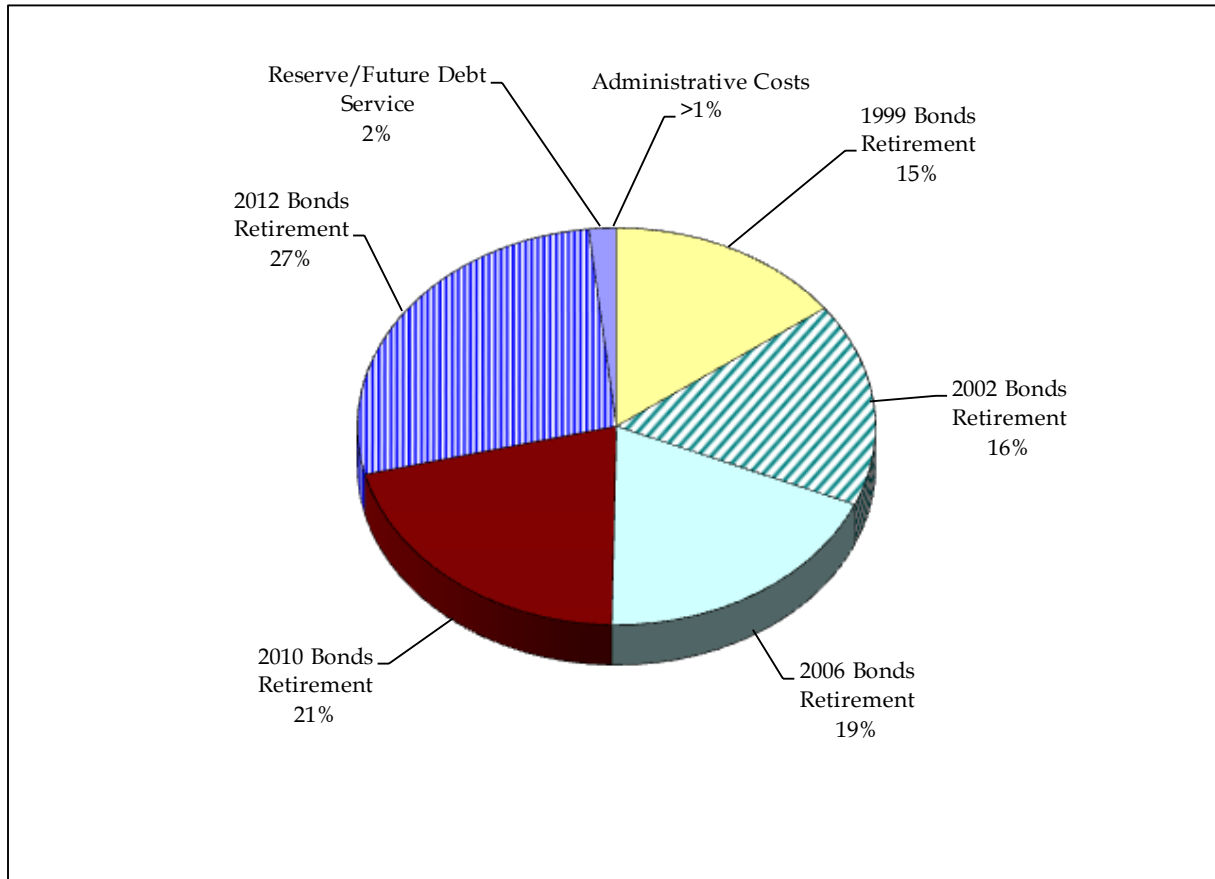


DEBT SERVICE

	FY 12-13 Adopted	FY 12-13 Adjusted	FY 13-14 Adopted	Net Change
Administrative Costs	300	300	300	0
1998 Bonds Retirement	340,438	340,438	0	-340,438
1999 Bonds Retirement	354,800	354,800	340,960	-13,840
2002 Bonds Retirement	394,777	394,777	381,155	-13,622
2006 Bonds Retirement	445,236	445,236	432,432	-12,804
2010 Bonds Retirement	484,440	484,440	477,740	-6,700
2012 Bonds Retirement	0	0	624,661	624,661
Reserve/Future Debt Service	228,603	228,603	39,410	-189,193
Debt Service	2,248,594	2,248,594	2,296,658	48,064



ADMINISTRATIVE COSTS

40200

PURPOSE

Account for the cost of Debt Service Fund banking services.

FY 13-14 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 11-12		-----FY 12-13-----			FY 13-14 APPROVED	NET CHANGE
		BUDGET	ACTUAL	BUDGET	ADJUSTED	ESTIMATED		
43308	CONTRACTS/SERVICES	300	6,800	300	300	300	300	
TOTAL	PURCHASED SERVICES	300	6,800	300	300	300	300	
TOTAL	ADMINISTRATIVE COSTS	300	6,800	300	300	300	300	
TOTAL	DSF CENTRAL ADMIN COSTS	300	6,800	300	300	300	300	
TOTAL	DSF CENTRAL ADMIN COSTS	300	6,800	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 were fully retired.

FY 12-13 BUDGET CHANGES

- The 1998 bonds have been fully retired and therefore there are no more payments budgeted for this bond fund.

TOWN OF VIENNA
APPROVED EXPENSE BUDGET BY DIVISION

DEPT : DEBT SERVICE
ACTIVITY : 1998 BONDS RETIREMENT

FUND : DEBT SERVICE
NUMBER : 40905

ACCOUNT		FY 11-12		-----FY 12-13-----			FY 13-14	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	30,550	30,550	15,438	15,438	15,438		(15,438)
TOTAL	DEBT SERVICE	355,550	355,550	340,438	340,438	340,438		(340,438)
TOTAL	1998 BONDS RETIREMENT	355,550	355,550	340,438	340,438	340,438		(340,438)

1999 BONDS
40907

PURPOSE

Account for the cost of annual debt service for the 1999 bonds. At the end of FY 13-14 there will be an outstanding balance of \$320,000. The bonds will be retired in FY 14-15.

FY 13-14 BUDGET CHANGES

- Debt service on the 1999 general obligation bonds is \$340,960 of which \$320,000 is principal and \$20,960 is interest. The cost of debt service will be partially supported by transfers from the Water and Sewer fund totaling \$66,146.

TOWN OF VIENNA
APPROVED EXPENSE BUDGET BY DIVISION

DEPT : DEBT SERVICE
ACTIVITY : 1999 BONDS RETIREMENT

FUND : DEBT SERVICE
NUMBER : 40907

ACCOUNT		FY 11-12		-----FY 12-13-----			FY 13-14	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	48,480	48,480	34,800	34,800	34,800	20,960	(13,840)
TOTAL	DEBT SERVICE	368,480	368,480	354,800	354,800	354,800	340,960	(13,840)
TOTAL	1999 BONDS RETIREMENT	368,480	368,480	354,800	354,800	354,800	340,960	(13,840)

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 13-14 there will be an outstanding balance of \$980,001. The debt will be retired in FY 16-17.

FY 13-14 BUDGET CHANGES

- Debt service on the 2002 general obligation debt issue is \$381,155 of which \$326,667 is principal and \$54,488 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 11-12		-----FY 12-13-----			FY 13-14	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	81,732	81,732	68,110	68,110	68,110	54,488	(13,622)
TOTAL	DEBT SERVICE	408,399	408,398	394,777	394,777	394,777	381,155	(13,622)
TOTAL	2002 G.O. DEBT RETIREMENT	408,399	408,398	394,777	394,777	394,777	381,155	(13,622)

2006 GENERAL OBLIGATION DEBT
40909

PURPOSE

Account for the cost of annual debt service. At the end of FY 13-14 there will be an outstanding balance of \$2,310,000. The debt will be retired in FY 20-21.

FY 13-14 BUDGET CHANGES

- Debt service on the 2006 general obligation debt issue is \$432,432 of which \$330,000 is principal and \$102,432 is interest. The cost of debt service will be partially supported by transfers from the Water and Sewer Fund totaling \$43,243.

TOWN OF VIENNA
APPROVED EXPENSE BUDGET BY DIVISION

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

FUND : DEBT SERVICE
NUMBER : 40909

ACCOUNT		FY 11-12		-----FY 12-13-----			FY 13-14	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	128,040	153,807	115,236	115,236	115,236	102,432	(12,804)
TOTAL	DEBT SERVICE	458,040	483,807	445,236	445,236	445,236	432,432	(12,804)
TOTAL	2006 G.O. DEBT RETIREMENT	458,040	483,807	445,236	445,236	445,236	432,432	(12,804)

2010 BONDS
40910

PURPOSE

Account for the cost of annual debt service. At the end of FY 13-14 there will be an outstanding balance of \$3,985,000. The bonds will be retired in FY 25-26.

FY 13-14 BUDGET CHANGES

- Debt service on the 2011 general obligation bonds is \$477,740 of which \$335,000 is principal and \$142,740 is interest. The cost of debt service will be partially supported by transfers from the Water and Sewer fund totaling \$84,560.

TOWN OF VIENNA
APPROVED EXPENSE BUDGET BY DIVISION

DEPT : DEBT SERVICE
ACTIVITY : 2010 BONDS RETIREMENT

FUND : DEBT SERVICE
NUMBER : 40910

ACCOUNT		FY 11-12		-----FY 12-13-----			FY 13-14	NET
NUMBER	TITLE	BUDGET	ACTUAL	BUDGET	ADJUSTED	ESTIMATED	APPROVED	CHANGE
49101	PRINCIPAL	335,000	335,000	335,000	335,000	335,000	335,000	
49102	INTEREST	156,140	156,140	149,440	149,440	149,440	142,740	(6,700)
TOTAL	DEBT SERVICE	491,140	491,140	484,440	484,440	484,440	477,740	(6,700)
TOTAL	2010 BONDS RETIREMENT	491,140	491,140	484,440	484,440	484,440	477,740	(6,700)

2012 BONDS
40912

PURPOSE

Account for the cost of annual debt service. At the end of FY 13-14 there will be an outstanding balance of \$5,885,000. The bonds will be retired in FY 27-28.

FY 13-14 BUDGET CHANGES

- Debt service on the 2012 general obligation bonds is \$624,661 of which \$425,000 is principal and \$199,661 is interest. The cost of debt service will be partially supported by transfers from the Water and Sewer fund totaling \$156,165.

TOWN OF VIENNA
 APPROVED EXPENSE BUDGET BY DIVISION

DEPT : DEBT SERVICE
 ACTIVITY : 2012 G.O. BOND RETIREMENT

FUND : DEBT SERVICE
 NUMBER : 40912

ACCOUNT NUMBER	TITLE	FY 11-12		-----FY 12-13-----			FY 13-14 APPROVED	NET CHANGE
		BUDGET	ACTUAL	BUDGET	ADJUSTED	ESTIMATED		
49101	PRINCIPAL						425,000	425,000
49102	INTEREST						199,661	199,661
TOTAL	DEBT SERVICE						624,661	624,661
TOTAL	2012 G.O. BOND RETIREMENT						624,661	624,661

RESERVE/FUTURE DEBT SERVICE
40999

PURPOSE

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

FY 13-14 BUDGET CHANGES

- This account is a reserve for the future debt service owed on future 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 11-12		-----FY 12-13-----			FY 13-14 APPROVED	NET CHANGE
		BUDGET	ACTUAL	BUDGET	ADJUSTED	ESTIMATED		
48899	CONTINGENCY RESERVES			228,603	228,603		39,410	(189,193)
TOTAL	CAPITAL OUTLAY			228,603	228,603		39,410	(189,193)
TOTAL	RESERVE/FUTURE DEBT SVCE			228,603	228,603		39,410	(189,193)