

Annual Report

Town of Sheffield, Vermont



For the year ending
December 31, 2003

(Cover)

**First Meeting House
C. 1800**

Sheffield's first meeting house built around 1800 housed both church services and town meetings.

Photo courtesy of Lynn Kayser

TOWN OF SHEFFIELD ANNUAL REPORT

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Town Officers

Office	Length of Term	Elected at Town Meeting	Term Expires
Moderator	1 Year	John M. Simons	2004
Town Clerk	1 Year	Kathy Newland	2004
Treasurer	1 Year	Kathy Newland	2004
Selectmen	3 Years	Charles Gilman	2004
		Lewis Brill	2005
		Max Aldrich	2006
Road Commissioners	1 Year	Selectmen	2004
Listers	3 Years	Garth Chesley	2004
		Alan M. Robertson	2005
		Edward Jewell	2006
Auditors	3 Years	John M. Simons	2004
		Sally Wood-Simons	2005
		Alanna Wilson	2006
First Constable	1 Year	Garth Chesley	2004
Second Constable	1 Year	Edward Jewell	2004
Tax Collector	1 Year	Garth Chesley	2004
Grand Juror	1 Year	Dona Jackson	2004
Town Agent	1 Year	Selectmen	2004
Agents to Convey Real Estate	1 Year	Selectmen	2004
Trustee of Public Funds	1 Year	Selectmen	2004
School Directors	3 Years	Leslie Newland	2004
		Hartley Jackson	2005
		John Powell, Jr.	2006
Sexton	1 Year	Jason Degreenia	2004
Planning Commission	3 Years	Edward Huling, Edward Jewell, Jack Simons	2004
		Francis Bandy, Leslie DeGreenia (Chairman), John Donovan	2005
		Tina Garand, William Gessner, Richard Ziobron	2006

Office	Length of Term	Officers
Board of Civil Authority	3 Years	Selectmen
	2 Years	Justices of the Peace

Office	Length of Term	Elected in General Election	Term Expires
Justices of the Peace	2 Years	Lewis Brill, Garth Chesley, Leslie Ham, Nanette Moreau and John Powell, Jr.	2004

Office	Appointed by Selectmen
Assistant Town Clerk	Dolores Ham
Assistant Treasurer	Dolores Ham
Deputy Registrars	Kathy Newland Thomas Barrett
Dog Warden and Pound Keeper	Wendy Bora (Please see Announcements page)
Emergency Management Coordinator	Mark Brown
Fence Viewers	Clarence Ash, Jr. Jack Simons
Forest Fire Warden	Scott Hubbard
Health Officer	Kathy Newland
Inspector of Wood	Leslie Newland
Lyndon Rescue, Inc.	Lynn Kayser, Representative
Northeast Kingdom Waste Management District	John W. Simons, Supervisor (resigned)
Town Service Officer	Kathy Newland
Tree Warden	Edward Jewell
Weigher of Coal	Charles Gilman

Vermont Legislators			
Representative	David P. Bolduc	26 East St, Orleans, VT 05860	754-2222 dlbolduc@together.net
Representative	John Rodgers	P.O. Box 217, Glover, VT 05839	525-4182 jbdjroddgers@yahoo.net
Senator	Julius D. Canns	1 Cherokee Dr., Concord, VT 05824	748-4871
Senator	Berneir L. Mayo	1 Main St., St. Johnsbury, VT 05819	748-4453 bmayo@stj.k12.vt.us

United States Legislators			
Representative	Bernie Sanders	1 Church St, Burlington, VT 05401	800 339-9834 bernie@mail.house.gov
Senator	James M. Jeffords	95 St Paul St, Suite 100, Burlington, VT 05401	800 835-5500 vermont@jeffords.senate.gov
Senator	Patrick J. Leahy	Courthouse Plaza, 199 Main St, Burlington, VT 05401	800 642-3193 leahy@leahy.senate.gov

Report of Selectmen

The most contentious issue of 2003 was what to do with our town hall. We had lengthy discussions at the annual town meeting and again at a special town meeting. In addition, the town hall committee spent many hours researching costs and possibilities. The Town will move forward with a plan to keep and renovate the town hall, to "Americans with Disabilities Act" (ADA) requirements, if the grant applied for is approved.

The selectmen purchased materials to insulate the municipal building and members of the Sheffield-Wheelock Volunteer Fire Department volunteered the labor to insulate the garage portion of the building. This project is going very well. We thank the volunteers and the fire department for their efforts.

In the aftermath of "September 11", we are required by law to have an emergency management coordinator. Mark Brown, of Wheelock, has generously accepted this position. Mark takes his responsibilities seriously and we are fortunate to have his good services.

We are presently looking for someone who is will to serve as supervisor for the Northeast Kingdom Waste Management District. This is a volunteer position that requires attending one meeting in Lyndonville each month. We spend more than \$30,000 each year managing our waste and feel it worthwhile to have someone watching over this necessary endeavor.

As you may have read in other reports herein, we are running out of room at the Dexter Cemetery. Members of the planning commission have spent hours researching and investigating possible sites and would welcome additional input from townspeople. We thank the members of the planning commission for their continuing efforts in locating new cemetery space.

The selectmen also wish to thank all of our town officers and committee members for their help and concern for our town during 2003.

Respectfully submitted,

Board of Selectmen

Max Aldrich
Lewis Brill
Charles Gilman

Report of Road Foreman

The winter of 2002-2003 seemed brutally long and extremely cold. Snowfall amounts were low but the wind and cold didn't break until April. A gradual spring thawing period helped us put costs back in line.

The summer construction season was quite productive. With monies received from Federal Emergency Management Agency (FEMA), we rebuilt a section of Town Highway #16 to Galway Kinnell's home, rebuilt a section of Dwyer Road and began construction on a section of New Duck Pond Road.

