

WHEELOCK VERMONT



**ANNUAL REPORT
Year Ending December 31, 2024**

*Dedicated to
the Volunteer Firefighters
the First Responders
and all Others
Who so generously
and courageously
give of themselves
For the safety and protection and benefit
of our community*

*Dayton Blake
Glenn Cole
Sterling Gilman
Finn Korral
Bruce Melendy
Caleb Sanville
Kathy Stetson*

*Brian Camber
John Cole
Leslie Ham
Max Korral
Richard Norcross
Seth Sjolander
Zach Wilson*

*Jim Camber
Andrew Fontaine
Cameron Knowles
Shane Lanpher
Russell Poulin
Aron Stetson
Justin Wright*

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IMPORTANT DATES

March 4, 2025	Town Meeting	Wheelock Town Hall 9:00 a.m.
March 4, 2025	School Budget Vote Australian Ballot	Wheelock Town Hall 10:00 a.m. – 7:00 p.m.
April 1	Dog License Deadline Annually	by mail or in office
April 15	Homestead Declaration all resident homeowners	filed with VT Dept Taxes annually
June	Grievance Period	dates to be determined
July 1	SW-KD Educational Trust	application due for fall
September 1 October 1	Current Use Current Use	application deadline (agri) application deadline (forest)
October 15, 2025	Property Taxes Due	
December 1	SW-KD Educational Trust	application due for spring

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

Notice to 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 online olvr.vermont.gov

Voting for the Kingdom East School District Budget will be by Australian Ballot. Polls open March 4, 2025 at 10:00 a.m. and close at 7:00 p.m. The polling place is the Wheelock Town Hall. Early voting begins on February 2, 2025.

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 through the Town Clerk's Office in person, by telephone, email or online at mvp.vermont.gov. The latest you can request an absentee ballot for March 4, 2025 is February 27, 2025.

The legal voters of the Town of Wheelock are hereby warned and notified to meet, Tuesday, March 4, 2025 at 9:00 a.m. at the Wheelock Town Hall at 1192 Route 122 to transact the following business from the floor:

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

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

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

- Town Clerk – 1 year term
- Treasurer – 1 year term
- Selectboard – 3 year term
- Selectboard – 2 year term
- Lister – 3 year term
- Lister – 1 year term
- Auditor – 3 year term
- Delinquent Tax Collector – 1 year term
- First Constable – 1 year term
- Second Constable – 1 year term

ARTICLE 4: Shall the voters authorize total General Fund expenditures for operating expenses of \$292,041, of which \$98,961 shall be raised by taxes and \$193,079 by non-tax revenues?

ARTICLE 5: Shall the voters approve highway fund expenditures of \$511,805, of which \$419,305 shall be raised by taxes and \$92,500 by non-tax revenue?

- ARTICLE 6:** Shall the town raise and appropriate the sum of \$ 10,000 for deposit into the Bridge and Major Road Repair Reserve Fund, in accordance with 24 V.S.A. Sec. 2804(a)?
- ARTICLE 7:** Shall the town raise and appropriate the sum of \$ 30,000 for deposit into the New Road Equipment Reserve Fund, in accordance with 24 V.S.A. Sec. 2804(a)?
- ARTICLE 8:** Shall the town raise and appropriate the sum of \$30,000 for deposit into the Long-Term Facilities Maintenance and Repair Reserve Fund, in accordance with 24 V.S.A. Sec. 2804(a)?
- ARTICLE 9:** Shall the town raise and appropriate the sum of \$ 10,000 for deposit into the Town Hall Project Reserve Fund, in accordance with 24 V.S.A. Sec. 2804(a)?
- ARTICLE 10:** Shall the voters raise and appropriate the sum of \$38,130.20 for the operating expenses of Lyndon Rescue Inc?
- ARTICLE 11:** Shall the voters raise and appropriate the sum of \$29,675 for the operating expenses and equipment replacement fund of the Sheffield/Wheelock Fire Department?
- ARTICLE 12:** Shall the voters raise and appropriate a total of \$39,064.22 for the Town's Share of Transfer Station expenses?
- ARTICLE 13:** Shall the voters authorize the Treasurer to collect current taxes on or before October 15, 2025, 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 pursuant to 32 V.S.A. Sec. 5136?
- ARTICLE 14:** Shall the town allow a grace period from the due date for current taxes to December 15, 2025, during which the Delinquent Tax Collector shall charge 1% penalty on payments made in full pursuant to 32 V.S.A. Sec. 1674 (3)(B)?
- ARTICLE 15:** Shall the voters appropriate the sum of \$600 to Umbrella to provide services to the residents of the Town pursuant to 24 V.S.A. Sec. 2691?
- ARTICLE 16:** Shall the voters appropriate the sum of \$300 to Caledonia Home Health Care & Hospice to provide services to residents of the Town pursuant to 24 V.S.A. Sec. 2691?

ARTICLE 17: Shall the voters appropriate the sum of \$300 to assist the Northeast Kingdom Council on Aging in providing services to older Vermonters in the ensuing year pursuant to 24 V.S.A. Sec. 2691?

ARTICLE 18: Shall the voters appropriate the sum of \$500 for the Darling Inn Senior Meal Site for the purpose of providing meals that are delivered to area residents who are homebound in accordance with 24 V.S.A. Sec. 2691?

ARTICLE 19: Shall the town appropriate \$1,133.00 to the Fairbanks Museum and Planetarium for admission for Wheelock Residents?

ARTICLE 20: Shall the Town of Wheelock vote to appropriate the sum of \$1000.00 for the support of Powers Park to provide services to the residents of the Town?

ARTICLE 21: Shall the voters appropriate the sum of \$1200 for the Cobleigh Library for access to library services?

ARTICLE 22: To transact any other non-binding business that comes before this meeting.

ARTICLE 23: To adjourn.

Dated at Wheelock, Vermont, this 27th day of January 2025. Recorded before posting.

Selectboard:

Attest:

Ann Lawless
Mike Richardson
Scott Lange

Erin Swigart

TOWN OFFICERS ELECTED AT TOWN MEETING

OFFICE	ELECTED OFFICIAL	TERM EXPIRES
Moderator	Peter Miller	2025*
Town Clerk	Carol Rossi (resigned) Erin Swigart (appointed)	2026*
Treasurer	Carol Rossi (resigned) Erin Swigart (appointed)	2026*
Selectboard	Ann Lawless Michael Richardson Jason Bora (resigned) Scott Lange (appointed)	2025* 2026 2027*
Listers	Atti Seguin (vacant) Carol Rossi	2025* 2026* 2027
Auditors	Scott Lange (resigned) Vanessa Seguin (appointed) Enid Ellis Kim Crady-Smith	2025* 2026 2027
Delinquent Tax Collector	Emily Purdy	2025*
First Constable	Atti Seguin (resigned) Charles Lacaillade (appointed)	2025*
Second Constable	Charles Lacaillade	2025*

**JUSTICES OF THE PEACE
ELECTED AT NOVEMBER 5, 2024 GENERAL ELECTION**

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



Sheffield – Wheelock Fire Department

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

SheffieldWheelockFire@Gmail.com

(802)626-8862

To our Supporters,

In 2024 we responded to a total of **71** calls for service. These calls consisted of 26 motor vehicle accidents of which 16 were located on Interstate 91, 10 Medical/Lift Assists, 13 Structure Fires of which 6 were Mutual Aid responses to other towns, 2 Remote Rescues, 8 Fire/CO alarm activations, 4 vehicle fires, 1 grass/brush fire, 2 smoke investigations, 1 Hazardous materials response, and 4 service calls.

We currently have 22 members on the department roster and as usual, have plenty of room for new members as well. As always I encourage anyone who may be considering volunteering in any capacity to contact us and we can discuss available opportunities.

Last year we were fortunate to have a number of our members attend regional training events. These trainings are in addition to our in house training program and many members were able to obtain new certification levels as a result of them. These certifications are not only very valuable to the department but also to the people who obtain them as they will follow the individual in their future endeavors.

2024 was a good year for us in terms of equipment. With no major issues to report we were able to focus on routine maintenance and upgrades rather than emergency repairs. As we work hard to continue this trend we are also looking forward to the future of our equipment and planning ahead for some well needed upgrades.

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

Sincerely,

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

Shane C. Lanpher
Chief / President

SHEFFIELD-WHEELOCK FIRE DEPARTMENT

2024 BUDGET COMPARISON

(budget tools are for both towns combined)

Description	2024 Budget vs. Actual	2025 Proposed
Workers Comp.	1,600 1,338	1,600
Dispatch	5,500 5,331.22	5,500
Insurance	5,250 6,571.00	6,500
Veh. Maint. & Repairs	5,900 4,906.73	5,900
Equipment Repairs	2,250 2,318.09	2,250
Radio / Pager	2,250 3,132.31	2,250
Training	1,500 1,060.00	1,500
Personal Equipment	6,250 375.97 *	7,700
New Equipment	2,300 6,248.27	2,300
General	3,250 1,538.46	3,250
SCBA Bottle Fund	1,200 1,200	1,200
Capital Equipment Purchases / Other	0 0	0
Total	34,020.05	
Grants, Donations, Fundraising	5,434.40	
Budget	37,250	39,950

*Two sets ordered this year not delivered until Jan 2025

We are requesting an appropriation of **\$19,975** from each town for budgeted costs.

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

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



Office: 802.626.1101
 Crew: 802.626.4337
 FAX: 802.626.8637
www.lyndonrescue.net
 In an emergency, **Dial 9-1-1**

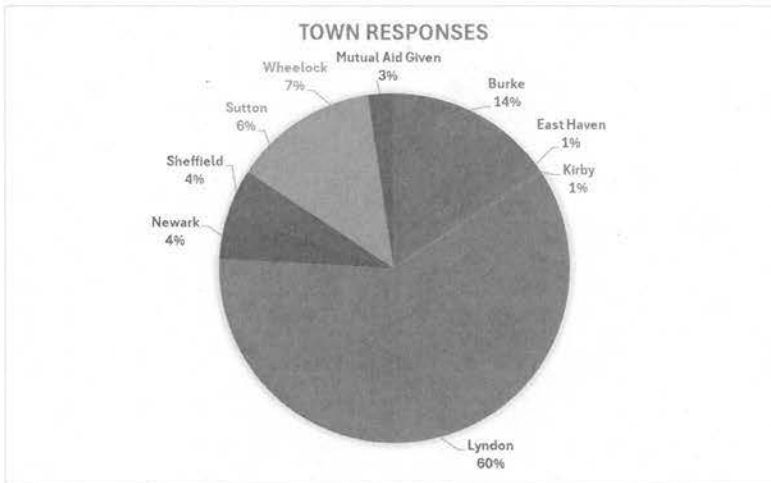
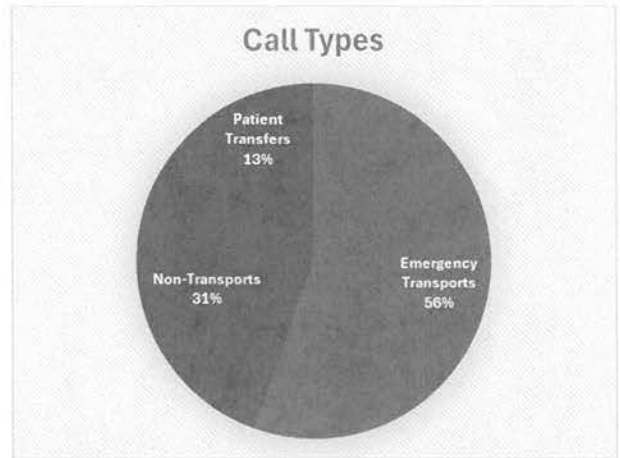
"CARING FOR THE KINGDOM"

Town of Wheelock,

In 2024, Lyndon Rescue responded to over 1,500 incidents and transported more than 1,000 patients. Approximately 31% of our calls did not result in transport, including lift assists, vehicle crashes, and operational standby events. As we move into 2025, we remain dedicated to providing 24/7 emergency coverage for our member towns and meeting their prehospital care needs.

