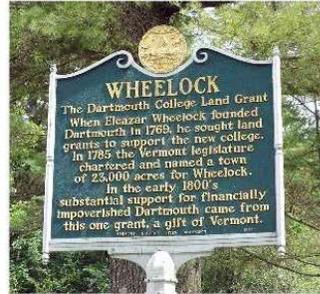


# TOWN OF WHEELOCK 2025 ANNUAL REPORT



Town Meeting March 3, 2026  
Wheelock Town Hall 1192 Vt Rt 122  
In-Person Meeting starts at 9:00 am  
Kingdom East School District Australian Ballot  
Polls Open 10:00 am – 7:00pm  
*Please bring this Report with you to town meeting.*

## IMPORTANT DATES

<b>March 3</b>	<b>Town Meeting      Wheelock Town Hall      9:00am</b>
<b>March 3</b>	<b>Polls Open                      10:00am – 7:00pm</b> <b>Kingdom East School District Australian Ballot</b>
<b>April 1</b>	<b>Dog License Deadline      Annually</b> <b>Licenses available beginning Jan 1</b> <b>Clerk’s Office or by mail with copy of rabies certificate</b>
<b>April 15</b>	<b>Homestead Declaration MUST be filed by residents</b> <b>Annually with Vermont Department of Taxes</b>
<b>May 1</b>	<b>Veterans Affairs application for exemption deadline</b>
<b>May 2</b>	<b>Green Up Day</b>
<b>June 1</b>	<b>Transfer Station switch requiring STICKER on bags</b>
<b>Late May or June</b>	<b>Grievance Period              dates to be determined</b>
<b>July 1</b>	<b>Scholarship application due for SE-KD Educational Trust</b>
<b>August 11</b>	<b>Statewide Primary Election – polls open 10am - 7pm</b>
<b>September 1</b>	<b>Current Use application deadline for agricultural land</b>
<b>October 1</b>	<b>Current Use application deadline for forest land</b>
<b>OCTOBER 15</b>	<b>PROPERTY TAXES DUE BY CLOSE OF OFFICE</b> <b>POSTMARK DATINGS WILL <u>NOT BE ACCEPTED</u></b>
<b>November 3</b>	<b>General Election – polls open 10am – 7pm</b>
<b>December 1</b>	<b>Scholarship application due for SE-KD Educational Trust</b>

*Cover Photo by Eileen Boland*

## TABLE OF CONTENTS

### INFORMATION

Important Dates	1
Table of Contents	2-3

### TOWN MEETING

Warning	4-6
Elected Officials	7
Proposed Budget	8-13
Estimated Tax Rate and Impact	14
Budget Charts	15-16

### FINANCIAL REPORTS

Report of Auditors	17
Statement of Taxes Raised	18
Report of Delinquent Tax Collector	19
Reserve Fund Balances	20-21
Fund Balances	22
Outstanding Loans	23
FEMA Report	24
Inventory Report	25

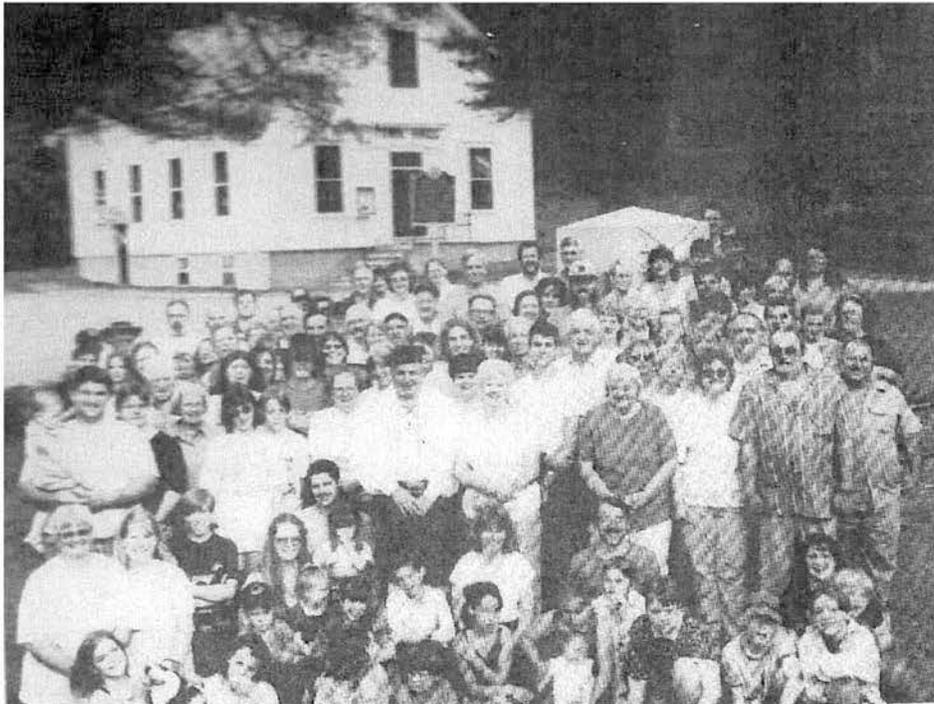
### OTHER SERVICE PROVIDERS

Sheffield-Wheelock Fire Department	26-27
Lyndon Rescue	28-29
Transfer Station Budget	30
Northeast Kingdom Waste Management District	31-33
Caledonia Home Health Care & Hospice	34
Darling Hill Senior Meal Site	35
Northeast Kingdom Council on Aging	36
Northeast Kingdom Human Services	37
Northeast Kingdom Youth Services	38
Rural Community Transportation	39
Umbrella	40

### EDUCATIONAL

SW-KD Educational Trust	41
Kingdom East School Board	42
Miller's Run School Report of Principal	43

<b>REPORTS OF TOWN OFFICERS AND COMMITTEES</b>	
Selectboard	44-45
Listers	46-47
Cemetery Task Force	48-49
Wheelock Community Initiative	50
<b>REPORTS OF OTHER OFFICIALS AND ORGANIZATIONS</b>	
County Sheriff's Report	51-52
Broadband	53
State Senator Scott Beck	54-55
<b>SUMMARY OF MARCH 4, 2025 TOWN MEETING</b>	56-57
<b>VITAL RECORDS</b>	58
<b>OTHER APPOINTED AND ELECTED OFFICIALS</b>	59
<b>INFORMATION</b>	60
<b>PERMITS REQUIRED</b>	61
<b>VT SPAY &amp; NEUTER PROGRAM</b>	62



**TOWN OF WHEELOCK  
ANNUAL MEETING WARNING  
MARCH 3, 2026**

*Notice to Voters: There is no deadline to register to vote. You may register to vote on the day of the election. You may register at the Town Clerk's Office or online at [vote.vermont.gov](http://vote.vermont.gov)*

*Voting for the Kingdom East School District Budget will be by Australian Ballot.*

*Early voting for Australian Ballot elections begins February 11, 2026.*

*Polls for Australian Ballot elections open March 3, 2026 at 10:00a.m. and close at 7:00p.m. The polling place is the Wheelock Town Hall, 1192 VT RT 122.*

The legal voters of the Town of Wheelock are hereby warned and notified to meet, Tuesday, March 3, 2026 at **9:00 a.m.** at the Wheelock Town Hall at 1192 Route 122 to transact the following business from the floor:

**ARTICLE 1:** To elect a moderator for the ensuing year.

**ARTICLE 2:** To hear the reports of the Town Officials.

**ARTICLE 3:** To elect all town officers required by law.

- Town Clerk 3 year term
- Treasurer 3 year term
- Selectboard 3 year term
- Lister 3 year term
- Auditor 3 year term
- Delinquent Tax Collector 1 year term
- First Constable 1 year term
- Second Constable 1 year term

**ARTICLE 4:** Shall the voters authorize general fund expenditures for operating expenses of \$308,162.76 of which \$ 214,568.76 shall be raised by taxes and \$93,594.00 by non-tax revenues?

**ARTICLE 5:** Shall the voters authorize highway fund expenditures for operating expenses of \$558,502.40 of which \$449,466.40 shall be raised by taxes and \$109,036.00 by non-tax revenue?

**ARTICLE 6:** Shall the town raise and appropriate the sum of \$10,000 for deposit into the Bridge Repair and Replacement and/or Major Road Repair Fund, in accordance with 24 V.S.A. Sec 2804(a)?

**ARTICLE 7:** Shall the town raise and appropriate the sum of \$20,000 for deposit into the Road Equipment Replacement Fund, in accordance with 24 V.S.A. Sec.2804(a)?

**ARTICLE 8:** Shall the town raise and appropriate the sum of \$10,000 for deposit into the Long-Term Facilities Maintenance and Repair Fund, in accordance with 24 V.S.A. Sec. 2804(a)?

**ARTICLE 9:** Shall the town raise and appropriate the sum of \$30,000 for deposit into the Town Hall Project Fund, in accordance with 24 V.S.A. Sec. 2804(a)?

**ARTICLE:10** Shall the voters establish a reserve fund to be known as the Disaster Reserve Fund to be used for highway fund expenses resulting from a significant disaster event in accordance with 24 V.S.A. Sec. 2804?

**ARTICLE 11:** Shall the Selectboard transfer \$30,000 from unassigned funds into the Disaster Reserve Fund?

**ARTICLE 12:** Shall the voters authorize expenditure of \$1,416 to be raised in taxes for the town share of the Planning Grant?

**ARTICLE 13:** Shall the voters authorize the Treasurer to collect taxes on or before October 15, 2026, and with delinquent taxes having interest charges of one percent (1%) per month, and with a seven percent (7%) penalty charged against them from the due date pursuant to 32 V.S.A. Sec. 5136?

**ARTICLE 14:** Shall the town allow a grace period from the due date for current taxes to December 9, 2026, during which the Delinquent Tax Collector shall charge 1% penalty on payments made in full pursuant to 32 V.S.A. Sec. 1674 (3)(B)?

**ARTICLE 15:** Shall the voters raise and appropriate the sum of \$300.00 to Caledonia Home Health Care & Hospice to support the provision of services for residents of the Town pursuant to 24 V.S.A. Sec. 2691?

**ARTICLE 16:** Shall the voters raise and appropriate the sum of \$500.00 to Darling Inn Senior Meal Site for the purpose of providing meals that are delivered to area residents who are homebound in accordance with 24 V.S.A. Sec. 2691?

**ARTICLE 17:** Shall the voters raise and appropriate the sum of \$300.00 to Northeast Kingdom Council on Aging to support the provision of services for residents of the Town pursuant to 24 V.S.A. Sec. 2691?

**ARTICLE 18:** Shall the voters raise and appropriate the sum of \$1,622.00 to Northeast Kingdom Human Services to support the provision of needed services to residents who cannot otherwise afford care pursuant to 24 V.S.A. Sec. 2691?

**ARTICLE 19:** Shall the voters raise and appropriate the sum of \$300.00 to Northeast Kingdom Youth Services for support of their work with youth and families in our community pursuant to 24 V.S.A. Sec. 2691?

**ARTICLE 20:** Shall the voters raise and appropriate the sum of \$1,422.00 to Rural Community Transportation to support the provision of services to residents of the Town pursuant to 24 V.S.A. Sec. 2691?

**ARTICLE 21:** Shall the voters raise and appropriate the sum of \$600.00 to Umbrella to support provision of services to residents of the Town pursuant to 24 V.S.A. Sec. 2691?

**ARTICLE 22:** Shall the voters raise and appropriate the sum of \$1,200.00 for Cobleigh Public Library?

**ARTICLE 23:** Shall the voters raise, appropriate and expend the sum of \$1,133 to support the Fairbanks Museum and Planetarium to provide services to residents of the Town?

**ARTICLE 24:** Shall the voters raise and appropriate the sum of \$1,000 for the support of Powers Park to provide services to the resident of the Town?

**ARTICLE 25:** To transact any other non-binding business that comes before this meeting.

**ARTICLE 26:** To adjourn.

Dated at Wheelock, Vermont this 20th day of January 2026. Recorded before posting.

Selectboard:

Ann Lawless

Mike Richardson

Charlton Dill

Attest:

Erin Swigart, Town Clerk

## TOWN OFFICERS ELECTED AT TOWN MEETING

OFFICE	ELECTED OFFICIAL	TERM EXPIRES
Moderator	Peter Miller	2026
Town Clerk	Erin Swigart	2026
Treasurer	Erin Swigart	2026
Selectboard	Michael Richardson	2026
	Chuck Dill	2027
	Ann Lawless	2028
Listers	Kathy Schmidt	2026
	Carol Rossi	2027
	Atti Seguin	2028
Auditors	Enid Ellis	2026
	Kim Crady-Smith	2027
	Scott Lange	2028
Delinquent Tax Collector	Emily Purdy	2026
First Constable	Charles Lacaillade	2026
Second Constable	Owen Montgomery	2026

### JUSTICES OF THE PEACE ELECTED AT TIME OF GENERAL ELECTION

Steve Amos  
Eileen Boland  
Carol Rossi  
Kim Crady-Smith  
one vacant position

### KINGDOM EAST SCHOOL DISTRICT DIRECTOR

Norma Twombly

### STATE OFFICIALS ELECTED AT GENERAL ELECTION

State Senator Scott Beck	Cal-1	sbeck@leg.state.vt.gov
State Representative Mary Feltus	Cal-3	mfeltus@leg.state.vt.us
State Representative Beth Quimby	Cal-3	bquimby@leg.state.vt.us

**General Fund**

Account	Actual FY-2024	Actual FY-2025	Budget FY - 2026
<b>10-4-01 Tax Revenue</b>			
10-4-01-01.00 Current Taxes	\$106,957.80	\$94,064.04	\$262,945.76
10-4-01-01.03 Penalty on Taxes	\$8.00	\$0.00	\$0.00
10-4-01-01.04 PILOT Pmt	\$16,443.45	\$16,443.45	\$16,444.00
<b>Total Tax Revenue</b>	<b>\$123,409.25</b>	<b>\$110,507.49</b>	<b>\$279,389.76</b>
<b>10-4-10 Town Office</b>			
10-4-10-02.00 Dog License Fees	\$750.00	\$644.00	\$650.00
10-4-10-03.00 Liquor License	\$140.00	\$0.00	\$70.00
10-4-10-04.00 Marriage License Fee	\$45.00	\$0.00	\$80.00
10-4-10-05.00 Office Fees	\$7,587.00	\$6,633.00	\$5,000.00
10-4-10-06.00 Record Restoration Fee	\$316.00	\$44.00	\$0.00
10-4-10-08.00 NEMRC Land Rec Fees	\$0.00	\$256.00	\$0.00
<b>Total Town Office</b>	<b>\$8,838.00</b>	<b>\$7,577.00</b>	<b>\$5,800.00</b>
<b>10-4-20 Lister Income</b>			
10-4-20-02.00 Reappraisal & Payment for	\$5,614.50	\$5,586.00	\$0.00
	<b>\$5,614.50</b>	<b>\$5,586.00</b>	<b>\$0.00</b>
<b>10-4-25 Delinquent Tax Income</b>			
10-4-25-01.00 Delinquent Tax Collected	\$73,209.81	\$144,921.85	\$0.00
10-4-25-02.00 Delinquent Tax Interest I	\$3,310.63	\$10,676.74	\$2,000.00
10-4-25-03.00 Penalty Collected	\$2,641.54	\$4,744.34	\$3,000.00
<b>Total Delinquent Tax Income</b>	<b>\$79,161.98</b>	<b>\$160,342.93</b>	<b>\$5,000.00</b>
<b>10-4-30 General Government Income</b>			
10-4-30-01.00 Interest GF Ckg	\$88.44	\$123.57	\$50.00
10-4-30-02.00 Interest - Non-arbitrage	\$0.00	\$4,836.38	\$0.00
10-4-30-04.00 Other/Unbudgeted	\$180,880.20	\$46,866.59	\$0.00
10-4-30-05.00 CU Holdharmless Payment	\$72,206.00	\$82,549.00	\$65,000.00
10-4-30-06.00 Interest on Debit Card Ac	\$0.07	\$0.21	\$0.00
<b>Total General Government Income</b>	<b>\$253,174.71</b>	<b>\$134,375.75</b>	<b>\$65,050.00</b>
<b>10-4-90 Cemetery</b>			
10-4-90-01.00 Cemetery Lot Sales	\$0.00	\$300.00	\$300.00
10-4-90-02.00 Cemetery Fees	\$0.00	\$200.00	\$1,000.00
<b>Total Cemetery</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$1,300.00</b>
10-4-95-98.00 Transfer In Reappraisal	\$0.00	\$32,100.00	\$0.00
<b>Total Revenues</b>	<b>\$326,498.00</b>	<b>\$450,989.17</b>	<b>\$356,539.76</b>
<b>10-5-1 Town Office Expenses</b>			
10-5-10 Town Office Staff Expense			
10-5-10-10.01 Assistant Town Clerk/Trea	\$729.00	\$5,785.75	\$10,774.00
10-5-10-10.02 Clerk (Clerk/Treas. 2015	\$12,984.35	\$18,684.34	\$19,366.00
10-5-10-10.03 Treasurer	\$20,215.90	\$22,951.75	\$23,667.00
10-5-10-11.00 Town Share Soc Sec & Medi	\$4,255.57	\$5,515.49	\$4,116.00
10-5-10-12.00 Town Share Retirement TC/	\$0.00	\$2,328.26	\$2,421.00
10-5-10-12.01 Clerk Health Insurance	\$0.00	\$8,220.10	\$13,531.00
10-5-10-19.00 Training for new clerk, n	\$650.00	\$1,498.75	\$2,500.00
<b>Total Town Office Staff Expense</b>	<b>\$38,834.82</b>	<b>\$64,984.44</b>	<b>\$76,375.00</b>

