

**CITY OF ROCHESTER, MINNESOTA**  
**SUPPLEMENTARY INFORMATION**  
**DECEMBER 31, 2022**

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**CITY OF ROCHESTER, MINNESOTA**  
**SCHEDULE OF DEBT MATURITIES**  
December 31, 2022

	INTEREST RATES AND DATES	ISSUE DATE	FINAL MATURITY DATE	ANNUAL SERIES PAYMENTS	AUTHOR- IZATION	ISSUED	RETIRED	OUTSTANDING
<u>General Obligation</u>								
<u>Tax Increment Bonds:</u>								
Taxable Tax Increment Bonds Series 2009A	5.3; 5.4, 5.5% (2/1; 8/1)	3/15/2009	2/1/2025	\$ 345,000 (2023) 365,000 (2024) 385,000 (2025)	\$ 8,035,000	\$ 8,035,000	\$ 6,940,000	\$ 1,095,000
Subtotal					8,035,000	8,035,000	6,940,000	1,095,000
Taxable Tax Increment Bonds Series 2017B	5.0; 2.0; 2.25 3.0; 2.75; 2.875; 3.0; 3.125% (2/1; 8/1)	11/16/2017	2/1/2038	\$ 855,000 (2023) 895,000 (2024) 940,000 (2025) 990,000 (2026) 1,035,000 (2027) 1,090,000 (2028) 1,110,000 (2029) 1,135,000 (2030) 1,170,000 (2031) 1,200,000 (2032) 1,235,000 (2033) 1,270,000 (2034) 1,305,000 (2035) 1,345,000 (2036) 1,385,000 (2037) 1,430,000 (2038)	\$ 21,265,000	\$ 21,265,000	\$ 2,875,000	\$ 18,390,000
Subtotal					21,265,000	21,265,000	2,875,000	18,390,000
Total General Obligation Tax Increment Bonds					\$ 29,300,000	\$ 29,300,000	\$ 9,815,000	\$ 19,485,000

**CITY OF ROCHESTER, MINNESOTA**  
**SCHEDULE OF DEBT MATURITIES (CONTINUED)**  
December 31, 2022

	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>								
Wastewater Treatment Crossover Refunding Bonds Series 2015B	5.0% (6/1; 12/1)	2/1/2007	12/1/2026	\$ 2,085,000 (2023) 2,195,000 (2024) 2,310,000 (2025) 2,445,000 (2026)	\$ 19,805,000	\$ 19,805,000	\$ 10,770,000	\$ 9,035,000
Subtotal					<u>19,805,000</u>	<u>19,805,000</u>	<u>10,770,000</u>	<u>9,035,000</u>
Wastewater Treatment Revenue Refunding Bonds Series 2020B	4.0% (2/1; 8/1)	3/30/2020	2/1/2026	\$ 5,930,000 (2023) 6,135,000 (2024) 6,215,000 (2025) 5,100,000 (2026)	\$ 23,380,000	\$ 23,380,000	\$	\$ 23,380,000
Subtotal					<u>23,380,000</u>	<u>23,380,000</u>		<u>23,380,000</u>
Total General Obligation Revenue Bonds					<u>\$ 43,185,000</u>	<u>\$ 43,185,000</u>	<u>\$ 10,770,000</u>	<u>\$ 32,415,000</u>

