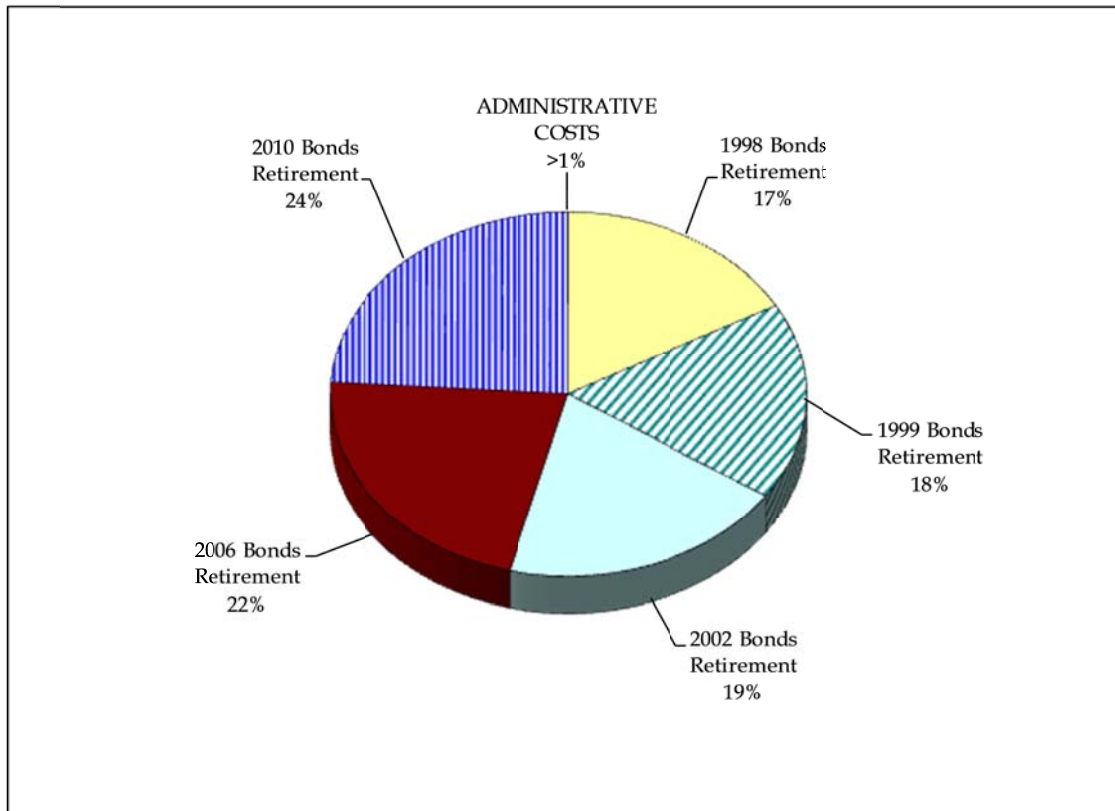


DEBT SERVICE

	FY 11-12 Adopted	FY 11-12 Adjusted	FY 12-13 Adopted	Net Change
Administrative Costs	300	300	300	0
1998 Bonds Retirement	355,550	355,550	340,438	-15,112
1999 Bonds Retirement	368,480	368,480	354,800	-13,680
2002 Bonds Retirement	408,399	408,399	394,777	-13,622
2006 Bonds Retirement	458,040	458,040	445,236	-12,804
2010 Bonds Retirement	491,140	491,140	484,440	-6,700
Reserve/ Future Debt Service	0	0	228,603	228,603
Debt Service	2,081,909	2,081,909	2,248,594	166,685



ADMINISTRATIVE COSTS

40200

PURPOSE

Account for the cost of Debt Service Fund banking services.

FY 12-13 BUDGET CHANGES

- No changes to this account.

