

CITY OF ROCHESTER, MINNESOTA
SUPPLEMENTARY INFORMATION
DECEMBER 31, 2012

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CITY OF ROCHESTER, MINNESOTA
SCHEDULE OF DEBT MATURITIES
December 31, 2012

	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 District 7, Series 1997	5.50% (2/1; 8/1)	3/4/1997	2/1/2024	(1)	\$ 2,768,500	\$ 2,669,380	\$ 1,404,958	\$ 1,264,422
Subtotal General Obligation Tax Increment Bonds					2,768,500	2,669,380	1,404,958	1,264,422
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% (2/1; 8/1)	3/15/2009	2/1/2033	\$ 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	220,000	7,815,000
Subtotal General Obligation Tax Increment Bonds					8,035,000	8,035,000	220,000	7,815,000
Total General Obligation Tax Increment Bonds					\$ 10,803,500	\$ 10,704,380	\$ 1,624,958	\$ 9,079,422

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

December 31, 2012

	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 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	\$ 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	\$ 6,575,000	\$ 77,160,000
Subtotal General Obligation Revenue Bonds					<u>83,735,000</u>	<u>83,735,000</u>	<u>6,575,000</u>	<u>77,160,000</u>
<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	\$ 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	2,085,000	28,370,000
Subtotal General Obligation Revenue Bonds					<u>30,455,000</u>	<u>30,455,000</u>	<u>2,085,000</u>	<u>28,370,000</u>

CITY OF ROCHESTER, MINNESOTA
SCHEDULE OF DEBT MATURITIES (CONTINUED)
December 31, 2012

	INTEREST RATES AND DATES	ISSUE DATE	FINAL MATURITY DATE	ANNUAL SERIES PAYMENTS	AUTHOR- IZATION	ISSUED	RETIRED	OUTSTANDING
<u>General Obligation 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	\$ 3,500,000	\$ 16,000,000
Subtotal General Obligation Revenue Bonds					19,500,000	19,500,000	3,500,000	16,000,000
<u>General Obligation Revenue Bonds:</u>								
Wastewater Treatment Revenue Crossover Refunding Bonds 2012A	4.0, 5.0% (2/1; 8/1)	5/15/2012	2/1/2026	\$ 4,500,000 (2016) 4,675,000 (2017) 4,940,000 (2018) 5,135,000 (2019) 5,415,000 (2020) 5,650,000 (2021) 5,890,000 (2022) 6,150,000 (2023) 6,425,000 (2024) 6,580,000 (2025) 5,480,000 (2026)	60,840,000	60,840,000		60,840,000
Subtotal General Obligation Revenue Bonds					60,840,000	60,840,000		60,840,000
Total General Obligation Revenue Bonds					\$ 194,530,000	\$ 194,530,000	\$ 12,160,000	\$ 182,370,000

CITY OF ROCHESTER, MINNESOTA
SCHEDULE OF DEBT MATURITIES
December 31, 2012

	INTEREST RATES AND DATES	ISSUE DATE	FINAL MATURITY DATE	ANNUAL SERIES PAYMENTS	AUTHOR- IZATION	ISSUED	RETIRED	OUTSTANDING
<u>Taxable General Obligation Bonds (3)</u>								
General Obligation Taxable	1.0; 1.25; 2.0;	10/19/2010	2/1/2036	\$ 870,000 (2013)	\$ 26,700,000	\$ 26,700,000	\$ 50,000	\$ 26,650,000
Build America Bonds, Series 2010A	2.25; 2.75; 2.875; 3.6;			880,000 (2014)				
(Public Works - \$26,275,000)	3.7; 3.75; 4.0; 4.375 ;			890,000 (2015)				
(Equipment - \$375,000)	4.6;4.7; 4.8; 4.9; 5.0;			900,000 (2016)				
	5.15%			915,000 (2017)				
	(2/1; 8/1)			940,000 (2018)				
				955,000 (2019)				
				975,000 (2020)				
				950,000 (2021)				
				970,000 (2022)				
				1,000,000 (2023)				
				1,030,000 (2024)				
				1,060,000 (2025)				
				1,095,000 (2026)				
				1,125,000 (2027)				
				1,165,000 (2028)				
				1,205,000 (2029)				
				1,250,000 (2030)				
				1,285,000 (2031)				
				1,335,000 (2032)				
				1,385,000 (2033)				
				1,435,000 (2034)				
				1,490,000 (2035)				
				1,545,000 (2036)				
					\$ 26,700,000	\$ 26,700,000	\$ 50,000	\$ 26,650,000
Total Taxable General Obligation Bonds								