We applied for and received funding from the Class II Highway Improvement Program to rebuild a section of Berry Hill Road. This project was completed and the Town was reimbursed for 80% (\$15,995.00) of the total cost.

The *Old Farmers Almanac* said that the winter of 2003-2004 would be a winter of extremes in temperatures and weather conditions. To date, it seems the Almanac hit the proverbial nail on the head!

Respectfully submitted,

/s/ Max Aldrich, Road Foreman

Report of Planning Commission

Continuing a job started in 2002, planning commission members looked for and inspected parcels of land suitable either for a new cemetery or extension of an existing one. This search is rather pressing as the number of lots remaining in the Dexter Cemetery—the only existing one with lots available—is now down to a mere handful.

Consequently in mid-year, the commission passed on to the Selectmen information pertaining to several potential sites along with its recommendation as to the one most suitable.

At its recent meetings, members of the commission discussed the matter of the best and fairest way to pay for expensive heavy equipment—such as a soon-to-be-needed grader. After considerable reflection, it is the commission's opinion that the town should establish a separate heavy equipment fund and set aside in that fund any money that can be spared. More, the commission feels the idea of setting aside a small percentage of the annual equipment budget in that fund is certainly worth discussion at this year's annual town meeting.

A final note, without exception the members of the commission expressed their concern over the constant rise in school costs and the subsequent upping of school taxes in the town. Therefore, the commission recommends this topic also should be raised at this year's annual town meeting.

Respectfully submitted,

Leslie R. DeGreenia, Chair

Members:

Francis Bandy

John Donovan

Tina Garand

Bill Gessner

Ed Huling

Ed Jewell

Jack Simons

Richard Ziobron

GENERAL ACCOUNTS

Summary of Receipts

Receipts	Amount	Amount	Amount
Accounts receivable (prior years)			
Listers' account	\$ 500.00		
Property taxes received (delinquent)	<u>38,184.56</u>		\$ 38,684.56
Fees			9,477.00
Interest earnings			
General funds (Lyndonville Savings Bank)	\$ 143.30		
General funds (American Fnds—Bond Fund of America)	988.78		
		\$ 1,132.08	
Cemetery funds (general trust funds)	\$ 529.09		
Cemetery funds (Ena Bickford funds)	<u>1,294.81</u>		
		<u>1,823.90</u>	
Total Interest			2,955.98
Licenses (215 dogs and wolf hybrids))			1,377.00
Loan			
Lyndonville Savings Bank (anticipation of taxes)			10,000.00
Other			
Community Club (closeout of account)		\$ 87.66	
Refunds	\$ 37.16		
Overpayment of loan	11.62		
Overpayment to Tax Collector	<u>130.00</u>		
		178.78	
Sales of cemetery lots		850.00	
Town hall rental		<u>250.00</u>	
Total Other			1,366.44
Payments in lieu of taxes			
Vermont Department of Forests and Parks (state land)	\$ 1,800.55		
Vermont State Treasurer (hold harmless [current use])	5,843.00		
Vermont State Treasurer (current use penalty)	<u>140.40</u>		
Total Payments in Lieu of Taxes			7,783.95
Property taxes received (current year)	\$ 609,226.44		
Overpayment	161.89		
Property taxes received (current year delinquent)	<u>15,519.17</u>		
Subtotal Receipts (current year)			624,907.50
Transfers			
Balance of Centennial Money Market Acc#573-075684-034			<u>4,261.45</u>
Total General Receipts (deposits/credits to checking account)			\$ 700,813.88

GENERAL ACCOUNTS

Property Tax Report

Two Grand Lists are used to compute property taxes. One is the **School Grand List** and is used to raise school taxes. The 2002 tax rate used with the School Grand List was \$1.5915.

The other grand list is the **Town (and Highway) Grand List** and is used to raise taxes needed to maintain the Town and its roads. The 2003 tax rate used with the Town Grand List was \$0.7123.

Taxes To Be Raised (Budget)	Amount	Amount	Total Taxes
School Taxes			
Grand List value	\$ 286,996.51		
Multiplied by tax rate of \$1.5915 for school purposes	<u>1.5915</u>		
Total school taxes to be raised (rounded)		\$	456,755
Town Taxes			
Grand List value	\$ 286,616.90		
Multiplied by tax rate of \$0.5276 for general purposes	<u>0.5276</u>		
		\$	151,219
Grand List value	\$ 286,616.90		
Multiplied by tax rate of \$0.1847 for highway purposes	<u>0.1847</u>		
			52,938
Total town taxes to be raised (rounded)			<u>204,157.00</u>
Total 2003 Taxes to be Raised		\$	660,912
Adjustments made in the amount of taxes raised due to corrections in the 2003 Grand List			(346)
Adjustment for rounding			<u>270.00</u>
Total 2003 Taxes to be Raised		\$	660,836
Taxes Raised (Actual)			
2003 property taxes received by Treasurer	\$ 609,226.44		
2003 delinquent property taxes	<u>51,610.09</u>		
Total 2003 Taxes Raised		\$	660,836.53

Tax Rate Comparison (\$)							
Year	School			Town			Total
	State	Local	Total	General	Highway	Total	Tax Rate
1994			1.4100	0.6000	0.2200	0.8200	2.2300
1995			1.6700	0.7200	0.2400	0.9600	2.6300
1996			1.8200	0.7400	0.2400	0.9800	2.8000
1997			1.5050	0.8000	0.2250	1.0250	2.5300
1998	Act 60 Enacted						
1998	1.3850	0.0800	1.4650	0.6880	0.2470	0.9350	2.4000
1999	1.5800	0.2600	1.8400	0.6400	0.2800	0.9200	2.7600
2000	1.3200	0.6000	1.9200	0.5450	0.2350	0.7800	2.7000
2001	1.5408	0.6341	2.1749	0.5577	0.2029	0.7606	2.9355
2002	1.1137	0.6149	1.7286	0.3993	0.1817	0.5810	2.3096
2003	1.0734	0.5181	1.5915	0.5276	0.1847	0.7123	2.3038

