

Wheelock

Vermont



ANNUAL REPORT
Year Ending December 31, 2021

DEDICATION

The 2022 Annual Report is dedicated to all of the Wheelock residents who serve as educators and school staff among our children and young adults. The COVID-19 pandemic has challenged education with interrupted learning in unprecedented ways. During these times our educators, teachers, counselors and other school staff members have gone above and beyond providing a learning experience for our children. Thank you, thank you and thank you.

SPECIAL THANK YOU

A special thank you to Selectboard member Jim Blackbird, and residents Brad Brewer and Richard Norcross and family for volunteering their time to rebuild the Sulphur Spring Pavilion in the village, a project which the voters approved at Town Meeting last year.



IMPORTANT DATES

February 25, 2022	6:00 PM	Remote Informational Meeting re: Town Meeting 2022 <i>(See Page 4 for Zoom login information)</i>
March 1, 2022	10:00 AM – 7:00 PM	Town Meeting Day - Australian Ballot Voting Wheelock Town Hall
April 1, 2022		Dog Licenses Due. See Page 55 for more information.
November 4, 2022		Property Taxes Due

Page 2 photos by Carol Rossi

Cover photos by Carol Rossi and Ann Lawless

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WARNING
TOWN OF WHEELOCK ANNUAL TOWN MEETING
MARCH 1, 2022

Notice to the Voters: There is no deadline to register to vote. You may register to vote on the day of the election. You can register prior by going to the Town Clerk's office or going online to olvr.sec.state.vt.us.

Requests for Early or Absentee Ballots: You or a family member can request early or absentee ballots at any time during the year of the election, in person, by telephone, email, or online at mvp.sec.state.vt.us. The latest you can request an absentee ballot for the Annual Meeting is the close of the Town Clerk's Office on February 24, 2022.

Ways to Vote Your Early Ballot:

- *You may vote at the Town Clerk's Office during normal office hours.*
- *A Voter may take his or her ballot(s) out of the Clerk's office before Town Meeting Day and return in the same manner as if it were received by mail.*
- *A Voter may request his or her ballot(s) be mailed. Said ballot can be returned by mail, returned person during normal office hours or returned to the Polling Place on Town Meeting Day.*

March 1st, 2022 – Wheelock Town Hall – Polls Open 10:00 AM – 7:00 PM

Remote Informational Meeting

The legal voters of the Town of Wheelock, in the County of Caledonia, and the state of Vermont are hereby notified and warned of an Informational Meeting on all Articles in the Warning set forth below, to be held on **Friday, February 25, 2022 at 6:00 PM**. The meeting can be accessed via Zoom using the following link and login credentials (or dial in option):

To Join the Meeting by Phone:

Dial in: +1 646 558 8656
Meeting ID: 810 8003 1813 Passcode: 055553

To Join the Meeting by Video Conferencing:

<https://us02web.zoom.us/j/81080031813?pwd=K2Y4Ym9TU2FiSTJoUzVMQmlyNUpBdz09>
Meeting ID: 810 8003 1813 Passcode: iN9YcK

The Remote Informational Meeting will also be recorded by Kingdom Access TV and available on their YouTube channel. Visit www.townofwheelockvt.org for access to the link.

Australian Ballot Voting on all Articles on the Warning for Annual Town Meeting

The legal voters of the Town of Wheelock, in the County of Caledonia, and the State of Vermont are hereby notified and warned to meet to vote at the Town Hall, on Tuesday, March 1, 2022 from 10:00 a.m. – 7:00 p.m. to vote on the following Articles by Australian Ballot:

- ARTICLE 1.** To elect all Town Officers required by law
- Moderator – 1 Year Term
 - Selectboard – 3 Year Term
 - Selectboard – 1 Year Term (to finish a 3 Year Term)
 - Lister – 3 Year Term
 - Lister – 1 Year Term (to finish a 3 Year Term)
 - Auditor – 3 Year Term
 - Delinquent Tax Collector – 1 Year Term
 - First Constable – 1 Year Term
 - Second Constable – 1 Year Term

- ARTICLE 2.** Shall the voters approve expenditures in the amount of \$139,584 for the General Fund to meet the expenses and liabilities of the Town for the ensuing year?
- ARTICLE 3.** Shall the voters approve expenditures in the amount of \$335,533 for the maintenance of its highways, including summer roads, winter roads and State Aid Resurfacing?
- ARTICLE 4.** Shall the voters of the Town of Wheelock authorize payment of real estate taxes to the Treasurer on or before the first Friday in November, annually, with USPS postmarks accepted 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 to 32 VSA Sec 5136?
- ARTICLE 5.** Shall the town allow a grace period of 30 days after the established date for current tax payment during which the collector of delinquent taxes shall charge a 1% penalty (instead of 7%) on payments made in full pursuant to 32 VSA Sec 1674 (3)(B)?
- ARTICLE 6.** Shall the voters of the Town of Wheelock appropriate the sum of \$7,000 to be added to the \$26,400 already in the Reserve Fund under the control and direction of the Selectboard for bridge repair, replacement and/or major road repair?
- ARTICLE 7.** Shall the voters of the Town of Wheelock appropriate the sum of \$25,000 to be added to the \$110,608 already in the Road Equipment Replacement Fund to be used for the purchase of new equipment?
- ARTICLE 8.** Shall the voters of the Town of Wheelock appropriate the sum of \$30,000 to be added to the \$46,030 already in the Town Hall Project Reserve Fund to be used for major repair and rehabilitation work on the Wheelock Town Hall?
- ARTICLE 9.** Shall the voters of the Town of Wheelock appropriate up to \$16,500 towards the cost of professional services related to the development of construction documents in connection with fulfilling its obligation to the U.S. Department of Justice with respect to the Town Hall accessibility issue as outlined in the Settlement Agreement?
- ARTICLE 10.** Shall the voters of the Town of Wheelock appropriate the sum of \$33,293.20 for the operating expenses of Lyndon Rescue, Inc.?
- ARTICLE 11.** Shall the voters of the Town of Wheelock appropriate the sum of \$31,375.84 for the operating expenses and equipment replacement fund of the Sheffield/Wheelock Fire Department?
- ARTICLE 12.** Shall the voters of the Town of Wheelock appropriate \$31,443.96 for the Town's share of Transfer Station expenses?

ARTICLE 13. Shall the voters of the Town of Wheelock appropriate \$4,607 to support the following organizations?

- | | |
|---|--------|
| a. Caledonia Home Health Care & Hospice | \$300 |
| b. Darling Inn Senior Meal Site | \$300 |
| c. HOPE | \$500 |
| d. Northeast Kingdom Human Services, Inc. | \$1622 |
| e. Umbrella | \$600 |
| f. Rural Community Transportation | \$300 |
| g. Northeast Kingdom Council on Aging | \$300 |
| h. VT Center for Independent Living | \$85 |
| i. Northeast Kingdom Learning Services | \$100 |
| j. Community Restorative Justice Center | \$250 |
| k. Northeast Kingdom Youth Services | \$250 |

ARTICLE 14. Shall the voters of the Town of Wheelock appropriate \$250 to Kingdom Animal Shelter for no kill animal shelter services?

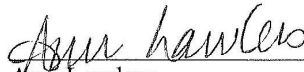
ARTICLE 15. Shall the Town of Wheelock hold a vote by Australian ballot on or before November 8, 2022 to adopt flood hazard regulations adequate to meet the qualifications for acceptance into the National Flood Insurance Program, with a public hearing on the subject held not less than 30 days prior to the date of the vote?

The following articles are non-binding, advisory only, to meet the requirements of the Settlement Agreement with the U.S. Department of Justice. Their purpose is for the voters to express their preference for one of the two proposed design options.

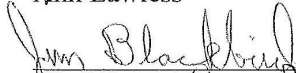
ARTICLE 16. Given that the Town of Wheelock MUST address accessibility and code-compliance issues for the Town Hall, does the town prefer the Board move forward with Design Option 1? It is a 2-story 20 x 30 square foot addition, 1200 square feet total, to the rear of the Town Hall; accessible restrooms on the lower level; non-commercial kitchen on the upper level; lift to meet accessibility requirements; walkways to meet accessible entry requirements, replacement of front steps; electrical upgrade. Estimated total cost \$980,090.

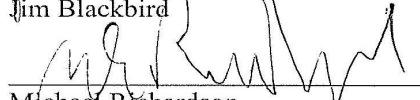
ARTICLE 17. Given that the Town of Wheelock MUST address accessibility and code-compliance issues for the Town Hall, does the town prefer the Board move forward with Design Option 2? It is a 1-story 37 x 43 square foot side addition, 1591 square feet, to accommodate all building functions on a single level except for mechanicals (no lift needed); accessible restrooms; non-commercial kitchen; combination walkway and ramp to meet accessible entry requirements; heating and electrical system improvements. Estimated total cost \$1,515,400.

Dated at Wheelock, Vermont, this 18th day of January, 2022. Recorded before posting.
 Selectboard:


 Ann Lawless

Attest: 


 Jim Blackbird


 Michael Richardson

TOWN OF WHEELOCK
TOWN OFFICERS

<u>OFFICE</u>	<u>ELECTED OFFICIAL</u>	<u>TERM EXPIRES</u>
Moderator	Peter Miller	2022
Town Clerk	Vanessa Seguin	2023
Town Treasurer	Vanessa Seguin	2023
Selectboard	Kenneth J. Blackbird	2024
	Michael J. Richardson (appointed)	2023
	Ann Lawless	2022
Listers	Carol Rossi	2024
	Atti Seguin (appointed)	2023
	Paula Sawyer	2022
Auditors	Kim Crady-Smith	2024
	Barbara Miller	2023
	Paul Tomasi	2022
Delinquent Tax Collector	Emily Purdy	2022
First Constable	Charles Lacaillade	2022
Second Constable	Atti Seguin	2022
Grand Jury	Martin Holladay	2022
Town Agent to Convey Real Estate	Town Clerk	2022
Town Agent to Prosecute And Defend	Selectboard	2022

UPDATES FROM THE CLERK'S OFFICE

In 2021 the housing market skyrocketed and interest rates were at a record low. Many people from out of state, now working remote, sought out real estate in rural Vermont as a way to escape covid, and little Wheelock was no exception on the map. The clerk's office was busy processing property transfers all year long as well as hosting attorney's doing title searches regularly. We processed approximately 68 property transfers along with many mortgages and refinances.

The Clerk's office continues to upload its recordings to a web-based portal weekly so that land records may be accessed online. The Town pays an annual user fee for the portal, the cost of which is offset some by the collection of a nominal fee for users pay to print land records. Accessing the land records online is quick, convenient and saves on the normal wear and tear of land record books. Nevertheless, restoration is key to preservation, and Book 32 has been sent away for restoration with the company Kofile out of Essex, Vermont. Luckily those seeking land records in Book 32 can find what they need online!

In August of 2021, I extended the office hours in which the Clerk's office is open to the public. Office hours are now: Tuesday 10:30-5:30 PM, Wednesday 8:30-2:30 PM and Thursday 8:30-2:30 PM, and by appointment as requested. During non-office hours, I will continue to do banking and mail in Lyndonville, attend meetings of the Selectboard and other committees (as time allows), attend trainings (as time allows), post notices in 3-5 public places around town and be available on Monday's and Friday's to work remotely from the cloud and respond to emails.

I have enjoyed serving Wheelock and I look forward to continuing to do so.

UPDATES FROM THE TREASURER'S OFFICE

In August of 2021 the Treasurer's office contracted with Municipay to provide tax payers the ability to pay their property taxes online or over the phone using a credit/debit card method. The service is provided at no cost to Town, and the nominal user fee to Municipay is absorbed by card holder. During the 2021 tax collection season, the Treasurer's office collected \$43,191 in property taxes through credit card/ACH payments. This service was especially useful for those who routinely pay bills online, those who live out of state, and those who wish to pay on the day taxes became due and payable.

The Treasurer's office continues to work on perfecting the 2020 transfer of the general ledger into NEMRC with a continued focus utilizing reports generated from the program and appropriately identifying and reporting all fund balances. *You will note the various Fund Balance Sheets look different this year as they are printed directly from the General Ledger.* Currently the Town uses the following NEMRC modules: General Ledger, Accounts Payable, Payroll, Animal Licensing, Land Records, Cash Receipts, Grand List and Tax Administration. The NEMRC customer service throughout the transfer over process of the General Ledger has been outstanding. And I am very thankful for that.

The goal for 2022 will be to update policies/procedures and best financial practice manuals.

Thank you and stay well,

Vanessa Seguin, Clerk/Treasurer
Town of Wheelock

SELECTBOARD REPORT 2021

This year your selectboard continued to focus on improving our town's capacity so we are aware of and can access available opportunities - information, trainings, and grant funding to better serve our citizens. We are committed to high standards in the town's operations, doing our best maintain a steady budget to keep taxes stable year to year, and engage in long term planning to avoid crises.

Selectboard Members Ryan Hanrahan was appointed in December 2020 to fill out the balance of Jason Di Giulio's term when he moved out of town. Ryan served until town meeting 2021, decided not to serve, and Jim Blackbird was elected. Jim's term ends in 2024. Bobbie Jo Norcross was elected at town meeting 2020 and resigned in October 2021. The remaining board members appointed Michael Richardson to fill out Bobbie Jo's remaining term until the next town meeting when an election is held. We thank them for their service.

Thanks are due to the many volunteers who help make our town a great place to live. These include everyone who holds a public office, those who attend town meeting and selectboard meetings, and those who have offered their time and expertise on various projects. These include serving on the Wheelock Town Hall Accessibility Project Committee, Cemetery Task Force, rebuilding the Sulphur Springs pavilion, clearing brush at West Wheelock cemetery, cleaning cemetery stones according to preservation guidelines, rebuilding the stone screener, and helping with safety issues like window guards at Town Hall, and with holiday decorations. There are many committed people whose work is quiet and hidden, for example those who pick up litter on GreenUp day and year-round and contribute to and volunteer at the Sheffield Food Pantry that also serves Wheelock residents.

Roads We thank Malcolm Bisson for his many years of service on the crew and as road supervisor. He resigned in April. After a search, Dean Davis was promoted to supervisor in June, and we began a search to fill Dean's old job. It was extremely difficult to find qualified applicants, and we were fortunate to hire Mark Buonanno from Sutton who began in August. With only a one-person crew for most of the spring-summer work season, we are finally beginning to feel caught up and are making plans to do more in 2022. See "Grants" below.

