

**City of Ramsey**  
**Agenda**  
**Regular City Council**  
**Tuesday, June 8, 2021**

**7:00 pm**  
**Council Chambers, 7550 Sunwood Drive NW**

This meeting is being held in accordance with Minnesota Statutes 13D.021. Due to the COVID-19 Pandemic, it is not practical and prudent for all members of this board to attend in person. Current Minnesota law requires certain social distancing standards that impacts the capacity of the Council Chambers. For these reasons, it is not practical and prudent to have this meeting exclusively in person. Members of the public are welcome to attend in person or remotely.

**Remote Attendance available at [www.cityoframsey.com/meetings](http://www.cityoframsey.com/meetings). To maximize social distancing due to the COVID-19 Pandemic, those that can join remotely are encouraged to do so. Those joining remotely and requesting to speak are asked to use a webcam when speaking.**

1. **Call to Order**
2. **Presentation**
  1. Quad Cities Television (QCTV) - Annual Report by Executive Director Karen George
  2. Presentation of the 2020 Comprehensive Annual Financial Report by the City's Auditing Firm of Malloy, Montague, Karnowski, Radosevich & Company (MMKR) - Aaron Nielsen, Principal with the firm, will be presenting.
3. **Citizen Input**
4. **Approve Agenda**
5. **Consent Agenda**
  1. Receive 2020 Comprehensive Annual Financial Report
  2. Receive April 2021 Financial Reports - General Fund and Enterprise Funds
  3. Approve the Following Meeting Minutes:
    1. ~~City Council Work Session dated 5/11/2021~~ Removed - to be approved at a later date.
    2. City Council Regular Session dated 5/11/2021
    3. ~~City Council Special Work Session dated 5/18/2021~~ Removed - to be approved at a later date.
    4. City Council Work Session dated 5/25/2021
    5. City Council Regular Session dated 5/25/2021
  4. Approve Business Licenses
  5. Approve Liquor License Renewals

6. Approve Rental Licenses
7. Approve Request to Declare Surplus Property
8. Adopt Resolution #21-151 Approving Cash Disbursements Made and Authorizing Payment of Accounts Payable Invoicing Received During the Period of May 20, 2021 through June 2, 2021
9. Adopt Resolution #21-152 Approving Development Agreement for Preserve at Northfork Second Addition (Project No. 21-112); Case of BK Land Development
10. Adopt Resolution #21-153 Granting an Extension to a Previous Approval of a Conditional Use Permit (CUP) for a Religious Institution, Connections Church (Project No. 20-125)
11. Adopt Resolution #21-154 Approving Donation Agreement and Acquisition of Outlot A, Harvest Estates
12. Adopt Resolution #21-157 Awarding Repair Contract for a Portion of 6745 Hwy 10 NW
13. Adopt Resolution #21-160 Approving an Abatement of 16855 Saint Francis Blvd NW
14. Adopt Resolution #21-162 Approving an Abatement of 5520 140th Lane NW
15. Adopt Resolution #21-166 Declaring Building a Hazardous Structure, Approving Code Enforcement Process and Authorizing Abatement at 8106 Alpine Drive NW
16. Adopt Resolution #21-164 to Hire a Public Works Streets Maintenance Worker Backfilling a Vacant Position
6. **Public Hearing**
7. **Council Business**
  1. Adopt Resolution #21-163 Providing Staff Direction Regarding Easement Encroachment at 15564 Iodine St NW; Case of Joyce Rogito
  2. Approve Rental License for 17911 Yakima Street NW.
  3. Adopt Resolution #21-159 Ordering Plans and Specifications for Improvement Project # 21-12, 2021 Additional Pavement Overlay Improvements
  4. Adopt Ordinance #21-06 Consolidating all Landscape Requirements into a Single Section and Amending Landscape Standards in the Employment Districts
8. **Mayor/Council/Staff Input**
9. **Adjournment**

**CC Regular Session**

**2. 1.**

**Meeting Date:** 06/08/2021

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**Information**

**Title:**

Quad Cities Television (QCTV) - Annual Report by Executive Director Karen George

**Purpose/Background:**

The Executive Director of Quad Cities Television, Karen George, will be present at the meeting to give an annual report on the QCTV operations.

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**Attachments**

*No file(s) attached.*

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**Form Review**

**Inbox**

Kurt Ulrich

Form Started By: Kathy Schmitz

Final Approval Date: 06/03/2021

**Reviewed By**

Kurt Ulrich

**Date**

06/03/2021 03:52 PM

Started On: 05/27/2021 12:20 PM

Meeting Date: 06/08/2021

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**Information**

**Title:**

Presentation of the 2020 Comprehensive Annual Financial Report by the City's Auditing Firm of Malloy, Montague, Karnowski, Radosevich & Company (MMKR) - Aaron Nielsen, Principal with the firm, will be presenting.

**Purpose/Background:**

The City's auditing firm will provide a brief overview of the 2020 Comprehensive Annual Financial Report, Management Report and Special Purpose Audit Reports.

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**Attachments**

*No file(s) attached.*

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**Form Review**

| <b>Inbox</b>                    | <b>Reviewed By</b> | <b>Date</b>                     |
|---------------------------------|--------------------|---------------------------------|
| Kurt Ulrich                     | Kurt Ulrich        | 06/03/2021 03:52 PM             |
| Form Started By: Diana Lund     |                    | Started On: 06/02/2021 09:48 AM |
| Final Approval Date: 06/03/2021 |                    |                                 |

Meeting Date: 06/08/2021

By: Diana Lund, Finance

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### Information

#### Title

Receive 2020 Comprehensive Annual Financial Report

#### Purpose/Background:

The City of Ramsey is required to undergo a certified audit, on an annual basis, of all of its funds and account groups. This audit is performed by the firm of Malloy, Montague, Karnowski, Radosevich & Co., P.A.

Incorporated into the 2020 Comprehensive Annual Financial Report are changes that are consistent with recommendations from the review for the “Certificate of Achievement for Excellence in Financial Reporting: (Certificate) and any reporting changes required by the Governmental Accounting Standards Board (GASB). It is our belief that this report is again a good candidate for receipt of the Certificate and it is intended that we submit the 2020 Comprehensive Annual Financial Report for review and consideration.

The auditors, as a part of their work, prepare a Management Report for the City. This report contains information on the following:

1. Audit Summary
2. Governmental Funds Overview
3. Enterprise Funds Overview
4. Government-Wide Financial Statements
5. Legislative Updates
6. Accounting and Auditing Updates

A presentation from a representative with the firm of Malloy, Montague, Karnowski, Radosevich will review the auditors opinions contained in the Comprehensive Annual Financial Report, the Management Report, and Special Purpose Audit Reports and answer any questions from the Council. This presentation will be scheduled prior to the regular City Council meeting to account for time and a brief summary will be presented at the beginning of the regular City Council meeting.

#### Funding Source:

The 2020 annual audit was included in the 2021 General Fund Finance budget.

#### Recommendation:

Staff recommends acceptance of the 2020 Comprehensive Annual Financial Report.

#### Action:

Motion to accept the 2020 Comprehensive Annual Financial Report and authorize the Finance Director to submit to the State of Minnesota Department of Revenue and other agencies, as required, and to submit the report with application for the Certificate to the Government Finance Officers Association of the United States and Canada.

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### Attachments

2020 Comprehensive Annual Financial Report

2020 Special Purpose Report

2020 Management Report

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**Form Review**

**Inbox**

Kurt Ulrich

Form Started By: Diana Lund

Final Approval Date: 06/03/2021

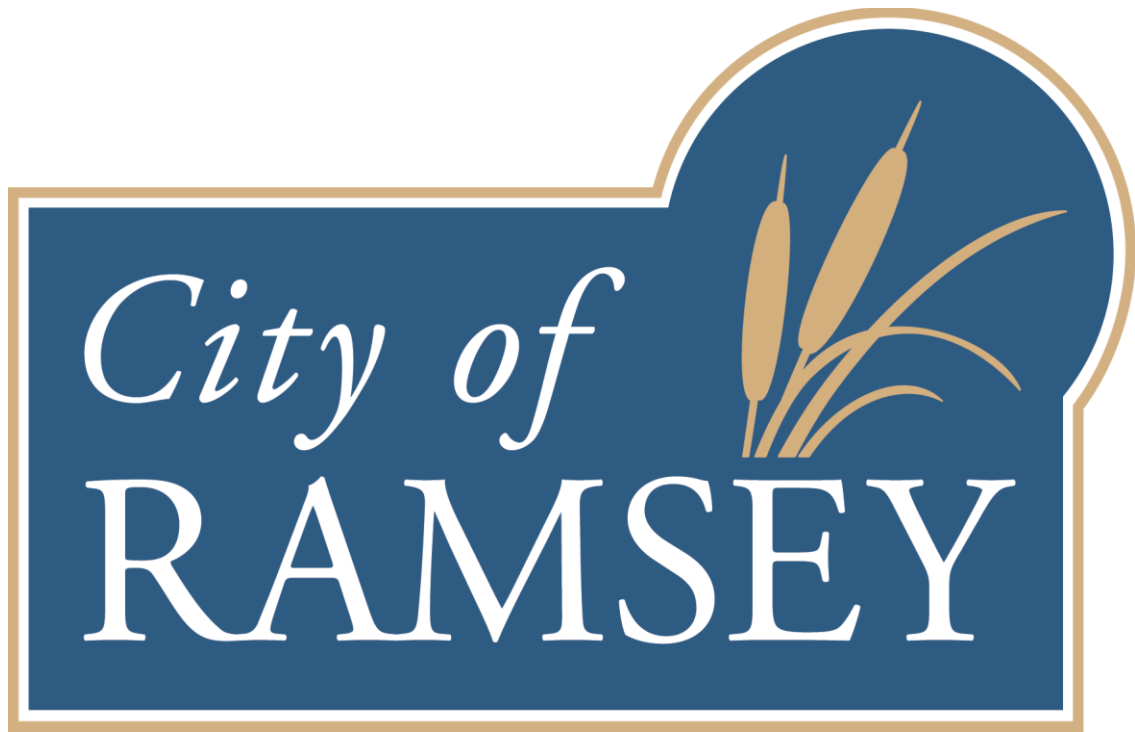
**Reviewed By**

Kurt Ulrich

**Date**

06/03/2021 03:53 PM

Started On: 06/02/2021 09:52 AM



*Minnesota*

*Comprehensive  
Annual Financial Report*

*For the fiscal year December 31, 2020*



CITY OF RAMSEY  
ANOKA COUNTY, MINNESOTA

Comprehensive Annual Financial Report  
For Year Ended  
December 31, 2020

Prepared by  
Finance Department

Diana Lund  
Finance Director

and

Angela McIntire  
Assistant 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, 2020

**CITY COUNCIL**

|                 |               |
|-----------------|---------------|
| John LeTourneau | Mayor         |
| Mark Kuzma      | Councilmember |
| Jeff Menth      | Councilmember |
| Debra Musgrove  | Councilmember |
| Chris Riley     | Councilmember |
| Dan Specht      | Councilmember |
| Vacant          | Councilmember |

**CITY OFFICIALS**

|             |                    |
|-------------|--------------------|
| Kurt Ulrich | City Administrator |
|-------------|--------------------|

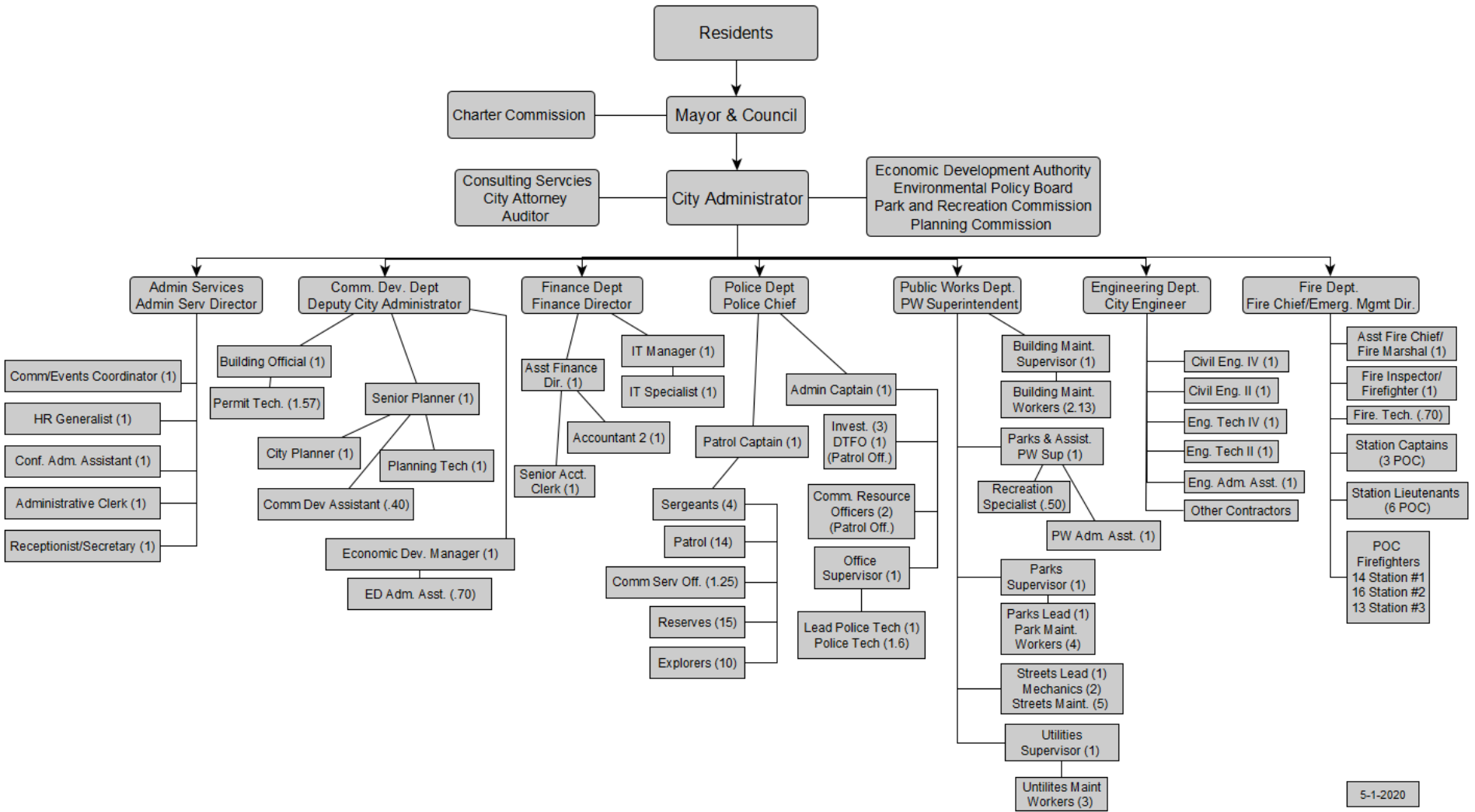
**DEPARTMENT HEADS**

|                  |  |
|------------------|--|
| Timothy Gladhill | Deputy City Administrator/<br>Community Development Director |
| Matthew Kohner   | Fire Chief/<br>Emergency Management Director                 |
| Jeff Katers      | Police Chief   |
| Diana Lund       | Finance Director   |
| Grant Riemer     | Public Works Superintendent                                  |
| Bruce Westby     | City Engineer  |
| Colleen Lasher   | Administrative Services Director                             |



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# City of Ramsey Organizational Chart



5-1-2020



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## Goals/Imperatives

### *Financial Stability*

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

### *A Balance of Rural Character & Urban Growth*

Continue to respect the balance and connectivity between our unique urban, rural, and natural environment for current and future generations.

### *An Active & Connected Community*

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

### *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

### *An Effective Organization*

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

## Measures of Success

*In order to achieve its mission, the City must be accountable. The City defined what success will look like:*

The City will look at a "Balanced Scorecard" of financial, internal, external and stakeholder metrics in order to measure success

---

The City will regularly measure and assess stakeholder satisfaction

---

The City leadership and staff will hold themselves accountable for results

---

The City will regularly report back to stakeholders about progress toward results

## Core Values

Ethics and Integrity

---

Fiscal Responsibility

---

Cooperation and Teamwork

---

Open and Honest  
Communications

---

Excellence and Quality in  
the Delivery of Service

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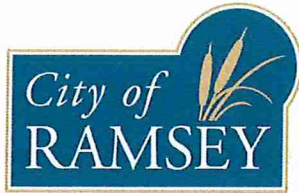
Treating People with Respect  
and Fairness

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Adaptability and Continuous  
Learning



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7550 Sunwood Drive NW • Ramsey, Minnesota 55303  
City Hall: 763-427-1410 • Fax: 763-427-5543  
[www.cityoframsey.com](http://www.cityoframsey.com)

May 18, 2021

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

The comprehensive annual financial report of the City of Ramsey, Minnesota (the City) for the fiscal year ended December 31, 2020 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 unmodified 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) this organization is included as a blended component unit 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 and the EDA 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 4.4% in comparison to the state average of 4.9%. Ramsey has an employed labor force of 15,247. Anoka County, in which Ramsey is located, has an employed labor force of 191,964 and an unemployment rate of 4.8%.

There are approximately 7,145 detached single-family homes and 2,498 multifamily units located within the City. In addition, there were 200 single-family homes constructed in 2020. Delta Mod Tech was constructed adding 230,000 square feet of new industrial space in Ramsey. An additional 115,000 square feet of industrial space was added to existing industrial businesses in 2020. Suite Living, a 33-unit assisted living and memory care facility and The Sapphire - a 118- unit market-rate apartment both opened their doors in 2020.

Five hundred and fifty-two businesses call Ramsey home; those businesses employ nearly 7,000 people.

The city began the construction on a new 92,300 square foot public works campus in the fall of 2020. When completed, the campus will house all operations of streets, park and utilities. Opening is scheduled for fall 2021.

The City has two major industrial districts containing multiple business parks with a combined capacity of 320 acres and 25 businesses. A 115-acre business park, west of Armstrong Boulevard, began construction in 2017. The business park is estimated to generate about two million dollars in total annual property taxes and create about 3,000 jobs. Through 2020, approximately 500 new jobs have been created as a result of this business park. In addition, the city is actively developing a 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 ten-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.

## MAJOR INITIATIVES

The City continued working with the State and County in what is termed the Ramsey Gateway Project. The Ramsey Gateway Project will provide grade separations of US Highway 10/169 and the BNSF Railway. Highway 10 improvements at Sunfish Lake and Ramsey Boulevard are part of the project plan. To date, \$80 million of the \$138 million needed to fund these improvements has been secured.

The City implemented a stable/dedicated funded source for its Pavement Management Program. This funding source was the collection of a franchise fee on all gas and electric customers. It is estimated that \$2 million will be generated annually and to be used strictly for the reconstruction and overlays of road as outlined in the City's Pavement Management Plan.

The City completed a feasibility study of a water treatment facility. Planning is on-going with possible construction of the facility in late fall of 2021.

## 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 Comprehensive Annual Financial Report for the year ended December 31, 2019. This was the twenty-sixth 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 Comprehensive Annual Financial Report 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 2020 Comprehensive Annual Financial Report 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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Government Finance Officers Association

**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, 2019**

*Christopher P. Morill*

Executive Director/CEO



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FINANCIAL SECTION



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**PRINCIPALS**

Thomas A. Karnowski, CPA  
Paul A. Radosevich, CPA  
William J. Lauer, CPA  
James H. Eichten, CPA  
Aaron J. Nielsen, CPA  
Victoria L. Holinka, CPA/CMA  
Jaclyn M. Huegel, CPA  
Kalen T. Karnowski, CPA

**INDEPENDENT AUDITOR'S REPORT**

To the City Council and Management  
City of Ramsey, Minnesota

**REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying 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, 2020, 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, 2020, and the respective changes in financial position and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund for the year then ended, in accordance 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 required supplementary information (RSI), 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 RSI 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, combining and individual fund statements and schedules, and statistical section, as listed in the table of contents, are presented for purposes of additional analysis and are not required parts 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 information is 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 May 18, 2021 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 solely 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 the effectiveness of the City's 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  
May 18, 2021



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## CITY OF RAMSEY

### Management's Discussion and Analysis Year Ended December 31, 2020

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, 2020. The discussion and analysis is intended to be considered in conjunction with the additional information that we have furnished in our letter of transmittal, located earlier in this report, and the City's financial statements contained within this report.

#### **FINANCIAL HIGHLIGHTS**

- The City's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at December 31, 2020 by \$194,948,869 (net position).
- Government-wide revenues totaled \$34,025,723 and were \$9,955,750 more than expenses.
- As of the close of the current fiscal year, the City's governmental funds reported a combined ending fund balance of \$57,821,367, an increase of \$12,500,220 from the prior fiscal year.
- At the end of the current fiscal year the General Fund balance of \$10,090,053 included \$16,849 of nonspendable fund balance and \$10,073,204 of unassigned fund balance.

#### **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, culture and recreation, and economic development. The business-type activities of the City include enterprises for water, sewer, street light, recycling, and storm water utilities.

## OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

**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.

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 and the Economic Development 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 insurance 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 government-wide financial statements.

**Fiduciary Funds** – Fiduciary Funds are used to account for resources held for the benefit of parties outside of the City. 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, the financial section also presents required supplementary information, and the combining and individual fund statements and schedules (presented as supplementary information) referred to earlier in connection with nonmajor governmental funds, which are presented immediately following the basic financial statements.

Further, a statistical section has been included as part of the comprehensive annual financial report to facilitate additional analysis, and is the third and final section of the report.

## 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 and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$194,948,869 at the close of December 2020. Total net position increased by \$9,955,750 from current year operating results.

By far, the largest portion of the City's net position (56 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 is 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.

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

|  | Summary Statement of Net Position |                       |                             |                       |                       |                       |
|--|-----------------------------------|-----------------------|-----------------------------|-----------------------|-----------------------|-----------------------|
|  | Governmental<br>Activities        |                       | Business-Type<br>Activities |                       | Total                 |                       |
|  | 2020                              | 2019                  | 2020                        | 2019                  | 2020                  | 2019                  |
| <b>Assets</b>                          |                                   |                       |                             |                       |                       |                       |
| Current and other assets               | \$ 66,140,545                     | \$ 51,956,945         | \$ 45,267,792               | \$ 47,582,978         | \$ 111,408,337        | \$ 99,539,923         |
| Capital assets, net of<br>depreciation | 71,275,456                        | 66,783,317            | 56,166,921                  | 55,575,211            | 127,442,377           | 122,358,528           |
| Total assets                           | <u>\$ 137,416,001</u>             | <u>\$ 118,740,262</u> | <u>\$ 101,434,713</u>       | <u>\$ 103,158,189</u> | <u>\$ 238,850,714</u> | <u>\$ 221,898,451</u> |
| <b>Deferred outflows of resources</b>  |                                   |                       |                             |                       |                       |                       |
| OPEB plan deferments                   | \$ 65,284                         | \$ 27,297             | \$ -                        | \$ -                  | \$ 65,284             | \$ 27,297             |
| Pension plan deferments                | 2,118,987                         | 2,745,148             | 62,276                      | 128,436               | 2,181,263             | 2,873,584             |
| Total deferred outflows of resources   | <u>\$ 2,184,271</u>               | <u>\$ 2,772,445</u>   | <u>\$ 62,276</u>            | <u>\$ 128,436</u>     | <u>\$ 2,246,547</u>   | <u>\$ 2,900,881</u>   |
| <b>Liabilities</b>                     |                                   |                       |                             |                       |                       |                       |
| Current and other liabilities          | \$ 6,417,792                      | \$ 4,601,510          | \$ 226,705                  | \$ 113,771            | \$ 6,644,497          | \$ 4,715,281          |
| Long-term liabilities                  | 36,499,319                        | 35,007,416            | 509,015                     | 544,044               | 37,008,334            | 35,551,460            |
| Total liabilities                      | <u>\$ 42,917,111</u>              | <u>\$ 39,608,926</u>  | <u>\$ 735,720</u>           | <u>\$ 657,815</u>     | <u>\$ 43,652,831</u>  | <u>\$ 40,266,741</u>  |
| <b>Deferred inflows of resources</b>   |                                   |                       |                             |                       |                       |                       |
| OPEB plan deferments                   | \$ 365,833                        | \$ 37,433             | \$ -                        | \$ -                  | \$ 365,833            | \$ 37,433             |
| Pension plan deferments                | 2,103,893                         | 4,043,743             | 25,835                      | 59,806                | 2,129,728             | 4,103,549             |
| Total deferred inflows of resources    | <u>\$ 2,469,726</u>               | <u>\$ 4,081,176</u>   | <u>\$ 25,835</u>            | <u>\$ 59,806</u>      | <u>\$ 2,495,561</u>   | <u>\$ 4,140,982</u>   |
| <b>Net position</b>                    |                                   |                       |                             |                       |                       |                       |
| Net investment in capital assets       | \$ 52,756,077                     | \$ 44,658,317         | \$ 56,166,921               | \$ 55,575,211         | \$ 108,922,998        | \$ 100,233,528        |
| Restricted                             | 18,957,706                        | 21,006,537            | -                           | -                     | 18,957,706            | 21,006,537            |
| Unrestricted                           | 22,499,652                        | 16,759,261            | 44,568,513                  | 46,993,793            | 67,068,165            | 63,753,054            |
| Total net position                     | <u>\$ 94,213,435</u>              | <u>\$ 82,424,115</u>  | <u>\$ 100,735,434</u>       | <u>\$ 102,569,004</u> | <u>\$ 194,948,869</u> | <u>\$ 184,993,119</u> |

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. The City's AA+ bond rating was reaffirmed by Standard and Poor's (S&P) in December 2020. This has also allowed the City to continue to provide quality public services at a tax rate that is affordable.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

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.

Changes in the City's proportionate share of state-wide pension obligations contributed to the differences in amounts presented as deferred outflows, noncurrent liabilities, and deferred inflows in the previous table. The City also issued debt in the current year to finance a portion of the ongoing construction of a new public works facility, which changed assets, liabilities, and net position components.

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

|  | Changes in Net Position |               |                          |                |                |                |
|--|-------------------------|---------------|--------------------------|----------------|----------------|----------------|
|  | Governmental Activities |               | Business-Type Activities |                | Total          |                |
|  | 2020                    | 2019          | 2020                     | 2019           | 2020           | 2019           |
| <b>Revenues</b>                          |                         |               |                          |                |                |                |
| Program revenues                         |                         |               |                          |                |                |                |
| Charges for services                     | \$ 2,142,064            | \$ 2,878,991  | \$ 5,957,197             | \$ 5,515,884   | \$ 8,099,261   | \$ 8,394,875   |
| Operating grants and contributions       | 603,389                 | 461,826       | 57,865                   | 67,961         | 661,254        | 529,787        |
| Capital grants and contributions         | 4,930,496               | 3,434,344     | 1,683,338                | 2,596,210      | 6,613,834      | 6,030,554      |
| General revenues                         |                         |               |                          |                |                |                |
| Property taxes                           | 13,744,948              | 12,894,388    | -                        | -              | 13,744,948     | 12,894,388     |
| Franchise fees                           | 423,045                 | -             | -                        | -              | 423,045        | -              |
| General grants and contributions         | 2,053,933               | 5,617         | -                        | -              | 2,053,933      | 5,617          |
| Investment earnings                      | 1,035,274               | 1,122,573     | 1,391,802                | 1,462,125      | 2,427,076      | 2,584,698      |
| Gain on sale of capital assets           | 2,372                   | 8,428         | -                        | -              | 2,372          | 8,428          |
| Total revenues                           | 24,935,521              | 20,806,167    | 9,090,202                | 9,642,180      | 34,025,723     | 30,448,347     |
| <b>Expenses</b>                          |                         |               |                          |                |                |                |
| General government                       | 5,640,679               | 5,139,352     | -                        | -              | 5,640,679      | 5,139,352      |
| Public safety                            | 6,468,397               | 5,844,265     | -                        | -              | 6,468,397      | 5,844,265      |
| Highways and streets                     | 4,028,294               | 4,442,720     | -                        | -              | 4,028,294      | 4,442,720      |
| Culture and recreation                   | 1,917,228               | 1,756,810     | -                        | -              | 1,917,228      | 1,756,810      |
| Economic development                     | 481,858                 | -             | -                        | -              | 481,858        | -              |
| Interest and fiscal charges              | 839,444                 | 845,651       | -                        | -              | 839,444        | 845,651        |
| Water utility                            | -                       | -             | 1,657,356                | 1,483,584      | 1,657,356      | 1,483,584      |
| Sewer utility                            | -                       | -             | 1,723,238                | 1,631,260      | 1,723,238      | 1,631,260      |
| Street light utility                     | -                       | -             | 169,463                  | 171,619        | 169,463        | 171,619        |
| Recycling utility                        | -                       | -             | 366,764                  | 380,192        | 366,764        | 380,192        |
| Storm water utility                      | -                       | -             | 777,252                  | 590,645        | 777,252        | 590,645        |
| Total expenses                           | 19,375,900              | 18,028,798    | 4,694,073                | 4,257,300      | 24,069,973     | 22,286,098     |
| Changes in net position before transfers | 5,559,621               | 2,777,369     | 4,396,129                | 5,384,880      | 9,955,750      | 8,162,249      |
| Transfers                                | 6,229,699               | (506,494)     | (6,229,699)              | 506,494        | -              | -              |
| Changes in net position                  | 11,789,320              | 2,270,875     | (1,833,570)              | 5,891,374      | 9,955,750      | 8,162,249      |
| Net position - beginning                 | 82,424,115              | 80,153,240    | 102,569,004              | 96,677,630     | 184,993,119    | 176,830,870    |
| Net position - ending                    | \$ 94,213,435           | \$ 82,424,115 | \$ 100,735,434           | \$ 102,569,004 | \$ 194,948,869 | \$ 184,993,119 |

**Governmental Activities** – Governmental activities account for an \$11,789,320 increase in the City's net position. Charges for services decreased by \$736,927 to reflect the decrease in park dedication fees collected. Capital grants and contributions increased by \$1,496,152 due to the City being reimbursed for a major road project – Variolite Street Reconstruction in 2020.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)**

Investment earnings decreased \$87,299. The city is required per the Governmental Accounting Standards Board to reflect most investments at fair value as of December 31<sup>st</sup> of the current year. The city reflects any changes in fair value against interest earnings. Property tax collections saw an increase of \$850,560 or 7% which was attributed to the city increasing their 2020 tax levy by almost 6% over the 2019 adopted levy. The city implemented franchise fees in October 2020, generating a one-quarter franchise fee collection of \$423,045. General grants and contributions increased \$2,048,316 which was attributed to the city receiving Coronavirus Relief Funds. Transfers in the amount of \$6,229,699 was attributed to funding for the new public works campus from the Water Utility, Sewer Utility, Street Light Utility and Storm Water Utility.

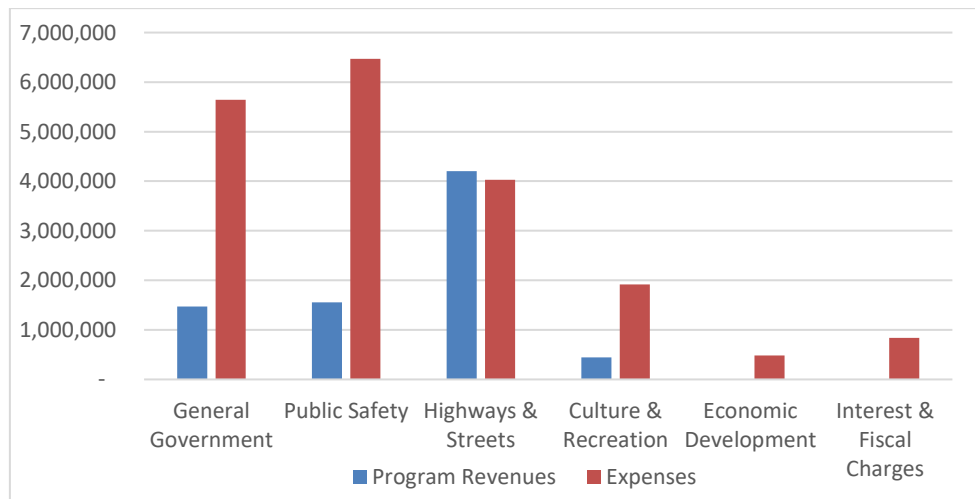
The general government function experienced a \$501,327 expense increase due largely to Covid pandemic expenses. An increase in personnel costs in the police and fire departments contributed to the \$624,132 increase in public safety. Highways and streets expense decreased by \$414,426 due to reduced spending for road improvements in 2020. The economic development function was added in 2020 to record the \$481,858 write-down to fair value for land held for resale in the COR area.

**Business-Type Activities** – Business-type activities, which are the City’s utility operations of water, sewer, street light, recycling, and storm water, decreased the City’s net position by \$1,833,570. Key elements of this decrease are as follows.

- Revenues exceeded expenses before transfers by \$4,396,129, with this excess decreasing \$988,751 from the prior year.
- Charges for services increased \$441,313 from the prior year. This is primarily due to an increase in utility rates.
- Capital grants and contributions decreased by \$912,872 from the prior year. This is primarily due to a reduction in capital contributions from developers for water and sewer utility improvements.
- Investment earnings decreased \$70,323. The city is required per the Governmental Accounting Standards Board to reflect most investments at fair value as of December 31<sup>st</sup> of the current year. The city reflects any changes in fair value against interest earnings.
- Transfers out in the amount of \$6,229,699 was attributed to funding for the new public works campus.

**Governmental Activities** – The following graph illustrates the City’s governmental activities:

**Expenses and Program Revenues – Governmental Activities**

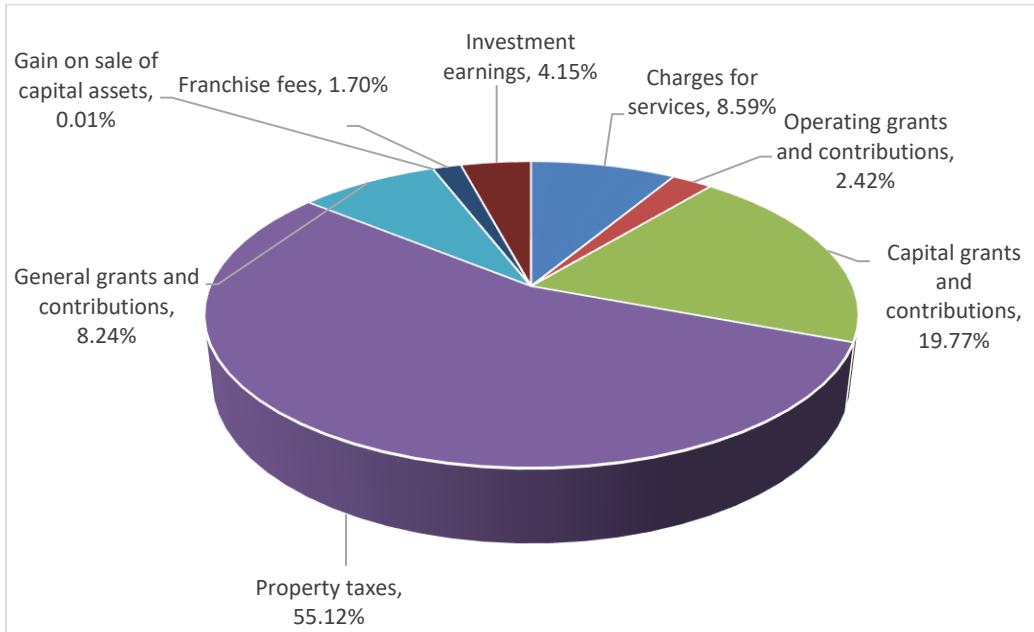


The graph clearly reflects the need for property taxes to supplement the governmental activities of the City. The trend of property taxes shows an increasing reliance on this source of revenue.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)**

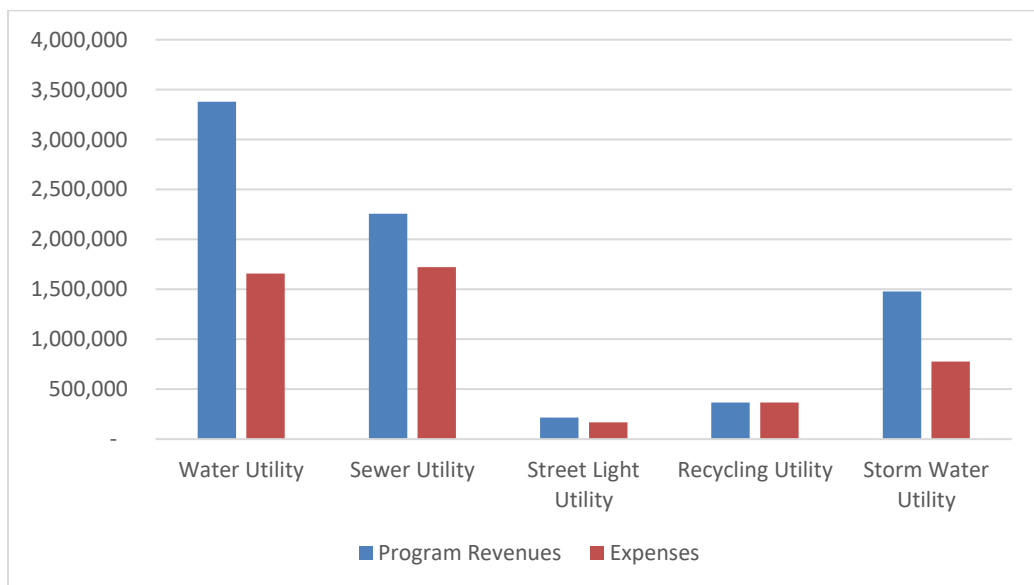
**Governmental Activities** – The following chart illustrates the City’s governmental activities revenues:

**Revenue by Source – Governmental Activities**



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

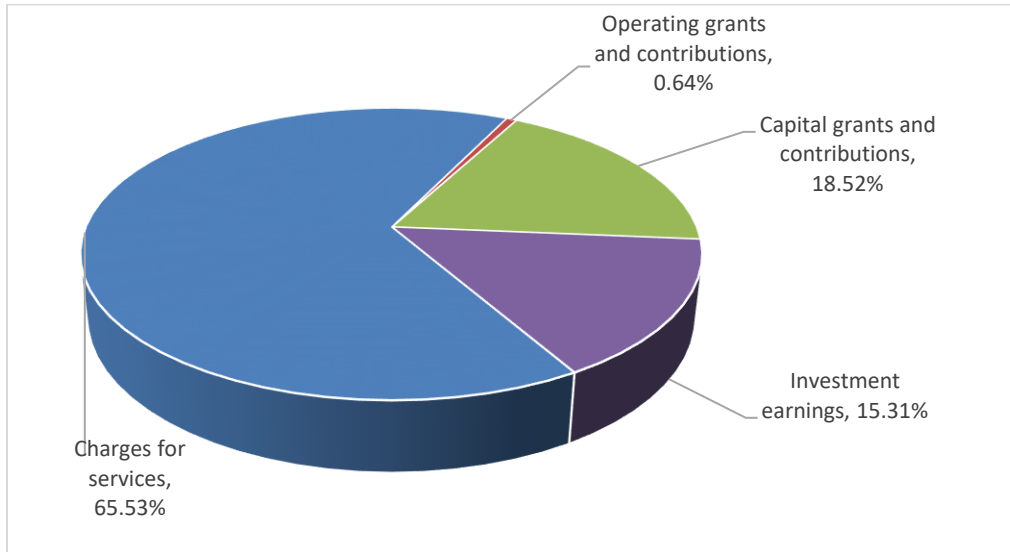
**Expenses and Program Revenues – Business-Type Activities**



**GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)**

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

**Revenues By Source – Business-Type Activities**



Charges for services (65.53%) and Capital grants and contributions (18.52%) are the main sources of revenue for the business-type activities, which represent the Utility Funds.

**FINANCIAL ANALYSIS OF THE CITY’S FUNDS**

**Governmental Funds** – At the end of the fiscal year, the City’s Governmental Funds reported combined ending fund balances of \$57,821,367, an increase of \$12,500,220 in comparison with the prior year. The General Fund reported a fund balance increase of \$1,209,607 in the current year. The increase is attributed to the City’s fund balance policy which states that ending fund balance shall be equal to fifty percent (50%) of the next years adopted operating budget, plus prior-year encumbrances (if any) plus compensated absences.

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

|   | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u>        | <u>Over (Under)<br/>Final Budget</u> | <u>% Over<br/>(Under) Budget</u> |
|---|------------------------|---------------------|----------------------|--------------------------------------|----------------------------------|
| Revenue   | \$ 12,507,589          | \$ 12,507,589       | \$ 15,101,548        | \$ 2,593,959                         | 20.74%                           |
| Expenditures  | 13,303,589             | 13,303,589          | 13,572,786           | 269,197                              | 2.02%                            |
| Excess (deficiency) of revenue<br>over expenditures | (796,000)              | (796,000)           | 1,528,762            | 2,324,762                            |                                  |
| Other financing sources (uses)                      | 796,000                | 796,000             | (319,155)            | (1,115,155)                          |                                  |
| Net change in fund balances                         | <u>\$ –</u>            | <u>\$ –</u>         | 1,209,607            | <u>\$ 1,209,607</u>                  |                                  |
| Fund balances                                       |                        |                     |                      |                                      |                                  |
| Beginning of year                                   |                        |                     | 8,880,446            |                                      |                                  |
| End of year   |                        |                     | <u>\$ 10,090,053</u> |                                      |                                  |

## FINANCIAL ANALYSIS OF THE CITY'S FUNDS (CONTINUED)

### General Fund Budgetary Highlights

The city does not formally amend its original budget during the calendar year except for extraordinary circumstances. Budget to actual reports are reported monthly to City Council and responsible staff.

The city experienced a favorable revenue variance in that actual revenues exceeded budgeted revenues by \$2,593,959. The majority of the variance was attributed to the Coronavirus Relief Funds received.

The difference between the final expenditure budget and actual was a difference of \$269,197 and is attributed to the COVID-19 expenditures that occurred due to the pandemic.

Overall fund balance increased by \$1,209,607 to an ending fund balance of \$10,090,053. The city's ending fund balance increase of \$1,209,607 is determined by its fund balance policy which for year ending 2020 is summarized as follows:

- \$539,880 increase based on 50% increase in next years adopted budget
- \$524,564 increase in prior year encumbrances related to public safety personnel costs, worker's compensation, general liabilities and capital maintenance transfer
- \$145,163 increase in compensated absences liability

**Tax Increment Fund** – This Special Revenue Fund had a year-end fund balance of \$5,308,619 which reflects an increase of \$459,445 from 2019. The increase was due to additional property tax increments received for the current year.

**COR Land Fund** – This Special Revenue Fund had a reduction in fund balance of \$481,858 due to a write down in land held for resale to reflect current market conditions. The year-end fund balance was \$8,148,079.

**Private Developer Fund** – This Special Revenue Fund was previously reported as an Agency fund in years prior to 2019. There is no fund balance recorded for 2020.

**2011A Armstrong/Bunker Bond Fund** – This Debt Service Fund had a year-end fund balance of \$0. This debt issue was paid off early and retired in 2020.

**Public Improvement Revolving Fund** – This Capital Project Fund saw an overall increase in fund balance of \$532,192, with revenues and other financing sources exceeding expenditures and other financing uses in the current year.

**Public Works Campus Fund** – This Capital Project Fund was established in 2020 and had a year-end fund balance of \$13,133,106. The ending fund balance was an accumulation of transfers from the utility funds and bond proceeds that will be used to construct the new public works campus.

**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 \$100,735,434 at December 31, 2020. The financial activities of these funds have been summarized in previous charts within this discussion. The City's Internal Service Fund had an ending net position of \$481,851.

The Enterprise Funds consist of the Water Utility Fund, Sewer Utility Fund, Street Light Utility Fund, Recycling Utility Fund, and Storm Water Utility Fund.

## CAPITAL ASSETS AND LONG-TERM LIABILITIES

**Capital Assets** – The City’s investment in capital assets (net of accumulated depreciation) for its governmental and business-type activities as of December 31, 2020 are as follows:

|   | Governmental<br>Activities |                      | Business-Type<br>Activities |                      | Totals                |                       |
|---|----------------------------|----------------------|-----------------------------|----------------------|-----------------------|-----------------------|
|   | 2020                       | 2019                 | 2020                        | 2019                 | 2020                  | 2019                  |
| Capital Assets - Not Depreciated          | \$ 14,002,341              | \$ 7,565,372         | \$ 1,506,096                | \$ 2,169,011         | \$ 15,508,437         | \$ 9,734,383          |
| Capital Assets - Depreciated              | 57,273,115                 | 59,217,945           | 54,660,825                  | 53,406,200           | 111,933,940           | 112,624,145           |
| Total capital assets, net of depreciation | <u>\$ 71,275,456</u>       | <u>\$ 66,783,317</u> | <u>\$ 56,166,921</u>        | <u>\$ 55,575,211</u> | <u>\$ 127,442,377</u> | <u>\$ 122,358,528</u> |
| Depreciation expense                      | <u>\$ 3,618,521</u>        | <u>\$ 3,556,745</u>  | <u>\$ 1,686,932</u>         | <u>\$ 1,612,989</u>  | <u>\$ 5,305,453</u>   | <u>\$ 5,169,734</u>   |

The City’s investment in capital assets for its governmental and business-type activities as of December 31, 2020 amounts to approximately \$127 million (net of accumulated depreciation).

The governmental activities show a net increase of \$4,492,139 in capital assets attributable to the construction of the public works campus. Business-type activities show a net increase of \$591,710 in capital assets. The increase is attributable to developer contributions to the City’s utility system as part of their private developments. 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 governmental activity general obligation bonds. The revenue sources for these funds include annual tax levies and special assessments. At year-end, fund balance was \$1,422,444 restricted for debt service.

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

|                                 | 2020                 | 2019                 |
|---------------------------------|----------------------|----------------------|
| <b>Governmental Activities</b>  |                      |                      |
| G.O. improvement bonds          | \$ 28,325,000        | \$ 23,165,000        |
| Capital equipment certificates  | 575,000              | 725,000              |
| Compensated absences payable    | 1,093,863            | 948,700              |
| Net pension liability           | 6,043,916            | 4,867,794            |
| Total OPEB liability            | 461,540              | 699,412              |
| Subtotal                        | <u>36,499,319</u>    | <u>30,405,906</u>    |
| <b>Business-type Activities</b> |                      |                      |
| Net pension liability           | <u>509,015</u>       | <u>544,044</u>       |
| <b>Total</b>                    | <u>\$ 37,008,334</u> | <u>\$ 30,949,950</u> |

During the current fiscal year, the City saw an increase of \$5,010,000 in bonds and certificates. The City had one debt issuance during the current year. The series 2020A, were \$9,055,000 General Obligation Capital Improvement Plan Bonds used to finance the construction of the new public works campus. Due to higher wages and employees retaining larger balances at year end, the compensated absence liability increased by \$145,163. Net pension liability saw an increase of \$1,141,093 to reflect the change in the City’s proportionate share of the state-wide PERA pension plan obligation. Other Post-Employment Benefits (OPEB) decreased \$237,872 due to the annual OPEB contributions exceeding costs as actuarially determined with the parameters of GASB Statement No. 75.

State statutes limit the amount of general obligation debt a governmental entity may issue to three percent of its total assessed valuation. The current legal debt margin for the City is \$58,243,785.

## **CAPITAL ASSETS AND LONG-TERM LIABILITIES (CONTINUED)**

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 4.4%, which is an increase from a rate of 3.2% a year ago. The state of Minnesota shows an average unemployment rate of 4.9%, whereas, nationally the unemployment rate is 6.5%.
- The number of foreclosures in the City of Ramsey decreased from 32 units in 2019 to 5 in 2020. Due to the Covid-19 pandemic, there has been a moratorium on foreclosures and evictions.
- Inflationary trends in the region compare favorably to national indices.
- The COVID-19 pandemic caused substantial volatility in the economy and changes to the City's operations in 2020, and is expected to continue to impact the City's finances and operations in fiscal 2021 and beyond. Significant uncertainty remains about the breadth and duration of the pandemic. At this time, the City is unable to determine what effect this may have on its future financial condition.

All of these factors were considered in preparing the City of Ramsey's budget for the 2021 fiscal year.

The water and recycling utility rates were increased for the 2021 budget year. The water utility, which has a tiered rate structure, will increase by an average of 2.5% for all customers. The recycling utility, which has a flat rate structure and charges residential accounts only, will see an increase of 35%. The city contracts with Ace to provide recycling service throughout the city. The recycling rate had not been increased since 2008. The increased rates are to not only offset current maintenance costs and depreciation, but to help finance future utility improvements that are documented in the City's ten-year Capital Improvement Plan.

## **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.

BASIC FINANCIAL STATEMENTS



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CITY OF RAMSEY

Statement of Net Position  
December 31, 2020

|   | Governmental<br>Activities | Business-Type<br>Activities | Total                 |
|---|----------------------------|-----------------------------|-----------------------|
| <b>Assets</b>   |                            |                             |                       |
| Cash and temporary investments                                    | \$ 55,755,985              | \$ 42,662,308               | \$ 98,418,293         |
| Receivables   |                            |                             |                       |
| Unremitted taxes  | 366,613                    | -                           | 366,613               |
| Delinquent taxes  | 181,791                    | -                           | 181,791               |
| Unremitted special assessments                                    | 4,688                      | -                           | 4,688                 |
| Delinquent special assessments                                    | 2,836                      | 18,443                      | 21,279                |
| Deferred special assessments                                      | 1,264,769                  | 214,256                     | 1,479,025             |
| Accounts  | 470,728                    | 1,487,600                   | 1,958,328             |
| Interest  | 240,098                    | -                           | 240,098               |
| Internal balances   | (789,473)                  | 789,473                     | -                     |
| Due from other governmental units                                 | 22,338                     | 24,964                      | 47,302                |
| Prepays   | 17,144                     | 70,748                      | 87,892                |
| Land held for resale  | 8,603,028                  | -                           | 8,603,028             |
| Capital assets  |                            |                             |                       |
| Not depreciated   | 14,002,341                 | 1,506,096                   | 15,508,437            |
| Depreciated   | 57,273,115                 | 54,660,825                  | 111,933,940           |
| Total capital assets, net of depreciation                         | <u>71,275,456</u>          | <u>56,166,921</u>           | <u>127,442,377</u>    |
| Total assets  | 137,416,001                | 101,434,713                 | 238,850,714           |
| <b>Deferred outflows of resources</b>                             |                            |                             |                       |
| OPEB plan deferments  | 65,284                     | -                           | 65,284                |
| Pension plan deferments   | 2,118,987                  | 62,276                      | 2,181,263             |
| Total deferred outflows of resources                              | <u>2,184,271</u>           | <u>62,276</u>               | <u>2,246,547</u>      |
| Total assets and deferred outflows of resources                   | <u>\$ 139,600,272</u>      | <u>\$ 101,496,989</u>       | <u>\$ 241,097,261</u> |
| <b>Liabilities</b>  |                            |                             |                       |
| Accounts and contracts payable                                    | \$ 2,140,470               | \$ 119,850                  | \$ 2,260,320          |
| Salaries and benefits payable                                     | 302,216                    | -                           | 302,216               |
| Accrued interest payable  | 29,861                     | -                           | 29,861                |
| Deposits payable  | 3,940,242                  | -                           | 3,940,242             |
| Due to other governmental units                                   | 5,003                      | 57,459                      | 62,462                |
| Unearned revenue  | -                          | 49,396                      | 49,396                |
| Long-term liabilities   |                            |                             |                       |
| Due within one year   | 2,641,011                  | -                           | 2,641,011             |
| Due in more than one year   | 33,858,308                 | 509,015                     | 34,367,323            |
| Total long-term liabilities                                       | <u>36,499,319</u>          | <u>509,015</u>              | <u>37,008,334</u>     |
| Total liabilities   | 42,917,111                 | 735,720                     | 43,652,831            |
| <b>Deferred inflows of resources</b>                              |                            |                             |                       |
| OPEB plan deferments  | 365,833                    | -                           | 365,833               |
| Pension plan deferments   | 2,103,893                  | 25,835                      | 2,129,728             |
| Total deferred inflows of resources                               | <u>2,469,726</u>           | <u>25,835</u>               | <u>2,495,561</u>      |
| <b>Net Position</b>   |                            |                             |                       |
| Net investment in capital assets                                  | 52,756,077                 | 56,166,921                  | 108,922,998           |
| Restricted for  |                            |                             |                       |
| Road improvements   | 1,932,311                  | -                           | 1,932,311             |
| Debt service  | 1,747,835                  | -                           | 1,747,835             |
| Economic development  | 1,443,838                  | -                           | 1,443,838             |
| Housing and redevelopment   | 8,148,079                  | -                           | 8,148,079             |
| Recreation/community programs                                     | 322,320                    | -                           | 322,320               |
| Law enforcement programs  | 47,346                     | -                           | 47,346                |
| Tax increment   | 5,315,977                  | -                           | 5,315,977             |
| Unrestricted  | 22,499,652                 | 44,568,513                  | 67,068,165            |
| Total net position  | <u>94,213,435</u>          | <u>100,735,434</u>          | <u>194,948,869</u>    |
| Total liabilities, deferred inflows of resources and net position | <u>\$ 139,600,272</u>      | <u>\$ 101,496,989</u>       | <u>\$ 241,097,261</u> |

See notes to basic financial statements



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CITY OF RAMSEY

Statement of Activities  
Year Ended December 31, 2020

| Functions/Programs   | Expenses             | Program Revenues        |  |  | Net (Expenses)<br>Revenue and Changes in Net Position |                             |                       |
|--|----------------------|-------------------------|--|--|---|-----------------------------|-----------------------|
|  |                      | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions | Governmental<br>Activities                            | Business-Type<br>Activities | Total                 |
| <b>Governmental activities</b>                             |                      |                         |  |  |   |                             |                       |
| General government   | \$ 5,640,679         | \$ 534,279              | \$ 27,101                                | \$ 911,827                             | \$ (4,167,472)  | \$ -                        | \$ (4,167,472)        |
| Public safety  | 6,468,397            | 974,955                 | 576,288                                  | 3,847                                  | (4,913,307)   | -                           | (4,913,307)           |
| Highways and streets                                       | 4,028,294            | 259,161                 | -  | 3,944,273                              | 175,140   | -                           | 175,140               |
| Culture and recreation                                     | 1,917,228            | 373,669                 | -  | 70,549                                 | (1,473,010)   | -                           | (1,473,010)           |
| Economic development                                       | 481,858              | -                       | -  | -                                      | (481,858)   | -                           | (481,858)             |
| Interest and fiscal charges                                | 839,444              | -                       | -  | -                                      | (839,444)   | -                           | (839,444)             |
| <b>Total governmental activities</b>                       | <b>19,375,900</b>    | <b>2,142,064</b>        | <b>603,389</b>                           | <b>4,930,496</b>                       | <b>(11,699,951)</b>                                   | <b>-</b>                    | <b>(11,699,951)</b>   |
| <b>Business-type activities</b>                            |                      |                         |  |  |   |                             |                       |
| Water utility  | 1,657,356            | 2,541,651               | 10,637                                   | 827,422                                | -   | 1,722,354                   | 1,722,354             |
| Sewer utility  | 1,723,238            | 1,714,469               | 364                                      | 543,797                                | -   | 535,392                     | 535,392               |
| Street light utility                                       | 169,463              | 216,545                 | -  | -                                      | -   | 47,082                      | 47,082                |
| Recycling utility  | 366,764              | 319,664                 | 46,500                                   | -                                      | -   | (600)                       | (600)                 |
| Storm water utility  | 777,252              | 1,164,868               | 364                                      | 312,119                                | -   | 700,099                     | 700,099               |
| <b>Total business-type activities</b>                      | <b>4,694,073</b>     | <b>5,957,197</b>        | <b>57,865</b>                            | <b>1,683,338</b>                       | <b>-</b>  | <b>3,004,327</b>            | <b>3,004,327</b>      |
| <b>Total governmental and<br/>business-type activities</b> | <b>\$ 24,069,973</b> | <b>\$ 8,099,261</b>     | <b>\$ 661,254</b>                        | <b>\$ 6,613,834</b>                    | <b>(11,699,951)</b>                                   | <b>3,004,327</b>            | <b>(8,695,624)</b>    |
|  |                      | <b>General revenues</b> |  |  |   |                             |                       |
|  |                      |                         |  |  | 13,744,948  | -                           | 13,744,948            |
|  |                      |                         |  |  | 423,045   | -                           | 423,045               |
|  |                      |                         |  |  | 2,053,933   | -                           | 2,053,933             |
|  |                      |                         |  |  | 1,035,274   | 1,391,802                   | 2,427,076             |
|  |                      |                         |  |  | 2,372   | -                           | 2,372                 |
|  |                      |                         |  |  | 6,229,699   | (6,229,699)                 | -                     |
|  |                      |                         |  |  | <u>23,489,271</u>                                     | <u>(4,837,897)</u>          | <u>18,651,374</u>     |
|  |                      |                         |  |  |   |                             |                       |
|  |                      |                         |  |  | 11,789,320  | (1,833,570)                 | 9,955,750             |
|  |                      |                         |  |  |   |                             |                       |
|  |                      |                         |  |  | <u>82,424,115</u>                                     | <u>102,569,004</u>          | <u>184,993,119</u>    |
|  |                      |                         |  |  |   |                             |                       |
|  |                      |                         |  |  | <u>\$ 94,213,435</u>                                  | <u>\$ 100,735,434</u>       | <u>\$ 194,948,869</u> |

See notes to basic financial statements

CITY OF RAMSEY

Balance Sheet  
Governmental Funds  
December 31, 2020

|  | Special Revenue Funds |                     |                     |                      | Debt Service Funds                |
|--|-----------------------|---------------------|---------------------|----------------------|-----------------------------------|
|  | General               | Tax Increment       | COR<br>Land         | Private<br>Developer | 2011A<br>Armstrong/Bunker<br>Bond |
| <b>Assets</b>  |                       |                     |                     |                      |                                   |
| Cash and temporary investments   | \$ 10,098,653         | \$ 5,384,086        | \$ -                | \$ 3,749,435         | \$ -                              |
| Receivables  |                       |                     |                     |                      |                                   |
| Unremitted taxes   | 266,115               | 54,626              | -                   | -                    | -                                 |
| Delinquent taxes   | 147,509               | 7,358               | -                   | -                    | -                                 |
| Unremitted special assessments   | -                     | -                   | -                   | -                    | -                                 |
| Delinquent special assessments   | -                     | -                   | -                   | -                    | -                                 |
| Deferred special assessments   | -                     | -                   | -                   | -                    | -                                 |
| Accounts   | 16,298                | -                   | -                   | 35,621               | -                                 |
| Interest   | 240,098               | -                   | -                   | -                    | -                                 |
| Due from other governmental units  | 12,774                | -                   | -                   | -                    | -                                 |
| Due from other funds   | -                     | -                   | -                   | -                    | -                                 |
| Prepays  | 16,849                | -                   | -                   | -                    | -                                 |
| Land held for resale   | -                     | -                   | 8,603,028           | -                    | -                                 |
| Advances to other funds  | -                     | -                   | -                   | -                    | -                                 |
| <b>Total assets</b>  | <b>\$ 10,798,296</b>  | <b>\$ 5,446,070</b> | <b>\$ 8,603,028</b> | <b>\$ 3,785,056</b>  | <b>\$ -</b>                       |
| <b>Liabilities</b>   |                       |                     |                     |                      |                                   |
| Accounts and contracts payable   | \$ 94,964             | \$ 87               | \$ -                | \$ 4,268             | \$ -                              |
| Salaries and benefits payable  | 302,216               | -                   | -                   | -                    | -                                 |
| Deposits payable   | 159,500               | -                   | -                   | 3,780,742            | -                                 |
| Due to other governmental units  | 4,054                 | -                   | -                   | 46                   | -                                 |
| Due to other funds   | -                     | 30,000              | -                   | -                    | -                                 |
| Advances from other funds  | -                     | 100,006             | 454,949             | -                    | -                                 |
| <b>Total liabilities</b>   | <b>560,734</b>        | <b>130,093</b>      | <b>454,949</b>      | <b>3,785,056</b>     | <b>-</b>                          |
| <b>Deferred inflows of resources</b>                                       |                       |                     |                     |                      |                                   |
| Unavailable revenue - property taxes                                       | 147,509               | 7,358               | -                   | -                    | -                                 |
| Unavailable revenue - special assessments                                  | -                     | -                   | -                   | -                    | -                                 |
| <b>Total deferred inflows of resources</b>                                 | <b>147,509</b>        | <b>7,358</b>        | <b>-</b>            | <b>-</b>             | <b>-</b>                          |
| <b>Fund balances</b>   |                       |                     |                     |                      |                                   |
| Nonspendable   | 16,849                | -                   | -                   | -                    | -                                 |
| Restricted   | -                     | 5,308,619           | 8,148,079           | -                    | -                                 |
| Committed  | -                     | -                   | -                   | -                    | -                                 |
| Assigned   | -                     | -                   | -                   | -                    | -                                 |
| Unassigned   | 10,073,204            | -                   | -                   | -                    | -                                 |
| <b>Total fund balances</b>   | <b>10,090,053</b>     | <b>5,308,619</b>    | <b>8,148,079</b>    | <b>-</b>             | <b>-</b>                          |
| <b>Total liabilities, deferred inflows of resources, and fund balances</b> | <b>\$ 10,798,296</b>  | <b>\$ 5,446,070</b> | <b>\$ 8,603,028</b> | <b>\$ 3,785,056</b>  | <b>\$ -</b>                       |

See notes to basic financial statements

| <u>Capital Project Funds</u> |                      |                      |                      |
|------------------------------|----------------------|----------------------|----------------------|
| <u>Public</u>                |                      |                      |                      |
| <u>Improvement</u>           | <u>Public Works</u>  |                      |                      |
| <u>Revolving</u>             | <u>Campus</u>        | <u>Nonmajor</u>      | <u>Totals</u>        |
| \$ 4,757,831                 | \$ 14,960,246        | \$ 16,323,714        | \$ 55,273,965        |
| -                            | -                    | 45,872               | 366,613              |
| -                            | -                    | 26,924               | 181,791              |
| 673                          | -                    | 4,015                | 4,688                |
| 2,580                        | -                    | 256                  | 2,836                |
| 713,726                      | -                    | 551,043              | 1,264,769            |
| -                            | -                    | 418,809              | 470,728              |
| -                            | -                    | -                    | 240,098              |
| -                            | -                    | 9,564                | 22,338               |
| -                            | -                    | 30,000               | 30,000               |
| -                            | -                    | 295                  | 17,144               |
| -                            | -                    | -                    | 8,603,028            |
| 100,006                      | -                    | -                    | 100,006              |
| <u>\$ 5,574,816</u>          | <u>\$ 14,960,246</u> | <u>\$ 17,410,492</u> | <u>\$ 66,578,004</u> |
| \$ -                         | \$ 1,827,140         | \$ 213,842           | \$ 2,140,301         |
| -                            | -                    | -                    | 302,216              |
| -                            | -                    | -                    | 3,940,242            |
| -                            | -                    | 903                  | 5,003                |
| -                            | -                    | -                    | 30,000               |
| -                            | -                    | 334,524              | 889,479              |
| -                            | 1,827,140            | 549,269              | 7,307,241            |
| -                            | -                    | 26,924               | 181,791              |
| 716,306                      | -                    | 551,299              | 1,267,605            |
| 716,306                      | -                    | 578,223              | 1,449,396            |
| -                            | -                    | 295                  | 17,144               |
| -                            | 8,895,621            | 5,166,347            | 27,518,666           |
| -                            | -                    | 1,326,070            | 1,326,070            |
| 4,858,510                    | 4,237,485            | 9,790,288            | 18,886,283           |
| -                            | -                    | -                    | 10,073,204           |
| 4,858,510                    | 13,133,106           | 16,283,000           | 57,821,367           |
| <u>\$ 5,574,816</u>          | <u>\$ 14,960,246</u> | <u>\$ 17,410,492</u> | <u>\$ 66,578,004</u> |



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CITY OF RAMSEY

Reconciliation of the Balance Sheet  
to the Statement of Net Position  
Governmental Funds  
December 31, 2020

Total fund balances – Governmental Funds \$ 57,821,367

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.

Net book value of capital assets 71,275,456

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 and capital equipment certificates | (28,900,000) |
| Compensated absences payable             | (1,093,863)  |
| Net pension liability                    | (6,043,916)  |
| Total OPEB liability                     | (461,540)    |

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.

1,449,396

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

(29,861)

Governmental funds do not report certain amounts related to pensions and OPEB:

|  |             |
|--|-------------|
| Deferred outflows of resources for OPEB plan deferments    | 65,284      |
| Deferred outflows of resources for pension plan deferments | 2,118,987   |
| Deferred inflows of resources for OPEB plan deferments     | (365,833)   |
| Deferred inflows of resources for pension plan deferments  | (2,103,893) |

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

481,851

Total net position – governmental activities \$ 94,213,435

See notes to basic financial statements

CITY OF RAMSEY

Statement of Revenue, Expenditures, and Changes in Fund Balances  
 Governmental Funds  
 Year Ended December 31, 2020

|  | Special Revenue Funds |                     |                     |                      | Debt Service Funds                |
|--|-----------------------|---------------------|---------------------|----------------------|-----------------------------------|
|  | General               | Tax Increment       | COR<br>Land         | Private<br>Developer | 2011A<br>Armstrong/Bunker<br>Bond |
| <b>Revenue</b>                                   |                       |                     |                     |                      |                                   |
| Property taxes                                   | \$ 10,578,482         | \$ 1,229,175        | \$ -                | \$ -                 | \$ -                              |
| Franchise fees                                   | -                     | -                   | -                   | -                    | -                                 |
| Special assessments                              | -                     | -                   | -                   | -                    | -                                 |
| Licenses and permits                             | 850,504               | -                   | -                   | -                    | -                                 |
| Intergovernmental revenue                        | 2,679,428             | -                   | -                   | -                    | 575,000                           |
| Charges for services                             | 731,937               | -                   | -                   | -                    | -                                 |
| Fines and forfeits                               | 34,735                | -                   | -                   | -                    | -                                 |
| Other revenue                                    |                       |                     |                     |                      |                                   |
| Investment earnings                              | 213,601               | 148,188             | -                   | -                    | -                                 |
| Miscellaneous                                    | 12,861                | 30,000              | -                   | 64,457               | -                                 |
| Total revenue                                    | <u>15,101,548</u>     | <u>1,407,363</u>    | <u>-</u>            | <u>64,457</u>        | <u>575,000</u>                    |
| <b>Expenditures</b>                              |                       |                     |                     |                      |                                   |
| Current  |                       |                     |                     |                      |                                   |
| General government                               | 3,782,634             | 747,918             | -                   | 64,457               | -                                 |
| Public safety                                    | 5,928,188             | -                   | -                   | -                    | -                                 |
| Highways and streets                             | 2,009,196             | -                   | -                   | -                    | -                                 |
| Culture and recreation                           | 1,355,711             | -                   | -                   | -                    | -                                 |
| Economic development                             | -                     | -                   | 481,858             | -                    | -                                 |
| Capital outlay                                   | 497,057               | -                   | -                   | -                    | -                                 |
| Debt service                                     |                       |                     |                     |                      |                                   |
| Principal retirement                             | -                     | -                   | -                   | -                    | 2,180,000                         |
| Interest and fiscal charges                      | -                     | -                   | -                   | -                    | 52,223                            |
| Total expenditures                               | <u>13,572,786</u>     | <u>747,918</u>      | <u>481,858</u>      | <u>64,457</u>        | <u>2,232,223</u>                  |
| Excess (deficiency) of revenue over expenditures | 1,528,762             | 659,445             | (481,858)           | -                    | (1,657,223)                       |
| <b>Other financing sources (uses)</b>            |                       |                     |                     |                      |                                   |
| Debt issued                                      | -                     | -                   | -                   | -                    | -                                 |
| Premium on debt issued                           | -                     | -                   | -                   | -                    | -                                 |
| Proceeds on sale of capital assets               | -                     | -                   | -                   | -                    | -                                 |
| Transfers in                                     | 706,049               | -                   | -                   | -                    | 302,019                           |
| Transfers (out)                                  | (1,025,204)           | (200,000)           | -                   | -                    | -                                 |
| Total other financing sources (uses)             | <u>(319,155)</u>      | <u>(200,000)</u>    | <u>-</u>            | <u>-</u>             | <u>302,019</u>                    |
| Net change in fund balances                      | 1,209,607             | 459,445             | (481,858)           | -                    | (1,355,204)                       |
| <b>Fund balances</b>                             |                       |                     |                     |                      |                                   |
| Beginning of year                                | <u>8,880,446</u>      | <u>4,849,174</u>    | <u>8,629,937</u>    | <u>-</u>             | <u>1,355,204</u>                  |
| End of year                                      | <u>\$ 10,090,053</u>  | <u>\$ 5,308,619</u> | <u>\$ 8,148,079</u> | <u>\$ -</u>          | <u>\$ -</u>                       |

See notes to basic financial statements

| <u>Capital Project Funds</u> |                      |                      |                      |
|------------------------------|----------------------|----------------------|----------------------|
| <u>Public</u>                |                      |                      |                      |
| <u>Improvement</u>           | <u>Public Works</u>  |                      |                      |
| <u>Revolving</u>             | <u>Campus</u>        | <u>Nonmajor</u>      | <u>Totals</u>        |
| \$ -                         | \$ -                 | \$ 1,874,691         | \$ 13,682,348        |
| -                            | -                    | 423,045              | 423,045              |
| 58,423                       | -                    | 426,387              | 484,810              |
| -                            | -                    | -                    | 850,504              |
| -                            | -                    | 2,538,760            | 5,793,188            |
| -                            | -                    | 514,441              | 1,246,378            |
| -                            | -                    | -                    | 34,735               |
| 149,953                      | 11,347               | 497,566              | 1,020,655            |
| 21,030                       | 20                   | 714,379              | 842,747              |
| <u>229,406</u>               | <u>11,367</u>        | <u>6,989,269</u>     | <u>24,378,410</u>    |
| -                            | 1,714                | 252,570              | 4,849,293            |
| -                            | -                    | 39,582               | 5,967,770            |
| 54,325                       | -                    | 5,306                | 2,068,827            |
| -                            | -                    | 121,016              | 1,476,727            |
| -                            | -                    | -                    | 481,858              |
| -                            | 4,194,168            | 2,715,006            | 7,406,231            |
| -                            | -                    | 1,865,000            | 4,045,000            |
| -                            | 163,447              | 657,953              | 873,623              |
| <u>54,325</u>                | <u>4,359,329</u>     | <u>5,656,433</u>     | <u>27,169,329</u>    |
| 175,081                      | (4,347,962)          | 1,332,836            | (2,790,919)          |
| -                            | 9,055,000            | -                    | 9,055,000            |
| -                            | 4,068                | -                    | 4,068                |
| -                            | -                    | 2,372                | 2,372                |
| 723,374                      | 8,422,000            | 1,084,889            | 11,238,331           |
| (366,263)                    | -                    | (3,417,165)          | (5,008,632)          |
| <u>357,111</u>               | <u>17,481,068</u>    | <u>(2,329,904)</u>   | <u>15,291,139</u>    |
| 532,192                      | 13,133,106           | (997,068)            | 12,500,220           |
| <u>4,326,318</u>             | <u>-</u>             | <u>17,280,068</u>    | <u>45,321,147</u>    |
| <u>\$ 4,858,510</u>          | <u>\$ 13,133,106</u> | <u>\$ 16,283,000</u> | <u>\$ 57,821,367</u> |



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CITY OF RAMSEY

Reconciliation of the Statement of  
Revenue, Expenditures, and Changes in Fund Balances  
to the Statement of Activities  
Governmental Funds  
Year Ended December 31, 2020

Total net change in fund balances – Governmental Funds \$ 12,500,220

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                               | 7,406,231   |
| Contributed assets from Internal Service Fund | 41,675      |
| Contributed assets from developers            | 685,427     |
| Disposals                                     | (22,673)    |
| Depreciation expense                          | (3,618,521) |

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                     | (9,055,000) |
| Repayment of principal on long-term debt | 4,045,000   |

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.

30,111

Certain revenues (including delinquent taxes, special assessments, and notes receivable) 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.

(149,038)

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 | (145,163) |
| Governmental activities – pension expense              | 137,567   |

Other postemployment benefits 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.

(52,541)

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.

(13,975)

Change in net position – governmental activities \$ 11,789,320

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, 2020

|   | Budgeted Amounts  |                   | Actual               | Over (Under)<br>Final Budget |
|---|-------------------|-------------------|----------------------|------------------------------|
|   | Original          | Final             |                      |                              |
| <b>Revenue</b>                                      |                   |                   |                      |                              |
| Property taxes                                      | \$ 10,625,932     | \$ 10,625,932     | \$ 10,578,482        | \$ (47,450)                  |
| Licenses and permits                                | 633,300           | 633,300           | 850,504              | 217,204                      |
| Intergovernmental revenue                           | 405,595           | 405,595           | 2,679,428            | 2,273,833                    |
| Charges for services                                | 666,162           | 666,162           | 731,937              | 65,775                       |
| Fines and forfeits                                  | 55,500            | 55,500            | 34,735               | (20,765)                     |
| <b>Other revenue</b>                                |                   |                   |                      |                              |
| Investment earnings                                 | 100,000           | 100,000           | 213,601              | 113,601                      |
| Miscellaneous                                       | 21,100            | 21,100            | 12,861               | (8,239)                      |
| Total revenue                                       | <u>12,507,589</u> | <u>12,507,589</u> | <u>15,101,548</u>    | <u>2,593,959</u>             |
| <b>Expenditures</b>                                 |                   |                   |                      |                              |
| <b>Current</b>                                      |                   |                   |                      |                              |
| General government                                  | 3,615,556         | 3,615,556         | 3,782,634            | 167,078                      |
| Public safety                                       | 5,668,072         | 5,668,072         | 5,928,188            | 260,116                      |
| Highways and streets                                | 2,176,741         | 2,176,741         | 2,009,196            | (167,545)                    |
| Culture and recreation                              | 1,265,847         | 1,265,847         | 1,355,711            | 89,864                       |
| Capital outlay                                      | 471,000           | 471,000           | 497,057              | 26,057                       |
| <b>Debt service</b>                                 |                   |                   |                      |                              |
| Interest and fiscal charges                         | 106,373           | 106,373           | –                    | (106,373)                    |
| Total expenditures                                  | <u>13,303,589</u> | <u>13,303,589</u> | <u>13,572,786</u>    | <u>269,197</u>               |
| Excess (deficiency) of revenue<br>over expenditures | (796,000)         | (796,000)         | 1,528,762            | 2,324,762                    |
| <b>Other financing sources (uses)</b>               |                   |                   |                      |                              |
| Transfers in  | 796,000           | 796,000           | 706,049              | (89,951)                     |
| Transfers (out)                                     | –                 | –                 | (1,025,204)          | (1,025,204)                  |
| Total other financing sources (uses)                | <u>796,000</u>    | <u>796,000</u>    | <u>(319,155)</u>     | <u>(1,115,155)</u>           |
| Net change in fund balances                         | <u>\$ –</u>       | <u>\$ –</u>       | 1,209,607            | <u>\$ 1,209,607</u>          |
| <b>Fund balances</b>                                |                   |                   |                      |                              |
| Beginning of year                                   |                   |                   | <u>8,880,446</u>     |                              |
| End of year   |                   |                   | <u>\$ 10,090,053</u> |                              |

See notes to basic financial statements

CITY OF RAMSEY

Statement of Net Position  
 Proprietary Funds  
 December 31, 2020

|   | Business-Type Activities – Enterprise Funds |                      |                      |
|---|---|----------------------|----------------------|
|   | Water Utility                               | Sewer Utility        | Street Light Utility |
| <b>Assets</b>   |   |                      |                      |
| Current assets  |   |                      |                      |
| Cash and temporary investments                                    | \$ 26,136,791                               | \$ 12,370,277        | \$ 1,202,183         |
| Receivables   |   |                      |                      |
| Delinquent special assessments                                    | 7,868                                       | 10,575               | –                    |
| Deferred special assessments                                      | 93,847                                      | 120,409              | –                    |
| Accounts  | 499,119                                     | 498,172              | 65,072               |
| Due from other governmental units                                 | –   | –                    | –                    |
| Prepays   | –   | 70,748               | –                    |
| Total current assets  | <u>26,737,625</u>                           | <u>13,070,181</u>    | <u>1,267,255</u>     |
| Noncurrent assets   |   |                      |                      |
| Advances to other Funds   | 561,998                                     | 227,475              | –                    |
| Capital assets  |   |                      |                      |
| Land  | 868,513                                     | –                    | –                    |
| Buildings and structures  | 6,058,847                                   | –                    | –                    |
| Improvements other than buildings                                 | –   | –                    | 1,135,881            |
| Machinery and equipment   | 200,424                                     | 578,617              | –                    |
| Water and sewer lines   | 30,362,803                                  | 25,787,537           | –                    |
|   | <u>37,490,587</u>                           | <u>26,366,154</u>    | <u>1,135,881</u>     |
| Less accumulated depreciation                                     | 11,793,616                                  | 9,271,500            | 663,561              |
| Net capital assets  | <u>25,696,971</u>                           | <u>17,094,654</u>    | <u>472,320</u>       |
| Total noncurrent assets   | <u>26,258,969</u>                           | <u>17,322,129</u>    | <u>472,320</u>       |
| Total assets  | 52,996,594                                  | 30,392,310           | 1,739,575            |
| Deferred Outflows of Resources                                    |   |                      |                      |
| Pension plan deferments   | <u>29,062</u>                               | <u>16,607</u>        | <u>–</u>             |
| Total assets and deferred outflows of resources                   | <u>\$ 53,025,656</u>                        | <u>\$ 30,408,917</u> | <u>\$ 1,739,575</u>  |
| <b>Liabilities</b>  |   |                      |                      |
| Current liabilities   |   |                      |                      |
| Accounts and contracts payable                                    | \$ 9,249                                    | \$ 3,925             | \$ 378               |
| Due to other governmental units                                   | 30,139                                      | 27,062               | 244                  |
| Unearned revenue  | –   | 48,906               | 490                  |
| Total current liabilities   | <u>39,388</u>                               | <u>79,893</u>        | <u>1,112</u>         |
| Noncurrent liabilities  |   |                      |                      |
| Net pension liability   | <u>237,541</u>                              | <u>135,736</u>       | <u>–</u>             |
| Total liabilities   | 276,929                                     | 215,629              | 1,112                |
| Deferred Inflows of Resources                                     |   |                      |                      |
| Pension plan deferments   | 12,057                                      | 6,889                | –                    |
| <b>Net Position</b>   |   |                      |                      |
| Investment in capital assets                                      | 25,696,971                                  | 17,094,654           | 472,320              |
| Unrestricted  | <u>27,039,699</u>                           | <u>13,091,745</u>    | <u>1,266,143</u>     |
| Total net position  | <u>52,736,670</u>                           | <u>30,186,399</u>    | <u>1,738,463</u>     |
| Total liabilities, deferred inflows of resources and net position | <u>\$ 53,025,656</u>                        | <u>\$ 30,408,917</u> | <u>\$ 1,739,575</u>  |

See notes to basic financial statements

|                      |                        |                       | Governmental<br>Activities |
|----------------------|------------------------|-----------------------|----------------------------|
| Recycling<br>Utility | Storm Water<br>Utility | Totals                | Internal<br>Service        |
| \$ 312,178           | \$ 2,640,879           | \$ 42,662,308         | \$ 482,020                 |
| -                    | -                      | 18,443                | -                          |
| -                    | -                      | 214,256               | -                          |
| 94,340               | 330,897                | 1,487,600             | -                          |
| 24,964               | -                      | 24,964                | -                          |
| -                    | -                      | 70,748                | -                          |
| <u>431,482</u>       | <u>2,971,776</u>       | <u>44,478,319</u>     | <u>482,020</u>             |
| -                    | -                      | 789,473               | -                          |
| -                    | 637,583                | 1,506,096             | -                          |
| -                    | -                      | 6,058,847             | -                          |
| -                    | 15,519,958             | 16,655,839            | -                          |
| -                    | 411,058                | 1,190,099             | -                          |
| -                    | 334,378                | 56,484,718            | -                          |
| -                    | 16,902,977             | 81,895,599            | -                          |
| -                    | 4,000,001              | 25,728,678            | -                          |
| -                    | <u>12,902,976</u>      | <u>56,166,921</u>     | -                          |
| -                    | 12,902,976             | 56,956,394            | -                          |
| 431,482              | 15,874,752             | 101,434,713           | 482,020                    |
| -                    | 16,607                 | 62,276                | -                          |
| <u>\$ 431,482</u>    | <u>\$ 15,891,359</u>   | <u>\$ 101,496,989</u> | <u>\$ 482,020</u>          |
| \$ 526               | \$ 105,772             | \$ 119,850            | \$ 169                     |
| -                    | 14                     | 57,459                | -                          |
| -                    | -                      | 49,396                | -                          |
| <u>526</u>           | <u>105,786</u>         | <u>226,705</u>        | <u>169</u>                 |
| -                    | 135,738                | 509,015               | -                          |
| 526                  | 241,524                | 735,720               | 169                        |
| -                    | 6,889                  | 25,835                | -                          |
| -                    | 12,902,976             | 56,166,921            | -                          |
| 430,956              | 2,739,970              | 44,568,513            | 481,851                    |
| <u>430,956</u>       | <u>15,642,946</u>      | <u>100,735,434</u>    | <u>481,851</u>             |
| <u>\$ 431,482</u>    | <u>\$ 15,891,359</u>   | <u>\$ 101,496,989</u> | <u>\$ 482,020</u>          |

CITY OF RAMSEY

Statement of Revenue, Expenses, and Changes in Net Position  
 Proprietary Funds  
 Year Ended December 31, 2020

|  | Business-Type Activities – Enterprise Funds |                      |                      |
|--|---|----------------------|----------------------|
|  | Water Utility                               | Sewer Utility        | Street Light Utility |
| Operating revenue                                |   |                      |                      |
| Charges for services                             | \$ 2,541,651                                | \$ 1,709,747         | \$ 216,545           |
| Sewer access surcharge                           | –   | 4,722                | –                    |
| Other  | –   | –                    | –                    |
| Total operating revenue                          | <u>2,541,651</u>                            | <u>1,714,469</u>     | <u>216,545</u>       |
| Operating expenses                               |   |                      |                      |
| Personal services                                | 364,210                                     | 209,340              | 124                  |
| Supplies   | 192,238                                     | 37,346               | –                    |
| Service charges                                  |   |                      |                      |
| Disposal charges                                 | –   | 853,599              | –                    |
| Other  | 345,248                                     | 68,039               | 131,902              |
| Depreciation                                     | <u>755,660</u>                              | <u>554,914</u>       | <u>37,437</u>        |
| Total operating expenses                         | <u>1,657,356</u>                            | <u>1,723,238</u>     | <u>169,463</u>       |
| Operating income (loss)                          | 884,295                                     | (8,769)              | 47,082               |
| Nonoperating revenue (expense)                   |   |                      |                      |
| Intergovernmental revenue                        | 10,637                                      | 364                  | –                    |
| Capital contributions to governmental funds      | –   | –                    | –                    |
| Investment earnings                              | <u>820,217</u>                              | <u>439,183</u>       | <u>41,140</u>        |
| Total nonoperating revenue (expense)             | <u>830,854</u>                              | <u>439,547</u>       | <u>41,140</u>        |
| Income (loss) before contributions and transfers | 1,715,149                                   | 430,778              | 88,222               |
| Capital contributions - developer contributions  | 435,723                                     | 403,642              | –                    |
| Capital contributions - connection fees          | 391,699                                     | 140,155              | –                    |
| Transfers in                                     | 61,853                                      | –                    | –                    |
| Transfers (out)                                  | <u>(2,781,000)</u>                          | <u>(2,775,000)</u>   | <u>(272,000)</u>     |
| Change in net position                           | (176,576)                                   | (1,800,425)          | (183,778)            |
| Net position                                     |   |                      |                      |
| Beginning of year                                | <u>52,913,246</u>                           | <u>31,986,824</u>    | <u>1,922,241</u>     |
| End of year                                      | <u>\$ 52,736,670</u>                        | <u>\$ 30,186,399</u> | <u>\$ 1,738,463</u>  |

See notes to basic financial statements

| <u>Recycling<br/>Utility</u> | <u>Storm Water<br/>Utility</u> | <u>Totals</u>         | <u>Governmental<br/>Activities<br/>Internal<br/>Service</u> |
|------------------------------|--------------------------------|-----------------------|---|
| \$ 319,664                   | \$ 1,164,868                   | \$ 5,952,475          | \$ -  |
| -                            | -                              | 4,722                 | -   |
| -                            | -                              | -                     | 90,861  |
| <u>319,664</u>               | <u>1,164,868</u>               | <u>5,957,197</u>      | <u>90,861</u>   |
| 24,237                       | 238,873                        | 836,784               | -   |
| 12,394                       | 23,706                         | 265,684               | 33,331  |
| -                            | -                              | 853,599               | -   |
| 330,133                      | 175,752                        | 1,051,074             | 44,449  |
| -                            | 338,921                        | 1,686,932             | -   |
| <u>366,764</u>               | <u>777,252</u>                 | <u>4,694,073</u>      | <u>77,780</u>   |
| (47,100)                     | 387,616                        | 1,263,124             | 13,081  |
| 46,500                       | 364                            | 57,865                | -   |
| -                            | -                              | -                     | (41,675)  |
| 9,331                        | 81,931                         | 1,391,802             | 14,619  |
| <u>55,831</u>                | <u>82,295</u>                  | <u>1,449,667</u>      | <u>(27,056)</u>   |
| 8,731                        | 469,911                        | 2,712,791             | (13,975)  |
| -                            | 312,119                        | 1,151,484             | -   |
| -                            | -                              | 531,854               | -   |
| -                            | 70,448                         | 132,301               | -   |
| -                            | (534,000)                      | (6,362,000)           | -   |
| <u>8,731</u>                 | <u>318,478</u>                 | <u>(1,833,570)</u>    | <u>(13,975)</u>   |
| 422,225                      | 15,324,468                     | 102,569,004           | 495,826   |
| <u>\$ 430,956</u>            | <u>\$ 15,642,946</u>           | <u>\$ 100,735,434</u> | <u>\$ 481,851</u>   |

CITY OF RAMSEY

Statement of Cash Flows  
 Proprietary Funds  
 Year Ended December 31, 2020

|  | Business-Type Activities – Enterprise Funds |                      |                      |
|--|---|----------------------|----------------------|
|  | Water Utility                               | Sewer Utility        | Street Light Utility |
| Cash flows from operating activities   |   |                      |                      |
| Receipts from customers and users  | \$ 2,496,807                                | \$ 1,728,264         | \$ 216,072           |
| Receipts from interfund services provided  | –   | –                    | –                    |
| Paid to suppliers/service providers  | (527,006)                                   | (939,786)            | (133,917)            |
| Paid to employees  | (386,894)                                   | (190,817)            | (124)                |
| Net cash flows from operating activities   | <u>1,582,907</u>                            | <u>597,661</u>       | <u>82,031</u>        |
| Cash flows from capital and related financing activities                                     |   |                      |                      |
| Capital assets purchased and contributed to governmental activities                          | –   | –                    | –                    |
| Capital contributions - connection fees  | 391,699                                     | 140,155              | –                    |
| Transfers (out)  | (2,781,000)                                 | (2,775,000)          | (272,000)            |
| Acquisition of capital assets  | (473,671)                                   | (534,109)            | –                    |
| Net cash flows from capital and related financing activities                                 | <u>(2,862,972)</u>                          | <u>(3,168,954)</u>   | <u>(272,000)</u>     |
| Cash flows from investing activities   |   |                      |                      |
| Interest received on investments   | 820,217                                     | 439,183              | 41,140               |
| Cash flows from noncapital financing activities  |   |                      |                      |
| Transfers in   | 61,853                                      | –                    | –                    |
| Intergovernmental revenue  | 10,637                                      | 364                  | –                    |
| Repayment of advances to other funds   | 37,068                                      | –                    | –                    |
| Net cash flows from noncapital financing activities  | <u>109,558</u>                              | <u>364</u>           | <u>–</u>             |
| Net increase (decrease) in cash and temporary investments/cash equivalents                   | (350,290)                                   | (2,131,746)          | (148,829)            |
| Cash and temporary investments/cash equivalents  |   |                      |                      |
| Beginning of year  | <u>26,487,081</u>                           | <u>14,502,023</u>    | <u>1,351,012</u>     |
| End of year  | <u>\$ 26,136,791</u>                        | <u>\$ 12,370,277</u> | <u>\$ 1,202,183</u>  |
| Reconciliation of operating income (loss) to net cash flows from operating activities        |   |                      |                      |
| Operating income (loss)  | \$ 884,295                                  | \$ (8,769)           | \$ 47,082            |
| Adjustments to reconcile operating income (loss) to net cash flows from operating activities |   |                      |                      |
| Depreciation   | 755,660                                     | 554,914              | 37,437               |
| Change in assets, deferred inflows, liabilities and deferred outflows                        |   |                      |                      |
| Receivables  |   |                      |                      |
| Delinquent and deferred special assessments  | 16,420                                      | 5,754                | –                    |
| Accounts   | (61,264)                                    | (5,253)              | 1,977                |
| Due from other governmental units  | –   | –                    | –                    |
| Prepays  | 650   | 385                  | –                    |
| Deferred outflows - pension plan deferment   | 43,784                                      | 11,235               | –                    |
| Accounts payable   | 5,415                                       | (3,329)              | (2,201)              |
| Unearned revenue   | –   | 13,294               | (2,450)              |
| Due to other governmental units  | 4,415                                       | 22,142               | 186                  |
| Net pension liability  | (47,762)                                    | 12,157               | –                    |
| Deferred inflows - pension plan deferment  | (18,706)                                    | (4,869)              | –                    |
| Net cash flow from operating activities  | <u>\$ 1,582,907</u>                         | <u>\$ 597,661</u>    | <u>\$ 82,031</u>     |
| Noncash, investing, capital, and financing activities  |   |                      |                      |
| Contributions of capital assets from developers  | <u>\$ 435,723</u>                           | <u>\$ 403,642</u>    | <u>\$ –</u>          |

See notes to basic financial statements

|                      |                        |                      | Governmental<br>Activities |
|----------------------|------------------------|----------------------|----------------------------|
| Recycling<br>Utility | Storm Water<br>Utility | Totals               | Internal<br>Service        |
| \$ 335,532           | \$ 1,178,608           | \$ 5,955,283         | \$ -                       |
| -                    | -                      | -                    | 90,861                     |
| (342,228)            | (124,295)              | (2,067,232)          | (78,782)                   |
| (24,237)             | (237,552)              | (839,624)            | -                          |
| <u>(30,933)</u>      | <u>816,761</u>         | <u>3,048,427</u>     | <u>12,079</u>              |
| -                    | -                      | -                    | (41,675)                   |
| -                    | -                      | 531,854              | -                          |
| -                    | (534,000)              | (6,362,000)          | -                          |
| -                    | (119,378)              | (1,127,158)          | -                          |
| <u>-</u>             | <u>(653,378)</u>       | <u>(6,957,304)</u>   | <u>(41,675)</u>            |
| 9,331                | 81,931                 | 1,391,802            | 14,619                     |
| -                    | 70,448                 | 132,301              | -                          |
| 46,500               | 364                    | 57,865               | -                          |
| -                    | -                      | 37,068               | -                          |
| <u>46,500</u>        | <u>70,812</u>          | <u>227,234</u>       | <u>-</u>                   |
| 24,898               | 316,126                | (2,289,841)          | (14,977)                   |
| <u>287,280</u>       | <u>2,324,753</u>       | <u>44,952,149</u>    | <u>496,997</u>             |
| <u>\$ 312,178</u>    | <u>\$ 2,640,879</u>    | <u>\$ 42,662,308</u> | <u>\$ 482,020</u>          |
| \$ (47,100)          | \$ 387,616             | \$ 1,263,124         | \$ 13,081                  |
| -                    | 338,921                | 1,686,932            | -                          |
| -                    | -                      | 22,174               | -                          |
| 2,951                | 13,740                 | (47,849)             | -                          |
| 12,917               | -                      | 12,917               | -                          |
| -                    | -                      | 1,035                | -                          |
| -                    | 11,141                 | 66,160               | -                          |
| 299                  | 75,149                 | 75,333               | (1,002)                    |
| -                    | -                      | 10,844               | -                          |
| -                    | 14                     | 26,757               | -                          |
| -                    | 576                    | (35,029)             | -                          |
| <u>-</u>             | <u>(10,396)</u>        | <u>(33,971)</u>      | <u>-</u>                   |
| <u>\$ (30,933)</u>   | <u>\$ 816,761</u>      | <u>\$ 3,048,427</u>  | <u>\$ 12,079</u>           |
| <u>\$ -</u>          | <u>\$ 312,119</u>      | <u>\$ 1,151,484</u>  | <u>\$ -</u>                |



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CITY OF RAMSEY

Statement of Fiduciary Net Position  
Fiduciary Fund  
December 31, 2020

|                                 | <u>Custodial Fund</u> |
|---------------------------------|-----------------------|
| Assets                          |                       |
| Assets held for resale          | \$ 13,582,499         |
| Liabilities                     |                       |
| Due to other governmental units | <u>13,582,499</u>     |
| Net Position                    | <u><u>\$ -</u></u>    |

CITY OF RAMSEY

Statement of Changes in Fiduciary Net Position  
Fiduciary Fund  
Year Ended December 31, 2020

|                                      | <u>Custodial Fund</u> |
|--------------------------------------|-----------------------|
| Additions                            | \$ -                  |
| Deductions                           | <u>-</u>              |
| Net change of fiduciary net position | -                     |
| Net position - beginning             | <u>-</u>              |
| Net position - ending                | <u><u>\$ -</u></u>    |

See notes to basic financial statements



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## CITY OF RAMSEY

Notes to Basic Financial Statements  
December 31, 2020

### 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 (GAAP).

The accounting policies of the City conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

#### 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 Units

The Ramsey Economic Development Authority (EDA) was created to carry out housing and economic development activities within the City. The governing board of the EDA is the City Council who approve the annual tax levy and direct the activities of the EDA's management. City employees such as the City Administrator, Deputy City Administrator, and the Economic Development Manager perform key management functions for the EDA. The activity of the EDA is reported in the Nonmajor Special Revenue Fund entitled Economic Development Authority. Separate financial statements are not prepared for the EDA.

##### 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 2020 fiscal year, the City paid LOGIS approximately \$263,589 for services and equipment provided.

## **NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

### **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.

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, which 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 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, even though the latter are excluded from the government-wide financial statements. 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.

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. For this purpose, the City considers revenues to be available if collected within 60 days after year-end. Property tax revenue is generally considered as available if collected within 60 days after year-end.

## NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- 1. Revenue Recognition (Continued)** – 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. Proceeds of long-term debt is reported as other financing sources.

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.

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

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 non-operating 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 non-operating revenues and expenses.

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.

Fiduciary fund financial statements are reported using the economic resources measurement focus and accrual basis of accounting, similar to the government-wide financial statements. Since, by definition, fiduciary fund assets are being 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.

### 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 resources received from general property taxes in the form of tax increments.

**COR Land Special Revenue Fund** – This fund is used to account for revenues and expenditures associated with land transactions within the COR area.

## NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Private Developer Special Revenue Fund** – This fund is used to account for monies deposited from developers to offset city administrative costs.

**2011A Armstrong/Bunker Bond Debt Service Fund** – The \$4,365,000 Series 2011A bonds were 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. These bonds were paid off and the fund was closed in the current year.

**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.

**Public Works Campus Capital Project Fund** – This fund is used to account for the resources to be used for the construction of the public works campus.

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

**Custodial Fund** – This fund is used to account 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.

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). 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. The UBS Select Prime Industrial Fund is an external investment pool that operates in conformity with the Securities and Exchange Commission’s rules and is assigned a AAA rating by Moody’s.

## **NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

The City reports all other investments at fair value except for certain investment pools reported at amortized cost. The City categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

See Note 2 for the City's recurring fair value measurements as of the current year-end.

### **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 and are offset by deferred inflows of resources in the governmental fund financial statements.

### **H. Special Assessments**

Special assessments primarily represent the financing for public improvements paid for by the benefiting property owners. As previously mentioned under receivables, the City is also generally able to certify delinquent amounts to the county for collection as special assessments. Special assessments are recorded as receivables upon certification to the county. Special assessments are recognized as revenue in the year levied in the government-wide financial statements and proprietary fund financial statements. In the governmental fund financial statements, special assessments are recognized as revenue when received in cash or within 60 days after year end. Governmental fund special assessments receivable which remain unpaid on December 31 are offset by a deferred inflow of resources in the governmental fund financial statements.

### **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.

## **NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

### **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.”

### **K. State-Wide Pension Plans**

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and additions to/deductions from the PERA’s fiduciary net positions have been determined on the same basis as they are reported by the PERA. For this purpose, plan contributions are recognized as of employer payroll dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

### **L. Deferred Outflows/Inflows of Resources**

In addition to assets and liabilities, the Statement of Financial Position will sometimes report a separate section for deferred outflows or inflows of resources. These separate financial statement elements represent a consumption or acquisition of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) or an inflow of resources (revenue) until that time.

The City reports deferred outflows and inflows of resources related to pensions and other post-employment benefits (OPEB) reported in the government-wide and enterprise funds Statement of Net Position. These deferred outflows and inflows result from differences between expected and actual experience, changes of assumptions, changes in proportion, differences between projected and actual earnings on pension plan investments, and contributions to the plan subsequent to the measurement date and before the end of the reporting period. These amounts are deferred and amortized as required under pension and OPEB standards.

Deferred inflows of resources for unavailable revenue, arises under a modified accrual basis of accounting and is reported only in the governmental funds Balance Sheet. The governmental funds report unavailable revenue from: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

### **M. 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 acquisition value.

## **NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

### **N. 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 acquisition value at the date of donation. The City defines capital assets as those with an initial, individual cost of \$10,000 or more 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. 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 structures and improvements other than buildings, 5 to 10 years for office equipment, motor vehicles and machinery and equipment, and 20 to 50 years for water and sewer lines and infrastructure.

### **O. 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 of unused sick leave (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.

### **P. Long-Term Liabilities**

In the government-wide and Proprietary Fund financial statements, long-term debt and other long-term obligations are reported as liabilities as they accrue. Bond premiums and discounts are immaterial and are recognized in the year of bond issuance. Bond issuance costs are expensed in the period incurred.

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.

### **Q. Net Position**

In the government-wide, proprietary fund, and fiduciary 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.

## NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- **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.

### R. 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)**

### **S. 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 nonmajor 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. The Economic Development Authority budget is recommended by their board and final approval comes from City Council.

For the year ended December 31, 2020, expenditures exceeded budget in the General Fund by \$269,197. This variance was financed with revenues in excess of budget.

### **T. 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.

### **U. 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. Expenses 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 2020.

### **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.

**NOTE 2 – DEPOSITS AND INVESTMENTS**

**A. Components of Cash and Investments**

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

|              |           |                          |
|--------------|-----------|--------------------------|
| Deposits     | \$        | 4,025,584                |
| Investments  |           | 94,392,509               |
| Cash on hand |           | 200                      |
| <b>Total</b> | <b>\$</b> | <b><u>98,418,293</u></b> |

**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 \$4,025,584 while the balance on the bank records was \$4,185,394. At December 31, 2020, 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.

## NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

### C. Investments

The City has the following investments at year end:

| Investment Type                     | Credit Risk |         | Fair Value         | Interest Risk-Maturity Duration in Years |            |           | Total                |
|-------------------------------------|-------------|---------|--------------------|--|------------|-----------|----------------------|
|                                     | Rating      | Agency  | Measurements Using | Less Than 1                              | 1 to 5     | 6 to 10   |                      |
| U.S. Agencies                       | AA+         | S&P     | Level 2            | \$ 251,015                               | \$ 1,441   | \$ -      | \$ 252,456           |
| Municipal Bonds                     | A-AAA       | Moody's | Level 2            | 2,821,333                                | 9,459,970  | 4,334,218 | 16,615,521           |
| Municipal Bonds                     | A-AAA       | S&P     | Level 2            | 3,394,438                                | 11,822,576 | 6,866,492 | 22,083,506           |
| Negotiable Certificates of Deposit  | N/A         | N/A     | Level 2            | 4,765,044                                | 4,548,958  | -         | 9,314,002            |
| Commercial Paper                    | A1          | S&P     | Level 1            | 9,996,500                                | -          | -         | 9,996,500            |
| <b>Investment pools</b>             |             |         |                    |  |            |           |                      |
| Federated Hermes Institutional Fund | AAA         | S&P     | Level 1            | 8,895,000                                | -          | -         | 8,895,000            |
| Minnesota Municipal Money Market    | N/R         | N/A     | Amortized Cost     | 10,896,526                               | -          | -         | 10,896,526           |
| UBS Select Prime Institutional Fund | AAA         | Moody's | Net Asset Value    | 16,338,998                               | -          | -         | 16,338,998           |
| <b>Total Investments</b>            |             |         |                    |  |            |           | <b>\$ 94,392,509</b> |

The City's investments include investment pools managed by 4M, which is an external investment pool regulated by Minnesota Statutes and is not registered with the Securities and Exchange Commission (SEC) that follows the same regulatory rules of the SEC. The City's investments in this investment pool are measured at the net asset value per share provided by the pools, which are based on amortized cost methods that approximate fair value. The 4M Fund is sponsored by the League of Minnesota Cities. For this investment pool, there are no unfunded commitments, redemption frequency is daily, and there is no redemption notice required for the liquid class; the redemption period is 14 days for the Plus Class.

The UBS Select Prime Industrial Fund includes investments primarily in short-term, high-credit-quality money market instruments that invest domestically and globally in both long and short-term common stocks across all market capitalizations. The fund aims to preserve capital, maintain liquidity and produce a competitive yield. This is an external investment pool that operates in conformity with the Securities and Exchange Commission's rules. There are no withdrawal restrictions related to the fund. The City's investments in this investment pool are measured at the net asset value per share provided by the pools that approximate fair value.

The Federated Hermes Institutional Fund invests in a portfolio of short-term, high-quality, fixed-income securities issued by banks, corporations and the U.S. government that mature in 397 days or less. The fund aims to preserve principal, maintain liquidity and produce a competitive yield. It invests all or substantially all of its net assets in the institutional money market fund with similar investment objectives and strategies as the fund. It may also invest in government securities that are supported by the full faith and credit of the U.S. government.

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.

**NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)**

**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 December 31, 2020, the City held commercial paper issued by the Bank of China/Hong Kong that represented 10.6 percent of the investment portfolio.