GENERAL ACCOUNTS

Report of Tax Collector

Summary of Delinquent Property Taxes Through December 31, 2003

Year	Balance Due 01-01-03	Collected 2002	Balance Due 12-31-03
2001	\$ 5,256.11	\$ 5,160.28	\$ 95.83
2002	31,675.29	24,589.38	7,085.91
2003 (11-01-2003 through 12-31-2003)	51,610.07	15,519.17	36,090.90
Totals	\$ 88,541.47	\$ 45,268.83	\$ 43,272.64

Description	Pre 2003 Taxes	2003 Taxes	Total
Given to Treasurer			
Taxes collected	\$ 29,749.66	\$ 15,519.17	\$ 45,268.83
Interest collected	1,842.68	961.15	2,803.83
Fees collected (8%)	2,207.27	1,151.32	3,358.59
Returned check charges of \$60.00 collected and held in Tax Collector's account			
Tax sale redemption	2,272.48		2,272.48
Total to Treasurer	\$ 36,072.09	\$ 17,631.64	\$ 53,703.73
Received From Treasurer			
Fees collected (8%)			\$ 3,024.58
Less Social Security withheld			(231.38)
Total due from Treasurer	\$ -	\$ -	\$ 2,793.20
Overpayment			130.00
Total Received From Treasurer			\$ 2,923.20
Account Receivable			
Due from Treasurer			
Fees collected (8%) as of 12-31-03			\$ 334.01
Less Social Security withheld			(25.55)
Total			\$ 308.46

Delinquent Taxpayers

(* indicates payments made after 12-31-03)

Taxpayer	Years	Balance Due 12-31-02
Allen, Wolcott and Catherine	2 years	\$ 2,145.58
Blay, Jeff and Kiki		1,718.82
Bonnett, Wyatt P. and Sarah L.	2 years	3,458.81
Cornelius, Brian and Sandsjo, Carol Ann		1,745.60
Donaghy, Kenneth	2 years	242.63
Ewen, Vickie	2 years	408.93
Fadden, William and Susan		154.80
Fellows, Donald		994.37

Taxpayer	Years	Balance Due 12-31-03
Ferragamo, Cheri		976.41
Finnegan, Thomas and Sean		299.54
Fox, James		822.58
Frances, Mark	2 years	1,844.40
Gingras, Stephen		\$ 1,007.41
Harris, Matthew		650.72
Lafond, David, Timothy and Beth		790.71
Lawson, Jeff	2 years	496.37
Lynch, Craig and Linda	2 years	344.04
Miller, Laurie		279.84
Murray, David; Keithan, Tom and Julie	2 years	2,119.73
Newland, Dennis and Ethel		1,959.35
Newland, Harold and Georgia		1,285.04
O'Neill, Parick		556.39
Osgood, Daniel		274.15
Ostrander, Jane	2 years	246.65
Peterson, David		1,473.46
Pormann, John		560.85
Preston, Holly	2 years	4,538.75
Rivera, Edwardo		1,663.17
Ronan, Brian		1,946.12
Roy, Mildred		663.61
Sabia, Joseph		30.91
Smith, Keith		470.20
Spencer, William		332.90
Simonds, Helen		248.48
Surridge, Ira		882.45
Surridge, Paul		852.04
Tapper, Eileen		1,161.98
Walker, Gary and Melissa	3 years	1,505.22
Wilson, Charles and Alanna		2,119.63
Total Delinquent Taxes		\$ 43,272.64

Reconciliation of Tax Collector's Account

As of December 31, 2003

Account	Value
Lyndonville Savings Bank Checking Account No 21020757	
Balance as of January 1, 2003	\$ -
Receipts	54,582.79
Disbursements	(54,522.79)
Balance as of December 31, 2003	\$ 60.00

GENERAL ACCOUNTS

Expenses

	Expenses (Budgeted)	Amount	Amount	Amount
Advertising				
Caledonian Record Publishing Co. Inc.			\$	343.75
Cemeteries (Improvements)				
Degreeña, Jason (tree removal at Dexter)	\$	275.00		
Gessner, William (tree removal at Baptist)		24.00		
Vermont Offendes Work Program (clearing)		300.00		
			\$	599.00
Cemeteries (Maintenance)				
Gessner, Katherine (mowing)	\$	100.00		
Gessner, William (mowing)		406.00		
Ham, Dolores (Sexton) (reimbursements)		184.70		
				690.70
				1,289.70
City Lights				
Citizens Utilities Company/Citizens Energy Services				1,558.97
Dog Control				
Bora, Wendy (dog officer)	\$	190.00		
IDS (tags)		120.83		
Vermont State Treasurer (licenses)		228.00		
				538.83
Education, Town Officials				
Vermont Institute for Government (seminar)	\$	140.00		
Vermont League Cities & Towns (seminar)		73.00		
				213.00
Insurance				
Blue Cross-Blue Shield of Vermont (health)	\$	10,032.26		
Hopkins Reynolds (officers' bond)		262.00		
VLCT Casualty Int Fund (property and casualty)		9,021.00		
VLCT Unemployment Trust		146.20		
				19,461.46
Legal Services				
Zuccaro, Willis & Bent				315.00
Loans				
Lyndonville Savings Bank (anticipation of taxes)	\$	10,066.79		
Vermont State Treasurer (truck)		28,457.82		
				38,524.61
Miscellaneous				
Bradford/Pratt (SWFD gas)	\$	247.70		
Ham, Leslie (911 coordinator)		100.00		
Tax sales		2,803.13		
Union District #37 (use of facility)		20.00		
VLCT (membership dues)		887.00		
VLCT (audit)		462.16		
				4,519.99

