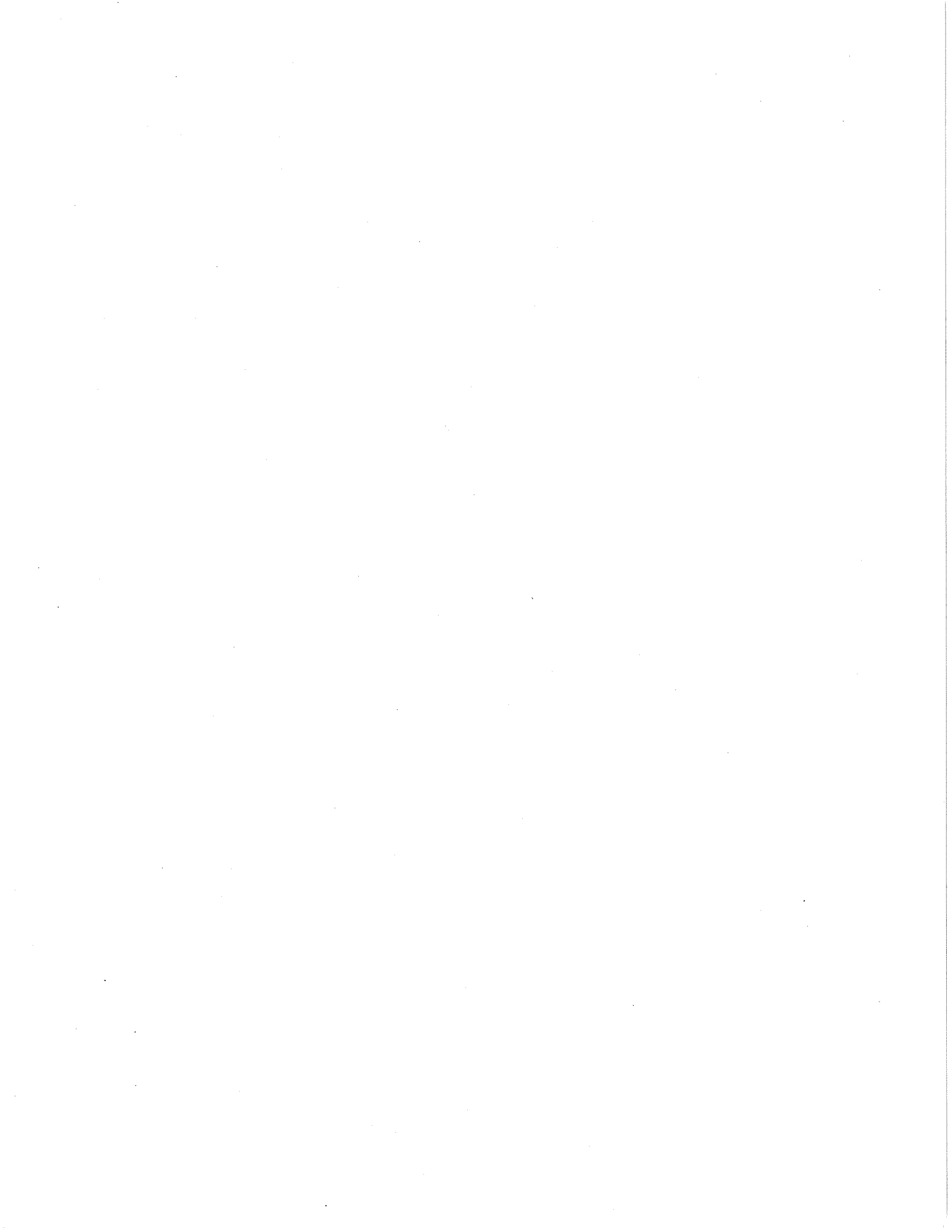
EQUIPMENT REVOLVING FUND #234

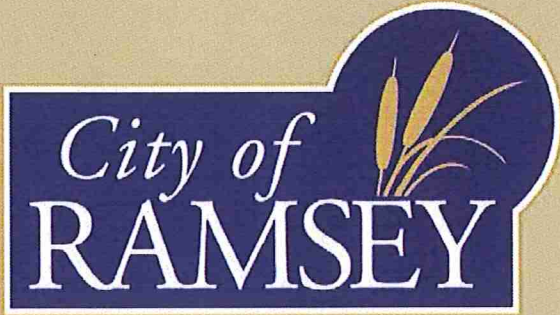
	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Projected 2013	Projected 2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018
FUND BALANCE, Beginning of Year	3,669,695.17	3,609,061.22	3,342,842.56	3,276,235.72	1,780,818.16	1,807,530.43	1,352,693.39	1,372,983.79	1,393,578.55	1,414,482.22
REVENUES:										
Transfers from General Fund:										
Excess Revenue	0.00	0.00	12,973.00	17,926.00	0.00	0.00	0.00	0.00	0.00	0.00
Zayo Fiber			30,000.00	9,519.00						
QCTV Funds			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Fixed Assets			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prn-half of fire truck (included in exp transfer in 2012 but will be bought in 2013)			0.00	130,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Prn-Sunfish Commons	11,438.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Int-Sunfish Commons	299.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Earnings	128,977.87	131,239.16	76,962.22	48,968.44	26,712.27	27,112.96	20,290.40	20,594.76	20,903.68	21,217.23
Total Revenues	140,716.02	131,239.16	119,935.22	206,413.44	26,712.27	27,112.96	20,290.40	20,594.76	20,903.68	21,217.23

EXPENDITURES:

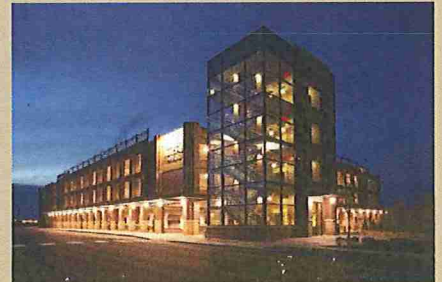
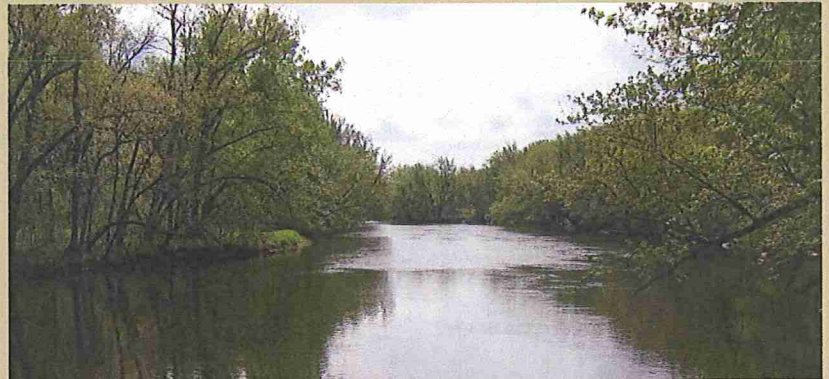
Capital Outlay:										
Parks CIP										
General Government		26,200.00	16,000.00	57,600.00		481,950.00	0.00	0.00	0.00	0.00
Fire		17,600.00	32,000.00	136,000.00						
Parks/PW		87,200.00	12,887.81	52,052.00			0.00	0.00	0.00	0.00
Police		0.00	94,600.00	94,600.00		0.00	0.00	0.00	0.00	0.00
Improvements with qctv funds			31,054.25							
Transfers to General Fund										
Debt Service on Equipment Certificates										
Debt Service on Muni Bldg										
Capital Outlay	201,349.97									
Muni Center Remodel		50,937.69								
Fire Station Generator		112,333.26								
PW Repair parts on sweeper		9,336.87								
2012 Street Maint (Allows TIF 4 to go to Sunwood Dr)				275,000.00						
Sunwood Drive Realignment See Above Entry				1,086,579.00						
Fire Station #2 Rebuild										
Sign Making Equipment										
Total Expenditures	201,349.97	397,457.82	186,542.06	1,701,831.00	0.00	481,950.00	0.00	0.00	0.00	0.00
Increase (Decrease) in Cash	(60,633.95)	(266,218.66)	(66,606.84)	(1,495,417.56)	26,712.27	(454,837.04)	20,290.40	20,594.76	20,903.68	21,217.23
FUND BALANCE, End of Year	3,609,061.22	3,342,842.56	3,276,235.72	1,780,818.16	1,807,530.43	1,352,693.39	1,372,983.79	1,393,578.55	1,414,482.22	1,435,699.46

** 2013-2018 Are Shown as Funding From Capital Equipment Certificates





CITY OF RAMSEY
ECONOMIC DEVELOPMENT AUTHORITY
REQUESTED BUDGET
For Fiscal Year 2014



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City of Ramsey
2014 Requested Economic Development Authority Fund Budget

ECONOMIC DEVELOPMENT AUTHORITY FUND 230 - SUMMARY

REVENUES

	-Actual 2010-	-Actual 2011-	-Actual 2012-	-Adopted 2013-	-Requested 2014-
TAXES	\$ 273,506	\$ 273,440	\$ 170,917	\$ 104,466	\$ 136,739
INVESTMENT EARNINGS	42,637	30,038	15,293	2,000	3,000
OTHER FINANCING SOURCES	1,136	-	-	-	-
TOTAL REVENUES	\$ 317,279	\$ 303,478	\$ 186,210	\$ 106,466	\$ 139,739