**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           |
|--------------------------------|-------------------------|------------------|
| Nonmajor Governmental Fund     | Major Governmental Fund | <u>\$ 30,000</u> |
| Economic Development Authority | Tax Increment           |                  |
| Special Revenue Fund           | Special Revenue Fund    |                  |

This internal loan was 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;<br>Public Improvement Revolving | Major Special Revenue Fund;<br>Tax Increment                     | \$ 100,006 | Internally finance TIF loan                     |
| Major Enterprise Fund; Water<br>Utility                     | Major Special Revenue Fund;<br>COR Land                          | 227,474    | Internally finance development<br>land purchase |
| Major Enterprise Fund; Sewer<br>Utility                     | Major Special Revenue Fund;<br>COR Land                          | 227,475    | Internally finance development<br>land purchase |
| Major Enterprise Fund; Water<br>Utility                     | Nonmajor Capital Project Fund;<br>Public Facilities Construction | 334,524    | Internally finance facility loan                |
|   |  | \$ 889,479 |   |

There are no specific terms for when the funds need to be repaid and interest rates range from 0% to 4%.

**C. Interfund Transfers**

| Transfers Out  | Transfers In      |   |   |  |                                   |  |   | Total                |
|--|-------------------|---|---|--|-----------------------------------|--|---|----------------------|
|  | General<br>Fund   | 2011 A<br>Armstrong/Bunker<br>Bond<br>Capital<br>Project Fund | Public<br>Improvement<br>Revolving<br>Capital<br>Project Fund | Public<br>Works<br>Campus<br>Capital<br>Project Fund | Nonmajor<br>Governmental<br>Funds | Water<br>Utility<br>Enterprise<br>Fund | Storm<br>Water<br>Utility<br>Enterprise<br>Fund |                      |
| General Fund   | \$ -              | \$ -  | \$ 412,865  | \$ -   | \$ 550,486                        | \$ 61,853                              | \$ -  | \$ 1,025,204         |
| Tax Increment Special Revenue Fund                   | -                 | -   | -   | -  | 200,000                           | -                                      | -   | 200,000              |
| Public Improvement Revolving<br>Capital Project Fund | 125,000           | -   | -   | -  | 241,263                           | -                                      | -   | 366,263              |
| Nonmajor Governmental Funds                          | 441,049           | 302,019   | 310,509   | 2,200,000  | 93,140                            | -                                      | 70,448  | 3,417,165            |
| Water Utility Enterprise Fund                        | 45,000            | -   | -   | 2,736,000  | -                                 | -                                      | -   | 2,781,000            |
| Sewer Utility Enterprise Fund                        | 39,000            | -   | -   | 2,736,000  | -                                 | -                                      | -   | 2,775,000            |
| Street Light Utility Enterprise Fund                 | 22,000            | -   | -   | 250,000  | -                                 | -                                      | -   | 272,000              |
| Storm Water Utility Enterprise Fund                  | 34,000            | -   | -   | 500,000  | -                                 | -                                      | -   | 534,000              |
| <b>Total</b>   | <b>\$ 706,049</b> | <b>\$ 302,019</b>   | <b>\$ 723,374</b>   | <b>\$ 8,422,000</b>                                  | <b>\$ 1,084,889</b>               | <b>\$ 61,853</b>                       | <b>\$ 70,448</b>                                | <b>\$ 11,370,632</b> |

The interfund receivables, payables and transfers are used to move funds to finance various programs or projects that the City must account for in other funds in accordance with budgetary authorizations and to move revenues from the fund with collection authorization to funds where related expenditures are occurring. Interfund activity is eliminated as needed for entity-wide financial statement reporting.

## NOTE 4 – CAPITAL ASSETS

### A. Changes in Capital Assets Used in Governmental Activities

|   | Balance –<br>Beginning<br>of Year | Additions    | Completed<br>Construction/<br>Adjustments | Deletions   | Balance –<br>End of Year |
|---|-----------------------------------|--------------|---|-------------|--------------------------|
| <b>Capital assets, not depreciated</b>  |                                   |              |   |             |                          |
| Land                                    | \$ 6,848,022                      | \$ -         | \$ -                                      | \$ -        | \$ 6,848,022             |
| Construction in progress                | 717,350                           | 7,103,390    | (666,421)                                 | -           | 7,154,319                |
| Total capital assets, not depreciated   | 7,565,372                         | 7,103,390    | (666,421)                                 | -           | 14,002,341               |
| <b>Capital assets, depreciated</b>      |                                   |              |   |             |                          |
| Buildings and structures                | 29,291,844                        | -            | -   | -           | 29,291,844               |
| Improvements other than buildings       | 11,687,705                        | -            | -   | -           | 11,687,705               |
| Office equipment                        | 675,058                           | 36,317       | -   | -           | 711,375                  |
| Motor vehicles                          | 3,901,691                         | 165,004      | -   | (32,058)    | 4,034,637                |
| Machinery and equipment                 | 7,283,867                         | 132,220      | 81,526                                    | (202,528)   | 7,295,085                |
| Infrastructure                          | 42,566,089                        | 696,402      | 584,895                                   | -           | 43,847,386               |
| Total capital assets, depreciated       | 95,406,254                        | 1,029,943    | 666,421                                   | (234,586)   | 96,868,032               |
| <b>Less accumulated depreciation on</b> |                                   |              |   |             |                          |
| Buildings and structures                | (7,800,748)                       | (627,040)    | -   | -           | (8,427,788)              |
| Improvements other than buildings       | (5,134,243)                       | (557,951)    | (408,317)                                 | -           | (6,100,511)              |
| Office equipment                        | (477,585)                         | (41,331)     | -   | -           | (518,916)                |
| Motor vehicles                          | (3,257,257)                       | (227,357)    | -   | 32,059      | (3,452,555)              |
| Machinery and equipment                 | (3,980,945)                       | (405,082)    | -   | 179,854     | (4,206,173)              |
| Infrastructure                          | (15,537,531)                      | (1,759,760)  | 408,317                                   | -           | (16,888,974)             |
| Total accumulated depreciation          | (36,188,309)                      | (3,618,521)  | -   | 211,913     | (39,594,917)             |
| Total capital assets, depreciated, net  | 59,217,945                        | (2,588,578)  | 666,421                                   | (22,673)    | 57,273,115               |
| Net capital assets                      | \$ 66,783,317                     | \$ 4,514,812 | \$ -                                      | \$ (22,673) | \$ 71,275,456            |

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

|   | Balance –<br>Beginning<br>of Year | Additions   | Completed<br>Construction/<br>Adjustments | Deletions | Balance –<br>End of Year |
|---|-----------------------------------|-------------|---|-----------|--------------------------|
| <b>Capital assets, not depreciated</b>  |                                   |             |   |           |                          |
| Land                                    | \$ 1,506,096                      | \$ -        | \$ -                                      | \$ -      | \$ 1,506,096             |
| Construction in progress                | 662,915                           | -           | (662,915)                                 | -         | -                        |
| Total capital assets, not depreciated   | 2,169,011                         | -           | (662,915)                                 | -         | 1,506,096                |
| <b>Capital assets, depreciated</b>      |                                   |             |   |           |                          |
| Buildings and structures                | 6,058,847                         | -           | -   | -         | 6,058,847                |
| Improvements other than buildings       | 15,561,426                        | 431,498     | 662,915                                   | -         | 16,655,839               |
| Machinery and equipment                 | 1,071,835                         | 123,662     | -   | (5,398)   | 1,190,099                |
| Water and sewer lines                   | 54,761,236                        | 1,723,482   | -   | -         | 56,484,718               |
| Total capital assets, depreciated       | 77,453,344                        | 2,278,642   | 662,915                                   | (5,398)   | 80,389,503               |
| <b>Less accumulated depreciation on</b> |                                   |             |   |           |                          |
| Buildings and structures                | (1,743,185)                       | (121,423)   | -   | -         | (1,864,608)              |
| Improvements other than buildings       | (4,225,134)                       | (355,313)   | -   | -         | (4,580,447)              |
| Machinery and equipment                 | (437,051)                         | (77,561)    | -   | 5,398     | (509,214)                |
| Water and sewer lines                   | (17,641,774)                      | (1,132,635) | -   | -         | (18,774,409)             |
| Total accumulated depreciation          | (24,047,144)                      | (1,686,932) | -   | 5,398     | (25,728,678)             |
| Total capital assets, depreciated, net  | 53,406,200                        | 591,710     | 662,915                                   | -         | 54,660,825               |
| Net capital assets                      | \$55,575,211                      | \$ 591,710  | \$ -                                      | \$ -      | \$ 56,166,921            |

## NOTE 4 – CAPITAL ASSETS (CONTINUED)

### C. Depreciation Expense by Function

|   |                     |
|---|---------------------|
| Governmental activities                               |                     |
| General government                                    | \$ 837,791          |
| Public safety   | 391,966             |
| Highways and streets                                  | 1,936,447           |
| Culture and recreation                                | 452,317             |
| Total depreciation expense – governmental activities  | <u>\$ 3,618,521</u> |
| Business-type activities                              |                     |
| Water Utility   | \$ 755,660          |
| Sewer Utility   | 554,914             |
| Street Light Utility                                  | 37,437              |
| Storm Water Utility                                   | 338,921             |
| Total depreciation expense – business-type activities | <u>\$ 1,686,932</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 Improvement Bonds          |                       |                      |                   |                            |                              |
| Series 2011B                                  | \$ 3,090,000          | 2.00-2.70%           | 12/29/2011        | 12/15/2025                 | \$ 1,485,000                 |
| Series 2012A                                  | \$ 16,875,000         | 3.00-3.75%           | 6/7/2012          | 12/15/2031                 | 11,330,000                   |
| Series 2015A                                  | \$ 3,880,000          | 2.00-3.50%           | 6/15/2015         | 12/1/2035                  | 3,200,000                    |
| Series 2015B                                  | \$ 1,205,000          | 2.00-2.25%           | 6/15/2015         | 12/1/2025                  | 630,000                      |
| Series 2016A                                  | \$ 1,650,000          | 2.00%                | 7/21/2016         | 12/15/2026                 | 1,020,000                    |
| Series 2017A                                  | \$ 895,000            | 1.15-2.50%           | 8/17/2017         | 12/15/2027                 | 640,000                      |
| Series 2018A                                  | \$ 1,175,000          | 3.00%                | 7/17/2018         | 12/15/2028                 | 965,000                      |
| Series 2020A                                  | \$ 9,055,000          | 1.00-1.65%           | 12/30/2020        | 12/15/2041                 | <u>9,055,000</u>             |
| Total general obligation improvement bonds    |                       |                      |                   |                            | 28,325,000                   |
| Capital Equipment Certificates                |                       |                      |                   |                            |                              |
| Series 2013A                                  | \$ 635,000            | 0.50-3.00%           | 9/5/2013          | 9/1/2023                   | 205,000                      |
| Series 2014A                                  | \$ 875,000            | 0.60-2.35%           | 12/3/2014         | 12/15/2024                 | <u>370,000</u>               |
| Total capital equipment certificates          |                       |                      |                   |                            | 575,000                      |
| Compensated absences payable                  |                       |                      |                   |                            | 1,093,863                    |
| Net pension liability                         |                       |                      |                   |                            | 6,043,916                    |
| Total OPEB liability                          |                       |                      |                   |                            | <u>461,540</u>               |
| Total governmental activities                 |                       |                      |                   |                            | <u>36,499,319</u>            |
| Business-type activities                      |                       |                      |                   |                            |                              |
| Net pension liability                         |                       |                      |                   |                            | <u>509,015</u>               |
| Total government and business-type activities |                       |                      |                   |                            | <u>\$ 37,008,334</u>         |

### B. Descriptions of Long-Term Debt

- **General Obligation Improvement Bonds –**

The Series 2011B were Improvement Crossover Refunding bonds that were issued to refund the 2005B Series bonds that were called on December 15, 2014.

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 (EDA) of the city of Ramsey.

The Series 2015A bonds were issued to finance the construction of Fire Station #2 in the City.

The Series 2015B were issued to fund the road improvements related to the reconstruction of Garnet and 168<sup>th</sup> Avenue and some overlay projects.

**NOTE 5 – LONG-TERM DEBT (CONTINUED)**

- **General Obligation Improvement Bonds (continued) –**

The Series 2016A were issued to fund the road improvements related to the reconstruction of Andrie Street and 164<sup>th</sup> Lane and some overlay projects.

The Series 2017A were issued to fund road improvements related to the reconstruction of Alpine Drive and Sunwood Drive.

The Series 2018A were issued to fund road improvements related to the reconstruction of Riversbend Avenue and Stanhope Terrace.

The Series 2020A were issued to fund approximately 50% of the construction costs of the Public Works Facility in the City.

- **Capital Equipment Certificates –**

Series 2013A certificates were issued to finance various capital equipment purchases and will be repaid via ad valorem levies.

Series 2014A certificates were issued to finance various capital equipment purchases and will be repaid via ad valorem levies.

Debt service is covered respectively by special assessments, state aids, and general property taxes. General Obligation bonds and equipment certificates are direct obligations and have the pledge of the full faith and credit of the City.

- **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.
- **Net Pension Liability (NPL)** – The liability represents the City’s proportionate share of PERA’s collective net pension liability. The General, Water Utility, Sewer Utility and Storm Water Utility funds will be used to liquidate this liability.
- **Total Other Post-Employment Benefits (OPEB) Liability** – The liability represents non-pension benefits provided after the termination of employment. The General Fund is the primary fund used to liquidate this liability.

**C. Changes in Long-Term Debt**

|  | Balance -<br>Beginning<br>of Year | Additions            | Deletions           | Balance –<br>End of Year | Due Within<br>One Year |
|--|-----------------------------------|----------------------|---------------------|--------------------------|------------------------|
| Governmental activities                            |                                   |                      |                     |                          |                        |
| G.O. Improvement Bonds                             | \$ 23,165,000                     | \$ 9,055,000         | \$ 3,895,000        | \$ 28,325,000            | \$ 1,775,000           |
| Capital Equipment Certificates                     | 725,000                           | –                    | 150,000             | 575,000                  | 155,000                |
| Compensated absences payable                       | 948,700                           | 751,022              | 605,859             | 1,093,863                | 711,011                |
| Net pension liability                              | 4,867,794                         | 2,066,313            | 890,191             | 6,043,916                | –                      |
| Total OPEB liability                               | 699,412                           | 133,878              | 371,750             | 461,540                  | –                      |
| Total governmental activities                      | 30,405,906                        | 12,006,213           | 5,912,800           | 36,499,319               | 2,641,011              |
| Business type Activities                           |                                   |                      |                     |                          |                        |
| Net pension liability                              | 544,044                           | 23,883               | 58,912              | 509,015                  | –                      |
| Total governmental and business<br>type activities | <u>\$ 30,949,950</u>              | <u>\$ 12,030,096</u> | <u>\$ 5,971,712</u> | <u>\$ 37,008,334</u>     | <u>\$ 2,641,011</u>    |

**NOTE 5 – LONG-TERM DEBT (CONTINUED)**

**D. Minimum Debt Payments**

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

| Year Ending<br>December 31, | Governmental Activities                       |                     |
|-----------------------------|---|---------------------|
|                             | Bonded and Capital Equipment Certificate Debt |                     |
|                             | Principal                                     | Interest            |
| 2021                        | \$ 1,930,000                                  | \$ 688,397          |
| 2022                        | 2,005,000                                     | 637,138             |
| 2023                        | 2,065,000                                     | 585,937             |
| 2024                        | 2,065,000                                     | 532,390             |
| 2025                        | 2,030,000                                     | 477,520             |
| 2026-2030                   | 7,315,000                                     | 1,668,769           |
| 2031-2035                   | 5,920,000                                     | 720,918             |
| 2036-2040                   | 4,605,000                                     | 291,957             |
| 2041                        | 965,000                                       | 15,923              |
|                             | <u>\$ 28,900,000</u>                          | <u>\$ 5,618,949</u> |

**NOTE 6 – FUND BALANCE POLICY AND CLASSIFICATION**

**A. Classifications**

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

|                                 | Special Revenue Funds |                     |                     |                   | Debt Service Fund                 | Capital Project Funds              |                        |                      | Total                |
|---------------------------------|-----------------------|---------------------|---------------------|-------------------|-----------------------------------|------------------------------------|------------------------|----------------------|----------------------|
|                                 | General               | Tax Increment       | COR Land            | Private Developer | 2011A<br>Armstrong/Bunker<br>Bond | Public<br>Improvement<br>Revolving | Public Works<br>Campus | Nonmajor             |                      |
| Fund balances                   |                       |                     |                     |                   |                                   |                                    |                        |                      |                      |
| Nonspendable                    |                       |                     |                     |                   |                                   |                                    |                        |                      |                      |
| Prepays                         | \$ 16,849             | \$ -                | \$ -                | \$ -              | \$ -                              | \$ -                               | \$ -                   | \$ 295               | \$ 17,144            |
| Restricted for                  |                       |                     |                     |                   |                                   |                                    |                        |                      |                      |
| Road improvements               | -                     | -                   | -                   | -                 | -                                 | -                                  | -                      | 1,932,311            | 1,932,311            |
| Capital improvements            | -                     | -                   | -                   | -                 | -                                 | -                                  | 8,895,621              | -                    | 8,895,621            |
| Debt service                    | -                     | -                   | -                   | -                 | -                                 | -                                  | -                      | 1,422,444            | 1,422,444            |
| Economic development            | -                     | -                   | -                   | -                 | -                                 | -                                  | -                      | 1,441,926            | 1,441,926            |
| Housing and redevelopment       | -                     | -                   | 8,148,079           | -                 | -                                 | -                                  | -                      | -                    | 8,148,079            |
| Recreation/community programs   | -                     | -                   | -                   | -                 | -                                 | -                                  | -                      | 322,320              | 322,320              |
| Law enforcement programs        | -                     | -                   | -                   | -                 | -                                 | -                                  | -                      | 47,346               | 47,346               |
| Tax increment financing         | -                     | 5,308,619           | -                   | -                 | -                                 | -                                  | -                      | -                    | 5,308,619            |
|                                 | -                     | 5,308,619           | 8,148,079           | -                 | -                                 | -                                  | 8,895,621              | 5,166,347            | 27,518,666           |
| Committed                       |                       |                     |                     |                   |                                   |                                    |                        |                      |                      |
| Stormwater development projects | -                     | -                   | -                   | -                 | -                                 | -                                  | -                      | 802,131              | 802,131              |
| Community/business programs     | -                     | -                   | -                   | -                 | -                                 | -                                  | -                      | 523,939              | 523,939              |
|                                 | -                     | -                   | -                   | -                 | -                                 | -                                  | -                      | 1,326,070            | 1,326,070            |
| Assigned                        |                       |                     |                     |                   |                                   |                                    |                        |                      |                      |
| Road improvements               | -                     | -                   | -                   | -                 | -                                 | 4,858,510                          | -                      | 1,697,249            | 6,555,759            |
| Capital improvements            | -                     | -                   | -                   | -                 | -                                 | -                                  | 4,237,485              | 2,374,082            | 6,611,567            |
| Cemetery improvements           | -                     | -                   | -                   | -                 | -                                 | -                                  | -                      | 67,136               | 67,136               |
| Park improvements               | -                     | -                   | -                   | -                 | -                                 | -                                  | -                      | 5,124,797            | 5,124,797            |
| Right-of-way acquisitions       | -                     | -                   | -                   | -                 | -                                 | -                                  | -                      | 453,633              | 453,633              |
| Parking ramp maintenance        | -                     | -                   | -                   | -                 | -                                 | -                                  | -                      | 73,391               | 73,391               |
|                                 | -                     | -                   | -                   | -                 | -                                 | 4,858,510                          | 4,237,485              | 9,790,288            | 18,886,283           |
| Unassigned                      | 10,073,204            | -                   | -                   | -                 | -                                 | -                                  | -                      | -                    | 10,073,204           |
| Total fund balances             | <u>\$ 10,090,053</u>  | <u>\$ 5,308,619</u> | <u>\$ 8,148,079</u> | <u>\$ -</u>       | <u>\$ -</u>                       | <u>\$ 4,858,510</u>                | <u>\$ 13,133,106</u>   | <u>\$ 16,283,000</u> | <u>\$ 57,821,367</u> |

**NOTE 6 – FUND BALANCE POLICY AND CLASSIFICATION (CONTINUED)**

**B. Fund Balance Policy – General Fund**

When General Fund 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:

- Thirty percent (30%) to Fund #234 - Equipment Revolving Fund
- Thirty percent (30%) to Fund #810 – Capital Maintenance Fund (reported in General Fund)
- Ten percent (10%) to Fund #412 – Public Facilities Construction Fund
- Thirty percent (30%) to Fund #400 - Public Improvement Revolving Fund

When General Fund 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:

- Thirty percent (30%) to Fund #234 - Equipment Revolving Fund
- Thirty percent (30%) to Fund #810 – Capital Maintenance Fund (reported in General Fund)
- Ten percent (10%) to Fund #412 – Public Facilities Construction Fund
- Thirty percent (30%) to Fund #400 - Public Improvement Revolving Fund

At December 31, 2020, the City has met its general fund balance policy goal.

**NOTE 7 – DEFINED BENEFIT PENSION PLANS SUMMARY**

The city has reported the following balances for defined benefit pension plans as detailed further in these notes:

| Pension Plans               | Net Pension Liabilities | Deferred Outflows of Resources | Deferred Inflows of Resources | Pension Expense   |
|-----------------------------|-------------------------|--------------------------------|-------------------------------|-------------------|
| PERA – GERF                 | \$ 3,393,429            | \$ 415,171                     | \$ 172,231                    | \$ 242,415        |
| PERA – PEPFF                | 3,159,502               | 1,766,092                      | 1,957,497                     | 476,905           |
| <b>Total - all pensions</b> | <b>\$ 6,552,931</b>     | <b>\$ 2,181,263</b>            | <b>\$ 2,129,728</b>           | <b>\$ 719,320</b> |

## **NOTE 8 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE**

### **A. Plan Descriptions**

The City participates in the following cost-sharing multiple-employer defined benefit pension plans administered by the Public Employees Retirement Association (PERA) of Minnesota. The PERA's defined benefit pension plans are established and administered in accordance with Minnesota Statutes, Chapters 353 and 356. The PERA's defined benefit pension plans are tax qualified plans under Section 401 (a) of the Internal Revenue Code.

#### **1. General Employees Retirement Fund (GERF)**

All full-time and certain part-time employees of the City are covered by the GERF. GERF members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

#### **2. Public Employees Police and Fire Fund (PEPFF)**

The PEPFF, originally established for police officers and firefighters not covered by a local relief association, now covers all police officers and firefighters hired since 1980. Effective July 1, 1999, the PEPFF also covers police officers and firefighters belonging to local relief associations that elected to merge with and transfer assets and administration to the PERA.

### **B. Benefits Provided**

The PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state legislature. 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.

#### **1. GERF Benefits**

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 Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for Coordinated Plan members is 1.2 percent of average salary for each of the first 10 years of service and 1.7 percent of average salary for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7 percent of average salary for all years of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at age 66.

Annuities, disability benefits, and survivor benefits are increased effective January 1. Beginning January 1, 2019, the postretirement increase will be equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1% and a maximum of 1.5%. Recipients that have been receiving the annuity or benefit for a least a full year as of the June 30 before the effective date of the increase will receive the full increase. For recipients receiving the annuity or benefit for a least one month but less than a full year as of the June 30 before the effective date of the increase will receive a reduced prorated increase. For members retiring on January 1, 2024, or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

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

### **2. PEPFF Benefits**

Benefits for the PEPFF members first hired after June 30, 2010, but before July 1, 2014, vest on a prorated basis from 50% after five years up to 100% after ten years of credited service. Benefits for PEPFF members first hired after June 30, 2014, vest on a prorated basis from 50% after ten years up to 100% after twenty years of credited service. The annuity accrual rate is 3% of average salary for each year of service. A full, unreduced pension is earned when members are age 55 and vested, or for members who were first hired prior to July 1, 1989, when age plus years of service equal at least 90.

Annuities, disability benefits, and survivor benefits are increased effective every January 1. Beginning January 1, 2019, the postretirement increase will be fixed at 1%. Recipients that have been receiving the annuity or benefit for at least 36 months as of the June 30 before the effective date of the increase will receive the full increase. For recipients receiving the annuity or benefit for at least 25 months but less than 36 months as of the June 30 before the effective date of the increase will receive a reduced prorated increase.

### **C. Contributions**

Minnesota Statutes Chapter 353 sets the rates for employer and employee contributions. Contribution rates can only be modified by the state legislature.

#### **1. GERF Contributions**

Coordinated Plan members were required to contribute 6.50% of their annual covered salary in fiscal year 2020 and the City was required to contribute 7.50% for Coordinated Plan members. The City's contributions to the GERF for the year ended December 31, 2020, were \$312,137. The City's contributions were equal to the required contributions as set by state statute.

#### **2. PEPFF Contributions**

Plan members contribution rates increased from 11.3% to 11.8% and employer rates increased from 16.95% to 17.7% on January 1, 2020. The City's contributions to the PEPFF for the year ended December 31, 2020, were \$492,217. The City's contributions were equal to the required contributions as set by state statute.

### **D. Pension Costs**

#### **1. GERF Pension Costs**

At December 31, 2020, the City reported a liability of \$3,393,429 for its proportionate share of the GERF's net pension liability. The City's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million to the fund in 2020. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the City totaled \$104,560. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

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

The City’s proportion of the net pension liability was based on the City’s contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2019, through June 30, 2020, relative to the total employer contributions received from all of PERA’s participating employers. At June 30, 2020, the City’s proportion share was 0.0566% which was an increase of 0.0036% from its proportion measured as of June 30, 2019.

|  |                    |
|--|--------------------|
| City’s proportionate share of the net pension liability  | \$3,393,429        |
| State of Minnesota’s proportionate share of the net pension liability associated with the City | <u>104,560</u>     |
| Total  | <u>\$3,497,989</u> |

For the year ended December 31, 2020, the City recognized pension expense of \$233,315 for its proportionate share of the GERS’ pension expense. In addition, the City recognized an additional \$9,100 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota’s contribution of sixteen million to the GERS.

At December 31, 2020, the City reported its proportionate share of the GERS’ deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|---|--------------------------------------|-------------------------------------|
| Differences between expected and actual economic experience       | \$ 28,965                            | \$ 12,839                           |
| Changes in actuarial assumptions                                  | -                                    | 121,088                             |
| Differences between projected and actual investment earnings      | 70,757                               | -                                   |
| Changes in proportion   | 157,599                              | 38,304                              |
| Contributions paid to the PERA subsequent to the measurement date | <u>157,850</u>                       | <u>-</u>                            |
| Total   | <u>\$ 415,171</u>                    | <u>\$ 172,231</u>                   |

\$157,850 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

| <u>Year ended December 31:</u> | <u>Pension Expense Amount</u> |
|--------------------------------|-------------------------------|
| 2021                           | \$ (165,931)                  |
| 2022                           | 55,080                        |
| 2023                           | 113,955                       |
| 2024                           | <u>81,986</u>                 |
| Total                          | <u>\$ 85,090</u>              |

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

2. PEPFF Pension Costs

At December 31, 2020, the City reported a liability of \$3,159,502 for its proportionate share of the PEPFF’s net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City’s proportionate share of the net pension liability was based on the City’s contributions received by PERA during the measurement period for employer payroll paid dates July 1, 2019, through June 30, 2020, relative to the total employer contributions received from all of PERA’s participating employers. At June 30, 2020, the City’s proportion was 0.2397% which was an increase of 0.0066% from its proportionate share measured as of June 30, 2019.

The State of Minnesota also contributed \$13.5 million to the PEPFF in the plan fiscal year ended June 30, 2020. The contribution consisted of \$4.5 million in direct state aid that does meet the definition of a special funding situation and \$9.0 million in fire state aid that does not meet the definition of a special funding situation. The \$4.5 million of direct state was paid on October 1, 2019. Thereafter, by October 1 of each year, the state will pay \$9 million to the Police and Fire Fund until funding is reached by July 1, 2048, whichever is earlier. The \$9 million in fire state aid will continue until the fund is 90 percent funded, or until the State Patrol Plan (administered by the Minnesota Retirement System) is 90% funded, whichever occurs later.

As a result, the State of Minnesota is included as a non-employer contributing entity in the PEPFF Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only (pension allocation schedules) for the \$4.5 million in direct state aid. PEPFF employers need to recognize their proportionate share of the State of Minnesota’s pension expense (and grant revenue) under GASB 68 special funding situation accounting and financial reporting requirements. The State of Minnesota’s proportionate share of the net pension liability associated with the City totaled \$74,418. For the year ended December 31, 2020, the City recognized pension expense of \$454,010 for its proportionate share of the PEPFF’s expense. In addition, the City recognized an additional \$22,895 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota’s contribution of \$4.5 million to the PEPFF.

The State of Minnesota is not included as a non-employer contributing entity in the PEPFF allocation schedules for the \$9 million in fire state aid. The City also recognized \$21,573 for the year ended December 31, 2020 as revenue and an off-setting reduction of net pension liability for its proportionate share of the State of Minnesota’s on-behalf contributions to the PEPFF.

At December 31, 2020, the City reported its proportionate share of the PEPFF’s deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|---|--------------------------------------|-------------------------------------|
| Differences between expected and actual economic experience       | \$ 133,833                           | \$ 130,198                          |
| Changes in actuarial assumptions                                  | 918,788                              | 1,805,829                           |
| Difference between projected and actual investment earnings       | 139,088                              | -                                   |
| Changes in proportion   | 326,576                              | 21,470                              |
| Contributions paid to the PERA subsequent to the measurement date | <u>247,807</u>                       | <u>-</u>                            |
| Total   | <u>\$1,766,092</u>                   | <u>\$1,957,497</u>                  |

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

\$247,807 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

| <u>Year ended December 31:</u> | <u>Pension Expense Amount</u> |
|--------------------------------|-------------------------------|
| 2021                           | \$ (126,409)                  |
| 2022                           | (678,548)                     |
| 2023                           | 172,930                       |
| 2024                           | 178,864                       |
| 2025                           | <u>13,951</u>                 |
| Total                          | <u>\$ (439,212)</u>           |

**E. Actuarial Assumptions**

The total pension liability in the June 30, 2020, actuarial valuation was determined using an individual entry-age normal actuarial cost method and the following actuarial assumptions:

|                              | <u>GERF</u>    | <u>PEPFF</u>   |
|------------------------------|----------------|----------------|
| Inflation                    | 2.25% per year | 2.50% per year |
| Active member payroll growth | 3.00% per year | 3.25% per year |
| Investment rate of return    | 7.50%          | 7.50%          |

Salary increases were based on a service-related table. Mortality rates for active members, retirees, survivors and disabilitants for all plans were based on Pub-2020 General Employee Mortality table for the GERF Plan and RP-2014 tables for the PEPFF Plan for males or females, as appropriate, with slight adjustments to fit PERA’s experience. Cost of living benefit increases after retirement for retirees are assumed to be 1.25 percent per year for GERF and 1 percent per year for PEPFF.

Actuarial assumptions used in the June 30, 2020, valuation were based on the results of actuarial experience studies. The most recent four-year experience study for the GERF was completed in 2019. The assumption changes were adopted by the Board and become effective with the July 1, 2020 actuarial valuation. The most recent four-year experience study for PEPFF were completed in 2020. The recommended assumptions for those plans were adopted by the Board and will be effective with the July 1, 2021 actuarial valuations if approved by the Legislature.

The following changes in actuarial assumptions occurred in 2020:

1. GERF:

- The price inflation assumption was decreased from 2.50% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.00%

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

- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates.
  - Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
  - Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
  - Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.
  - The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2020 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the Pub-2010 General/Teacher disabled annuitant mortality table, with adjustments.
  - The mortality improvement scale was changed from Scale MP-2018 to MP-2019.
  - The assumed spouse age difference was changed from two years older for females to one year older.
  - The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint and Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.
2. PEPFF:
- The mortality projection scale was changed from MP-2018 to MP-2019.

The following changes in plan provisions occurred in 2020:

1. GEF:
- Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023 and 0.0% after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages.

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

The target allocation and best estimates of geometric rates of return for each major class are summarized in the following table:

| <u>Asset Class</u>                   | <u>Target Allocation</u> | <u>Long-Term Expected Real Rate of Return</u> |
|--------------------------------------|--------------------------|---|
| Domestic Stocks                      | 35.5%                    | 5.10%   |
| International Stocks                 | 17.5%                    | 5.30%   |
| Bonds (Fixed Income)                 | 20.0%                    | 0.75%   |
| Alternative Assets (Private Markets) | 25.0%                    | 5.90%   |
| Cash                                 | <u>2.0%</u>              | - %   |
| Total                                | <u>100%</u>              |   |

**F. Discount Rate**

The discount rate used to measure the total pension liability in 2020 was 7.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net positions of GERF and PEPFF were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**G. Pension Liability Sensitivity**

The following presents the City’s proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the City’s proportionate share of the net pension liability would be if it were calculated using a discount rate 1 percentage point lower or 1 percentage point higher than the current discount rate:

|  | 1% Decrease in<br>Discount Rate<br><u>(6.5%)</u> | Current<br>Discount Rate<br><u>(7.5%)</u> | 1% Increase in<br>Discount Rate<br><u>(8.5%)</u> |
|--|--|---|--|
| The City’s Proportionate Share of the GERF Net Pension Liability:  | \$5,438,489                                      | \$3,393,429                               | \$1,706,418                                      |
| The City’s Proportionate Share of the PEPFF Net Pension Liability: | \$6,297,343                                      | \$3,159,502                               | \$563,489  |

**H. Pension Plan Fiduciary Net Position**

Detailed information about each pension plan’s fiduciary net position is available in a separately-issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the internet at [www.mnpera.org](http://www.mnpera.org).

**NOTE 9 – DEFINED CONTRIBUTION PLAN – STATE-WIDE**

All City Council members of the City are covered by the Public Employees Defined Contribution Plan (PEDCP), a multiple-employer deferred compensation plan administered by PERA. 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, specifies plan provisions, including the employee and employer contribution rates for those qualified personnel who elect to participate. An eligible elected official who decides to participate contributes 5% of salary which is matched by the elected official's employer. For ambulance service personnel, employer contributions are determined by the employer, and for salaried employees must be a fixed percentage of salary. Employer contributions for volunteer personnel may be a unit value for each call or period of alert duty. Employees who are paid for their services may elect to make member contributions in an amount not to exceed the employer share. 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% of employer contributions and twenty-five hundredths of 1% (.25 percent) of the assets in each member's account annually.

Total contributions made by the City for the last three fiscal years were:

| For the Year Ended: | Contribution Amount |          | Percentage of Covered Payroll |          | Required Rate for Employees and Employers |
|---------------------|---------------------|----------|-------------------------------|----------|---|
|                     | Employee            | Employer | Employee                      | Employer |   |
| December 31, 2020   | \$1,002             | \$1,002  | 5%                            | 5%       | 5%  |
| December 31, 2019   | \$ 775              | \$ 775   | 5%                            | 5%       | 5%  |
| December 31, 2018   | \$ 600              | \$ 600   | 5%                            | 5%       | 5%  |

**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, 2020 was \$267,866, compared to a total city payroll of \$8,159,458.

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.

**NOTE 10 – DEFINED CONTRIBUTION PENSION PLAN – FIRE RELIEF ASSOCIATION  
(CONTINUED)**

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 2020, including both city and state fire aid passed through the City totaled \$212,640. This contribution represents nearly 79% of the current 2020 covered payroll of \$267,866.

There were no current year changes in plan provisions.

**NOTE 11 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN**

**A. Plan Description**

The City provides post-employment health care benefits for retired employees through a single employer defined benefit plan. The term *plan* refers to the City's requirement by State Statute to provide retirees with access to health insurance. The OPEB plan is administered by the City. All post-employment benefits are based on contractual agreements with employee groups. Eligibility for these benefits is based on years of service and/or minimum age requirements. These contractual agreements do not include any specific contribution or funding requirements. The plan does not issue a publicly available financial report. No plan assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

**B. Benefits Provided**

All retirees of the City have the option under state law to continue their medical insurance coverage through the City from the time of retirement until the employee reaches the age of eligibility for Medicare. For members of all employee groups, the retiree must pay the full premium to continue coverage for medical and dental insurance. Per state statutes, the City is also required to contribute towards the cost of continued health insurance coverage for officers and firefighters disabled or killed in the line of duty.

The City is legally required to include any retirees for whom it provides health insurance coverage in the same insurance pool as its active employees until the retiree reaches Medicare eligibility, whether the premiums are paid the by the City or the retiree. Consequently, participating retirees are considered to receive a secondary benefit known as an "implicit rate subsidy." This benefit relates to the assumption that the retiree is receiving a more favorable premium rate than they would otherwise be able to obtain if purchasing insurance on their own, due to being included in the same pool with the City's younger and statistically healthier active employees.

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

**C. Contributions**

The required contribution is based on projected pay-as-you-go financing requirements, with additional amounts to prefund benefits as determined periodically by the City. The City’s current year required pay-as-you-go contributions to finance the benefits described in the previous section totaled \$9,111.

**D. Membership**

Membership in the plan consisted of the following as of the latest actuarial valuation:

|   |                  |
|---|------------------|
| Retirees and beneficiaries receiving benefits | 0                |
| Active plan members                           | <u>83</u>        |
| Total members                                 | <u><u>83</u></u> |

**E. Total OPEB Liability of the City**

The City’s total OPEB liability of \$461,540 as of year-end was measured as of December 31, 2019, and was determined by an actuarial valuation as of January 1, 2020.

**F. Actuarial Methods and Assumptions**

The total OPEB liability was determined by an actuarial valuation as of January 1, 2020, using the entry age normal level percent of pay method. The following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

|                              |                                      |
|------------------------------|--------------------------------------|
| Discount rate                | 2.74%                                |
| 20-year municipal bond yield | 2.74%                                |
| Inflation rate               | 2.00%                                |
| Salary increases             | 3.25%                                |
| Healthcare cost trend rate   | 7.67% grading to 5.00% over 10 years |

Since the plan is not funded by an irrevocable trust, the discount rate is equal to the 20-year municipal bond yield.

Mortality rates were based on the RP-2014 mortality tables used in the PERA plan of which the employee, retiree, or beneficiary is a participant.

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

**G. Changes in the Total OPEB Liability**

|  | <u>Total OPEB<br/>Liability</u> |
|--|---------------------------------|
| Beginning Balance                                  | \$ 699,412                      |
| Changes for the year                               |                                 |
| Service cost                                       | 55,942                          |
| Interest   | 30,837                          |
| Differences between expected and actual experience | (368,975)                       |
| Changes of assumptions                             | 47,099                          |
| Benefit payments                                   | <u>(2,775)</u>                  |
| Total net changes                                  | <u>(237,872)</u>                |
| Ending Balance                                     | <u>\$ 461,540</u>               |

Assumption changes since the prior measurement date include the following:

- The discount rate was changed from 4.09 percent to 2.74 percent.
- The healthcare trend rates, mortality tables, and payroll growth rates were updated for changes in recent studies and inflationary adjustments.

**H. Total OPEB Liability Sensitivity to Discount and Health-Care Cost Trend Rate Changes**

The following presents the total OPEB liability of the City, as well as what the City’s total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

|                      | <u>1% Decrease in<br/>Discount Rate</u> | <u>Discount<br/>Rate</u> | <u>1% Increase in<br/>Discount Rate</u> |
|----------------------|---|--------------------------|---|
| OPEB discount rate   | 1.74%                                   | 2.74%                    | 3.74%                                   |
| Total OPEB liability | \$ 497,411                              | \$ 461,540               | \$ 426,418                              |

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

The following presents the total OPEB liability of the City, as well as what the City’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

|                            | <u>1% Decrease in<br/>Healthcare Cost Trend Rate</u> | <u>Healthcare Cost Trend<br/>Rate</u>      | <u>1% Increase in<br/>Healthcare Cost Trend Rate</u> |
|----------------------------|--|--|--|
| OPEB healthcare trend rate | 6.67% decreasing to<br>4.00% over 10 years           | 7.67% decreasing to<br>5.00% over 10 years | 8.67% decreasing to<br>6.00% over 10 years           |
| Total OPEB liability       | \$ 395,223   | \$ 461,540                                 | \$ 541,695   |

**I. OPEB Expense and Related Deferred Outflow of Resources and Deferred Inflows of Resources**

For the current year ended, the City recognized OPEB expense of \$52,741. As of year-end, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

|   | <u>Deferred<br/>Outflows of<br/>Resources</u> | <u>Deferred<br/>Inflows of<br/>Resources</u> |
|---|---|--|
| Differences between expected and actual experience    | \$ -  | \$ 332,402                                   |
| Changes of assumptions                                | 56,173  | 33,431                                       |
| City contributions subsequent to the measurement date | <u>9,111</u>                                  | <u>-</u>                                     |
| Total   | <u>\$ 65,284</u>                              | <u>\$ 365,833</u>                            |

A total of \$9,111 reported as deferred outflows of resources related to OPEB resulting from city contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ending December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| <u>June 30,</u> | <u>Amount</u>       |
|-----------------|---------------------|
| 2021            | (34,038)            |
| 2022            | (34,038)            |
| 2023            | (34,038)            |
| 2024            | (34,038)            |
| 2025            | (34,038)            |
| Thereafter      | <u>(139,470)</u>    |
| Total           | <u>\$ (309,660)</u> |

## **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.

The City serves as trustee and utilized the service of Total Administrative Services Corporation (TASC) - 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 ABATEMENT AGREEMENTS**

The City, in order to spur economic development, housing and redevelopment will enter into private development and redevelopment agreements to encourage a developer to construct, expand, or improve new or existing properties and buildings or clean-up and redevelop blighted properties. The City has seven private development agreements: four redevelopment and three housing that would be considered a tax abatement under GASB Statement 77 as of December 31, 2020.

The City issued these seven agreements through the economic development vehicle known as tax increment financing whereby tax increment revenue is generated on the incremental increase in value above a base established on the date that the tax increment district is created. Per these agreements, the developer shall initially pay for the development property and any site improvements with the City reimbursing these expenses through the issuance of a tax increment revenue note payable solely from the tax increments generated from the project.

The City is authorized to create a tax increment financing plan under Minnesota Statute 469.175. Under this statute, the following criteria must be met:

- Proposed development or redevelopment would not reasonably be expected to occur solely through private investment within the reasonably foreseeable future;
- The increased market value of the site that could reasonably be expected to occur without the use of tax increment financing would be less than the increase in the market value estimated to result from the proposed development after subtracting the present value of the projected tax increments for the maximum duration of the district permitted by the plan. The requirements of this item do not apply if the district is a housing district;

### NOTE 13 – TAX ABATEMENT AGREEMENTS (CONTINUED)

- The tax increment financing plan conforms to the general plan for the development or redevelopment of the municipality as a whole;
- The tax increment financing plan will afford maximum opportunity, consistent with the sound needs of the municipality as a whole, for the development or redevelopment of the project by private enterprise.

For the fiscal year ended December 31, 2020, the City abated property taxes totaling \$431,689 related to the following:

- Housing Development: \$20,700 abated towards a \$711,000 Tax Increment Revenue Note issued in 2004 for the construction of a 31 unit townhome project. Final note payment date is February 2025 or sooner if the revenue note is retired.
- Redevelopment: \$15,900 abated for a \$238,491 Tax Increment Revenue Note issued in 2007 for the construction of an office and warehouse building. Final note payment date is December 2028.
- Redevelopment: \$187,556 abated towards a \$3,000,000 Tax Increment Revenue Note issued in 2015 for the construction of a 230-unit apartment building. Final note payment date is February 2038.
- Redevelopment: \$58,393 abated for a \$224,000 Tax Increment Revenue Note issued in 2017 for a 48,325 square foot expansion of an office and warehouse building. Final note payment is February 2033.
- Housing: \$120,730 abated towards a \$500,000 Tax Increment Revenue Note issued in 2017 for the construction of a 121-unit apartment building. Final note payment date is February 2022.
- Redevelopment: \$17,610 abated for a \$218,000 Tax Increment Revenue Note issued in 2019 for a 56,000 square industrial building in Bunker Lake Business Park. Final note payment is February 2028.
- Housing: \$10,800 abated for a \$681,395 Tax Increment Revenue Note issued in 2020 for a 174-unit senior living facility. Final note payment is February 2040.

The outstanding principal balance as of December 31, 2020 for all of these agreements was \$3,681,042.

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 – 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, 2020, there was one series of Industrial Revenue Bonds and one Lease Revenue Bond outstanding with aggregate principal amounts payable of \$990,000 and \$8,600,000 respectively.

## **NOTE 15 – COMMITMENTS AND CONTINGENCIES**

### **A. Commitments for Construction**

At December 31, 2020, the City is committed to various construction contracts for the improvement of city property. The City's remaining commitment under these contracts is \$7,186,040. 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.

### **D. Tax Increment Districts**

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.

### **E. COVID-19**

The COVID-19 pandemic has caused economic and financial market volatility in the United States and around the world, along with significant business and operational disruptions for many organizations. Due to the unknown breadth and duration of this pandemic, any potential impact it may have on the City's future operations and financial conditions cannot be determined at this time and has not been reflected in these financial statements.

**NOTE 16 – 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. As part of the original lease, the tenant may extend the contract for three (3) five (5) year terms. Anoka County authorized a five (5) year extension in March 2020. The cost of the leased spaced is included in the total municipal center building cost of \$12,856,588, of which \$3,600,099 has been depreciated to date. These amounts are recorded in the City’s capital assets. The City of Ramsey collected \$52,134 in lease revenue for the fiscal year ended December 31, 2020. The following is an estimate of the future lease payments:

| <u>Year Ending December 31,</u> | <u>Lease Payments</u> |
|---------------------------------|-----------------------|
| 2021                            | \$ 56,326             |
| 2022                            | 59,538                |
| 2023                            | 63,060                |
| 2024                            | 66,911                |
| January 1 -June 30, 2025        | <u>34,464</u>         |
| Total                           | <u>\$ 280,299</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).

**NOTE 17 – SUBSEQUENT EVENTS**

In April 2021, the City approved a resolution terminating the joint powers fire protection agreement between the City and the City of Nowthen. As of April 26, 2021, the City and the City’s Fire Chief shall no longer have operational control of fire and rescue operations within the boundary of the City of Nowthen. Such operational control of fire and rescue operations within the City of Nowthen shall be vested in the City of Nowthen and the City of Nowthen Fire Chief.



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**REQUIRED SUPPLEMENTARY INFORMATION**



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CITY OF RAMSEY

PERA – General Employees Retirement Fund  
 Schedule of City’s and Non-Employer Proportionate Share of Net Pension Liability

| City Fiscal Year-End Date | PERA Fiscal Year-End Date (Measurement Date) | City’s Proportion of the Net Pension Liability | City’s Proportionate Share of the Net Pension Liability | City’s Proportionate Share of the State of Minnesota’s Proportionate Share of the Net Pension Liability | Proportionate Share of the Net Pension Liability and the City’s Share of the State of Minnesota’s Share of the Net Pension Liability | City’s Covered Payroll | City’s Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll | Plan Fiduciary Net Position as a Percentage of the Total Pension Liability |
|---------------------------|--|--|---|---|--|------------------------|--|--|
| 12/31/2015                | 06/30/2015                                   | 0.0508%  | \$ 2,632,720  | \$ –  | \$ 2,632,720   | \$ 2,984,866           | 88.20%   | 78.20%   |
| 12/31/2016                | 06/30/2016                                   | 0.0508%  | \$ 4,124,708  | \$ 53,908   | \$ 4,178,616   | \$ 3,154,867           | 130.74%  | 68.90%   |
| 12/31/2017                | 06/30/2017                                   | 0.0551%  | \$ 3,517,550  | \$ 44,220   | \$ 3,561,770   | \$ 3,550,067           | 99.08%   | 75.90%   |
| 12/31/2018                | 06/30/2018                                   | 0.0527%  | \$ 2,923,581  | \$ 95,848   | \$ 3,019,429   | \$ 3,542,360           | 82.53%   | 79.50%   |
| 12/31/2019                | 06/30/2019                                   | 0.0530%  | \$ 2,930,253  | \$ 91,163   | \$ 3,021,416   | \$ 3,752,320           | 78.09%   | 80.20%   |
| 12/31/2020                | 06/30/2020                                   | 0.0566%  | \$ 3,393,429  | \$ 104,560  | \$ 3,497,989   | \$ 4,036,013           | 84.08%   | 79.10%   |

PERA – General Employees Retirement Fund  
 Schedule of City Contributions

| City Fiscal Year-End Date | Statutorily Required Contributions | Contributions in Relation to the Statutorily Required Contributions | Contribution Deficiency (Excess) | Covered Payroll | Contributions as a Percentage of Covered Payroll |
|---------------------------|------------------------------------|---|----------------------------------|-----------------|--|
| 12/31/2015                | \$ 238,004                         | \$ 238,004  | \$ –                             | \$ 3,173,387    | 7.50%  |
| 12/31/2016                | \$ 247,279                         | \$ 247,279  | \$ –                             | \$ 3,297,053    | 7.50%  |
| 12/31/2017                | \$ 261,117                         | \$ 261,117  | \$ –                             | \$ 3,481,560    | 7.50%  |
| 12/31/2018                | \$ 271,321                         | \$ 271,321  | \$ –                             | \$ 3,617,613    | 7.50%  |
| 12/31/2019                | \$ 293,639                         | \$ 293,639  | \$ –                             | \$ 3,915,187    | 7.50%  |
| 12/31/2020                | \$ 312,137                         | \$ 312,137  | \$ –                             | \$ 4,161,827    | 7.50%  |

Note 1: The City implemented GASB Statement No. 68 in fiscal 2015. This information is not available for previous fiscal years. Additional years' information will be displayed as it becomes available.

CITY OF RAMSEY

PERA – Public Employees Police and Fire Fund  
 Schedule of City’s and Non-Employer Proportionate Share of Net Pension Liability

| City Fiscal Year-End Date | PERA Fiscal Year-End Date (Measurement Date) | City’s Proportion of the Net Pension Liability | City’s Proportionate Share of the Net Pension Liability | City’s Proportionate Share of the State of Minnesota’s Net Pension Liability | Proportionate Share of the Net Pension Liability and the City’s Share of the State of Minnesota’s Net Pension Liability | City’s Covered Payroll | City’s Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll | Plan Fiduciary Net Position as a Percentage of the Total Pension Liability |
|---------------------------|--|--|---|--|---|------------------------|--|--|
| 12/31/2015                | 06/30/2015                                   | 0.2090%  | \$ 2,374,729  | \$ –   | \$ 2,374,729  | \$ 1,917,443           | 123.85%  | 86.60%   |
| 12/31/2016                | 06/30/2016                                   | 0.2080%  | \$ 8,347,402  | \$ –   | \$ 8,347,402  | \$ 2,000,574           | 417.25%  | 63.90%   |
| 12/31/2017                | 06/30/2017                                   | 0.2190%  | \$ 2,956,761  | \$ –   | \$ 2,956,761  | \$ 2,243,957           | 131.77%  | 85.40%   |
| 12/31/2018                | 06/30/2018                                   | 0.2161%  | \$ 2,303,404  | \$ –   | \$ 2,303,404  | \$ 2,277,516           | 101.14%  | 88.80%   |
| 12/31/2019                | 06/30/2019                                   | 0.2331%  | \$ 2,481,585  | \$ –   | \$ 2,481,585  | \$ 2,458,454           | 100.94%  | 89.30%   |
| 12/31/2020                | 06/30/2020                                   | 0.2397%  | \$ 3,159,502  | \$ 74,418  | \$ 3,233,920  | \$ 2,703,294           | 116.88%  | 87.20%   |

PERA – Public Employees Police and Fire Fund  
 Schedule of City Contributions

| City Fiscal Year-End Date | Statutorily Required Contributions | Contributions in Relation to the Statutorily Required Contributions | Contribution Deficiency (Excess) | Covered Payroll | Contributions as a Percentage of Covered Payroll |
|---------------------------|------------------------------------|---|----------------------------------|-----------------|--|
| 12/31/2015                | \$ 326,419                         | \$ 326,419  | \$ –                             | \$ 2,014,315    | 16.20%   |
| 12/31/2016                | \$ 339,699                         | \$ 339,699  | \$ –                             | \$ 2,096,907    | 16.20%   |
| 12/31/2017                | \$ 357,524                         | \$ 357,524  | \$ –                             | \$ 2,206,938    | 16.20%   |
| 12/31/2018                | \$ 382,968                         | \$ 382,968  | \$ –                             | \$ 2,364,000    | 16.20%   |
| 12/31/2019                | \$ 433,917                         | \$ 433,917  | \$ –                             | \$ 2,559,982    | 16.95%   |
| 12/31/2020                | \$ 492,217                         | \$ 492,217  | \$ –                             | \$ 2,780,887    | 17.70%   |

Note 1: The City implemented GASB Statement No. 68 in fiscal 2015. This information is not available for previous fiscal years. Additional years' information will be displayed as it becomes available.

CITY OF RAMSEY

Other Post-Employment Benefits Plan  
 Schedule of Changes in the City's Total  
 OPEB Liability and Related Ratios

|   | Fiscal Year         |                     |                     |
|---|---------------------|---------------------|---------------------|
|   | 2018                | 2019                | 2020                |
| Total OPEB liability                                    |                     |                     |                     |
| Service cost  | \$ 40,892           | \$ 74,389           | \$ 55,942           |
| Interest  | 22,858              | 24,695              | 30,837              |
| Differences between expected and actual experience      | -                   | -                   | (368,975)           |
| Changes of assumptions                                  | 19,347              | (41,435)            | 47,099              |
| Benefit payments  | (3,349)             | (3,476)             | (2,775)             |
| Net change in total OPEB liability                      | <u>79,748</u>       | <u>54,173</u>       | <u>(237,872)</u>    |
| Total OPEB liability – beginning of year                | <u>565,491</u>      | <u>645,239</u>      | <u>699,412</u>      |
| Total OPEB liability – end of year                      | <u>\$ 645,239</u>   | <u>\$ 699,412</u>   | <u>\$ 461,540</u>   |
| Covered payroll   | <u>\$ 5,400,000</u> | <u>\$ 5,600,000</u> | <u>\$ 6,400,000</u> |
| Total OPEB liability as a percentage of covered payroll | <u>11.95%</u>       | <u>12.49%</u>       | <u>7.21%</u>        |

Note 1: **Changes in Actuarial Assumptions.** (1) 2020 Changes - The discount rate was changed from 4.09 percent to 2.74 percent. The healthcare trend rates, mortality tables, and payroll growth rates were updated for changes in recent studies and inflationary adjustments. (2) 2019 Changes - The discount rate was changed from 3.44 percent to 4.09 percent. (3) 2018 Changes - The discount rate was changed from 4.50 percent to 3.44 percent.

Note 2: The City implemented GASB Statement No. 75 in fiscal 2018. This information is not available for previous fiscal years. Additional years' information will be displayed as it becomes available.

## CITY OF RAMSEY

### Notes to Required Supplementary Information General Employees Retirement Fund Year Ended December 31, 2020

#### **2020 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The price inflation assumption was decreased from 2.50% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.00%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2020 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the Pub-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint and Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

#### **2020 CHANGES IN PLAN PROVISIONS**

- Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023 and 0.0% after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

#### **2019 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The mortality projection scale was changed from MP-2017 to MP-2018.

## CITY OF RAMSEY

Notes to Required Supplementary Information  
General Employees Retirement Fund (continued)  
Year Ended December 31, 2020

### 2019 CHANGES IN PLAN PROVISIONS

- The employer supplemental contribution was changed prospectively, decreasing from \$31.0 million to \$21.0 million per year. The state's special funding contribution was changed prospectively, requiring \$16.0 million due per year through 2031.

### 2018 CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.00 percent per year through 2044, and 2.50 percent per year thereafter, to 1.25 percent per year.

### 2018 CHANGES IN PLAN PROVISIONS

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00 percent to 3.00 percent, beginning July 1, 2018.
- Deferred augmentation was changed to zero percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Post-retirement benefit increases were changed from 1.00 percent per year with a provision to increase to 2.50 percent upon attainment of 90.00 percent funding ratio to 50.00 percent of the Social Security Cost of Living Adjustment, not less than 1.00 percent and not more than 1.50 percent, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

## CITY OF RAMSEY

### Notes to Required Supplementary Information General Employees Retirement Fund (continued) Year Ended December 31, 2020

#### **2017 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The Combined Service Annuity (CSA) loads were changed from 0.80 percent for active members and 60.00 percent for vested and nonvested deferred members. The revised CSA loads are now zero percent for active member liability, 15.00 percent for vested deferred member liability, and 3.00 percent for nonvested deferred member liability.
- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year for all years, to 1.00 percent per year through 2044, and 2.50 percent per year thereafter.

#### **2017 CHANGES IN PLAN PROVISIONS**

- The state's contribution for the Minneapolis Employees Retirement Fund equals \$16.0 million in 2017 and 2018, and \$6.0 million thereafter.
- The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21.0 million to \$31.0 million in calendar years 2019 to 2031. The state's contribution changed from \$16.0 million to \$6.0 million in calendar years 2019 to 2031.

#### **2016 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year through 2035 and 2.50 percent per year thereafter, to 1.00 percent per year for all years.
- The assumed investment return was changed from 7.90 percent to 7.50 percent. The single discount rate changed from 7.90 percent to 7.50 percent.
- Other assumptions were changed pursuant to the experience study June 30, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth, and 2.50 percent for inflation.

#### **2015 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year through 2030 and 2.50 percent per year thereafter, to 1.00 percent per year through 2035, and 2.50 percent per year thereafter.

#### **2015 CHANGES IN PLAN PROVISIONS**

- On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892.0 million. Upon consolidation, state and employer contributions were revised; the state's contribution of \$6.0 million, which meets the special funding situation definition, was due September 2015.

## CITY OF RAMSEY

### Notes to Required Supplementary Information Public Employees Police and Fire Fund Year Ended December 31, 2020

#### **2020 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The mortality projection scale was changed from MP-2018 to MP-2019.

#### **2019 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The mortality projection scale was changed from MP-2017 to MP-2018.

#### **2018 CHANGES IN ACTUARIAL ASSUMPTIONS**

- The mortality projection scale was changed from MP-2016 to MP-2017.

#### **2018 CHANGES IN PLAN PROVISIONS**

- Post-retirement benefit increases were changed to 1.00 percent for all years, with no trigger.
- An end date of July 1, 2048 was added to the existing \$9.0 million state contribution.
- New annual state aid will equal \$4.5 million in fiscal years 2019 and 2020, and \$9.0 million thereafter, until the plan reaches 100.00 percent funding, or July 1, 2048, if earlier.
- Member contributions were changed from 10.80 percent to 11.30 percent of pay, effective January 1, 2019, and 11.80 percent of pay, effective January 1, 2020.
- Employer contributions were changed from 16.20 percent to 16.95 percent of pay, effective January 1, 2019, and 17.70 percent of pay, effective January 1, 2020.
- Interest credited on member contributions decreased from 4.00 percent to 3.00 percent, beginning July 1, 2018.
- Deferred augmentation was changed to zero percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

## CITY OF RAMSEY

Notes to Required Supplementary Information  
Public Employees Police and Fire Fund (continued)  
Year Ended December 31, 2020

### 2017 CHANGES IN ACTUARIAL ASSUMPTIONS

- Assumed salary increases were changed as recommended in the June 30, 2016 experience study. The net effect is proposed rates that average 0.34 percent lower than the previous rates.
- Assumed rates of retirement were changed, resulting in fewer retirements.
- The CSA load was 30.00 percent for vested and nonvested deferred members. The CSA has been changed to 33.00 percent for vested members, and 2.00 percent for nonvested members.
- The base mortality table for healthy annuitants was changed from the RP-2000 Fully Generational Table to the RP-2014 Fully Generational Table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 Disabled Mortality Table to the mortality tables assumed for healthy retirees.
- Assumed termination rates were decreased to 3.00 percent for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall.
- Assumed percentage of married female members was decreased from 65.00 percent to 60.00 percent.
- Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females.
- The assumed percentage of female members electing joint and survivor annuities was increased.
- The assumed post-retirement benefit increase rate was changed from 1.00 percent for all years, to 1.00 percent per year through 2064, and 2.50 percent thereafter.
- The single discount rate was changed from 5.60 percent per annum to 7.50 percent per annum.

## CITY OF RAMSEY

Notes to Required Supplementary Information  
Public Employees Police and Fire Fund (continued)  
Year Ended December 31, 2020

### 2016 CHANGES IN ACTUARIAL ASSUMPTIONS

- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year through 2037, and 2.50 percent per year thereafter, to 1.00 percent per year for all future years.
- The assumed investment return was changed from 7.90 percent to 7.50 percent.
- The single discount rate changed from 7.90 percent to 5.60 percent.
- The assumed future salary increases, payroll growth, and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth, and 2.50 percent for inflation.

### 2015 CHANGES IN ACTUARIAL ASSUMPTIONS

- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year through 2030, and 2.50 percent per year thereafter, to 1.00 percent per year through 2037, and 2.50 percent per year thereafter.

### 2015 CHANGES IN PLAN PROVISIONS

- The post-retirement benefit increase to be paid after attainment of the 90.00 percent funding threshold was changed from inflation up to 2.50 percent, to a fixed rate of 2.50 percent.



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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, 2020

|   | Special<br>Revenue  | Debt Service        | Capital Project      | Totals               |
|---|---------------------|---------------------|----------------------|----------------------|
| <b>Assets</b>   |                     |                     |                      |                      |
| Cash and temporary investments                                      | \$ 3,101,612        | \$ 1,379,175        | \$ 11,842,927        | \$ 16,323,714        |
| Receivables   |                     |                     |                      |                      |
| Unremitted taxes  | 2,280               | 43,592              | -                    | 45,872               |
| Delinquent taxes  | 1,617               | 25,307              | -                    | 26,924               |
| Unremitted special assessments                                      | -                   | 2,177               | 1,838                | 4,015                |
| Delinquent special assessments                                      | -                   | 252                 | 4                    | 256                  |
| Deferred special assessments  | -                   | 329,693             | 221,350              | 551,043              |
| Accounts  | -                   | -                   | 418,809              | 418,809              |
| Due from other governmental units                                   | 6,812               | -                   | 2,752                | 9,564                |
| Due from other funds  | 30,000              | -                   | -                    | 30,000               |
| Prepays   | 295                 | -                   | -                    | 295                  |
|   | <u>3,142,616</u>    | <u>1,780,196</u>    | <u>12,487,680</u>    | <u>17,410,492</u>    |
| <b>Liabilities</b>  |                     |                     |                      |                      |
| Accounts and contracts payable                                      | \$ 2,139            | \$ 2,500            | \$ 209,203           | \$ 213,842           |
| Due to other governmental units                                     | 903                 | -                   | -                    | 903                  |
| Advances from other funds   | -                   | -                   | 334,524              | 334,524              |
| Total liabilities   | <u>3,042</u>        | <u>2,500</u>        | <u>543,727</u>       | <u>549,269</u>       |
| <b>Deferred inflows of resources</b>                                |                     |                     |                      |                      |
| Unavailable revenue - property taxes                                | 1,617               | 25,307              | -                    | 26,924               |
| Unavailable revenue - special assessments                           | -                   | 329,945             | 221,354              | 551,299              |
| Total deferred inflows of resources                                 | <u>1,617</u>        | <u>355,252</u>      | <u>221,354</u>       | <u>578,223</u>       |
| <b>Fund balances</b>  |                     |                     |                      |                      |
| Nonspendable  | 295                 | -                   | -                    | 295                  |
| Restricted  | 1,811,592           | 1,422,444           | 1,932,311            | 5,166,347            |
| Committed   | 1,326,070           | -                   | -                    | 1,326,070            |
| Assigned  | -                   | -                   | 9,790,288            | 9,790,288            |
| Total fund balance  | <u>3,137,957</u>    | <u>1,422,444</u>    | <u>11,722,599</u>    | <u>16,283,000</u>    |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 3,142,616</u> | <u>\$ 1,780,196</u> | <u>\$ 12,487,680</u> | <u>\$ 17,410,492</u> |



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CITY OF RAMSEY

Nonmajor Governmental Funds  
 Combining Statement of Revenue, Expenditures, and Changes in Fund Balances  
 Year Ended December 31, 2020

|   | Special<br>Revenue  | Debt Service        | Capital Project      | Totals               |
|---|---------------------|---------------------|----------------------|----------------------|
| <b>Revenue</b>                                      |                     |                     |                      |                      |
| Property taxes                                      | \$ 90,950           | \$ 1,739,221        | \$ 44,520            | \$ 1,874,691         |
| Franchise fees                                      | -                   | -                   | 423,045              | 423,045              |
| Special assessments                                 | -                   | 99,974              | 326,413              | 426,387              |
| Intergovernmental revenue                           | 34,215              | 338,510             | 2,166,035            | 2,538,760            |
| Charges for services                                | -                   | -                   | 514,441              | 514,441              |
| Other revenue                                       |                     |                     |                      |                      |
| Investment earnings                                 | 90,690              | 68,047              | 338,829              | 497,566              |
| Miscellaneous                                       | 254,998             | 120                 | 459,261              | 714,379              |
| Total revenue                                       | <u>470,853</u>      | <u>2,245,872</u>    | <u>4,272,544</u>     | <u>6,989,269</u>     |
| <b>Expenditures</b>                                 |                     |                     |                      |                      |
| <b>Current</b>                                      |                     |                     |                      |                      |
| General government                                  | 123,820             | -                   | 128,750              | 252,570              |
| Public safety                                       | 39,582              | -                   | -                    | 39,582               |
| Highways and streets                                | -                   | -                   | 5,306                | 5,306                |
| Culture and recreation                              | -                   | -                   | 121,016              | 121,016              |
| Capital outlay                                      | 52,565              | -                   | 2,662,441            | 2,715,006            |
| <b>Debt service</b>                                 |                     |                     |                      |                      |
| Principal retirement                                | -                   | 1,865,000           | -                    | 1,865,000            |
| Interest and fiscal charges                         | -                   | 650,491             | 7,462                | 657,953              |
| Total expenditures                                  | <u>215,967</u>      | <u>2,515,491</u>    | <u>2,924,975</u>     | <u>5,656,433</u>     |
| Excess (deficiency) of<br>revenue over expenditures | 254,886             | (269,619)           | 1,347,569            | 1,332,836            |
| <b>Other financing sources (uses)</b>               |                     |                     |                      |                      |
| Proceeds on sale of capital assets                  | 2,372               | -                   | -                    | 2,372                |
| Transfers in  | -                   | 334,403             | 750,486              | 1,084,889            |
| Transfers (out)                                     | (70,448)            | (93,140)            | (3,253,577)          | (3,417,165)          |
| Total other financing sources (uses)                | <u>(68,076)</u>     | <u>241,263</u>      | <u>(2,503,091)</u>   | <u>(2,329,904)</u>   |
| Net change in fund balances                         | 186,810             | (28,356)            | (1,155,522)          | (997,068)            |
| <b>Fund balances</b>                                |                     |                     |                      |                      |
| Beginning of year                                   | <u>2,951,147</u>    | <u>1,450,800</u>    | <u>12,878,121</u>    | <u>17,280,068</u>    |
| End of year   | <u>\$ 3,137,957</u> | <u>\$ 1,422,444</u> | <u>\$ 11,722,599</u> | <u>\$ 16,283,000</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.

**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.

**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, 2020

|  | <u>Revolving<br/>Loan</u> | <u>Lawful<br/>Gambling</u> | <u>Peace<br/>Officers</u> | <u>Developer's<br/>Fees</u> |
|--|---------------------------|----------------------------|---------------------------|-----------------------------|
| <b>Assets</b>  |                           |                            |                           |                             |
| Cash and temporary investments   | \$ 355,077                | \$ 322,320                 | \$ 43,426                 | \$ 802,131                  |
| Receivables  |                           |                            |                           |                             |
| Unremitted taxes   | -                         | -                          | -                         | -                           |
| Delinquent taxes   | -                         | -                          | -                         | -                           |
| Due from other governmental units                                      | -                         | -                          | 6,812                     | -                           |
| Due from other funds   | -                         | -                          | -                         | -                           |
| Prepays  | -                         | -                          | -                         | -                           |
|  | <u>          </u>         | <u>          </u>          | <u>          </u>         | <u>          </u>           |
| Total assets   | <u>\$ 355,077</u>         | <u>\$ 322,320</u>          | <u>\$ 50,238</u>          | <u>\$ 802,131</u>           |
| <b>Liabilities</b>   |                           |                            |                           |                             |
| Accounts and contracts payable   | \$ -                      | \$ -                       | \$ 1,989                  | \$ -                        |
| Due to other governmental units  | -                         | -                          | 903                       | -                           |
| Total liabilities  | <u>          </u>         | <u>          </u>          | <u>2,892</u>              | <u>          </u>           |
| <b>Deferred inflows of resources</b>                                   |                           |                            |                           |                             |
| Unavailable revenue - property taxes                                   | -                         | -                          | -                         | -                           |
| <b>Fund balances</b>   |                           |                            |                           |                             |
| Nonspendable   | -                         | -                          | -                         | -                           |
| Restricted   | -                         | 322,320                    | 47,346                    | -                           |
| Committed  | 355,077                   | -                          | -                         | 802,131                     |
| Total fund balances  | <u>355,077</u>            | <u>322,320</u>             | <u>47,346</u>             | <u>802,131</u>              |
|  | <u>          </u>         | <u>          </u>          | <u>          </u>         | <u>          </u>           |
| Total liabilities, deferred inflows of<br>resources, and fund balances | <u>\$ 355,077</u>         | <u>\$ 322,320</u>          | <u>\$ 50,238</u>          | <u>\$ 802,131</u>           |

| General Govt<br>Special<br>Projects | Economic<br>Development<br>Authority | Totals              |
|-------------------------------------|--------------------------------------|---------------------|
| \$ 168,862                          | \$ 1,409,796                         | \$ 3,101,612        |
| -                                   | 2,280                                | 2,280               |
| -                                   | 1,617                                | 1,617               |
| -                                   | -                                    | 6,812               |
| -                                   | 30,000                               | 30,000              |
| -                                   | 295                                  | 295                 |
| <u>\$ 168,862</u>                   | <u>\$ 1,443,988</u>                  | <u>\$ 3,142,616</u> |
| \$ -                                | \$ 150                               | \$ 2,139            |
| -                                   | -                                    | 903                 |
| <u>-</u>                            | <u>150</u>                           | <u>3,042</u>        |
| -                                   | 1,617                                | 1,617               |
| -                                   | 295                                  | 295                 |
| -                                   | 1,441,926                            | 1,811,592           |
| 168,862                             | -                                    | 1,326,070           |
| <u>168,862</u>                      | <u>1,442,221</u>                     | <u>3,137,957</u>    |
| <u>\$ 168,862</u>                   | <u>\$ 1,443,988</u>                  | <u>\$ 3,142,616</u> |

CITY OF RAMSEY

Nonmajor Special Revenue Funds  
 Combining Statement of Revenue, Expenditures, and Changes in Fund Balances  
 Year Ended December 31, 2020

|   | Revolving<br>Loan | Lawful<br>Gambling | Peace<br>Officers | Developer's<br>Fees |
|---|-------------------|--------------------|-------------------|---------------------|
| <b>Revenue</b>                                      |                   |                    |                   |                     |
| Property taxes                                      | \$ -              | \$ -               | \$ -              | \$ -                |
| Intergovernmental revenue                           | -                 | -                  | 34,215            | -                   |
| <b>Other revenue</b>                                |                   |                    |                   |                     |
| Investment earnings                                 | 10,165            | 9,388              | 1,145             | 24,900              |
| Miscellaneous                                       | 94,876            | 70,549             | 12,952            | 51,621              |
| Total revenue                                       | <u>105,041</u>    | <u>79,937</u>      | <u>48,312</u>     | <u>76,521</u>       |
| <b>Expenditures</b>                                 |                   |                    |                   |                     |
| <b>Current</b>                                      |                   |                    |                   |                     |
| General government                                  | -                 | 37,150             | -                 | -                   |
| Public Safety                                       | -                 | -                  | 39,582            | -                   |
| Capital outlay                                      | -                 | 52,565             | -                 | -                   |
| Total expenditures                                  | <u>-</u>          | <u>89,715</u>      | <u>39,582</u>     | <u>-</u>            |
| Excess (deficiency) of revenue<br>over expenditures | 105,041           | (9,778)            | 8,730             | 76,521              |
| <b>Other financing sources (uses)</b>               |                   |                    |                   |                     |
| Proceeds on sale of capital assets                  | -                 | -                  | -                 | -                   |
| Transfers (out)                                     | -                 | -                  | -                 | (70,448)            |
| Total other financing sources (uses)                | <u>-</u>          | <u>-</u>           | <u>-</u>          | <u>(70,448)</u>     |
| Net change in fund balances                         | 105,041           | (9,778)            | 8,730             | 6,073               |
| <b>Fund balances</b>                                |                   |                    |                   |                     |
| Beginning of year                                   | <u>250,036</u>    | <u>332,098</u>     | <u>38,616</u>     | <u>796,058</u>      |
| End of year   | <u>\$ 355,077</u> | <u>\$ 322,320</u>  | <u>\$ 47,346</u>  | <u>\$ 802,131</u>   |

| General Govt<br>Special<br>Projects | Economic<br>Development<br>Authority | Totals              |
|-------------------------------------|--------------------------------------|---------------------|
| \$       –                          | \$     90,950                        | \$     90,950       |
| –                                   | –                                    | 34,215              |
| 4,459                               | 40,633                               | 90,690              |
| 25,000                              | –                                    | 254,998             |
| <u>29,459</u>                       | <u>131,583</u>                       | <u>470,853</u>      |
| 1,137                               | 85,533                               | 123,820             |
| –                                   | –                                    | 39,582              |
| –                                   | –                                    | 52,565              |
| <u>1,137</u>                        | <u>85,533</u>                        | <u>215,967</u>      |
| 28,322                              | 46,050                               | 254,886             |
| 2,372                               | –                                    | 2,372               |
| –                                   | –                                    | (70,448)            |
| <u>2,372</u>                        | <u>–</u>                             | <u>(68,076)</u>     |
| 30,694                              | 46,050                               | 186,810             |
| <u>138,168</u>                      | <u>1,396,171</u>                     | <u>2,951,147</u>    |
| <u>\$ 168,862</u>                   | <u>\$ 1,442,221</u>                  | <u>\$ 3,137,957</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, 2020

|                             | Budgeted Amounts |               | Actual              | Over (Under)<br>Final Budget |
|-----------------------------|------------------|---------------|---------------------|------------------------------|
|                             | Original         | Final         |                     |                              |
| Revenue                     |                  |               |                     |                              |
| Property taxes              | \$ 91,413        | \$ 91,413     | \$ 90,950           | \$ (463)                     |
| Other revenue               |                  |               |                     |                              |
| Investment earnings         | 7,500            | 7,500         | 40,633              | 33,133                       |
| Total revenue               | <u>98,913</u>    | <u>98,913</u> | <u>131,583</u>      | <u>32,670</u>                |
| Expenditures                |                  |               |                     |                              |
| Current                     |                  |               |                     |                              |
| General government          | <u>98,913</u>    | <u>98,913</u> | <u>85,533</u>       | <u>(13,380)</u>              |
| Net change in fund balances | <u>\$ -</u>      | <u>\$ -</u>   | 46,050              | <u>\$ 46,050</u>             |
| Fund balances               |                  |               |                     |                              |
| Beginning of year           |                  |               | <u>1,396,171</u>    |                              |
| End of year                 |                  |               | <u>\$ 1,442,221</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.

**2011B Refund GO Improvement Bonds** – In 2011, \$3,090,000 Series 2011B Improvement Crossover Refunding bonds were issued to refund the 2005B Series AUAR roadway bonds that were called on December 15, 2014.

**2009A State Aid Road Bond** – The \$1,340,000 General Obligation Tax State Aid Road Bond was to finance the construction of Sunfish Lake Boulevard. The City made the final debt payments in 2019 and the fund was closed in 2020.

**2012A GO Refund Improvement Bond** – The Series 2012A \$16,875,000 General Obligation Capital Improvement Plan Bond was issued to refund the The 2005A Public Project Lease Revenue Bond that was issued to finance the construction of the city's municipal center.

**2013A Capital Equipment Certificates** – The Series 2013A \$635,000 General Obligation Capital Equipment Certificate of Indebtedness is to finance the acquisition of capital equipment.

**2014A Capital Equipment Certificates** – The Series 2014A \$875,000 General Obligation Capital Equipment Certificate of Indebtedness is to finance the acquisition of capital equipment.

**2015A GO Capital Improvement Bond** – The \$3,880,000 General Obligation Capital Improvement Bond is to finance the construction of the city's Fire Station #2.

**2015B GO Street Reconstruction Bond** – The \$1,205,000 General Obligation Street Reconstruction Bonds is to finance the reconstruction of Garnet Street and 168th Avenue.

**2016A GO Street Reconstruction Bond** – The \$1,650,000 General Obligation Street Reconstruction Bonds is to finance the reconstruction of Andrie Street and 164th Lane.

**2017A GO Street Reconstruction Bond** – The \$895,000 General Obligation Street Reconstruction Bonds is to finance the reconstruction of Alpine Drive and Sunwood Drive.

**2018A GO Street Reconstruction Bond** – The \$1,175,000 General Obligation Street Reconstruction Bond is to finance the reconstruction of Riversbend Avenue and Stanhope Terrace.

CITY OF RAMSEY

Nonmajor Debt Service Funds  
 Combining Balance Sheet  
 December 31, 2020

|  | 2011B Refund<br>G.O. Improvement<br>Bonds | 2009A<br>State Aid Road<br>Bond | 2012A<br>GO Refund<br>Improvement<br>Bond | 2013A<br>Capital Equipment<br>Certificates |
|--|---|---------------------------------|---|--|
| Assets   |   |                                 |   |  |
| Cash and temporary investments                           | \$ 220,825                                | \$ -                            | \$ 722,686                                | \$ 26,078                                  |
| Receivables  |   |                                 |   |  |
| Unremitted taxes   | -   | -                               | 27,899                                    | 1,648                                      |
| Delinquent taxes   | -   | -                               | 16,318                                    | 1,066                                      |
| Unremitted special assessments                           | -   | -                               | -   | -  |
| Delinquent special assessments                           | -   | -                               | -   | -  |
| Deferred special assessments                             | -   | -                               | -   | -  |
|  | <u>220,825</u>                            | <u>-</u>                        | <u>766,903</u>                            | <u>28,792</u>                              |
| Total assets   | <u>\$ 220,825</u>                         | <u>\$ -</u>                     | <u>\$ 766,903</u>                         | <u>\$ 28,792</u>                           |
| Liabilities  |   |                                 |   |  |
| Accounts and contracts payable                           | \$ -                                      | \$ -                            | \$ -                                      | \$ -                                       |
| Deferred inflows of resources                            |   |                                 |   |  |
| Unavailable revenue - property taxes                     | -   | -                               | 16,318                                    | 1,066                                      |
| Unavailable revenue - special assessments                | -   | -                               | -   | -  |
| Total deferred inflows of resources                      | <u>-</u>                                  | <u>-</u>                        | <u>16,318</u>                             | <u>1,066</u>                               |
| Fund balances  |   |                                 |   |  |
| Restricted   | <u>220,825</u>                            | <u>-</u>                        | <u>750,585</u>                            | <u>27,726</u>                              |
|  | <u>\$ 220,825</u>                         | <u>\$ -</u>                     | <u>\$ 766,903</u>                         | <u>\$ 28,792</u>                           |
| Total deferred inflows of<br>resources and fund balances | <u>\$ 220,825</u>                         | <u>\$ -</u>                     | <u>\$ 766,903</u>                         | <u>\$ 28,792</u>                           |

| <u>2014A<br/>Capital Equipment<br/>Certificates</u> | <u>2015A<br/>GO Capital<br/>Improvement<br/>Bond</u> | <u>2015B<br/>GO Street<br/>Reconstruction<br/>Bond</u> | <u>2016A<br/>GO Street<br/>Reconstruction<br/>Bond</u> | <u>2017A<br/>GO Street<br/>Reconstruction<br/>Bond</u> | <u>2018A<br/>GO Street<br/>Reconstruction<br/>Bond</u> | <u>Totals</u>       |
|---|--|--|--|--|--|---------------------|
| \$ 23,551   | \$ 153,412   | \$ 39,926  | \$ 81,161  | \$ 20,334  | \$ 91,202  | \$ 1,379,175        |
| 2,480   | 6,543  | 711  | 1,656  | 1,221  | 1,434  | 43,592              |
| 1,449   | 3,215  | 698  | 1,069  | 682  | 810  | 25,307              |
| –   | –  | 143  | 1,718  | –  | 316  | 2,177               |
| –   | –  | 40   | –  | –  | 212  | 252                 |
| –   | –  | 43,828   | 152,450  | 31,987   | 101,428  | 329,693             |
| <u>\$ 27,480</u>                                    | <u>\$ 163,170</u>                                    | <u>\$ 85,346</u>                                       | <u>\$ 238,054</u>                                      | <u>\$ 54,224</u>                                       | <u>\$ 195,402</u>                                      | <u>\$ 1,780,196</u> |
| \$ –  | \$ –   | \$ –   | \$ –   | \$ 2,500   | \$ –   | \$ 2,500            |
| 1,449   | 3,215  | 698  | 1,069  | 682  | 810  | 25,307              |
| –   | –  | 43,868   | 152,450  | 31,987   | 101,640  | 329,945             |
| <u>1,449</u>  | <u>3,215</u>   | <u>44,566</u>  | <u>153,519</u>   | <u>32,669</u>  | <u>102,450</u>   | <u>355,252</u>      |
| <u>26,031</u>                                       | <u>159,955</u>                                       | <u>40,780</u>  | <u>84,535</u>  | <u>19,055</u>  | <u>92,952</u>  | <u>1,422,444</u>    |
| <u>\$ 27,480</u>                                    | <u>\$ 163,170</u>                                    | <u>\$ 85,346</u>                                       | <u>\$ 238,054</u>                                      | <u>\$ 54,224</u>                                       | <u>\$ 195,402</u>                                      | <u>\$ 1,780,196</u> |

CITY OF RAMSEY

Nonmajor Debt Service Funds  
 Combining Statement of Revenue, Expenditures, and Changes in Fund Balances  
 Year Ended December 31, 2020

|  | 2011B Refund<br>G.O. Improvement<br>Bonds | 2009A<br>State Aid Road<br>Bond | 2012A<br>GO Refund<br>Improvement<br>Bond | 2013A<br>Capital Equipment<br>Certificates |
|--|---|---------------------------------|---|--|
| <b>Revenue</b>                                       |   |                                 |   |  |
| Property taxes                                       | \$ -                                      | \$ -                            | \$ 1,113,101                              | \$ 65,743                                  |
| Special assessments                                  | -   | -                               | -   | -  |
| Intergovernmental revenue                            | 338,510                                   | -                               | -   | -  |
| Other revenue  |   |                                 |   |  |
| Investment earnings                                  | 14,106                                    | -                               | 26,850                                    | 676  |
| Miscellaneous  | -   | -                               | -   | -  |
| Total revenue  | <u>352,616</u>                            | <u>-</u>                        | <u>1,139,951</u>                          | <u>66,419</u>                              |
| <b>Expenditures</b>                                  |   |                                 |   |  |
| Debt service   |   |                                 |   |  |
| Principal retirement                                 | 280,000                                   | -                               | 770,000                                   | 65,000                                     |
| Interest and fiscal charges                          | 42,299                                    | -                               | 391,779                                   | 8,412                                      |
| Total expenditures                                   | <u>322,299</u>                            | <u>-</u>                        | <u>1,161,779</u>                          | <u>73,412</u>                              |
| Excess (deficiency) of<br>revenues over expenditures | 30,317                                    | -                               | (21,828)                                  | (6,993)                                    |
| <b>Other financing sources (uses)</b>                |   |                                 |   |  |
| Transfers in   | -   | -                               | -   | -  |
| Transfers out  | -   | (93,140)                        | -   | -  |
| Total other financing<br>sources (uses)              | <u>-</u>                                  | <u>(93,140)</u>                 | <u>-</u>                                  | <u>-</u>                                   |
| Net change in fund balances                          | 30,317                                    | (93,140)                        | (21,828)                                  | (6,993)                                    |
| <b>Fund balances</b>                                 |   |                                 |   |  |
| Beginning of year                                    | <u>190,508</u>                            | <u>93,140</u>                   | <u>772,413</u>                            | <u>34,719</u>                              |
| End of year  | <u>\$ 220,825</u>                         | <u>\$ -</u>                     | <u>\$ 750,585</u>                         | <u>\$ 27,726</u>                           |

| 2014A<br>Capital Equipment<br>Certificates | 2015A<br>GO Capital<br>Improvement<br>Bond | 2015B<br>GO Street<br>Reconstruction<br>Bond | 2016A<br>GO Street<br>Reconstruction<br>Bond | 2017A<br>GO Street<br>Reconstruction<br>Bond | 2018A<br>GO Street<br>Reconstruction<br>Bond | Totals              |
|--|--|--|--|--|--|---------------------|
| \$ 98,962                                  | \$ 261,057                                 | \$ 28,349                                    | \$ 66,090                                    | \$ 48,699                                    | \$ 57,220                                    | \$ 1,739,221        |
| -  | -  | 12,321                                       | 46,969                                       | 6,251  | 34,433                                       | 99,974              |
| -  | -  | -  | -  | -  | -  | 338,510             |
| 1,150                                      | 5,170                                      | 2,087  | 3,111  | 11,834                                       | 3,063  | 68,047              |
| -  | -  | 12   | 80   | -  | 28   | 120                 |
| <u>100,112</u>                             | <u>266,227</u>                             | <u>42,769</u>                                | <u>116,250</u>                               | <u>66,784</u>                                | <u>94,744</u>                                | <u>2,245,872</u>    |
| 85,000                                     | 175,000                                    | 120,000                                      | 165,000                                      | 90,000                                       | 115,000                                      | 1,865,000           |
| 10,589                                     | 96,884                                     | 21,592                                       | 28,392                                       | 17,202                                       | 33,342                                       | 650,491             |
| <u>95,589</u>                              | <u>271,884</u>                             | <u>141,592</u>                               | <u>193,392</u>                               | <u>107,202</u>                               | <u>148,342</u>                               | <u>2,515,491</u>    |
| 4,523                                      | (5,657)                                    | (98,823)                                     | (77,142)                                     | (40,418)                                     | (53,598)                                     | (269,619)           |
| -  | 93,140                                     | 58,541                                       | 76,377                                       | 48,878                                       | 57,467                                       | 334,403             |
| -  | -  | -  | -  | -  | -  | (93,140)            |
| -  | <u>93,140</u>                              | <u>58,541</u>                                | <u>76,377</u>                                | <u>48,878</u>                                | <u>57,467</u>                                | <u>241,263</u>      |
| 4,523                                      | 87,483                                     | (40,282)                                     | (765)  | 8,460  | 3,869  | (28,356)            |
| <u>21,508</u>                              | <u>72,472</u>                              | <u>81,062</u>                                | <u>85,300</u>                                | <u>10,595</u>                                | <u>89,083</u>                                | <u>1,450,800</u>    |
| <u>\$ 26,031</u>                           | <u>\$ 159,955</u>                          | <u>\$ 40,780</u>                             | <u>\$ 84,535</u>                             | <u>\$ 19,055</u>                             | <u>\$ 92,952</u>                             | <u>\$ 1,422,444</u> |



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## 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.

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

**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.

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

**Puma/Bunker Street Improvement Fund** – used to account for the resources used to finance the construction of Puma Street and Bunker Lake Boulevard near the City's new business park.

**Landfill Fund** – 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.

**Equipment Revolving Fund** – used to account for resources to finance the replacement of city equipment, vehicles, and/or building facilities.

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

**Pavement Management Fund** – used to account for the resources to be used for road reconstructions and overlays per the City's Pavement Management Program.

CITY OF RAMSEY

Nonmajor Capital Project Funds  
 Combining Balance Sheet  
 December 31, 2020

|  | State-Aid<br>Construction | RALF<br>Funded<br>Projects | Trott Brook<br>Cemetery<br>Perpetual Care | Park<br>Improvement | Parking<br>Ramp<br>Maintenance |
|--|---------------------------|----------------------------|---|---------------------|--------------------------------|
| <b>Assets</b>  |                           |                            |   |                     |                                |
| Cash and temporary investments   | \$ 2,097,205              | \$ 454,520                 | \$ 67,136                                 | \$ 5,124,797        | \$ 75,241                      |
| Receivables  |                           |                            |   |                     |                                |
| Unremitted special assessments   | -                         | -                          | -   | -                   | -                              |
| Delinquent special assessments   | -                         | -                          | -   | -                   | -                              |
| Deferred special assessments   | -                         | -                          | -   | -                   | -                              |
| Accounts   | -                         | 1,258                      | -   | -                   | -                              |
| Due from other governmental units  | -                         | -                          | -   | -                   | -                              |
| <b>Total assets</b>  | <b>\$ 2,097,205</b>       | <b>\$ 455,778</b>          | <b>\$ 67,136</b>                          | <b>\$ 5,124,797</b> | <b>\$ 75,241</b>               |
| <b>Liabilities</b>   |                           |                            |   |                     |                                |
| Accounts and contracts payable   | \$ 164,894                | \$ 2,145                   | \$ -                                      | \$ -                | \$ 1,850                       |
| Advances from other funds  | -                         | -                          | -   | -                   | -                              |
| <b>Total liabilities</b>   | <b>164,894</b>            | <b>2,145</b>               | <b>-</b>                                  | <b>-</b>            | <b>1,850</b>                   |
| <b>Deferred inflows of resources</b>                                       |                           |                            |   |                     |                                |
| Unavailable revenue - special assessments                                  | -                         | -                          | -   | -                   | -                              |
| <b>Fund balances</b>   |                           |                            |   |                     |                                |
| Restricted   | 1,932,311                 | -                          | -   | -                   | -                              |
| Assigned   | -                         | 453,633                    | 67,136                                    | 5,124,797           | 73,391                         |
| <b>Total fund balances</b>   | <b>1,932,311</b>          | <b>453,633</b>             | <b>67,136</b>                             | <b>5,124,797</b>    | <b>73,391</b>                  |
| <b>Total liabilities, deferred inflows of resources, and fund balances</b> | <b>\$ 2,097,205</b>       | <b>\$ 455,778</b>          | <b>\$ 67,136</b>                          | <b>\$ 5,124,797</b> | <b>\$ 75,241</b>               |

| <u>Sunwood Drive Realignment</u> | <u>Puma/Bunker Street Improvement</u> | <u>Landfill</u>     | <u>Equipment Revolving</u> | <u>Public Facilities Construction</u> | <u>Pavement Management Program</u> | <u>Totals</u>        |
|----------------------------------|---------------------------------------|---------------------|----------------------------|---------------------------------------|------------------------------------|----------------------|
| \$ -                             | \$ 222,154                            | \$ 1,063,780        | \$ 806,579                 | \$ 838,376                            | \$ 1,093,139                       | \$ 11,842,927        |
| -                                | 542                                   | -                   | -                          | -                                     | 1,296                              | 1,838                |
| -                                | 4                                     | -                   | -                          | -                                     | -                                  | 4                    |
| -                                | 154,298                               | -                   | -                          | -                                     | 67,052                             | 221,350              |
| -                                | -                                     | -                   | -                          | -                                     | 417,551                            | 418,809              |
| -                                | -                                     | -                   | -                          | -                                     | 2,752                              | 2,752                |
| <u>\$ -</u>                      | <u>\$ 376,998</u>                     | <u>\$ 1,063,780</u> | <u>\$ 806,579</u>          | <u>\$ 838,376</u>                     | <u>\$ 1,581,790</u>                | <u>\$ 12,487,680</u> |
| \$ -                             | \$ 30,028                             | \$ -                | \$ -                       | \$ 129                                | \$ 10,157                          | \$ 209,203           |
| -                                | -                                     | -                   | -                          | 334,524                               | -                                  | 334,524              |
| -                                | 30,028                                | -                   | -                          | 334,653                               | 10,157                             | 543,727              |
| -                                | 154,302                               | -                   | -                          | -                                     | 67,052                             | 221,354              |
| -                                | -                                     | -                   | -                          | -                                     | -                                  | 1,932,311            |
| -                                | 192,668                               | 1,063,780           | 806,579                    | 503,723                               | 1,504,581                          | 9,790,288            |
| -                                | 192,668                               | 1,063,780           | 806,579                    | 503,723                               | 1,504,581                          | 11,722,599           |
| <u>\$ -</u>                      | <u>\$ 376,998</u>                     | <u>\$ 1,063,780</u> | <u>\$ 806,579</u>          | <u>\$ 838,376</u>                     | <u>\$ 1,581,790</u>                | <u>\$ 12,487,680</u> |

CITY OF RAMSEY

Nonmajor Capital Project Funds  
 Combining Statement of Revenue, Expenditures, and Changes in Fund Balances  
 Year Ended December 31, 2020

|   | State-Aid<br>Construction | RALF<br>Funded<br>Projects | Trott Brook<br>Cemetery<br>Perpetual Care | Park<br>Improvement | Parking<br>Ramp<br>Maintenance |
|---|---------------------------|----------------------------|---|---------------------|--------------------------------|
| <b>Revenue</b>  |                           |                            |   |                     |                                |
| Property taxes  | \$ -                      | \$ -                       | \$ -                                      | \$ -                | \$ -                           |
| Franchise fees  | -                         | -                          | -   | -                   | -                              |
| Special assessments   | -                         | -                          | -   | -                   | -                              |
| Intergovernmental revenue                                   | 1,676,035                 | -                          | -   | -                   | -                              |
| Charges for services  | -                         | 145,240                    | -   | 369,201             | -                              |
| <b>Other revenue</b>  |                           |                            |   |                     |                                |
| Investment earnings   | 74,780                    | -                          | 1,936                                     | 106,160             | 266                            |
| Miscellaneous   | -                         | 36                         | 1,300                                     | -                   | 122,847                        |
| <b>Total revenue</b>  | <u>1,750,815</u>          | <u>145,276</u>             | <u>3,236</u>                              | <u>475,361</u>      | <u>123,113</u>                 |
| <b>Expenditures</b>   |                           |                            |   |                     |                                |
| <b>Current</b>  |                           |                            |   |                     |                                |
| General government  | -                         | -                          | -   | -                   | 109,129                        |
| Highways and streets  | -                         | -                          | -   | -                   | -                              |
| Culture and recreation                                      | -                         | 88,232                     | -   | 32,784              | -                              |
| Capital outlay  | 1,925,900                 | -                          | -   | -                   | -                              |
| <b>Debt service</b>   |                           |                            |   |                     |                                |
| Interest and fiscal charges                                 | -                         | -                          | -   | -                   | -                              |
| <b>Total expenditures</b>                                   | <u>1,925,900</u>          | <u>88,232</u>              | <u>-</u>                                  | <u>32,784</u>       | <u>109,129</u>                 |
| <b>Excess (deficiency) of revenue<br/>over expenditures</b> | (175,085)                 | 57,044                     | 3,236                                     | 442,577             | 13,984                         |
| <b>Other financing sources (uses)</b>                       |                           |                            |   |                     |                                |
| Transfers in  | 200,000                   | -                          | -   | -                   | -                              |
| Transfers (out)   | -                         | -                          | -   | -                   | -                              |
| <b>Total other financing<br/>sources (uses)</b>             | <u>200,000</u>            | <u>-</u>                   | <u>-</u>                                  | <u>-</u>            | <u>-</u>                       |
| <b>Net change in fund balances</b>                          | 24,915                    | 57,044                     | 3,236                                     | 442,577             | 13,984                         |
| <b>Fund balances</b>  |                           |                            |   |                     |                                |
| Beginning of year   | <u>1,907,396</u>          | <u>396,589</u>             | <u>63,900</u>                             | <u>4,682,220</u>    | <u>59,407</u>                  |
| End of year   | <u>\$ 1,932,311</u>       | <u>\$ 453,633</u>          | <u>\$ 67,136</u>                          | <u>\$ 5,124,797</u> | <u>\$ 73,391</u>               |

| <u>Sunwood Drive<br/>Realignment</u> | <u>Puma/Bunker<br/>Street<br/>Improvement</u> | <u>Landfill</u>     | <u>Equipment<br/>Revolving</u> | <u>Public Facilities<br/>Construction</u> | <u>Pavement<br/>Management<br/>Program</u> | <u>Totals</u>        |
|--------------------------------------|---|---------------------|--------------------------------|---|--|----------------------|
| \$ -                                 | \$ -  | \$ -                | \$ -                           | \$ 44,520                                 | \$ -                                       | \$ 44,520            |
| -                                    | -   | -                   | -                              | -   | 423,045                                    | 423,045              |
| -                                    | 311,174                                       | -                   | -                              | -   | 15,239                                     | 326,413              |
| -                                    | 490,000                                       | -                   | -                              | -   | -  | 2,166,035            |
| -                                    | -   | -                   | -                              | -   | -  | 514,441              |
| -                                    | -   | 63,468              | 23,313                         | 43,748                                    | 25,158                                     | 338,829              |
| -                                    | 25,325  | -                   | 47,000                         | 2,001                                     | 260,752                                    | 459,261              |
| -                                    | 826,499                                       | 63,468              | 70,313                         | 90,269                                    | 724,194                                    | 4,272,544            |
| -                                    | 1,092   | -                   | 18,529                         | -   | -  | 128,750              |
| -                                    | -   | -                   | -                              | -   | 5,306                                      | 5,306                |
| -                                    | -   | -                   | -                              | -   | -  | 121,016              |
| -                                    | 694,799                                       | -                   | 12,870                         | -   | 28,872                                     | 2,662,441            |
| -                                    | -   | -                   | -                              | 7,462                                     | -  | 7,462                |
| -                                    | 695,891                                       | -                   | 31,399                         | 7,462                                     | 34,178                                     | 2,924,975            |
| -                                    | 130,608                                       | 63,468              | 38,914                         | 82,807                                    | 690,016                                    | 1,347,569            |
| -                                    | -   | -                   | 412,864                        | 137,622                                   | -  | 750,486              |
| <u>(310,509)</u>                     | <u>(302,019)</u>                              | <u>(1,200,000)</u>  | <u>(441,049)</u>               | <u>(1,000,000)</u>                        | <u>-</u>                                   | <u>(3,253,577)</u>   |
| <u>(310,509)</u>                     | <u>(302,019)</u>                              | <u>(1,200,000)</u>  | <u>(28,185)</u>                | <u>(862,378)</u>                          | <u>-</u>                                   | <u>(2,503,091)</u>   |
| (310,509)                            | (171,411)                                     | (1,136,532)         | 10,729                         | (779,571)                                 | 690,016                                    | (1,155,522)          |
| 310,509                              | 364,079                                       | 2,200,312           | 795,850                        | 1,283,294                                 | 814,565                                    | 12,878,121           |
| <u>\$ -</u>                          | <u>\$ 192,668</u>                             | <u>\$ 1,063,780</u> | <u>\$ 806,579</u>              | <u>\$ 503,723</u>                         | <u>\$ 1,504,581</u>                        | <u>\$ 11,722,599</u> |



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**STATISTICAL SECTION (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<br>These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.   | <u>138-143</u> |
| Revenue Capacity<br>These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.   | <u>144-147</u> |
| Debt Capacity<br>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>148-151</u> |
| Demographic and Economic Information<br>These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.  | <u>152-153</u> |
| Operating Information<br>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>154-156</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 Ten Fiscal Years**  
**(accrual basis of accounting)**

|   | Fiscal Year           |                       |                       |                       |                       |                       |                       |                       |                       |                       |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|   | 2011                  | 2012                  | 2013                  | 2014                  | 2015                  | 2016                  | 2017                  | 2018                  | 2019                  | 2020                  |
| Governmental activities                     |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Net investment in capital assets            | \$ 39,794,321         | \$ 41,998,822         | \$ 40,374,256         | \$ 41,657,601         | \$ 41,216,689         | \$ 42,170,710         | \$ 42,129,791         | \$ 43,551,135         | \$ 44,658,317         | \$ 52,756,077         |
| Restricted                                  | 22,103,948            | 14,632,006            | 16,128,452            | 15,273,582            | 18,430,141            | 18,323,930            | 19,679,434            | 20,935,216            | 21,006,537            | 18,957,706            |
| Unrestricted                                | 14,433,838            | 7,298,825             | 8,107,485             | 8,120,953             | 13,292,971            | 13,832,461            | 13,559,175            | 15,666,889            | 16,759,261            | 22,499,652            |
| Total governmental activities net position  | <u>\$ 76,332,107</u>  | <u>\$ 63,929,653</u>  | <u>\$ 64,610,193</u>  | <u>\$ 65,052,136</u>  | <u>\$ 72,939,801</u>  | <u>\$ 74,327,101</u>  | <u>\$ 75,368,400</u>  | <u>\$ 80,153,240</u>  | <u>\$ 82,424,115</u>  | <u>\$ 94,213,435</u>  |
| Business-type activities                    |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Net investment in capital assets            | \$ 51,748,092         | \$ 50,843,868         | \$ 50,494,576         | \$ 50,427,367         | \$ 49,340,145         | \$ 51,959,594         | \$ 53,855,285         | \$ 53,653,338         | \$ 55,575,211         | \$ 56,166,921         |
| Unrestricted                                | 23,764,060            | 27,486,732            | 28,969,730            | 30,915,832            | 34,206,676            | 35,953,541            | 38,306,851            | 43,024,292            | 46,993,793            | 44,568,513            |
| Total business-type activities net position | <u>\$ 75,512,152</u>  | <u>\$ 78,330,600</u>  | <u>\$ 79,464,306</u>  | <u>\$ 81,343,199</u>  | <u>\$ 83,546,821</u>  | <u>\$ 87,913,135</u>  | <u>\$ 92,162,136</u>  | <u>\$ 96,677,630</u>  | <u>\$ 102,569,004</u> | <u>\$ 100,735,434</u> |
| Total government                            |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Net investment in capital assets            | \$ 91,542,413         | \$ 92,842,690         | \$ 90,868,832         | \$ 92,084,968         | \$ 90,556,834         | \$ 94,130,304         | \$ 95,985,076         | \$ 97,204,473         | \$ 100,233,528        | \$ 108,922,998        |
| Restricted                                  | 22,103,948            | 14,632,006            | 16,128,452            | 15,273,582            | 18,430,141            | 18,323,930            | 19,679,434            | 20,935,216            | 21,006,537            | 18,957,706            |
| Unrestricted                                | 38,197,898            | 34,785,557            | 37,077,215            | 39,036,785            | 47,499,647            | 49,786,002            | 51,866,026            | 58,691,181            | 63,753,054            | 67,068,165            |
| Total government net position               | <u>\$ 151,844,259</u> | <u>\$ 142,260,253</u> | <u>\$ 144,074,499</u> | <u>\$ 146,395,335</u> | <u>\$ 156,486,622</u> | <u>\$ 162,240,236</u> | <u>\$ 167,530,536</u> | <u>\$ 176,830,870</u> | <u>\$ 184,993,119</u> | <u>\$ 194,948,869</u> |

Note 1: The City implemented GASB Statement No. 68 in fiscal 2015, recording a change in accounting principle that decreased unrestricted net position. Prior year balances are not restated.