TOWN OF VIENNA
 APPROVED EXPENSE BUDGET BY DIVISION

DEPT : DSF CENTRAL ADMIN COSTS
 ACTIVITY : ADMINISTRATIVE COSTS

FUND : DEBT SERVICE
 NUMBER : 40200

ACCOUNT NUMBER	TITLE	FY 10-11		-----FY 11-12-----			FY 12-13 APPROVED	NET CHANGE
		BUDGET	ACTUAL	BUDGET	ADJUSTED	ESTIMATED		
43308	CONTRACTS/SERVICES	900	411	300	300	300	300	
TOTAL	PURCHASED SERVICES	900	411	300	300	300	300	
TOTAL	ADMINISTRATIVE COSTS	900	411	300	300	300	300	
TOTAL	DSF CENTRAL ADMIN COSTS	900	411	300	300	300	300	
TOTAL	DSF CENTRAL ADMIN COSTS	900	411	300	300	300	300	

1998 BONDS
40905

PURPOSE

Account for the cost of annual debt service payment for the 1998 bonds. At the end of FY 12-13 the bonds will be fully retired.

FY 12-13 BUDGET CHANGES

- Debt service on the 1998 general obligation bonds is \$340,438 of which \$325,000 is principal and \$15,438 is interest. The cost of debt service will be partially supported by transfers from the Water and Sewer fund totaling \$48,683.

TOWN OF VIENNA
APPROVED EXPENSE BUDGET BY DIVISION

DEPT : DEBT SERVICE
ACTIVITY : 1998 BONDS RETIREMENT

FUND : DEBT SERVICE
NUMBER : 40905

ACCOUNT		FY 10-11		-----FY 11-12-----			FY 12-13	NET
NUMBER	TITLE	BUDGET	ACTUAL	BUDGET	ADJUSTED	ESTIMATED	APPROVED	CHANGE
49101	PRINCIPAL	325,000	325,000	325,000	325,000	325,000	325,000	
49102	INTEREST	45,175	45,175	30,550	30,550	30,550	15,438	(15,112)
TOTAL	DEBT SERVICE	370,175	370,175	355,550	355,550	355,550	340,438	(15,112)
TOTAL	1998 BONDS RETIREMENT	370,175	370,175	355,550	355,550	355,550	340,438	(15,112)

1999 BONDS
40907

PURPOSE

Account for the cost of annual debt service for the 1999 bonds. At the end of FY 12-13 there will be an outstanding balance of \$640,000. The bonds will be retired in FY 14-15.

FY 12-13 BUDGET CHANGES

- Debt service on the 1999 general obligation bonds is \$354,800 of which \$320,000 is principal and \$34,800 is interest. The cost of debt service will be partially supported by transfers from the Water and Sewer fund totaling \$68,681.

TOWN OF VIENNA
APPROVED EXPENSE BUDGET BY DIVISION

DEPT : DEBT SERVICE
ACTIVITY : 1999 BONDS RETIREMENT

FUND : DEBT SERVICE
NUMBER : 40907

ACCOUNT		FY 10-11		-----FY 11-12-----			FY 12-13	NET
NUMBER	TITLE	BUDGET	ACTUAL	BUDGET	ADJUSTED	ESTIMATED	APPROVED	CHANGE
49101	PRINCIPAL	320,000	320,000	320,000	320,000	320,000	320,000	
49102	INTEREST	61,880	61,880	48,480	48,480	48,480	34,800	(13,680)
TOTAL	DEBT SERVICE	381,880	381,880	368,480	368,480	368,480	354,800	(13,680)
TOTAL	1999 BONDS RETIREMENT	381,880	381,880	368,480	368,480	368,480	354,800	(13,680)

2002 GENERAL OBLIGATION DEBT
40908

PURPOSE

Account for the cost of annual debt service on the 2002 General Obligation debt. At the end of FY 12-13 there will be an outstanding balance of \$1,306,668. The debt will be retired in FY 16-17.

FY 12-13 BUDGET CHANGES

- Debt service on the 2002 general obligation debt issue is \$394,777 of which \$326,667 is principal and \$68,110 is interest.