Account	Actual FY-2024	Actual FY-2025	Budget FY - 2026
<b>10-5-15 Town Office Expenses</b>			
10-5-15-20.00 Supplies Office	\$2,869.22	\$3,145.50	\$2,500.00
10-5-15-21.00 Postage	\$1,928.11	\$2,121.84	\$2,000.00
10-5-15-22.00 Printing Town Report	\$431.00	\$522.32	\$600.00
10-5-15-25.01 Computer Equipment Expens	\$2,606.99	\$277.18	\$150.00
10-5-15-26.00 Computer - cloud & suppor	\$4,352.90	\$6,301.44	\$6,000.00
10-5-15-27.00 Copier Lease & Toner	\$1,741.24	\$2,320.35	\$2,500.00
10-5-15-29.00 Mileage - Clerk, Treasure	\$883.73	\$491.11	\$550.00
10-5-15-41.00 Record Restoration	\$0.00	\$0.00	\$0.00
10-5-15-90.01 Animal Control fees	\$540.00	\$1,123.34	\$1,800.00
10-5-15-90.02 Marriage License State Fe	\$295.00	\$0.00	\$65.00
<b>Total Town Office Expense</b>	<b>\$15,648.19</b>	<b>\$16,303.08</b>	<b>\$16,165.00</b>
<b>Total Town Office Expense</b>	<b>\$54,483.01</b>	<b>\$81,287.52</b>	<b>\$92,540.00</b>
<b>10-5-20 Lister Expenses</b>			
10-5-20-10.00 Assessor Staff Wages	\$4,525.00	\$6,318.75	\$7,000.00
10-5-20-20.00 Supplies Listers	\$58.34	\$31.96	\$150.00
10-5-20-24.00 Software License Fee (APE	\$0.00	\$655.00	\$655.00
10-5-20-25.00 Computer Equipment & Main	\$0.00	\$304.90	\$150.00
10-5-20-26.00 Computer - cloud services	\$2,598.56	\$3,483.33	\$2,000.00
10-5-20-29.00 Mileage	\$191.96	\$94.47	\$200.00
10-5-20-41.00 Property Maps Update Rese	\$1,200.00	\$0.00	\$600.00
10-5-20-42.00 Reappraisal Expense	\$0.00	\$32,232.20	\$0.00
10-5-20-98.00 Transfer to Reappraisal A	\$0.00	\$5,586.00	\$0.00
<b>Total Lister Expense</b>	<b>\$8,573.86</b>	<b>\$48,706.61</b>	<b>\$10,755.00</b>
<b>10-5-25 Delinquent Tax Expense</b>			
10-5-25-10.00 Penalty Paid to Collector	\$2,753.09	\$4,793.16	\$3,000.00
<b>Total Delinquent Tax Expense</b>	<b>\$2,753.09</b>	<b>\$4,793.16</b>	<b>\$3,000.00</b>
<b>10-5-3 General Government Expens</b>			
10-5-30 General Gov Staff Expense			
10-5-30-10.01 Administrative Assistant	\$1,500.00	\$2,671.75	\$2,400.00
10-5-30-10.02 Auditors (3)	\$249.99	\$683.33	\$1,200.00
10-5-30-10.03 BCA & Election Workers	\$1,677.00	\$135.00	\$1,942.00
10-5-30-10.04 Emergency Management Coor	\$0.00	\$260.00	\$260.00
10-5-30-10.05 911 Coordinator	\$0.00	\$260.00	\$260.00
10-5-30-10.06 Selectboard (3)	\$2,600.00	\$4,100.00	\$3,600.00
10-5-30-11.00 Town Match FICA & MEDI	\$0.00	\$0.00	\$0.00
10-5-30-12.00 Workers Comprehensive	\$1,530.04	\$263.77	\$458.00
10-5-30-15.00 Childcare contrib	\$535.45	\$653.25	\$1,000.00
10-5-30-19.00 Continuing Education	\$45.00	\$0.00	\$300.00
10-5-30-29.00 Mileage - Gen. Gov.	\$0.00	\$91.12	\$200.00
<b>Total General Gov Staff Expense</b>	<b>\$8,137.48</b>	<b>\$9,118.22</b>	<b>\$11,620.00</b>

Account	Actual FY-2024	Actual FY-2025	Budget FY - 2026
<b>10-5-35 General Gov Other Expense</b>			
10-5-35-22.00 Advertising	\$796.50	\$1,086.00	\$1,500.00
10-5-35-43.00 Legal Expenses	\$0.00	\$3,535.64	\$5,000.00
10-5-35-44.00 Dues, Membership, License	\$2,842.00	\$3,046.00	\$3,300.00
10-5-35-48.00 Insurance - Liability	\$5,733.87	\$3,893.87	\$7,600.00
10-5-35-86.00 Non-Arbitrage/Bond bank I	\$4,612.10	\$10,863.48	\$2,000.00
10-5-35-87.00 County Tax	\$8,685.00	\$9,045.23	\$9,100.00
10-5-35-88.00 Email & Archiving	\$143.28	\$0.00	\$0.00
10-5-35-89.00 Town Website	\$2,152.00	\$920.00	\$920.00
10-5-35-90.00 Zoom Subscription	\$207.87	\$198.88	\$210.00
10-5-35-91.00 Professional Audit	\$15,900.00	\$6,600.00	\$6,600.00
10-5-35-99.00 Unbudgeted / Miscellaneous	\$2,339.45	\$1,510.63	\$500.00
<b>Total General Gov Other Expense</b>	<b>\$43,412.07</b>	<b>\$40,699.73</b>	<b>\$36,730.00</b>
<b>Total General Government Expense</b>	<b>\$51,549.55</b>	<b>\$49,817.95</b>	<b>\$48,350.00</b>
<b>10-5-4 Building &amp; Grounds Staff</b>			
10-5-40-10.00 Janitor-Town Hall	\$2,295.00	\$2,617.75	\$2,781.00
10-5-40-42.00 Park Mowing	\$1,870.00	\$5,996.80	\$2,500.00
10-5-40-43.00 Unemployment Insurance	\$15.46	\$54.60	\$20.00
<b>10-5-45 Building &amp; Grounds Expens</b>			
10-5-45-20.00 Town Hall Supplies	\$138.67	\$235.16	\$500.00
10-5-45-30.01 Town Hall Electricity	\$1,554.43	\$1,362.49	\$1,800.00
10-5-45-30.02 Street Lights	\$2,176.40	\$2,358.20	\$2,800.00
10-5-45-31.00 Telephone & Internet	\$1,861.20	\$2,472.37	\$2,500.00
10-5-45-32.00 Town Hall & Lot Water	\$675.00	\$900.00	\$900.00
10-5-45-33.00 Town Hall Heat	\$2,266.03	\$1,901.21	\$2,200.00
10-5-45-42.00 Town Hall Generator Servi	\$365.00	\$195.00	\$400.00
10-5-45-62.01 Town Hall Repair & Mainte	\$1,670.47	\$1,492.54	\$2,000.00
10-5-45-89.00 Land Purchase Debt Paymen	\$0.00	\$5,970.95	\$5,971.00
10-5-45-90.00 ADA Porta Potty Rental	\$5,970.95	\$3,125.00	\$2,700.00
10-5-45-91.00 Disaster Expenses	\$2,025.00	\$1,301.73	\$0.00
10-5-45-99.00 Miscellaneous/Unbudgeted	\$745.32	\$2,222.00	\$200.00
<b>Total Building &amp; Grounds Expense</b>	<b>\$19,448.47</b>	<b>\$23,536.65</b>	<b>\$21,971.00</b>
<b>Total Building &amp; Grounds Staff &amp; Other</b>	<b>\$23,628.93</b>	<b>\$32,205.80</b>	<b>\$27,272.00</b>
<b>10-5-90 Cemetery Expense</b>			
10-5-90-42.00 Sexton Contract (Vill, SS	\$4,542.00	\$1,500.00	\$1,500.00
10-5-90-42.01 Sexton Burial Fees	\$0.00	\$0.00	\$1,000.00
10-5-90-43.00 Cem Mowing	\$8,500.00	\$8,500.00	\$8,500.00
10-5-90-44.00 WW & Drown Mowing	\$2,000.00	\$500.00	\$1,000.00
10-5-90-46.00 Supplies (flags, cleaning	\$621.21	\$422.90	\$500.00
10-5-90-47.00 Prof Stone Resetting	\$400.00	\$0.00	
<b>Total Cemetery Expense</b>	<b>\$16,063.21</b>	<b>\$10,922.90</b>	<b>\$12,500.00</b>

Account	Actual FY-2024	Actual FY-2025	Budget FY - 2026
<b>10-5-93 Article Appropriations</b>			
10-5-93-98.01 Social Service Articles	\$4,757.00	\$1,700.00	\$5,044.00
10-5-93-98.03 TH Long Term Mait Repair	\$30,000.00	\$30,000.00	\$10,000.00
10-5-93-98.06 Article re: TH Reserve	\$10,000.00	\$10,000.00	\$30,000.00
10-5-93-98.07 Art: Cobleigh Library	\$1,000.00	\$1,200.00	\$1,200.00
10-5-93-98.08 Art: Powers Park	\$1,000.00	\$1,000.00	\$1,000.00
10-5-93-98.09 Art: Fairbanks Musenum	\$1,133.00	\$1,133.00	\$1,133.00
10-5-93-98.10 Xfer to Highway FY25	\$0.00	\$20,000.00	\$0.00
<b>Total Article Appropriations</b>	<b>\$47,890.00</b>	<b>\$65,033.00</b>	<b>\$48,377.00</b>
<b>10-6-75 Transfer Station-Wheelock</b>			
10-6-75-10.00 Transfer Station Wages	\$17,071.25	\$1,314.00	\$0.00
10-6-75-12.00 Workers Comp	\$1,216.49	\$0.00	\$0.00
10-6-75-11.00 Town Match FICA & MEDI	\$1,280.52	\$100.54	\$0.00
10-6-75-13.00 Unemployment Insurance	\$86.46	\$0.00	\$0.00
10-6-75-40.00 Per Capita Assessment	\$880.44	\$880.44	\$900.00
10-6-75-48.00 Liability Insurance	\$398.46	\$584.07	\$265.00
10-6-75-95.00 Transfer Station Appropri	\$18,879.19	\$39,064.22	\$33,850.76
<b>Total Transfer Station Wheelock</b>	<b>\$39,812.81</b>	<b>\$41,943.27</b>	<b>\$35,015.76</b>
<b>10-6-76 SHEFFIELD/WHEELOCK FIRE D</b>			
10-6-76-30.00 S/W Fire Depart. Utilitie	\$1,769.94	\$2,696.80	\$3,300.00
10-6-76-48.00 S/W Fire Depart. Liabilit	\$999.60	\$1,752.23	\$825.00
10-6-76-95.00 SW Fire Dpt Appropriation	\$28,325.00	\$29,675.00	\$31,475.00
<b>Total Sheffield/Wheelock Fire Dept</b>	<b>\$31,094.54</b>	<b>\$34,124.03</b>	<b>\$35,600.00</b>
<b>10-6-77 Lyndon Rescue</b>			
10-6-77-95.00 Lyndon Rescue App	\$36,284.23	\$38,130.20	\$43,130.00
<b>Total Expenditures</b>	<b>\$312,133.23</b>	<b>\$406,964.44</b>	<b>\$356,539.76</b>
<b>Total General</b>	<b>\$ 158,065.25</b>	<b>\$44,024.73</b>	<b>\$0.00</b>

<b>Highway fund</b>			
Account	Actual FY-2024	Actual FY-2025	Budget FY - 2026
11-4-01-01.00 Current Taxes	\$402,693.50	\$459,305.00	\$479,466.40
11-4-50-01.00 State Aid to Highways	\$66,724.76	\$34,350.51	\$66,725.00
11-4-50-02.00 Grant Income	\$112,614.34	\$539,012.89	\$11,500.00
11-4-50-02.01 Proceeds from truck loan	\$0.00	\$250,000.00	\$0.00
11-4-50-02.02 Proceeds from Bond Bank	\$0.00	\$230,000.00	\$0.00
11-4-50-03.00 Overload & Access Permits	\$310.00	\$295.00	\$250.00
11-4-50-05.00 Road Fund Interest	\$2.18	\$0.85	\$0.00
11-4-50-06.00 Insurance Reimbursement	\$1,400.00	\$9,522.03	\$0.00
11-4-50-10.00 Other/Unbudgeted	\$45.90	\$15,000.30	\$0.00
11-4-95-98.00 Transfer In	\$0.00	\$70,421.21	\$561.00
11-4-95-99.00 Use of Fund Balance	\$0.00	\$0.00	\$30,000.00
<b>Total Revenue</b>	<b>\$583,790.68</b>	<b>\$1,607,907.79</b>	<b>\$588,502.40</b>
<b>11-5-50 Road Staff/Contracted Exp</b>			
11-5-50-10.01 Road Crew Wages	\$130,483.50	\$118,968.00	\$144,200.00
11-5-50-10.02 Road Temp Staff Wages	\$17,854.20	\$12,782.00	\$10,300.00
11-5-50-11.00 Town Match FICA & MEDI	\$10,793.25	\$9,686.38	\$11,819.00
11-5-50-12.00 Workers Comprehensive	\$8,395.18	\$5,011.73	\$10,038.00
11-5-50-13.00 Unemployment Insurance	\$280.08	\$392.40	\$400.00
11-5-50-14.00 Road Crew Health Insuranc	\$13,795.84	\$14,704.08	\$13,531.00
11-5-50-15.00 Road Crew Retirement	\$9,587.45	\$6,814.25	\$8,354.00
11-5-50-16.00 Health Ins. Opt Out	\$0.00	\$1,711.80	\$5,160.00
11-5-50-19.00 Training	\$137.74	\$60.00	\$200.00
11-5-50-29.00 Rented Equip - Staff Mile	\$2,179.64	\$3,341.56	\$1,800.00
<b>Total Road Staff/Contracted Expense</b>	<b>\$193,506.88</b>	<b>\$173,472.20</b>	<b>\$205,802.00</b>
<b>11-5-51 Equipment Expenses</b>			
11-5-51-52.00 Grader Mait	\$646.87	\$822.97	\$1,000.00
11-5-51-52.04 Loader Mait	\$2,216.52	\$1,257.88	\$1,000.00
11-5-51-52.05 Truck Maintenance	\$0.00	\$957.14	\$6,000.00
11-5-51-52.09 09 International Repair	\$10,044.54	\$2,124.21	\$0.00
11-5-51-52.10 '09 Intern. Mait.	\$1,040.64	\$88.14	\$0.00
11-5-51-52.11 09 Plow Sand Equip/Repair	\$12,480.37	\$1,336.13	\$0.00
11-5-51-52.19 19 International/Parts Re	\$14,383.36	\$17,577.71	\$10,000.00
11-5-51-52.20 '19 Intern. Mait.	\$3,631.77	\$300.60	\$0.00
11-5-51-52.21 19 Plow Sand Equip/Repair	\$2,592.28	\$1,860.40	\$3,000.00
11-5-51-52.22 2025 Western Star parts	\$0.00	\$872.53	\$1,000.00
11-5-51-52.23 2025 Western Star plow sa	\$0.00	\$893.69	\$500.00
11-5-51-52.96 Galion Grader repair	\$4,352.70	\$0.00	\$0.00
11-5-51-52.98 Grader Repair	\$14,292.13	\$4,374.96	\$15,000.00
11-5-51-52.99 Loader Repair	\$7,033.35	\$919.25	\$1,000.00
11-5-51-53.00 Tires	\$6,431.35	\$5,385.08	\$3,500.00
11-5-51-54.00 Tire Chains	\$1,105.00	\$6,029.87	\$2,000.00
11-5-51-56.00 Def	\$594.80	\$752.24	\$850.00
11-5-51-57.00 Diesel	\$38,711.17	\$32,287.82	\$40,000.00
11-5-51-58.00 Gasoline	\$82.71	\$55.57	\$100.00
11-5-51-89.00 Loader & Truck Loan Pmt.	\$10,634.35	\$10,634.35	\$10,634.00
11-5-51-90.00 Truck Payment	\$0.00	\$300,020.30	\$0.00
11-5-51-90.01 Truck interest payment	\$0.00	\$6,918.90	\$13,838.00
11-5-51-90.02 Loan payment	\$0.00	\$22,012.28	\$44,025.00
<b>Total Equipment Expense</b>	<b>\$130,273.91</b>	<b>\$417,482.02</b>	<b>\$153,447.00</b>