Note 2: The City reported a prior period adjustment in fiscal 2016 that increased the net investment in capital assets. Prior year balances are not restated.

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

|   | Fiscal Year            |                        |                       |                       |                      |                       |                       |                       |                       |                       |
|---|------------------------|------------------------|-----------------------|-----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|   | <u>2011</u>            | <u>2012</u>            | <u>2013</u>           | <u>2014</u>           | <u>2015</u>          | <u>2016</u>           | <u>2017</u>           | <u>2018</u>           | <u>2019</u>           | <u>2020</u>           |
| <b>Expenses</b>   |                        |                        |                       |                       |                      |                       |                       |                       |                       |                       |
| Governmental activities:                                  |                        |                        |                       |                       |                      |                       |                       |                       |                       |                       |
| General government  | \$ 5,559,732           | \$ 18,976,842          | \$ 3,735,657          | \$ 4,087,755          | \$ 4,075,505         | \$ 4,528,920          | \$ 4,992,809          | \$ 5,078,516          | \$ 5,139,352          | \$ 5,640,679          |
| Public safety   | 4,307,045              | 4,218,066              | 4,074,688             | 4,079,362             | 4,349,763            | 5,875,567             | 5,782,563             | 5,167,897             | 5,844,265             | 6,468,397             |
| Highways and streets                                      | 6,129,272              | 5,659,428              | 5,215,260             | 4,263,552             | 3,197,571            | 3,826,143             | 4,254,234             | 4,191,395             | 4,442,720             | 4,028,294             |
| Culture and recreation                                    | 1,267,292              | 1,216,583              | 1,415,736             | 1,422,810             | 1,867,274            | 1,931,537             | 2,384,845             | 1,751,345             | 1,756,810             | 1,917,228             |
| Economic Development                                      | -                      | -                      | -                     | -                     | -                    | -                     | -                     | -                     | -                     | 481,858               |
| Interest and fiscal charges                               | 1,302,228              | 2,555,567              | 1,220,471             | 1,168,513             | 983,379              | 890,305               | 952,965               | 883,292               | 845,651               | 839,444               |
| <b>Total governmental activities expenses</b>             | <b>18,565,569</b>      | <b>32,626,486</b>      | <b>15,661,812</b>     | <b>15,021,992</b>     | <b>14,473,492</b>    | <b>17,052,472</b>     | <b>18,367,416</b>     | <b>17,072,445</b>     | <b>18,028,798</b>     | <b>19,375,900</b>     |
| Business-type activities:                                 |                        |                        |                       |                       |                      |                       |                       |                       |                       |                       |
| Water utility   | 1,358,050              | 1,228,012              | 1,293,201             | 1,221,211             | 1,278,204            | 1,489,070             | 1,396,021             | 1,590,737             | 1,483,584             | 1,657,356             |
| Sewer utility   | 1,149,318              | 1,152,760              | 1,190,551             | 1,282,302             | 1,291,509            | 1,438,141             | 1,535,664             | 1,523,670             | 1,631,260             | 1,723,238             |
| Street light utility                                      | 163,758                | 165,651                | 176,736               | 161,733               | 178,666              | 176,732               | 159,378               | 160,952               | 171,619               | 169,463               |
| Recycling utility   | 302,947                | 302,936                | 308,629               | 321,321               | 320,901              | 359,418               | 373,775               | 380,055               | 380,192               | 366,764               |
| Storm water utility                                       | 410,666                | 496,309                | 491,370               | 509,709               | 557,267              | 742,043               | 633,101               | 573,878               | 590,645               | 777,252               |
| <b>Total business-type activities</b>                     | <b>3,384,739</b>       | <b>3,345,668</b>       | <b>3,460,487</b>      | <b>3,496,276</b>      | <b>3,626,547</b>     | <b>4,205,404</b>      | <b>4,097,939</b>      | <b>4,229,292</b>      | <b>4,257,300</b>      | <b>4,694,073</b>      |
| <b>Total government expenses</b>                          | <b>\$ 21,950,308</b>   | <b>\$ 35,972,154</b>   | <b>\$ 19,122,299</b>  | <b>\$ 18,518,268</b>  | <b>\$ 18,100,039</b> | <b>\$ 21,257,876</b>  | <b>\$ 22,465,355</b>  | <b>\$ 21,301,737</b>  | <b>\$ 22,286,098</b>  | <b>\$ 24,069,973</b>  |
| <b>Program Revenues</b>                                   |                        |                        |                       |                       |                      |                       |                       |                       |                       |                       |
| Governmental activities:                                  |                        |                        |                       |                       |                      |                       |                       |                       |                       |                       |
| Charges for services:                                     |                        |                        |                       |                       |                      |                       |                       |                       |                       |                       |
| General government  | \$ 313,195             | \$ 416,152             | \$ 479,970            | \$ 461,538            | \$ 529,820           | \$ 457,901            | \$ 571,464            | \$ 691,819            | \$ 640,173            | \$ 534,279            |
| Public safety   | 918,296                | 1,177,840              | 901,570               | 626,844               | 946,887              | 698,310               | 878,141               | 1,168,258             | 1,098,016             | 974,955               |
| Highways and streets                                      | 738,136                | 81,159                 | 239,234               | 266,447               | 347,984              | 261,658               | 235,020               | 229,555               | 214,272               | 259,161               |
| Culture and recreation                                    | 9,910                  | 628,571                | 158,376               | 173,310               | 815,511              | 483,727               | 585,033               | 1,355,365             | 926,530               | 373,669               |
| Operating grants and contributions                        | 298,077                | 2,008,709              | 1,180,725             | 385,574               | 9,999,527            | 508,694               | 379,185               | 368,099               | 461,826               | 603,389               |
| Capital grants and contributions                          | 4,187,265              | 3,866,331              | 3,208,950             | 3,023,145             | 3,124,565            | 3,809,965             | 5,026,857             | 4,765,578             | 3,434,344             | 4,930,496             |
| <b>Total governmental activities program revenues</b>     | <b>6,464,879</b>       | <b>8,178,762</b>       | <b>6,168,825</b>      | <b>4,936,858</b>      | <b>15,764,294</b>    | <b>6,220,255</b>      | <b>7,675,700</b>      | <b>8,578,674</b>      | <b>6,775,161</b>      | <b>7,675,949</b>      |
| Business-type activities:                                 |                        |                        |                       |                       |                      |                       |                       |                       |                       |                       |
| Charges for services:                                     |                        |                        |                       |                       |                      |                       |                       |                       |                       |                       |
| Water utility   | 1,821,386              | 2,131,460              | 1,997,302             | 1,860,380             | 2,045,225            | 1,953,478             | 2,772,003             | 3,484,687             | 2,138,209             | 2,541,651             |
| Sewer utility   | 1,236,771              | 1,324,342              | 1,341,674             | 1,393,157             | 1,392,101            | 1,458,250             | 1,784,755             | 2,182,944             | 1,672,072             | 1,714,469             |
| Street light utility                                      | 178,850                | 179,124                | 177,158               | 188,185               | 190,872              | 196,253               | 204,418               | 211,360               | 217,169               | 216,545               |
| Recycling utility   | 297,226                | 296,358                | 298,034               | 309,160               | 307,128              | 308,052               | 310,471               | 317,090               | 319,940               | 319,664               |
| Storm water utility                                       | 617,579                | 647,169                | 677,936               | 706,135               | 770,812              | 1,034,552             | 958,960               | 1,057,705             | 1,168,494             | 1,164,868             |
| Operating grants and contributions                        | 50,279                 | 57,239                 | 79,358                | 65,817                | 39,423               | 67,100                | 92,602                | 72,257                | 67,961                | 57,865                |
| Capital grants and contributions                          | 88,349                 | 1,315,030              | 488,687               | 101,107               | 1,185,135            | 1,799,057             | 1,864,137             | 906,190               | 2,596,210             | 1,683,338             |
| <b>Total business-type activities program revenues</b>    | <b>4,290,440</b>       | <b>5,950,722</b>       | <b>5,060,149</b>      | <b>4,623,941</b>      | <b>5,930,696</b>     | <b>6,816,742</b>      | <b>7,987,346</b>      | <b>8,232,233</b>      | <b>8,180,055</b>      | <b>7,698,400</b>      |
| <b>Total government program revenues</b>                  | <b>\$ 10,755,319</b>   | <b>\$ 14,129,484</b>   | <b>\$ 11,228,974</b>  | <b>\$ 9,560,799</b>   | <b>\$ 21,694,990</b> | <b>\$ 13,036,997</b>  | <b>\$ 15,663,046</b>  | <b>\$ 16,810,907</b>  | <b>\$ 14,955,216</b>  | <b>\$ 15,374,349</b>  |
| Net (expense)/revenue                                     |                        |                        |                       |                       |                      |                       |                       |                       |                       |                       |
| Governmental activities                                   | \$ (12,100,690)        | \$ (24,447,724)        | \$ (9,492,987)        | \$ (10,085,134)       | \$ 1,290,802         | \$ (10,832,217)       | \$ (10,691,716)       | \$ (8,493,771)        | \$ (11,253,637)       | \$ (11,699,951)       |
| Business-type activities                                  | 905,701                | 2,605,054              | 1,599,662             | 1,127,665             | 2,304,149            | 2,611,338             | 3,889,407             | 4,002,941             | 3,922,755             | 3,004,327             |
| <b>Total government net expense</b>                       | <b>\$ (11,194,989)</b> | <b>\$ (21,842,670)</b> | <b>\$ (7,893,325)</b> | <b>\$ (8,957,469)</b> | <b>\$ 3,594,951</b>  | <b>\$ (8,220,879)</b> | <b>\$ (6,802,309)</b> | <b>\$ (4,490,830)</b> | <b>\$ (7,330,882)</b> | <b>\$ (8,695,624)</b> |
| <b>General Revenues and Other Changes in Net Position</b> |                        |                        |                       |                       |                      |                       |                       |                       |                       |                       |
| Governmental activities:                                  |                        |                        |                       |                       |                      |                       |                       |                       |                       |                       |
| Property taxes  | \$ 11,671,760          | \$ 11,454,519          | \$ 10,421,456         | \$ 9,423,457          | \$ 10,064,621        | \$ 10,674,696         | \$ 11,136,810         | \$ 12,384,300         | \$ 12,894,388         | \$ 13,744,948         |
| Franchise fees  | -                      | -                      | -                     | -                     | -                    | -                     | -                     | -                     | -                     | 423,045               |
| General grants and contributions                          | 120,932                | 9,175                  | 38,577                | 3,198                 | 4,204                | 3,905                 | 3,586                 | 102,994               | 5,617                 | 2,053,933             |
| Investment earnings (charges)                             | 903,786                | 474,076                | (411,446)             | 980,922               | 422,405              | 280,597               | 454,089               | 578,770               | 1,122,573             | 1,035,274             |
| Gain on sale of capital assets                            | 14,716                 | -                      | 12,940                | -                     | 8,914                | -                     | 5,530                 | 75,047                | 8,428                 | 2,372                 |
| Transfers   | 1,199,585              | 107,500                | 112,000               | 119,500               | 124,000              | 214,445               | 133,000               | 137,500               | (506,494)             | 6,229,699             |
| <b>Total governmental activities</b>                      | <b>13,910,779</b>      | <b>12,045,270</b>      | <b>10,173,527</b>     | <b>10,527,077</b>     | <b>10,624,144</b>    | <b>11,173,643</b>     | <b>11,733,015</b>     | <b>13,278,611</b>     | <b>13,524,512</b>     | <b>23,489,271</b>     |
| Business-type activities:                                 |                        |                        |                       |                       |                      |                       |                       |                       |                       |                       |
| Investment earnings (charges)                             | 460,228                | 320,894                | (353,956)             | 870,728               | 385,490              | 325,628               | 492,594               | 650,053               | 1,462,125             | 1,391,802             |
| Transfers   | (1,199,585)            | (107,500)              | (112,000)             | (119,500)             | (124,000)            | (214,445)             | (133,000)             | (137,500)             | 506,494               | (6,229,699)           |
| <b>Total business-type activities</b>                     | <b>(739,357)</b>       | <b>213,394</b>         | <b>(465,956)</b>      | <b>751,228</b>        | <b>261,490</b>       | <b>111,183</b>        | <b>359,594</b>        | <b>512,553</b>        | <b>1,968,619</b>      | <b>(4,837,897)</b>    |
| <b>Total government</b>                                   | <b>\$ 13,171,422</b>   | <b>\$ 12,258,664</b>   | <b>\$ 9,707,571</b>   | <b>\$ 11,278,305</b>  | <b>\$ 10,885,634</b> | <b>\$ 11,284,826</b>  | <b>\$ 12,092,609</b>  | <b>\$ 13,791,164</b>  | <b>\$ 15,493,131</b>  | <b>\$ 18,651,374</b>  |
| <b>Change in Net Position</b>                             |                        |                        |                       |                       |                      |                       |                       |                       |                       |                       |
| Governmental activities                                   | \$ 1,810,089           | \$ (12,402,454)        | \$ 680,540            | \$ 441,943            | \$ 11,914,946        | \$ 341,426            | \$ 1,041,299          | \$ 4,784,840          | \$ 2,270,875          | \$ 11,789,320         |
| Business-type activities                                  | 166,344                | 2,818,448              | 1,133,706             | 1,878,893             | 2,565,639            | 2,722,521             | 4,249,001             | 4,515,494             | 5,891,374             | (1,833,570)           |
| <b>Total government</b>                                   | <b>\$ 1,976,433</b>    | <b>\$ (9,584,006)</b>  | <b>\$ 1,814,246</b>   | <b>\$ 2,320,836</b>   | <b>\$ 14,480,585</b> | <b>\$ 3,063,947</b>   | <b>\$ 5,290,300</b>   | <b>\$ 9,300,334</b>   | <b>\$ 8,162,249</b>   | <b>\$ 9,955,750</b>   |

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

| <u>Fiscal Year</u> | <u>Property Tax</u> | <u>Tax Increment</u> | <u>Franchise Fees</u> | <u>Total</u>  |
|--------------------|---------------------|----------------------|-----------------------|---------------|
| 2011               | \$ 8,048,173        | \$ 3,623,587         | \$ -                  | \$ 11,671,760 |
| 2012               | 11,454,519          | 2,703,765            | -                     | 14,158,284    |
| 2013               | 8,186,852           | 2,234,604            | -                     | 10,421,456    |
| 2014               | 8,755,276           | 668,181              | -                     | 9,423,457     |
| 2015               | 9,393,365           | 671,256              | -                     | 10,064,621    |
| 2016               | 9,974,695           | 700,001              | -                     | 10,674,696    |
| 2017               | 10,423,864          | 712,946              | -                     | 11,136,810    |
| 2018               | 11,400,536          | 983,764              | -                     | 12,384,300    |
| 2019               | 11,819,552          | 1,074,836            | -                     | 12,894,388    |
| 2020               | 12,515,773          | 1,229,175            | 423,045               | 14,167,993    |

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

|                                    | Fiscal Year          |                      |                      |                      |                      |                      |                      |                      |                      |                      |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                    | <u>2011</u>          | <u>2012</u>          | <u>2013</u>          | <u>2014</u>          | <u>2015</u>          | <u>2016</u>          | <u>2017</u>          | <u>2018</u>          | <u>2019</u>          | <u>2020</u>          |
| General fund                       |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Nonspendable                       | \$ 9,929             | \$ 4,042             | \$ 50,561            | \$ 4,805             | \$ 1,613             | \$ 15,431            | \$ 12,393            | \$ 21,335            | \$ 23,640            | \$ 16,849            |
| Assigned                           | 125,015              | 142,419              | 175,008              | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| Unassigned                         | 6,253,688            | 6,578,822            | 6,545,825            | 6,977,764            | 7,271,432            | 7,501,962            | 7,900,225            | 8,468,792            | 8,856,806            | 10,073,204           |
| Total general fund                 | <u>\$ 6,388,632</u>  | <u>\$ 6,725,283</u>  | <u>\$ 6,771,394</u>  | <u>\$ 6,982,569</u>  | <u>\$ 7,273,045</u>  | <u>\$ 7,517,393</u>  | <u>\$ 7,912,618</u>  | <u>\$ 8,490,127</u>  | <u>\$ 8,880,446</u>  | <u>\$ 10,090,053</u> |
| All other governmental funds       |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Nonspendable                       | \$ 304               | \$ -                 | \$ 590               | \$ -                 | \$ -                 | \$ 450               | \$ 920               | \$ 1,205             | \$ 1,801             | \$ 295               |
| Restricted                         | 25,032,219           | 17,606,291           | 19,148,705           | 15,295,400           | 18,484,179           | 18,377,993           | 18,187,321           | 19,369,642           | 19,957,595           | 27,518,666           |
| Committed                          | 819,839              | 946,312              | 927,557              | 743,944              | 890,603              | 1,041,932            | 1,226,234            | 1,631,444            | 1,184,262            | 1,326,070            |
| Assigned                           | 10,552,354           | 9,962,381            | 10,719,398           | 10,651,554           | 12,645,683           | 13,331,150           | 13,394,815           | 14,094,178           | 15,297,043           | 18,886,283           |
| Unassigned                         | (853,086)            | (456,692)            | (282,159)            | (110,979)            | (556,135)            | (87,659)             | -                    | -                    | -                    | -                    |
| Total all other governmental funds | <u>\$ 35,551,630</u> | <u>\$ 28,058,292</u> | <u>\$ 30,514,091</u> | <u>\$ 26,579,919</u> | <u>\$ 31,464,330</u> | <u>\$ 32,663,866</u> | <u>\$ 32,809,290</u> | <u>\$ 35,096,469</u> | <u>\$ 36,440,701</u> | <u>\$ 47,731,314</u> |

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

|   | Fiscal Year         |                       |                     |                       |                     |                     |                   |                     |                     |                      |
|---|---------------------|-----------------------|---------------------|-----------------------|---------------------|---------------------|-------------------|---------------------|---------------------|----------------------|
|   | <u>2011</u>         | <u>2012</u>           | <u>2013</u>         | <u>2014</u>           | <u>2015</u>         | <u>2016</u>         | <u>2017</u>       | <u>2018</u>         | <u>2019</u>         | <u>2020</u>          |
| <b>Revenues</b>   |                     |                       |                     |                       |                     |                     |                   |                     |                     |                      |
| Property taxes  | \$ 11,709,649       | \$ 11,545,803         | \$ 10,490,825       | \$ 9,544,771          | \$ 10,175,399       | \$ 10,684,896       | \$ 11,150,611     | \$ 12,416,534       | \$ 12,872,234       | \$ 13,682,348        |
| Franchise fees  | -                   | -                     | -                   | -                     | -                   | -                   | -                 | -                   | -                   | 423,045              |
| Special assessments                                     | 545,764             | 436,854               | 370,791             | 326,465               | 468,844             | 444,235             | 959,217           | 559,599             | 1,025,527           | 484,810              |
| Licenses and permits                                    | 368,153             | 534,910               | 718,875             | 458,532               | 784,954             | 526,008             | 732,129           | 1,031,944           | 901,222             | 850,504              |
| Intergovernmental revenue                               | 3,140,747           | 3,736,095             | 2,919,701           | 2,615,851             | 2,052,791           | 1,795,988           | 2,213,034         | 2,947,966           | 1,518,639           | 5,793,188            |
| Charges for services                                    | 1,517,320           | 1,681,400             | 877,849             | 966,951               | 1,779,697           | 1,298,085           | 1,469,703         | 2,355,969           | 1,892,517           | 1,246,378            |
| Fines and forfeits                                      | 105,833             | 75,562                | 73,110              | 72,216                | 60,236              | 66,410              | 59,701            | 46,651              | 49,479              | 34,735               |
| Investment earnings (charges)                           | 895,184             | 468,032               | (403,836)           | 965,382               | 416,508             | 276,142             | 447,200           | 570,243             | 1,104,969           | 1,020,655            |
| Other   | 746,505             | 1,909,229             | 1,402,508           | 596,208               | 10,679,794          | 773,836             | 707,675           | 765,601             | 1,036,319           | 842,747              |
| <b>Total Revenues</b>                                   | <u>19,029,155</u>   | <u>20,387,885</u>     | <u>16,449,823</u>   | <u>15,546,376</u>     | <u>26,418,223</u>   | <u>15,865,600</u>   | <u>17,739,270</u> | <u>20,694,507</u>   | <u>20,400,906</u>   | <u>24,378,410</u>    |
| <b>Expenditures</b>                                     |                     |                       |                     |                       |                     |                     |                   |                     |                     |                      |
| General government                                      | 4,847,669           | 18,291,512            | 2,837,610           | 3,175,959             | 3,119,273           | 3,537,925           | 4,031,933         | 4,212,365           | 4,358,408           | 4,849,293            |
| Public safety   | 3,886,613           | 3,860,697             | 3,740,132           | 3,809,209             | 4,011,871           | 4,234,482           | 4,727,493         | 4,788,902           | 5,360,402           | 5,967,770            |
| Highways and streets                                    | 4,944,097           | 4,391,415             | 3,883,519           | 2,930,144             | 1,815,409           | 2,199,615           | 2,542,463         | 2,390,707           | 2,528,216           | 2,068,827            |
| Culture and recreation                                  | 857,927             | 836,452               | 1,013,089           | 1,004,750             | 1,428,116           | 1,478,090           | 1,960,624         | 1,291,816           | 1,281,153           | 1,476,727            |
| Economic development                                    | -                   | -                     | -                   | -                     | -                   | -                   | -                 | -                   | -                   | 481,858              |
| Capital outlay  | 6,589,201           | 3,370,128             | 705,383             | 3,688,952             | 6,314,573           | 2,756,193           | 1,922,947         | 3,568,285           | 1,505,922           | 7,406,231            |
| Debt service  |                     |                       |                     |                       |                     |                     |                   |                     |                     |                      |
| Principal   | 1,810,000           | 1,485,000             | 1,315,000           | 1,580,000             | 8,780,000           | 1,735,000           | 2,085,000         | 2,100,000           | 2,280,000           | 4,045,000            |
| Interest  | 1,220,906           | 2,681,176             | 1,213,120           | 1,179,859             | 1,103,614           | 965,474             | 967,281           | 923,125             | 854,188             | 873,623              |
| <b>Total Expenditures</b>                               | <u>24,156,413</u>   | <u>34,916,380</u>     | <u>14,707,853</u>   | <u>17,368,873</u>     | <u>26,572,856</u>   | <u>16,906,779</u>   | <u>18,237,741</u> | <u>19,275,200</u>   | <u>18,168,289</u>   | <u>27,169,329</u>    |
| Excess (deficiency) of revenues over expenditures       | (5,127,258)         | (14,528,495)          | 1,741,970           | (1,822,497)           | (154,633)           | (1,041,179)         | (498,471)         | 1,419,307           | 2,232,617           | (2,790,919)          |
| <b>Other financing sources (uses)</b>                   |                     |                       |                     |                       |                     |                     |                   |                     |                     |                      |
| Bonds issued  | 4,365,000           | 7,320,000             | 635,000             | 875,000               | 5,085,000           | 1,650,000           | 895,000           | 1,175,000           | -                   | 9,055,000            |
| Refunding bonds issued                                  | 3,090,000           | 16,875,000            | -                   | -                     | -                   | -                   | -                 | -                   | -                   | -                    |
| Premium/(Discount) on debt issues                       | (22,036)            | 284,907               | -                   | -                     | 111,606             | 69,482              | 5,590             | 35,246              | -                   | 4,068                |
| Payments on refunded bonds                              | -                   | (17,227,352)          | -                   | (2,895,000)           | -                   | -                   | -                 | -                   | -                   | -                    |
| Proceeds on sale of capital assets                      | 19,980              | 11,753                | 12,940              | -                     | 8,914               | -                   | 5,530             | 75,047              | 8,428               | 2,372                |
| Transfers in  | 3,864,855           | 6,237,727             | 2,606,637           | 2,329,539             | 3,642,196           | 2,183,931           | 1,536,025         | 1,447,137           | 1,714,327           | 11,238,331           |
| Transfers (out)   | (2,665,270)         | (6,130,227)           | (2,494,637)         | (2,210,039)           | (3,518,196)         | (1,418,350)         | (1,403,025)       | (1,287,049)         | (2,220,821)         | (5,008,632)          |
| <b>Total other financing sources (uses)</b>             | <u>8,652,529</u>    | <u>7,371,808</u>      | <u>759,940</u>      | <u>(1,900,500)</u>    | <u>5,329,520</u>    | <u>2,485,063</u>    | <u>1,039,120</u>  | <u>1,445,381</u>    | <u>(498,066)</u>    | <u>15,291,139</u>    |
| <b>Net change in fund balances</b>                      | <u>\$ 3,525,271</u> | <u>\$ (7,156,687)</u> | <u>\$ 2,501,910</u> | <u>\$ (3,722,997)</u> | <u>\$ 5,174,887</u> | <u>\$ 1,443,884</u> | <u>\$ 540,649</u> | <u>\$ 2,864,688</u> | <u>\$ 1,734,551</u> | <u>\$ 12,500,220</u> |
| Debt service as a percentage of noncapital expenditures | <u>17.25%</u>       | <u>13.21%</u>         | <u>18.05%</u>       | <u>20.17%</u>         | <u>48.79%</u>       | <u>19.08%</u>       | <u>18.71%</u>     | <u>19.25%</u>       | <u>18.81%</u>       | <u>24.89%</u>        |

**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<br/>Increment</u> | <u>Franchise<br/>Fees</u> | <u>Total</u>  |
|--------------------|---------------------|--------------------------|---------------------------|---------------|
| 2011               | \$ 8,086,062        | \$ 3,623,587             | \$ -                      | \$ 11,709,649 |
| 2012               | 11,545,803          | 2,703,765                | -                         | 14,249,568    |
| 2013               | 8,256,221           | 2,234,604                | -                         | 10,490,825    |
| 2014               | 8,876,590           | 668,181                  | -                         | 9,544,771     |
| 2015               | 9,504,143           | 671,256                  | -                         | 10,175,399    |
| 2016               | 9,984,895           | 700,001                  | -                         | 10,684,896    |
| 2017               | 10,437,665          | 712,946                  | -                         | 11,150,611    |
| 2018               | 11,432,770          | 983,764                  | -                         | 12,416,534    |
| 2019               | 11,797,398          | 1,074,836                | -                         | 12,872,234    |
| 2020               | 12,453,173          | 1,229,175                | 423,045                   | 14,105,393    |

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

| <b>Fiscal<br/>Year<br/>Ended<br/>Dec 31</b> | <b>Real Property</b>            |                                | <b>Personal Property</b> | <b>Total Taxable<br/>Market<br/>Value</b> | <b>Tax<br/>Capacity<br/>Value</b> | <b>Total<br/>Direct<br/>Tax<br/>Rate</b> | <b>Estimated<br/>Actual<br/>Value</b> | <b>Tax Capacity<br/>Value as a<br/>Percentage of<br/>Market Value</b> |
|---|---------------------------------|--------------------------------|--------------------------|---|-----------------------------------|--|---------------------------------------|---|
|   | <b>Residential<br/>Property</b> | <b>Commercial<br/>Property</b> | <b>Other</b>             |   |                                   |  |                                       |   |
| 2011  | \$ 1,672,477,900                | \$ 301,333,900                 | \$ 18,253,100            | \$ 1,992,064,900                          | \$ 20,609,005                     | 39.801                                   | \$ 2,015,100,000                      | 1.03%   |
| 2012  | 1,475,770,635                   | 282,627,300                    | 17,640,900               | 1,776,038,835                             | 19,881,220                        | 44.174                                   | 1,939,707,200                         | 1.12%   |
| 2013  | 1,360,374,300                   | 257,979,400                    | 18,811,000               | 1,637,164,700                             | 18,068,054                        | 44.290                                   | 1,806,808,800                         | 1.10%   |
| 2014  | 1,362,070,464                   | 245,491,800                    | 17,567,700               | 1,625,129,964                             | 19,356,717                        | 44.237                                   | 1,795,975,400                         | 1.19%   |
| 2015  | 1,598,276,536                   | 251,254,300                    | 16,579,800               | 1,866,110,636                             | 21,196,036                        | 42.259                                   | 2,025,977,100                         | 1.14%   |
| 2016  | 1,680,308,461                   | 259,553,800                    | 20,929,000               | 1,960,791,261                             | 22,262,546                        | 43.316                                   | 2,116,664,200                         | 1.14%   |
| 2017  | 1,788,112,555                   | 272,746,700                    | 21,166,600               | 2,082,025,855                             | 23,635,124                        | 42.454                                   | 2,236,219,500                         | 1.14%   |
| 2018  | 2,017,773,356                   | 276,246,500                    | 24,178,500               | 2,318,198,356                             | 26,075,064                        | 41.730                                   | 2,460,843,300                         | 1.12%   |
| 2019  | 2,173,440,579                   | 298,573,500                    | 27,720,100               | 2,499,734,179                             | 28,214,447                        | 40.355                                   | 2,645,430,600                         | 1.13%   |
| 2020  | 2,364,387,414                   | 320,472,500                    | 29,789,700               | 2,714,649,614                             | 30,594,502                        | 39.592                                   | 2,856,636,800                         | 1.13%   |

Note: The tax capacity value of property is calculated by applying a statutory formula to the estimated market value of the property.

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

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

| Fiscal<br>Year                      | City of Ramsey               |                         |                       | County          | School District |               | Other                              | Total                                      |   |
|-------------------------------------|------------------------------|-------------------------|-----------------------|-----------------|-----------------|---------------|------------------------------------|--|---|
|                                     | General<br>Operating<br>Levy | Debt<br>Service<br>Levy | Total<br>City<br>Levy | Anoka<br>County | ISD<br>No 11    | ISD<br>No 728 | Special<br>Taxing<br>Districts (3) | Direct &<br>Overlapping<br>Rates-ISD No 11 | Direct &<br>Overlapping<br>Rates-ISD No 728 |
| Tax rates per \$100 of tax capacity |                              |                         |                       |                 |                 |               |                                    |  |   |
| 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                                     |
| 2013                                | 41.500                       | 2.790                   | 44.290                | 45.453          | 26.751          | 51.290        | 4.146                              | 120.640                                    | 145.179                                     |
| 2014                                | 37.073                       | 7.164                   | 44.237                | 44.495          | 28.265          | 51.286        | 6.031                              | 123.028                                    | 146.049                                     |
| 2015                                | 36.208                       | 6.051                   | 42.259                | 38.443          | 22.482          | 42.483        | 5.226                              | 108.410                                    | 128.411                                     |
| 2016                                | 36.185                       | 7.131                   | 43.316                | 39.398          | 20.885          | 39.266        | 5.448                              | 109.047                                    | 127.428                                     |
| 2017                                | 35.564                       | 6.890                   | 42.454                | 37.273          | 18.590          | 36.659        | 5.087                              | 103.404                                    | 121.473                                     |
| 2018                                | 34.830                       | 6.900                   | 41.730                | 35.820          | 18.392          | 36.137        | 4.902                              | 100.844                                    | 118.589                                     |
| 2019                                | 34.483                       | 5.872                   | 40.355                | 34.908          | 16.330          | 32.865        | 4.619                              | 96.212                                     | 112.747                                     |
| 2020                                | 34.063                       | 5.529                   | 39.592                | 33.483          | 16.948          | 34.371        | 4.361                              | 94.384                                     | 111.807                                     |

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                                  | 2020                       |      |   | 2011                       |      |   |
|---|----------------------------|------|---|----------------------------|------|---|
|   | Taxable<br>Market<br>Value | Rank | Percentage of<br>Total Taxable<br>Market<br>Value | Taxable<br>Market<br>Value | Rank | Percentage of<br>Total Taxable<br>Market<br>Value |
| Residence at the COR Apartments           | \$ 23,332,200              | 1    | 0.86%   | \$ –                       | –    | N/A   |
| PSD LLC                                   | 17,517,950                 | 2    | 0.65%   | 6,263,500                  | 7    | 0.31%   |
| Connexus Energy/Anoka Electric            | 16,695,200                 | 3    | 0.62%   | 20,112,200                 | 1    | 1.01%   |
| Minnegasco/Centerpoint                    | 14,862,400                 | 4    | 0.55%   | 5,941,500                  | 8    | 0.30%   |
| Life Fitness LLC                          | 13,605,800                 | 5    | 0.50%   | –                          | –    | N/A   |
| S & A Partners, LLC                       | 11,479,500                 | 6    | 0.42%   | –                          | –    | N/A   |
| Northstar Marketplace Station             | 9,632,900                  | 7    | 0.35%   | 11,985,700                 | 2    | 0.60%   |
| Parkview East, LLC                        | 9,265,900                  | 8    | 0.34%   | –                          | –    | N/A   |
| Knoll Properties                          | 7,729,700                  | 9    | 0.28%   | –                          | –    | N/A   |
| Vision Ease/Insight Equity                | 6,396,200                  | 10   | 0.24%   | –                          | –    | N/A   |
| Sophia-Ramsey LLC                         | –                          | –    | N/A   | 8,599,300                  | 3    | 0.43%   |
| Brunswick Corporation                     | –                          | –    | N/A   | 8,447,200                  | 4    | 0.42%   |
| 21st Century Bank                         | –                          | –    | N/A   | 7,352,700                  | 5    | 0.37%   |
| Insight Equity APX                        | –                          | –    | N/A   | 6,995,200                  | 6    | 0.35%   |
| Zero-Zone Refrigeration                   | –                          | –    | N/A   | 5,104,800                  | 9    | 0.26%   |
| Molin Concrete                            | –                          | –    | N/A   | 4,569,100                  | 10   | 0.23%   |
| <b>Total principal property taxpayers</b> | <b>\$ 130,517,750</b>      |      | <b>4.81%</b>                                      | <b>\$ 85,371,200</b>       |      | <b>4.29%</b>                                      |

Source: County Board of Equalization and Assessment

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

| <b>Fiscal Year<br/>Ended<br/>December 31</b> | <b>Total Tax<br/>Levy for<br/>Fiscal Year</b> | <b>Collected within the<br/>Fiscal Year of the Levy (2)</b> |                           | <b>Collections in<br/>Subsequent Years</b> | <b>Total Collections to Date</b> |                           |
|--|---|---|---------------------------|--|----------------------------------|---------------------------|
|  |   | <b>Amount</b>   | <b>Percentage of Levy</b> |  | <b>Amount</b>                    | <b>Percentage of Levy</b> |
| 2011   | \$ 8,497,158                                  | \$ 7,975,431  | 93.86%                    | \$ 519,495                                 | \$ 8,494,926                     | 99.97%                    |
| 2012   | 8,782,330                                     | 8,616,750   | 98.11%                    | 163,286                                    | 8,780,036                        | 99.97%                    |
| 2013   | 8,185,481                                     | 7,961,650   | 97.27%                    | 222,073                                    | 8,183,723                        | 99.98%                    |
| 2014   | 8,772,143                                     | 8,649,053   | 98.60%                    | 121,028                                    | 8,770,081                        | 99.98%                    |
| 2015   | 9,407,821                                     | 9,330,900   | 99.18%                    | 72,455                                     | 9,403,355                        | 99.95%                    |
| 2016   | 9,971,075                                     | 9,890,058   | 99.19%                    | 76,198                                     | 9,966,256                        | 99.95%                    |
| 2017   | 10,479,058                                    | 10,409,108  | 99.33%                    | 60,255                                     | 10,469,363                       | 99.91%                    |
| 2018   | 11,374,395                                    | 11,314,369  | 99.47%                    | 39,375                                     | 11,353,744                       | 99.82%                    |
| 2019   | 11,831,335                                    | 11,736,217  | 99.20%                    | 40,785                                     | 11,777,002                       | 99.54%                    |
| 2020   | 12,509,232                                    | 12,405,409  | 99.17%                    | –  | 12,405,409                       | 99.17%                    |

Source: Anoka County records

- (1) Includes general, debt service and EDA levy.
- (2) Includes property tax credit collections shown in intergovernmental revenue.

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

| <b>Fiscal Year</b> | <b>Governmental Activities</b>        |                                       | <b>Total Primary Government</b> | <b>Percentage of Personal Income(1)</b> | <b>Per Capita(1)</b> |
|--------------------|---------------------------------------|---------------------------------------|---------------------------------|---|----------------------|
|                    | <b>General Obligation Bonded Debt</b> | <b>Capital Equipment Certificates</b> |                                 |   |                      |
| 2011               | \$ 30,505,000                         | \$ 170,000                            | \$ 30,675,000                   | 3.34%                                   | \$ 1,294             |
| 2012               | 36,345,000                            | -                                     | 36,345,000                      | 5.02%                                   | 1,525                |
| 2013               | 35,030,000                            | 635,000                               | 35,665,000                      | 4.69%                                   | 1,467                |
| 2014               | 30,615,000                            | 1,450,000                             | 32,065,000                      | 4.04%                                   | 1,286                |
| 2015               | 27,060,000                            | 1,310,000                             | 28,370,000                      | 3.40%                                   | 1,108                |
| 2016               | 27,120,000                            | 1,165,000                             | 28,285,000                      | 3.28%                                   | 1,093                |
| 2017               | 26,075,000                            | 1,020,000                             | 27,095,000                      | 2.93%                                   | 1,032                |
| 2018               | 25,295,000                            | 875,000                               | 26,170,000                      | 2.77%                                   | 989                  |
| 2019               | 23,165,000                            | 725,000                               | 23,890,000                      | 2.30%                                   | 883                  |
| 2020               | 28,325,000                            | 575,000                               | 28,900,000                      | 2.75%                                   | 1,060                |

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 Total Taxable Market Value of Property(1)</u> | <u>Per Capita(2)</u> |
|--------------------|---------------------------------|---|---------------|--|----------------------|
| 2011               | \$ 30,505,000                   | \$ 5,753,130  | \$ 24,751,870 | 1.24%  | \$ 1,044             |
| 2012               | 36,345,000                      | 5,618,631   | 30,726,369    | 1.73%  | 1,289                |
| 2013               | 35,030,000                      | 4,963,143   | 30,066,857    | 1.84%  | 1,237                |
| 2014               | 30,615,000                      | 1,914,472   | 28,700,528    | 1.77%  | 1,151                |
| 2015               | 27,060,000                      | 1,721,796   | 25,338,204    | 1.36%  | 990                  |
| 2016               | 27,120,000                      | 1,778,495   | 25,341,505    | 1.29%  | 980                  |
| 2017               | 26,075,000                      | 2,380,281   | 23,694,719    | 1.14%  | 903                  |
| 2018               | 25,295,000                      | 2,573,517   | 22,721,483    | 0.98%  | 859                  |
| 2019               | 23,165,000                      | 2,749,777   | 20,415,223    | 0.88%  | 755                  |
| 2020               | 28,325,000                      | 1,422,444   | 26,902,556    | 0.99%  | 987                  |

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) The City is using governmental fund net position restricted for debt service. We believe this to be the best amount available to present a consistent net amount when refunding bonds are held for payment, which are not restricted on entity-wide statements due to conversion for full accrual accounting.

**City of Ramsey  
Direct and Overlapping Governmental Activities Debt  
As of December 31, 2020**

| <u>Governmental Unit</u>          | <u>Debt<br/>Outstanding</u> | <u>Estimated<br/>Percentage<br/>Applicable(1)</u> | <u>Estimated<br/>Share of<br/>Overlapping<br/>Debt</u> |
|-----------------------------------|-----------------------------|---|--|
| Debt repaid with property taxes:  |                             |   |  |
| Anoka County                      | \$ 59,945,000               | 7.35%   | \$ 4,405,958   |
| ISD No. 11, Anoka-Hennepin        | 258,745,000                 | 9.88%   | 25,564,006   |
| ISD No. 728, Elk River            | 303,850,000                 | 3.47%   | 10,543,595   |
| Metropolitan Council              | 230,225,000                 | 0.69%   | <u>1,588,553</u>                                       |
| Subtotal, overlapping debt        |                             |   | <u>42,102,112</u>                                      |
| City of Ramsey direct debt        | 28,900,000                  | 100.00%   | <u>28,900,000</u>                                      |
| Total direct and overlapping debt |                             |   | <u>\$ 71,002,112</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**

|   | <u>2011</u>          | <u>2012</u>          | <u>2013</u>          | <u>2014</u>          | <u>Fiscal Year<br/>2015</u> | <u>2016</u>          | <u>2017</u>          | <u>2018</u>          | <u>2019</u>          | <u>2020</u>          |
|---|----------------------|----------------------|----------------------|----------------------|-----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Debt Limit  | \$ 59,384,853        | \$ 57,200,676        | \$ 53,252,703        | \$ 52,910,907        | \$ 59,662,374               | \$ 62,348,919        | \$ 65,840,919        | \$ 72,493,821        | \$ 77,913,726        | \$ 81,439,488        |
| Total net debt applicable to limit                                  | <u>12,206,870</u>    | <u>15,675,147</u>    | <u>15,993,070</u>    | <u>16,141,727</u>    | <u>19,191,513</u>           | <u>18,316,143</u>    | <u>17,454,836</u>    | <u>16,444,851</u>    | <u>15,298,888</u>    | <u>23,195,703</u>    |
| Legal debt margin   | <u>\$ 47,177,983</u> | <u>\$ 41,525,529</u> | <u>\$ 37,259,633</u> | <u>\$ 36,769,180</u> | <u>\$ 40,470,861</u>        | <u>\$ 44,032,776</u> | <u>\$ 48,386,083</u> | <u>\$ 56,048,970</u> | <u>\$ 62,614,838</u> | <u>\$ 58,243,785</u> |
| Total net debt applicable to limit<br>as a percentage of debt limit | 20.56%               | 27.40%               | 30.03%               | 30.51%               | 32.17%                      | 29.38%               | 26.51%               | 22.68%               | 19.64%               | 28.48%               |

**Legal Debt Margin Calculation for Fiscal Year 2020**

|  |                      |
|--|----------------------|
| Taxable Market value                               | \$ 2,714,649,614     |
| Debt limit (3% of market value)                    | 81,439,488           |
| Debt applicable to limit:                          |                      |
| Total bonded debt and certificates                 | \$ 28,900,000        |
| Less:  |                      |
| Obligations issued with special assessments        | (4,740,000)          |
| Amounts available in respective Debt Service Funds | <u>(964,297)</u>     |
| Total deductions                                   | <u>(5,704,297)</u>   |
|  | <u>23,195,703</u>    |
| Legal debt margin                                  | <u>\$ 58,243,785</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.

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

| <b><u>Fiscal Year</u></b> | <b><u>Population (1)</u></b> | <b><u>Personal Income (2)</u></b> | <b><u>Per Capita Personal Income (3)</u></b> | <b><u>School Enrollment (4)</u></b> | <b><u>Unemployment Rate (5)</u></b> |
|---------------------------|------------------------------|-----------------------------------|--|-------------------------------------|-------------------------------------|
| 2011                      | 23,702                       | \$ 917,504,420                    | \$ 38,710                                    | 3,757                               | 6.7%                                |
| 2012                      | 23,835                       | 724,488,660                       | 30,396                                       | 3,714                               | 5.2%                                |
| 2013                      | 24,306                       | 760,381,280                       | 31,754                                       | 4,979                               | 5.0%                                |
| 2014                      | 24,935                       | 793,032,740                       | 31,804                                       | 5,012                               | 5.3%                                |
| 2015                      | 25,598                       | 834,034,036                       | 32,582                                       | 5,126                               | 3.8%                                |
| 2016                      | 25,868                       | 863,189,292                       | 33,369                                       | 5,217                               | 3.7%                                |
| 2017                      | 26,251                       | 925,584,009                       | 35,259                                       | 5,410                               | 3.0%                                |
| 2018                      | 26,462                       | 945,222,640                       | 35,720                                       | 5,449                               | 2.5%                                |
| 2019                      | 27,051                       | 1,037,649,309                     | 38,359                                       | 5,464                               | 3.2%                                |
| 2020                      | 27,263                       | 1,049,407,396                     | 38,492                                       | 5,395                               | 4.4%                                |

(1) Calculated based on census data and City of Ramsey community development 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 #11 and Elk River School District #728. Only includes schools located in Ramsey City limits.

(5) Minnesota Department of Employment and Economic Development.

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

| <u>Employer</u>                      | <u>2020</u>       |             |  | <u>2011</u>       |             |  |
|--------------------------------------|-------------------|-------------|--|-------------------|-------------|--|
|                                      | <u>Employees*</u> | <u>Rank</u> | <u>Percentage of<br/>Total City<br/>Employment**</u> | <u>Employees*</u> | <u>Rank</u> | <u>Percentage of<br/>Total City<br/>Employment</u> |
| Life Fitness/Parabody Inc.           | 278               | 1           | 4.19%  | 350               | 2           | 6.62%  |
| Anderson & Dahlen (Knoll Properties) | 254               | 2           | 3.83%  | 150               | 4           | 2.84%  |
| ISD No. 11 (located in Ramsey)       | 228               | 3           | 3.44%  | 135               | 5           | 2.55%  |
| Connexus Energy/Anoka Electric       | 213               | 4           | 3.21%  | 230               | 3           | 4.35%  |
| BMC/Hoya Vision Ease/Care            | 189               | 5           | 2.85%  | 355               | 1           | 6.71%  |
| Coborns Superstore                   | 171               | 6           | 2.58%  | –                 | –           | N/A  |
| Diamond Graphics                     | 165               | 7           | 2.49%  | –                 | –           | N/A  |
| Zero Zone Refrigeration              | 162               | 8           | 2.44%  | 130               | 6           | 2.46%  |
| Green Valley Greenhouse              | 150               | 9           | 2.26%  | –                 | –           | N/A  |
| Sign Zone/Showdown Displays          | 145               | 10          | 2.19%  | –                 | –           | N/A  |
| Altron Inc                           | –                 | –           | N/A  | 120               | 7           | 2.27%  |
| Waltek                               | –                 | –           | N/A  | 108               | 8           | 2.04%  |
| RJM Distributing                     | –                 | –           | N/A  | 103               | 9           | 1.95%  |
| In'Tech Industries                   | –                 | –           | N/A  | 95                | 10          | 1.80%  |
| <b>Total</b>                         | <b>1,955</b>      |             | <b>29.48%</b>  | <b>1,776</b>      |             | <b>33.59%</b>                                      |

\* Source: City Inquiries with Businesses / Full-time Equivalent

\*\* Source 2020 Q3: DEED Employment; Workforce 6,632

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

| <u>Function</u>           | Fiscal Year  |              |              |              |              |              |              |              |              |              |
|---------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                           | <u>2011</u>  | <u>2012</u>  | <u>2013</u>  | <u>2014</u>  | <u>2015</u>  | <u>2016</u>  | <u>2017</u>  | <u>2018</u>  | <u>2019*</u> | <u>2020</u>  |
| General government        | 19.10        | 18.60        | 16.00        | 20.00        | 19.13        | 17.36        | 18.36        | 18.86        | 18.92        | 19.10        |
| Public safety             |              |              |              |              |              |              |              |              |              |              |
| Police                    |              |              |              |              |              |              |              |              |              |              |
| Officers                  | 23.00        | 23.00        | 22.00        | 22.00        | 24.00        | 24.00        | 26.26        | 26.26        | 27.00        | 27.00        |
| Civilians                 | 5.00         | 5.00         | 5.00         | 5.50         | 4.00         | 4.00         | 3.50         | 3.50         | 4.74         | 4.84         |
| Fire                      |              |              |              |              |              |              |              |              |              |              |
| Firefighters and officers | 9.58         | 9.58         | 9.58         | 9.58         | 9.58         | 9.58         | 9.58         | 9.58         | 10.58        | 10.58        |
| Civilians                 | 1.00         | 0.50         | 0.50         | 0.50         | 0.50         | 1.00         | 0.70         | 0.70         | 0.70         | 0.70         |
| Protective Inspections    | 1.00         | 1.00         | 2.00         | 3.25         | 3.75         | 3.75         | 3.75         | 3.25         | 2.81         | 2.81         |
| Highways and streets      |              |              |              |              |              |              |              |              |              |              |
| Engineering               | 6.60         | 6.60         | 6.30         | 6.30         | 7.00         | 7.00         | 7.00         | 6.00         | 6.00         | 6.00         |
| Streets                   | 7.00         | 7.00         | 7.00         | 7.00         | 7.50         | 8.50         | 8.50         | 10.50        | 10.00        | 9.00         |
| Maintenance               | 5.00         | 5.00         | 5.00         | 5.00         | 5.00         | 5.00         | 5.00         | 5.00         | 3.13         | 3.13         |
| Culture and recreation    | 3.47         | 3.47         | 5.47         | 3.97         | 3.97         | 3.97         | 3.97         | 3.97         | 8.50         | 8.50         |
| Water                     | 2.00         | 2.00         | 4.00         | 3.00         | 4.00         | 4.00         | 4.00         | 4.00         | 4.00         | 4.00         |
| <b>Total</b>              | <u>82.75</u> | <u>81.75</u> | <u>82.85</u> | <u>86.10</u> | <u>88.43</u> | <u>88.16</u> | <u>90.62</u> | <u>91.62</u> | <u>96.38</u> | <u>95.66</u> |

Source: City Budget documents

\* Beginning with 2019 reporting, several positions have moved between departments.

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

| Function                              | Fiscal Year |             |             |             |             |             |             |             |             |             |
|---------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                                       | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> |
| Police***                             |             |             |             |             |             |             |             |             |             |             |
| Number of arrests                     | 463         | 416         | 465         | 377         | 358         | 273         | 255         | 289         | 331         | 292         |
| Motor Vehicle Accidents               | 631         | 471         | 493         | 279         | 279         | 289         | 162         | 466         | 423         | 335         |
| Traffic violations                    | 3,488       | 3,292       | 4,453       | 4,182       | 5,378       | 4,855       | 2,997       | 1,812       | 1,278       | 1,094       |
| Fire                                  |             |             |             |             |             |             |             |             |             |             |
| Number of calls answered              | 483         | 459         | 443         | 486         | 460         | 498         | 698         | 821         | 975         | 1133        |
| Inspections*                          | 260         | 303         | 205         | 177         | 196         | 134         | 158         | 194         | 508         | 209         |
| Highways and streets                  |             |             |             |             |             |             |             |             |             |             |
| Street resurfacing (miles)            | 14.86       | 22.00       | 14.50       | 14.25       | 15.74       | 19.84       | 13.41       | 15.45       | 16.27       | 2.52        |
| Culture and recreation                |             |             |             |             |             |             |             |             |             |             |
| Park Acreage maintained               | 565         | 565         | 571         | 571         | 571         | 571         | 571         | 571         | 572         | 572         |
| Trails/sidewalks maintained (miles)** | 45          | 45          | 46          | 50          | 50          | 50          | 55          | 55          | 97          | 97          |
| Water                                 |             |             |             |             |             |             |             |             |             |             |
| Number of connections                 | 4,013       | 4,087       | 4,228       | 4,308       | 4,406       | 4,510       | 4,611       | 4,777       | 4,884       | 5,038       |
| Water main breaks                     | 2           | -           | -           | -           | -           | 1           | -           | -           | -           | -           |
| Average daily consumption (gallons)   | 1,616,376   | 1,890,290   | 1,697,771   | 1,610,006   | 1,811,752   | 1,645,027   | 1,923,213   | 1,948,161   | 1,755,575   | 2,004,024   |

Source: Various City departments

\* Beginning in 2019, inspections include all inspections done by Fire Department, including construction and building inspections.

\*\* In 2019 the trails were mapped with GIS and provided a more accurate number. This basis will be used going forward.

\*\* Beginning in 2018 new calculations and tracking processes were used for the Police statistics and are not able to be accurately used as comparisons to prior years.

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

| Function                  | Fiscal Year |             |             |             |             |             |             |             |             |             |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                           | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> |
| Public Safety             |             |             |             |             |             |             |             |             |             |             |
| Police:                   |             |             |             |             |             |             |             |             |             |             |
| Stations                  | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           |
| Patrol units              | 6           | 6           | 6           | 6           | 6           | 10          | 10          | 10          | 11          | 11          |
| Fire stations             | 2           | 2           | 2           | 2           | 2           | 2           | 2           | 2           | 2           | 2           |
| Highways and streets      |             |             |             |             |             |             |             |             |             |             |
| Streets (miles) ***       | 168.00      | 172.88      | 172.88      | 172.88      | 182.04      | 183.27      | 184.70      | 186.01      | 186.59      | 187.80      |
| Streetlights              | 631         | 659         | 659         | 1,060       | 1,166       | 1,179       | 1,194       | 1,213       | 1,226       | 1,243       |
| Culture and recreation    |             |             |             |             |             |             |             |             |             |             |
| Parks acreage             | 565         | 565         | 565         | 565         | 565         | 585         | 585         | 585         | 586         | 586         |
| Parks *                   | 35          | 35          | 38          | 38          | 38          | 38          | 38          | 38          | 39          | 39          |
| Tennis courts             | 12          | 10          | 10          | 10          | 10          | 10          | 10          | 10          | 10          | 10          |
| Water                     |             |             |             |             |             |             |             |             |             |             |
| Water mains (miles)       | 89          | 90          | 90          | 91          | 91          | 91          | 94          | 97          | 98          | 99          |
| Fire hydrants             | 1,020       | 1,030       | 1,030       | 1,045       | 1,047       | 1,047       | 1,079       | 1,100       | 1,150       | 1,160       |
| Maximum daily capacity ** | 5,100,000   | 5,256,000   | 5,256,000   | 5,256,000   | 5,256,000   | 5,256,000   | 5,256,000   | 5,256,000   | 4,837,000   | 4,837,000   |
| Sewer                     |             |             |             |             |             |             |             |             |             |             |
| Sanitary sewers (miles)   | 63          | 63          | 63          | 64          | 65          | 65          | 67          | 69          | 72          | 73          |
| Storm sewers (miles)      | 25          | 28          | 34          | 36          | 39          | 43          | 46          | 47          | 54          | 55          |

Source: Various City departments

\* The city has 39 total parks with 32 receiving some form of maintenance

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

\*\*\* Street (miles) were previously reported including unbuilt MSA segment roads.  
Beginning in 2019 they will be excluded. 2019 MSA roads = 4.81 miles

CITY OF RAMSEY  
ANOKA COUNTY, MINNESOTA

Special Purpose Audit Reports

Year Ended  
December 31, 2020

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CITY OF RAMSEY  
ANOKA COUNTY, MINNESOTA

Special Purpose Audit Reports  
Year Ended December 31, 2020

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the City Council and Management  
City of Ramsey, Minnesota

We have audited, 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, 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, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 18, 2021.

**INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

(continued)

## COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

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

Minneapolis, Minnesota  
May 18, 2021



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**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR  
EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL  
OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

To the City Council and Management  
City of Ramsey, Minnesota

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM**

We have audited the City of Ramsey, Minnesota’s (the City) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget *Compliance Supplement* that could have a direct and material effect on each of the City’s major federal programs for the year ended December 31, 2020. The City’s major federal programs are identified in the Summary of Audit Results section of the accompanying Schedule of Findings and Questioned Costs.

**MANAGEMENT’S RESPONSIBILITY**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**AUDITOR’S RESPONSIBILITY**

Our responsibility is to express an opinion on compliance for each of the City’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City’s compliance.

(continued)

## **OPINION ON EACH MAJOR FEDERAL PROGRAM**

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to on the previous page that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

## **REPORT ON INTERNAL CONTROL OVER COMPLIANCE**

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to on the previous page. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program, and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **PURPOSE OF THIS REPORT**

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

(continued)

**REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

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 as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated May 18, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Minneapolis, Minnesota  
May 18, 2021

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INDEPENDENT AUDITOR'S REPORT  
ON MINNESOTA LEGAL COMPLIANCE

To the City Council and Management  
City of Ramsey, Minnesota

We have audited, 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, 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, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 18, 2021.

**MINNESOTA LEGAL COMPLIANCE**

In connection with our audit, nothing came to our attention that caused us to believe that the City failed to comply with the provisions of the contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing sections of the *Minnesota Legal Compliance Audit Guide for Cities*, promulgated by the State Auditor pursuant to Minnesota Statutes § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the City's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

**PURPOSE OF THIS REPORT**

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this report is not suitable for any other purpose.

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

Minneapolis, Minnesota  
May 18, 2021

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CITY OF RAMSEY

Schedule of Findings and Questioned Costs  
Year Ended December 31, 2020

**A. SUMMARY OF AUDIT RESULTS**

This summary is formatted to provide federal granting agencies and pass-through agencies answers to specific questions regarding the audit of federal awards.

**Financial Statements**

What type of auditor's report is issued?        **X** Unmodified  
       Qualified  
       Adverse  
       Disclaimer

Internal control over financial reporting:

Material weakness(es) identified?        Yes        **X** No  
Significant deficiencies identified?        Yes        **X** None reported  
Noncompliance material to the financial statements noted?        Yes        **X** No

**Federal Awards**

Internal controls over major federal award programs:

Material weakness(es) identified?        Yes        **X** No  
Significant deficiencies identified?        Yes        **X** None reported

Type of auditor's report issued on compliance for major programs?

U.S. Department of Treasury – COVID-19 – Coronavirus Relief Fund Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2CFR200.516(a)?        Yes        **X** No

Programs tested as major programs:

| <u>Program or Cluster</u>  | <u>CFDA No.</u>   |
|--|-------------------|
| U.S. Department of Treasury – COVID-19 – Coronavirus Relief Fund | 21.019            |
| Threshold for distinguishing between type A and B programs:      | <u>\$ 750,000</u> |

Does the auditee qualify as a low-risk auditee?        Yes        **X** No

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CITY OF RAMSEY

Schedule of Findings and Questioned Costs (continued)  
Year Ended December 31, 2020

**B. FINANCIAL STATEMENT FINDINGS**

None.

**C. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None.

**D. MINNESOTA LEGAL COMPLIANCE FINDINGS**

None.

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Management Report

for

City of Ramsey  
Anoka County, Minnesota

December 31, 2020

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To the City Council and Management  
City of Ramsey, Minnesota

We have prepared this management report in conjunction with our audit of the City of Ramsey, Minnesota's (the City) financial statements for the year ended December 31, 2020. We have organized this report into the following sections:

- Audit Summary
- Governmental Funds Overview
- Enterprise Funds Overview
- Government-Wide Financial Statements
- Legislative Updates
- Accounting and Auditing Updates

We would be pleased to further discuss any of the information contained in this report or any other concerns that you would like us to address. We would also like to express our thanks for the courtesy and assistance extended to us during the course of our audit.

The purpose of this report is solely to provide those charged with governance of the City, management, and those who have responsibility for oversight of the financial reporting process comments resulting from our audit process and information relevant to city finances in Minnesota. Accordingly, this report is not suitable for any other purpose.

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

Minneapolis, Minnesota  
May 18, 2021

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## AUDIT SUMMARY

The following is a summary of our audit work, key conclusions, and other information that we consider important or that is required to be communicated to the City Council, administration, or those charged with governance of the City.

### **OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA, *GOVERNMENT AUDITING STANDARDS*, AND TITLE 2 U.S. CODE OF FEDERAL REGULATIONS (CFR) PART 200, *UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS* (UNIFORM GUIDANCE)**

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 as of and for the year ended December 31, 2020. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you verbally and in our audit engagement letter. Professional standards also require that we communicate the following information related to our audit.

### **PLANNED SCOPE AND TIMING OF THE AUDIT**

We performed the audit according to the planned scope and timing previously discussed and coordinated in order to obtain sufficient audit evidence and complete an effective audit.

### **AUDIT OPINION AND FINDINGS**

Based on our audit of the City's financial statements for the year ended December 31, 2020:

- We have issued an unmodified opinion on the City's basic financial statements.
- We reported no deficiencies in the City's internal control over financial reporting that we consider to be material weaknesses. It should be understood that internal controls are never perfected, and those controls, which protect the City's funds from such things as fraud and accounting errors, need to be continually reviewed by your management and modified as necessary.
- The results of our testing disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.
- We reported that the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements.
- The results of our tests indicate that the City has complied, in all material respects, with the types of compliance requirements that could have a direct and material effect on each of its major federal programs.
- We reported no deficiencies in the City's internal controls over compliance that we considered to be material weaknesses with the types of compliance requirements that could have a direct and material effect on each of its major federal programs.
- We reported no findings based on our testing of the City's compliance with Minnesota laws and regulations.

## **OTHER OBSERVATIONS AND RECOMMENDATIONS**

### **Land Held for Resale**

The City currently holds a material amount of land for resale, which management reports at the lower of cost or acquisition value. City staff has also prepared a schedule comparing the current carrying value of these properties to estimated fair values provided by Anoka County to support these values. We recognize the City is working on an ongoing basis to utilize these assets in the best interest of the City. We recommend that the City continue to review these property values and related internal loans on an ongoing basis to ensure a proper reporting of city assets and financial activity between funds is accurately presented.

### **Electronic Funds Transfers Fraud**

As the use of electronic funds transfers and payment methods has become more prevalent, we have seen increases in both the incidences of fraud related to these transactions and the dollar amounts involved. Operational changes related to the COVID-19 pandemic, including greater reliance on technology and more employees working remotely, have tended to increase risk in this area. We urge cities to carefully review controls over these transactions, and consider best practices to address these risks, such as:

- Ensuring segregation of duties over these transactions by involving more than one employee in the process.
- Requiring multi-factor authentication of requests for electronic payments from new vendors or for changes in wiring instructions for existing vendors. It is recommended that changes for existing vendors be verified through trusted contact information used previously for that vendor, not as provided in the change request, to verify the accuracy of the change.
- Educate employees on the controls in place to protect the organization's financial assets and ensure management is supportive and accepting of the processes in place. Attempted fraudulent transactions are often initiated using the profile of a supervisor. Employees must be comfortable questioning unusual transactions or requests, and instructed not to circumvent internal control procedures regardless of whom they believe initiated the transaction.
- Recommended cyber security measures, such as limiting network access and requiring robust passwords that are changed regularly, should be implemented and followed by all city employees, not just those directly involved with financial transactions.
- Review insurance policies to understand the coverage provided for financial losses due to cybersecurity risks and evaluate whether they provide adequate coverage based on management's assessment of these risks.

### **Uniform Guidance Written Controls and Micro-Purchase Threshold**

Federal Uniform Guidance requires that nonfederal entities must have and use documented procurement procedures consistent with 2CFR § 200.317-320 for the acquisition of property or services required under a federal award or subaward. Effective August 31, 2020, the federal micro-purchase threshold, which is the threshold that allows for procurements without soliciting competitive price or rate quotations given certain conditions, was increased from \$3,500 to \$10,000 in the Federal Acquisition Regulations (FAR).

Effective November 12, 2020, the Uniform Guidance was also revised to allow nonfederal entities to establish a micro-purchase threshold higher than the \$10,000 threshold established in the FAR under certain circumstances. The nonfederal entity may self-certify a micro-purchase threshold up to \$50,000 if the requirements in 2CFR § 200.320(a)(1)(iv) are followed. Requirements include an *annual* self-certification and clear documentation of the justification to support the increase in the threshold.

Acceptable reasons for justification must meet *one* of the following criteria:

- A qualification as a low-risk auditee, in accordance with the criteria in §200.520 for the most recent audit,
- An annual internal institutional risk assessment to identify, mitigate, and manage financial risks, or,
- A higher threshold consistent with state law.

This flexibility would allow Minnesota local governments to increase and align their federal procurement procedures, specifically the micro-purchase threshold, with state law, which allows for procurements below \$25,000 to be made without competitive price or rate quotations.

We recommend that the City review its current federal procurement policy. If the micro-purchase threshold in your currently adopted policy is below the allowable FAR limit of \$10,000, you would need to make a one-time amendment to the policy to adopt the \$10,000 FAR limit before using it. If you prefer to increase your federal micro-purchase threshold to \$25,000 to align it with state law, in addition to amending your federal procurement policy, you would need to annually certify the higher threshold and the justification for using the higher threshold.

### **Uniform Guidance Written Controls and Subrecipient Monitoring**

Federal Uniform Guidance requires nonfederal entities to have and use documented subrecipient monitoring and management procedures consistent with 2CFR § 200.331-333 for disbursements of federal funds determined to be a federal subaward. A subaward is an agreement between the City and an outside party for the purpose of carrying out a portion of a federal award, which creates a federal assistance relationship with the subrecipient. The Uniform Guidance requirements for pass-through entities include, but are not limited to:

- Providing the subrecipient with the best information available to describe the key identifiers and terms of the federal award and subaward;
- A written risk assessment evaluating each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring;
- Written documentation of monitoring activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subaward, and that the subaward performance goals are achieved; and
- Written procedures verifying that every subrecipient is audited as required by the Uniform Guidance Subpart F when it is expected that the subrecipient's federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in 2CFR § 200.501.

During our audit, we noted that the City had developed and adopted written federal grant procedures (including subrecipient monitoring); however, these could be improved to ensure they fully address procedures specific to subrecipient monitoring as it relates to federal awards. We recommend that the City review its current federal grant procedures to ensure they include and are consistent with the subrecipient requirements specified in 2CFR § 200.332.

### **SIGNIFICANT ACCOUNTING POLICIES**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 of the notes to basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2020.

We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

#### **ACCOUNTING ESTIMATES AND MANAGEMENT JUDGMENTS**

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- **Value of Land Held for Resale** – Management's estimates of these assets are based on net realizable value (lower of cost or acquisition value).
- **Depreciation** – Management's estimates of depreciation expense are based on the estimated useful lives of the assets.
- **Compensated Absences** – Management's estimate is based on current rates of pay, compensated absence balances, and the likelihood that sick leave will ultimately be paid at termination.
- **Total Other Post-Employment Benefit (OPEB) and Net Pension Liabilities** – The City has recorded liabilities and activity for pension benefits and OPEB. These obligations are calculated using actuarial methodologies described in Governmental Accounting Standards Board Statement Nos. 68 and 75. These actuarial calculations include significant assumptions, including projected changes, healthcare insurance costs, investment returns, retirement ages, proportionate share, and employee turnover.

We evaluated the key factors and assumptions used by management to develop these estimates in determining that they are reasonable in relation to the basic financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The disclosures included in the notes to the basic financial statements related to OPEB and pension benefits are particularly sensitive, due to the materiality of the liabilities, and the large and complex estimates involved in determining the disclosures.

The financial statement disclosures are neutral, consistent, and clear.

#### **DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### **CORRECTED AND UNCORRECTED MISSTATEMENTS**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no misstatements detected as a result of audit procedures that were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

## **DISAGREEMENTS WITH MANAGEMENT**

For purposes of this report, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

## **MANAGEMENT REPRESENTATIONS**

We have requested certain representations from management that are included in the management representation letter dated May 18, 2021.

## **MANAGEMENT CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

## **OTHER AUDIT FINDINGS OR ISSUES**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

## **OTHER MATTERS**

We applied certain limited procedures to the management's discussion and analysis (MD&A) and the remaining required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund statements and schedules, reported as supplemental information accompanying the financial statements, and the separately issued Schedule of Expenditures of Federal Awards, which are not RSI. With respect to this supplemental information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplemental information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements, but are not RSI. Such information has 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 it.

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## GOVERNMENTAL FUNDS OVERVIEW

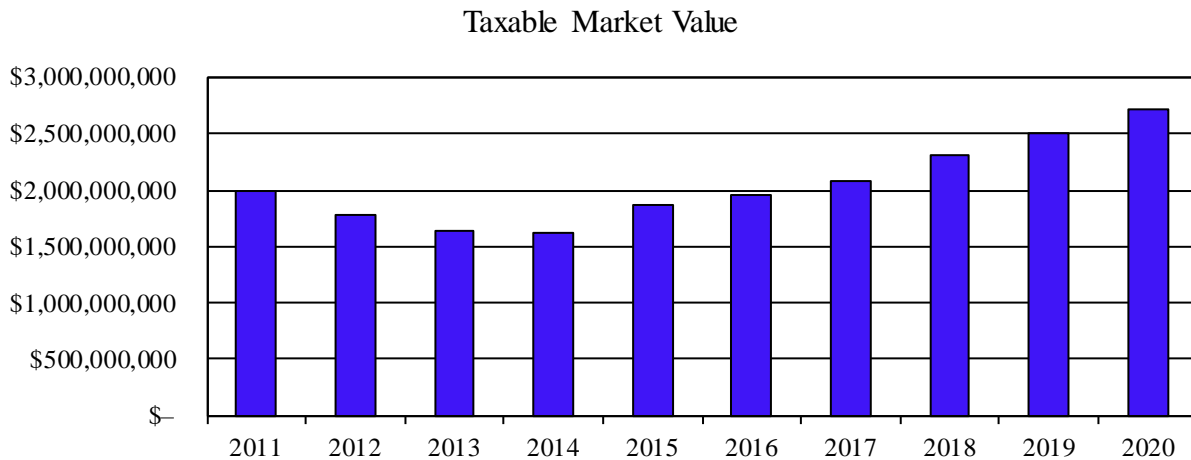
This section of the report provides you with an overview of the financial trends and activities of the City's governmental funds, which includes the General, special revenue, debt service, and capital project funds. These funds are used to account for the basic services the City provides to all of its citizens, which are financed primarily with property taxes. The governmental fund information in the City's financial statements focuses on budgetary compliance and the sufficiency of each governmental fund's current assets to finance its current liabilities.

### PROPERTY TAXES

Minnesota cities rely heavily on local property tax levies to support their governmental fund activities. For the 2019 fiscal year, local ad valorem property tax levies provided 40.8 percent of the total governmental fund revenues for cities over 2,500 in population, and 37.6 percent for cities under 2,500 in population. Total property taxes levied by all Minnesota cities for taxes payable in 2020 increased 6.1 percent from the prior year.

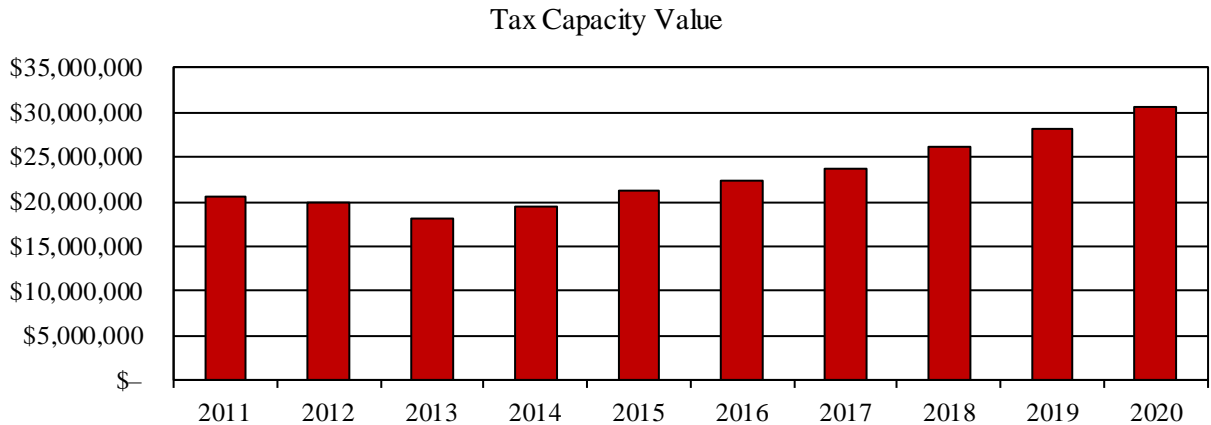
The total tax capacity value of property in Minnesota cities increased about 6.5 percent for the 2020 levy year. The tax capacity values used for levying property taxes are based on the assessed market values for the previous fiscal year (e.g., tax capacity values for taxes levied in 2020 were based on assessed market values as of January 1, 2019), so the trend of change in these tax capacity values lags somewhat behind the housing market and economy in general.

The City's taxable market value increased 7.8 percent for taxes payable in 2019 and 8.6 percent for taxes payable in 2020. The following graph shows the City's changes in taxable market value over the past 10 years:



Tax capacity is considered the actual base available for taxation. It is calculated by applying the state’s property classification system to each property’s market value. Each property classification, such as commercial or residential, has a different calculation and uses different rates. Consequently, a city’s total tax capacity will change at a different rate than its total market value, as tax capacity is affected by the proportion of a its tax base that is in each property classification from year-to-year, as well as legislative changes to tax rates. The City’s tax capacity increased 8.2 percent for 2019 and 8.4 percent for 2020.

The following graph shows the City’s change in tax capacities over the past 10 years:



The following table presents the average tax rates applied to city residents for each of the last three levy years:

| <b>Rates Expressed as a Percentage of Net Tax Capacity</b> |                |             |             |
|--|----------------|-------------|-------------|
|  | City of Ramsey |             |             |
|  | 2018           | 2019        | 2020        |
| <b>Average tax rate</b>                                    |                |             |             |
| City   | 41.7           | 40.4        | 39.6        |
| County   | 35.8           | 34.9        | 33.5        |
| School   | 18.4           | 16.3        | 16.9        |
| Special taxing   | 4.9            | 4.6         | 4.4         |
| Total  | <u>100.8</u>   | <u>96.2</u> | <u>94.4</u> |

The school tax rate for Independent School District No. 11, Anoka-Hennepin, was used for the above table.

The improvement in tax capacity values previously discussed, contributed to the decrease in the City’s average tax rate presented in the table above.

## GOVERNMENTAL FUND BALANCES

The following table summarizes the changes in the fund balances of the City's governmental funds during the year ended December 31, 2020, presented both by fund balance classification and by fund:

| <b>Governmental Fund Changes in Fund Balance</b> |                                    |                      |                      |
|--|------------------------------------|----------------------|----------------------|
|  | Fund Balance<br>as of December 31, |                      | Change               |
|  | <u>2020</u>                        | <u>2019</u>          |                      |
| Fund balances of governmental funds              |                                    |                      |                      |
| Total by classification                          |                                    |                      |                      |
| Nonspendable                                     | \$ 17,144                          | \$ 25,441            | \$ (8,297)           |
| Restricted                                       | 27,518,666                         | 19,957,595           | 7,561,071            |
| Committed  | 1,326,070                          | 1,184,262            | 141,808              |
| Assigned   | 18,886,283                         | 15,297,043           | 3,589,240            |
| Unassigned                                       | <u>10,073,204</u>                  | <u>8,856,806</u>     | <u>1,216,398</u>     |
| Total governmental funds                         | <u>\$ 57,821,367</u>               | <u>\$ 45,321,147</u> | <u>\$ 12,500,220</u> |
| Total by fund                                    |                                    |                      |                      |
| Major funds                                      |                                    |                      |                      |
| General  | \$ 10,090,053                      | \$ 8,880,446         | \$ 1,209,607         |
| Special revenue funds                            |                                    |                      |                      |
| Tax Increment                                    | 5,308,619                          | 4,849,174            | 459,445              |
| COR Land   | 8,148,079                          | 8,629,937            | (481,858)            |
| Private Developer                                | -                                  | -                    | -                    |
| Debt Service Fund                                |                                    |                      |                      |
| 2011A Armstrong/Bunker Bond                      | -                                  | 1,355,204            | (1,355,204)          |
| Capital Project Fund                             |                                    |                      |                      |
| Public Improvement Revolving                     | 4,858,510                          | 4,326,318            | 532,192              |
| Public Works Campus                              | 13,133,106                         | -                    | 13,133,106           |
| Nonmajor funds                                   | <u>16,283,000</u>                  | <u>17,280,068</u>    | <u>(997,068)</u>     |
| Total governmental funds                         | <u>\$ 57,821,367</u>               | <u>\$ 45,321,147</u> | <u>\$ 12,500,220</u> |

As reflected in the table above, total governmental fund balance increased by \$12,500,220. The increase is due in part to continued development in the City and favorable operating results of the General Fund in the current year. The change was spread across several funds, including the new Public Works Campus Capital Project Fund, which increased \$13,133,106. The increase in this fund was due to transfers from enterprise funds for their contribution to the new public works facility and from bonds issued at year-end to finance the remaining portion of the project.

## GOVERNMENTAL FUNDS REVENUE

The following table presents the per capita revenue of the City’s governmental funds for the past three years, along with state-wide averages.

We have included the most recent comparative state-wide averages available from the Office of the State Auditor to provide a benchmark for interpreting the City’s data. The amounts received from the typical major sources of governmental fund revenue will naturally vary between cities based on factors such as a city’s stage of development, location, size and density of its population, property values, services it provides, and other attributes. It will also differ from year-to-year, due to the effect of inflation and changes in its operation. Also, certain data in these tables may be classified differently than how they appear in the City’s financial statements in order to be more comparable to the state-wide information, particularly in separating capital expenditures from current expenditures.

We have designed this section of our management report using per capita data in order to better identify unique or unusual trends and activities of the City. We intend for this type of comparative and trend information to complement, rather than duplicate, information in the MD&A. An inherent difficulty in presenting per capita information is the accuracy of the population count, which for most years is based on estimates.

| Year                       | State-Wide      |                 | City of Ramsey |               |               |
|----------------------------|-----------------|-----------------|----------------|---------------|---------------|
|                            | 2018            | 2019            | 2018           | 2019          | 2020          |
|                            | 20,000–100,000  | 20,000–100,000  | 26,462         | 27,051        | 27,263        |
| Population                 |                 |                 |                |               |               |
| Property taxes             | \$ 493          | \$ 512          | \$ 432         | \$ 436        | \$ 457        |
| Tax increments             | 43              | 44              | 37             | 40            | 45            |
| Franchise fees             | 50              | 50              | –              | –             | 16            |
| Special assessments        | 57              | 53              | 21             | 38            | 18            |
| Licenses and permits       | 47              | 51              | 39             | 33            | 31            |
| Intergovernmental revenues | 157             | 201             | 111            | 56            | 212           |
| Charges for services       | 112             | 115             | 89             | 70            | 46            |
| Other                      | 49              | 79              | 52             | 81            | 70            |
| Total revenue              | <u>\$ 1,008</u> | <u>\$ 1,105</u> | <u>\$ 781</u>  | <u>\$ 754</u> | <u>\$ 895</u> |

The City’s governmental funds have generated significantly less revenue per capita in total than other Minnesota cities in its population class. A city’s stage of development, along with the way a city finances various capital projects, will impact the mix of revenue sources it receives.

The City’s governmental fund revenues for 2020 were \$24,378,410, an increase of \$3,977,504 from the prior year. On a per capita basis, the City received \$895 in governmental fund revenue for 2020, an increase of \$141 from the prior year. The largest change was the \$156 per capita increase in intergovernmental revenues, due to the City receiving a \$2,038,029 federal Coronavirus Relief Fund (CRF) grant entitlement in 2020 to provide assistance to the community and fund unanticipated COVID-19-related expenses. An increase in the approved property tax levy and the City’s implementation of franchise fees for the pavement management program, also contributed to the increase in total revenues per capita in the current year.

## GOVERNMENTAL FUND EXPENDITURES

The expenditures of governmental funds will also vary from state-wide averages and from year-to-year, based on the City's circumstances. Expenditures are classified into three types as follows:

- **Current** – These are typically the general operating type expenditures occurring on an annual basis, and are primarily funded by general sources, such as taxes and intergovernmental revenues.
- **Capital Outlay and Construction** – These expenditures do not occur on a consistent basis, more typically fluctuating significantly from year-to-year. Many of these expenditures are project-oriented, and are often funded by specific sources that have benefited from the expenditure, such as special assessment improvement projects.
- **Debt Service** – Although the expenditures for debt service may be relatively consistent over the term of the respective debt, the funding source is the important factor. Some debt may be repaid through specific sources, such as special assessments or redevelopment funding, while other debt may be repaid with general property taxes.

The City's expenditures per capita of its governmental funds for the past three years, together with state-wide averages, are presented in the following table:

| <b>Governmental Funds Expenditures per Capita</b><br>With State-Wide Averages by Population Class |                 |                 |                |               |               |
|---|-----------------|-----------------|----------------|---------------|---------------|
| Year  | State-Wide      |                 | City of Ramsey |               |               |
|   | 2018            | 2019            | 2018           | 2019          | 2020          |
| Population  | 20,000–100,000  | 20,000–100,000  | 26,462         | 27,051        | 27,263        |
| <b>Current</b>  |                 |                 |                |               |               |
| General government  | \$ 104          | \$ 107          | \$ 159         | \$ 161        | \$ 178        |
| Public safety   | 294             | 306             | 181            | 198           | 219           |
| Public works  | 106             | 119             | 90             | 93            | 76            |
| Recreation  | 104             | 106             | 49             | 47            | 54            |
| All other   | 78              | 97              | –              | –             | 18            |
|   | <u>686</u>      | <u>735</u>      | <u>479</u>     | <u>499</u>    | <u>545</u>    |
| Capital outlay and construction   | 307             | 355             | 135            | 56            | 272           |
| <b>Debt service</b>   |                 |                 |                |               |               |
| Principal   | 109             | 88              | 79             | 84            | 148           |
| Interest and fiscal   | 29              | 28              | 35             | 32            | 32            |
|   | <u>138</u>      | <u>116</u>      | <u>114</u>     | <u>116</u>    | <u>180</u>    |
| Total expenditures  | <u>\$ 1,131</u> | <u>\$ 1,206</u> | <u>\$ 728</u>  | <u>\$ 671</u> | <u>\$ 997</u> |

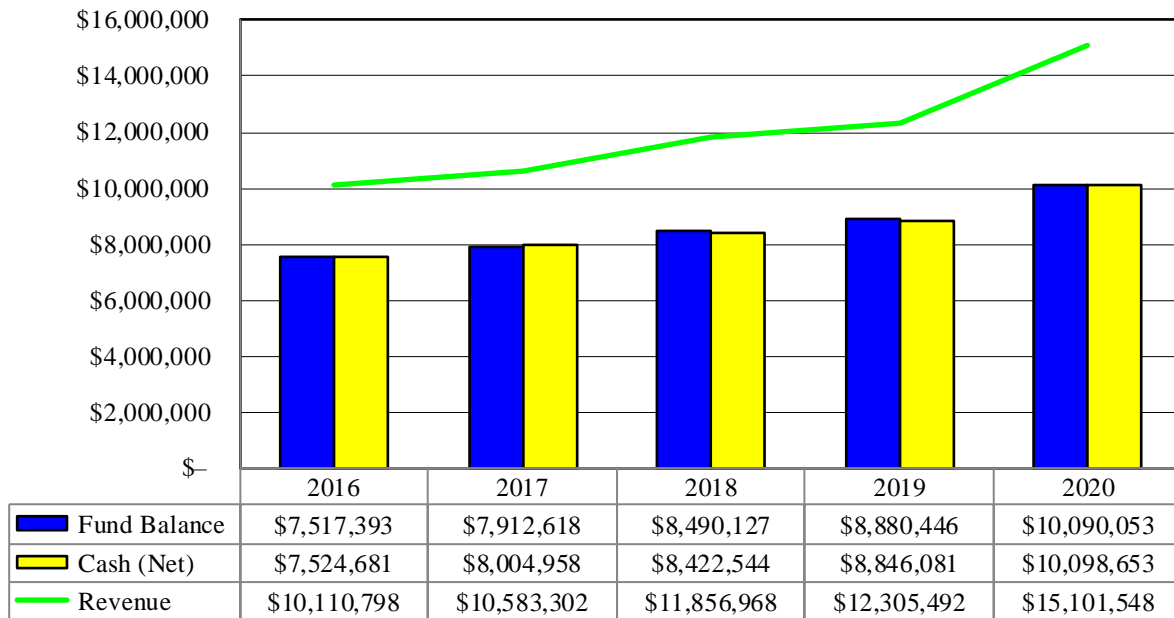
The City has historically used limited expenditure functions for financial statement reporting purposes. As the City has grown and increased spending for community development and other areas, we encourage the City to continue to review the format and level of functional detail presented in all funds in future reports. We believe this will enhance comparisons to state-wide averages and improve financial statement transparency, identifying changes from year-to-year.

Total expenditures in the City's governmental funds for 2020 were \$27,169,329, an increase of \$9,001,040 from the prior year. On a per capita basis, the City expended a total of \$997 in 2020. Current expenditures increased \$46 per capita over the prior year, with more public safety and COVID-19 personal protective equipment spending in the current year. With more projects in the current year, including the public works campus project, capital spending was \$216 more per capita than the prior year. Debt service spending increased by \$64 per capita as planned, with debt financing agreements and the prepayment of the 2011A bonds in the current year. Like revenues, the City's per capita expenditures have typically been less than the state-wide averages.

## GENERAL FUND

The City's General Fund accounts for the financial activity of the basic services provided to the community. The primary services included within this fund are the administration of the municipal operation, police and fire protection, building inspection, streets and highway maintenance, and parks and recreation. The graph below illustrates the change in the General Fund financial position over the last five years. We have also included a line representing annual revenues to reflect the change in the size of the General Fund operation over the same period.

General Fund Financial Position  
Year Ended December 31,



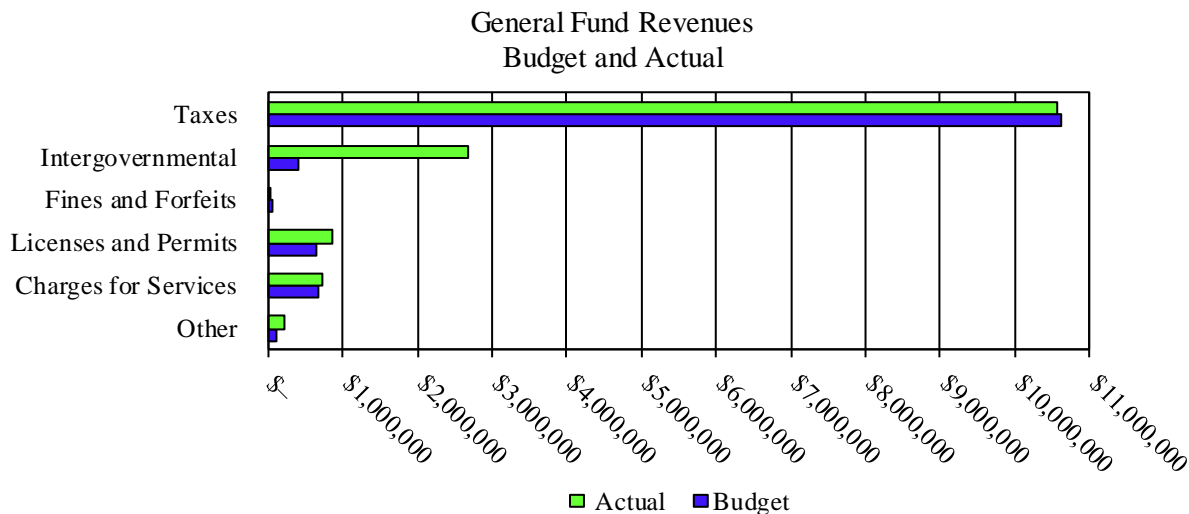
The City's General Fund cash and investments balance at December 31, 2020 was \$10,098,653, an increase of \$1,252,572 from the previous year. Total fund balance at year-end was \$10,090,053, an increase of \$1,209,607 from the prior year.

The stability of the General Fund's financial position is greatly attributed to the City's "Fund Balance and Excess Revenue Policy," as well as the general budgeting policies. These policies have allowed the City to provide funding for equipment replacement and recurring capital maintenance programs without disrupting the General Fund's financial position. This is an important factor because a government, like any organization, requires a certain amount of equity to operate. The amount of required equity increases as the size of the operation increases. An increase in the size of the operation is natural, caused by such things as inflation, population growth, desired increases in services, and—something which has impacted cities significantly in recent years—mandated increases in services and administrative requirements.

Generally, a healthy financial position allows the City to avoid volatility in tax rates; helps minimize the impact of state funding changes; allows for the adequate and consistent funding of services, repairs, and unexpected costs; and can be a factor in determining the City's bond rating and resulting interest costs.

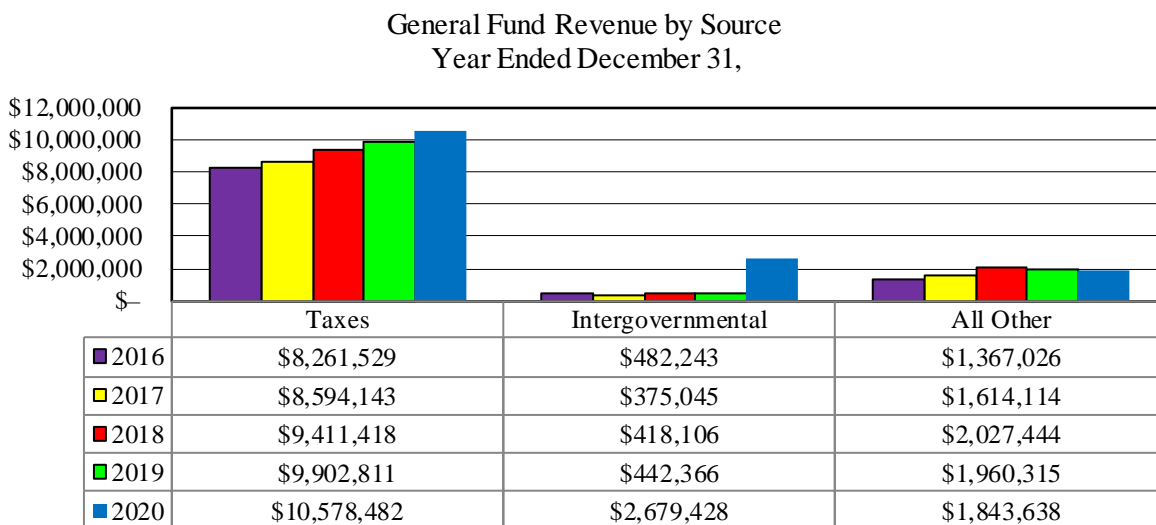
A trend that is typical to Minnesota local governments, especially the General Fund of cities, is the unusual cash flow experienced throughout the year. The City's General Fund cash disbursements are made fairly evenly during the year, other than the impact of seasonal services, such as snowplowing, street maintenance, and park activities. Cash receipts of the General Fund are quite a different story. Property taxes comprise 70.0 percent of the fund's total annual revenue. Approximately half of these revenues are received by the City in July and the rest in December. Consequently, the City needs to have adequate cash reserves to finance its everyday operations between these payments.

The following graph reflects the City’s General Fund revenue sources for 2020 compared to budget:



Total General Fund revenues for 2020 were \$15,101,548, an increase of \$2,796,056 (23.7 percent) from the previous year, and \$2,593,959 (20.7 percent) more than budget. Intergovernmental revenue exceeded budget by \$2,273,833, mainly due to the majority of the CRF federal grant funds, which was not budgeted, being used to finance General Fund expenditures. The City’s practice to conservatively budget for licenses and permits, charges for services, and other local categories also contributed to revenues surpassing budget.

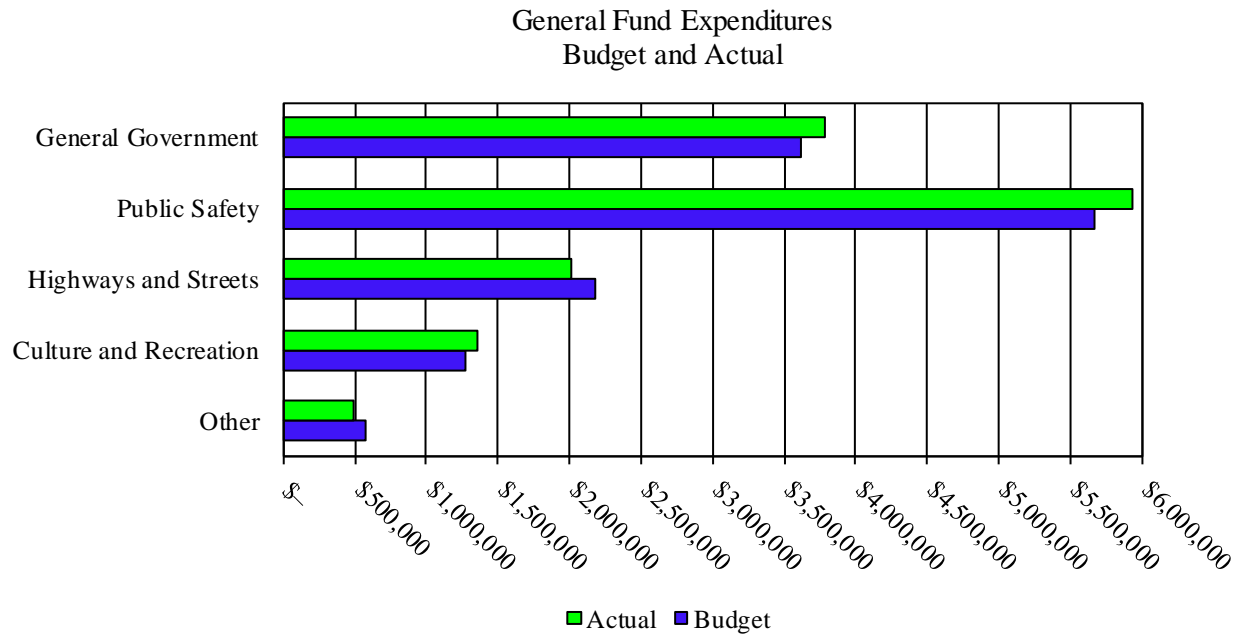
The following graph presents the City’s General Fund revenues by source for the last five years:



As presented in the graph above, property taxes account for 70.0 percent of General Fund revenues, which is down, as a percent, from prior years, due to the unanticipated receipt of pandemic-related federal funding.

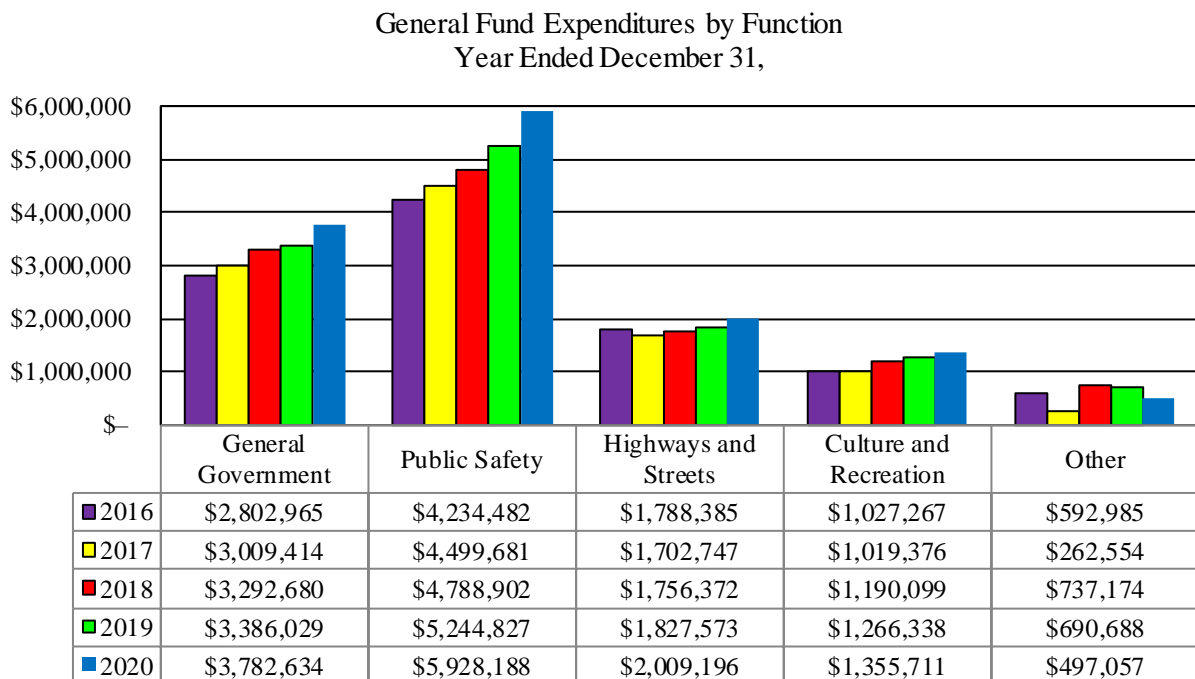
During 2020, tax sources increased by \$675,671, due to an increase in the approved General Fund levy. Intergovernmental revenues increased \$2,237,062 from last year, mainly due to the federal CRF grant revenue, as discussed above.

The following graph illustrates the components of General Fund spending for 2020 compared to budget:



General Fund expenditures totaled \$13,572,786 in 2020, an increase of \$1,157,331 (or 9.3 percent) from the prior year, and were \$269,197 (or 2.0 percent) over the final budget. The variance to budget was primarily related to COVID-19-related spending caused by the pandemic.

The following graph shows General Fund expenditures for the last five years:



As the graph displays, the increase in expenditures was spread across most categories as anticipated in the budget. Natural inflationary increases and the continued growth in development in the City contributed to the overall increase in expenditures. A slight decrease in capital spending and interest charges accounted for the change in the “other” category presented above. Additional COVID-19-related spending also increased spending in the current year.

## ENTERPRISE FUNDS OVERVIEW

The City maintains several enterprise funds to account for services the City provides that are financed primarily through fees charged to those utilizing the service. This section of the report provides you with an overview of the financial trends and activities of the City's enterprise funds, which include the Water, Sewer, Street Light, Recycling, and Storm Water Utility Funds.

The utility funds comprise a considerable portion of the City's activities. These funds help to defray overhead and administrative costs. We understand that the City is proactive in reviewing these activities on an ongoing basis and we want to reiterate the importance of continually monitoring these operations. Over the years, we have emphasized to our city clients the importance of these utility operations being self-sustaining, preventing additional burdens on general governmental funds. This would include the accumulation of net position for future capital improvements and to provide a cushion in the event of a negative trend in operations.

### ENTERPRISE FUNDS FINANCIAL POSITION

The following table summarizes the changes in the financial position of the City's enterprise funds during the year ended December 31, 2020, presented both by classification and by fund:

| <b>Enterprise Funds Change in Financial Position</b> |                                    |                       |                       |
|--|------------------------------------|-----------------------|-----------------------|
|  | Net Position<br>as of December 31, |                       | Change                |
|  | 2020                               | 2019                  |                       |
| Net position of enterprise funds                     |                                    |                       |                       |
| Total by classification                              |                                    |                       |                       |
| Net investment in capital assets                     | \$ 56,166,921                      | \$ 55,575,211         | \$ 591,710            |
| Unrestricted   | <u>44,568,513</u>                  | <u>46,993,793</u>     | <u>(2,425,280)</u>    |
| Total enterprise funds                               | <u>\$ 100,735,434</u>              | <u>\$ 102,569,004</u> | <u>\$ (1,833,570)</u> |
| Total by fund  |                                    |                       |                       |
| Water Utility  | \$ 52,736,670                      | \$ 52,913,246         | \$ (176,576)          |
| Sewer Utility  | 30,186,399                         | 31,986,824            | (1,800,425)           |
| Street Light Utility                                 | 1,738,463                          | 1,922,241             | (183,778)             |
| Recycling Utility                                    | 430,956                            | 422,225               | 8,731                 |
| Storm Water Utility                                  | <u>15,642,946</u>                  | <u>15,324,468</u>     | <u>318,478</u>        |
| Total enterprise funds                               | <u>\$ 100,735,434</u>              | <u>\$ 102,569,004</u> | <u>\$ (1,833,570)</u> |

In total, the net position of the City's enterprise funds decreased by \$1,833,570 as presented in the table above. The current year decrease was due to the approved transfer of \$6,362,000 to governmental funds in the current year. The majority of this transfer was to finance a portion of the new public works campus.

The following table presents five years of comparative operating results for each of the City's utility enterprise funds:

|  | Operating Results – Fiscal Year Ended December 31, |              |              |              |              |
|--|--|--------------|--------------|--------------|--------------|
|  | 2016   | 2017         | 2018         | 2019         | 2020         |
| Utility enterprise funds                                     |  |              |              |              |              |
| Water  |  |              |              |              |              |
| Operating revenue  | \$ 1,953,478                                       | \$ 2,772,003 | \$ 3,484,687 | \$ 2,138,209 | \$ 2,541,651 |
| Operating expenses   | 1,489,070  | 1,396,021    | 1,590,737    | 1,481,163    | 1,657,356    |
| Operating income   | \$ 464,408   | \$ 1,375,982 | \$ 1,893,950 | \$ 657,046   | \$ 884,295   |
| Operating income as a percentage of operating revenue        | 23.8 %   | 49.6 %       | 54.4 %       | 30.7 %       | 34.8 %       |
| Sewer  |  |              |              |              |              |
| Operating revenue  | \$ 1,458,250                                       | \$ 1,784,755 | \$ 2,182,944 | \$ 1,672,072 | \$ 1,714,469 |
| Operating expenses   | 1,438,141  | 1,535,664    | 1,523,670    | 1,628,839    | 1,723,238    |
| Operating income   | \$ 20,109  | \$ 249,091   | \$ 659,274   | \$ 43,233    | \$ (8,769)   |
| Operating income as a percentage of operating revenue        | 1.4 %  | 14.0 %       | 30.2 %       | 2.6 %        | (0.5) %      |
| Street Light   |  |              |              |              |              |
| Operating revenue  | \$ 196,253   | \$ 204,418   | \$ 211,360   | \$ 217,169   | \$ 216,545   |
| Operating expenses   | 176,732  | 159,378      | 160,952      | 171,619      | 169,463      |
| Operating income   | \$ 19,521  | \$ 45,040    | \$ 50,408    | \$ 45,550    | \$ 47,082    |
| Operating income as a percentage of operating revenue        | 9.9 %  | 22.0 %       | 23.8 %       | 21.0 %       | 21.7 %       |
| Recycling  |  |              |              |              |              |
| Operating revenue  | \$ 308,052   | \$ 310,471   | \$ 317,090   | \$ 319,940   | \$ 319,664   |
| Operating expenses   | 359,418  | 373,775      | 380,055      | 380,192      | 366,764      |
| Operating income (loss)                                      | \$ (51,366)  | \$ (63,304)  | \$ (62,965)  | \$ (60,252)  | \$ (47,100)  |
| Operating income (loss) as a percentage of operating revenue | (16.7) %   | (20.4) %     | (19.9) %     | (18.8) %     | (14.7) %     |
| Storm Water  |  |              |              |              |              |
| Operating revenue  | \$ 1,034,552                                       | \$ 958,960   | \$ 1,057,705 | \$ 1,168,494 | \$ 1,164,868 |
| Operating expenses   | 742,043  | 633,101      | 573,878      | 588,224      | 777,252      |
| Operating income   | \$ 292,509   | \$ 325,859   | \$ 483,827   | \$ 580,270   | \$ 387,616   |
| Operating income as a percentage of operating revenue        | 28.3 %   | 34.0 %       | 45.7 %       | 49.7 %       | 33.3 %       |

As displayed in the table above, each of the individual enterprise funds was able to report positive operating results for the year ended December 31, 2020, with the exception of the Sewer and Recycling Funds. These losses were covered by nonoperating sources, including investment earnings and the county recycling grant.