Expenses (Budgeted)	Amount	Amount	Amount
Municipal Building			
Citizens Utilities Company/Citizens Energy Services	\$ 769.55		
Lyons, Ed (fire extinguisher)	270.00		
Northern Petroleum	3,505.08		
Northern Tool and Equipment (emergency light)	39.03		
Office Quarters	39.81		
Improvements:		\$ 4,623.47	
Lyndonville Hardware (garage)	\$ 62.58		
Mayo's Decorating (office window blinds)	567.00		
Wheeler Building Materials (garage)	649.64		
		<u>1,279.22</u>	
			\$ 5,902.69
Office			
A T & T		\$ 20.23	
Deluxe Business Forms		266.40	
Lyndonville Savings Bank (charges)		20.00	
Marotti, Joseh J.		747.46	
Northland Printers (town report)		1,435.32	
Office Quarters		135.98	
Safeguard Business Systems		329.14	
Schwaab, Charles		83.09	
U S Postmaster		823.11	
Verizon		658.07	
Vermont Department of Health		6.00	
Vermont State Treasurer (marriage licenses)		75.00	
Vermont Offenders' Work Program		185.55	
Viking Office Products		823.76	
Wood-Simons, Sally (town report)		<u>175.00</u>	
			5,784.11
Restoration of First Meeting House			
Sheffield Historical Society			500.00
Restoration of Records			
Brown's River Bindery			1,294.00
Roller Shelving			
Marotti, Joseh J.			2,800.00
Salaries, Officers			
Aldrich, Max (Selectman)	\$ 554.10		
Brill, Lewis (Selectman)	554.10		
Chesley, Garth (Board of Civil Authority)	45.00		
Gilman, Charles (Selectman)	554.10		
Ham, Leslie (Board of Civil Authority)	60.00		
Moreau, Nanette (Board of Civil Authority)	60.00		
Newland, Kathy (Town Clerk and Treasurer)	14,552.58		
Powell, John, Jr. (Board of Civil Authority)	60.00		
Simons, Jack (Auditor)	554.10		
Wilson, Alanna (Auditor)	554.10		
Wood-Simons, Sally (Auditor)	<u>554.10</u>		
		\$ 18,102.18	

	Expenses (Budgeted)	Amount	Amount	Amount
Salaries, Other				
Bedor, Alfred (transfer station attendant)		\$ 70.65		
Burt, Betty (town hall caretaker)		54.03		
Frost, Beverly (ballot clerk)		72.00		
Ham, Dolores (Assistant Town Clerk)		472.82		
Ham, Dolores (ballot clerk)		36.00		
Kennedy, James (transfer station attendant)		72.73		
Richardson, Audrey (ballot clerk)		60.00		
Thompson, Hugette (transfer station attendant)		181.81		
Thompson, Richard (transfer station attendant)		1,907.03		
Wolf, John (transfer station attendant)		3,229.35		
			\$ 6,156.42	
Total Salaries				\$ 24,258.60
Taxes, County				
Senecal, E.F.				3,500.75
Town Hall				
Citizens Utilities Company/Citizens Energy Services		\$ 501.78		
Irving Oil		1,601.19		
Locke, Marcel (thaw water line)		110.00		
Norris Paving & Trucking (shut off water)		280.00		
				2,492.97
Wage Withholdings				
Lyndonville Savings Bank (FICA)		\$ 1,020.00		
Lyndonville Savings Bank (Social Security)		4,725.20		
Vermont Department of Taxes (income)		707.00		
				6,452.20
Waste Management				
Wheelock, Town of (reimbursed expenses)				33,271.07
Subtotal Expenses (Budgeted)				\$ 153,021.70
Appropriations				
Area Agency on Aging		\$ 250.00		
Caledonia Home Health		1,100.00		
Cobleigh Public Library		300.00		
Lyndon Area Senior Action Center		50.00		
Lyndon Area Youth Baseball/Softball		250.00		
Lyndon Rescue Inc (assessment)		8,922.00		
North East Kingdom Human Services		763.00		
North East Kingdom Youth Services		300.00		
Sheffield-Wheelock Volunteer Fire Dept (assessment)		11,400.00		
Vermont Center for Independent Living		55.00		
Vermont Green Up		50.00		
Vermont Leadership Center		150.00		
Subtotal Appropriations (Budgeted)				23,590.00
Total Expenses (Budgeted)				\$ 176,611.70

Expenses (Not Budgeted)	Amount	Amount	Amount
Accounts payable from 2002			
Cemetery lot, sale (deposited to cemetery trust fund)	\$	50.00	
Highway account		65.71	
Northeast Kingdom Youth Services		300.00	
Cemetery lots, sales (deposited to cemetery trust funds)		850.00	
Check uncashed (stop payment)		(300.00)	
Refunds (property tax overpayments)		161.89	
Sheffield Cemetery Assoc (cemetery trust fund earnings)		2,103.87	
Chesley, Garth (Tax Collector)		2,923.20	
Transfers to Highway Account		57,950.00	
Union District No. 37 (school taxes)		456,757.00	
Total Expenses (Not Budgeted)			\$ 520,861.67
Total General Expenses			\$ 697,473.37