COVID-19 The pandemic continues to make our work and everyone else's very difficult. Selectboard meetings are hybrid, accessible in person and via Zoom, and others can participate over the internet or by phone. The information on how to participate is posted in every meeting agenda. In December 2021 we began using a new "OWL" device purchased with ARPA funds that has improved the quality of hybrid meetings. Meeting agendas, minutes, policies and ordinances and other useful information are posted on the town website at <https://townofwheelockvt.org/>.

ARPA (American Rescue Plan Act) Wheelock was awarded \$246,912.91, based on our population. Half has been received and half will be coming in 2022. There are also ARPA funds that will be available from state agencies through competitive grants with guidelines forthcoming. All expenditures need to be related to the pandemic, but there is flexibility, and time. Funds must be ***obligated*** by December 31, 2024. Funds must be ***expended*** by December 31, 2026. Any funds not spent must be returned to Treasury. Vermont League of Cities and Towns (VLCT) recommends a thoughtful strategy: Prioritize good governance with community input, leverage our ARPA aid, and invest in long-term strategies for recovery. The selectboard will be forming an ARPA Committee and welcomes citizen participation to

help research and determine the eligible and best use for these funds. Please contact the town office if you would like to participate.

Department of Justice Settlement Agreement In 2019, the town was notified by the U. S. Department of Justice (DOJ) that it is in violation of Title II of the Americans with Disabilities Act because Town Hall is not accessible to people with mobility impairments. The town took remedial action and complied with as many short and mid-term recommendations as possible, and we reported back to DOJ. After seeking legal advice, in May 2020 the selectboard signed a Settlement Agreement with DOJ that includes these benchmarks:

12/31/2021	Selectboard create Town Hall Accessibility Proposal & share with DOJ
3/31/2022	(or Town Mtng Day), vote on approval of Town Hall Accessibility Proposal
8/31/2022	Create construction bid documents
12/5/2022	Propose bond vote for project funding
7/31/2023	Begin construction

To assist the selectboard in creating the accessibility proposal, in January the selectboard appointed a Town Hall Accessibility Project Committee of volunteer citizens. The selectboard sought and received four grants totaling \$28,833 and engaged technical consultants and a community outreach specialist. The grants paid for all project expenses and no town funds were used. Because Town Hall is a public building, plans must comply with many code requirements regarding accessibility and public safety that are more complicated than what is needed to build a house.

As required in the agreement, we reported to DOJ on 12/30/21 about our efforts and received a favorable acknowledgement.

Please read the **report of the Town Hall Accessibility Project Committee elsewhere in this report for more information.**

Grants help our town undertake special projects and keep tax burden low. We are doing this time-consuming work “in-house” as volunteers without a hired grant writer or administrator. In addition to the above-mentioned grants for the Town Hall Accessibility Project, road grants are a big focus.

The biggest in 2021 was \$175,000 from the state to rebuild the bridge at the foot of Stannard Mountain. Our bridge reserve fund covered the rest of the project cost. Grants-in-Aid funding of \$6,300 covered projects on Vertical Mile Rd. near Pineberry. A PACIF grant from our insurance provider helped us to reduce risk for our employees by purchasing road signage and a storage cabinet at the garage. In December 2021 we submitted a Better Roads grant for \$20,000 to improve ditching and culverts on Vertical Mile, Peak, and Boulay Roads. Town crew labor and equipment is the match. The Better Roads funding is all to improve water quality, and we pick the highest priority projects from our Road Erosion Inventory. We also received a small grant that covered the materials to rebuild our stone screener for ditching projects.

In closing, thank you for your support. The selectboard is accountable to the townspeople, and your input is always welcome.

Jim Blackbird
Michael Richardson
Ann Lawless, chair

STATEMENT OF TAXES RAISED

DECEMBER 31, 2021

2021 GRAND LIST*

MUNICIPAL	636,413.00
EDUCATION -RESIDENTIAL	380,433.00
EDUCATION – NONRESIDENTIAL	256,019.28

*Grant List is revised throughout the year by State Tax Department (due to late homestead filings) and by any Selectboard approved Error/Omission Report.

2021 TAXES TO BE RAISED

	<u>Grand List</u>		<u>Rate</u>	<u>Taxes Raised</u>
MUNICIPAL TAX				
General Fund	636,413	X	0.2207	140,456.32
Road Fund	636,413	X	0.4598	292,622.71
Local Vet Exempt	636,413	X	0.0052	<u>3,309.29</u>
Total Municipal			0.6447	\$436,388.32
STATE EDUCATION FUND TAX				
Residential	380,433.00	X	1.4419	548,546.38
Non-residential	256,019.28	X	1.6308	<u>417,516.27</u>
Total Education Fund Taxes				\$966,062.65

GRAND TOTAL BILLED PER 2021 GRAND LIST:	\$1,405,450.97
TOTAL PAID:	\$1,346,059.87
TOTAL DELINQUENT:	\$56,391.10

OTHER CURRENT TAX INCOME

Hold Harmless	\$60,146.00
PILOT (State Payment in Lieu of Taxes)	\$16,234.03

VT Tax Dept. revises bills and makes some adjustments to the town during the year.
The Final State Reconciliation of 2021 Education Tax Occurs about April, 2022.

FIVE YEAR COMPARISON

	2017	2018	2019	2020	2021
GRAND LIST	613,605	614,993	615,451	625,691	636,413
Municipal - General Fund	.2209	.2662	.2225	.1661	.2207
Municipal - Road Fund	.4267	.4434	.4988	.4728	.4598
Municipal - Local	.0054	.0059	.0063	.0058	.0052
State - Residential Tax Rate	1.5640	1.5537	1.4957	1.4345	1.4419
State - Non-Residential	1.4423	1.5524	1.5870	1.6363	1.6308

2022 BUDGET SUMMARY

GENERAL FUND (Including Voted Articles)

Income:	
Tax Revenue	\$196,450.00*
PILOT	\$16,234.00
Town Office	\$7,290.00
Lister Income	\$5,500.00
Delinquent Tax Income	\$5,500.00
General Government Income	\$56,030.00
<hr/>	
TOTAL INCOME:	\$287,054.00
Expenses:	
Town Office Staff Expenses	\$39,349.00
Tow Office Expenses	\$11,900.00
Lister Expenses	\$11,441.00
Delinquent Tax Expense	\$3,500.00
General Government Staff Expenses	\$8,991.00
General Government Other Expenses	\$36,727.00
Building and Grounds Staff & Expenses	\$22,176.00
Cemetery Expenses	\$5,500.00
Lyndon Rescue	\$33,293.20
Article Appropriations	\$51,357.00
S/W Transfer Station	\$31,443.96
S/W Fire Department	\$31,375.84
<hr/>	
TOTAL EXPENSES:	\$287,054.00

HIGHWAY FUND (Including Voted Articles)

Income:	
Tax Revenue	\$305,364.96*
State Aid to Highways	\$61,243.04
Overload & Access Permits	\$300.00
Rented Equipment	\$100.00
Road Fund Interest	\$25.00
Unemployment Adjustment	\$500.00
<hr/>	
TOTAL INCOME:	\$367,533.00
Expenses:	
Road Staff/Contracted Expense	\$148,197.00
Equipment Expense	\$83,141.00
Infrastructure	\$8,000.00
Road Maintenance	\$76,775.00
Garage	\$7,970.00
Other	\$11,450.00
Voted Articles	\$32,000.00
<hr/>	
TOTAL EXPENSES:	\$367,533.00

*Taxes to be raised in 2022 shall be, at the decision of the selectboard, reduced by the current year fund balance *and* any unanticipated unbudgeted income.

Town of Wheelock
Comparative Budget Report – General Fund

	ACCOUNT	FY21 BUDGET	FY21 ACTUAL	FY22 BUDGET
	INCOME			
3	Tax Revenue			
4	Current Taxes	140533.35	92496.26	196450 *
5	PILOT Pmt	16234.03	16234.03	16234
6	TOTAL	156767.38	108730.29	212684
8	Town Office Income			
9	Dog License Fees (Town Share)	400	512	400
10	Liquor License (Town Share)	70	70	70
11	Marriage License Fee (Town Shar	20	20	20
12	Office Fees	5000	12088.15	5000
13	Record Restoration	1000	3236	0
14	Educ Fund Payment for Ser	1700	1835.65	1800
15	TOTAL	8190	17761.8	7290
17	Lister Income			
18	Reappraisal & Payment for	5600	5538.5	5550
19	TOTAL	5600	5538.5	5550
21	Delinquent Tax Income			
22	Delinquent Tax Collected	0	75560.38	0
23	Delinquent Tax Interest I	3500	7339.73	2000
24	Penalty Collected	3500	3471.34	3500
25	Tax Sale Costs Collected	0	0	0
26	TOTAL	7000	86371.45	5500
28	General Government Income			
29	Interest GF Ckg	50	71.7	150
30	Interest - Non-arbitrage	4000	0	0
31	Town Hall Rental Revenue	0	0	0
32	Other/Unbudgeted	0	1268.6	0
33	CU Holdharmless Payment	60146	55869	55869
34	Interest on Debit Card Ac	0	0.45	11
35	TOTAL	64196	57209.75	56030
37	Cemetery Income			
38	Lots Sales	0	0	0
39	Cemetery Fees	0	0	0
40	TOTAL	0	0	0
42	Transfer In			0
44	INCOME GRAND TOTAL	241753.38	275611.79	287054

Town of Wheelock
Comparative Budget Report – General Fund – Page 2

	ACCOUNT	FY21 BUDGET	FY21 ACTUAL P12	FY22 BUDGET
	EXPENSES			
49	Town Office Staff Expense			
50	Assistant Town Clerk	2500	803.4	2500
51	Clerk (Clerk/Treas. 2015	12854	12853.98	12854
52	Treasurer	18136	18135.93	18136
53	Town Share Soc Sec & Medi	3291	4086.23	3732
54	Town Share Retirement TC/	0	3834.21	1627
55	Training for new clerk/treas	1000	281	500
56	TOTAL	37781	39994.75	39349
58	Town Office Expenses			
59	Supplies	1300	1136.01	1300
60	Postage	2000	1487.81	2000
61	Printing Town Report	730	598.1	650
62	Computer Equipment Expense	100	0	100
63	Computer - cloud & support	3700	4180	4700
64	Equipment Maintenance (Cop	200	211.53	500
65	Mileage - Clerk, Treasure	800	435.46	500
66	Record Restoration	1500	3236	2000
67	Dog Licencing Supplies	150	115.09	150
68	TOTAL	10480	11400	11900
70	Lister Expenses			
71	Assessor Staff Wages	1600	2274.58	3120
72	Supplies	50	175.89	50
73	Computer Equipment & Main	100	0	150
74	Computer - cloud services	2600	3175.56	3171
75	Mileage	150	82.93	150
76	Property Maps Update Rese	1600	1422.5	800
77	Transfer to Reappraisal Account	5000	0	4000
78	TOTAL	11100	7131.46	11441
80	Delinquent Tax Expense			
81	Penalty Paid to Collector	3500	3471.34	3500
82	Tax Sale Cost Paid by Town	0	0	0
83	TOTAL	3500	3471.34	3500
85	General Gov Staff Expense			
86	Administrative Assistant	1200	900	1200
87	Auditors (3)	1200	800	1200
88	BCA & Election Workers	1030	333.72	1800
89	Emergency Management Coor	260	0	260
90	911 Coordinator	260	0	260
91	Selectboard (3)	3600	3100	3600
92	Workers Comprehensive	258	226.45	221
93	Continuing Education	500	96	250

Town of Wheelock
Comparative Budget Report – General Fund – Page 3

	ACCOUNT	FY21 BUDGET	FY21 ACTUAL P12	FY22 BUDGET
	EXPENSES			
94	Mileage - Gen. Gov.	200	71.68	200
95	TOTAL	8508	5527.85	8991
97	General Gov Other Expenses			
98	Gift Cards - Employees	200	200	200
99	Advertising	1715	2627.05	1250
100	Town Website			515
101	Email & Email Archiving			243
102	Legal Expenses	1000	1066	1000
103	Dues, Membership, License	2700	2732	2700
104	Zoom Subscription			200
105	Insurance - Liability	4818	4849.24	4957
106	Non-Arbitrage Interest Ex	9000	476.37	2500
107	County Tax	6980	7161	7162
108	Professional Audit			16000
109	Unbudgeted / Miscellaneous	0	648.39	0
110	TOTAL	26413	19760.05	36727
112	Building & Grounds Staff			
113	Janitor-Town Hall	1977.6	1417.8	1950
114	Park Mowing	670	555	670
115	Unemployment Insurance	24	26.75	35
116	Building & Grounds Expense			
117	Town Hall Supplies	500	179.89	500
118	Town Hall Electricity	1200	985.89	1200
119	Street Lights	2000	2012.88	2000
120	Telephone & Internet	2100	2224.36	2300
121	Town Hall & Lot Water	900	900	900
122	Town Hall Heat	2500	1475.21	2500
123	Town Hall Generator Service	400	150	400
124	Town Hall Repair & Mait	3500	503.78	3500
125	Park Maintenance	250	0	250
126	Land Purchase Debt Payment	5971	5970.95	5971
127	Miscellaneous/Unbudgeted	0	2292.5	0
128	TOTAL	21992.6	18695.01	22176
130	Cemetery Expense			
131	Sexton Contract	5500	5500	1500
132	Mowing (Village, Sulpher, So Wheelock)			4000
133	TOTAL	5500	5500	5500
135	Transfer Out	0	0	0
136				
137	GEN FUND BUDGET EXPENSES	125274.6	111480.46	139584