**CITY OF ROCHESTER, MINNESOTA**  
**SCHEDULE OF DEBT MATURITIES (CONTINUED)**  
December 31, 2022

	INTEREST RATES AND DATES	ISSUE DATE	FINAL MATURITY DATE	ANNUAL SERIES PAYMENTS	AUTHOR- IZATION	ISSUED	RETIRED	OUTSTANDING
<u>Taxable General Obligation Bonds</u>								
General Obligation Taxable Refunding Bonds, Series 2020C	5.0; 1.25; 1.50 1.625; 1.75; 1.875% (2/1; 8/1)	11/5/2020	2/1/2036	\$ 825,000 (2023) 870,000 (2024) 915,000 (2025) 970,000 (2026) 1,015,000 (2027) 1,070,000 (2028) 1,125,000 (2029) 1,190,000 (2030) 1,245,000 (2031) 1,265,000 (2032) 1,290,000 (2033) 1,315,000 (2034) 1,340,000 (2035) 1,370,000 (2036)	\$ 16,460,000	\$ 16,460,000	\$ 655,000	\$ 15,805,000
Total Taxable General Obligation Bonds					\$ 16,460,000	\$ 16,460,000	\$ 655,000	\$ 15,805,000
<u>General Obligation Certificates of Indebtedness</u>								
Equipment Certificates of Indebtedness Series 2018A	3.25% (2/1; 8/1)	12/28/2018	2/1/2028	\$ 260,000 (2023) 270,000 (2024) 280,000 (2025) 285,000 (2026) 295,000 (2027) 305,000 (2028)	\$ 2,225,000	\$ 2,225,000	\$ 530,000	\$ 1,695,000
Total General Obligation Certificates of Indebtedness					\$ 2,225,000	\$ 2,225,000	\$ 530,000	\$ 1,695,000

**CITY OF ROCHESTER, MINNESOTA**  
**SCHEDULE OF DEBT MATURITIES (CONTINUED)**  
December 31, 2022

	INTEREST RATES AND DATES	ISSUE DATE	FINAL MATURITY DATE	ANNUAL SERIES PAYMENTS		AUTHOR- IZATION	ISSUED	RETIRED	OUTSTANDING
<u>Revenue Bonds</u>									
Electric Utility Revenue Bonds, Series 2015E	3.0, 3.5, 4, 5.0% (6/1; 12/1)	11/17/2015	12/1/2030	\$ 2,885,000 (2023) 3,030,000 (2024) 3,115,000 (2025) 3,210,000 (2026) 3,320,000 (2027) 3,455,000 (2028) 3,600,000 (2029) 3,710,000 (2030)		\$ 39,970,000	\$ 39,970,000	\$ 13,645,000	\$ 26,325,000
Subtotal						39,970,000	39,970,000	13,645,000	26,325,000
Electric Utility Revenue Bonds Series 2017A	2.0; 5.0% (6/1; 12/1)	2/15/2017	12/1/2047	\$ 3,145,000 (2023) 3,310,000 (2024) 3,475,000 (2025) 3,645,000 (2026) 3,830,000 (2027) 4,020,000 (2028) 4,215,000 (2029) 4,430,000 (2030) 2,460,000 (2031) 2,585,000 (2032) 2,710,000 (2033) 2,850,000 (2034) 2,990,000 (2035) 3,140,000 (2036) 3,295,000 (2037) 3,460,000 (2038) 3,635,000 (2039) 3,815,000 (2040) 4,005,000 (2041) 4,205,000 (2042) 4,415,000 (2043) 4,640,000 (2044) 4,870,000 (2045) 5,115,000 (2046) 5,370,000 (2047)		\$ 108,255,000	\$ 108,255,000	\$ 14,625,000	\$ 93,630,000
Subtotal						108,255,000	108,255,000	14,625,000	93,630,000

**CITY OF ROCHESTER, MINNESOTA**  
**SCHEDULE OF DEBT MATURITIES (CONTINUED)**  
December 31, 2022

	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 Refunding	1.375; 1.5; 1.6	2/10/2021	12/1/2043	\$ 1,365,000	(2023)	\$ 37,170,000	\$ 2,385,000	\$ 34,785,000
Bonds Series 2021A	1.7; 1.8; 1.90			1,390,000	(2024)			
	2.0; 2.05; 2.1			1,415,000	(2025)			
	2.15; 2.2; 2.3%			1,450,000	(2026)			
	(6/1; 12/1)			1,475,000	(2027)			
				1,505,000	(2028)			
				1,535,000	(2029)			
				1,570,000	(2030)			
				1,600,000	(2031)			
				1,620,000	(2032)			
				1,645,000	(2033)			
				1,670,000	(2034)			
				1,695,000	(2035)			
				1,725,000	(2036)			
				1,760,000	(2037)			
				1,795,000	(2038)			
				1,835,000	(2039)			
				1,870,000	(2040)			
				1,910,000	(2041)			
				1,955,000	(2042)			
				2,000,000	(2043)			
Subtotal						37,170,000	2,385,000	34,785,000
Total Revenue Bonds						\$ 185,395,000	\$ 30,655,000	\$ 154,740,000