GENERAL ACCOUNTS					
Comparison of General Expenses					
(5-Year Comparison)					
Expenses (Budgeted)	1999	2000	2001	2002	2003
Advertising	\$ 82.60	\$ 106.20	\$ 130.10	\$ 45.15	\$ 343.75
Cemeteries (improvements)	-	3,200.00	1,850.00	1,364.50	599.00
Cemeteries (maintenance)	1,269.53	4,247.06	5,577.77	450.00	690.70
City lights	1,250.00	1,250.00	-	-	1,558.97
Dog control	772.89	860.24	673.80	441.71	538.83
Education	-	-	-	305.00	213.00
Insurance	21,723.42	16,917.19	16,996.67	18,522.56	19,461.46
Legal services	437.50	-	-	3,854.14	315.00
Loans	14,090.63	-	-	-	38,524.61
Miscellaneous	2,284.29	2,893.11	937.75	11,163.51	4,519.99
Municipal building	3,260.77	3,940.51	5,687.90	4,543.06	5,902.69
Municipal building (addition)	-	55,288.57	-	-	-
Office expenses	3,408.56	4,011.58	4,528.64	7,081.86	5,784.11
Office furnishings	-	-	3,624.64	-	-
Resoration of First Meeting House	-	-	-	-	500.00
Restoration of records	-	1,553.00	3,474.00	1,913.00	1,294.00
Roller shelving	-	-	-	-	2,800.00
Salaries, officers	12,529.67	13,135.36	13,446.80	17,524.53	18,102.18
Salaries, other	3,615.61	4,919.25	5,788.55	6,695.79	6,156.42
Taxes, County	3,723.44	3,706.88	2,903.67	3,627.39	3,500.75
Town hall	2,027.79	5,260.61	3,849.64	2,338.60	2,492.97
Truck (purchase)	-	-	-	106,423.00	-
Wage withholdings	4,231.18	4,124.60	5,815.58	6,064.50	6,452.20
Waste management	31,114.91	26,676.25	31,142.48	34,175.88	33,271.07
Area Agency on Aging	250.00	250.00	250.00	250.00	250.00
Caledonia Home Health Agency	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
Cobleigh Public Library	-	200.00	200.00	300.00	300.00
Lyndon Area Senior Action Center	50.00	50.00	50.00	50.00	50.00
Lyndon Area Youth Baseball/Softball	100.00	100.00	100.00	250.00	250.00
Lyndon Rescue (Assessment)	1,731.56	2,900.30	4,486.00	5,167.00	8,922.00
Lyndon Rescue (Ambulance)	534.40	534.00	-	-	-
New Move Adult Day Service	-	176.00	176.00	-	-
North East Kingdom Human Services	570.00	570.00	570.00	763.00	763.00
North East Kingdom Youth Services	300.00	300.00	300.00	300.00	300.00
Sheffield Cemetery Association	-	1,000.00	-	-	-
Sheffield-Wheelock Volunteer Fire Dept	5,085.00	8,110.00	12,100.00	11,275.00	11,400.00
Vermont Center for Independent Living	55.00	50.00	50.00	55.00	55.00
Vermont Green Up	50.00	50.00	55.00	50.00	50.00
Vermont Leadership Center	-	-	-	-	150.00
Total General Expenses (Budgeted)	\$ 115,648.75	\$ 167,480.71	\$ 125,864.99	\$ 246,094.18	\$ 176,611.70
Expenses (Not Budgeted)					
Accounts payable	-	-	-	-	\$ 415.71
Cemeteries (trust fund earnings)	\$ -	\$ -	\$ -	\$ 3,641.83	2,103.87
Cemeteries, sales of lots	-	-	-	2,025.00	850.00
Loans	-	-	-	81,513.56	-
Miscellaneous	-	-	-	-	(300.00)
Refunds	-	-	-	1,875.93	161.89
Tax Collector (fees)	1,633.23	2,502.97	2,525.01	4,263.97	2,923.20
Taxes, School	291,904.00	369,727.00	429,370.00	476,391.00	456,757.00
Transfers to Highway Account	59,700.00	45,326.00	43,265.00	50,000.00	57,950.00
Transfers to investment accounts	40,000.00	-	-	-	-
Transfers to Listers' Account	-	-	-	5,603.42	-
Total Expenses (Not Budgeted)	\$393,237.23	\$ 417,555.97	\$475,160.01	\$ 625,314.71	\$ 520,861.67
TOTAL GENERAL EXPENSES	\$508,885.98	\$ 585,036.68	\$601,025.00	\$ 871,408.89	\$ 697,473.37

GENERAL ACCOUNTS

Reconciliation of General Checking Account

As of December 31, 2003

Account	Value
Lyndonville Savings Bank Checking, Acc No 1010255	
Balance as of January 1, 2003	\$ 46,057.23
Receipts	700,813.88
Expenses	(697,473.37)
Adjustment	(0.01)
Balance as of December 31, 2003	\$ 49,397.73

HIGHWAY ACCOUNTS

Summary of Receipts

Receipts	Amount	Amount
Accounts Receivable		
From general account 2002		\$ 65.71
Grants		
State of Vermont (Class II highway improvement project)		15,995.95
Interest earnings (Lyndonville Savings Bank)		50.83
Other		
Access permits	\$ 30.00	
Equipment rentals	605.00	
Overload permits	55.00	
Total Other		690.00
State aid		61,607.64
Transfers		
From general account (2003 property taxes as budgeted)	\$ 57,950.00	
From investment (FEMA funds received in 2002)	30,303.93	
From investment (highway funds carried over from 2002)	15,043.37	
		103,297.30
Total Highway Receipts		\$ 181,707.43