EXPENDITURES

	-Actual 2010-	-Actual 2011-	-Actual 2012-	-Adopted 2013-	-Requested 2014-
PERSONAL SERVICES	\$ 48,229	\$ 87,798	\$ 53,872	\$ 35,086	\$ 64,759
SUPPLIES	10,325	10,604	8,608	11,000	10,600
OTHER SERVICES & CHARGES	186,772	169,745	59,559	60,380	61,380
CAPITAL OUTLAY	-	-	-	-	-
TRANSFERS OUT	-	19,733	-	-	-
TOTAL EXPENDITURES	\$ 245,326	\$ 287,880	\$ 122,039	\$ 106,466	\$ 136,739

FUND BALANCE

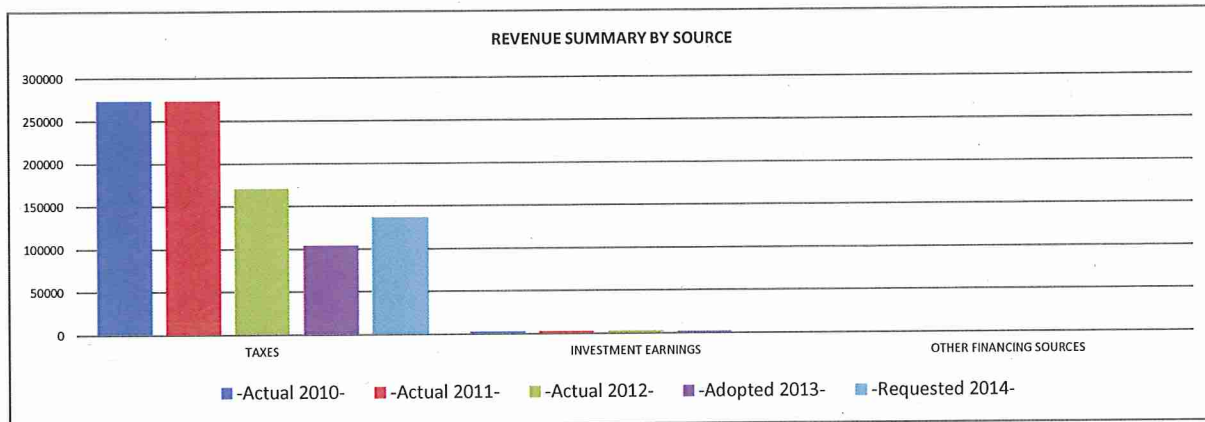
	-Actual 2010-	-Actual 2011-	-Actual 2012-	-Adopted 2013-	-Requested 2014-
FUND BALANCE, Beginning on Yr	\$ 1,207,092	\$ 1,279,045	\$ 1,294,643	\$ 737,664	\$ 737,664
Revenues & Other Sources	317,279	303,478	186,210	106,466	139,739
Expenditures & Other Uses	(245,326)	(287,880)	(122,039)	(106,466)	(136,739)
Less Land Held for Resale	-	-	(621,150)	-	-
FUND BALANCE, End of Yr	\$ 1,279,045	\$ 1,294,643	\$ 737,664	\$ 737,664	\$ 740,664

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City of Ramsey
2014 Requested Economic Development Authority Fund Budget

ECONOMIC DEVELOPMENT AUTHORITY FUND 230 - REVENUE DETAIL

	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
EDA FUND 230 - REVENUE SUMMARY	-Actual 2010-	-Actual 2011-	-Actual 2012-	-Adopted 2013-	-Requested 2014-
TAXES	\$ 273,506	\$ 273,440	\$ 170,917	\$ 104,466	\$ 136,739
INVESTMENT EARNINGS	42,637	30,038	15,293	2,000	3,000
OTHER FINANCING SOURCES	1,136	-	-	-	-
TOTAL REVENUES	\$ 317,279	\$ 303,478	\$ 186,210	\$ 106,466	\$ 139,739



EDA FUND 230 - REVENUE BY SOURCE		-Actual 2010-	-Actual 2011-	-Actual 2012-	-Adopted 2013-	-Requested 2014-
TAXES						
4011	CURRENT-AD VALOREM TAXES	\$ 227,839	\$ 220,610	\$ 115,278	\$ 104,466	\$ 136,739
4012	DELINQUENT-AD VALOREM TAXES	4,899	4,198	4,129	-	-
4014	FISCAL DISPARITIES	40,768	48,632	51,510	-	-
- Total		\$ 273,506	\$ 273,440	\$ 170,917	\$ 104,466	\$ 136,739
INVESTMENT EARNINGS						
4701	INTEREST ON INVESTMENTS	\$ 42,637	\$ 30,038	\$ 15,293	\$ 2,000	\$ 3,000
4901	OTHER FINANCING SOURCES	1,136	-	-	-	-
INVESTMENT EARNINGS Total		\$ 43,773	\$ 30,038	\$ 15,293	\$ 2,000	\$ 3,000
TOTAL REVENUE		\$ 317,279	\$ 303,478	\$ 186,210	\$ 106,466	\$ 139,739

ECONOMIC DEVELOPMENT AUTHORITY FUND 230 - REVENUE DETAIL

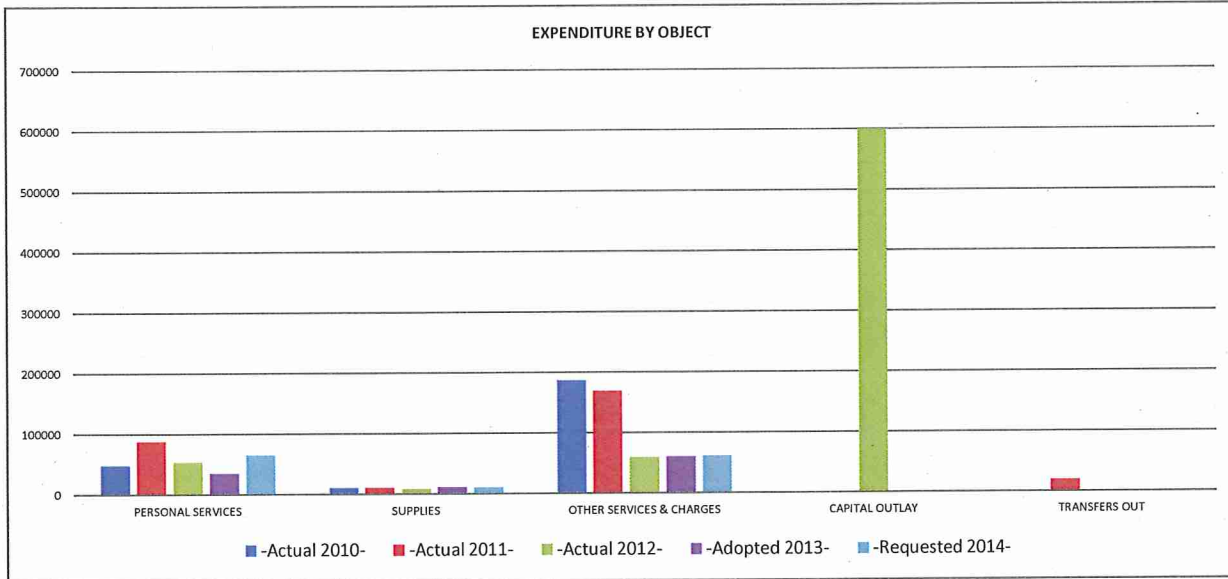
	2009 Actual	2010 Actual	2011 Actual	2012 Adopted	2013 Requested
Personnel Complement					
Economic Development Commission Members	7	7	7	7	7
	7	7	7	7	7
4011-4263 Taxes	\$ 273,506	\$ 273,440	\$ 170,917	\$ 104,466	\$ 136,739
4701 Interest Earnings	\$ 42,637	\$ 30,038	\$ 15,293	\$ 2,000	\$ 3,000

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City of Ramsey
2014 Requested Economic Development Authority Fund Budget

ECONOMIC DEVELOPMENT AUTHORITY FUND 230 - EXPENDITURE DETAIL

	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
EXPENDITURE BY OBJECT SUMMARY	-Actual 2010-	-Actual 2011-	-Actual 2012-	-Adopted 2013-	-Requested 2014-
PERSONAL SERVICES	\$ 48,229	\$ 87,798	\$ 53,872	\$ 35,086	\$ 64,759
SUPPLIES	10,325	10,604	8,608	11,000	10,600
OTHER SERVICES & CHARGES	186,772	169,745	59,559	60,380	61,380
CAPITAL OUTLAY	-	-	-	-	-
TRANSFERS OUT	-	19,733	-	-	-
TOTAL EXPENDITURE BY OBJECT	\$ 245,326	\$ 287,880	\$ 122,039	\$ 106,466	\$ 136,739