Account	Actual FY-2024	Actual FY-2025	Budget FY - 2026
<b>11-5-52 Infrastructure</b>			
11-5-52-60.01 Culverts	\$6,243.62	\$17,150.46	\$6,000.00
<b>11-5-53 Road Maintenance</b>			
11-5-53-40.00 Grant Expense	\$0.00	\$45,574.23	\$47,682.40
11-5-53-51.01 Chuck Hill - plowing	\$2,000.00	\$2,000.00	\$2,000.00
11-5-53-51.02 Greensboro - plowing	\$0.00	\$2,262.50	\$2,250.00
11-5-53-51.03 Mowing Roadsides	\$4,000.00	\$4,500.00	\$5,000.00
11-5-53-51.04 AKA Property - Plowing	\$1,200.00	\$1,500.00	\$1,500.00
11-5-53-55.00 Rented Equip-Other Servic	\$4,757.50	\$117,287.89	\$5,000.00
11-5-53-63.00 Chloride	\$18,911.22	\$20,142.91	\$16,500.00
11-5-53-64.00 Gravel	\$20,110.93	\$42,034.53	\$16,000.00
11-5-53-65.00 Repaving Material	\$53.97	\$236.67	\$200.00
11-5-53-66.00 Salt	\$0.00	\$4,464.00	\$4,500.00
11-5-53-67.00 Sand (Winter)	\$15,364.80	\$20,672.15	\$24,000.00
11-5-53-68.00 Staymat	\$0.00	\$729.59	\$2,000.00
11-5-53-69.00 Stone	\$4,646.71	\$15,463.89	\$10,000.00
<b>Total Road Maintenance</b>	<b>\$71,045.13</b>	<b>\$276,868.36</b>	<b>\$136,632.40</b>
<b>11-5-54 Garage</b>			
11-5-54-30.00 Electricity	\$1,498.47	\$2,055.68	\$2,200.00
11-5-54-31.00 Telephone & Internet	\$625.38	\$599.98	\$650.00
11-5-54-32.00 Water	\$337.50	\$450.00	\$450.00
11-5-54-33.00 Heating Fuel	\$1,858.80	\$2,477.07	\$2,500.00
11-5-54-55.00 Portable toilet rental	\$225.00	\$0.00	\$0.00
11-5-54-56.00 Restroom Supp & Tank Pump	\$700.00	\$850.00	\$670.00
11-5-54-62.00 Repairs	\$3.99	\$5,362.27	\$350.00
11-5-54-63.00 Furnace Repair/Replace	\$13.18	\$972.04	\$650.00
<b>Total Garage</b>	<b>\$5,262.32</b>	<b>\$12,767.04</b>	<b>\$7,470.00</b>
<b>11-5-55 Other Expenses</b>			
11-5-55-22.00 Advertising	\$447.00	\$942.00	\$400.00
11-5-55-23.00 Tire Disposal	\$0.00	\$175.00	\$500.00
11-5-55-28.00 Safety Equipment	\$329.16	\$478.08	\$900.00
11-5-55-40.00 Watershed Management Fee	\$1,350.00	\$1,350.00	\$1,765.00
11-5-55-48.00 Liability Insurance	\$6,315.34	\$4,136.91	\$8,025.00
11-5-55-50.00 Shop Supplies & Tools	\$9,468.88	\$5,714.97	\$5,000.00
11-5-55-61.00 Road & 911 Signs	\$29.98	\$421.21	\$561.00
11-5-55-91.00 Disaster Expenses	\$497,386.32	\$32,263.82	\$0.00
11-5-55-99.00 Miscellaneous/Unbudgeted	\$13,033.27	\$230,160.73	\$2,000.00
<b>Total Other Expenses</b>	<b>\$528,359.95</b>	<b>\$275,642.72</b>	<b>\$19,151.00</b>
<b>11-5-93 VOTED ARTICLES</b>			
11-5-93-98.04 Art. 6 Road Equip Reserve	\$30,000.00	\$30,000.00	\$20,000.00
11-5-93-98.06 Art. 5 Rd/Bridge Reserve	\$10,000.00	\$10,000.00	\$10,000.00
11-5-93-98.07 Art. Disaster Reserve	\$0.00	\$0.00	\$30,000.00
<b>Total Voted Articles</b>	<b>\$40,000.00</b>	<b>\$40,000.00</b>	<b>\$60,000.00</b>
<b>Total Expenditures</b>	<b>\$974,691.81</b>	<b>\$1,213,382.80</b>	<b>\$588,502.40</b>
<b>Total Highway</b>	<b>-\$390,901.13</b>	<b>\$394,524.99</b>	<b>\$0.00</b>

**ESTIMATED MUNICIPAL TAX RATE 2026**  
Based on Passage of ALL Articles as Warned

Grand List General Fund & Highway Fund\* 661,410  
Voted Disabled Veterans Exemption 12

<b>2026</b>	<b>Estimated Tax Rate</b>
General Fund	0.3976
Highway Fund	0.7249
Veterans Exemption	0.0041
<b>TOTAL MUNICIPAL TAX RATE</b>	<b>1.1266</b>

- The 2026 tax rate and resulting tax bills will be affected by the growth/reduction in the 2026 Grand List and the financial articles approved by the voters.

**ESTIMATED IMPACT OF ESTIMATED MUNICIPAL TAX RATE**

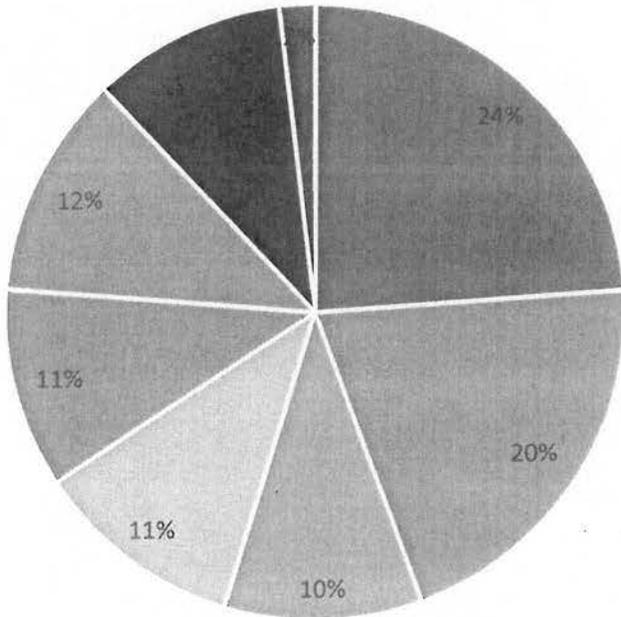
<b>PROPERTY VALUE</b>	<b>150,000</b>	<b>200,000</b>	<b>250,000</b>	<b>300,000</b>
<b>2026 ESTIMATED TAX</b>	\$1,689.83	\$2,253.10	\$2,816.38	\$3,379.65
<b>2025 ACTUAL TAX</b>	\$1616.55	\$2,155.40	\$2694.25	\$3,233.10
<b>INCREASE FY25 to FY26</b>	\$73.28	\$97.70	\$122.13	\$146.55

**FIVE YEAR COMPARISON OF GRAND LIST AND TAX RATES**

	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Municipal Grand List	636,413	648,605	657,676	665,768	661,458
Municipal General Fund	0.2207	0.2862	0.2907	0.3229	0.3799
Municipal Highway Fund	0.4598	0.4602	0.5212	0.6051	0.6935
Municipal Local Exempt	0.0052	0.0050	0.0050	0.0099	00.54
State - Homestead	1.4419	1.4149	1.4787	1.6637	1.7554
State – Non-homestead	1.6308	1.5316	1.6294	1.7779	1.8665

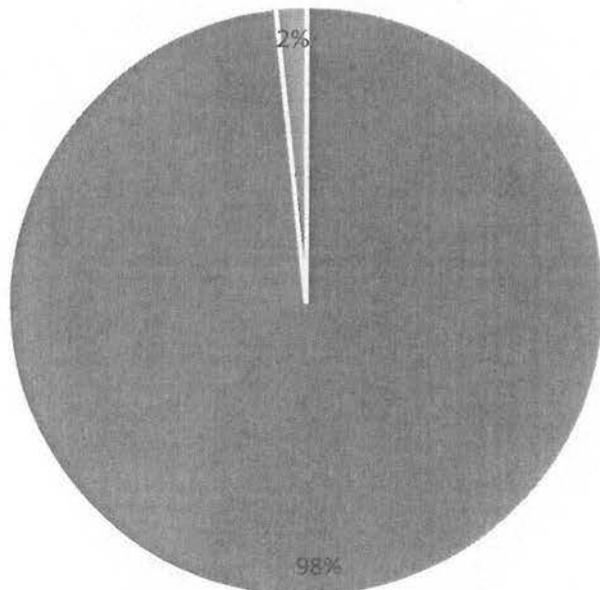
# 2026 GENERAL FUND EXPENSE AND REVENUE CHARTS

## GENERAL FUND EXPENSES



<b>Clerk &amp; Treasurer Office</b>	<b>24%</b>
<b>Fire &amp; Rescue</b>	<b>20%</b>
<b>General Government</b>	<b>12%</b>
<b>Transfer Station</b>	<b>11%</b>
<b>Appraisal &amp; Listers</b>	<b>11%</b>
<b>Reserves</b>	<b>10%</b>
<b>Building, Grounds &amp; Cemetery</b>	<b>10%</b>
<b>Appropriations</b>	<b>2%</b>

## GENERAL FUND REVENUES

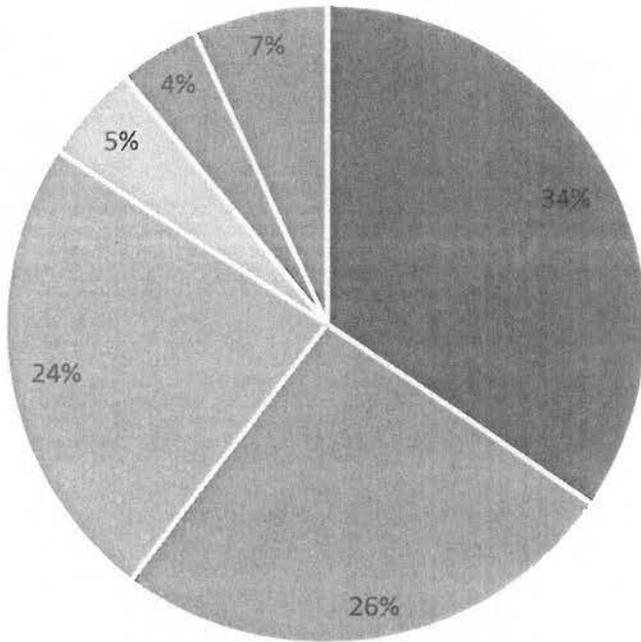


<b>Taxes</b>	<b>98%</b>
<b>Grant</b>	<b>2%</b>

## 2026 HIGHWAY FUND

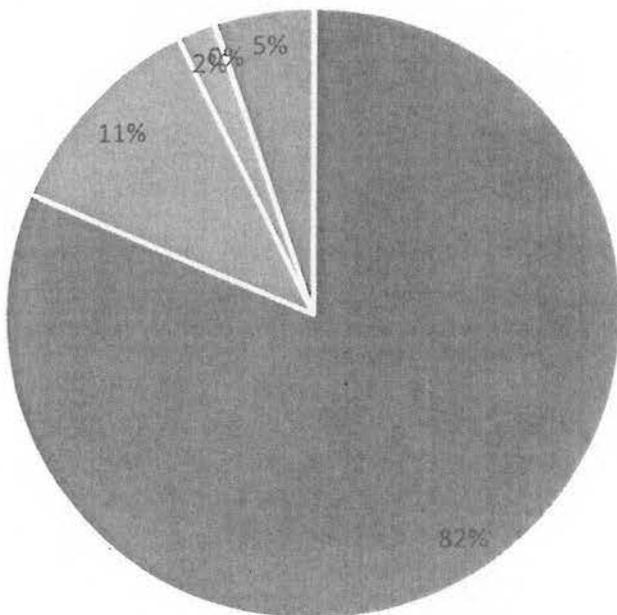
## EXPENSES & REVENUES

### HIGHWAY FUND EXPENSES



<b>Staff</b>	<b>34%</b>
<b>Equipment</b>	<b>26%</b>
<b>Road Maintenance</b>	<b>24%</b>
<b>Reserve Accounts</b>	<b>7%</b>
<b>Disaster Reserve</b>	<b>5%</b>
<b>Garage, Tools, Other</b>	<b>4%</b>

### HIGHWAY FUND REVENUES



<b>Taxes</b>	<b>82%</b>
<b>State Aid</b>	<b>11%</b>
<b>Transfer</b>	<b>5%</b>
<b>From unassigned funds</b>	
<b>Grant</b>	<b>2%</b>

## AUDITORS' REPORT

In accordance with 24 V.S.A. § 1681, § 1682, § 1683 and § 1684 we have examined all accounts of the Town of Wheelock for the year ending December 31, 2025. These financial statements are the responsibility of those town officers authorized by law to draw orders and keep accounts. Our responsibility is to express an opinion on these financial statements based on our audit.

To the best of our knowledge the statements and reports contained herein are correct. We believe the reports represented here represent the financial position of the Town of Wheelock and give an accurate account of the town's financial position and activities.

Town of Wheelock

Auditors



Kim Crady-Smith



Enid Ellis



Scott Lange

## 2025 TAX INFORMATION

### 2025 TAX RATES

<u>Residential Tax Rate</u>		<u>Non-Residential Tax Rate</u>	
General Fund	0.3788	General Fund	0.3788
Highway Fund	0.6935	Highway Fund	0.6935
Local Veteran Exemption	0.0054	Local Veteran Exemption	0.0054
Homestead Education	<u>1.7554</u>	Non-Homestead Education	<u>1.8665</u>
Total	2.8331	Total	2.9442

### STATEMENT OF TAXES TO BE RAISED

Tax rate is set in July based on March 31st grand list.

	<u>Grand List</u>	X	<u>Rate</u>	<u>Taxes Raised</u>
<b><u>MUNICIPAL TAX</u></b>				
General Fund	661,602		0.3788	\$250,615
Highway Fund	661,602		0.6935	\$458,821
Local	661,602		0.0054	<u>\$3,573</u>
Total to be Raised				\$713,009
<b><u>STATE EDUCATION FUND TAX</u></b>				
Homestead	409,711		1.7554	\$719,207
Non-homestead	251,939		1.8665	<u>\$470,245</u>
Total Education Fund				\$ 1,189,452

- *These figures are adjusted throughout the year up to December 31 whenever the State Tax Department applies homestead changes, income sensitivity payments, Current Use Program adjustments or other tax department adjustments.*

<b>2025 TAXES PAID AS CURRENT</b>	<b>\$1,829,042</b>
<b>2025 DELINQUENT TAX WARRANT</b>	<b>\$137,930</b>
<b>2025 PAYMENT TO KINGDOM EAST SCHOOL DISTRICT</b>	<b>\$1,046,631</b>
<b>2025 STATE PAYMENT IN LIEU OF TAXES</b>	<b>\$16,444</b>
Steam Mill Brook Wildlife Management Center 1,976.24 acres	
Flagg Pond Access 19.44 acres	
Mathewson State Forest 471.75 acres	
<b>2025 STATE HOLD HARMLESS PAYMENT FOR CURRENT USE ENROLLMENTS</b>	<b>\$82,549</b>

Source: Town of Wheelock 2025 Tax Book Report of December 31, 2025; NEMRC Grand List Report

TOWN OF WHEELLOCK  
OFFICE OF THE DELINQUENT TAX COLLECTOR  
STATEMENT OF DELINQUENT REAL ESTATE TAXES

12/31/2025

<u>TAX YEAR</u>	<u>TURNED OVER FOR COLLECTION</u>	<u>ABATED BY BCA</u>	<u>COLLECTIONS IN 2025</u>	<u>BALANCE TO COLLECT</u>
2018	94.84	0	94.84	0
2019	99.67	0	99.67	0
2020	46.11	0	0	46.11
2021	0	0	0	0
2022	15,103.93	0	8,033.76	7,070.17
2023	23,779.03	1	15,893.41	7,885.62
2024	61,297.29	1	35,228.99	26,068.30
<u>2025</u>	<u>139,844.95</u>	<u>0</u>	<u>84,448.83</u>	<u>55,396.12</u>
TOTAL	240,265.82	2	143,799.50	96,466.32

TOTAL TAX COLLECTED \$143,799.50

INTEREST COLLECTED \$10,133.93

TAX COLLECTOR'S FEE \$4,559.16

OVERPAYMENTS \$193.62

REMITTED TO TREASURER \$158,686.21

Abatement refers to either tax, penalty, interest or a combination of the three.