Overall operating revenues totaled \$5,957,197 in 2020, compared to \$5,515,884 in the prior year. An increase in consumption with more households and modest rate adjustments contributed to the change over prior year. The significant change in operating revenues beginning in 2019 was due to a reporting change to present developer connection fees as capital contributions. This reporting change primarily impacted the water and sewer utility operations. Overall operating expenses totaled \$4,694,073 in 2020, compared to \$4,250,037 in the prior year. Spending was up in all areas of personal services, supplies, service charges (including disposal charges), and depreciation, with an increase in population and households serviced by the City's utility system.

## GOVERNMENT-WIDE FINANCIAL STATEMENTS

In addition to fund-based information, the current reporting model for governmental entities also requires the inclusion of two government-wide financial statements designed to present a clear picture of the City as a single, unified entity. These government-wide financial statements provide information on the total cost of delivering services, including capital assets and long-term liabilities.

### STATEMENT OF NET POSITION

The Statement of Net Position essentially tells you what the City owns and owes at a given point in time, the last day of the fiscal year. Theoretically, net position represents the resources the City has leftover to use for providing services after its debts are settled. However, those resources are not always in spendable form, or there may be restrictions on how some of those resources can be used. Therefore, net position is divided into three components: net investment in capital assets, restricted, and unrestricted.

- **Net Investment in Capital Assets** – The portion of net position reflecting equity in capital assets (i.e., capital assets minus related debt).
- **Restricted Net Position** – The portion of net position equal to resources whose use is legally restricted minus any noncapital-related liabilities payable from those same resources.
- **Unrestricted Net Position** – The residual balance of net position after the elimination of *net investment in capital assets* and *restricted net position*.

The following table presents the components of the City’s net position as of December 31, 2020 and 2019, for governmental activities and business-type activities:

|                                  | As of December 31,    |                       | Change              |
|----------------------------------|-----------------------|-----------------------|---------------------|
|                                  | 2020                  | 2019                  |                     |
| Net position                     |                       |                       |                     |
| Governmental activities          |                       |                       |                     |
| Net investment in capital assets | \$ 52,756,077         | \$ 44,658,317         | \$ 8,097,760        |
| Restricted                       | 18,957,706            | 21,006,537            | (2,048,831)         |
| Unrestricted                     | <u>22,499,652</u>     | <u>16,759,261</u>     | <u>5,740,391</u>    |
| Total governmental activities    | 94,213,435            | 82,424,115            | 11,789,320          |
| Business-type activities         |                       |                       |                     |
| Net investment in capital assets | 56,166,921            | 55,575,211            | 591,710             |
| Unrestricted                     | <u>44,568,513</u>     | <u>46,993,793</u>     | <u>(2,425,280)</u>  |
| Total business-type activities   | <u>100,735,434</u>    | <u>102,569,004</u>    | <u>(1,833,570)</u>  |
| Total net position               | <u>\$ 194,948,869</u> | <u>\$ 184,993,119</u> | <u>\$ 9,955,750</u> |

Net position increased by \$9,955,750 in the current year as presented above. At the end of the current fiscal year, the City is able to present positive balances in all categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

The increase in net position within governmental activities presents the overall operating results of the governmental funds, as previously discussed, along with the continued development and investment in infrastructure within the City. The change in net position of business-type activities is consistent with the change of the utility enterprise operations.

## STATEMENT OF ACTIVITIES

The Statement of Activities tracks the City's yearly revenues and expenses, as well as any other transactions that increase or reduce total net position. These amounts represent the full cost of providing services. The Statement of Activities provides a more comprehensive measure than just the amount of cash that changed hands, as reflected in the fund-based financial statements. This statement includes the cost of supplies used, depreciation of long-lived capital assets, and other accrual-based expenses.

The following table presents the change in the net position of the City for the years ended December 31, 2020 and 2019:

|                                  | 2020                 |                      |                     | 2019                |
|----------------------------------|----------------------|----------------------|---------------------|---------------------|
|                                  | Expenses             | Program Revenues     | Net Change          | Net Change          |
| Net (expense) revenue            |                      |                      |                     |                     |
| Governmental activities          |                      |                      |                     |                     |
| General government               | \$ 5,640,679         | \$ 1,473,207         | \$ (4,167,472)      | \$ (3,428,684)      |
| Public safety                    | 6,468,397            | 1,555,090            | (4,913,307)         | (4,356,156)         |
| Highways and streets             | 4,028,294            | 4,203,434            | 175,140             | (1,890,207)         |
| Culture and recreation           | 1,917,228            | 444,218              | (1,473,010)         | (732,939)           |
| Economic development             | 481,858              | –                    | (481,858)           | –                   |
| Interest and fiscal charges      | 839,444              | –                    | (839,444)           | (845,651)           |
| Business-type activities         |                      |                      |                     |                     |
| Water utility                    | 1,657,356            | 3,379,710            | 1,722,354           | 2,272,274           |
| Sewer utility                    | 1,723,238            | 2,258,630            | 535,392             | 722,969             |
| Street light utility             | 169,463              | 216,545              | 47,082              | 45,550              |
| Recycling utility                | 366,764              | 366,164              | (600)               | 6,958               |
| Storm water utility              | 777,252              | 1,477,351            | 700,099             | 875,004             |
| Total net (expense) revenue      | <u>\$ 24,069,973</u> | <u>\$ 15,374,349</u> | (8,695,624)         | (7,330,882)         |
| General revenues                 |                      |                      |                     |                     |
| Property taxes                   |                      |                      | 13,744,948          | 12,894,388          |
| Franchise fees                   |                      |                      | 423,045             | –                   |
| General grants and contributions |                      |                      | 2,053,933           | 5,617               |
| Investment earnings              |                      |                      | 2,427,076           | 2,584,698           |
| Gain on sale of capital assets   |                      |                      | 2,372               | 8,428               |
| Total general revenues           |                      |                      | <u>18,651,374</u>   | <u>15,493,131</u>   |
| Change in net position           |                      |                      | <u>\$ 9,955,750</u> | <u>\$ 8,162,249</u> |

One of the goals of this statement is to provide a side-by-side comparison to illustrate the difference in the way the City's governmental and business-type operations are financed. The table clearly illustrates the dependence of the City's governmental operations on general revenues, such as property taxes and unrestricted grants. It also shows that, for the most part, the City's business-type activities are generating sufficient program revenues (service charges and program-specific grants) to cover expenses. This is critical given the current downward pressures on the general revenue sources.

The increase in general grants and contributions reflects the federal CRF grant received in 2020. The net change in highways and streets, when compared to prior year, was largely due to an increase in capital grants received to finance street projects of the City. The economic development function was added in the current year and will be used moving forward to record the City's spending for economic development purposes.

## LEGISLATIVE UPDATES

The 2020 legislative session, coming in the second half of the state's fiscal biennium, was expected to be a typical short session focused primarily on making relatively minor modifications to the biennial budget. Given a projected budget surplus of \$1.5 billion going into the session, consideration of a substantial capital investment and bonding bill was also a potential focus.

The start of the legislative session in February was followed by a series of significant events that changed the course of the session, including a world-wide health pandemic, the death of George Floyd while in police custody and the ensuing protests and unrest, and a hotly contested national election. On March 13, 2020, the Governor issued an executive order declaring a peacetime emergency, giving his administration the ability to quickly impose restrictions and measures aimed at mitigating the COVID-19 outbreak. By early May, the state's budget outlook had changed from a robust surplus to a projected deficit of \$2.4 billion. The legislative session ultimately encompassed an unprecedented seven special sessions, more than double the previous state record of three, with the final special session in mid-December.

In the end, a \$1.87 billion omnibus bonding bill was passed that included \$1.36 billion in general obligation state bonding for capital improvements, \$31.0 million in supplemental General Fund budget spending, and provisions for tax relief and economic assistance. The session also yielded a new Police Accountability Act, and a \$217.0 million economic relief package to help businesses negatively impacted by the pandemic. The following is a brief summary of legislative changes from the 2020 session or previous legislative sessions potentially impacting Minnesota cities.

**Coronavirus Aid, Relief, and Economic Security (CARES) Act** – The CARES Act provided federal economic relief to protect the American people from the public health and economic impacts of COVID-19. Minnesota received approximately \$2.2 billion in funding under the CARES Act.

When the first legislative special session ended without an agreement on the distribution of approximately \$841.5 million of federal Coronavirus Relief Fund (CRF) funding earmarked for Minnesota local governments, the Governor distributed the funds by executive order based on the framework of the legislative agreement debated during the first special session. This resulted in \$350.4 million being distributed directly to Minnesota cities with populations equal to or greater than 200. The funds were authorized for use for unbudgeted costs related to the COVID-19 pandemic, but not to replace lost revenues. In accordance with CARES Act provisions, the CRF funding was available to cover costs that:

- 1) were necessary expenditures incurred due to the public health emergency related to COVID-19;
- 2) were not accounted for in the entity's budget most recently approved as of March 27, 2020; and
- 3) were incurred during the period from March 1, 2020 through December 31, 2020 (the availability period end date was revised by the state to November 15, 2020 for Minnesota cities).

**Emergency Small Business Assistance Program** – The Legislature created a program to appropriate \$60.0 million of federal CRF funding to make grants available through the Minnesota Department of Employment and Economic Development for eligible small businesses impacted by COVID-19. Small businesses employing up to 50 full-time employees are eligible to receive grants of up to \$10,000. The allocation is split between the metro area and greater Minnesota, with specific allocations for businesses owned by minorities, veterans, and women. \$18.0 million of the allocation is earmarked for businesses with 6 or less employees.

**Workers' Compensation Claims – COVID-19 Presumption** – The Legislature adopted several new provisions to state unemployment statutes related to COVID-19, including a presumption that an employee who contracts COVID-19 has an "occupational disease" arising out of, and in the course of, employment if the employee works in one of the specified occupations and has a confirmed case of COVID-19. Covered occupations include nurses, healthcare workers, and workers required to provide childcare for first responders and healthcare workers under Executive Orders 20-02 and 20-19. The COVID-19 presumption provision sunsets on May 1, 2021.

**Bonding Bill** – The 2020 bonding bill provided financing for approximately \$1.36 billion of projects. Some of the more significant appropriations for local infrastructure included: \$105 million in undesignated grants for local road improvement and bridge replacement; \$100 million for water infrastructure and point source implementation grants; \$25 million for state match of federal grants for public facilities improvements, \$20 million for natural resource asset preservation, \$17 million for flood control mitigation, \$15 million for the Local Government Roads Wetlands Replacement Program; \$5 million for Metropolitan Council inflow and infiltration grants; and \$5 million for metropolitan regional parks and trails. The bill also included funding for a number of state initiatives, including: \$300 million in trunk highway bonds for the improvement of the state trunk highway system; \$145 million in appropriation bonds to fund the infrastructure and capital needs of the Minnesota Housing Finance Agency, Minnesota Pollution Control Agency, and Minnesota Public Television; \$30 million for state agency projects aimed at promoting racial equity, \$29.5 million for the state Emergency Operations Center; and \$16 million for the Minnesota Housing Finance Agency.

The bill provides authority for eligible local governments to own and operate childcare facilities, and permits local governments to enter into management agreements with licensed childcare providers to operate in publicly-owned facilities. It also makes cities, counties, school districts, and joint powers boards located outside of the seven-county metro area eligible to apply for grants through the Greater Minnesota Childcare Facility Capital Grant Program.

The bill also included a provision extending the equal pay certificate of compliance requirement to contracts by any public entity, including political subdivisions, using state general obligation bond proceeds for all or part of a capital project. Local governments will be responsible for requiring that bids include proper certification on applicable projects, which applies to projects for goods or services valued at more than \$1 million utilizing appropriated bond proceeds on or after January 1, 2022.

**Elections** – A number of measures were passed to help ensure the safe and secure conduct of the 2020 state primary and general elections, including; allowing for the processing of absentee ballots to begin 14 days prior to the date of the election, extending the period during which absentee ballots could be processed for 2 days following the election, accepting electronic filings for affidavits of candidacy or nominating petitions, and specifying that municipalities were to use schools as polling places only when no other public or private location was reasonably available. Funds from the federal Help America Vote Act were made available for modernizing, securing, and improving election facilities, a portion of which was made available for grants to local governments to fund activities prescribed by this program.

**Minors Operating Lawn Care Equipment** – Effective May 28, 2020, Minnesota Statutes lowered the employment age for operating lawn care equipment to age 16. Minors aged 16 and 17 must be trained in the safe operation of the equipment and wear appropriate personal protective equipment when operating the lawn care equipment. The exception under this statute applies only to minors directly employed by golf courses, resorts, rental property owners, or municipalities to perform lawn care on golf courses, resort grounds, rental property, or municipal grounds.

**Open Meeting Law Exception** – The interactive television provision of the Minnesota Open Meeting Law was amended to allow for participation in meetings by interactive electronic means, such as Skype or Zoom, without requiring that an elected official be advised to do so by a healthcare professional for personal or family medical reasons. This allowance is available only when a national security or peacetime emergency has been declared and may be used up to 60 days after the emergency declaration has been lifted. Whenever public meetings are held via interactive electronic means of this type, votes must be conducted by roll call and be recorded in the minutes.

**Expanded Authority for Electronic Signatures During COVID-19** – Effective May 17, 2020, cities are allowed to accept certain documents, signatures, or filings electronically, by mail, or facsimile during the COVID-19 pandemic, including; planning and zoning applications and permits; land use documents; documents requiring the signature of licensed architects, engineers, land surveyors, geoscientists, or interior designers; applications for birth or death certificates; or recording notary commissions. This accommodation expires January 16, 2021, or 60 days following the termination of the peacetime public health emergency.

**Solid Waste Recycling Exemption** – The requirement that not more than 15 percent of mixed municipal solid waste received by recycling or composting facilities be disposed of, rather than recycled or composted, is suspended as long as the need for the exception is triggered by operational changes implemented to address the COVID-19 pandemic.

**Pension Changes** – Effective January 1, 2021, the maximum lump-sum pension amount for volunteer firefighters is increased from \$10,000 to \$15,000 per year of service. Municipalities are permitted to split state fire aid received between its career firefighters and its affiliated volunteer firefighters, but only if the amount allocated to the career firefighters is approved by the membership of the volunteer firefighter relief association. Any aid allocated to career firefighters must be used to pay the Public Employees Retirement Association (PERA) employer contributions on their behalf within 18 months of the transfer or be returned to the relief association.

**Police Accountability Act** – The Legislature passed the Police Accountability Act, which enacted a number of changes to laws governing police conduct, training, and oversight. Among the more significant changes adopted were:

- Defined and authorized “public safety peer counseling” and “critical incident stress management,” and classifies information shared in these settings as private data.
- Established an Independent Use of Force Investigations Unit within the Bureau of Criminal Apprehension to investigate all officer-involved deaths in the state, as well as criminal sexual assault allegations against peace officers, effective August 1, 2020.
- Authorized statutory or home rule charter cities to offer incentives to encourage a person hired as a peace officer to be a resident of the city.
- Limited the use of certain restraint methods by peace officer unless the use of deadly force is authorized in a given situation.
- Established and modified provisions related to law enforcement use of deadly force.
- Defined and prohibited “warrior-style” training for peace officers.
- Established a 15-member “Ensuring Police Excellence and Improving Community Relations Advisory Council” under the Police Officer Standards and Training (POST) Board, to assist the POST Board in maintaining policies and regulating peace officers in a manner that ensures the protection of civil and human rights.
- Established a duty for peace officers to intercede when another officer is using excessive force and report incidents of excessive force to supervisors.

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## ACCOUNTING AND AUDITING UPDATES

The following is a summary of Governmental Accounting Standards Board (GASB) standards expected to be implemented in the next few years. Due to the COVID-19 pandemic, the GASB has delayed the original implementation dates of these and other standards as described below.

### **GASB Statement No. 87, *Leases***

A lease is a contract that transfers control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. Any contract that meets this definition should be accounted for under the leases guidance, unless specifically excluded in this statement.

Governments enter into leases for many types of assets. Under the previous guidance, leases were classified as either capital or operating depending on whether the lease met any of the four tests. In many cases, the previous guidance resulted in reporting lease transactions differently than similar nonlease financing transactions.

The goal of this statement is to better meet the information needs of users by improving accounting and financial reporting for leases by governments. It establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. This statement increases the usefulness of financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract.

Under this statement, a lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

To reduce the cost of implementation, this statement includes an exception for short-term leases, defined as a lease that, at the commencement of the lease term, has a maximum possible term under the lease contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised. Lessees and lessors should recognize short-term lease payments as outflows of resources or inflows of resources, respectively, based on the payment provisions of the lease contract. The requirements of this statement are effective for reporting periods beginning after June 15, 2021.

## **GASB Statement No. 91, *Conduit Debt Obligations***

The primary objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

A conduit debt obligation is defined as a debt instrument having all of the following characteristics:

- There are at least three parties involved: (1) an issuer, (2) a third party obligor, and (3) a debt holder or a debt trustee.
- The issuer and the third party obligor are not within the same financial reporting entity.
- The debt obligation is not a parity bond of the issuer, nor is it cross-collateralized with other debt of the issuer.
- The third party obligor or its agent, not the issuer, ultimately receives the proceeds from the debt issuance.
- The third party obligor, not the issuer, is primarily obligated for the payment of all amounts associated with the debt obligation (debt service payments).

This statement also addresses arrangements, often characterized as leases, that are associated with conduit debt obligations. In those arrangements, capital assets are constructed or acquired with the proceeds of a conduit debt obligation and used by third party obligors in the course of their activities.

This statement requires issuers to disclose general information about their conduit debt obligations, organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period.

The requirements of this statement are effective for reporting periods beginning after December 15, 2021. Earlier application is encouraged.

## **GASB Statement No. 92, *Omnibus 2020***

The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This statement addresses a variety of topics and includes specific provisions about the following:

- The effective date of Statement No. 87, *Leases*, and Implementation Guide No. 2019-3, *Leases*, for interim financial reports
- Reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other post-employment benefit (OPEB) plan
- The applicability of Statements No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, as amended, and No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, to reporting assets accumulated for post-employment benefits
- The applicability of certain requirements of Statement No. 84, *Fiduciary Activities*, to post-employment benefit arrangements
- Measurement of liabilities (and assets, if any) related to asset retirement obligations in a government acquisition
- Reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers
- Reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature
- Terminology used to refer to derivative instruments

The requirements of this statement are effective for fiscal years beginning after June 15, 2021. Earlier application is encouraged.

## **GASB Statement No. 96, *Subscription-Based Information Technology Arrangements***

This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended.

An SBITA is defined as a contract that conveys control of the right to use another party's (an SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. Under this statement, a government generally should recognize a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability.

This statement provides an exception for short-term SBITAs with a maximum possible term under the SBITA contract of 12 months, including any options to extend, regardless of their probability of being exercised. Subscription payments for short-term SBITAs should be recognized as outflows of resources.

This statement requires a government to disclose descriptive information about its SBITAs other than short-term SBITAs, such as the amount of the subscription asset, accumulated amortization, other payments not included in the measurement of a subscription liability, principal and interest requirements for the subscription liability, and other essential information.

The requirements of this statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

***GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an Amendment of GASB Statement No. 14 and No. 84, and a Supersession of GASB Statement No. 32***

The primary objectives of this statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution OPEB plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

The requirements of this statement that (1) exempt primary governments that perform the duties that a government board typically performs from treating the absence of a governing board the same as the appointment of a voting majority of a governing board in determining whether they are financially accountable for defined contribution pension plans, defined contribution OPEB plans, or other employee benefit plans, and (2) limit the applicability of the financial burden criterion in paragraph 7 of Statement 84 to defined benefit pension plans and defined benefit OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement 67 or paragraph 3 of Statement 74, respectively, are effective immediately.

The requirements of this statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of this statement that provide that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021. Earlier application of those requirements is encouraged and permitted by requirement as specified within this statement.

**CC Regular Session**

**5. 2.**

**Meeting Date:** 06/08/2021

**By:** Diana Lund, Finance

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**Information**

**Title**

Receive April 2021 Financial Reports - General Fund and Enterprise Funds

**Purpose/Background:**

Purpose: Receive April monthly financial reports for the funds of: General, Water, Sewer, Street Lighting, Recycling and Storm Drainage.

Brief summary of actual revenues and expenditures-to-date in comparison to adopted budget for the respective funds.

**Recommendation:**

No action required. Informational only.

**Action:**

No action required. Informational only.

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**Attachments**

April 2021 General Fund Financial Report - Budget to Actual

April 2021 Enterprise Funds Financial Reports - Budget to Actual

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**Form Review**

**Inbox**

Kurt Ulrich

Form Started By: Diana Lund

Final Approval Date: 06/03/2021

**Reviewed By**

Kurt Ulrich

**Date**

06/03/2021 03:54 PM

Started On: 06/02/2021 10:00 AM

**CITY OF RAMSEY  
FINANCIAL STATEMENT**



JANUARY 1, 2021 THROUGH PERIOD ENDING: April 30, 2021

| GENERAL FUND EXPENDITURES<br>- BY DEPARTMENT - |                                  |                               |
|--|----------------------------------|-------------------------------|
| Dept   | -CURRENT YEAR<br>ADOPTED BUDGET- | CURRENT YTD GENERAL<br>LEDGER |
| Admin  | 2,092,067.00                     | 641,462.33                    |
| Com Dev  | 1,207,963.00                     | 364,061.47                    |
| Contingency                                    | 180,373.00                       | -                             |
| Council  | 113,355.00                       | 29,560.16                     |
| Finance  | 543,705.00                       | 171,503.42                    |
| Fire   | 1,299,675.00                     | 319,063.95                    |
| Legal  | 133,600.00                       | 25,433.33                     |
| Police   | 4,473,128.00                     | 1,341,168.47                  |
| Public Works                                   | 4,339,482.00                     | 1,260,364.06                  |
| <b>Grand Total</b>                             | <b>14,383,348.00</b>             | <b>4,152,617.19</b>           |

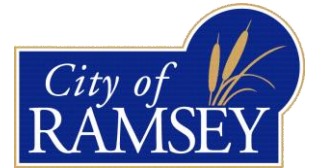
| GENERAL FUND EXPENDITURES<br>- BY CATEGORY - |                                  |                                 |
|--|----------------------------------|---------------------------------|
| Category                                     | -CURRENT YEAR<br>ADOPTED BUDGET- | -CURRENT YTD GENERAL<br>LEDGER- |
| Capital Outlay                               | 1,090,200.00                     | 369,522.79                      |
| Other Services & Charges                     | 2,639,166.00                     | 532,891.39                      |
| Personal Services                            | 9,566,381.00                     | 2,977,553.75                    |
| Supplies                                     | 981,228.00                       | 272,649.26                      |
| Transfers out                                | 106,373.00                       | -                               |
| <b>Grand Total</b>                           | <b>14,383,348.00</b>             | <b>4,152,617.19</b>             |

| GENERAL FUND REVENUES<br>- BY CATEGORY - |                                  |                                 |
|--|----------------------------------|---------------------------------|
| Category                                 | -CURRENT YEAR<br>ADOPTED BUDGET- | -CURRENT YTD GENERAL<br>LEDGER- |
| Taxes                                    | 11,109,848.00                    | -                               |
| Charges for Services                     | 621,500.00                       | 210,958.08                      |
| Business Licenses/Permits                | 69,900.00                        | 9,686.70                        |
| Fines and Forfeits                       | 45,500.00                        | 12,482.59                       |
| Federal Intergovernmental                | 8,500.00                         | -                               |
| State Intergovernmental                  | 425,300.00                       | 127,890.14                      |
| Interest                                 | 100,000.00                       | -                               |
| Miscellaneous                            | 20,700.00                        | 7,450.04                        |
| Non-Business Licenses/Permits            | 559,900.00                       | 212,965.40                      |
| Transfers in                             | 1,422,200.00                     | -                               |
| <b>Grand Total</b>                       | <b>14,383,348.00</b>             | <b>581,432.95</b>               |

This report reflects year to date revenue and expenditures as compared to annual budget.  
It does not reflect fund balance.

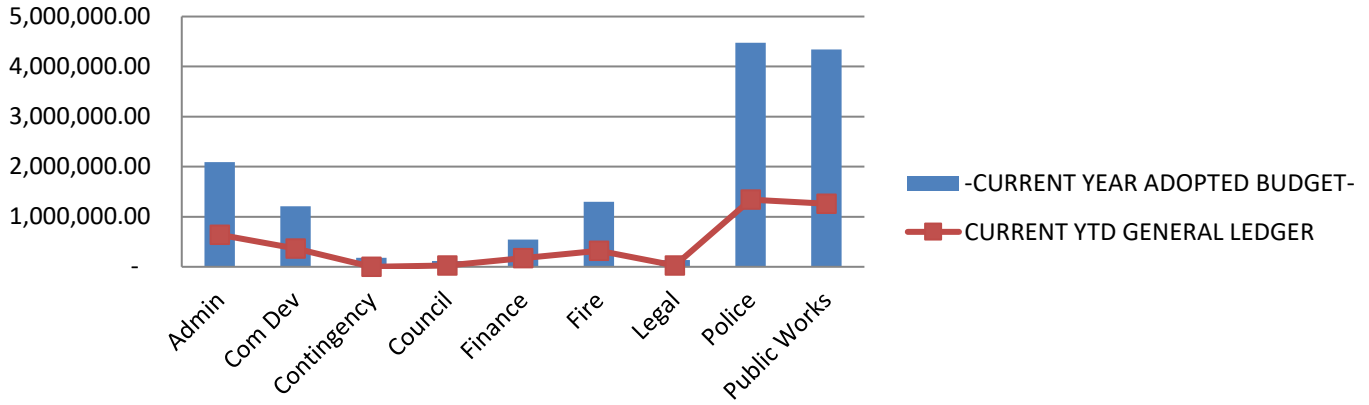
PREPARED BY: FINANCE DEPARTMENT

# CITY OF RAMSEY FINANCIAL STATEMENT

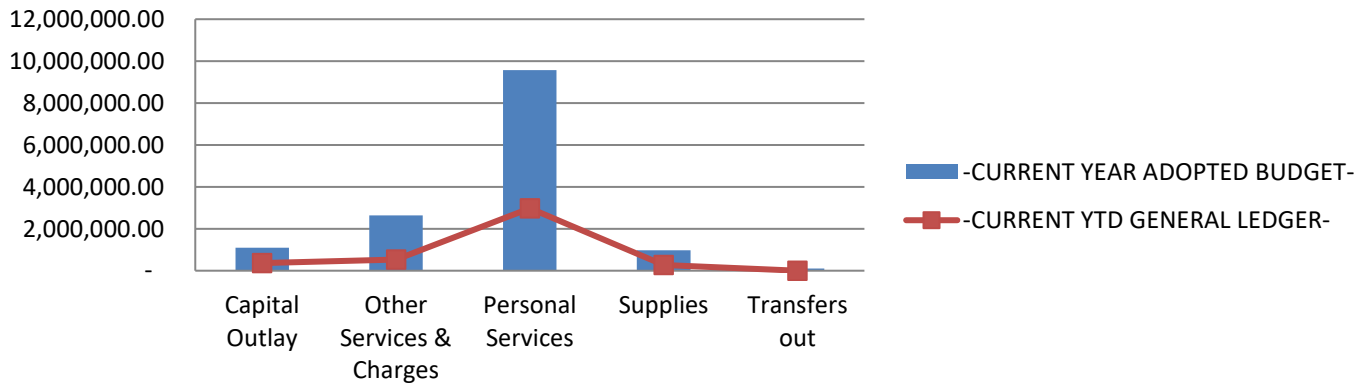


JANUARY 1, 2021 THROUGH PERIOD ENDING: April 30, 2021

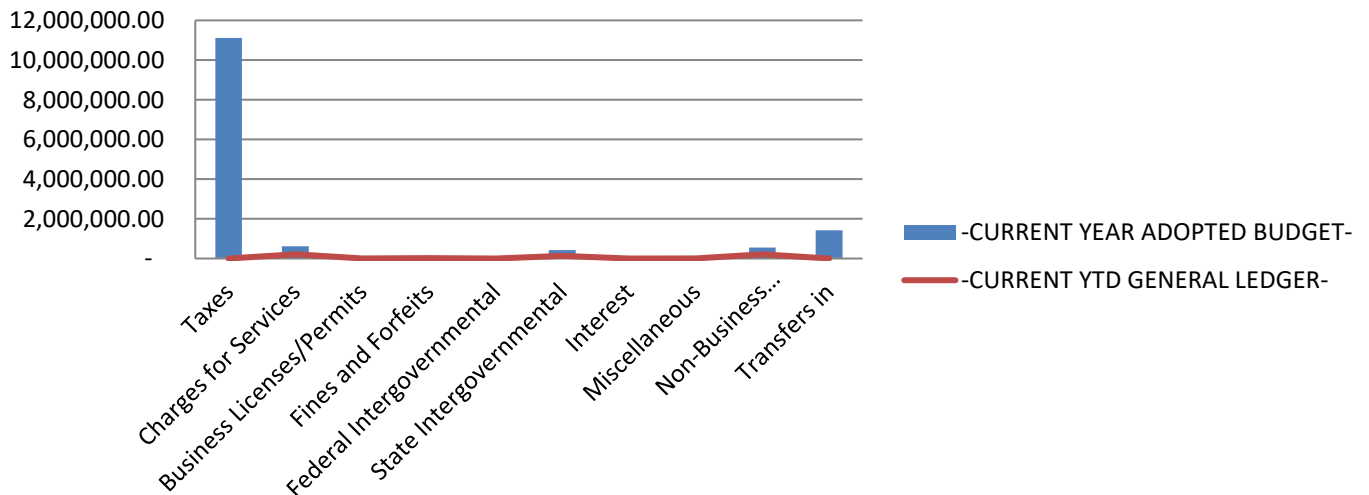
## GENERAL FUND EXPENDITURES - BY DEPARTMENT



## GENERAL FUND EXPENDITURES - BY CATEGORY



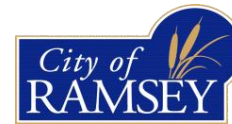
## GENERAL FUND REVENUES



This report reflects year to date revenue and expenditures as compared to annual budget. It does not reflect fund balance.

PREPARED BY: FINANCE DEPARTMENT

**CITY OF RAMSEY  
FINANCIAL STATEMENT**



JANUARY 1, 2020 THROUGH PERIOD ENDING: April 30, 2021

| REVENUES                          |                               |                            |               |  |
|-----------------------------------|-------------------------------|----------------------------|---------------|--|
| BUSINESS UNIT                     | 9601                          | WATER UTILITY              |               |  |
| GENERAL LEDGER ACCOUNT            | CURRENT YEAR REQUESTED BUDGET | CURRENT YTD GENERAL LEDGER | -% of Budget- |  |
| 4140 CREDIT CARD PROCESSING FEES  | (20,000.00)                   | (4,365.76)                 | 21.83%        |  |
| 4609 OTHER MISCELLANEOUS REVENUES | 12,000.00                     | 767.56                     | 6.40%         |  |
| 4651 WATER REVENUE                |                               | 0.65                       | 0.00%         |  |
| 4652 WATER SALES - RESIDENTIAL    | 1,334,128.00                  | 257,303.58                 | 19.29%        |  |
| 4653 WATER SALES-COMMERCIAL       | 700,510.00                    | 74,544.72                  | 10.64%        |  |
| 4654 WATER PENALTIES              | 15,000.00                     | -                          | 0.00%         |  |
| 4655 WATER METER INSTALLATION     | 12,000.00                     | 5,320.00                   | 44.33%        |  |
| 4656 WATER METERS                 | 30,000.00                     | 11,000.00                  | 36.67%        |  |
| 4657 CONNECTION/RECONNECTION FEES | 500.00                        | 250.00                     | 50.00%        |  |
| 4701 INTEREST ON INVESTMENTS      | 100,000.00                    | -                          | 0.00%         |  |
| 4606 DEVELOPER FEES (WAC)         |                               | 214,359.00                 | 0.00%         |  |
| 4601 MISCELLANEOUS REVENUE        |                               | 1,568.97                   | 0.00%         |  |
| 6436 WATER EFFICIENCY REBATE PROG |                               | 627.26                     | 0.00%         |  |
| <b>Grand Total</b>                | <b>2,184,138.00</b>           | <b>561,375.98</b>          |               |  |

| EXPENSES                                      |                               |                            |                |  |
|---|-------------------------------|----------------------------|----------------|--|
| BUSINESS UNIT                                 | 9601                          | WATER UTILITY              |                |  |
| GENERAL LEDGER ACCOUNT                        | CURRENT YEAR REQUESTED BUDGET | CURRENT YTD GENERAL LEDGER | -% of Budget-  |  |
| 6102 F.T. REGULAR-WAGES & SALARIES            | 271,061.00                    | 60,970.89                  | 22.49%         |  |
| 6103 FULL TIME-REGULAR-OVERTIME               | 13,500.00                     | 5,964.41                   | 44.18%         |  |
| 6105 TEMPORARY-WAGES & SALARIES               | 19,167.00                     | 2,215.98                   | 11.56%         |  |
| 6121 PERA CONTRIBUTIONS                       | 56,342.00                     | 5,786.77                   | 10.27%         |  |
| 6122 FICA/MEDICARE CONTRIBUTIONS              | 23,235.00                     | 6,239.57                   | 26.85%         |  |
| 6131 GROUP INSURANCE                          | 36,250.00                     | 8,823.40                   | 24.34%         |  |
| 6133 WORKERS COMP INSURANCE PREMIUM           | 15,406.00                     | -                          | 0.00%          |  |
| 6208 MISCELLANEOUS OFFICE SUPPLIES            | 600.00                        | (41.96)                    | -6.99%         |  |
| <b>6223 GASOLINE</b>                          | <b>6,000.00</b>               | <b>2,434.81</b>            | <b>40.58%</b>  |  |
| 6225 DIESEL FUEL                              | 1,500.00                      | -                          | 0.00%          |  |
| 6229 SHOP MATERIALS                           | 600.00                        | 27.03                      | 4.51%          |  |
| <b>6231 UNIFORMS &amp; TURN-OUT GEAR</b>      | <b>2,900.00</b>               | <b>2,175.00</b>            | <b>75.00%</b>  |  |
| <b>6249 MISCELLANEOUS OPERATING SUPPLY</b>    | <b>18,000.00</b>              | <b>7,320.71</b>            | <b>40.67%</b>  |  |
| 6257 OTHER VEHICLE PARTS                      | 5,000.00                      | 343.47                     | 6.87%          |  |
| 6273 UTILITY SYSTEM MAINT SUPPLIES            | 95,000.00                     | 13,887.20                  | 14.62%         |  |
| <b>6281 SMALL TOOLS &amp; MINOR EQUIPMENT</b> | <b>10,000.00</b>              | <b>25,157.68</b>           | <b>251.58%</b> |  |
| <b>6292 WATER METERS FOR RESALE</b>           | <b>75,000.00</b>              | <b>35,348.94</b>           | <b>47.13%</b>  |  |
| 6315 MISCELLANEOUS PROFESSIONAL SER           | 95,000.00                     | 13,780.12                  | 14.51%         |  |
| 6322 POSTAGE                                  | 3,000.00                      | 163.07                     | 5.44%          |  |
| 6323 CELLULAR PHONES                          | 4,000.00                      | 1,036.19                   | 25.90%         |  |
| 6334 MILEAGE REIMBURSEMENT                    | 400.00                        | -                          | 0.00%          |  |
| <b>6335 TRAINING</b>                          | <b>4,000.00</b>               | <b>1,383.00</b>            | <b>34.58%</b>  |  |
| <b>6352 GENERAL NOTICE &amp; PUBLIC INFOR</b> | <b>300.00</b>                 | <b>107.50</b>              | <b>35.83%</b>  |  |
| 6361 GENERAL LIABILITY/PROPERTY INS           | 35,000.00                     | 5,872.00                   | 16.78%         |  |
| 6371 ELECTRIC UTILITIES                       | 155,000.00                    | 24,828.25                  | 16.02%         |  |
| <b>6373 GAS</b>                               | <b>3,000.00</b>               | <b>1,094.93</b>            | <b>36.50%</b>  |  |
| 6374 REFUSE/RECYCLING                         | 700.00                        | 212.08                     | 30.30%         |  |
| 6381 BUILDING & STRUCTURE REPAIR              | 3,500.00                      | 92.24                      | 2.64%          |  |
| 6439 OTHER MISCELLANEOUS                      | 67,000.00                     | -                          | 0.00%          |  |
| <b>6451 MEMBERSHIP DUES</b>                   | <b>1,400.00</b>               | <b>1,000.00</b>            | <b>71.43%</b>  |  |
| 6489 OTHER CONTRACTED SERVICES                | 76,000.00                     | 21,745.70                  | 28.61%         |  |
| 6722 DEPRECIATION                             | 798,000.00                    | -                          | 0.00%          |  |
| 6820 OPERATING TRANSFERS TO OTHER F           | 47,000.00                     | -                          | 0.00%          |  |
| 6436 WATER EFFICIENCY REBATE PROG             |                               | 627.26                     | 0.00%          |  |
| <b>Grand Total</b>                            | <b>1,942,861.00</b>           | <b>248,596.24</b>          |                |  |

Note: The Finance Department has highlighted line items that may be trending towards exceeding budget OR not may not have been included in the adopted budget.

**CITY OF RAMSEY  
FINANCIAL STATEMENT**



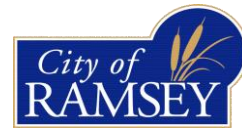
JANUARY 1, 2020 THROUGH PERIOD ENDING: April 30, 2021

| <b>REVENUES</b>                    |  |                                       |                      |  |
|------------------------------------|--|---------------------------------------|----------------------|--|
| <b>BUSINESS UNIT</b>               | <b>9602</b>                              | <b>SEWER UTILITY</b>                  |                      |  |
| <b>GENERAL LEDGER ACCOUNT</b>      | <b>CURRENT YEAR<br/>REQUESTED BUDGET</b> | <b>CURRENT YTD GENERAL<br/>LEDGER</b> | <b>-% of Budget-</b> |  |
| 4140 CREDIT CARD PROCESSING FEES   | (14,000.00)                              | (3,844.72)                            | 27.46%               |  |
| 4356 SEWER AVAILABILITY CHARGE-ADM | 5,000.00                                 | 720.65                                | 14.41%               |  |
| 4604 SURCHARGES                    |  | 110,838.00                            | 0.00%                |  |
| 4609 OTHER MISCELLANEOUS REVENUES  | 5,000.00                                 | -                                     | 0.00%                |  |
| 4661 RESIDENTIAL-SEWER CHARGES     | 1,285,000.00                             | 337,877.50                            | 26.29%               |  |
| 4662 COMMERCIAL-SEWER CHARGES      | 361,000.00                               | 98,055.86                             | 27.16%               |  |
| 4663 SEWER PENALTIES               | 15,000.00                                | -                                     | 0.00%                |  |
| 4701 INTEREST ON INVESTMENTS       | 115,000.00                               | -                                     | 0.00%                |  |
| 4601 MISCELLANEOUS REVENUE         |  | 1,568.95                              | 0.00%                |  |
| <b>Grand Total</b>                 | <b>1,772,000.00</b>                      | <b>545,216.24</b>                     |                      |  |

| <b>EXPENSES</b>                     |  |                                       |                      |  |
|-------------------------------------|--|---------------------------------------|----------------------|--|
| <b>BUSINESS UNIT</b>                | <b>9602</b>                              | <b>SEWER UTILITY</b>                  |                      |  |
| <b>GENERAL LEDGER ACCOUNT</b>       | <b>CURRENT YEAR<br/>REQUESTED BUDGET</b> | <b>CURRENT YTD GENERAL<br/>LEDGER</b> | <b>-% of Budget-</b> |  |
| 6102 F.T. REGULAR-WAGES & SALARIES  | 175,965.00                               | 24,401.21                             | 13.87%               |  |
| 6103 FULL TIME-REGULAR-OVERTIME     | -  | 475.95                                | 0.00%                |  |
| 6121 PERA CONTRIBUTIONS             | 31,197.00                                | 1,988.55                              | 6.37%                |  |
| 6122 FICA/MEDICARE CONTRIBUTIONS    | 13,577.00                                | 2,074.36                              | 15.28%               |  |
| 6131 GROUP INSURANCE                | 7,779.00                                 | -                                     | 0.00%                |  |
| 6133 WORKERS COMP INSURANCE PREMIUM | 9,639.00                                 | -                                     | 0.00%                |  |
| 6223 GASOLINE                       | 4,000.00                                 | 986.61                                | 24.67%               |  |
| 6225 DIESEL FUEL                    | 2,800.00                                 | 531.10                                | 18.97%               |  |
| 6229 SHOP MATERIALS                 |  | 12.55                                 | 0.00%                |  |
| 6249 MISCELLANEOUS OPERATING SUPPLY | 25,000.00                                | 2,255.25                              | 9.02%                |  |
| 6275 OTHER EQUIPMENT PARTS          | 9,000.00                                 | 1,833.81                              | 20.38%               |  |
| 6315 MISCELLANEOUS PROFESSIONAL SER | 50,000.00                                | 2,094.00                              | 4.19%                |  |
| 6334 MILEAGE REIMBURSEMENT          | 400.00                                   | -                                     | 0.00%                |  |
| 6335 TRAINING                       | 2,400.00                                 | 45.00                                 | 1.88%                |  |
| 6361 GENERAL LIABILITY/PROPERTY INS | 22,000.00                                | 571.00                                | 2.60%                |  |
| 6371 ELECTRIC UTILITIES             | 17,000.00                                | 4,816.85                              | 28.33%               |  |
| 6373 GAS                            | 2,500.00                                 | 708.22                                | 28.33%               |  |
| 6374 REFUSE/RECYCLING               | 700.00                                   | 212.07                                | 30.30%               |  |
| <b>6377 SEWER SERVICE CHARGE</b>    | <b>845,201.00</b>                        | <b>352,166.95</b>                     | <b>41.67%</b>        |  |
| 6489 OTHER CONTRACTED SERVICES      | 28,000.00                                | 3,096.91                              | 11.06%               |  |
| 6722 DEPRECIATION                   | 551,565.00                               | -                                     | 0.00%                |  |
| 6820 OPERATING TRANSFERS TO OTHER F | 41,000.00                                | -                                     | 0.00%                |  |
| <b>Grand Total</b>                  | <b>1,839,723.00</b>                      | <b>398,270.39</b>                     |                      |  |

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**CITY OF RAMSEY  
FINANCIAL STATEMENT**



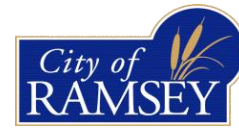
JANUARY 1, 2020 THROUGH PERIOD ENDING: April 30, 2021

| REVENUES                         |                                  |                               |               |  |
|----------------------------------|----------------------------------|-------------------------------|---------------|--|
| BUSINESS UNIT                    | 9603                             | STREET LIGHT UTILITY          |               |  |
| GENERAL LEDGER ACCOUNT           | CURRENT YEAR<br>REQUESTED BUDGET | CURRENT YTD GENERAL<br>LEDGER | -% of Budget- |  |
| 4140 CREDIT CARD PROCESSING FEES | (3,500.00)                       | (744.84)                      | 21.28%        |  |
| 4681 CHARGES FOR STREET LIGHTS   | 157,000.00                       | 41,217.25                     | 26.25%        |  |
| 4683 STREET LIGHTING PENALTIES   | 2,000.00                         | -                             | 0.00%         |  |
| 4701 INTEREST ON INVESTMENTS     | 15,000.00                        | -                             | 0.00%         |  |
| 4684 PRIORITY STREET LIGHT       | 53,000.00                        | 13,800.58                     | 26.04%        |  |
| <b>Grand Total</b>               | <b>223,500.00</b>                | <b>54,272.99</b>              |               |  |

| EXPENSES                            |                                  |                               |               |  |
|-------------------------------------|----------------------------------|-------------------------------|---------------|--|
| BUSINESS UNIT                       | 9603                             | STREET LIGHT UTILITY          |               |  |
| GENERAL LEDGER ACCOUNT              | CURRENT YEAR<br>REQUESTED BUDGET | CURRENT YTD GENERAL<br>LEDGER | -% of Budget- |  |
| 6371 ELECTRIC UTILITIES             | 128,000.00                       | 31,021.34                     | 24.24%        |  |
| 6489 OTHER CONTRACTED SERVICES      | 14,300.00                        | 2,755.83                      | 19.27%        |  |
| 6722 DEPRECIATION                   | 42,444.00                        | -                             | 0.00%         |  |
| 6820 OPERATING TRANSFERS TO OTHER F | 23,000.00                        | -                             | 0.00%         |  |
| <b>Grand Total</b>                  | <b>207,744.00</b>                | <b>33,777.17</b>              |               |  |

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**CITY OF RAMSEY  
FINANCIAL STATEMENT**



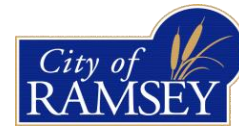
JANUARY 1, 2020 THROUGH PERIOD ENDING: April 30, 2021

| <b>REVENUES</b>                    |                                      |                                   |                      |  |
|------------------------------------|--------------------------------------|-----------------------------------|----------------------|--|
| <b>BUSINESS UNIT</b>               | <b>9604</b>                          | <b>RECYCLING UTILITY</b>          |                      |  |
| <b>GENERAL LEDGER ACCOUNT</b>      | <b>CURRENT YEAR REQUESTED BUDGET</b> | <b>CURRENT YTD GENERAL LEDGER</b> | <b>-% of Budget-</b> |  |
| 4140 CREDIT CARD PROCESSING FEES   | (4,000.00)                           | (933.76)                          | 23.34%               |  |
| 4287 OTHER LOCAL GOVERNMENT GRANTS | 77,566.00                            | -                                 | 0.00%                |  |
| 4609 OTHER MISCELLANEOUS REVENUES  | -                                    | 92.40                             | 0.00%                |  |
| 4671 RECYCLING CHARGES             | 430,283.00                           | 109,024.48                        | 25.34%               |  |
| 4672 RECYCLING PENALTIES           | 8,000.00                             | -                                 | 0.00%                |  |
| 4701 INTEREST ON INVESTMENTS       | 3,500.00                             | -                                 | 0.00%                |  |
| <b>Grand Total</b>                 | <b>515,349.00</b>                    | <b>108,183.12</b>                 |                      |  |

| <b>EXPENSES</b>                     |                                      |                                   |                      |  |
|-------------------------------------|--------------------------------------|-----------------------------------|----------------------|--|
| <b>BUSINESS UNIT</b>                | <b>9604</b>                          | <b>RECYCLING UTILITY</b>          |                      |  |
| <b>GENERAL LEDGER ACCOUNT</b>       | <b>CURRENT YEAR REQUESTED BUDGET</b> | <b>CURRENT YTD GENERAL LEDGER</b> | <b>-% of Budget-</b> |  |
| 6102 F.T. REGULAR-WAGES & SALARIES  | 23,000.00                            | 4,295.40                          | 18.68%               |  |
| 6121 PERA CONTRIBUTIONS             | 2,725.00                             | 327.19                            | 12.01%               |  |
| 6122 FICA/MEDICARE CONTRIBUTIONS    | 1,661.00                             | 311.52                            | 18.75%               |  |
| 6131 GROUP INSURANCE                | 3,589.00                             | -                                 | 0.00%                |  |
| 6133 WORKERS COMP INSURANCE PREMIUM | 386.00                               | -                                 | 0.00%                |  |
| 6249 MISCELLANEOUS OPERATING SUPPLY | 32,000.00                            | 6,961.15                          | 21.75%               |  |
| 6322 POSTAGE                        | 300.00                               | -                                 | 0.00%                |  |
| 6489 OTHER CONTRACTED SERVICES      | 445,000.00                           | 147,872.29                        | 33.23%               |  |
| <b>Grand Total</b>                  | <b>508,661.00</b>                    | <b>159,767.55</b>                 |                      |  |

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**CITY OF RAMSEY  
FINANCIAL STATEMENT**



JANUARY 1, 2020 THROUGH PERIOD ENDING: April 30, 2021

| <b>REVENUES</b>                  |                                      |                                   |                      |  |
|----------------------------------|--------------------------------------|-----------------------------------|----------------------|--|
| <b>BUSINESS UNIT</b>             | <b>9605</b>                          | <b>STORM WATER UTILITY</b>        |                      |  |
| <b>GENERAL LEDGER ACCOUNT</b>    | <b>CURRENT YEAR REQUESTED BUDGET</b> | <b>CURRENT YTD GENERAL LEDGER</b> | <b>-% of Budget-</b> |  |
| 4140 CREDIT CARD PROCESSING FEES | (6,500.00)                           | (1,728.52)                        | 26.59%               |  |
| 4693 STORM WATER-RESIDENTIAL     | 570,000.00                           | 146,322.32                        | 25.67%               |  |
| 4694 STORM WATER-COMMERCIAL      | 585,000.00                           | 152,100.68                        | 26.00%               |  |
| 4695 STORM WATER-PENALTIES       | 10,000.00                            | -                                 | 0.00%                |  |
| 4701 INTEREST ON INVESTMENTS     | 12,000.00                            | -                                 | 0.00%                |  |
| <b>Grand Total</b>               | <b>1,170,500.00</b>                  | <b>296,694.48</b>                 |                      |  |

| <b>EXPENSES</b>                     |                                      |                                   |                      |  |
|-------------------------------------|--------------------------------------|-----------------------------------|----------------------|--|
| <b>BUSINESS UNIT</b>                | <b>9605</b>                          | <b>STORM WATER UTILITY</b>        |                      |  |
| <b>GENERAL LEDGER ACCOUNT</b>       | <b>CURRENT YEAR REQUESTED BUDGET</b> | <b>CURRENT YTD GENERAL LEDGER</b> | <b>-% of Budget-</b> |  |
| 6102 F.T. REGULAR-WAGES & SALARIES  | 185,400.00                           | 12,406.03                         | 6.69%                |  |
| 6121 PERA CONTRIBUTIONS             | 27,955.00                            | 965.03                            | 3.45%                |  |
| 6122 FICA/MEDICARE CONTRIBUTIONS    | 15,450.00                            | 982.02                            | 6.36%                |  |
| 6131 GROUP INSURANCE                | 21,130.00                            | -                                 | 0.00%                |  |
| 6133 WORKERS COMP INSURANCE PREMIUM | 7,985.00                             | -                                 | 0.00%                |  |
| 6225 DIESEL FUEL                    | 5,500.00                             | 1,823.15                          | 33.15%               |  |
| 6249 MISCELLANEOUS OPERATING SUPPLY | 12,000.00                            | (6,586.88)                        | -54.89%              |  |
| 6257 OTHER VEHICLE PARTS            | 7,500.00                             | 1,964.02                          | 26.19%               |  |
| 6315 MISCELLANEOUS PROFESSIONAL SER | 100,000.00                           | 2,844.00                          | 2.84%                |  |
| 6361 GENERAL LIABILITY/PROPERTY INS | 9,240.00                             | -                                 | 0.00%                |  |
| 6371 ELECTRIC UTILITIES             | 3,000.00                             | 1,071.04                          | 35.70%               |  |
| 6373 GAS                            | 2,500.00                             | 708.20                            | 28.33%               |  |
| 6374 REFUSE/RECYCLING               | 700.00                               | 212.08                            | 30.30%               |  |
| 6451 MEMBERSHIP DUES                | 26,000.00                            | -                                 | 0.00%                |  |
| 6489 OTHER CONTRACTED SERVICES      | 30,000.00                            | 2,755.86                          | 9.19%                |  |
| 6722 DEPRECIATION                   | 335,374.00                           | -                                 | 0.00%                |  |
| 6820 OPERATING TRANSFERS TO OTHER F | 36,000.00                            | -                                 | 0.00%                |  |
| <b>Grand Total</b>                  | <b>825,734.00</b>                    | <b>19,144.55</b>                  |                      |  |

Note: The Finance Department has highlighted line items that may be trending towards exceeding budget OR not may not have been included in the adopted budget.

**CC Regular Session**

**5.3.**

**Meeting Date:** 06/08/2021

**By:** Katie Schmidt, Administrative Services

---

**Information**

**Title**

Approve the Following Meeting Minutes:

- ~~1. City Council Work Session dated 5/11/2021~~ Removed - to be approved at a later date.
2. City Council Regular Session dated 5/11/2021
- ~~3. City Council Special Work Session dated 5/18/2021~~ Removed - to be approved at a later date.
4. City Council Work Session dated 5/25/2021
5. City Council Regular Session dated 5/25/2021

**Purpose/Background:**

Purpose: The purpose of this case is for Council review and approval of meeting minutes.

Background: Attached are the meeting minutes referenced above.

**Recommendation:**

Approve the meeting minutes.

**Action:**

Motion to approve the following Council meeting minutes:

1. City Council Work Session dated 5/11/2021
  2. City Council Regular Session dated 5/11/2021
  3. City Council Special Work Session dated 5/18/2021
  4. City Council Work Session dated 5/25/2021
  5. City Council Regular Session dated 5/25/2021
- 

**Attachments**

5-11-21 WS Minutes

5-11-21 Mtg Minutes

5-18-21 Special WS Minutes

5-25-21 WS Minutes

5-25-21 Mtg Minutes

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### Form Review

**Inbox**

Colleen Lasher

Kurt Ulrich

Form Started By: Katie Schmidt

Final Approval Date: 06/03/2021

**Reviewed By**

Colleen Lasher

Kurt Ulrich

**Date**

06/03/2021 08:44 AM

06/03/2021 02:20 PM

Started On: 05/25/2021 09:51 AM

**CITY COUNCIL WORK SESSION  
CITY OF RAMSEY  
ANOKA COUNTY  
STATE OF MINNESOTA**

The Ramsey City Council conducted a City Council Work Session on Tuesday, May 11, 2021, at the Ramsey Municipal Center, 7550 Sunwood Drive NW, Ramsey, Minnesota.

Members Present: Mayor Mark Kuzma  
Councilmember Ryan Heineman – attended remotely  
Councilmember Chelsea Howell  
Councilmember Debra Musgrove  
Councilmember Chris Riley – attended remotely  
Councilmember Dan Specht  
Councilmember Matt Woestehoff

Also Present: City Administrator Kurtis Ulrich  
Parks and Assistant Public Works Superintendent Mark Riverblood  
Public Works Superintendent Grant Riemer  
Administrative Services Director Colleen Lasher  
Deputy City Administrator Timothy Gladhill  
City Engineer Bruce Westby  
Senior Planner Chloe McGuire Brigl  
City Planner Chris Anderson

**1. CALL TO ORDER**

Mayor Kuzma called the City Council Work Session to order at 5:30 p.m.

**2. TOPICS FOR DISCUSSION**

**2.01: Review Proposed Updates to City Landscaping Code for New Commercial and Industrial Projects**

Deputy City Administrator Gladhill reviewed the staff report.

Councilmember Musgrove thanked the Environmental Policy Board (EPB) for hearing the concerns of the developer and making necessary tweaks to that property and reviewing the Code itself to make more appropriate changes. She asked if it would be possible to provide a link within the different sections of the Code to reach the landscaping section. She also stated that she likes the removal of the stormwater area from the calculation. She asked if there would be grandfathered properties for those completed prior to the amendment of Code.

Deputy City Administrator Gladhill confirmed that once adopted the Code would become effective and apply to new applications moving forward. He clarified that this is a reduction to the requirements.

Councilmember Musgrove referenced the buffering and transitioning standards and asked if that would be part of an additional conversation or whether she would bring those concerns forward now.

Deputy City Administrator Gladhill noted those comments could be addressed tonight.

Councilmember Musgrove referenced the language within the case related to buffering and density transitioning standards and asked for clarification.

City Planner Anderson commented that the buffering standards between commercial/industrial properties and residential districts would be added into the one or two districts where it currently does not exist. He explained that buffering standards act similarly to density transitioning but explained that buffering is between the industrial/commercial districts that abut residential whereas density transitioning is more specific between residential districts of different density.

Deputy City Administrator Gladhill stated that the ordinance was included as part of the packet, whereas that information was summarized within the case to provide clarity to the proposed changes. He stated that if acceptable to the Council this would move forward to the ordinance introduction and adoption process.

The consensus of the Council was to move forward on the ordinance introduction and adoption process as presented.

## **2.02: Receive Update on Upcoming Ramsey Gateway Virtual Open House**

Deputy City Administrator Gladhill reviewed the staff report.

Mayor Kuzma asked the length of the video.

Deputy City Administrator Gladhill replied that the video is about eight or nine minutes long.

Councilmember Specht commented that he watched the video and found it to be good. He asked the marketing that would be done for this open house meeting and whether direct mailing or communication would be done to highway businesses.

Deputy City Administrator Gladhill noted that staff will use a robust social media campaign and can reach out to the business list. He stated that Oak Terrace Estates would receive hand delivered invites, with translation into Spanish as that has been successful. He noted that he would follow up with Anoka County staff to determine if direct mailings would be done as well.

Councilmember Howell asked if website comments received are anonymous.

Deputy City Administrator Gladhill stated that there are required name and address fields and optional email and phone number fields.

City Engineer Westby reviewed his staff report that was included in the case.

Councilmember Specht commented that he would be happy to be involved as part of that process.

Mayor Kuzma referenced the Jarvis intersection noting that previously a J hook was mentioned, but that has not been well received on 65 where it was constructed. He asked if that is still included in the plan or could be changed.

City Engineer Westby replied that they are currently looking at several alternatives in that area. He noted that there are three intersections close together in that section and they are reviewing which at grade improvement would be best for that area.

Mayor Kuzma commented that he does not support the J hook intersection.

### **2.03: Discuss Potential Ordinance to Clarify Rooster Restrictions**

Deputy City Administrator Gladhill reviewed the staff report.

Councilmember Howell stated that she likes hobby farms and that type of activity. She stated that roosters are noisy and therefore one acre would seem small. She asked if there is a reason geese and ducks are not allowed in the same manner chickens are allowed. She asked if one goat could be allowed per half acre.

Deputy City Administrator Gladhill commented that the City has not received requests for ducks or geese. He stated that the City has received requests for racing pigeons but that generates a lot of complaints.

Councilmember Riley commented that he does not support roosters at this time as it would generate complaints. He stated that residents have supported the chicken ordinance and has not heard anyone complain that they could not have roosters. He stated that he supports the three-acre threshold.

Councilmember Woestehoff asked if it would make more sense to only allow these activities on rural developing zoned property, which begins at 2.5 acres, to simplify the language.

Deputy City Administrator Gladhill commented that could be done but there are parcels within that zoning district that are only one acre in size. He stated that could be done but more detailed thought would go into that review.

Councilmember Woestehoff stated that he would imagine there are more 2.5 acre lots compared to lots over three acres.

Deputy City Administrator Gladhill commented that the current lot minimum within the rural developing district is 2.5 acres but noted that there are thousands of lots within that district that were created before that minimum was set and therefore are one acre in size.

Councilmember Specht stated that he liked the idea of expanding this, with the general intent to be allow unless there is a reason not to. He stated that he understands the noise level of roosters and perhaps larger lot sizes could be specified for that use. He stated that he would also support allowing additional animals regulated to lot size. He stated that he would prefer staff have the ability to approve or disapprove a request, such as goats, without coming to the Council unless there is an issue of escalation.

Deputy City Administrator Gladhill noted that there would need to be specific language as to what would cause an escalation. He stated that the process would also need to be clear as it would not be appropriate for staff to approve something and then have the Council question why it was approved. He stated that the process has evolved over the years to streamline it. He noted that a public comment period would still be recommended, and if there are no comments and the request meets the criteria perhaps it could be approved by staff but if there are comments against the request, it should still follow the path to the Council.

Councilmember Musgrove commented that she advocated for a resident that lives on five acres of land who was informed that he could not have a rooster, but that was not clearly defined within City Code. She believed that this language would clarify the confusion. She stated that she would advocate to allow roosters on properties of five acres or more, perhaps through the CUP process. She stated that if this does move to an administrative approval process, she would want language included that allows a resident to request appeal to the Council. She recognized that a rooster makes noise, but so do vehicles and other things within the community.

Councilmember Heineman agreed that five acres would be a reasonable benchmark for roosters. He commented that roosters can be seen as a nuisance and therefore would not support the keeping of roosters on lots under five acres. He asked if there would be a reasonable limit on the number of roosters that could be kept.

Deputy City Administrator Gladhill commented that he is not a rooster expert and therefore staff would need to look into that. He stated that sometimes there is good intention when drafting an ordinance but there is then difficulty in enforcement and implementation. He stated that perhaps the language is kept at one rooster to begin with for parcels five acres or larger.

Councilmember Woestehoff commented that he believes that a request for roosters should include where the rooster will be located in order to minimize impacts to adjacent properties.

Councilmember Musgrove stated that she reviewed the ordinance used by Nowthen related to the keeping of chickens and roosters and read portions aloud.

Deputy City Administrator Gladhill commented that it seems there is majority consensus to allow roosters on parcels of five acres or more with additional language specifying location of the rooster enclosure on the lot.

Councilmember Howell commented that she would like to see ducks, geese, goats, and pigs allowed one per half acre for lots three acres or larger.

Deputy City Administrator Gladhill stated that staff can also bring forward a suggestion for an administrative approval process with the option to appeal to the Council.

The consensus of the Council was to direct staff to create a process for administrative approval as well and bring the proposed changes back to the Council for review.

Deputy City Administrator Gladhill commented that staff will draft a policy framework for the Council to review and if there were consensus, staff would draft an ordinance amendment.

**2.04: Discuss Final Settlement Agreement for Retaining Wall Encroachment in Trott Brook Greenway Conservation and Trail Easement at 7349 18<sup>th</sup> Circle NW and Potentially Discuss a Broader Corridor Solution; Case of John and Jodell Seaman**

Deputy City Administrator Gladhill reviewed the staff report.

Councilmember Musgrove thanked staff for their work on this case. She stated that in the summer of 2020 she brought forward concerns of this trail to staff. She noted that she photographed a rusty barrel located on the water side of the trail, which is still in that location. She asked who is responsible for monitoring the conditions of the trail.

Deputy City Administrator Gladhill replied that this has been a learning experience. He stated that because of the grant funding, each year the City is audited and provided details on that process. He stated that the code enforcement program has been tweaked to identify areas in which staff should be more proactive. He stated that if desired this could be included as one of those areas. He stated that he can follow up on the rusty barrel.

Councilmember Musgrove stated that her complaint about the barrel was ignored and more focus was put on the retaining wall. She stated that she is glad they are now at the point to say the City will assist with the cost but hoped that they could have come to this point sooner. She referenced the cost to vacate just the portion of the easement along the corridor would be between \$10,000 and \$20,000. She asked for clarification on which portion of the easement is referenced.

Deputy City Administrator Gladhill commented that would apply corridor wide on the south side of the trail as the area of contention on the properties is only on the backyard side of the trail. He explained what that cost would entail. He stated that as part of the settlement the Seaman's paid \$1,500 as part of their CUP application. He stated that currently nothing has been charged towards that in attempt to reach a final settlement. He noted that cost would be applied to the purchase, floodplain modeling, or could be refunded.

Mayor Kuzma commented that one of the things that started this process was that the residents did not pull a permit for their retaining wall activity; therefore he does not tend to favor refunding that amount. He commented that if the City lets this go, he believes there could be additional problems to follow in the future.

Councilmember Howell asked if there are pictures of the code violations submitted from the property owner.

Deputy City Administrator Gladhill commented that the property owner mentioned some potential violations, which staff determined not all were violations. He stated that images were later provided by the property owners which he can share.

Councilmember Howell stated that she walked along the trail today and there are some obvious code violations. She stated that if you look at the pictures provided from the property owner, if there is significant soil loss and erosion, the retaining wall provided a benefit. She stated that she would have a problem singling out one property owner and not applying that evenly to all the properties. She stated that because there seems to be significant problems with this case, she would not support going after all the residents in that strip for code violations and would rather attempt to resolve the issue internally. She stated that trees continue to die along that corridor and there is a problem. She stated that she is disappointed that these residents were treated in this manner. She stated that she asked that this item be pulled from the regular agenda and moved to the worksession agenda and was disappointed that it was instead made a general case.

Councilmember Specht commented that he is happy that this is coming to an end. He stated that he has also walked the trail and supports the resolution that would resolve the problem along the corridor. He stated that it would be a good gesture to refund the \$1,500 to the Seamans because of the complexity of the case and length of time to resolve.

Councilmember Woestehoff agreed that this needs to be resolved along the corridor as there is confusion as to where the easement exists. He agrees that it would make sense to vacate the southern portion of the easement along the entire corridor. He believed this would be a better use of time than attempting to issue code violations along the corridor. He stated that he does agree that the Seamans should be allowed to finish their project. He asked if there is a fee associated for a CUP that is typically charged and whether the \$1,500 could be reduced to that amount.

Deputy City Administrator Gladhill commented that if someone wanted to place fill within a floodplain the City is required to follow a CUP process and reviewed the associated costs. He stated that the property owner has suggested \$500 be held from that \$1,500 by the City. He noted that \$1,000 is a typical cost for a CUP.

Councilmember Woestehoff asked if the easement were already vacated, would the floodplain CUP still have a cost of approximately \$1,000.

Deputy City Administrator Gladhill confirmed that he would believe the cost to be about the same regardless of the easement issue. He stated that if additional fill were proposed for the floodplain, the cost would be much higher.

Mayor Kuzma commented that his concern is that this moved so far along and believed there should have been a better handle on it. He stated that he does support attempting to solve the issue for the corridor. He suggested retaining \$1,000 and refunding \$500.

Deputy City Administrator Gladhill provided additional details on the challenges in this area of the development and how the fee title occurred.

Councilmember Heineman commented that this is a unique situation that has been a learning experience for the City. He stated that he supports moving on and refunding the money to the Seamans.

Councilmember Musgrove asked if the Seamans paid a fine for not pulling a permit.

Deputy City Administrator Gladhill commented that fines were not charged to the property.

Councilmember Musgrove asked staff to follow up on that, as she believes that \$250 was paid.

Jodell Seaman confirmed that they paid \$250 following the letter from the City.

Councilmember Musgrove commented that while the permit was not pulled, the fine was paid once it was brought to the attention of the property owner. She stated that this improvement protects the wetland. She commented that there are grass clippings and other activities occurring within the easement area that is not helping the wetland. She believed that the City needs to develop a different approach to manage this area and the residents should not be faulted for what may not have been known.

Parks and Assistant Public Works Superintendent Riverblood stated that he is not aware of grass clippings being dumped into the easement but that would not surprise him as there are grass clippings being dumped along the Mississippi. He agreed that public education of the easement, what is allowed and how it can be improved could be a part of this next phase.

Deputy City Administrator Gladhill stated that staff would like direction from the Council as to a proactive educational campaign and whether that would be desired. He thanked Council for the additional staff member devoted to code enforcement which has allowed staff to better follow up on those cases. He stated that for the past two years staff has not has sufficient resources to adequately address code enforcement. He stated that it seems there is not clear direction on whether the Council supports proactive code enforcement and education.

Councilmember Musgrove commented that she would support the educational component for the properties along this easement corridor.

Councilmember Howell stated that her concern would be that there is a broader problem that needs to be solved rather than creating a situation that would replicate what has occurred with the Seamans. She believed that the issues within the City side of the easement should be addressed prior to attempting to address issues on the resident side.

Councilmember Woestehoff stated that if the easement is vacated along those properties, and those residents are notified, perhaps that would be an opportunity to educate the property owners about the floodplain and its boundaries.

Deputy City Administrator Gladhill confirmed the consensus of the majority of the Council that the City should be responsible for the repayment of the grant, the \$1,500 should be refunded to the

Seamans, education/enforcement should occur on the north side of the trail, and focus should be given to vacating the southern portion of the easement and educating property owners about the floodplain.

Mayor Kuzma commented that there are other properties along the corridor and was concerned that refunding the entire amount would cause an issue of property owners not being treated fairly as other properties would need to pay a permit fee for activity within the floodplain.

Councilmember Musgrove commented that the code has been inconsistently applied in the corridor and this resident has been through a lot. She stated that she would not be opposed to the resident paying the permit fee, if all other properties in that corridor that should have obtained a permit also pay that fee to ensure everyone is treated the same. She asked who complained about the retaining wall.

Deputy City Administrator Gladhill commented that complaints are anonymous, and staff responded. She stated that not all violations are within the floodplain. He stated that perhaps the solution could be to keep the \$1,000 which would be the typical floodplain CUP cost and refund the remaining \$500.

Councilmember Howell commented on the length of time that other violations have existed without enforcement. She stated that it would be unreasonable to place enforcement and fines upon the entire neighborhood.

Mayor Kuzma stated that he would support vacating the southern portion of the easement but noted that the retaining wall still would have required a permit and that process should remain fair.

Deputy City Administrator Gladhill noted that staff could develop findings of fact as to what made this situation unique so that it would not set precedent.

Councilmember Specht agreed that there were extenuating circumstances in this instance and therefore supported refunding the \$1,500.

City Administrator Ulrich stated that this will be thoroughly documented, the easement will be vacated on the south side of the trail, and additional education and signage can occur on the northern side of the easement. He stated that enforcement will be upheld going forward for floodplain work on the south side of the easement. He stated that this area has been neglected for a period of time in terms of enforcement but believed that there could be a better standard going forward with the trail being the dividing factor and education as to what is required to complete work with the floodplain for property owners on the south side.

Councilmember Woestehoff asked if this item could still continue to be on the Consent Agenda tonight.

Deputy City Administrator Gladhill confirmed that could be done with the added statement that it is based on the consensus reached at the worksession.

Councilmember Musgrove asked if the Seamans would agree that it would be acceptable to refund the \$1,500 and not refund the fee of \$250.

Ms. Seaman confirmed that they would support that. She explained why they had confusion on whether a permit would be required for a retaining wall based on their previous discussion with staff.

City Administrator Ulrich confirmed the consensus of the Council to support refunding the \$1,500 and not refunding the fee of \$250.

**3. TOPICS FOR FUTURE DISCUSSION**

**3.01: Review Future Topics/ Calendar**

Noted.

**4. MAYOR / COUNCIL / STAFF INPUT**

None.

**5. ADJOURNMENT**

The Work Session of the City Council was adjourned at 7:05 p.m.

Respectfully submitted,

---

Kurtis G. Ulrich  
City Administrator

ATTEST:

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Katie M. Schmidt  
Deputy City Clerk

Drafted by Amanda Staple  
*TimeSaver Off Site Secretarial, Inc.*

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**CITY COUNCIL  
CITY OF RAMSEY  
ANOKA COUNTY  
STATE OF MINNESOTA**

The Ramsey City Council conducted a regular meeting on Tuesday, May 11, 2021, at the Ramsey Municipal Center, 7550 Sunwood Drive NW, Ramsey, Minnesota.

Members Present: Mayor Mark Kuzma  
Councilmember Ryan Heineman – attended remotely  
Councilmember Chelsea Howell  
Councilmember Debra Musgrove  
Councilmember Chris Riley – attended remotely  
Councilmember Dan Specht  
Councilmember Matt Woestehoff

Members Absent: None

Also Present: City Administrator Kurtis Ulrich  
Parks and Assistant Public Works Superintendent Mark Riverblood  
Public Works Superintendent Grant Riemer  
Deputy City Administrator Timothy Gladhill  
Senior Planner Chloe McGuire Brigl

**1. CALL TO ORDER**

Mayor Kuzma called the regular meeting of the Ramsey City Council to order at 7:10 p.m., followed by the Pledge of Allegiance led by Mayor Kuzma.

**2. PRESENTATION**

**2.01: Review 2020-2021 Winter Maintenance and Update on New Public Works Facility**

Public Works Superintendent Riemer reviewed the 2020-2021 winter maintenance season and provided an update on the amount of salt used during the winter season.

Councilmember Musgrove asked for details on the requirement for homeowners associations to remove vehicles from their driveways for snow removal and how that coordinates with plowing of the streets. She asked if there are parking restrictions after a snow event.

Public Works Superintendent Riemer replied that no parking is allowed on streets between the hours of 2 a.m. to 6 a.m. He stated that parking is also not allowed on streets after two inches or more of snow falls until the snow is cleared. He commented that it would be difficult to coordinate with homeowners associations as they use private contractors for snow removal. He noted that most townhome associations also have garage parking. He acknowledged that there is sometimes a coordination issue with everyone attempting to remove snow at the same time.

Public Works Superintendent Riemer provided an update on the construction of the new Public Works Facility.

Councilmember Musgrove asked what would happen to the old office and when a tour could be completed by the Council.

Public Works Superintendent Riemer stated that he is not sure what will happen with the trailer. He noted that a Council tour has been scheduled for May 18<sup>th</sup> at 5 p.m.

Councilmember Musgrove stated that she was glad to hear that this is coming along under budget and hoped that continues as this moves forward towards completion.

Public Works Superintendent Riemer stated that there was a large contingency for this project and therefore it should remain under budget. He stated that most of the unknown costs occur when working under the ground and that part of the project has been completed.

### **3. CITIZEN INPUT**

Alex Purinton, 5040 143<sup>rd</sup> Lane NW, stated that he is present to speak about Titterude Park. He noted that he has reached out to the parks staff but has not received a response. He commented that while other parks are well maintained, this park does not provide a good representation of Ramsey. He identified different maintenance issues that should be addressed related to the merry go round and commented that the condition of the playground equipment is deteriorating. He commented that the softball field behind the park also needs attention. He stated that if these issues are not addressed, people may stop using the park. He requested that the Council consider an upgrade or renovation for the park. He also provided photographs he has taken of the equipment at the park.

Mayor Kuzma thanked the resident for bringing his concerns to the Council.

Councilmember Specht thanked the resident for spending his time and energy gathering this information and providing it to the Council.

### **4. APPROVE AGENDA**

Motion by Councilmember Woestehoff, seconded by Councilmember Howell, to approve the agenda as presented.

A roll call vote was performed:

Councilmember Heineman    aye  
Councilmember Woestehoff    aye  
Councilmember Specht        aye  
Councilmember Musgrove     aye  
Councilmember Howell        aye

Councilmember Riley            aye  
Mayor Kuzma                      aye

Motion carried.

## 5.        **CONSENT AGENDA**

Deputy City Administrator Gladhill noted that this motion should be made contingent upon the worksession discussion related to the settlement for Item 5.01.

Motion by Councilmember Musgrove, seconded by Councilmember Specht, to approve the following items on the Consent Agenda, contingent upon the worksession consensus related to the settlement for Item 5.01:

- 5.01: Adopt Resolution #21-138 Relieving Property Owners of Reimbursement Requirement for Conservation and Trail Easement Partial Vacation Associated with Retaining Wall at 7349 168<sup>th</sup> Circle NW; Case of Jodell and John Seaman
- 5.02: Approve Business License – New Tobacco Shop (Ramsey Tobacco LLC)
- 5.03: Approve Rental Licenses
- 5.04: Approve Request to Declare Surplus Property
- 5.05: Approve State of MN Joint Powers Agreements with the City of Ramsey on Behalf of its City Prosecutor and Police Department
- 5.06: Adopt Resolution #21-119 Approving Cash Disbursements Made and Authorizing Payment of Accounts Payable Invoicing Received During the Period of April 22, 2021 through May 5, 2021
- 5.07: ~~Adopt Resolution #21-112 Confirming Extent of Lawful Nonconforming Rights at 14300 Sunfish Lake Blvd NW Case moved to be considered as Item 7.05~~
- 5.08: ~~Adopt Resolution #21-115 Approving an Abatement of 7471 152<sup>nd</sup> Avenue NW Case moved to be considered as Item 7.06~~
- 5.09: Adopt Resolution #21-120 Approving an Easement Encroachment Agreement for the Property Located at 5410 149<sup>th</sup> Lane NW (Project No. 21-115); Case of Jake and Katherine LaFlair
- 5.10: ~~Adopt Resolution #21-122 Approving the Final Plat and Development Agreement for Wetterlind Acres (Project No. 21-114); Case of Mark Roe on Behalf of Sandra and Loren Wetterlind Case moved to be considered as Item 7.04~~
- 5.11: Adopt Resolution #21-125 Approving Lease Agreement with RM Golf Carts for 7039 Highway 10
- 5.12: Adopt Resolution #21-127 Approving Development Agreement for Becker Rolling Pines Second Addition (Project No. 20-141); Case of Lisa Becker
- 5.13: Adopt Resolution #21-129 Approving an Easement Encroachment Agreement for the Property Located at 6141 145<sup>th</sup> Lane NW; Case of Chad and Shuck Lennander
- 5.14: Adopt Resolution #21-130 Approving Donation Agreement and Acquisition of Outlot A, Northfork Alpine Addition
- 5.15: ~~Adopt Resolution #21-131 Approving Selection of Dynamic Display Billboard Vendor for Retail Advertising on Highway 10 Near the COR Case moved to be considered as Item 7.02~~

- 5.16: Adopt Resolution #21-132 Authorizing Abatement of 6225 Rivlyn Avenue and #21-133 for 6237 Rivlyn Avenue
- 5.17: Adopt Resolution #21-114 to Fill the Vacant Part-Time Community Service Officer Position
- 5.18: Adopt Resolution #21-135 to Fill the Vacant Part-Time Recreation Specialist Position
- 5.19: Adopt Resolution #21-136 Hiring Seasonal Public Works Maintenance Workers

A roll call vote was performed:

|                          |     |
|--------------------------|-----|
| Councilmember Heineman   | aye |
| Councilmember Woestehoff | aye |
| Councilmember Specht     | aye |
| Councilmember Musgrove   | aye |
| Councilmember Howell     | aye |
| Councilmember Riley      | aye |
| Mayor Kuzma              | aye |

Motion carried.

## 6. PUBLIC HEARING

### 6.01: Public Hearing: Adopt Ordinance #21-12 Vacating Right-of-Way and Easement for Bunker Lake Industrial Park Third Addition; Case of PSD LLC (Project #21-109)

#### Presentation

Senior Planner McGuire Brigl reviewed the staff report and recommendation of the Planning Commission to approve of the project and adopt the ordinance vacating right-of-way and easement for Bunker Lake Industrial Park Third Addition.

#### Public Hearing

Mayor Kuzma called the public hearing to order at 7:34 p.m.

#### Citizen Input

There was none.

Motion by Councilmember Specht, seconded by Councilmember Woestehoff, to close the public hearing.

A roll call vote was performed:

|                          |     |
|--------------------------|-----|
| Councilmember Heineman   | aye |
| Councilmember Woestehoff | aye |
| Councilmember Specht     | aye |
| Councilmember Musgrove   | aye |

Councilmember Howell aye  
Councilmember Riley aye  
Mayor Kuzma aye

Motion carried.

The public hearing was closed at 7:35 p.m.

### **Council Business**

Motion by Councilmember Woestehoff, seconded by Councilmember Musgrove, to waive the Chart requirements to read the ordinance aloud and Adopt Ordinance #21-12 Vacating Right of Way and Drainage and Utility Easement Related to Bunker Lake Industrial Park 3<sup>rd</sup> Addition.

A roll call vote was performed:

Councilmember Heineman aye  
Councilmember Woestehoff aye  
Councilmember Specht aye  
Councilmember Musgrove aye  
Councilmember Howell aye  
Councilmember Riley aye  
Mayor Kuzma aye

Motion carried.

## **7. COUNCIL BUSINESS**

### **7.00: Adopt Resolution #21-124 Approving Anoka Area Chamber of Commerce Manufacturers Cohort 2020-2021 Renewal**

Deputy City Administrator Gladhill reviewed the staff report and recommendation of the EDA, with a vote of 5-2, to continue the contribution to the Anoka Area Chamber of Commerce Manufacturers Cohort.

Peter Turok, Anoka Area Chamber of Commerce, provided background information on how the Manufacturers Cohort began with input from the manufacturing businesses and how it has evolved since that time. He stated that workforce continues to be the main issue for that section of businesses.

John LeTourneau, Anoka Area Chamber of Commerce, stated that he has been before the Council on this topic for many years and enjoys the opportunity to provide an update. He stated that this program is for manufacturing by manufacturing and is an extension of community development and business retention. He stated that this is a partnership in which they work together to best meet the needs of the manufacturing community. He stated that he currently manages about 100 different manufacturing businesses throughout the region, noting that about 21 of those businesses are located in Ramsey. He recognized that Ramsey continues to grow, and the manufacturing

community continues to expand. He stated that they assist manufacturers in workforce incumbent, workforce acquisition, and continuous improvement. He stated that the results of those efforts have allowed them to make progress over the past several years, noting the example of the relationship they have developed with the School District. He explained that interaction with the School District and future business leaders allows them to be more effective. He stated that they have been able to introduce curriculum and develop skills that will allow students to be more prepared for careers in manufacturing. He noted that many of those students are finding jobs before they graduate.

David Law, Superintendent of Anoka Hennepin School District 11, advised of courses available through the technical college. He stated that the schools work hard to connect students with the appropriate secondary education option. He stated that they attempt to expose students to areas in which they may be interested, and manufacturing was not previously included. He stated that they have been working to connect students with manufacturing opportunities. He stated that the cohort has an opportunity to reach students and their peers and noted that the District supports this with internship opportunities for students. He stated that it takes a collective effort and the District provides funding to the cohort in the same manner in which the City does.

Mr. LeTourneau expressed appreciation to the District for its continued support. He stated that the cohort continues to focus on what is important for manufacturing including issues with workforce, integration of automation, duplicating a model for a national training center, and others. He stated that they work with the school district and specifically with Anoka High School. He stated that although he thought it to lean towards a four-year college, realistically about 70 percent of the student population is more suited towards a career in the trades and 20 percent towards a four-year college program. He stated that they encourage students to find the place in which they would gain value in a career. He stated that this would allow them to continue to work with students and prepare more students for a career in the trades. He stated that this work with the school district would provide more employees to work in the manufacturing businesses in the community. He stated that the cohort wants to continue to do this work and build relationships that allow students to begin a career that will provide them with a great income and build the community. He asked Ramsey to continue to be part of the cohort. He stated that testimonials were included in the staff report from local businesses.

Councilmember Howell acknowledged that 21 Ramsey businesses are involved in the cohort and asked how many jobs have been brought into the community because of the cohort.

Mr. LeTourneau commented that it has been significant, noting that the testimonials from the businesses support that. He noted that the businesses are expanding and use the cohort format to attract and find more employees. He stated that on occasion he will receive a resume from someone, and he distributes that to the cohort network and receives immediate response from multiple businesses. He stated that it has been amazing to see how this effort has assisted with the employment challenges.

Councilmember Howell asked if the businesses have indicated a concrete number of employees.

Mr. LeTourneau stated that he does not have an exact number as he does not track that information but noted that he has received input from the businesses that they have been able to find the employees they need using the cohort.

Councilmember Heineman referenced the 5-2 vote for the EDA and noted that there were only six members present. He asked for clarification on that. He stated that it was mentioned there were over 100 members, 21 of those within Ramsey, and asked if those members pay dues.

Mr. LeTourneau replied that there are participants that are members of Chamber of Commerce and some that are not. He explained that while they encourage membership, it is not a requirement in order to participate in the cohort.

Councilmember Heineman asked the number of members that pay dues.

Mr. LeTourneau estimated that 60 percent of the businesses are members.

Councilmember Heineman stated that Anoka Utility seems to be the only other municipal related member and asked if that organization renewed its membership.

Mr. LeTourneau replied that they appeared in front of that Council within the past month and the support was renewed.

Councilmember Heineman stated that the request is for \$5,000 and asked the revenue that is received annually from the other contributors.

Mr. Turok estimated that \$30,000 to \$35,000 is received annually.

Mr. LeTourneau stated that the direction from the Chamber of Commerce Board is that the cohort will self-fund.

Deputy City Administrator Gladhill clarified that the EDA vote was 4-2 as there was a vacancy on the EDA at that time.

Councilmember Specht appreciated the information in the presentation. He stated that it is great to hear about the partnership with the schools and how this assists manufacturing businesses. He asked if this funding would come from the EDA budget.

Deputy City Administrator Gladhill confirmed that the funding would come from the EDA fund.

Councilmember Specht asked if typically, the Council provides leeway in how the EDA uses its funds.

Deputy City Administrator Gladhill confirmed that there are items in which the EDA can delegate its own funding. He noted that in the past, this came forward to the City Council because Mr. LeTourneau was a part of the Council and staff wanted to avoid a conflict of interest. He noted that going forward this could remain a duty of the EDA.

Councilmember Musgrove asked the number of businesses in Ramsey in total.

Deputy City Administrator Gladhill estimated 350 to 500 businesses in total as there are homebased businesses.

Councilmember Musgrove asked for details on why the cohort funds raised are kept separate.

Mr. LeTourneau replied that the Chamber Board made a specific request that the cohort self-fund and therefore funds raised for that purpose stay separate from the Chamber. He confirmed that his salary is included in those dollars along with programing and other costs the cohort has, such as payment to speakers.

Councilmember Musgrove asked if the equipment that students were able to gain through this program were gained through use of the fund or donated.

Mr. LeTourneau replied that it was neither. He explained that the cohort solicited private businesses and individuals that were willing to contribute donations to support that need.

Councilmember Musgrove stated that she likes details and facts, and a lot of the information was generic. She stated that it would have been nice to have more specific information related to the equipment that was needed and the value the 21 Ramsey businesses have received. She reviewed some of the ways a student could gain information on available employment opportunities. She asked if there is a manufacturing job fair at the high school.

Dr. Law replied that the schools bring kids out on buses to job sites, as that allows students to better understand the actual job sites and that manufacturing is not dirty and oily as it was in the past. He stated that spending time onsite with the support of a teacher provides a student with much more understanding of the career option which the student is able to share with other students. He stated that it is a completely different experience to have a student that has experienced the job site provide details to other students. He confirmed that the schools also have job fairs.

Councilmember Musgrove asked how many businesses come to a job fair.

Dr. Law replied that there are hundreds of businesses that attend. He stated that the job fairs are centrally located in order to provide exposure to more students. He stated that the cohort works with the school district on internship placement but is also involved in the job fair. He stated that they have six internships this year, which is lower than typical because of COVID and the difficulties the district has had in even having students in person this year.

Councilmember Musgrove asked if this would be similar to DECA or a work program which allows a student to spend half the day in school and half at work.

Dr. Law replied that there were changes in funding and graduation requirements therefore students need to be in school for the majority of the four years in order to graduate. He explained that they

are looking to find creative ways in which they can allow seniors to participate in internships during their senior year for half a day.

Councilmember Musgrove commented that it is disappointing that students no longer have the opportunity to earn credit by working a half day. She believed that a higher volume of businesses would benefit through that type of activity.

Dr. Law replied that the district continues to ask the State to make changes to the standards for graduation but that will be the decision of the legislature.

Councilmember Musgrove stated that she attempted to review information about the cohort on the Anoka Chamber of Commerce website but noted that the data on the website has not been updated since 2015.

Mr. LeTourneau commented that someone has to be part of the cohort in order to have access to that page. He explained that the members of the cohort have asked for that page to be exclusive for them to use to communicate. He stated that they have also learned that the way people gather information has changed and the website has not added much value since that time as the members of the cohort are not using the website to communicate with each other.

Councilmember Musgrove asked if the cohort is an exclusive group.

Mr. LeTourneau commented that it is for manufacturing by manufacturing. He stated that the desire is for the group to work together with peers and not have general members of the public involved as they would like to maintain their focus.

Deputy City Administrator Gladhill commented that the Chamber was blocked by the City spam filter and noted that he will send a request to IT to correct that.

Councilmember Howell asked how much of the \$5,000 funding from Ramsey would go to Mr. LeTourneau's contract directly.

Mr. LeTourneau stated that the majority of the funding received goes towards the scope of work and activities of the cohort.

Councilmember Howell stated that at the EDA meeting the same question was asked and eventually an answer of 98 percent was given. She stated that if 98 percent of the funding goes towards Mr. LeTourneau's services but there is value provided through that, she would be comfortable with that. She stated that she does not have a problem with the percentage, as long as the value is provided in return but wants to have a clear answer. She stated that she likes clear answers and numbers and is not comfortable with the general answers provided. She stated that this seems to be a great alignment with the school district and free market rather than having the City of Ramsey provide specialized funding.

Mr. LeTourneau stated that he respects the need to have numbers and apologized as he is not able to give those exact numbers as things change every year in relation to the work plan and available funding.

Councilmember Riley stated that the Council has spent a long time discussing \$5,000. He stated that the EDA has discussed this in length and recommended that this be funded. He stated that the EDA has the job of assisting businesses and manufacturing is the largest portion of businesses within Ramsey. He stated that the businesses have stated over and over that they need employees, and this cohort was an answer to that question. He stated that this is funded through EDA funds and the EDA recommended approval.

Motion by Councilmember Riley, seconded by Councilmember Specht, to Adopt Resolution #21-124 Approving Anoka Area Chamber of Commerce Manufacturers Cohort 2020-2021 Renewal.

Further discussion: Councilmember Heineman stated that he agrees with Councilmember Riley that manufacturers are needed. He stated that he will be sticking with his vote opposing the request. Councilmember Musgrove commented that the City wants to have manufacturing jobs and supports the purpose but also wants to hold the responsibility to residents that a value is shown for dollars spent. She recommended that a better work plan be presented to show the value that is gained.

A roll call vote was performed:

|                          |     |
|--------------------------|-----|
| Councilmember Heineman   | nay |
| Councilmember Woestehoff | aye |
| Councilmember Specht     | aye |
| Councilmember Musgrove   | nay |
| Councilmember Howell     | nay |
| Councilmember Riley      | aye |
| Mayor Kuzma              | aye |

Motion carried.

Mr. LeTourneau thanked the Council for continuing the effort. He stated that they look forward to continuing to work with the manufacturing businesses, noting that 30 percent of Ramsey businesses are manufacturing.

#### **7.01: Consider Collector Roads and Trunk Utility Infrastructure for Trott Brook North Planning Area**

Deputy City Administrator Gladhill reviewed the staff report and recommendation of the Public Works Committee to authorize the Infrastructure Study by Bolton and Menk for the Trott Brook North Planning Area, with equal contributions from the City, Makowsky Addition, and Hunt Addition. The Public Works Committee understood the need for the study but asked for the developers to contribute their share upfront. Both developers have agreed to this scenario.

Motion by Councilmember Musgrove, seconded by Councilmember Woestehoff, to authorize the Infrastructure Study by Bolton and Menk for the Trott Brook North Planning Area with a cost share from the Makowsky Addition and Hunt Addition.

A roll call vote was performed:

|                          |     |
|--------------------------|-----|
| Councilmember Heineman   | aye |
| Councilmember Woestehoff | aye |
| Councilmember Specht     | aye |
| Councilmember Musgrove   | aye |
| Councilmember Howell     | aye |
| Councilmember Riley      | aye |
| Mayor Kuzma              | aye |

Motion carried.

**7.02: Adopt Resolution #21-131 Approving Selection of Dynamic Display Billboard Vendor for Retail Advertising on Highway 10 Near the COR**

Deputy City Administrator Gladhill reviewed the staff report and stated that the EDA met on April 8, 2021 and made a formal recommendation to the City Council to further investigate and approve the concept of a digital billboard on Highway 10 with the EDA preference for vendor as iDigital Outdoor.

EDA Chairperson Jim Steffen stated that this concept has been discussed by the EDA for the past year or so. He stated that the role of the EDA is to support the business community and ensure those businesses have the tools to be successful. He stated that the EDA feels that this would be a tool that would assist in allowing them to be successful. He stated that a billboard would provide Ramsey businesses with additional eyes on Highway 10 and additional advertising opportunity. He noted that this vendor would provide a reduced rate for Ramsey businesses. He stated that in terms of economic development and recruitment of new businesses it has been stated repeatedly that visibility to Highway 10 is important. He noted that a majority of businesses within The COR are not visible from Highway 10 and therefore the vacant sites are not attractive to retailers and restaurants because they are not visible from Highway 10. He stated that an electronic billboard would provide that opportunity to be visible from Highway 10. He stated that many things have been learned about The COR in the past few years related to the Armstrong interchange, the increase in population, and all the other things they thought would attract national brands. He believed that this sign would help to increase visibility and attract additional retailers and restaurants to The COR. He stated that this would be a no cost option to the City. He stated that the City currently has a digital sign which it invested funds in. He noted that this sign would not have a cost to the City but additionally would generate revenue for the City. He commented that there are billboards along Highway 10, although not currently in Ramsey, and therefore this would not be out of place in the corridor. He stated that the nicest billboard along the TH 169 corridor is the new digital billboard installed in Champlin. He stated that the EDA unanimously supports this action.

Councilmember Musgrove stated that she thinks this could be premature with the Highway 10 construction and the potential for changes to the corridor and visibility. She stated that currently there are not billboards because of the City Code. She stated that in Champlin there are several stoplights and vehicles have time to read the messaging. She stated that with the Highway 10 project the intent would be to have traffic constantly moving and was unsure that the same benefit would be gained. She asked if that would be a part of future discussions related to location.

EDA Chairperson Steffen commented that there are several options for location, but there was a preferred location. He stated that Highway 10 construction would not impact that location.

Deputy City Administrator Gladhill commented that nothing is locked in, this would only select the vendor to continue to work with. He stated that the proposed location would not be impacted by Highway 10 construction or stormwater ponding. He stated that it will take time to negotiate the terms with iDigital and believed that moving forward would help to align this with the timeline of the Highway 10 project. He noted that this vendor would also be willing to move the sign location if needed.

EDA Chairperson Steffen commented that on I-94 people are driving at high speeds and there are still billboards, therefore he would believe stoplights are not critical to sign placement. He stated that there would not be three major players interested in a Ramsey location if they felt it would not be a good fit.

Councilmember Musgrove commented that she supports signage. She recognized that the Code should be reviewed related to signage and regulations within The COR. She stated that it sounds like all those discussions can move along at the same time.

Deputy City Administrator Gladhill commented that iDigital would become part of the team in working on those tasks. He stated that the company has experience in ordinance writing and would assist staff in creating a better ordinance related to the technical specifications.

Mayor Kuzma commented that having a digital sign would help Ramsey businesses and those businesses need help. He stated that the comment has been made repeatedly that The COR businesses need visibility.

Councilmember Heineman stated that he also supports this. He asked for details on the proposed height of the sign.

Deputy City Administrator Gladhill commented that the height would be part of the discussion and businesses would be involved in that discussion. He stated that the sign would be more similar to Champlin rather than similar in height to the sign at the Armstrong interchange.

Councilmember Woestehoff thanked the EDA and Chairperson Steffen for their work and input. He stated that billboards are not new to him as his dad was involved in marketing for 30 years. He commented on how marketing has evolved over time. He commented that he is concerned that the City is attempting to solve the wrong problem. He acknowledged that the City needs to assist businesses but did not think Ramsey could be compared to other cities. He stated that Sunwood

is a great example of a vision that has not yet been met in a traditional Main Street with more unique businesses. He commented that Ramsey has a great balance of rural and suburban throughout the different sections of the community. He stated that the City should come to terms with what its identity is and what can truly come to be within The COR. He noted that as time has gone on, exceptions continue to be made that go away from the vision of creating that Main Street vision for Sunwood Drive. He stated that these would be long-term commitments, and no one can say what Sunwood will look like in even five years. He stated that there are currently over 80 signs between Armstrong and the Anoka border. He stated that his fear would be that this would be one more exception to what people want and expect in The COR. He stated that he can see the value of what Champlin has done, noting that entire revenue has been earmarked for use in parks and trails. He stated that if this goes forward, he would want those funds earmarked for a specific use. He stated that his concern would not be with the vendor but the concept in general and whether it fits with the vision for The COR. He stated that perhaps Clear Channel could come back to the table and could agree to remove some existing billboards in return for having this digital opportunity.

Councilmember Musgrove suggested that the revenue be used for road improvements.

Councilmember Woestehoff stated that he does not disagree that roads need work but there is a secure funding source in place for that and would instead suggest an EDA related use.

Councilmember Specht commented that he believes this is a good idea that would provide revenue and benefit to businesses.

Motion by Councilmember Specht, seconded by Councilmember Howell, to Adopt Resolution #21-131 Approving Selection of Dynamic Display Billboard Vendor for Retail Advertising on Highway 10 Near the COR.

Further discussion: Councilmember Musgrove asked for details on what this action would do and what the next steps would be. Deputy City Administrator Gladhill replied that this would commit the City to reduce the number of vendors from three to one to continue negotiations. He stated that this would come back when appropriate but did not have a timeline for that. He noted that additional work would also occur related to review of the Code and discussions with the Planning Commission. Councilmember Musgrove asked if Chairperson Steffen feels that adequate input was provided from the Council tonight. EDA Chairperson Steffen confirmed that he has heard the comments from the Council tonight. He stated that while there would be a desire to have a Main Street like Anoka or Stillwater, he would ask how long the City waits for that to happen before trying something else. He agreed that the sign would not solve all the problems, but it would provide another tool. He stated that this company is excited to work with the City and has the experience to assist staff in developing the right language in ordinance.

A roll call vote was performed:

Councilmember Heineman    aye  
Councilmember Woestehoff    nay  
Councilmember Specht        aye

Councilmember Musgrove    aye  
Councilmember Howell       aye  
Councilmember Riley        aye  
Mayor Kuzma                 aye

Motion carried.

**7.03: Adopt Resolution #21-123 Awarding Contract for the Design and Construction of Exterior Finishes to Pump House No. 3**

Parks and Assistant Public Works Superintendent Riverblood reviewed the staff report and recommendation to adopt the resolution awarding the contract for the design and construction of exterior finishes to pump house no. 3.

Councilmember Musgrove commented that she has concerns that the information was not provided in the case given the concerns Councilmembers had with the project. She stated that the not to exceed amount is listed in the case, but the information within the motion and what would be left out was not included. She stated that the proposed motion is generic, and she would like more specific information related to the design changes. She stated that she would prefer to see the RFP.

Parks and Assistant Public Works Superintendent Riverblood stated that the RFP was a design build and did not get into the minutia of specific items. He noted that the major components and cost were identified and then staff would work out the details with the construction manager. He stated that there are details that will be worked out as this moves ahead in order to fit within the budget/approved amount. He commented that if desired, the Council could approve the resolution tonight to authorize the funds transfer and he could bring back more specific design line items on a future Consent Agenda for Council review.

Councilmember Musgrove commented that she was not looking for that level of detail. She clarified that the previous motion included specific language related to the type of siding that reduced the cost.

City Administrator Ulrich stated that the Council could reference how this item was approved at the April 27<sup>th</sup> meeting and that could become part of the resolution language to firm up those concerns.

Councilmember Musgrove commented that the minutes are narrative and not verbatim and asked if the motion includes that specific language. She stated that her concern is that the resolution as drafted does not demonstrate that guidance that was given related to the type of siding at the April meeting.

Motion by Councilmember Riley, seconded by Councilmember Woestehoff, to Adopt Resolution #21-123 Awarding Contract to American Liberty Construction Inc. for the Design and Exterior Finishes for Pump House No. 3.

Further discussion: Councilmember Musgrove stated that she will not be supporting this motion tonight because she believes this could be done for less. Councilmember Howell commented that she will not be supporting this as she would prefer to see the funds used at the water treatment plant. She appreciates the effort that has been put into the project and looks forward to seeing the results.

A roll call vote was performed:

|                          |     |
|--------------------------|-----|
| Councilmember Heineman   | aye |
| Councilmember Woestehoff | aye |
| Councilmember Specht     | aye |
| Councilmember Musgrove   | nay |
| Councilmember Howell     | nay |
| Councilmember Riley      | aye |
| Mayor Kuzma              | aye |

Motion carried.

**7.04: Adopt Resolution #21-122 Approving the Final Plat and Development Agreement for Wetterlind Acres (Project No. 21-114); Case of Mark Roe on Behalf of Sandra and Loren Wetterlind**

Senior Planner McGuire Brigl reviewed the staff report and recommendation to approve the Final Plat and Development Agreement for Wetterlind Acres.

Motion by Councilmember Howell, seconded by Councilmember Musgrove, to Adopt Resolution #21-122 Approving the Final Plat and Development Agreement for Wetterlind Acres.

A roll call vote was performed:

|                          |     |
|--------------------------|-----|
| Councilmember Heineman   | aye |
| Councilmember Woestehoff | aye |
| Councilmember Specht     | aye |
| Councilmember Musgrove   | aye |
| Councilmember Howell     | aye |
| Councilmember Riley      | aye |
| Mayor Kuzma              | aye |

Motion carried.

**7.05: Adopt Resolution #21-112 Confirming Extent of Lawful Nonconforming Rights at 14300 Sunfish Lake Boulevard NW**

Senior Planner McGuire Brigl reviewed the staff report and recommendation to adopt the resolution stating that there are no existing lawful nonconforming rights allowing automotive sales, automotive repairs, or other nonconforming rights onsite.

Councilmember Musgrove asked if a Conditional Use Permit follows the property or landowner.

Senior Planner McGuire Brigl replied that a CUP would follow the land, if granted.

Councilmember Musgrove stated that staff indicated that applications were not found granting that CUP but there was language in the case stating that if the applicant can provide that proof this would come back to the Council.

Senior Planner McGuire Brigl stated that with the correct documentation the City would need to review the rights of the property. She stated that from the perspective of the City and the notices that would be mailed, 28 days would be provided to the applicant.

Motion by Councilmember Woestehoff, seconded by Councilmember Howell, to Adopt Resolution #21-112 Stating the Extent of Lawful, Nonconforming Rights at 14300 Sunfish Lake Boulevard NW.

A roll call vote was performed:

|                          |     |
|--------------------------|-----|
| Councilmember Heineman   | aye |
| Councilmember Woestehoff | aye |
| Councilmember Specht     | aye |
| Councilmember Musgrove   | aye |
| Councilmember Howell     | aye |
| Councilmember Riley      | aye |
| Mayor Kuzma              | aye |

Motion carried.

#### **7.06: Adopt Resolution #21-115 Approving an Abatement of 7471 152<sup>nd</sup> Avenue NW**

Senior Planner McGuire Brigl reviewed the staff report and recommendation to adopt the resolution approving an abatement at 7471 152<sup>nd</sup> Avenue NW to remove items in violation of City Code including lawnmowers, machinery parts, and other refuse items from the property. The cost of the work will be assessed to the property taxes for the subject property.

Councilmember Howell asked if third notices are sent out.

Senior Planner McGuire Brigl stated that third notices are sent out if the property owner has reached out and was attempting to work with staff.

Councilmember Woestehoff asked if the property has a second driveway and whether that is allowed by Code.