Town of Wheelock
Comparative Budget Report – General Fund – Page 4

	ACCOUNT	FY21 BUDGET	FY21 ACTUAL P12	FY22 BUDGET
	EXPENSES			
140	Lyndon Rescue Appropriation			
141	Lyndon Rescue Article App.	34878.6	34878.6	33293.2
142	TOTAL	34878.6	34878.6	33293.2
144	Article Appropriations			
145	Social Service Articles (Combined)	5507	5507	4857
146	Article re Sulpher Spring (2021)	5000	4048.01	0
147	Art. 8 '21 TH Reserve	30000	30000	30000
148	Article re Deos Purch (2020)		8000	
149	Article re Construction Docs			16500
150	TOTAL	40507	47555.01	51357
152	Transfer Station - Wheelock			
153	Transfer Station Wages	15000	15118.09	15000
154	Town Match FICA & MEDI	1100	697.1	1100
155	Workers Comp	2576	2153.87	1767.68
156	Unemployment Insurance	164	170.25	189
157	Per Capita Assessment	730	762.34	762
158	Liability Insurance	219	220.42	225.28
159	Transfer Station Appropriation	10750	10750	12400
160	TOTAL	30539	29872.07	31443.96
162	Sheffield/Wheelock Fire Dept.			
163	S/W Fire Depart. Utilities	3000	2043.33	3000
164	S/W Fire Depart. Liability	657	661.23	675.84
165	SW Fire Dpt Appropriation	27700	27700	27700
166	TOTAL	31357	30404.56	31375.84
168	GEN FUND EXPENSE GRAND TOT/	262556.2	254190.7	287054
169		-20802.82	21421.09	

2021 General Fund Budget Notes

- a. *Taxes to be raised in 2022 for the General Fund, including the General Fund Budget (Article 2) and Articles 8-14, shall be reduced by the following: the 2021 fund balance and any unanticipated unbudgeted income.
- b. Unbudgeted/Misc. under "General Gov. Other Expenses" includes expenses related to the following:
 - i. Zoom Subscription for hybrid meetings \$188.96
 - ii. DMV and FMVCH Records Requests \$41.25
 - iii. Deos 2021 Property Tax \$180.68
 - iv. Porta-potty Rentals (2 events) \$237.50

\$648.39
- c. Unbudgeted/Misc. under "Buildings and Grounds Expenses" includes expenses related to the following:
 - i. Fire Extinguisher Service Town Hall \$54.00
 - ii. Hearse House Roof Repair \$2238.50

\$2,292.50
- d. The 2022 budget for "General Government Other Expenses" was increased by \$16,000 to provide for a Professional Audit.
- e. Line 169 represents the Fund Balance (Income - Less Expenses). In FY20 Budget, the # amount, is the amount that was used to reduce taxes for 2021 (Reported as "Cash on Hand" in the 2020 Annual Report + any unbudgeted income).

Town of Wheelock
Comparative Budget Report – Highway Fund

1	ACCOUNT	FY21 BUDGET	FY21 ACTUAL	FY22 BUDGET
2	INCOME			
3	Tax Revenue			
4	Current Taxes	292783.19	292783.19	305364.96 *
5	State Aid to Highways	59682.24	64631.09	61243.04
6	Grant Income	0	185673.5	0
7	Overload & Access Permits	255	360	300
8	Rented Equipment Fees	0	30	100
9	Road Fund Interest	15	34.7	25
10	Unemployment Adjustment	700	531	500
11	Other/Unbudgeted	0	828.4	0
12	Interest on Structures Ck	0	29.96	0
13	Transfer In	0	53763.04	0
14	INCOME GRAND TOTAL	353435.43	598664.88	367533
15				
16	ACCOUNT	FY21 BUDGET	FY21 ACTUAL	FY22 BUDGET
17	EXPENSES			
18	Road Staff/Contracted Exp			
19	Road Crew Wages	84800	85389.71	110780
20	Road Temp Staff Wages	3000	3181.84	1500
21	Town Match FICA & MEDI	6500	7000.39	7500
22	Workers Comprehensive	10050	8941.46	9100
23	Unemployment Insurance	360	497	352
24	Road Crew Health Insurance	19000	13084.42	8500
25	Road Crew Retirement	4000	4055.7	5815
26	Health Ins. Opt Out	0	897.2	2750
27	Training	400	50	400
28	Rented Equip - Staff Mile	1500	656.88	1500
29	TOTAL	129610	123754.6	148197
30				
31	Equipment Expenses			
32	Maintenance - All Vehicle	3500	1805.89	0
33	09 International Repair	7500	8648.14	7500
34	09 International Maintenance			750
35	19 International/Parts Re	5000	1865.76	5000
36	19 International Maintenance			750
37	Trailer	1700	2918.7	500
38	Grader Repair	5000	1194.88	5000
39	Grader Maintenance			750
40	Loader Repair	5000	2285.75	5000
41	Loader Maintenance			750
42	Tires	6000	2275.77	2000
43	Tire Chains	3500	2025	2000
44	Diesel	30000	23244.88	27000
45	Gasoline	100	93.38	100
46	Def			700

Town of Wheelock
Comparative Budget Report – Highway Fund – Page 2

ACCOUNT	FY21 BUDGET	FY21 ACTUAL	FY22 BUDGET
EXPENSES			
47 Grader/Truck Loan Payment	25341	25340.47	25341
48 TOTAL	92641	71698.62	83141
49			
50 Infrastructure			
51 Culverts	3000	3057.68	3000
52 Guardrails	5000	0	5000
53 TOTAL	8000	3057.68	8000
54			
55 Road Maintenance			
56 Grant Expense	0	244572.65	0
57 Chuck Hill - plowing	2000	2000	2000
58 Greensboro - plowing	2500	2262.5	2500
59 Mowing Roadsides	1800	3800	3800
60 Rented Equip-Other Service	9000	4300	9000
61 Chloride	20000	15861.12	20000
62 Gravel	15000	15115.68	16350
63 Repaving Material	0	20.98	0
64 Salt	3000	2406	3000
65 Sand (Winter)	16000	19800	11925
66 Staymat	4000	2676.5	8200
67 Stone	3000	1316.39	0
68 TOTAL	76300	314131.82	76775
69			
70 Garage			
71 Electricity	1200	952.95	1200
72 Telephone & Internet	1500	1580.64	1500
73 Water	450	450	450
74 Heating Fuel	2500	3104.31	2500
75 Portable Toilet Rental	1200	1320	1320
76 Repairs	1000	2248.14	1000
77 Furnace Repair/Replace	0	2435.42	0
78 TOTAL	7850	12091.46	7970
79			
80 Other Expenses			
81 Advertising	500	1025.45	500
82 Safety Equipment	300	175.89	300
83 Watershed Management Fee	1750	1590	1750
84 Liability Insurance	6000	5290.08	5500
85 Shop Supplies & Tools	3000	2391.93	3000
86 Road & 911 Signs	300	506.04	300
87 Miscellaneous/Unbudgeted	100	1032.69	100
88 TOTAL	11950	12012.08	11450
89			
90 HW FUND BUDGET EXPENSES	326351	536746.26	335533

Town of Wheelock
Comparative Budget Report – Highway Fund – Page 3

ACCOUNT	FY21 BUDGET	FY21 ACTUAL	FY22 BUDGET	
EXPENSES				
94	VOTED ARTICLES			
95	Article re: Road Equip Reserv	25000	25000	25000
96	Article re: Town Garage Rese	16500	16500	0
97	Article re: Rd/Bridge Reserve	7000	7000	7000
98	TOTAL	48500	48500	32000
99				
100	Transfer Out	0	0	0
101				
102	HW EXPENSE GRAND TOTAL	374851	585246.26	367533
103		-21415.57	13418.62	

2021 Highway Fund Budget Notes

- a. *Taxes to be raised in 2022 for the Highway Fund, including the Highway Fund Budget (Article 3), and Articles 6-7, shall be reduced by the following: the 2021 fund balance and any unanticipated unbudgeted income.
- b. The "Transfer In" line under income reflecting \$53,763.04 represents funds transferred from the Road and Bridge Reserve to the Highway Fund for the Town's Share of costs above and beyond the Stannard Mtn Bridge Grant award of \$175,000.
- c. The 2021 income and revenues appear to be much larger than initial budgets due in large part to the Stannard Mtn. Bridge Project.
- d. "Grant Income" represents all income in 2021 that came in related to a grant reimbursement or grant award, including prior year reimbursements. (Example, a 2020 reimbursement in the amount of \$6710.00 was received on 1/28/21 and was booked in 2021 as "Grant Income".
"Grant Expenses" represent all grant related expenses. The difference between income and expenses, once all income is received, would typically represent the "Town's Share" of the various grant projects; however, income may be received in the next calendar year. Below is a break down of the 2021 Highway grants:

<u>2021 Grants</u>	<u>Grant Award</u>	<u>Town's Share</u>	<u>Total Project Cost</u>
Stannard Mtn Bridge	\$175,000	\$53,793.00	\$228,793.00
Stannard Mtn Bridge ('21 Engineering Portion)	\$2,487.00	\$1,083.00	\$3,570
PACIF Safety Grant	\$755.82	\$783.10	\$1,538.92
NVDA Equipment Grant	\$720.98	\$180.25	\$901.23
*Vertical Mile Ditching	\$7820.00	\$5494.00	\$13,314.00

*Grant Award Reimbursement not funded as of 12/31/21

- e. The furnace was replaced in the garage. This was an unbudgeted expense and can be found under "Garage" "Furnace Repair/Replace".
- f. Unbudgeted/Misc. under "Other Expenses" includes expenses related to the following:
 - a. Material for Town Garage Floor \$372.55
 - b. Interest on Grant Anticipation Note \$660.14

\$1,032.6

Wheelock's Financial Reporting

Understanding the Fund Balance Sheets

What is a fund? Wheelock has had a long history of establishing new accounts for reserve funds. While this was typical when accounting was done by hand, this is not typical in today's fund accounting. A "fund" is a pool of money that is allocated for a specific purpose, and does not necessarily represent a bank account. Wheelock has the following funds as outlined in the balance sheets that follow this page:

General Fund, Highway Fund, Road & Bridge Reserve Fund, Road Sign Reserve Fund, Road Equipment Reserve Fund, Town Garage Reserve Fund, Town Hall Reserve Fund, Reappraisal Reserve Fund, Record Restoration Fund, ARPA Fund, Cemetery Fund, Wheelock Community Initiative Fund, and the VCDP Grant Transfer Fund.

Again, a fund may represent a separate bank account OR it may not. Example: The Wheelock Community Initiative is a fund of its own, but money itself sits in the general fund, and the income and expenses get run through the General Fund Checking account, therefore; this creates a due to/from.

What is the Due To/From?

Due to/From represents accounting activities that cross funds. The sum of all of these accounts equal \$0.00 as reflected on page 28 herein. This allows for one checking account to hold the cash of various funds, receive all the income and make all the payments and owe values to different funds. In Wheelock, some funds hold their own cash values with separate bank accounts, and in other cases, the General Fund Checking Account and the Highway Fund Checking Accounts, respectively hold those values.

Examples:

- The ARPA money was deposited by the State of Vermont by ACH into the Highway Checking Account. The highway checking account holds the cash value, and the ARPA fund is owed \$122,547.45 from the Highway Fund. Note the Asset on the ARPA Balance Sheet is a "Due To/From Other Funds" in the amount of \$122,547.45, which is the balance of the ARPA Fund as of 12/31/21.
- The Wheelock Community Initiative is a separate established fund. The general fund holds the cash value, accepts the deposits and makes the withdrawals as provided for by the Committee. Note the Asset on the WCI Balance Sheet is a "Due to/From Other Funds" in the amount of \$821.58.
- 2021 Payroll was paid entirely through the Highway Checking account in 2021. The purpose of this was to use up the checks and eventually transition to one checking account. This will be a 2022 goal. In processing payroll for all employees, including those who are paid by the General Fund, this created substantial Due to/From Other Funds between the Highway and the General Fund (accounting activities that crossed funds). Example: every time the Town Clerk/Treasurer was paid by a "highway fund check" the General Fund owed the Highway Fund x amount.
- Funds such as the Road Equipment Reserve Fund, were established as separate savings accounts or CD accounts and do not have a value representing "Due to/from other Funds" because they are "stand alone" bank accounts.

What is the Fund Balance?

The Fund Balance is "what this fund is worth". This does not represent a cash account value, but rather a fund balance value. You will note the Fund Balance Current Year for the General Fund is the net amount of ALL INCOME less ALL EXPENSES in 2021 (See page 16 Line 169), and the Fund Balance Current Year for the Highway Fund is the net amount of ALL INCOME less ALL EXPENSES in 2021 (See page 19 Line 103). The same is true for all other funds. Fund Balance Current year = All of the income less expenses.

TOWN OF WHEELLOCK
GENERAL FUND
BALANCE SHEET AS OF 12/31/2021
(Assets = Liabilities + Fund Balance)

ASSET

Checking Account (Bank balance on 12/31/21 less outstanding AP)	\$86,108.11
Debit Card Account (Bank Balance on 12/31/21)	\$427.33
Due To/From Other Funds	(\$42,914.50)

TOTAL ASSETS (General Fund Assets as of 12/31/21) **\$43,620.94**

LIABILITIES

PR Federal Deposit	\$4,037.35
State Tax Deposit	\$1,306.20
Employee Health Share	\$66.86
VMERS Payable	\$3,017.80
AFLAC Payable	\$121.87
Tax Credits	\$19.45

TOTAL LIABILITIES (4th Quarter Payables & Tax Credits) \$8,569.53

FUND BALANCE (Prior Year) \$13,630.32

FUND BALANCE CURRENT YEAR \$21,421.09
(Line 169 FY21 Actual)

TOTAL LIABILITIES + FUND BALANCE **\$43,620.94**

TOWN OF WHEELLOCK
HIGHWAY FUND
BALANCE SHEET AS OF 12/31/2021
(Assets = Liabilities + Fund Balance)

ASSET

Checking Account (Bank balance on 12/31/21 less outstanding AP & PR) \$135,179.79
Due To/From Other Funds (\$78,006.18)

TOTAL ASSETS (Highway Fund Assets as of 12/31/21) **\$57,173.61**

LIABILITIES

TOTAL LIABILITIES \$0.00

FUND BALANCE (Prior Year) \$43,754.99

FUND BALANCE CURRENT YEAR \$13,418.62

(See Line 103 FY21 Actual)

TOTAL LIABILITIES + FUND BALANCE **\$57,173.79**

TOWN OF WHEELOCK
CEMETERY FUND
 BALANCE SHEET AS OF 12/31/2021

<u>Fund #</u>	<u>Name</u>	<u>Type</u>		<u>12/31/21 Balance</u>
12	Cem Ckg (Due to/From)	General Fund	\$	4,358.59
12	Cemetery Savings	CNB Savings	\$	8,910.43
12	Cemetery Endowment	CNB Savings	\$	7,584.50
12	Cemetery Survey Savings	CNB Savings	\$	868.96
	TOTAL CEMETERY ASSETS		\$	21,722.48

<u>Fund #</u>	<u>Income</u>		<u>Amount</u>
12	Interest on Accounts	\$	32.64
12	Lot Sales	\$	-
12	Fees	\$	-
12	Transfer In	\$	-
	Total Income	\$	32.64

<u>Fund #</u>	<u>Expenses</u>		<u>Amount</u>
12	Davies Law PLC	\$	90.00
12	Vermont Monuments	\$	375.00
	Total Expenses	\$	465.00

Fund Balance (Prior Year) \$22,154.84

Fund Balance Current Year (\$432.36)

TOTAL FUND BALANCE **\$21,722.48**

Note: Mowing and is an expense paid out of the General Fund – see line 133 on Page 16.