## RESERVE FUND BALANCES

### NEW ROAD EQUIPMENT

Community National Bank Savings Acct

*Established in 2019 as a "Road Equipment Replacement Fund under the control of the Board."*

*Appropriation began at \$5,000, increased to \$10,000 in 2015, increased to \$24,000 in 2018 and to \$30,000 in 2023.*

Beginning Balance	\$85,885.00
Withdrawn for new truck	(\$50,000.00)
2025 Appropriation	\$30,000.00
Interest added	<u>\$9.60</u>
Balance Dec. 31, 2025	\$65,894.60

### BRIDGE & MAJOR ROAD REPAIR

Community National Bank Savings Acct & Passumpsic Bank CD

*Established in 1998 for "bridge repair or replacement and/or major road repair." Appropriation began at \$5,000, increased to \$7,000 in 2020, and increased to \$10,000 in 2023.*

Beginning Balance	\$35,015.42
2025 Appropriation	\$10,000.00
Interest added	<u>\$ 560.25</u>
Balance Dec. 31, 2025	\$45,575.67

### TOWN GARAGE

Community National Bank Savings Acct

*Established in 2017 "for the purpose of addressing the needs for a town garage." Meeting minutes indicate it was for a new garage. First appropriation was \$24,000, increased to \$35,000 in 2020. Last funded in 2020.*

Beginning Balance	32,494.00
Interest added	<u>16.25</u>
Balance Dec. 31, 2025	32,510.25

### ROAD SIGN

Due from General Fund Checking

*Established with balance of a state grant. Restricted to use for highway signs.*

Beginning Balance	\$981.74
Expended	<u>(\$421.21)</u>
Balance Dec. 31, 2025	\$560.53

### LONG-TERM FACILITIES MAINTENANCE AND REPAIR

Due from General Fund Checking

*Established in 2023 for "Long-term facilities maintenance and repair." Annual appropriations have been \$30,000.*

Beginning Balance	\$60,000.00
2025 Appropriation	<u>\$30,000.00</u>
Balance Dec. 31, 2025	\$90,000.00

### REAPPRAISAL RESERVE

Community National Bank Savings Acct & Passumpsic Bank CD

*Required by state statute for state payments restricted to use for reappraisal. Annual payment now about \$5,000.*

Beginning Balance	\$72,857.90
Withdrawn for reappraisal	(\$32,100.00)
Annual State Payment	\$ 5,586.00
Interest added	<u>\$1,952.05</u>
Balance Dec. 31, 2025	\$48,295.95

## RESERVE FUND BALANCES

### TOWN HALL PROJECT RESERVE

Community National Bank Savings & Passumpsic Bank CD

*Established in 2017 "to be used for major repair and rehabilitation on the Town Hall."*

Beginning Balance	\$86,316.60
2025 Appropriation	\$10,000.00
Interest added	<u>\$2,043.53</u>
Balance Dec. 31, 2025	\$98,360.13

### CEMETERY CHECKING RESERVE

Due from General Fund Checking

*Established in 2024 to restrict use of funds remaining in account, when Selectboard assumed responsibility for cemetery maintenance from former Cemetery Commission, for repair and maintenance and matching funds for grants."*

Beginning Balance	<u>\$ 7,235.16</u>
Balance Dec. 31, 2025	\$ 7,235.16

### CEMETERY ENDOWMENT

Community National Bank CD

*Established at opening of Sulphur Spring Cemetery. Funded by \$100 payment for perpetual care at time of lot purchase. Interest transferred to general fund annually.*

Beginning Balance	\$10,214.50
Added from lot sale	\$ 100.00 Due to CD
Interest added	\$ 188.60
Withdrawn for cemetery maintenance	<u>(\$ 188.60)</u>
Balance Dec. 31, 2025	\$10,314.50

### RECORD RESTORATION

Due from General Fund Checking

Beginning Balance	\$6,972.19
Paid by fees	<u>\$1,917.00</u>
Balance Dec. 31, 2025	\$8,943.19

### VCDP & MERP GRANT RESERVE

Due from General Fund Checking

Beginning Balance	\$4,200.00
Mini MERP Expense	(\$ 3,076.65)
Big MERP Expense	(\$ 212.87)
Big MERP Revenue	<u>\$ 392.10</u>
Balance Dec. 31, 2025	\$1,302.58

### WHEELOCK COMMUNITY INITIATIVE

Due from General Fund Checking

Beginning Balance	\$ 581.07
2025 Income-Expenses	<u>\$ 244.25</u>
Balance Dec. 31, 2025	\$ 825.32

### General fund balance

	2023	2024	2025
January 1	\$ 13,472.00	\$ 13,468.00	\$ 170,797.00
Current Year	\$ (4.00)	\$ 157,329.00	\$ 44,024.73
December 31	\$ 13,468.00	\$ 170,797.00	\$ 214,821.73

### Highway Fund Balance

	2023	2024	2025
January 1	\$ 47,335.00	\$ (24,203.00)	\$(414,525.00)
Current Year	\$ (71,538.00)	\$(390,322.00)	\$ 394,525.00
December 31	\$ (24,203.00)	\$(414,525.00)	\$ (17,975.00)

\*2023 and 2024 from 2024 Town Report



## Outstanding Loans

### Land next to Town Hall

Community National Bank

Beginning Balance	\$ 70,000.00
Principal Balance Owed	\$ 11,353.87
Annual Payment	\$ 5,970.95
Year of Final Payment	6/28/2027
Interest Rate	3.25%

### John Deere Loader

Passumpsic Savings Bank

Beginning Balance	\$ 40,000.00
Principal Balance Owed	\$ 9,972.38
Annual Payment	\$ 10,259.19
Year of Final Payment	6/1/2026
Interest Rate	2.90%

### 2025 Western Star

Community National Bank

Beginning Balance	\$ 250,000.00
Principal Balance Owed	\$ 227,987.72
Annual Payment	\$ 56,782.36
Year of Final Payment	3/11/2030
Interest Rate	5.49%



## FEMA

**DISASTER EXPENSES AND REIMBURSEMENTS** *Source : Town Report Budgets;  
2025 Spent to Budget*

<b>2023 DISASTER EXPENSES</b>	<b>FEMA &amp; STATE REIMBURSEMENTS</b>
\$93,648	\$112,614 (paid in 2024)
<b>2024 DISASTER EXPENSES</b>	<b>FEMA &amp; STATE REIMBURSEMENTS</b>
\$497,386	\$500,018.50 (paid in 2025)
<b>2025 DISASTER EXPENSES</b>	<b>FEMA &amp; STATE REIMBURSEMENTS</b>
\$33,565.55	no reimbursement to date



Mike Richardson on Stannard Mountain Road after the 2024 Storm

**2023 PROJECTS:** Ballfield Dr, Bean Pond Rd, Blakely Rd, Buchler Rd, Burroughs Rd, Fold Bridge, Minister Hill, Stannard Mtn Rd, S. Wheelock Rd, Sutton Rd, Town Hall, Welch Rd

**2024 PROJECTS:** Bean Pond Rd, Buchler Rd, Burroughs Rd, Blakely Rd, Cold Hill Rd, Fall Brook Rd, Fall Brook Rd Bridge, Fold Bridge, Leroux Rd, Mathewson Hill Rd, Minister Hill Rd, Minister Hill Bridge, Morgan Rd, Peak Rd, Sparhawk Rd, Vertical Mile Rd, Welch Rd

**2025 PROJECTS:** Town Hall Green, Stannard Mtn Rd, Engineering

**HIGHWAY DEPARTMENT EQUIPMENT INVENTORY &  
POSSIBLE, BEST GUESS REPLACEMENT PLAN AND COSTS**

	<b>Year Purchased</b>	<b>Lifespan In Years</b>	<b>Year to Replace</b>	<b>Cost to Replace</b>	<b>Calculation Annual Cost</b>
'19 International	2019	8	2029	300,000	37,500
Volvo Grader	2007	22	2027	400,000	19,000
'25 Western Star	2025	7	2032	300,000	37,500
Loader	2022	15	2037	180,000	12,000
'97Galion Grader	2023				
Calculation of Total Annual Cost					\$106,000*

- This figure is used to help calculate what should go into the annual appropriation request

**TOWN OWNED REAL ESTATE INVENTORY**

<b>Parcel #</b>	<b>Acres</b>	<b>Location</b>	<b>Description</b>	<b>Value Insured Or Assessed</b>
001-035009.001	0.08	32 Burroughs Rd	Fire Dept Station	264,235
020-09002	1.44	Sulphur Spring Rd	Cemetery	17,200
020-059004-001	0.02	Sulphur Spring Rd	Pavilion at spring	4,300
046-069006	0.66	Jill's Hill Rd	Cemetery	11,600
122-026026	8.94	VT RT 122	Land & Town Hall	608,270
122-026027	1.55	VT RT 122	Cemetery	13,400
122-058019	1.55	VT RT 122	Land & Garage	506,736
		VT RT 122	Loader Shed	10,764
		VT RT 122	Transfer Station	85,649
		Sutton Rd	Garage	30,613





## Sheffield – Wheelock Fire Department

P.O. Box 161 -Sheffield, VT. 05866

[SheffieldWheelockFire@Gmail.com](mailto:SheffieldWheelockFire@Gmail.com)

(802)626-8862

To our Supporters,

In 2025 we responded to a total of **69** calls for service. These calls consisted of 36 motor vehicle accidents of which 21 were located on Interstate 91, 4 Medical/Lift Assists, 9 Structure Fires of which 7 were Mutual Aid responses to other towns, 2 Remote Rescues, 4 Fire/CO alarm activations, 2 vehicle fires, 1 grass/brush fire, 5 smoke investigations, 1 natural disaster related call, and 5 service calls.

In 2025 the department purchased a 2015 Silverado 2500 HD from Vermont AOT and outfitted the vehicle to serve as a Squad unit. This will serve as the primary response vehicle from the South Wheelock station to all non fire related type calls as well as serving as the designated towing vehicle for our remote rescue unit. The intent of this vehicle is to quicken response times, reduce wear and tear (which reduces maintenance costs) on the larger apparatus, reduce fuel consumption, and allow for safer responses during inclement weather.

Also during 2025, we have been given the opportunity to expand our capabilities by acquiring additional room in the current Sheffield municipal facility. Following the completion of the new Town of Sheffield Highway facility, the Fire Department was granted usage of the entirety of the previously shared municipal garage. This not only more than doubles our amount of useable space in its current state but also provides an opportunity to evaluate the current and plan for the future needs of the department. In addition, the Town of Sheffield has been awarded a MERP grant for this facility which focuses funds and attention on energy improvements, ADA compliance projects, and efficiency upgrades to building systems. This will allow us to create a safer, more comfortable, and more accessible facility from which the Fire Department can continue to operate for years to come. These upgrades will certainly result in a more cost effective facility to operate, but additionally, it is our intent to make it a more inviting and productive one as well. An updated building will not only to improve the experience of our current volunteers, but also create an atmosphere that will help entice and incentivize those wishing to volunteer in the future. Throughout this process we will be able to consider and prepare for needed equipment/infrastructure upgrades as well as plan for future equipment investments that will allow us to operate more effectively and increase our member's health and safety while volunteering.

Looking forward to 2026, we hope to plan an open house which will give everyone an opportunity to see the culmination of these efforts and tour our facility and equipment. This would be a great opportunity for anyone considering joining the department or wishing to help out in any way to come meet us and take your first steps toward making that a reality. This would also be a great opportunity for any community members to come discuss our operations, ask any questions you may have, or to give us feedback on how we can better serve our towns people. For any reason, we look forward to seeing you there.

Thank you all for your continued support of this department and as always, please consider becoming a member.

Sincerely,

A handwritten signature in black ink, appearing to read "Shane C. Lanpher".

Shane C. Lanpher  
Chief / President

# SHEFFIELD-WHEELOCK FIRE DEPARTMENT

## 2025 BUDGET COMPARISON

(budget tools are for both towns combined)

Description	2025 Budget vs. Actual	2026 Proposed
Workers Comp.	1,600 1,338	1,600
Dispatch	5,500 6,204	<b>6,000</b>
Insurance	6,500 7,918	<b>7,000</b>
Veh. Maint. & Repairs	5,900 7,167	5,900
Equipment Repairs	2,250 347	2,250
Radio / Pager	2,250 405	2,250
Training	1,500 0	1,500
Personal Equipment	7,700 9,698*	7,700
New Equipment	2,300 1,862	2,300
General	3,250 8,284	3,250
SCBA Bottle Fund	1,200 0	1,200
Capital Equipment Purchases / Other	0 25,902	0
<b>Total</b>	<b>69,125</b>	
Grants, Donations, Fundraising	<b>23,232</b>	
<b>Budget</b>	<b>39,950</b>	<b>40,950</b>

\*Funds carried from last year

We are requesting an appropriation of **\$20,475** from each town for budgeted costs.

We are asking **\$11,000** from both towns for our truck replacement fund. This is a \$1,300 increase to cover the additional cost of recently upgraded apparatus.

Lyndon Rescue, Inc.  
114 Vail Drive  
P O Box 401  
Lyndonville VT 05851-0401



Office: 802.626.1101  
Crew: 802.626.4337  
FAX: 802.626.8637  
[www.lyndonrescue.net](http://www.lyndonrescue.net)  
*In an emergency, Dial 9-1-1*

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**“CARING FOR THE KINGDOM”**

November 2025

Dear Selectboard Members,

On behalf of the Board of Directors and staff of Lyndon Rescue, I’m pleased to share our proposed budget for the upcoming fiscal year. This budget reflects our continued commitment to providing high-quality emergency medical services to the residents and visitors of the communities we serve, while planning prudently and responsibly for the future.

During the past year, Lyndon Rescue has seen significant successes. We’ve strengthened our staffing levels to support more interfacility transfers, ensuring that our residents receive seamless care when they need to be transported to larger regional hospitals for advanced treatment. This has helped our patients remain under the care of local professionals they trust, while also improving system-wide efficiency.

Our team has responded to an incredibly diverse range of incidents this year - from mountain biking and skiing injuries, to profoundly ill patients, to community-wide emergencies and natural disasters. Beyond emergency response, we continue to invest in prevention and education through CPR courses, car seat checks, and public outreach. We also provide event coverage, both paid and volunteer, to local schools and organizations to support community health and safety.

We’re proud of the partnerships we’ve built with our neighboring EMS agencies and healthcare partners to strengthen the region’s emergency medical system. Our organization’s strength lies in our people - seven Paramedics, twelve Advanced EMTs, and eleven EMTs - who are dedicated professionals serving their communities both on and off duty. They are the backbone of Lyndon Rescue, ensuring that help is there when our communities need it most.

Financially, we continue to plan carefully. While we’ve adjusted our fees to reflect the true cost of service delivery, we’ve done so with the goal of minimizing the burden on local taxpayers. Unfortunately, like most rural EMS providers, we face significant reimbursement challenges. On average, we lose roughly 45% of what we bill for Medicare and Medicaid patients, payments that simply don’t cover the cost of care. Despite these challenges, we’ve managed our operations responsibly and maintained strong service levels for all our towns.

We deeply appreciate your continued support and partnership in keeping our region safe and healthy. If you have any questions about this budget or our operations, please reach out to your town’s representative on our Board of Directors. If they’re unavailable, you’re always welcome to contact me directly.

Thank you for your trust and continued investment in Lyndon Rescue’s mission of *Caring for the Kingdom*.