Ongoing education is vital to ensuring high-quality, professional care. Our crewmembers continuously pursue advanced training and certifications. In 2024, two members attended paramedic school, and two others completed an Advanced EMT (AEMT) course.

Although our name highlights Lyndon, we proudly serve nine Northeast Kingdom communities and provide mutual aid to neighboring services when needed.



In addition to emergency response, we provided EMS coverage for events like sports games, the Caledonia County Fair, and races. We also offer child car seat inspections by appointment with our three nationally certified Child Passenger Safety Technicians. Our American Heart Association CPR instructors taught CPR and First Aid courses to daycares, businesses, and healthcare providers. Anyone interested in these certifications can contact us for course options.

The Board of Directors strives to maintain a fair budget despite rising costs for health insurance, medical supplies, and ambulances—now exceeding \$300,000 each. Lower reimbursement rates from government insurers further complicate funding.

We deeply appreciate the Town of Lyndon for leasing space at the Public Safety Facility to house one of our ambulances.

For 2025, the requested funding from all nine towns Lyndon Rescue serves increased by 5.1%. Wheelock's share rose from \$36,284.22 in 2024 to \$38,130.20 in 2025. Your representative on our Board of Directors is Shane Lanpher. Thank you for your continued support!

Sincerely,
 Anthony Skelton, NREMT - Lyndon Rescue Director of Operations

Lyndon Rescue Inc. 2025 Budget

Expense Summary	FY 2024	FY 2025	Percent Change	Per Capita - 2025
Operations Expenses	\$781,775.45	\$1,046,639.92	33.9%	\$50.24
Administration Expenses	\$249,187.99	\$345,767.18	38.8%	
Facilities Expenses	\$36,050.00	\$37,560.00	4.2%	
Vehicle Expenses	\$91,550.00	\$120,200.00	31.3%	Per Capita - 2024
CPR, First Aid and Education Expenses	\$6,450.00	\$6,950.00	7.8%	\$47.81
Administration - Billing Expenses	\$28,718.26	\$500.00	-98.3%	
Administration - Billing Facility Expenses	\$600.00	\$0.00	-100.0%	
Total Expenses	\$1,194,331.70	\$1,557,617.10	30.4%	
Income				
	\$687,500.00	\$1,025,000.00	49.1%	
Net Revenue	-\$506,831.70	-\$532,617.10	-4.8%	
Town - Lyndon	\$262,498.85	\$275,853.66	5.1%	
Town - Burke	\$78,926.54	\$82,941.98	5.1%	
Town - Sheffield	\$32,603.21	\$34,261.92	5.1%	
Town - Wheelock	\$36,284.22	\$38,130.20	5.1%	
Town - Granby	\$334.64	\$351.66	5.1%	
Town - Kirby	\$11,712.30	\$12,308.17	5.1%	
Town - Sutton	\$43,646.23	\$45,866.76	5.1%	
Town - Newark	\$27,918.29	\$29,338.65	5.1%	
Town - East Haven	\$12,907.43	\$13,564.10	5.1%	

Transfer Station Budget

	Actual 2024	Budget 2024	Budget 2025
Ordinary Income/Expense			
Income			
Roof Replacement			
Bulky Item Reimbursement			
Town Appropriations-Operations			
Sheffield Appropriation	18,879.19	18,879.19	39064.22
Wheelock Appropriation	18,879.19	18,879.19	39064.22
Total Town Appropriations-Operations	37,758.38	37,758.38	78128.44
Interest Income	14.86	5.00	15.00
Trash Bag Sales	44,853.47	40,000.00	40000.00
Income from Recycled Metals	2,880.20	2,000.00	2000.00
Previous Year's Surplus	0.00	8,096.62	10616.56
Total Income	85,506.91	87,860.00	130760.00
Expense			
Imprinted Trash Bags	5,000.00	5,000.00	5000.00
Imprinted Windshield Stickers	0.00	0.00	0.00
Hauling Fees			
Trash (Compactor) Hauling	11,085.10	12,000.00	12000.00
Open-Top (Demolition) Hauling	4,428.30	6,000.00	6000.00
Recycling Pickup Fees	2,597.00	3,500.00	3500.00
Bulky Hauling	2,429.45	3,000.00	3000.00
Total Hauling Fees	20,539.85	24,500.00	24500.00
Disposal (Tipping) Fees			
Trash (Compactor) Disposal	27,808.93	30,000.00	30000.00
Open Top (Demolition) Disposal	6,923.92	9,000.00	9000.00
Compost Recycling Tote Fees	990.00	1,500.00	1500.00
Bulky Disposal	190.69	1,200.00	1200.00
Total Disposal (Tipping) Fees	35,913.54	41,700.00	41700.00
Insurance			
Work'ers Compensation Ins.			2800.00
Property & Casualty Ins.			500.00
Total Insurance			3300.00
Payroll			
Transfer Station Wages			39000.00
Social Security Employer Contribution			2300.00
Medicare Employer Contribution			600.00
Total Payroll			41900.00
NEKWMD Surcharges	8,788.96	10,500.00	10500.00
Operations			
Office Supplies	150.00	100.00	100.00
Bank Service Charges	0.00	0.00	
Electric	1,233.13	1,100.00	1100.00
Heating Fuel	2,123.14	2,850.00	2850.00
Internet/Cable	506.44	0.00	1000.00
Porta Toilet	110.00	110.00	110.00
Postage and Shipping	0.00	0.00	0.00
Repairs and Maintenance	525.29	2,000.00	2000.00
Telephone	0.00	0.00	0.00
Total Operations	4,648.00	6,160.00	7160.00
Total Expense	74,890.35	87,860.00	130760.00
Net Income	10,616.56	0.00	0.00

Northeast Kingdom Waste Management District (NEKWMD) Year-End Financial Report for 2024

The NEKWMD ended 2024 with a surplus of \$65,746.46. Revenues in 2024 were 22.3% above projections, while expenses were 15.4% above projections. Revenues from tire disposal, scrap metal, and the surcharge were responsible for strong revenues in 2024. Some fees used to generate revenues will increase headed into 2025. The surcharge will increase \$2.75/ton from \$26.75 in 2024 to \$29.50 in 2025. This represents a \$0.07 increase on a standard bag of trash. Hauling fees to service recycling centers and schools will be increasing as well in 2025. The rate for recycling centers will increase from \$49/stop to \$55/stop, and the rate for schools will increase from \$33/stop to \$37/stop. Fees for tires will remain unchanged in 2025 as will the per capita assessment (\$1.16/person).

The NEKWMD is entering 2025 with a budget of \$1,030,997 – an increase of 8.8% compared to 2024. The NEKWMD was staffed by eleven full-time and two part-time employees in 2024. The District will be adding a full-time employee in 2025.

There were no additions or subtractions to the District membership in 2024. We continue to serve the largest geographical area and largest number of towns (49) in the State. Our population served is 3rd in the state behind only the Chittenden Solid Waste District and the Central Vermont Solid Waste Management District.

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

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

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

Paul Tomasi
Executive Director
NEKWMD

2025 NEKWMD BUDGET

	A	B	C	D
1	BUDGET ITEM	2024 BUDGET	2024 ACTUAL as of 12/31/2024	2025 PROPOSED BUDGET
2	ADMINISTRATION EXPENSES			
3	Advertising	\$300.00	\$324.00	\$200.00
4	Audit -- Financial	\$9,000.00	\$11,050.00	\$8,500.00
5	Audit -- Waste Haulers	\$2,500.00	\$0.00	\$2,500.00
6	Bank Charges	\$25.00	\$75.00	\$25.00
7	Surplus	\$0.00	\$0.00	\$0.00
8	Cleaning	\$2,000.00	\$2,995.00	\$2,500.00
9	Copier	\$1,500.00	\$1,410.61	\$1,500.00
10	Deficit 2023	\$2,899.63	\$0.00	\$0.00
11	Dues/Permits/Fees/Penalties	\$6,500.00	\$6,199.28	\$5,000.00
12	Heating Fuel	\$1,500.00	\$1,059.28	\$1,600.00
13	Liability & Casualty Ins.	\$16,000.00	\$26,802.38	\$21,000.00
14	Legal Fees	\$2,000.00	\$0.00	\$2,000.00
15	Professional Services- ED	\$0.00	\$0.00	\$8,000.00
16	Postage	\$2,000.00	\$1,889.87	\$2,000.00
17	Office Supplies	\$3,500.00	\$4,409.53	\$3,200.00
18	Secretary Stipend	\$300.00	\$600.00	\$600.00
19	Telephone/IT - Office	\$7,500.00	\$13,533.26	\$9,000.00
20	Miscellaneous	\$1,000.00	\$67.55	\$500.00
21	Water/Sewer	\$1,400.00	\$1,224.15	\$1,400.00
22	TOTAL ADMINISTRATION	\$59,924.63	\$71,639.91	\$69,525.00
23	Gross Wages	\$457,414.00	\$443,887.44	\$529,000.00
24	OT Wages--Warehouse	\$9,000.00	\$9,827.97	\$6,500.00
25	Fica (Employer Match)	\$28,918.00	\$27,245.36	\$34,637.00
26	Medi (Employer Match)	\$6,763.00	\$6,371.74	\$8,100.00
27	Unemployment/HCP Insurance	\$7,150.00	\$7,585.55	\$5,250.00
28	VMERS (Retirement)	\$30,709.00	\$29,520.85	\$33,135.00
29	Health Insurance	\$72,000.00	\$39,169.69	\$55,000.00
30	Workman's Comp. Insurance	\$34,000.00	\$51,856.87	\$38,000.00
31	VT- Child Care Tax	\$0.00	\$1,050.22	\$2,500.00
32	Mileage - Employee	\$5,000.00	\$1,939.32	\$2,000.00
33	Life & Disability	\$7,750.00	\$9,949.85	\$9,000.00
34	Personnel Equipment	\$750.00	\$694.70	\$500.00
35	Training	\$500.00	\$25.00	\$800.00
36	TOTAL PERSONNEL	\$659,954.00	\$629,124.56	\$724,422.00
37	EQUIPMENT EXPENSES			
38	Baler Repairs	\$3,000.00	\$3,709.78	\$4,000.00
39	Baler Supplies	\$5,000.00	\$8,337.25	\$5,000.00
40	Box/Truck- Insurance	\$0.00	\$12,400.00	\$0.00
41	Forklift Fuel	\$3,000.00	\$2,790.69	\$3,000.00
42	Forklift Repairs	\$3,500.00	\$7,782.29	\$4,000.00
43	Misc. Equipment Repairs	\$1,000.00	\$0.00	\$1,000.00
44	Skidsteer Repairs	\$3,000.00	\$11,492.30	\$2,000.00
45	Warehouse Supplies	\$3,500.00	\$7,070.34	\$2,500.00
46	Trucks--Diesel	\$28,000.00	\$20,141.92	\$24,000.00
47	Trucks- Repair	\$27,500.00	\$95,798.39	\$5,000.00
48	Truck Lease	\$0.00	\$0.00	\$50,000.00
49	TOTAL EQUIPMENT	\$77,500.00	\$169,522.96	\$100,500.00