CITY OF ROCHESTER, MINNESOTA
SCHEDULE OF DEBT MATURITIES (CONTINUED)
December 31, 2012

	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 (2013) 80,000 (2014) 85,000 (2015) 80,000 (2016) 90,000 (2017) 90,000 (2018) 95,000 (2019)	\$ 815,000	\$ 815,000	\$ 220,000	\$ 595,000
Total General Obligation Certificates of Indebtedness					\$ 815,000	\$ 815,000	\$ 220,000	\$ 595,000
<u>Revenue Bonds:</u>								
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	\$ 840,000 (2013) 875,000 (2014) 915,000 (2015) 960,000 (2016) 1,005,000 (2017)	\$ 11,275,000	\$ 11,275,000	\$ 6,680,000	\$ 4,595,000
Subtotal Revenue Bonds					11,275,000	11,275,000	6,680,000	4,595,000

CITY OF ROCHESTER, MINNESOTA
SCHEDULE OF DEBT MATURITIES (CONTINUED)
December 31, 2012

	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	\$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	\$ 3,500,000	\$ 73,180,000
Subtotal Revenue Bonds					76,680,000	76,680,000	3,500,000	73,180,000
Total Revenue Bonds					\$ 87,955,000	\$ 87,955,000	\$ 10,180,000	\$ 77,775,000

CITY OF ROCHESTER, MINNESOTA
SCHEDULE OF DEBT MATURITIES (CONTINUED)
December 31, 2012

	INTEREST RATES AND DATES	ISSUE DATE	FINAL MATURITY DATE	ANNUAL SERIES PAYMENTS	AUTHOR- IZATION	ISSUED	RETIRED	OUTSTANDING
<u>Economic Development Authority Revenue Bonds</u>								
Lease Revenue Bonds Series 2007	4.70% (2/1; 8/1)	12/12/2007	2/1/2033	\$ 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)	\$ 9,900,000	\$ 9,900,000	\$ 725,000	\$ 9,175,000
Subtotal Economic Development Authority Revenue Bonds					9,900,000	9,900,000	725,000	9,175,000

CITY OF ROCHESTER, MINNESOTA
SCHEDULE OF DEBT MATURITIES (CONTINUED)
December 31, 2012

	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 2008	4.71% (2/1; 8/1)	1/9/2008	2/1/2033	\$ 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)	\$ 6,700,000	\$ 6,700,000	\$ 490,000	\$ 6,210,000
Subtotal Economic Development Authority Revenue Bonds					<u>6,700,000</u>	<u>6,700,000</u>	<u>490,000</u>	<u>6,210,000</u>
Total Economic Development Authority Revenue Bonds					<u>\$ 16,600,000</u>	<u>\$ 16,600,000</u>	<u>\$ 1,215,000</u>	<u>\$ 15,385,000</u>

CITY OF ROCHESTER, MINNESOTA
SCHEDULE OF DEBT MATURITIES (CONTINUED)
December 31, 2012

	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	\$ 795,000 880,000	(2013) (2014)	\$ 5,765,000	\$ 5,765,000	\$ 4,090,000	\$ 1,675,000
Subtotal Revenue Notes						5,765,000	5,765,000	4,090,000	1,675,000
<u>Revenue Notes:</u>									
Electric Utility Note, Note of 2009A	Variable (12/1)	9/25/2009	12/1/2014	\$1,375,000 1,430,000	(2013) (2014)	6,790,000	6,790,000	3,985,000	2,805,000
Subtotal Revenue Notes						6,790,000	6,790,000	3,985,000	2,805,000
Total Revenue Notes						\$ 12,555,000	\$ 12,555,000	\$ 8,075,000	\$ 4,480,000
<u>Notes Payable:</u>									
Airport Hanger Note of 2006	0% (monthly)	11/1/2006	11/1/2016	\$ 26,394 26,394 26,394 21,996	(2013) (2014) (2015) (2016)	\$ 263,944	\$ 263,944	162,766	\$ 101,178
Total Notes Payable						\$ 263,944	\$ 263,944	\$ 162,766	\$ 101,178