Respectfully,

Anthony Skelton  
Director of Operations - NR-AEMT

**A Non-Profit Ambulance Company serving the communities of: Burke, East Haven, Granby, Kirby, Lyndon, Newark, Sheffield, Sutton, and Wheelock**

## Lyndon Rescue 2026 Budget

Expenses	FY 2025	FY 2026	Percent Change	Per Capita - 2026
Operations Expenses	\$1,046,639.92	\$1,300,292.80	24.2%	\$56.82
Administration Expenses	\$345,767.18	\$388,707.27	12.4%	
Facilities Expenses	\$37,560.00	\$26,400.00	-29.7%	
Vehicle Expenses	\$120,200.00	\$130,800.00	8.8%	Per Capita - 2025
CPR, First Aid and Education Expenses	\$6,950.00	\$8,700.00	25.2%	\$50.22
Total Expenses	\$1,557,117.10	\$1,854,900.07	19.1%	
Income	\$1,022,500.00	\$1,250,000.00	22.2%	
Net Revenue	-\$534,617.10	-\$604,900.07	-11.6%	
Town - Lyndon	\$275,771.02	\$312,025.01	13.1%	
Town - Burke	\$82,917.13	\$93,817.76	13.1%	
Town - Sheffield	\$34,251.65	\$38,754.52	13.1%	
Town - Wheelock	\$38,118.78	\$43,130.03	13.1%	
Town - Granby	\$351.56	\$397.77	13.1%	
Town - Kirby	\$14,464.04	\$16,365.54	13.1%	
Town - Sutton	\$45,853.02	\$51,881.05	13.1%	
Town - Newark	\$29,329.86	\$33,185.69	13.1%	
Town - East Haven	\$13,560.04	\$15,342.70	13.1%	

Transfer Station Budget

	Actual 2025	Budget 2025	Budget 2026
<b>Income</b>			
<b>Town Appropriations-Operations</b>			
Sheffield Appropriation	39,064.22	39,064.22	33,850.75
Wheelock Appropriation	39,064.22	39,064.22	33,850.76
<b>Total Town Appropriations-Operations</b>	<b>78,128.44</b>	<b>78,128.44</b>	<b>67,701.51</b>
Interest Income	24.53	15.00	15.00
Trash Bag Sales	44,853.94	40,000.00	40,000.00
Income from Recycled Metals	1,762.70	2,000.00	1,750.00
Previous Year Surplus		10,616.56	8,363.49
Bag Savings			6,700.00
<b>Total Income</b>	<b>124,769.61</b>	<b>130,760.00</b>	<b>124,530.00</b>
<b>Expense</b>			
<b>Payroll</b>			
ChildCare Contribution Employer	189.65	0.00	200.00
Medicare - Employer	580.68	600.00	625.00
Social Security - Employer	2,482.87	2,300.00	2,750.00
Transfer Station - Wages	33,320.31	39,000.00	34,900.00
<b>Total Payroll</b>	<b>36,563.51</b>	<b>41,900.00</b>	<b>38,475.00</b>
<b>Insurance</b>			
Property Insurance	717.43	500.00	850.00
Worker's Comp Insurance	4,543.93	2,800.00	5,000.00
Unemployment Insurance	39.16	0.00	45.00
<b>Total Insurance</b>	<b>5,300.52</b>	<b>3,300.00</b>	<b>5,895.00</b>
<b>Hauling Fees</b>			
Trash (Compactor) Hauling	8,543.99	12,000.00	9,500.00
Open-Top (Demolition) Hauling	6,099.91	6,000.00	6,750.00
Recycling Pickup Fees	2,630.00	3,500.00	3,100.00
Bulky Hauling	3,016.98	3,000.00	3,150.00
<b>Total Hauling Fees</b>	<b>20,490.88</b>	<b>24,500.00</b>	<b>22,500.00</b>
<b>Disposal (Tipping) Fees</b>			
Trash (Compactor) Disposal	26,189.83	30,000.00	28,000.00
Open Top (Demolition) Disposal	10,137.91	9,000.00	10,500.00
Compost Recycling Tote Fees	908.00	1,500.00	1,200.00
Bulky Disposal	1,360.89	1,200.00	1,500.00
<b>Total Disposal (Tipping) Fees</b>	<b>38,596.63</b>	<b>41,700.00</b>	<b>41,200.00</b>
NEKWMD Surcharges	9,583.72	10,500.00	10,000.00
<b>Operations</b>			
Imprinted Windshield Stickers	349.00	100.00	0.00
Internet/Cable	1,024.88	1,100.00	1,150.00
Office Supplies	100.25	100.00	100.00
Electric	1,367.27	2,850.00	1,600.00
Heating Fuel	2,279.92	1,000.00	2,500.00
Porta Toilet	110.00	110.00	110.00
Repairs and Maintenance	649.54	2,000.00	1,000.00
Bag/Sticker Purchase			
<b>Total Operations</b>	<b>5,880.86</b>	<b>7,260.00</b>	<b>6,460.00</b>
<b>Total Expense</b>	<b>116,406.12</b>	<b>129,160.00</b>	<b>124,530.00</b>
<b>Surplus</b>	<b>8,363.49</b>	<b>1,600.00</b>	<b>0.00</b>

## **Northeast Kingdom Waste Management District (NEKWMD) Year-End Financial Report for 2025**

The NEKWMD ended 2025 with a deficit of \$17,728.98. Revenues in 2025 were 5.8% above projections, while expenses were 7.6% above projections. Revenues from tire disposal, scrap metal, electronics recycling, and the sale of basic recyclable materials were below projections. Equipment repair expenses were much higher than expected during the year. The surcharge revenue continues to slightly increase annually, and that trend continued in 2025. No fee increases to the surcharge (currently \$29.50/ton of trash) or per capita fees (\$1.16/person) are planned in 2026. Hauling fees to service recycling centers (\$55/stop) and schools (\$37/stop) will also remain unchanged in 2026. A possible increase in tire disposal fees will be evaluated in early 2026 to ensure the District is at least covering our costs.

The NEKWMD is entering 2026 with a budget of \$1,017,532 – a decrease of 1.3% compared to 2025. The NEKWMD ended 2025 staffed by nine full-time and three part-time employees. Staffing levels will likely remain unchanged in 2026.

There were no additions or subtractions to the District membership in 2025. We continue to serve the largest geographical area and largest number of towns (49) in the State. Our population served is 3rd in the state behind only the Chittenden Solid Waste District and the Central Vermont Solid Waste Management District.

Each of the member Towns is entitled to representation by at least one Supervisor. The Board of Supervisors is the principal authority over the NEKWMD and the primary means of contact with the member towns. The Board of Supervisors meets monthly with the District's Executive Director to set the direction of NEKWMD policy.

Since the surcharge on trash is based on the amount of waste produced, members have a clear opportunity to control their waste management costs. Costs can decrease as waste generation rates decrease, and recycling rates increase.

We would like to express our appreciation to our able staff for their continuing commitment to our mission. The 47,600 residents of 49 Towns throughout the Northeast Kingdom can be assured that the NEKWMD will continue to address their waste management concerns in a timely and environmentally sound fashion.

**Chris Thompson**  
**Executive Director**  
**NEKWMD**

# 2026 HOUSEHOLD HAZARDOUS WASTE Collection Schedule

DATE	TIME	LOCATION
<b>SATURDAY, MAY 9</b>	8:00 a.m. – 12:00 p.m.	<b>Maidstone, Town Hall</b>
<b>SATURDAY, MAY 16</b>	8:00 a.m. – 12:00 p.m.	<b>Corinth, Transfer Station</b>
<b>SATURDAY, MAY 23</b>	8:00 a.m. – 12:00 p.m.	<b>Jay/Troy, Transfer Station</b>
<b>SATURDAY, JUNE 6</b>	9:00 a.m. – 1:00p.m.	<b>Derby, Recycling Center</b>
<b>SATURDAY, JUNE 20</b>	8:00 a.m. – 12:00 p.m.	<b>Glover, Recycling Center</b>
<b>SATURDAY, AUGUST 8</b>	8:00 a.m. – 12:00 p.m.	<b>Danville, Recycling Center</b>
<b>SATURDAY, AUGUST 15</b>	8:00 a.m. – 12:00 p.m.	<b>Waterford, Transfer Station</b>
<b>SATURDAY, AUGUST 22</b>	8:00 a.m. – 12:00 p.m.	<b>Barnet, Recycling Center</b>
<b>SATURDAY, SEPT. 26</b>	8:00 a.m. – 2:00 p.m.	<b>Lyndon, Recycling Center</b>

**The NEKWMD reserves the right to terminate any collection early in the event that we are at storage capacity. Please limit HHW disposal at listed events to 25 gallons. If you have more than 25 gallons, please call our office to schedule an appointment at our Lyndonville facility, May 5 – October 1, 2026.**

**Not going to be able to make any of these dates? NOT A PROBLEM!** The NEKWMD will be accepting these materials by appointment at our Lyndonville facility from May 5, 2026 to October 1, 2026. Due to regulatory handling requirements, hazardous wastes will not be accepted without an appointment. Scheduling ahead ensures that a qualified individual will be on-site ready to accept your hazardous waste.

**\*\*HHW Collections are free and open to residents of all DISTRICT TOWNS\*\***

What are *Household Hazardous Products*? They are consumer products that contain ingredients that may be:

**Toxic-** poisonous if eaten, breathed, or absorbed through the skin

**Corrosive-** can burn or destroy living tissue if spilled on skin

**Reactive-** creates fumes, heat, or explosion hazards if mixed with certain materials such as water

**Explosive-** can explode with exposure to heat or pressure

**Flammable/Ignitable-** can easily be set on fire

To determine if a product in your home is hazardous, check the label for the following words:

**Danger** indicates that the substance is extremely flammable, corrosive, or toxic.

**Poison** means that the substance is highly toxic.

**Caution/Warning** is put on all other hazardous substances that are a somewhat lesser hazard but are still dangerous if the directions are not followed closely.

Conditionally Exempt Generator businesses can also use the Lyndonville collections for the actual cost of the disposal of their materials. Please call ahead for pricing and an appointment.

**CONTACT THE NEKWMD IF YOU HAVE ITEM'S, YOU CANNOT  
IDENTIFY 802-626-3532 or 800-734-4602 or [www.nekwmd.org](http://www.nekwmd.org)**

The NEKWMD hazardous waste collection program is made possible in part by a grant from the Vermont Agency of Natural Resources. This year's grant totaled \$73,093.00

# Acceptable HHW Materials

## HOUSEHOLD ITEMS

- AEROSOLS
- AIR FRESHENERS
- AMMONIA
- ARTS AND CRAFTS SUPPLIES
- BLEACH
- CLEANERS (INCLUDES: DRAIN, OVEN, FLOOR, WINDOW, TOILET, RUG, ETC.)
- DISINFECTANTS
- METAL & FURNITURE POLISH
- MOTHBALLS
- MERCURY THERMOMETERS
- NAIL POLISH & REMOVER
- NI-CD, LITHIUM, MI-MH, AND BUTTON CELL BATTERIES
- SPOT & STAIN REMOVERS
- ALKALINE BATTERIES \*

## GARDEN SUPPLIES

- CREOSOTE
- DIOXINS
- FERTILIZERS
- FLEA KILLERS
- FUNGICIDES
- HERBICIDES
- INSECT SPRAYS
- MURIATIC ACID
- NO-PEST STRIPS
- PESTICIDES
- RODENT KILLERS

## GARAGE

- ANTIFREEZE
- BRAKE FLUID \*
- CORROSIVES

- CAR WAXES AND CLEANERS

## GARAGE (CONTINUED)

- ENGINE DEGREASERS
- FLUORESCENT LIGHT BULBS \*
- GASOLINE/DRY GAS
- KEROSENE
- LEAD-ACID CAR BATTERIES \*
- LIGHTER FLUID
- OIL-BASED PAINT
- LATEX-BASED PAINT
- PAINT THINNER
- PROPANE CYLINDERS
- SEALANTS
- STAINS/STRIPPERS
- SWIMMING POOL CHEMICALS
- TRANSMISSION FLUID \*
- WOOD PRESERVATIVES
- USED MOTOR OIL AND FILTERS \*

\* ALSO ACCEPTED AT OIL AND BATTERY STATIONS YEAR ROUND

### **PLEASE DO NOT BRING:**

- ASBESTOS
- EXPLOSIVES, INCLUDING GUN POWDER, AMMUNITION
- FLARES
- INFECTIOUS WASTE
- PRESCRIPTION MEDICATION
- RADIOACTIVE WASTE, INCLUDING SMOKE DETECTORS
- UNKNOWN GAS CYLINDERS
- EMPTY CONTAINERS

**CONTACT THE NEKWMD IF YOU HAVE ITEM'S YOU CANNOT IDENTIFY  
802-626-3532 or 800-734-4602 or [www.nekwmd.org](http://www.nekwmd.org)**

The NEKWMD hazardous waste collection program is made possible in part by a grant from the Vermont Agency of Natural Resources. This year's grant totaled \$73,093.00



# Northern Counties

HEALTH CARE

## Caledonia Home Health Care & Hospice

### Caledonia Home Health Care & Hospice Visit Statistics for 2026 Town Appropriations

Caledonia Home Health Care & Hospice (CHHC) is Northern Counties Health Care's (NCHC) certified Medicare and Medicaid comprehensive Home Care and Hospice division.

Caledonia Home Health Care & Hospice has proudly served the residents of Caledonia and Southern Essex counties since 1968. Our mission is to provide high quality, accessible, patient-centered health care, and our vision is to be a key partner in building healthy families and thriving communities.

In the last year, Caledonia Home Health Care & Hospice was honored to provide 736 visits to 15 residents of Wheelock, VT.

While working with residents, we provided physical, occupational, and speech therapies. We provided physician, skilled nursing, physical and occupational therapy, medical social work, home health aide and homemaker visits. We work together with primary care physicians so that care is specific and structured to treatment goals.

#### 2026 Town Appropriation Visit Statistics Wheelock, VT

- # of residents served: **15**
- Home Care (Therapy, Nursing, MSW): **225 visits**
- Long Term Care (Case Management, Personal Care, Respite): **348 visits**
- Hospice (Nursing, Therapy, Personal Care, Respite): **156 visits**
- Maternal Child Health: **7 visits**

**Total Visits in Wheelock, VT = 736 visits**

#### Testimonials

*"We couldn't have asked for better people, better care. Every single person we met was kind, informative and so easy to deal with. I am so grateful to all of the staff for everything they did for my family. There aren't enough words to express my gratitude."*

*"I am very pleased with each person that is involved with my care, Great bunch of people all around. Love that when something is high or low, Miss Molly is right on top of it. Gives me peace & comfort to know my team is always there, checking up on me."*

*"We as a community are rich with organizations such as Caledonia Home Health. Seniors need this help. Many are not able to get out to get the care they need. There are so many issues seniors have that keep them homebound. I feel very fortunate that I can stay in my home where I feel secure and have this wonderful care. They are very good and knowledgeable in their profession."*

To learn more about our programs and services please visit [www.nchcvt.org](http://www.nchcvt.org) or call (802) 748-8116. Thank you!

#### *Compassionate Care in Our Home or Yours*

Administrative  
Office  
  
Concord  
Health Center

Danville Health  
Center  
  
Hardwick Area  
Health Center

Caledonia Home Health  
Care & Hospice 161  
Sherman Drive  
St. Johnsbury, VT 05819  
802-748-8116 tel • 802.748.4628 fax

Island Pond Health &  
Dental Center  
  
Northern Counties  
Dental Center

Orleans Dental  
Center  
  
St. Johnsbury  
Community Health Center

[www.NCHCVT.org](http://www.NCHCVT.org)

Darling Inn Senior Meal Site, Inc  
76 Depot Street  
Lyndonville, VT 05851

Town of Wheelock Selectboard  
PO Box 1328  
Lyndonville, VT 05851

December 19, 2025

Dear Selectboard Members,

I'm sending this letter on behalf of the Darling Inn Senior Meal Site (and our Homebound Meals Program) to formally request that Wheelock voters consider at Town Meeting 2026 their continued financial support through a Special Community Appropriation of \$500, of which 100% is for direct services.

Last year we served over 20,000 meals between the Darling Inn meal site dining room and those that were delivered by our volunteers to homebound folks throughout our area. Meals are served in the dining room from Monday through Thursday and home-bound meals are provided for every day of the week.

Our *suggested* donation per meal does not cover the actual cost of the meals we serve and there are quite a number of seniors who are unable to contribute at all. We truly depend upon the generosity of our supporters and the communities we serve to make up the shortfall.

Thank you for your past support. With your assistance we look forward to continuing to provide nutritious meals to those who are most vulnerable in our communities.

Sincerely,

  
Steven J. Clark, Board Member

**Contact:** Cindy Santaw-Brown, Manager  
(802) 626-8700  
[darlingsmeals@gmail.com](mailto:darlingsmeals@gmail.com)

**Incorporated:** March 15, 1997

**IRS Tax Status:** 501(c)3 Charitable organization

**FEDERAL EIN:** 03-0353738



November 15, 2025

Town of Wheelock  
P. O. BOX 1328  
LYNDONVILLE, VT 05851

Re: **FY2026 Appropriation Request**

Dear **Vanessa Seguin** and Members of the Selectboard:

The Northeast Kingdom Council on Aging respectfully requests continued financial support from the Town of Wheelock to assist older residents in living safely, independently, and with dignity in their own homes and communities.