2025 NEKWMD BUDGET

	A	B	C	D
50	BUDGET ITEM	2024 BUDGET	2024 ACTUAL as of 12/31/2024	2025 PROPOSED BUDGET
51	BUILDING EXPENSES			
52	Electricity	\$5,400.00	\$5,856.93	\$6,000.00
53	Maintenance	\$1,500.00	\$2,655.99	\$1,000.00
54	Trash Removal	\$3,800.00	\$5,676.86	\$4,800.00
55	TOTAL BUILDING	\$10,700.00	\$14,189.78	\$11,800.00
56	PROGRAMS EXPENSES			
57	Composting	\$23,000.00	\$22,340.00	\$23,500.00
58	Composter/Bin	\$3,500.00	\$6,812.01	\$5,000.00
59	Organics VT Grant	\$0.00	\$61,521.06	\$0.00
60	Education Outreach	\$8,000.00	\$7,840.25	\$7,000.00
61	Hazmat Disposal	\$40,000.00	\$45,089.43	\$40,000.00
62	Hazmat Supplies	\$5,500.00	\$2,278.19	\$4,500.00
63	Recyclables Processing	\$22,500.00	\$32,584.08	\$17,000.00
64	Special Collections	\$250.00	\$0.00	\$250.00
65	Supplies	\$500.00	\$1,889.08	\$500.00
66	Tire Disposal	\$15,000.00	\$18,620.80	\$15,000.00
67	TOTAL PROGRAMS	\$118,250.00	\$198,974.90	\$112,750.00
68	SUB-TOTAL	\$926,328.63	\$1,083,452.11	\$1,018,997.00
69				
70	Capital Improvement Fund	\$24,000.00	\$13,250.00	\$12,000.00
71	TOTAL CAPITAL FUND	\$24,000.00	\$13,250.00	\$12,000.00
72				
73	TOTAL NEK EXPENSES	\$950,328.63	\$1,096,702.11	\$1,030,997.00
74	Grants—St of VT	\$111,000.00	\$112,081.16	\$117,000.00
75	Grants—Organics	\$0.00	\$61,521.45	\$0.00
76	Hauling—Recycling Pick-ups	\$59,000.00	\$56,756.00	\$61,000.00
77	Haz Mat/Paint Care	\$5,000.00	\$5,290.29	\$5,000.00
78	Interest Income	\$30.00	\$65.06	\$50.00
79	Insurance- Truck Claim	\$0.00	\$44,836.40	\$0.00
80	Miscellaneous Income	\$2,500.00	\$2,814.52	\$2,000.00
81	Program Sales—Composter/Bins	\$1,500.00	\$530.00	\$500.00
82	Programs- Oil Filter Program	\$150.00	\$75.00	\$150.00
83	Sale of Recyclables	\$100,000.00	\$97,228.49	\$110,333.00
84	Compost Income	\$23,000.00	\$19,337.50	\$20,000.00
85	Deficit 2023	\$2,899.63	\$0.00	\$0.00
86	Electronics Income	\$19,000.00	\$17,169.13	\$17,000.00
87	Scrap Metal Income	\$18,000.00	\$30,976.94	\$28,000.00
88	Battery Income	\$5,000.00	\$2,938.50	\$3,000.00
89	Tire Income	\$15,000.00	\$20,920.00	\$15,000.00
90	Per Capita Assessment	\$54,506.00	\$54,503.76	\$54,506.00
91	Surcharge—Waste Haulers	\$533,743.00	\$635,404.37	\$597,458.00
92	TOTAL NEK REVENUES	\$950,328.63	\$1,162,448.57	\$1,030,997.00

NORTHEAST KINGDOM
Council on Aging 
New directions for living well.

December 11, 2024

Town of Wheelock Select Board,

On behalf of the Northeast Kingdom Council on Aging, we are writing to ask for an appropriation to support our work with older Vermonters living in your community. As a rural community, we value the support of towns helping to keep vital services available to its residents.

During the last fiscal year we provided services to 37 residents and services included;

- Home delivered meals
- Congregate meal options
- Case Management
- Helpline for Information and Referral
- Health Insurance Counseling
- Options Counseling
- Volunteer supports
- Technology assistance
- Wellness programs

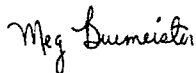
Providing these services allows older residents to explore resources allowing them to age in place and are a key component to people being able to receive the necessary supports to do so.

As a private, 501c (3) non-profit corporation, we have been serving older Vermonters for over 44 years. This year, we are requesting the amount of \$300.00 from the residents of the Town of Wheelock. We have enclosed a brief letter in support of this request for inclusion in your town report and a copy of our 2024 Annual Report.

Suggested wording for the warning article for town meeting follows: *"Shall the town vote to appropriate the sum of \$300.00 to assist the Northeast Kingdom Council on Aging in providing services to older Vermonters in the ensuing year."*

Please feel free to contact me should you have questions or need additional information.

Warm regards on behalf of the staff and Board of Directors of the NEK Council on Aging,



Meg Burmeister
Executive Director
www.nekcouncil.org



Northern Counties

HEALTH CARE

Caledonia Home Health Care & Hospice

Caledonia Home Health Care & Hospice Visit Statistics for 2025 Town Appropriations

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

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

In the last year, Caledonia Home Health Care & Hospice was honored to provide 1029 visits to 15 residents of Wheelock, VT.

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

2025 Town Appropriation Visit Statistics Wheelock, VT

- # of residents served: **15**
- Home Care (Therapy, Nursing, MSW): **353 visits**
- Maternal Child Health: **21 visits**
- Hospice (Nursing, Therapy, Personal Care, Respite): **204 visits**
- Long Term Care (Case Management, Personal Care, Respite): **451 visits**

Total Visits in Wheelock, VT = 1029 visits

Testimonials

If I hadn't had the support of all you wonderful people, I wouldn't have survived. Thank you doesn't seem like enough to show how much you all mean to me. I feel like I have my life back!"

"I felt very comfortable with everyone that helped us through this difficult experience. To me they were "friends" on a mission to guide, support and to be there for all that was to come. Thank you to each and every one of you. You were like "Family" to us and I am sending a big hug to you all for your love, kindness and support."

"This program is the most amazing program for both the patient and the family, I couldn't have asked for any more caring and compassionate individuals to help me take care of my mother"

To learn more about our programs and services please visit www.nchcv.org or call (802) 748-8116. Thank you!

Compassionate Care in Our Home or

Administrative
Office

Concord
Health Center

Danville Health
Center

Hardwick Area
Health Center

Caledonia Home Health
Care & Hospice 161
Sherman Drive
St. Johnsbury, VT 05819
802-748-8116 tel • 802-748-4628 fax
www.NCHCVT.org

Island Pond Health &
Dental Center

Northern Counties
Dental Center

Orleans Dental
Center

St. Johnsbury
Community Health Center

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

Town of Wheelock Selectboard
PO Box 1328
Lyndonville, VT 05851

December 17, 2024

Dear Selectboard Members,

I'm sending this letter on behalf of the Darling Inn Senior Meal Site (and our Homebound Meals Program) to formally request that Wheelock voters consider at Town Meeting 2025 their continued financial support through a Special Community Appropriation of \$500, of which 100% is for direct services.

Last year we served a combined total of 21,057 meals between the Darling Inn meal site dining room and those home-delivered by volunteers to folks throughout our area. Meals are served in the dining room from Monday through Thursday and home-bound meals are provided for every day of the week.

Our *suggested* donation amount of \$4.00 per meal does not cover the actual cost of the meals we serve and there are quite a number of seniors who are unable to contribute at all. We really depend upon the generosity of our supporters and the communities we serve.

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

Sincerely,


Steven J Clark, Secretary

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

Incorporated: March 15, 1997

IRS Tax Status: 501(c)3 Charitable organization

FEDERAL EIN: 03-0353738



Activity Report for Town of Wheelock
Fiscal Year 2025! July 2024 – June 2025
Town Appropriation Request: \$600

Since 1976, Umbrella has ensured that communities in Caledonia, Orleans and Essex counties have access to services that cultivate a Northeast Kingdom where all people thrive free from abuse and oppression. Umbrella operates 4 multifaceted, client-centered programs and plays a crucial role in decreasing the incidence and impact of domestic and sexual violence. Services offered include:

- **Social Change** focuses on prevention education and initiatives in schools and in the community that aim towards preventing gender-based violence, and creating a community where abuse and oppression are acknowledged and addressed. One of our strategies is to provide pathways for girls to work within this social change and prevention field through the Youth in Power Program. In FY24, Our Social Change programs saw extraordinary growth, doubling their reach to local schools to provide prevention education and support to 2,670 youth and conducting multiple training sessions and workshops for 1,369 adults.
- **Advocacy Program** serves survivors of domestic and sexual violence, stalking, teen dating violence, as well as violence related to gender or sexual orientation - which in total we characterize as gender-based violence. In our work, the client leads and we support them in any way they need us to including legal advocacy, housing advocacy, support with parenting after trauma and more. In FY24, Advocacy supported approximately 509 survivors of domestic and sexual violence.
- **Family Based Services** focuses on child-care and strengthening family relationships. *Kingdom Child Care Connection (KCCC)* assists families in the Northeast Kingdom to receive subsidized child care, appropriate child care referrals and specialized childcare placement support. *The Family Room* offers supervised visitation for families throughout the Northeast Kingdom. In FY24, Kingdom Child Care Connection program served over 740 families. The Family Room facilitated safe, supervised visits for more than 90 children.
- **Economic Empowerment** serves women with significant barriers to employment in Orleans and Northern Essex Counties. Our *Cornucopia* program, and our social enterprise, *Dolcetti* each wrap around women to support them in building job readiness skills while helping them to address challenges in their lives so they are able to move towards financial self-sufficiency. In FY24, as part of the skill-building program, participants packaged nearly 39,509 meals to homebound seniors.

Given that some services are provided anonymously, it is difficult to provide each town with a precise number of people served by Umbrella. However, at least 22 households in the Town of Wheelock were served by Umbrella in Fiscal Year 2024 and the community as a whole benefited from prevention and outreach programs in schools, as well as training and consultation for human service and law enforcement professionals.

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

Respectfully,

Amanda Cochrane
Executive Director

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

REGISTER FOR CARE SERVICES

Citizens Assistance Registry for Emergencies

Emergencies can take many forms. Ice storms, floods, fires, major traffic accidents, and similar events can cause power outages, isolate individuals, or prompt the need for evacuation. For elders, or for people with certain disabilities, such events, if prolonged, can become life-threatening if no one is available to help.

CARE (Citizens Assistance Registry for Emergencies) was created by state agencies and United Way of Vermont to help. CARE is the means for emergency responders to identify and aid those who would need them if there were a widescale emergency. Examples include, but are not limited to, those who would need transportation, a wheelchair van, or have electricity-powered medical equipment.

If you or someone you know might need special help in such an emergency, please register with CARE. The registration form asks for phone numbers, email, needs, and reasons. You may be contacted annually to update your registration. However, please be proactive and update your registration as soon as there is a change to your contact information, especially your home address.

CARE registration does not guarantee your safety, and you will still be responsible for contacting emergency personnel should you feel you are in danger. But, registering with CARE will help first responders help you.

For more information and to register, visit <https://e911.vermont.gov/care>.

If you would like help with the registration process, contact Wheelock Community Initiative at wheelockcmtty@gmail.com.

(Note: Information from this article was largely from <https://e911.vermont.gov/care>.)

2024 ANNUAL REPORT



As of August 16, 2024 NEK Broadband and CVFiber merged under 30 V.S.A. 3052a forming one Communications Union District (CUD) dba NEKCV. NEK Broadband and CVFiber will continue to use their brands within their respective territories.


The district now includes 71 member communities in Caledonia, Essex, Orleans, Lamoille, Washington and Orange Counties. 50 of our towns currently have public fiber-optic infrastructure, and an 57 towns have started pre-construction licensing work.

Broadband Nutrition Labels - In compliance with the Federal Communications Commission (FCC) requirement that Internet Service Providers (ISPs) display standardized broadband information labels, you will find these listed under the service offerings of NEK Broadband and CVFiber websites.

CONSTRUCTION AND SERVICE PROJECTED GROWTH BY YEAR

2024	33	Towns Served
	681	Miles to Date
	8,200	Addresses Passed
2025	50	Towns Served
Projected	1,165	Miles
	15,000	Addresses Passed

8200 
SERVICE AVAILABLE
 WE NOW OFFER SERVICE TO 8200 ADDRESSES IN THE NEKCV.

681 
MILES OF NETWORK
 AT THE END OF 2024, WE NOW HAVE 681 MILES OF FIBER NETWORK THROUGHOUT THE NEKCV.

1199 
CUSTOMERS SERVED
 NEKCV MORE THAN DOUBLED THE NUMBER OF CUSTOMERS SERVED in 2024



GRANTS & FINANCING

We were awarded \$2,847,276 through the Community Connect Grant program. This is in addition to the USDA ReConnect grant of \$17,474,000, which we received in 2023.