Senior Planner McGuire Brigl commented that this district would allow two driveways with a driveway permit, noting that permit has not been obtained.

Councilmember Musgrove asked if the abatement occurs would there be testing and whether the property owner would then be responsible for cleanup.

Senior Planner McGuire Brigl commented that before and after photos are taken but testing is not completed. She stated that if there was an active oil leak noticed or the condition was bad, the photos could be sent to the MPCA. She stated that the item could come back to the Council if the condition is poor.

Councilmember Musgrove commented that she would want to ensure the current property owner is held liable rather than the City or future property owner.

Councilmember Heineman asked if the letters are sent via certified mail. He noted that this would be a substantial cost and would want to ensure they were received.

Senior Planner McGuire Brigl commented that the letters are sent via regular mail and have not been returned. She stated that if desired, the abatement letter could be sent via certified mail or delivered to the property. She stated that the abatement letter would provide 14 days for the applicant to clean up the property on their own.

Deputy City Administrator Gladhill provided context on the code enforcement process and how it has evolved. He noted that a prior method of gaming the system was for residents to reject the certified letter, which drug out the code enforcement process. He stated that the abatement notice could be mailed both ways and posted at the property.

Councilmember Heineman asked if a rejected letter would serve as proof that the City attempted service.

Deputy City Administrator Gladhill commented that he did not recall as it has been quite some time since a certified letter was sent. He stated that the City attempts to avoid gray area in the instance a case proceeds to court.

Councilmember Heineman commented that this will be an expensive process and therefore wants to ensure that all attempts at effort are made.

Senior Planner McGuire Brigl commented that the City is not charged for towing service.

Motion by Councilmember Howell, seconded by Councilmember Musgrove, to Adopt Resolution #21-115 Approving Hiring Contractors to Abate Public Nuisance Items from 7471 152<sup>nd</sup> Avenue NW.

A roll call vote was performed:

Councilmember Heineman    aye  
Councilmember Woestehoff   aye  
Councilmember Specht        aye

Councilmember Musgrove aye  
Councilmember Howell aye  
Councilmember Riley aye  
Mayor Kuzma aye

Motion carried.

## **8. MAYOR, COUNCIL AND STAFF INPUT**

City Administrator Ulrich announced upcoming meetings and events.

Mayor Kuzma noted the upcoming Mayors Prayer Breakfast that will be held Friday at Lord of Life Church.

Councilmember Specht commented that Youth First is a great organization that benefits the youth of the community. He reported that PACT Charter School had success at both speech and robotics at the State level.

Councilmember Musgrove commented that the regular meeting of the Lower Rum River Water Management Organization was postponed one week to the fourth Thursday of the month for May.

## **9. ADJOURNMENT**

Motion by Councilmember Musgrove, seconded by Councilmember Woestehoff, to adjourn the meeting.

A roll call vote was performed:

Councilmember Heineman aye  
Councilmember Woestehoff aye  
Councilmember Specht aye  
Councilmember Musgrove aye  
Councilmember Howell aye  
Councilmember Riley aye  
Mayor Kuzma aye

Motion carried.

The regular meeting of the City Council adjourned at 9:33 p.m.

Respectfully submitted,

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Kurtis G. Ulrich

City Administrator

ATTEST:

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Katie M. Schmidt  
Deputy City Clerk

Drafted by Amanda Staple  
*TimeSaver Off Site Secretarial, Inc.*

A recording of this meeting is available for viewing online at [www.qctv.org](http://www.qctv.org)  
<<http://www.qctv.org>>. Recordings are available for 36 months after the date of the meeting.

**CITY COUNCIL SPECIAL WORK SESSION  
CITY OF RAMSEY  
ANOKA COUNTY  
STATE OF MINNESOTA**

The Ramsey City Council conducted a City Council Special Work Session on Tuesday, May 18, 2021, at the Ramsey Municipal Center, 7550 Sunwood Drive NW, Ramsey, Minnesota.

Members Present: Mayor Mark Kuzma  
Councilmember Ryan Heineman – attended remotely  
Councilmember Chelsea Howell  
Councilmember Debra Musgrove  
Councilmember Chris Riley  
Councilmember Dan Specht  
Councilmember Matt Woestehoff

Also Present: City Administrator Kurtis Ulrich  
Finance Director Diana Lund  
Fire Chief Matt Kohner  
Police Chief Jeff Katers  
Public Works Superintendent Grant Riemer  
Administrative Services Director Colleen Lasher  
Deputy City Administrator Timothy Gladhill  
City Engineer Bruce Westby

**1. CALL TO ORDER**

Mayor Kuzma called the City Council Special Work Session to order at 6:05 p.m.

**2. TOPICS FOR DISCUSSION**

**2.01: Annual Planning Session**

City Administrator Ulrich reviewed the intent of the planning session to identify common goals and identify the framework for the plan.

Each person present identified one accomplishment from the past year they are proud of and one thing they would like to accomplish for the future or their goal for tonight.

City Administrator Ulrich acknowledged and appreciated the different points of view that were brought to that exercise. He read through the organizational values, vision, mission, and objectives from the Strategic Plan. He confirmed agreement with those items. It was noted that the demographic numbers of the City should be updated with the most recent data from the census.

Deputy City Administrator Gladhill led the group in a planning exercise to identify strengths and weaknesses.

The group took a short ten-minute break.

Deputy City Administrator Gladhill explained how the different strengths and weaknesses were clustered together and reviewed some of the common themes within each category. He referenced an email that was sent out to the Council earlier today which mirrors the Strategic Plan with the intent of identifying items that need further discussion, should be modified, or removed. He explained the different levels of the goals, strategies and actions of the Strategic Plan and the related timeframe in which that should cover. He reviewed the first high level strategy and confirmed the consensus of the Council to keep that statement as written and add the two action items as proposed by staff.

There was discussion towards the strategy related to the pavement management program. Some members felt that item has been accomplished and should be removed, some members felt that a continued discussion should occur related to the use of franchise fees and the language should be changed to continue discussion on pavement management program funding, and some believed that the language should be changed to evaluate the pavement management program. There was not a consensus reached and it was agreed that the Council would come back to this item later in the meeting.

Deputy City Administrator Gladhill moved to the next action, suggesting additional language to identify a new business practice within the organization. He noted that the previous year that focused on the implementation of the fire duty crew. He confirmed the consensus of the Council that this item could be removed as it was already covered by the new action items added during the earlier discussion. He confirmed the consensus of the Council to add an action item related to reviewing social media programs. He confirmed the consensus of the Council to leave the economic development strategy and add an action item to continue to look for opportunities to increase the library of shovel ready sites for development. He moved to the action item related to business retention and confirmed the consensus of the Council to keep that item as written. He reviewed a potential action item that could be added to complete a comprehensive City Code audit and update and confirmed the consensus of the Council to add that item. He confirmed the consensus to retain a high-level strategy to maintain a positive image for residential neighborhoods and business corridors. He confirmed the consensus of the Council to move the streetscape plan to the parking lot list at the end of the plan.

Deputy City Administrator Gladhill moved to the next strategy related to the development master plan for The COR. It was the consensus of the Council to remove the multi-family housing policy language and simply leave the downtown COR master plan discussion language within that item. He moved to the multi-family property management program strategy and asked for input from the Council.

Police Chief Katers provided additional details on the difference between the Crime Free Prevention Program and the Multi-Family Property Management Program.

Deputy City Administrator Gladhill confirmed the consensus of the Council to leave that item in the plan. He confirmed the consensus of the Council to add a strategy related to creating volunteer

opportunities to engage the community. He reviewed the other action items related to community engagement and noted that staff suggests because those are more of everyday duties and processes, those items should be considered as part of the organizational culture rather than listing them in multiple places. The Council agreed. He confirmed the consensus of the Council to keep the item related to approving safety and mobility of the transportation corridors.

City Engineer Westby stated that no traction has been gained with the County related to the CR 5 corridor. He confirmed that the item has been included on the plan for more than one year. He explained that as development proposals come forward, they include a portion of improvement to CR 5 as needed to support the development. He explained that the study looks at the corridor as a whole to project needs for the future and development projects impact how long the study will be accurate for the corridor, therefore it is important to get the timing right for when the study is done. He stated that the County offered to assist with the study but noted that the County has other priorities at this time as well, including Highway 10.

City Administrator Ulrich stated that the study will take into account the future land use. He noted that a consultant study would use some staff time and hoped that the County could cost share that study.

Deputy City Administrator Gladhill confirmed the consensus of the Council to keep the CR 5 corridor within the plan. He stated that staff would suggest moving the Highway 47 study to the parking lot and confirmed the consensus of the Council. He provided a recommendation for a new strategy to enhance the priority street light plan in order to improve lighting intersections and promote pedestrian safety. He moved to the next strategy related to a connected community and additional background information was provided with the intent behind that strategy. He stated that perhaps the overarching strategy would be to divide that into two categories, the first on the park land and connectivity and the second being related to recreational programming. He also confirmed consensus of the Council to have a strategy to complete parks capital maintenance plan for existing parks. He referenced the customer service process improvement strategy and confirmed consensus to move that under organizational culture. He noted an additional action that could be added to review existing metrics and the system to track customer/resident interaction, but it was the consensus of the Council to explore an interactive request feature under the website strategy. He moved to the next strategy related to enhance sustainability and efficiency and the Council direction was to change enhance to spotlight. He reviewed an additional action item related to solar, electric charging stations and other opportunities but the Council did not support adding that action item. He confirmed the consensus to keep the water treatment plant action item within the plan. It was also confirmed that the new public works campus item can be removed as that is already in progress.

Deputy City Administrator Gladhill asked if there would be an appetite to setting aside City dollars for open space preservation. He provided additional details on how Andover chose to preserve open space areas through the use of levied dollars for that purpose. Staff provided additional details on how the land would be protected and available for public enjoyment. It was the consensus of the Council to explore the concept further.

Deputy City Administrator Gladhill noted that the next items related to the communications plan and confirmed the consensus to keep the overarching strategy to strengthen and enhance the overall brand of the City along with the related action items. He confirmed consensus to keep the high-level strategy related to organizational morale and proposed action item related to a review of the telecommunications policy. He stated that staff would also suggest additional staff events as an action item to continue to strengthen the relationship between staff and the Council. The Council agreed to add the action item. He referenced the strategy to strive to reflect demographics in the community and confirmed agreement to add that item to the culture section of the plan.

Deputy City Administrator Gladhill reviewed the suggested development fee impact study, noting that could remain in the parking lot and move forward when time permits or when appropriate. The Council agreed to place that on the parking lot list and perhaps look to delve into that next year. He reviewed the parking lot item related to an organizational staffing plan that deals with high organizational morale.

Administrative Services Director Lasher provided additional background on that item. She stated that she could attempt to complete a review internally or the Council could choose to hire a consultant to complete that action. She commented that she feels that each department is aware of their needs for staffing.

City Administrator Ulrich provided additional details on the interim approach that the City has taken with the departments reviewing their needs and presenting staffing requests in a manner to show the staffing that is needed to meet certain service metrics. He stated that if that method continues to be used, the Council should take into account that each department best knows what their staffing needs would be to address the items within the Strategic Plan.

Mayor Kuzma commented that sometimes the items within the Strategic Plan place additional burden on staff and therefore the Council needs to consider that when prioritizing goals and strategies in addition to the level of service that is able to be provided by City staff.

Deputy City Administrator Gladhill confirmed the consensus of the Council to remove that staffing plan study from the plan and continue to follow the interim process to bring staffing requests forward through the budgeting discussions.

Each member present shared something memorable they will take away from the planning session tonight.

### **3. ADJOURNMENT**

The Special Work Session of the City Council was adjourned at 9:20 p.m.

Respectfully submitted,

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Kurtis G. Ulrich

City Administrator

ATTEST:

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Katie M. Schmidt  
Deputy City Clerk

Drafted by Amanda Staple  
*TimeSaver Off Site Secretarial, Inc.*

**CITY COUNCIL WORK SESSION  
CITY OF RAMSEY  
ANOKA COUNTY  
STATE OF MINNESOTA**

The Ramsey City Council conducted a City Council Work Session on Tuesday, May 25, 2021, at the Ramsey Municipal Center, 7550 Sunwood Drive NW, Ramsey, Minnesota.

Members Present: Mayor Mark Kuzma  
Councilmember Ryan Heineman – attended remotely  
Councilmember Chelsea Howell  
Councilmember Debra Musgrove  
Councilmember Chris Riley  
Councilmember Dan Specht  
Councilmember Matt Woestehoff

Also Present: City Administrator Kurtis Ulrich  
Finance Director Diana Lund  
Parks and Assistant Public Works Superintendent Mark Riverblood  
Public Works Superintendent Grant Riemer  
Administrative Services Director Colleen Lasher  
Deputy City Administrator Timothy Gladhill  
Economic Development Manager Sean Sullivan

**1. CALL TO ORDER**

Mayor Kuzma called the City Council Work Session to order at 5:31 p.m.

**2. TOPICS FOR DISCUSSION**

**2.01: Review Fund Balances as of May 19, 2021**

Finance Director Lund reviewed the staff report.

Economic Development Manager Sullivan provided clarification on TIF districts, specifically District 1, and the history of how those funds could be spent.

Finance Director Lund continued to review the staff report.

Councilmember Musgrove referenced district 14 and related interfund loan. She asked if the City would continue on the course of repayment if that district were not continued.

Economic Development Manager Sullivan explained that the district will run through 2040. He stated that there will be more construction for Bunker Lake Boulevard, which the City will be responsible for. He stated that the City currently has special legislation proposed to extend the TIF for an additional five years. He stated that once the district expires, new things cannot be

purchased but expenses already incurred can continue to be paid back. He stated that the current window for new projects is currently set to expire in November 2021, but the City has a request to extend that for an additional five years.

Finance Director Lund continued to review details of the funds included in the staff report.

Councilmember Musgrove commented that currently the equipment budget appears to be at \$778,000 and asked if that would be impacted by the May property tax payments.

Finance Director Lund replied that property tax payments are distributed between the general fund, TIF and capital equipment. She confirmed that the \$778,000 is the current balance of that fund today but you would then need to subtract the expenditures that were authorized for 2021. She explained that she completes the transfers when the capital item is purchased.

Councilmember Musgrove stated that the Public Works Committee had a discussion related to the purchase of a paving trailer and she had asked why the expense would not come from the capital equipment fund. She stated that she did not receive a clear answer and was told that the pavement management funds are typically used because if they are not used, they are redistributed at the end of the year.

Finance Director Lund explained that the pavement management fund is where the franchise fees are accumulated and can only be used for road reconstruction or pavement. She stated that the equipment fund can be used for equipment, it simply reduces the available budget to work with for the next budget. She stated that the trailer is being used for road projects only and that is why the funds would be used in that manner.

Mayor Kuzma commented that the pavement management fund is strictly used for roads and the balance does not go away.

Finance Director Lund clarified that there was previously \$500,000 from the general fund designated for seal coats and crack sealing. She stated that those would be the funds Councilmember Musgrove is referring to. She stated that the previous year the Public Works Committee made the determination that only \$200,000 would be needed for rejuvenation projects and the remaining \$300,000 would be transferred to the pavement management plan as seal coating is no longer being completed.

Councilmember Woestehoff commented that the trailer was purchased from the \$200,000 designated from the general fund allocated for rejuvenation and crack sealing.

Councilmember Musgrove asked if something could be done to earmark those funds to be used for road projects, whether they are used fully during the year.

Finance Director Lund confirmed that the previous year the Public Works Committee provided the direction that the remaining dollars earmarked from the general fund for crack seal repairs that were unused would be transferred to the pavement management fund.

Councilmember Musgrove asked if that decision would need to be made each year or whether that could be set in policy.

Councilmember Riley commented that historically those funds were always spent because the City was seal coating. He stated that the City stopped seal coating and therefore there were additional dollars budgeted that were not spent. He stated that is why the funds were transferred to the pavement management fund in order to keep those dollars slated towards roads.

City Administrator Ulrich stated that could be set in policy that if those funds marked for crack seal and rejuvenation are unspent at the end of the year, the transfer would occur to the pavement management plan.

Councilmember Musgrove commented that she would support that.

Councilmember Specht asked the current allocation for excess funds and how dependent those funds are on the transfers.

Finance Director Lund explained how the allocation is currently completed.

Mayor Kuzma noted that the rejuvenation only works on newer roads. He stated that he supports spending those allocated dollars on the roads but would prefer to have the Public Works Committee make the recommendation each year as to what is needed.

Councilmember Woestehoff commented that per the policy, if there were an excess amount at the end of the year, the identified funds would receive an allocation. He explained that the reverse is also true if there is a deficit, the additional dollars are pulled from those accounts. He stated that for that reason he would prefer not to include the pavement management fund within the policy and allow the Council to decide whether to put more money into specified funds. He stated that he would not want funds to be able to be pulled from the pavement management fund if the City had a bad year.

Councilmember Specht asked the percentage of a fund balance the City would like to keep.

Finance Director Lund explained that 50 percent fund balance is recommended to be kept because of the method in which property tax payments are made. She continued to review the details of the other funds included in the staff report. She provided additional clarification on MSA funds, how they could be used in the past and how they can currently be used.

Councilmember Specht stated that later down the road he would like to further discuss how the excess funds are allocated at the end of the year.

Finance Director Lund stated that it will be helpful for the Council to see how the funds are used in the budget discussions before having that discussion. She completed the review of the remaining funds included in the staff report.

Councilmember Musgrove thanked Finance Director Lund for sharing this information as it will be helpful in the coming budget discussions.

City Administrator Ulrich stated that he heard that there is interest in reviewing the fund allocation distribution policy and staff can bring that forward to a future work session agenda.

**2.02: Pricing Strategy (Portions of the meeting may be closed to the public under Minnesota Statutes Section 13.D.05 Subdivision 3(c)(1) to consider/determine the asking price for real or personal property to be sold by the government entity)**

Economic Development Manager Sullivan recommended that the Council enter closed session to discuss asking prices for City owned property.

Motion by Councilmember Riley, seconded by Councilmember Specht, to recess the meeting to Closed Session at 6:25 p.m.

Motion carried.

The meeting reconvened to Open Session at 6:49 p.m.

Deputy City Administrator Gladhill stated that in closed session the Council discussed revising the pricing strategy sheet for City owned land and provided direction to staff.

Mayor Kuzma noted that the Council will not get to the remaining items on the agenda and asked that they appear on a future agenda.

**2.03: Discussion Regarding the Pending Deputy City Administrator/Community Development Director Vacancy and the Process to Fill the Position**

No discussion.

**2.04: Review Union Contract Negotiations Schedule and Process**

No discussion.

**2.05: Discussion Regarding the Employee Telecommuting Policy**

No discussion.

**2.06: Review and Discuss Remote Attendance Policy and Consider Taping Work Sessions**

No discussion.

**3. TOPICS FOR FUTURE DISCUSSION**

**3.01: Review Future Topics/ Calendar**

Noted.

**4. MAYOR / COUNCIL / STAFF INPUT**

None.

**5. ADJOURNMENT**

The Work Session of the City Council was adjourned at 6:53 p.m.

Respectfully submitted,

---

Kurtis G. Ulrich  
City Administrator

ATTEST:

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Katie M. Schmidt  
Deputy City Clerk

Drafted by Amanda Staple  
*TimeSaver Off Site Secretarial, Inc.*

**CITY COUNCIL CLOSED SESSION  
CITY OF RAMSEY  
ANOKA COUNTY  
STATE OF MINNESOTA**

The Ramsey City Council conducted a Closed Session on Tuesday, May 25, 2021, at the Ramsey Municipal Center, 7550 Sunwood Drive NW, Ramsey, Minnesota.

Members Present: Mayor Mark Kuzma  
Councilmember Ryan Heineman – attended remotely  
Councilmember Chelsea Howell  
Councilmember Debra Musgrove  
Councilmember Chris Riley  
Councilmember Dan Specht  
Councilmember Matt Woestehoff

Members Absent:

Also Present: City Administrator Kurtis Ulrich  
Administrative Services Director Colleen Lasher  
Assistant City Administrator Tim Gladhill  
Economic Development Manager Sullivan  
Brian Pankratz, CBRE

**1. CALL TO ORDER**

Mayor Kuzma called the Closed Session of the City Council to order at 6:26 p.m.

**2. COUNCIL BUSINESS**

**2.01: Pricing Strategy**

Economic Development Manager Sullivan explained that the purpose of the case is for the Council to discuss pricing strategy.

**3. ADJOURNMENT**

Motion by Councilmember Musgrove, seconded by Councilmember Specht, to adjourn the Closed Session.

Motion carried.

The Closed Session was adjourned at 6:49 p.m.

Respectfully submitted,

---

Kurtis G. Ulrich  
City Administrator

ATTEST:

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Katie M. Schmidt  
Deputy City Clerk

Drafted by Amanda Staple  
*TimeSaver Off Site Secretarial, Inc.*

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**CITY COUNCIL  
CITY OF RAMSEY  
ANOKA COUNTY  
STATE OF MINNESOTA**

The Ramsey City Council conducted a regular meeting on Tuesday, May 25, 2021, at the Ramsey Municipal Center, 7550 Sunwood Drive NW, Ramsey, Minnesota.

Members Present: Mayor Mark Kuzma  
Councilmember Ryan Heineman – attended remotely  
Councilmember Chelsea Howell  
Councilmember Debra Musgrove  
Councilmember Chris Riley  
Councilmember Dan Specht  
Councilmember Matt Woestehoff

Members Absent: None

Also Present: City Administrator Kurtis Ulrich  
Deputy City Administrator Timothy Gladhill  
City Planner Chris Anderson  
City Engineer Bruce Westby  
Senior Planner Chloe McGuire Brigl  
Economic Development Manager Sean Sullivan

**1. CALL TO ORDER**

Mayor Kuzma called the regular meeting of the Ramsey City Council to order at 7:00 p.m., followed by the Pledge of Allegiance led by Mayor Kuzma.

**2. PRESENTATION**

None.

**3. CITIZEN INPUT**

Mike Schelkoph, 7075 153rd Avenue NW, referenced the rental licenses included on the agenda. He assumed the rentals are single-family homes and asked the safeguards that would be in place to protect homeowners. He noted that he has emailed members of the Council but has not received replies.

Deputy City Administrator Gladhill stated that staff can follow up with the resident to provide details on the rental license process and code enforcement.

Councilmembers Musgrove and Riley and Mayor Kuzma commented that they did not receive emails.

Councilmember Howell stated that she received an email but was unable to reply because the system bounced it back to her.

Councilmember Specht stated that he also received emails about rentals and when he attempted to reply the system stated that the email address was not valid and could not be responded to.

#### **4. APPROVE AGENDA**

Mayor Kuzma noted that Item 5.03 will be moved from the Consent Agenda to be considered as Item 7.05.

Motion by Councilmember Riley, seconded by Councilmember Woestehoff, to approve the agenda as amended.

A roll call vote was performed:

|                          |     |
|--------------------------|-----|
| Councilmember Heineman   | aye |
| Councilmember Woestehoff | aye |
| Councilmember Specht     | aye |
| Councilmember Musgrove   | aye |
| Councilmember Howell     | aye |
| Councilmember Riley      | aye |
| Mayor Kuzma              | aye |

Motion carried.

#### **5. CONSENT AGENDA**

Motion by Councilmember Musgrove, seconded by Councilmember Woestehoff, to approve the following items on the Consent Agenda:

- 5.01: Receive Cash and Investments for Period Ending April 30, 2021
- 5.02: Note the Following Boards, Commissions, and Committee Meeting Minutes:
  - Public Works Committee Meeting Minutes dated March 16, 2021
  - Planning Commission Meeting Minutes dated April 8, 2021
  - Economic Development Authority Meeting Minutes dated April 8, 2021
  - Environmental Policy Board Meeting Minutes dated April 19, 2021
- 5.03: ~~Approve Request for Proposals for Civil Legal Services~~ Item removed from Consent Agenda to be considered as Item 7.05
- 5.04: Approve Rental Licenses
- 5.05: Approve the Following Meeting Minutes:
  - 1) City Council Work Session dated April 27, 2021
  - 2) City Council Regular Session dated April 27, 2021
- 5.06: Approve Business Licenses

- 5.07: Adopt Resolution #21-140 Approving Cash Disbursements Made and Authorizing Payment of Accounts Payable Invoicing Received During the Period of May 6, 2021 through May 19, 2021
- 5.08: Adopt Resolution #21-098 Approving Abatement of 7111 175<sup>th</sup> Avenue NW (Case of Tracy Phillippi)
- 5.09: Adopt Resolution #21-128 Approving Plans and Specifications for Dolomite Street Demolition, Improvement Project #21-07, and Approving Supplemental Agreement #1 for Riverdale Drive Reconstruction, Improvement Project #21-00
- 5.10: Adopt Resolution #21-137 Authorizing Partial Payment #1 to Kuechle Underground, Inc. of Kimball, Minnesota for Improvement Project #21-00, Riverdale Drive Reconstruction, Feldspar Street to Sunfish Lake Boulevard
- 5.11: Adopt Resolution #21-141 Hiring Seasonal Public Works Maintenance Workers
- 5.12: Adopt Resolution #21-142 Allowing Removal of Berm at 14601 Ramsey Boulevard NW and Adjacent Property; Case of Kinghorn Construction
- 5.13: Adopt Resolution #21-143 Approving Water Treatment Plant Feasibility Study
- 5.14: Adopt Resolution #21-144 Authorizing Partial Payment #8 to RJM Construction for Improvement Project #20-07 New Public Works Facility
- 5.15: Adopt Resolution #21-145 Approving Fourth Amendment to Purchase Agreement for GiGi's Salon and Spa Inc.
- 5.16: Motion to Adopt Resolution #21-146 Approving First Amendment to Purchase Agreement with Java Companies LLC (as presented); Subject to City Attorney review (Portions of meeting may be in closed session)
- 5.17: Adopt Resolution #21-148 Allowing Modified Wall and Considering Maintenance of Wall at O'Reilly Auto Parts
- 5.18: Adopt Resolution #21-149 Authorizing Local Partnership Program Grant Application for Riverdale Drive Extension – Llama Street to Bowers Drive, Improvement Project #20-05
- 5.19: Adopt Resolution #21-150 Approving Water Treatment Plan Request for Proposals and Authorizing Solicitation of Proposals

A roll call vote was performed:

|                          |     |
|--------------------------|-----|
| Councilmember Heineman   | aye |
| Councilmember Woestehoff | aye |
| Councilmember Specht     | aye |
| Councilmember Musgrove   | aye |
| Councilmember Howell     | aye |
| Councilmember Riley      | aye |
| Mayor Kuzma              | aye |

Motion carried.

## 6. PUBLIC HEARING

There were none.

**7. COUNCIL BUSINESS**

**7.01: Introduce Ordinance #21-06 Consolidating all Landscaping Requirements into a Single Section and Amending Landscape Standards in the Employment Districts**

Deputy City Administrator Gladhill reviewed the staff report and recommendation of the Planning Commission and Environmental Policy Board (EPB) to adopt Ordinance #21-06.

Councilmember Musgrove thanked the EPB for their work on this item. She commented that this will reduce the length of the overall Code and asked if each section would refer to this section of the Code for landscaping requirements.

City Planner Anderson provided details on where the language would be included. He noted that staff can also work to determine if a link to landscaping could be included in each district.

Councilmember Musgrove thanked staff for their work on this.

Motion by Councilmember Musgrove, seconded by Councilmember Riley, to introduce Ordinance #21-06 to consolidate all landscaping requirements into a single section and to amend the landscape standards in the Employment Districts.

A roll call vote was performed:

|                          |     |
|--------------------------|-----|
| Councilmember Heineman   | aye |
| Councilmember Woestehoff | aye |
| Councilmember Specht     | aye |
| Councilmember Musgrove   | aye |
| Councilmember Howell     | aye |
| Councilmember Riley      | aye |
| Mayor Kuzma              | aye |

Motion carried.

**7.02: Discuss Ordinance Modernizing and Streamlining Land Use Applications**

Deputy City Administrator Gladhill reviewed the staff report and recommendation of the Planning Commission to move forward with these streamlined process improvements.

Councilmember Riley commented that everything sounds like a great idea but asked for more details related to the Conditional Use Permit (CUP).

Deputy City Administrator Gladhill commented that the suggestion was related to oversized accessory buildings and tall interchange signs. He noted that another option could be to make those administrative reviews, but staff is unsure those are at the place where that may be appropriate as public comment is sometimes received.

Councilmember Specht appreciated the work that the Planning Commission and staff do and agreed that this would make sense to speed up the process. He noted that there would still be an appeal process.

Councilmember Musgrove referenced a new development at Xkimo and 47 and asked if, through this process, that would come before the Council.

Deputy City Administrator Gladhill replied that project is a subdivision, which creates new lots and public infrastructure, therefore that would still go before the Planning Commission and Council. He noted that the suggestion would apply to single development where the lot, infrastructure and road is already in place. He stated that multi-family development and development within The COR would still come before the Commission and Council.

Councilmember Musgrove stated that she would still prefer to see those projects come through as a site review. She noted that the Council only has the ability at Site Plan review and Preliminary Plat.

Deputy City Administrator Gladhill commented that a Preliminary Plat would have already occurred in this scenario.

Councilmember Musgrove stated that if this process is adopted, she would still like to see a listing of projects that she can follow along with.

Deputy City Administrator Gladhill noted that there could be discussion to begin a reporting process that would summarize the Planning Commission action and administrative review.

Mayor Kuzma confirmed the consensus of the Council to direct staff to keep working on this process as described.

**7.03: Adopt Resolution #21-139 Accepting Bids and Awarding Contract for Tiger Street Reconstruction, Improvement Project #21-02**

Item postponed for technical delays.

**7.04: Adopt Resolution #21-147 Confirming Vision and Land Use Policy Direction and Economic Development Framework for West Armstrong Retail Area**

Deputy City Administrator Gladhill reviewed the staff report and recommendation of the Planning Commission to approve the policy statements within the staff report with intent for the Planning Commission and City Council to hold a joint worksession in the near future to address the COR.

Senior Planner McGuire Brigl reviewed details related to future land use and related to nonconforming uses.

Councilmember Musgrove commented that one side of Ferrett Street would be industrial while the other would be retail. She stated that she would prefer that entire area to be retail. She asked if that would limit the potential for industrial development.

Senior Planner McGuire Brigl commented that originally the entire area was guided for retail but there was not that much demand for retail. She stated that there is more demand for industrial and this industrial park has nice architectural standards. She stated that the area was guided for industrial in the last Comprehensive Plan.

Deputy City Administrator Gladhill commented that the split between retail and industrial at Ferrett was a result of two years of planning and discussion with the community and related property owners.

Economic Development Manager Sullivan commented that the EDA also reviewed the vision for this area. He stated that within Bunker Lake Industrial Park there are two large tracts of land that remain and will most likely bring in larger buildings. He stated that the City lacks space for smaller users and the land west of Ferrett Street would accommodate industrial users of that size. He stated that the EDA was very supportive of bringing those sized users to Ramsey with land that is available for sewer and water connection. He provided a review of the discussion the EDA had at its last meeting related to this topic. He noted that industrial users bring employees to the community that would frequent businesses during the daytime hours, which in turn attracts more retail and restaurant users. The EDA discussed the policies as it relates to economic development plans and tools and the related consensus was included within the staff report.

Councilmember Specht commented that if the market states there is higher demand for industrial, he would support that vision as it would benefit the tax base of the City and bring in additional shoppers for businesses.

Councilmember Woestehoff asked the size of the existing industrial park buildings.

Economic Development Manager Sullivan commented that the three buildings are about 60,000 square feet each while the Delta ModTech building is about 229,000 square feet. He stated that there is another potential project for the northern 43 acres that would be about 100,000 square feet.

Councilmember Woestehoff stated that he also supports the industrial use for the properties as that smaller size does seem to be missing. He noted that within the existing industrial park there are some destination type uses that also help to attract retail.

Mayor Kuzma commented that additional industrial buildings would also bring higher paying jobs to the community. He noted that those employees would support local businesses on their lunch breaks.

Councilmember Musgrove commented that she appreciates the discussion thus far and would support the division between industrial and retail. She asked if there is a potential to combine lots to create larger sizes and asked if that would defeat the purpose of creating lots for smaller industrial uses.

Deputy City Administrator Gladhill confirmed the consensus of the Council in support of the land use between industrial and retail.

Economic Development Manager Sullivan clarified that his statement related to lot combination was more related to configuration in order to adjust lot lines and provide flexibility rather than creating larger sizes.

Councilmember Riley commented that the streets in this area are terrible and made it to the top of the list for the City a few years ago but because the landowners wanted to sell, they did not believe it was the right time for street repair. He stated that the EDA came to the consensus that in order for these properties to redevelop, the streets and utilities will need to be completed. He stated that he does support the statements from the EDA.

Councilmember Musgrove commented that she does like the proposed use of TIF, EDA, and HRA dollars to improve that infrastructure.

Motion by Councilmember Riley, seconded by Councilmember Woestehoff, to adopt the following policy statements:

1. The City desires to maintain the current redevelopment and revitalization vision long-term.
2. In order to implement the vision, especially in the interim, the City desires to focus zoning review on those items that are protected by lawful, non-conforming statutes and limit interim uses that are not protected and would further deviate or otherwise detract from the longer-term vision;

And to Adopt Resolution #21-147 Approving West Armstrong Redevelopment Economic Development Framework and direct staff to obtain quotes for design engineering services for an areawide infrastructure and road design and reconstruction plan due to an expiring TIF District.

A roll call vote was performed:

|                          |     |
|--------------------------|-----|
| Councilmember Heineman   | aye |
| Councilmember Woestehoff | aye |
| Councilmember Specht     | aye |
| Councilmember Musgrove   | aye |
| Councilmember Howell     | aye |
| Councilmember Riley      | aye |
| Mayor Kuzma              | aye |

Motion carried.

**7.03: Adopt Resolution #21-139 Accepting Bids and Awarding Contract for Tiger Street Reconstruction, Improvement Project #21-02 (Continued)**

City Engineer Westby reviewed the staff report and recommendation to adopt Resolution #21-139 accepting bids and awarding a construction contract for Tiger Street Reconstruction, Improvement Project #21-02, to North Valley, Inc. for the bid amount of \$224,552.19.

Motion by Councilmember Musgrove, seconded by Councilmember Howell, to Adopt Resolution #21-139 Accepting Bids and Awarding Contract for Tiger Street Reconstruction, Improvement Project #21-02.

A roll call vote was performed:

|                          |     |
|--------------------------|-----|
| Councilmember Heineman   | aye |
| Councilmember Woestehoff | aye |
| Councilmember Specht     | aye |
| Councilmember Musgrove   | aye |
| Councilmember Howell     | aye |
| Councilmember Riley      | aye |
| Mayor Kuzma              | aye |

Motion carried.

#### **7.05: Approve Request for Proposals for Civil Legal Services**

City Administrator Ulrich reviewed the staff report and recommendation to approve the request for proposals for civil legal services.

Councilmember Howell referenced the methods of advertisement, noting that she has concern with mailing direct solicitations as all City Attorneys in the state are not listed on that site. She stated that advertising on the State Bar Association website would provide equal access to all attorneys that would have the appropriate qualifications.

City Administrator Ulrich confirmed that staff can advertise on the Bar Association along with the other methods.

Councilmember Howell asked if there is a consensus in opposition to direct mailing.

City Administrator Ulrich stated that staff would not be opposed to that. He explained that direct mailing attempts to ensure that firms with relative experience are aware of the opportunity.

Councilmember Musgrove stated that she likes the idea of advertising on the Bar Association website. She stated that using that method along with the others, that should capture the desired audience and would agree that direct mailing is not necessary.

Councilmember Heineman asked if the City usually notifies individuals that have previously worked on projects for RFPs in addition to posting.

City Administrator Ulrich stated that there is not a set procedure. He stated that if the City is aware of a qualified candidate for professional services, typically a mailing may be done for municipal services such as engineering or auditing. He stated that the Bar Association would have a sort feature for membership. He stated that the intent is to receive reply from the most candidates.

Councilmember Riley stated that the direct mailing would be sent to those attorneys that identify themselves as municipal attorneys and therefore would not be targeted to direct firms, but those with the proper qualifications. He stated that the City is not attempting to exclude anyone but obtain the most responses possible. He believed direct mailing would provide a better opportunity for replies.

Councilmember Musgrove asked for clarification as to Councilmember Howell's comment that the direct mailing would be sent to a select group.

City Administrator Ulrich noted on the State Bar Association website there are ways to sort attorneys through different specialties and therefore this would be an attempt to reach those that identify as practicing municipal law. He commented that if direct mailing is excluded, he believed the targeted audience could still be reached.

Mayor Kuzma suggested that perhaps the City move forward with the other methods of advertising and if the desired response is not reached, a direct mailing could be done.

Motion by Councilmember Howell, seconded by Councilmember Specht, to approve the request for proposals for civil legal services.

A roll call vote was performed:

|                          |     |
|--------------------------|-----|
| Councilmember Heineman   | aye |
| Councilmember Woestehoff | aye |
| Councilmember Specht     | aye |
| Councilmember Musgrove   | aye |
| Councilmember Howell     | aye |
| Councilmember Riley      | aye |
| Mayor Kuzma              | aye |

Motion carried.

## **8. MAYOR, COUNCIL AND STAFF INPUT**

City Administrator Ulrich announced upcoming meetings and events.

Councilmember Musgrove thanked staff for the tour of the new public works facility, noting that she is pleased that is coming in under budget. She stated that she attended a meeting related to a potential river crossing and will continue to provide updates.

## 9. ADJOURNMENT

Motion by Councilmember Musgrove, seconded by Councilmember Woestehoff, to adjourn the meeting.

Motion carried.

A roll call vote was performed:

|                          |     |
|--------------------------|-----|
| Councilmember Heineman   | aye |
| Councilmember Woestehoff | aye |
| Councilmember Specht     | aye |
| Councilmember Musgrove   | aye |
| Councilmember Howell     | aye |
| Councilmember Riley      | aye |
| Mayor Kuzma              | aye |

Motion carried.

The regular meeting of the City Council adjourned at 8:05 p.m.

Respectfully submitted,

---

Kurtis G. Ulrich  
City Administrator

ATTEST:

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Katie M. Schmidt  
Deputy City Clerk

Drafted by Amanda Staple  
*TimeSaver Off Site Secretarial, Inc.*

A recording of this meeting is available for viewing online at [www.qctv.org](http://www.qctv.org) <<http://www.qctv.org>>. Recordings are available for 36 months after the date of the meeting.

**CC Regular Session**

**5. 4.**

**Meeting Date:** 06/08/2021

**Submitted For:** Sean Sullivan, Community Development

**By:** Wendy Schlueter, Community Development

**Information**

**Title**

Approve Business Licenses

**Purpose/Background:**

**Purpose:**

To obtain City Council approval of various license requests.

**Background:**

Certain businesses in the City of Ramsey are required to apply for a business license in addition to the Business Registration Certificate (BRC). Other businesses that may require a license, but are not required to have a BRC, may also be included in this approval. Those new license requests and/or renewals are attached for City Council approval.

**Recommendation:**

Staff recommends approval of business license applications contingent upon completion of background checks.

**Action:**

Motion to approve the attached business license applications contingent upon completion of background checks.

**Attachments**

Business License Applications

**Form Review**

| <b>Inbox</b>                     | <b>Reviewed By</b> | <b>Date</b>                     |
|----------------------------------|--------------------|---------------------------------|
| Sean Sullivan                    | Sean Sullivan      | 06/01/2021 11:57 AM             |
| Tim Gladhill                     | Wendy Schlueter    | 06/02/2021 02:43 PM             |
| Sean Sullivan                    | Sean Sullivan      | 06/02/2021 02:46 PM             |
| Tim Gladhill                     | Tim Gladhill       | 06/03/2021 09:36 AM             |
| Kurt Ulrich                      | Kurt Ulrich        | 06/03/2021 03:52 PM             |
| Form Started By: Wendy Schlueter |                    | Started On: 06/01/2021 11:17 AM |
| Final Approval Date: 06/03/2021  |                    |                                 |

Report Name: License Report - License Types  
Council Dates: 6/8/2021 to 6/8/2021  
Status: Active, Inactive  
License Type(s): Temporary Intoxicating, Transient  
Merchant/Peddler/Solicitor

## City of Ramsey License Report - License Types

Printed: 6/8/2021  
Page: 1

| <u>Company</u>   | <u>Applicant</u>             | <u>Location</u>      | <u>Complex</u>  | <u>Exp. Date</u> | <u>Council Date</u> | <u>Status</u> |
|--|------------------------------|----------------------|-----------------|------------------|---------------------|---------------|
| <b>Temporary Intoxicating</b>                                |                              |                      |                 |                  |                     |               |
| St Katharine Drexel Church                                   | Deacon Randy Bauer           | 7101 143rd Ave NW    |                 | 6/27/2021        | 6/8/2021            | A             |
| <b>Temporary Intoxicating License Count: 1</b>               |                              |                      |                 |                  |                     |               |
| <b>Transient Merchant/Peddler/Solicitor</b>                  |                              |                      |                 |                  |                     |               |
| American Promotional Events                                  | Virginia Daniel<br>Hightower | 7900 Sunwood Dr NW   |                 | 12/31/2021       | 6/8/2021            | A             |
| Amish Annie  | Karen Olson                  | 14601 Ramsey Blvd NW | Connexus Energy | 12/31/2021       | 6/8/2021            | A             |
| <b>Transient Merchant/Peddler/Solicitor License Count: 2</b> |                              |                      |                 |                  |                     |               |
| <b>Total Licenses: 3</b>                                     |                              |                      |                 |                  |                     |               |

**CC Regular Session**

**5. 5.**

**Meeting Date:** 06/08/2021

**By:** Wendy Schlueter, Community  
Development

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**Information**

**Title**

Approve Liquor License Renewals

**Purpose/Background:**

Applications for renewal of the attached liquor licenses currently set to expire on June 30, 2021.

**Recommendation:**

Since these are renewals and not new license applications, Staff is asking the City Council to approve these licenses contingent upon background check completion and approval.

**Action:**

Motion to Approve/Deny Liquor License renewals contingent upon background check completion and approval.

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**Attachments**

Liquor License Renewal Applications

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**Form Review**

**Inbox**

Sean Sullivan

Tim Gladhill

Kurt Ulrich

Form Started By: Wendy Schlueter

Final Approval Date: 06/03/2021

**Reviewed By**

Sean Sullivan

Tim Gladhill

Kurt Ulrich

**Date**

06/01/2021 11:59 AM

06/03/2021 08:22 AM

06/03/2021 02:10 PM

Started On: 04/29/2021 12:21 PM

Report Name: License Report - License Types  
 Council Dates: 6/8/2021 to 6/8/2021  
 Status: Active, Inactive  
 License Type(s): 3.2 Beer Off-Sale, 3.2 Beer On-Sale  
 Temporary, Liquor 2 A.M. Closing, Liquor Off-Sale,  
 Liquor On-Sale, Liquor On-Sale Sunday

## City of Ramsey License Report - License Types

Printed: 6/1/2021  
 Page: 1

| <u>Company</u>                    | <u>Applicant</u>      | <u>Location</u>          | <u>Complex</u>    | <u>Exp. Date</u>                              | <u>Council Date</u> | <u>Status</u> |
|-----------------------------------|-----------------------|--------------------------|-------------------|---|---------------------|---------------|
| <b>3.2 Beer Off-Sale</b>          |                       |                          |                   |   |                     |               |
| Northern Tier Retail, LLC         |                       | 14000 St Francis Blvd NW |                   | 6/30/2022                                     | 6/8/2021            | A             |
| Coborn's, Inc.                    | David Meyer           | 7900 Sunwood Dr NW       |                   | 6/30/2022                                     | 6/8/2021            | A             |
|                                   |                       |                          |                   | <b>3.2 Beer Off-Sale License Count: 2</b>     |                     |               |
| <b>Liquor 2 A.M. Closing</b>      |                       |                          |                   |   |                     |               |
| Templer Group, Inc.               | James Joseph DuCharme | 6141 Highway 10 NW       |                   | 6/30/2022                                     | 6/8/2021            | A             |
| Whiskey Jacks of Ramsey, LLC      |                       | 6415 Highway 10 NW 100   |                   | 6/30/2022                                     | 6/8/2021            | A             |
| Triple Shift Entertainment, LLC   | Robert J Spigner      | 6720 Riverdale Dr NW     |                   | 6/30/2022                                     | 6/8/2021            | A             |
| SM Enterprises Corporation        | Edward Witschen       | 14077 St Francis Blvd NW |                   | 6/30/2022                                     | 6/8/2021            | A             |
|                                   |                       |                          |                   | <b>Liquor 2 A.M. Closing License Count: 4</b> |                     |               |
| <b>Liquor Off-Sale</b>            |                       |                          |                   |   |                     |               |
| Atlantic Cargo Company Inc. LLC   | Bruce Alan Mathson    | 5900 167th Ave NW        |                   | 6/30/2022                                     | 6/8/2021            | A             |
| Yayin Gadol, LLC                  | Jon Halper            | 14107 St Francis Blvd NW |                   | 6/30/2022                                     | 6/8/2021            | A             |
| Coborn's, Inc - Liquor            | David Meyer           | 7900 Sunwood Dr NW       |                   | 6/30/2022                                     | 6/8/2021            | A             |
|                                   |                       |                          |                   | <b>Liquor Off-Sale License Count: 3</b>       |                     |               |
| <b>Liquor On-Sale</b>             |                       |                          |                   |   |                     |               |
| Links At Northfork GC, LLC        | Michael James Tozier  | 9333 Alpine Dr NW        |                   | 6/30/2022                                     | 6/8/2021            | A             |
| Templer Group, Inc.               | James Joseph DuCharme | 6141 Highway 10 NW       |                   | 6/30/2022                                     | 6/8/2021            | A             |
| Whiskey Jacks of Ramsey, LLC      |                       | 6415 Highway 10 NW 100   |                   | 6/30/2022                                     | 6/8/2021            | A             |
| Pleasant Valley Sunrise Group LLC |                       | 6415 Highway 10 NW 120   |                   | 6/30/2022                                     | 6/8/2021            | A             |
| SM Enterprises Corporation        | Edward Witschen       | 14077 St Francis Blvd NW |                   | 6/30/2022                                     | 6/8/2021            | A             |
| MENSCH, LLC                       |                       | 16659 St Francis Blvd NW |                   | 6/30/2022                                     | 6/8/2021            | A             |
| LL Batsche, LLC.                  | Linnea J Batsche      | 7533 Sunwood Dr NW       |                   | 6/30/2022                                     | 6/8/2021            | A             |
| Acapulco of Ramsey, Inc.          |                       | 7900 Sunwood Dr NW 100   | Acapulco Restaura | 6/30/2022                                     | 6/8/2021            | A             |
| Triple Shift Entertainment, LLC   | Robert J Spigner      | 6720 Riverdale Dr NW     | Super Bowl        | 6/30/2022                                     | 6/8/2021            | A             |
|                                   |                       |                          |                   | <b>Liquor On-Sale License Count: 9</b>        |                     |               |
| <b>Liquor On-Sale Sunday</b>      |                       |                          |                   |   |                     |               |
| Links At Northfork GC, LLC        | Michael James Tozier  | 9333 Alpine Dr NW        |                   | 6/30/2022                                     | 6/8/2021            | A             |
| Templer Group, Inc.               | James Joseph DuCharme | 6141 Highway 10 NW       |                   | 6/30/2022                                     | 6/8/2021            | A             |
| Whiskey Jacks of Ramsey, LLC      |                       | 6415 Highway 10 NW 100   |                   | 6/30/2022                                     | 6/8/2021            | A             |

Report Name: License Report - License Types  
 Council Dates: 6/8/2021 to 6/8/2021  
 Status: Active, Inactive  
 License Type(s): 3.2 Beer Off-Sale, 3.2 Beer On-Sale  
 Temporary, Liquor 2 A.M. Closing, Liquor Off-Sale,  
 Liquor On-Sale, Liquor On-Sale Sunday

## City of Ramsey License Report - License Types

Printed: 6/1/2021  
 Page: 2

| <u>Company</u>                            | <u>Applicant</u> | <u>Location</u>                                      | <u>Complex</u> | <u>Exp. Date</u>       | <u>Council<br/>Date</u> | <u>Status</u> |
|---|------------------|--|----------------|------------------------|-------------------------|---------------|
| <b>Liquor On-Sale Sunday</b>              |                  |  |                |                        |                         |               |
| Pleasant Valley Sunrise Group<br>LLC      |                  | 6415 Highway 10 NW 120                               |                | 6/30/2022              | 6/8/2021                | A             |
| Triple Shift Entertainment,<br>LLC        | Robert J Spigner | 6720 Riverdale Dr NW                                 |                | 6/30/2022              | 6/8/2021                | A             |
| SM Enterprises Corporation<br>MENSCH, LLC | Edward Witschen  | 14077 St Francis Blvd NW<br>16659 St Francis Blvd NW |                | 6/30/2022<br>6/30/2022 | 6/8/2021<br>6/8/2021    | A<br>A        |
| LL Batsche, LLC.                          | Linnea J Batsche | 7533 Sunwood Dr NW                                   |                | 6/30/2022              | 6/8/2021                | A             |
| Acapulco of Ramsey, Inc.                  |                  | 7900 Sunwood Dr NW 100                               |                | 6/30/2022              | 6/8/2021                | A             |

**Liquor On-Sale Sunday License Count: 9**

**Total Licenses: 27**

Meeting Date: 06/08/2021

By: JoAnn Shaw, Community Development

**Information**

**Title**

Approve Rental Licenses

**Purpose/Background:**

Purpose: The purpose of this case is to approve rental license requests for 2021.

Background: Detached Single-Family Homes and Attached Single-Family Homes (townhomes, duplexes, etc.) are required to obtain a license (registration), but are not subject to inspections (unless the City has sufficient evidence of a violation of City Code).

Multi-Family Units (apartments, condos, etc.) are subject to the license and inspection program as required by code.

License application requests are attached for Council approval.

**Observations/Alternatives:**

Please note that the Yakima Street Application is being pulled separately from this case and will be discussed separately as part of Council Business. This parcel has received a complaint, and Staff wants to discuss on record before approving.

**Recommendation:**

Staff recommends approval of license applications.

**Action:**

Motion to approve rental licenses.

**Attachments**

Rental License Applications

**Form Review**

| Inbox                   | Reviewed By   | Date                |
|-------------------------|---------------|---------------------|
| Tim Gladhill            | Tim Gladhill  | 06/03/2021 08:35 AM |
| Kurt Ulrich             | JoAnn Shaw    | 06/03/2021 08:38 AM |
| JoAnn Shaw (Originator) | JoAnn Shaw    | 06/03/2021 08:48 AM |
| Tim Gladhill            | JoAnn Shaw    | 06/03/2021 08:49 AM |
| Kurt Ulrich             | Kathy Schmitz | 06/03/2021 09:09 AM |
| Kurt Ulrich             | JoAnn Shaw    | 06/03/2021 09:11 AM |
| JoAnn Shaw (Originator) | JoAnn Shaw    | 06/03/2021 09:11 AM |
| JoAnn Shaw (Originator) | JoAnn Shaw    | 06/03/2021 09:12 AM |
| Tim Gladhill            | JoAnn Shaw    | 06/03/2021 09:12 AM |
| Kurt Ulrich             | Tim Gladhill  | 06/03/2021 09:13 AM |
| JoAnn Shaw (Originator) | JoAnn Shaw    | 06/03/2021 02:19 PM |
| Tim Gladhill            | Tim Gladhill  | 06/03/2021 02:27 PM |
| Kurt Ulrich             | Kurt Ulrich   | 06/03/2021 03:52 PM |

Form Started By: JoAnn Shaw  
Final Approval Date: 06/03/2021

Started On: 05/27/2021 08:20 AM

Report Name: License Report - License Types  
Council Dates: 6/8/2021 to 6/8/2021  
Status: Active, Inactive  
License Type(s): Multi-Family Rental, Rental

## City of Ramsey License Report - License Types

Printed: 6/3/2021  
Page: 1

| <u>Company</u> | <u>Applicant</u> | <u>Location</u>       | <u>Complex</u> | <u>Exp. Date</u> | <u>Council Date</u> | <u>Status</u> |
|----------------|------------------|-----------------------|----------------|------------------|---------------------|---------------|
| <b>Rental</b>  |                  |                       |                |                  |                     |               |
| Terry Claus    |                  | 7322 147th La NW      |                | 6/26/2024        | 6/8/2021            | A             |
| Terry Claus    |                  | 7326 147th La NW      |                | 6/26/2024        | 6/8/2021            | A             |
| Terry Claus    |                  | 7256 147th Ter NW     |                | 6/26/2024        | 6/8/2021            | A             |
| Tim Pauman     |                  | 15419 Radium St NW    |                | 6/12/2024        | 6/8/2021            | A             |
| Chris Riley    |                  | 15120 Ute St NW       |                | 6/12/2024        | 6/8/2021            | A             |
| Lance Kostecka |                  | 14220 Xenon St NW #14 |                | 6/12/2024        | 6/8/2021            | A             |

**Rental License Count: 6**

**Total Licenses: 6**

**CC Regular Session**

5. 7.

**Meeting Date:** 06/08/2021

**By:** Grant Riemer, Engineering/Public Works

---

**Information**

**Title**

Approve Request to Declare Surplus Property

**Purpose/Background:**

**Purpose:**

Staff is requesting Council declare the following property surplus and authorize sale of same:

2010 Chevrolet Silverado 3500 - #675  
VIN# 1GB6KZBK4AF147352  
Mileage 74,654

**Notification:**

Equipment will be sold at public auction

**Observations/Alternatives:**

City vehicle has been replaced as part of the 2021 budget process.

**Funding Source:**

N/A

**Recommendation:**

Staff recommends Council declare this equipment as surplus and authorize sale/auction of same.

**Action:**

Motion to declare this equipment as surplus and authorize sale/auction of same

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**Attachments**

*No file(s) attached.*

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**Form Review**

**Inbox**

Kurt Ulrich

Form Started By: Grant Riemer

Final Approval Date: 06/03/2021

**Reviewed By**

Kurt Ulrich

**Date**

06/03/2021 03:55 PM

Started On: 06/02/2021 11:14 AM

**CC Regular Session**

**5. 8.**

**Meeting Date:** 06/08/2021

**By:** Jackie Lipski, Finance

---

**Information**

**Title**

Adopt Resolution #21-151 Approving Cash Disbursements Made and Authorizing Payment of Accounts Payable Invoicing Received During the Period of May 20, 2021 through June 2, 2021

**Purpose/Background:**

Adopt Resolution #21-151 Approving Cash Disbursements Made and Authorizing Payment of Accounts Payable Invoicing Received During the Period of May 20, 2021 through June 2, 2021.

**Recommendation:**

Staff Recommends to Adopt Resolution #21-151 Approving Cash Disbursements Made and Authorizing Payment of Accounts Payable Invoicing Received During the Period of May 20, 2021 through June 2, 2021.

**Action:**

Motion to Adopt Resolution #21-151 Approving Cash Disbursements Made and Authorizing Payment of Accounts Payable Invoicing Received During the Period of May 20, 2021 through June 2, 2021.

---

**Attachments**

Bills List 6/8/2021

Resolution 6/8/2021

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**Form Review**

**Inbox**

Diana Lund

Kurt Ulrich

Form Started By: Jackie Lipski

Final Approval Date: 06/03/2021

**Reviewed By**

Diana Lund

Kurt Ulrich

**Date**

06/02/2021 01:50 PM

06/03/2021 03:56 PM

Started On: 06/02/2021 01:19 PM

|                                    |
|------------------------------------|
| <b>RAMSEY CITY COUNCIL MEETING</b> |
| <b>6/8/2021</b>                    |
| <b>BILLS LIST</b>                  |

**DISBURSEMENTS TO BE APPROVED THIS MEETING:**

| DISBURSEMENT TYPE:                  | <u>SUBMITTED<br/>FOR<br/>APPROVAL</u> |
|-------------------------------------|---------------------------------------|
| Purchase Journal:                   |                                       |
| Prepays 5/20/2021-6/2/2021          | 280,896.83                            |
| Accounts Payable 5/20/2021-6/2/2021 | 266,268.62                            |
| Payroll 5/28/2021                   | 216,605.13                            |
| Debt Service                        | 341,135.64                            |

**TOTAL SUBMITTED FOR APPROVAL THIS MEETING**  
(Invoices Available for Reviewal)

**\$ 1,104,906.22**

|  | <u>APPROVED<br/>PREV. MTG</u> | <u>2021<br/>Y.T.D.</u> |
|--|-------------------------------|------------------------|
| <b>DISBURSEMENTS PREVIOUSLY APPROVED AND PAID:</b> |                               |                        |
| NET PAYROLL TOTAL                                  | \$ 192,309.38                 | \$ 1,966,738.42        |
| - CORRECTION TO PAYROLL                            |                               |                        |
| PREPAIDS   | 278,358.06                    | 4,344,634.36           |
| - PREPAID ADJUSTMENTS                              |                               |                        |
| WIRE TRANSFERS FOR DEBT SERVICE                    |                               | 2,912.50               |
| - CORRECTION TO D.S.                               |                               |                        |
| ACCOUNTS PAYABLE INVOICING - PREVIOUS MEETING:     |                               |                        |
| - BILLS LIST SUBMITTED                             | 360,060.00                    | 3,131,121.35           |
| ADD (DELETE) BILLS LIST SUBMITTED                  |                               |                        |
| PAY ESTIMATE(S)                                    | 1,435,179.57                  | 5,739,113.63           |
| - CHECKS VOIDED                                    | 0.00                          | 0.00                   |

**TOTAL CASH DISBURSEMENTS PREVIOUSLY APPROVED**

**\$ 2,265,907.01**

**\$ 15,184,520.26**

CITY OF RAMSEY  
Council Check Register by GL  
Council Check Register and Summary

5/20/2021 — 12/31/2021

| Check # | Date      | Amount           | Supplier / Explanation                       | PO # | Doc No | Inv No              | Account No  | Subledger | Account Description    |
|---------|-----------|------------------|--|------|--------|---------------------|-------------|-----------|------------------------|
| 112649  | 5/20/2021 |                  | <b>118539 APTIVE ENVIRONMENTAL</b>           |      |        |                     |             |           |                        |
|         |           | 100.00           | REF E LICENSE-DUPLICATE                      |      | 107175 | 051821              | 9101.4168   |           | PEDDLERS LICENSE       |
|         |           | 35.00            | REF E LICENSE-DUPLICATE                      |      | 107175 | 051821              | 9101.4326   |           | SPECIAL POLICE SERVIC  |
|         |           | <u>135.00</u>    |  |      |        |                     |             |           |                        |
| 112650  | 5/20/2021 |                  | <b>118531 BERNOT, NICK</b>                   |      |        |                     |             |           |                        |
|         |           | 200.00           | WATER EFF GRANT PROGRAM                      |      | 107177 | 051421              | 9601.6436   |           | WATER EFFICIENCY REB   |
|         |           | <u>200.00</u>    |  |      |        |                     |             |           |                        |
| 112651  | 5/20/2021 |                  | <b>100297 CENTERPOINT ENERGY</b>             |      |        |                     |             |           |                        |
|         |           | 188.83           | 6701 HIGHWAY 10 NW                           |      | 107178 | 6011580-5 APR<br>21 | 9410.6373   | 00041012  | GAS                    |
|         |           | 84.62            | 6745 HIGHWAY 10 NW                           |      | 107179 | 6776401-9 APR<br>21 | 9410.6373   | 00041001  | GAS                    |
|         |           | 1,569.26         | 7550 SUNWOOD DR NW                           |      | 107180 | 6702493-5 APR<br>21 | 0194.6373   |           | GAS                    |
|         |           | 180.21           | 14515 E TOWN CENTER DR                       |      | 107181 | 8782239-1 APR<br>21 | 9601.6373   |           | GAS                    |
|         |           | <u>2,022.92</u>  |  |      |        |                     |             |           |                        |
| 112652  | 5/20/2021 |                  | <b>117280 CENTRA HOMES</b>                   |      |        |                     |             |           |                        |
|         |           | 1,500.00         | REF ERO ESC 14798 WILLEMITE                  |      | 107182 | 052021              | 9804.6433   | 00117548  | REFUNDS                |
|         |           | 1,500.00         | REF ERO ESC 14818 WILLEMITE WA               |      | 107183 | 052021A             | 9804.6433   | 00117547  | REFUNDS                |
|         |           | <u>3,000.00</u>  |  |      |        |                     |             |           |                        |
| 112653  | 5/20/2021 |                  | <b>110734 CITY OF RAMSEY</b>                 |      |        |                     |             |           |                        |
|         |           | 29.26            | 48903907                                     |      | 107184 | 051921              | 9601.4651   |           | WATER REVENUE          |
|         |           | 360.27           | 610929376                                    |      | 107184 | 051921              | 9601.4651   |           | WATER REVENUE          |
|         |           | 300.00           | 700617252                                    |      | 107184 | 051921              | 9601.4651   |           | WATER REVENUE          |
|         |           | <u>689.53</u>    |  |      |        |                     |             |           |                        |
| 112654  | 5/20/2021 |                  | <b>100111 COMMERCIAL ASPHALT COMPANY</b>     |      |        |                     |             |           |                        |
|         |           | 993.15           | ASPHALT                                      |      | 107198 | 210515              | 0311.6265   |           | ASPHALT                |
|         |           | 20.82            | DISCOUNT                                     |      | 107198 | 210515              | 0311.6265   |           | ASPHALT                |
|         |           | <u>972.33</u>    |  |      |        |                     |             |           |                        |
| 112655  | 5/20/2021 |                  | <b>106583 DELTA DENTAL PLAN OF MINNESOTA</b> |      |        |                     |             |           |                        |
|         |           | 3,921.95         | JUNE 21 DENTAL INS                           |      | 107186 | RIS0003485721       | 9101.2170   |           | DENTAL/DISABILITY/LIFE |
|         |           | <u>3,921.95</u>  |  |      |        |                     |             |           |                        |
| 112656  | 5/20/2021 |                  | <b>115574 HEALTHPARTNERS</b>                 |      |        |                     |             |           |                        |
|         |           | 70,134.50        | JUNE 21 MEDICAL INS                          |      | 107188 | 104863624           | 9101.2176   |           | LIFE/HEALTH-EMPLOYEE   |
|         |           | <u>70,134.50</u> |  |      |        |                     |             |           |                        |
| 112657  | 5/20/2021 |                  | <b>118532 KEYPORT, NICK</b>                  |      |        |                     |             |           |                        |
|         |           | 200.00           | WATER EFF GRANT PROGRAM                      |      | 107189 | 051821              | 9601.6436   |           | WATER EFFICIENCY REB   |
|         |           | <u>200.00</u>    |  |      |        |                     |             |           |                        |
| 112658  | 5/20/2021 |                  | <b>115328 LENNAR</b>                         |      |        |                     |             |           |                        |
|         |           | 5,000.00         | REF LAND ESC 7503 159TH AVE NW               |      | 107190 | 052021              | 9252.1155.1 |           | MANUAL-ACCOUNTS RE     |
|         |           | 1,500.00         | REF ERO ESC 7503 159TH AVE                   |      | 107191 | 052021A             | 9804.6433   | 00117246  | REFUNDS                |
|         |           | <u>6,500.00</u>  |  |      |        |                     |             |           |                        |
| 112659  | 5/20/2021 |                  | <b>118528 RITTER, JOHN</b>                   |      |        |                     |             |           |                        |
|         |           | 25.00            | REFUND PERMIT RA46370-ERROR                  |      | 107193 | 051321              | 9101.4208   |           | MECHANICAL PERMIT      |
|         |           | 1.00             | REFUND PERMIT RA46370-ERROR                  |      | 107193 | 051321              | 9101.2081   |           | SURCHARGES-PERMITS     |

CITY OF RAMSEY  
Council Check Register by GL  
Council Check Register and Summary

5/20/2021 -- 12/31/2021

| Check # | Date      | Amount                     | Supplier / Explanation   | PO # | Doc No | Inv No                        | Account No             | Subledger | Account Description                        |
|---------|-----------|----------------------------|--|------|--------|-------------------------------|------------------------|-----------|--|
| 112659  | 5/20/2021 | 26.00                      | 118528 RITTER, JOHN  |      |        |                               |                        |           | Continued.                                 |
| 112660  | 5/20/2021 | 92.94<br>92.94             | 118533 SACH, BRUCE<br>WATER EFF GRANT PROGRAM  |      | 107194 | 051821                        | 9601.6436              |           | WATER EFFICIENCY REB                       |
| 112661  | 5/20/2021 | 20.00<br>20.00             | 118530 SCHMIDT, CLARK<br>REFUND DUP. PERMIT RA047532                                 |      | 107195 | 051721                        | 9101.4230              |           | OTHER NON-BUSINESS I                       |
| 112717  | 5/27/2021 | 88.80<br>88.80             | 111377 ANOKA MUNICIPAL UTILITY<br>RAMSEY STREET LIGHTS                               |      | 107210 | 22-990005-01<br>APR 21        | 9603.6371              |           | ELECTRIC UTILITIES                         |
| 112718  | 5/27/2021 | 126.25<br>364.35<br>490.60 | 100297 CENTERPOINT ENERGY<br>15050 ARMSTRONG BLVD NW<br>5650 ALPINE DR- FIRE STATION |      | 107213 | 5914352-9 APR<br>21<br>107214 | 0220.6373<br>0220.6373 |           | GAS<br>GAS                                 |
| 112719  | 5/27/2021 | 100.00<br>100.00           | 118555 D AND D CONTRACTORS INC<br>REF ERO ESC 5735 ALPINE DR NW                      |      | 107215 | 052721                        | 9804.6433              | 00118507  | REFUNDS                                    |
| 112720  | 5/27/2021 | 135.99<br>135.99           | 118552 HANSON, DOUGLAS OR ANGELA<br>WATER EFF GRANT PROGRAM                          |      | 107216 | 052521                        | 9601.6436              |           | WATER EFFICIENCY REB                       |
| 112721  | 5/27/2021 | 178.00<br>178.00           | 118553 MOHS, BRYCE<br>WATER EFF GRANT PROGRAM  |      | 107218 | 052521                        | 9601.6436              |           | WATER EFFICIENCY REB                       |
| 112722  | 5/27/2021 | 448.00<br>448.00           | 100351 NCPERS GROUP LIFE INS<br>JUNE 2021 LIFE INS                                   |      | 107219 | 704800062021                  | 9101.2170              |           | DENTAL/DISABILITY/LIFE                     |
| 112723  | 5/27/2021 | 60.39<br>3.00<br>63.39     | 112959 PREMIUM WATERS INC<br>BOTTLED WATER- FIRE DEPT<br>BOTTLED WATER- FIRE DEPT    |      | 107221 | 318087924<br>318125833        | 0220.6489<br>0220.6489 |           | OTHER CONTRACTED SI<br>OTHER CONTRACTED SI |
| 112724  | 5/27/2021 | 149.98<br>149.98           | 118551 SULLIVAN, BRIAN<br>WATER EFF GRANT PROGRAM                                    |      | 107223 | 052521                        | 9601.6436              |           | WATER EFFICIENCY REB                       |
| 112725  | 5/27/2021 | 173.99<br>173.99           | 118554 YANG, CHI<br>WATER EFF GRANT PROGRAM  |      | 107224 | 052621                        | 9601.6436              |           | WATER EFFICIENCY REB                       |
| 1002520 | 5/21/2021 | 187.56<br>187.56           | 116114 AVESIS THIRD PARTY ADMINISTRATORS<br>JUNE 21 VISION INS                       |      | 107176 | 2724089                       | 9101.2170              |           | DENTAL/DISABILITY/LIFE                     |

CITY OF RAMSEY  
 Council Check Register by GL  
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5/20/2021 -- 12/31/2021

| Check #  | Date      | Amount           | Supplier / Explanation                  | PO # | Doc No | Inv No        | Account No | Subledger | Account Description   |
|----------|-----------|------------------|---|------|--------|---------------|------------|-----------|-----------------------|
| 1002521  | 5/21/2021 |                  | 100120 CONTINENTAL RESEARCH CORP        |      |        |               |            |           | Continued.            |
|          |           | 212.00           | MISTER FRESH                            |      | 107185 | 0023669       | 0194.6221  |           | CLEANING SUPPLIES     |
|          |           | <u>212.00</u>    |   |      |        |               |            |           |                       |
| 1002522  | 5/21/2021 |                  | 115384 ERICKSON, ASHTON                 |      |        |               |            |           |                       |
|          |           | 73.84            | REIMB LUNCHES- TRAINING                 |      | 107187 | 051721        | 0211.6335  |           | TRAINING              |
|          |           | <u>73.84</u>     |   |      |        |               |            |           |                       |
| 1002523  | 5/21/2021 |                  | 100291 MET COUNCIL SAC                  |      |        |               |            |           |                       |
|          |           | 24,850.00        | APRIL 21 SAC CHARGES                    |      | 107192 | 051821        | 9602.2083  |           | SAC CHARGES           |
|          |           | 248.50           | APRIL 21 SAC CHARGES                    |      | 107192 | 051821        | 9602.4356  |           | SEWER AVAILABILITY CH |
|          |           | <u>24,601.50</u> |   |      |        |               |            |           |                       |
| 1002524  | 5/21/2021 |                  | 100510 VERIZON WIRELESS                 |      |        |               |            |           |                       |
|          |           | 45.24            | APR-MAY 21 VERIZON SERVICE              |      | 107196 | 9878814130    | 9601.6323  |           | CELLULAR PHONES       |
|          |           | 107.15           | APR/MAY 21 VERIZON SERVICE              |      | 107197 | 9879402783    | 0130.6323  |           | CELLULAR PHONES       |
|          |           | 83.02            | APR/MAY 21 VERIZON SERVICE              |      | 107197 | 9879402783    | 0192.6321  |           | TELEPHONE             |
|          |           | 244.06           | APR/MAY 21 VERIZON SERVICE              |      | 107197 | 9879402783    | 0191.6323  |           | CELLULAR PHONES       |
|          |           | 264.67           | APR/MAY 21 VERIZON SERVICE              |      | 107197 | 9879402783    | 0194.6323  |           | CELLULAR PHONES       |
|          |           | 550.16           | APR/MAY 21 VERIZON SERVICE              |      | 107197 | 9879402783    | 0220.6323  |           | CELLULAR PHONES       |
|          |           | 118.03           | APR/MAY 21 VERIZON SERVICE              |      | 107197 | 9879402783    | 0240.6323  |           | CELLULAR PHONES       |
|          |           | 272.19           | APR/MAY 21 VERIZON SERVICE              |      | 107197 | 9879402783    | 0301.6323  |           | CELLULAR PHONES       |
|          |           | 173.97           | APR/MAY 21 VERIZON SERVICE              |      | 107197 | 9879402783    | 0311.6323  |           | CELLULAR PHONES       |
|          |           | 251.48           | APR/MAY 21 VERIZON SERVICE              |      | 107197 | 9879402783    | 0452.6323  |           | CELLULAR PHONES       |
|          |           | 301.41           | APR/MAY 21 VERIZON SERVICE              |      | 107197 | 9879402783    | 9601.6323  |           | CELLULAR PHONES       |
|          |           | <u>2,411.38</u>  |   |      |        |               |            |           |                       |
| 1002580  | 5/28/2021 |                  | 117418 ANDERSON, DEREK                  |      |        |               |            |           |                       |
|          |           | 69.87            | TRAIN LUNCHES-USE OF FORCE              |      | 107209 | 052021        | 0211.6331  |           | TRAVEL & LODGING      |
|          |           | <u>69.87</u>     |   |      |        |               |            |           |                       |
| 1002581  | 5/28/2021 |                  | 114740 BOND TRUST SERVICES CORPORATION  |      |        |               |            |           |                       |
|          |           | 45,206.25        | BONDS 2015A                             |      | 107211 | 63462         | 9351.6611  |           | BOND INTEREST         |
|          |           | 6,625.00         | BONDS 2015B                             |      | 107212 | 63463         | 9350.6611  |           | BOND INTEREST         |
|          |           | <u>51,831.25</u> |   |      |        |               |            |           |                       |
| 1002582  | 5/28/2021 |                  | 114432 HESSE, BRADLEY                   |      |        |               |            |           |                       |
|          |           | 74.13            | TRAIN LUNCHES-USE OF FORCE              |      | 107217 | 052021        | 0211.6331  |           | TRAVEL & LODGING      |
|          |           | <u>74.13</u>     |   |      |        |               |            |           |                       |
| 1002583  | 5/28/2021 |                  | 112421 PERRILL                          |      |        |               |            |           |                       |
|          |           | 200.00           | ROW WAY APP MAY 2021                    |      | 107220 | 254356        | 0311.6315  |           | MISCELLANEOUS PROFE   |
|          |           | <u>200.00</u>    |   |      |        |               |            |           |                       |
| 1002584  | 6/2/2021  |                  | 100257 LAW ENFORCEMENT LABOR SRV INC    |      |        |               |            |           |                       |
|          |           | 857.25           |   |      | 107064 | 051321825292  | 9101.2177  |           | UNION DUES            |
|          |           | 857.25           |   |      | 107231 | 0527211031482 | 9101.2177  |           | UNION DUES            |
|          |           | <u>1,714.50</u>  |   |      |        |               |            |           |                       |
| 1002585  | 6/2/2021  |                  | 100298 MN AFSCME COUNCIL 5              |      |        |               |            |           |                       |
|          |           | 551.04           |   |      | 107065 | 051321825293  | 9101.2177  |           | UNION DUES            |
|          |           | 550.83           |   |      | 107232 | 0527211031483 | 9101.2177  |           | UNION DUES            |
|          |           | <u>1,101.87</u>  |   |      |        |               |            |           |                       |
| 90606032 | 5/28/2021 |                  | 100398 PUBLIC EMPLOYEES RETIREMENT ASSN |      |        |               |            |           |                       |
|          |           | 108.33           |   |      | 107199 | 0524211029111 | 9101.2174  |           | PERA-EMPLOYEE         |

CITY OF RAMSEY  
 Council Check Register by GL  
 Council Check Register and Summary

5/20/2021 - 12/31/2021

| Check #  | Date      | Amount            | Supplier / Explanation                      | PO # | Doc No | Inv No         | Account No | Subledger | Account Description    |
|----------|-----------|-------------------|---|------|--------|----------------|------------|-----------|------------------------|
| 90606032 | 5/28/2021 |                   | 100398 PUBLIC EMPLOYEES RETIREMENT ASSN     |      |        |                |            |           | Continued.             |
|          |           | 108.33            |   |      | 107200 | 0524211029112  | 9101.2183  |           | PERA-EMPLOYER          |
|          |           | 25,410.81         |   |      | 107233 | 0527211031484  | 9101.2174  |           | PERA-EMPLOYEE          |
|          |           | 34,221.75         |   |      | 107234 | 0527211031485  | 9101.2183  |           | PERA-EMPLOYER          |
|          |           | <u>59,849.22</u>  |   |      |        |                |            |           |                        |
| 93584085 | 5/28/2021 |                   | 101306 IRS                                  |      |        |                |            |           |                        |
|          |           | 402.71            |   |      | 107202 | 0524211029114  | 9101.2171  |           | FEDERAL WITHHOLDING    |
|          |           | 341.96            |   |      | 107203 | 0524211029115  | 9101.2173  |           | FICA & MEDICARE-EMPL   |
|          |           | 341.96            |   |      | 107204 | 0524211029116  | 9101.2182  |           | FICA & MEDICARE-EMPL   |
|          |           | 294.81            |   |      | 107206 | 0524211207562  | 9101.2171  |           | FEDERAL WITHHOLDING    |
|          |           | 1,514.05          |   |      | 107207 | 0524211207563  | 9101.2173  |           | FICA & MEDICARE-EMPL   |
|          |           | 1,514.05          |   |      | 107208 | 0524211207564  | 9101.2182  |           | FICA & MEDICARE-EMPL   |
|          |           | 27,515.09         |   |      | 107236 | 0527211031487  | 9101.2171  |           | FEDERAL WITHHOLDING    |
|          |           | 15,103.29         |   |      | 107237 | 0527211031488  | 9101.2173  |           | FICA & MEDICARE-EMPL   |
|          |           | 15,103.29         |   |      | 107238 | 0527211031489  | 9101.2182  |           | FICA & MEDICARE-EMPL   |
|          |           | <u>62,131.21</u>  |   |      |        |                |            |           |                        |
| 96052256 | 5/28/2021 |                   | 100601 MN DEPT OF REV WH                    |      |        |                |            |           |                        |
|          |           | 50.00             |   |      | 107201 | 0524211029113  | 9101.2172  |           | STATE WITHHOLDING      |
|          |           | 262.30            |   |      | 107205 | 0524211207561  | 9101.2172  |           | STATE WITHHOLDING      |
|          |           | 12,704.89         |   |      | 107235 | 0527211031486  | 9101.2172  |           | STATE WITHHOLDING      |
|          |           | <u>13,017.19</u>  |   |      |        |                |            |           |                        |
| 98052821 | 5/28/2021 |                   | 115568 ALERUS FINANCIAL NA                  |      |        |                |            |           |                        |
|          |           | 4,662.37          |   |      | 107230 | 05272110314814 | 9101.2176  |           | LIFE/HEALTH-EMPLOYEE   |
|          |           | <u>4,662.37</u>   |   |      |        |                |            |           |                        |
| 99052821 | 5/28/2021 |                   | 107962 TOTAL ADMINISTRATIVE SERVICE CORP    |      |        |                |            |           |                        |
|          |           | 1,756.10          |   |      | 107226 | 05272110314810 | 9101.2176  |           | LIFE/HEALTH-EMPLOYEE   |
|          |           | <u>1,756.10</u>   |   |      |        |                |            |           |                        |
| 99546121 | 5/28/2021 |                   | 100223 ICMA RETIREMENT TRUST 457            |      |        |                |            |           |                        |
|          |           | 1,920.85          |   |      | 107225 | 0527211031481  | 9101.2175  |           | DEFERRED COMPENSAT     |
|          |           | <u>1,920.85</u>   |   |      |        |                |            |           |                        |
| 99614218 | 5/28/2021 |                   | 114790 GREAT WEST LIFE AND ANNUITY INS CO   |      |        |                |            |           |                        |
|          |           | 10,262.48         |   |      | 107228 | 05272110314812 | 9101.2175  |           | DEFERRED COMPENSAT     |
|          |           | <u>10,262.48</u>  |   |      |        |                |            |           |                        |
| 99615161 | 5/28/2021 |                   | 114790 GREAT WEST LIFE AND ANNUITY INS CO   |      |        |                |            |           |                        |
|          |           | 3,975.76          |   |      | 107229 | 05272110314813 | 9101.2176  |           | LIFE/HEALTH-EMPLOYEE   |
|          |           | <u>3,975.76</u>   |   |      |        |                |            |           |                        |
| 99724521 | 5/28/2021 |                   | 114486 SUN LIFE ASSURANCE COMPANY OF CANADA |      |        |                |            |           |                        |
|          |           | 993.09            |   |      | 107060 | 0513218252911  | 9101.2176  |           | LIFE/HEALTH-EMPLOYEE   |
|          |           | 993.96            |   |      | 107227 | 05272110314811 | 9101.2176  |           | LIFE/HEALTH-EMPLOYEE   |
|          |           | 944.03            | LTD Premiums                                |      | 107227 | 05272110314811 | 9101.2170  |           | DENTAL/DISABILITY/LIFE |
|          |           | <u>2,931.08</u>   |   |      |        |                |            |           |                        |
|          |           | <u>332,728.08</u> | Grand Total                                 |      |        |                |            |           |                        |

Payment Instrument Totals

|                 |                  |
|-----------------|------------------|
| Checks          | 89,743.92        |
| EFT Payments    | 160,506.26       |
| A/P ACH Payment | <u>82,477.90</u> |
| Total Payments  | 332,728.08       |

R04570

CITY OF RAMSEY  
Create Payment Control Groups

Payment Group Control Number 3217  
 Bank Account 999.1010 CASH IN BANK 00002224  
 Version LOGIS004V  
 Originator JLIPSKI  
 Payment Instrument Check Payment  
 Pay Through Date 12/31/2021

| Payee<br>Number | Name / Mailing Address  | Stub<br>Message           | Document<br>Ty | Number<br>Number | Item<br>Itm | Co    | Due<br>Date | Invoice<br>Number | Payment<br>Amount |
|-----------------|---|---------------------------|----------------|------------------|-------------|-------|-------------|-------------------|-------------------|
| 117651          | ACCESS MECHANICAL INC   | WORK AT FIRE STATION<br>1 | PV             | 107319           | 001         | 09101 | 5/25/2021   | 022321-1133       | 340.00            |
|                 | ACCESS MECHANICAL INC<br>P O BOX 5<br>CIRCLE PINES MN 55014               |                           |                |                  |             |       |             | Summary Total     | 340.00            |
|                 |   |                           |                |                  |             |       |             | Payment Amount    | 340.00            |
| 100028          | ANDOVER WHEEL AND FRAME<br>INC  | ALIGNMENT 678             | PV             | 107348           | 001         | 09101 | 5/27/2021   | 12633             | 40.00             |
|                 | ANDOVER WHEEL AND FRAME INC<br>13476 HANSON BLVD<br>ANDOVER MN 55304      | ALIGNMENT 407             |                |                  |             |       |             | Summary Total     | 40.00             |
|                 |   |                           |                |                  |             |       |             | Summary Total     | 49.00             |
|                 |   |                           |                |                  |             |       |             | Payment Amount    | 89.00             |
| 100033          | ANOKA COUNTY ATTORNEY   | FORFEITURE 20-067558      | PV             | 107276           | 001         | 09290 | 5/20/2021   | 052021            | 31.00             |
|                 | ANOKA COUNTY ATTORNEY<br>2100 - 3RD AVENUE NORTH<br>ANOKA MN 55303        |                           |                |                  |             |       |             | Summary Total     | 31.00             |
|                 |   |                           |                |                  |             |       |             | Payment Amount    | 31.00             |
| 118526          | BLAINE CUSTOM APPAREL<br>AND AWARDS                                       | PLAQUE                    | PV             | 107277           | 001         | 09101 | 4/22/2021   | 27647             | 242.50            |
|                 | BLAINE CUSTOM APPAREL AND AWARDS<br>8701 HIGHWAY 65 NE<br>BLAINE MN 55434 |                           |                |                  |             |       |             | Summary Total     | 242.50            |
|                 |   |                           |                |                  |             |       |             | Payment Amount    | 242.50            |
| 108513          | BLAINE LOCK AND SAFE<br>INC   | PULL DOOR REPAIR          | PV             | 107246           | 001         | 09101 | 5/14/2021   | 25570             | 265.00            |
|                 | BLAINE LOCK AND SAFE INC<br>10136 SUNSET AVENUE<br>BLAINE MN 55014        |                           |                |                  |             |       |             | Summary Total     | 265.00            |
|                 |   |                           |                |                  |             |       |             | Payment Amount    | 265.00            |
| 100086          | BLUE VELVET INC   | FIRE MAY 2021 WASHES      | PV             | 107278           | 001         | 09101 | 5/10/2021   | 051021            | 128.34            |
|                 | BLUE VELVET INC<br>14101 ST FRANCIS BLVD NW<br>RAMSEY MN 55303            |                           |                |                  |             |       |             | Summary Total     | 128.34            |
|                 |   |                           |                |                  |             |       |             | Payment Amount    | 128.34            |

R04570

CITY OF RAMSEY  
Create Payment Control Groups

Payment Group Control Number 3217  
 Bank Account 999.1010 CASH IN BANK 00002224  
 Version LOGIS004V  
 Originator JLIPSKI  
 Payment Instrument Check Payment  
 Pay Through Date 12/31/2021

| Number | Payee / Name / Mailing Address  | Stub Message                  | Document Ty | Number | Itm | Co    | Due Date  | Invoice Number          | Payment Amount          |
|--------|---|-------------------------------|-------------|--------|-----|-------|-----------|-------------------------|-------------------------|
| 112595 | BMI   | 21 MUSIC LIC<br>HD/CONCERTS   | PV          | 107247 | 001 | 09101 | 5/2/2021  | 39995717                | 368.00                  |
|        | BMI<br>P O BOX 630893<br>CINCINNATI OH 45263-0893                                   |                               |             |        |     |       |           |                         | Summary Total 368.00    |
|        |   |                               |             |        |     |       |           |                         | Payment Amount 368.00   |
| 118550 | CBIZ INVESTMENT<br>ADVISORY SERVICES LLC  | 1ST QTR<br>C19954/FA-54521 21 | PV          | 107324 | 001 | 09101 | 3/31/2021 | 13209                   | 66.48                   |
|        | CBIZ INVESTMENT ADVISORY SERVICES LLC<br>P O BOX 645547<br>CINCINNATI OH 45264-5547 |                               |             |        |     |       |           |                         | Summary Total 66.48     |
|        |   |                               |             |        |     |       |           |                         | Payment Amount 66.48    |
| 100112 | COMMISSIONER OF<br>TRANSPORTATION   | PERMITS<br>2519/16114/16115   | PV          | 107250 | 001 | 09230 | 5/24/2021 | 052421                  | 240.00                  |
|        | COMMISSIONER OF TRANSPORTATION  |                               |             |        |     |       |           |                         | Summary Total 240.00    |
|        |   |                               |             |        |     |       |           |                         | Payment Amount 240.00   |
| 100116 | CONNEXUS ENERGY   | CITY MISC ACCTS               | PV          | 107326 | 001 | 09230 | 5/21/2021 | 759126-303107 MAY<br>21 | 76.32                   |
|        | CONNEXUS ENERGY   | CITY MISC ACCTS               | PV          | 107326 | 002 | 09230 | 5/21/2021 | 759126-303107 MAY<br>21 | 1,224.36                |
|        | PO BOX 1808   | CITY MISC ACCTS               | PV          | 107326 | 003 | 09230 | 5/21/2021 | 759126-303107 MAY<br>21 | 29.02                   |
|        | MINNEAPOLIS MN<br>55480-1808  | CITY MISC ACCTS               | PV          | 107326 | 004 | 09230 | 5/21/2021 | 759126-303107 MAY<br>21 | 398.85                  |
|        |   | CITY MISC ACCTS               | PV          | 107326 | 005 | 09230 | 5/21/2021 | 759126-303107 MAY<br>21 | 201.89                  |
|        |   | CITY MISC ACCTS               | PV          | 107326 | 006 | 09230 | 5/21/2021 | 759126-303107 MAY<br>21 | 6,214.36                |
|        |   | CITY MISC ACCTS               | PV          | 107326 | 007 | 09230 | 5/21/2021 | 759126-303107 MAY<br>21 | 3,043.78                |
|        |   | CITY MISC ACCTS               | PV          | 107326 | 008 | 09230 | 5/21/2021 | 759126-303107 MAY<br>21 | 256.50                  |
|        |   |                               |             |        |     |       |           |                         | Summary Total 11,445.08 |
|        |   | STREET LIGHTS                 | PV          | 107327 | 001 | 09603 | 5/21/2021 | 759126-303101 MAY<br>21 | 10,383.90               |
|        |   |                               |             |        |     |       |           |                         | Summary Total 10,383.90 |
|        |   | PW MISC ACCTS                 | PV          | 107328 | 001 | 09101 | 5/21/2021 | 759126-303106 MAY<br>21 | 635.04                  |

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CITY OF RAMSEY  
Create Payment Control Groups

Payment Group Control Number 3217  
 Bank Account 999.1010 CASH IN BANK 00002224  
 Version LOGIS004V  
 Originator JLIPSKI  
 Payment Instrument Check Payment  
 Pay Through Date 12/31/2021

| Payee<br>Number | Name / Mailing Address  | Stub<br>Message            | Document<br>Ty Number Itm Co | Due<br>Date | Invoice<br>Number    | Payment<br>Amount |
|-----------------|---|----------------------------|------------------------------|-------------|----------------------|-------------------|
|                 |   | PW MISC ACCTS              | PV 107328 002 09101          | 5/21/2021   | 759126-303106 MAY 21 | 211.66            |
|                 |   | PW MISC ACCTS              | PV 107328 003 09101          | 5/21/2021   | 759126-303106 MAY 21 | 211.66            |
|                 |   | PW MISC ACCTS              | PV 107328 004 09101          | 5/21/2021   | 759126-303106 MAY 21 | 211.66            |
|                 |   | PW MISC ACCTS              | PV 107328 005 09101          | 5/21/2021   | 759126-303106 MAY 21 | 1,579.86          |
|                 |   |                            | Summary Total                |             |                      | 2,849.88          |
|                 |   | TRAFFIC SIGNALS            | PV 107329 001 09101          | 5/21/2021   | 759126-302100 MAY 21 | 954.71            |
|                 |   |                            | Summary Total                |             |                      | 954.71            |
|                 |   |                            | Payment Amount               |             |                      | 25,633.57         |
| 100167          | CORNERSTONE FORD<br>CORNERSTONE FORD<br>17219 HIGHWAY 10 NW<br>PO BOX 304<br>ELK RIVER MN 55330                         | GAS CAP 359                | PV 107251 001 09101          | 5/14/2021   | 15333670             | 13.78             |
|                 |   |                            | Summary Total                |             |                      | 13.78             |
|                 |   |                            | Payment Amount               |             |                      | 13.78             |
| 115887          | DVS RENEWAL<br>PO BOX 64587<br>ST PAUL MN 55164-0587  | TABS 363 UNMARKED<br>SQUAD | PV 107351 001 09101          | 5/28/2021   | 052821               | 14.25             |
|                 |   |                            | Summary Total                |             |                      | 14.25             |
|                 |   |                            | Payment Amount               |             |                      | 14.25             |
| 100169          | EMERGENCY APPARATUS<br>MAINTENANCE INC<br>EMERGENCY APPARATUS MAINTENANCE INC<br>7512 4TH AVENUE<br>LINO LAKES MN 55014 | WORK ON 567                | PV 107295 001 09101          | 5/6/2021    | 118612               | 121.29            |
|                 |   |                            | Summary Total                |             |                      | 121.29            |
|                 |   |                            | Payment Amount               |             |                      | 121.29            |
| 117609          | EQUIPMENT MANAGEMENT<br>COMPANY<br>EQUIPMENT MANAGEMENT COMPANY<br>22824 WEST WINCHESTER DRIVE<br>CHANNAHON IL 60410    | HYDRAULIC FLUID            | PV 107296 001 09101          | 5/19/2021   | 59091                | 120.00            |
|                 |   |                            | Summary Total                |             |                      | 120.00            |
|                 |   |                            | Payment Amount               |             |                      | 120.00            |

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CITY OF RAMSEY  
Create Payment Control Groups

Payment Group Control Number      3217  
 Bank Account                      999.1010                      CASH IN BANK                      00002224  
 Version                              LOGIS004V  
 Originator                          JLIPSKI  
 Payment Instrument                      Check Payment  
 Pay Through Date                      12/31/2021

| Number | Payee<br>Name / Mailing Address | Stub<br>Message            | Document<br>Ty Number Itm Co | Due<br>Date | Invoice<br>Number | Payment<br>Amount |
|--------|---------------------------------|----------------------------|------------------------------|-------------|-------------------|-------------------|
| 110568 | GREEN VALLEY GREENHOUSE         | PLANTS- CITY HALL          | PV 107353 001 09101          | 5/17/2021   | 220000018568      | 22.35             |
|        | GREEN VALLEY GREENHOUSE         |                            | Summary Total                |             |                   | 22.35             |
|        | 6530 GREEN VALLEY ROAD          | PLANTS- CITY HALL          | PV 107354 001 09101          | 5/19/2021   | 220000019095      | 237.25            |
|        | RAMSEY MN 55303                 |                            | Summary Total                |             |                   | 237.25            |
|        |                                 | PLANTS-EMERALD POND<br>PRK | PV 107355 001 09101          | 5/19/2021   | 220000019129      | 42.30             |
|        |                                 |                            | Summary Total                |             |                   | 42.30             |
|        |                                 | PLANTS-EMERALD POND<br>PRK | PV 107356 001 09101          | 5/19/2021   | 220000019098      | 160.35            |
|        |                                 |                            | Summary Total                |             |                   | 160.35            |
|        |                                 |                            | Payment Amount               |             |                   | 462.25            |
| 100209 | HAKANSON ANDERSON ASSOC<br>INC  | RE: VARIOLITE ST           | PV 107259 001 09402          | 5/12/2021   | 45974             | 324.00            |
|        | HAKANSON ANDERSON ASSOC INC     |                            | Summary Total                |             |                   | 324.00            |
|        | 3601 THURSTON AVENUE            |                            |                              |             |                   |                   |
|        | ANOKA MN 55303-1063             |                            |                              |             |                   |                   |
|        |                                 |                            | Payment Amount               |             |                   | 324.00            |
| 117332 | HEARTLAND TIRE INC              | PD TIRES                   | PV 107357 001 09101          | 5/25/2021   | 9020984           | 1,120.08          |
|        | HEARTLAND TIRE INC              |                            | Summary Total                |             |                   | 1,120.08          |
|        | 7151 RIVERDALE DRIVE NW         |                            |                              |             |                   |                   |
|        | RAMSEY MN 55303                 |                            |                              |             |                   |                   |
|        |                                 |                            | Payment Amount               |             |                   | 1,120.08          |
| 100256 | LANO EQUIPMENT INC              | FILTERS 690                | PV 107261 001 09101          | 5/21/2021   | 02-833656         | 20.14             |
|        | LANO EQUIPMENT INC              |                            | Summary Total                |             |                   | 20.14             |
|        | 6140 HIGHWAY 10 NW              | TORSION SPRING             | PV 107304 001 09101          | 5/20/2021   | 02-833185         | 2.48              |
|        | ANOKA MN 55303                  |                            | Summary Total                |             |                   | 2.48              |
|        |                                 | OIL/OIL FILTER 615         | PV 107305 001 09101          | 5/18/2021   | 02-832563         | 108.88            |
|        |                                 |                            | Summary Total                |             |                   | 108.88            |
|        |                                 | BAR AND CHAIN LOOP         | PV 107335 001 09101          | 5/26/2021   | 02-834889         | 63.97             |
|        |                                 | BAR AND CHAIN LOOP         | PV 107335 002 09101          | 5/26/2021   | 02-834889         | 63.97             |
|        |                                 |                            | Summary Total                |             |                   | 127.94            |
|        |                                 |                            | Payment Amount               |             |                   | 259.44            |
| 117918 | MACQUEEN EMERGENCY              | FIRE DEPT- MISC            | PV 107306 001 09101          | 5/11/2021   | P00420            | 1,036.04          |

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CITY OF RAMSEY  
Create Payment Control Groups

Payment Group Control Number 3217  
 Bank Account 999.1010 CASH IN BANK 00002224  
 Version LOGIS004V  
 Originator JLIPSKI  
 Payment Instrument Check Payment  
 Pay Through Date 12/31/2021

| Payee<br>Number | Name / Mailing Address   | Stub<br>Message              | Document<br>Ty | Number<br>Number | Item<br>Itm | Co    | Due<br>Date | Invoice<br>Number      | Payment<br>Amount           |
|-----------------|--|------------------------------|----------------|------------------|-------------|-------|-------------|------------------------|-----------------------------|
|                 | MACQUEEN EMERGENCY<br>1125 7TH STREET E<br>ST PAUL MN 55106  |                              |                |                  |             |       |             |                        | Summary Total<br>1,036.04   |
|                 |  |                              |                |                  |             |       |             |                        | Payment Amount<br>1,036.04  |
| 117588          | MEDART INC<br>MEDART INC<br>3801 THURSTON AVENUE<br>ANOKA MN 55303   | MISC SUPPLIES                | PV             | 107307           | 001         | 09101 | 5/19/2021   | 08133328               | 35.82                       |
|                 |  |                              |                |                  |             |       |             |                        | Summary Total<br>35.82      |
|                 |  |                              |                |                  |             |       |             |                        | Payment Amount<br>35.82     |
| 100293          | MIDC ENTERPRISES<br>MIDC ENTERPRISES<br>1450 WEST COUNTY ROAD C<br>ROSEVILLE MN 55113  | RETURN DECODER WIRE          | PD             | 107358           | 001         | 09412 | 5/26/2021   | IR001491               | 734.20-                     |
|                 |  |                              |                |                  |             |       |             |                        | Summary Total<br>734.20-    |
|                 |  | NEW PW CAMPUS IRRIG<br>PARTS | PV             | 107359           | 001         | 09412 | 5/26/2021   | 10046879               | 7,021.52                    |
|                 |  |                              |                |                  |             |       |             |                        | Summary Total<br>7,021.52   |
|                 |  |                              |                |                  |             |       |             |                        | Payment Amount<br>6,287.32  |
| 101164          | MILLER CHEVROLET<br>MILLER CHEVROLET<br>P O BOX 130<br>21150 JOHN MILLESS DRIVE<br>ROGERS MN 55374                                       | REPAIR 373                   | PV             | 107263           | 001         | 09101 | 5/14/2021   | CTCS663306             | 48.99                       |
|                 |  | REPAIR 373                   | PV             | 107263           | 002         | 09101 | 5/14/2021   | CTCS663306             | 6.71                        |
|                 |  |                              |                |                  |             |       |             |                        | Summary Total<br>55.70      |
|                 |  |                              |                |                  |             |       |             |                        | Payment Amount<br>55.70     |
| 111834          | MINNESOTA DEPARTMENT OF<br>HEALTH<br>MINNESOTA DEPARTMENT OF HEALTH<br>WELL MANAGEMENT SECTION<br>P O BOX 64975<br>ST PAUL MN 55164-0975 | APR-JUNE 2021 RAMSEY         | PV             | 107311           | 001         | 09601 | 5/17/2021   | 1020035 APR-JUNE<br>21 | 11,798.00                   |
|                 |  |                              |                |                  |             |       |             |                        | Summary Total<br>11,798.00  |
|                 |  |                              |                |                  |             |       |             |                        | Payment Amount<br>11,798.00 |
| 117954          | MINNESOTA NATIVE<br>LANDSCAPES INC<br>MINNESOTA NATIVE LANDSCAPES INC<br>8740 77TH STREET NE<br>OTSEGO MN 55362                          | NATIVE PLUGS                 | PV             | 107337           | 001         | 09101 | 5/27/2021   | 29101                  | 690.00                      |
|                 |  |                              |                |                  |             |       |             |                        | Summary Total<br>690.00     |
|                 |  |                              |                |                  |             |       |             |                        | Payment Amount<br>690.00    |

R04570

CITY OF RAMSEY  
Create Payment Control Groups

Payment Group Control Number 3217  
 Bank Account 999.1010 CASH IN BANK 00002224  
 Version LOGIS004V  
 Originator JLIPSKI  
 Payment Instrument Check Payment  
 Pay Through Date 12/31/2021

| Payee<br>Number | Name / Mailing Address  | Stub<br>Message             | Document<br>Ty Number ltm Co | Due<br>Date | Invoice<br>Number | Payment<br>Amount |
|-----------------|---|-----------------------------|------------------------------|-------------|-------------------|-------------------|
| 118469          | MN WILD ANIMAL<br>MANAGEMENT  | OLD TOWN HALL<br>INSPECTION | PV 107264 001 09230          | 5/18/2021   | 051821            | 1,284.00          |
|                 | MN WILD ANIMAL MANAGEMENT<br>1069 109TH AVENUE NE<br>BLAINE MN 55434                    |                             |                              |             | Summary Total     | 1,284.00          |
|                 |   |                             |                              |             | Payment Amount    | 1,284.00          |
| 100345          | NAPA AUTO PARTS ELK<br>RIVER  | OIL FOR SQUADS              | PV 107265 001 09101          | 5/14/2021   | 111823            | 34.74             |
|                 | NAPA AUTO PARTS ELK RIVER<br>17137 YALE STREET NW<br>P O BOX 1041<br>ELK RIVER MN 55330 |                             |                              |             | Summary Total     | 34.74             |
|                 |   |                             |                              |             | Payment Amount    | 34.74             |
| 115671          | RCM EQUIPMENT COMPANY<br>LLC  | RENTAL EMT 1500             | PV 107361 001 09101          | 6/1/2021    | 7973              | 11,875.00         |
|                 | RCM EQUIPMENT COMPANY LLC<br>12090 MARGO AVE SO SUITE B<br>HASTINGS MN 55033            |                             |                              |             | Summary Total     | 11,875.00         |
|                 |   |                             |                              |             | Payment Amount    | 11,875.00         |
| 114163          | RCM SPECIALTIES INC   | EMULSION                    | PV 107362 001 09101          | 6/1/2021    | 7974              | 5,038.57          |
|                 | RCM SPECIALTIES INC<br>12090 MARGO AVENUE SOUTH SUITE B<br>HASTINGS MN 55033            |                             |                              |             | Summary Total     | 5,038.57          |
|                 |   |                             |                              |             | Payment Amount    | 5,038.57          |
| 100440          | SHORT ELLIOT<br>HENDRICKSON INC   | RE: RAMSEY COR<br>WETLAND   | PV 107272 001 09605          | 5/10/2021   | 404745            | 223.10            |
|                 | SHORT ELLIOT HENDRICKSON INC<br>P O BOX 64780   |                             |                              |             | Summary Total     | 223.10            |
|                 | ST PAUL MN 55164-0780   | T-MOBILE/SPRINT<br>TOWER    | PV 107314 001 09804          | 5/14/2021   | 405623            | 550.78            |
|                 |   |                             |                              |             | Summary Total     | 550.78            |
|                 |   |                             |                              |             | Payment Amount    | 773.88            |
| 118547          | SWATMOD LLC   | WORK ON 319                 | PV 107346 001 09101          | 5/4/2021    | 2021043           | 3,120.00          |
|                 | SWATMOD LLC   | WORK ON 319                 | PV 107346 002 09101          | 5/4/2021    | 2021043           | 1,760.00          |
|                 | 3866 31ST STREET SE   |                             |                              |             | Summary Total     | 4,880.00          |