In **FY2025**, the Northeast Kingdom Council on Aging supported **38 older adults in Wheelock**, providing **36 service interactions** that connected individuals with resources such as fuel and food assistance, Medicare guidance, case management, transportation coordination, caregiver support, and evidence-based wellness programs. Through our network of nutrition partners, we also coordinated **1277 home-delivered meals**, ensuring that our older neighbors received nutritious food and critical daily safety checks.

Every day, older residents of Wheelock reach out to us through our **Statewide Helpline (1-800-642-5119)** seeking support during moments of need. Our staff and volunteers respond with compassion, urgency, and respect—ensuring that no older Vermonter is left without assistance.

As demand for services continues to grow and the cost of essential supports increases, the Town's partnership is vital. We respectfully request \$ 300 in municipal funding to maintain and strengthen services for older adults in Wheelock.

Thank you for your thoughtful consideration and for your continued commitment to supporting your older neighbors.

Sincerely,

**Meg Burmeister**  
Executive Director, Northeast Kingdom Council on Aging

**Questions or Additional Information: Melinda Martin**, Director of Communications & Development  
mmartin@nekCouncil.org • (802) 748-5182

Northeast Kingdom Council on Aging – 481 Summer St. Suite 101 – St. Johnsbury, Vermont 05819



**NKHS**  
Northeast Kingdom Human Services

We're  
All About  
**Being  
Human!**

November 18, 2025

Town of Wheelock Select Board  
P. O. BOX 1328  
LYNDONVILLE, VT 05851  
wheelocktown@gmail.com

RE: 2026 Town Meeting Appropriation Request and Fiscal Year 2025 Summary Report

Dear Town of Wheelock Select Board and Community Members:

Please consider financially supporting Northeast Kingdom Human Services, Inc.'s (NKHS) mission to empower individuals, families, and communities by promoting hope, healing, and support by including the following article in your 2026 Town Meeting Warning.

**ARTICLE:** Shall the Town of Wheelock vote to raise, appropriate, and expend the sum of \$1622 for the support of Northeast Kingdom Human Services, Inc., a nonprofit 501(c)(3), to support community members who cannot otherwise afford care?

This request is the same amount as voted at the 2025 Town Meeting and 1.71% of appropriation requests from 48 Northeast Kingdom towns. As a Designated Agency serving Vermont's system of care, we are responsible for assuring that a comprehensive range of services are available regardless of an individual's ability to pay. The 503 NKHS professional employees work to help others live fulfilling lives and contribute to their community. We offer confidential services that include 24/7 emergency mental health care with Enhanced Mobile Crisis response, walk-in support at the Front Porch Urgent Mental Health Care center, and call/text/chat mental health support through 988 Suicide & Crisis Lifeline. NKHS also offers outpatient therapy for adults, children, and families through various programs and supports individuals with developmental disabilities, ensuring equal rights, respect, and dignity. For more information about our agency and services, please visit our website at <https://www.nkhs.org> or call our offices.

Between July 1, 2024 and June 30, 2025, NKHS provided supportive services to 2724 individuals, 16 lived in the Town of Wheelock benefiting from 2298 service hours. NKHS also provided 363 hours of community outreach with Starting Over Strong VT support, community meetings, and training impacting 6034 individuals. During this time, over 3995 unique individuals benefitted from the 988-crisis line.

We strive to respond to community needs with quality care. Your support is integral to our mission. Thank you for considering our request.

Respectfully,  
Kelsey Stavseth, Executive Director  
Northeast Kingdom Human Services Board of Directors and Leadership Team

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Derby  
181 Crawford Road  
PO Box 724, Newport, VT 05855  
802-334-6744 · Fax 802-334-7455  
Toll free 800-696-4979

St. Johnsbury  
2225 Portland Street  
PO Box 368, St. Johnsbury, VT 05819  
802-748-3181 · Fax 802-748-0704  
Toll free 800-649-0118

**nkhs.org**

## **Town Report Summary**

### **2025 NEKYS Served 5 in Wheelock**

***NEKYS has been offering vital supportive services for youth and families since 1975.  
In 2025 NEKYS served 423 individuals throughout Caledonia and Southern Essex Counties.***

#### **NEKYS Family Programs Provide:**

- After-hours emergency support to families in crisis.
- Supportive counseling for youth and families, case management, family mediation and support for youth and families within their schools.
- Summer Central Scholarship program offering scholarships for children to attend summer activities they otherwise could not afford.

#### **NEKYS Youth Programs Include:**

- After-hours emergency support for youth, families, and individuals in crisis.
- Support to local young people ages 15-22 that are homeless or at risk of homelessness; have current or past involvement with foster care; are pregnant and/or parenting; experiencing mental health issues; struggling with substance misuse; have current or past involvement with the criminal justice system.
- Programs that utilize a positive youth development, trauma-informed approach that is tailored to meet the needs of young people.
- Encouragement for each young person to identify their strengths and achieve goals related to housing, education, employment, and life skills.
- Access to short-term and long-term housing support that addresses the complex needs of young adults who are 18-22 years old. Young adults receive support which include in-home case management, rental assistance, landlord mediation, job skill development and educational advancement support.

Northeast Kingdom Youth Services is a private, non-profit agency governed by a community-based, volunteer Board of Directors. We rely on grants, contracts, donations and appropriations from the towns we serve to continue our mission. Thank you for supporting the youth and families in our community. Please call our office at 748-8732 if you have any questions.



December 1, 2025

Town of Wheelock  
Wheelock Vermont

Re: Request for town appropriations

Dear Wheelock Voters,

Rural Community Transportation, Inc. (RCT) respectfully request that the following special appropriation article appear in the 2026 warning for the Town Meeting:

Article: Shall the Town of Wheelock vote to rise, appropriate and expend the sum of \$1,422.00 for the support of **Rural Community Transportation, Inc.** To provide services to the residents of Wheelock.

Please know that we have adjusted our appropriation request to reflect the level of service your community receives, using a formula of \$1.50 per ride based on the average number of rides provided to your town over the past three years. We truly appreciate your continued support, which helps ensure that residents have access to safe and reliable transportation throughout the region

RCT is a nonprofit 501(c)(3) corporation which provides public transportation throughout Caledonia, Orleans, Essex and Lamoille Counties. In FY2025, RCT provided 1,078 rides, traveling 16,238 miles at a total cost of \$29,066.02 to Wheelock residents. RCT continued to provide safety focused, demand-based rides, and all the buses operated fare-free.

RCT operates with federal and state funding; however, our funding sources typically require between 20% and 50% locally matched dollars. All town appropriations received are used to provide the required local match and therefore vital to RCT's operation.

We hope you will vote to fund this request, and RCT looks forward to continued service to the residents of Wheelock.

Sincerely,

Renee Stalczyński  
Office Administrator

**RURAL COMMUNITY TRANSPORTATION**

PHONE 802.748.8170 ADDRESS 1677 Industrial Pkwy, Lyndonville, VT 05851



Activity Report for Town of Wheelock  
Fiscal Year 2026! July 2025 – June 2026  
Town Appropriation Request: \$600

Since 1976, Umbrella has ensured that communities in Caledonia, Orleans and Essex counties have access to services that cultivate a Northeast Kingdom where all people thrive free from abuse and oppression. Umbrella operates 3 multifaceted, client-centered programs and plays a crucial role in decreasing the incidence and impact of domestic and sexual violence. Services offered include:

- **Social Change** focuses on prevention education and initiatives in schools and in the community that aim towards preventing gender-based violence, and creating a community where abuse and oppression are acknowledged and addressed. One of our strategies is to provide pathways for girls to work within this social change and prevention field through the Youth in Power Program. In FY25, Our Social Change programs saw extraordinary growth, doubling their reach to local schools to provide prevention education and support to 2,751 youth in local schools with prevention education and supported 461 adults through workshops and training. Our Accountability Programs: In their inaugural year, served 65 individuals, answered 792 warm line calls, and celebrated 33 program graduates.
- **Advocacy Program** serves survivors of domestic and sexual violence, stalking, teen dating violence, as well as violence related to gender or sexual orientation - which in total we characterize as gender-based violence. In our work, the client leads and we support them in any way they need us to including legal advocacy, housing advocacy, support with parenting after trauma and more. In FY25, Advocacy supported approximately 1,172 survivors of domestic and sexual violence.
- **Family Based Services** focuses on child-care and strengthening family relationships. *Kingdom Child Care Connection (KCCC)* assists families in the Northeast Kingdom to receive subsidized child care, appropriate child care referrals and specialized childcare placement support. *The Family Room* offers supervised visitation for families throughout the Northeast Kingdom. In FY25, Kingdom Child Care Connection program served 2,015 families. The Family Room: Provided safe, supervised visits for 101 children.

Given that some services are provided anonymously, it is difficult to provide each town with a precise number of people served by Umbrella. However, at least 25 households in the Town of Wheelock were served by Umbrella in Fiscal Year 2025 and the community as a whole benefited from prevention and outreach programs in schools, as well as training and consultation for human service and law enforcement professionals.

Community support is critical to sustain our programming and to discover innovative approaches to the work Umbrella does. We are deeply grateful for Waterford's support.

Respectfully,

Amanda Cochrane  
Executive Director

Umbrella Inc. was incorporated in 1981 as a 501(c)(3) non-profit corporation whose mission is:  
To cultivate a Northeast Kingdom where all people thrive free from abuse and oppression.  
1330 Main St., St Johnsbury, VT 05819 | Phone (802) 748-1992 | Fax (802) 748-1405  
EIN: 03-0268884

## SW-KD EDUCATIONAL TRUST

The Keniston and Dane Educational Fund was established in 1964 by Marion K. Dane and Harry A. Keniston to benefit qualified college students as well as qualified endeavors at Miller's Run School. In 2021, the Fund was transferred to the Towns of Sheffield and Wheelock and named the SW-KD Educational Trust. The Trust will maintain and continue the endeavors of the Fund.

### Annual Report Year 2025

	Basis	Market Value
Invested assets as of December 31, 2025	\$1,231,498.08	\$1,405,204.96
Distributions to beneficiaries in 2025		\$71,523.00

The following **college students** received distributions from the Fund during 2025.

**From Wheelock:** Maya I. DeCesare, Alexis M. Duranleau, Abby S. Fillion, Kalei O. Foley-Rutherford, Wisteria G. Franklin, Eli W. Hooker, Sisu J. Lange, Ava M. Purdy, Wyatt G. Reed, Asa T. Rexford, Eli A. Rexford, Julian D. Stahler, Maida L. Stahler and Gavin R. Williams.

The eighth grade at **Miller's Run School** received matching funds during 2025.

## Kingdom East School Board Report

Kingdom East School District Community,

We greatly appreciate your continued support of all of our KESD schools! We exist to provide rigorous and engaging learning across a variety of environments to ensure the academic and social-emotional growth of ALL KESD students. In addition, we continue to focus on attracting and retaining high-quality staff to contribute to the growth of our students, and the vibrancy of our schools and communities. The KESD School Board is thankful for the heroic efforts of staff, parents and students to make our schools caring places that foster and support the character development and strong social and emotional health of our students.

Specifically, the KESD School Board would like to express our gratitude to board members Chad Simpson-Lyndon, Abbie Montgomery-Burke, and Jim Peyton-Lunenburg, for their amazing contributions to their schools, communities and our district, as they leave our school board.

The school board completed a review this past October of KESD's Strategic Priorities:

*Quality & Robust Academics*

*Character Development & Social-Emotional Health*

*Community Connections*

*Effective & Efficient Management of Resources*

The school board will continue to develop concrete and measurable metrics for each priority to measure progress. This report highlights our district programs, individual schools, and all of the details of the Board's proposed FY27 budget. Every policy, decision, and strategy considers our students, staff, and community following the KESD mission statement that guides our efforts:

***"In partnership with the community, staff, and students, the Kingdom East School District is committed to providing a collaborative and equitable environment of educational excellence through rigorous learning experiences that develop individual and diverse talents and abilities of all our students to prepare them for successful lives as contributing, responsible citizens. "***

On behalf of our entire team of board members, and administrators we thank you for your commitment to the Kingdom East School District and we look forward to serving the needs of our students and community now and into the future.



Lindsay Carpenter  
School Board Chair



Sean McMannon  
Superintendent of Schools



# Miller's Run School

Patrick Ham, Principal



As we launch into 2026, we look back and see the accomplishments of 2025.

We achieved much in 2025, including our two book sales, another season of our winter activities program, several big 8th grade fundraisers, allowing them to go to Boston for three days, visiting the Museum of Science, the Aquarium, malls, a harbor tour, and of course, a Red Sox game! Our other grades also had exciting field trips from the perennial Montshire to the ECHO Center. They had lots of learning in new places!



The summer saw some much needed facilities work done, including the repair of our washed out river bank and the construction of our new outdoor basketball court! The students and community love it! Coupled with the playground work, we were able to get an accessible ramp built into the bank allowing easier access for all students and adults.

Going into the fall, we had several families and staff struggling with the drought, trucking water or putting in new water systems. This was a difficult time for many people.

We continue to attract new members staff and provide them with the professional learning to bring them into alignment with our district and school goals. These new staff have been great for our students and learning community. With the adoption and implementation of literacy programs such as UFLI and Bookworms, we are looking forward to meeting the reading guidelines set by the legislature. We continue to meet students where they are at in mathematics with our Bridges and Open Up programs, as well as math inter-

vention in the elementary grades and content support in the middle school.

We continue to be a school encouraging students to:

- Aspire in Arts & Academics
- Become Engaged Citizens
- Collaborate & Cooperate as a Community
- Dare to Dream Big!

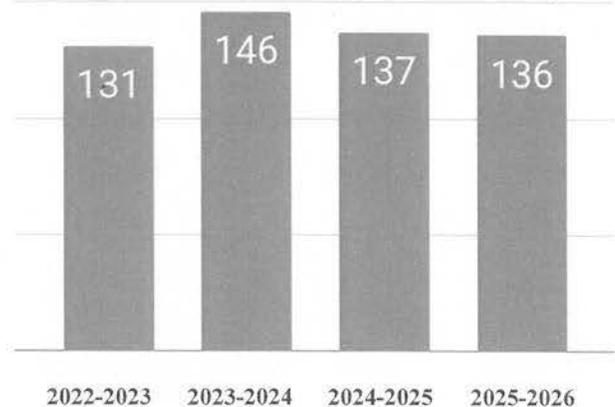
Our mission is for every student to thrive by having the opportunity daily to acquire the skills and to have the experiences they need to be kind, caring citizens and to pursue their dreams.



As I look back at the, nineteen years teaching middle school math and then the last ten years as principal, I am grateful for the opportunity and privilege of serving the students, families, staff, and communities of Sheffield and Wheelock and Kingdom East. May the students, staff, and community continue to be challenged and successful in the years ahead!

Grades: K-8  
 Classroom Teachers : 11  
 Special Educators: 2  
 Support Staff: 12  
 # Students K-8: 136

### Enrollment Trends (As of 10/1/25)



## **Selectboard Report 2025**

It's been a tough year, but not without some highlights.

### **FLOODING**

For the third year in a row to the day, on July 11, Wheelock faced new flood challenges in 2025. Because of significant damage, VTrans required the town to close Fall Brook Bridge. We spent a great deal of time in 2025 finishing repairs to 2024 damage and working with FEMA on help with repair costs. Unfortunately, the 2025 floods have not been declared an official disaster and therefore the damage to Fall Brook Bridge is not eligible for FEMA assistance. FEMA estimates the costs and pays 75%. The town's share is 17.5% and 7.5% from the state at some future time. Two 2024 FEMA projects are still underway. Engineering design for embankment repairs on Boulay and South Wheelock Roads is scheduled for completion Feb. 20 2026. At that point we will bid out the construction work. FEMA is helping us with two Alternate Projects, enabling us to purchase a new backhoe, and plow truck and grader tires and a grader blade stinger board assembly.

Federal and state requirements that small towns must follow get more rigorous every year, certainly for procurement, bidding and contracts. Meeting these standards slowed our work getting help from FEMA. We are grateful for help from staff at Vermont Emergency Management and Disaster Recovery office.

We borrowed money while waiting for FEMA funds to come in. In May 2025 we were awarded a Climate Recovery loan of \$230,000 from the Vermont Bond Bank at 1.3% interest, and it has been paid back. FEMA paid 75% of the interest.

The flooding has shown how vulnerable our town is, and made us realize that deferred maintenance catches up with us sooner rather than later. We continue to look for ways to improve infrastructure.