The Vermont Community Broadband Board (VCBB) approved an additional \$4M in construction grants and \$21M as a match for our Broadband Equity and Deployment Grant Application coming later this year. This brings our foundational support to over \$73 million for the Northeast Kingdom Region and over \$20 million in Central Vermont.

BUILDING CAPACITY

We have doubled the size of staff, with a full-time staff of 13.

We have active warehouses in Danville, Montpelier and Brighton for the storage of construction materials.

In May we completed our first workforce development program, with 7 NEK residents receiving training to become Broadband Technicians/Installers.

BUDGET SUMMARY

NEKCV dba NEK Broadband & dba CVFiber Communications Union District - 2025 Budget / 2024 Budget to Actual

	2024 Combined NEKCV Budget Gov Board	Projected 2024 Year End at 9/30/24	2025 Proposed 2025 Budget
Surpluses from Prior Fiscal Years			\$1,832,742
Income			
Operations Revenue	852,455	874,871	2,047,769
Administrative Grant Revenue	1,885,621	3,442,342	3,856,318
Capital Grant Revenue	36,200,196	16,607,798	36,529,448
Other Revenue	\$0	\$1,837,490	\$1,467,290
TOTAL CASH IN	\$38,938,272	\$22,762,502	\$43,900,825
Expenses			
Operational Cost	\$378,912	\$823,330	\$1,247,036
Administrative Costs	\$1,885,621	\$2,935,997	\$3,856,318
Construction Costs	\$36,200,196	\$17,431,128	\$36,529,448
TOTAL CASH OUT	\$38,464,729	\$21,190,454	\$41,632,802
Annual Net Cashflow	\$473,543	\$1,572,048	\$2,268,023

SIGN UP FOR UPDATES

To order our service, get updates, or sign up for our newsletter, fill out the form at get.nekbroadband.org or cvfiber.net

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 2024

	Basis	Market Value
Invested assets as of December 31, 2024	\$1,278,122.17	\$1,343,339.57
Distributions to beneficiaries in 2024		\$61,542.00

The following **college students** received distributions from the Fund during 2024.

From Wheelock: Maya I. DeCesare, Alexis M. Duranleau, Elizabeth M. Duranleau, Abby S. Fillion, Wisteria G. Franklin, Eli W. Hooker, Ava M. Purdy, Asa T. Rexford, Eli A. Rexford, Julian D. Stahler and Gavin R. Williams.

The eighth grade at **Miller's Run School** received matching funds during 2024.

Kingdom East School Board Report

Kingdom East School District Community,

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

Specifically, the KESD School Board would like to express our gratitude to board members Rhonda Gilman-Lyndon, Justin Williams-Sutton, Mark O'Maley-Concord and Biff Mahoney-Sheffield for their amazing contributions to their schools, communities and our district, as they leave our school board.

Here are a few highlighted successes and continuous work with KESD's Strategic Priorities:

Quality & Robust Academics

- *Art, music, technology, and world language in all schools*
- *Ready data system to track student progress in literacy and math*

Character Development & Social-Emotional Health

- *Anti-bullying, Experiential Learning, Athletics, Afterschool & Summer programs for all*

Community Connections

- *Ongoing strong partnerships with Kingdom Trails, Village Sports Shop, Burke Mountain, Lyndon Outing Club and Vermont Rural Education Collaborative (VREC) to provide healthy, engaging learning opportunities for all students*

Effective & Efficient Management of Resources

- *Ad Hoc Facilities committee working on comprehensive facilities plan across all schools*
- *Staff Recruitment and Retention Team working on attracting and retaining high-quality staff*

This report highlights our district programs, individual schools, and all of the details of the Board's proposed FY26 budget. Every policy, decision, and strategy considers our students, staff, and community following the KESD mission statement that guides our efforts:

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


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



Lila Leonard
School Board Chair



Sean McMannon
Superintendent of Schools



Miller's Run School

Patrick Ham, Principal



• Aspiring in Arts & Academics

With both literacy and math intervention in place, we are to help our students make greater, personal progress. Science and history continue to be favorites for many students and drive engagement across the curriculum. Students in grades 4-8 continue to have violin as an option and grades 6-8 also have band instruments. Physical education and athletics continue to be a priority at Miller's Run as we continue our third year with Nordic skiing here on site. Our gym is well used for both basketball and cheerleading this year.

• Becoming Engaged Citizens

Our students in middle school run elections and vote for representatives to learn about democracy in their student council. The 8th grade in particular has a good understanding of Town Meeting, what it is and how it works. We hope to grow that understanding even more through the humanities curriculum in grades 7-8.

• Collaborating & Cooperating as a Community

An important activity each year is our Veterans Day assembly where we honor and recognize veterans in our community.

The community garden is in our backyard and is an opportunity for students to learn about and participate in growing food for the community. We hope to grow this into a bigger and more consistent relationship.

• Daring to Dream Big!

The student council hopes to raise money to put in a new, outdoor basketball court. This will be a big undertaking, but they are a motivated group! Let's see what they accomplish!



Physical plant:

Our front doors are badly rusted and need to be replaced.

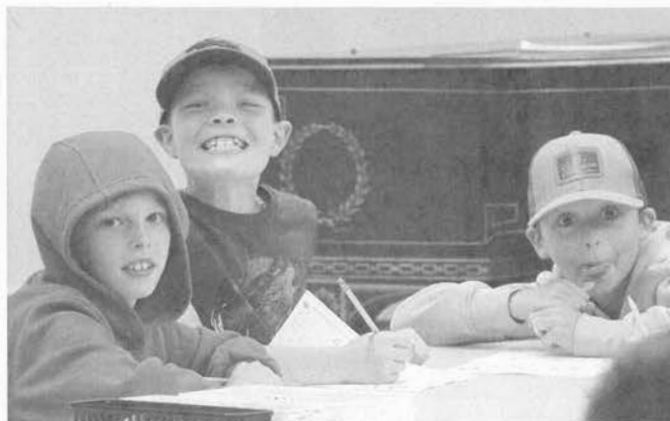
Our playground was damaged in both July 2023 and July 2024 floods. Our outdoor basketball court was destroyed and removed. We look forward to putting in a replacement some day.

We have a paved parking lot and a much needed safety sidewalk installed along the parking lot. Our main sidewalks still need to be repaired for accessibility and safety reasons.

In the future, we will need to update the windows in the "original" wing of the building.

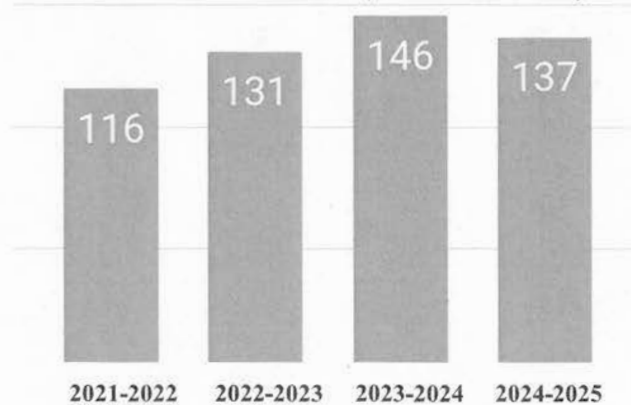
At Miller's Run School, our mission is for every student to thrive by having the opportunity daily to acquire the skills and to have the experiences they need to be kind, caring citizens and to pursue their dreams.

We look forward to continuing this mission in 2025 and beyond!



Grades: PreK-8
 Classroom Teachers : 13
 Special Educators: 2
 Support Staff: 10
 # Students PreK-8: 137

Enrollment Trends (As of 10/1/24)



Selectboard report 2024

In 2024 our small town of Wheelock was faced with several challenges. The Board would like to thank the elected and appointed town officials and involved community members who rose to the occasion to lend their own time and effort to help us find our way forward.

Many thanks to Glenn Cole and Scott Lange for helping to manage the town's efforts in rebuilding the roads after another round of flood damage. The town would like to thank the contractors who worked to restore town roads after this year's flooding. Contractors like Kevin and Lawrence Riendeau, Damon Smith, Garrett McHarg, Gingue's Construction, Kyle Foster, Gonyaw Trucking, ETA Trucking, and townspeople Dennis Sawyer and Andy Buteau dropped other work to assist the town in our time of need. Also, many thanks to Carol Rossi for stepping in to cover the town clerk position, again. Thanks to Enid Ellis and the other town auditors for assisting the town through its professional audit. I'd also like to thank Ann Lawless for her tireless efforts to manage the town's applications to FEMA, pursuing grants, preparing information for meetings and other time-consuming tasks.

Selectboard changes: In March Andy Buteau resigned from the board and Jim Blackbird declined to seek another term. Jason Bora and Mike Richardson were elected to the board at town meeting. Jason Bora resigned and the board appointed Scott Lange to replace him.

Highway department: The Volvo grader, the John Deere loader and the 2019 International truck needed repairs in addition to regular maintenance. The 2009 International truck had several repairs but continues to serve the town as we wait for the new 6-wheel truck that was proposed by the previous board and voted for during last year's town meeting.

Roads: In July the town roads suffered significant damage. Sutton Hill, Burroughs Road, Blakely Road and Stannard Mountain Road were closed while repairs were conducted. The cost to rebuild after this significant event exceeded \$480,000. For this reason, I am thankful for Scott Lange and Ann Lawless's efforts to document and submit the large amounts of data required for a FEMA reimbursement request.

Town clerk and treasurer: Carol Rossi appointed treasury assistant Erin Swigart and assisted her training in both Clerk and Treasurer positions. Carol resigned her post on 12/31/24.

Audit: The town contracted the firm of RHR Smith to conduct the town's first professional audit of the 2023 financials. The audit was largely positive but did have some suggestions that the town officials are working to implement. The Board pursued the audit in part to become eligible for better loans through the Vermont Bond Bank.

Town Hall: The Town Hall and Green were damaged by July’s flooding. The Town received a settlement from our insurance. The Town also received a MERP (Municipal Energy Resilience Program) grant. The purpose of the grant is to improve energy efficiency. The assessment report identified areas of improvement, including refurbishing the original windows, adding insulation and installing energy efficient lighting.

FEMA: The town has received all its qualified reimbursements from FEMA and the State for the 2023 flood. This amounts to 90% of the cost to repair. The other 10% is split between the state and the town. The town's share is affected by the Town’s ERAF score. This is negatively affected by our lack of participation in the “river corridor program” and the National Flood Insurance Program.

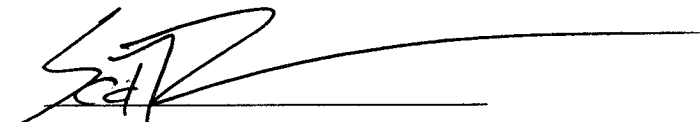
The board appreciates the modest stipend we are eligible to receive from the town. However, we are primarily volunteers who do it because it’s important work that is required to keep our town functioning.

Visitors are welcome at selectboard meetings. Meeting agendas and minutes are posted on the boards at the Town Hall, the South Wheelock fire house, the transfer station and the website <https://townofwheelockvt.org/>.