**West Wheelock Cemetery Work Day
 November 7, 2021**

Left to right: Cynthia St. Jean, son Matthew St. Jean, son Quinn St. Jean (in front), Richard St. Jean (in back), Caelin St. Jean, Paul Tomasi, Joan Alexander, Laurie Warden, Ann Lawless, Tanya & Bradley Brewer, Liz Muckerman and Steve Amos. **Not pictured:** Andy Purdy and Cedric Alexander



TOWN OF WHEELOCK
RESERVE FUNDS
BALANCE SHEETS AS OF 12/31/2021

<u>Name</u>	<u>Account</u>	<u>12/31/21 Balance</u>
13- Record Restoration	Due to/From GF Fund	\$ 2,636.22
American Rescue Plan Fund		
	<u>Income</u>	<u>Amount</u>
	Transfer In	\$ 2,636.22
	Total Income	\$ 2,636.22
	<u>Expenses</u>	<u>Amount</u>
	Transfer Out	
	Total Expenses	\$ -
Prior Year Fund Balance		\$0.00
Current Year Fund Balance		\$ 2,636.22
Total Fund Balance		\$2,636.22

<u>Name</u>	<u>Account</u>	<u>12/31/21 Balance</u>
20- Town Hall Reserve	CNB Savings	\$ 46,030.73
Due To/From Other Funds	Municipal Planning Grant to GF*	-9736.5
	<u>Income</u>	<u>Amount</u>
	Interest on Account	\$ 17.99
	Transfer In	\$ 30,000.00
	Total Income	\$ 30,017.99
	<u>Expenses</u>	<u>Amount</u>
	Transfer In	\$ -
	Total Expenses	\$ -
Prior Year Fund Balance		\$16,012.74
Current Year Fund Balance		\$ 20,281.49
Total Fund Balance		\$36,294.23

Final Reimbursement of MPG was not made prior to 12/31/21.

<u>Name</u>	<u>Account</u>	<u>12/31/21 Balance</u>
21- Town Garage Reserve	CNB Savings	\$ 86,322.57
	<u>Income</u>	<u>Amount</u>
	Interest on Accounts	\$ 78.76
	Transfer In	\$ 16,500.00
	Total Income	\$ 16,578.76
	<u>Expenses</u>	<u>Amount</u>
	Transfer Out - Roof Replacemen	\$ 6,925.00
	Transfer Out - Roof Replacemen	\$ 6,925.00
	Total Expenses	\$ 13,850.00
Prior Year Fund Balance		\$83,593.81
Current Year Fund Balance		\$ 2,728.76
Total Fund Balance		\$86,322.57

TOWN OF WHEELOCK
RESERVE FUNDS
BALANCE SHEETS AS OF 12/31/2021

<u>Name</u>	<u>Account</u>	<u>12/31/21 Balance</u>
22- Road Equipment Reserve	CNB Savings	\$ 110,608.87
	<u>Income</u>	<u>Amount</u>
	Interest on Accounts	\$ 87.21
	Transfer In	\$ 25,000.00
	Total Income	\$ 25,087.21
	<u>Expenses</u>	<u>Amount</u>
	Transfer Out	\$ -
	Total Expenses	\$ -
Prior Year Fund Balance		\$85,521.66
Current Year Fund Balance		\$ 25,087.21
Total Fund Balance		\$110,608.87
<u>Name</u>	<u>Account</u>	<u>12/31/21 Balance</u>
23- Road & Bridge Reserve	CNB Savings	\$ 26,400.25
	<u>Income</u>	<u>Amount</u>
	Interest on Accounts	\$ 161.48
	Transfer In	\$ 7,000.00
	Total Income	\$ 7,161.48
	<u>Expenses</u>	<u>Amount</u>
	Transfer Out	\$ 53,763.04
	Total Expenses	\$ 53,763.04
Prior Year Fund Balance		\$73,001.89
Current Year Fund Balance		\$ (46,601.56)
Total Fund Balance		\$26,400.33
<u>Name</u>	<u>Account</u>	<u>12/31/21 Balance</u>
24- Road Sign Reserve	CNB Savings	\$ 2,982.72
Due to/From Other Funds	Highway	\$ 383.34
		\$ 2,982.72
	<u>Income</u>	<u>Amount</u>
	Interest on Accounts	\$ 1.94
	Total Income	\$ 1.94
	<u>Expenses</u>	<u>Amount</u>
	Transfer Out	\$ -
	Total Expenses	\$ -
Prior Year Fund Balance		\$2,980.78
Current Year Fund Balance		\$ 1.94
Total Fund Balance		\$2,982.72

TOWN OF WHEELLOCK
RESERVE FUNDS
BALANCE SHEETS AS OF 12/31/2021

<u>Name</u>	<u>Account</u>	<u>12/31/21 Balance</u>
25- Reappraisal Reserve	CNB Savings	\$ 56,115.27
	<u>Income</u>	<u>Amount</u>
	Interest on Accounts	\$ 60.84
	Total Income	\$ 60.84
	<u>Expenses</u>	<u>Amount</u>
	Transfer Out	\$ -
	Total Expenses	\$ -
Prior Year Fund Balance		\$56,054.43
Current Year Fund Balance		\$ 60.84
Total Fund Balance		\$56,115.27
<u>Name</u>	<u>Account</u>	<u>12/31/21 Balance</u>
26- VCDP Grant Transfer	CNB Savings	\$ 200.00
	<u>Income</u>	<u>Amount</u>
	Interest on Accounts	\$ -
	Total Income	\$ -
	<u>Expenses</u>	<u>Amount</u>
	Transfer Out	\$ -
	Total Expenses	\$ -
Prior Year Fund Balance		\$200.00
Current Year Fund Balance		\$ -
Total Fund Balance		\$200.00
<u>Name</u>	<u>Account</u>	<u>12/31/21 Balance</u>
40- ARPA	Due to/From HW Fund	\$ 122,457.45
American Rescue Plan Fund		
	<u>Income</u>	<u>Amount</u>
	Transfer In - ARPA Fed Grant	\$ 123,456.45
	Total Income	\$ 123,456.45
	<u>Expenses</u>	<u>Amount</u>
	Transfer Out	\$ 999.00
	Total Expenses	\$ 999.00
Prior Year Fund Balance		\$0.00
Current Year Fund Balance		\$ 122,457.45
Total Fund Balance		\$122,457.45
<u>Name</u>	<u>Account</u>	<u>12/31/21 Balance</u>
30- WCI	Due to/From GF Fund	\$ 821.58
Wheelock Community Initiative		
	<u>Income</u>	<u>Amount</u>
	Misc. Community Revenue	\$ 650.00
	Total Income	\$ 650.00
	<u>Expenses</u>	<u>Amount</u>
	Misc. Community Expense	\$ 80.50
	Total Expenses	\$ 80.50
Prior Year Fund Balance		\$252.08
Current Year Fund Balance		\$ 569.50
Total Fund Balance		\$821.58

TOWN OF WHEELLOCK
DUE/TO DUE/FROM FUND
SUMMARY REPORT AS OF 12/31/2021

General Fund	-\$42,914.50
Highway Fund	-\$78,006.18
Cemetery Fund	\$4,358.59
Record Restoration Fund	\$2,636.22
Town Hall Reserve Fund	-\$9,736.50
Road Sign Reserve Fund	\$383.34
Wheelock Community Initiative	\$821.58
ARPA Fund	\$122,457.45
<hr/>	
TOTAL:	\$0.00

OUTSTANDING LOANS

Vermont State Statute Title 24 Chapter 53 sets forth the requirements related to borrowing for municipal purposes. Any borrowing that will not be paid off within five years requires rigorous attention to required actions that include but are not limited to adopting a resolution, warning a special meeting, holding at least one public information hearing, publications in the newspaper, posting of notices in five public places, statement of bond attorney on compliance with all statutory requirements. All borrowing not to be paid off within five years requires an Australian ballot vote of the people.

LAND

One acre lot on Route 122 next to Town Hall
Community National Bank, interest rate 3.25%
Final Payment in 2027

Borrowed	\$70,000
Balance Due	\$32,064.26

2019 INTERNATIONAL TRUCK

Passumpsic Savings Bank, interest rate 2.41%
Final Payment in 2023

Borrowed	\$118,200
Balance Due	\$49,513.93 (payoff as of 01/04/22)

TOWN OF WHEELOCK
 OFFICE OF THE DELINQUENT TAX COLLECTOR
 STATEMENT OF DELINQUENT REAL ESTATE TAXES
 12/31/2021

<u>TAX YEAR</u>	<u>TURNED OVER FOR COLLECTION</u>	<u>ABATED BY BCA</u>	<u>COLLECTIONS IN 2021</u>	<u>BALANCE TO COLLECT</u>
2015	465.62	0	465.62	0
2016	644.96	0	437.40	207.56
2017	1,115.68	0	605.54	510.14
2018	7,973.90	0	6,120.94	1,852.96
2019	8,610.81	0	6,030.32	2,580.49
2020	39,247.60	0	32,276.34	6,971.26
2021	56,391.10	0	29,624.95	29,075.17
TOTAL	114,449.67	0	75,561.11	41,197.58

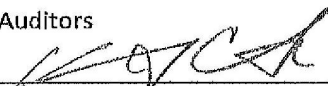
TOTAL TAX COLLECTED	75,561.11
INTEREST COLLECTED	7339.73
TAX COLLECTOR'S FEE	3,471.34
REMITTED TO TREASURER	86,372.18
OVERPAYMENTS DUE	\$43.18

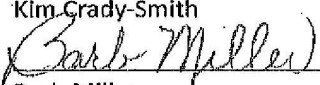
AUDITOR'S REPORT


In accordance with Section 1681 of Title 24 VSA, we have examined all accounts of the Town of Wheelock, and to the best of our knowledge the statements and reports, for the year ending December 31, 2021, 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 Grady-Smith


 Barb Miller


 Paul Tomasi

Sheffield / Wheelock Transfer Station Proposed Budget for 2022

	Jan 1 to Dec 29 2021 Actual	2021 Budget	2022 Proposed Budget
Ordinary Income/Expense			
Income			
Town Appropriations-Operations			
Sheffield Appropriation	10,750.00	10,750.00	12,400.00
Wheelock Appropriation	10,750.00	10,750.00	12,400.00
Total Town Appropriations-Operations	21,500.00	21,500.00	24,800.00
Interest Income	7.02	5.00	5.00
Trash Bag Sales	36,174.61	34,000.00	35,000.00
Income from Recycled Metals	2,363.00	200.00	1,000.00
Total Income	60,044.63	55,705.00	60,805.00
Expenses			
Hauling Fees			
Trash (Compactor) Hauling	6,910.00	6,500.00	6,800.00
Open-Top (Demolition) Hauling	4,550.00	4,000.00	4,700.00
Recycling Pickup Fees	3,112.00	2,000.00	3,500.00
Bulky Hauling	1,975.00	1,300.00	2,000.00
Total Hauling Fees	16,547.00	13,800.00	17,000.00
Disposal (Tipping) Fees			
Trash (Compactor) Disposal	20,902.63	19,000.00	21,000.00
Open Top (Demolition) Disposal	8,214.75	8,000.00	8,500.00
Compost Recycling Tote Fees	1,863.00	1,300.00	1,500.00
Bulky Disposal	939.84	1,000.00	1,000.00
Total Disposal (Tipping) Fees	31,920.22	29,300.00	32,000.00
NEKWMD Surcharges	8,622.24	8,000.00	8,000.00
Operations			
Office Supplies	275.04		-
Electric	815.07	1,500.00	900.00
Heating Fuel	1,137.93	1,500.00	1,100.00
Porta Toilet	55.00		55.00
Repairs and Maintenance	3,033.35	500.00	1,000.00
Total Operations	5,316.39	3,500.00	3,055.00
Total Expense	63,066.67	54,600.00	60,055.00
Net Ordinary Income	(3,022.04)	1,105.00	750.00
Other Income/Expense			
Other Expense			
Transfer Station Addition	889.67	875.00	
Total Other Expense	889.67	875.00	
Net Income	(3,911.71)	230.00	750.00

Please Note:

The Actual 2021 Year End Amounts are subject change based on year- end deposits and receipt of year-end invoices



Sheffield – Wheelock Fire Department

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

SheffieldWheelockFire@Gmail.com

(802)626-8862

To our Supporters,

In 2021 the Sheffield Wheelock Fire Department responded to a total of **52** emergency calls. These calls include 25 motor vehicle accidents (of which 13 occurred on Interstate 91), 7 structure fires, 4 vehicle/equipment fires, 7 alarm activations, 4 medical assists, 2 Extrication/Rescue calls and 3 other type calls. Of the 7 structure fires, 5 were mutual aid calls from neighboring towns whereas 2 were located within Sheffield and Wheelock. In the case of both fires within Sheffield and Wheelock the department was able to conduct an initial interior attack and extinguish the fire preventing a total loss. In these cases much of the contents of both dwellings could be salvaged and damage was limited to parts of the initial fire dwelling.

2021 also saw more equipment upgrades most notably the replacement of Engine 23 which was a '92 Pierce Pumper. Due to its age and recent uptick of mechanical issues it was decided to replace the engine before a major malfunction could occur. The replacement which is now in service in the South Wheelock station is a similar style of pumper but carries an additional 250 gallons of water (1000 total) and is capable of pumping an additional 250 gallons per minute (1500 GPM total) over its predecessor. It also features additional storage areas for more equipment and a fully enclosed pump operator's compartment increasing the safety and comfort of our personnel in all conditions. This piece of apparatus was purchased with a combination of trade in equity from the previous truck and funds from the recurring vehicle replacement fund without the need for additional town money or increasing appropriation amounts.