TOWN OF VIENNA
APPROVED EXPENSE BUDGET BY DIVISION

DEPT : DEBT SERVICE
ACTIVITY : 2002 G.O. DEBT RETIREMENT

FUND : DEBT SERVICE
NUMBER : 40908

ACCOUNT		FY 10-11		-----FY 11-12-----			FY 12-13	NET
NUMBER	TITLE	BUDGET	ACTUAL	BUDGET	ADJUSTED	ESTIMATED	APPROVED	CHANGE
49101	PRINCIPAL	326,667	326,667	326,667	326,667	326,667	326,667	
49102	INTEREST	95,354	95,354	81,732	81,732	81,732	68,110	(13,622)
TOTAL	DEBT SERVICE	422,021	422,020	408,399	408,399	408,399	394,777	(13,622)
TOTAL	2002 G.O. DEBT RETIREMENT	422,021	422,020	408,399	408,399	408,399	394,777	(13,622)

2006 GENERAL OBLIGATION DEBT
40909

PURPOSE

Account for the cost of annual debt service. At the end of FY 12-13 there will be an outstanding balance of \$2,640,000. The debt will be retired in FY 20-21.

FY 12-13 BUDGET CHANGES

- Debt service on the 2006 general obligation debt issue is \$445,236 of which \$330,000 is principal and \$115,236 is interest. The cost of debt service will be partially supported by transfers from the Water and Sewer Fund totaling \$44,524.

TOWN OF VIENNA
APPROVED EXPENSE BUDGET BY DIVISION

DEPT : DEBT SERVICE
ACTIVITY : 2006 G.O. DEBT RETIREMENT

FUND : DEBT SERVICE
NUMBER : 40909

ACCOUNT		FY 10-11		-----FY 11-12-----			FY 12-13	NET
NUMBER	TITLE	BUDGET	ACTUAL	BUDGET	ADJUSTED	ESTIMATED	APPROVED	CHANGE
49101	PRINCIPAL	330,000	330,000	330,000	330,000	330,000	330,000	
49102	INTEREST	140,844	121,626	128,040	128,040	128,040	115,236	(12,804)
TOTAL	DEBT SERVICE	470,844	451,626	458,040	458,040	458,040	445,236	(12,804)
TOTAL	2006 G.O. DEBT RETIREMENT	470,844	451,626	458,040	458,040	458,040	445,236	(12,804)

2010 BONDS
40910

PURPOSE

Account for the cost of annual debt service. At the end of FY 12-13 there will be an outstanding balance of \$4,320,000. The bonds will be retired in FY 25-26.

FY 12-13 BUDGET CHANGES

- Debt service on the 2011 general obligation bonds is \$484,440 of which \$335,000 is principal and \$149,440 is interest. The cost of debt service will be partially supported by transfers from the Water and Sewer fund totaling \$85,746.

TOWN OF VIENNA
APPROVED EXPENSE BUDGET BY DIVISION

DEPT : DEBT SERVICE
ACTIVITY : 2010 BONDS RETIREMENT

FUND : DEBT SERVICE
NUMBER : 40910

ACCOUNT NUMBER	TITLE	FY 10-11		-----FY 11-12-----			FY 12-13 APPROVED	NET CHANGE
		BUDGET	ACTUAL	BUDGET	ADJUSTED	ESTIMATED		
49101	PRINCIPAL			335,000	335,000	335,000	335,000	
49102	INTEREST		81,074	156,140	156,140	156,140	149,440	(6,700)
TOTAL	DEBT SERVICE		81,074	491,140	491,140	491,140	484,440	(6,700)
TOTAL	2010 BONDS RETIREMENT		81,074	491,140	491,140	491,140	484,440	(6,700)

RESERVE/FUTURE DEBT SERVICE
40999

PURPOSE

Account for the cost of annual debt service for a future bond.

FY 12-13 BUDGET CHANGES

- This account is a reserve for the future debt service owed on the 2012 expected capital improvement projects.

TOWN OF VIENNA
 APPROVED EXPENSE BUDGET BY DIVISION

DEPT : DEBT SERVICE
 ACTIVITY : RESERVE/FUTURE DEBT SVCE

FUND : DEBT SERVICE
 NUMBER : 40999

ACCOUNT NUMBER	TITLE	FY 10-11		-----FY 11-12-----			FY 12-13 APPROVED	NET CHANGE
		BUDGET	ACTUAL	BUDGET	ADJUSTED	ESTIMATED		
48899	CONTINGENCY RESERVES					173,770	228,603	228,603
TOTAL	CAPITAL OUTLAY					173,770	228,603	228,603
TOTAL	RESERVE/FUTURE DEBT SVCE					173,770	228,603	228,603