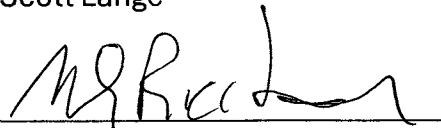
This year’s report prepared By Mike Richardson



Ann Lawless, chair



Scott Lange



Mike Richardson

OFFICE OF TOWN CLERK

ELECTIONS

2024 Town Meeting & Presidential Primary; two KESD School Budget revotes;
State Primary; General / Presidential Election

2025 Town Meeting- March 4 beginning at 9:00am until adjourned

Polling Place Wheelock Town Hall; hours 10:00 am – 7:00 pm

My Voter Page – <http://mvp.sec.state.vt.us>
register to vote, request ballot by mail, election information

Register to vote – online at My Voter Page or at Town Clerk's Office

Request ballot by mail – online at My Voter Page or through Clerk's Office

Early Voting now allowed for all registered voters; Clerk's Office or by mail if requested

LAND RECORDS

2024 over 500 pages of documents recorded; Office Revenue \$9,504

2024 39 property transfers processed

Fees set by State of Vermont; \$15.00 per page for recording (\$4 of which goes
to record restoration)

Available online through town's website – Town of Wheelock

VITAL RECORDS 2024

BIRTHS Jacqueline St. Jean
Oliver Vaughn
Maya Wilkins

MARRIAGES Lanna Lawson and Kyle Hall
Brandi Robinson and Steven Hunter
Celine Riendeau and Michael Bandy

DEATHS	Erin Twombly	Allison Roslund
	Bodon Cota	Allan Schmidt
	Josephine Jaramilo	Wayne Smith
	Paul Lincolnhunt	Jeffrey Squires
	William Mohri	John Wolf

CERTIFIED COPIES

Available to eligible requestors in accordance with Statute

Available from VT Dept Health – secure.vermont.gov/VSARA/vitalrecords

Available at Town Office – fee \$10.00 per copy

OFFICE OF TOWN CLERK

DOG LICENSES 108 sold in 2024 - dozens of dogs remained unlicensed
All dogs over 6 months old are required to be licensed annually by April 1.
The state increased the fees for 2025 to:
 Neutered or spayed = \$11.00
 Not altered = \$15.00
\$7.00 of each license goes to the State of Vermont.

A valid certificate of rabies vaccination must be filed with the Town Clerk.
Licenses can be obtained at the Town Clerk's Office or by mail. Please mail a copy of a current rabies certificate and include a check to the 'Town of Wheelock.'

3 RACOONS TESTED POSITIVE FOR RABIES IN WHEELOCK IN 2024

THIS IS A HEALTH AND SAFETY ISSUE. PLEASE LICENSE YOUR DOGS.
"Title 20, Chpt 193 Sec. 3621(a)(1) **"The legislative body of a municipality may at any time issue a warrant to one or more police officers, constables, pound keepers, or appointed animal control officers, directing them to promptly impound all dogs or wolf-hybrids within the town or city not licensed according to the provisions of this subchapter."**

SULPHUR SPRING CEMETERY LOT SALES

2024 1 lot sold
Current Cost Half-lot \$250 for residents; \$400 for non-residents
 Full-lot \$400 for residents; \$600 for non-residents
Additional fees for corner stones and burials are set by current sexton



1 mudslide; 2 flooded basement events; multiple less significant 'water in basement' events

OFFICE OF TOWN TREASURER

HOMESTEAD (Resident) And NON-HOMESTEAD STATE EDUCATION TAX RATES

Residents are **required** to file form HS-122, Declaration of Homestead, **every year**.

A homestead is the principal dwelling and parcel of land surrounding the dwelling, owned, and occupied by the resident as the person's primary domicile, per 32 V.S.A. § 5401(7).

All properties are assessed at the **NON-HOMESTEAD** education tax rate unless the Declaration of Homestead is filed with the Vermont Tax Department. This is usually a **higher rate**.

Tax Credits In addition to receiving the usually lower homestead tax rate, income-eligible Vermont homeowners may receive assistance paying their property tax liabilities through the Vermont Property Tax Credit. The credit shows on your tax bill as "State Payment". 60% of Wheelock households received a Vermont Property Tax Credit in 2024.

FILE HS-122 - EVERY YEAR - Forms available from VT Tax Dept. tax.vermont.gov

DISABLED VETERANS TAX EXEMPTION

Veterans who qualify receive a \$10,000 reduction in assessed property value in accordance with a State mandate. The town of Wheelock voted to increase the reduction in assessed (taxable) property value to \$40,000. A 'local tax rate' is set to make up the difference in lost property tax revenue. In 2024, **13 Wheelock residents qualified** for the Veterans Property Tax Exemption of 40,000 in value.

Annual Application – VT Dept of Veteran Affairs – deadline May 1 – veterans.vermont.gov

CURRENT USE PROGRAM

The purposes of the program as defined by 32 V.S.A. § 3751 are to: • Encourage and assist the maintenance of Vermont's productive agricultural and forestland • Encourage and assist in their conservation and preservation for future productive use and for the protection of natural ecological systems • Prevent the accelerated conversion of these lands to more intensive use by the pressure of property taxation at values incompatible with the productive capacity of the land • Achieve more equitable taxation for undeveloped lands • Encourage and assist in the preservation and enhancement of Vermont's scenic natural resources • Enable the citizens of Vermont to plan its orderly growth in the face of increasing development pressures in the interests of the public health, safety and welfare

86 Wheelock properties were enrolled in the Current Use Program in 2024. Enrolled land was assessed at the "Use Value" set by the state: \$188/acre for forestland, \$141/acre for forestland more than a mile from a road; \$483/acre for agricultural land.

To compensate municipalities for the loss in property tax revenues, municipalities receive an annual payment from the state called the 'Hold Harmless payment'.

REPORT OF LISTERS

2024 DATA

Grand List	66,549,900
Parcels	
Households	298
Business/Commercial	3
Seasonal	117
Woodland	139
Utilities	4
Farms	2
Transfers of Ownership	34

ACREAGE

Deed information is notoriously incorrect and used as a last resort in assessing acreage for taxation.

In accordance with state tax dept regulations, acreage is based on best information:

- First - Survey (if one is on file)
- Second - Town Parcel (Tax) Map (if no survey is on file)
- Third - Deed (if there is no 'better' information)

The responsibility to verify, correct, or alter acreage or boundary lines in any way falls on the property owner. The property owner must hire a surveyor and file a survey or hire a lawyer and file a corrective deed or boundary line agreement and survey.

TOWN-WIDE REAPPRAISAL beginning July 2025

The Department of Taxes has ordered the Town to conduct a town-wide reappraisal. State law requires this work be done by certified appraisers, not listers.

The Board has signed a contract with NEMRC Appraisals to begin work in 2025.

Every parcel in town will be visited during this two-year process. You will be mailed a notice prior to the date your property will be visited.

2024 COMMON LEVEL OF APPRAISAL **66.02%** (below 85% triggers reappraisal)

2024 COEFFICIENT OF DISPERSION **23.17%** (over 20% triggers reappraisal)

HOMESTEAD VS NON-HOMESTEAD TAX (designation applies to state grand list)

VERMONT RESIDENTS MUST FILE HS122 EVERY YEAR

The form is available from the Vermont Department of Taxes and online on their website.

CURRENT USE (state program setting value of enrolled farm, forest, conservation land)

Enrollment information available online at tax.vermont.gov/property/current-use

Wheelock has 86 properties enrolled in the Current Use Program.

GRIEVANCE

Every property owner has the right to grieve the appraised value of their property.

A written notice requesting a grievance hearing and stating the reason for the request must be filed with the Town Clerk or Listers by the annual deadline (late May or early June).

***THANK YOU** The listers greatly appreciate the cooperation and assistance we have received from property owners supporting our efforts to maintain a current and equitable a grand list.*

Wheelock Cemetery Task Force 2024 Report

The Wheelock Cemetery Task Force has had another good year working to improve the condition and maintenance of our town cemeteries. We are so appreciative of the town's budgetary support and for the volunteer efforts of several town residents. Our goals are to address the backlog of stone maintenance, maintain the cemetery grounds and make the annual work sustainable with reasonable volunteer efforts. We have been supported as well by grants from the Vermont Old Cemetery Association, which have greatly reduced the amount of money the town has spent to repair and restore the stones. We are most grateful to have received donations of flowering plants also.

Over the last two years, the Task Force has reset and repaired 300 stones at the Village and South Wheelock cemeteries, removed excess vegetation and debris at all cemeteries, cleaned many stones and worked to improve the care and appearance of the cemeteries for all who are buried here and all who visit. We have restored veterans' and other stones that have lain on the ground in broken pieces for years or are leaning in unstable positions. We plan to continue this work each summer. We have several goals for 2025. First, we will have a community cemetery cleanup on Sunday, May 18, rain date Saturday May 24, at the Sulphur Springs Cemetery to clean up the cemetery, clean the stones and set out flags by veterans' stones in preparation for Memorial Day. We wish to invite all family members and community volunteers to join us. Second, we will be planting annual flowers by some of the stones in the cemeteries. If you would like flowers planted by your family member's stone, please contact us. Finally, we are planning to paint the fence which runs along Route 122 at the Village Cemetery. If you would like to donate any white outdoor paint, brushes or scrapers to our effort, thank you in advance.

We welcome your interest in our cemeteries and appreciate all of the work done by the people of Wheelock to care for them.

Wheelock Cemetery Task Force

liz Muckerman, Co-chair

Patti Baker, Co-chair

Wendy Tidhar

Hannah Tidhar

Wendy Bora



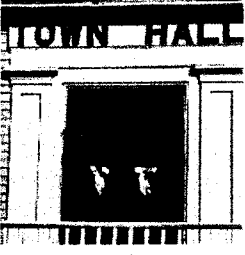
WHEELOCK COMMUNITY INITIATIVE 2024

A big "Thank You" to the Town for being our Partner!
New Members and Items for the Newsletter are always Welcome!

**WHEELOCK NEWS
EDITIONS (11)**



**HOLIDAY
WREATHS**



**COMMUNITY
YARD SALE (JUNE)**




**ON THE GREEN
AT TOWN HALL**

3 FOOD DRIVES




**FOR THE
FOOD PANTRY**

**'WELCOME TO TOWN'
BASKETS (3)**



**SYMPATHY
BASKETS (10)**

**FREE
LITTLE
LIBRARY
AT
TOWN
HALL**



*A small team with
a mighty mission! **



GREEN MT. BOOKS for the donations to the
Welcome to Town and Sympathy Baskets
TWO TAMALES & THE WHITE MARKET
for the donations to the **Welcome to Town Baskets**

* **WCI Volunteers:** Enid Ellis, Ann Lawless, Hélène Millas, Carolyn Nolan, Linda Rhodes, Eileen Boland

WCI's NEW website: <https://wheelockcmty.org/>

We are also on Facebook!

Email: wheelockcmty@gmail.com **Phone:** 802-626-3109, leave message

SUMMARY
TOWN OF WHEELOCK
ANNUAL MEETING
MARCH 5, 2024

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

Peter Miller was elected to the position of Moderator.

ARTICLE 2: To elect all town officers required by law.

Town Clerk – 2 Year Term

Carol Rossi was elected to the position of Town Clerk

Town Treasurer – 2 Year Term

Carol Rossi was elected to the position of Town Treasurer.

Selectboard – 3 Year Term

Jason Bora was elected to the Selectboard.

Selectboard – 2 Year Term

Michael Richardson was elected to the Selectboard.

Lister – 3 Year Term

Carol Rossi was elected to the position of Lister.

Lister – 2 Year Term

The position remained vacant.

Auditor – 3 Year Term

Kim Crady-Smith was elected to the position of Auditor.

Auditor – 1 Year Term

Scott Lange was elected to the position of Auditor.

Delinquent Tax Collector – 1 Year Term

Emily Purdy was elected to the position of Delinquent Tax Collector.

First Constable – 1 Year Term

Atti Seguin was elected to the position of First Constable.

Second Constable – 1 Year Term

Charles Lacaillade was elected to the position of Second Constable

ARTICLE 3: Shall the voters authorize the selectboard to appoint a municipal clerk pursuant to 17 V.S.A. Sections 2651e(a)?

The motion was made by Marina Cole to pass over Article 3; motion failed.

The motion was made by Martin Holladay to authorize the selectboard to appoint a municipal clerk; motion failed.

ARTICLE 4: Shall the voters authorize the selectboard to appoint a treasurer pursuant to 17 V.S.A. Section 2651f(a)?

The motion was made by Marina Cole to pass over Article 4.

Motion carried.