We are currently holding strong at 17 active members with 2 new probationary members. That said, and as I say every year, we have plenty of room for more members and I encourage anyone that may be interested in joining to come check us out. There is no shortage of tasks to be completed and plenty of opportunity for all types of involvement.

Finally, I again want to thank each and every one of our residents for the continued support of this department. It is through this support that we are able to thrive and continue to operate as we do. We are committed to providing the best service we can and in the most economical way possible. To that note, we are proud to offer our continued service with no appropriation increases for the coming year.

Sincerely,

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

Shane C. Lanpher
Chief / President

SHEFFIELD-WHEELOCK FIRE DEPARTMENT

2021 BUDGET COMPARISON

(budget tools are for both towns combined)

Description	2018 Budget Actual	2019 Budget Actual	2020 Budget Actual	2021 Budget Actual	2022 Proposed
Workers Comp.	1,600 1,236	1,600 2,659	1,600 0*	1,600 0*	1,600
Dispatch	4,000 3,627	4,250 3,688	4,250 4,276	4,250 3,794	4,250
Insurance	5,000 4,496	5,250 4,605	5,250 5,018	5,250 4,847	5,250
Veh. Maint. & Repairs	5,400 606	5,900 1,964	5,900 10,770	5,900 900	5,900
Equipment Repairs	2,000 76	2,250 1,066	2,250 764	2,250 487	2,250
Radio / Pager	2,000 1,355	2,250 982	2,250 1,009	2,250 225	2,250
Training	1,500 -	1,500 440	1,500 494	1,500 0	1,500
Personal Equipment	5,000 648	6,250 6,607	6,250 10,869	6,250 0	6,250
New Equipment	3,500 2,288	3,500 7,856	3,500 1,644	3,500 10,216	3,500
General	3,000 2,099	3,250 1,685	3,250 2,828	3,250 1,262	3,250
Capital Equipment Purchases / Other	0 27,300	0 2,500	0 260	0 13,668**	
Total	43,731	34,052	37,932	35,399	
Grants, Donations, Fundraising	3,576	2,758	1,159	5,080	
Budget	34,000	36,000	36,000	36,000	36,000

*2021 Workers Comp. invoice received 1/3/2022

**Includes \$10,000 transfer to truck replacement fund from budget surplus

We are requesting an appropriation of \$18,000 from each town for budgeted costs.

We are again requesting \$9,700.00 from both towns for our truck replacement fund.



2009 Vermont Ambulance Service of the Year
114 Vail Drive, PO Box 401 Lyndonville, VT 05851

January 4, 2022

Town of Wheelock:

It was 1972 when Lyndon State Rescue Squad was started, and though we became a private non-profit organization in 1996, 2022 marks the 50th anniversary of providing ambulance services!

2021 was another busy year for Lyndon Rescue. We finished the year with 1,620 responses compared to 1,455 in 2020. The number of interfacility transfers we have been able to do makes up part of that increase. Since 2018 the number of interfacility transfers has increased from 120 to over 200. This is due in large part to the commitment of our staff members to come in off duty while the scheduled duty crew remains available for 911 coverage. The increase in call volume allowed us to increase expected income in our 2022 budget and helped to offset increases in expenses.


Over the past few years one of our goals was to pay off our loans and start saving towards future purchases. At the end of 2020 we were able to pay off the loan for our cardiac monitors and now at the end of 2021 we paid off the loan for one of our ambulances. Those funds in the budget that were going towards those loans have now both been allocated towards paying off our other ambulance loans quicker. At the same time we have been able to save towards our next replacement ambulance and future equipment purchases.

Last spring we had the opportunity to start assisting the Vermont Department of Health with COVID-19 vaccinations. Thirteen of our employees completed the training and participated in vaccination clinics throughout the state. This will continue in 2022. With some modifications and smaller class sizes, we've been able to continue to offer CPR and First Aid classes for the community. We are not yet open for full in-person CPR classes at our station but we provide skills testing to individuals that complete the online part of the American Heart Association's blended learning course. Our nationally certified child passenger safety technicians continued to provide car seat installations throughout the year by appointment at our station. 2022 will be our 10th year of being a Vermont child safety seat inspection station!

The amount requested from the towns that we cover each year is obtained by calculating the difference between our predicted income and expenses. For 2022, the net amount that was split up among towns by population decreased by \$17,874.06. Using the 2020 census numbers though, the population within the 9 towns decreased by 810 people. Divided up among less people, the per capita amount for 2022 \$43.86. The amount we requested from your town last year was \$34,878.60 and our request for 2022 is \$33,293.20.

Your town's representative on our Board of Directors is: Shane Lanpher

Thank you for your continued support.

Sincerely,


Jillian McLaughlin, NRP
Lyndon Rescue Director of Operations

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

Executive Committee Report

The NEKWMD finished 2021 by processing slightly more recycling compared to 2020 – 2,952 tons in 2021 compared to 2,882 tons in 2020. Significant increases in organics, cardboard, and scrap metal offset decreases in mixed paper. Most other material tonnages were at or slightly above 2020 amounts. Recycling markets were very strong for nearly all of 2021.

The District ended 2021 with a surplus of \$74,405.44. Revenues in 2021 were 22% above projections, while expenses were 13% above projections. The COVID19 pandemic did not disrupt our work schedule to any large degree in 2021. In fact, the main impact of the pandemic on District operations was to drive commodity prices to near record levels. Revenues for the sale of recyclables, the surcharge, grants, and recycling pick-up fees were the primary drivers for above average revenues in 2021. Fees used to generate revenues will remain mostly unchanged or decrease in 2022. The per capita assessment will decrease from \$0.94/person to \$0.84/person, the surcharge will remain the same at \$24.99, and hauling fees will remain unchanged at \$49 and \$33/stop for facilities and schools, respectively.

There were no additions or subtractions to the District membership in 2021. 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 Chittenden Solid Waste District and the Central Vermont Solid Waste Management District.

The NEKWMD is entering 2022 with a proposed budget of \$846,615.50 – an increase of 4.6% compared to 2021.

The NEKWMD was staffed by nine full-time and three part-time employees in 2021. 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.

NEKWMD Executive Committee

WARNING
NEK WASTE MANAGEMENT DISTRICT BUDGET VOTE
MARCH 1, 2022

The legal voters of the Northeast Kingdom Waste Management District are hereby notified and warned to vote, by Australian Ballot, at the polling place and between the hours specified by their municipality on Tuesday, March 1, 2022 to act on the following article.

ARTICLE 1: Shall the voters authorize the Northeast Kingdom Waste Management District to appropriate and expend a budget of \$846,615.50?

ALBANY- E/S Nick Rivers	MORGAN- E/S Joe Noble
BLOOMFIELD- E/S Paulette Routhier	NEWPORT TOWN- E/S Steve Barrup
BRIGHTON- E/S Bruce Rumball-Petre	NEWBURY- E/S John Narowski
BRUNSWICK- E/S Paulette Routhier	NORTON- E/S Gina Vigneault
CORINTH- E/S Bob Sanberg	RYEGATE- E/S Gene Perkins
DANVILLE- E/S Walter McNeil Jr.	SHEFFIELD- E/S Preston Smith
DERBY- E/S Irene Dagesse	STANNARD- E/S Emily Cayer
EAST HAVEN- E/S Kirwin Flanders	TOPSHAM- E/S Megan Clark
GLOVER- E/S Jack Sumberg	TROY- E/S Gaston Bathalon
GREENSBORO- E/S Ken Johnston	UTG'S- E/S Gina Vigneault
GROTON- E/S Timothy Dailey Sr.	WATERFORD- E/S Richard Stodola
HOLLAND- E/S Joe Noble	WESTFIELD- E/S Jake Couture
IRASBURG- E/S Dustin Sanville	WHEELLOCK- E/S Preston Smith
JAY- E/S Dave Sanders	
LYNDON- E/S Steve Gray	

2022 PROPOSED BUDGET

BUDGET ITEM	2021 BUDGET	2021 ACTUAL as of 12/31/2021	2022 PROPOSED BUDGET
ADMINISTRATION EXPENSES			
Advertising	\$700.00	\$960.83	\$1,100.00
Audit -- Financial	\$6,595.00	\$7,845.00	\$6,845.00
Audit -- Waste Haulers	\$900.00	\$329.40	\$1,000.00
Bank Charges	\$0.00	\$0.00	\$0.00
Cleaning	\$1,920.00	\$1,810.00	\$1,920.00
Copier	\$1,500.00	\$1,274.20	\$1,500.00
Dues/Permits/Fees/Penalties	\$5,050.00	\$6,516.58	\$6,500.00
Heating Fuel	\$1,000.00	\$1,087.18	\$1,000.00
Liability & Casualty Ins.	\$13,000.00	\$15,971.00	\$14,000.00
Legal Fees	\$2,000.00	\$7,828.28	\$4,000.00
Postage	\$2,000.00	\$2,016.62	\$2,500.00
Office Supplies	\$3,200.00	\$5,457.81	\$4,000.00
Telephone - Office	\$3,000.00	\$3,324.07	\$3,300.00
Miscellaneous	\$1,000.00	\$1,623.01	\$500.00
Water/Sewer	\$900.00	\$1,005.82	\$1,000.00
TOTAL ADMINISTRATION	\$42,765.00	\$57,049.68	\$49,165.00
Gross Wages	\$402,925.00	\$387,838.16	\$417,500.00
OT Wages--Warehouse	\$3,500.00	\$747.32	\$3,000.00
Fica (Employer Match)	\$25,300.00	\$24,079.90	\$25,900.00
Medi (Employer Match)	\$5,900.00	\$5,631.69	\$6,100.00
Unemployment/HCP Insurance	\$3,500.00	\$4,818.56	\$5,000.00
VMERS (Retirement)	\$21,000.00	\$21,830.38	\$23,500.00
Workman's Comp. Insurance	\$53,000.00	\$30,412.00	\$53,000.00
Mileage - Employee	\$4,000.00	\$2,876.21	\$3,000.00
Supervisor Secretary Payments	\$500.00	\$0.00	\$0.00
Personnel Equipment	\$500.00	\$406.97	\$500.00
Training	\$500.00	\$73.84	\$500.00
Travel	\$50.00	\$0.00	\$50.00
TOTAL PERSONNEL	\$520,675.00	\$478,315.01	\$538,050.00
EQUIPMENT EXPENSES			
Baler Loan Payment	\$40,537.00	\$39,056.17	\$39,056.17
Baler Repairs	\$5,000.00	\$1,095.25	\$2,000.00
Baler Supplies	\$7,000.00	\$7,281.45	\$5,000.00
Forklift Fuel	\$1,800.00	\$2,403.75	\$2,000.00
Forklift Repairs	\$2,000.00	\$6,411.50	\$4,000.00
Misc. Equipment Repairs	\$500.00	\$0.00	\$500.00
Skidsteer Repairs	\$4,000.00	\$1,022.15	\$3,000.00
Warehouse Supplies	\$2,000.00	\$2,342.44	\$1,500.00
Mack Truck Loan Payment	\$0.00	\$0.00	\$13,694.33
Truck Down Payment-Grant Funded	\$0.00	\$60,000.00	\$0.00
Trucks--Diesel	\$17,000.00	\$20,412.32	\$17,000.00
Trucks--Repairs	\$10,000.00	\$29,115.39	\$15,000.00
TOTAL EQUIPMENT	\$89,837.00	\$169,140.42	\$102,750.50

2022 PROPOSED BUDGET

BUDGET ITEM	2021 BUDGET	2021 ACTUAL as of 12/31/2021	2022 PROPOSED BUDGET
BUILDING EXPENSES			
Electricity	\$8,500.00	\$4,951.06	\$5,000.00
Maintenance	\$1,200.00	\$1,022.79	\$1,500.00
Trash Removal	\$3,000.00	\$3,517.90	\$3,500.00
TOTAL BUILDING	\$10,700.00	\$9,491.75	\$10,000.00
PROGRAMS EXPENSES			
Composting	\$24,000.00	\$43,400.50	\$29,000.00
Composter/Bin	\$5,000.00	\$1,756.80	\$4,000.00
Consulting Services-Grant Funded	\$4,000.00	\$21,408.21	\$0.00
Education Outreach	\$6,000.00	\$8,533.86	\$7,000.00
Hazmat Disposal	\$33,000.00	\$44,149.67	\$35,000.00
Hazmat Supplies	\$4,000.00	\$3,145.68	\$4,000.00
Sale of Recyclables-Processing	\$30,000.00	\$29,314.80	\$25,000.00
Special Collections	\$250.00	\$0.00	\$250.00
Supplies	\$300.00	\$231.56	\$400.00
Tire Disposal	\$15,000.00	\$21,515.00	\$18,000.00
TOTAL PROGRAMS	\$121,550.00	\$173,456.08	\$122,650.00
SUB-TOTAL	\$785,527.00	\$887,452.94	\$822,615.50
Capital Improvement Fund	\$24,000.00	\$26,500.00	\$24,000.00
TOTAL CAPITAL FUND	\$24,000.00	\$26,500.00	\$24,000.00
TOTAL NEK EXPENSES	\$809,527.00	\$913,952.94	\$846,615.50
Grants-St of VT	\$92,000.00	\$128,673.12	\$92,000.00
Hauling-Recycling Pick-ups	\$54,630.00	\$63,613.00	\$54,000.00
Haz Mat/Paint Care	\$6,000.00	\$5,978.66	\$5,000.00
Interest Income	\$0.00	\$28.04	\$20.00
Miscellaneous Income	\$500.00	\$3,016.24	\$1,500.00
Program Sales-Composter/Bins	\$4,000.00	\$1,329.00	\$2,000.00
Programs- Oil Filter Program	\$150.00	\$150.00	\$150.00
Sale of Recyclables	\$85,000.00	\$154,154.51	\$121,888.50
Compost Income	\$22,000.00	\$35,113.61	\$29,000.00
Electronics Income	\$20,000.00	\$22,676.73	\$18,000.00
Scrap metal income	\$15,000.00	\$23,863.00	\$17,500.00
Battery Income	\$6,000.00	\$5,081.25	\$4,000.00
Tire Income	\$15,000.00	\$13,472.84	\$18,000.00
Per Capita Assessment	\$44,800.00	\$44,681.96	\$39,057.00
Surcharge-Waste Haulers	\$444,447.00	\$486,516.42	\$444,500.00
TOTAL NEK REVENUES	\$809,527.00	\$988,358.38	\$846,615.50

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 2021

	Basis	Market Value
Invested assets as of December 31, 2021	\$1,163,740.15	\$1,416,729.87
Distributions to beneficiaries in 2021 (from Keniston and Dane Educational Fund)		\$56,983.00

The following **college students** received distributions from the Fund during 2021.