### **THANK YOU**

The Selectboard is very appreciative of elected and appointed community members and volunteers who provide their time and effort to help our town move forward. When Scott Lange stepped down from the board in March 2025 after serving long hours on disaster management, Chuck Dill was elected to finish Scott's term. Chuck brings great experience with roads, crews and equipment and we salute him for taking on the informal but time-consuming volunteer role of road commissioner.

### **ROADS**

At the highway department Luke Stevens has been with us for three years and we welcomed Dayton Blake to a temporary part-time position in the spring until the summer when he took another position. We were glad to have him back full-time in November, and appreciate his ongoing role as a member of the fire department. We are fortunate to have such dedicated, hard working employees. The crew completed the grant-funded work on South Wheelock Road in September.

## HIGHLIGHTS

We received the new 2024 Western Star truck and it is working out well. Thanks to Mike's work with an auction house, we sold the 2009 truck and other un-needed equipment for more than we expected.

Thanks to grant funds from the Municipal Energy Resilience Program (MERP) we held a Community Energy Fair in May. 55 people participated and were able to talk with reps from all the agencies providing help with home weatherization. Information was shared about rebates, reducing fuel costs and making homes more comfortable. Thanks are due to Wheelock Community Initiative for promoting the event and organizing the meal.

In November we submitted a municipal planning grant to enable the Planning Commission members appointed in November to work with a planner from our Regional Planning Commission NVDA to update our 2019 Town Plan, which will expire in 2027. The grant was awarded and it ensures community engagement will be strong – with mailers, social media, a survey and community meetings with food!

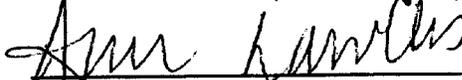
The Selectboard works to improve town operations by keeping policies and ordinances useful and up to date, attending trainings and seeking outside help. We adopted ordinances for Animal Control (April), Code of Ethics (August), and wrote or updated policies for Code of Ethics (Jan), Social Service Appropriations (Feb), Video and Audio Surveillance (May) and Personnel (Dec). In November we began working with Kathleen Ramsey, Municipal Operations Specialist, Vermont League of Cities and Towns (VLCT). She helped with municipal budgeting and will continue in the new year with capital budgeting.

The board appreciates the modest stipend we are eligible to receive from the town. However, we are primarily volunteers who do it because it's important work that is required to keep our town functioning. It is an honor to serve.

Visitors are welcome at selectboard meetings, in person and via Zoom. Meeting agendas and minutes are posted on the boards at the Town Hall, the South Wheelock fire house, the Village Store and the website <https://townofwheelockvt.org/>.

  
\_\_\_\_\_  
Chuck Dilly

  
\_\_\_\_\_  
Mike Richardson, vice chair

  
\_\_\_\_\_  
Ann Lawless, chair

## REPORT OF LISTERS

### NEW LAWS

- Towns are now required to conduct a **town-wide reappraisal every 6 years.**
- There will be no additional state aid for these reappraisals, towns pay the increased expense. The reappraisal underway for 2026 cost about \$65,000.
- Listers are required to be **Certified by Dec. 31, 2026.** A program of courses has been set up by the Property Valuation and Review division of the State Tax Department. Listers are required to complete 6 courses this year, 2 of which are at the national training level. We were first notified of this in November. Our lister who was certified at Level I years ago will also have to redo all the training.

### NEW SOFTWARE/WEBSITES

- Listers continue to have to work between two Grand List software programs as the state's new VTPIE program is now about two years behind in completion.
- Current Use applications must now be filed at [myVtax.vermont.gov](http://myVtax.vermont.gov). The ECUSE website has been eliminated (almost).

### TOWN-WIDE REAPPRAISAL

#### **FAIR MARKET VALUE – WHAT YOUR PROPERTY WOULD SELL FOR IN TODAY'S MARKET**

The town-wide reappraisal is now scheduled to be completed for the 2026 tax year. One change of appraisal notice covering all parcels in town will, hopefully, be mailed out in May. Grievance Hearings will be in late May and/or in June.

Every property owner has the right to grieve the assessed value of their property. A written note requesting a grievance hearing and stating the reason for the request must be filed with the Town Clerk or Listers by the annual deadline. Grievance procedure and deadlines are specified in state statute. Forms are available at the listers office but a letter stating your reasoning is acceptable.

Property owners are encouraged to contact the listers whenever they have questions about their assessed property value. Listers in towns that have no zoning or permit requirements must travel around town and listen to information shared by others to find out about new construction or changes. We do our best to maintain a grand list that is equitable and up-to-date.

Best guess is that every property in town will go up about 35% in value based on Wheelock real estate sales over the past 3 years. A town-wide increase in value does not mean an increase in property tax. For 70% of Wheelock residents who receive state income sensitivity adjustments, please remember, your income effects the tax on your home and 2 acres.

**HOMESTEAD DECLARATION                      REQUIRED BY VERMONT DEPARTMENT OF TAXES**

**ALL RESIDENTS – EVERY YEAR - FORM HS-145 AND SCHEDULE HI-144**

The forms can be found online at the Vermont Department of Taxes website.

Listers will have copies available at the town office during tax season.

Even residents who do not have to file income taxes **MUST** file these annually.

This past year, about 15 Wheelock homeowners failed to file and paid the higher non-homestead tax rate. Please help us get the word out.

**CURRENT USE**

87 properties were enrolled in the Current Use Program in 2025.

The Current Use Advisory Board set the value of land enrolled for 2025 as:

Agricultural land	\$510/acre
Forest	\$203/acre
Forest more than 1 mile from Class 1,2 or 3 road	\$152/acre

Land enrolled is assessed based on “use value” rather than fair market value.

The program provides financial relief for property owners who actively manage their land for agricultural or forestry purposes.

**New Website for Applications – [myVtax.vermont.gov](http://myVtax.vermont.gov)**

**ACREAGE**

Wheelock continues to set acreage based on a survey on file or the town parcel maps.

Landowners who question their acreage or boundary lines are encouraged to get a survey of their property. Parcel maps are only used as ‘best information’ for assessment purposes. Deeds have been found not to contain accurate statements of acreage.

**REAL ESTATE BY CATEGORY SHOWS LITTLE CHANGE      Source: Grand List Form 411**

	2021	2022	2023	2024	2025
RESIDENTIAL	261	263	265	265	272
MOBILE HOMES	47	47	47	45	45
SEASONAL	117	113	113	113	119
COMMERCIAL	3	4	3	3	3
APARTMENTS	2	2	2	2	2
UTILITIES	4	4	4	4	4
FARM	2	2	2	2	2
WOODLAND	13	134	137	133	127
OTHER	6	6	6	6	1

**Thank you** for your help in allowing access, providing information and assisting the appraisers from NEMRC and your town listers in our efforts to update the grand list for the town-wide reappraisal.

Listers: Atti Seguin, Kathy Schmidt, Carol Rossi

## Wheelock Cemetery Report 2025

The Wheelock Cemetery Task Force had another good season working to improve Wheelock's cemeteries. We continue to be grateful for the town's support of our work. This year, we turned our attention to the cemetery grounds and worked to cut back brush that had encroached on a row of stones at the Village Cemetery, planted more flowers donated by town residents, and painted the fence at the Village Cemetery with donated paint and supplies. It was last painted in 2021 at a cost to the town of approximately \$2,000 so this was a significant savings. It will need ongoing touching up to keep it in good condition and some of the boards and posts will need replacement, as do the gate posts at the Sulphur Springs and South Wheelock cemeteries. We are able to do these repairs with the tools we have acquired with grant money last year. It is our goal to restore all of the cemeteries to good well cared for condition so that annual maintenance can be done with reasonable efforts by the town's volunteers. Our flower gardens continue to improve the appearance of the cemeteries and we are grateful to all who contributed flowers from their homes, as well as those who contributed paint and cash to support our painting effort. Special thanks to Peter and Rita Martin, Eileen Boland, Polly White, Marilyn Lincolnhunt, Carol Rossi, Tyler Harter and an anonymous donor.

We also have continued to care for the stones. There is a large backlog but we continue to make progress with the cleaning and the resetting and repairing. We cut out borders, removed excess dirt and vegetation and did a light cleaning of over 170 ground level stones, fully cleaned over 150 stones and repaired and reset over 25 stones. Many have years of vegetation growing on them and we are grateful to the town for paying for the biological cleaning fluid which is so important to restoring their color and appearance. We have reset and repaired most of the small stones that were easy to fix and now have the tools and supplies to do most of the more complicated repairs. Most of these have laid on the ground, often in multiple pieces, for many years and we enjoy seeing them standing again. There is still much work to be done and we welcome any amount of volunteer work, especially with the relatively easy job of assisting with the hoist which we use to reset heavier stones. We look forward to beginning our new season in May with a cleanup of the Sulphur Springs cemetery and would love to hear from anyone who would like us improve the condition of their family's stone.

We are happy to welcome three new members to our Task Force and look forward to their contributions in the new year: Norma Twombly, Katherine Coons and Debby Hopkins. We also are thankful for our current members, including Wendy Tidhar, Hannah Tidhar and Wendy Bora. We are so appreciative of everything the town and its people have done to support our efforts, especially the use and filling of a water tank in the Village Cemetery by Shane Lanpher and the fire department, as this makes all of our work there so much easier and more productive. We

would love to hear any of your thoughts about our work and welcome all to visit the cemeteries and appreciate Wheelock's history.

Liz Muckerman and Patti Baker,  
Cemetery Task Force Co-Chairs



Smith children at their great grandparents' stone at the Sulphur Springs Cemetery

# WHEELOCK COMMUNITY INITIATIVE 2025

**TOWN OF WHEELOCK: WCI's Partner**

**GREEN MT. BOOKS: Donations for "Welcome to Town" & Sympathy Baskets**

**TWO TAMALES & THE WHITE MARKET: Donations for "Welcome to Town" Baskets**

**CHANDLER POND FARM: Hosting a little library, food drive help**

**PAUL ST. JEAN: Repairing the Town Hall Little Library**

**LINDA RHODES: Town Hall Holiday Wreaths**

**DARLENE AHRENS: Handmade baskets**

**St. Johnsbury Academy Tech Ed Students: New little library**



**WHEELOCK NEWS**

**12 EDITIONS**

**1st ENERGY FAIR**

Wheelock's  
**ENERGY FAIR**

**HOLIDAY WREATHS**

**COMMUNITY YARD SALE**

**TWO FREE LITTLE LIBRARIES @ TOWN HALL & CHANDLER POND FARM**

**'WELCOME TO TOWN' BASKETS (NINE)**

**SYMPATHY BASKETS (FOUR)**

**3 FOOD DRIVES**

**ONE TOY DRIVE**

**44 Boxes**

**+ \$1582**

*A small team with a mighty mission! New members always welcome!*  
**Volunteers:** Enid Ellis, Ann Lawless, Marilyn Lincoln, Hélène Millas, Carolyn Nolan, Linda Rhodes, Pia Ward, Eileen Boland



**WCI's website:** <https://wheelockcmty.org/>  
**We are also on Facebook! Newsletter items welcome!**  
**Email:** [wheelockcmty@gmail.com](mailto:wheelockcmty@gmail.com) **Phone:** 802-626-3109, leave message

# CALEDONIA COUNTY SHERIFF'S DEPARTMENT

970 Memorial Drive  
St. Johnsbury, VT 05819  
(802)748-6666

**SHERIFF BRANDON THRAILKILL**



The first half of 2025 was something our staff hopes never to endure again. In March we lost Sheriff James Hemond to a terrible disease which in multiple ways left our Department with a large void and not many clear answers. For nearly 2 months our Department was in what I would describe as "limbo mode" while maintaining a balance of our services. Following Sheriff Hemond's passing, we also lost some staff which created an additional strain on our already vulnerable position.

At the end of April, I was appointed by Governor Phil Scott as Sheriff of the Caledonia County Sheriff's Department. I have been with the Caledonia County Sheriff's Department for approximately 4.5 years serving as a State Transport Deputy before being promoted to Lieutenant and then ultimately to Captain. I take this appointment seriously, pridefully and look forward to continuing the development of this exceptional Department for years to come.

Since May, we have hired 5 full-time Deputies. For the first time in approximately 18 years one of our full-time Deputies is slated to attend the Level III Basic Training Police Academy as another new Deputy will attend the Level II Academy in early 2026

2025 may have challenged us, and tested us on many levels, but it did not break our spirit or commitment to serving our communities. We pressed on and accomplished many great things. We acquired a new patrol contract with Northeastern Vermont Regional Hospital (NVRH), our monthly patrols across the 12 Towns that we are contracted with increased extensively and for the first time in several years the Caledonia County Sheriff's Department provided security at the Caledonia County Fair without the assistance of outside agencies. We retained our ATV patrols and provided security at numerous weekend events. As we acquired full-time staff, we re-negotiated our Caledonia Court contract to provide 3 Deputies Monday through Friday.

While fulfilling our daily operations and obligations, we formed a strong working relationship with the Lyndonville Police Department where we assisted on multiple search warrants in the northern part of the County.

**We are a drug takeback location and participate in the Prescription Drug Take Back days through the Vermont DEA.**

**We offer civil fingerprinting, by appointment for various career and coaching applications.**

**We also have a car seat technician available to answer questions regarding car seats.**

**This year we added our Department as a Santa Fund Drop-off location. We also offered a community-based Holiday gift certificate giveaway called, Where is the Cruiser? This has been a great way to engage with the people of our communities.**

**We applied for and received grants for Highway Safety to provide additional patrols throughout the County.**

**This Department has made an incredible comeback in a time where law enforcement Departments are struggling with recruitment. We thrive and will continue to grow effectively and responsibly. You can find us on Facebook where we work to provide consistent updates about Department events.**

**Respectfully,  
Sheriff Brandon Thrailkill**



## 2025 ANNUAL REPORT

This year, we have been implementing our mission to ensure that unserved and underserved community members in the 72 towns that make up our communications union district have access to reliable, fast, and affordable fiber internet.

We did this through numerous efforts, including focusing on our internal processes, upgrading our financial and build software, and expanding our locally-sourced workforce. We also continued to fully integrate NEK Broadband and CVFiber into a single merged entity.

### CONSTRUCTION AND SERVICE

Projected Growth by Year

2025		2026 projected	
Towns served	40	Towns served	55
Miles built	510	Miles built	555
Addresses passed	10,026	Addresses passed	15,000

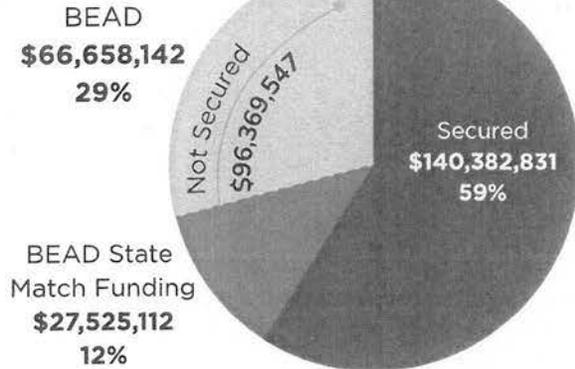
**10,026**  **SERVICE AVAILABLE**      **1,055**  **MILES OF NETWORK**

**1,902**  **CUSTOMERS SERVED**       **NEKCV**  
NEK BROADBAND | CVFIBER

### BUILDING CAPACITY

In 2025, we doubled the number of our staff for the 4th year in a row, and now we have 26 staff members. There were also 3 broadband training classes, and out of the 28 graduates, NEKCV employs eight class graduates.

### TOTAL FUNDING



### BUDGET SUMMARY

	2025 Budget	2025 Forecast	2026 Budget
<b>INCOME</b>			
Operations Revenue	\$2,047,769	\$1,890,583	\$3,524,616
RDOF Revenue	\$1,247,036	\$1,830,733	\$477,590
Ops & Admin Grant Revenue	\$3,856,318	\$8,708,463	\$8,000,707
Capital Investment Grant Revenue	\$36,529,448	\$17,208,689	\$34,997,009
Other Revenue	\$220,254	\$366,379	\$346,722
<b>TOTAL REVENUE</b>	<b>\$43,900,825</b>	<b>\$30,004,848</b>	<b>\$47,346,644</b>
<b>EXPENSES</b>			
Operational Costs excludes depreciation/amortization	\$1,247,036	\$1,057,340	\$1,671,193
Administrative Costs	\$3,856,318	\$3,634,149	\$5,089,496
<b>TOTAL EXPENSES &amp; COSTS</b>	<b>\$5,103,354</b>	<b>\$4,691,489</b>	<b>\$6,760,689</b>
<b>CASH FLOW FROM OPERATIONS</b>	<b>\$38,797,471</b>	<b>\$25,313,359</b>	<b>\$40,585,955</b>
<b>CAPITAL EXPENDITURES</b>	<b>\$36,529,448</b>	<b>\$18,802,570</b>	<b>\$33,269,506</b>
<b>ANNUAL NET CASHFLOW</b>	<b>\$2,268,023</b>	<b>\$6,510,789</b>	<b>\$7,316,448</b>
<b>PRIOR YEAR SURPLUS</b>			<b>\$6,510,789</b>
<b>TOTAL SURPLUS</b>			<b>\$13,827,238</b>
<b>NON-CASH COSTS depreciation/amortization</b>		<b>\$2,800,000</b>	<b>\$4,430,648</b>

### SIGN UP FOR UPDATES

To order our service, get updates, or sign up for our newsletter, visit [get.nekbroadband.org](http://get.nekbroadband.org) or [cvfiber.net](http://cvfiber.net)

*NEKCV is a communications union district (CUD) that aims to provide high-speed internet access to 72 towns across the Northeast Kingdom and Central Vermont.*



Sen. Scott Beck  
Senate Minority Leader

## Town Meeting Report

Serving the Caledonia District: Barnet, Danville, Groton, Hardwick, Newbury (Orange County), Peacham, Ryegate, Stannard, St. Johnsbury, Walden, Waterford, and Wheelock

### Town Report Summary: Key Community Priorities

#### **Education**

There are ten public schools and one approved independent school in the Caledonia Senate District. Enrollment varies from less than 50 to 1,000; all play a vital role in their community and beyond. Vermont has lost 30% of its students, and current birth rates suggest that we will lose another 10-15%. Many Vermont schools have already lost over 50% of their students. The question confronting Montpelier is how to reform and transform our school districts and schools so that students will receive excellent educational opportunities and options at a price that property taxpayers can afford.

I don't have a crystal ball and can't predict what this reality will mean for our schools. I am committed to ensuring that local communities will have a say. Please attend school district meetings, especially budget meetings. Take the time to understand what is going on in your school district and help your school board members; they are making difficult decisions.

#### **Housing Affordability**

The legislature is committed to making housing more affordable and available. This is a monumental problem that has evolved into a crisis over the last 40 years. Efforts to slow development many decades ago were not revisited, and Vermont chronically underbuilt housing. Vermont is now trying to catch up. Vermont Housing Improvement Program (VHIP) and Community and Housing Infrastructure Program (CHIP) are programs that will help, but the bigger problem to solve is how to reduce the cost to construct a home enough so that banks can lend without requiring very large downpayments that most Vermonters cannot afford. Smart deregulation, density, and competition are our allies.

#### **Energy Affordability**

The price of oil is down right now, thankfully. The cost of electricity is increasing too fast for Vermont family budgets. The best use of public assistance is efficiency, especially weatherization.

I continue to remain committed to repealing the Clean Heat Standard, which, if enacted, would add \$0.59 to a gallon of heating fuel. The acceleration of the Renewable Energy Standard is

projected to increase Vermont's electric costs by \$1B over 10 years. Our electric utilities already receive 97% of their kilowatts from carbon-generation.

Our area generation plant in Ryegate produces 7% of all Vermont electricity and is undergoing an upgrade to increase efficiency. This is great news for ratepayers and our area economy, especially the forest industry.

### **Healthcare**

Vermont healthcare and hospitals are transforming rapidly. The Oliver Wyman report issued in 2024 recommended that hospitals seek efficiencies and reduce their budgets by \$300M by 2030, combined. Our hospitals have stepped up and already trimmed costs by \$200M and are expected to meet the final goal two years early.

Hospitals are doing this through shared services and cooperation. The legislature invoked reference-based pricing and pharmaceutical cost controls in 2025. The Green Mountain Care Board took dramatic steps to reform the UVM Medical Center and replaced senior leadership. There are many other important topics: mental health, addiction, public safety, transportation and many others. Please reach out if you would like to discuss any of them. I can be reached at [sbeck@leg.state.vt.us](mailto:sbeck@leg.state.vt.us).

**TOWN OF WHEELOCK  
SUMMARY ANNUAL MEETING MARCH 4, 2025**

**ARTICLE 1:** Peter Miller was elected moderator for the ensuing year.

**ARTICLE 2 :** Reports of the Town Officials were reviewed.

**ARTICLE 3:** The following town officers were elected:

Town Clerk:	Erin Swigart	1 year term
Town Treasurer:	Erin Swigart	1 year term
Selectboard:	Ann Lawless	3 year term
Selectboard	Chuck Dill	2 year term
Lister	Carol Rossi	3 year term
Lister	Kathy Schmidt	1 year term
Auditor	Scott Lange	3 year term
Delinquent Tax Collector	Emily Purdy	1 year term
First Constable	Charlie Lacaillade	1 year term
Second Constable	Owen Montgomery	1 year term

**ARTICLE 4:** Voters passed the motion to authorize total General Fund expenditures for operating expenses of \$292,041, of which \$98,961 shall be raised by taxes and \$193,079 by non-tax revenues.

**ARTICLE 5:** Voters passed the motion to authorize total Highway Fund expenditures for operating expenses of \$511,805 of which \$419,305 shall be raised by taxes and \$92,500 by non-tax revenue.

**ARTICLE 6:** Voters passed the motion to raise and appropriate the sum of \$10,000 for deposit into the Bridge and Major Road Repair Reserve Fund.

**ARTICLE 7:** Voters passed the motion to raise and appropriate \$30,000 for deposit into the New Road Equipment Reserve Fund.

**ARTICLE 8:** Voters passed the motion to raise and appropriate \$30,000 for deposit into the Long-term Facilities Maintenance and Repair Reserve Fund.

**ARTICLE 9:** Voters passed the motion to raise and appropriate \$10,000 for deposit into the Town Hall Project Reserve Fund.

**ARTICLE 10:** Voters passed the motion to raise and appropriate \$38,130.20 for the operating expenses of Lyndon Rescue.

**ARTICLE 11:** Voters passed the motion to raise and appropriate \$29,675 for the operating expenses of Sheffield/Wheelock Fire Department.

**ARTICLE 12:** Voters passed the motion to raise and appropriate \$39,064.22 for the Town Share of Transfer Station expenses.

**ARTICLE 13:** Voters passed the motion to amend Article 13 with the date moved back to the previous year's date. Voters passed Article 13 as amended to set the date for the collection of taxes to the first Friday in November , November 7, 2025, and with delinquent taxes having interest charges of one percent (1%) per month, and with a seven percent (7%) penalty charged against them from the due date.

**ARTICLE 14:** Voters passed the motion to allow a grace period from the due date for current taxes to December 15, 2025, during which the Delinquent Tax Collector shall charge 1% penalty on payments made in full.

**ARTICLE 15:** Voters passed the motion to appropriate \$600.00 to Umbrella to provide services for residents of the Town pursuant to 24 V.S.A. Sec. 2691.

**ARTICLE 16:** Voters passed the motion to appropriate \$300.00 to Caledonia Home Health Care & Hospice to provide services for residents of the Town pursuant to 24 V.S.A. Sec 2691.

**ARTICLE 17:** Voters passed the motion to appropriate \$300.00 to Northeast Kingdom Council on Aging to provide services for residents of the Town pursuant to 24 V.S.A. Sec 2691.

**ARTICLE 18:** Voters passed the motion to appropriate \$500.00 for the Darling Inn Senior Meal Site for the purpose of providing meals that are delivered to area residents who are homebound in accordance with 24 V.S.A. Sec. 2691.

**ARTICLE 19:** Voters passed the motion to appropriate \$1,133.00 to the Fairbanks Museum and Planetarium for admission for Wheelock residents.

**ARTICLE 20:** Voters passed the motion to appropriate \$1,000.00 for Powers Park.

**ARTICLE 21:** Voters passed the motion to appropriate \$1,200.00 for Cobleigh Library.

**ARTICLE 22:** Under non-binding business:  
In response to a question about a dog ordinance, citizens were informed the Board is in the process of preparing an Ordinance to address issues related to dogs.

Norma Twombly announced her candidacy for the open Wheelock School Board seat.

Eileen Boland presented information related to NEK Broadband.

**ARTICLE 23:** Meeting adjourned at 12:37pm.



## APPOINTED OFFICIALS

### Appointed by Town Clerk

Assistant Clerk

Carol Rossi

Assistant Treasurer

Carol Rossi

### Appointed by Selectboard

Animal Care Officer

Cindy Cady

Communications Union District

Eileen Boland

Emergency Management

Shane Lanpher

Lyndon Rescue Rep

Shane Lanpher

911 Coordinator

Shane Lanpher

Northeast Kingdom Waste Management District

Preston Smith

NVDA Representatives

Steve Amos

Eileen Boland

Planning Commission

Carol Amos

Kim Hathaway

Meghan Rinehart

Teresa Sinclair

Cemetery Task Force

Liz Muckerman

Patty Baker

Wendy Bora

Hannah Tidhar

Wendy Tidhar

Norma Twombly

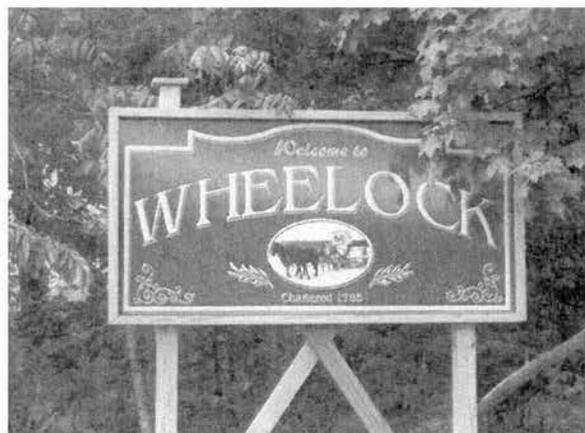
### Appointed by State

Forest Fire Warden

Marc Brown

Health Officer

Peter Miller



## INFORMATION

<b>WEBSITE</b>	townofwheelockvt.org
<b>OFFICE OF TOWN CLERK &amp; TREASURER</b>	Town Hall Basement 1192 VT RT 122, Wheelock VT 05851 PO Box 1328 Lyndonville VT 05851 802-626-9094
Tuesdays: 8:30 – 3:00	
Wednesdays 10:30-5:30	
Thursdays 8:30 – 3:00	
*Hours may change after Town Meeting see website for update	
<b>TOWN GARAGE</b>	1385 VT RT 122 802-535-7127
<b>ANIMAL CONTROL OFFICER</b> Cindy Cady	802-535-7127
<b>DELINQUENT TAX COLLECTOR</b>	PO Box 391 Lyndonville VT 05851 <a href="mailto:wheelocktax@gmail.com">wheelocktax@gmail.com</a>
<b>FIRE &amp; RESCUE</b>	911 for Emergencies
<b>SHEFFIELD/WHEELOCK FIRE CHIEF</b> Shane Lanpher	<a href="mailto:Sheffield/wheelockfire@gmail.com">Sheffield/wheelockfire@gmail.com</a>
<b>FIRE WARDEN</b> Marc Brown contact for a burn permit	802-274-2850 <a href="mailto:Smokeeater1@gmail.com">Smokeeater1@gmail.com</a>
<b>GAME WARDEN</b> Katy Palmer	802-353-9535
<b>HEALTH OFFICER</b> Peter Miller	802-249-7047 <a href="mailto:springpromisefarm@gmail.com">springpromisefarm@gmail.com</a>
<b>LISTERS</b> Hours by appointment	same space, phone, address as Clerk <a href="mailto:wheelocklisters@gmail.com">wheelocklisters@gmail.com</a>
<b>SELECTBOARD</b> Meetings 1 <sup>st</sup> & 3 <sup>rd</sup> Tuesday each month 6 PM At Town Hall 1192 VT RT 122	PO Box 1328 Lyndonville VT 05851 <a href="mailto:wheelocktown@gmail.com">wheelocktown@gmail.com</a> 802-626-9094
<b>STATE POLICE</b>	802-748-3111
<b>TRANSFER STATION</b> Wednesdays 8:00 – 5:00 Saturdays 8:00 – 5:00 Bulky Days 2 <sup>nd</sup> week April, July, October	1006 VT RT 122
<b>VETERANS AFFAIRS</b> 802-828-5932	118 State St Montpelier VT 05620-4401 <a href="mailto:mil.ovainfo@vermont.gov">mil.ovainfo@vermont.gov</a>

## PERMITS REQUIRED

### TOWN

ZONING Wheelock has no zoning

ACCESS required before development of an access onto any town road

5 Step Process

1. Complete application
2. Site review
3. Receive permission to begin work
4. Site review upon completion of work
5. Issuance of Permit which must be recorded in land records

### DRIVEWAY CULVERTS

Property owner is responsible for cleaning and replacement of driveway culverts. Please contact highway department to verify culvert size needed prior to replacement.

### STATE

SEPTIC Wastewater System & Potable Water Supply Permit  
VT Agency of Natural Resources

WELL Wastewater System & Potable Water Supply Permit  
VT Agency of Natural Resources

STREAM/STREAMBED ALTERATION, ANY WORK INVOLVING A WETLAND OR WATER  
VT Agency of Natural Resources

### OTHER TOWN REQUIREMENTS

DOG LICENSES

BURN PERMIT

POSTED LAND file annually, expires December 31, signs must be posted around  
Entire perimeter

TRANSFER STATION PERMIT

### LAND RECORD REQUIREMENTS

VT Uniform Mobile Home Bill of Sale

Required for filing in land records with VT Property Transfer  
Tax Return

VT Property Transfer Tax Return required for all transfers of property  
Survey plat required to be filed for sub-division of land prior or at the  
time of any transfer

The VT Spay Neuter Incentive Program (VSNIP), a statewide program, is currently administered by VT Economic Services. Income challenged Vermonters can print an application from their website (VSNIP) or call for an application: 802-241-0589

In October 2025, the state began a wait list for vouchers, lacking funds. Vouchers issued for VSNIP is now determined according to the funds appropriated for the program for that fiscal year. Vermonters called Governor Scott asking for \$300,000.00. As one senator said, "that was a pittance amount". When our (VT Volunteer Services for Animals; VVSA) statewide program was moved to the state to assure viability, a \$4.00 fee added to the registration of dogs funded VSNIP. Currently, if there are no available VSNIP vouchers at the time the Department receives an application, the applicant is placed on a waitlist. However, our animals can't wait.

**PLEASE CONSIDER: LOW COST SPAY NEUTER CLINICS IN VT & NH**

Feline & Friends Foundation 802-323-4793: Schedule on FFFVT.org

Community Pet Clinic: Humane Society of Chittenden County 802-923-9028

Feline & Friends Foundation 802-323-4793 Schedule on FFFVT.org

Homeward Bound: Addison County Humane Society "Taxi Cat" 802-388-1100

Lucy Mackenzie Humane Society: in West Windsor: 802-484-5829

Pope Memorial Frontier Animal Shelter Orleans: 802-754-2228 Cats only

Riverside Rescue, Lunenburg: 802-524-9550

Rutland CTY Humane Society: 802-483-6700; Spay the "Mom" for free, kittens adopted.

Second Chance Animal Center: Shaftsbury 802-375-2898

Second Chance Animal Rescue Inc: Littleton, NH 603-259-3244

Springfield Humane Society: Springfield 802-885-3997

Sullivan CTY Humane Society: Claremont, NH 603-542-3277

Upper Valley Humane Society: Enfield NH 603-448-6888

Windham CTY Humane Society: Brattleboro 802-254-2232

VT-CAN: Middlesex 802-223-0034

N.E. Kingdom Spay Neuter Program: Orleans Essex CTY 802-334-7393

\*\* Community Animal Aid Wellness Clinic: (No surgeries) Exams, vaccinations, parasite treatment, minor illnesses, wounds & injuries. 1X monthly: E. Barre Fire Station 2<sup>nd</sup> Saturday of the month. 10 AM – Noon [animalaidvt@gmail.com](mailto:animalaidvt@gmail.com) 802-734-025

VVSA drafted modifications to help serve VSNIP applicants: adding rabbits, slightly increasing the co-payment and the dog registration fee to VSNIP running. We now know there was never an intention of passing this bill. One senator said, very frankly, "no one was going to support this bill, that they were telling us to your face they would, but would not".

Economic Services Commissioner: Miranda Gray, VT-CAN: Pamela Krauz, owner, and Dept of Agriculture spoke to the Committee objecting to these changes, supported by applicants and VSNIP veterinarians. Senators Alison Clarkson, Joe Major and Becca White knew the bill Clarkson "sponsored" was pre-determined to die. Politics at its worst. Hopefully VSNIP will survive. VVSA Humane Society, former administrator and originator, thanks to Lynn Murrell, DVM and the 80 initial participating offices that changed the euthanasia "solution" to the overpopulation in our state. You are the backbone of this program. Thank you all, sincerely.