EXPENDITURE BY OBJECT RECAP		-Actual 2010-	-Actual 2011-	-Actual 2012-	-Adopted 2013-	-Requested 2014-
PERSONAL SERVICES						
WAGES AND SALARIES						
6102	F.T. REGULAR-WAGES & SALARIES	\$ 39,920	\$ 67,261	\$ 44,248	\$ 30,325	\$ 49,183
6105	TEMPORARY-WAGES & SALARIES	-	1,230	1,360	-	-
WAGES AND SALARIES TOTAL		\$ 39,920	\$ 68,491	\$ 45,608	\$ 30,325	\$ 49,183
EMPLOYER CONTRIBUTIONS						
6121	PERA CONTRIBUTIONS	\$ 2,794	\$ 4,876	\$ 3,208	\$ 2,199	\$ 3,370
6122	FICA/MEDICARE CONTRIBUTIONS	2,999	5,422	3,489	2,320	3,832
6131	GROUP INSURANCE	2,060	8,625	1,274	-	8,002
6133	WORKERS COMP INSURANCE PREMIUM	456	384	293	242	372
EMPLOYER CONTRIBUTIONS TOTAL		\$ 8,309	\$ 19,307	\$ 8,264	\$ 4,761	\$ 15,576
PERSONAL SERVICES TOTAL		\$ 48,229	\$ 87,798	\$ 53,872	\$ 35,086	\$ 64,759
SUPPLIES						
6249	MISCELLANEOUS OPERATING SUPPLY	\$ 10,325	\$ 10,604	\$ 8,608	\$ 11,000	\$ 10,600
SUPPLIES TOTAL		\$ 10,325	\$ 10,604	\$ 8,608	\$ 11,000	\$ 10,600

City of Ramsey
2014 Requested Economic Development Authority Fund Budget

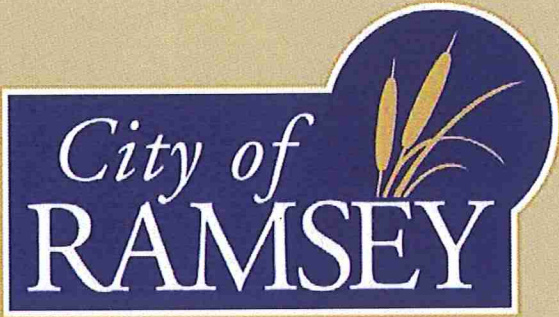
ECONOMIC DEVELOPMENT AUTHORITY FUND 230 - EXPENDITURE DETAIL

	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
OTHER SERVICES & CHARGES					
PROFESSIONAL SERVICES					
6304 LEGAL FEES	\$ -	\$ 110	\$ -	\$ 1,500	\$ 1,500
6315 MISCELLANEOUS PROFESSIONAL SER	100,161	162,651	51,581	45,000	45,000
PROFESSIONAL SERVICES TOTAL	100,161	162,761	51,581	46,500	46,500
COMMUNICATION					
6322 POSTAGE	240	252	46	250	250
6323 CELLULAR PHONES	308	793	269	700	700
COMMUNICATION TOTAL	548	1,045	315	950	950
EMPLOYEE REIMBURSEMENTS					
6331 TRAVEL & LODGING	4,563	1,002	110	1,000	1,000
6335 TRAINING	3,364	1,659	290	2,000	2,000
EMPLOYEE REIMBURSEMENTS TOTAL	7,927	2,661	400	3,000	3,000
INSURANCE					
6361 GENERAL LIABILITY/PROPERTY INS	1,707	1,869	5,970	2,000	3,000
UTILITIES					
6371 ELECTRIC UTILITIES	1,063	1,073	1,130	1,250	1,250
DUES, SUBSCRIPTIONS, AND REGISTRATION FEES					
6451 MEMBERSHIP DUES	370	336	163	500	500
6452 SUBSCRIPTIONS	-	-	-	300	300
6453 REGISTRATION FEES	40	-	-	-	-
DUES, SUBSCRIPTIONS, AND REGISTRATION FEES	410	336	163	800	800
MISCELLANEOUS					
6439 OTHER MISCELLANEOUS	74,956	-	-	5,880	5,880
OTHER SERVICES & CHARGES TOTAL	\$ 186,772	\$ 169,745	\$ 59,559	\$ 60,380	\$ 61,380
TRANSFERS OUT					
6820 OPERATING TRANSFERS TO OTHER F	-	19,733	-	-	-
TRANSFERS OUT TOTAL	\$ -	\$ 19,733	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING	\$ 245,326	\$ 287,880	\$ 122,039	\$ 106,466	\$ 136,739

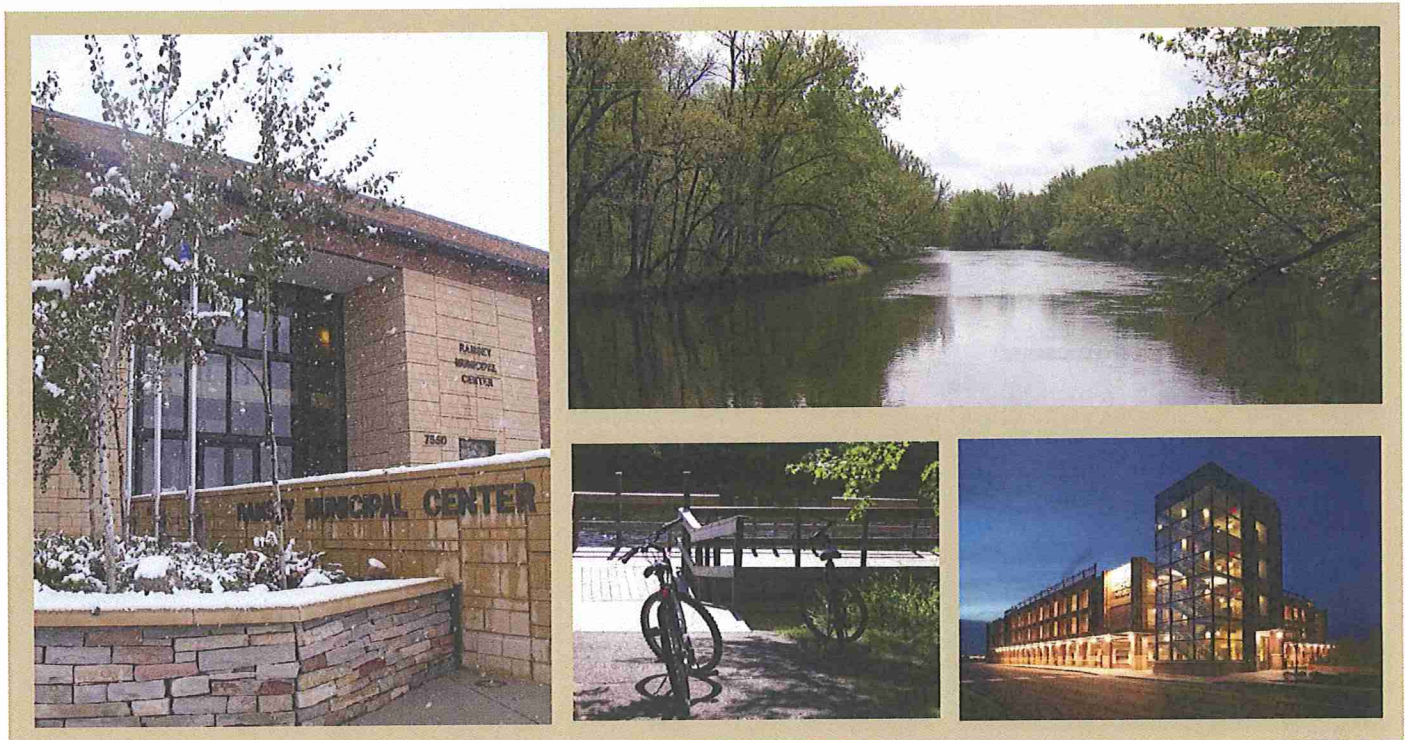
City of Ramsey
2014 Requested Economic Development Authority Fund Budget

ECONOMIC DEVELOPMENT AUTHORITY FUND 230 - EXPENDITURE DETAIL

	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
6102-6133 Wages & Salaries					
Personnel	\$ 48,229	\$ 87,798	\$ 53,872	\$ 35,086	\$ 64,759
ED Manager: 34% EDA, 46% HRA, 20% TIF; Develop. Serv. Mgr: 15%; City Admin 5%					
6249 Miscellaneous Operating Supplies					
Golf Tournament	\$ 8,345	\$ 3,789	\$ 3,500	\$ 4,000	\$ 4,000
Business Expo	556	1,011	3,500	4,000	4,000
Business Network Meeting	1,083	1,180	1,500	2,000	2,000
Miscellaneous	341	4,624	108	1,000	600
	\$ 10,325	\$ 10,604	\$ 8,608	\$ 11,000	\$ 10,600
6304 Legal Fees					
Legal Fees	\$ -	\$ 110	\$ -	\$ 1,500	\$ 1,500
6315 Miscellaneous Professional Services					
Misc Consulting Services	\$ 100,161	\$ 67,819	\$ 51,581	\$ 45,000	\$ 45,000
Fire Suppression @ 6701 Hwy 10	-	94,832	-	-	-
Buxton Study	-	-	-	-	-
	\$ 100,161	\$ 162,651	\$ 51,581	\$ 45,000	\$ 45,000
6322 Postage					
Postage for agendas, general information and various flyers.	\$ 240	\$ 252	\$ 46	\$ 250	\$ 250
6323 Cellular Phones					
Cell Phone Usage by Economic Development Director	\$ 308	\$ 793	\$ 269	\$ 700	\$ 700
6331 Travel/Meals/Lodging					
	\$ 4,563	\$ 1,002	\$ 110	\$ 1,000	\$ 1,000
6335 Training					
ICSC	\$ 825	\$ -	\$ -	\$ -	\$ -
NDC Training	2,220	-	-	-	-
EDAM Conference-Summer/Winter	319	1,659	290	2,000	2,000
	\$ 3,364	\$ 1,659	\$ 290	\$ 2,000	\$ 2,000
6361 General Liability/Property/Auto Insurance					
Share of applicable insurance coverage.	\$ 1,707	\$ 1,869	\$ 5,970	\$ 2,000	\$ 3,000
6371 Electric Utilities					
Electric service-EDA St Lights, Old Town Hall	\$ 1,063	\$ 1,073	\$ 1,130	\$ 1,250	\$ 1,250
6439 Other Miscellaneous					
Sophia-Ramsey Trunk payments	\$ 74,956	\$ -	\$ -	\$ 5,880	\$ 5,880
6451 Dues					
Membership Dues	\$ 370	\$ 336	\$ 500	\$ 500	\$ 500
6452 Subscriptions					
MN Real Estage Journal & Business Journal	\$ -	\$ -	\$ -	\$ 300	\$ 300
6820 Transfers to Other Funds					
TIF expenditures in non-used Districts (TIF 11-TIF13)	\$ -	\$ 19,733	\$ -	\$ -	\$ -