From Sheffield: Samuel L. Blodgett, Brandon W. Brunell, Alexis DeGreenia, Abigail J. Ham, TobiasJohn P. Ham, Olivia Hudson, Chelsea A. M. Sanville and Angelina M. Zola. **From Wheelock:** Leonid A. Baryshev, Sadie L. Bora, Jamie E. DeKett, Alexis M. Duranleau, Madison R. Duranleau, Kameron E. Gallant, Kate M. Gallant, Rossen B. Goodwin, Kathleen J. Hunter, Nicolas J. Lasseigne, Felicity F. Norko, Rachael L. Savoie and Julian D. Stahler.

The eighth grade at **Miller's Run School** received matching funds during 2021.

Kingdom East School Board Report

Kingdom East School District Community,

From pandemic exhaustion to superhero acts to immense opportunities, Kingdom East School District has had quite a year! And yet, through it all, we continue to focus on providing high-quality educational opportunities for our students, even amid the unprecedented challenges resulting from COVID. Through it all, teachers, support staff, administration, parents, and the community step up consistently to support our students and each other. The Kingdom East School District Board is thankful for the enormous efforts on everyone's part to navigate these challenging times.

Here are some highlights of the year:

- **Enrichment Opportunities**
 - Approximately 500 students participated in a 5-week summer program for recovery that involved 30+ community partners, field trips, and presenters
 - Experiential and outdoor learning in all schools
 - More than 400 students participated in fall sports, including 11 soccer teams. 70 students ran cross-country, and 80 students participated in the PreK-4 running club
 - Through the support of the Tarrant Foundation, embedded learning and personalized learning plans were put in place
 - 34% of students attended afterschool programming
 - Art, music, technology, world language, and advanced French offered across all schools
- **Improving Learning through Technology**
 - 2,210 new devices deployed through ESSER funds
 - 14 switch replacements & 99 new access points
 - Wiring improvements
 - Equitable access to technology across the district
- **Financially Prudent Decision Making**
 - Data-driven decisions
 - Redeployment of faculty and staff as COVID impacts personnel
 - Combination of Gilman and Concord 6th - 8th graders
 - Over 1.2 million in facilities grants that covered HVAC and other improvements

This report highlights our programs, schools, and the opportunities therein. There is a description of the work of Board committees and summary narratives of the budget. The KESD Annual Report also reviews the details of the Board's proposed FY23 budget of 37,984,787 – a 6.79% increase from the FY22 budget. While the budget has increased the estimated tax rate for the district has decreased.

Every policy, decision, and strategy considers our students, employees, 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."



Cynthia Stuart
School Board Chairperson

On behalf of our entire team of board members, 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.



Jennifer Botzjorns
Superintendent of Schools



Miller's Run School

Patrick Ham, Principal



Friday Finale assemblies occur monthly and recognize students for their social-emotional modeling and academic growth. During our recent virtual assembly, 3 of our violin classes performed from the gym through Zoom! All of our students in grades 3-8 play an instrument, 3rd through 6th grade students all receive instruction on the violin. 7th and 8th graders play a variety of instruments (violin, cello, trumpet, trombone, clarinet, sax, and percussion). We thank you for the community support, including a recent double bass donation. When the generous community asked if he wanted a receipt, he replied, "Just invite me to the concerts." Other donations include band instruments, and expertise to refurbish instruments.

Our students, staff, and community members participated in a global event sponsored by Music Theater International. Millers Run groups recorded acting, dancing, and singing popular music tracks. The premiere was held virtually on a Friday night to much applause!

During the spring of 2021, our math and literacy interventionists lead "Math and literacy 2.0". At these, twice-a-week meetings, teachers and coaches planned individualized work for students. The collaboration and focused intervention resulted in improved student learning.

In the fall of 2021, we aligned ESTs (Educational Support Teams) to support each student where they need it most. This work may be for a short or longer period of time and it addresses student needs.

This fall, the students of Miller's Run participated in the "name a snow plow" culminating with a visit from "Snowy Joey", our local state snow plow. Mr. Jackson and "Snow Joey" visited in November, when our community was able to thank Mr. Jackson for keeping the roads clear and safe for us!

We have joined is the Trout in the Classroom project. With a 55-gallon tank and a commercial water chiller, the middle school science classroom accepted 100 brook trout eggs to raise and release this spring into local rivers to support local conservation.

Through a gift from an alumni, we were able to acquire a 3-D printer. We are excited to implement its use across the curriculum. Miller's Run School received a recognition from VT Positive Behavior Interventions

and Supports. Each year, VT-PBIS gathers data and recognizes the efforts of PBIS schools in supporting students behaviorally, academically, and emotionally. This recognition was possible due to students, staff, and families working together, through challenging and novel circumstances, to provide a safe, happy learning environment for all our students. Congratulations, Miller's Run Community!



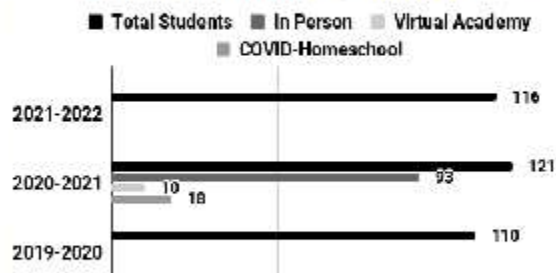
We are grateful to have a school-to-home coordinator improving school and family connections as well as supporting our in-school needs for student connection, PBIS implementation, and EST follow through. This role in conjunction with our school counselor has provided mindfulness and self-regulation skill training, activities, and opportunities for our students.

Finally, I'm proud to say that our teachers and students, together, have been able to dive deeply into the curriculum this year. From writing in kindergarten and first, to math in 2nd and 8th grade, to science in 3rd and 5th, and reading in 4th and 6th/7th, as well as PE, art, music, French, technology and library skills--I have observed students engaged, questioning, answering, reading, writing, learning, and playing in a positive climate here at Miller's Run.

As the Miller's Run principal, I'm grateful to have an amazing staff, engaged families and students, and a supportive community. It is a joy to serve here.

Grades: PreK-8
Classroom Teachers: 8.5
Special Educators: 2
Support Staff: 6
Students PreK-8: 116

Enrollment Trends (As of 10/1/2021)



Town Hall Accessibility Project Committee Report

Department of Justice Settlement Agreement In 2019, the U. S. Department of Justice (DOJ) notified the selectboard that the town is in violation of Title II of the Americans with Disabilities Act because Town Hall is not accessible to all. The selectboard took remedial action and complied with as many short and mid-term recommendations as possible. These included appointing a disability officer, and making improvements to signage, stairways, railings, and light fixtures, among others. After seeking legal advice, in May 2020 the selectboard signed a Settlement Agreement that includes these benchmarks:

12/31/2021	Selectboard create Town Hall Accessibility Proposal & share with DOJ
3/31/2022	(or Town Mtng Day), vote on approval of Town Hall Accessibility Proposal
8/31/2022	Create construction bid documents
12/5/2022	Propose bond vote for project funding
7/31/2023	Begin construction

Town Hall is a public building. Therefore it must comply with many code requirements regarding accessibility and public safety that are more complicated than what is needed to build a house.

The reason the selectboard in 2020 put these benchmarks into the agreement is to allow voters to choose one out of two accessibility proposals first, before undertaking the costly work of construction documents. The 2021 work of developing the two proposals was entirely paid for by grants and the work of a volunteer citizen committee.

Town Meeting 2022

The 2022 town meeting warning has two articles asking voters for their preference on each accessibility proposal. The warning also includes an article to vote \$16,500 into a special reserve fund towards the cost of the construction documents. **A monetary commitment from the town is needed to get more grant funding for this purpose.** The selectboard has indicated it may use these funds to leverage additional grants.

Next Steps

Once the construction documents have been created, the next step is a bid process. **Only when the town selects a bidder and enters a contract will we know the cost of construction.** A bond vote will be needed to borrow the funds needed for the construction. Contractors typically want to know that the town has the funds in hand to pay for the work before they submit their bid. The selectboard has indicated it intends to continue to seek grants to reduce the amount the town needs to need to borrow.

If DOJ is not satisfied with the town's efforts to meet the terms of the Agreement, DOJ has warned it may initiate civil action against the town. This could be very costly. We would still have to make the town hall fully accessible AND pay our own legal fees and those of the DOJ should we lose.

As required in the agreement, the selectboard reported to the DOJ on 12/30/21 about our activities and received the following reply on 1/5/2022:

Ann, I've made my way through the documents and visited your PlaceSense website. It seems that you've been busy. Thank you for the update, and I'll be curious to see what

*happens at this year's Town Meeting. I don't believe I have any questions at this time—
your explanation was quite thorough. Best of luck.*

Julia Torti

Chief, Civil Division

United States Attorney's Office

District of Vermont

Town Hall Accessibility Project In December 2020 the selectboard was awarded a state municipal planning grant (MPG) of \$20,633 matched with grants of \$1,000 and \$2,200 awarded earlier. The board also sought and was awarded \$5,000 from Northern County Investment Corp., also used as match. **The town contributed no tax money to this effort.**

In January 2021 the selectboard appointed a citizen committee. Its purpose is to assist the selectboard in managing a grants-funded project providing funds for community outreach and architectural concepts to help solve the Town Hall accessibility issues. The group meets monthly with all agendas and minutes posted and accessible to all.

The town engaged architectural and outreach consultants selected in a transparent procurement process. We developed a website <http://placesense.com/wheelock/>, and sent **3 mailings to our 315 households**. The first, in March, introduced the project. The second, in May was a **survey** to assess the wishes of the community. 80 people participated and the results and all comments are on the website. The architectural team reviewed 30 years of past efforts (listed, many with links) on the website, and developed two design concepts to meet the need, also considering other town issues including possible siting for a new garage and making the meeting hall larger to accommodate population growth. The third mailing invited people to a **community meeting Sept. 27, 2021** to see presentations of the two designs and discuss the options. Videos of the meeting and the Town Hall's accessibility needs are posted on the website. Additional comments were solicited for two weeks after the meeting. The grant funds were used up before the comments could be folded into the designs. **The DOJ agreement requires voters to approve a concept design proposal by the end of March 2022.** The selectboard voted to put the choice of proposals to the voters at town meeting 2022. Articles are on the meeting warning and a mailer is planned.

The selectboard submitted a new proposal for a second Municipal Planning Grant requesting \$14,500 and two smaller proposals totaling \$8,000. These applications were not funded, but the committee continues to seek other funding opportunities.

The committee welcomes others to join the committee or attend meetings.

Steve Amos

Eileen Boland



Marc Brown

Enid Ellis

Ann Lawless, chair

Liz Muckerman

Wheelock Town Hall: Accessible For All

 OPTION ONE	WHEELOCK TOWN HALL CONCEPTUAL DESIGNS PRELIMINARY BUDGET ESTIMATES	 OPTION TWO
20' x 30' two story rear addition to Town Hall to accommodate LIFT and two handicap accessible bathrooms, re-establish code compliant kitchen, accessible walkway and entrance in new addition, replacement of front steps, and electrical upgrade.	DESCRIPTION	37' x 43' side addition to accommodate all building functions on a single level; provides for two handicap accessible restrooms and kitchen. Combination walkway/ramp provides accessible entry to town hall and town office space. Heating & electrical system improvements.
\$32,910 Assumes 3 months of work.	GENERAL Includes permitting costs, project management, job-site supervision, debris removal, etc.	\$46,740 Assumes 4 months of work.
\$92,000 Accessible parking and sidewalk to entrance, replacement septic, updated electrical service only	SITE WORK	\$205,500 Parking, driveway, sidewalk, landscaping, septic and electrical service improvements
\$397,500 20'x30' addition for lift and accessible restrooms only	NEW CONSTRUCTION Based on a cost of \$300 to \$325 per square foot.	\$568,700 37'x43' addition only, no expansion of meeting space
\$135,500 Repair front exterior stairs. Also includes improvements to windows, heating system, lower level office space and Town Hall (painting, flooring, etc.)	RENOVATION	\$186,250 Heating system improvements and vault modification. Also includes improvements to windows & Town Hall (painting, flooring, etc.), lower level conversion to storage space.
\$109,480	CONTINGENCY: 20% of project cost	\$173,190
\$212,700	OTHER COSTS: 32% of project cost Architect, civil engineer, structural, mechanical, electrical, plumbing design services from Design Development through Construction Drawings.	\$335,020
OPTION ONE: \$980,090	TOTAL	OPTION TWO: \$1,515,400

The option information above was produced in part by funding from the Municipal Planning Grant program, administered by the Vermont Department of Housing and Community Development

30 YEAR LOAN (Bond Bank) Est. 2.86% Interest Rate		FOR PROPERTY WITH A GRAND LIST VALUE OF:				
IF WHEELOCK BORROWS	ANNUAL PRINCIPAL PAYMENT	\$100,000	\$150,000	\$200,000	\$250,000	\$350,000
		ESTIMATED INCREASE IN TAXES STARTING IN 2023:				
\$900,000	\$30,000	34	51	68	85	119
\$1,000,000	\$33,333	43	64	86	107	150
\$1,200,000	\$40,000	61	91	122	152	213
\$1,500,000	\$50,000	88	132	176	220	308

PAYMENTS = PRINCIPAL + INTEREST ON THE OUTSTANDING BALANCE OF THE LOAN,
SO THE PAYMENTS ACTUALLY GO DOWN EACH YEAR.

Property taxes in Vermont are partly **based on income**; people with low income receive tax credits.
The estimates above are not based on income.