HIGHWAY ACCOUNTS

Highway Expenses

	Expenses (Budgeted)	Amount	Amount
Insurance			
Blue Cross-Blue Shield of Vermont		\$	12,438.62
Materials			
Beattie, Donald (gravel)	\$	8,529.45	
Calkins Rock Products (staymat)		766.38	
Conley, Doug (gravel)		1,250.00	
Gingue Construction (gravel)		19,395.50	
Gorman Bros. (calcium chloride)		7,107.04	
H & S Supplies (road fabric)		5,876.00	
H & S Supplies (culvert)		120.00	
Ham, Leslie (gravel)		680.00	
Lussier, Evelyn (sand)		2,407.60	
Vermont Agency of Transportation (salt)		1,131.35	
			47,263.32
Maintenance			
Davis, Mike (road crew)	\$	75.00	
Fox, John (road crew)		75.00	
Gilman, Matt (road crew)		75.00	
May Store (wood chipper rental)		320.00	
Rowell, Rick (road crew)		75.00	
Vermont Offenders Work Program (brush cutting)		1,000.00	
Wilkins, Harold (roadside mowing)		3,195.00	
Sutton, Town of (plowing)		2,250.00	
Truesdell, Kraig (snow blowing)		50.00	
			7,115.00
Other			
Dartmouth Hitchcock Clinic (physical exam)	\$	126.00	
Dwire, Vernon (equipment rental)		150.00	
Gingue Construction (trucking)		3,616.95	
Newland, Dennis (equipment rental)		2,415.00	
North Country Drilling & Blasting		1,250.00	
Roland's Wrecker Service (rescue)		325.00	
Vermont Dept Motor Veh (commercial driver's license)		65.00	
Vermont Offenders Work Program (road signs)		217.23	
			8,165.18
Salaries			
Aldrich, Max	\$	22,534.15	
Newland, Dennis		13,604.53	
			36,138.68
Vandalism			
Portland Glass (replace windshield on loader)			142.65

Expenses (Budgeted)	Amount	Amount
Wage Withholdings		
Lyndonville Savings Bank (FICA)	\$ 3,402.00	
Lyndonville Savings Bank (Social Security)	6,741.08	
Vermont Department of Taxes (income)	1,139.00	
		<u>11,282.08</u>
Total Highway Expenses		\$ 122,545.53

For Your Information :

Federal Emergency Management Agency grant		
Grant (received in 2002)	\$	34,102.00
Less expenditures in 2002		(3,798.07)
Less expenditures in 2003		
Highway #13, New Duck Pond Road	\$	6,600.00
Highway #16		8,694.75
Highway #19, Dwyer Road		2,838.92
		<u>(18,133.67)</u>
Balance remaining for projects to be completed	\$	12,170.26
State of Vermont Class II Highway Improvement Project		
Grant funding 80% of projects (received in 2003)	\$	15,995.95
Less expenditures in 2003		<u>(19,995.00)</u>
Balance paid by Town	\$	(3,999.05)

Equipment Expenses

Expenses	Amount	Amount
Gas/Fuel		
Northern Petroleum (diesel)	\$ 6,879.57	
Bradford/Pratt (gas)	247.70	
		<u>\$ 7,127.27</u>
Other		
Lyndonville Hardware (stakes)		34.50
Shop		
Arnold's Automotive, Inc.	\$ 1,506.77	
McReynolds, Everett H.	60.00	
Merriam Graves	28.77	
Weymouth Auto Parts	50.40	
		<u>1,645.94</u>
Grader		
Fairfield, Howard P.	\$ 896.40	
Parkview Garage	136.64	
Weymouth Auto Parts	155.89	
		<u>1,188.93</u>

Expenses	Amount	Amount
Loader		
Southworth Milton	\$ 628.14	
Weymouth Auto Parts	14.77	
		642.91
Truck 1 (2002 Black International)		
Arnold's Automotive, Inc.	52.70	
Clark's Truck Center	\$ 23.43	
Parkview Garage (tires)	410.96	
Weymouth Auto Parts	34.94	
		522.03
Truck 2 (1990 Green International)		
Arnold's Automotive, Inc.	\$ 1,439.23	
Fairfield, Howard P.	501.02	
Parkview Garage (tires)	254.02	
Weymouth Auto Parts	189.04	
		2,383.31
Total Equipment Expenses	\$	13,544.89

Use of Equipment (In Hours)

This table is intended to inform voters about the hours of use of equipment by the Highway Department. This information can be of assistance when considering replacing a piece of equipment.

Equipment (Date Placed In Service)	Pre 1999	1999	2000	2001	2002	2003	Total Hours
Grader (1986)	3,474	229	276	303	279	172	4,733
Loader (1994)	998	175	153	145	162	77	1,710
Plow (pre 1996)	2304	183	270	324	289	286	3,656
Rake (pre 1996)	923	32	58	31	38	6	1,088
Sander (pre 1996)	1810	128	244	306	220	-	2,708
Tractor (1960)	87	52	31	24	23	-	217
Truck 1 (2002, black)					373	412	785
Truck 2 (1990 green)*	5,614	663	661	717	354	360	8,369

**Comparison of Highway Expenses
(5-Year Comparison)**

Expenses (Budgeted)	1999	2000	2001	2002	2,003.00
Highway expenses	\$150,686.34	\$ 83,402.24	\$105,095.40	\$108,148.13	\$122,545.53
Equipment expenses	16,613.97	19,104.72	17,121.02	17,958.50	13,544.89
Total Highway Expenses (Budgeted)	\$167,300.31	\$102,506.96	\$122,216.42	\$126,106.63	\$136,090.42
Expenses (Not Budgeted)					
Highway expenses	-	-	16,613.97	45,000.00	(18,133.67)
Total Highway Expenses	\$167,300.31	\$102,506.96	\$138,830.39	\$171,106.63	\$117,956.75

Reconciliation of Highway Account

As of December 31, 2003

Account	Value	Value
Lyndonville Savings Bank Checking, Acc No 1010859		
Balance as of January 1, 2003		\$ 8,152.07
To correct error in 2002 reconciliation		(25.00)
Receipts		181,707.43
Highway expenses	\$122,545.53	
Equipment expenses	13,544.89	
Adjustment	0.50	
Total Expenses	\$136,090.92	(136,090.92)
Balance as of December 31, 2003		\$ 53,743.58
For your information:		
Accounts payable		
General Fund	\$ 5,000.00	
FEMA projects to be completed	12,170.26	
	<u>17,170.26</u>	<u>(17,170.26)</u>
Balance for voters consideration:		\$ 36,573.32

LISTERS' ACCOUNT

Receipts

Receipts	Amount	Amount
Vermont State Treasurer	\$ 3,717.00	
Lyndonville Savings Bank (refunds of handling charges)	<u>20.00</u>	
Total Receipts		\$ 3,737.00