CITY OF RAMSEY
HOUSING REDEVELOPMENT AUTHORITY
REQUESTED BUDGET
For Fiscal Year 2014



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City of Ramsey
2014 Requested Housing Redevelopment Authority Fund Budget

HOUSING REDEVELOPMENT AUTHORITY FUND 295 - SUMMARY

REVENUES

	-Actual 2010-	-Actual 2011-	-Actual 2012-	-Adopted 2013-	-Requested 2014-
TAXES	\$ 383,005	\$ 346,428	\$ 367,288	\$ 187,268	\$ 207,802
INTERGOVERNMENTAL REVENUES	-	-	-	-	-
INVESTMENT EARNINGS	24,420	11,666	7,421	2,500	2,500
MISCELLANEOUS	5	34,395	152,664	-	-
OTHER FINANCING SOURCES	5,000	136,302	13,747	-	-
TOTAL REVENUES	\$ 412,430	\$ 528,791	\$ 541,120	\$ 189,768	\$ 210,302

EXPENDITURES

	-Actual 2010-	-Actual 2011-	-Actual 2012-	-Adopted 2013-	-Requested 2014-
PERSONNEL SERVICES	\$ 43,084	\$ 149,754	\$ 72,927	\$ 130,268	\$ 150,802
SUPPLIES	77,512	59,826	26,552	-	-
OTHER SERVICES & CHARGES	426,439	436,075	230,520	57,000	57,000
CAPITAL OUTLAY	-	111,669	-	-	-
TRANSFERS OUT	-	-	286,874	-	-
TOTAL EXPENDITURES	\$ 547,035	\$ 757,324	\$ 616,873	\$ 187,268	\$ 207,802

FUND BALANCE

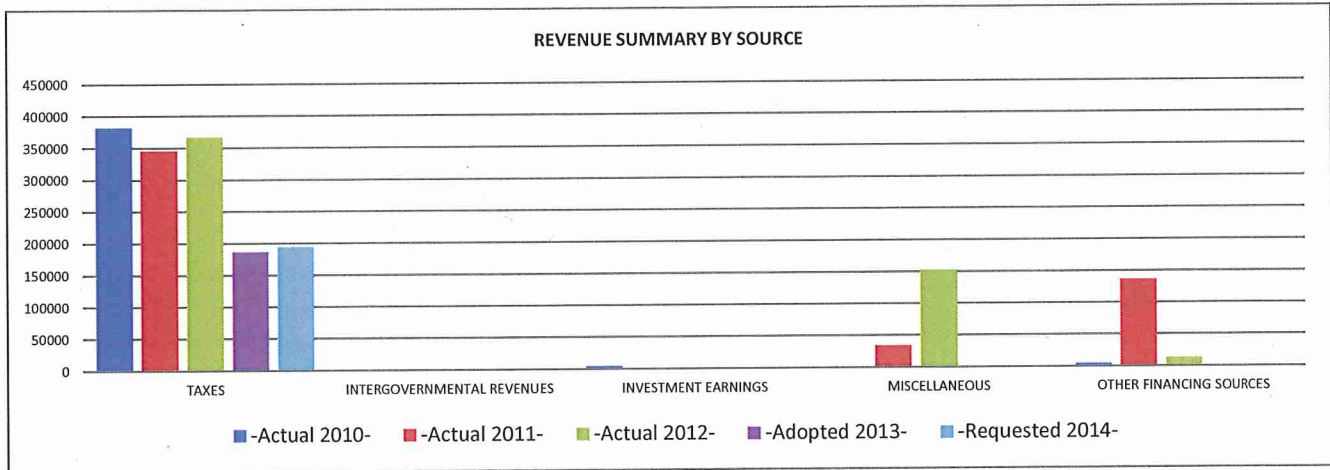
	-Actual 2010-	-Actual 2011-	-Actual 2012-	-Adopted 2013-	-Requested 2014-
FUND BALANCE, Begining on Yr	\$ 751,807	\$ 617,202	\$ 388,669	\$ 312,916	\$ 315,416
Revenues & Other Sources	412,430	528,791	541,120	189,768	210,302
Expenditures & Other Uses	(547,035)	(757,324)	(616,873)	(187,268)	(207,802)
FUND BALANCE, End of Yr	\$ 617,202	\$ 388,669	\$ 312,916	\$ 315,416	\$ 317,916

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City of Ramsey
2014 Requested Housing Redevelopment Authority Fund Budget

HOUSING REDEVELOPMENT AUTHORITY FUND 295 - REVENUE DETAIL

	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
HRA FUND 9295 - REVENUE SUMMARY					
TAXES	\$ 383,005	\$ 346,428	\$ 367,288	\$ 187,268	\$ 207,802
INTERGOVERNMENTAL REVENUES	-	-	-	-	-
INVESTMENT EARNINGS	24,420	11,666	7,421	2,500	2,500
MISCELLANEOUS	5	34,395	152,664	-	-
OTHER FINANCING SOURCES	5,000	136,302	13,747	-	-
TOTAL REVENUES	\$ 412,430	\$ 528,791	\$ 541,120	\$ 189,768	\$ 210,302



HRA FUND 9295 - REVENUE BY SOURCE		-Actual 2010-	-Actual 2011-	-Actual 2012-	-Adopted 2013-	-Requested 2014-
TAXES						
4011	CURRENT-AD VALOREM TAXES	\$ 331,889	\$ 270,931	\$ 298,923	\$ 187,268	\$ 207,802
4012	DELINQUENT-AD VALOREM TAXES	5,093	5,517	4,934	-	-
4014	FISCAL DISPARITIES	46,023	69,980	63,195	-	-
4263	MARKET VALUE HOMESTEAD CREDIT	-	-	236	-	-
TAXES TOTAL		\$ 383,005	\$ 346,428	\$ 367,288	\$ 187,268	\$ 207,802
INVESTMENT EARNINGS						
4701	INTEREST ON INVESTMENTS	\$ 24,420	\$ 11,666	\$ 7,421	\$ 2,500	\$ 2,500
MISCELLANEOUS						
4609	OTHER MISCELLANEOUS REVENUES	\$ 5	\$ 34,395	\$ 152,664	\$ -	\$ -
OTHER FINANCING SOURCES						
TRANSFERS IN						
4901	TRANSFER IN FROM OTHER FUNDS	\$ 5,000	\$ 136,302	\$ 13,747	\$ -	\$ -
TRANSFERS IN TOTAL		5,000	136,302	13,747	-	-
OTHER FINANCING SOURCES TOTAL		\$ 5,000	\$ 136,302	\$ 13,747	\$ -	\$ -
TOTAL REVENUE		\$ 412,430	\$ 528,791	\$ 541,120	\$ 189,768	\$ 210,302

City of Ramsey
2014 Requested Housing Redevelopment Authority Fund Budget

2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
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HOUSING REDEVELOPMENT AUTHORITY FUND 295 - REVENUE DETAIL