**CITY OF ROCHESTER, MINNESOTA**  
**SCHEDULE OF DEBT MATURITIES (CONTINUED)**  
December 31, 2022

	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 Series 2007	4.70% (2/1; 8/1)	12/12/2007	2/1/2033	\$ 336,000 (2023) 352,000 (2024) 368,000 (2025) 388,000 (2026) 404,000 (2027) 424,000 (2028) 444,000 (2029) 464,000 (2030) 484,000 (2031) 508,000 (2032) 532,000 (2033)	\$ 9,900,000	\$ 9,900,000	\$ 5,196,000	\$ 4,704,000
Subtotal					9,900,000	9,900,000	5,196,000	4,704,000
Lease Revenue Bonds Series 2008	4.71% (2/1; 8/1)	1/9/2008	2/1/2033	\$ 228,000 (2023) 240,000 (2024) 248,000 (2025) 260,000 (2026) 276,000 (2027) 288,000 (2028) 300,000 (2029) 316,000 (2030) 328,000 (2031) 344,000 (2032) 360,000 (2033)	\$ 6,700,000	\$ 6,700,000	\$ 3,512,000	\$ 3,188,000
Subtotal					6,700,000	6,700,000	3,512,000	3,188,000

**CITY OF ROCHESTER, MINNESOTA**  
**SCHEDULE OF DEBT MATURITIES (CONTINUED)**  
December 31, 2022

	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 Series 2020A	5.0; 4.0; 3.0; 2.0; 2.125% (2/1; 8/1)	3/30/2020	2/1/2040	\$ 730,000 (2023) 765,000 (2024) 800,000 (2025) 840,000 (2026) 885,000 (2027) 930,000 (2028) 975,000 (2029) 1,015,000 (2030) 1,055,000 (2031) 1,085,000 (2032) 1,120,000 (2033) 1,150,000 (2034) 1,185,000 (2035) 1,210,000 (2036) 1,235,000 (2037) 1,260,000 (2038) 1,285,000 (2039) 1,315,000 (2040)	\$ 20,300,000	\$ 20,300,000	\$ 1,460,000	\$ 18,840,000
Subtotal					20,300,000	20,300,000	1,460,000	18,840,000
Total Economic Development Authority Revenue Bonds					\$ 36,900,000	\$ 36,900,000	\$ 10,168,000	\$ 26,732,000

**CITY OF ROCHESTER, MINNESOTA**  
**SCHEDULE OF DEBT MATURITIES (CONTINUED)**  
December 31, 2022

	INTEREST RATES AND DATES	ISSUE DATE	FINAL MATURITY DATE	ANNUAL SERIES PAYMENTS	AUTHOR- IZATION	ISSUED	RETIRED	OUTSTANDING
<u>General Obligation Lodging Tax Bonds</u>								
Revenue Bonds Series 2015A	2.5; 3.5; 3.75; 4.0; 5.0% (2/1; 8/1)	6/15/2015	2/1/2035	\$ 1,795,000 (2023) 1,950,000 (2024) 2,115,000 (2025) 2,315,000 (2026) 2,430,000 (2027) 2,530,000 (2028) 2,615,000 (2029) 2,705,000 (2030) 2,800,000 (2031) 2,905,000 (2032) 3,015,000 (2033) 3,130,000 (2034) 3,245,000 (2035)	\$ 42,795,000	\$ 42,795,000	\$ 9,245,000	\$ 33,550,000
Total General Obligation Lodging Tax Bonds						\$ 42,795,000	\$ 9,245,000	\$ 33,550,000

**CITY OF ROCHESTER, MINNESOTA**  
**SCHEDULE OF DEBT MATURITIES (CONTINUED)**  
December 31, 2022

	INTEREST RATES AND DATES	ISSUE DATE	FINAL MATURITY DATE	ANNUAL SERIES PAYMENTS	AUTHOR- IZATION	ISSUED	RETIRED	OUTSTANDING
<u>General Obligation</u>								
<u>Sales Tax Bonds</u>								
Revenue Bonds Series 2015C	Variable (Monthly)	9/1/2015	2/1/2025	\$ (2023) 12,940,000 (2024) (2025)	\$ 40,880,000	\$ 40,880,000	\$ 27,940,000	\$ 12,940,000
Total General Obligation Sales Tax Bonds					\$ 40,880,000	\$ 40,880,000	\$ 27,940,000	\$ 12,940,000
<u>Financed Purchase</u>								
LED Lighting Lease	4.424% (1/15)	1/1/2022	1/15/2031	\$ 120,151 (2023) 125,452 (2024) 130,859 (2025) 136,759 (2026) 142,792 (2027) 149,092 (2028) 155,610 (2029) 162,534 (2030) 169,704 (2031)	\$ 1,447,686	\$ 1,447,686	\$ 154,733	\$ 1,292,953
					\$ 1,447,686	\$ 1,447,686	\$ 154,733	\$ 1,292,953
<b>TOTAL DEBT PAYABLE</b>					<b>\$ 398,587,686</b>	<b>\$ 398,587,686</b>	<b>\$ 99,932,733</b>	<b>\$ 298,654,953</b>

**CITY OF ROCHESTER, MINNESOTA**  
**SCHEDULE OF PERSONNEL EXPENDITURES-ALL FUNDS**  
For the Year Ended December 31, 2022

	Employer Contributions						Total	
	Salaries and Wages	Pension	Social Security	Group Insurance	Workers' Compensation	Unemployment Compensation	Other (1) Contributions	Wages and Contributions
<u>Government and Fiduciary Fund Types</u>								
General Government	\$ 9,696,367	\$ 698,011	\$ 660,138	\$ 2,062,190	\$ 17,512	\$ 3,307	\$ 2,007	\$ 13,139,532
Public Safety:								
Police	18,188,473	2,883,783	403,582	4,380,492	229,837	24,667	3,348	26,114,182
Communications	1,976,431	147,230	144,524	434,965	1,276		359	2,704,785
Fire	11,518,461	1,967,344	195,302	2,579,258	231,120	17,134	1,897	16,510,516
Fire Hazmat Response Team	33,043	5,968	468		469			39,948
Emergency Management	127,264	15,072	6,179	22,974	2,721			174,210
Building Safety	2,688,564	197,487	194,971	604,040	32,130	548	577	3,718,317
Animal Control	194,707	14,603	13,937	75,448	1,625		12	300,332
Flood Control	157,834	10,204	10,465	45,225	2,997		24	226,749
Public Works	8,216,269	597,122	569,006	2,104,484	163,537	1,869	1,409	11,653,696
Music	373,587	27,912	27,122	107,945	248		99	536,913
Library	4,953,837	355,407	360,893	1,033,142	11,014	3,376	1,060	6,718,729
Park and Recreation	5,691,393	388,266	395,978	1,390,373	91,562	43,036	1,093	8,001,701
Mayo Civic Center						60,274		60,274
<b>TOTAL</b>	<b>\$63,816,230</b>	<b>\$7,308,409</b>	<b>\$2,982,565</b>	<b>\$ 14,840,536</b>	<b>\$ 786,048</b>	<b>\$ 154,211</b>	<b>\$ 11,885</b>	<b>\$89,899,884</b>
<u>Proprietary Fund Types</u>								
Parking	\$ 344,318	\$ 67,306	\$ 25,611	\$ 70,968	\$ 5,692		\$ 12	\$ 513,907
Electric Utility	18,813,567	1,381,018	1,353,499	3,663,256			4,071	25,215,411
Water Utility	2,354,292	174,883	171,671	489,571			450	3,190,867
Sewer Utility	3,325,171	483,571	239,732	779,173	61,718	17,332	518	4,907,215
Storm Water Utility	510,947	77,022	37,681	102,221	7,257		120	735,248
<b>TOTAL</b>	<b>\$25,348,295</b>	<b>\$2,183,800</b>	<b>\$1,828,194</b>	<b>\$ 5,105,189</b>	<b>\$ 74,667</b>	<b>\$ 17,332</b>	<b>\$ 5,171</b>	<b>\$34,562,648</b>

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