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CITY OF RAMSEY  
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Payment Group Control Number 3217  
 Bank Account 999.1010 CASH IN BANK 00002224  
 Version LOGIS004V  
 Originator JLIPSKI  
 Payment Instrument Check Payment  
 Pay Through Date 12/31/2021

| Payee<br>Number   | Name / Mailing Address       | Stub<br>Message           | Document<br>Ty Number ltm Co | Due<br>Date | Invoice<br>Number | Payment<br>Amount |
|---|------------------------------|---------------------------|------------------------------|-------------|-------------------|-------------------|
| ST CLOUD MN 56304   |                              | WORK ON 319               | PV 107347 001 09290          | 5/12/2021   | 2021044           | 10,780.00         |
|   |                              | WORK ON 319               | PV 107347 002 09290          | 5/12/2021   | 2021044           | 5,940.00          |
|   |                              | WORK ON 319               | PV 107347 003 09290          | 5/12/2021   | 2021044           | 5,589.00          |
|   |                              | WORK ON 319               | PV 107347 004 09290          | 5/12/2021   | 2021044           | 2,193.00          |
| Summary Total   |                              |                           |                              |             |                   | 24,502.00         |
| Payment Amount  |                              |                           |                              |             |                   | 29,382.00         |
| 115703  | TERRA FIRMA ESTATES INC      | REPAIR 6701 HIGHWAY<br>10 | PV 107315 001 09410          | 5/14/2021   | 1959              | 560.00            |
| TERRA FIRMA ESTATES INC<br>755 4TH STREET NW<br>NEW BRIGHTON MN 55112     |                              |                           |                              |             |                   | 560.00            |
| Summary Total   |                              |                           |                              |             |                   | 560.00            |
| Payment Amount  |                              |                           |                              |             |                   | 560.00            |
| 106402  | ZEP MANUFACTURING<br>COMPANY | CHERRY BOMBS              | PV 107318 001 09101          | 5/20/2021   | 9006284407        | 104.51            |
| ZEP SALES & SERVICE<br>13237 COLLECTIONS CENTER DRIVE<br>CHICAGO IL 60693 |                              |                           |                              |             |                   | 104.51            |
| Summary Total   |                              |                           |                              |             |                   | 104.51            |
| Payment Amount  |                              |                           |                              |             |                   | 104.51            |
| Total Amount to be Processed  |                              |                           |                              |             |                   | 98,794.56         |
| Total Number of Payments to be Processed                                  |                              |                           |                              |             |                   | 32                |

R04570

CITY OF RAMSEY  
Create Payment Control Groups

Payment Group Control Number 3218  
 Bank Account 999.1010 CASH IN BANK 00002224  
 Version LOGIS004V  
 Originator JLIPSKI  
 Payment Instrument T A/P ACH Payment  
 Pay Through Date 12/31/2021

| Payee<br>Number Name / Mailing Address  | Stub<br>Message                  | Document<br>Ty Number Itm Co | Due<br>Date | Invoice<br>Number | Payment<br>Amount |
|---|----------------------------------|------------------------------|-------------|-------------------|-------------------|
| 111610 A DYNAMIC DOOR CO. INC.  | PW DOOR 1 REPAIR                 | PV 107320 001 09101          | 5/25/2021   | 22105241          | 509.56            |
| A DYNAMIC DOOR CO. INC.<br>4588 194TH AVENUE NE<br>EAST BETHEL MN 55092                   | PW DOOR 1 REPAIR                 | PV 107320 002 09101          | 5/25/2021   | 22105241          | 970.40            |
|   |                                  | Summary Total                |             |                   | 1,479.96          |
|   |                                  | Payment Amount               |             |                   | 1,479.96          |
| 110744 ALLINA HEALTH SYSTEM   | 2ND QTR EDUCATION<br>APR/JUNE 21 | PV 107273 001 09101          | 4/30/2021   | CI00003803        | 1,982.02          |
| ALLINA HEALTH SYSTEM<br>MISC BILLING<br>NW 7710 P O BOX 9383<br>MINNEAPOLIS MN 55440-9383 |                                  | Summary Total                |             |                   | 1,982.02          |
|   |                                  | Payment Amount               |             |                   | 1,982.02          |
| 117343 AMAZON CAPITAL SERVICES<br>INC   | PD- ARLO TECH<br>ACCESSORY       | PV 107274 001 09101          | 5/17/2021   | 1V19-41HG-LFWF    | 34.99             |
| AMAZON CAPITAL SERVICES INC<br>410 TERRY AVENUE NORTH<br>SEATTLE WA 98109                 | MISC CENTRAL PRK<br>CON. STAND   | PV 107275 001 09101          | 5/17/2021   | 1GJM-NT43-LMNV    | 24.98             |
|   |                                  | Summary Total                |             |                   | 24.98             |
|   |                                  | Payment Amount               |             |                   | 59.97             |
| 100026 ANDERSON IRRIGATION  | ALPINE PRK IRRIG<br>SERVICE      | PV 107239 001 09101          | 5/20/2021   | 153               | 220.00            |
| ANDERSON IRRIGATION<br>3200 MAIN STREET NE<br>SUITE 240<br>MINNEAPOLIS MN 55448           | THE DRAW IRRIG<br>SERVICE        | PV 107240 001 09101          | 5/20/2021   | 152               | 680.00            |
|   |                                  | Summary Total                |             |                   | 220.00            |
|   |                                  | Summary Total                |             |                   | 680.00            |
|   | ELMCREST PRK IRRIG<br>SERVICE    | PV 107241 001 09101          | 5/20/2021   | 154               | 550.00            |
|   |                                  | Summary Total                |             |                   | 550.00            |
|   | CITY HALL IRRIG<br>SERVICE       | PV 107242 001 09101          | 5/20/2021   | 155               | 550.00            |
|   |                                  | Summary Total                |             |                   | 550.00            |
|   | CENTRAL PARK IRRIG<br>SERVICES   | PV 107243 001 09101          | 5/20/2021   | 151               | 420.00            |
|   |                                  | Summary Total                |             |                   | 420.00            |
|   |                                  | Payment Amount               |             |                   | 2,420.00          |

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CITY OF RAMSEY  
Create Payment Control Groups

Payment Group Control Number 3218  
 Bank Account 999.1010 CASH IN BANK 00002224  
 Version LOGIS004V  
 Originator JLIPSKI  
 Payment Instrument T A/P ACH Payment  
 Pay Through Date 12/31/2021

| Payee<br>Number | Name / Mailing Address  | Stub<br>Message          | Document<br>Ty | Number | Itm | Co    | Due<br>Date | Invoice<br>Number | Payment<br>Amount |
|-----------------|---|--------------------------|----------------|--------|-----|-------|-------------|-------------------|-------------------|
| 107587          | ANOKA COUNTY TREASURY DEPARTMENT                              | JOINT POWERS AGREEMENT   | PV             | 107244 | 001 | 09101 | 5/20/2021   | ELEC05192119      | 4,934.59          |
|                 | ANOKA COUNTY TREASURY DEPARTMENT                              |                          |                |        |     |       |             | Summary Total     | 4,934.59          |
|                 | 2100 THIRD AVENUE   | JUNE 2021 CAC FIBER      | PV             | 107245 | 001 | 09101 | 5/18/2021   | B210517M          | 492.00            |
|                 | ANOKA MN 55303  |                          |                |        |     |       |             | Summary Total     | 492.00            |
|                 |   | MAR 21 SIGNAL MAINT.     | PV             | 107321 | 001 | 09101 | 5/25/2021   | HWYSQ12021        | 445.66            |
|                 |   |                          |                |        |     |       |             | Summary Total     | 445.66            |
|                 |   |                          |                |        |     |       |             | Payment Amount    | 5,872.25          |
| 106346          | BAUER BUILT INCORPORATED                                      | TIRES                    | PV             | 107322 | 001 | 09101 | 5/25/2021   | 940077219         | 423.52            |
|                 | BAUER BUILT INCORPORATED                                      | TIRES                    | PV             | 107322 | 002 | 09101 | 5/25/2021   | 940077219         | 129.77            |
|                 | 8270 W 35W SERVICE DR<br>BLAINE MN 55449                      |                          |                |        |     |       |             | Summary Total     | 553.29            |
|                 |   |                          |                |        |     |       |             | Payment Amount    | 553.29            |
| 117054          | BENTLEY SYSTEMS INC   | SIGN CAD RENEW 5/21-5/22 | PV             | 107323 | 001 | 09101 | 5/20/2021   | 48196858          | 771.30            |
|                 | BENTLEY SYSTEMS INC<br>685 STOCKTON DRIVE<br>EXTON PA 19341   |                          |                |        |     |       |             | Summary Total     | 771.30            |
|                 |   |                          |                |        |     |       |             | Payment Amount    | 771.30            |
| 114740          | BOND TRUST SERVICES CORPORATION                               | BONDS 2020A              | PV             | 107279 | 001 | 09355 | 4/14/2021   | 63467             | 55,556.88         |
|                 | BOND TRUST SERVICES CORPORATION                               |                          |                |        |     |       |             | Summary Total     | 55,556.88         |
|                 | ATTEN: ACCOUNTS RECEIVABLE                                    | BONDS 2018A AGENT FEE    | PV             | 107280 | 001 | 09354 | 4/14/2021   | 63663             | 475.00            |
|                 | 3060 CENTRE POINTE DRIVE SUITE 110<br>ROSEVILLE MN 55113-1105 | BONDS 2018A              | PV             | 107281 | 001 | 09354 | 4/14/2021   | 63466             | 14,475.00         |
|                 |   |                          |                |        |     |       |             | Summary Total     | 14,475.00         |
|                 |   | BONDS 2017A AGENT FEE    | PV             | 107282 | 001 | 09353 | 4/14/2021   | 63662             | 475.00            |
|                 |   |                          |                |        |     |       |             | Summary Total     | 475.00            |
|                 |   | BONDS 2017A              | PV             | 107283 | 001 | 09353 | 4/14/2021   | 63465             | 6,200.00          |
|                 |   |                          |                |        |     |       |             | Summary Total     | 6,200.00          |
|                 |   | BONDS 2016 AGENT FEE     | PV             | 107284 | 001 | 09352 | 4/14/2021   | 63661             | 475.00            |
|                 |   |                          |                |        |     |       |             | Summary Total     | 475.00            |
|                 |   | BONDS 2016A              | PV             | 107285 | 001 | 09352 | 4/14/2021   | 63464             | 10,200.00         |

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CITY OF RAMSEY  
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 Pay Through Date 12/31/2021

| Payee<br>Number | Payee<br>Name / Mailing Address  | Stub<br>Message              | Document<br>Ty Number | Item<br>Itm | Co        | Due<br>Date | Invoice<br>Number | Payment<br>Amount |
|-----------------|--|------------------------------|-----------------------|-------------|-----------|-------------|-------------------|-------------------|
| Summary Total   |  |                              |                       |             |           |             |                   | 10,200.00         |
|                 | BONDS 2014A  |                              | PV                    | 107286      | 001 09349 | 4/14/2021   | 63461             | 4,122.50          |
| Summary Total   |  |                              |                       |             |           |             |                   | 4,122.50          |
|                 | SERIES 2014A   |                              | PV                    | 107287      | 001 09349 | 4/14/2021   | 63660             | 475.00            |
| Summary Total   |  |                              |                       |             |           |             |                   | 475.00            |
|                 | BONDS 2020A AGENT<br>FEE   |                              | PV                    | 107288      | 001 09355 | 4/14/2021   | 63664             | 475.00            |
| Summary Total   |  |                              |                       |             |           |             |                   | 475.00            |
| Payment Amount  |  |                              |                       |             |           |             |                   | 92,929.38         |
| 103641          | BOYER TRUCKS ROGERS  | CRANKCASE<br>VENTILATION KIT | PV                    | 107289      | 001 09101 | 5/20/2021   | 03P3526           | 117.29            |
|                 | BOYER TRUCKS<br>P O BOX 18338<br>MINNEAPOLIS MN 55418                                  | WORK ON 668                  | PV                    | 107350      | 001 09101 | 5/27/2021   | 03P4033           | 117.29            |
| Summary Total   |  |                              |                       |             |           |             |                   | 115.41            |
| Payment Amount  |  |                              |                       |             |           |             |                   | 232.70            |
| 100819          | BRAUN INTERTEC<br>CORPORATION  | 2020 GPR EVALUATION          | PV                    | 107248      | 001 09435 | 5/20/2021   | B252345           | 2,907.50          |
|                 | BRAUN INTERTEC CORPORATION<br>LOCKBOX 446035<br>P O BOX 64384<br>ST PAUL MN 55164-0384 |                              | Summary Total         |             |           |             |                   | 2,907.50          |
| Payment Amount  |  |                              |                       |             |           |             |                   | 2,907.50          |
| 116845          | CADY BUSINESS<br>TECHNOLOGIES INC  | 5 NEW PHONES                 | PV                    | 107249      | 001 09101 | 5/18/2021   | 45516             | 2,258.42          |
|                 | CADY BUSINESS TECHNOLOGIES INC<br>3030 HARBOR LANE SUITE 104<br>PLYMOUTH MN 55447      |                              | Summary Total         |             |           |             |                   | 2,258.42          |
| Payment Amount  |  |                              |                       |             |           |             |                   | 2,258.42          |
| 116197          | CINTAS CORPORATION   | UNIFORM CLEANING             | PV                    | 107290      | 001 09101 | 5/19/2021   | 4084748670        | 16.50             |
|                 | CINTAS CORPORATION   | UNIFORM CLEANING             | PV                    | 107290      | 002 09101 | 5/19/2021   | 4084748670        | 5.00              |
|                 | CINTAS LOC #4K   | UNIFORM CLEANING             | PV                    | 107290      | 003 09101 | 5/19/2021   | 4084748670        | 17.46             |
|                 | P O BOX 650838   | UNIFORM CLEANING             | PV                    | 107290      | 004 09101 | 5/19/2021   | 4084748670        | 17.46             |
| Summary Total   |  |                              |                       |             |           |             |                   | 56.42             |
|                 | DALLAS TX 75265-0838   | FIRE- MATS                   | PV                    | 107291      | 001 09101 | 5/13/2021   | 4084243516        | 13.20             |
| Summary Total   |  |                              |                       |             |           |             |                   | 13.20             |
|                 |  | UNIFORM CLEANING             | PV                    | 107325      | 001 09101 | 5/26/2021   | 4085455884        | 16.50             |

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|-----------------|--|------------------------------|----------------|----------------|-----|-------|-------------|-------------------|-------------------|
|                 |  | UNIFORM CLEANING             | PV             | 107325         | 002 | 09101 | 5/26/2021   | 4085455884        | 5.00              |
|                 |  | UNIFORM CLEANING             | PV             | 107325         | 003 | 09101 | 5/26/2021   | 4085455884        | 13.29             |
|                 |  | UNIFORM CLEANING             | PV             | 107325         | 004 | 09101 | 5/26/2021   | 4085455884        | 13.29             |
|                 |  |                              |                | Summary Total  |     |       |             |                   | 48.08             |
|                 |  |                              |                | Payment Amount |     |       |             |                   | 117.70            |
| 100120          | CONTINENTAL RESEARCH<br>CORP   | MISTER FRESH                 | PV             | 107330         | 001 | 09101 | 5/25/2021   | 0026443           | 218.00            |
|                 | CONTINENTAL RESEARCH CORP<br>PO BOX 15204<br>ST LOUIS MO 63110                                   |                              |                | Summary Total  |     |       |             |                   | 218.00            |
|                 |  |                              |                | Payment Amount |     |       |             |                   | 218.00            |
| 111818          | DEANO'S COLLISION<br>SPECIALISTS INC   | REPAIR 363                   | PV             | 107292         | 001 | 09702 | 5/19/2021   | 60589             | 6,779.36          |
|                 | DEANO'S COLLISION<br>SPECIALISTS INC   | REPAIR 363                   | PV             | 107292         | 002 | 09702 | 5/19/2021   | 60589             | 3,294.95          |
|                 | 11063 173RD AVENUE<br>ELK RIVER MN 55330   | REPAIR 363                   | PV             | 107292         | 003 | 09702 | 5/19/2021   | 60589             | 60.00             |
|                 |  |                              |                | Summary Total  |     |       |             |                   | 10,134.31         |
|                 |  |                              |                | Payment Amount |     |       |             |                   | 10,134.31         |
| 113306          | DEFINITIVE TECHNOLOGY<br>SOLUTIONS INC   | CONTRACT MAY-JUNE<br>2021    | PV             | 107252         | 001 | 09101 | 5/22/2021   | INV219014         | 345.60            |
|                 | DEFINITIVE TECHNOLOGY SOLUTIONS INC<br>9401 JAMES AVENUE SOUTH SUITE 120<br>BLOOMINGTON MN 55431 |                              |                | Summary Total  |     |       |             |                   | 345.60            |
|                 |  |                              |                | Payment Amount |     |       |             |                   | 345.60            |
| 100144          | DEHN OIL COMPANY   | DIESEL FUEL                  | PV             | 107293         | 001 | 09101 | 5/19/2021   | 82866             | 2,070.16          |
|                 | DEHN OIL COMPANY<br>6735 141ST AVENUE NW<br>RAMSEY MN 55303                                      |                              |                | Summary Total  |     |       |             |                   | 2,070.16          |
|                 |  |                              |                | Payment Amount |     |       |             |                   | 2,070.16          |
| 100624          | DLT SOLUTIONS INC  | ENG RENEW JUNE<br>21/JUNE 22 | PV             | 107331         | 001 | 09101 | 5/26/2021   | SI521375          | 3,697.65          |
|                 | DLT SOLUTIONS INC<br>2411 DULLES CORNER PARK SUITE 800<br>HERNDON VA 20171                       |                              |                | Summary Total  |     |       |             |                   | 3,697.65          |
|                 |  |                              |                | Payment Amount |     |       |             |                   |                   |

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|-----------------|--|-------------------------------|------------------------------|-------------|-------------------|-------------------|
|                 |  |                               |                              |             |                   | 3,697.65          |
| 100158          | ECM PUBLISHERS INC                               | ORD 21-12                     | PV 107253 001 09101          | 5/14/2021   | 834934            | 64.50             |
|                 | ECM PUBLISHERS INC                               |                               | Summary Total                |             |                   | 64.50             |
|                 | 4095 COON RAPIDS BLVD                            | ORD 21-10                     | PV 107254 001 09101          | 5/14/2021   | 834933            | 134.38            |
|                 | COON RAPIDS MN 55433                             |                               | Summary Total                |             |                   | 134.38            |
|                 |  | BIDS TRAIL<br>RECLAMATION     | PV 107294 001 09101          | 5/14/2021   | 834932            | 129.00            |
|                 |  |                               | Summary Total                |             |                   | 129.00            |
|                 |  |                               | Payment Amount               |             |                   | 327.88            |
| 114680          | ELECTRICAL PRODUCTION<br>SERVICES INC            | SERVICE CALL<br>3/30/2021     | PV 107255 001 09101          | 5/26/2021   | 6876              | 328.91            |
|                 | ELECTRICAL PRODUCTION SERVICES INC               |                               | Summary Total                |             |                   | 328.91            |
|                 | 4201 NOREX DRIVE SUITE<br>200                    | MATERIAL- NEW PW<br>CAMPUS    | PV 107256 001 09438          | 5/18/2021   | 18827             | 63,145.00         |
|                 | CHASKA MN 55318                                  |                               | Summary Total                |             |                   | 63,145.00         |
|                 |  | MATERIAL- NEW PW<br>CAMPUS    | PV 107332 001 09438          | 5/26/2021   | 18866             | 21,670.00         |
|                 |  |                               | Summary Total                |             |                   | 21,670.00         |
|                 |  |                               | Payment Amount               |             |                   | 85,143.91         |
| 113651          | ELECTRO WATCHMAN INC                             | DEP PW CAMPUS ALARM<br>SYSTEM | PV 107257 001 09438          | 5/21/2021   | 052121SP-8080     | 3,845.12          |
|                 | ELECTRO WATCHMAN INC                             |                               | Summary Total                |             |                   | 3,845.12          |
|                 | ONE W WATER STREET SUITE 110<br>ST PAUL MN 55107 |                               |                              |             |                   |                   |
|                 |  |                               | Payment Amount               |             |                   | 3,845.12          |
| 113321          | FACTORY MOTOR PARTS CO                           | SPLASHWASH                    | PV 107258 001 09101          | 5/24/2021   | 6-1591841         | 35.04             |
|                 | FACTORY MOTOR PARTS CO                           |                               | Summary Total                |             |                   | 35.04             |
|                 | BIN 139107                                       | DISC BRAKES 361               | PV 107297 001 09101          | 5/18/2021   | 6-1591410         | 283.16            |
|                 | P O BOX 9107                                     |                               | Summary Total                |             |                   | 283.16            |
|                 | MINNEAPOLIS MN 55480-9107                        |                               |                              |             |                   |                   |
|                 |  |                               | Payment Amount               |             |                   | 318.20            |
| 107099          | FASTENAL   | MISC PARTS                    | PV 107298 001 09101          | 5/18/2021   | MNTC8194694       | 16.91             |

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|-----------------|---|------------------|----------------|--------|-----|-------|-------------|-------------------|-----------------------------|
|                 | FASTENAL COMPANY<br>P O BOX 1286<br>WINONA MN 55987   |                  |                |        |     |       |             |                   | Summary Total<br>16.91      |
|                 |   |                  |                |        |     |       |             |                   | Payment Amount<br>16.91     |
| 100186          | FRANKENSIGNS INC<br>FRANKENSIGNS<br>9991 GOODHUE STREET NE<br>P O BOX 490301<br>BLAINE MN 55449           | SIGNS            | PV             | 107333 | 001 | 09101 | 5/20/2021   | 277410            | 92.00                       |
|                 |   |                  |                |        |     |       |             |                   | Summary Total<br>92.00      |
|                 |   |                  |                |        |     |       |             |                   | Payment Amount<br>92.00     |
| 100204          | GRAFIX SHOPPE<br>GRAFIX SHOPPE<br>3240 MIKE COLLINS DRIVE<br>EAGAN MN 55121                               | GRAPHICS FOR 620 | PV             | 107352 | 001 | 09101 | 5/25/2021   | 139164            | 1,125.00                    |
|                 |   |                  |                |        |     |       |             |                   | Summary Total<br>1,125.00   |
|                 |   |                  |                |        |     |       |             |                   | Payment Amount<br>1,125.00  |
| 100650          | GRAINGER INC<br>DEPT. 806511127<br>PALATINE IL 60038-0001   | BATTERY          | PV             | 107299 | 001 | 09101 | 5/19/2021   | 9906197778        | 57.56                       |
|                 |   |                  |                |        |     |       |             |                   | Summary Total<br>57.56      |
|                 |   |                  |                |        |     |       |             |                   | Payment Amount<br>57.56     |
| 100211          | HAWKINS INC<br>HAWKINS INC<br>P O BOX 860263<br>MINNEAPOLIS MN 55486-0263                                 | CHEMICALS        | PV             | 107260 | 001 | 09601 | 5/21/2021   | 4943481           | 4,429.46                    |
|                 |   |                  |                |        |     |       |             |                   | Summary Total<br>4,429.46   |
|                 |   | CHEMICALS        | PV             | 107300 | 001 | 09601 | 5/7/2021    | 4933950           | 5,465.09                    |
|                 |   |                  |                |        |     |       |             |                   | Summary Total<br>5,465.09   |
|                 |   | CHEMICALS        | PV             | 107301 | 001 | 09601 | 5/17/2021   | 4939361           | 1,344.41                    |
|                 |   |                  |                |        |     |       |             |                   | Summary Total<br>1,344.41   |
|                 |   |                  |                |        |     |       |             |                   | Payment Amount<br>11,238.96 |
| 112475          | INNOVATIVE OFFICE SOLUTIONS<br>INNOVATIVE OFFICE SOLUTIONS<br>P O BOX 860627<br>MINNEAPOLIS MN 55486-0001 | OFFICE SUPPLIES  | PV             | 107334 | 001 | 09101 | 5/20/2021   | IN3359245         | 11.21                       |
|                 |   | OFFICE SUPPLIES  | PV             | 107334 | 002 | 09101 | 5/20/2021   | IN3359245         | 73.09                       |
|                 |   |                  |                |        |     |       |             |                   | Summary Total<br>84.30      |
|                 |   |                  |                |        |     |       |             |                   | Payment Amount<br>84.30     |

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|-----------------|---|----------------------------|-----------------------|-------------|-----------|-------------|-------------------|-------------------|
| 107763          | JEFFERSON FIRE AND SAFETY INC   | FIRE- HOSES VEHICLE<br>574 | PV                    | 107302      | 001 09101 | 5/17/2021   | IN127489          | 5,418.56          |
|                 | JEFFERSON FIRE AND SAFETY INC<br>7620 DONNA DRIVE                       | MISC FIRE VEHICLE<br>574   | PV                    | 107303      | 001 09101 | 5/20/2021   | IN129640          | 6,091.99          |
|                 | MIDDLETON WI 53562  |                            |                       |             |           |             |                   | 6,091.99          |
|                 |   |                            |                       |             |           |             |                   | 11,510.55         |
| 100284          | MENARDS ELK RIVER   | MISC SUPPLIES              | PV                    | 107262      | 001 09602 | 5/19/2021   | 31565             | 99.33             |
|                 | MENARDS ELK RIVER<br>19521 EVANS STREET NW                              | RETURN- BATTERY            | PD                    | 107308      | 001 09101 | 4/23/2021   | 30064             | 24.47-            |
|                 | ELK RIVER MN 55330-1077   | 5 DRAWER TOOL<br>CABINET   | PV                    | 107309      | 001 09101 | 5/2/2021    | 30528             | 249.00            |
|                 |   | MISC SUPPLIES              | PV                    | 107310      | 001 09601 | 5/10/2021   | 30999             | 234.05            |
|                 |   | MISC SUPPLIES              | PV                    | 107336      | 001 09101 | 5/19/2021   | 31560             | 206.89            |
|                 |   |                            |                       |             |           |             |                   | 206.89            |
|                 |   |                            |                       |             |           |             |                   | 764.80            |
| 115167          | NET TRANSCRIPTS INC   | TRANSCRIPTION              | PV                    | 107360      | 001 09101 | 5/24/2021   | NT3859            | 308.40            |
|                 | NET TRANSCRIPTS INC<br>3707 N. 7TH STREET SUITE 320<br>PHOENIX AZ 85014 |                            |                       |             |           |             |                   | 308.40            |
|                 |   |                            |                       |             |           |             |                   | 308.40            |
| 114239          | NORTH AMERICAN SAFETY   | SAFETY VESTS               | PV                    | 107338      | 001 09101 | 5/26/2021   | INV57764          | 99.90             |
|                 | NORTH AMERICAN SAFETY<br>326 S. ASH STREET<br>BELLE PLAINE MN 56011     | SAFETY VESTS               | PV                    | 107338      | 002 09101 | 5/26/2021   | INV57764          | 99.90             |
|                 |   | SAFETY VESTS               | PV                    | 107339      | 001 09101 | 5/25/2021   | INV57729          | 110.00            |
|                 |   | SAFETY VESTS               | PV                    | 107339      | 002 09101 | 5/25/2021   | INV57729          | 110.00            |
|                 |   |                            |                       |             |           |             |                   | 220.00            |
|                 |   |                            |                       |             |           |             |                   | 419.80            |
| 100363          | NORTHERN SANITARY<br>SUPPLY CO  | MISC SUPPLIES              | PV                    | 107340      | 001 09101 | 5/26/2021   | 201716            | 348.37            |

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|-----------------|---|---|----------------|------------------|-----------|-------------|-------------------|---------------------------------------|
|                 | NORTHERN SANITARY SUPPLY CO<br>341 COON RAPIDS BLVD<br>MINNEAPOLIS MN 55433   | MISC SUPPLIES                                   | PV             | 107341           | 001 09101 | 5/21/2021   | 201683            | 348.37<br>304.56                      |
|                 |   |   |                |                  |           |             |                   | Summary Total 304.56                  |
|                 |   |   |                |                  |           |             |                   | Payment Amount 652.93                 |
| 115071          | NORTHLAND OCCUPATIONAL<br>HEALTH<br>NORTHLAND OCCUPATIONAL HEALTH<br>7533 SUNWOOD DRIVE NW<br>SUITE 212<br>RAMSEY MN 55303      | DRUG SCREEN/TESTING<br>QTR DOT 6 STAFF<br>RADOM | PV             | 107266           | 001 09101 | 5/20/2021   | 10695             | 150.00<br>150.00<br>350.00            |
|                 |   |   |                |                  |           |             |                   | Summary Total 150.00                  |
|                 |   |   |                |                  |           |             |                   | Payment Amount 350.00                 |
|                 |   |   |                |                  |           |             |                   | 500.00                                |
| 107244          | NORTHLAND TRUST<br>SERVICES INC<br>NORTHLAND TRUST SERVICES INC<br>150 SOUTH FIFTH STREET<br>SUITE 3300<br>MINNEAPOLIS MN 55402 | BONDS 2012A<br>BONDS 2011B                      | PV             | 107312           | 001 09339 | 4/13/2021   | 041321            | 178,506.26<br>178,506.26<br>17,868.75 |
|                 |   |   |                |                  |           |             |                   | Summary Total 17,868.75               |
|                 |   |   |                |                  |           |             |                   | Payment Amount 196,375.01             |
| 110547          | NORTHWEST LIGHTING<br>SYSTEMS CO.<br>NORTHWEST LIGHTING SYSTEMS CO.<br>746 CRAIG AVENUE<br>TRACY MN 56175                       | RAMP BULBS                                      | PV             | 107268           | 001 09240 | 5/18/2021   | 121099            | 414.00<br>414.00                      |
|                 |   |   |                |                  |           |             |                   | Summary Total 414.00                  |
|                 |   |   |                |                  |           |             |                   | Payment Amount 414.00                 |
| 114134          | PHASOR ELECTRIC COMPANY<br>PHASOR ELECTRIC COMPANY<br>2160 108TH LANE NE<br>BLAINE MN 55449                                     | REPLACE 2 PD LIGHTS                             | PV             | 107342           | 001 09101 | 5/21/2021   | 048236            | 275.00<br>275.00                      |
|                 |   |   |                |                  |           |             |                   | Summary Total 275.00                  |
|                 |   |   |                |                  |           |             |                   | Payment Amount 275.00                 |
| 113444          | PRECISE<br>PRECISE<br>501 EAST CLIFF ROAD SUITE 100<br>BURNSVILLE MN 55337  | APR 21 SERVICE                                  | PV             | 107343           | 001 09101 | 5/24/2021   | 200-1031061       | 900.00<br>900.00                      |
|                 |   |   |                |                  |           |             |                   | Summary Total 900.00                  |

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|-----------------|-----------------------------------|----------------------------|----------------|------------------|-------|-------------|-------------------|-------------------|----------|
| Payment Amount  |                                   |                            |                |                  |       |             |                   | 900.00            |          |
| 107978          | PREMIER COMMERCIAL PROPERTIES INC | HIGHWAY 10 APR 21 MANANGE. | PV             | 107269 001       | 09410 | 4/30/2021   | 7596              | 200.00            |          |
|                 | PREMIER COMMERCIAL PROPERTIES INC | HIGHWAY 10 APR 21 MANANGE. | PV             | 107269 002       | 09410 | 4/30/2021   | 7596              | 200.00            |          |
|                 | 299 COON RAPIDS BLVD NW #200      | HIGHWAY 10 APR 21 MANANGE. | PV             | 107269 003       | 09410 | 4/30/2021   | 7596              | 200.00            |          |
|                 | COON RAPIDS MN 55433              |                            | Summary Total  |                  |       |             |                   |                   | 600.00   |
| Payment Amount  |                                   |                            |                |                  |       |             |                   | 600.00            |          |
| 113737          | RATWIK ROSZAK AND MALONEY PA      | APRIL 2021 SERVICES        | PV             | 107270 001       | 09101 | 5/1/2021    | 68760             | 659.68            |          |
|                 | RATWIK ROSZAK AND MALONEY PA      | APRIL 2021 SERVICES        | PV             | 107270 002       | 09101 | 5/1/2021    | 68760             | 600.00            |          |
|                 | 300 U.S. TRUST BUILDING           |                            | Summary Total  |                  |       |             |                   |                   | 1,259.68 |
|                 | 730 SECOND AVENUE SOUTH           | APRIL 21 RETAINER          | PV             | 107271 001       | 09101 | 4/30/2021   | 68761             | 3,736.91          |          |
|                 | MINNEAPOLIS MN 55402              |                            | Summary Total  |                  |       |             |                   |                   | 3,736.91 |
| Payment Amount  |                                   |                            |                |                  |       |             |                   | 4,996.59          |          |
| 115381          | RUMRIVER ART CENTER               | APR/MAY 21 CLASSES         | PV             | 107344 001       | 09101 | 5/21/2021   | 1214933           | 582.00            |          |
|                 | RUMRIVER ART CENTER               |                            | Summary Total  |                  |       |             |                   |                   | 582.00   |
|                 | 2665 4TH AVENUE SUITE 102         |                            | Payment Amount |                  |       |             |                   |                   | 582.00   |
|                 | ANOKA MN 55303                    |                            | Payment Amount |                  |       |             |                   |                   | 582.00   |
| 107711          | SCHINDLER ELEVATOR                | QTR BILLING JUNE/AUG 2021  | PV             | 107345 001       | 09240 | 6/1/2021    | 8105641394        | 1,477.74          |          |
|                 | SCHINDLER ELEVATOR                |                            | Summary Total  |                  |       |             |                   |                   | 1,477.74 |
|                 | P O BOX 93050                     |                            | Payment Amount |                  |       |             |                   |                   | 1,477.74 |
|                 | CHICAGO IL 60673-3050             |                            | Payment Amount |                  |       |             |                   |                   | 1,477.74 |
| 100976          | SHRED IT                          | PD SHREDDING               | PV             | 107363 001       | 09101 | 5/15/2021   | 8182041740        | 84.10             |          |
|                 | SHRED IT USA MINNEAPOLIS          |                            | Summary Total  |                  |       |             |                   |                   | 84.10    |
|                 | 28883 NETWORK PLACE               |                            | Payment Amount |                  |       |             |                   |                   | 84.10    |
|                 | CHICAGO IL 60673-1288             |                            | Payment Amount |                  |       |             |                   |                   | 84.10    |
| 100469          | STREICHER'S POLICE                | TACTICAL/RADIO             | PV             | 107364 001       | 09101 | 5/20/2021   | 11504181          | 39.98             |          |

R04570

CITY OF RAMSEY  
Create Payment Control Groups

Payment Group Control Number 3218  
 Bank Account 999.1010 CASH IN BANK 00002224  
 Version LOGIS004V  
 Originator JLIPSKI  
 Payment Instrument T A/P ACH Payment  
 Pay Through Date 12/31/2021

| Payee<br>Number   | Name / Mailing Address                                      | Stub<br>Message             | Document<br>Ty Number                    | Itm    | Co        | Due<br>Date | Invoice<br>Number | Payment<br>Amount |  |
|---|---|-----------------------------|--|--------|-----------|-------------|-------------------|-------------------|--|
| EQUIPMENT   |   | POUCHES                     |  |        |           |             |                   |                   |  |
| STREICHER'S POLICE EQUIPMENT<br>10911 WEST HWY 55<br>MINNEAPOLIS MN 55441 |   |                             | Summary Total                            |        |           |             |                   | 39.98             |  |
|   |   |                             | Payment Amount                           |        |           |             |                   | 39.98             |  |
| 112079  | TOKLE INSPECTIONS INC                                       | APRIL 2021 SERVICES         | PV                                       | 107316 | 001 09101 | 5/11/2021   | 051121            | 5,767.50          |  |
| TOKLE INSPECTIONS INC<br>1748 123RD AVENUE NW<br>COON RAPIDS MN 55448     |   |                             | Summary Total                            |        |           |             |                   | 5,767.50          |  |
|   |   |                             | Payment Amount                           |        |           |             |                   | 5,767.50          |  |
| 112515  | WSB AND ASSOCIATES INC                                      | 2021 GEN PLAN MARCH<br>2021 | PV                                       | 107317 | 001 09804 | 5/18/2021   | R-017243-000-3    | 180.00            |  |
|   | WSB AND ASSOCIATES INC                                      | 2021 GEN PLAN MARCH<br>2021 | PV                                       | 107317 | 002 09804 | 5/18/2021   | R-017243-000-3    | 180.00            |  |
|   | 701 XENIA AVENUE SOUTH<br>SUITE 300<br>MINNEAPOLIS MN 55416 | 2021 GEN PLAN MARCH<br>2021 | PV                                       | 107317 | 003 09804 | 5/18/2021   | R-017243-000-3    | 90.00             |  |
|   |   | 2021 GEN PLAN MARCH<br>2021 | PV                                       | 107317 | 004 09804 | 5/18/2021   | R-017243-000-3    | 112.50            |  |
|   |   | 2021 GEN PLAN MARCH<br>2021 | PV                                       | 107317 | 005 09804 | 5/18/2021   | R-017243-000-3    | 247.50            |  |
|   |   |                             | Summary Total                            |        |           |             |                   | 810.00            |  |
|   |   |                             | Payment Amount                           |        |           |             |                   | 810.00            |  |
|   |   |                             | Total Amount to be Processed             |        |           |             |                   | 456,778.45        |  |
|   |   |                             | Total Number of Payments to be Processed |        |           |             |                   | 45                |  |

APR 14 2021



**Debt Service Statement**

WIRES due by May 31, 2021  
CHECKS due by May 25, 2021

**City of Ramsey**  
7550 Sunwood Dr NW  
Ramsey, MN 55303-5137

Statement #: 63462  
Statement Date: April 14, 2021

RE: \$3,880,000.00 General Obligation Capital Improvement Plan Bonds, Series 2015A

| <u>Debt Service Date</u> | <u>CUSIP</u> | <u>Principal</u> | <u>Interest</u> | <u>Total Due</u> |
|--------------------------|--------------|------------------|-----------------|------------------|
| 06-01-2021               | 751813       | \$0.00           | \$45,206.25     | \$45,206.25      |

**Payment Instructions**

WIRES due by May 31, 2021

Wells Fargo Bank, San Francisco, CA  
ABA #: 121000248  
BNF: BTSC Paying Agent Account  
Account #: 4126695238  
Ref: 327741

CHECKS due by May 25, 2021

Make check payable to:  
Bond Trust Services Corporation  
Ref: 327741

Send to:

Bond Trust Services Corporation  
Attn: Accounts Receivable  
3060 Centre Pointe Drive, Suite 110  
Roseville, MN 55113-1105

Please direct any questions to:  
Accounts Receivable  
(651) 209-1010

*ACH  
Bond  
Trust*

endorse 114740  
9351.6661  
 Date Rec'd 4/16 Total Due 45206.25  
 Reviewed By: [Signature]  
 or Authorized

For your convenience, multiple Statements/Invoices may be combined in one payment.

Thank you for your business!



**Debt Service Statement**

WIRES due by May 31, 2021  
CHECKS due by May 25, 2021

**City of Ramsey**  
7550 Sunwood Dr NW  
Ramsey, MN 55303-5137

Statement #: 63463  
Statement Date: April 14, 2021

RE: \$1,205,000.00 General Obligation Street Reconstruction Bonds, Series 2015B

| <u>Debt Service Date</u> | <u>CUSIP</u> | <u>Principal</u> | <u>Interest</u> | <u>Total Due</u> |
|--------------------------|--------------|------------------|-----------------|------------------|
| 06-01-2021               | 751813       | \$0.00           | \$6,625.00      | \$6,625.00       |

**Payment Instructions**

WIRES due by May 31, 2021  
Wells Fargo Bank, San Francisco, CA  
ABA #: 121000248  
BNF: BTSC Paying Agent Account  
Account #: 4126695238  
Ref: 327787

CHECKS due by May 25, 2021  
Make check payable to:  
Bond Trust Services Corporation  
Ref: 327787  
Send to:  
Bond Trust Services Corporation  
Attn: Accounts Receivable  
3060 Centre Pointe Drive, Suite 110  
Roseville, MN 55113-1105

Please direct any questions to:  
Accounts Receivable  
(651) 209-1010

*ACH  
Bond  
Trust*

ENDORSE 114740  
9350 6611  
via Rec'd 4/16 Total Due: 6625  
entered By \_\_\_\_\_  
"Gemma" \_\_\_\_\_

**For your convenience, multiple Statements/Invoices may be combined in one payment.  
Thank you for your business!**

APR 14 2021



**Debt Service Statement**

WIRES due by June 14, 2021  
CHECKS due by June 8, 2021

**City of Ramsey**  
7550 Sunwood Dr NW  
Ramsey, MN 55303-5137

Statement #: 63467  
Statement Date: April 14, 2021

RE: \$9,055,000.00 General Obligation Capital Improvement Plan Bonds, Series 2020A

| <u>Debt Service Date</u> | <u>CUSIP</u> | <u>Principal</u> | <u>Interest</u> | <u>Total Due</u> |
|--------------------------|--------------|------------------|-----------------|------------------|
| 06-15-2021               | 751813       | \$0.00           | \$55,556.88     | \$55,556.88      |

**Payment Instructions**

**WIRES due by June 14, 2021**  
Wells Fargo Bank, San Francisco, CA  
ABA #: 121000248  
BNF: BTSC Paying Agent Account  
Account #: 4126695238  
Ref: 339255

**CHECKS due by June 8, 2021**  
Make check payable to:  
Bond Trust Services Corporation  
Ref: 339255  
Send to:  
Bond Trust Services Corporation  
Attn: Accounts Receivable  
3060 Centre Pointe Drive, Suite 110  
Roseville, MN 55113-1105

Please direct any questions to:  
Accounts Receivable  
(651) 209-1010

*Acc  
Bond  
Trust*

ENCLOSURE # 114740  
9355 6611  
Date Rec'd 4/16 Total Due: 55,556.88  
Reviewed By [Signature]

**For your convenience, multiple Statements/Invoices may be combined in one payment.**

**Thank you for your business!**

APR 14 2021



**Paying Agent Fee Invoice**

City of Ramsey  
7550 Sunwood Dr NW  
Ramsey, MN 55303-5137

Invoice #: 63663  
Invoice Date: 4/14/2021

Re: \$1,175,000.00 General Obligation Street Reconstruction Bonds, Series 2018A

|                     |                   |          |
|---------------------|-------------------|----------|
| Due Date: 6/15/2021 | Paying Agent Fee: | \$475.00 |
|---------------------|-------------------|----------|

*ACH  
Bond  
Trust*

**Payment Instructions**

Terms: Upon Receipt

Make check payable to:  
Bond Trust Services Corporation  
Ref: 63663-PA

Send to:  
Bond Trust Services Corporation  
Attn: Accounts Receivable  
3060 Centre Pointe Drive, Suite 110  
Roseville, MN 55113-1105

Please direct any questions to:  
Accounts Receivable  
(651) 209-1010

endor # 114740

935416310

ate Rec'd 4/16 Total Due 475.

Reviewed By \_\_\_\_\_

APR 14 2021



**Debt Service Statement**

WIRES due by June 14, 2021

CHECKS due by June 8, 2021

**City of Ramsey**  
7550 Sunwood Dr NW  
Ramsey, MN 55303-5137

Statement #: 63466  
Statement Date: April 14, 2021

RE: \$1,175,000.00 General Obligation Street Reconstruction Bonds, Series 2018A

| <u>Debt Service Date</u> | <u>CUSIP</u> | <u>Principal</u> | <u>Interest</u> | <u>Total Due</u> |
|--------------------------|--------------|------------------|-----------------|------------------|
| 06-15-2021               | 751813       | \$0.00           | \$14,475.00     | \$14,475.00      |

**Payment Instructions**

WIRES due by June 14, 2021

Wells Fargo Bank, San Francisco, CA  
ABA #: 121000248  
BNF: BTSC Paying Agent Account  
Account #: 4126695238  
Ref: 331711

CHECKS due by June 8, 2021

Make check payable to:  
Bond Trust Services Corporation  
Ref: 331711

Send to:

Bond Trust Services Corporation  
Attn: Accounts Receivable  
3060 Centre Pointe Drive, Suite 110  
Roseville, MN 55113-1105

Please direct any questions to:  
Accounts Receivable  
(651) 209-1010

*ACH  
Bond  
Trust*

CH001# 114740

9354.6600

Date Rec'd 4/16 Total Due 14,475

Reviewed By \_\_\_\_\_  
of Approval \_\_\_\_\_

**For your convenience, multiple Statements/Invoices may be combined in one payment.**

**Thank you for your business!**

APR 14 2021



Paying Agent Fee Invoice

City of Ramsey  
7550 Sunwood Dr NW  
Ramsey, MN 55303-5137

Invoice #: 63662  
Invoice Date: 4/14/2021

Re: \$895,000.00 General Obligation Street Reconstruction Bonds, Series 2017A

|                     |                   |          |
|---------------------|-------------------|----------|
| Due Date: 6/15/2021 | Paying Agent Fee: | \$475.00 |
|---------------------|-------------------|----------|

*ACM  
Bond  
Trust*

**Payment Instructions**  
 Terms: Upon Receipt  
 Make check payable to:  
 Bond Trust Services Corporation  
 Ref: 63662-PA  
 Send to:  
 Bond Trust Services Corporation  
 Attn: Accounts Receivable  
 3060 Centre Pointe Drive, Suite 110  
 Roseville, MN 55113-1105  
 Please direct any questions to:  
 Accounts Receivable  
 (651) 209-1010

#1007 # 114740  
9353.6310  
 Date Rec'd 4/16 Total Due 475.-  
 Reviewed By \_\_\_\_\_  
 Approved \_\_\_\_\_

APR 14 2021



**Debt Service Statement**

WIRES due by June 14, 2021  
CHECKS due by June 8, 2021

City of Ramsey  
7550 Sunwood Dr NW  
Ramsey, MN 55303-5137

Statement #: 63465  
Statement Date: April 14, 2021

RE: \$895,000.00 General Obligation Street Reconstruction Bonds, Series 2017A

| <u>Debt Service Date</u> | <u>CUSIP</u> | <u>Principal</u> | <u>Interest</u> | <u>Total Due</u> |
|--------------------------|--------------|------------------|-----------------|------------------|
| 06-15-2021               | 751813       | \$0.00           | \$6,200.00      | \$6,200.00       |

**Payment Instructions**

WIRES due by June 14, 2021  
Wells Fargo Bank, San Francisco, CA  
ABA #: 121000248  
BNF: BTSC Paying Agent Account  
Account #: 4126695238  
Ref: 329814

CHECKS due by June 8, 2021  
Make check payable to:  
Bond Trust Services Corporation  
Ref: 329814  
Send to:  
Bond Trust Services Corporation  
Attn: Accounts Receivable  
3060 Centre Pointe Drive, Suite 110  
Roseville, MN 55113-1105

Please direct any questions to:  
Accounts Receivable  
(651) 209-1010

*ACU  
Bond  
Trust*

CHUBB # 114740  
9353.6611  
Date Rec'd 4/16 Total Due: 6,200.00  
Reviewed By: \_\_\_\_\_  
Annual

For your convenience, multiple Statements/Invoices may be combined in one payment.

Thank you for your business!

APR 14 2021



**Paying Agent Fee Invoice**

City of Ramsey  
7550 Sunwood Dr NW  
Ramsey, MN 55303-5137

Invoice #: 63661  
Invoice Date: 4/14/2021

Re: \$1,650,000.00 General Obligation Street Reconstruction Bonds, Series 2016A

Due Date: 6/15/2021      Paying Agent Fee: \$475.00

*ACH  
~~FT~~  
Bond  
Trust*

**Payment Instructions**  
Terms: Upon Receipt  
Make check payable to:  
    Bond Trust Services Corporation  
    Ref: 63661-PA  
Send to:  
    Bond Trust Services Corporation  
    Attn: Accounts Receivable  
    3060 Centre Pointe Drive, Suite 110  
    Roseville, MN 55113-1105  
Please direct any questions to:  
    Accounts Receivable  
    (651) 209-1010

endor# 114740  
\_\_\_\_\_  
\_\_\_\_\_  
93526310  
\_\_\_\_\_  
Date Rec'd 4/16 Total Due 475  
Reviewed By \_\_\_\_\_  
\* Approval \_\_\_\_\_



**Debt Service Statement**

WIRES due by June 14, 2021  
CHECKS due by June 8, 2021

City of Ramsey  
7550 Sunwood Dr NW  
Ramsey, MN 55303-5137

Statement #: 63464  
Statement Date: April 14, 2021

RE: \$1,650,000.00 General Obligation Street Reconstruction Bonds, Series 2016A

| <u>Debt Service Date</u> | <u>CUSIP</u> | <u>Principal</u> | <u>Interest</u> | <u>Total Due</u> |
|--------------------------|--------------|------------------|-----------------|------------------|
| 06-15-2021               | 751813       | \$0.00           | \$10,200.00     | \$10,200.00      |

**Payment Instructions**

**WIRES due by June 14, 2021**

Wells Fargo Bank, San Francisco, CA  
ABA #: 121000248  
BNF: BTSC Paying Agent Account  
Account #: 4126695238  
Ref: 328798

**CHECKS due by June 8, 2021**

Make check payable to:  
Bond Trust Services Corporation  
Ref: 328798

**Send to:**

Bond Trust Services Corporation  
Attn: Accounts Receivable  
3060 Centre Pointe Drive, Suite 110  
Roseville, MN 55113-1105

Please direct any questions to:  
Accounts Receivable  
(651) 209-1010

*ACK  
Bond  
Trust*

endorsement # 114740

9352 6001

Date Rec'd 4/16 Total Due 10,200  
Reviewed By [Signature]

**For your convenience, multiple Statements/Invoices may be combined in one payment.  
Thank you for your business!**



APR 14 2021

**Debt Service Statement**

WIRES due by June 14, 2021  
CHECKS due by June 8, 2021

**City of Ramsey**  
7550 Sunwood Dr NW  
Ramsey, MN 55303-5137

Statement #: 63461  
Statement Date: April 14, 2021

RE: \$875,000.00 General Obligation Equipment Certificates, Series 2014A

| <u>Debt Service Date</u> | <u>CUSIP</u> | <u>Principal</u> | <u>Interest</u> | <u>Total Due</u> |
|--------------------------|--------------|------------------|-----------------|------------------|
| 06-15-2021               | 751813       | \$0.00           | \$4,122.50      | \$4,122.50       |

**Payment Instructions**

WIRES due by June 14, 2021  
Wells Fargo Bank, San Francisco, CA  
ABA #: 121000248  
BNF: BTSC Paying Agent Account  
Account #: 4126695238  
Ref: 327537

CHECKS due by June 8, 2021  
Make check payable to:  
Bond Trust Services Corporation  
Ref: 327537  
Send to:  
Bond Trust Services Corporation  
Attn: Accounts Receivable  
3060 Centre Pointe Drive, Suite 110  
Roseville, MN 55113-1105

Please direct any questions to:  
Accounts Receivable  
(651) 209-1010

*ACH  
Bond  
Trust*

ENDORSE # 114740  
9348 bond  
9348 bond  
Date Rec'd 4/16 Total Due: 4122.50  
Reviewed By \_\_\_\_\_  
Approval \_\_\_\_\_

For your convenience, multiple Statements/Invoices may be combined in one payment.

Thank you for your business!

APR 14 2021



Paying Agent Fee Invoice

City of Ramsey  
7550 Sunwood Dr NW  
Ramsey, MN 55303-5137

Invoice #: 63660  
Invoice Date: 4/14/2021

Re: \$875,000.00 General Obligation Equipment Certificates, Series 2014A

Due Date: 6/15/2021      Paying Agent Fee: \$475.00

*ACH  
Bond Trust*

**Payment Instructions**  
Terms: Upon Receipt  
Make check payable to:  
Bond Trust Services Corporation  
Ref: 63660-PA  
  
Send to:  
Bond Trust Services Corporation  
Attn: Accounts Receivable  
3060 Centre Pointe Drive, Suite 110  
Roseville, MN 55113-1105  
  
Please direct any questions to:  
Accounts Receivable  
(651) 209-1010

Vendor # 114740  
9319 6310  
Date Rec'd: 4/14 Total Due: 475.  
Reviewed By: \_\_\_\_\_  
Agent Approval: \_\_\_\_\_

APR 14 2021



**Paying Agent Fee Invoice**

City of Ramsey  
7550 Sunwood Dr NW  
Ramsey, MN 55303-5137

Invoice #: 63664  
Invoice Date: 4/14/2021

Re: \$9,055,000.00 General Obligation Capital Improvement Plan Bonds, Series 2020A

Due Date: 6/15/2021      Paying Agent Fee: \$475.00

*ACH  
Bond  
Trust*

**Payment Instructions**

Terms: Upon Receipt

Make check payable to:

Bond Trust Services Corporation  
Ref: 63664-PA

Send to:

Bond Trust Services Corporation  
Attn: Accounts Receivable  
3060 Centre Pointe Drive, Suite 110  
Roseville, MN 55113-1105

Please direct any questions to:

Accounts Receivable  
(651) 209-1010

endor # 114740

9755.6310

ate Rec'd 4110 Total Due: 475.

Reviewed By \_\_\_\_\_

Approval \_\_\_\_\_



150 S. Fifth Street, Suite 3300  
 Minneapolis, MN 55402  
 Phone 612-851-4931  
 Fax 612-851-4933

6/18 CC  
 ACH

RECEIVED

APR 13 2021

**INVOICE**

CITY OF RAMSEY  
 ATTN: FINANCE OFFICER  
 7550 SUNWOOD DRIVE NW  
 RAMSEY MN 55303-5137

04/13/2021  
 RAMS12A

RE: CITY OF RAMSEY, MINNESOTA  
 \$16,875,000 GENERAL OBLIGATION CAPITAL  
 IMPROVEMENT PLAN BONDS, SERIES 2012A

Debt Service: 06/15/2021

9334, 6601

|                                   |                     |
|-----------------------------------|---------------------|
| Principal:                        | 0.00                |
| Interest:                         | 178,506.26          |
| Total Principal & Interest:       | -----<br>178,506.26 |
| Less Cash on Hand ( Escrow Funds) | ( 0.00 )            |
| -----                             |                     |
| Paying Agent Annual Fee           | 0.00                |
| =====                             |                     |

**Total Amount Due: 178,506.26**  
**\*IF PAYING BY WIRE, PLEASE NOTIFY US VIA EMAIL\***

**Thank you for your business!**

**CHECK PAYMENTS due: 06-08-2021**

Make Checks payable to:  
**NORTHLAND TRUST SERVICES INC.**

**WIRE PAYMENTS due: 06-10-2021**

Wells Fargo Bank, San Francisco, CA  
 ABA: 121-000-248  
 ACCT: 143-6412710 Northland Trust Services  
 REF: Issuer name & series number

**ACH PAYMENTS due: 06-10-2021**

Wells Fargo Bank, Minneapolis, MN  
 ABA: 091-000-019  
 CHECKING ACCT: 143-6412710  
 REF: Issuer name & series number

IF YOU ARE REQUESTED TO CHANGE THESE WIRE  
 INSTRUCTIONS FOR ANY REASON, YOU MUST  
 VERBALLY CONFIRM THE CHANGE WITH  
 NORTHLAND TRUST SERVICES WITH THE  
 FOLLOWING CONTACTS:

**\*MN SCHOOL DISTRICTS should wire funds 3  
 days prior to debt service date according to State  
 Credit Enhancement requirements.**

Rhonda Magee  
 PH:612-851-4931  
 rmagee@northlandtrust.com

Scott Miles  
 PH: 612-851-5914  
 smiles@northlandtrust.com

6/8 CC  
ACH



150 S. Fifth Street, Suite 3300  
Minneapolis, MN 55402  
Phone 612-851-4931  
Fax 612-851-4933

**INVOICE**

CITY OF RAMSEY  
ATTN: FINANCE OFFICER  
7550 SUNWOOD DRIVE NW  
RAMSEY MN 55303-5137

04/13/2021  
RAMS11B

RE: CITY OF RAMSEY, MINNESOTA  
\$3,090,000 GENERAL OBLIGATION  
IMPROVEMENT CROSSOVER REFUNDING  
BOND, SERIES 2011B

Debt Service: 06/15/2021

9340,6611  
*[Signature]*

|                                   |                    |
|-----------------------------------|--------------------|
| Principal:                        | 0.00               |
| Interest:                         | 17,868.75          |
| Total Principal & Interest:       | -----<br>17,868.75 |
| Less Cash on Hand ( Escrow Funds) | ( 0.00 )           |
| -----                             |                    |
| Paying Agent Annual Fee           | 0.00               |
| =====                             |                    |

**Total Amount Due: 17,868.75**  
**\*IF PAYING BY WIRE, PLEASE NOTIFY US VIA EMAIL\***

**Thank you for your business!**

CHECK PAYMENTS due: 06-08-2021  
  
Make Checks payable to:  
NORTHLAND TRUST SERVICES INC.

WIRE PAYMENTS due: 06-10-2021  
  
Wells Fargo Bank, San Francisco, CA  
ABA: 121-000-248  
ACCT: 143-6412710 Northland Trust Services  
REF: Issuer name & series number

\*MN SCHOOL DISTRICTS should wire funds 3 days prior to debt service date according to State Credit Enhancement requirements.

ACH PAYMENTS due: 06-10-2021  
  
Wells Fargo Bank, Minneapolis, MN  
ABA: 091-000-019  
CHECKING ACCT: 143-6412710  
REF: Issuer name & series number

IF YOU ARE REQUESTED TO CHANGE THESE WIRE INSTRUCTIONS FOR ANY REASON, YOU MUST VERBALLY CONFIRM THE CHANGE WITH NORTHLAND TRUST SERVICES WITH THE FOLLOWING CONTACTS:

Rhonda Magee  
PH:612-851-4931  
rmagee@northlandtrust.com

Scott Miles  
PH: 612-851-5914  
smiles@northlandtrust.com

Councilmember introduced the following resolution and moved for its adoption:

**RESOLUTION #21-151**

**RESOLUTION APPROVING CASH DISBURSEMENTS MADE AND AUTHORIZING PAYMENT OF ACCOUNTS PAYABLE INVOICING RECEIVED DURING THE PERIOD OF MAY 20, 2021 THROUGH JUNE 2, 2021**

**WHEREAS**, the City of Ramsey Finance Department has made cash disbursements and received accounts payable invoicing during the period of May 20, 2021, through June 2, 2021, in the amount of \$ 1,104,906.22 and

**WHEREAS**, the City Council of the City of Ramsey is required to authorize payment for all disbursement transactions.

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF RAMSEY, ANOKA COUNTY, STATE OF MINNESOTA, as follows:**

- 1) That the Ramsey City Council hereby approves the cash disbursements made and authorizes payment of the accounts payable invoices as detailed in the attached Bills List for the period May 20, 2021, through June 2, 2021, in the amount of \$ 1,104,906.22.

The motion for the adoption of the foregoing resolution was duly seconded by Councilmember Specht, and upon vote being taken thereon, the following voted in favor thereof:

Mayor Kuzma  
Councilmember  
Councilmember  
Councilmember  
Councilmember  
Councilmember  
Councilmember

and the following voted against the same:

None

and the following abstained:

None

and the following were absent:

None

whereupon said resolution was declared duly passed and adopted by the Ramsey City Council this 8<sup>th</sup> day of June, 2021.

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Mayor

**ATTEST:**

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City Clerk

**CC Regular Session**

**5. 9.**

**Meeting Date:** 06/08/2021

**By:** Brian McCann, Community  
Development

**Information**

**Title**

Adopt Resolution #21-152 Approving Development Agreement for Preserve at Northfork Second Addition (Project No. 21-112); Case of BK Land Development

**Purpose/Background:**

The Final Plat for Preserve at Northfork Second Addition was approved on April 27, 2021 with the City Council, with a condition requiring approval of a Development Agreement by the City Attorney. The Development Agreement for Preserve at Northfork Second Addition is attached to the case. The attached draft Development Agreement is the City's standard template, which has been approved by the City Attorney.

**Notification:**

Notification is not required for approval of the Development Agreement.

**Observations/Alternatives:**

Preserve at Northfork Second Addition was approved with a contingency for the Developer to enter into a Development Agreement with the City. This is a standard contingency and this Development Agreement utilizes the City's standard template agreement, which has been approved by the City Attorney.

**Funding Source:**

The Applicant is responsible for all costs associated with the request.

**Recommendation:**

Staff recommends adoption of Resolution #21-152.

**Action:**

Motion to adopt Resolution #21-152 approving the Development Agreement for Preserve at Northfork Second Addition.

**Attachments**

Final Plat

Engineering Estimate

Development Agreement

ACTION Resolution 21-152

**Form Review**

| <b>Inbox</b>                    | <b>Reviewed By</b> | <b>Date</b>                     |
|---------------------------------|--------------------|---------------------------------|
| Tim Gladhill                    | Tim Gladhill       | 06/03/2021 08:43 AM             |
| Kurt Ulrich                     | Kurt Ulrich        | 06/03/2021 02:17 PM             |
| Form Started By: Brian McCann   |                    | Started On: 05/21/2021 01:08 PM |
| Final Approval Date: 06/03/2021 |                    |                                 |



# PRESERVE AT NORTHFORK 2ND ADDITION

CITY OF RAMSEY  
COUNTY OF ANOKA  
SEC.19, TWP.32, RGE.25

**KNOW ALL PERSONS BY THESE PRESENTS:** That Preserve at Northfork LLC, a Minnesota limited liability company, owner of the following described property situated in the State of Minnesota, County of Anoka, to wit:

OUTLOT B, PRESERVE AT NORTHFORK

Has caused the same to be surveyed and platted as PRESERVE AT NORTHFORK 2ND ADDITION and does hereby dedicate to the public for public use the public ways and the drainage and utility easements as created by this plat.

In witness whereof said Preserve at Northfork LLC, a Minnesota limited liability company, has caused these presents to be signed by its proper officers this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

Preserve at Northfork LLC

\_\_\_\_\_  
Zachary A. Brown, President

STATE OF MINNESOTA  
COUNTY OF \_\_\_\_\_

This instrument was acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ by Zachary A. Brown, President of Preserve at Northfork LLC, a Minnesota limited liability company,

\_\_\_\_\_  
(Signature)  
Notary Public, \_\_\_\_\_ County, Minnesota

\_\_\_\_\_  
Notary Printed Name

My Commission Expires: \_\_\_\_\_

## SURVEYORS CERTIFICATE

I Daniel L. Schmidt do hereby certify that this plat was prepared by me or under my direct supervision; that I am a duly Licensed Land Surveyor in the State of Minnesota; that this plat is a correct representation of the boundary survey; that all mathematical data and labels are correctly designated on this plat; that all monuments depicted on this plat have been, or will be correctly set within one year; that all water boundaries and wet lands, as defined in Minnesota Statutes, Section 505.01, Subd. 3, as of the date of this certificate are shown and labeled on this plat; and all public ways are shown and labeled on this plat.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Daniel L. Schmidt, Licensed Land Surveyor  
Minnesota License No. 26147

STATE OF MINNESOTA  
COUNTY OF \_\_\_\_\_

This instrument was acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_, by Daniel L. Schmidt.

\_\_\_\_\_  
(Signature)  
Notary Public, Hennepin County, Minnesota

\_\_\_\_\_  
Notary Printed Name

My Commission Expires: \_\_\_\_\_

## CITY COUNCIL, CITY OF RAMSEY, MINNESOTA

This plat of PRESERVE AT NORTHFORK 2ND ADDITION was approved and accepted by the City Council of the City of Ramsey, Minnesota at a regular meeting thereof held this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_, and said plat is in compliance with the provisions of Minnesota Statutes, Section 505.03, Subd. 2.

## CITY COUNCIL, CITY OF RAMSEY, MINNESOTA

By: \_\_\_\_\_, Mayor      By: \_\_\_\_\_, Clerk

## COUNTY SURVEYOR

I hereby certify that in accordance with Minnesota Statutes, Section 505.021, Subd. 11, this plat has been reviewed and approved this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

By: \_\_\_\_\_  
Charles F. Gitzen  
Anoka County Surveyor

## COUNTY AUDITOR/TREASURER

Pursuant to Minnesota Statutes, Section 505.021, Subd. 9, taxes payable in the year 20\_\_ on the land hereinbefore described have been paid. Also, pursuant to Minnesota Statutes, Section 272.12, there are no delinquent taxes and transfer entered this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Property Tax Administrator

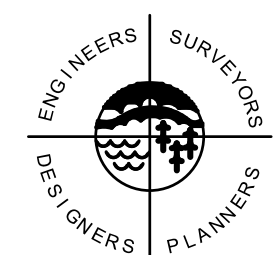
By \_\_\_\_\_, Deputy

## COUNTY RECORDER/REGISTRAR OF TITLES COUNTY OF ANOKA, STATE OF MINNESOTA

I hereby certify that this plat of PRESERVE AT NORTHFORK 2ND ADDITION was filed in the office of the County Recorder/Registrar of Titles for public record on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_, at \_\_\_\_\_ o'clock \_\_\_\_M. and was duly recorded as Document Number \_\_\_\_\_

\_\_\_\_\_  
County Recorder/Registrar of Titles

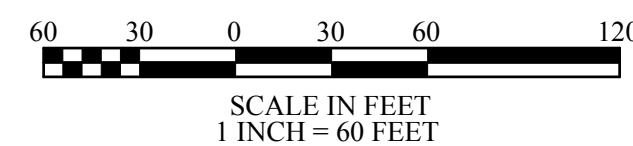
By: \_\_\_\_\_, Deputy



SATHRE-BERGQUIST, INC.

# PRESERVE AT NORTHFORK 2ND ADDITION

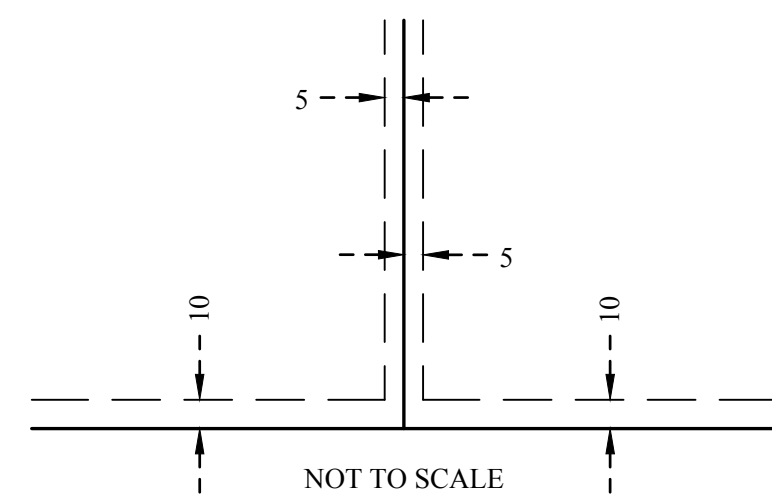
CITY OF RAMSEY  
 COUNTY OF ANOKA  
 SEC.19, TWP.32, RGE.25



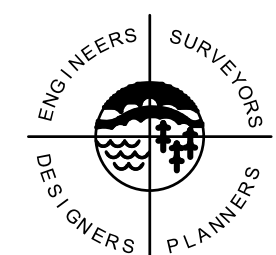
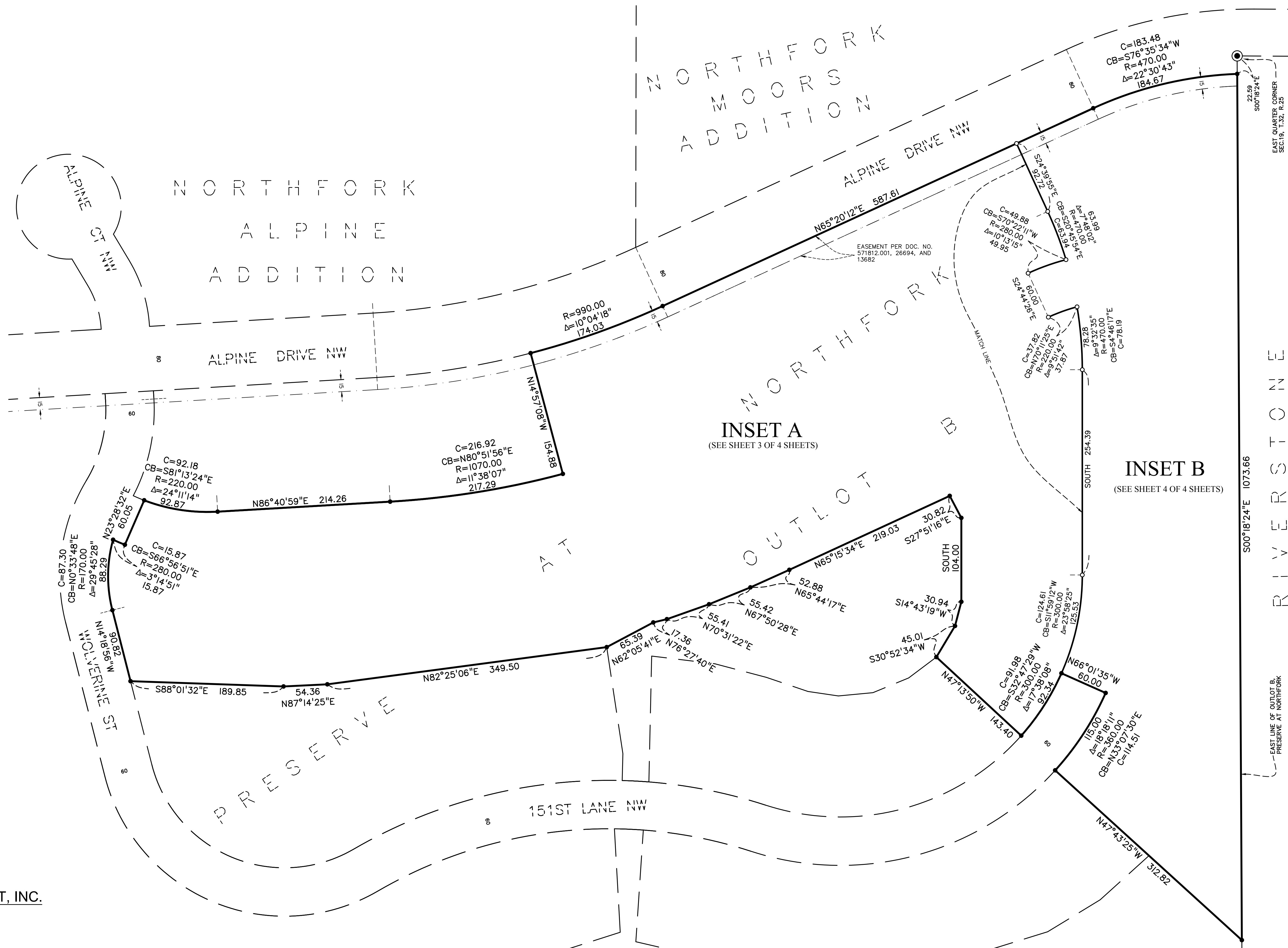
The basis for the bearing system is the East line of OUTLOT B, PRESERVE AT NORTHFORK, which is assumed to bear South 00 degrees 18 minutes 24 seconds East

- Denotes a 1/2 inch by 14 inch iron pipe set and marked by License No. 26147.
- Denotes a Found half inch Iron Pipe marked by License No. 53642, unless shown otherwise.
- ⊙ Denotes a Found Cast-Iron-Monument.

DRAINAGE AND UTILITY EASEMENTS ARE SHOWN THUS:

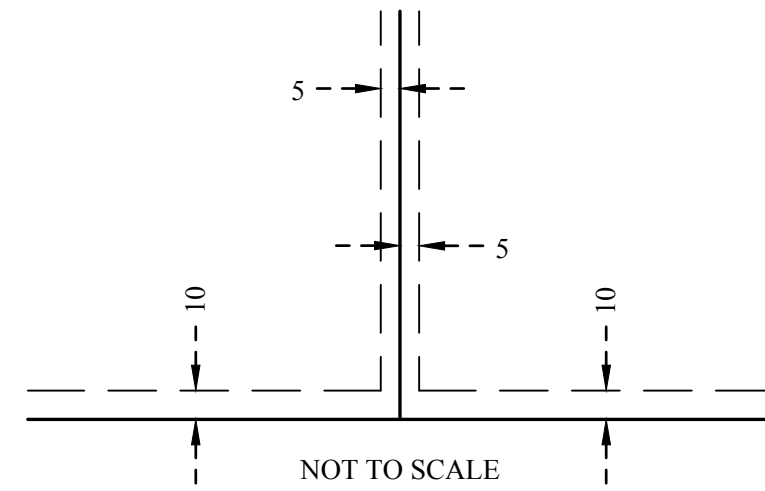


Being 5 feet in width and adjoining lot lines, unless otherwise indicated, and 10 feet in width and adjoining right of way lines, unless otherwise indicated, as shown on the plat.



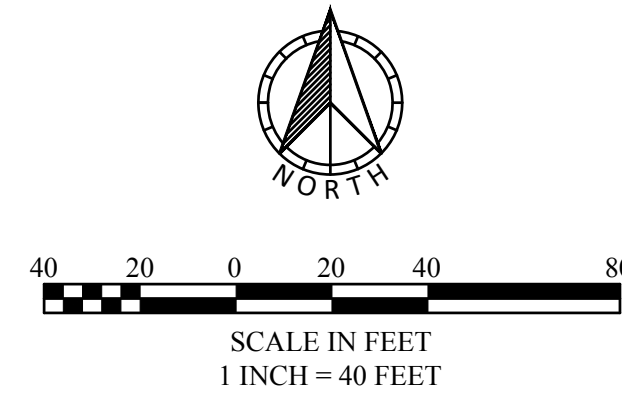
SATHRE-BERGQUIST, INC.

DRAINAGE AND UTILITY EASEMENTS ARE SHOWN THUS:

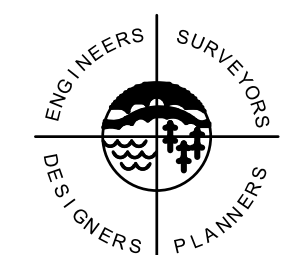
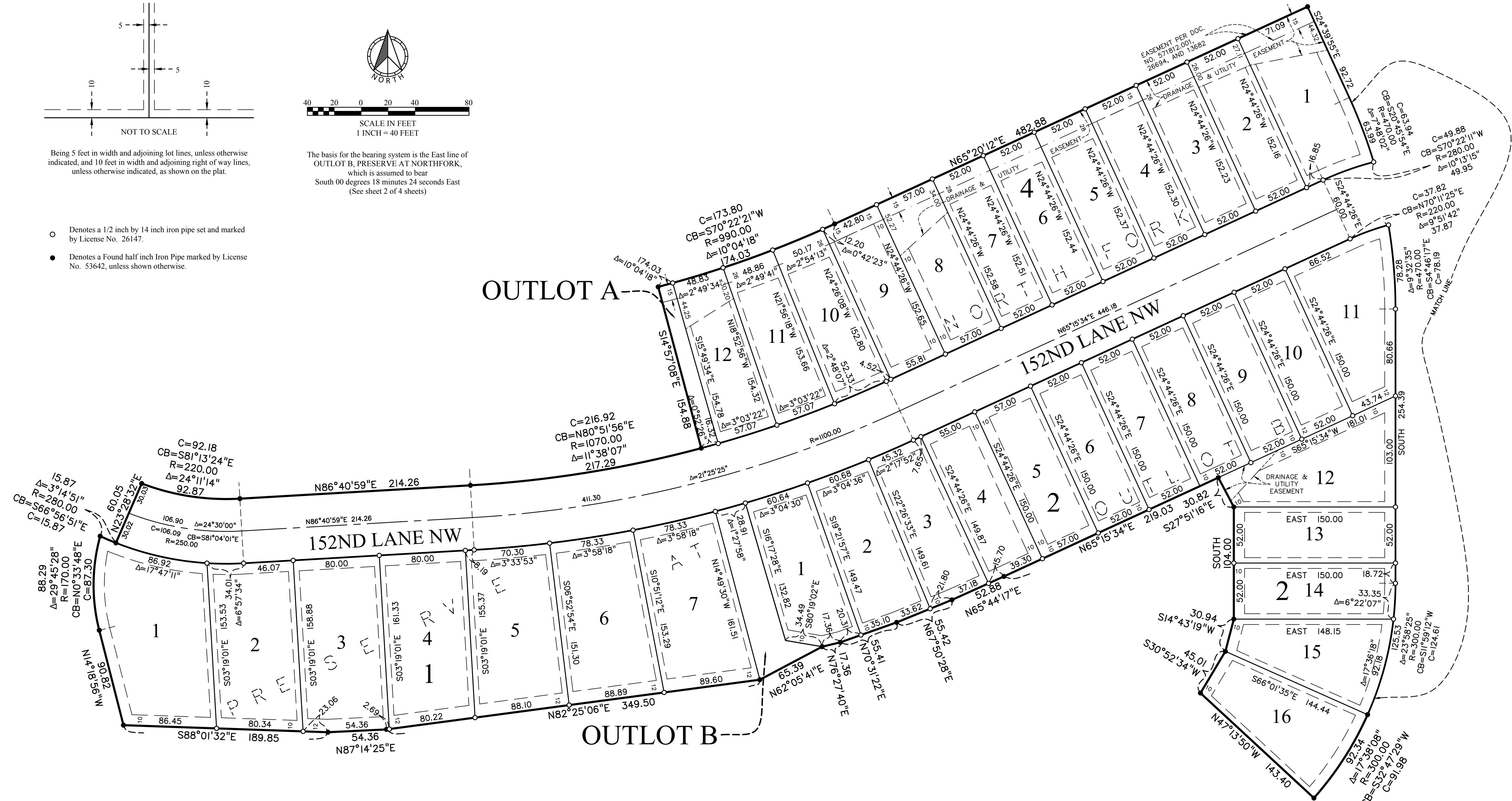


Being 5 feet in width and adjoining lot lines, unless otherwise indicated, and 10 feet in width and adjoining right of way lines, unless otherwise indicated, as shown on the plat.

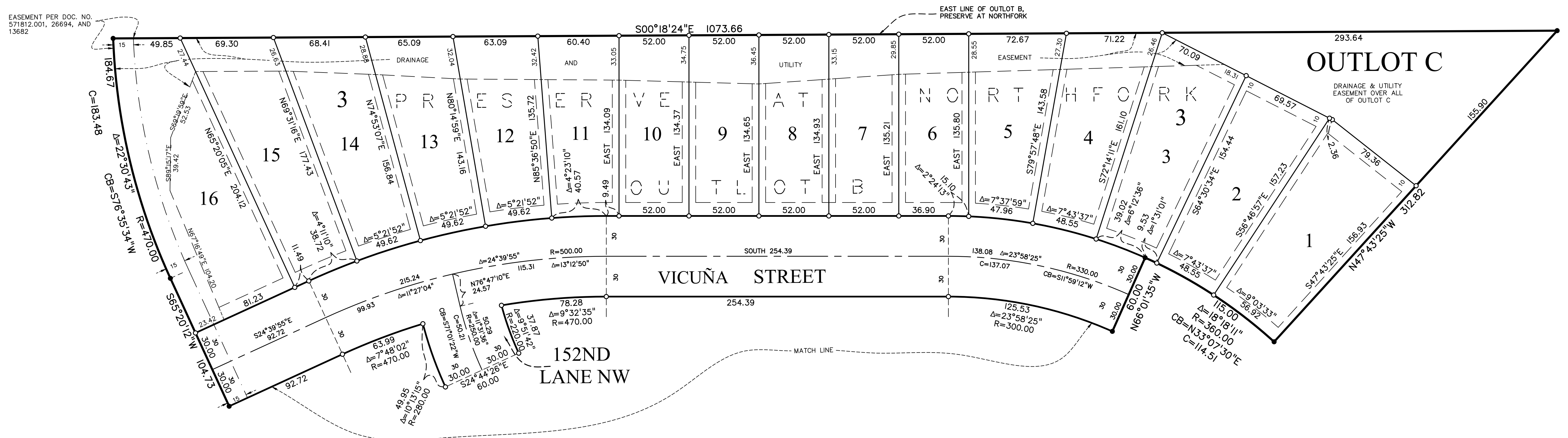
- Denotes a 1/2 inch by 14 inch iron pipe set and marked by License No. 26147.
- Denotes a Found half inch Iron Pipe marked by License No. 53642, unless shown otherwise.



The basis for the bearing system is the East line of OUTLOT B, PRESERVE AT NORTHFORK, which is assumed to bear South 00 degrees 18 minutes 24 seconds East (See sheet 2 of 4 sheets)



SATHRE-BERGQUIST, INC.



EASEMENT PER DOC. NO. 571812.001, 26694, AND 13682

EAST LINE OF OUTLOT B, PRESERVE AT NORTHFORK

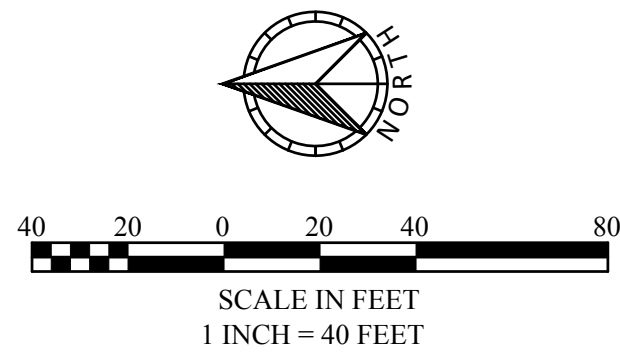
OUTLOT C

DRAINAGE & UTILITY EASEMENT OVER ALL OF OUTLOT C

VICUÑA STREET

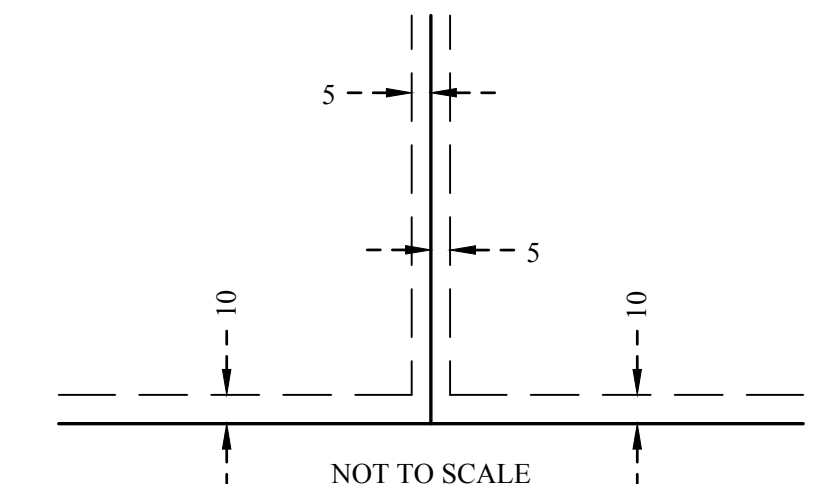
152ND LANE NW

- Denotes a 1/2 inch by 14 inch iron pipe set and marked by License No. 26147.
- Denotes a Found half inch Iron Pipe marked by License No. 53642, unless shown otherwise.

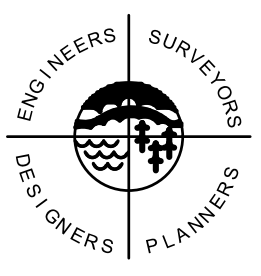


The basis for the bearing system is the East line of OUTLOT B, PRESERVE AT NORTHFORK, which is assumed to bear South 00 degrees 18 minutes 24 seconds East

DRAINAGE AND UTILITY EASEMENTS ARE SHOWN THUS:



Being 5 feet in width and adjoining lot lines, unless otherwise indicated, and 10 feet in width and adjoining right of way lines, unless otherwise indicated, as shown on the plat.



SATHRE-BERGQUIST, INC.

**PROJECT: The Preserve at Northfork : 2nd Addition**

LOCATION : RAMSEY, MINNESOTA

Engineers Estimate

PREPARED FOR : BK LAND DEVELOPMENT  
PREPARED BY : SATHRE-BERGQUIST, INC.

Date: May 25, 2021

| <u>Description</u>                | <u>Unit</u> | Quantity | Unit Price  | Cost        |
|-----------------------------------|-------------|----------|-------------|-------------|
| <b>Sanitary</b>                   |             |          |             |             |
| Mobilization - Utility            | L.S.        | 1.0      | \$5,000.00  | \$5,000.00  |
| Permits & Bonds                   | L.S.        | 1.0      | \$0.01      | \$0.01      |
| 8" PVC SDR 35 (0-13' bury)        | L.F.        | 657.0    | \$32.00     | \$21,024.00 |
| 8" PVC SDR 26 (13'-25' bury)      | L.F.        | 998.0    | \$42.00     | \$41,916.00 |
| Manhole 0-8'                      | EACH        | 8.0      | \$2,350.00  | \$18,800.00 |
| Manhole Extra Depth               | L.F.        | 43.2     | \$175.00    | \$7,560.00  |
| Furnish & Install Castings        | EACH        | 8.0      | \$555.00    | \$4,440.00  |
| 8" x 4" Wyes SDR 26               | EACH        | 46.0     | \$175.00    | \$8,050.00  |
| 4" PVC Service SDR 26             | EACH        | 46.0     | \$550.00    | \$25,300.00 |
| 4" PVC Risers SDR 26              | L.F.        | 127.0    | \$25.00     | \$3,175.00  |
| Connect to Existing               | EACH        | 1.0      | \$5,000.00  | \$5,000.00  |
| Trench Rock                       | TONS        | 455.1    | \$0.01      | \$4.55      |
| Televise                          | L.F.        | 1,655.0  | \$1.50      | \$2,482.50  |
| Insulate (-4x8x2 Sheets, 2sheets) | EACH        | 1.0      | \$1,000.00  | \$1,000.00  |
| Dewatering                        | L.S.        | 1.0      | \$65,000.00 | \$65,000.00 |

Sanitary Total: \$208,752.06

**PROJECT: The Preserve at Northfork : 2nd Addition**

LOCATION : RAMSEY, MINNESOTA

Engineers Estimate

PREPARED FOR : BK LAND DEVELOPMENT  
PREPARED BY : SATHRE-BERGQUIST, INC.

Date: May 25, 2021

| <u>Description</u>  | <u>Unit</u> | Quantity | Unit Price | Cost        |
|---|-------------|----------|------------|-------------|
| <b>Watermain -</b>  |             |          |            |             |
| Watermain 6" DIP CL 53  | L.F.        | 70.0     | \$42.00    | \$2,940.00  |
| Watermain 8" DIP CL 52  | L.F.        | 2,205.0  | \$43.00    | \$94,815.00 |
| Watermain Lowering (includes 4 - 45 degree bends) 8 inch            | EACH        | 1.0      | \$1,750.00 | \$1,750.00  |
| Connect to Existing (Remove and Dispose Plug)                       | EACH        | 3.0      | \$2,500.00 | \$7,500.00  |
| 6" Valves   | EACH        | 6.0      | \$1,350.00 | \$8,100.00  |
| 8" Valves   | EACH        | 3.0      | \$1,650.00 | \$4,950.00  |
| Valve Box Apaptor II #6 Base - By Adaptor Inc. (On All 6"-12" GV's) | EACH        | 9.0      | \$125.00   | \$1,125.00  |
| 8" x 6" Tee   | EACH        | 6.0      | \$500.00   | \$3,000.00  |
| 8" x 8" Tee   | EACH        | 1.0      | \$550.00   | \$550.00    |
| 8" Bends  | EACH        | 14.0     | \$400.00   | \$5,600.00  |
| Hydrants (WB-67-250)  | EACH        | 6.0      | \$4,250.00 | \$25,500.00 |
| 0.5' Hydrant Extension  | EACH        | 2.0      | \$600.00   | \$1,200.00  |
| 1" Services   | EACH        | 47.0     | \$1,100.00 | \$51,700.00 |
| Improved Pipe Fndtn   | L.F.        | 2,275.0  | \$0.01     | \$22.75     |

Watermain Total: \$208,752.75

**PROJECT: The Preserve at Northfork : 2nd Addition**

LOCATION : RAMSEY, MINNESOTA

Engineers Estimate

PREPARED FOR : BK LAND DEVELOPMENT

PREPARED BY : SATHRE-BERGQUIST, INC.

Date: May 25, 2021

| <u>Description</u>                     | <u>Unit</u> | <u>Quantity</u> | <u>Unit Price</u> | <u>Cost</u> |
|--|-------------|-----------------|-------------------|-------------|
| <b>Storm Sewer -</b>                   |             |                 |                   |             |
| 15" RCP - CI 5                         | L.F.        | 1,669.0         | \$45.00           | \$75,105.00 |
| 18" RCP - CI 5                         | L.F.        | 334.0           | \$50.00           | \$16,700.00 |
| 21" RCP - CL 4                         | L.F.        | 44.0            | \$55.00           | \$2,420.00  |
| Storm Sewer Tracer Wire                | L.F.        | 2,047.0         | \$1.00            | \$2,047.00  |
| 15" RCP APRON (w/ Trash Guard)         | EACH        | 9.0             | \$1,350.00        | \$12,150.00 |
| 21" RCP APRON (w/ Trash Guard)         | EACH        | 1.0             | \$1,650.00        | \$1,650.00  |
| Catchbasin(2'x3' - R3067V Casting)     | EACH        | 3.0             | \$1,350.00        | \$4,050.00  |
| Catchbasin/Manhole (4' Dia)            | EACH        | 16.0            | \$2,000.00        | \$32,000.00 |
| Storm Manhole (4' Dia)                 | EACH        | 2.0             | \$2,000.00        | \$4,000.00  |
| Furnish & Install Castings             | EACH        | 21.0            | \$685.00          | \$14,385.00 |
| Storm Sewer Inlet Protection (wimco's) | EACH        | 19.0            | \$0.01            | \$0.19      |
| Improved Pipe Fndtn                    | L.F.        | 2,047.0         | \$0.01            | \$20.47     |
| Rip Rap                                | C.Y.        | 42.0            | \$95.00           | \$3,990.00  |
| Televise                               | L.F.        | 2,047.0         | \$1.50            | \$3,070.50  |

Storm Sewer Total: \$171,588.16

**PROJECT: The Preserve at Northfork : 2nd Addition**

LOCATION : RAMSEY, MINNESOTA

Engineers Estimate

PREPARED FOR : BK LAND DEVELOPMENT

PREPARED BY : SATHRE-BERGQUIST, INC.

Date: May 25, 2021

| <u>Description</u>                       | <u>Unit</u> | Quantity | Unit Price | Cost        |
|--|-------------|----------|------------|-------------|
| <b>Street Construction</b>               |             |          |            |             |
| Mobilization - Streets                   | L.S.        | 1.0      | \$7,500.00 | \$7,500.00  |
| Permits & Bonds                          | L.S.        | 1.0      | \$0.01     | \$0.01      |
| Curb Removal & Disposal                  | L.F.        | 90.0     | \$5.00     | \$450.00    |
| Sawcut and Mill 18"                      | L.F.        | 90.0     | \$5.00     | \$450.00    |
| Subgrade Preparation                     | S.Y.        | 7,535.0  | \$1.50     | \$11,302.50 |
| Remove Temporary Cul-de-sac              | EACH        | 1.0      | \$3,500.00 | \$3,500.00  |
| Remove Temporary Access Drive            | L.S.        | 1.0      | \$5,000.00 | \$5,000.00  |
| Curb & Gutter (B618)                     | L.F.        | 330.0    | \$19.00    | \$6,270.00  |
| Curb & Gutter Surmountable (28")         | L.F.        | 3,600.0  | \$14.00    | \$50,400.00 |
| Backfill Curb & Gutter                   | L.F.        | 3,930.0  | \$1.25     | \$4,912.50  |
| 6' Wide Concrete Walk - 6" Concrete      | L.F.        | 1,950.0  | \$31.50    | \$61,425.00 |
| 10' Bit Trail                            | L.F.        | 1,890.0  | \$26.00    | \$49,140.00 |
| Ped Ramps                                | EACH        | 6.0      | \$1,750.00 | \$10,500.00 |
| 4" Class 5 Base                          | TONS        | 1,800.0  | \$16.50    | \$29,700.00 |
| 2.0" Bit Base Coarse                     | TONS        | 735.0    | \$75.00    | \$55,125.00 |
| 1.5" Bit Wear Course                     | TONS        | 550.0    | \$75.00    | \$41,250.00 |
| Tack Coat                                | GALS        | 325.0    | \$0.01     | \$3.25      |
| Regrade Boulevards after Small Utilities | L.F.        | 3,930.0  | \$0.01     | \$39.30     |
| Restoration                              | L.S.        | 1.0      | \$2,500.00 | \$2,500.00  |
| Blvd Sod & Silt Fence                    | L.F.        | 3,930.0  | \$1.50     | \$5,895.00  |

**PROJECT: The Preserve at Northfork : 2nd Addition**

LOCATION : RAMSEY, MINNESOTA

Engineers Estimate

PREPARED FOR : BK LAND DEVELOPMENT

PREPARED BY : SATHRE-BERGQUIST, INC.

Date: May 25, 2021

| Description                      | Unit | Quantity | Unit Price | Cost       |
|----------------------------------|------|----------|------------|------------|
| Adjust Castings-Base Course      | EACH | 10.0     | \$500.00   | \$5,000.00 |
| Adjust Castings - Wear Course    | EACH | 10.0     | \$0.01     | \$0.10     |
| Adjust Gate Valves - Base Course | EACH | 4.0      | \$400.00   | \$1,600.00 |
| Adjust Gate Valves - Wear Course | EACH | 4.0      | \$0.01     | \$0.04     |
| Street Name Signs                | EACH | 4.0      | \$450.00   | \$1,800.00 |
| Street Stop Signs - R1-1         | EACH | 2.0      | \$400.00   | \$800.00   |
| Conduit Crossings (estimated)    | EACH | 10.0     | \$750.00   | \$7,500.00 |

Street Base Total: \$362,062.70

SUMMARY :

**PROJECT: The Preserve at Northfork : 2nd Addition**

LOCATION : RAMSEY, MINNESOTA

PREPARED FOR : BK LAND DEVELOPMENT  
PREPARED BY : SATHRE-BERGQUIST, INC.

Date: May 25, 2021

Engineers Estimate

| <u>Description</u> | <u>Unit</u> | Quantity | Unit Price          | Cost                       |
|--------------------|-------------|----------|---------------------|----------------------------|
|                    |             |          | Sanitary            | <u>\$208,752.06</u>        |
|                    |             |          | Watermain -         | <u>\$208,752.75</u>        |
|                    |             |          | Storm Sewer -       | <u>\$171,588.16</u>        |
|                    |             |          | Street Construction | <u>\$362,062.70</u>        |
|                    |             |          | <b>Total</b>        | <b><u>\$951,155.67</u></b> |

**CITY OF RAMSEY**  
**DEVELOPMENT AGREEMENT FOR PRESERVE AT NORTHFORK SECOND ADDITION**

This Agreement (hereinafter the “Agreement”) is dated as of this \_\_\_\_th day of June, 2021 and is by and between the **CITY OF RAMSEY**, a Minnesota municipal corporation (the “**CITY**”) and BK Land Development LLC, a Limited Liability Corporation (LLC) under the laws of State of Minnesota (the “**PERMITTEE**”).

**Recitals**

- A. The **PERMITTEE** is the owner of land legally described on the attached Exhibit A (the “Subject Property”).
- B. The **PERMITTEE** has received approval from the **CITY** to subdivide the Subject Property and plat the same as Preserve at Northfork Second Addition (the “Plat”).

**Agreement**

- 1. Recitals. Recitals incorporated. The recitals stated above are hereby incorporated into this Agreement and are made part of this Agreement by reference.
- 2. Conditions of Approval. The **CITY** has approved the Plat subject to satisfaction of the following conditions subsequent:
  - a. The **PERMITTEE’S** Execution of this Agreement. That the **PERMITTEE** enter into this Agreement.
  - b. Marketable Title. That prior to recording the Plat, the **PERMITTEE** shall provide the **CITY** with proof of marketable title to the Subject Property either through a currently certified abstract, registered property abstract or title insurance commitment or policy.
  - c. Proof of Authority. That the **PERMITTEE** provide proof that the respective governing boards of the **PERMITTEE** have authorized the **PERMITTEE’S**

execution of this Agreement. This proof of authority may be satisfied by providing the **CITY** with a certified copy of the minutes of the governing board of each entity which grants such authority.

3. The Plans. The term “Plans” as used in this Agreement means the Final Plat Plans prepared by Sathre-Bergquist, Inc, dated March 26, 2021. The Plans remain subject to: (a) **CITY** Staff’s review and approval of the Plans to, among other things, confirm that the revisions requested in the **CITY** Staff’s review letter have been made; and (b) such further revisions as the **PERMITTEE** may propose and the **CITY** approves. The Plans shall not be attached to this Agreement, but are in the **CITY’S** files.
4. Stage I Improvements. The public improvements the **PERMITTEE** will construct or install are as follows:
  - a. Trunk and lateral sanitary sewer.
  - b. Trunk and lateral water main.
  - c. Storm drainage facilities (when specified).
  - d. Stormwater maintenance through 90 percent buildout.
  - e. Streets.
  - f. Concrete curb and gutter (urban).
  - g. Street traffic control signals.
  - h. Lot grading.
  - i. Trail development.
  - j. Sidewalks.
  - k. Electricity (within one-fourth mile).
  - l. Phone (within one-fourth mile).
  - m. Natural gas (within one-fourth mile).
  - n. Boulevard sodding.
  - o. Water shut off boxes.
  - p. Landscaping

(the “Stage I Improvements”).

The **PERMITTEE** agrees to construct the Stage I Improvements according to the terms and conditions of this Agreement and in accordance with the Plans and the City Code. Per City Code Section 117-615, the **PERMITTEE** shall provide the **CITY** with a set of reproducible as-built plans in Computer Aided Drafting (CAD) format upon completion of the Stage I Improvements and acceptance by the **CITY**. As as-built plans are a required Stage I Improvement item per City Code Section 117-615, the **CITY** will not release in its entirety the required Stage I Improvement Financial Guarantee noted in paragraph #6 below until such as-built plans are received by the **CITY**. Additionally, the **PERMITTEE** agrees to provide to the **CITY** the plans in CAD format prior to the commencement of construction of the Stage I Improvements.

5. Lot Corner Staking. The **PERMITTEE** must install lot corner stakes at all lot corners.
6. Installation of the Stage I Improvements. The **PERMITTEE** shall obtain all necessary permits from all governmental agencies before commencing construction of the Stage I Improvements. The **PERMITTEE** must provide the **CITY** with copies of all necessary permits from other governmental agencies prior to or when the **PERMITTEE** applies for

a building permit to construct improvements on a lot within the Plat. Within thirty (30) days after the completion of the Stage I Improvements, the **PERMITTEE** shall provide the **CITY** with a complete set of reproducible “As Built” plans for the Stage I Improvements.

7. Time of Performance for the Stage I Improvements. The **PERMITTEE** must complete the Stage I Improvements within one (1) year after the recording of the Plat.
8. Ownership of the Stage I Improvements. The **PERMITTEE** owns the Stage I Improvements until the **CITY’S** acceptance of the Stage I Improvements. Title to the Stage I Improvements automatically passes to the **CITY** upon the **CITY’S** written acceptance of the Stage I Improvements. Except to the extent the **CITY** has accepted all or portions of the Stage I Improvements, in writing, prior to the lapse, expiration, or other termination of the **CITY’S** financial guaranty described in Section 6 and except to the extent the **CITY** and the **PERMITTEE** may agree, in writing, to defer the **CITY’S** acceptance of certain specified Stage I Improvements, the **CITY** is deemed to have accepted the Stage I Improvements when the **CITY** releases the financial guaranty described in Section 12 or allows such financial guarantee to lapse, expire or otherwise terminate.
9. Stage I Improvements License. The **PERMITTEE** hereby grants the **CITY** and the **CITY’S** agents, employees, officers, and contractors an irrevocable license to enter the Subject Property to perform all necessary work and/or inspections the **CITY** deems appropriate during the **PERMITTEE’S** installation of the Stage I Improvements. The license shall expire after the **CITY** accepts ownership of Stage I Improvements.
10. Stage II CITY Improvements. The public improvements the **PERMITTEE** must construct or install are as follows:
  - a. Street lights per agreement with Connexus Energy
  - b. Installation of survey monumentation.

(the “Stage II Improvements”). The **PERMITTEE** must complete the construction of the Stage II Improvements within one (1) year after the date upon which the Plat is recorded.

**PERMITTEE** must install the Stage II Improvements in accordance with the Plans. Per City Code Section 117-615, the **PERMITTEE** shall provide the **CITY** with a set of reproducible as-built plans in Computer Aided Drafting (CAD) format upon completion of the Stage II Improvements and acceptance by the **CITY**. As as-built plans are a required Stage II Improvement item per City Code Section 117-615, the **CITY** will not release the required Stage I Improvement Financial Guarantee noted in paragraph #6 above until **CITY** has received the as-built plans. Additionally, the **PERMITTEE** agrees to provide to the **CITY** the plans in CAD format prior to the commencement of construction of the Stage II Improvements.

11. Required Private Improvements. *Intentionally deleted.*
12. Financial Guaranty for Stage I Improvements, Stage II Improvements, and Required Private Improvements. The **PERMITTEE** shall provide a financial guarantee to the **CITY**

guaranteeing the construction of the Stage I Improvements, Stage II Improvements, Required Private Improvements, and their timely completion. The **PERMITTEE** shall be responsible for a financial guarantee in the amount of **(\$727,955)**, which amount is 75% of the **CITY** Engineer's estimated cost of the Stage I Improvements and 10% of the Grading Agreement for the site (\$145,884). Upon completion of Stage I Improvements (including the removal of “temporary” erosion control measures as identified in the approved Grading Plan), acceptance by the **CITY**, supported by appropriate lien waivers, The **PERMITTEE** may request a reduction in the amount of the financial guarantee.

13. Inspection Fees for the Stage I Improvements, Stage II Improvements, and Required Private Improvements. The **PERMITTEE** shall provide an inspection fee to the **CITY** to inspect the Stage I Improvements, Stage II Improvements, and Required Private Improvements. The **PERMITTEE** shall be responsible for an inspection fee in the amount of **(\$23,779)**, which amount is 5% of the City Engineer’s estimated cost of the Stage I Improvements, Stage II Improvements, and Required Private Improvements. The inspection fee must be in the form of a cash escrow. The **PERMITTEE** may request a refund of the remaining balance in the escrow upon completion of the Stage I Improvements, Stage II Improvements, and Required Private Improvements, acceptance by the **CITY**.

14. Warranty for Stage I and Stage II Improvements. The **PERMITTEE** shall provide a one year warranty in the amount of **\$237,789.00**, which is 25% of the cost of the Stage I and Stage II Improvements. Said warranty shall be in force for one year following the final acceptance of any required improvements and shall guarantee satisfactory performance of said improvement. The warranty must be in the form of a Letter of Credit in a form acceptable to the **CITY’S** Finance Director or a cash escrow.

15. Maintenance Guarantee for Landscaping. It is herein agreed that the **PERMITTEE** shall provide the **CITY** a maintenance guarantee to ensure the survival of the plantings. Said maintenance guarantee shall consist of cash or a Letter of Credit, approved as to form by the **CITY**, in the amount of \$28,800. [# plantings (320 trees) x cost/planting (\$300/tree x 30% average non-survival rate, which shall be in effect for a two-year period commencing on the date of the **CITY’S** acceptance of said plantings as part of the Required Private Improvements.