Expenses

Expenses	Amount	Amount
Account Payable		
Sheffield general account		\$ 500.00
Other		
Lyndonville Savings Bank (account handling charges)		5.00
Salaries, Listers		
Chesley, Garth (90.5 hours)	\$ 1,170.07	
Jewell, Ed (60 hours)	775.74	
Robertson, Al (62.5 hours)	<u>808.06</u>	
		2,753.87
Wage Withholdings		
Lyndonville Savings Bank (Social Security)		<u>456.24</u>
Total Expenses		\$ 3,715.11

Account Payable		
General Account (advances in 2002 to cover expenses)	\$	5,103.42

Reconciliation of Account

As of December 31, 2003

Account	Value
Lyndonville Savings Bank Checking, Acc No 1120085	
Balance as of January 1, 2003	\$ 242.86
Receipts	3,737.00
Expenses	<u>(3,715.11)</u>
Balance as of December 31, 2003	\$ 264.75

NORTH EAST KINGDOM COMMUNITY ACTION ACCOUNT

Receipts

Receipts	Amount
Lyndonville Savings Bank (interest earnings)	\$ 6.04
Loan repayments	279.63
Total Receipts	\$ 285.67

Expenses

Expenses	Amount
None	\$ -
Total Expenses	\$ -

Reconciliation of Accounts

As of December 31, 2003

Account	Value
Lyndonville Savings Bank Checking, Acc No 1117920	
Balance as of January 1, 2003	\$ 1,249.91
Receipts	285.67
Expenses	-
Balance as of December 31, 2003	\$ 1,535.58

SHEFFIELD CEMETERY ASSOCIATION

Financial Statement Year 2003

Date	Description	Dexter Section	General Section	Section Totals	Cash Balance
01-01-03	Balance on hand				
	Lyndonville Savings Bank checking account No. 1311492	\$ 2,741.19	\$ 2,745.14	\$ 5,486.33	\$ 5,486.33
<hr/>					
Receipts					
	Investments held by Town of Sheffield (interest earnings)	\$ 1,391.73	\$ 712.14	\$ 2,103.87	
	Lyndonville Savings Bank (interest earnings)		16.27	16.27	
	Total Receipts	\$ 1,391.73	\$ 728.41	\$ 2,120.14	2,120.14
<hr/>					
Disbursements					
	Gessner, Bill (Maintenance)	\$ 142.00	\$ 16.00		
	(Mowing)	950.00	294.00		
		\$ 1,092.00	\$ 310.00	\$ 1,402.00	
	Lyndonville Hardware (flag for memorial)	5.99		5.99	
	May Store (flags)		143.52	143.52	
	Wood-Simons, Sally (reimbursement for mulch)		4.72	4.72	
	Total Disbursements	\$ 1,097.99	\$ 458.24	\$ 1,556.23	(1,556.23)
12-31-02	Balance on hand				
	Lyndonville Savings Bank checking account No. 1311492	\$ 3,034.93	\$ 3,015.31	\$ 6,050.24	\$ 6,050.24

N.B.: Dexter Cemetery section holds income received from funds bequeathed by Ena Bickford

SHEFFIELD COMMUNITY CLUB

Receipts

Receipts	Amount
None	\$ -

Expenses

Expenses	Amount
Town of Sheffield general account	\$ 87.66
Total Expenses	\$ 87.66

Reconciliation of Account

Account Closed January 31, 2003

Account	Value
Lyndonville Savings Bank Checking, Acc No 1507958	
Balance as of January 1, 2003	\$ 87.66
Receipts	-
Expenses	(87.66)
Balance as of January 31, 2003	\$ -

TOWN ACCOUNTS

Reconciliation of Invested Assets (Cash) As of December 31, 2003

Account	Basis	Fair Market Value
A. G. Edwards & Sons, Inc.		
American Funds--The Bond Fund of America, Acc No 08-199312465		
<i>Funds in this account are held in reserve until disposed of by the Voters. Earnings are deposited to general checking account.</i>		
As of January 1, 2003	\$ 15,000.00	\$ 17,938.29
Appreciation		\$ 1,009.82
As of December 31, 2003	\$ 15,000.00	\$ 18,948.11
Centennial Money Market Trust, Acc No 573-033264-034		
<i>A portion of the funds in this account (\$5,000.00) are held in reserve until disposed of by the Voters. The remainder is used to defray expenses (as voted at the 2001 Annual Meeting). Earnings are invested.</i>		
As of January 1, 2003	\$ 20,455.93	\$ 22,885.26
Earnings invested	203.16	203.16
As of December 31, 2003	\$ 20,659.09	\$ 23,088.42
Centennial Money Market Trust, Acc No 573-075684-034		
<i>Funds in this account (formerly to benefit the North East Kingdom Community Action Account) are to help defray the costs to purchase a new plow/dump truck as approved by the voters at the 2002 Annual Meeting. Earnings are invested.</i>		
As of January 1, 2003	\$ 4,242.50	\$ 4,242.50
Earnings invested	18.95	18.95
Withdrawals (to General Account)	(4,261.45)	(4,261.45)
Account closed June 10, 2003	\$ -	\$ -
Lyndonville Savings Bank		
Certificate of Deposit No. 5970148		
<i>Funds in this account are cemetery trust funds. Earnings help pay for maintenance of the Town's cemeteries.</i>		
As of January 1, 2003	\$ 18,327.82	\$ 18,327.82
As of December 31, 2003	\$ 18,327.82	\$ 18,327.82
Certificate of Deposit No. 5981384		
<i>Funds in this account are cemetery trust funds. Earnings help pay for maintenance of the Town's cemeteries.</i>		
As of January 1, 2003	\$ 5,550.00	\$ 5,550.00
Sales of cemetery lots in 2003	850.00	850.00
As of December 31, 2003	\$ 6,400.00	\$ 6,400.00

Account	Basis	Fair Market Value
Certificate of Deposit No. 60056553		
<i>Funds in this account are highway funds. Earnings are reinvested.</i>		
As of January 1, 2003	\$ 45,085.29	\$ 45,085.29
Earnings	276.73	276.73
Withdrawals	(45,347.30)	(45,347.30)
Penalty (early withdrawal)	(14.72)	(14.72)
As of December 31, 2003	\$ 0.00	\$ 0.00

Passumpsic Savings Bank

Certificate of Deposit No. 3034002552 (Bickford Funds)

Funds in this account are trust funds established by Ena Bickford to benefit the William Dexter Cemetery. Earnings from these funds are used to help pay for maintenance of and/or improvements to the cemetery.

