

CITY OF ROCHESTER, MINNESOTA
SUPPLEMENTARY INFORMATION
DECEMBER 31, 2009

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**CITY OF ROCHESTER, MINNESOTA
SCHEDULE OF DEBT MATURITIES**

December 31, 2009

	<u>INTEREST RATES AND DATES</u>	<u>ISSUE DATE</u>	<u>FINAL MATURITY DATE</u>	<u>ANNUAL SERIES PAYMENTS</u>	<u>AUTHOR- IZATION</u>	<u>ISSUED</u>	<u>RETIRED</u>	<u>OUTSTANDING</u>
<u>General Obligation</u>								
<u>Tax Increment Bonds:</u>								
Taxable Tax Increment Bonds District 7, Series 1997	5.50% (2/1; 8/1)	3/4/1997	2/1/2024	(1)	\$ 2,768,500	\$ 2,669,380	\$ 667,574	\$ 2,001,806
Subtotal General Obligation Tax Increment Bonds					<u>2,768,500</u>	<u>2,669,380</u>	<u>667,574</u>	<u>2,001,806</u>
Taxable Tax Increment Bonds Series 2009A	2.6; 3.0; 3.4; 3.65; 3.9; 4.2; 4.4; 4.7; 5.0; 5.1; 5.2; 5.3; 5.4; 5.5; 5.6; 5.7; 5.8; 5.9; 6.0%	3/15/2009	2/1/2033	\$ 220,000 (2012) 225,000 (2013) 235,000 (2014) 245,000 (2015) 250,000 (2016) 260,000 (2017) 270,000 (2018) 285,000 (2019) 300,000 (2020) 315,000 (2021) 330,000 (2022) 345,000 (2023) 365,000 (2024) 385,000 (2025) 405,000 (2026) 430,000 (2027) 455,000 (2028) 485,000 (2029) 515,000 (2030) 540,000 (2031) 570,000 (2032) 605,000 (2033)	8,035,000	8,035,000		8,035,000
Series 2000								
Subtotal General Obligation Tax Increment Bonds					<u>8,035,000</u>	<u>8,035,000</u>		<u>8,035,000</u>
Total General Obligation Tax Increment Bonds					<u>10,803,500</u>	<u>10,704,380</u>	<u>667,574</u>	<u>10,036,806</u>

CITY OF ROCHESTER, MINNESOTA
SCHEDULE OF DEBT MATURITIES
December 31, 2009

	INTEREST RATES AND DATES	ISSUE DATE	FINAL MATURITY DATE	ANNUAL SERIES PAYMENTS	AUTHOR- IZATION	ISSUED	RETIRED	OUTSTANDING
<u>General Obligation Sales</u>								
<u>Tax Revenue Notes:</u>								
General Obligation Taxable Sales Tax Revenue Note of 2001	2.83% (2/20: 8/20)	11/14/2001	8/20/2021	\$ 123,000 (2010) 126,000 (2011) 130,000 (2012) 134,000 (2013) 138,000 (2014) 141,000 (2015) 145,000 (2016) 150,000 (2017) 154,000 (2018) 158,000 (2019) 163,000 (2020) 167,000 (2021)	\$ 2,500,000	\$ 2,500,000	\$ 771,000	\$ 1,729,000
Subtotal General Obligation Sales Tax Revenue Notes					<u>2,500,000</u>	<u>2,500,000</u>	<u>771,000</u>	<u>1,729,000</u>
General Obligation Taxable Sales Tax Revenue Note of 2008	3.42% (2/20: 8/20)	12/5/2008	8/20/2028	\$ 92,000 (2010) 95,000 (2011) 99,000 (2012) 102,000 (2013) 106,000 (2014) 109,000 (2015) 113,000 (2016) 117,000 (2017) 121,000 (2018) 125,000 (2019) 129,000 (2020) 134,000 (2021) 138,000 (2022) 143,000 (2023) 148,000 (2024) 153,000 (2025) 158,000 (2026) 163,000 (2027) 169,000 (2028)	2,500,000	2,500,000	86,000	2,414,000
Subtotal General Obligation Sales Tax Revenue Notes					<u>2,500,000</u>	<u>2,500,000</u>	<u>86,000</u>	<u>2,414,000</u>
Total General Obligation Sales Tax Revenue Notes					<u>5,000,000</u>	<u>5,000,000</u>	<u>857,000</u>	<u>4,143,000</u>

CITY OF ROCHESTER, MINNESOTA
SCHEDULE OF DEBT MATURITIES (CONTINUED)
December 31, 2009

	INTEREST RATES AND DATES	ISSUE DATE	FINAL MATURITY DATE	ANNUAL SERIES PAYMENTS	AUTHOR- IZATION	ISSUED	RETIRED	OUTSTANDING
<u>General Obligation</u>								
<u>Revenue Bonds:</u>								
<u>General Obligation</u>								
<u>Revenue Bonds:</u>								
Wastewater Treatment Revenue Bonds 2004A dated November 1, 2004- str 2/1/11	3.0, 5.0% (2/1; 8/1)	11/1/2004	2/1/2026	\$ 985,000 (2010) 1,050,000 (2011) 1,355,000 (2012) 2,560,000 (2013) 3,820,000 (2014) 4,735,000 (2015) 4,930,000 (2016) 5,125,000 (2017) 5,340,000 (2018) 5,560,000 (2019) 5,795,000 (2020) 6,050,000 (2021) 6,320,000 (2022) 6,600,000 (2023) 6,905,000 (2024) 7,225,000 (2025) 6,195,000 (2026)	\$ 83,735,000	\$ 83,735,000	\$ 3,185,000	\$ 80,550,000
Subtotal General Obligation Revenue Bonds					83,735,000	83,735,000	3,185,000	80,550,000

CITY OF ROCHESTER, MINNESOTA
SCHEDULE OF DEBT MATURITIES (CONTINUED)
December 31, 2009

	INTEREST RATES AND DATES	ISSUE DATE	FINAL MATURITY DATE	ANNUAL SERIES PAYMENTS	AUTHOR- IZATION	ISSUED	RETIRED	OUTSTANDING	
<u>General Obligation</u>									
<u>Revenue Bonds (continued):</u>									
Wastewater Treatment Revenue Bonds 2007A	4.0, 4.125, 4.25 4.375, 5.0% (2/1; 8/1)	2/1/2007	12/1/2026	\$ 670,000 (2010) 695,000 (2011) 720,000 (2012) 1,475,000 (2013) 1,625,000 (2014) 1,690,000 (2015) 1,750,000 (2016) 1,820,000 (2017) 1,890,000 (2018) 1,965,000 (2019) 2,045,000 (2020) 2,130,000 (2021) 2,215,000 (2022) 2,285,000 (2023) 2,385,000 (2024) 2,485,000 (2025) 2,610,000 (2026)		\$ 30,455,000	\$ 30,455,000	\$	\$ 30,455,000
Subtotal General Obligation Revenue Bonds						<u>30,455,000</u>		<u>30,455,000</u>	
<u>General Obligation</u>									
<u>Revenue Bonds:</u>									
Variable Rate Demand Wastewater Treatment Revenue Bonds 2007B	Variable (monthly)	4/12/2007	12/1/2026		(2)	19,500,000	19,500,000	1,200,000	18,300,000
Subtotal General Obligation Revenue Bonds						<u>19,500,000</u>	<u>19,500,000</u>	<u>1,200,000</u>	<u>18,300,000</u>
<u>General Obligation</u>									
<u>Revenue Bonds:</u>									
Wastewater Treatment Revenue Refunding Bonds 2009C	2.00%	3/15/2009	12/1/2011	\$ 935,000 (2010) 960,000 (2011)		2,825,000	2,825,000	930,000	1,895,000
Subtotal General Obligation Revenue Bonds						<u>2,825,000</u>	<u>2,825,000</u>	<u>930,000</u>	<u>1,895,000</u>
Total General Obligation Revenue Bonds						<u>136,515,000</u>	<u>136,515,000</u>	<u>5,315,000</u>	<u>131,200,000</u>

CITY OF ROCHESTER, MINNESOTA
SCHEDULE OF DEBT MATURITIES (CONTINUED)
December 31, 2009

	INTEREST RATES AND DATES	ISSUE DATE	FINAL MATURITY DATE	ANNUAL SERIES PAYMENTS	AUTHOR- IZATION	ISSUED	RETIRED	OUTSTANDING
<u>General Obligation</u>								
<u>Certificates of Indebtedness</u>								
Equipment Certificates of Indebtedness Series 2009B	2.50; 3.0; 3.25; 3.50% (2/1; 8/1)	3/15/2009	2/1/2019	\$ 75,000 (2010) 75,000 (2011) 70,000 (2012) 75,000 (2013) 80,000 (2014) 85,000 (2015) 80,000 (2016) 90,000 (2017) 90,000 (2018) 95,000 (2019)	\$ 815,000	\$ 815,000	\$	\$ 815,000
Total General Obligation Certificates of Indebtedness					815,000	815,000		815,000
<u>Revenue Bonds:</u>								
Electric Utility Revenue Bonds, Series 2000	4.75% (6/1; 12/1)	12/1/2000	12/1/2030	865,000 (2010) (3)	37,290,000	37,290,000	36,425,000	865,000
Subtotal Revenue Bonds					37,290,000	37,290,000	36,425,000	865,000
Electric Utility Revenue Bonds, Series 2002A	3.00, 3.25, 3.50, 3.75, 4.00, 4.125 4.25, 4.375, 4.50% (12/1)	8/15/2002	12/1/2017	\$ 740,000 (2010) 770,000 (2011) 805,000 (2012) 840,000 (2013) 875,000 (2014) 915,000 (2015) 960,000 (2016) 1,005,000 (2017)	11,275,000	11,275,000	4,365,000	6,910,000
Subtotal Revenue Bonds					11,275,000	11,275,000	4,365,000	6,910,000

CITY OF ROCHESTER, MINNESOTA
SCHEDULE OF DEBT MATURITIES (CONTINUED)
December 31, 2009

	INTEREST RATES AND DATES	ISSUE DATE	FINAL MATURITY DATE	ANNUAL SERIES PAYMENTS	AUTHOR- IZATION	ISSUED	RETIRED	OUTSTANDING
<u>Revenue Bonds (continued):</u>								
Electric Utility Revenue Bonds, Series 2007C	4, 4.25, 4.5, 5% (12/1)	3/19/2007	12/1/2030	\$ 235,000 (2010) 1,145,000 (2011) 1,190,000 (2012) 1,235,000 (2013) 1,285,000 (2014) 2,305,000 (2015) 2,415,000 (2016) 2,535,000 (2017) 3,710,000 (2018) 3,895,000 (2019) 4,060,000 (2020) 4,225,000 (2021) 4,395,000 (2022) 4,590,000 (2023) 4,800,000 (2024) 5,015,000 (2025) 5,240,000 (2026) 5,475,000 (2027) 5,710,000 (2028) 5,995,000 (2029) 6,295,000 (2030)	\$ 76,680,000	\$ 76,680,000	\$ 930,000	\$ 75,750,000
Subtotal Revenue Bonds					76,680,000	76,680,000	930,000	75,750,000
Total Revenue Bonds					125,245,000	125,245,000	41,720,000	83,525,000

CITY OF ROCHESTER, MINNESOTA
SCHEDULE OF DEBT MATURITIES (CONTINUED)
December 31, 2009

	INTEREST RATES AND DATES	ISSUE DATE	FINAL MATURITY DATE	ANNUAL SERIES PAYMENTS	AUTHOR- IZATION	ISSUED	RETIRED	OUTSTANDING
<u>Revenue Notes:</u>								
Electric Utility Note, Note of 2005	3.98% (12/1)	3/10/2005	12/1/2014	\$ 580,000 (2010) 645,000 (2011) 715,000 (2012) 795,000 (2013) 880,000 (2014)	\$ 5,765,000	\$ 5,765,000	\$ 2,150,000	\$ 3,615,000
Subtotal Revenue Notes					<u>5,765,000</u>	<u>5,765,000</u>	<u>2,150,000</u>	<u>3,615,000</u>
<u>Revenue Notes:</u>								
Electric Utility Note, Note of 2009A	Variable (12/1)	9/25/2009	12/1/2014	\$1,210,000 (2010) 1,260,000 (2011) 1,315,000 (2012) 1,375,000 (2013) 1,430,000 (2014)	6,790,000	6,790,000	200,000	6,590,000
Subtotal Revenue Notes					<u>6,790,000</u>	<u>6,790,000</u>	<u>200,000</u>	<u>6,590,000</u>
<u>Revenue Notes:</u>								
Water Utility Note, Note of 2006	3.80% (12/1)	8/10/2006	12/1/2010	\$ 410,000 (2010)	1,525,000	1,525,000	1,115,000	410,000
Subtotal Revenue Notes					<u>1,525,000</u>	<u>1,525,000</u>	<u>1,115,000</u>	<u>410,000</u>
Total Revenue Notes					<u>14,080,000</u>	<u>14,080,000</u>	<u>3,465,000</u>	<u>10,615,000</u>

CITY OF ROCHESTER, MINNESOTA
SCHEDULE OF DEBT MATURITIES (CONTINUED)
December 31, 2009

	INTEREST RATES AND DATES	ISSUE DATE	FINAL MATURITY DATE	ANNUAL SERIES PAYMENTS	AUTHOR- IZATION	ISSUED	RETIRED	OUTSTANDING
<u>Loan Payable</u>								
Energy Loan Payable Note of 2006	4.10% (3/31; 9/30)	6/30/2006	9/30/2018	\$ 417,603 (2010) 434,900 (2011) 452,914 (2012) 471,674 (2013) 491,210 (2014) 511,556 (2015) 532,745 (2016) 554,812 (2017) 577,791 (2018)	\$ 5,715,795	\$ 5,715,795	\$ 1,270,590	\$ 4,445,205
Total Loan Payable					5,715,795	5,715,795	1,270,590	4,445,205

CITY OF ROCHESTER, MINNESOTA
SCHEDULE OF DEBT MATURITIES (CONTINUED)
December 31, 2009

	INTEREST RATES AND DATES	ISSUE DATE	FINAL MATURITY DATE	ANNUAL SERIES PAYMENTS	AUTHOR- IZATION	ISSUED	RETIRED	OUTSTANDING
<u>Notes Payable:</u>								
Airport Hanger Note of 2001	0% (monthly)	8/1/2002	8/1/2012	\$ 21,530 (2010) 21,530 (2011) 14,354 (2012)	\$ 222,400	\$ 215,301	\$ 157,887	\$ 57,414
Subtotal Notes Payable					222,400	215,301	157,887	57,414
<u>Notes Payable:</u>								
Airport Hanger Note of 2006	0% (monthly)	11/1/2006	11/1/2016	\$ 26,394 (2010) 26,394 (2011) 26,394 (2012) 26,394 (2013) 26,394 (2014) 26,394 (2015) 21,998 (2016)	263,944	263,944	83,582	180,362
Subtotal Notes Payable					263,944	263,944	83,582	180,362
Total Notes Payable					486,344	479,245	241,469	237,776
<u>Capital Lease Obligations</u>								
Electric Utility Capital Leases	4.46, 1.995% (Qtr., Monthly)	11/5/2007	12/9/2010	\$ 228,252 (2010)	886,219	886,219	657,967	228,252
Total Capital Lease Obligations					886,219	886,219	657,967	228,252

CITY OF ROCHESTER, MINNESOTA
SCHEDULE OF DEBT MATURITIES (CONTINUED)
December 31, 2009

	INTEREST RATES AND DATES	ISSUE DATE	FINAL MATURITY DATE	ANNUAL SERIES PAYMENTS	AUTHOR- IZATION	ISSUED	RETIRED	OUTSTANDING
<u>Economic Development</u>								
<u>Authority Revenue Bonds</u>								
Lease Revenue Bonds	4.70% (2/1; 8/1)	12/12/2007	2/1/2033	\$ 230,000 (2010)	\$ 9,900,000	\$ 9,900,000	\$	\$ 9,900,000
Series 2007				240,000 (2011)				
				255,000 (2012)				
				265,000 (2013)				
				280,000 (2014)				
				290,000 (2015)				
				305,000 (2016)				
				320,000 (2017)				
				335,000 (2018)				
				350,000 (2019)				
				365,000 (2020)				
				385,000 (2021)				
				400,000 (2022)				
				420,000 (2023)				
				440,000 (2024)				
				460,000 (2025)				
				485,000 (2026)				
				505,000 (2027)				
				530,000 (2028)				
				555,000 (2029)				
	580,000 (2030)							
	605,000 (2031)							
	635,000 (2032)							
	665,000 (2033)							
Subtotal Economic Development								
Authority Revenue Bonds					9,900,000	9,900,000		9,900,000

CITY OF ROCHESTER, MINNESOTA
SCHEDULE OF DEBT MATURITIES (CONTINUED)
December 31, 2009

	INTEREST RATES AND DATES	ISSUE DATE	FINAL MATURITY DATE	ANNUAL SERIES PAYMENTS	AUTHOR- IZATION	ISSUED	RETIRED	OUTSTANDING
<u>Economic Development</u>								
<u>Authority Revenue Bonds (continued):</u>								
Lease Revenue Bonds	4.71%	1/9/2008	2/1/2033	\$ 155,000 (2010)	\$ 6,700,000	\$ 6,700,000	\$	\$ 6,700,000
Series 2008	(2/1; 8/1)			165,000 (2011)				
				170,000 (2012)				
				180,000 (2013)				
				190,000 (2014)				
				195,000 (2015)				
				205,000 (2016)				
				215,000 (2017)				
				225,000 (2018)				
				235,000 (2019)				
				250,000 (2020)				
				260,000 (2021)				
				270,000 (2022)				
				285,000 (2023)				
				300,000 (2024)				
				310,000 (2025)				
				325,000 (2026)				
				345,000 (2027)				
				360,000 (2028)				
				375,000 (2029)				
				395,000 (2030)				
				410,000 (2031)				
				430,000 (2032)				
				450,000 (2033)				
Subtotal Economic Development Authority Revenue Bonds					<u>6,700,000</u>	<u>6,700,000</u>		<u>6,700,000</u>
Total Economic Development Authority Revenue Bonds					<u>16,600,000</u>	<u>16,600,000</u>		<u>16,600,000</u>
TOTAL DEBT PAYABLE					<u>\$ 316,146,858</u>	<u>\$ 316,040,639</u>	<u>\$ 54,194,600</u>	<u>\$ 261,846,039</u>

(1) The Taxable Tax Increment Bonds are structured without fixed principal maturities. The payments are equal to the amount of "Available Tax Increments" received by the City within the six month period preceding each payment date. All payments are applied first to pay accrued and unpaid interest and next to reduction of principal.

(2) The Variable Rate Demand Wastewater Treatment Revenue Bonds are structured without fixed principal maturities. Monthly interest payments will be made however, the principal is not due until maturity.

(3) In 2007, the 2011 to 2030 maturities of the Electric Utility Revenue Bonds, Series 2000, were defeased in an advanced refunding resulting from the issuance of the Electric Utility Revenue Bonds, Series 2007.

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CITY OF ROCHESTER, MINNESOTA
SCHEDULE OF PERSONNEL EXPENDITURES-ALL FUNDS
For the Year Ended December 31, 2009

	Salaries and Wages		Employer Contributions				Total	
	Amount	Pension	Social Security	Group Insurance	Workers' Compensation	Unemployment Compensation	Other (1) Contributions	Wages and Contributions
<u>Government and Fiduciary Fund Types</u>								
General Government	\$ 4,093,787	\$ 264,329	\$ 284,222	\$ 888,050	\$ 2,690	\$ 257	\$ 8,593	\$ 5,541,928
Public Safety								
Police	11,439,406	1,486,425	228,578	2,352,623	57,120	12	25,046	15,589,210
Communications	1,452,869	98,061	108,210	263,313	582	694	3,880	1,927,609
Fire	7,968,471	1,071,896	110,815	1,584,987	32,055		3,271	10,771,495
Fire Hazmat								
Response Team	30,465	4,296	359		85			35,205
Building Safety	1,767,058	118,944	130,854	384,725	1,413		1,096	2,404,090
Animal Control	140,120	9,458	10,412	42,098	768			202,856
Flood Control	119,883	6,371	8,789	14,717	429	3,347		153,536
Public Works	5,300,343	355,222	384,298	1,106,476	36,186	681	6,783	7,189,989
Music	274,548	18,216	19,687	60,564	149		752	373,916
Library	3,419,160	221,052	254,715	560,315	3,294	301	8,397	4,467,234
Park and Recreation	5,094,453	292,459	372,800	952,005	26,814	32,952	2,041	6,773,524
TOTAL	\$ 41,100,563	\$ 3,946,729	\$ 1,913,739	\$ 8,209,873	\$ 161,585	\$ 38,244	\$ 59,859	\$ 55,430,592
<u>Proprietary Fund Types</u>								
Parking	\$ 247,736	\$ 16,362	\$ 18,096	\$ 64,579	\$ 1,612		\$ 574	\$ 348,959
Electric Utility	13,793,513	903,509	997,928	2,408,850	74,316	33,970	4,753	18,216,839
Water Utility	1,336,392	88,976	99,517	272,638	1,903		294	1,799,720
Sewer Utility	2,123,585	140,107	154,059	528,324	12,751	4,229	1,065	2,964,120
Storm Water Utility	308,717	20,553	23,418	45,992	224		672	399,576
TOTAL	\$ 17,809,943	\$ 1,169,507	\$ 1,293,018	\$ 3,320,383	\$ 90,806	\$ 38,199	\$ 7,358	\$ 23,729,214

(1) Other contributions include transit and parking subsidies and administration fees for the City's Flexible Benefits Plan.

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