The Time for Action is Now

Why do this project?
 Pressure from the U.S. Department of Justice is not the real reason, but it is a strong incentive to address the accessibility issues of our Town Hall.

The real reason to do this project is because it is for all of us.
 Including our many friends, family, neighbors and fellow citizens who can't fully use the facility. They are excluded from participating in town government and many are understandably not happy about it. An accident or disability can strike any of us at any time and at any age.

Are these the best proposals?
 The best we have now. These options are very similar to many of the designs developed since 2006.

Your Town Hall Accessibility Committee members have sticker shock too. Labor and material costs keep increasing every year, and we must use architects who will ensure the project is code compliant.

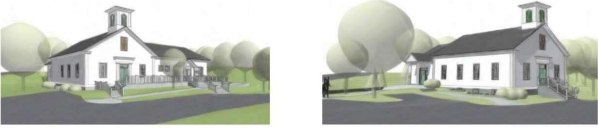
Revitalizing our historic building, however, makes us eligible for grant funding that we would not get for new construction.

2020 Tax Facts*
 573 "Taxable" Parcels
 251 House Sites
 170 Receive Education Tax Credits
 47 Receive Municipal Tax Credits
 16 Exempt Parcels
 * Vermont Tax Department

Median* Wheelock House Value
 \$157,800 (2020 U.S. Census)
 "Median" is the middle value of all the existing house values.

The **2020 Settlement Agreement**, signed by the Selectboard with the **U.S. Department of Justice**, commits us to address violations of Title II of the Americans with Disabilities Act because our town hall is not accessible to all. The agreement states specific deadlines for the town to meet these accessibility goals or risk costly civil action .

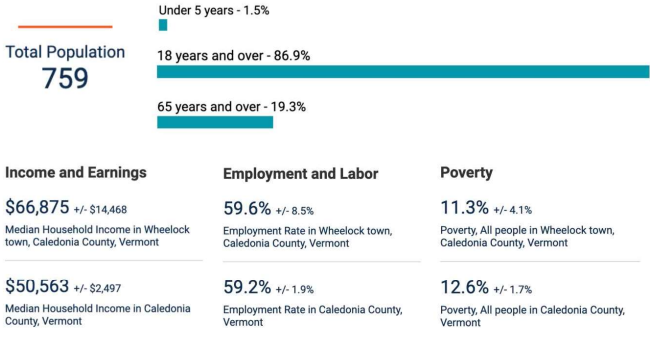
✓ 12/31/2021	Selectboard submitted the Town Hall Accessibility Proposal (2 options) to the DOJ
➔ 3/31/2022	Voters choose one option to further develop (Or on Town Meeting Day)
8/31/2022	Construction bid documents are completed and the project is put out to bid
12/5/2022	Propose a bond vote to fund the project based on bids and secured grant funding
7/31/2023	Begin construction



The 2022 Town Meeting Warning has two articles, each asking voters to vote YES or NO on their preference for both design options (see side 1).

In January of 2021 the Selectboard appointed a **Town Hall Accessibility Project Committee of volunteer citizens** to assist in developing these options. The Selectboard sought grants which enabled the committee to work with technical consultants and engage our community in the process. The Town Report booklet includes the committee's report with project details. It is available at Town Hall or on the town website: <https://townofwheelockvt.org/town-docs/>

Who Lives in Wheelock? (2020 U.S. Census)



REPORT OF WHEELOCK LISTERS

2021 STATISTICS

TAXABLE PARCEL COUNT	578
GRAND LIST	636,915
CLA	95.72%

NOTABLE

During 2021, the average sale price of properties in Wheelock was significantly above their listed value. This was true of real estate sales throughout Vermont. This change in real estate values adds to the need to conduct a town-wide reappraisal.

VERIFICATION/CORRECTION OF ACREAGE PROJECT

The Division of Property Valuation and Review, Vermont Department of Taxation, has directed the listers to review every parcel in town and set the acreage on the grand list at the acreage stated on a survey on file or, lacking that, at the acreage shown on the town parcel maps. Should adjustments trigger a change in value, property owners will receive a change of appraisal notice in May.

OTHER WORK FOR 2022

The State is requiring and providing a new Grand List Software program. All listers will be required to participate in trainings on the use of the new program.

Listers will continue to make site visits to update the Grand List. The goal of this work is to maintain accurate, up-to-date information to base assessed values on. This work increases the equity of assessment for everyone.

ELECTION OF LISTERS

Wheelock listers are elected for three-year terms. There are two positions that need to be filled on Town Meeting Day, one for a 3-year term and one for a 1-year term.

Wheelock Listers: Carol Rossi, Paul Sawyer, Atti Seguin

WHEELOCK CEMETERY TASK FORCE

The Wheelock Cemetery Task Force (CTF) was formed by the Selectboard in the Spring of 2021. The CTF was asked by the Selectboard to investigate ownership of the many cemeteries in town, review the finances associated with various cemetery accounts, and determine the physical needs of each of the town-owned cemeteries. The CTF consists of Paul Tomasi (Chair), Liz Muckerman, and Steve Amos. Ann Lawless (Selectboard) and Vanessa Seguin (Town Clerk) were also heavily involved in many meetings and behind the scenes assistance. The CTF would also like to acknowledge and thank all of the volunteers who helped with various items throughout the year.

The CTF had some difficulty determining the ownership of several cemeteries, but was able to definitively identify 5 as being owned by the Town. This ownership issue is important because the Town is responsible for maintaining the publicly owned sites, but not the privately owned sites. The Town owned cemeteries include the West Wheelock Cemetery, Sulphur Springs Cemetery (active), South Wheelock Cemetery, Drown Cemetery, and the Wheelock Village Cemetery. In addition to these cemeteries, there are 4 other cemeteries whose ownership is either private or not known. These include Ramsey Cemetery, Benjamin Morse Cemetery, Horne Cemetery, and Shattuck Cemetery. The CTF began conducting site visits of the known, Town cemeteries in May. An inspection form was developed and used at each location, so the CTF could prioritize the work needed at each location. The West Wheelock location was identified as needing the most immediate attention. With assistance from the Alexander family, two work days were conducted at the West Wheelock Cemetery. The first work day consisted of the Alexander family cutting the many small trees down, while the 2nd day consisted of a group of volunteers to clear the brush the Alexanders had cut.

The CTF was able to identify (with the help of the Town Clerk), 4 funds apparently dedicated to cemetery-related functions. These 4 funds contain a total of nearly \$22,000. The CTF is recommending to the Selectboard that the Town's attorney be consulted as to whether or not there are restrictions on how these funds may be spent.

The CTF had hoped to provide the Selectboard with a detailed report of its activities; however, the CTF feels the need to conduct more work before a report can be drafted. The CTF has taken the winter months off, but will begin meeting again this Spring. If you are interested in getting involved, please contact the Wheelock Town office for specific contact information.

Sincerely,

Paul Tomasi

Liz Muckerman

Steve Amos

Wheelock Community Initiative 2021

Wheelock Community Initiative (WCI) formed in 2018 to build community, encourage neighbors to get to know and trust one another, and create economic and social opportunities for all residents including elders, families, working people, and non-residents to develop a vibrant town. We are grateful to the Town of Wheelock for being our fiscal agent and for maintaining our funds in a reserve account.

2021 Events Plans were largely upended by the pandemic, just like last year. But we held three events with community partners. In April, Wheelock’s own **Two Tamales** organized a delicious pre-order, ready-to-eat takeout meal, with all profits going to WCI, Sheffield Food Pantry or the Lyndon Area Meal Site. In June we held a community yard sale outdoors at Wheelock Town Hall. In December we promoted a holiday food drive, with drop-offs at Town Hall. We delivered a carload of food and toys to the Sheffield Food Pantry for their pre-Christmas boxes. The Pantry serves both Sheffield and Wheelock residents.

Communication Resources During the Pandemic We sent out timely information about health care, masks, food boxes, wifi, and public service updates using our email list, Front Porch Forum and website <https://wheelockcmtty.org/>.

The Miller’s Run Newsletter We continued producing this free, two-page monthly print newsletter with community and select board news. It is available the second or third Saturday each month in waterproof boxes outside Town Hall, the Transfer Station and Wheelock Store. Special thanks to Eileen Boland, editor and communication point person.

We also email the newsletter. **Don’t miss out on a single edition!** Share your email address by writing to wheelockcty@gmail.com and we will add you! We NEVER share our list.

WCI is all volunteer and we welcome new participants! Your role could be as simple as one small task for one event. For more information and to find out how you can get involved, please write to wheelockcty@gmail.com or contact any member of the WCI Steering Committee.

Hélène Millas	Audrey and Paul Tomasi
Carolyn Nolan	Steve Amos
Linda Rhodes	Eileen Boland
Ann Lawless	Enid and Bill Ellis

	Date	Income	Expense	Balance
Starting Balance	1/1/2021			252.08
Two Tamales Fundraiser	April	425.00		677.08
Yard Sale Proceeds	June	225.00		902.08
Porta-potty for Yard Sale (town paid half)	June		62.50	839.58
Advertisement for Yard Sale, Cal-Record, reimbursement	June		18.00	
In kind: website hosting & domain name fees, paper (\$220)	Year long			
Ending Balance	12/31/2021			821.58



Communications Union District Annual Report for 2021

We are excited to share the progress we've made towards bringing high-speed internet to the 50 member towns of NEK Broadband. Our pilot project in Concord, Waterford and Lunenburg will offer 100 Mbps symmetrical service or higher to 342 addresses in late 2021 and early 2022. We've received additional state and federal grant funding and are finalizing plans for a full-length construction season beginning the spring of 2022.

The organization has matured with the addition of three key partners. The National Rural Telecommunications Cooperative (NRTC) is experienced in design, construction management, and materials procurement. Waitsfield Champlain Valley Telecom (WCVT) will be our network operator and internet service provider. WCVT brings over a century of experience in telecommunications and provides all the modern services customers expect. Mission Broadband serves as an advisor and adjunct staff.

Member Towns: All but these five towns in the Northeast Kingdom (Caledonia, Essex and Orleans counties) have joined the district: Granby, Jay, Lenington, Norton, Victory. Wolcott in Lamoille county is also a member.

Project Plans: The overall project will require roughly \$140 million and take at least five years to complete. Funding will be through grants and municipal revenue bonds, as well as income from subscribers. The team is establishing technical standards as well as analysis of all locations and their current internet access. Utility pole surveys are in progress, fiber optic cable has been ordered, and we will be ready to continue construction in the spring of 2022.

Grants Received: NEK Broadband has received three different federal grants totalling \$1,045,000 for the Concord-Lunenburg-Waterford project, which began construction in November, 2021. We have been awarded almost \$7 million for designing the entire network, hiring additional staff and preparing for the 2022 construction season. Smaller grants were received from Vermont Community Foundation, Northeastern Vermont Development Association, Northern Community Investment Corporation, and Northern Enterprises.

Obligations: Community National Bank Letter of Credit (\$3.5 million); Northern Enterprises loan (\$80,000)

Respectfully,

Evan Carlson, Board Chair, Sutton Representative
NEK Broadband

Residents can sign up to receive regular general updates and, in the future, information about when service will be available at specific locations at:

get.nekbroadband.org

Budget Summary

2021 Budget to Actual (Projected)

	Budget	Actual
Total Income	\$93,700	\$3,087,767
Total Expenses	\$90,350	\$1,353,932
Total Capital Investment	\$5,360,000	\$945,000
Annual Net Cash Flow		\$788,835

2022 Proposed Budget

Projected Surplus from 2021	\$788,835
Grants	\$25,000,000
Net Operations Revenue	-\$52,900
Total Income	\$25,735,935
Administrative Costs	\$495,000
(Pre) Construction Costs	\$25,000,000
Total Spending	\$25,495,000

**DEAN SHATNEY, SHERIFF
CALEDONIA COUNTY**

970 Memorial Drive

ST. JOHNSBURY, VT 05819

802-748-6666 FAX 802-748-1684

E-MAIL: dean.shatney@vermont.gov

ANNUAL REPORT

For 2021

Good bye 2021, it looked a lot like 2020. We completed another audit for our office in 2021 and it resulted in no findings or problems of any kind. The state of the Caledonia County Sheriff's Department is very good. We have kept our rates for service the same for the past few years and have a slight increase with construction and traffic. This increase is do to the fuel prices. We continue to add vehicles to our fleet, 3 new cars coming in the spring, replacing cars that have served us well. We have 6 marked cars, a 2014 van for prisoner transports, one unmarked car being used for civil process service. The radar cart is working well and in many towns. That purchase was with the use of Governors Highway Safety Grant funds. We have a large enclosed trailer that we use as an office at the fair and other security details. This trailer may be utilized as a command post at a mass casualty incident as well. We have an ATV and two golf carts. With project (ROAD), Responsible Operators Against Distractions, we want to continue to educate operators about phone use and texting while driving. We continue to do town patrols and we feel that the towns that we patrol are a safer place to live & drive in because of our presence. The patrols are community based. Which means each town is different, so the patrols may be different. We are taking a proactive response instead of a reactive response. This effort has helped with both fighting crime and communications with the towns. The Sheriff's Department has 11 Law Enforcement Officers to start the new year, with hopes to send a couple new hires to the academy in the spring. Our goal is to have 20 to 25 deputies to cover all details. We have become more active with local schools to ensure the safety of students and staff. We have been involved with drills and evacuation plans and will continue to assist as needed. We continue to look at 24 hour dispatching for the county, but are unable to do that right now. Our new location is wonderful and working as it should. We've had a lot of visitors and people stopping by with question. We are more visible and easier to reach. Plus the savings on the tax payers went from \$62,000, down to \$30,000. In 9 years, that expense will go away and the county will own the building.

If anyone has questions or concerns, please call me or stop by the office. My door is always open. I look forward to serving this county as the Sheriff. We will again do snowmobile patrols throughout the county. Doing our best to keep the trails as safe as possible, and we will again answer snowmobile related complaints.

Please check out our facebook page. Thank You and stay safe.

**Sincerely,
Sheriff Dean Shatney**

SUMMARY OF AGENCIES REQUESTING APPROPRIATIONS

Official letters and requests are available at the Town Clerk's Office for anyone interested in reading the full text.