At the end of the two-year period, the maintenance guarantee shall be returned to the **PERMITTEE**. The determination that all plantings that have been planted in accordance with the Site Plan have either survived or have been replaced shall be made by the **CITY**. In the event the **PERMITTEE** fails to maintain the required plantings for a two-year period, the City Council may order the replacement of plantings with **CITY** day labor and/or by letting contracts and draw upon the escrow for payment. Only the City Council shall have the authority to direct replacement of the plantings and withdraw from the escrow account. The **PERMITTEE** hereby grants permission and a license to the **CITY** and/or its contractors and assigns to enter upon the Site for the purpose of replacing plantings in the event of the **PERMITTEE’S** default.

16. Street Cleaning and Clean Up. After the street surfacing that is a part of the Stage I Improvements is installed, the **PERMITTEE** shall clear any soil, earth, or debris from the streets. From time to time, the **CITY** may remove accumulations of soil, earth, and debris from the streets resulting from the construction of the Stage I Improvements. It shall be the **PERMITTEE’S** responsibility to pay the costs associated with this necessary street

cleaning. Invoices from the **CITY** to the **PERMITTEE** for such costs shall be paid within fifteen (15) days of the date of the invoice.

17. Payment of Development Fees. The **PERMITTEE** must pay to the **CITY** the fees described on Exhibit B which may include, but are not limited to, Park Land Dedication Fees, Trail Development Fees, Sanitary Sewer Connection (Trunk) Fees, Water Connection (Trunk) Fees, Sanitary Sewer Lateral Fees, Water Lateral Fees, Storm Management Fees, Street Light as well as Street Light Operation and Maintenance Fees.
18. Requirements for Building and Occupancy Permits.
  - a. No building permit for any lot in the Plat shall be issued until the **PERMITTEE** has: (a) installed a Class 5 driving surface to within 300 feet of the structure; (b) provided the **CITY** Building Official with a Certificate of Survey; c.) the financial guaranty described in Section 6 to the **CITY**; d.) obtained all necessary permits from the Lower Rum River Watershed Management Organization and has provided a copy of such permit to the **CITY**; and
  - b. No occupancy permit for any lot in the Plat shall be issued until the **PERMITTEE** has: (a) constructed vehicular access to the lot, including the installation of at least one layer of bituminous surfacing; (b) constructed all utilities and storm water facilities this Contract requires to serve the lot and such utilities and storm water facilities are in place, operational and accepted by the **CITY**; (c) for lots that have a slope of less than 2%, provided the **CITY** with a certificate of grading, prepared by a licensed (State of Minnesota) professional land surveyor, certifying that the flattest grade on the lot is 1% or greater; and (d) installed and planted the sod and landscaping that are required as a part of the Stage I Improvements.
19. **PERMITTEE Defaults.** If the **PERMITTEE** defaults in the performance of one or more of the **PERMITTEE'S** obligations under this Contract, i) the **CITY** gives the **PERMITTEE** thirty (30) days written notice of the default and ii) the **PERMITTEE** fails to cure the default within said thirty (30), then the **CITY** may pursue any and all remedies available at law or in equity including, but not limited to, the following:
  - a. The **CITY** may, at its option, perform or engage one or more third parties to perform the **PERMITTEE'S** obligations. If, in the reasonable judgment of the **CITY'S** staff, the **PERMITTEE'S** default creates an immediate risk to public health or safety, the **CITY** may perform or engage one or more third parties to perform the work before the **CITY** provides the notice described in the initial paragraph of this Section, but the **CITY** must use commercially reasonable efforts to notify the **PERMITTEE** as promptly as possible that the **CITY** is undertaking to perform the **PERMITTEE'S** obligation or obligations. If the **CITY** performs one or more obligations of the **PERMITTEE**, the **PERMITTEE** must reimburse the **CITY** for any costs or expenses the **CITY** incurs, including costs and expenses for **CITY** staff time, to perform the work within 30 days after the **CITY** notifies the **PERMITTEE**, in writing, of the costs and expenses the **CITY** incurred to perform the work. If the **PERMITTEE** does not reimburse the **CITY** within said 30 day period, the **CITY** may pursue any remedies available to the **CITY** either at law or in equity or, in the alternative, the **CITY** may draw on the financial guaranty

the **PERMITTEE** has provided to the **CITY** pursuant to this Agreement to reimburse itself for the expenses the **CITY** incurs to perform the work. This Agreement is a license for the **CITY** to act, and it shall not be necessary for the **CITY** to seek a Court Order for permission to enter the **PERMITTEE** Property. As an alternative to seeking recovery from the **PERMITTEE** or the financial guaranty, the **CITY** may levy special assessments against the **PERMITTEE** Property in accordance with Minnesota Statutes Section 429, and the **PERMITTEE**, for itself and its successors in title, hereby expressly waives any and all substantive and procedural objections or defenses the **PERMITTEE** may have to such special assessments;

- b. The **CITY** may commence an action in Anoka County District Court to pursue any remedy available to the **CITY** at law or in equity including, but not limited to, injunctive relief;
- c. The **CITY** may refuse to grant building permits for improvements to be constructed on any lots within the Plat until the **PERMITTEE** has cured all of its defaults; and
- d. The **CITY** may draw upon all or any portion of the financial guaranty the **PERMITTEE** has provided to the **CITY** pursuant to Section 6 and (i) use all or any portion of the proceeds from the financial guaranty to reimburse the **CITY** pursuant to subsection (a) above; (ii) use all or any portion of the proceeds from the financial guaranty to satisfy any judgment the **CITY** obtains against the **PERMITTEE** pursuant to subsection (b) above; (iii) use all or any portion of the proceeds to reimburse the **CITY** pursuant to Section 19 (j) below; and (iv) hold all or any portion of the proceeds for a reasonable time for the future application as described in subsections (i), (ii) and (iii) of this Section 18(d).

20. Miscellaneous.

- a. Invalidity of Any Section. If any portion, section, subsection, sentence, clause, paragraph or phrase of this Agreement is for any reason invalid, such decision shall not affect the validity of the remaining portion of this Agreement.
- b. Written Amendments Only. The action or inaction of the **CITY** or the **PERMITTEE** shall not constitute a waiver or amendment to the provisions of this Agreement. To be binding, amendments or waivers shall be in writing, signed by the parties, and approved by a resolution of the **CITY** Council. The **CITY'S** or the **PERMITTEE'S** failure to promptly take legal action to enforce this Agreement shall not be a waiver or release.
- c. Compliance with Laws and Regulations. The **PERMITTEE** represents to the **CITY** that the Plat complies with all **CITY**, County, metropolitan, State, and Federal laws and regulations, including but not limited to: subdivision ordinances,

zoning ordinances and environmental regulations. If the **CITY** determines that the Plat does not comply, the **CITY** may, at its option, refuse to allow any construction or development work in the Plat until the **PERMITTEE** does comply. Upon the **CITY'S** demand **PERMITTEE** shall cease work until there is compliance.

- d. Mailbox Locations. If the **PERMITTEE** desires to construct mailboxes within the public right of way, the **PERMITTEE** agrees that the placement of mailboxes along public streets is subject to the approval by the **CITY**. Utility locates will be necessary.
  
- e. Boulevard and Wetland Restoration. The **PERMITTEE** shall be responsible for the cost of establishing seed in all boulevards within thirty (30) days of the completion of the street improvements, and restoring all other areas disturbed by the development grading operation in accordance with the approved Grading and Erosion Control plan. The **PERMITTEE** shall be responsible for the cost of cleaning any soil, earth, or debris from the wetlands within and adjacent to this Plat resulting from grading performed in the development of the Plat.
  
- f. Construction, Hours and Entrance Signs. The **CITY** restricts construction and delivery hours to Monday through Saturday 7:00 a.m. to 10:00 p.m. The **PERMITTEE** is required to provide a sign at each entrance point stating delivery and construction operation hours. Said signs are not to exceed eighty (80) square feet in size and must be clearly visible at all times during the construction period.
  
- g. Construction Site Maintenance. The **PERMITTEE** shall adhere to all of the **CITY** ordinances relating to, but not limited to, dumping of garbage, site development, construction debris, open burning, etc. The **CITY** reserves the right to withhold permits, inspections, or certificates of occupancy to correct violations relating to construction site maintenance.
  
- h. Estimated Cost. It is understood and agreed that cost amounts set forth in this Agreement as to Stage I, Stage II, and Required Private Improvements, unless qualified as fixed amounts, are estimated. The **PERMITTEE** agrees to pay the entire cost of said improvements including interest, engineering and legal fees related thereto.
  
- i. Plat Approval Expenses. The **PERMITTEE** agrees that it will pay to **CITY** all **CITY** expenses incurred in the approval of the Plat, including, but not limited to, administration expenses, engineering and legal fees. Said expenses incurred after recording of the Final Plat shall also be paid within said fifteen (15) day billing period. Failure to pay the **CITY'S** expenses within the fifteen (15) day billing period will permit the **CITY** to draw upon any of the escrows required by this Agreement for payment.

- j. Reimbursement to the CITY. The **PERMITTEE** agrees to reimburse the **CITY** for all costs incurred by the **CITY** in defense or enforcement of this Agreement, or any portion thereof, including court costs and reasonable engineering and attorney’s fees.
  
- k. Certificate of Occupancy. The term “Certificate of Occupancy” as used in this Agreement shall be defined as a document issued by the **CITY’S** Building Official, which authorizes the structure to be used for its intended purposes.
  
- l. Notices. Required notices shall be in writing, and shall be either hand delivered to the Parties, its employees or agents, or mailed to them by certified or registered mail at the following address:

**TO PERMITTEE:**

BK Land Development, LLC  
Attn: Zach Brown and Luke Konewko  
13311 Arrowood Ln  
Dayton, MN 55327

**TO THE CITY:**

City of Ramsey  
Attn: Community Development Director  
7550 Sunwood Drive NW  
Ramsey, MN 55303

*[The remainder of this page is intentionally left blank.]*





**EXHIBIT A**

**Legal Description of the Subject Property**

OUTLOT B, PRESERVE AT NORTHFORK, Anoka County, Minnesota

**EXHIBIT B**

**Fees Payable to the City**

|  |           |                        |         |                  |                                 |
|--|-----------|------------------------|---------|------------------|---------------------------------|
| <b>Park Dedication and Trail Development</b>       |           |                        |         |                  |                                 |
| Park Dedication<br>0-12 Units per acre; or         | 39        | per unit               | \$3,500 | \$136,500        |                                 |
|  | 27        | unit credit            | \$3,500 | -\$94,500        |                                 |
| Trail Development                                  | 39        | per unit               | \$1,000 | \$39,000         |                                 |
| <b>Subtotal Park and Trail Development</b>         |           |                        |         | <b>\$81,000</b>  |                                 |
| <b>Water and Sewer Fees</b>                        |           |                        |         |                  |                                 |
| Water Trunk (Connection)                           | 39        | per unit               | \$1,852 | \$72,228         |                                 |
| Sanitary Sewer Trunk (Connection)                  | 39        | per unit               | \$1,274 | \$49,686         |                                 |
| <b>Subtotal Water and Sewer Fees</b>               |           |                        |         | <b>\$121,914</b> |                                 |
| <b>Stormwater Management Fees</b>                  |           |                        |         |                  |                                 |
| Stormwater Management                              | 39        | per unit               | \$502   | \$19,578         |                                 |
| <b>Subtotal Stormwater Management</b>              |           |                        |         | <b>\$19,578</b>  |                                 |
| <b>GRAND TOTAL FOR DEVELOPMENT FEES</b>            |           |                        |         | <b>\$222,492</b> |                                 |
| <b>Sureties and Inspection Fees</b>                |           |                        |         |                  |                                 |
| Performance Surety (returned when complete)        | \$951,156 | cost of improvement    | 75%     | \$713,367        |                                 |
| Grading Surety (10% of original grading agreement) | \$145,884 | total letter of credit | 10%     | \$14,588         |                                 |
|  |           |                        |         | <b>\$727,955</b> | <b>Cash or Letter of Credit</b> |
| Engineering Inspection Fee                         | \$951,156 | cost of improvement    | 3%      | <b>\$23,779</b>  | <b>Cash Escrow</b>              |

Councilmember \_\_\_\_\_ introduced the following resolution and moved for its adoption:

**RESOLUTION #21-152**

**RESOLUTION APPROVING DEVELOPMENT AGREEMENT FOR  
PRESERVE AT NORTHFORK SECOND ADDITON**

**WHEREAS**, Preserve at Northfork, LLC, hereafter referred to as “Developer”, properly applied for Final Plat approval of the legally described in Exhibit A, attached hereto:

OUTLOT B, PRESERVE AT NORTHFORK, Anoka County, Minnesota

(the ‘Subject Property’); and

**WHERAS**, the City Council approved the Final Plat for Preserve at Northfork Second Addition at their regular meeting on April 27, 2021 contingent upon the Developer entering into a Development Agreement with the City; and

**WHERAS**, the City Council approved the Development Agreement on June 8, 2021.

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF RAMSEY, ANOKA COUNTY, STATE OF MINNESOTA, as follows:**

1. That the Ramsey City Council hereby grants Development Agreement approval for The Preserve at Northfork Second Addition contingent upon the following conditions
  - a. Subject to final review to legal form by the City Attorney and City Engineer.
2. That the Ramsey City Council hereby releases the Subject Property from the previous grading agreement authorized via Resolution #20-161.
3. That the Ramsey City Council hereby authorizes Staff to execute any documents related to the above approvals.

The motion for the adoption of the foregoing resolution was duly seconded by Councilmember \_\_\_\_\_, and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

and the following abstained:

and the following were absent:

whereupon said resolution was declared duly passed and adopted by the Ramsey City Council this 8<sup>h</sup> day of June, 2021.

\_\_\_\_\_  
Mayor

**ATTEST:**

---

City Clerk

Meeting Date: 06/08/2021

By: Bria Raines, Community Development

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### Information

#### Title

Adopt Resolution #21-153 Granting an Extension to a Previous Approval of a Conditional Use Permit (CUP) for a Religious Institution, Connections Church (Project No. 20-125)

#### Purpose/Background:

On September 22, 2020, Council approved a Conditional Use Permit (CUP) for a religious institution, Connections Church (the "Applicant"), at the property generally known as PID 34-32-34-14-0014 (the "Subject Property"). The property is approximately 7.11 acres, is south of Highway 10, north of Riverdale Drive, east of 6650 Highway 10 NW and west of 6440 Highway 10 NW (Comfort Suites).

The Applicant has requested an extension of 18-months for the CUP in order to fundraise and coordinate improvements with Highway 10 efforts. The Applicant has been actively involved in Highway 10 planning, and Riverdale Drive reconstruction efforts (e.g. aligning proposed accesses).

#### Notification:

Notification is not required.

#### Observations/Alternatives:

The Applicant noted in the Conditional Use Permit (CUP) that this project will take fundraising from its members. Member fundraising requires more time than outlined in the CUP. Additionally, the Applicant is waiting to see what the approved timeframe is for Highway 10 reconstruction to see what impacts there will be for this parcel, which Staff agrees is a reasonable reason for waiting to build. Since this parcel is currently vacant, a previously proposed design showed impacts on this site.

All of the originally approved conditions of the permit are proposed to stay the same, with the exception of the time period for starting work on the permit. It is standard condition of all City resolutions that if the work does not start within one (1) year, the permit will automatically expire. This is a standard condition to protect the City from having to allow uses that may not fit on a site any longer, and require that site plans are updated to current code requirements.

Staff recommends extending the timeframe for the work to start onsite and has written the attached CUP with an 18 month extension.

#### Funding Source:

The Applicant is responsible for all costs associated with review of the project.

#### Recommendation:

Staff recommends approving an extension of the Conditional Use Permit by 18-months to March 2023.

#### Action:

Motion to adopt Resolution #21-153 approving an extension until March 2023 for the Conditional Use Permit for a religious institution, Connections Church.

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## Attachments

Site Location Map

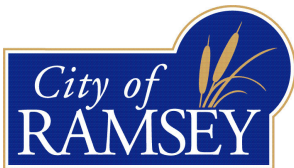
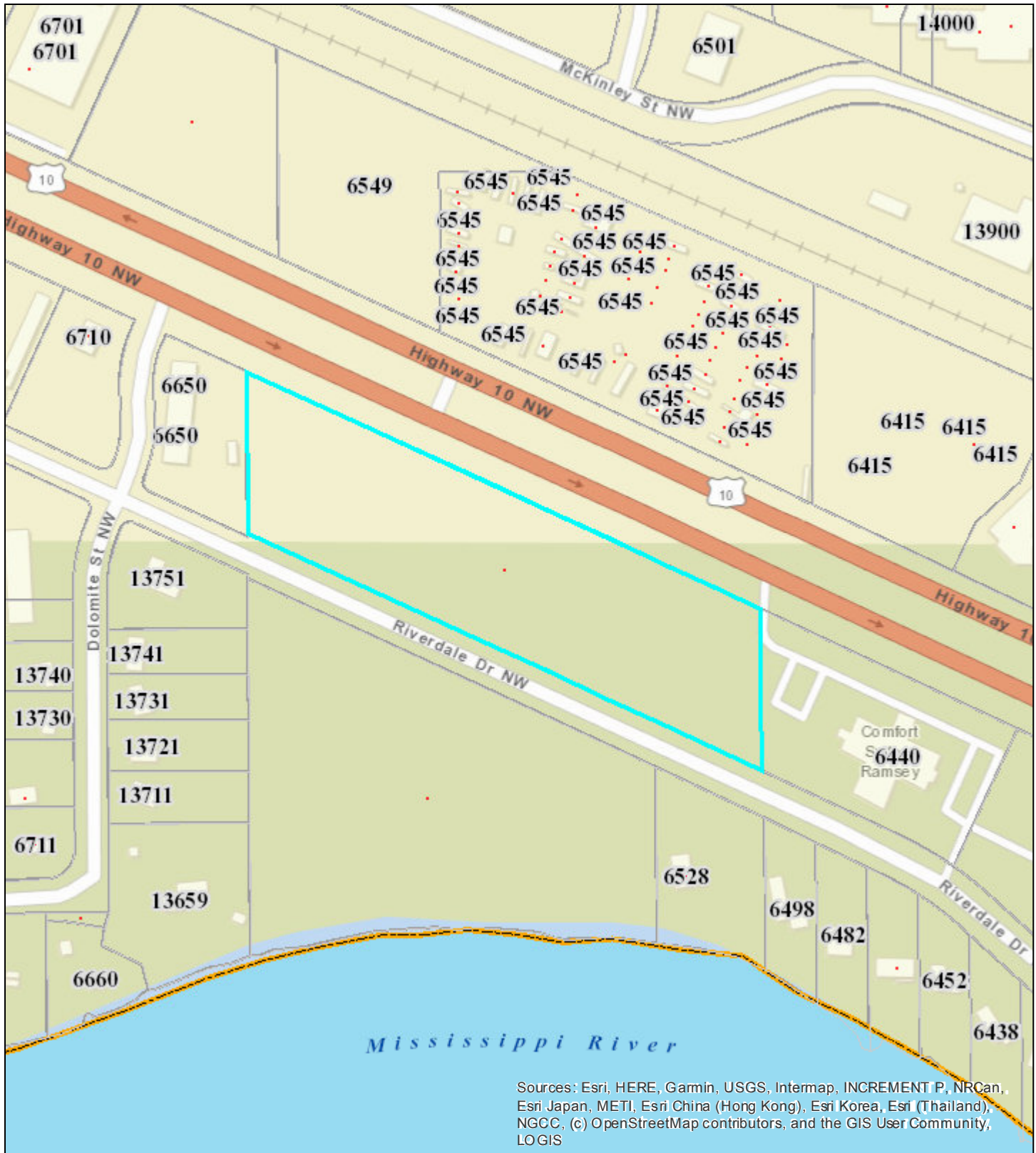
Approved Conditional Use Permit

Resolution #21-153

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### Form Review

| <b>Inbox</b>                    | <b>Reviewed By</b> | <b>Date</b>                     |
|---------------------------------|--------------------|---------------------------------|
| Tim Gladhill                    | Tim Gladhill       | 06/03/2021 08:26 AM             |
| Tim Gladhill                    | Tim Gladhill       | 06/03/2021 09:11 AM             |
| Tim Gladhill                    | Tim Gladhill       | 06/03/2021 09:34 AM             |
| Kurt Ulrich                     | Kurt Ulrich        | 06/03/2021 02:18 PM             |
| Form Started By: Bria Raines    |                    | Started On: 05/24/2021 10:44 AM |
| Final Approval Date: 06/03/2021 |                    |                                 |



### Site Location Map

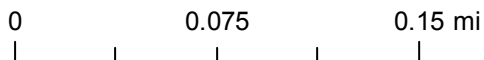
34-32-25-14-0014

#### Legend

- Site
- Parcels



August 10, 2020



Councilmember Riley introduced the following resolution and moved for its adoption:

**RESOLUTION #20-190**

**RESOLUTION APPROVING A CONDITIONAL USE PERMIT FOR CONNECTIONS CHURCH**

**RECITALS**

1. Kinghorn Construction and Connections Church, hereafter referred to as “Applicant”, has properly applied for a Conditional Use Permit for a religious institution at the property generally known as PID 34-32-34-14-0014, on the land legally described as  
  
Tract A Registered Land Survey Number 119, Anoka County, Minnesota (the ‘Subject Property’); and
2. The Subject Property is approximately 7.11 acres in size; and
3. The Subject Property is zoned B-2 Business District; and
4. Religious Institutions are a Conditional Use in the B-2 Business District; and
5. The Planning Commission met and held a public hearing on September 3, 2020 and the minutes of such are incorporated by reference; and
6. The Applicant has requested a Conditional Use Permit prior to formal site plan in order to allow the Applicant and Connections Church members time to fundraise for the new building; and
7. This permit shall be contingent upon future site plan approval; and
8. The City Council reviewed and approved the requested on September 22, 2020.

**FINDINGS OF FACT**

1. That the proposed use will not adversely impact traffic in the area.
2. That the proposed use will not be dangerous or detrimental to persons residing or working in the vicinity of the use or to the public welfare.
3. That the proposed use will not substantially or adversely impair the use, enjoyment or market value of surrounding properties.
4. That the proposed use will be operated and maintained so as to be harmonious and appropriate in appearance with the existing or intended character of the general vicinity and such use will not change the essential character of the area.

5. That the proposed use will not create additional requirements at public cost for public facilities and services.
6. That the proposed use will not be detrimental to the economic welfare of the community.
7. That the proposed use will not be disturbing or hazardous to existing or future neighboring uses.
8. That the proposed use will not involve uses, activities, processes, materials and equipment and conditions of operation that may be detrimental to any persons, property or the general welfare, by reason of excessive production of traffic, noise, smoke, or glare.
9. That the proposed use will be in accordance with the objectives of the intent of Section 117-51 Conditional Use Permits of the City Code.

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF RAMSEY, ANOKA COUNTY, STATE OF MINNESOTA, as follows:**

- 1) That the Ramsey City Council hereby grants a Conditional Use Permit (the “Permit”) for Connections Church contingent upon the following:

**CONDITIONS**

1. That this **Permit** allows for a religious institution on the **Subject Property**.
2. That this **Permit** is contingent upon an approved site plan for the use within one (1) year from the date of approval (September 22, 2021). If no site plan is approved within one (1) year, then the Permit shall expire. The Applicant may request extensions to this permit.
3. That the **Permittee** shall maintain the Subject Property in compliance with City Code Sections 117-356 (Commercial and Industrial Development Off-Street Parking), Chapter 117 (Zoning and Subdivisions), Article II (Zoning) Division 8 (Signs), and Chapter 30 (Nuisances) at all times.
4. That the **Permittee** shall obtain all necessary permits to complete any required building modifications.
5. That this **Permit** shall be perpetual in duration as long as the terms are herein complied with.
6. That the **Permittee** shall be responsible for all City costs incurred in administering and enforcing this Permit.
7. That the City Administrator, or his/her designee, shall have the right to inspect the premises for compliance and safety purposes annually or at any time, upon reasonable request.

8. That the City may amend this Permit based upon the future site plan if so needed once a site plan is submitted.
9. There shall never be parking related to the use on Riverdale Drive.
10. Contingent upon Staff Review in ProjectDox and City Engineer approval.

The motion for the adoption of the foregoing resolution was duly seconded by Councilmember Kuzma, and upon vote being taken thereon, the following voted in favor thereof:

Mayor LeTourneau  
Councilmember Riley  
Councilmember Kuzma  
Councilmember Menth  
Councilmember Musgrove  
Councilmember Specht

and the following voted against the same:

None

and the following abstained:

None

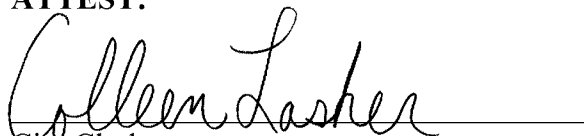
and the following were absent:

Existing Vacancy

Whereupon said resolution was declared duly passed and adopted by the Ramsey City Council this the 22<sup>nd</sup> day of September, 2020.

  
\_\_\_\_\_  
Mayor

**ATTEST:**

  
\_\_\_\_\_  
City Clerk

Councilmember \_\_\_\_\_ introduced the following resolution and moved for its adoption:

**RESOLUTION #21-153**

**RESOLUTION GRANTING AN EXTENSION TO A PREVIOUS APPROVAL OF A CONDITIONAL USE PERMIT (CUP) FOR A RELIGIOUS INSTITUTION, CONNECTIONS CHURCH (PROJECT NO. 20-125)**

**RECITALS**

1. The City of Ramsey received an application from Kinghorn Construction and Connections Church, hereafter referred to as “Applicant”, requesting a Conditional Use Permit for a religious institution at the property generally known as PID 34-32-34-14-0014, on the land legally described as  
  
Tract A Registered Land Survey Number 119, Anoka County, Minnesota (the ‘Subject Property’); and
2. The Subject Property is approximately 7.11 acres in size; and
3. The Subject Property is zoned B-2 Business District; and
4. Religious Institutions are a Conditional Use in the B-2 Business District; and
5. That on September 3, 2020, the Planning Commission conducted a Public Hearing and recommended City Council approve the requested Conditional Use Permit; and
6. That on September 22, 2020, the City Council adopted Resolution #20-190 granting the Conditional Use Permit for a religious institution; and
7. That the Applicant has requested an 18-month extension for the Conditional Use Permit, prior to formal site plan, in order to allow the Applicant and Connections Church members more time to fundraise for the new building.

**FINDINGS OF FACT**

1. That the proposed use will not adversely impact traffic in the area.
2. That the proposed use will not be dangerous or detrimental to persons residing or working in the vicinity of the use or to the public welfare.
3. That the proposed use will not substantially or adversely impair the use, enjoyment or market value of surrounding properties.

4. That the proposed use will be operated and maintained so as to be harmonious and appropriate in appearance with the existing or intended character of the general vicinity and such use will not change the essential character of the area.
5. That the proposed use will not create additional requirements at public cost for public facilities and services.
6. That the proposed use will not be detrimental to the economic welfare of the community.
7. That the proposed use will not be disturbing or hazardous to existing or future neighboring uses.
8. That the proposed use will not involve uses, activities, processes, materials and equipment and conditions of operation that may be detrimental to any persons, property or the general welfare, by reason of excessive production of traffic, noise, smoke, or glare.
9. That the proposed use will be in accordance with the objectives of the intent of Section 117-51 Conditional Use Permits of the City Code.

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF RAMSEY, ANOKA COUNTY, STATE OF MINNESOTA, as follows:**

That the Ramsey City Council hereby grants approval of an 18-month extension to initiate the Conditional Use Permit, originally approved by Resolution #20-190. The conditional use permit shall now automatically expire if the use is not initiated by March 2023, and initiation shall be considered an approved site plan

The motion for the adoption of the foregoing resolution was duly seconded by Councilmember \_\_\_\_\_, and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

and the following abstained:

and the following were absent:

None

Whereupon said resolution was declared duly passed and adopted by the Ramsey City Council this the 8<sup>th</sup> day of June, 2021.

---

Mayor

**ATTEST:**

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City Clerk

**CC Regular Session**

**5. 11.**

**Meeting Date:** 06/08/2021

**By:** Sean Sullivan, Community  
Development

---

**Information**

**Title:**

Adopt Resolution #21-154 Approving Donation Agreement and Acquisition of Outlot A, Harvest Estates

**Purpose/Background:**

Consider Adoption of Resolution #21-154 Approving Donation Agreement and Acquisition of Outlot A, Harvest Estates.

GS Land LLC (Donor) has offered to donate Outlot A, Harvest Estates (the "Property") to the City. The property is currently being used as a stormwater pond and ownership would be a benefit to the City. Costs to be incurred by the City to acquire the Property are estimated to be \$1000 or less. Anoka County has assigned a tax valuation of \$1000.00.

Staff has consulted with City Engineer Bruce Westby and he affirms that ownership would be a benefit to the City.

Staff has consulted with the City Attorney and an Environmental Phase 1 ESA is not required or recommended.

**Notification:**

N/A

**Time Frame/Observations/Alternatives:**

Staff is generally supportive of accepting the donation of the Property and paying for the acquisition costs as presented in the Donation Agreement. The City will order a Title Commitment as part of this process to determine if there are issues with the title that would cause the City to pause in its acquisition. Below are some key terms of the the Donation Agreement:

Legal Description: Outlot A, Harvest Estates

Tax ID Number: 23-32-25-44-0057

Acreage: +/- 1.17 acres

Property Taxes: \$14.26 (Annual)

Sales Price: \$0.00 Property to be donated

Closing Date: On or before August 31, 2021

Closing Costs: (Estimated to be \$1000 or less and are highlighted below):

Closing costs.

- i. At Closing, the following Donor closing costs and expenses must be paid by the Donor:
  1. Donor's portion of the property taxes prorated to the date of Closing.
  2. Donor's own attorney's fees.
- ii. At Closing, the City must pay the following costs and expenses:
  1. City's portion of the property taxes prorated to the date of Closing.
  2. City's own attorney's fees.
  3. Closing fees, if any.
  4. Documentary and recording fees for the deed.
  5. State deed tax.
  6. Cost of title commitment and owner's title insurance policy.

**Alternatives:**

1. Adoption of Resolution #21-154 Approving Donation Agreement and Acquisition of Outlot A, Harvest Estates (as presented); subject to City Attorney review
2. Adoption of Resolution #21-154 Approving Donation Agreement and Acquisition of Outlot A, Harvest Estates (with changes); subject to City Attorney review
3. Something else

**Funding Source:**

Cost not to exceed \$1,000 and is proposed to come from the City's Storm Water Utility Fund.

**Recommendation:**

Staff recommends adoption of Adopt Resolution #21-154 Approving Donation Agreement and Acquisition of Outlot A, Harvest Estates (as presented); subject to City Attorney review.

**Outcome/Action:**

Motion to adopt Resolution #21-154 Approving Donation Agreement and Acquisition of Outlot A, Harvest Estates (as presented); subject to City Attorney review.

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**Attachments**

Site Location Map

ACTION - Resolution #21-154

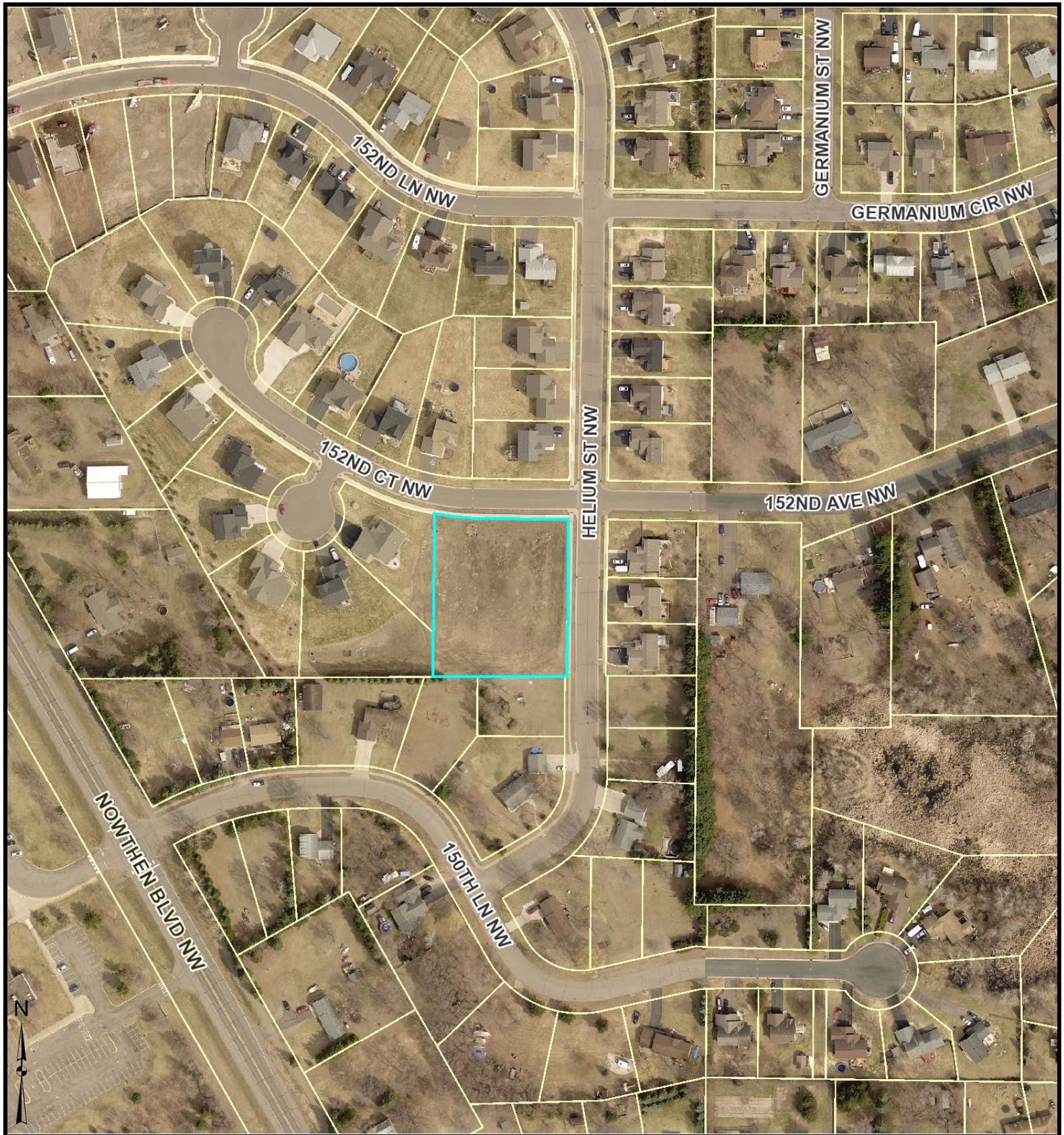
ACTION-Donation Agreement

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**Form Review**

| <b>Inbox</b>                    | <b>Reviewed By</b> | <b>Date</b>                     |
|---------------------------------|--------------------|---------------------------------|
| Bruce Westby                    | Bruce Westby       | 06/02/2021 03:56 PM             |
| Tim Gladhill                    | Tim Gladhill       | 06/03/2021 08:42 AM             |
| Kurt Ulrich                     | Kurt Ulrich        | 06/03/2021 02:22 PM             |
| Form Started By: Sean Sullivan  |                    | Started On: 05/26/2021 10:09 AM |
| Final Approval Date: 06/03/2021 |                    |                                 |

# Outlot A, Harvest Estates



**Parcel Information:**

23-32-25-44-0057

Approx. Acres: 1.17

Commissioner: MATT LOOK

RAMSEY  
MN 55303

Plat: HARVEST ESTATES

**Owner Information:**



Councilmember \_\_\_\_\_ introduced the following resolution and moved for its adoption:

**RESOLUTION #21-154**

**RESOLUTION APPROVING DONATION AGREEMENT AND ACQUISITION OF OUTLOT A, HARVEST ESTATES**

**WHEREAS**, G S Land, LLC (the “Donor”) proposes to donate Outlot A, Harvest Estates (the “Property”) to the City of Ramsey (the “City”); and

**WHEREAS**, the Property is a storm water retention pond and ownership would be a benefit to the City of Ramsey; and

**WHEREAS**, a Donation Agreement has been drafted by the City Attorney which serves as a purchase agreement and clarifies the costs responsible by each party and the requirements of closing.

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF RAMSEY, ANOKA COUNTY, STATE OF MINNESOTA, as follows:**

- 1) That the City Council authorizes the Mayor and City Administrator to execute the attached Donation Agreement and to execute all documents required to complete the transfer of the Property to the City.
- 2) The City Council formally accepts the donation of the Property.

The motion for the adoption of the foregoing resolution was duly seconded by Councilmember \_\_\_\_\_, and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

and the following abstained:

and the following were absent:

whereupon said resolution was declared duly passed and adopted by the Ramsey City Council this 8th day of June, 2021.

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Mayor

**ATTEST:**

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City Clerk

## DONATION AGREEMENT

This Donation Agreement is entered into by and between **G S Land, LLC**, a Minnesota limited liability company (Donor), and the **City of Ramsey**, a Minnesota municipal corporation.

### Recitals

- A. Donor owns the Property legally described as:
- Outlot A, Harvest Estates, County of Anoka, State of Minnesota.  
PID 23-32-25-44-0057  
Abstract Property
- B. Donor seeks to donate the Property to the City, and the City desires to accept said donation, pursuant to the terms and conditions set forth in this Agreement.

### Agreement

1. **Donation.** Donor hereby donates the Property to the City subject to the terms of this Agreement.
2. **Property Value.** The parties agree that the market value of the Property is \$100.00.
3. **Contingencies.** The City's acceptance of the donation of the Property is subject to the following:
  - a. City's receipt of a title commitment and acceptance of the condition of title, as provided for below.
  - b. Approval of the donation by the City Council.
4. **Title Commitment.** Within 30 days after the date of the latest signature below, the City shall obtain a Title Commitment from a title company of the City's choosing. The City shall have seven days after receipt of the Title Commitment to review title and to give Donor written notice of (i) any defects in the marketability of Donor title to the Property or any encumbrances on Donor's title to the Property that are objectionable to City, and (ii) the specific actions City requests that Donor take with respect to each such defect or encumbrance (a "**Title Objection Notice**"). Any defects in or encumbrances on Donor's title that City does not identify in a timely Title Objection Notice are each a "**Permitted Exception.**" Within three business days after Donor's receipt of a Title Objection Notice from City, Donor will notify City, in writing, of the actions, if any, that Donor is willing to take with respect to each of the matters identified in the Title Objection Notice

and the time frame in which Donor will take those actions (“**Donor’s Title Notice**”). If Donor’s Title Notice indicates that Donor unconditionally agrees to make Donor’s title to the Property marketable on or before the closing date, the parties shall proceed to closing pursuant to the terms of this Agreement. If Donor’s Title Notice indicates that Donor does not unconditionally agree to make Donor’s Title to the Property marketable on or before the closing date, City may, at any time with three business days after City’s receipt of Donor’s Title Notice, terminate this Agreement by written notice to Donor in which case this Agreement is terminated (“**City’s Title Termination Notice**”). If City does not deliver a City’s Title Termination Notice to Donor within the three business days after City’s receipt of Donor’s Title Notice, then Donor must perform in accordance with Donor’s Title Notice, City shall be deemed to have waived City’s objections to the extent Donor has not agreed to address them in Donor’s Title Notice, the matters to which City objected and Donor did not agree to resolve are deemed Permitted Exceptions, and the parties shall proceed to Closing in accordance with the terms of this Agreement and the terms of Donor’s Title Notice.

5. **Right of Entry.** Upon execution of this Agreement, the City, its employees and agents may enter the Property for the purpose of inspecting the property, including conducting soil tests, environmental tests and survey work subject to the following conditions:
  - a. The City must repair and or restore any damage it caused to the Property and remove any personal property, refuse or debris the City brought onto the Property.
  - b. The City must comply with and shall cause it employees, agents, and contractors to comply with all applicable laws, while on the Property.
6. **Inspection Period.** The City shall have 60 days from the latest date of execution of this Agreement to investigate the Property and determine in its sole judgment whether the Property is suitable for the City’s intended use. The City may, at any time before 5:00 p.m. on the last day of the inspection period, terminate this Agreement and decline the donation by written notice to Donor.
7. **Donor Representations.**
  - a. Donor has no actual knowledge, or reason to believe, that the Property contains Hazardous Substances. The term “Hazardous Substance” means any pollutant, contaminant, hazardous substance or waste, solid waste, petroleum product, distillate, or fraction, radioactive material, chemical known to cause cancer or reproductive toxicity, polychlorinated biphenyl or any other chemical, substance or material listed or identified in or regulated by any Environmental Law.

- b. Donor has no actual knowledge of, or reason to believe, present or past conditions on the Property constitute a violation of Environmental Law, which means the Comprehensive Environmental Response, Compensation and Liability Act (“CERCLA”), 42 U.S.C. § 9601 et seq., the Resource Conservation and Recovery Act, 42 U.S.C. § 6901 et seq., the Federal Water Pollution Control Act (the Clean Water Act), 33 U.S.C. § 1251 et seq. the Clean Air Act, 42 U.S.C. § 7401 et seq., and the Toxic Substances Control Act, 15 U.S.C. § 2601 et seq., all as amended from time to time, and any other federal, state, local or other governmental statute, regulation, rule, law or ordinance dealing with the protection of human health, safety, natural resources or the environment now existing or hereafter enacted.
  - c. There were no labor or materials furnished to the Property for which payment has not been made.
  - d. There are no unrecorded contracts, leases, easements or other agreements or interests relating to the Property.
  - e. There are no persons in possession of the Property.
  - f. There are no liens of any kind against Donor that affect the Property.
  - g. There were no bankruptcy or dissolution proceedings involving Donor during the time period in which Donor had any interest in the Property.
8. **Notices.** Notices permitted or required by this Agreement must be in writing and shall be deemed given when delivered in legible form to the party to whom addressed. Notices may be sent by certified mail, overnight mail delivery (such as UPS or FedEx) or e-mail. Notices are effective two business days after they are mailed via certified mail, return receipt requested or, if delivered in any other manner, when the party to whom the notice is directed actually receives the notice. If delivered at the Closing, a notice shall be deemed given when hand-delivered to the party's representative at the Closing. The business addresses of the parties are as follows:

Donor: Stephen Gerster  
G S Land, LLC  
5115 Wooddale Glen  
Edina, MN 55424-1324  
sgerster@pciroads.com

City: City Administrator  
City of Ramsey  
7550 Sunwood Drive N.W.  
Ramsey, MN 55303  
kulrich@ci.ramsey.mn.us

9. **Closing.** This transaction shall close on or before August 31, 2021, or the expiration or waiver of the Inspection Period or on such earlier date as Donor and City may establish by mutual, written agreement. The Closing shall take place at a location the parties mutually agree to prior to such date.
- a. Donor's Obligations at Closing. At Closing, Donor must deliver to the City the following:
    - i. A warranty deed, duly executed and acknowledged on behalf of the Donor conveying title to the Property.
    - ii. Seller's Affidavit, well disclosure certificate (if required) and any other documents necessary to effectuate the closing.
  - b. City's Obligations at Closing. At Closing, the City must:
    - i. Provide funds to cover those costs for which the City is responsible under this Agreement, if not already paid.
    - ii. File an e-CRV as necessary.
  - c. Closing costs.
    - i. At Closing, the following Donor closing costs and expenses must be paid by the Donor:
      - 1. Donor's portion of the property taxes prorated to the date of Closing.
      - 2. Donor's own attorney's fees.
    - ii. At Closing, the City must pay the following costs and expenses:
      - 1. City's portion of the property taxes prorated to the date of Closing.
      - 2. City's own attorney's fees.
      - 3. Closing fees, if any.
      - 4. Documentary and recording fees for the deed.
      - 5. State deed tax.
      - 6. Cost of title commitment and owner's title insurance policy.
  - d. Possession. Donor must deliver possession of the Property at Closing.
10. **Entire Agreement.** This Agreement constitutes the complete agreement between the parties and supersedes any prior oral or written agreements between the parties

regarding the Property. No modification of the terms of this Agreement are effective unless in writing and executed by the parties.

11. **Remedy.** In the event that, following execution of this Agreement, Donor decides not to donate the Property to the City, Donor shall pay the costs incurred by the City for the title commitment.
12. **Construction.** The Parties acknowledge that this Agreement was initially prepared by the City solely as a convenience and that all parties and their counsel hereto have read and full negotiated all the language used in this Agreement. Consequently, no rule of construction shall apply to this Agreement to construe ambiguous or unclear language in favor of or against any party.

[Remainder of page left blank intentionally.]

**G S Land, LLC**

By: \_\_\_\_\_  
Stephen Gerster

Dated: \_\_\_\_\_, 2021

Its: Chief Manager

**City of Ramsey**

By: \_\_\_\_\_  
Mark E. Kuzma, Mayor

Dated: \_\_\_\_\_, 2021

By: \_\_\_\_\_  
Kurtis G. Ulrich  
City Administrator

Dated: \_\_\_\_\_, 2021

Meeting Date: 06/08/2021

By: Sean Sullivan, Community  
Development

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### Information

#### Title

Adopt Resolution #21-157 Awarding Repair Contract for a Portion of 6745 Hwy 10 NW

#### Purpose/Background:

The purpose of this case is to select a contractor and to award bid to remove equipment and fill a pit previously used for oil changes at 6745 Highway 10 NW.

At the April 27, 2021 City Council Meeting the City agreed to enter into a lease with Mille Lacs Motors Sports II to lease the front portion and the 3 bays at 6745 Highway 10 NW. The lease rate is \$3455.33/month for the next calendar year. One of the conditions of this lease was to obtain quotes to fill in the oil change pit area and bring back to the Council for action. Staff has received two qualifying quotes and is looking for direction on how to proceed. The project would be funded through the RALF Fund as this is would be considered maintenance necessary (safety reasons) to continue to lease the property.

#### Notification:

N/a

#### Observations/Alternatives:

Staff was directed to obtain bids and proposals to remove tanks, and equipment and fill in the oil change pit area located at 6745 Hwy 10 NW. This was a condition of agreeing to lease the front portion and 3 bays to Mille Lacs Motor Sports II at 6745 Hwy 10 NW. Staff received the following bids for the proposed work:

Sauter and Sons, Inc. \$14,500.00 base bid with \$4,500 concrete cover alternate (\$19,000 total)  
Reshetar Systems, Inc. \$34,212.00 base bid with \$4,560 concrete cover alternate (\$38,772 total)

City Staff is confident that both contractors are capable and can perform the work necessary.

#### Alternatives:

1. Adopt Resolution #21-157 Awarding Repair Contract for a Portion of 6745 Hwy 10 NW to Sauter and Sons, Inc. in an amount not to exceed \$19,000 (Staff Recommendation)
2. Adoption Resolution #21-157 Awarding Repair Contract for a Portion of 6745 Hwy 10 NW to Reshetar Systems, Inc. in amount not to exceed \$38,772
3. Do not authorize repairs at this time
4. Something else

#### Funding Source:

Right of Way Acquisition Loan Fund (RALF)/Metropolitan Council

#### Recommendation:

The lowest responsible bidder is Sauter and Sons. Staff recommends awarding the bid to Sauter and Sons in an amount not to exceed \$19,000.

Staff recommends adoption of Resolution #21-157 Awarding Repair Contract for a Portion of 6745 Hwy 10 NW NW.

**Action:**

Motion to adopt Resolution #21-157 Awarding Repair Contract with Sauter and Sons for a portion of 6745 Highway 10 NW.

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**Attachments**

ACTION - Resolution #21-157

Sauter and Sons Bid

Reshetar Systems Bid

Executed Lease with Mille Lacs Motor Sports II

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**Form Review**

**Inbox**

Tim Gladhill  
Sean Sullivan (Originator)  
Tim Gladhill  
Kurt Ulrich  
Form Started By: Sean Sullivan  
Final Approval Date: 06/03/2021

**Reviewed By**

Tim Gladhill  
Sean Sullivan  
Tim Gladhill  
Kurt Ulrich

**Date**

06/03/2021 08:31 AM  
06/03/2021 08:52 AM  
06/03/2021 09:12 AM  
06/03/2021 02:28 PM  
Started On: 05/26/2021 10:36 AM

Councilmember \_\_\_\_\_ introduced the following resolution and moved for its adoption:

**RESOLUTION #21-157**

**AWARDING REPAIR CONTRACT FOR A PORTION OF 6745 HWY 10 NW**

**WHEREAS**, the City entered into a lease dated May 18, 2021 with Mille Lacs Motor Sports II, Inc. (the “Tenant”) for 4,864 square feet of office and warehouse area at 6745 Hwy 10 NW; and

**WHEREAS**, the City Council authorized staff to obtain quotes to fill the Pit Area with sand and to concrete / cover; and

**WHEREAS**, the City or Ramsey received two qualifying bids for the requested demolition services at 6745 Hwy 10 NW:

Sauter and Sons - \$ 19,000  
Reshetar Systems - \$ 38,772

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF RAMSEY, ANOKA COUNTY, STATE OF MINNESOTA, as follows:**

- 1) That the City of Ramsey awards the repair contract to fill the pit area with and to concrete / cover to Sauter and Son’s Inc. in an amount not to exceed \$19,000 and to be funded though the RALF fund.

The motion for the adoption of the foregoing resolution was duly seconded by Councilmember \_\_\_\_\_, and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

and the following abstained:

and the following were absent:

whereupon said resolution was declared duly passed and adopted by the Ramsey City Council this 8th day of June, 2021.

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Mayor

**ATTEST:**

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City Clerk



# Sauter & Sons, Inc.

## Excavating & Grading

6651 141<sup>st</sup> Ave. NW, Ramsey, MN 55303 • Phone: (763) 421-7919 • Fax: (763) 421-0797

5/27/2021

City of Ramsey

Attn: Sean Sullivan

[SSullivan@ci.ramsey.mn.us](mailto:SSullivan@ci.ramsey.mn.us)

Re: **Fill in Vault at Hwy 10 Garage & Oil Change**

**Bid Includes:**

- Remove Tanks
- Remove Racking
- Miscellaneous Removals
- Fill in with Sand
- Bid may require removal of some floor panels to fill to floor grade

**Total Bid** **\$14,500.00**

**This bid includes using water from the City Fire Hydrant east of the building**

**Alternate: Fill Vault Holes with concrete** **\$4,500.00**

**Bid Does Not Include:**

- Sewer and water disconnects
- Winter Conditions
- Hazardous Waste Removal
- Asbestos Testing or Removal

Bid is valid for 30 days. If you have any questions regarding this bid; please find my contact information above.

Sincerely,

**Tom Sauter/President**

ACCEPTED BY: \_\_\_\_\_

DATE ACCEPTED: \_\_\_\_\_



**Reshetar Systems, Inc.**  
 730 Bunker Lake Boulevard Northwest  
 Anoka, MN 55303  
 763.421.1152 Fax 763.421.1153

# PROPOSAL

page 1 of 1

DATE: **18-May-21**

PROPOSAL NUMBER: **21-12014**

PROJECT: **6745 Hwy 10 - Decommissioning**

TO: **Sean Sullivan**  
[ssullivan@ci.ramsey.mn.us](mailto:ssullivan@ci.ramsey.mn.us)

PLAN DATE: **N/A**  
 ADDENDA: **N/A**

Provide labor, materials and equipment for the following:

**Decommission pit:** remove misc tanks, pumps and piping as needed  
 all disconnects and "made safes" to be completed by owner  
 remove steel structures/walkways/shelving (structural beams to remain)  
 provide sand infill of the full pit area up to existing top of floor above  
 no compaction of new fill materials included

total base bid \$ **34,212**

alternate: provide concrete infill of floor openings following sand fill \$ **4,560** add

***Brett M. Reshetar***

This proposal may be withdrawn if not accepted within 30 days.

Brett M. Reshetar

Direct (612) 940-0123

All materials to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado, theft, and other necessary insurance. Our workers are fully covered by Worker's Comp. Insurance.

## ACCEPTANCE OF PROPOSAL

The work described above is approved and payments are to be received within thirty days of invoice.

\_\_\_\_\_ Date of acceptance

\_\_\_\_\_  
Signed

\_\_\_\_\_  
Printed name and title

## LEASE AGREEMENT

**THIS LEASE AGREEMENT** (hereinafter “Lease”) made as of this 18<sup>th</sup> day of MAY, 2021, is entered into by and between the **City of Ramsey**, a Minnesota Municipal Corporation, 7550 Sunwood Drive, Ramsey, Minnesota 55303 (“Landlord”) and **Mille Lacs Motor Sports II**, a Minnesota Corporation, 6781 Highway 10 Ramsey, MN 55303 (“Tenant”). The Landlord and the Tenant are hereinafter collectively referred to as “the parties” and individually as a “party.”

**IN CONSIDERATION OF** the mutual agreements expressed herein, the parties agree as follows:

1. **Purpose.** Landlord is the fee owner of the Premises described in Paragraph 2 of this Agreement. Tenant desires to rent the Premises from Landlord for Tenant’s use as a place for servicing ATV’s, boats and trailers. Landlord is willing to lease the Premises to Tenant pursuant to the terms and conditions of this Lease.

2. **Premises.** The “Premises” consists of the 4,864 square feet of office and warehouse area (excluding the pit area service bay shown in Exhibit A) located in the building located at 6745 Highway 10 Northwest, in Ramsey, Minnesota and which building (“Building”) is located on the following legally described property:

Lot 2, Block 2, DEAL INDUSTRIAL PARK, Anoka County, Minnesota.

The Premises also include the nonexclusive use of the paved parking areas adjacent to the Building, excluding the fenced in area. The Tenant’s employees and invitees shall not be permitted to the use of those parking areas which interfere with the reasonable use of other tenants located within the Building.

The Premises is depicted on the attached Exhibit A hereto. Exhibit A is incorporated herein as if fully set forth in this Lease.

3. **Term.** The term of this Lease is for a period of two years, commencing on June 1, 2021 (the “Commencement Date”) and ending at midnight on May 31, 2023, unless extended by written agreement of both parties or sooner terminated as provided herein (“Lease Term”).

4. **Use.** The Premises shall be used by Tenant as a commercial use for servicing ATV’s, boats and trailers. Tenant will not make or suffer any unlawful or offensive use of the Premises or any use or occupancy thereof contrary to any federal law, state law or ordinance of the City of Ramsey now or subsequently hereto made. Tenant will not conduct or permit to be conducted any activity, or place any equipment in

or about the Premises, which will in any way increase the rate of fire insurance or other insurance on the Premises; and if any increase in the in the rate of fire insurance or other insurance is stated by any insurance company or by the applicable Insurance Rating Bureau to be due to activity or equipment of Tenant in or about the Premises, such statement shall be conclusive evidence that such increase in such rate is due to such activity or equipment and, as a result thereof, Tenant shall be liable for such increase and shall reimburse Landlord therefore and further, shall discontinue or cause the discontinuance of such conduct or shall remove such equipment upon Landlord's demand made at any time thereafter.

5. **Rent.** Tenant covenants and agrees to pay to Landlord at the Landlord's office without demand, monthly rent in the following amounts:

June 1, 2021 – May 31, 2022: \$3,445.33

June 1, 2022 – May 31, 2023: \$3,550.72

All Rent shall be payable on the first day of each month during the Lease Term. If Landlord does not receive the Rent by the fifth day of the month, Tenant must pay a late fee equal to five percent of the overdue rent payment as an additional rent. Rent is "paid" when Landlord receives it, not when mailed or sent by Tenant.

Tenant contemporaneously with the execution of this Lease shall deposit with Landlord the sum of Three Thousand Four Hundred Forty Five and 33/100 Dollars (\$3,445.33) as first month's gross rent, receipt which is hereby acknowledged by the Landlord.

6. **Additional Rent.** In addition to the Rent set forth in Paragraph 5 of this Lease, Tenant covenants and agrees to pay as additional rent all monies required to be paid by Tenant as set forth in the balance of this Lease. Specifically, but not by way of limitation, the reasonable value of any action taken or materials used by Landlord to correct or mitigate any violations of this Lease by the Tenant shall be deemed additional rent and charged to Tenant payable with the Rent as set forth in Paragraph 5.

7. **Utilities and Trash Removal.** Tenant is solely responsible for paying for all utilities servicing the Premises, including but not limited to, water, natural gas and electricity. Tenant is also responsible for paying for the removal of all trash and recycling materials generated as a result of Tenant's use of the Premises. Landlord is not responsible for any interruption in such services beyond the reasonable control of Landlord.

8. **Real Estate Taxes and Special Assessments.** Tenant is responsible for the payment of all real estate taxes and special assessments pertaining to the Premises during the Lease Term.

9. **Repair and Maintenance.** Tenant shall keep in good order and repair or replace all glass, including plate glass, and the interior of the Premises, and heating, sprinkler, water and electric fixtures in and upon the Premises, ordinary wear and tear excepted. Tenant shall protect such systems against freezing and damage due to neglect of Tenant, and Tenant shall keep the abutting sidewalks and parking areas free of ice and snow. Tenant shall pay all costs and expenses necessary to maintain or replace the plumbing, heating, air conditioning and electrical systems in and upon the Premises in good order and repair. Tenant shall be responsible to keep sidewalks adjacent to the Premises neat and clean and in sanitary condition, free from ice and snow, waste or debris and shall neither commit or permit and waste or nuisance thereon. Tenant shall arrange for all necessary maintenance of the Premises, including but not limited to snow removal, all lawn (grass) maintenance on the grassy areas around the Building. Tenant shall also be responsible for any flower, shrubbery plantings, and or tree pruning it may choose on the front of the Building. Tenant shall pay 100% of all costs and expenses for such maintenance of any plantings it chooses and/or tree pruning. Tenant shall be solely and exclusively responsible for any and all costs and expenses of any nature or kind whatsoever attributable to the Premises except as herein otherwise provided. Tenant agrees to and shall maintain and keep the interior and exterior areas of the Premises in the same high degree of maintenance and upkeep as when the Tenant takes possession.

10. **Tenant's Improvements, Alterations and Remodeling.** Tenant shall be permitted to perform improvements, alterations or remodeling on or to the Premises consistent with its intended use thereof; provided however, that such improvements shall be done at the sole expense of Tenant and in accordance with City code. Tenant shall be required, at Tenant's sole expense to provide improvements as shown on Exhibit B "April 6<sup>th</sup> Memorandum" from the City of Ramsey and submit to a final inspection by the City Building Inspector and Fire Marshall to obtain a formal Certificate of Occupancy prior to using the Building for Tenant's intended use / or any use except the improvements. Notwithstanding the above, Tenant shall not make any alterations to the structure, plumbing, electrical, or HVAC systems of the Building without the prior written consent of Landlord.

Tenant, at Tenant's sole expense, shall be responsible for the following improvements prior to using the Premises:

- Remove existing landscaping in front of the Building and coordinate new plantings with City of Ramsey staff
- Paint the front end of the Building and repair any rotten siding, clean the windows of any advertising

- Prior to performing any improvements, all bids must be submitted to the City of Ramsey for review and approval
- The outside storage area in Exhibit A shall be screened to highway 10. Within the outside storage area a drive isle must be maintained from the entry gate to the rear of the storage area for fire equipment access. In addition, the Tenant shall provide Landlord a key for access through the gate.

11. **Signage.** Tenant will remove the pylon sign at Tenant's expense.

12. **Assignment or Subletting.** Tenant may not assign, transfer, mortgage or encumber this Lease, and may not sublet, rent or permit occupancy or use of the Premises, or any part thereof, by any third party; no assignment or transfer of this Lease shall be effectuated voluntarily, by operation of law, or otherwise. Any of the foregoing will hereinafter be referred to as an "Assignment" for purposes of this Lease.

13. **Destruction of Premises.** If the Premises are totally destroyed (or so substantially damaged as to be wholly untenable) by storm, fire, earthquake or other casualty, this Lease shall terminate as of the date of such destruction or damage, and Rent shall be accounted for between Landlord and Tenant as of that date. If the Premises are damaged but not rendered wholly untenable and the damage can be fully repaired within 90 days from the date of the damage, Rent shall abate in proportion as the Premises have been damaged, and Landlord shall restore within said 90 day time limit, whereupon payment of full Rent shall re-commence. In the event Landlord fails or refuses to fully repair the Premises within said 90 days, Tenant may terminate this Lease.

14. **Removal of Fixtures.** Unless otherwise approved by Landlord, Tenant must, prior to the termination of this Lease, remove all fixtures and equipment which Tenant has placed in the Premises. Tenant must repair all damage caused by removal of fixtures or equipment.

15. **Entry by Landlord.** Landlord or its agents or representatives may enter the Premises at all reasonable hours to inspect the same, clean, make repairs, alterations and additions thereto or exhibit the Premises to prospective tenants, purchasers or others, or for other reasonable purposes as Landlord may deem necessary or desirable, and Tenant shall not be entitled to any abatement or reduction of Rent, or any other sums due. Tenant waives any claim for damages or for any injury or inconvenience or for interference with Tenant's business, and any other loss occasioned thereby.

16. **Default.** If Tenant defaults for 10 days after written notice from Landlord in paying any Rent, including additional rent, or if Tenant shall be declared bankrupt or insolvent according to law or if Tenant shall make an assignment for the benefit of its creditors or if Tenant shall violate or default in any other covenants, agreements,

stipulations or conditions herein and such violation or default shall continue for ten 10 days after written notice from Landlord of such violation or default, then and in such case Landlord lawfully may immediately, or at any time thereafter, and without notice or demand, enter into and upon the Premises, or any part thereof, in the name of the whole, and repossess the same and expel Tenant and those claiming under it and remove their effects, forcibly if necessary, without being taken or deemed to be guilty of any manner of trespass, and prejudice, and Landlord shall have all remedies and recourse which might otherwise be used by Landlord for arrears of Rent or any breach of covenants contained in this Lease.

17. **Quiet Enjoyment.** Landlord covenants and agrees to allow Tenant to peacefully have, hold and enjoy the Premises during the Lease Term, provided that Tenant pays the Rent set forth herein and performs all of Tenant's other agreements and obligations set forth herein.

18. **Nuisance.** Tenant shall conduct its business and control its agents, employees, invitees and visitors in such a manner as not to create waste, odors, nuisance, or interfere with, annoy or disturb any other tenant of Landlord in its operation of the Building or the Premises.

19. **Hold Harmless and Liability Insurance.** Except in the case of the negligence of Landlord, its agents or its employees, Tenant agrees to indemnify, save, hold harmless and defend Landlord against all claims, losses or liabilities for injury or death to any person or for damage to or loss of use of any property arising or resulting from the occupancy or use by Tenant of the Premises. Landlord shall not be liable to Tenant, its agents, employees, representatives, customers or invitees for any personal injury, death or damage to property caused by theft, burglary, water, gas, electricity, fire or for any other cause occurring on or about the Premises. All property kept, stored or maintained in the Premises shall be so kept, stored or maintained at the sole risk of the Tenant. Tenant further agrees to indemnify, defend and hold harmless Landlord from and against any and all claims arising from any breach or default in the performance of any obligation on Tenant's part to be performed under the terms of this Lease. Further, in no event shall Landlord be liable for damages caused by Tenant or Tenant's employees or agents. The provisions of this Paragraph shall survive the expiration or termination of this Lease with respect to any damage, injury, death, breach or default occurring prior to such expiration or termination.

During the Lease Term and any extension thereof, Tenant shall at all times have in full force and effect a policy of general public liability insurance in the amount of the greater of \$2,000,000.00 or the maximum liability for tort liability pursuant to Minnesota Statutes Section 466.04 and any amendments thereto, which insurance shall insure Landlord and Tenant against liability for acts of Landlord and Tenant.

20. **Hazard Insurance.** It shall be the responsibility of Landlord to keep the Premises and its interest therein covered by hazard insurance against loss or damage by fire and other perils. Landlord shall provide to Tenant copies of such insurance policies upon reasonable request of Tenant.

21. **Time of the Essence.** Time is of the essence with regard to this Lease and the terms therein.

22. **Relationship of Parties.** This Lease shall create the relationship of Landlord and Tenant between the parties and none other.

23. **Holding Over.** If Tenant remains in possession of the Premises, or any part thereof, after the expiration or termination of the Lease Term with the express written consent of Landlord, Tenant shall be deemed to be occupying the Premises as a Tenant at will, subject to all the conditions, provisions and obligation of this Lease insofar as the same can be applicable to a tenant at will; provided, however, that the Rent required to be paid by Tenant during any holdover period shall be a minimum of 1.5 times the monthly Rent which Tenant was obligated to pay for the month immediately preceding the end of the Lease Term, for each month or any part thereof, of any such holdover period. In the event of holding over by Tenant after expiration or termination of this Lease without the written consent of Landlord, Tenant shall be in breach of this Lease and Landlord shall be entitled to all of its rights and remedies under this Lease, in law, or in equity. No holding over by Tenant after the Lease Term shall operate to extend the Lease Term or renew this Lease. In the event of any unauthorized holding over, Tenant shall indemnify Landlord against all claims for damages by any other tenant to whom Landlord may have leased all or any part of the Premises covered hereby effective upon the expiration or termination of the Lease.

24. **Surrender of Premises.** At the termination of this Lease, Tenant shall surrender the Premises and all keys thereof to Landlord.

25. **Eminent Domain.** If the entire Premises are taken by any public authority under the power or threat of eminent domain, then the term of this Lease shall cease as of the day possession shall be taken by such public authority, and the Landlord shall make a pro rata refund of any Rent that has been paid in advance by Tenant for a period beyond the date of the taking. In the event that less than the entire Premises is so taken and provided the Premises are not rendered untenable thereby, then this Lease shall terminate only at the option of the Landlord. In the event that only a part of the Premises is so taken and that this Lease does not so terminate, there shall be a pro rata reduction in Rent to the extent that such taking interferes in any way with Tenant's use of the Premises, and all other terms and provisions of this Lease shall remain in full force and effect. All

damages awarded for such taking shall belong to and be the property of the Landlord, irrespective of the basis on which they were awarded.

26. **Subordination.** Tenant agrees that, at the Landlord's election, this Lease shall be subordinate to any land Lease or mortgage now on or to be placed in the future on the Premises or Building and to any and all advances to be made thereunder and to the interest thereon and to all renewals, replacements and extensions thereof, provided that such subordination shall not materially affect either party's obligations under this Lease. Tenant hereby appoints Landlord as its attorney-in-fact to execute such documents as may be required to accomplish such subordination.

27. **No Waiver.** No reference to any specific right or remedy shall preclude Landlord from exercising any other right or from having any other remedy or from maintaining any action to which it may otherwise be entitled either at law or in equity. Landlord's failure to insist upon a strict performance of any covenant of this Lease or to exercise any option or right herein contained shall not be a waiver or relinquishment for the future of such covenant, right or option; but the same shall remain in full force and effect.

28. **Captions.** The captions and headings herein are for convenience and reference only.

29. **Brokers.** Each of the parties represents and warrants to the other that there are no claims for brokerage commission or finder's fees in connection with the execution of this Lease, and agrees to indemnify the other against, and hold it harmless from, all liabilities arising from any such claim including, without limitation, reasonable attorney's fees in connection therewith, with exception to Premier Commercial Properties, who represents the Landlord.

30. **No Partnership.** This Lease does not create a joint venture or partnership relation between the parties hereto.

31. **Notices.** All communications, demands, notices or objections permitted or required to be given or served under this Lease shall be in writing and shall be deemed to have been duly given or served if delivered in person to the other party or its duly authorized agent or if deposited in the United States mail, postage prepaid, for mailing by certified or registered mail, return receipt requested, and addressed to the other party to this Lease at the addresses set forth below for each party, or if to a person not a party to this Lease, to the address designated by a party to this Lease in the foregoing manner.

Landlord: Premier Commercial Properties, LLC  
Property Manager for the City of Ramsey

299 Coon Rapids Blvd, Suite 200  
Coon Raids, MN 55433

Tenant: Mille Lacs Motorsports II, Inc  
6781 Highway 10 NW  
Ramsey, MN 55303

Either party may, by written notice to the other party, designate a different address to which notices must be sent. Such written notice designating a different address must state the party's newly designated address, and must be provided by following the above notice requirements. Commencing on the 10th day after a party gives notice designating a new address to which notices must be sent, the newly designated address shall be the party's address for the purpose of all communication, demands, notices or objections permitted or required to be given or served under this Lease.

32. **Force Majeure.** The time within which any of the parties hereto shall be required to perform any act or acts under this Lease, except for the payment of monies, shall be extended to the extent that the performance of such act or acts shall be delayed by acts of God, fire, windstorm, flood, explosion, collapse or structures, riot, war, labor and/or legal disputes, delays or restrictions by government bodies, inability to obtain or use necessary materials or any cause beyond the reasonable control of such party, provided however that the party entitled to such extension hereunder shall give prompt notice to the other party of the occurrence causing such delay.

33. **Minnesota Law.** This Lease shall be construed and enforced in accordance with the laws of the State of Minnesota. The parties agree that the Minnesota state courts will have exclusive jurisdiction over any dispute arising out of this Lease.

34. **Entire Agreement.** This Lease constitutes the entire agreement between the parties relating to the subject matter described herein. The terms of this Lease are contractual and are intended to be legally binding. This Lease supersedes any and all prior agreements between the parties relating to the subject matter described herein. No party has relied upon any statements, representations, or promises that are not set forth in this Lease. No changes to this Lease will be valid or enforceable unless they are in writing and signed by all of the parties.

35. **Equal Drafting.** In the event any party asserts a provision of this Lease is ambiguous, this Lease must be construed to have been drafted equally by the parties.

36. **Savings Clause.** Each provision of this Lease is separate and distinct and individually enforceable. In the event any provision hereof or the application of any such

provision under any circumstance is declared to be unlawful or invalid, the enforceability of all the other provisions shall not be affected.

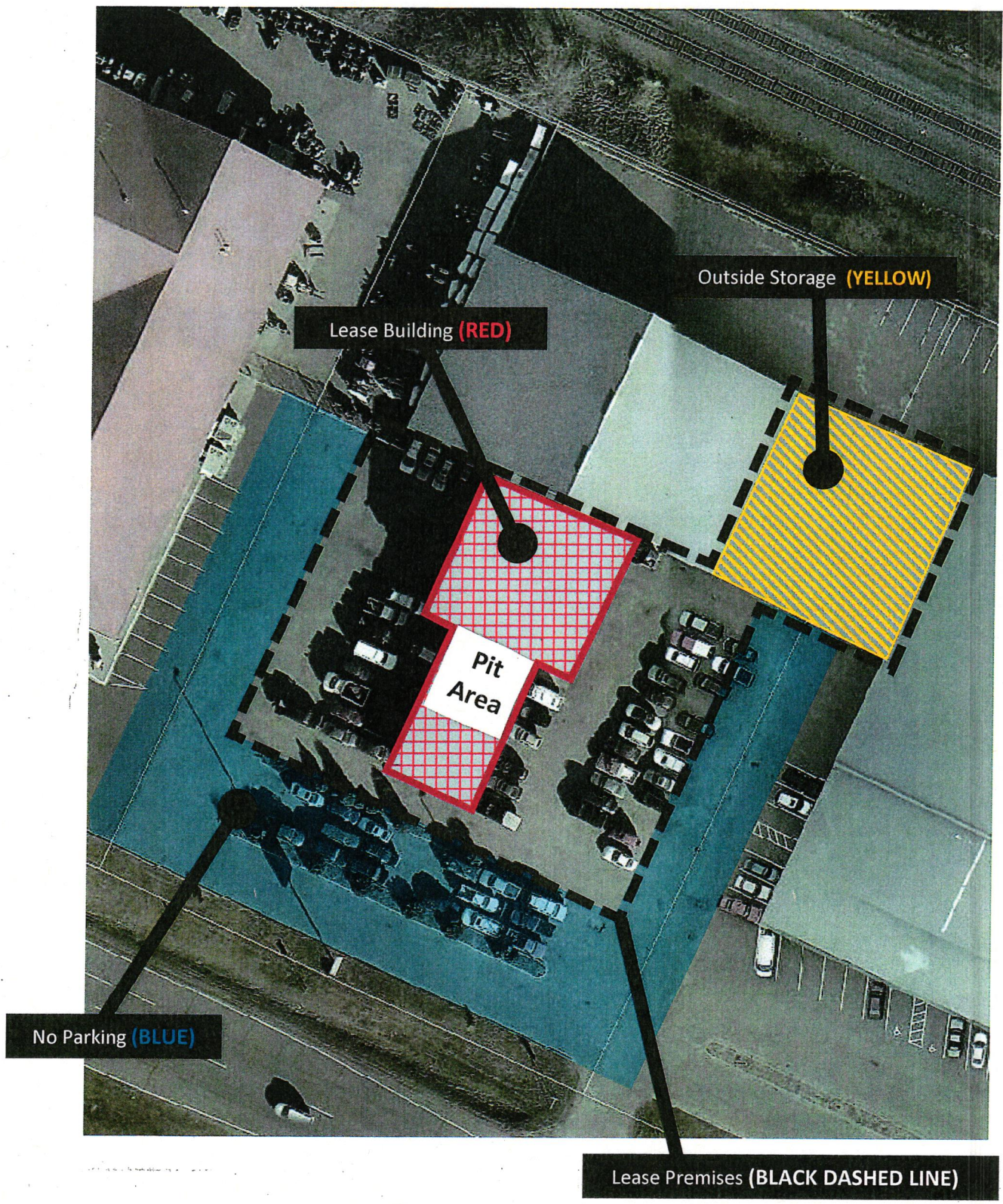
37. **Counterparts.** This Lease may be executed in multiple counterparts, each of which shall be an original, but all of which together shall constitute a single agreement.

38. **Security And Damage Deposit.** Tenant contemporaneously with the execution of this Lease, has deposited with Landlord the sum of Three Thousand Four Hundred Forty-Five and 33/100 Dollars (\$3,445.33), receipt of which is hereby acknowledged by Landlord, which deposit is to be held by Landlord, as a security and damage deposit for the faithful performance by Tenant during the term hereof or any extension hereof. Prior to the time when Tenant shall be entitled to the return of this security deposit, Landlord may commingle such deposit with Landlord's own funds and to use such security deposit for such purpose as Landlord may determine. In the event of the failure of Tenant to keep and perform any of the terms, covenants and conditions of this Lease to be kept and performed by Tenant during the term hereof or any extension hereof, then Landlord, either with or without terminating this Lease may (but shall not be required to) apply such portion of said deposit as may be necessary to compensate or repay Landlord for all losses or damages sustained or to be sustained by Landlord due to such breach on the part of Tenant, including, but not limited to overdue and unpaid rent, any other sum payable by Tenant to Landlord pursuant to the provisions of this Lease, damages or deficiencies in the reletting of the Leased Property, and reasonable attorney's fees incurred by Landlord. Should the entire deposit or any portion thereof, be appropriated and applied by Landlord, in accordance with the provisions of this paragraph, Tenant upon written demand by landlord, shall remit forthwith to Landlord a sufficient amount of cash to restore said security deposit to the original sum deposited, and tenant's failure to do so within five (5) days after receipt of such demand shall constitute a breach of this Lease. Said security deposit shall be returned to Tenant, less any depletion thereof as the result of the provisions of this paragraph, at the termination of this Lease. Tenant shall have no right to anticipate return of said deposit by withholding any amount required to be paid pursuant to the provision of this Lease or otherwise.



EXHIBIT A

EXHIBIT A  
Lease Premises



Lease Building (RED)

Outside Storage (YELLOW)

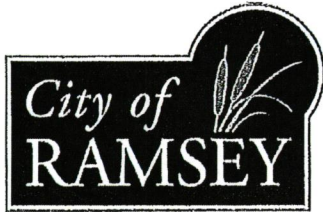
Pit Area

No Parking (BLUE)

Lease Premises (BLACK DASHED LINE)

EXHIBIT B

## EXHIBIT B



7550 Sunwood Drive NW • Ramsey, MN 55303

City Hall: 763.427.1410 • Fax: 763.427.5543

[www.cityoframsey.com](http://www.cityoframsey.com)

### MEMORANDUM

**Date:** April 6, 2021  
**From:** City of Ramsey Building Division  
**Re:** 6745 Highway 10

An internal request was made for the Building Division to conduct an on-site inspection of the building at 6745 Hwy. 10 to evaluate it for potential occupancy. The following list of items represents the minimum steps required for the type of use described at the time of the inspection. Completion of the work could allow for the minimum requirements needed to occupy the building.

Office Area:

- Properly terminate all open electrical wiring.
- Service bathroom fixtures to ensure they are functioning properly.

Two Bay Vehicle Service Area with Below Grade "Pits":

- Disconnect and eliminate all pit electrical wiring. Work to include confirming the electrical panel located in the two bay area does not service the three bay area.
- Disconnect and eliminate all non-gravity plumbing in the pit area. Work to include removal of fixtures and capping water lines as needed.
- Install a barrier to prevent access to the stairway leading to the pit area.
- Install structural covers over pit openings – designed to withstand the anticipated loads.
- Pump existing waste out of sump basket and dispose of properly. Work to include providing an electrical outlet at the grade level for the sump pump and a means to service to the pump if needed.
- Provide a structural evaluation of the steel beam located in the pit area supporting the concrete planks and the cracked plank perpendicular to the beam by a Licensed Design Professional.

*It is our mission to work together to responsibly grow our community,  
and to provide quality, cost-effective, and efficient government services.*

Three Bay Lease Area:

- Pump existing waste out of each trench drain and dispose of properly.
- Service the flammable waste interceptor.
- Properly terminate all open electrical wiring. Remove extension cord servicing the overhead garage door opener.
- Eliminate all trip hazards projecting from the floor.
- Provide a detailed description of the intended use and occupancy to the Building Division and Fire Department for further code compliance analysis.

The outline provided by the Building Division is not intended to be all inclusive of steps needed to gain occupancy. Other code related or structural deficiencies could be discovered at any time while the work is being conducted.

Regards,



Jesse Szykulski | jszykulski@cityoframsey.com  
Building Official  
City of Ramsey | Community Development  
P: 763-433-9849 | F: 763-433-9848  
7550 Sunwood Drive NW | Ramsey, MN 55303  
www.cityoframsey.com

CC:

Tim Gladhill – Deputy City Administrator  
Carey Schiferli – Assistant Fire Chief / Fire Marshal  
Sean Sullivan – Economic Development Manager  
Property File

Meeting Date: 06/08/2021

By: Brian McCann, Community  
Development

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### Information

#### Title

Adopt Resolution #21-160 Approving an Abatement of 16855 Saint Francis Blvd NW

#### Purpose/Background:

Planning is seeking authorization to abate the items in violation of City Code at 16855 Saint Francis Blvd NW. The Subject Property has a long history of code enforcement violations with repeated violations including off-street parking and public nuisance issues. There have been at least seven (7) cases over the last twelve (12) years. Most recently, the violations include off-street parking of an in ice house.

#### Notification:

No notification is required.

#### Observations/Alternatives:

##### Summary:

- There is currently a code enforcement case on the Subject Property for off-street parking violations.
- The Subject Property is tenant-occupied, and the property owner lives off site.
- Photos of property document founded violations dated April 6, 2021 and May 3, 2021.
- A first notice of violation for off-street parking was sent to the property owner and the Subject Property on April 8, 2021 after a drive-by inspection was conducted.
- A second notice of violation for off-street parking was sent to the property owner and the Subject Property on April 26, 2021 to lay out corrective actions. An administrative citation of \$75 was included with the letter.
- Follow-up inspections were conducted with one of the tenants about the off-street parking section of City Code and requirements on May 3 and 4, 2021. The RV was placed on appropriate surfacing, but the ice house was still in violation. The current tenants were made aware of this.
- A conversation was had with the property owner on May 11, 2021 about required corrective actions and the administrative citation.
- Payment for the administrative citation was requested via a letter to the property owner on May 14, 2021.
- The current tenants have made efforts to resolve the violations, including two (2) follow up inspections and removal of trailers and the mud truck, but the ice house has not been moved as of May 28, 2021.
- A third notice of violation was sent on May 28, 2021 to provide the current tenants an opportunity to move the last item in violation.
- Staff has received numerous complaints about the Subject Property.
- The administrative citation sent on April 26, 2021 has not been paid.

Please note that the City Council also has the ability to revoke the Rental License if abatement is unsuccessful and violations continue to repeat.

#### Funding Source:

Staff handles all Code Enforcement cases as part of their regular duties.

#### Recommendation:

Staff recommends motion to adopt Resolution #21-160 approving an abatement of 16855 Saint Francis Blvd NW to remove items in violation of City Code Section 117-355 regarding off-street parking, from the property. The cost of the work will be assessed to the Property Taxes for the Subject Property.

**Action:**

Motion to adopt Resolution #21-160 approving an abatement of 16855 Saint Francis Blvd NW.

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**Attachments**

[First Notice of Violation](#)

[Second Notice of Violation](#)

[Overdue Citation Letter](#)

[Third Notice of Violation](#)

[Resolution #21-160](#)

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**Form Review**

**Inbox**

Tim Gladhill

Kurt Ulrich

Form Started By: Brian McCann

Final Approval Date: 06/03/2021

**Reviewed By**

Tim Gladhill

Kurt Ulrich

**Date**

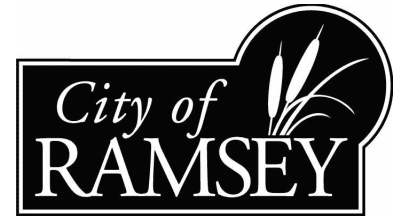
06/03/2021 08:39 AM

06/03/2021 03:52 PM

Started On: 05/28/2021 11:25 AM

STATE OF MINNESOTA  
COUNTY OF ANOKA

CITY OF RAMSEY  
*Code Enforcement Unit*



April 8, 2021

Ronald J. Hinshaw  
Or Current Owner  
16855 St. Francis Blvd NW  
Ramsey, MN 55303

**-FIRST NOTICE OF VIOLATION -**

RE: Violations on Anoka County PID #11-32-25-42-0019 (16855 St. Francis Blvd NW)

Dear Property Owner:

The City of Ramsey has adopted ordinances that are designed to keep the community safe, healthy and attractive. City Staff recently received a complaint of the above premises in regards to the following violations of the Ramsey City Code as listed below:

- City Code Section 117-355 – Residential development off-street parking.
  - (1) Number of items.
    - a. Six items allows for outdoor storage and parking on parcels less than two acres in size.
    - e. Items that will count towards the number restriction include, but are not limited to, the following examples: motor vehicles, recreational vehicles, campers, boats, canoes, snowmobiles, jet-skis, all terrain vehicles, go-carts, motocross bikes, motorcycles, fish houses, and other recreational equipment and self-propelled vehicles.
  - (3) Surfacing
    - b. Outside the metropolitan urban service area (MUSA)
      1. Currently licensed and operable motor vehicles, the primary purpose of which is for private transportation or recreational use may be parked:
        - (i.) In the front yard if on a driveway
        - (ii.) In the side or rear yard provided it is parked on a residential parking surface that consists of either bituminous pavement, concrete, or prepared gravel/Class V of at least two inches in depth that is applied to the entire area beneath the motor vehicle and extending 12 inches around the perimeter of the motor vehicle.

**You have 14 days from the date of this letter to address the following (or you will receive an administrative citation of \$75):**

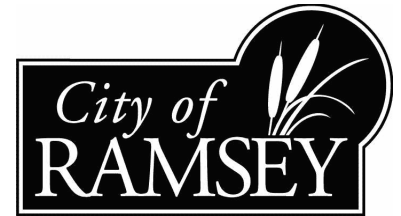
- City Code Section 117-355
  - Move all vehicles onto appropriate surfacing; and
  - Ensure a maximum of six (6) vehicles are stored outside.

Please contact me at (763) 433-9860 to schedule an inspection, or to answer any questions you may have. Staff would like to inspect the property as soon as we are able.

City of Ramsey ♦ 7550 Sunwood Dr NW ♦ Ramsey, MN 55303  
City Hall (763) 427-1410 ♦ Police Administration (763) 427-6812

STATE OF MINNESOTA  
COUNTY OF ANOKA

CITY OF RAMSEY  
*Code Enforcement Unit*



Sincerely,

A handwritten signature in black ink, appearing to read "Brian McCann".

Brian McCann, Planning Technician  
(763) 433-9860 | [bmccann@cityoframsey.com](mailto:bmccann@cityoframsey.com)  
Community Development Department

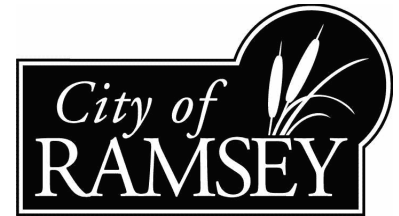
**Exhibits 1-3: Vehicles on grass**



City of Ramsey ♦ 7550 Sunwood Dr NW ♦ Ramsey, MN 55303  
City Hall (763) 427-1410 ♦ Police Administration (763) 427-6812

STATE OF MINNESOTA  
COUNTY OF ANOKA

CITY OF RAMSEY  
*Code Enforcement Unit*



**PLEASE CONTACT THE PLANNING DEPARTMENT BEFORE FILING AN APPEAL**

You may request a hearing before a Hearing Examiner regarding these violations. Your request must be filed in writing addressed to the Chief of Police within fourteen (14) days from the date you receive this notice and your request MUST identify with specificity the basis for your objection to the interpretation of the Code and the Notice of Violation for requesting the hearing. A \$250 filing fee must also accompany your hearing request. The Police Chief's name and address is as follows:

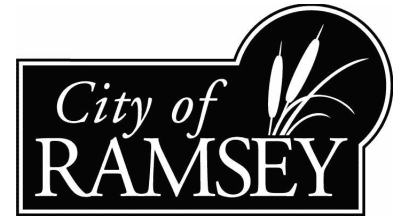
Jeff Katers, Chief of Police  
Ramsey Police Department  
7550 Sunwood Drive NW  
Ramsey, MN 55303

If you fail to correct the violations and come into compliance with the City Code or request a hearing within the fourteen (14) day period, you may be subject to an administrative fine AND the City will come onto the Property and correct (abate) the violations, and assess the costs of abatement along with any penalties and interest incurred. Those costs will be certified to the county auditor and will be collected along with current taxes the following year or in annual installments not exceeding ten as the City Council may determine. The assessments will remain a perpetual lien on the Property until paid in full.

You are further notified that any item removed from the Property by the City will be held for 15 days prior to disposal. Within said 15 days you may reclaim the items held by the City after paying all fees incurred by the City associated with the abatement. If you do not contact the City within 15 days to reclaim the items, all items will be disposed of and sold. Any abated items that are reclaimed and returned to the Property owner that are found to be in violation of the City Code's nuisance provisions shall be abated immediately by the City.

STATE OF MINNESOTA  
COUNTY OF ANOKA

CITY OF RAMSEY  
*Code Enforcement Unit*



April 26, 2021

Current Tenant  
16855 St. Francis Blvd NW  
Ramsey, MN 55303

Ronald J. Hinshaw  
3421 228<sup>th</sup> Ave NE  
East Bethel, MN 55011

**-SECOND NOTICE OF VIOLATION -**

RE: Violations on Anoka County PID #11-32-25-42-0019 (16855 St. Francis Blvd NW)

Dear Property Owner:

The City of Ramsey has adopted ordinances that are designed to keep the community safe, healthy and attractive. City Staff recently received a complaint of the above premises in regards to the following violations of the Ramsey City Code as listed below:

- City Code Section 117-355 – Residential development off-street parking.
  - (3) Surfacing
    - b. Outside the metropolitan urban service area (MUSA)
      - 1. Currently licensed and operable motor vehicles, the primary purpose of which is for private transportation or recreational use may be parked:
        - (i.) In the front yard if on a driveway
        - (ii.) In the side or rear yard provided it is parked on a residential parking surface that consists of either bituminous pavement, concrete, or prepared gravel/Class V of at least two inches in depth that is applied to the entire area beneath the motor vehicle and extending 12 inches around the perimeter of the motor vehicle.

Since this is an ongoing violation, a \$75 administrative citation is enclosed. Please note that if this citation is not paid within 14 days from the date of this letter, the cost will be assessed to the property taxes.

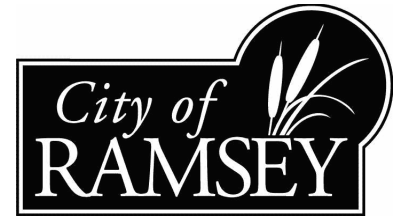
**You have 14 days from the date of this letter to address the following (or you will receive another administrative citation for \$250):**

- City Code Section 117-355
  - Move the RV onto appropriate surfacing.

Please contact me at (763) 433-9860 to schedule an inspection, or to answer any questions you may have. Staff would like to inspect the property as soon as we are able.

STATE OF MINNESOTA  
COUNTY OF ANOKA

CITY OF RAMSEY  
*Code Enforcement Unit*



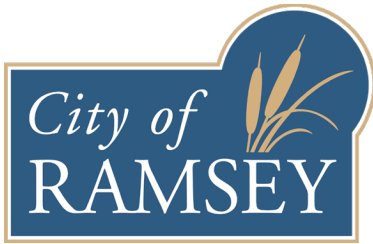
Sincerely,

A handwritten signature in black ink, appearing to read "Brian McCann", is positioned below the word "Sincerely,".

Brian McCann, Planning Technician  
(763) 433-9860 | [bmccann@cityoframsey.com](mailto:bmccann@cityoframsey.com)  
Community Development Department

**Exhibits 1: RV on grass, needs to be moved to approved surface**





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---

May 14, 2021

Ronald Hinshaw  
3421 228<sup>th</sup> Ave NE  
East Bethel, MN 55011

Dear Mr. Hinshaw,

The City of Ramsey has an unresolved zoning citation #0031 for a code enforcement case at 16855 Saint Francis Blvd NW in Ramsey, Minnesota. The City has an ongoing code enforcement case (#21-002950) for the violation of off-street parking.

A citation was sent the property on April 26, 2021, and has yet to be paid. The citation was never returned to the City, and still has a balance of \$75.00. The City is notifying you to provide the opportunity to pay, before the citation is assessed to your property taxes.

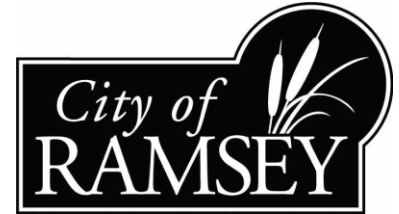
Please contact the Planning Division to discuss, or provide payment at your earliest convenience, so that this issue may be resolved without further complications.

Sincerely,

Brian McCann, Planning Technician  
(763) 433-9860 | [bmccann@cityoframsey.com](mailto:bmccann@cityoframsey.com)  
Ramsey Planning Department

STATE OF MINNESOTA  
COUNTY OF ANOKA

CITY OF RAMSEY  
Code Enforcement Unit



May 28, 2021

Current Tenant  
16855 St. Francis Blvd NW  
Ramsey, MN 55303

Ronald J. Hinshaw  
3421 228<sup>th</sup> Ave NE  
East Bethel, MN 55011

**-THIRD NOTICE OF VIOLATION -**

RE: Violations on Anoka County PID #11-32-25-42-0019 (16855 St. Francis Blvd NW)

Dear Property Owner:

The City of Ramsey has adopted ordinances that are designed to keep the community safe, healthy and attractive. City Staff recently received a complaint of the above premises in regards to the following violations of the Ramsey City Code as listed below:

- City Code Section 117-355 – Residential development off-street parking.
  - (3) Surfacing
    - b. Outside the metropolitan urban service area (MUSA)
      - 1. Currently licensed and operable motor vehicles, the primary purpose of which is for private transportation or recreational use may be parked:
        - (i.) In the front yard if on a driveway
        - (ii.) In the side or rear yard provided it is parked on a residential parking surface that consists of either bituminous pavement, concrete, or prepared gravel/Class V of at least two inches in depth that is applied to the entire area beneath the motor vehicle and extending 12 inches around the perimeter of the motor vehicle.

**You have 14 days from the date of this letter to address the following (or the City will move forward with the abatement process to remove the items in violation from the property. The City will be discussing this at the City Council regular meeting on June 8, 2021 if not resolved):**

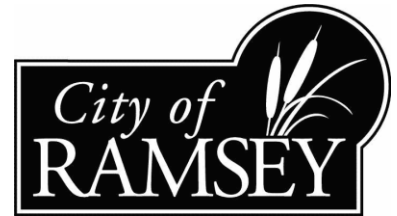
- City Code Section 117-355
  - Move the ice house to an appropriate area – it must be on an improved surface, or in the side or rear yard(s) outside of easements and setbacks.

Please contact me at (763) 433-9860 to schedule an inspection, or to answer any questions you may have. Staff would like to inspect the property as soon as we are able.

Sincerely,

Brian McCann, Planning Technician  
(763) 433-9860 | bmccann@cityoframsey.com  
Community Development Department

City of Ramsey ♦ 7550 Sunwood Dr NW ♦ Ramsey, MN 55303  
City Hall (763) 427-1410 ♦ Police Administration (763) 427-6812



**Exhibits 1: Current location of ice house in red, appropriate areas highlighted in green**



Councilmember \_\_\_\_\_ introduced the following resolution and moved for its adoption:

**RESOLUTION #21-160**

**A RESOLUTION APPROVING HIRING CONTRACTORS TO ABATE OFF-STREET PARKING ITEMS FROM 16855 SAINT FRANCIS BLVD NW**

**WHEREAS**, the property owner Ronald Hinshaw (the “Property Owner”) has an open code enforcement case on the property generally known as 16855 Saint Francis Blvd NW and legally described as follows:

THAT PRT OF NW1/4 OF SE1/4 OF SEC 11-32-25 DESC AS FOL BEG AT INTER OF C/L OF T H NO 47 & N LINE OF SD 1/4, 1/4, TH S ALG SD C/L 195.20 FT, TH E AT RT ANG 203 FT, TH N PRL/W SD C/L TO SD N LINE, TH W ALG SD N LINE TO POB; EX RD; SUBJ TO EASE OF REC, Anoka County, Minnesota

(the “Subject Property”); and

**WHEREAS**, the Subject Property is a rental property and currently tenant occupied; and

**WHEREAS**, the Subject Property is zoned R-1 Residential (Rural Developing); and

**WHEREAS**, the Subject Property is approximately 0.66 acres in size; and

**WHEREAS**, there are documented City Code violations dating back to 2009 with notices of violation regarding accessory structure, unsafe structures and equipment, public nuisance items, outdoor storage of inoperable vehicles, and outdoor storage of vehicle parts; and

**WHEREAS**, the City has most recently opened a case on the Subject Property for violations related to off-street parking; and

**WHEREAS**, the City sent a formal first notice of violation on April 8, 2021 for home off-street parking violations; and

**WHEREAS**, the City of Ramsey City Code would allow the Subject Property to properly store all items in accordance with Section 117-355 regarding residential off-street parking; and

**WHEREAS**, the residential off-street parking in the City Code prohibits the storing items in the front yard on unimproved surfaces in the R-1 Rural Developing zoning district; and

**WHEREAS**, a second notice of violation and administrative citation were sent on April 26, 2021; and

**WHEREAS**, the current tenants have been compliant with Staff requests for inspections and have been making continued progress of the cleanup required onsite; and

**WHEREAS**, the Property Owner has not paid for the administrative citation, but discussed the violation with City Staff on May 11, 2021; and

**RESOLUTION #21-160**

**WHEREAS**, the Property Owner has not paid for the administrative citation, but discussed the violation with City Staff on May 28, 2021; and

**WHEREAS**, a third notice of violation was sent on May 28, 2021 to the tenants and property owner, allowing them additional time to move the ice house and notify them of the potential abatement.

## **FINDINGS OF FACT**

1. The City inspected the property from the road on:
  - a. April 7, 2021; and
  - b. May 28, 2021.
2. The City inspected the property with the tenants on:
  - a. May 3, 2021; and
  - b. May 4, 2021
3. The City sent formal notices via US Mail on:
  - a. April 8, 2021 for a first notice of violation requesting the proper storage or removal of items being stored outside. The notice cited City Code requesting off-street parking violation items to be removed or properly stored.
  - b. April 26, 2021 for a second notice of violation requesting the proper storage or removal of items being stored outside. The notice cited City Code requesting off-street parking violation items to be removed or properly stored, and included a first citation of \$75.00.
  - c. May 14, 2021 requesting payment for the administrative citation from the property owner.
  - d. May 28, 2021 for a third notice of violation requesting proper storage of the ice house on the Subject Property, or the City will move towards abatement with the City Council on June 8, 2021.
4. The City has not received payment from the Property Owner for the administrative citation, but the case was discussed on May 11, 2021 via telephone.

**NOW THEREFORE, BE IT RESOLVED BY THIS CITY COUNCIL OF THE CITY OF RAMSEY, ANOKA COUNTY, STATE OF MINNESOTA, as follows:**

That the Ramsey City Council hereby grants approval of the proposed code enforcement action plan on the Subject Property as outlined below, contingent upon verification of any violation(s) of City Code:

1. The City of Ramsey shall utilize Northstar Towing and Reshetar Systems Inc. for abatement services per City policy.

2. That the week of June 23, 2021, the City of Ramsey will work with the abatement contractors listed above to remove the ice house from the property.
3. That future violations within twelve (12) months of the same type will result in financial penalties and quicker escalation of violation notices.
4. That the City Council reserves the right to escalate future violations directly to District Court for Temporary Restraining Order.
5. That if the Property Owner misses one of the aforementioned deadlines, Staff has the approval to:
  - a. Reinspect the Subject Property and document all items out of compliance.
  - b. Issue an abatement notice for specific items outlined in step (a).
  - c. Abate the Subject Property of items and charge abatement back to Property Owner.

The motion for the adoption of the foregoing resolution was duly seconded by Councilmember \_\_\_\_\_, and upon vote being taken thereon, the following voted in favor:

and the following voted against the same:

and the following abstained:

and the following were absent:

whereupon said resolution was declared duly passed and adopted by the Ramsey City Council this the 8<sup>th</sup> day of June, 2021.



**Meeting Date:** 06/08/2021

**Submitted For:** Bria Raines, Community Development

**By:** Bria Raines, Community Development

---

**Information**

**Title**

Adopt Resolution #21-162 Approving an Abatement of 5520 140th Lane NW

**Purpose/Background:**

Planning is seeking authorization to abate the items in violation of City Code at 5520 140th Lane NW. The Subject Property has a history of City Code violations regarding off-street parking and outdoor storage. Property Owner has done work to the property without a permit, has over six (6) items in outdoor storage, and has a potential home occupation with landscaping.

**Notification:**

No notification is required.

**Observations/Alternatives:**

There is a current code enforcement case on the Subject Property for off-street parking and outdoor storage. The Subject Property is owner-occupied. Photos evidence was taken from inspections on December 18, 2020, May 14, 2021, and June 1, 2021. A first violation was sent to the property on December 18, 2020 by the Community Service Officer. The Property Owner contacted the Community Service Officer to inquire about fencing in her property, as she had an open enforcement case, the Property Owner was provided Planning Staff information to discuss fence requirements. The Property Owner was told that she would need to resolve nuisances prior to a fence being issued and first letter of violation was recent by Planning Staff to Subject Property at that time, April 29, 2021. No contact has been received from Property Owner since.

A second notice of violation was sent by Planning Staff on May 14, 2021 with photo evidence and first citation. The third violation was sent June 2, 2021 with photo evidence to Subject Property and second citation. Citations are outstanding at this time.

**Funding Source:**

Staff handles all Code Enforcement cases as part of their regular duties.

**Recommendation:**

Staff recommends motion to adopt Resolution #21-162 approving an abatement of 5520 140th Lane NW to remove items in violation of City Code Section 30-3 regarding outdoor storage and City Code Section 117-355 regarding off-street parking, from the property. The cost of the work will be assessed to the Property Taxes for the Subject Property.

**Action:**

Motion to adopt Resolution #21-160 approving an abatement of 5520 140th Lane NW.

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**Attachments**

First Notice of Violation

Second Notice of Violation

Third Notice of Violation

ACTION Resolution 21-162

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**Form Review**

**Inbox**

Tim Gladhill

Kurt Ulrich

Form Started By: Bria Raines

Final Approval Date: 06/03/2021

**Reviewed By**

Tim Gladhill

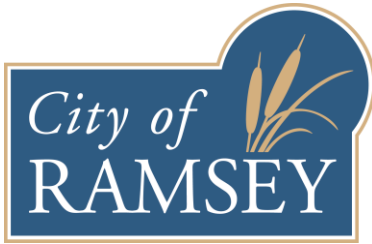
Kurt Ulrich

**Date**

06/03/2021 09:02 AM

06/03/2021 03:52 PM

Started On: 06/01/2021 02:42 PM



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April 29, 2021

Diane Mattsen  
Or Current Owner  
5520 140<sup>th</sup> Lane NW  
Ramsey MN 55303

**-FIRST NOTICE OF VIOLATION -**

RE: Violations on Anoka County PID # 36-32-25-22-0017 (5520 140<sup>th</sup> Lane NW)

Dear Property Owner:

Thank you for taking the time to speak with me on the phone today. As part of the conversation, I am providing you with a letter of the violations as you did not receive the previous one from December 17, 2020. Also, please know that I will be investigating your concerns for the nearby property you specified.

The City of Ramsey has adopted ordinances that are designed to keep the community safe, healthy and attractive. As part of that vision, Staff has been following up on open violation cases. A recent inspection of the above premises revealed the following violations of the Ramsey City Code as listed below:

- City Code Chapter 30-3. Property conditions constituting a public nuisance.
  - (25) The outdoor or outside storage of any abandoned or inoperable vehicles, as defined by this chapter.
  - (26) The outdoor or outside storage of any part of a motor vehicle or piece of machinery that is deteriorating or unusable or intended to be used as salvageable parts.
- City Code Section 117-355 – Residential development off-street parking sections
  - (b) (1 through 6) Number of items, locations, and surfacing.

**You have 14 days from the date of this letter to address the following (or you will receive an additional notice of violation and administrative citation of \$75):**

- Chapter 30-3. – Property conditions constituting a public nuisance.
  - Properly store all vehicles on appropriate surfaces (paved or gravel), or remove them from the property.
- Chapter 117-355 – Residential development off-street parking
  - No automobile may be parked on the grass
  - Each property is allowed one inoperable or unlicensed vehicle, but it must be stored

- on proper surfacing (e.g. driveway)
- You are allowed up to 6 total items stored outside, including automobiles, gardening vehicles, trailers, etc. based on your acreage. **Please remove items until you are at 6.**

Please contact me at (763) 433-9840 to schedule a follow up inspection after the violations are corrected (to ensure you are not assessed any charges) or to answer any questions you may have.