- ARTICLE 5: Shall the voters approve total general fund expenditures of \$169,674 of which \$77,260 shall be raised by taxes and \$92,414 by non-tax revenues?
The motion was made by Eileen Boland to pass Article 5 as written.
The motion was made by Lorraine Poulin to amend Article 5 to read ‘Shall the voters approve total general fund expenditures of \$169,674.’ Motion to amend carried. Main motion as amended carried.
- ARTICLE 6: Shall the voters approve total highway fund expenditures of \$464,356 of which \$360,216 shall be raised by taxes and \$104,140 by non-tax revenue?
The motion was made by Kim Crady-Smith to pass Article 6 as written.
The motion was made by Vanessa Seguin to amend Article 6 to read ‘Shall the voters approve total highway fund expenditures of \$464,356.’ Motion to amend was carried. A division of the assembly was called for to decide on the main motion as amended. Members of the Board of Civil Authority counted raised hands. The result of the vote was YES – 24, NO – 7. Main motion as amended carried.
- ARTICLE 7: Shall the voters authorize the purchase of a new dump truck to replace the ‘09 International, in an amount not to exceed \$240,262.00, less the trade in of \$25,000 and subject to reduction by other sources of funding, total to be financed over a period not to exceed five years, in accordance with 24 V.S.A. Sec 1786a?
The motion was made by Jill Faulkner to pass Article 7 as written. Following a voice vote the Moderator determined to be in the affirmative, a division of the Assembly was called for. The Board of Civil Authority counted raised hands. Results of the vote were YES – 22, NO – 5; the motion carried.
- ARTICLE 8: Shall the town raise and appropriate the sum of \$10,000 for deposit into the Bridge and Major Road Repair Reserve Fund, in accordance with 24 V.S.A. Sec. 2804(a)?
Article passed as written.
- ARTICLE 9: Shall the town raise and appropriate the sum of \$30,000 for deposit into the New Road Equipment Reserve Fund, in accordance with 24 V.S.A. Sec. 2804(a)?
Article passed as written.
- ARTICLE 10: Shall the town raise and appropriate the sum of \$30,000 for deposit into the Long-Term Facilities Maintenance and Repair Reserve Fund, in accordance with 24 V.S.A. Sec. 2804(a)?
Article passed as written.
- ARTICLE 11: Shall the town raise and appropriate the sum of \$10,000 for deposit into the Town Hall Project Reserve Fund, in accordance with 24 V.S.A. Sec. 2804(a) to be funded with \$7,238.91 remaining from the Cemetery Checking Account?

The motion was made by Eileen Boland to pass Article 11 while acknowledging that it contained an error.

The motion was made by Martin Holladay to amend Article 11 to read ‘Shall the town raise and appropriate the sum of \$10,000 for deposit into the Town Hall Project Reserve Fund in accordance with 24 V.S.A. Sec 2804(a)? ‘

Motion to amend carried. Main motion as amended carried.

ARTICLE 12: Shall the town establish a reserve fund to be called the Cemetery Checking Reserve Fund to be used for repair and maintenance expenses and matching funds for grants in accordance with 24 V.S.A. Sec. 2804 to be funded with \$7,235.16 remaining from the Cemetery Checking Account?

Article passed as written.

ARTICLE 13: Shall the voters raise and appropriate the sum of \$36,284.22 for the operating expenses of Lyndon Rescue, Inc?

Article passed as written.

ARTICLE 14: Shall the voters raise and appropriate the sum of \$32,149.00 for the operating expenses and equipment replacement fund of the Sheffield/Wheelock Fire Department?

The motion was made by Lorraine Poulin that we pass Article 14 as written; motion carried.

Lorraine Poulin spoke in support of our volunteer fire department as the members had left the meeting to respond to a call. The Fire Department is in need of and seeking new members.

ARTICLE 15: Shall the voters raise and appropriate a total of \$40,980 for the Town’s share of Transfer Station expenses?

Article passed as written.

ARTICLE 16: Shall the voters authorize that payment of real estate taxes be to the Treasurer on or before the first Friday of 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 pursuant to 32 V.S.A. Sec. 5136? Article passed as written.

ARTICLE 17: Shall the town allow a grace period from the due date for current taxes to December 31, during which the Delinquent Tax Collector shall charge 1% penalty on payments made in full pursuant to 32 V.S.A. Sec 1674(3)(B)?

The motion was made by Martin Holladay to pass Article 17 as written.

The motion was made by Eileen Boland to amend Article 17 to read ‘Shall the town allow a grace period from the due date for current taxes to December 31, during which the Delinquent Tax Collector shall charge only 1% penalty on payments made in full pursuant to 32 V.S.A. Sec 1674(3)(B)?’ Motion to amend carried. Main motion as amended carried.

ARTICLE 18: Shall the voters appropriate a total of \$4,757 to the following social service agencies, pursuant to 24 V.S.A. Sec. 2691?

a. Community Restorative Justice Center	\$250
b. Darling Inn Senior Meal Site	\$500
c. H.O.P.E.	\$500
d. Northeast Kingdom Council on Aging	\$300
e. Northeast Kingdom Human Services	\$1622
f. Northeast Kingdom Learning Services	\$150
g. Northeast Kingdom Youth Services	\$250
h. Rural Community Transportation	\$500
i. Umbrella	\$600
j. Vermont Center for Independent Living	\$85

Article passed as written.

ARTICLE 19: Shall the voters approve the appropriation request by the Cobleigh Library for \$1,000?

Article passed as written.

ARTICLE 20: Shall the Town of Wheelock vote to appropriate the sum of \$1000.00 for the support of Powers Park to provide services to the residents of the town in Accordance with 24 V.S.A. Sec. 2691?

Article passed as written.

ARTICLE 21: Shall the town appropriate \$1,133.00 to the Fairbanks Museum and Planetarium for admission for Wheelock residents in accordance with 24 V.S.A. Sec. 2691?

Article passed as written.

ARTICLE 22: To transact any other non-binding business that comes before the meeting.

Eileen Boland, appointed representative to the Communications Union District, was recognized as a guest speaker with a presentation on broadband. Due to the late hour, she offered to stay after the meeting adjourned to share information and answer questions. A display board with information on current and proposed broadband initiatives for Wheelock will be on display outside the Clerk's Office.

ARTICLE 23: To Adjourn.

The motion was made by Kathy Schmidt to adjourn at 3:39pm; motion carried.

ORDINANCE SUMMARIES

The adoption or amendment of an ordinance must follow the steps set forth in Vermont Statutes Title 24 Section 4442. This requires a period of public notice including both posting and publishing. Ordinances and amendments are not enforceable unless properly adopted.

ALL TERRAIN VEHICLE ORDINANCE

adopted January 14, 2018

- All ATVs must be registered and carry liability insurance
- Persons operating ATVs must be 16 years or age unless accompanied by a parent or guardian
- All town highways are open to ATVs
- Maximum speed 25 mph on all public highways; no person shall drive an STV on a public right of way at a speed greater than is reasonable and prudent under the conditions'
- ATVs may NOT be operated within the town between 9:00pm and 7:00am
- Travel must be in single file

ANIMAL BITE ORDINANCE

adopted August 13, 2018

- All animal bites must be reported immediately to the Wheelock Town Clerk or Wheelock Health Officer.
- Following an animal bite, the animal must be quarantined for 10 days.
- The owner or custodian is liable for all charges.

SOLID WASTE MANAGEMENT

adopted April 8, 2004

- Illegal disposal -It shall be unlawful to deposit, dump, dispose or allow the disposal Of any solid waste on an land or into any water, public or private.
- Open fires and incineration – The burning of any solid waste is prohibited... unless Approved by the Fire Warden and a permit issued.
- Accumulation of discarded household waste-It shall be a violation of this ordinance to accumulate or allow the accumulation of discarded household waste that can be seen from a highway or from adjoining property. This includes but is not limited to bagged or unbagged refuse, debris, scrap metal, tires, appliances, furniture, building materials, ...unregistered and inoperable vehicles including campers, snowmobiles and STVs...

TRAFFICE ORDINANCE

adopted August 13, 2018

- The speed limit of motor vehicles on any street or highway within the limits of the Town of Wheelock shall be not more than 35 miles per hour.

WINTER PARKING

adopted April 8, 1982

- No person shall stop, park or leave standing any vehicle, whether attended or unattended, within the right of way limits of an town road or State Aid road during the period in any year beginning November 1st and ending May 1st.

APPOINTED OFFICIALS

POSITION	OFFICIAL
<i>Appointed by Town Clerk</i>	
Assistant Clerk	Carol Rossi
Assistant Treasurer	Carol Rossi
 <i>Appointed by Selectboard</i>	
Animal Care Officer	Cindy Cady
Communications Union District	Eileen Boland
Emergency Management	Shane Lanpher
Lyndon Rescue Rep	Shane Lanpher
911 Coordinator	Shane Lanpher
NKWMD	Preston Smith
NVDA Reps	Steve Amos
	Eileen Boland
Planning Commission	Enid Ellis
	5 vacant positions
Tree Warden	Selectboard
Town Service Officer	Vacant
 <i>Appointed by State</i>	
Fire Warden	Marc Brown
Health Officer	Peter Miller

Thank you to all who serve.

TOWN OF WHEELLOCK

Contact Information & Hours of Operation

Town Clerk & Treasurer's Office

Town Clerk and Treasurer: Erin Swigart

Assist. Clerk and Treasurer: Carol Rossi

Telephone: 802-626-9094

Email: wheelocktown@gmail.com

Mailing Address: PO Box 1328

Lyndonville, VT 05851

Hours: Tues. & Thur. 8:30-3:00; Fri. 10:00-5:30

Town Garage

Highway Crew: Luke Stevens, Dayton Blake

Telephone: 802-626-1060

Selectboard

Meetings: 1st & 3rd Tuesday

6:00 pm, Wheelock Town Hall

Board of Listers

Current Listers: Carol Rossi, Atti Seguin

Telephone – Clerk's Office: 802-626-9094

wheelocklisters@gmail.com

Delinquent Tax Collector

Emily Purdy

Telephone: 802-533-9929

Email: wheelocktax@gmail.com

Mailing Address: PO Box 391

Lyndonville, VT 05851

Transfer Station

Attendants: Jim Blackbird; Alexis DeGreenia

Hours: Wed. & Fri. 8:00 – 5:00

Bulky Days: 2nd week April, July, October

Fire & Rescue 911

State Police 802-748-3111

Forest Fire Warden

Marc Brown 802-274-2850

Sheffield/Wheelock Fire Chief

Shane Lanpher

sheffield/wheelockfire@gmail.com

Animal Control Officer

Cindy Cady

Telephone – 802-535-7127

Health Officer

Peter Miller

Clerk's Phone: 802-626-9094

Kingdom East School District

Superintendent: Sean McMannon

Telephone: 802-626-6100

Miller's Run School

Principal: Patrick Ham

Telephone: 802-626-9755

Cemetery Sexton

Currently: James Manges

Telephone: 802-917-2546

Email: jmyardservices@gmail.com

NEK Waste Management District

Telephone: 802-626-3532

**AUDITORS' REPORT
TOWN FINANCIAL REPORTS**

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1 29	GENERAL FUND	2023	2024	2025
	REVENUE see insert	Actual	Budget	Budget
	Tax Revenue and State Payments, Programs			
1	Current Taxes for Budget	106806	77260	98961
2	PILOT	16444	16444	16444
3	Hold Harmless - State Current Use Paym	65130	58000	65000
4	Total	188380	151704	180405
	Town Office Revenue			
5	Dog License Fees	414	450	650
6	Liquor License	70	70	70
7	Marriage License Fees	65	65	15
8	Office Fees & Recording Fees	8325	5000	5000
9	Record Restoration Fees			300
10	NEMRC Land Record Fees	101	100	0
11	Traffic Ticket Fees Collected	289	0	0
12	Total	9264	5685	6035
	Listers Revenue			
13	Transfer from Reappraisal Reserve			32100
14	Reappraisal & Equalization Study State P	5605	5500	5600
15	Total	5605	5500	37700
	Delinquent Tax Revenue			
16	Tax	49153	0	0
17	Interest	5600	2000	2000
18	Penalty	2976	3500	3000
19	Tax Sale Cost	0	0	0
20	Total	57729	5500	5000
	General Government Revenue			
21	Interest on Checking	115	100	50
22	Interest on Non-arbitrage	0	100	100
23	Town Hall Rental Income	85	85	0
24	MERP Grant	4000		62750
25	Other/Unbudgeted	2350	0	0
26	State Budget Adjustment			
27	Insurance Claim Payments			
28	Unbudgeted			
29	Total	6550	285	62900
	Cemetery			
30	Lot Sales	200	0	0
31	Perpetual Care; Fees	300	0	0
	Fees Collected/Due To Sexton	0	0	0
32	Grant	0	1000	0
33	Total	500	1000	0
40	TOTAL REVENUE	268028	169674	292040