COMMUNITY RESTORATIVE JUSTICE CENTER (CRJC)

"The Community Restorative Justice Center holds restorative justice panel meetings for cases referred directly from law enforcement as well as cases referred from the Department of Corrections. Cases that go through CRJC have a 32% reduction in recidivism. According to a 2017 study. In the past 12 months, the CRJC heard 1 restorative justice case involving Wheelock residents, 2 Legal Clinic cases, and supported Restorative Practices at Miller's Run School. "

CALEDONIA HOME HEALTH AND HOSPICE

"Caledonia Home Health Care provides special care for people who are terminally ill. This involves a team-oriented approach that addresses the medical, physical, social, emotional, and spiritual needs of the patient. Hospice also provides support to the patient's family or caregiver."

DARLING INN SENIOR MEAL SITE

Mission: Provide meals to senior citizens and homebound individuals at little or no cost to the individual

Programs: Meals are prepared for seniors to eat at the meal site and meals are also delivered to their homes if they cannot come to the meal site. These expenses are basic program expenses kept at the absolute minimum.

HOPE

"H.O.P.E. is a private, non-profit agency, whose mission is to provide basic services to people in our community in a respectful and compassionate manner. We do this by helping families and individuals with life's basic needs. ...

"In 2019, H.O.P.E. served approximately 64 residents (youth and adults) from Wheelock:

30 families and individuals served at our emergency food shelf, 9 children received a clothing voucher, 3 adults received a clothing voucher 1 emergency housewares package. "

NEK COUNCIL ON AGING

"The NEK Council on Aging serves as a central guide for older Vermonters to gain services and assistance in their communities. We remain a critical resource for the COVID-19 emergency response. In FY2020, the Council aided over 4,486 residents of the Northeast Kingdom and with our home-delivered meals program, delivered 207,546 meals – an annual increase of 79,462 meals. We also offer a Helpline, Medicare counseling and Bootcamp, exercise and mobility programs, specially trained staff who help people develop long-range planning as they age, family and caregiver support programs and grants, case management for those who need a bit more support with aging in place as well as support to apply for food, fuel and pharmacy programs. Our nutrition programs partially fund meal sites and home delivered meals..."

NORTHEAST KINGDOM HUMAN SERVICES, INC. (NKHS)

"Northeast Kingdom Human Services, Inc., a not for profit 501©(3), supports community members who cannot otherwise afford care to improve their lives through confidential program services for Emergency Services, mental health, addiction, and/or developmental/intellectual disabilities. This agency met the challenge this past year for accessible supports during the COVID-19 pandemic. ...Not only did NKHS continue providing services and supports to current clients, but the agency also developed additional services for those who experienced the effects of the prolonged and unintended consequences of social isolation, loss of work, or decline in health. Summary of data for July 2019 through July 2020 included: 3,663 individuals of all ages in our service area that utilized support services in the past year; 24 individuals from the town of Wheelock who accessed supportive care; 4 of the 512 dedicated professional employees are from Wheelock; there was an increase of 18% in unanticipated expenses not reimbursed by the state or other grants for technology, cleaning supplies and personal protective equipment needed to provide services during the COVID-19 pandemic."...

NORTHEAST KINGDOM YOUTH SERVICES

Northeast Kingdom Youth Services delivers [Youth](#), [Family](#) and [Restorative Justice](#) programs in the Northeast Kingdom in Vermont. These distinct programs work together to form a support net for our most vulnerable youth and families, ensuring they have access to services that meet their unique needs.

NEKYS Youth Programs Include: Our 24 hour On-Call System, Transitional Living Program (TLP), Youth Development Program (YDP), Youth in Transition (YIT), and Living Room Community Center

NEKYS Restorative Justice Programs Include: Family and Criminal Court Diversion, Youth Substance Abuse Safety Program, Drivers' License Suspension Program, Balanced & Restorative Justice, Pre-Trial Monitor Program

NEKYS Family Programs Include: 24/7 On-Call System to support families through periods of crisis and conflict, Family Connections Program, Advocacy and support in the school system.

NORTHEAST KINGDOM LEARNING SERVICES

"Northeast Kingdom Learning Services, Inc. has evolved to provide FREE services in five Community Learning Centers and with various off-site and in-home educational programs. The residents...that have accessed NEKLS services have worked towards earning a high school diploma or GED, gained job skills, prepared for college courses, received family and child support services such as Early Intervention, and much more. "

RURAL COMMUNITY TRANSPORTATION (RCT)

"Rural Community Transportation, Inc. is a nonprofit 501©(3) corporation which provides public transportation services throughout Caledonia, Orleans, Essex and Lamoille Counties. In Fiscal Year 2020, RTC provided 1,318 trips to 9 residents of Wheelock, traveling 23, 195 miles at a total cost of \$15,499.

RCT operates with federal and state funding; however, our funding sources typically require 20%-50% local match dollars...."

UMBRELLA

"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 4 multi-faceted, client-centered programs and plays a crucial role in decreasing the incidence and impact of domestic and sexual violence. Services offered include: Social Change – a variety of initiatives in schools and in the community that aim towards preventing gender-based violence, substance misuse and tobacco use...; Advocacy Program – serves survivors and children of survivors who have experienced domestic and sexual violence, stalking, teen dating violence, human trafficking as well as violence related to gender or sexual orientation...; Family-Based Services – focuses on connecting families to child-care and strengthening family relationships; Economic Empowerment – supports women with significant barriers to employment to work on their challenges..."

VERMONT CENTER FOR INDEPENDENT LIVING (VCIL)

"The Vermont Center for Independent Living is a statewide, non-profit organization dedicated to improving the quality of life for people with disabilities.... Direct services are available to residents of Wheelock in a number of ways. Peer counselors work with residents in their homes; small grants for adaptive equipment; Meals on Wheels for people under the age of 60; Home Access modifications; individual and systems advocacy and programs for youth. ...This year VCIL spent over \$700.00 on modifications through our Home Access Program in Wheelock."

KINGDOM ANIMAL SHELTER "Kingdom Animal Shelter is a limited access, all volunteer non-profit certified 501(c)(3), animal rescue organization. Our mission is to facilitate the placement of rescued, abandoned, abused or neglected animals in safe, life-long homes..."

**SUMMARY OF ANNUAL TOWN MEETING
MARCH 2, 2021**

Due to the COVID-19 pandemic, a remote informational meeting was held via Zoom on February 22, 2021. All Articles on the Warning for Town Meeting were voted on by Australian Ballot on March 2, 2021.

- Article 1: Peter Miller was elected moderator for a one-year term.
- Article 2: Jim Blackbird was elected to the Selectboard for a three-year term.
Carol Rossi was elected Lister for a three-year term.
Kim Crady-Smith was elected Auditor for a three-year term.
Emily Purdy was elected Delinquent Tax Collector for a one-year term.
Charles Lacaillade was elected First Constable for a one-year term.
Atti Seguin was elected Second Constable for a one-year term.
- Article 3: Voters approved expenditures in the amount of \$125,274.60 for the General Fund.
- Article 4: Voters approved expenditures in the amount of \$326,351.00 for the maintenance of highways, including summer roads, winter roads and State Air Resurfacing.
- Article 5: Article 5, authorizing payment of real estate taxes to the Treasurer on or before the first Friday of November annually with U.S. Postal Service postmarks accepted, was passed by the voters.
- Article 6: The voters approved setting the interest rate for overdue taxes at a rate of 1% per month or fraction thereof from the due date of such tax and a penalty of 7% pursuant to 32 VSA Sec 5136.
- Article 7: The voters approved setting a grace period of 30 days after the established date for current tax payment during which the collector of delinquent taxes shall charge a 1% penalty (instead of 7%) on payments made in full pursuant to 32 VSA Sec 1674 (3)(B).
- Article 8: Voters approved \$30,000 be added to the Town Hall Project Reserve Fund.
- Article 9: Voters approved \$7,000 to be added to the Reserve Fund for bridge replacement and major road repair projects.
- Article 10: Voters approved \$25,000 to added to the Road Equipment Replacement Fund.
- Article 11: Voters approved \$16,500 be added to the Town Garage Reserve Fund.
- Article 12: Voters approved a sum not to exceed \$5,000 be raised for the repair of the Sulphur Spring Pavilion.
- Article 13: Voters approved the sum of \$34,878.60 for the operating expenses of Lyndon Rescue, Inc.

Article 14: Voters approved the sum of \$31,357 for the operating expenses and equipment replacement fund of the Sheffield/Wheelock Fire Department.

Article 15: Voters approved the sum of \$30,539 for Wheelock's share of the Wheelock/Sheffield Transfer Station expenses.

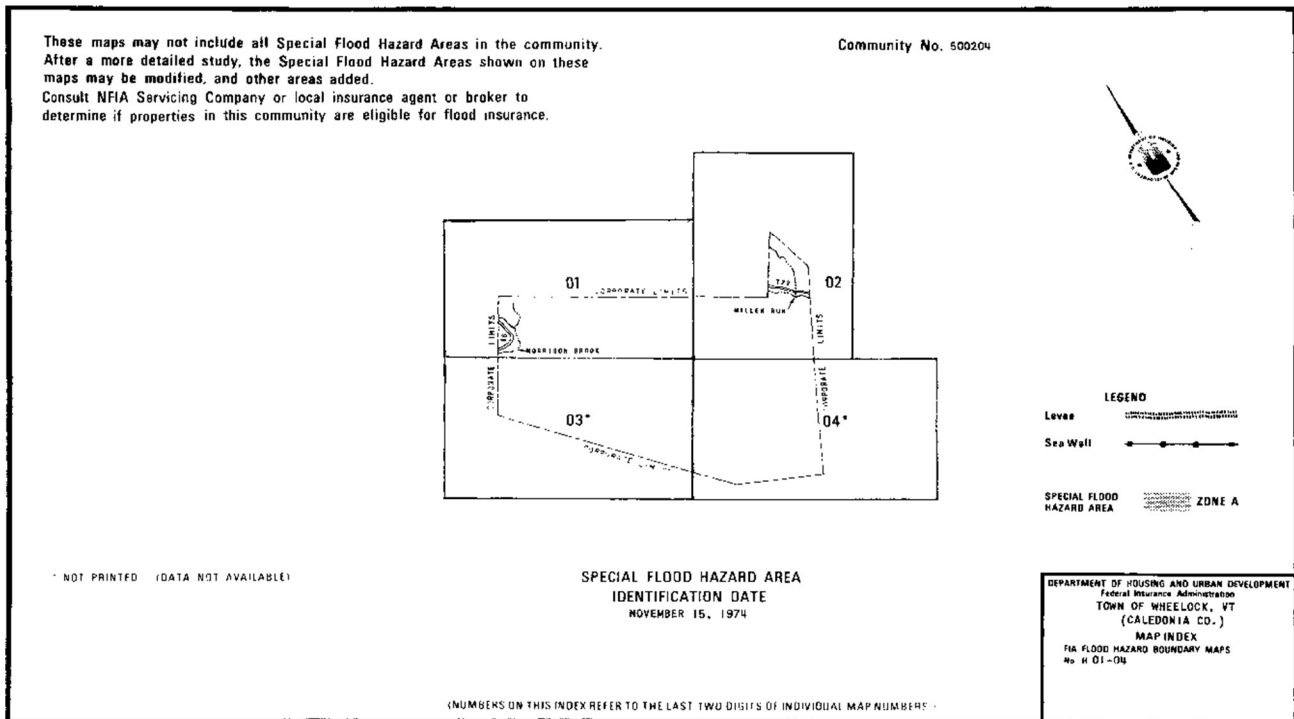
Article 16: Voters approved \$4,607 to support the following organizations:

Caledonia Home Health	\$300.00
Community Restorative Justice Center	\$250.00
Darling Inn Senior Meal Site	\$300.00
H.O.P.E.	\$500.00
Northeast Kingdom Learning Services	\$100.00
Northeast Kingdom Human Services	\$1,622.00
Northeast Kingdom Council on Aging	\$300.00
Northeast Kingdom Youth Services	\$250.00
Rural Community Transportation	\$300.00
Umbrella	\$600.00
VT Center for Independent Living	\$85.00

Article 17: Voters approved \$650 for the Cobleigh Public Library.

Article 18: Voters approved \$250 for the Kingdom Animal Shelter.

FEMA Special Flood Hazard Zones



APPOINTED OFFICIALS

Assistant Clerk	Carol Rossi	Appointed by Town Clerk
Assistant Treasurer	Carol Rossi	Appointed by Town Treasurer
Administrative Assistant	Lucy Greenwood	Appointed by Selectboard
Animal Care Officer	Cindy Cady	Appointed by Selectboard
Emergency Management	Marc Brown	Appointed by the Selectboard
Fence Viewer	Selectboard	Appointed by the Selectboard
Fire Warden	Charles Rice	Appointed by the State of VT
Health Officer	Peter Miller	Appointed by the VT Dept of Health
Inspector of Coal & Lumber	Selectboard	Appointed by the Selectboard
Lyndon Rescue Rep.	Shane Lanphere	Appointed by the Selectboard
NVDA Reps	Steve Amos	Appointed by the Selectboard
	Paul Tomasi	
NEKWMD	Preston Smith	Appointed by the Selectboard
Tree Warden	Selectboard	Appointed by the Selectboard
Town Service Officer	Vacant	Appointed by the Selectboard
911 Coordinator	Robert Smith	Appointed by the Selectboard
Planning Commission	Steve Amos	Appointed by the Selectboard
	Kathy Schmidt	
	Paul Tomasi	
	3 Vacancies Remain	

JUSTICES OF THE PEACE

Steve Amos	Peter Miller
Eileen Boland	Carol Rossi
Kim Crady-Smith	

2021 VITAL STATISTICS

Births – We welcomed four new children into our community.
Deaths – We laid to rest five community members.
Marriages – We share in the joy of two couples whom we issued marriage licenses for.

DOG LICENSE INFORMATION

The Clerk’s Office registered 102 dogs in 2021. Thank you!

To register your dog by mail: Send an updated rabies certificate AND the associated fee(s) to Town of Wheelock, PO Box 1328, Lyndonville, VT 05851. Once the registration is processed the Town Clerk’s Office will return your tag and registration certificate by mail. You may also register your dog at the Town Clerk's Office during normal office hours.

Fee Schedule: Neutered/Spayed - \$9.00; Not Neutered/Spayed - \$13.00
After April 1, 2022 a \$2.00 late fee will be applied.