Sincerely,



Bria Raines, Zoning Code Enforcement Officer  
(763) 433-9840 | braines@cityoframsey.com  
Community Development Department

**Exhibits 1-3: Evidence of off-street violations**



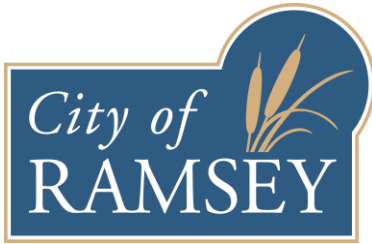
**PLEASE CONTACT THE PLANNING DIVISION BEFORE FILING AN APPEAL**

You may request a hearing before a Hearing Examiner regarding these violations. Your request must be filed in writing addressed to the Chief of Police within fourteen (14) days from the date you receive this notice and your request MUST identify with specificity the basis for your objection to the interpretation of the Code and the Notice of Violation for requesting the hearing. A \$250 filing fee must also accompany your hearing request. The Police Chief's name and address is as follows:

Jeff Katers, Chief of Police  
Ramsey Police Department  
7550 Sunwood Drive NW  
Ramsey, MN 55303

If you fail to correct the violations and come into compliance with the City Code or request a hearing within the fourteen (14) day period, you may be subject to an administrative fine AND the City will come onto the Property and correct (abate) the violations, and assess the costs of abatement along with any penalties and interest incurred. Those costs will be certified to the county auditor and will be collected along with current taxes the following year or in annual installments not exceeding ten as the City Council may determine. The assessments will remain a perpetual lien on the Property until paid in full.

You are further notified that any item removed from the Property by the City will be held for 15 days prior to disposal. Within said 15 days you may reclaim the items held by the City after paying all fees incurred by the City associated with the abatement. If you do not contact the City within 15 days to reclaim the items, all items will be disposed of and sold. Any abated items that are reclaimed and returned to the Property owner that are found to be in violation of the City Code's nuisance provisions shall be abated immediately by the City.



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May 14, 2021

Diane Mattsen  
Or Current Owner  
5520 140<sup>th</sup> Lane NW  
Ramsey MN 55303

**-SECOND NOTICE OF VIOLATION -**

RE: Violations on Anoka County PID # 36-32-25-22-0017 (5520 140<sup>th</sup> Lane NW)

Dear Property Owner:

The City of Ramsey has adopted ordinances that are designed to keep the community safe, healthy and attractive. As part of that vision, Staff has been following up on open violation cases. As previously mentioned, a letter was originally sent to you December 17, 2020 when you mentioned the letter had not reached you, the original notice was re-issued on April 29, 2021. A recent inspection of the above premises revealed the following violations of the Ramsey City Code as listed below:

- City Code Chapter 30-3. Property conditions constituting a public nuisance.
  - (6) The storage or accumulation of waste, refuse, or garbage that is not contained in a closed container designed or reasonably adapted for such purpose, except for 30 days preceding pick-up by a hauler. This includes any accumulation of appliances, plumbing fixtures, furniture, equipment, remnants of wood (decayed or weathered) unused construction materials, stockpiles of rocks or dirt, or any items that could not be put to use in the manner that they are intended.
- City Code Section 117-3551 – Home Occupations
  - A Permit is required for any home occupations or business on the property
- City Code Section 117-355 – Residential development off-street parking sections
  - (b) (1 through 6) Number of items, locations, and surfacing.
  - 1 (ii) Prepared gravel/Class V of at least two inches in depth that is applied to the entire area beneath the motor vehicle and extending 12 inches around the perimeter of the motor vehicle.

**An administrative citation for \$75.00 has been included with this letter. You have 14 days from the date of this letter to address the following (or you will receive an additional notice of violation and administrative citation of \$250):**

- Chapter 30-3. – Property conditions constituting a public nuisance.
  - Properly store all vehicles on appropriate surfaces (paved or gravel), or remove them from the property.

- City Code Section 117-3551 – Home Occupations
  - **Please apply for home occupation permit, or**
  - **Remove landscaping equipment**
- Chapter 117-355 – Residential development off-street parking
  - Vehicles are allowed to be parked on Class V (gravel) if a permit has been issued. **Please apply for a permit for your second driveway.**
  - You are allowed up to 6 total items stored outside, including items on your driveway and in your back yard, based on your acreage. **Please remove items until you are at 6.**

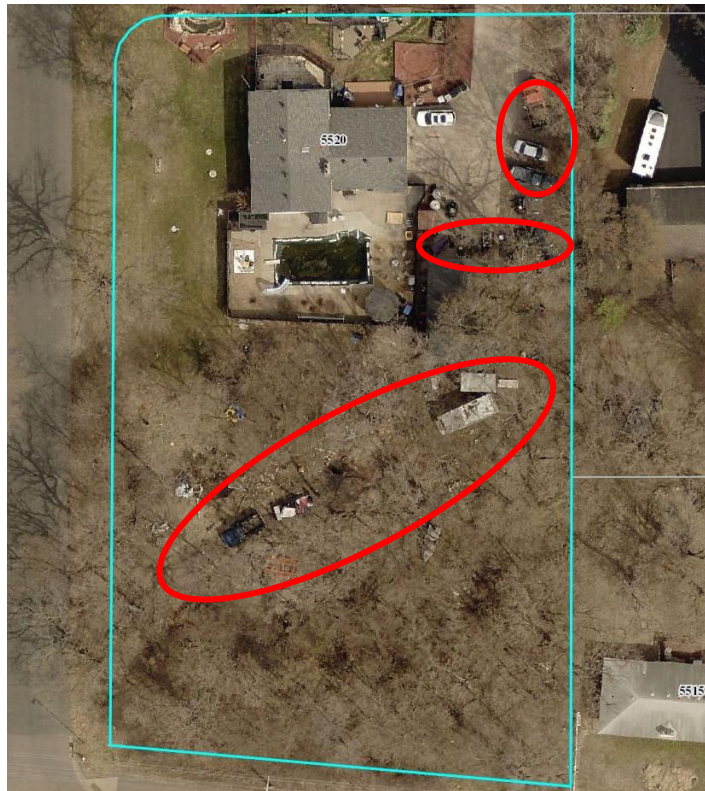
Please contact me at (763) 433-9840 to schedule a follow up inspection after the violations are corrected (to ensure you are not assessed any charges) or to answer any questions you may have.

Sincerely,



Bria Raines, Zoning Code Enforcement Officer  
(763) 433-9840 | braines@cityoframsey.com  
Community Development Department

**Exhibits 1-3: Evidence of violations on the property**





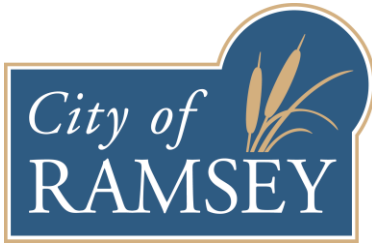
**PLEASE CONTACT THE PLANNING DIVISION BEFORE FILING AN APPEAL**

You may request a hearing before a Hearing Examiner regarding these violations. Your request must be filed in writing addressed to the Chief of Police within fourteen (14) days from the date you receive this notice and your request MUST identify with specificity the basis for your objection to the interpretation of the Code and the Notice of Violation for requesting the hearing. A \$250 filing fee must also accompany your hearing request. The Police Chief's name and address is as follows:

Jeff Katers, Chief of Police  
Ramsey Police Department  
7550 Sunwood Drive NW  
Ramsey, MN 55303

If you fail to correct the violations and come into compliance with the City Code or request a hearing within the fourteen (14) day period, you may be subject to an administrative fine AND the City will come onto the Property and correct (abate) the violations, and assess the costs of abatement along with any penalties and interest incurred. Those costs will be certified to the county auditor and will be collected along with current taxes the following year or in annual installments not exceeding ten as the City Council may determine. The assessments will remain a perpetual lien on the Property until paid in full.

You are further notified that any item removed from the Property by the City will be held for 15 days prior to disposal. Within said 15 days you may reclaim the items held by the City after paying all fees incurred by the City associated with the abatement. If you do not contact the City within 15 days to reclaim the items, all items will be disposed of and sold. Any abated items that are reclaimed and returned to the Property owner that are found to be in violation of the City Code's nuisance provisions shall be abated immediately by the City.



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June 2, 2021

Diane Mattsen  
Or Current Owner  
5520 140<sup>th</sup> Lane NW  
Ramsey MN 55303

**-THIRD NOTICE OF VIOLATION -**

RE: Violations on Anoka County PID # 36-32-25-22-0017 (5520 140<sup>th</sup> Lane NW)

Dear Property Owner:

The City of Ramsey has adopted ordinances that are designed to keep the community safe, healthy and attractive. As part of that vision, Staff has been following up on open violation cases. A recent inspection of the above premises revealed the following violations of the Ramsey City Code as listed below:

- City Code Chapter 30-3. Property conditions constituting a public nuisance.
  - (6) The storage or accumulation of waste, refuse, or garbage that is not contained in a closed container designed or reasonably adapted for such purpose, except for 30 days preceding pick-up by a hauler. This includes any accumulation of appliances, plumbing fixtures, furniture, equipment, remnants of wood (decayed or weathered) unused construction materials, stockpiles of rocks or dirt, or any items that could not be put to use in the manner that they are intended.
- City Code Section 117-351 – Home Occupations
  - A Permit is required for any home occupations or business on the property
- City Code Section 117-355 – Residential development off-street parking sections
  - (b) (1 through 6) Number of items, locations, and surfacing.
  - 1 (ii) Prepared gravel/Class V of at least two inches in depth that is applied to the entire area beneath the motor vehicle and extending 12 inches around the perimeter of the motor vehicle.

**An administrative citation for \$250.00 has been included with this letter. You have 14 days from the date of this letter to address the following (or the City will move forward with the abatement process to remove the items in violation from the property. The City will be discussing this at the City Council regular meeting on June 8, 2021 if not resolved):**

- Chapter 30-3. – Property conditions constituting a public nuisance.
  - Properly store all vehicles on appropriate surfaces (paved or gravel), or remove them from the property.

- City Code Section 117-3551 – Home Occupations
  - **Please apply for home occupation permit, or**
  - **Remove landscaping equipment**
- Chapter 117-355 – Residential development off-street parking
  - Vehicles are allowed to be parked on Class V (gravel) if a permit has been issued. **Please apply for a permit for your second driveway.**
  - You are allowed up to 6 total items stored outside, including items on your driveway and in your back yard, based on your acreage. **Please remove items until you are at 6.**

Please contact me at (763) 433-9840 to schedule a follow up inspection after the violations are corrected (to ensure you are not assessed any charges) or to answer any questions you may have.

Sincerely,



Bria Raines, Zoning Code Enforcement Officer  
(763) 433-9840 | braines@cityoframsey.com  
Community Development Department

**Exhibits 1-3: Evidence of violations on the property**





**PLEASE CONTACT THE PLANNING DIVISION BEFORE FILING AN APPEAL**

You may request a hearing before a Hearing Examiner regarding these violations. Your request must be filed in writing addressed to the Chief of Police within fourteen (14) days from the date you receive this notice and your request MUST identify with specificity the basis for your objection to the interpretation of the Code and the Notice of Violation for requesting the hearing. A \$250 filing fee must also accompany your hearing request. The Police Chief's name and address is as follows:

Jeff Katers, Chief of Police  
Ramsey Police Department  
7550 Sunwood Drive NW  
Ramsey, MN 55303

If you fail to correct the violations and come into compliance with the City Code or request a hearing within the fourteen (14) day period, you may be subject to an administrative fine AND the City will come onto the Property and correct (abate) the violations, and assess the costs of abatement along with any penalties and interest incurred. Those costs will be certified to the county auditor and will be collected along with current taxes the following year or in annual installments not exceeding ten as the City Council may determine. The assessments will remain a perpetual lien on the Property until paid in full.

You are further notified that any item removed from the Property by the City will be held for 15 days prior to disposal. Within said 15 days you may reclaim the items held by the City after paying all fees incurred by the City associated with the abatement. If you do not contact the City within 15 days to reclaim the items, all items will be disposed of and sold. Any abated items that are reclaimed and returned to the Property owner that are found to be in violation of the City Code's nuisance provisions shall be abated immediately by the City.

Councilmember \_\_\_\_\_ introduced the following resolution and moved for its adoption:

**RESOLUTION #21-162**

**A RESOLUTION APPROVING HIRING CONTRACTORS TO ABATE OFF-STREET PARKING ITEMS FROM 5520 140<sup>th</sup> LANE NW**

**WHEREAS**, the property owner Diane Mattsen (the “Property Owner”) has an open code enforcement case on the property generally known as 5520 140<sup>th</sup> Lane NW and legally described as follows:

LOT 1 BLOCK 3 FLINTWOOD HILLS, EX RD SUBJ TO EASE OF REC, Anoka County, Minnesota  
(the “Subject Property”); and

**WHEREAS**, the Subject Property is an owner-occupied property; and

**WHEREAS**, the Subject Property is zoned R-1 Residential (MUSA); and

**WHEREAS**, the Subject Property is approximately 1.29 acres in size; and

**WHEREAS**, there are documented City Code violations dating back to 2014 with notices of violation regarding outdoor storage, refuse and garbage, off-street parking, and driveway work without a permit; and

**WHEREAS**, the City has most recently opened a case on the Subject Property for violations related to off-street parking, home occupation, and public nuisances; and

**WHEREAS**, the City sent a formal first notice of violation on April 29, 2021 for off-street parking, home occupation, and public nuisances; and

**WHEREAS**, the City of Ramsey City Code would allow the Subject Property to properly store all items in accordance with Section 117-355 regarding residential off-street parking; and

**WHEREAS**, the residential off-street parking in the City Code prohibits the storing of more than six (6) items on the Subject Property in the R-1 MUSA zoning district; and

**WHEREAS**, the City of Ramsey City Code would allow the Subject Property a second driveway per street frontage in accordance with Section 117-111 R-1 Residential District

**WHEREAS**, a driveway is required to have bituminous or concrete surfaces in the R-1 MUSA zoning district; and

**WHEREAS**, a second notice of violation and administrative citation were sent on May 14, 2021; and

**WHEREAS**, the Property Owners have not responded to attempts to contact them concerning violations; and

**WHEREAS**, the Property Owner has not paid for the administrative citation; and

**WHEREAS**, the Property Owner has not contacted Staff after initial phone call on April 29 when Community Service Officer forwarded the case to Planning Staff when the Property Owner wanted to build a fence; and

**WHEREAS**, a third notice of violation was sent on June 2, 2021 to Property Owner with second citation to allow more time to address violations and notify them of the potential abatement.

## **FINDINGS OF FACT**

1. The City inspected the property from the road on:
  - a. December 18, 2020;
  - b. May 13, 2021;
  - c. May 28, 2021; and
  - d. June 1, 2021.
2. Property Owner has not responded since initial call on April 29, 2021 prior to first notice of violation being re-sent from Community Service Officer on December 18, 2020.
3. The City sent formal notices via US Mail on:
  - a. April 29, 2021 for a first notice of violation requesting the proper storage or removal of items being stored outside. The notice cited City Code requesting off-street parking violation items to be removed or properly stored.
  - b. May 14, 2021 for a second notice of violation requesting the proper storage or removal of items being stored outside. The notice cited City Code requesting off-street parking violation items to be removed or properly stored, and included a first citation of \$75.00.
  - c. June 2, 2021 for a third notice of violation requesting proper storage or removal of off-street parking items exceeding allowed six (6) items on the Subject Property, or the City will move towards abatement with the City Council on June 8, 2021. Citation for \$250.00 was included in the letter.
4. The City has not received payment from the Property Owner for the administrative citation, or correspondence since first letter of violation was re-issued by Planning Staff on April 29, 2021.

**NOW THEREFORE, BE IT RESOLVED BY THIS CITY COUNCIL OF THE CITY OF RAMSEY, ANOKA COUNTY, STATE OF MINNESOTA, as follows:**

That the Ramsey City Council hereby grants approval of the proposed code enforcement action plan on the Subject Property as outlined below, contingent upon verification of any violation(s) of City Code:

1. The City of Ramsey shall utilize Northstar Towing and Reshetar Systems Inc. for abatement services per City policy.
2. That the week of June 23, 2021, the City of Ramsey will work with the abatement contractors listed above to remove:
  - a. Vehicles, equipment, or outdoor storage items until at six (6) items
  - b. Refuse in the backyard and in driveway
  - c. Second driveway on rear property
  - d. Any inoperable, non-licensed vehicles over one (1) allowed
3. That future violations within twelve (12) months of the same type will result in financial penalties and quicker escalation of violation notices.
4. That the City Council reserves the right to escalate future violations directly to District Court for Temporary Restraining Order.
5. That if the Property Owner misses one of the aforementioned deadlines, Staff has the approval to:
  - a. Reinspect the Subject Property and document all items out of compliance.
  - b. Issue an abatement notice for specific items outlined in step (a).
  - c. Abate the Subject Property of items and charge abatement back to Property Owner.

The motion for the adoption of the foregoing resolution was duly seconded by Councilmember \_\_\_\_\_, and upon vote being taken thereon, the following voted in favor:

and the following voted against the same:

and the following abstained:

and the following were absent:

whereupon said resolution was declared duly passed and adopted by the Ramsey City Council this the 8<sup>th</sup> day of June, 2021.



**Meeting Date:** 06/08/2021

**Submitted For:** Bria Raines, Community Development

**By:** Bria Raines, Community Development

---

### Information

**Title**

Adopt Resolution #21-166 Declaring Building a Hazardous Structure, Approving Code Enforcement Process and Authorizing Abatement at 8106 Alpine Drive NW

**Purpose/Background:**

Staff is seeking authorization to investigate hazards on the Subject Property and abate items in violation of City of Ramsey City Code at 8106 Alpine Drive NW. The Subject Property has violations of off-street parking, outdoor storage, public nuisances, and work without a permit. During recent inspection, City Staff discovered possible health and safety concerns at the Subject Property regarding accumulation of animal feces, refuse, other debris on the property and possible roofing failure.

**Notification:**

No notification is required.

**Observations/Alternatives:**

There is an existing code enforcement case for off-street parking, outdoor storage, public nuisances, and work without a permit. The Subject Property has more than the eight (8) permitted outdoor storage items, more than one (1) inoperable, unlicensed vehicle on the property, an accumulation of manure and refuse, and concerns of the structure being uninhabitable. City Staff sent an initial letter of violation on May 21, 2021 for violations to the City of Ramsey City Code. The Property Owner an onsite inspection with Staff on June 2, 2021. At that time, Staff discovered the conditions of the property to the full extent and were given permission to take photo documentation. As concerns were raised during first inspection, typical code enforcement process of second and third letters of violation have not been issued. No citations have been issued as this is the first case of violations on the property.

**Funding Source:**

Staff handles all Code Enforcement cases as part of their regular duties.

**Recommendation:**

Staff recommends motion to adopt Resolution #21-166 approving code enforcement process regarding Subject Property habitability and an abatement of 8106 Alpine Drive NW to removes items in violation of City Code Section 30-3 regarding outdoor storage and public nuisances, and City Code Section 117-355 regarding off-street parking, from the Subject Property. The cost of the work will be assessed to the Property Taxes for the Subject Property.

**Action:**

Motion to adopt Resolution #21-166 declaring the building a hazardous structure, approving code enforcement process and authorizing an abatement of 8106 Alpine Drive NW.

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### Attachments

First Notice of Violation

Photo 1 - Inoperable vehicles

Photo 2 - Refuse

Photo 3 - Manure and refuse

Photo 4 - Manure

Photo 5 - Outdoor cat feeding

Resolution #21-166

---

### **Form Review**

**Inbox**

Tim Gladhill

Kurt Ulrich

Form Started By: Bria Raines

Final Approval Date: 06/03/2021

**Reviewed By**

Tim Gladhill

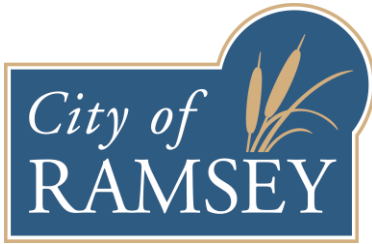
Kurt Ulrich

**Date**

06/03/2021 02:39 PM

06/03/2021 04:01 PM

Started On: 06/03/2021 08:35 AM



7550 Sunwood Drive NW • Ramsey, MN 55303

City Hall: 763.427.1410 • Fax: 763.427.5543

[www.cityoframsey.com](http://www.cityoframsey.com)

---

May 21, 2021

Lowell & Roma Vasseur  
Or Current Owner  
8106 Alpine Drive NW  
Ramsey, MN 55303

Dear Property Owner,

Thank you for being a valued member of the Ramsey community. We at the City strive to be a good resource for you as a Resident. It has come to the attention of City Staff that there is a shed on your property that does not have a record of a permit. We are approaching this with a focus of assistance and education rather than enforcement. With that in mind, there has been work done on the property that does require permits and nuisances on the property that are not allowed by City Code.

All accessory structures, driveways, and work done to structures in the City of Ramsey require either a Zoning Permit or a Building permit depending on their size. *Zoning* Permits require the structure to be two hundred (200) square feet or less, and *Building* Permits are for structures larger than two hundred (200) square feet. Site plans are required for all applications. Site Plans must include all existing structures on the property, dimensions of the accessory structure, and the structure's distance to the nearest property lines. Accessory structures cannot be placed in drainage and utility easements, nor can they be placed within the setbacks applicable to your property's zoning district.

- **Please submit separate permit applications for:**

- The accessory structure shown in the furthest left red circle on the included map (and all other accessory structures).
- A driveway on the property (Bituminous, Concrete, or Class V; not soil)
- All work done that has been done on all structures such as additions or repairs.
- All fences on the property

In addition to requiring permits, The City of Ramsey has adopted ordinances that are designed to keep the community safe, healthy, and attractive. The property is in violation of the following Ramsey City Codes as listed below:

- City Code Section 30-3 – Property conditions constituting a public nuisance.

- The storage or accumulation of waste, refuse, or garbage that is not contained in a closed container. This includes any accumulation of appliances, plumbing fixtures, furniture, equipment, remnants of wood (decayed or weathered) unused construction materials, stockpiles of rocks or dirt, or any items that could not be put to use in the manner that they are intended.
  - **Please remove or properly store refuse along the tree line behind the house, circled in red in the included map.**
- Lean-tos, tarps, carports, and fencing are not considered an approved structure.
  - **Please remove all tarps on structures and those used as permanent covers.**

- City Code Section 117-355 – Residential development off-street parking.
  - Only 8 items are allowed on approved parking surfaces (vehicles and equipment count towards total)
    - **Please properly store or remove of items until you are at 8.**
  - Only one unlicensed, inoperable vehicle allowed on to be parked outdoors
  - No vehicles are allowed on unimproved surfaces

**Please submit the required applications and address the outlined violations by June 7, 2021.** If you have any questions or concerns, please contact me at (763)433-9840.

Sincerely,

A handwritten signature in black ink that reads "Bria Raines". The signature is written in a cursive, flowing style.

Bria Raines, Zoning Code Enforcement Officer  
(763) 433-9840 | [braines@cityoframsey.com](mailto:braines@cityoframsey.com)











Councilmember \_\_\_\_\_ introduced the following resolution and moved for its adoption:

**RESOLUTION #21-166**

**A RESOLUTION DECLARING A BUILDING A HAZARDOUS STRUCTURE,  
APPROVING CODE ENFORCEMENT PROGRESS AND AUTHORIZING  
ABATEMENT AT 8106 ALPINE DRIVE NW**

**WHEREAS**, the property owner Lowell Vasseur (the “Property Owner”) has an open code enforcement case on the property generally known as 8106 Alpine Drive NW and legally described as follows:

W1/2 OF NE1/4 OF SE1/4 EX THAT PRT PLATTED AS WHISP- ERING PINES ESTATES PLAT 2;  
SUBJ TO EASE OF REC; EX RD, Anoka County, Minnesota

(the “Subject Property”); and

**WHEREAS**, the Subject Property is an owner-occupied property; and

**WHEREAS**, the Subject Property is zoned R-1 Residential (Rural Developing); and

**WHEREAS**, the Subject Property is approximately 4.62 acres in size; and

**WHEREAS**, the City has most recently opened a case on the Subject Property for violations related to off-street parking, outdoor storage, public nuisances, and work without a permit; and

**WHEREAS**, the City sent a formal first notice of violation on May 21, 2021 for off-street parking, outdoor storage, public nuisances, and work without a permit; and

**WHEREAS**, the City of Ramsey City Code would allow the Subject Property to properly store all items in accordance with Section 117-355 regarding residential off-street parking; and

**WHEREAS**, the residential off-street parking in the City Code prohibits the storing of more than eight (8) items on the Subject Property in the R-1 Developing Rural zoning district; and

**WHEREAS**, the City of Ramsey Staff inspected the Subject Property with the Property Owner on June 2, 2021; and

**WHEREAS**, the Property Owners has been allowed a month to address garbage on the rear property and to obtain roofing quotes; and

**WHEREAS**, during inspection Ramsey City Staff discovered health hazards regarding accumulations of feces, refuse, and other debris; and

**WHEREAS**, Ramsey City Staff discovered a possible safety hazard regarding the roof on the principle structure.

## **FINDINGS OF FACT**

1. The City inspected the property from the road on:
  - a. May 21, 2021
2. The City inspected the property with the Property Owner on:
  - a. June 2, 2021
3. Property Owner responded by phone call to initial letter on May 28, 2021 requesting more information for schedule June 2, 2021 inspection.
4. The City sent formal notices via US Mail on:
  - a. May 21, 2021 for a first notice of violation requesting permits be applied for, removal of refuse and garbage, and removal or proper storage of inoperable vehicles over the permitted one (1) per property.

## **NOW THEREFORE, BE IT RESOLVED BY THIS CITY COUNCIL OF THE CITY OF RAMSEY, ANOKA COUNTY, STATE OF MINNESOTA, as follows:**

That the Ramsey City Council hereby grants approval of the code enforcement process and abatement plan on the Subject Property as outlined below, contingent upon verification of any violation(s) of City Code:

1. That the City Council declares the building a Hazardous Structure per Minnesota Statute Chapter 463.
2. The City of Ramsey shall utilize Northstar Towing and Reshetar Systems Inc. for abatement services per City policy.
3. The City of Ramsey Staff shall be given authority to conduct building inspection for safety of the roof and living conditions.
4. The City of Ramsey Staff shall utilize Anoka County to determine habitability of property and resources for the Property Owner.
5. The City of Ramsey Staff shall have the authority to determine the process of bringing property into habitable standards after a determination of living conditions is reached.
6. That the week of June 28, 2021, the City of Ramsey will work with the abatement contractors listed above to remove:
  - a. Vehicles, equipment, or outdoor storage items until at eight (8) items
  - b. Refuse and garbage on the property
  - c. Construction materials and items stored outside under tarps

- d. Any inoperable, non-licensed vehicles over one (1) allowed
- 7. That future violations within twelve (12) months of the same type will result in financial penalties and quicker escalation of violation notices.
- 8. That the City Council reserves the right to escalate future violations directly to District Court for Temporary Restraining Order.
- 9. That if the Property Owner misses one of the aforementioned deadlines, Staff has the approval to:
  - a. Reinspect the Subject Property and document all items out of compliance.
  - b. Issue an abatement notice for specific items outlined in step (a).
  - c. Abate the Subject Property of items and charge abatement back to Property Owner.

The motion for the adoption of the foregoing resolution was duly seconded by Councilmember \_\_\_\_\_, and upon vote being taken thereon, the following voted in favor:

and the following voted against the same:

and the following abstained:

and the following were absent:

whereupon said resolution was declared duly passed and adopted by the Ramsey City Council this the 8<sup>th</sup> day of June, 2021.

**CITY OF RAMSEY:**

By: \_\_\_\_\_  
City Clerk

By: \_\_\_\_\_ Mayor

Meeting Date: 06/08/2021

By: Colleen Lasher, Administrative Services

**Information**

**Title:**

Adopt Resolution #21-164 to Hire a Public Works Streets Maintenance Worker Backfilling a Vacant Position

**Purpose/Background:**

The purpose of this case is to authorize filling the vacant full-time Streets Maintenance Worker position.

In April, one Streets Maintenance Worker resigned, which created a vacancy in the Streets Division. The Street Maintenance Worker position is responsible for constructing and maintaining streets, parking lots and related property; performing snow related activities; performing general maintenance activities; performing general labor; performing vehicle and motorized equipment maintenance; performing and assisting with landscape, grounds care, and forestry/naturalist activities; providing assistance with preparation of community events; performing mechanical building maintenance and repair; as well as a wide range of other tasks as required.

In addition, the Streets Maintenance Worker is required be a member of the Public Works on-call team and work a rotating on-call schedule 8 weeks per year. This requires employees to be available to respond during evenings, weekends and holidays.

Staff conducted a recruitment process which included first interviews and second interviews. Mr. William Bellefeuille was selected as the top candidate. Mr. Bellefeuille successfully completed the City's background checks and pre-employment testing process. The City extended a contingent job offer pending City Council approval. If hired, Mr. William Bellefeuille will be subject to a six-month probationary period, the personnel policy and the AFSCME labor agreement.

**Funding Source:**

The funding for backfilling this position is included in the 2021 budget.

**Recommendation:**

To hire Mr. William Bellefeuille as a full-time Public Works Streets Maintenance Worker, effective on or near June 14, 2021, at \$23.679 per hour which is step 1 of the 2021 wage scale.

**Outcome/Action:**

Motion to adopt resolution #21-164 to hire Mr. William Bellefeuille as a full-time Public Works Streets Maintenance Worker, effective on or near June 14, 2021, at \$23.679 per hour, which is step 1 of the 2021 wage scale.

**Attachments**

Resolution #21-164

**Form Review**

Inbox  
Colleen Lasher (Originator)

Reviewed By  
Colleen Lasher

Date  
06/03/2021 08:34 AM

Kurt Ulrich  
Form Started By: Colleen Lasher  
Final Approval Date: 06/03/2021

Kurt Ulrich

06/03/2021 03:52 PM  
Started On: 06/01/2021 03:53 PM

Councilmember \_\_\_\_\_ introduced the following resolution and moved for its adoption:

**RESOLUTION #21-164**

**RESOLUTION TO HIRE A PUBLIC WORKS STREETS MAINTENANCE  
WORKER BACKFILLING A VACANT POSITION**

**WHEREAS**, there is a current vacancy in the Public Works department; and

**WHEREAS**, an external recruitment process was conducted; and

**WHEREAS**, Mr. William Bellefeuille has been selected as the top candidate for the position; and

**WHEREAS**, staff have completed the necessary background checks and are recommending that Mr. William Bellefeuille be hired as a full-time Public Works Parks Maintenance Worker, effective on or near June 14, 2021 at \$23.679 per hour; and

**WHEREAS**, Mr. William Bellefeuille will be subject to a 6-month probationary period; and

**WHEREAS**, Mr. William Bellefeuille will be subject to the terms of the applicable labor agreement and the City's Personnel Policy.

**NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE  
CITY OF RAMSEY, ANOKA COUNTY, STATE OF MINNESOTA, as follows:**

- 1) Motion to adopt resolution #21-164 to hire Mr. William Bellefeuille as a full-time Public Works Streets Maintenance Worker, effective on or near June 14, 2021, at \$23.679 per hour, which is step 1 of the 2021 wage scale.

The motion for the adoption of the foregoing resolution was duly seconded by Councilmember \_\_\_\_\_, and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

and the following abstained:

and the following were absent:

Whereupon said resolution was declared duly passed and adopted by the Ramsey City Council this the 8<sup>th</sup> day of June, 2021.

---

Mayor

**ATTEST:**

---

City Clerk

Meeting Date: 06/08/2021

By: Chris Anderson, Community  
Development

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### Information

**Title:**

Adopt Resolution #21-163 Providing Staff Direction Regarding Easement Encroachment at 15564 Iodine St NW; Case of Joyce Rogito

**Purpose/Background:**

City Staff received a complaint about a potential wetland violation at 15564 Iodine Street NW (the "Subject Property"). On Tuesday, May 18, City Staff inspected the Subject Property, verified that fill was being imported and graded to elevate and level out the rear yard. The landscape contractor was instructed to stop work due to concern with potential wetland fill and/or fill within a drainage and utility easement. Since that date, the property owner, Joyce Rogito (the "Property Owner") has been in discussion with City Staff attempting to find a solution that would allow their project to proceed in time to host a graduation party on June 27, 2021.

**Time Frame/Observations/Alternatives:**

The Property Owner is attempting to create a larger, level, usable area in the rear yard to host a graduation party for their daughter. The Subject Property is in Wildlife Sanctuary 2nd Addition and backs up to a large wetland complex. The majority of the rear yard is encumbered with drainage and utility easement (the "Easement"). The purpose of this Easement is to accommodate drainage for the subdivision, as well as for 'bounce' oftentimes associated with wetlands. While some of the earthwork has occurred outside the Easement boundary, it appears that a significant portion of the work has or will be done within the Easement, held by the City.

On May 24, 2021, Engineering Staff, along with a Wetland Specialist with the Anoka Conservation District (ACD), met with the Property Owner on the Subject Property. The primary outcome of that on site meeting was that the fill/earthwork was not within a wetland. However, once the plat was reviewed, it was discovered that the majority of the rear yard was encumbered with Easement (see attached exhibit and survey), which prompted communication to the Property Owner stating that no further work could occur and that the disturbed areas would need to be restored to prior condition and vegetation reestablished for erosion control or Council Approval would be required to continue the project. Please note, that in order for the City Council to allow the project, certain stormwater modeling will be required to ensure that runoff is not redirected to other properties.

Staff have met with the Property Owner multiple times since to explore potential solutions. Engineering Staff staked the boundary of the Easement on Wednesday, June 2, to assist both the Property Owner and Staff in understanding and assessing just how much of the work has occurred within the Easement. Staff has outlined some short and long term possible options to resolve this issue.

Please note that this subdivision was approved in the past under older standards. This is not a unique situation from early 2000s development whereby the lot appears to be larger, but only a small portion is buildable. The City has since adopted minimum buildable area and buildable depth because of situations just like this. The City ensures that there is adequate rear yards that are not encumbered with this type of easement (still may be easements in rear yard, but require more buildable area than seen in this example).

Short term options (to facilitate the graduation party as planned) include:

- Seeing if one of the City's park pavilions may be available on the schedule date of the graduation party to serve as the host site.

- Connecting with Public Safety Staff about options for a 'block party' type of set up in which Iodine Street may be shut down during the party (the Property Owner expressed concerns of hosting the graduation party in the side/front yard due to kids running around and possibly into the street).

Long term options may include:

- Running a stormwater model to determine if the proposed fill would actually impact the functionality of the Easement (e.g. would it push water outside of Easement area on surrounding properties). If not, could potentially allow work to proceed with City Council approval.
- Replacing drainage capacity elsewhere on the Subject Property (digging lower area to collect more stormwater). This would require dedicating new drainage and utility easement on the Subject Property and likely vacating a portion of the existing Easement.

Alternatives

Alternative 1: Direct Staff to work with the Property Owner by preparing and running a Stormwater Model to determine whether the existing and proposed fill would impact the designed functionality and drainage capacity of the existing Easement. If it is determined that the fill would not jeopardize the Easement's function, direct the Property Owner to obtain an Administrative Grading Permit and complete the earthwork. It is estimated that would take 2-3 hours of Staff time to complete.

Alternative 2: Similar to above, but require the Property Owner to hire their own engineer to complete the modeling.

Alternative 3: Direct Staff to pursue corrective actions including removal of imported fill and restoration to previous condition.

**Funding Source:**

This is currently being handled as part of Staff's regular duties.

**Recommendation:**

Based on discussion.

**Outcome/Action:**

Based on discussion. Motion to adopt Resolution #21-163 providing Staff Direction (work with Property Owner on a compromise solution -OR- restore easement to original condition) regarding fill imported and placed in drainage and utility easement at 15564 Iodine St NW.

**Attachments**

Site Location Map

Plat with Easement Highlighted

Certificate of Survey for Subject Property

Resolution #21-163

Aerial Photo

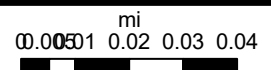
**Form Review**

| Inbox                           | Reviewed By   | Date                            |
|---------------------------------|---------------|---------------------------------|
| Bruce Westby                    | Bruce Westby  | 06/03/2021 12:34 PM             |
| Tim Gladhill                    | Tim Gladhill  | 06/03/2021 02:08 PM             |
| Chris Anderson (Originator)     | Kathy Schmitz | 06/03/2021 02:16 PM             |
| Tim Gladhill                    | Tim Gladhill  | 06/03/2021 02:27 PM             |
| Kurt Ulrich                     | Kurt Ulrich   | 06/03/2021 03:52 PM             |
| Form Started By: Chris Anderson |               | Started On: 06/01/2021 04:27 PM |
| Final Approval Date: 06/03/2021 |               |                                 |

# Site Location Map



Sources: Esri, HERE, Garmin, USGS, Intermap, INCREMENT P, NRCan, Esri Japan, METI, Esri China (Hong Kong), Esri Korea, Esri (Thailand), NGCC, (c) OpenStreetMap contributors, and the GIS User Community, LOGIS





RECEIVED  
MAY 14 2014

# HY-LAND SURVEYING, P.A. ©

## LAND SURVEYORS

877.0 Proposed Top of Block  
876.6 Proposed Garage Floor  
869.0 Proposed Lowest Floor

11947 Idaho Ave. N.  
Champlin, Minnesota 55316  
PHONE (763) 323-1300  
FAX (763) 323-7035  
hylandsurvey@qwestoffice.net

INVOICE NO. 33324  
F.B. NO. XXX  
SCALE 1" = 30'

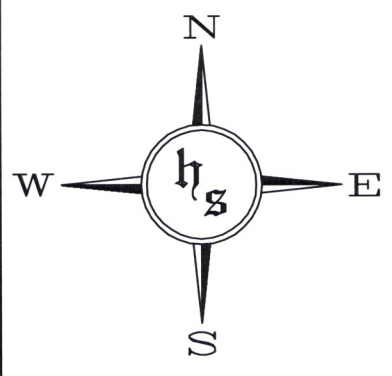
Type of Building -  
FULL BASMENT  
WALKOUT

### Surveyors Certificate

NOTE: PROPERTY CORNERS  
SET BY DEVELOPERS SURVEYOR

- Denotes Iron Monument Found
- Denotes Iron Monument Set
- Denotes Wood Hub Set For Excavation Only

- x000.0 Denotes Existing Elevation
- Denotes Proposed Elevation
- ← Denotes Surface Drainage

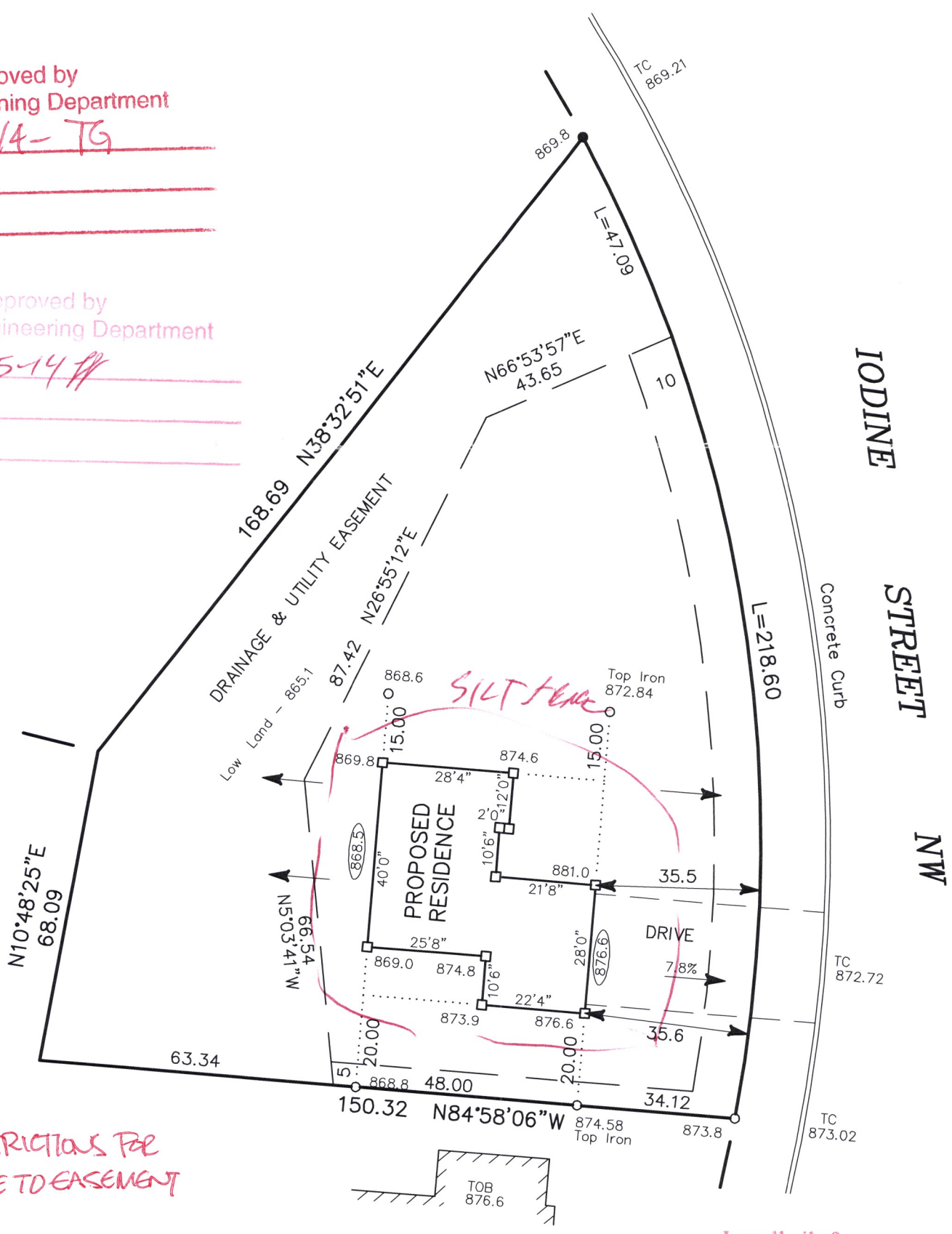


S.W. WOLD

Property Located In Part Of  
NE 1/4, Sec. 23, Twp. 32, R. 25.

Approved by  
Ramsey Planning Department  
Date: 5/15/14-TG  
Comments: \_\_\_\_\_

Approved by  
Ramsey Engineering Department  
Date: 5-15-14  
Comments: \_\_\_\_\_



NOTE AREA RESTRICTIONS FOR  
FUTURE DECK DUE TO EASEMENT

Install silt fence around perimeter  
of lot or as directed by the inspector.  
Maintain until turf is reestablished.

LOT 29, BLOCK 3, WILDLIFE SANCTUARY 2ND ADDITION

This survey is certified only to the above named person or persons  
and not to subsequent owners, mortgages or title insurers.

The only easements shown are from plats of record of information provided by client.  
All building dimensions and floor elevations must be verified by client.

I hereby certify that this survey was prepared by me or under  
my direct supervision, and that I am a duly Registered Land  
Surveyor under the laws of the State of Minnesota.

Surveyed by us this 12TH day of MAY, 2014

Signed Milton E. Hyland  
Milton E. Hyland, Minn. Reg. No. 20262

Councilmember \_\_\_\_\_ introduced the following resolution and moved for its adoption:

**RESOLUTION #21-163**

**RESOLUTION PROVIDING STAFF DIRECTION REGARDING FILL IMPORTED AND PLACED IN DRAINAGE AND UTILITY EASEMENT AT 15564 IODINE STREET NW**

**WHEREAS**, City Staff received a concern regarding a potential wetland violation(s) on the property generally known as 15564 Iodine Street NW and legally described as follows:

Lot 29, Block 3 Wildlife Sanctuary 2<sup>nd</sup> Addition

(the “Subject Property”).

**WHEREAS**, on May 18, 2021, City Staff visited the Subject Property and informed the contractor to stop work due to concerns with fill and earthwork possibly occurring within either a wetland and/or drainage and utility easement; and

**WHEREAS**, Staff contacted Joyce Rogito (the “Property Owner”) on May 21, to schedule a site inspection along with a Wetland Specialist from the Anoka Conservation District, on May 24, 2021; and

**WHEREAS**, the Wetland Specialist determined that the fill was not within a wetland; and

**WHEREAS**, based on that determination, the Property Owner was instructed that upon receipt of written authorization from the City, the earthwork could likely resume; and

**WHEREAS**, per the Wildlife Sanctuary 2<sup>nd</sup> Addition plat, the bulk of the rear yard of the Subject Property is encumbered with drainage and utility easement (the “Easement”), which should not be altered with fill or grading unless verified that said work will not diminish the Easement’s functionality.

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF RAMSEY, ANOKA COUNTY, STATE OF MINNESOTA, as follows:**

1. That City Staff shall work with the Property Owner to identify a solution to achieve their desired outcome.

-or-

2. That City Staff shall pursue corrective actions that would restore the Easement area to pre-disturbance conditions.

The motion for the adoption of the foregoing resolution was duly seconded by Councilmember \_\_\_\_\_, and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

and the following abstained:

and the following were absent:

whereupon said resolution was declared duly adopted by the Ramsey City Council this the 8<sup>th</sup> day of June, 2021.

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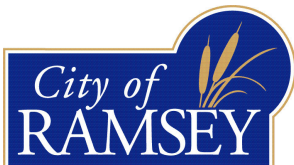
Mayor

**ATTEST:**

---

City Clerk

This document drafted by:  
City of Ramsey  
7550 Sunwood Dr NW  
Ramsey, MN 55303

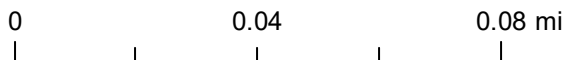


**Legend**

-  Site
-  Parcels



6/3/2021, 2:25:51 PM



**CC Regular Session**

7. 2.

**Meeting Date:** 06/08/2021

**By:** JoAnn Shaw, Community Development

**Information**

**Title**

Approve Rental License for 17911 Yakima Street NW.

**Purpose/Background:**

Purpose: The purpose of this case is to approve a rental license request for 17911 Yakima Street NW.

Background: Detached Single-Family Homes and Attached Single-Family Homes (townhomes, duplexes, etc.) are required to obtain a license (registration), but are not subject to inspections (unless the City has sufficient evidence of a violation of City Code).

Staff is placing this item on Council Business due to a complaint from a neighboring property. It appears that all other code provisions are being met. The intent of placing on Council Business is to acknowledge the complaints and notify the Property Owners that if there are ongoing public nuisance or public safety issues that the Rental License can be revoked.

**Recommendation:**

Staff recommends approval of this license application based on State Statute.

**Action:**

Motion to approve rental license application for 17911 Yakima Street NW.

**Attachments**

State License for 17911 Yakima St NW

**Form Review**

| <b>Inbox</b>                    | <b>Reviewed By</b> | <b>Date</b>                     |
|---------------------------------|--------------------|---------------------------------|
| Tim Gladhill                    | Tim Gladhill       | 06/03/2021 11:43 AM             |
| Kurt Ulrich                     | Kurt Ulrich        | 06/03/2021 04:02 PM             |
| Form Started By: JoAnn Shaw     |                    | Started On: 06/03/2021 08:59 AM |
| Final Approval Date: 06/03/2021 |                    |                                 |



# STATE OF MINNESOTA Community Residential Setting License



Program Name: Dungarvin Yakima

Doing Business At: 17911 YAKIMA ST NW  
Ramsey, MN 55303-3301

Lead Agency: Department of Human Services  
Capacity: 2  
Ages Served: 18 years and older

### Services Licensed

Community Residential Services: Foster Care services or supported living services

245D License Number: 1070806  
CRS License Number: 1107836  
Issue Date: 12/2/2020

Expiration Date: 11/30/2022

*Regina Wagner*  
*Jodi Harpstead*

Regina Wagner  
Deputy Inspector General of Licensing  
Jodi Harpstead  
DHS Commissioner

Minnesota Department of Human Services  
Office of Inspector General, Licensing Division  
P.O. Box 64242, Saint Paul, MN 55164-0242  
<http://www.dhs.state.mn.us/licensing>

In accordance with the provisions of Minnesota State Statutes, Chapter 245A and Minnesota State Statutes, Chapter 245D, a license is granted to:

Dungarvin Minnesota LLC  
1444 NORTHLAND DR STE 100  
Saint Paul, MN 55120-1033

For more information about a licensed program visit <https://licensinglookup.dhs.state.mn.us/>

**Meeting Date:** 06/08/2021

**Submitted For:** Bruce Westby, Engineering/Public Works

**By:** Joe Feriancek, Engineering/Public Works

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### Information

**Title:**

Adopt Resolution #21-159 Ordering Plans and Specifications for Improvement Project # 21-12, 2021 Additional Pavement Overlay Improvements

**Purpose/Background:**

**Purpose:**

The purpose of this case is to adopt Resolution #21-159 Ordering Plans and Specifications for Improvement Project #21-12; 2021 Additional Pavement Overlay Improvements.

**Background:**

The 2021 – 2030 Capital Improvement Program (CIP) included an estimated \$1,878,700 in 2021 Pavement Management Program (PMP) projects, which include street reconstruction and pavement overlay improvements. These projects were proposed to be funded through the Pavement Management (PM) fund. After the City Council accepted bids and awarded contracts for all 2021 PMP projects included in the 2021 – 2030 CIP, a total of \$1,313,831.08 is anticipated to be spent from PM funds. This means \$564,868.92 of PM funds that were designated for 2021 PMP projects will remain unspent.

In past years, the City Council has directed Staff to fully utilized funds annually budgeted for necessary PMP projects. Staff therefore proposes to expend an additional estimated \$672,000 on needed pavement overlay improvements in 2021 to ensure that all PM funds designated for 2021 PMP projects will be spent in 2021. Staff, therefore, proposes to overlay an additional 2.58 miles of streets segments in 2021 that are proposed as 2022 pavement overlay improvements in the 2021 – 2030 CIP. These street segments, which are shown on the attached project map and are further outlined in the attached street segment summary, were specifically selected since they are exhibiting pavement stripping issues. This will allow the City to address stripping concerns on these streets one year sooner than anticipated in the current CIP, reducing potential impacts to the underlying pavement structure and maximizing the favorable bidding environment.

Street segments proposed to receive additional bituminous pavement overlay improvements in 2021 are located in the following developments:

- Reilley Estates
- Reilley Estates 2nd
- Reilley Estates 3rd
- Sunfish Gateway Business Park
- Traprock Commons
- Wildlife Sanctuary 2nd
- Wildlife Sanctuary 3rd

The proposed improvements are designated as City Improvement Project #21-12, 2021 Additional Pavement Overlay Improvements.

**Notification:**

No notifications are required with this case.

**Time Frame/Observations/Alternatives:**

**Observations/Alternatives:**

Alternative #1 - Motion to adopt Resolution #21-159 ordering plans and specifications for improvement project #21-12, 2021 Additional Pavement Overlay Improvements.

Alternative #2 - Motion to deny adoption of Resolution #21-159 at this time.

**Funding Source:**

Funding for Improvement Project #21-12 is proposed to come from the Pavement Management (PM) and Stormwater Utility (SWU) funds. Staff estimates project costs at \$672,000 based on 2021 unit bid prices received to date. Below is a breakout of estimated project costs per funding source.

Street Project Costs (PM) = \$ 641,000  
Storm Sewer Project Costs (SWU) = \$ 31,000  
Total Estimated Project Costs = \$ 672,000

Sufficient funds exist in the PM fund to cover the additional \$76,131.08 in PM funded project costs. The PM fund is projected to have a year-end fund balance of \$1,613,653.37.

**Recommendation:**

Staff recommends adopting Resolution #21-159 ordering plans and specifications for improvement project #21-12, 2021 Additional Pavement Overlay Improvements.

**Outcome/Action:**

Adopt Resolution #21-159 ordering plans and specifications for improvement project #21-12, 2021 Additional Pavement Overlay Improvements.

**Attachments**

Res #21-159

21-12 Street Segment Summary

21-12 Project Map

**Form Review**

| Inbox                           | Reviewed By   | Date                            |
|---------------------------------|---------------|---------------------------------|
| Bruce Westby                    | Joe Feriancek | 06/01/2021 03:53 PM             |
| Bruce Westby                    | Bruce Westby  | 06/03/2021 01:09 PM             |
| Diana Lund                      | Diana Lund    | 06/03/2021 01:20 PM             |
| Kurt Ulrich                     | Kurt Ulrich   | 06/03/2021 03:52 PM             |
| Form Started By: Joe Feriancek  |               | Started On: 05/26/2021 01:20 PM |
| Final Approval Date: 06/03/2021 |               |                                 |

Councilmember \_\_\_\_\_ introduced the following resolution and moved for its adoption:

**RESOLUTION 21-159**

**RESOLUTION ORDERING PLANS AND SPECIFICATIONS FOR IMPROVEMENT PROJECT #21-12, 2021 ADDITIONAL PAVEMENT OVERLAY IMPROVEMENTS**

**WHEREAS**, the City of Ramsey proposes to overlay the pavement on numerous street segments in 2021 as identified within the 2021 – 2030 Capital Improvement Program; and.

**WHEREAS**, the City of Ramsey 2021 – 2030 Capital Improvement Program budgeted \$1,878,700 Pavement Management Funds for 2021 street improvement projects including Improvement Projects 21-02, 21-03, 21-04, and 21-05; and

**WHEREAS**, the awarded bids for the 2021 street improvement projects will draw \$1,313,831.08 from the Pavement Management Fund; and

**WHEREAS**, Staff proposes to expend an additional estimated \$672,000 on pavement overlay improvements in 2021 to utilize the entire 2021 Pavement Management Fund budget; and

**WHEREAS**, Staff proposes to overlay an additional 2.58 miles of street segments in 2021 as identified within the 2021 – 2030 Capital Improvement Program for 2022 pavement overlay improvements; and

**WHEREAS**, funding for this improvement is proposed to come from the Pavement Management Fund and Stormwater Utility Fund with a total estimated project cost of \$672,000; and

**WHEREAS**, Staff has the capacity to prepare plans and specifications for said improvements, which are designated as Improvement Project #21-12, 2021 Additional Pavement Overlay Improvements.

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF RAMSEY, ANOKA COUNTY, STATE OF MINNESOTA, as follows:**

- 1) The Ramsey City Council hereby orders the City Engineer to prepare plans and specifications for Improvement Project #21-12, 2021 Additional Pavement Overlay Improvements.

The motion of the adoption of the foregoing resolution was duly seconded by Councilmember \_\_\_\_\_ and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

and the following abstained:

and the following were absent:

Whereupon said resolution was declared duly passed and adopted by the Ramsey City Council this the 8th day of June, 2021.

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Mayor

**ATTEST:**

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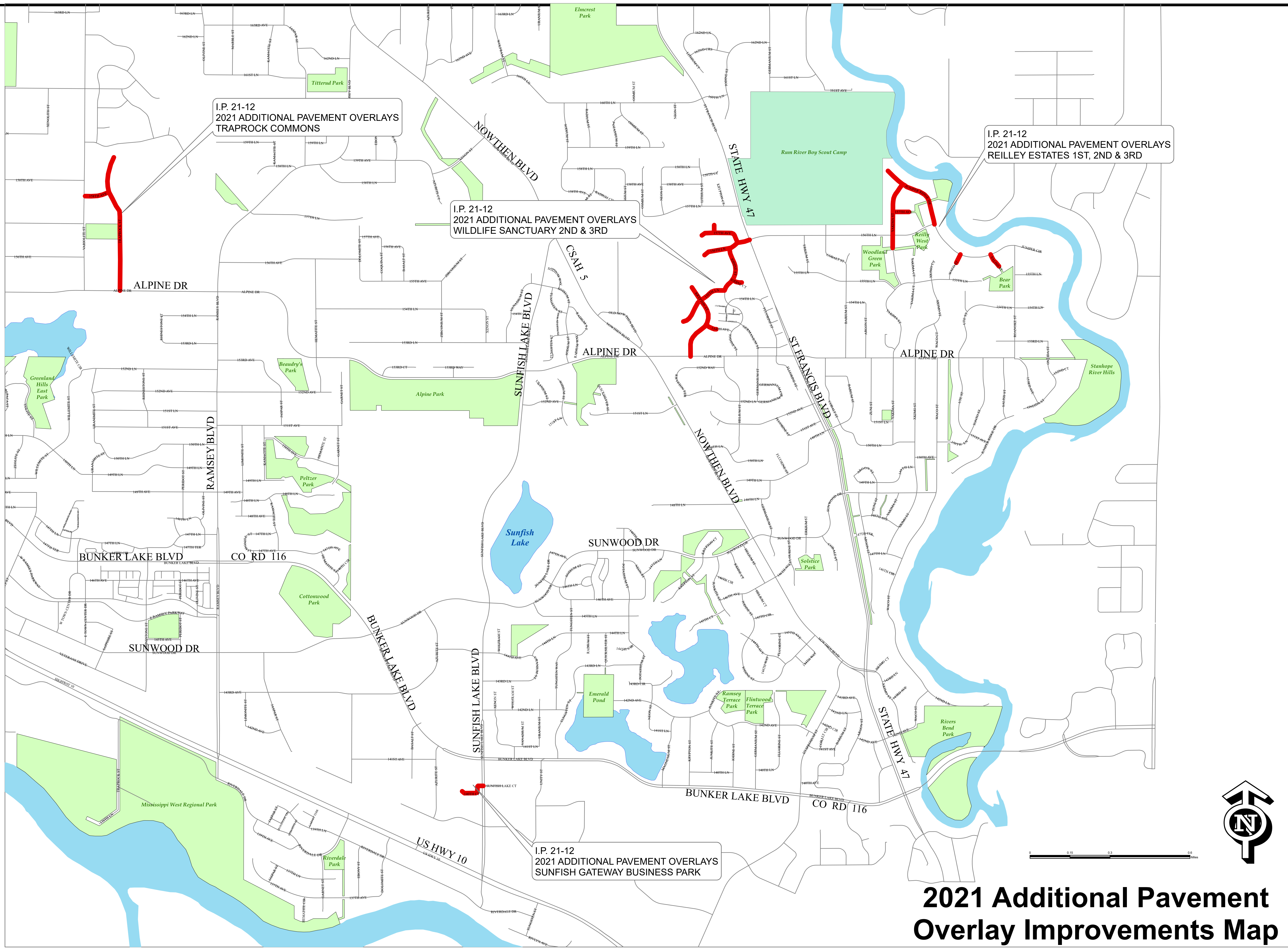
City Clerk

**IP 21-12 2021 Additional Pavement Overlay Improvements  
Street Segment Summary**

| Street Description            |   |                                    |               |                         |                    | Street History |            |          |          |          |          |          | GPR Summary      |                        |                      |
|-------------------------------|---|------------------------------------|---------------|-------------------------|--------------------|----------------|------------|----------|----------|----------|----------|----------|------------------|------------------------|----------------------|
| Subdivision                   | Street  | Segment Description                | Length (feet) | Section (Urban / Rural) | Curb (Bit / Conc.) | 2020 PASER     | Year Built | Maint. 1 | Maint. 2 | Maint. 3 | Maint. 4 | Maint. 5 | Avg HMA (inches) | Avg Agg. Base (inches) | Avg Section (inches) |
| Reilley Estates               | Juniper Ridge Drive                               | 156th Lane / N EOP                 | 486           | Urban                   | Bit                | 6              | 1976       | SC 1981  | SC 1991  | OL 2002  | SC 2009  | SC 2017  | 4.0              | 4.1                    | 8.1                  |
|                               | Salish Street                                     | Juniper Ridge Drive / CDS          | 288           | Urban                   | Bit                | 7              | 1976       | SC 1981  | SC 1991  | OL 2002  | SC 2009  | SC 2017  | 4.7              | 3.1                    | 7.8                  |
|                               | Waco Street                                       | S EOP / Juniper Ridge Drive        | 182           | Urban                   | Bit                | 7              | 1976       | SC 1981  | SC 1991  | OL 2002  | SC 2009  | SC 2017  | 3.5              | 7.3                    | 10.8                 |
|                               | <i>Reilley Estates Total Length</i>               |                                    |               | <i>956</i>              | <i>0.18 mi.</i>    |                |            |          |          |          |          |          |                  |                        |                      |
| Reilley Estates 2nd           | Juniper Ridge Drive                               | CDS / S EOP                        | 1020          | Urban                   | Bit                | 7              | 1978       | SC 1984  | SC 1991  | OL 2002  | SC 2009  | SC 2017  | 4.0              | 4.1                    | 8.1                  |
|                               | Yakima Street                                     | SW EOP / Juniper Ridge Drive       | 335           | Urban                   | Bit                | 6              | 1978       | SC 1984  | SC 1991  | OL 2002  | SC 2009  | SC 2017  | 3.9              | 2.9                    | 6.8                  |
|                               | <i>Reilley Estates 2nd Total Length</i>           |                                    |               | <i>1355</i>             | <i>0.26 mi.</i>    |                |            |          |          |          |          |          |                  |                        |                      |
| Reilley Estates 3rd           | 157th Lane  | Yakima Street / CDS                | 317           | Urban                   | Bit                | 6              | 1978       | SC 1984  | SC 1991  | OL 2002  | SC 2009  | SC 2017  | 4.2              | 4.7                    | 8.9                  |
|                               | Yakima Street                                     | S EOP / N EOP                      | 983           | Urban                   | Bit                | 6              | 1978       | SC 1984  | SC 1991  | OL 2002  | SC 2009  | SC 2017  | 3.9              | 2.9                    | 6.8                  |
|                               | <i>Reilley Estates 3rd Total Length</i>           |                                    |               | <i>1300</i>             | <i>0.25 mi.</i>    |                |            |          |          |          |          |          |                  |                        |                      |
| Sunfish Gateway Business Park | 140th Court                                       | Sunfish Lake Boulevard / CDS       | 552           | Urban                   | Conc.              | 6              | 2002       | SC 2009  | SC 2016  |          |          |          | 3.6              | n/a**                  | n/a**                |
|                               | <i>Sunfish Gateway Business Park Total Length</i> |                                    |               | <i>552</i>              | <i>0.1 mi.</i>     |                |            |          |          |          |          |          |                  |                        |                      |
| Traprock Commons              | 158th Avenue                                      | Traprock Street / Variolite Street | 485           | Urban                   | Bit                | 6              | 1978       | SC 1984  | SC 1992  | OL 1999  | SC 2004  | SC 2013  | 3.6              | n/a**                  | n/a**                |
|                               | Traprock Street                                   | 155th Avenue / 158th Avenue        | 2006          | Urban                   | Bit                | 6              | 1978       | SC 1984  | SC 1992  | OL 1999  | SC 2004  | SC 2013  | 3.8              | 4.4                    | 8.2                  |
|                               | Traprock Street                                   | 158th Avenue / N EOP               | 871           | Urban                   | Bit                | 6              | 1978       | SC 1984  | SC 1992  | OL 1999  | SC 2004  | SC 2013  | 3.8              | 4.4                    | 8.2                  |
|                               | <i>Traprock Commons Total Length</i>              |                                    |               | <i>3362</i>             | <i>0.64 mi.</i>    |                |            |          |          |          |          |          |                  |                        |                      |

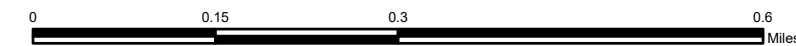
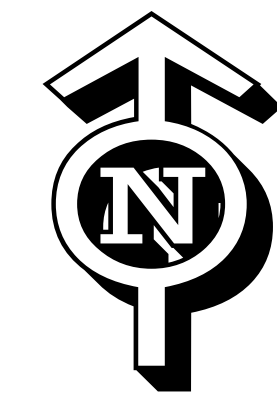
**IP 21-12 2021 Additional Pavement Overlay Improvements  
Street Segment Summary**

| Street Description   |  |                                |               |                         |                    | Street History |                 |          |          |          | GPR Summary |          |  |                        |                      |
|--|--|--------------------------------|---------------|-------------------------|--------------------|----------------|-----------------|----------|----------|----------|-------------|----------|--|------------------------|----------------------|
| Subdivision  | Street                                     | Segment Description            | Length (feet) | Section (Urban / Rural) | Curb (Bit / Conc.) | 2020 PASER     | Year Built      | Maint. 1 | Maint. 2 | Maint. 3 | Maint. 4    | Maint. 5 | Avg HMA (inches)   | Avg Agg. Base (inches) | Avg Section (inches) |
| Wildlife Sanctuary 2nd   | 156th Lane                                 | Iodine Street / CDS            | 540           | Urban                   | Conc.              | 6              | 2003            | SC 2008  | SC 2017  |          |             |          | n/a*   | n/a*                   | n/a*                 |
|  | 156th Lane                                 | TH 47 / Iodine Street          | 464           | Urban                   | Conc.              | 5              | 2003            | SC 2008  | SC 2017  |          |             |          | n/a*   | n/a*                   | n/a*                 |
|  | 157th Avenue                               | 156th Avenue / Krypton Street  | 586           | Urban                   | Conc.              | 7              | 2003            | SC 2008  | SC 2017  |          |             |          | n/a*   | n/a*                   | n/a*                 |
|  | 157th Avenue                               | Krypton Street / CDS           | 289           | Urban                   | Conc.              | 7              | 2003            | SC 2008  | SC 2017  |          |             |          | n/a*   | n/a*                   | n/a*                 |
|  | Iodine Court                               | Iodine Street / CDS            | 217           | Urban                   | Conc.              | 8              | 2003            | SC 2008  | SC 2017  |          |             |          | n/a*   | n/a*                   | n/a*                 |
|  | Iodine Street                              | 156th Lane / S EOP             | 905           | Urban                   | Conc.              | 8              | 2003            | SC 2008  | SC 2017  |          |             |          | n/a*   | n/a*                   | n/a*                 |
|  | Krypton Street                             | 157th Avenue / N EOP           | 179           | Urban                   | Conc.              | 8              | 2003            | SC 2008  | SC 2017  |          |             |          | n/a*   | n/a*                   | n/a*                 |
|  | <i>Wildlife Sanctuary 2nd Total Length</i> |                                |               | <i>3180</i>             | <i>0.6 mi.</i>     |                |                 |          |          |          |             |          |  |                        |                      |
| Wildlife Sanctuary 3rd   | 154th Avenue                               | Krypton Street / E EOP         | 227           | Urban                   | Conc.              | 6              | 2003            | SC 2008  |          |          |             |          | n/a*   | n/a*                   | n/a*                 |
|  | 155th Lane                                 | Krypton Street / Iodine Street | 543           | Urban                   | Conc.              | 6              | 2003            | SC 2009  |          |          |             |          | n/a*   | n/a*                   | n/a*                 |
|  | 155th Lane                                 | Krypton Street / W EOP         | 555           | Urban                   | Conc.              | 6              | 2003            | SC 2010  |          |          |             |          | n/a*   | n/a*                   | n/a*                 |
|  | Krypton Street                             | 155th Lane / CDS               | 307           | Urban                   | Conc.              | 6              | 2003            | SC 2011  |          |          |             |          | n/a*   | n/a*                   | n/a*                 |
|  | Krypton Street                             | Alpine Drive / 155th Lane      | 1296          | Urban                   | Conc.              | 6              | 2003            | SC 2012  |          |          |             |          | n/a*   | n/a*                   | n/a*                 |
|  | <i>Wildlife Sanctuary 3rd Total Length</i> |                                |               | <i>2928</i>             | <i>0.55 mi.</i>    |                |                 |          |          |          |             |          |  |                        |                      |
| <b>2021 Additional Pavement Overlay Improvement Total Length</b> |  |                                |               |                         |                    | <b>13,633</b>  | <b>2.58 mi.</b> |          |          |          |             |          |  |                        |                      |
|  |  |                                |               |                         |                    |                |                 |          |          |          |             |          | <i>*GPR not available, built with current City Standards</i> |                        |                      |
|  |  |                                |               |                         |                    |                |                 |          |          |          |             |          | <i>** Aggregate Base not visible</i>                         |                        |                      |



## Legend

- 2021 Additional Overlay
- Street Centerlines
- ScoutCamp
- Golf\_Courses
- Parks
- Rivers
- Lakes\_Ponds
- Creeks



# 2021 Additional Pavement Overlay Improvements Map

**Meeting Date:** 06/08/2021

**By:** Chris Anderson, Community  
Development

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### Information

**Title:**

Adopt Ordinance #21-06 Consolidating all Landscape Requirements into a Single Section and Amending Landscape Standards in the Employment Districts

**Purpose/Background:**

The purpose of this case is to consider Ordinance #21-06, which amends landscaping requirements in the Employment Districts, as well as moves all landscaping standards from individual zoning districts into a single City Code Section entitled Landscaping.

The notion of amending the Employment District landscaping standards arose as a result of the Delta ModTech project. In the Employment Districts, buildings tend to be larger and have a lot of areas dedicated for parking, maneuvering, and storage. The impervious areas, coupled with the stormwater management improvements (ponding), leave much less pervious area available to accommodate plantings (trees and shrubs). Compliance with planting requirements was either physically challenging and/or was resulting in overly dense plantings that would be problematic in the future. Thus, the Environmental Policy Board (EPB) directed Staff to initiate the process to amend the Employment District landscape standards.

Historically, the zoning districts were drafted to be a 'one stop shop' for all requirements in an individual district. This seemed logical prior to the advent of online resources. Even though the same landscaping standards applied to all Employment Districts (E-1, E-2, and E-3), the standards were repeated in each individual district. However, rarely, if ever anymore, do we rely on hard copies of the standards for individual zoning districts (generally accessed now online) and thus, by consolidating all landscaping standards into a single Section, a lot of repetition within City Code can be eliminated.

**Notification:**

The Public Hearing Notice for the April 8, 2021 Planning Commission meeting, was advertised in the Anoka County Union-Herald, the City's Official Newsletter. Notification is not required for this current step.

**Time Frame/Observations/Alternatives:**

Staff initially assessed planting requirements from surrounding communities and found that their planting requirements were either more stringent (required more plantings) or significantly less than Ramsey's. Ultimately, the EPB recommended utilizing the Canopy Cover Formula, which is the basis for landscaping requirements in the multi-family districts and is based on available planting area (e.g. pervious areas). Additionally, the EPB also recommended excluding stormwater ponds from the pervious calculation since plantings are not permitted within them. So, rather than basing the number of trees and shrubs on the square footage of the building footprint or the lineal footage of the site perimeter, it would be based on the Canopy Cover Formula and assigned square footage of individual tree/shrub species. While this will result in fewer plantings on a site, it should still produce an attractive landscape that is healthier and more functional.

In addition to the aforementioned revisions, the Ordinance also 'cleans up' certain aspects of the landscaping requirements. The bufferyard standards in the R-2 Residential and R-3 Residential Districts have been eliminated, since the density transitioning standards between different types of densities also apply and are more restrictive. Also, bufferyard standards were added to commercial/industrial districts that currently are missing this requirement. The majority of the Ordinance is simply rearranging existing landscaping requirements from individual districts

into a single section of City Code.

By creating a separate City Code Section for landscaping, it provided an opportunity to establish Intent, Goals and Objectives without repeating them over and over throughout each individual zoning district. The EPB wanted to see these developed to assist with future plan review and guiding recommendations. This will be beneficial if there are ever challenges to meeting minimum planting requirements, as a Landscape Plan can be cross checked with the Intent, Goals, and Objectives to ensure it is achieving them.

The Planning Commission conducted a Public Hearing on the proposed Ordinance at their April 8, 2021 meeting. There was one verbal comment received, which supported the proposed amendments. Additionally, the City Council reviewed this case in Work Session prior to this current case. The City Council introduced the Ordinance on May 25, 2021 and it is now eligible for adoption.

Based on City Council comments both from the Work Session as well as from when the Ordinance was introduced, Staff has made some slight modifications. Rather than entirely repealing all references to landscaping within each district, the bulk of the language is proposed to be repealed; however, a sentence was added to each Zoning District stating "Landscaping in accordance with Sec. 117-364".

#### Alternatives

Alternative 1: Adopt Ordinance #21-06 amending the landscape standards for the Employment Districts and consolidating all landscaping standards into a single Section in City Code. Compliance with the landscape standards in the Employment Districts is becoming challenging based on the typical building footprint, amount of impervious area, and stormwater management (ponds), which all restrict planting locations. The proposed amendments would reduce the number of required plantings, but should still result in well landscaped projects. Furthermore, consolidating all landscaping standards into one Section will eliminate a lot of repetitive language in the zoning districts.

Alternative 2: Do not adopt Ordinance #21-06. This would retain the current landscape standards for the Employment Districts, which are based on the square footage of building footprint or lineal footage of the site perimeter, whichever results in more plantings. Recent projects have had challenges meeting the planting standards based on limited pervious areas where plantings can be installed.

#### **Funding Source:**

This case is being handled as part of Staff's regular duties.

#### **Recommendation:**

The Planning Commission and the Environmental Policy Board both recommend adopting Ordinance #21-06.

#### **Outcome/Action:**

Motion to waive the Charter requirement to read the ordinance aloud and adopt Ordinance #21-06 to consolidate all landscaping requirements into a single section and to amend the landscape standards in the Employment Districts.

#### Roll Call Vote:

Councilmember Musgrove  
Councilmember Heineman  
Councilmember Specht  
Councilmember Woestehoff  
Councilmember Riley  
Councilmember Howell  
Mayor Kuzma

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## Attachments

EPB Meeting Minutes Dated February 10, 2020

Draft Planning Commission Meeting Minutes Dated April 8, 2021

Draft City Council Work Session Meeting Minutes Dated May 11, 2021

Draft City Council Meeting Minutes Dated May 25, 2021

Ordinance #21-06

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## Form Review

### Inbox

Tim Gladhill

Kurt Ulrich

Form Started By: Chris Anderson

Final Approval Date: 06/03/2021

### Reviewed By

Tim Gladhill

Kurt Ulrich

### Date

06/03/2021 08:45 AM

06/03/2021 03:52 PM

Started On: 05/26/2021 11:45 AM

**ENVIRONMENTAL POLICY BOARD  
CITY OF RAMSEY  
ANOKA COUNTY  
STATE OF MINNESOTA**

On Monday, February 10, 2020, the Environmental Policy Board (EPB) met in the Lake Itasca Room at the Ramsey Municipal Center, 7550 Sunwood Drive N.W., Ramsey, Minnesota.

Members Present:     Chairperson Michael Valentine  
                          Board Member Reid Bernard  
                          Board Member Jane Covart  
                          Board Member Melissa Fetterley  
                          Board Member Michael Hiatt  
                          Board Member Laura Moore

Members Absent:     None

Also Present:         City Planner Chris Anderson

**1.     CALL TO ORDER**

Chairperson Valentine called the meeting to order at 6:30 p.m.

**2.     CITIZEN INPUT**

None.

**3.     APPROVE AGENDA**

Motion by Board Member Covart and seconded by Board Member Fetterley to approve the agenda as submitted.

Motion carried. Voting Yes: Chairperson Valentine, Board Member Covart, Moore, Bernard, Fetterley, and Hiatt. Voting No: None.

**4.     APPROVE MINUTES**

**4.01: Approve Meeting Minutes Dated January 13, 2020**

Motion by Board Member Hiatt and seconded by Board Member Bernard to approve the regular meeting minutes dated January 13, 2020.

Motion carried. Voting Yes: Chairperson Valentine, Board Member Hiatt, Bernard, Covart, Fetterley, and Moore. Voting No: None.

**5.     POLICY BOARD BUSINESS**

**5.01: Continued Discussion on Potential Amendment to Landscape Requirements in the**

## **Employment Districts**

City Planner Anderson presented the staff report. He stated that at the December 2019 EPB meeting there was continued discussion about potential amendments to the landscaping requirements for the Employment Districts (E-1, E-2, and E-3), which originated as a result of the Delta ModTech Landscape Plan. The EPB had reviewed what various peer communities had for landscaping requirements. Additionally, the EPB expressed a desire to explore what the results would be if the Canopy Cover Formula, which is applied to multi-family developments, were applied. Staff was directed to prepare exhibits to assist the EPB in understanding what the various Code requirements would look like. He reviewed the different models and examples of what is required in neighboring communities.

Chairperson Valentine asked if it would be useful for the Board to outline goals. He stated that the Board could reinforce some of the strategic thought processes of staff. He commented that the ornamental trees and shrubs provide instant greenery, rather than awaiting the larger tree species to mature. He explained that diversity ensures immediate assistance with aesthetics. He agreed that the long-term projections should also be taken into account when landscaping, such as future expansions of a business.

Board Member Hiatt stated that one goal is to create a healthy environment in the landscaping plan, to ensure the health and longevity of the trees and plants installed and in the overall environment. He commented that having diversity in the tree population helps prevent against damage that could occur from future tree diseases. He asked if there is a way to incorporate natural landscaping, which could help to reduce the amount of impervious in the calculation, similar to stormwater ponds.

City Planner Anderson referenced the Great River Energy site in Elk River that is being decommissioned. He noted the natural landscaping work that occurred on that property and stated that it would be interesting to watch that site and see what happens without the active management that was occurring.

Chairperson Valentine stated that although he likes the idea of natural landscaping, not every site would be ideal for that. He commented that there is also a lot of management that is required, which does not make it ideal for every site.

Board Member Covart referenced the formula for the tree cover and asked if the different varieties would include more greenery and would mature more quickly to provide a variety in tree species.

City Planner Anderson provided details on the characteristics of the different tree groups and stated that having some formula would ensure a variety of species and growth rates.

Board Member Hiatt asked if there is a cost factor between the different species.

City Planner Anderson stated that cost does vary depending on species and cost would be a factor in landscaping. He noted that there are also trends that cause certain trees to be selected more often.

Board Member Moore stated that she would suggest an emphasis on fitting some native landscaping into each plan, if possible. She recognized that there is active management needed on the front end, but that tends to taper off throughout the years to a lesser amount.

City Planner Anderson stated that he will call Elk River to gain input from its staff on how that element has worked in their community.

Board Member Moore stated that she would be curious as to whether businesses are maintaining native landscaping that already existed or starting fresh.

Chairperson Valentine stated that it would be rare to find true native landscaping that already exists and does not include invasive species.

City Planner Anderson agreed that there would be limited sites where a native landscape truly exists and therefore, he would want input from the Board on whether it would want preservation of native landscaping or even preservation of just existing landscape vegetation, or newly established native landscaping.

Chairperson Valentine stated that although he believes that option should be provided, he would not want to see too much focus on that because of the effort and active management that is required.

City Planner Anderson stated that perhaps native landscaping is allowed as an incentive rather than as a requirement and confirmed the consensus of the Board.

Board Member Hiatt stated that flexibility within the canopy cover formula would allow the City to work with a developer to find a solution that would be good for the land and the developer.

Board Member Fetterley commented that this seems to be moving in the right direction. She commented that if the diversified percentages are built in, that would help to prevent the situation where someone presents a landscaping plan with only the largest canopy cover species.

Motion by Board Member Hiatt and seconded by Board Member Fetterley to direct staff to proceed with drafting an Ordinance Amendment for landscaping requirements in the Employment Districts based on the discussion of the Board.

Motion carried. Voting Yes: Chairperson Valentine, Board Member Hiatt, Fetterley, Bernard, Covart, and Moore. Voting No: None.

## **6. BOARD / STAFF INPUT**

- **Master Naturalist Course**

City Planner Anderson referenced an email that was sent out the previous week related to a Master Naturalist course. He noted that there will be an open house on Wednesday, February 12, and encouraged anyone interested to attend and learn more. He stated that there is a cost of \$275 but noted that this is a unique opportunity as people drive from all over the metro to attend and the course is being held in Ramsey. He noted that scholarship opportunities are available to assist with the cost.

Board Member Moore stated that anyone that applies for the scholarship would likely be accepted, to her knowledge.

City Planner Anderson stated that this seems like a topic of interest for the members of the Board. He noted that more people are needed to ensure that the course could be offered.

The Board discussed opportunities of Arbor Day activities involving the new elementary school.

Board Member Hiatt volunteered to assist in making the connection to Brookside.

## **7. ADJOURNMENT**

Motion by Board Member Covart and seconded by Board Member Moore to adjourn the meeting.

The meeting adjourned at 7:39 p.m.

Respectfully submitted,

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Chris Anderson  
City Planner

ATTEST:

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JoAnn Shaw  
Community Development Secretary

Drafted by Amanda Staple  
*TimeSaver Off Site Secretarial, Inc.*

**7.03: Consider Ordinance #21-06 Consolidating all Landscape Requirements into a Single Section and Amending Landscape Standards in the Employment Districts**

**Public Hearing**

Chairperson Bauer called the public hearing to order at 7:49 p.m.

**Presentation**

City Planner Anderson presented the staff report stating that the Environmental Policy Board (EPB) recommends adoption of Ordinance #21-06 to consolidate the landscape requirements into a single section of City Code and amending landscape standards in the Employment Districts.

Commissioner VanScoy asked whether the changes would only apply to the E-1 district and not the other zoning districts.

City Planner Anderson confirmed that to be essentially true. He noted that there were some minor changes and some language cleanup completed in some of the other zoning sections but aside from relocating the information to a single section, the only substantive changes would be proposed to the employment district standards.

**Citizen Input**

Matt Kuker, PSD, commented that he supports the amendments as proposed. He stated that PSD is building the industrial park and stated that this type of planning would be a good move. He stated that when he buys properties, he is unsure of how the property will be split until the tenants come through. He noted that while smaller buildings would allow for additional landscaping, a larger building would occupy more space and would not have the same amount of space for plantings.

Motion by Commissioner VanScoy, seconded by Commissioner Anderson, to close the public hearing.

A roll call vote was performed:

|                       |     |
|-----------------------|-----|
| Commissioner Gengler  | aye |
| Commissioner Dunaway  | aye |
| Commissioner Walker   | aye |
| Commissioner VanScoy  | aye |
| Commissioner Anderson | aye |
| Commissioner Peters   | aye |
| Chairperson Bauer     | aye |

Motion carried.

Chairperson Bauer closed the public hearing closed at 8:01 p.m.

**Commission Business**

Motion by Commissioner Anderson, seconded by Commissioner Peters, to recommend that City Council adopt Ordinance #21-06 to consolidate the landscape requirements into a single section of City Code and amending landscape standards in the Employment Districts.

A roll call vote was performed:

|                       |     |
|-----------------------|-----|
| Commissioner Peters   | aye |
| Commissioner Dunaway  | aye |
| Commissioner Walker   | aye |
| Commissioner Gengler  | aye |
| Commissioner Anderson | aye |
| Commissioner VanScoy  | aye |
| Chairperson Bauer     | aye |

Motion carried.

## **2.01: Review Proposed Updates to City Landscaping Code for New Commercial and Industrial Projects**

Deputy City Administrator Gladhill reviewed the staff report.

Councilmember Musgrove thanked the Environmental Policy Board (EPB) for hearing the concerns of the developer and making necessary tweaks to that property and reviewing the Code itself to make more appropriate changes. She asked if it would be possible to provide a link within the different sections of the Code to reach the landscaping section. She also stated that she likes the removal of the stormwater area from the calculation. She asked if there would be grandfathered properties for those completed prior to the amendment of Code.

Deputy City Administrator Gladhill confirmed that once adopted the Code would become effective and apply to new applications moving forward. He clarified that this is a reduction to the requirements.

Councilmember Musgrove referenced the buffering and transitioning standards and asked if that would be part of an additional conversation or whether she would bring those concerns forward now.

Deputy City Administrator Gladhill noted those comments could be addressed tonight.

Councilmember Musgrove referenced the language within the case related to buffering and density transitioning standards and asked for clarification.

City Planner Anderson commented that the buffering standards between commercial/industrial properties and residential districts would be added into the one or two districts where it currently does not exist. He explained that buffering standards act similarly to density transitioning but explained that buffering is between the industrial/commercial districts that abut residential whereas density transitioning is more specific between residential districts of different density.

Deputy City Administrator Gladhill stated that the ordinance was included as part of the packet, whereas that information was summarized within the case to provide clarity to the proposed changes. He stated that if acceptable to the Council this would move forward to the ordinance introduction and adoption process.

The consensus of the Council was to move forward on the ordinance introduction and adoption process as presented.

**7.01: Introduce Ordinance #21-06 Consolidating all Landscaping Requirements into a Single Section and Amending Landscape Standards in the Employment Districts**

Deputy City Administrator Gladhill reviewed the staff report and recommendation of the Planning Commission and Environmental Policy Board (EPB) to adopt Ordinance #21-06.

Councilmember Musgrove thanked the EPB for their work on this item. She commented that this will reduce the length of the overall Code and asked if each section would refer to this section of the Code for landscaping requirements.

City Planner Anderson provided details on where the language would be included. He noted that staff can also work to determine if a link to landscaping could be included in each district.

Councilmember Musgrove thanked staff for their work on this.

Motion by Councilmember Musgrove, seconded by Councilmember Riley, to introduce Ordinance #21-06 to consolidate all landscaping requirements into a single section and to amend the landscape standards in the Employment Districts.

A roll call vote was performed:

|                          |     |
|--------------------------|-----|
| Councilmember Heineman   | aye |
| Councilmember Woestehoff | aye |
| Councilmember Specht     | aye |
| Councilmember Musgrove   | aye |
| Councilmember Howell     | aye |
| Councilmember Riley      | aye |
| Mayor Kuzma              | aye |

Motion carried.

**ORDINANCE #21-06**

**CITY OF RAMSEY  
ANOKA COUNTY  
STATE OF MINNESOTA**

**AN AMENDMENT TO CHAPTER 117 WHICH IS KNOWN AS THE ZONING AND SUBDIVISIONS CHAPTER OF THE CITY CODE OF RAMSEY, MINNESOTA.**

**AN ORDINANCE AMENDING SECTIONS 117-111 (R-1 RESIDENTIAL DISTRICT), 117-112 (R-2 RESIDENTIAL DISTRICT), 117-113 (R-3 RESIDENTIAL DISTRICT), 117-114 (B-1 GENERAL BUSINESS DISTRICT), 117-115 (B-2 HIGHWAY BUSINESS DISTRICT), 117-116 (E-2 EMPLOYMENT DISTRICT), 117-117 (E-1 EMPLOYMENT DISTRICT), 117-120 (H-1 HIGHWAY 10 BUSINESS DISTRICT), 117-121 (B-3 BUSINESS DISTRICT), 117-124 (E-3 EMPLOYMENT DISTRICT), AND 117-125 (NEIGHBORHOOD BUSINESS DISTRICT), OF CHAPTER 117 OF THE CITY CODE OF RAMSEY, MINNESOTA.**

**SECTION 1. AUTHORITY**

This ordinance is adopted pursuant to and under the authority of the City Charter of the City of Ramsey.

**SECTION 2. AMENDMENTS**

Sec. 117-111 (g) (3) and (4) shall be repealed entirely and replaced with: (3) Landscaping in accordance with Sec. 117-364.

Sec. 117-112 (e) (6) a., b., c., d., and e. shall be repealed and replaced with: (6) *Open Space*. Each townhouse development shall have at a minimum, 40 percent open space for the enjoyment of its residents that may be held as private lots or in common areas. Qualifying areas include grassed lawns, landscape areas, gardens, natural areas, landscape rock, mulch, wetlands, and ponding areas. Of the 40 percent open space, ten percent is to be dedicated as an identifiable common area for use by residents of the development.

Sec. 117-112 (7) shall be repealed and replaced with: (7) Landscaping in accordance with Sec. 117-364.

Sec. 117-113 (e) (5) a., b., c., d., and e., shall be repealed and replaced with (6) a. *Open space*. Each townhouse development shall have at a minimum, 40 percent open space for the enjoyment of its residents that may be held as private lots or in common areas. Qualifying areas include grassed lawns, landscape areas, gardens, natural areas, landscape rock, mulch, wetlands, and ponding areas. Of the 40 percent open space, ten percent is to be dedicated as an identifiable common area for use by residents of the development.

Sec. 117-113 (6) shall be repealed and replaced with: (6) Landscaping in accordance with Sec. 117-364.

Sec. 117-114 (e) (14) shall be repealed and replaced with: (14) Landscaping in accordance with Sec. 117-364.

Sec. 117-115 (e) (16) shall be repealed and replaced with: (16) Landscaping in accordance with Sec. 117-364.

Sec. 117-116 (e) (3) shall be repealed and replaced with: (3) Landscaping in accordance with Sec. 117-364.

Sec. 117-117 (e) (3) shall be repealed and replaced with: (3) Landscaping in accordance with Sec. 117-364.

Sec. 117-120 (e) (14) shall be repealed and replaced with: (14) Landscaping in accordance with Sec. 117-364.

Sec. 117-121 (g) (2) f. shall be repealed and replaced with: f. Landscaping in accordance with Sec. 117-364.

Sec. 117-124 (e) (3) shall be repealed and replaced with: (3) Landscaping in accordance with Sec. 117-364.

Sec. 117-125 (f) (13) shall be repealed and replaced with: (13) Landscaping in accordance with Sec. 117-364.

Sec. 117-348 (i) shall be repealed entirely.

Section 117-364 (Landscaping) shall be added to read as follows:

- (a) Intent. The City of Ramsey recognizes the advantages that landscaping and screening can provide, including enhanced health, safety, aesthetic, ecological and economic value. The intent of this section is to:
- (1) Enhance the quality of life within the city;
  - (2) Enhance aesthetic view of development(s) from public roads;
  - (3) Maintain and enhance property values;
  - (4) Aid in both physical and mental human health;
  - (5) Improve air quality and buffer against noise, glare, and heat;
  - (6) Reduce the potential for crime and violence;
  - (7) Improve energy efficiency;
  - (8) Add visual interest to blank building facades and soften appearance of hardscaping and buildings with accent plantings;
  - (9) Complement adjacent land uses;
  - (10) Improve the visual quality and continuity within and between developments;
  - (11) Reduce storm water runoff;

(12) Encourage the establishment and/or restoration of native landscapes.

(b) Goals and Objectives. Landscaping for any project is intended to achieve the following goals and objectives:

- (1) Provide immediate aesthetic enhancements to a development site while also taking into account space and input needs of plantings well into the future;
- (2) Encourage a healthy environment and landscape in the future;
- (3) Ensure a diverse mixture of species to protect against future pests and pathogens.
- (4) Encourage native landscapes in suitable locations with appropriate management plans.

(c) Landscaping Requirements.

(1) Topsoil and Ground Cover. All exposed ground areas, including boulevards and areas not devoted to off-street parking, driveways, sidewalks, trails, patios or other such impervious improvements, shall be landscaped with turf, shrubs, trees, native grasses and wildflowers and/or other ornamental landscape materials within six (6) months of the date of issuance of the Certificate of Occupancy.

a. Topsoil. In all zoning districts, a minimum of four inches of topsoil, as defined in Section 117-1, shall be applied across all exposed ground areas to the edge of improved streets, sidewalks, driveways and other impervious surfaces, excluding natural areas that are left undisturbed, whenever a building permit is issued for the construction of a principal building.

1. The depth of topsoil at the time of inspection shall be not less than four inches.
2. Alternatives to the import of topsoil, such as compost or other soil amendments known to improve soil water holding capacity may be permitted, but only with the prior approval of the City Engineer.

b. Required Ground Cover. In all zoning districts except R-1, all portions of a site not covered by structures, concrete, or asphalt, but excluding natural areas that are left undisturbed, shall be finished with sod and plantings, up to the edge of improved streets and other impervious surfaces. Any alternative to the sod requirement shall require City Council approval.

1. In the R-1 Residential District, sod is required in all boulevards, excluding those areas devoted to sidewalks, trails and driveways.
2. The remainder of a yard may be established with sod, seed, natural ground cover and/or native grasses and wildflowers. Noxious weeds do not constitute allowable ground cover.
3. A landscape escrow, in an amount to be determined by the Building Official, shall be deposited for all required landscaping, including topsoil, sod and trees, which is not established at the time of issuance of a Certificate of Occupancy. Installation of required landscaping, including topsoil, sod (or seeding where permitted by this Code) and trees, shall be completed within six months of the issuance of the Certificate of Occupancy, weather permitting. The city may draw upon the escrow to install the required landscaping if said work is not completed within six months of the date of issuance of the Certificate of Occupancy.

- (2) Irrigation. If a landscape irrigation system is provided, the system shall be equipped with the following:
  - a. Technology that inhibits or interrupts operation of the irrigation system during periods of sufficient moisture (rain sensor).
  - b. One or more water efficient technologies. This could include, but is not limited to, WaterSense labeled weather-based irrigation controllers, soil moisture sensors, and/or evapotranspiration (ET) sensors.
- (3) Existing Trees. A reasonable attempt shall be made to preserve as many existing trees as is practicable and incorporate them into a development (see Division 5. – Tree Preservation for inventory and preservation requirements). For each healthy significant tree retained on site and not identified on the City’s list of prohibited trees, one overstory tree, or the equivalent canopy square footage, can be deducted from the minimum planting requirements.
- (4) Planting types. Acceptable planting types shall be determined by the Ramsey Tree Book. The complement of trees fulfilling the landscaping requirements shall not be less than 25 percent deciduous and not less than 25 percent coniferous. Not more than 25 percent of the required plantings shall consist of ornamental or understory trees. Projects should attempt to limit the planting of any one genus to no more than 20 percent of the total plantings.

(5) Planting Requirements for the R-1 Residential District.

| Zoning District                            | Planting Type                               | Minimum Number Required   | Size  |
|--|---|---|---|
| R-1 Residential (MUSA) - Villas            | Overstory Deciduous and/or Coniferous trees | 1 tree per 50 feet of frontage, planted in the boulevard.                                   | 1 inch caliper – deciduous<br>5 foot height – conifer |
| R-1 Residential (MUSA) - SF Detached Homes | Overstory Deciduous and/or Coniferous trees | 2 trees per dwelling, planted in the boulevard (or front yard depending on available space) | 1 inch caliper – deciduous<br>5 foot height – conifer |
| R-1 Rural Developing                       | Overstory Deciduous and/or Coniferous trees | 2 trees per dwelling, planted in the front yard   | 1 inch caliper – deciduous<br>5 foot height – conifer |

- a. In the R-1 Residential (MUSA) – Villas sub-district, alternative planting locations, such as the backyard or common areas, will be considered if there is not sufficient space in the boulevard due to other improvements such as driveways, streetlights, hydrants, etc.
- (6) Planting Requirements for the R-2 Residential (Medium Density) and R-3 Residential (High Density) Districts.
  - a. If the housing product is a detached style, the plantings shall consist of at least one (1) tree per 50 feet of street frontage, planted in the boulevard.
    - 1. Alternative planting locations, such as the backyard or common areas, will be considered if there is not sufficient space in the boulevard due to other improvements such as driveway, streetlights, hydrants, etc.
  - b. If the housing product is an attached style, the number of plantings shall be determined based on canopy cover. To fulfill the planting requirements, a

combination of trees and shrubs shall meet or exceed the minimum required canopy cover square footage.

- c. The minimum canopy cover required shall be calculated as follows:
  - 1. Determine ratio of impervious area (including stormwater ponds) to entire site.
  - 2. Multiply the impervious area/site area ratio by the square footage of the pervious area to calculate the required canopy cover square footage for the project area.
  - 3. The following formula shall be utilized to determine the average canopy cover of a species:  $[(\text{Minimum} + \text{Maximum Spread}) \div 4]^2 \times \pi \times (0.65 \text{ for preferred species or } 0.50 \text{ for acceptable species, as identified in the Ramsey Tree Book})$ .
- d. Minimum size of plantings. Required trees and shrubs shall meet or exceed the following size standards:

| Plant Type      | Size   |
|-----------------|--|
| Deciduous Tree  | 1 inch caliper   |
| Coniferous Tree | 5 feet in height   |
| Ornamental Tree | 1 inch caliper   |
| Deciduous Shrub | 2 feet in height   |
| Evergreen       | 2 feet in height or width, based on growth characteristics |

- (7) Planting Requirements for Business and Employment Districts (B-1, B-2, B-3, Neighborhood Business, H-1, E-1, E-2, and E-3).
  - a. Business Districts (B-1, B-2, B-3, Neighborhood Business, and H-1). The minimum number of trees required are outlined in the table below. These are minimum requirements and can be supplemented with other plantings, as well as flowers and various ground covers that would be appropriate to produce a complete and quality landscape.

| Planting Type              | Required Numbers  |
|----------------------------|---|
| Deciduous/coniferous trees | 1 tree per 50 lineal feet of site perimeter, or 1 tree per 1,000 square feet of building footprint, whichever is greater. For building expansions, 1 additional tree is required for each 1,000 square feet of new building footprint area. |
| Shrubs                     | 1 shrub per 30 lineal feet of site perimeter or 1 shrub per 300 square feet of building footprint area, whichever is greater.   |

- b. Employment Districts (E-1, E-2, and E-3). The minimum number of plantings required shall be determined based on canopy cover. To fulfill the planting requirements, a combination of trees and shrubs shall meet or exceed the minimum required canopy cover square footage. The minimum canopy cover required shall be as follows:
  - 1. Determine ratio of impervious area (including stormwater ponds below the 100 year flood elevation) to entire site.

2. Multiply the impervious area/site area ratio by the square footage of the pervious area to calculate the required canopy cover square footage for the project area.
  3. The following formula shall be utilized to determine the average canopy cover of a species:  $[(\text{Minimum} + \text{Maximum Spread}) \div 4]^2 \times \pi \times (0.65 \text{ for preferred species or } 0.50 \text{ for acceptable species, as identified in the Ramsey Tree Book})$ .
- c. Minimum size of plantings. Required trees and shrubs shall meet or exceed the following size standards:

| Plant Type                 | Size   |
|----------------------------|--|
| Deciduous Tree             | 2.5 inch caliper   |
| Coniferous Tree            | 6 feet in height   |
| Ornamental/Understory Tree | 1.5 inch caliper   |
| Deciduous Shrub            | 2 feet in height   |
| Coniferous Shrub           | 2 feet in height or width, based on growth characteristics |

- d. Road frontage plantings. For every 35 feet of public road frontage, one overstory tree shall be planted adjacent to the road right-of-way on private property. These plantings are credited toward the minimum planting requirements.
- e. Parking lot landscaping. All parking lots are required to provide internal and/or adjacent overstory tree plantings in an effort to shade parking surfaces and provide visual relief. The planting schedule is established to provide an acceptable number of plantings that may be planted in regular symmetrical patterns or irregular clusters or groupings. Plantings are required at the following minimum schedule:
  1. 1 tree per every ten parking spaces.
  2. Every overstory tree planting shall be provided with a planting area of at least 162 square feet.
  3. Acceptable ground cover materials include sod, mulch, and other natural ground cover. Landscaping rock and plastic underlayment is prohibited in planting islands.
- f. Bufferyards. Bufferyards help to achieve screening between differing uses with varied intensities and impacts that are not always complementary when adjacent to one another. When a bufferyard is required, the yard space and planting requirements are not to be reduced for other purposes such as future parking and driveways, building expansions, or other activities that are not in keeping with the purposes of buffering and screening.
  1. Bufferyards are intended to provide additional screening of businesses that are adjacent to residential areas. The following table details the width of the bufferyard along the common adjacent property line. An additional increase of landscape plantings is required in the bufferyard. The table below outlines the minimum required additional plantings, expressed as a percentage of the total required site landscaping:

| Proposed Development   | Existing Adjacent Development |                |                |                |                |                |                |                |
|--|-------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|  | R-1                           | R-2            | R-3            | NBD            | B-1            | B-2            | B-3            | H-1            |
| Neighborhood Business (NBD)<br>Bufferyard width<br>% increase in plantings | 40 feet<br>25%                | 30 feet<br>20% | 20 feet<br>20% | NA             | NA             | NA             | NA             | NA             |
| B-1<br>Bufferyard width<br>% increase in plantings                         | 40 feet<br>25%                | 30 feet<br>20% | 20 feet<br>20% | NA             | NA             | NA             | NA             | NA             |
| B-2<br>Bufferyard width<br>% increase in plantings                         | 50 feet<br>30%                | 40 feet<br>25% | 30 feet<br>20% | NA             | NA             | NA             | NA             | NA             |
| B-3<br>Bufferyard width<br>% increase in plantings                         | 50 feet<br>30%                | 40 feet<br>25% | 30 feet<br>20% | NA             | NA             | NA             | NA             | NA             |
| H-1<br>Bufferyard width<br>% increase in plantings                         | 50 feet<br>30%                | 40 feet<br>25% | 30 feet<br>20% | NA             | NA             | NA             | NA             | NA             |
| E-1<br>Bufferyard width<br>%increase in plantings                          | 60 feet<br>30%                | 60 feet<br>30% | 60 feet<br>30% | 35 feet<br>20% | 35 feet<br>20% | 35 feet<br>20% | 35 feet<br>20% | 35 feet<br>20% |
| E-2<br>Bufferyard width<br>%increase in plantings                          | 60 feet<br>30%                | 60 feet<br>30% | 60 feet<br>30% | 35 feet<br>20% | 35 feet<br>20% | 35 feet<br>20% | 35 feet<br>20% | 35 feet<br>20% |
| E-3<br>Bufferyard width<br>%increase in plantings                          | 60 feet<br>30%                | 60 feet<br>30% | 60 feet<br>30% | 35 feet<br>20% | 35 feet<br>20% | 35 feet<br>20% | 35 feet<br>20% | 35 feet<br>20% |

2. As an alternative method for screening in the Neighborhood Business, B-1, B-2, B-3, H-1, E-1, E-2 and E-3 Districts, fences that are 100 percent opaque may be used to mitigate the impacts of businesses that are adjacent to residential areas. Fences are subject to the provisions found in all applicable ordinances. When a fence is used for screening purposes, the bufferyard planting requirements may be reduced by ten percent from the stated minimum requirement.
- g. Credit for preservation or establishment of native grasses and plant communities. The total number of required trees may be offset by the provision of native grasses and wildflowers. Establishment or preservation of native plant communities can reduce the required number of tree plantings by 1 tree per 500 square feet of native grass/plant community area. Credit may not exceed 50 percent of the total requirements.
  1. This area(s) must be shown on both the Landscape Plan and the Grading Plan.
  2. Species, quantities, and application method and rates, shall all be provided as part of the Landscape Plan.
  3. A 3-year management plan shall be submitted for review and approval by the City as part of the civil plan set. Thereafter, an annual management plan shall be submitted to the city every year by March 1.

### **SECTION 3. SUMMARY**

The following official summary of Ordinance #21-06 has been approved by the City Council of the City of Ramsey as clearly informing the public of the intent and effect of the Ordinance.

Ordinance #21-06 amends Sections 117-111, 117-112, 117-113, 117-114, 117-115, 117-116, 117-117, 117-120, 117-121, 117-124, 117-125, and 117-348 to move all landscaping standards into a new Section, 117-364. Furthermore, this ordinance establishes intent, goals and objectives of landscaping. It also establishes bufferyard standards for the B-3 Business District. Finally, this ordinance amends the landscaping requirements in the Employment Districts (E-1, E-2, and E-3) to base them on the Canopy Cover Formula.

### **SECTION 4. EFFECTIVE DATE**

This ordinance becomes effective 30 days after its passage and publication, subject to City Charter Section 5.04.

PASSED by the City Council of the City of Ramsey, Minnesota the \_\_\_\_\_ day of \_\_\_\_\_, 2021.

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Mayor

ATTEST:

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City Administrator

Introduction date:

Posting dates:

Adoption date:

Publication date:

Effective date: