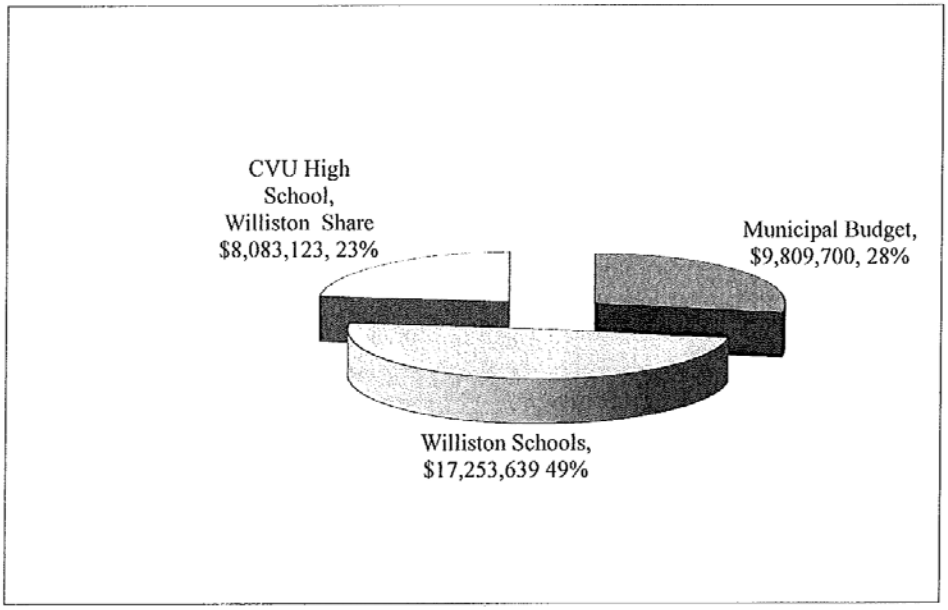
Proposed Budgets

Fiscal Year 2015

Williston Town Operating Budget
Williston Town Capital Budget

Town of Williston Budget
Comparison Proposed 2014-2015
Town and School Budgets



TOWN OF WILLISTON
OVERVIEW OF TAX RATE FOR FY 2015
MUNICIPAL TAX RATE ONLY
AMOUNT TO BE RAISED BY TAXES

	2014	2015
General Government (net of other revenue)	5,390,080	5,912,720
Highway (net of other revenue)	1,382,260	1,298,470
Stormwater (net of other revenue)	-	60,000
Voted Capital	130,100	-
Conservation Fund	20,000	30,000
Tax Stabilization	10,000	10,000
Sales Tax Revenue	(2,480,000)	(2,490,000)
Rooms, Meals & Alcohol Tax Revenue	(290,000)	(310,000)
Total to be Raised by Taxes	4,162,440	4,511,190
Actual/Anticipated Grand List	16,626,312	16,709,400
Tax Rate per $100 valuation	0.2500	0.2700

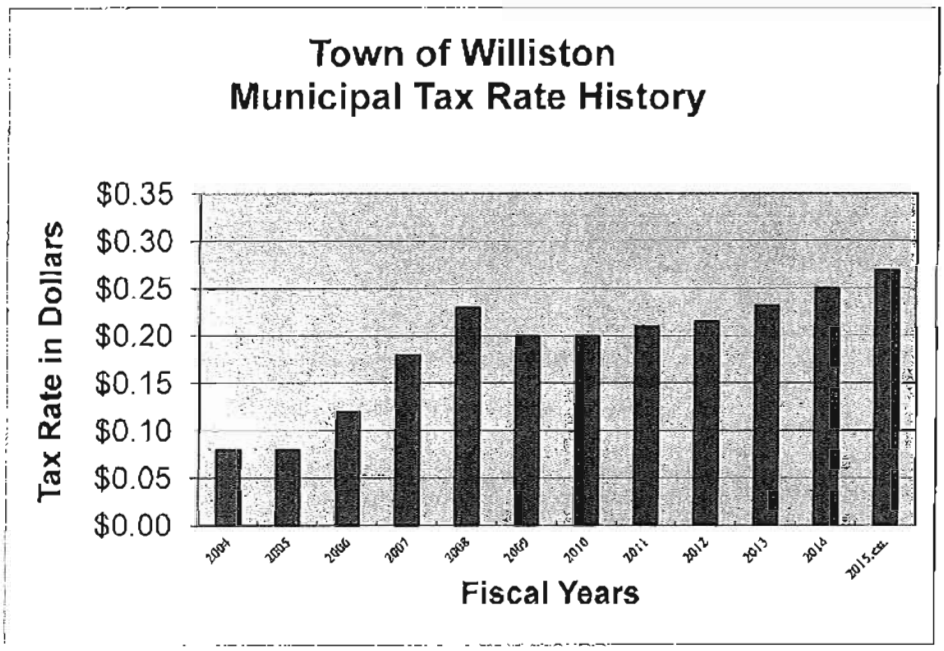
Please note: the municipal tax rate shown for FY 2015 is only an estimate The actual municipal tax rate will be set in early July.

You should receive your tax bill for municipal taxes by July 15, 2014. The first installment of 2015 taxes is due on August 15, 2014.

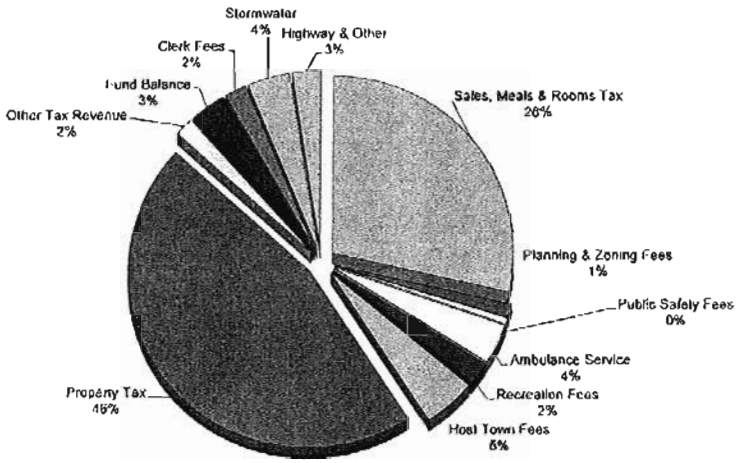
If your house is valued at:	Your Municipal Taxes FY 2014	Your Municipal Taxes FY 2015
$100,000	$ 250	$ 270
$150,000	$ 375	$ 405
$200,000	$ 500	$ 540
$250,000	$ 625	$ 675
$300,000	$ 750	$ 810

TOWN OF WILLISTON
MUNICIPAL TAX RATE HISTORY

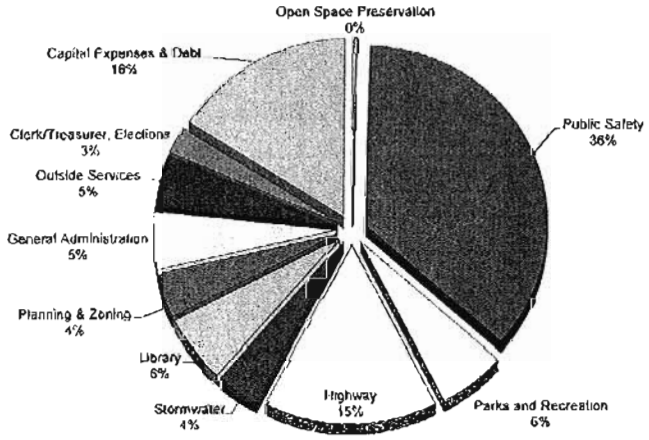
Fiscal Year	Rate Charged		Grand List
2004	$ 0.08		$ 11,055,157
2005	$ 0.08		$ 11,242,467
2006	$ 0.12		$ 11,571,776
2007	$ 0.18		$ 12,004,090
2008	$ 0.23		$ 12,109,175
2009	$ 0.20		$ 15,862,345
2010	$ 0.20		$ 16,066,749
2011	$ 0.21		$ 16,230,150
2012	$ 0.215		$ 16,209,614
2013	$ 0.232		$ 16,376,675
2014	$ 0.250		$ 16,626,312
2015	$ 0.270	estimate	$ 16,709,400



Proposed Operating Revenue FY 2015
Town of Williston Municipal Budget



Proposed Operating Expenses FY 2015
Town of Williston Municipal Budget



TOWN OF WILLISTON
GENERAL GOVERNMENT, OPERATING AND CAPITAL
FY 2015 PROPOSED BUDGET
SUMMARY

	FY 2014 Budget	FY 2015 Proposed
REVENUES		
Property Taxes	$ 4,162,440	$ 4,511,190
Other Tax Revenue	151,500	165,000
Sales, Rooms & Meals Tax	2,770,000	2,800,000
User Fees:		
Clerk	184,800	191,000
Planning & Zoning	110,000	120,000
Public Safety	45,000	51,750
Ambulance Service	340,050	355,280
Recreation	211,100	210,500
Stormwater	-	367,040
Highway	214,960	207,560
Interest and Other Revenue	47,200	42,100
Host Town Fees	420,170	461,030
Fund Balance	321,180	327,250
TOTAL REVENUES	$ 8,978,400	$ 9,809,700
EXPENSES		
Public Safety	$ 3,302,070	$ 3,537,870
Highway	1,426,350	1,490,940
Stormwater	$ 171,430	$ 367,040
General Administration	452,070	512,340
Planning & Zoning	388,110	400,720
Clerk/Elections	241,100	240,380
Outside Services	412,090	473,440
Parks & Recreation	582,600	576,490
Library	577,900	600,000
Capital Expenses	1,394,680	1,570,480
Open Space Preservation	30,000	40,000
TOTAL EXPENSES	$ 8,978,400	$ 9,809,700

Town of Williston Operating Budget FY 2015	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Actual	FY 14 Approved Budget	FY 15 Proposed Budget
REVENUE					
TAX REVENUE					
Property Taxes - Town, Highway, Capital	3,544,162	3,804,210	3,781,411	4,162,440	**4,511,190**
Interest on Taxes Due	51,355	55,000	69,506	55,000	**65,000**
Penalty on Taxes Due	4,771	6,500	5,262	6,500	**5,000**
Payments in Lieu of Taxes	97,063	90,000	95,971	90,000	**95,000**
Sales, Rooms, Meals & Alcohol Tax Revenue	2,774,907	2,640,000	2,790,598	2,770,000	**2,800,000**
TOTAL TAX REVENUE	6,472,258	6,595,710	6,742,748	7,083,940	**7,476,190**
TAX RATE (Town,Highway & Tax Stabilization)	0.2150	0.2347	0.2333	0.2500	**0.2700**
REVENUE FROM OTHER SOURCES					
Town Clerk Revenue					
Recording Legal Documents	115,299	105,000	131,839	115,000	**125,000**
Copies of Vital Statistics	6,400	5,200	3,944	5,200	**5,200**
Issuing Licenses-Muni. Portion	34,428	47,000	32,448	40,000	**35,000**
Use of Town Copier	10,806	11,000	11,981	11,500	**11,500**
Vault Time	2,878	3,000	3,068	3,500	**3,500**
Miscellaneous	1,364	1,200	1,065	1,200	**1,000**
Alcohol Beverage Licenses	2,480	2,900	2,870	2,900	**3,500**
Dog Licenses & Fees	4,743	5,500	3,846	5,500	**6,300**
TOTAL CLERK REVENUE	178,398	180,800	191,061	184,800	**191,000**
Planning & Zoning Revenue					
Planning Fees	23,593	20,000	30,355	20,000	**20,000**
Permits	81,934	90,000	137,630	90,000	**100,000**
TOTAL PLANNING REVENUE	105,527	110,000	167,985	110,000	**120,000**
Public Safety Revenue					
Miscellaneous	5,656	6,000	4,843	6,000	**5,250**
Court Fines	29,942	30,000	45,010	30,000	**35,000**
False Alarm Fees	5,362	5,000	17,100	7,500	**10,000**
Ambulance Revenue	306,785	341,780	300,035	340,050	**355,280**
Fire Fees	1,144	1,800	2,306	1,500	**1,500**
TOTAL PUBLIC SAFETY REVENUE	348,889	384,580	369,294	385,050	**407,030**
Recreation Revenue					
Explorer Day Camp	39,097	46,000	46,879	54,000	**54,000**
Adventurer Day Camp	32,902	40,000	35,192	40,800	**41,000**
Teen Day Camp	19,232	20,000	19,415	20,800	**21,000**
Youth Soccer	4,790	6,000	6,600	6,000	**6,000**
Fourth of July	-	50	-	-	**-**
Youth Basketball	5,170	6,000	4,251	5,000	**5,000**
Field Use	4,405	6,000	6,325	5,500	**5,500**
Spring/Summer Programs	37,452	40,000	59,670	41,000	**41,000**
After School Program	1,010	5,000	3,060	4,000	**4,000**
Senior Program & Misc.	2,214	3,500	7,148	3,500	**3,500**
Fall Programs	1,050	500	460	500	**500**
Winter Programs	10,805	6,500	10,031	10,000	**10,000**
Ski Program Fees	15,853	20,000	20,470	20,000	**19,000**
TOTAL RECREATION REVENUE	173,980	199,550	219,501	211,100	**210,500**
Highway Revenue					
State Aid	153,052	153,460	159,431	153,460	**159,180**
Rental of Highway Property	18,337	16,000	15,662	16,000	**8,240**
Right of Way Use Fee	32,170	18,000	9,200	18,000	**8,000**
Consulting Engineers	-	1,500	1,071	1,500	**1,000**
Miscellaneous	37,003	30,000	39,727	26,000	**31,140**
TOTAL HIGHWAY REVENUE	240,562	218,960	225,091	214,960	**207,560**
Brick Church					
Building Rental	5,250	3,500	3,370	4,000	**4,000**

Town of Williston Operating Budget FY 2015	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Actual	FY 14 Approved Budget	FY 15 Proposed Budget
Stormwater Fees					
Stormwater Fees Charged	-	-	-	-	**367,040**
Other Revenue					
From Reserves for Tax Reduction	-	210,000	-	289,500	**308,160**
From Reserves for Capital Equipment	-	99,630	-	31,750	**-**
From Reserves for Capital Projects, Watershed Improvements					**19,090**
Miscellaneous	-	5,000	609	1,000	**1,000**
Sale of Fire Vehicle & Equipment	5,900			-	**-**
Reimbursement for Town Services	21,000	22,000	22,000	22,000	**22,000**
Interest Earned on Investments	17,944	25,000	12,862	20,000	**15,000**
Transfer in From Host Town Fund for Capital I	383,390	420,000	420,000	420,170	**461,030**
Transfer in, misc.	141	500	85	200	**100**
TOTAL OTHER REVENUE	428,375	782,130	455,556	784,620	**826,380**
Total Revenue from Other Sources	1,480,981	1,879,520	1,631,858	1,894,530	**2,333,510**
TOTAL REVENUE	7,953,239	8,475,230	8,374,606	8,978,470	**9,809,700**
EXPENDITURES					
PUBLIC SAFETY					
POLICE					
Police Patrol Services					
Patrol Salary	578,110	604,610	589,524	663,720	**694,350**
Overtime	88,174	100,000	90,422	103,590	**105,000**
Parttime Officers' Salaries	7,760	15,000	10,985	15,000	**15,000**
Benefits	266,998	317,020	288,300	343,120	**388,340**
Vehicle Expense	21,849	21,220	14,613	23,000	**24,000**
Vehicle Fuel	48,843	47,000	48,520	50,750	**54,600**
Mileage	297	600	215	500	**400**
Training & Conferences	15,168	16,000	10,701	18,800	**15,000**
Equipment & Uniforms	16,033	16,000	21,827	17,500	**22,500**
TOTAL	1,043,232	1,137,450	1,075,107	1,235,980	**1,319,190**
Police Investigation Services					
Investigation Salary	139,719	128,760	127,587	133,040	**133,040**
Investigation Overtime				12,420	**10,000**
Benefits	49,861	56,550	44,768	46,760	**51,780**
Chitt.Unit for Sp. Investigations	7,182	7,180	7,182	7,190	**13,400**
Investigation Expenses	3,415	3,000	2,838	3,000	**7,500**
TOTAL	200,177	195,490	182,375	202,410	**215,720**
Police Communications					
Dispatch Salary	108,049	111,000	110,570	116,420	**116,500**
Benefits	51,212	53,650	47,949	54,830	**53,050**
Computer, Communications	23,034	23,000	26,796	35,560	**33,350**
Radio Repair	1,617	3,000	742	4,700	**5,400**
TOTAL	183,912	190,650	186,057	211,510	**208,300**
Police Administration					
Administration Salary	109,646	116,500	115,164	120,200	**120,200**
Benefits	31,248	40,980	29,002	30,980	**35,450**
Office Supplies	16,756	13,000	14,054	12,000	**14,000**
Telephone & Postage	12,840	13,500	13,959	11,750	**12,340**
TOTAL	170,490	183,980	172,179	174,930	**181,990**
Police Special Programs					
Dog Control& Damage	2,565	2,200	2,595	2,500	**2,500**
Awards Program	-	500	556	500	**500**
Public Service Programs	727	1,000	754	1,000	**1,000**
TOTAL	3,292	3,700	3,905	4,000	**4,000**

Town of Williston Operating Budget FY 2015	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Actual	FY 14 Approved Budget	FY 15 Proposed Budget
Police Building Maintenance					
Inside Office Cleaning	11,760	12,480	11,460	13,480	**13,480**
Heating Fuel	5,124	6,200	5,660	6,200	**6,300**
Utilities	16,829	19,000	16,510	17,500	**17,500**
Property & Casualty Insurance	46,768	45,240	50,706	54,650	**55,670**
Building Maintenance	8,630	7,890	10,214	10,000	**10,000**
TOTAL	89,111	90,810	94,550	101,830	**102,950**
TOTAL POLICE	1,690,214	1,802,080	1,714,173	1,930,660	**2,032,150**
FIRE, RESCUE & AMBULANCE					
Administration					
Administration Salary	113,470	116,230	113,219	117,600	**117,600**
Benefits	55,208	62,400	58,207	58,500	**70,200**
Subscription & Dues	787	1,350	951	1,350	**1,100**
Office Supplies	6,647	7,500	7,924	7,500	**8,500**
Office Equipment	5,980	7,000	5,954	4,000	**5,500**
Telephone & Postage	9,734	8,810	7,896	9,900	**9,000**
Personnel Physicals	3,594	10,000	1,465	7,000	**4,500**
Personnel Recognition	1,247	1,500	916	1,500	**1,500**
TOTAL	196,667	214,790	196,532	207,350	**217,900**
Firefighting					
Career Firefighter Wages, including OT	85,088	201,680	210,288	212,990	**222,370**
On Call Firefighter Wages	15,078	96,220	81,921	105,000	**105,000**
Benefits, Career	180,121	83,840	85,954	85,860	**110,140**
Benefits, On Call	74,101	14,840	14,277	18,900	**18,940**
Training & Conferences	4,562	5,600	5,973	5,600	**5,600**
Communications	1,662	2,680	3,435	2,680	**2,680**
Dispatch Services	19,296	39,750	58,541	46,400	**49,840**
Firefighting Equipment	51,796	38,860	39,461	43,900	**40,000**
Fire Prevention	2,281	2,000	1,993	2,500	**2,500**
TOTAL	433,985	485,470	501,843	523,830	**557,070**
Fire Maintenance					
Wages, FT firefighter/EMT	22,277	22,380	18,775	22,970	**42,850**
Benefits	3,478	4,170	4,084	4,170	**22,990**
Vehicle Fuel	26,331	29,010	27,336	30,450	**32,530**
Equipment Maintenance	54,143	41,000	38,603	44,000	**44,000**
TOTAL	106,229	96,560	88,798	101,590	**142,370**
EMS					
Career Rescue Wages, including OT	180,121	201,680	210,288	212,990	**222,370**
On Call Rescue Wages	57,959	57,960	69,080	72,500	**90,000**
Benefits, Career	73,851	83,840	85,952	85,860	**110,140**
Benefits, On Call	7,861	8,970	10,713	13,050	**17,600**
Training	8,935	11,900	5,068	11,900	**8,200**
Ambulance Billing Fees	15,065	21,970	17,813	22,280	**19,100**
Rescue Medical Supplies	13,626	15,490	14,198	15,490	**15,800**
Communications	1,771	2,680	2,072	2,680	**2,680**
Rescue Equipment	17,709	15,850	18,200	15,860	**16,400**
TOTAL	376,898	420,340	433,384	452,610	**502,290**
Facilities					
Heating Fuel	10,707	13,320	10,465	13,680	**12,430**
Utilities	15,824	17,080	16,054	17,720	**17,130**
Property & Casualty Ins.	27,874	26,580	35,669	34,030	**35,330**
Station Maintenance	16,443	14,950	16,333	16,500	**17,100**
	70,848	71,930	78,521	81,930	**81,990**
TOTAL FIRE AND RESCUE	1,184,627	1,289,090	1,299,078	1,367,310	**1,501,620**
EMERGENCY PREPAREDNESS					
Training	487	2,100	166	2,100	**2,100**
Supplies & Operation	1,996	2,000	2,000	2,000	**2,000**
TOTAL	2,483	4,100	2,166	4,100	**4,100**

Town of Williston Operating Budget FY 2015	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Actual	FY 14 Approved Budget	FY 15 Proposed Budget
TOTAL PUBLIC STAFETY	2,877,324	3,095,270	3,015,417	3,302,070	**3,537,870**
HIGHWAY					
Road Maintenance					
Summer Maintenance					
Summer Maintenance Salary	136,111	146,500	141,479	129,900	**136,190**
Benefits	54,518	60,570	55,590	54,330	**61,910**
Uniforms	3,592	4,700	3,472	4,760	**4,760**
Consulting Engineers	-	4,000	1,139	4,000	**2,500**
Garage Operations	6,862	7,000	7,124	7,000	**7,000**
Property & Casualty Insurance	7,552	7,550	8,942	10,050	**10,050**
Gravel & Other Materials	3,363	4,000	2,447	4,000	**4,000**
Chloride	8,409	9,660	3,609	9,660	**9,680**
Maintenance	28,916	39,490	25,058	40,000	**40,000**
Highway Line Striping	15,591	26,000	16,206	26,000	**26,000**
New Construction	-	2,000	-	2,000	**2,000**
Equipment Operation & Repair	5,353	4,340	5,357	4,540	**4,820**
Vehicle Fuel	6,243	9,600	8,839	10,150	**10,270**
Retreatment	262,366	410,000	408,479	410,000	**420,000**
Sidewalks	1,232	4,000	3,285	4,500	**4,500**
Misc. & Tools	2,544	2,280	2,585	2,850	**2,850**
Street Signs	5,669	7,000	4,462	7,000	**7,000**
	548,321	748,690	698,073	730,740	**753,530**
Winter Maintenance					
Winter Maintenance Salary	136,533	146,500	145,809	129,900	**130,190**
Overtime	24,895	37,740	31,662	39,370	**39,360**
Benefits	66,838	68,740	66,180	61,100	**68,980**
Uniforms	3,592	4,700	3,472	4,760	**4,760**
Training and Conferences	275	2,250	798	2,250	**3,000**
Equipment Rental	42,691	55,780	62,652	57,370	**75,460**
Garage Operations	6,862	6,700	7,124	6,830	**7,000**
Property & Casualty Insurance	8,052	7,550	8,942	10,050	**10,050**
Patch	1,249	2,750	1,976	2,750	**2,000**
Salt	98,460	128,000	115,783	128,000	**120,000**
Sand	9,560	10,800	11,238	11,030	**11,030**
Equipment Operation & Repair	16,059	13,020	16,072	13,620	**14,460**
Vehicle Fuel	18,728	28,800	26,516	36,450	**30,800**
Misc. & Tools	2,544	2,280	2,585	2,930	**2,930**
TOTAL	436,338	515,610	500,809	506,410	**520,020**
Highway General					
Salaries, Administration	40,024	48,050	49,488	78,480	**78,480**
Discretionary Wages	18,800	18,800	1,600	15,000	**18,000**
Discretionary Wages, transferred	(18,410)	(13,120)	-	(15,000)	**-**
Benefits	20,613	22,630	19,895	34,890	**40,950**
Admin. Office Maintenance	14,359	20,220	20,762	22,030	**22,160**
Street Lights	43,129	39,000	38,011	40,000	**44,000**
New Equipment Purchase-see also capital budg	-	2,800	-	2,800	**2,800**
TOTAL	118,515	138,380	129,756	178,200	**206,390**
Landscaping					
Landscape Expenses	6,201	10,000	7,659	11,000	**11,000**
TOTAL HIGHWAY	1,109,375	1,412,680	1,336,297	1,426,350	**1,490,940**
STORMWATER MANAGEMENT					
Administration					
Stormwater Coordinator (New)					**80,000**
Stormwater Billing Services					**10,000**
Stormwater Consulting Services					**20,000**

Town of Williston Operating Budget FY 2015	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Actual	FY 14 Approved Budget	FY 15 Proposed Budget
Stormwater Property & Casualty	3,776	3,780	4,471	5,030	6,000
TOTAL	3,776	3,780	4,471	5,030	116,000
Maintenance					
Stormwater Staff Wages	70,420	73,250	69,628	64,950	65,090
Stormwater Benefits	26,751	30,280	30,277	26,260	30,500
Stormwater Uniforms	1,796	2,400	1,736	2,380	2,380
Stormwater Training & Conferences	-	750	-	750	750
Stormwater Garage Operation	3,431	3,350	3,562	3,410	3,400
Stormwater Equipment Operation & Repair	5,353	4,340	601	4,540	4,820
Stormwater Misc. & Tools	1,272	1,140	1,297	1,460	1,430
Stormwater Vehicle Fuel	6,242	9,600	8,839	10,150	10,270
Emergency Expenses	-	-	5,903	-	-
Stormwater Maintenance	48,244	47,500	36,923	47,500	54,000
Stormwater Culverts	1,065	5,000	901	5,000	5,000
TOTAL	164,574	177,610	159,667	166,400	177,640
Other Fees					
Stormwater Flow Monitoring	-	-	-	-	30,000
Capital Projects					
Stormwater Flow Restoration	-	-	-	-	43,400
TOTAL	-	-	-	-	43,400
TOTAL STORMWATER	168,350	181,390	164,138	171,430	367,040
GENERAL ADMINISTRATION					
Selectboard					
Salaries	5,300	5,300	5,300	5,300	5,300
Benefits	405	450	405	450	420
Discretionary Fund	-	5,000	5,000	6,800	6,700
Other Expenses	7,703	7,500	7,500	7,500	9,000
TOTAL	13,408	18,250	18,205	20,050	21,420
Town Manager					
Manager's Salary	67,765	69,440	69,386	70,140	70,140
Manager's Staff Salary	16,401	14,570	15,566	20,610	20,610
Benefits	24,396	23,500	23,224	24,110	28,860
Mileage	458	350	636	480	650
Training & Conferences	1,680	3,000	3,197	3,000	3,500
Office Supplies	4,156	4,000	2,003	4,200	3,500
Telephone & Postage	2,187	2,500	2,294	2,500	2,600
Property & Casualty Insurance	4,020	4,020	3,991	5,350	5,200
Building Maintenance	13,445	17,100	12,957	17,300	13,510
Town Report	1,520	1,500	1,464	1,600	1,600
Accrued Sick & Vacation	10,362	10,000	6,946	10,000	10,000
Salary Discretionary	9,210	57,000	7,863	70,000	70,000
Salary Discretionary, Used	-	(47,690)	-	(53,850)	-
Other Expenses	2,806	5,000	725	3,000	2,500
TOTAL	158,406	164,290	150,252	178,440	232,670
Finance					
Wages	64,299	68,980	66,069	71,190	71,190
Benefits	24,377	28,620	26,594	29,760	31,010
Audit Fees	18,000	18,800	22,000	20,800	23,000
	106,676	116,400	114,663	121,750	125,200
Board of Listers					
Listers' Salaries	778	1,000	750	1,100	1,100
Assistant Assessor's Salary	23,459	24,940	26,149	25,680	25,680
Clerical Salary	17,810	19,120	17,349	19,110	18,020
Benefits	3,688	3,660	4,097	4,030	4,000

Town of Williston Operating Budget FY 2015	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Actual	FY 14 Approved Budget	FY 15 Proposed Budget
Mileage	239	280	178	260	**200**
Professional Services	768	1,600	593	1,250	**1,250**
Contracted Assessor	17,638	18,000	18,070	18,500	**18,500**
Service Contracts	4,099	4,000	4,231	4,100	**4,300**
Office Supplies	421	700	1,061	700	**800**
Office Equipment	-	1,700	1,621	1,800	**1,500**
Telephone & Postage	250	500	265	400	**300**
Tax Maps	2,700	2,800	1,725	2,900	**2,900**
TOTAL	71,850	78,300	76,089	79,830	**78,550**
Technology					
Computer Equipment	2,662	3,000	2,209	3,000	**3,500**
Computer Applications	9,425	12,000	7,881	14,000	**16,000**
	12,087	15,000	10,090	17,000	**19,500**
Legal Services					
Legal Settlement			42,732		
Legal Services	65,822	35,000	17,668	35,000	**35,000**
TOTAL GENERAL ADMINISTRATION	428,249	427,240	429,699	452,070	**512,340**
PLANNING & ZONING					
Planning					
Department Salary	181,494	200,780	189,758	203,020	**203,020**
Benefits	70,937	78,550	74,550	80,260	**86,430**
Building Maintenance	11,937	17,770	16,800	17,610	**17,740**
Property & Casualty Ins.	2,680	2,680	3,991	4,420	**3,470**
Mileage	366	600	479	600	**600**
Training & Conferences	1,967	2,000	839	2,000	**2,400**
Subscriptions & Dues	1,194	1,200	1,139	1,200	**1,200**
Professional Services	2,263	4,000	320	4,000	**4,000**
Misc. Planning Studies	3,328	5,000	3,632	5,000	**5,000**
Advertising	1,030	2,500	2,307	2,500	**3,000**
Office Supplies	4,049	3,500	4,026	3,500	**4,000**
Equipment	1,460	3,000	550	500	**1,000**
Printing	2,728	4,500	2,740	4,200	**3,000**
Telephone & Postage	1,414	2,000	1,867	1,800	**1,800**
GIS Data Management	2,400	11,500	6,379	1,500	**3,400**
	289,247	339,580	309,377	332,110	**340,060**
Conservation					
Conservation Salary	29,353	30,970	30,212	30,950	**30,430**
Benefits	8,518	9,030	8,537	10,550	**14,230**
Training, Conferences, Dues	928	1,000	403	1,000	**1,000**
Match for Grants and Studies	1,693	2,000	1,470	1,000	**1,000**
Office Supplies, Mailings, Ads	163	300	404	300	**300**
Mileage, Conservation & Trails	663	600	630	700	**800**
Conservation and Trails Intern	5,545	6,000	3,420	6,200	**6,900**
Trail Maintenance & Repair	1,888	2,600	4,729	5,300	**6,000**
TOTAL	48,751	52,500	49,805	56,000	**60,660**
TOTAL PLANNING AND ZONING	337,998	392,080	359,182	388,110	**400,720**
CLERK/TREASURER					
Records, Permits, Licenses, Cash Receipts, Cash Management					
Town Clerk/Treasurer's Salary	31,036	42,010	42,011	42,010	**47,800**
Town Clerk's Staff Salary	110,079	90,010	75,177	90,060	**79,190**
Benefits	52,981	56,550	43,683	54,030	**60,340**
Mileage	449	300	256	450	**600**
Training & Conferences	1,752	1,300	820	1,800	**2,700**
Equipment Rental, Service Contracts	4,202	4,800	4,612	4,500	**4,500**
Property & Casualty Insurance	4,020	4,020	3,991	5,350	**5,200**

Town of Williston Operating Budget FY 2015	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Actual	FY 14 Approved Budget	FY 15 Proposed Budget
Building Maintenance	13,218	17,100	13,102	17,000	13,510
Office Supplies	13,066	10,000	11,011	13,500	10,000
Office Equipment	2,479	1,500	1,775	1,500	1,000
Telephone & Postage	6,183	6,500	6,111	6,500	6,600
TOTAL	239,465	234,090	202,549	236,700	231,440
Elections					
Town Meeting Salary	888	1,000	820	900	800
General Election Salary	-	2,600	2,216	-	1,600
Ballot Printing	2,026	5,000	3,943	2,500	4,500
Postage	52	1,100	637	300	1,190
General Election Expense	-	1,300	115	-	150
Town Meeting Expenses	126	750	132	700	700
TOTAL	3,092	11,750	7,863	4,400	8,940
CLERK/TREASURER TOTAL	242,557	245,840	210,412	241,100	240,380
OUTSIDE SERVICES					
Regional Services					
Chitt.Co. Regional Planning	21,570	21,420	21,420	21,520	21,880
Winooski Valley Park Dist.	32,000	32,000	32,000	32,000	32,000
Greater Burlington Inds.Corp.	2,000	2,000	2,000	2,000	2,000
County Tax	66,037	75,100	74,831	75,100	78,760
Vt. League of Cities & Towns	8,943	9,390	9,394	9,650	9,850
Lake Iroquois	4,000	-	-	4,000	-
TOTAL	134,550	139,910	139,645	144,270	144,490
Social Service Organizations					
Social Service Organizations	23,340	24,040	24,040	24,760	25,500
Residents Assistance	630	1,000	739	1,000	1,000
TOTAL	23,970	25,040	24,779	25,760	26,500
Transportation Services					
Bus Service	154,762	159,260	159,262	163,900	168,630
SSTA Project & CCTA ADA	32,975	31,640	33,235	49,660	44,620
TOTAL	187,737	190,900	192,497	213,560	213,250
Health					
Department Salary & Mileage	550	550	550	600	600
Visiting Nurse Assoc.	24,720	25,460	25,460	27,000	28,000
Employee Health & Safety Programs	812	1,000	430	900	600
TOTAL	26,082	27,010	26,440	28,500	29,200
Stormwater Charges					
Stormwater Fees for Town Property	-	-	-	-	60,000
TOTAL OUTSIDE SERVICES	372,339	382,860	383,361	412,090	473,440
PARKS AND RECREATION					
Recreation Services					
Coordinator's Salary	39,686	40,620	40,779	41,550	41,550
Explorer Camp Salaries	38,882	30,000	29,708	37,320	37,320
Adventurer Camp Salaries	33,089	33,000	32,542	33,720	33,720
Teen Camp Salaries	11,061	12,000	14,733	17,000	17,000
Salaries, Admin. Support	11,669	11,670	11,789	12,380	12,380
Benefits	38,946	37,420	37,767	40,240	45,340
Training & Conferences	-	1,000	-	1,000	1,000
Office Supplies	1,343	1,600	1,411	6,500	1,500
Telephone & Postage	1,835	1,400	1,390	1,400	1,400
Explorer Camp Supplies	6,449	9,000	13,080	9,000	9,000

Town of Williston
Operating Budget FY 2015

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Actual	FY 14 Approved Budget	FY 15 Proposed Budget
Adventurer Camp Supplies	7,524	8,500	11,968	8,500	9,000
Teen Camp Supplies	9,313	9,000	10,114	11,000	9,500
Youth Soccer	3,292	3,500	3,231	3,500	3,500
Youth Basketball	4,127	4,000	3,349	4,000	4,000
Fall Program Supplies	221	500	218	500	500
Winter Program Supplies	9,442	5,500	5,534	10,000	8,800
Spring/Summer Program Supplies	40,840	44,000	55,340	44,000	44,000
After School Program Expenses	1,605	5,000	7,550	4,000	5,000
Senior Exercise Program	6,303	3,500	5,609	6,000	6,000
School Use Fees	124,960	124,960	124,960	124,960	124,960
Ski Program	15,622	20,000	24,218	20,000	19,000
TOTAL	406,209	406,170	435,290	436,570	434,470
Community Services					
Program Grants	6,700	10,200	9,980	13,200	13,200
Fouth of July/Memorial Day	12,016	12,000	11,257	12,000	12,250
Clock Winding'	550	550	550	600	600
	19,266	22,750	21,787	25,800	26,050
Park Maintenance					
Maintenance Salary	6,938	8,000	7,526	8,630	8,630
Park Admin. Salary	9,921	10,460	10,180	10,460	10,460
Benefits,	5,209	7,010	6,106	7,270	7,800
Property & Casulty Insurance	2,116	2,020	2,148	2,690	2,990
Equipment Rental	3,149	2,200	2,514	2,800	2,800
Utilities	763	700	974	2,500	2,500
Other & New Equipment	749	1,200	1,132	3,200	1,200
Maintenance & Upgrades	33,327	30,000	25,693	31,000	31,000
TOTAL	62,172	61,590	56,273	68,550	67,380
Old Brick Church					
Janitor, Old Brick Church	2,199	2,600	2,258	2,600	2,180
Benefits	280	300	300	300	300
Property & Casualty Insurance	3,209	3,180	4,002	4,240	4,150
Heating Fuel, Brick Church	1,513	2,600	1,887	2,290	2,000
Utilities, Brick Church	1,799	2,200	897	2,250	1,420
Maintenance, Brick Church	4,198	7,000	4,434	7,000	8,540
	13,198	17,880	13,778	18,680	18,590
Cemetery Maintenance					
Cemetery Maintenance	19,500	27,700	27,700	33,000	30,000
TOTAL PARKS AND RECREATION	520,345	536,090	554,828	582,600	576,490
LIBRARY					
Library Collections					
Department Salary	243,747	251,460	249,334	249,960	254,280
Benefits	54,080	54,790	49,009	50,100	53,500
Training & Conferences	1,722	1,710	1,148	1,750	1,750
Travel & Fees	1,218	1,250	1,179	1,500	1,500
Books	51,952	59,900	57,261	63,100	68,600
Bookmobile	841	1,150	1,142	1,150	1,150
Office Supplies	6,530	7,200	6,960	7,500	7,800
Telephone	1,062	1,400	1,055	1,200	1,200
Postage	3,155	4,770	2,952	3,600	3,600
	364,307	383,630	370,040	379,860	393,380
Building Overhead					
Janitorial Services	7,498	8,390	7,564	9,280	9,300
Town Custodial Services, incl. benefits	2,199	5,720	2,558	5,720	5,720
Heating Fuel	5,116	6,100	5,169	6,300	5,500
Utilities	8,480	8,800	7,998	8,920	8,500
Maintenance & Repairs	9,986	12,220	12,247	15,260	17,400
Land Rental	29,750	29,750	29,750	29,750	29,750
Property & Casualty Insurance	11,094	11,090	12,891	13,650	13,670

Town of Williston
Operating Budget FY 2015

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Actual	FY 14 Approved Budget	FY 15 Proposed Budget
	74,123	82,070	78,177	88,880	89,840
Special Programs					
Program Wages	40,870	42,100	42,100	42,100	42,100
Benefits	14,266	14,210	14,384	14,350	14,720
Program Presenters and Materials	10,504	11,000	10,946	12,000	12,000
TOTAL	65,640	67,310	67,430	68,450	68,820
Comptuer/Reference Services					
Wages	20,938	23,360	21,562	24,060	24,060
Benefits	4,839	6,020	6,122	6,150	6,280
System & Equipment Maintenance	17,447	10,300	9,636	10,500	17,620
	43,224	39,680	37,320	40,710	47,960
TOTAL LIBRARY	547,294	572,690	552,967	577,900	600,000
Capital Projects					
Capital Equipment - Operating Budget	22,045	26,630	26,630	31,750	-
Capital Projects - Operating Budget	watershed improv	-	-	-	19,090
Capital Projects - Host Town Funded	123,200	129,110	129,110	101,500	107,910
Capital Equipment - Host Town Funded	260,190	290,890	290,890	318,670	353,120
TOTAL	405,435	446,630	446,630	451,920	480,120
Debt Service					
Tower Ladder Truck, Principal	25,000	-	-	-	-
Tower Ladder Truck, Interest	559	-	-	-	-
New Engine Tanker, Principal	30,000	25,000	25,000	25,000	-
New Engine Tanker, Interest	2,326	1,370	1,371	460	-
Sidewalk Bond, Principal	80,000	80,000	80,000	80,000	80,000
Sidewalk Bond, Interest	33,506	30,500	30,502	27,410	24,250
PS Building, Principal	325,000	325,000	325,000	325,000	325,000
PS Building, Interest	213,511	200,760	200,765	187,490	174,510
Fire Engine,09, Principal	50,000	50,000	50,000	50,000	50,000
Fire Engine,09, Interest	11,784	10,910	10,911	9,910	8,700
Ambulance Lease, Principal	27,760	28,880	28,880	30,050	31,270
Ambulance Lease, Interest	7,466	6,340	6,346	5,170	3,960
Library Roof, Principal	-	-	-	20,000	20,000
Library Roof, Interest	-	3,700	3,410	3,980	3,750
Sidewalk Bond '13 Interest				11,000	
PW Facility Principal				-	240,000
PW Facility Interest				134,290	159,640
Utilities Payment for PW Facility					(63,940)
Ambulance #2, Lease'14				33,000	33,220
TOTAL	806,912	762,460	762,185	942,760	1,090,360
TOTAL CAPITAL EXPENSES	1,212,347	1,209,090	1,208,815	1,394,680	1,570,480
OPEN SPACE PRESERVATION					
Tax Stabilization	9,726	10,000	9,828	10,000	10,000
Environmental Reserve Fund(Conservation)	10,000	10,000	10,000	20,000	30,000
TOTAL OPEN SPACE PRESERVATION	19,726	20,000	19,828	30,000	40,000
GRAND TOTAL	**7,835,904**	**8,475,230**	**8,234,944**	**8,978,400**	**9,809,700**

Town of Williston - Water Department
Operating Budget FY 2015

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Actual	FY 2014 Approved Budget	**FY 2015 Proposed Budget**
REVENUE					
Basic User Charge	66,768	70,480	67,348	72,050	**73,040**
User Receipts	621,645	648,700	664,767	784,110	**898,130**
User Penaltics	10,763	9,900	11,336	10,500	**10,790**
Sale of Meters	9,064	12,110	16,619	8,550	**10,250**
Champlain Water Dist. Connections	-	-	-	-	-
Consulting Engineers	-	1,000	-	-	-
Misc. Labor & Materials	152	500	2,336	250	**250**
Hook On Fee	27,281	47,350	106,011	32,400	**39,660**
Water Sold from Hydrants	3,289	1,200	2,076	1,200	**2,090**
Fund Balance for Capital Projects	105,273	79,500	88,871	339,310	-
Interest Earned	1,990	2,500	659	2,000	**1,000**
TOTAL REVENUE	846,225	873,240	960,023	1,250,370	**1,035,210**
	-				
EXPENDITURES					
Wages and Benefits					
Department Salary	56,750	67,050	68,568	69,070	**72,060**
Town Manager Salary	11,237	11,240	11,461	11,470	**11,690**
Clerical Salary	33,208	35,310	35,503	36,410	**37,420**
Overtime	4,237	4,480	6,039	3,790	**3,950**
Superintendent Salary	19,048	19,050	19,048	33,680	**34,690**
Vermont Muni. Retirement	5,462	7,510	6,104	8,270	**8,690**
Employer FICA	9,333	11,470	10,601	12,650	**13,140**
Medical Insurance	36,726	44,800	40,326	45,790	**47,660**
Dental Insurance	4,651	6,280	4,773	5,490	**5,460**
Disability & Life Insurance	1,246	1,230	1,369	1,980	**1,940**
Uniforms	2,257	3,510	2,565	3,510	**3,510**
Vehicle Expense	2,492	2,500	2,377	1,800	**1,830**
Training & Conferences	2,039	1,350	1,478	2,000	**2,000**
TOTAL	188,686	215,780	210,212	235,910	**244,040**
Outside Services					
Audit Fees	2,000	2,000	2,000	2,600	**3,000**
Legal Services	-	500	1,906	500	**500**
Consulting Engineers	1,448	1,850	32	2,500	**2,500**
Workers Compensation Ins.	2,290	3,450	2,105	2,100	**3,000**
Unemployment Insurance	963	1,000	1,004	1,000	**1,030**
Building & Equipment Ins.	2,694	2,700	4,145	4,380	**6,570**
TOTAL	9,395	11,500	11,192	13,080	**16,600**
Building & Office					
Heating Fuel	694	1,100	1,225	1,150	**1,200**
Utilities	642	900	371	900	**940**
Building Maintenance & Repairs	646	500	671	500	**500**
Computer Equipment	1,264	1,500	943	1,500	**1,500**
Office Supplies	2,165	2,750	2,536	2,750	**3,100**
Telephone & Postage	4,101	4,290	4,096	4,500	**4,830**
TOTAL	9,512	11,040	9,842	11,300	**12,070**

Town of Williston - Water Department
Operating Budget FY 2015

	FY 2012 Actual	FY 2013 Approved Budget	FY 2013 Actual	FY 2014 Approved Budget	FY 2015 Proposed Budget
Maintenance					
Service Maintenance/Repairs	434	1,000	5,176	6,000	**9,000**
Service Maintenance/Supplies	2,954	2,750	3,825	2,750	**3,800**
Oak Hill System Maintenance	1,734	2,100	2,206	2,100	**2,300**
Main Repair and Maintenance	22,366	20,000	29,832	25,000	**30,000**
Hydrant Maintenance	3,125	3,700	22,998	3,700	**3,890**
Vehicle Operation & Maintenance	848	800	672	800	**1,000**
Vehicle Fuel	4,089	3,150	3,491	3,500	**3,500**
TOTAL	35,550	33,500	68,200	43,850	**53,490**
Water Service & Other					
Discretionary Fund	2,500	5,000	250	4,000	**6,000**
Meters	16,790	14,000	24,897	18,000	**20,000**
Hook On, Champlain Water	-	-	-	-	**-**
Purchased Water	423,233	423,920	443,061	456,700	**479,710**
Reimbursement for Town Services	10,500	11,000	11,000	11,000	**11,000**
Capital Savings (Depreciation)	27,850	49,900	49,900	50,610	**100,000**
Permits & Compliance	10,306	8,550	12,064	10,900	**11,010**
TOTAL	491,179	512,370	541,172	551,210	**627,720**
Debt Service					
Water Tank Land Principal	-	-	-	40,000	**40,000**
Water Tank Land Interest	-	-	4,482	6,280	**5,620**
Public Works Building Debt					**21,970**
TOTAL	-	-	4,482	46,280	**67,590**
Capital Expenditures from Operating Budget					
Vehicle Replacement Fund	5,750	7,050	7,050	6,930	**7,450**
Meter Reading System	2,500	2,500	2,500	2,500	**2,500**
New Vehicle/Backhoe	12,500	-	-	-	**3,750**
	20,750	9,550	9,550	9,430	**13,700**
Capital Expenditures from Fund Balance					
Williston Road Water Main			994	339,310	**-**
Old Stage Rd Watermain Ext	91,153	79,500	108,861	-	**-**
New High Service Storage Tank				-	**-**
High Service Needs Study				-	**-**
TOTAL	91,153	79,500	109,855	339,310	**-**
TOTAL WATER EXPENDITURES	846,225	873,240	964,505	1,250,370	**1,035,210**

Town of Williston - Sewer Department
Operating Budget FY 2015

	FY 2012 Actual	FY 13 Approved Budget	FY 13 Actual	FY 14 Approved Budget	**FY 15 Proposed Budget**
REVENUE					
Basic User Charge	132,468	135,580	134,812	142,130	**144,290**
User Receipts	827,218	849,860	877,337	1,049,960	**1,116,230**
User Penalties	8,672	7,980	10,055	7,980	**8,520**
Consulting Engineers	-	100	100	-	**-**
Misc. Revenue	52	-	424	-	**500**
Hook On Fees	132,001	102,910	132,501	37,650	**45,110**
Allocation Charge 90	58,878	22,370	42,606	22,370	**46,660**
Allocation Charge 99	27,916	3,290	7,490	3,070	**2,810**
Allocation Charge 2005	111,517	67,580	109,215	34,750	**36,650**
Private Pump Station Payments	10,935	8,700	19,479	11,580	**11,580**
Interest Earned	2,650	2,000	2,189	2,500	**2,200**
Meadowridge Revenue	-	-	-	24,870	**-**
TOTAL	1,312,307	1,200,370	1,336,208	1,336,860	**1,414,550**
EXPENDITURES					
Wages & Benefits					
Department Salary	56,750	67,050	68,568	69,070	**72,060**
Town Manager Salary	11,237	11,240	11,461	11,470	**11,690**
Clerical Salary	33,208	35,560	35,503	36,400	**37,420**
Overtime	4,237	4,480	6,039	3,790	**3,950**
Superintendent Salary	19,048	19,050	19,048	33,680	**34,690**
Vermont Municipal Retirement	5,262	7,510	6,104	8,270	**8,690**
Employer FICA	9,334	11,470	10,601	12,650	**13,140**
Medical Insurance	36,901	44,800	40,436	45,790	**47,660**
Dental Insurance	4,651	6,280	4,773	5,490	**5,460**
Disability & Life Insurance	1,246	1,230	1,369	1,980	**1,940**
Uniforms	2,193	3,510	2,560	3,510	**3,140**
Vehicle Expense	2,492	2,500	2,377	1,800	**1,700**
Training & Conference Fees	921	500	745	500	**2,000**
TOTAL	187,480	215,180	209,584	234,400	**243,540**
Outside Services					
Audit Fees	2,000	2,000	2,000	2,600	**3,000**
Legal Services	-	200	1,663	200	**200**
Consulting Engineers	-	2,000	-	2,500	**2,500**
Unemployment Ins.	962	1,000	1,004	1,000	**1,030**
Workers Compensation Ins.	2,290	3,450	2,105	2,100	**3,000**
Building & Equipment Liab. Ins.	5,006	5,010	7,538	7,960	**10,500**
Private Pump Station Maintenance	13,095	8,700	21,209	11,580	**11,580**
TOTAL	23,353	22,360	35,519	27,940	**31,810**
Building & Office					
Heating Fuel	659	1,000	1,225	1,200	**1,200**
Building Maintenance & Repair	620	500	349	500	**500**
Utilities	646	800	738	800	**840**
Computer Equipment	1,561	1,600	943	1,500	**1,500**
Office Supplies	2,463	2,800	2,590	2,750	**2,900**
Telephone & Postage	4,100	4,290	4,096	4,500	**4,830**
Sewer Allocation Data Base	-	-	-	3,000	**3,000**
TOTAL	10,049	10,990	9,941	14,250	**14,770**

Town of Williston - Sewer Department
Operating Budget FY 2015

	FY 2012 Actual	FY 13 Approved Budget	FY 13 Actual	FY 14 Approved Budget	**FY 15 Proposed Budget**
Other Maintenance					
Vehicle Operation & Maintenance	848	800	676	800	**1,000**
Vehicle Fuel	4,089	3,370	3,491	3,500	**3,500**
Pump Repair & Maint.	17,926	15,000	12,355	15,000	**15,000**
Small Repairs & Maint.	756	800	677	800	**800**
Services Materials	2,061	1,800	1,906	1,800	**1,800**
TOTAL	25,680	21,770	19,105	21,900	**22,100**
Sewer Service					
Maintenance of Line	10,805	8,600	19,069	9,000	**15,000**
Electricity for Pump Stations	51,266	49,300	55,861	54,260	**56,680**
Telemetry System	5,755	8,000	5,239	5,400	**5,400**
TOTAL	67,826	65,900	80,169	68,660	**77,080**
Other Expenditures					
Discretionary Fund	-	5,000	250	5,000	**6,000**
Reimbursement for Town Serv.	10,500	11,000	11,000	11,000	**11,000**
Capital Savings (Depreciation)	100,000	178,500	178,500	196,860	**50,250**
Treatment	485,756	560,100	518,689	573,370	**598,670**
Additional Capacity	100,000	100,000	100,000	100,000	**100,000**
TOTAL	696,256	854,600	808,439	886,230	**765,920**
Capital Expenditures from Operating Budget					
Vehicle Replacement Fund	5,750	7,070	7,070	6,930	**6,930**
Meter Reading System	2,500	2,500	2,500	2,500	**2,500**
Pump Station Upgrades					**175,000**
Treatment Plant Upgrade	36,828		33,376	33,000	**33,000**
New Vehicle/Backhoe	12,500	-	-	-	**3,750**
	57,578	9,570	42,946	42,430	**221,180**
Debt Service					
Pump Station Upgrade Bond	-	-	1,047	16,180	**16,180**
Meadowridge Bond	-	-	-	24,870	**-**
Public Works Building Debt					**21,970**
TOTAL	-	-	-	41,050	**38,150**
TOTAL SEWER EXPENDITURES	1,068,222	1,200,370	1,205,703	1,336,860	**1,414,550**

Town of Williston - Capital & Equipment Projects Budget

Capital Project Expenditures FY 2015					
	Funding Sources				
Project	Town Operating	Host Town Fund	Impact Fees	Grants&Other	Total
Municipal Energy Efficiency		10,000			10,000
Library Air Conditioning		5,000			5,000
White Garage Roof		7,000			7,000
Mud Pond Trails		-			-
Mud Pond Parking		20,000		25,000	45,000
Rossignol Park		25,000			25,000
Allen Brook Park		25,000	12,000		37,000
Field House Pump Station		-			-
Talcott Road Connector			300,000		300,000
Grid Street to Trader Lane			74,800		74,800
Harvest Lane Sidewalk				254,470	254,470
Minor Transportation Improvements			40,000		40,000
Sidewalks & Paths			15,710		15,710
Allen Brook Flow Restoratior			54,300		54,300
Watershed Improvements	19,090	15,910			35,000
Old Stage Culvert #2	-	-	-	125,000	125,000
Totals	$ 19,090	$ 107,910	$ 496,810	$ 404,470	$ 1,028,280

Capital Equipment Expenditures FY 2015					
	Funding Sources				
Project	Town Operating	Host Town Fund	Impact Fees	Grants&Other	Total
Highway Replacement Truck	-	107,000			107,000
Large Hwy Equipment Savings		27,480			27,480
Highway Pickup Savings		9,300			9,300
Recreation Pickup Savings		4,300			4,300
Recreation Mower Savings		4,340			4,340
Cemetery Mowers		2,550			2,550
Police Chief Vehicle		6,050			6,050
Police Cruiser Savings		90,300			90,300
Police Technology Savings		16,150			16,150
Traffic Safety Equipment		8,500			8,500
Rescue Defibrillator Savings		7,750			7,750
Breathing Apparatus		36,000			36,000
Fire Brush Truck Savings		6,500			6,500
Fire 4x4 Vehicle Savings		14,900			14,900
Fire File Server/Technology		12,000			12,000
Fire Station Epoxy Flooring	-	-	-	-	-
Totals	$ -	$ 353,120	$ -	$ -	$ 353,120