	GENERAL FUND	2023	2024	2025
	EXPENSES	Actual	Budget	Budget
	Town Office Staff			
41	Assistant Town Clerk	2956	5460	5460
42	Assistant Treasurer			5000
43	Town Clerk	12475	18252	18802
44	Town Treasurer	17602	22308	22978
45	Town Share FICA	4004	3521	3996
46	Town Share Retirement	1156	1640	2350
47	Town Share Health Insurance	0	0	12839
48	Training	230	1000	11000
49	Total	38423	52181	82425
	Town Office Expenses			
50	Supplies	1246	1500	2000
51	Postage	1412	2000	2000
52	Printing Town Report	511	550	600
53	Computer Equipment Expense	75	3000	150
54	Computer Cloud & Support	6630	6000	6000
55	Copier	0	2500	2500
56	Mileage -Clerk, Treasurer	582	500	550
57	Record Restoration	2000	2000	2000
58	Dog License State Fee	0	450	550
59	Marriage License State Fee	0	65	65
60	Total	12456	18565	16415
	Lister Expenses			
61	Lister Wages	2365	6000	6000
62	Town Share FICA & MEDI			459
63	Supplies	43	50	150
64	Software License Fee	0	0	500
65	Computer Equip & Maint.	0	150	150
66	Computer - Cloud Services	6938	2000	2000
67	Mileage	159	200	200
68	Property Map Update	1200	1200	600
69	Transfer to Reappraisal	5605	5605	5024
70	Town-Wide Reappraisal			32100
71	Total	16310	15205	47183
	Delinquent Tax Expense			
72	Penalty Paid to Collector	3213	3500	3000
73	Town Share FICA & MEDI			230
74	Tax Sale Cost Paid by Town	400	0	0
75	Total	3613	3500	3230

GENERAL FUND					
		Actual	Budget	Budget	
		2023	2024	2025	
76	Gen Gov Staff				
77	Minutes Clerk	1300	1400	2400	
78	Auditors	600	1000	1200	
79	BCA & Election Officials	285	1400	300	
80	Emergency Management Coord	260	260	260	
81	911 Coordinator	0	260	260	
82	Selectboard (3)	3300	3600	3600	
83	Town Match FICA & MEDI Gen. Gov. Sta	0	606	614	
84	Workers Comp	808	334	406	
85	Childcare Tax Town Share Gen Fund Staff			2218	
86	Continuing Education	30	100	100	
87	Mileage - Gen Gov	29	100	100	
88	Total	6612	9060	11458	
	Gen Gov Other Expenses				
89	Gift Cards	50	200	0	
90	Advertising	2045	2045	1500	
91	Legal Expenses	520	520	520	
92	Dues, Membership	2742	2742	2850	
93	Liability Insurance	5302	5812	4500	
94	Non-Arbitrage Interest	0	1250	1250	
95	County Tax	6153	7000	9000	
96	Email & Archiving	0	243	288	
97	Town Website	732	732	920	
98	Zoom Subscription	190	180	200	
99	Professional Audit	0	15000	13000	
100	Unbudgeted/ Miscellaneous	286	0	0	
101	Total	18020	35724	34028	
	Building & Grounds Staff				
102	Town Hall Janitor	2558	2600	2700	
103	Town Share FICA & MEDI			207	
104	Park Mowing	600	0	0	
105	Unemployment Insurance	26	18	20	
106	Total	3184	2618	2927	

GENERAL FUND				
		2023	2024	2025
		Actual	Budget	Budget
Building & Grounds Expenses				
107	Town Hall Supplies	481	500	500
108	Town Hall Electricity	1346	1200	1300
109	Street Lights	3699	2750	2400
110	Telephone & Internet	2194	2300	2200
111	Town Hall & Lot Water	900	900	900
112	Town Hall Heat	1638	3000	2000
113	Town Hall Generator Service	392	400	400
114	Town Hall Repair & Maint.	1511	2000	2000
115	Park Maintenance	0	250	0
116	Porta Potty Rental	2700	2700	2700
117	Miscellaneous/Unbudgeted	1754	0	0
118	Land Purchase Debt Payment	5971	5971	5971
119	Water damage/Disaster expenses	724	0	0
120	MERP Grant			62750
121	Total	23310	21971	83121
Building & Grounds Equipment				
122	Lawn Mower	0	0	4000
Cemetery Expenses				
123	Sexton Contract	7210	8600	1500
124	Sexton Burial Fees processed			0
125	Cemetery Mowing	0	0	8500
126	WW & Drown Cemeteries	200	1500	1000
127	Sulphur Spring Survey	3320	0	0
128	Supplies, Tools, Other Expenses	415	250	100
129	Grant Match	0	500	0
130	Total	11145	10850	11100
131	GF BUDGET EXPENSES	133073	169827	295887

SEPARATELY VOTED ARTICLES		2023	2024	2025
REVENUE		Actual	Budget	Budget
132	Taxes & Gen. Fund Revenue	136887	149433	156659
	Total			
EXPENSES				
Transfer Station Expenses				
133	Staff	15316	18000	0
134	Town Match FICA & MEDI	1172	1377	0
135	Workers Comp	1766	1385	0
136	Unemployment Insurance	282	200	0
137	Per Capita Assessment	805	900	900
138	Liability Insurance	442	259	0
139	Transfer Station Approp	22150	18879	39064
140	Total	41933	41000	39964
S/W Fire Department				
141	Utilities	1841	3000	3000
142	Liability Insurance	518	824	857
143	S/W Fire Dept Appropriation	27700	28325	29675
144	Total	30059	32149	33532
145	Lyndon Rescue	34895	36284	38130
Reserve Fund Appropriations				
146	Long Term Maintenance&Repair	30000	30000	30000
147	Town Hall Reserve	0	10000	10000
148	Total	30000	40000	40000
149	Social Service Agency Articles	4907	4757	
150	Umbrella			600
151	Caledonia Home Health Care			300
153	Northeast Kingdom Council on Aging			300
154	Darling Inn Senior Meal Site			500
155	Total	4907	4757	1700
156	Other Appropriation Requests			
157	Fairbanks Museum	0	0	1133
158	Powers Park	0	0	1000
159	Cobleigh Library	750	1000	1200
160	Total	750	1000	3333
GENERAL FUND BUDGET +				
161	INDIVIDUAL ARTICLES	275617	325017	452546

NOTES

GENERAL FUND BUDGET

LINE	INFORMATION
2	Payment in Lieu of Taxes - for State Owned Properties: Steam Mill Brook Wildlife Management Preserve; Mathewson State Forest; Flagg Pond Access
3	Hold Harmless - State payment to cover property tax reduction related to reduced assessment of land enrolled in Current Use Program
14	State Payment - \$5,024 restricted to reappraisal costs; \$591 payment for Listers work on State Education Grand List Equalization Study
24	Municipal Energy Resilience Program – grant can be used for hiring project manager, consultants, establishing a committee, efforts to promote energy resilience and establish a municipal energy resilience plan
25	State Education Fund Adjustment of 2023 Education Tax \$8,653; Cannabis Local Fee (collected by State, paid to towns) \$200 Street Light Rebate \$175
26	State Budget Adjustment (one time payment to towns) \$10,000;
27	Insurance Claim Payment for damage to town hall from mudslide and July, 2024 flooding event \$30,172
28	Unbudgeted funds created by Board decision to designate remaining ARPA Funds to 2023 Payroll, 2023 County Tax and other 2023 expenditures; adjustment was also made reducing and redesignating the Keniston Bridge Project ARPA allocation \$130,065.03
41	Position vacant; some expense for help with a specific task
43 & 44	2024 pay increase was not put into effect until September; 3% increase budgeted
45	Federal Social Security and Medicare withholdings calculated at 0.765
53	New laptop for treasurer
54	Cloud service, security, software updating, covers 8 NEMRC modules
55	Lease agreement
56	Travel to post office and bank
59	Includes payment for 2023 licenses
66	Listers share of expenses related to Cloud service and Grand List module
68	Maps are updated every other year at a cost of about \$1,200
69	Restricted state payment for reappraisal saved in reserve fund and a CD
70	Town-wide Reappraisal to begin July, 2025 per contract
85	State payroll tax initiated in July, 2024 to expand access to and funding for childcare; Wheelock Board voted employees pay 0.11%, town pays 0.33%
92	VLCT \$2,162; NVDA \$654; VT Clerk&TreasurersAssoc. \$35
99	Professional audit performed by rhr Smith & Co.
100	Security cameras \$1,850; US Treasurer \$461; Stop payment \$29
104	J & M Yard Services, LLC
114	furnace repair; vault lock replacement; fire extinguisher recharging; plumbing fix
119	removing water from flooded basement, one can of DryLock
123	\$1442 was final payment for 2023 contract
189	Anticipated changes include 5% increase in staff wages

1 27	HIGHWAY FUND			
	REVENUE	2023	2024	2025
		Actual	Budget	Budget
1	Current Taxes for Budget	342822	360216	419305
2	State Aid to Highways	96220	65000	33360
3	Grant Income Class 2 Road	91526	38990	38990
4	FEMA Reimbursements			0
5	Overload & Access Permits	190	150	150
6	Rented Equipment Fees	70	0	0
7	Other / Unbudgeted			0
8	Transfer In: Bridge Res; General Fund	19902		20000
	TOTAL HIGHWAY REVENUE	550730	464356	511805
	HIGHWAY FUND	2023	2024	2025
	EXPENSES	Actual	Budget	Budget
	ROAD STAFF			
9	Road Crew Wages	108745	140000	140000
10	Temp Staff Wages	9216	8000	10000
11	Town Match FICA & MEDI	8745	10710	11475
12	Workers Comp	9641	10038	10038
13	Unemployment Insurance	225	400	400
14	Road Crew Health Insurance	10282	20000	20000
15	Road Crew Retirement	5692	7525	8111
16	Child Care Tax Town Share	0	0	4950
17	Training	30	200	200
18	Road Crew Staff Mileage	2047	1800	1800
19	TOTAL	154623	198673	206974
	EQUIPMENT			
20	Maintenance	3802	6250	6500
21	09 International Repair	21534	8000	12000
22	19 International Parts & Repair	6516	8000	12000
23	97 Galion Grader Repair/Maint.		1000	2000
24	Trailer	72	250	0
25	Volvo Grader Repair	20064	9000	15000
26	Loader Repair	317	1000	1000
27	Tires	6315	4000	7000
28	Tire Chains	1255	1500	4000
29	DEF	420	600	850
30	Diesel	39965	40000	40000
31	Gasoline	56	100	100
32	Payment on Loader	10634	10634	10634
33	Payment on Truck	25354	40000	40000
34	TOTAL	136304	130334	151084