CITY OF ROCHESTER, MINNESOTA
SCHEDULE OF DEBT MATURITIES (CONTINUED)
December 31, 2012

	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	\$ 471,674 (2013) 491,210 (2014) 511,556 (2015) 532,745 (2016) 554,812 (2017) 577,792 (2018)	\$ 5,715,795	\$ 5,715,795	\$ 2,576,006	\$ 3,139,789
Total Loan Payable					\$ 5,715,795	\$ 5,715,795	\$ 2,576,006	\$ 3,139,789
<u>Capital Lease Obligations</u>								
Electric Utility Capital Leases	7.769%; 4.46%; 1.995% (Monthly, Qtr., Monthly)	11/5/2007	6/1/2014	\$ 257,589 (2013) 260,821 (2014)	\$ 1,411,049	\$ 1,411,049	\$ 892,639	\$ 518,410
Total Capital Lease Obligations					1,411,049	1,411,049	892,639	518,410
TOTAL DEBT PAYABLE					\$ 357,349,288	\$ 357,250,168	\$ 37,156,369	\$ 320,093,799

- (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) A portion of the City's interest payable on the General Obligation Taxable Build America Bonds are reimbursed to the City through federal grants.

CITY OF ROCHESTER, MINNESOTA
SCHEDULE OF PERSONNEL EXPENDITURES-ALL FUNDS
For the Year Ended December 31, 2012

	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	\$ 4,585,251	\$ 316,936	\$ 318,481	\$ 937,396	\$ 5,989	\$ 6,487	\$ 9,302	\$ 6,179,842
Public Safety								
Police	12,692,688	1,667,407	279,565	2,608,772	116,808	928	24,846	17,391,014
Communications	1,533,227	110,993	114,119	292,016	1,179	566	4,010	2,056,110
Fire	8,131,173	1,158,650	123,500	1,434,760	58,745		2,659	10,909,487
Fire Hazmat Response Team	29,118	4,193	392		149			33,852
Emergency Management	98,039	7,023	7,433	1,262	738		202	114,697
Building Safety	1,746,490	124,523	125,923	405,076	3,956		1,183	2,407,151
Animal Control	151,769	10,831	11,278	43,211	1,450			218,539
Flood Control	149,623	7,573	11,026	15,054	1,769	430	72	185,547
Public Works	5,278,579	377,527	379,128	1,061,729	82,737		6,260	7,185,960
Music	295,562	21,103	21,602	61,934	291		749	401,241
Library	3,453,347	238,817	255,892	592,468	6,748	1,970	8,191	4,557,433
Park and Recreation	5,313,719	339,474	387,406	927,565	65,986	14,232	2,035	7,050,417
TOTAL	\$43,458,585	\$4,385,050	\$2,035,745	\$8,381,243	\$ 346,545	\$ 24,613	\$ 59,509	\$58,691,290
<u>Proprietary Fund Types</u>								
Parking	\$ 268,007	\$ 18,801	\$ 19,742	\$ 64,353	\$ 3,909		\$ 404	\$ 375,216
Electric Utility	13,861,499	1,000,680	1,014,720	2,445,659	108,422	11,456	4,372	18,446,808
Water Utility	1,521,949	108,704	112,435	328,314			231	2,071,633
Sewer Utility	2,162,692	155,505	156,350	573,797	30,824	2,048	880	3,082,096
Storm Water Utility	379,494	27,540	28,527	61,740	818		908	499,027
TOTAL	\$18,193,641	\$1,311,230	\$1,331,774	\$3,473,863	\$ 143,973	\$ 13,504	\$ 6,795	\$24,474,780

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

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