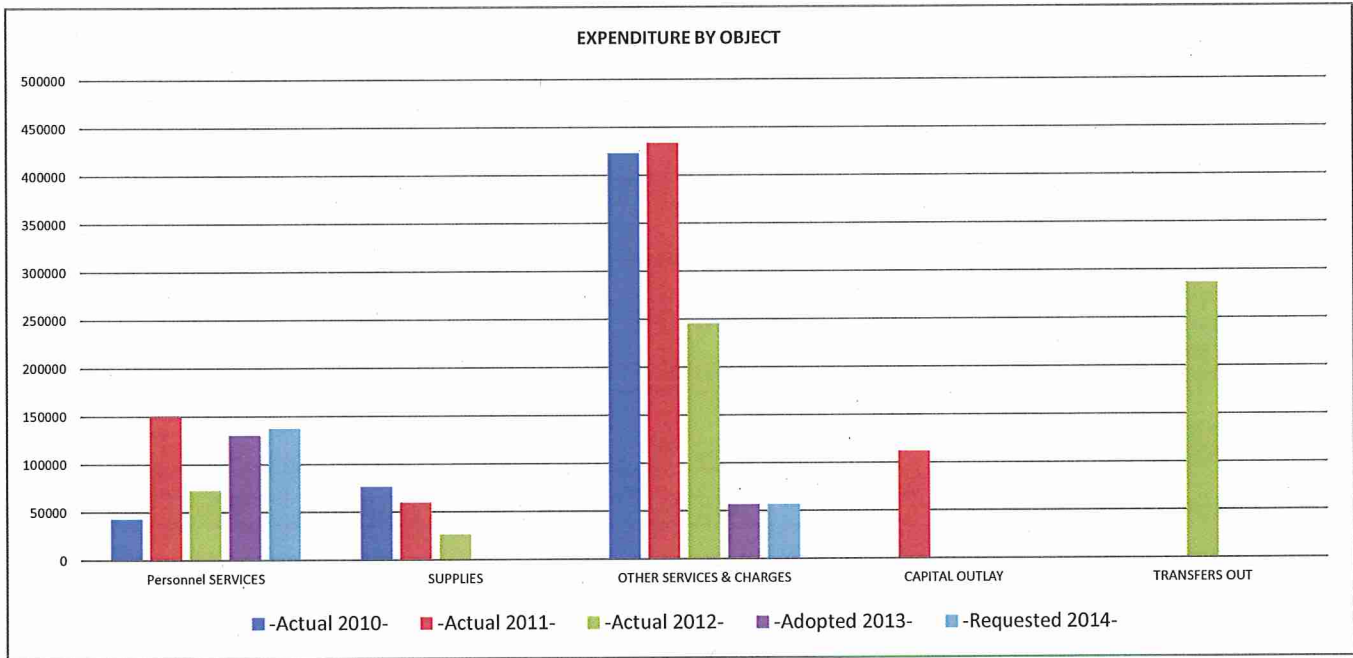
	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
4011 Current Ad Valorem Taxes					
((includes taxes from Town Center))	\$ 383,005	\$ 346,428	\$ 367,288	\$ 187,268	\$ 207,802
4701 Interest Earnings					
	\$ 24,420	\$ 11,666	\$ 7,421	\$ 2,500	\$ 2,500
4609 Miscellaneous Revenues					
Earnest Money - TOTI		\$ 34,395	\$ -	\$ -	-
County HRA payment towards RTC land purchase	5	-	152,664	-	-
	\$ 5	\$ 34,395	\$ 152,664	\$ -	-
4901 Transfers in from other funds					
Letter of Credit Proceeds & Sewer/Water Loan	\$ 5,000	\$ -	\$ -	\$ -	-
Non TIF Interest Earnings	-	136,302	13,747	-	-
	\$ 5,000	\$ 136,302	\$ 13,747	\$ -	-

City of Ramsey
2014 Requested Housing Redevelopment Authority Fund Budget

HOUSING REDEVELOPMENT AUTHORITY FUND 295 - EXPENDITURE DETAIL

2010 Actual 2011 Actual 2012 Actual 2013 Adopted 2014 Requested

EXPENDITURE BY OBJECT SUMMARY	-Actual 2010-	-Actual 2011-	-Actual 2012-	-Adopted 2013-	-Requested 2014-
PERSONNEL SERVICES	\$ 43,084	\$ 149,754	\$ 72,927	\$ 130,268	\$ 150,802
SUPPLIES	77,512	59,826	26,552	-	-
OTHER SERVICES & CHARGES	426,439	436,075	230,520	57,000	57,000
CAPITAL OUTLAY	-	111,669	-	-	-
TRANSFERS OUT	-	-	286,874	-	-
TOTAL EXPENDITURE BY OBJECT	\$ 547,035	\$ 757,324	\$ 616,873	\$ 187,268	\$ 207,802



EXPENDITURE BY OBJECT RECAP	-Actual 2010-	-Actual 2011-	-Actual 2012-	-Adopted 2013-	-Requested 2014-
PERSONNEL SERVICES					
WAGES AND SALARIES					
6102 F.T. REGULAR-WAGES & SALARIES	\$ 37,221	\$ 123,895	\$ 58,407	\$ 107,410	\$ 111,780
6104 PART TIME-WAGES & SALARIES	-	6,175	5,025	6,000	6,000
WAGES AND SALARIES	\$ 37,221	\$ 130,070	\$ 63,432	\$ 113,410	\$ 117,780
EMPLOYER CONTRIBUTIONS					
6121 PERA CONTRIBUTIONS	\$ 2,605	\$ 8,983	\$ 4,235	\$ 7,787	\$ 8,105
6122 FICA/MEDICARE CONTRIBUTIONS	2,847	9,973	4,852	8,217	8,962
6131 GROUP INSURANCE	-	-	-	-	15,060
6133 WORKERS COMP INSURANCE PREMIUM	411	728	408	854	895
EMPLOYER CONTRIBUTIONS	\$ 5,863	\$ 19,684	\$ 9,495	\$ 16,858	\$ 33,022
PERSONNEL SERVICES TOTAL	\$ 43,084	\$ 149,754	\$ 72,927	\$ 130,268	\$ 150,802
SUPPLIES					
OPERATING SUPPLIES					
6246 MARKETING & PROMOTIONS	\$ 70,035	\$ 59,350	\$ 24,783	\$ -	\$ -
6249 MISCELLANEOUS OPERATING SUPPLY	7,477	476	1,769	-	-
OPERATING SUPPLIES	\$ 77,512	\$ 59,826	\$ 26,552	\$ -	\$ -
SUPPLIES TOTAL	\$ 77,512	\$ 59,826	\$ 26,552	\$ -	\$ -

City of Ramsey
2014 Requested Housing Redevelopment Authority Fund Budget

HOUSING REDEVELOPMENT AUTHORITY FUND 295 - EXPENDITURE DETAIL

	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
OTHER SERVICES & CHARGES					
PROFESSIONAL SERVICES					
6304 LEGAL FEES	\$ 32,424	\$ 77,390	\$ 75,262	\$ -	\$ -
6315 MISCELLANEOUS PROFESSIONAL SER	323,886	283,940	94,234	-	-
PROFESSIONAL SERVICES	\$ 356,310	\$ 361,330	\$ 169,496	\$ -	\$ -
COMMUNICATION					
6322 POSTAGE	\$ 7	\$ 938	\$ 520	\$ -	\$ -
EMPLOYEE REIMBURSEMENTS					
6331 TRAVEL & LODGING	\$ 12,003	\$ 19,858	\$ 4,949	\$ -	\$ -
6334 MILEAGE REIMBURSEMENT	-	36	-	-	-
6335 TRAINING	3,655	242	339	-	-
EMPLOYEE REIMBURSEMENTS	\$ 15,658	\$ 20,136	\$ 5,288	\$ -	\$ -
INSURANCE					
6361 GENERAL LIABILITY/PROPERTY INS	\$ 4,562	\$ 5,865	\$ 6,255	\$ 6,000	\$ 7,000
UTILITIES					
6371 ELECTRIC UTILITIES	\$ -	\$ 108	\$ 1,101	\$ 3,000	\$ 2,000
DUES, SUBSCRIPTIONS, AND REGISTRATION FEES					
6451 MEMBERSHIP DUES	\$ 2,242	\$ -	\$ 200	\$ -	\$ -
6452 SUBSCRIPTIONS	-	98	-	-	-
DUES, SUBSCRIPTIONS, AND REGISTRATION FEES	\$ 2,242	\$ 98	\$ 200	\$ -	\$ -
CONTRACTED SERVICES					
6489 OTHER CONTRACTED SERVICES	\$ 47,660	\$ 47,600	\$ 47,660	\$ 48,000	\$ 48,000
OTHER SERVICES & CHARGES TOTAL	\$ 426,439	\$ 436,075	\$ 230,520	\$ 57,000	\$ 57,000
CAPITAL OUTLAY					
6580 OTHER EQUIPMENT	\$ -	\$ 111,669	\$ -	\$ -	\$ -
TRANSFERS OUT					
6820 OPERATING TRANSFERS TO OTHER FUNDS	\$ -	\$ -	\$ 286,874	\$ -	\$ -
TOTAL EXPENDITURES & OTHER FINANCING	\$ 547,035	\$ 757,324	\$ 616,873	\$ 187,268	\$ 207,802

City of Ramsey
2014 Requested Housing Redevelopment Authority Fund Budget

HOUSING REDEVELOPMENT AUTHORITY FUND 295 - EXPENDITURE DETAIL

	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
6102 Wages & Salaries					
Personnel	\$ 37,221	\$ 123,895	\$ 58,407	\$ 107,410	\$ 111,780
EDA Manager (Funded 20% TIF, 34% EDA, 46% HRA)					
Assistant to City Admin (Funded 15% HRA)					
City Admin (Funded 39% HRA)					
Development Services Manager (Funded 15% HRA)					
6104 Wages & Salaries-Part Time					
Stipend for HRA Meeting \$25/mtg	\$ -	\$ 6,175	\$ 5,025	\$ 6,000	\$ 6,000
6246 Marketing & Promotional Supplies					
COR Website Domains	\$ 2,234	\$ 1,750	\$ 3,000	\$ -	\$ -
COR Marketing	67,801	57,600	21,783	-	-
	\$ 70,035	\$ 59,350	\$ 24,783	\$ -	\$ -
6249 Miscellaneous Operating Supplies					
Miscellaneous	\$ 7,477	\$ 476	\$ 1,769	\$ -	\$ -
6304 Legal Fees					
Legal Fees	\$ 32,424	\$ 77,390	\$ 75,262	\$ -	\$ -
6315 Miscellaneous Professional Services					
Development Management Contract & Exp	\$ 311,750	\$ 267,359	\$ 57,282	\$ -	\$ -
Misc Consulting Services	12,136	16,581	36,952	-	-
	\$ 323,886	\$ 283,940	\$ 94,234	\$ -	\$ -
6322 Postage					
Mailing Housing Surveys	\$ 7	\$ 938	\$ 520	\$ -	\$ -
6331 Travel/Meals/Lodging					
Travel for COR	\$ 12,003	\$ 19,858	\$ 4,949	\$ -	\$ -
6334 Mileage Reimbursement					
Reimbursement for Personnel use of auto	\$ -	\$ 36	\$ -	\$ -	\$ -
6335 Training					
Misc HRA Conferences	\$ 3,655	\$ 242	\$ 339	\$ -	\$ -
6361 General Liability/Property/Auto Insurance					
Share of applicable insurance coverage.	\$ 4,562	\$ 5,865	\$ 6,255	\$ 6,000	\$ 7,000
6371 Electric Utilities					
Electric for COR Sign	\$ -	\$ 108	\$ 1,101	\$ 3,000	\$ 2,000

City of Ramsey
2014 Requested Housing Redevelopment Authority Fund Budget

HOUSING REDEVELOPMENT AUTHORITY FUND 295 - EXPENDITURE DETAIL

	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Requested
6451 Dues					
ICSC	\$ 2,242	\$ -	\$ 200	\$ -	\$ -
6452 Subscriptions					
MN Real Estate Journal & Business Journal	\$ -	\$ 98	\$ -	\$ -	\$ -
6489 Other Contracted Services					
Park Ramp Maintenance Agreement	\$ 47,660	\$ 47,600	\$ 47,660	\$ 48,000	\$ 48,000
6580 Other Equipment					
Signs	\$ -	\$ 111,669	\$ -	\$ -	\$ -
6820 Transfers Out					
Land sale transfer per policy	\$ -	\$ -	\$ 286,874	\$ -	\$ -



Appendix E

Scenario: A New Day (Working Document)

Strategic Imperative I: Financial Stability

Ensure strategic economic development that complements the city's desired quality of life and builds a stable tax base, all while maintaining a low tax levy.

Strategic Initiative	Department	Tactics	Initiation Date	Completion Date	Additional Resources Required	Additional Tools Required	Responsible Party	Key Outcome Indicators/Metrics
Ensuring financial stability	Finance	Determine adequate balances Develop policy that outlines fund balance minimums per fund Examine sufficient balance of overall rainy day funds to avoid the need to borrow Calculate square footage cost basis for The COR	7/2013	Ongoing	None	None	Diana Lund	<ul style="list-style-type: none"> Retained bond rating of AA+
	Finance		6/2013	7/2013	None	None	Diana Lund	<ul style="list-style-type: none"> Recouped at least 100 percent of City's net costs
Optimizing TIF to support infrastructure improvements	City Administration/ Department Heads	Evaluate other revenue generating sources: franchise fees, increased permit fees, etc.	2013	2014	None	None	Leadership Team	<ul style="list-style-type: none"> Implemented new revenue sources
	City Administrator/Finance	Evaluate selling city-owned properties	2013	2014	None	None	Kurt Ulrich/Diana Lund/ED	<ul style="list-style-type: none"> Source of one-time monies
	Finance/ED	Conduct a comprehensive study to determine correct size of TIF 14	6/2013	8/2013	\$8,000 TIF 14		Diana Lund/ED	<ul style="list-style-type: none"> Return 10 percent of TIF 14 taxable value to general tax base
	Engineering/ED	Identify needed infrastructure improvements in TIF districts Prioritize needs and establish timeline for completion of improvements	2013	2018	None	None	Bruce Westby/ED	<ul style="list-style-type: none"> Completed infrastructure improvements in TIF districts



Appendix E
Scenario: A New Day (Working Document)

Strategic Imperative I: Financial Stability (Continued)

Ensure strategic economic development that complements the city's desired quality of life and builds a stable tax base, all while maintaining a low tax levy.

Strategic Initiative	Department	Tactics	Initiation Date	Completion Date	Additional Resources Required	Additional Tools Required	Responsible Party	Key Outcome Indicators/Metrics
<i>Increasing economic growth</i>	ED/Engineering	<p>Develop a well-designed marketing and sales plan for city's development opportunities (commercial/industrial)</p> <p>Develop/refine City promotional materials to attract economic growth e.g., Fact Sheets for marketable City-owned land</p>	10/2013	4/2014	None	None	ED/Bruce Westby	<ul style="list-style-type: none"> Launched a successful marketing plan that informs businesses, developers and real estate brokers that the City is Open For Business – It is a <i>New Day and a New Beginning</i> Achieved X number of jobs, private capital investment, and sold X acres in 2015 Selected course of action Finalized development options
<i>Maximizing land use</i>	Administration CD	<p>Approve exit strategy for COR</p> <p>Determine appropriate land uses and development opportunities for property including but not limited to the following:</p> <ul style="list-style-type: none"> ➢ Industrial Park development ➢ 167th commercial node ➢ Sunfish Lake Blvd/ Sunwood Drive commercial node ➢ Legacy/Hageman site ➢ West of Armstrong area ➢ Former municipal center ➢ Pearson property south of 10 River's Bend site ➢ 181st and Bagh/Armstrong Blvd 	4/2013 2013	7/2013 2013	None Can accomplish if new staff is hired	None None	Kurt Ulrich Tim Gladhill	<ul style="list-style-type: none"> Adopted Comprehensive Plan Update by City Council and approved by Metropolitan Council Secured at least one Community Development Block Grant (CDBG) grant annually Secured at least one Livable Communities Act (LCA) grant annually
	CD	Identify roadmap for future development	1/2015	12/2018	\$20,000 (General Funds)	None	Tim Gladhill	<ul style="list-style-type: none"> Adopted Comprehensive Plan Update by City Council and approved by Metropolitan Council Secured at least one Community Development Block Grant (CDBG) grant annually Secured at least one Livable Communities Act (LCA) grant annually
	CD	Secure funding to achieve land use vision and goals	1/2013	Ongoing	Can accomplish if new staff is hired	None	Tim Gladhill	<ul style="list-style-type: none"> Adopted Comprehensive Plan Update by City Council and approved by Metropolitan Council Secured at least one Community Development Block Grant (CDBG) grant annually Secured at least one Livable Communities Act (LCA) grant annually

Three - Year Strategic Action Plan



Appendix E
Scenario: A New Day (Working Document)

Strategic Imperative I: Financial Stability (Continued)

Ensure strategic economic development that complements the city's desired quality of life and builds a stable tax base, all while maintaining a low tax levy.

Strategic Initiative	Department	Tactics	Initiation Date	Completion Date	Additional Resources Required	Additional Tools Required	Responsible Party	Key Outcome Indicators/Metrics
<i>Enhancing infrastructure development to meet city's growth</i>	PW/Engineering	Secure Bury Carlson property for future PW site	2013	2013	None	None	PW/Engineering	<ul style="list-style-type: none"> City Council dedicates this property for future PW site
	PW/Engineering	Conduct preliminary space study and design for PW facility	2015	2016	\$20,000 (General Funds)		PW/Engineering	<ul style="list-style-type: none"> Plan for new PW facility
	PW/Engineering	Work for a regional solution for a water treatment plant	2013	2014	State and regional funding	Design of future treatment plant	PW/Engineering	<ul style="list-style-type: none"> Commitment to a regional solution for long-term water supply
	Engineering/Finance	Conduct a revised water study based on regional feasibility	2015	2015	\$12,500 (Enterprise Fund)	Consultant	Engineering	<ul style="list-style-type: none"> Achieved a stable long-term water supply at reasonable rates
	Fire/Finance	Determine cost and funding mechanism for new fire station (if station #2 is relocated)	4/2013	2014	\$2.5 M (CIP -- General Obligation Bond)	Architectural Plan	Dean Kapler/Diana Lund	<ul style="list-style-type: none"> Built new fire station
	Engineering/CD	Work with Anoka County (Joint Powers Agreement) regarding Alternative Urban Area Review (AUAR) improvements	6/2013	12/2013	None	None	Bruce Westby	<ul style="list-style-type: none"> Approved AUAR road improvement schedule



Appendix E

Scenario: A New Day (Working Document)

Strategic Imperative II: A Connected Community

Ensure that the city is a connected city that is part of a comprehensive regional transportation system that enables all citizens to easily navigate the community and attracts business development.

Strategic Initiative	Department	Tactics	Initiation Date	Completion Date	Additional Resources Required	Additional Tools Required	Responsible Party	Key Outcome Indicators/Metrics
Enhancing the State, County and City's transportation system	CD/Engineering/Finance	Analyze Right-of-Way Acquisition Loan Fund (RALF) program Work with MNDOT on status	2013	2013	None	None	Bruce Westby	<ul style="list-style-type: none"> MNDOT continues RALF program
	PW/Engineering	Develop and implement a long-term road maintenance plan/policy	2013	Ongoing	\$808,500 (General Fund) \$2,191,500 annually (New revenue - use of other funding sources) 1 FTE Engineering Technician	None	Grant Riemer/Bruce Westby	<ul style="list-style-type: none"> Approved maintenance policy Maintain street pavement rating to 7 to 10+
	Finance/Engineering	Conduct analysis of funding for road construction and explore financing mechanisms	4/2013	12/2013	Can accomplish if new staff is hired	None	Diana Lund/Bruce Westby	<ul style="list-style-type: none"> Approved dedicated financing mechanism that supports improvements
	City Administration/Engineering/Finance	Update/amend Charter Determine funding partners and city's contribution and source to construct Armstrong Interchange	2013	TBD	None	TBD	Kurt Ulrich	<ul style="list-style-type: none"> Secure funding for Armstrong Interchange
Enhancing trail way system	PW/Parks	Expand Mississippi River Trail (MRT)	2015	2017	Build alliance with Kelly Farm (Grant Funding)	Letters of support for legislators	Mark Riverblood	<ul style="list-style-type: none"> Achieved grant funding Expanded MRT by 1.5 miles

Three - Year Strategic Action Plan



Appendix E

Scenario: A New Day (Working Document)

Strategic Imperative III: Smart, Citizen-Focused Government

Continue the delivery of quality services to ensure the city will have safe and thriving neighborhoods and business districts, and a clean environment.

Strategic Initiative	Department	Tactics	Initiation Date	Completion Date	Additional Resources Required	Additional Tools Required	Responsible Party	Key Outcome Indicators/Metrics
Ensuring quality services based on customer requirements	City Administration	Develop a plan for increased citizen engagement by monitoring inquiries/utilities consumption	2013	Ongoing	Can accomplish if new staff is hired	Enhance CRM tool/website	Kurt Ulrich	<ul style="list-style-type: none"> Achieved X percent increase in suggestions from citizens
	PW	Purchase additional snow removal equipment	2013	2015	\$180,000 (CIP)		Grant Riemer	<ul style="list-style-type: none"> Provided snow removal services within 8 hours
	PW/Utilities	Upgrade and replace 1- ton pickup for daily operations and lift station maintenance	2013	2015	\$6,000 upgrade (Enterprise Funds) 1 FTE PW/Park Maintenance	Truck	Grant Riemer	<ul style="list-style-type: none"> Maintain level of service
Ensuring a safe city		Expand staffing	2014	Ongoing				
	HR/Police	Review employment of the "Code Enforcement Intern"	2014	Ongoing	1 Seasonal Intern (General Funds)	None	Colleen Lasher/Jim Way	<ul style="list-style-type: none"> Achieved reporting time within 14 days
	Police	Place cameras at locations around city/parks	2014	2014 - 2015 ongoing	\$25,000 (General Funds)	Cameras	Jim Way	<ul style="list-style-type: none"> 10% decrease in number of vandalism
	Police	Conduct on-site visits/surveys of businesses	2013	2013	None	Survey	Jim Way/Police Staff	<ul style="list-style-type: none"> Achieve 100 percent business participation in business outreach program
	Police	Publish public notifications of crime	2013	Ongoing	None	None	Jim Way	<ul style="list-style-type: none"> Enhanced awareness of citizens
	Police	Restore Police Force	2014	2014	Add one FTE, Officer (General Funds)	None	Jim Way	<ul style="list-style-type: none"> Expanded police coverage
	Police	Expand Police Force by assigning an officer on the Drug Task Force	2015	Ongoing	Add one FTE, Officer (General Funds)	None	Jim Way	<ul style="list-style-type: none"> Increased levels of drug arrests in community by X percent
	Department Heads	Investigate the use of all employees as "Roger Ramsey" "community watchers"	2014	Ongoing	Can accomplish if new staff is hired	TBD/Badges	Department Heads	<ul style="list-style-type: none"> Increased team approach to identifying issues and opportunities

per Jim Way 5/20/13

Three - Year Strategic Action Plan



Appendix E

Scenario: A New Day (Working Document)

Strategic Imperative III: Smart, Citizen-Focused Government (Continued)

Continue the delivery of quality services to ensure the city will have safe and thriving neighborhoods and business districts, and a clean environment.

Strategic Initiative	Department	Tactics	Initiation Date	Completion Date	Additional Resources Required	Additional Tools Required	Responsible Party	Key Outcome Indicators/Metrics
Expanding shared services	Fire/City Administration/Finance	Conduct a detailed feasibility study of joining fire services across community lines	10/2011	2013	Participation by other communities	None	Dean Kapler/Kurt Ulrich	<ul style="list-style-type: none"> Completed study with recommendation
	Fire	Research opportunities for sharing costs for required training	2013	Ongoing	Participation by other communities	TBD	Dean Kapler	<ul style="list-style-type: none"> Completed cost comparison with recommendation including quality of training rating
Improving safety and quality of housing stock	CD	Adopt Housing Assistance Policy	3/2013	2013	None	None	Tim Gladhill	<ul style="list-style-type: none"> Implemented Housing Assistance Policy
	CD	Determine if Rental Licensing Program should be expanded	2014	2014	.5 FTE Building Inspection Intern/Technician (General Funds)	None	Tim Gladhill	<ul style="list-style-type: none"> Adopted Rental Licensing Program Amendment – City Council
Enhancing recreational and cultural opportunities	PW/Parks	Examine/study need for comprehensive community and recreational programming	2015	2017	Can accomplish if new staff is hired	None	Mark Riverblood	<ul style="list-style-type: none"> Completed survey
	PW/Parks	Build with Anoka Technical College/Hennepin College as an in-service work site for outdoor landscape programs	2014	Ongoing	.5 FTE Intern (General Funds)	None	Mark Riverblood	<ul style="list-style-type: none"> Enhanced landscaping
	PW/Parks	Examine/study to establish a nonprofit Friends of Ramsey Parks to raise private funds	2015	Ongoing	Can accomplish if new staff is hired	None	Mark Riverblood	<ul style="list-style-type: none"> Achieved private fundraising to enhance City's parks



Appendix E

Scenario: A New Day (Working Document)

Strategic Imperative III: Smart, Citizen-Focused Government (Continued)

Continue the delivery of quality services to ensure the city will have safe and thriving neighborhoods and business districts, and a clean environment.

Strategic Initiative	Department	Tactics	Initiation Date	Completion Date	Additional Resources Required	Additional Tools Required	Responsible Party	Key Outcome Indicators/Metrics
<i>Enhancing recreational and cultural opportunities</i>	CD	Identify potential for future indoor community/recreational center	1/2015	1/2018	Can accomplish if new staff is hired	None	Tim Gladhill	<ul style="list-style-type: none"> Agreed to preferred business model (location and amenities) for future approval by City Council
	PW/Parks	Develop a plan for Public Art at Northstar Rail Station	2013	2014	Can accomplish if new staff is hired	Engage artist to develop schematic design	PW/Parks	<ul style="list-style-type: none"> Partner with Metro Transit (Met Council) Secured Legacy/other non-city funding
	Finance/PW/Parks	Conduct a cost/benefit analysis of community programs	2013	2013	None	None	Diana Lund	<ul style="list-style-type: none"> Allocation of dollars in line with Council's priorities
<i>Building and expanding community connections</i>	City Administration	Evaluate and develop a "Get Healthy" program	2015	2015	Can accomplish if new staff is hired (Grant Funds)	Mailings	Kurt Ulrich	<ul style="list-style-type: none"> Secured grant funding Achieved 1,000 citizens participating in program
	City Clerk	Utilize certified Election Judges for assistance with pre-election tasks and with in-person absentee voting	Date dependent on primary election	Ongoing	Can accomplish if new staff is hired	Election Budget	Jo Thieling	<ul style="list-style-type: none"> Enhanced use of City's staffing time Provided updated election information by certified Election Judges



Appendix E

Scenario: A New Day (Working Document)

Strategic Imperative IV: An Effective Organization

Maintain a highly functional staff, citizen volunteers, and elected officials and governance structure that meet the ever-changing, increasing needs of the organization.

Strategic Initiative	Department	Tactics	Initiation Date	Completion Date	Additional Resources Required	Additional Tools Required	Responsible Party	Key Outcome Indicators/Metrics
Enhancing governance structure	City Administration/ City Council/ Charter Commission	Modify the authority of the City Administrator	6/2013	12/2013	Council/Commissions Time	None	Kurt Ulrich/Colleen Lasher/Jo Thieling	<ul style="list-style-type: none"> Centered responsibility and accountability of City's performance with one person Achieved significant savings by reducing the number of Personnel Committee meetings and Council agenda items
	City Administration /City Council	Disolve HRA	2013	2013	None	None	Kurt Ulrich/City Council	<ul style="list-style-type: none"> Reduced redundancy, administrative work, and time Decreased stipend expenses by X percent



Appendix E

Scenario: A New Day (Working Document)

Strategic Imperative IV: An Effective Organization (Continued)

Maintain a highly functional staff, citizen volunteers, and elected officials and governance structure that meet the increasingly ever-changing needs of the organization.

Strategic Initiative	Department	Tactics	Initiation Date	Completion Date	Additional Resources Required	Additional Tools Required	Responsible Party	Key Outcome Indicators/Metrics
Enhancing organizational structure	City Administration	Review organizational structure for efficiency and effectiveness (reporting, grouping like work groups, etc.)	2014	2015	.5 FTE Administrative Intern Can accomplish if new staff is hired	None	Kurt Ulrich/Colleen Lasher	<ul style="list-style-type: none"> Develop a three year staffing projection Established highly-functioning and sustainable organizational structure
	City Administration/Human Resources	Reclassification of jobs	2013	Ongoing	\$16,968 – 2014, \$28,863-2015 (General Fund)	None	Kurt Ulrich/Colleen Lasher	<ul style="list-style-type: none"> Retained employees
	Administrative Services/Department Heads	Update key human resource tools- job descriptions (basis for employee performance and pay strategy) and development plans Update and distribute Personnel Policy, ensure Personnel Policy mirrors labor agreements	7/2013	2/2014	Can accomplish if new staff is hired	League of Minnesota Cities template Job Description/development plan templates	Colleen Lasher/Department Heads	<ul style="list-style-type: none"> 100 percent updated job descriptions Updated Personnel Policy Enhanced clarity and transparency among staff
	Administrative Services/Department Heads	Develop a cross-training, succession planning, 3 Deep strategy	2014	2014	Can accomplish if new staff is hired	TBD	Colleen Lasher/Department Heads	<ul style="list-style-type: none"> A plan to increase bench strength
	Administrative Services/Department Heads	Develop and implement a supervisor training program	2014	2014	\$5,000 Training (General Fund)	None	Colleen Lasher/Department Heads	<ul style="list-style-type: none"> 100% trained supervisors
	Administrative Services/Department Heads	Evaluate performance management HRIS systems	12/2013	2/2014	Can accomplish if new staff is hired	Manager & Supervisor Training	Colleen Lasher/Department Heads	<ul style="list-style-type: none"> Adopted up-to-date HR security and tracking

Three - Year Strategic Action Plan



Appendix E

Scenario: A New Day (Working Document)



Strategic Imperative IV: An Effective Organization (Continued)

Maintain a highly functional staff, citizen volunteers, and elected officials and governance structure that meet the ever-changing, increasing needs of the organization.

Strategic Initiative	Department	Tactics	Initiation Date	Completion Date	Additional Resources Required	Additional Tools Required	Responsible Party	Key Outcome Indicators/Metrics
Creating a high-performance work environment and workforce	City Administration	Conduct meetings regarding the new strategic framework, strategic imperatives, and goals (All Staff and All Commissions)	5/2013	7/2013	None	None	Kurt Ulrich	<ul style="list-style-type: none"> Achieve buy-in of Three-Year Strategic Action Plan
	City Administration	Publish and promote the approved Three - Year Strategic Action Plan	5/2013	Ongoing	None	None	Kurt Ulrich	<ul style="list-style-type: none"> Informed community
	City Administration	Write newsletter/blog focused on new strategic direction (e.g., Kurt's Korner)	2014	Six times annually	Can accomplish if new staff is hired	None	Kurt Ulrich	<ul style="list-style-type: none"> Enhanced contact six times a year
	City Administration	Establish and hold accountable department heads for agreed-to measurable goals	6/2013	Annually	None	None	Kurt Ulrich	<ul style="list-style-type: none"> Conducted performance reviews based on achieving department goals
	City Administration	Enhance engagement with staff by -implementing revised management/staff "Koffee with Kurt" - conducting regular department meetings - resume informal all staff quarterly meetings (2 appreciation meetings/2 regular meetings	2014	Depending on type of meeting	None	None	Kurt Ulrich	<ul style="list-style-type: none"> Increased X percent of employee participation Increased visibility of City Administrator/Leadership Team Enhanced trust Achieved "buy-i



Appendix E
Scenario: A New Day (Working Document)

Strategic Imperative IV: An Effective Organization (Continued)

Maintain a highly functional staff, citizen volunteers, and elected officials and governance structure that meet the increasingly ever-changing needs of the organization.

Strategic Initiative	Department	Tactics	Initiation Date	Completion Date	Additional Resources Required	Additional Tools Required	Responsible Party	Key Outcome Indicators/Metrics
<i>Creating a high-performance work environment and workforce (cont'd)</i>	City Administration	Design and implement a "Team Awards" program	2015	Annually	Can accomplish if new staff is hired	Awards	Kurt Ulrich	<ul style="list-style-type: none"> Rewarded X number of teams annually
	City Administration	Conduct an annual employee survey; analyze results from previous years	12/2013	Annually	None	Survey	Kurt Ulrich	<ul style="list-style-type: none"> Achieved 100 percent participation rate
	Human Resources/City Clerk	Provide overall administrative services Provide back up for two key areas of work	2014	Ongoing	1 FTE Administrative Assistant	None	Colleen Lasher/Jo Thieling	<ul style="list-style-type: none"> Services being provided at the appropriate job level
	Finance	Supports City Council requests and outreach Provide application and Desk Top support	2014	Ongoing	.5 FTE IT Tech	None	Diana Lund	<ul style="list-style-type: none"> Timely IT support
<i>Maximizing consultants' accountability</i>	Department Heads	Evaluate the selection, management, and performance of 'outsourcing' key functions	2014	2014	Can accomplish if new staff is hired	None	Colleen Lasher/Department Heads	<ul style="list-style-type: none"> Efficient use of staffing strategies
	City Administration/Department Heads	Develop and implement a regular citizen survey	2014	Ongoing	\$7,500 professional survey study	Balanced Scorecard	Kurt Ulrich	<ul style="list-style-type: none"> Collect metric feedback for approved Balanced Scorecard
	Department Heads	Fully vet proposals for services Review and approve work product prior to authorizing payment Conduct a 'lessons learned' session after each major contract	2013	Ongoing	Can accomplish if new staff is hired	None	Department	<ul style="list-style-type: none"> Reduced or eliminated change orders on consultants/contracts/construction contracts Implemented Lessons Learned

Three - Year Strategic Action Plan



Appendix E
Scenario: A New Day (Working Document)

Strategic Imperative IV: An Effective Organization (Continued)

Maintain a highly functional staff, citizen volunteers, and elected officials and governance structure that meet the ever-changing, increasing needs of the organization.

Strategic Initiative	Department	Tactics	Initiation Date	Completion Date	Additional Resources Required	Additional Tools Required	Responsible Party	Key Outcome Indicators/Metrics
<i>Streamlining internal processes</i>	ED/CD	Design a seamless development process	6/2013	2014	.50 FTE Planning Intern (General Funds)	TBD	ED/Tim Gladhill	<ul style="list-style-type: none"> Implemented a seamless development process driven by customer requirements
	CD	Streamline a centralized permitting center Implement ePermit system and file system library procedure	1/2013	2014	1 FTE Building Official (\$2,000 net costs from General Funds) (Costs are offset by current contractor \$)	Software	Tim Gladhill	<ul style="list-style-type: none"> Implemented a highly efficient/effective permitting process with metrics
	Department Heads	Train staff on process design/redesign of work processes	2015	2015	\$10,000/Consultant	Process Design Handbook	Kurt Ulrich	<ul style="list-style-type: none"> Acquired internal knowledge and ability to redesign work processes
	CD/City Clerk/Fire/Police	Study and develop a centralized licensing center	2015	2015	Can accomplish if new staff is hired	TBD	Tim Gladhill/Jo Thieling	<ul style="list-style-type: none"> Implemented a highly efficient/effective licensing process with metrics
	Department Heads	Maximize meeting effectiveness by developing an agenda template that includes purpose, timeframes, responsible parties, and outcomes	4/2013	Ongoing	None	Meeting Template	Kurt Ulrich/Department Heads	<ul style="list-style-type: none"> Conducted highly effective and efficient meetings
	Department Heads	Increase safety operations by reviewing safety policies and resuming Safety Committee meetings Resume Labor Management Committee meetings twice a year	6/2013	Ongoing	None	None	Colleen Lasher	<ul style="list-style-type: none"> Streamlined safety policies Decreased work accidents by X percent
	Administrative Services/City Clerk/HR	Determine Personnel Committee related work processes that need to be redesigned	6/2013	12/2013	None	None	Jo Thieling Colleen Lasher	<ul style="list-style-type: none"> Enhanced HR processes Achieved time savings of Mayor/City Council Achieved X percent of cost savings

Three - Year Strategic Action Plan



Appendix E
Scenario: A New Day (Working Document)

Strategic Imperative IV: An Effective Organization (Continued)

Maintain a highly functional staff, citizen volunteers, and elected officials and governance structure that meet the ever-changing, increasing needs of the organization.

Strategic Initiative	Department	Tactics	Initiation Date	Completion Date	Additional Resources Required	Additional Tools Required	Responsible Party	Key Outcome Indicators/Metrics
<i>Enhancing internal/external communications</i>	City Administration/City Clerk/Administrative Services	Employ communications services	2014	Ongoing	\$50,000 contract or 1 FTE (General Funds)	Study	Kurt Ulrich/Colleen Lasher/Jo Thieling	<ul style="list-style-type: none"> Enhanced internal/external communications
	City Administration/Department Heads	Develop a communications plan ensuring key messages and information is aligned with city's strategic framework	2014	Ongoing	Can accomplish if staff is hired or work is contracted	None	Kurt Ulrich/Colleen Lasher/Jo Thieling	<ul style="list-style-type: none"> Highly informed community