		2023	2024	2025
	INFRASTRUCTURE	Actual	Budget	Budget
35	Culverts	6304	4000	4000
36	Guardrails	0	0	0
37	TOTAL	6304	4000	4000
	ROAD MAINTENANCE			
38	Chuck Hill - plowing	2000	2000	2000
39	Greensboro - plowing	4525	2250	2250
40	AKA - plowing			1500
41	Roadside Mowing	5800	5000	5000
42	Equipment /Services; rented/contracted	9261	0	5000
43	TOTAL	21586	9250	15750
	MATERIALS			
44	Chloride	15449	16500	16500
45	Gravel	14739	14000	14000
46	Repaving Material	234	0	200
47	Salt	1395	3000	4000
48	Sand	23850	18000	22000
49	Staymat	15680	8000	8000
50	Stone	0	6000	6000
51	TOTAL	71347	65500	70700
	GARAGE			
52	Electricity	900	1000	1200
53	Telephone	1810	650	650
54	Water	450	450	450
55	Heating Fuel	1921	3000	2000
56	Restroom Expense	670	670	670
57	Repairs	927	350	350
58	TOTAL	6678	6120	5320
	OTHER EXPENSES			
59	Advertising	760	400	400
60	Tire Disposal	913	500	500
61	Safety Equipment/Boot Allowance	0	300	500
62	Watershed Management Fee	1765	1765	1765
63	Liability Insurance	5843	5524	5600
64	Shop Supplies & Tools	5298	3000	5000
65	Road & 911 Signs	0	0	0
66	Miscellaneous/Unbudgeted	947	0	2000
67	TOTAL	15526	11489	15765
68	Highway Budget Sub-total	412368	425366	469593

		2023	2024	2025
		Actual	Budget	Budget
	GRANT PROJECT EXPENSES			
69	Grant Expenses Class 2 Road	114408	38990	38990
70	Town Share			3222
71	TOTAL	114408	38990	42212
	DISASTER EXPENSES			
72	Disaster Expenses	93648	0	0
73	HIGHWAY BUDGET TOTAL EXPENSE:	620424	464356	511805
	VOTED ARTICLES - REVENUE			
74	CURRENT TAXES	40000	40000	40000
	VOTED ARTICLES - EXPENSES			
75	Road Equipment Reserve	30000	30000	30000
76	Road & Bridge Major Repair Reserve	10000	10000	10000
77	Total	40000	40000	40000
78	HIGHWAY INCLUDING RESERVE ART	660424	504356	551805

**NOTES
HIGHWAY FUND BUDGET**

LINE	INFORMATION
2	Two quarterly payments for 2025 were advanced and received in 2024
3	Application of staymat to portion of S Wheelock Rd past Ballfield Dr
4	FEMA reimbursement for 2023 flood damage repairs
9	No increase in pay rate budgeted
15	Enrollment in VT Municipal Retirement System required of employees
16	State payroll tax initiated in July 2024 to expand access to and funding for childcare; Wheelock Board voted employees pay 0.11%; town pays 0.33%
38	West Wheelock Rd
39	Sparhawk Rd
40	Boulay Lane, Fall Brook to bridge
42	AKA Propety Management \$225 (plowing); McHarg's Logging \$2,895; LeBlanc (excavator rental) \$250; All Around Rental \$150; Kenneth Blackbird \$1,238 (excavator rental)
62	Annual State Fee to support programming to protect, maintain, enhance, restore the quality of Vermont's surface water resources
66	Rowden Bros. \$1,696 - metal; Breezy Hill Transport \$1,209- transport truck for repair; Capital Steel \$1,505; Northeast Welding \$1,150; United Construction \$5,500 associated with loader repair; Evergreen Forest \$281; Nutrient Ag Solutions \$183; Reed Supply \$92.60...
69	Application of staymat to portion of S Wheelock Rd past Ballfield Dr (Grant)
72	July, 2024 flooding event; Board has applied and begun process of preparing documents for FEMA for reimbursement ; 40 contracts involved at this time
75	See Road Inventory and Replacement Plan page 27; the estimate of the annual cost of replacing equipment is \$78,100 per year; best practice is to raise that amount in taxes annually to cover equipment loan payments with the balance going into the New Equipment Reserve Account

STATEMENT OF 2024 TAXES RAISED

December 31, 2024

GRAND LISTS	taxable grand list value = assessed value x 0.01	
	Assessed Value	Grand List Value
MUNICIPAL	66,549,900	665,499
EDUCATION-HOMESTEAD	41,465,500	414,655
EDUCATION – NON-HOMESTEAD	25,089,900	250,899

2024 TAXES TO BE RAISED*

	Grand List	X	Rate	Taxes Raised
MUNICIPAL TAX				
General Fund	665,499	X	0.3229	\$214,899
Highway Fund	665,499	X	0.6051	\$402,694
Local	657,499	X	<u>0.0099</u>	<u>\$ 6,589</u>
Total Municipal			0.9379	\$624,173*
STATE EDUCATION FUND TAX				
Homestead	414,924	X	1.6637	\$689,862
Non-Homestead	250,899	X	1.7779	<u>\$446,073</u>
Total Education Fund				\$1,135,935*

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

2024 TAXES PAID AS CURRENT **\$1,670,108***

2024 DELINQUENT TAX WARRANT **\$89,685**

2024 PAYMENT TO KINGDOM EAST SUPERVISORY UNION **\$975,182.80**

STATE PAYMENT IN LIEU OF TAXES **\$16,444**
 Mathewson State Forest, Steam Mill Brook Preserve, Flagg Pond Access

STATE PAYMENT -CURRENT USE HOLD HARMLESS PROGRAM **\$72,206**
 State payment covers the amount reduced for property owners enrolled.

Source: Town of Wheelock 2024 Tax Book Report of December 31, 2024; NEMRC reports

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

12/31/2024

<u>TAX YEAR</u>	<u>TURNED OVER FOR COLLECTION</u>	<u>ABATED BY BCA</u>	<u>COLLECTIONS IN 2024</u>	<u>BALANCE TO COLLECT</u>
2018	646.38	0	551.54	94.84
2019	499.67	0	400	99.67
2020	446.11	0	0	446.11
2021	71.79	0	0	71.79
2022	16,538.54	0	598.99	15,939.55
2023	69,992.15	0	45,317.77	24,674.38
<u>2024</u>	<u>89,684.83</u>	<u>0</u>	<u>28,241.54</u>	<u>61,443.29</u>
TOTAL	177,879.47	0	75,109.84	102,769.63

TOTAL TAX COLLECTED \$75,109.84

INTEREST COLLECTED \$3,590.31

TAX COLLECTOR'S FEE \$2,800.73

REMITTED TO TREASURER \$81,707.45

OVERPAYMENTS \$206.57 applied to taxes

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

2024 RESERVE FUND BALANCES

TOWN GARAGE

CNB Reserve Account

Beginning Balance	32,477.76
Interest Added	<u>16.24</u>
Balance Dec.31	32,494.00

NEW ROAD EQUIPMENT

CNB Reserve Account; Due from GF

Beginning Balance	55,857.06
Interest Added	27.94
Appropriation (due)	<u>30,000.00</u>
Balance Dec 31	85,885.00

ROAD AND BRIDGE RESERVE

CNB CD; Due from GF

Beginning Balance	23,712.00
Interest Added	1,304.33
Appropriation (due)	<u>10,000.00</u>
Balance Dec. 31	35,016.33

ROAD SIGN RESERVE

Due From General Fund

Beginning Balance	<u>981.74</u>
Balance Dec. 31	981.74

2024 RESERVE FUND BALANCES

TOWN HALL PROJECT RESERVE CNB RESERVE; PASSUMPSIC BANK CD;
Due From GF

Beginning Balance	\$75,058.00
Interest Added	1,255.60
Appropriation (due)	<u>10,000.00</u>
Balance Dec. 31	86,313.60

LONG-TERM FACILITIES MAINTENANCE AND REPAIR RESERVE Due from GF

Beginning Balance	\$30,000.00
Appropriation (due)	<u>30,000.00</u>
Balance Dec. 31	\$60,000.00

REAPPRAISAL RESERVE CNB RESERVE; PASSUMPSIC BANK CD;
Due from General Fund

Beginning Balance	\$66,581.00
State Payment (Due)	5,023.50
Interest Added	1,253.40
Balance Dec. 31	\$72,877.58

RECORD RESTORATION Due from GF

Beginning Balance	\$5,055.19
Paid by Fees	<u>1,917.00</u>
Balance Dec. 31	\$6,972.19

CEMETERY ENDOWMENT

CNB CD

Beginning Balance	\$10,114.50
Perpetual Care Fee Added	100.00
Interest Earned	53.76
Paid to GF for Cem Maintenance	<u>-53.76</u>
Balance Dec. 31	\$10,214.50

CEMETERY CHECKING RESERVE FUND

Due from General Fund (GF)

Beginning Balance	\$7,235.16
Balance Dec. 31	\$7,235.16

REPORT OF OUTSTANDING LOANS**LAND** next to Town Hall

Balance Owed	\$16,785.20
Annual Payment	\$ 5,970.95
Year of Final Payment	6/28/2027
Interest Rate	3.25%

JOHN DEER LOADER

Balance Owed	\$20,026.75
Annual Payment	\$10,634.35
Year of Final Payment	6/1/2026
Interest Rate	2.90%

CNB LINE OF CREDIT*

Balance Owed	110,000.00
Interest Rate	4.88%

*needed to cover road repairs related to flooding disaster

FUND BALANCE

ARPA FUND (American Rescue Plan of 2021)

Beginning Balance	\$130,065.03
Expended by Selectboard Action	\$130,065.03
Balance December 31	\$ 0.00

Town of Wheelock ARPA Account

Revenue

2021 Payment	123,456.00
2022 Payment	123,515.00
Total	246,971.00

Expenditures

2021 Owl technology for meetings	999.00
2022 Laptop for town clerk	649.00
2022 Loader shed	5,726.59
2022 New garage door	10,736.00
2023 Sheffield/Wheelock Fire Dept safety equipment	6,600.00
2023 Town parcel map upgrade and update	7,520.00
2023 '97 Galion Grader	35,025.00
2023 Sheriff patrol	1,579.50
2023 Town share of 2023 flood disaster expense	10,071.00
2024 County Tax 2023	6,153.00
2024 County Tax 2024	8,685.00
2024 Payroll for 2023	153,226.91
Total	246,971.00

The American Rescue Plan of 2021 (ARPA) established the Coronavirus State and Local Fiscal Recovery Fund which provided \$350 billion to state and local governments for the response to and recovery from the COVID-19 pandemic. Of Vermont's \$1.25 billion share, over \$200 million was allocated to municipalities.

Federal regulations gave the Selectboard the authority to spend the towns local funds.

FIVE YEAR COMPARISON OF GRAND LIST AND TAX RATES

	2020	2021	2022	2023	2024
Municipal Grand List	625,691	636,413	648,605	657,676	665,768
Municipal – General Fund	0.1661	0.2207	0.2862	0.2907	0.3229
Municipal – Highway Fund	0.4728	0.4598	0.4602	0.5212	0.6051
Municipal - Local	0.0058	0.0052	0.0051	0.0050	0.0099
State – Homestead Rate	1.4345	1.4419	1.4149	1.4787	1.6637
State – Non-homestead Rate	1.6363	1.6308	1.5316	1.6294	1.7779

INVENTORY OF HIGHWAY DEPARTMENT EQUIPMENT'

	YEAR PURCHASED	LIFESPAN (YEARS)	YEAR TO REPLACE	COST TO REPLACE	ANNUAL COST CALCULATION
'09 International	2009	10	2024	215,000	21,500
'19 International	2019	10	2029	250,000	25,000
John Deer Loader	2022	15	2037	165,000	11,100
Volvo Grader	2007	20	2027	400,000	20,000
'97 Galion Grader	2023				
Trailer		10	2025	5,000	500
TOTAL ANNUAL CALCULATION					78,100

INVENTORY OF REAL ESTATE

PARCEL #	ACRES	LOCATION	DESCRIPTION	VALUE INSURED OR ASSESSED
001-035009.001	0.08	32 Burroughs Rd	Fire Dept Station	255,300
020-09002	1.44	Sulphur Spring Rd	Cemetery	17,200
020-059004-001	0.02	Sulphur Spring Rd	Pavilion at spring	4,300
046-069006	0.66	Jill's Hill Rd	Cemetery	11,600
122-026026	8.94	VT Route 122	Land & Town Hall	587,700
122-026027	0.84	VT Route 122	Cemetery	13,400
122-058019	1.55	VT Route 122	Land & Garage	489,600
		VT Route 122	Loader Shed	10,400
		Sutton Road	Garage	29,577
		VT Route 122	Transfer Station	82,744

See

Insert