As of January 1, 2003	\$ 61,589.96	\$ 61,589.96
As of December 31, 2003	\$ 61,589.96	\$ 61,589.96

ALL TOWN ACCOUNTS

Financial Statement and Statement of Net Worth (Cash)

As of December 31, 2003

Financial Statement (Cash)

Accounts	Assets					Listers	Highway	NEKCA	Shelfield Cemetery Assoc	Tax Collector	Totals
	General	General Reserved Funds	General Cemetery Funds	Assets							
Cash	\$ 309.00										\$ 309.00
A G Edwards & Sons Inc											
Amer Funds--Bond Fund of America No 08-199312465		\$ 15,000.00									\$ 15,000.00
Sale of Round Pond land											
Centennial Money Market Trust No 573-033264-034											
(General funds)	18,088.42										18,088.42
Sale of Town forest		5,000.00									5,000.00
Total A G Edwards & Sons Inc											\$ 38,088.42
Lyndonville Savings Bank											
Checking account No 1010255	49,397.73										\$ 49,397.73
Certificate of Deposit No 5970148 (trust funds)			\$ 18,327.82								18,327.82
Certificate of Deposit No 5981384 (trust funds)			6,400.00								6,400.00
Checking account No 1010059					53,743.58						53,743.58
Checking account No 1120085						\$ 264.75					264.75
Checking account No 1117920								\$ 1,535.58			1,535.58
Checking account No 1311492									\$ 6,050.24		6,050.24
Checking account No 21020757										\$ 60.00	60.00
Total Lyndonville Savings Bank											\$ 136,779.70
Passumpsic Savings Bank											
Certificate of Deposit No 3034002552 (Bickford funds)				61,589.96							\$ 61,589.96
Total Passumpsic Savings Bank											\$ 61,589.96
Subtotal Assets	\$ 67,795.15	\$ 20,000.00	\$ 86,317.78	\$ 86,317.78	\$ 53,743.58	\$ 264.75	\$ 1,535.58	\$ 6,050.24	\$ 60.00	\$ 235,767.08	
Accounts receivable											
Delinquent taxes	\$ 43,272.64										\$ 43,272.64
Highway account (overpayment of taxes)	5,000.00										5,000.00
Shelfield Cemetery Association (reimburse disbursements)	299.00										299.00
Listers' acct (reimburse amounts advanced in 2002)	5,103.42								437.85		5,103.42
General account (4th quarter 2003 earnings)											437.85
Total Accounts Receivable	\$ 53,675.06								437.85		\$ 54,112.91
Total Assets	\$ 121,470.21	\$ 20,000.00	\$ 86,317.78	\$ 86,317.78	\$ 53,743.58	\$ 264.75	\$ 1,535.58	\$ 6,488.09	\$ 60.00	\$ 289,879.99	

Accounts		General	Reserved Funds	Cemetery Funds	Highway	Lists	NEKCA	Sheffield Cemetery Assoc	Tax Collector	Totals
Total Assets		\$ 121,470.21	\$ 20,000.00	\$ 86,317.78	\$ 53,743.58	\$ 264.75	\$ 1,535.58	\$ 6,488.09	\$ 60.00	\$ 289,879.99
Accounts payable										
FEMA grant (projects to be completed)										
General account (overpayment of taxes)					\$ 12,170.26					\$ 5,000.00
General account (reimburse 2003 disbursements)					5,000.00			\$ 299.00		299.00
General account (reimburse amounts advanced in 2002)						\$ 5,103.42				5,103.42
Tax Collector (2003 fees)		\$ 308.46								308.46
Lyndonville Savings Bank (Social Security, Tax Collector)		25.55								25.55
Sheffield Cemetery Association (4th qtr 2003 earnings)		437.85								437.85
Total Liabilities		\$ 771.86	\$ -	\$ -	\$ 17,170.26	\$ 5,103.42	\$ -	\$ 299.00	\$ -	\$ 23,344.54
Statement of Net Worth (Cash)										
Total Assets		\$ 121,470.21	\$ 20,000.00	\$ 86,317.78	\$ 53,743.58	\$ 264.75	\$ 1,535.58	\$ 6,488.09	\$ 60.00	\$ 289,879.99
Total Liabilities		\$ 771.86	\$ -	\$ -	\$ 17,170.26	\$ 5,103.42	\$ -	\$ 299.00	\$ -	23,344.54
Net Worth		\$ 122,242.07	\$ 20,000.00	\$ 86,317.78	\$ 70,913.84	\$ 6,368.17	\$ 1,535.58	\$ 6,787.09	\$ 60.00	\$ 313,164.53

GENERAL AND HIGHWAY ACCOUNTS			
2003 Budget Comparison and Proposed 2004 Budget			
General Budget			
Description	2003 Budget	2003 Actual	Proposed 2004 Budget
General Expenses			
Advertising	\$ 150	\$ 343.75	\$ 150
Cemeteries (improvements)	500	599.00	500
Cemeteries (maintenance)	500	690.70	500
City lights	1,584	1,558.97	1,560
Dog control	-	538.83	-
Education, town officials	300	213.00	200
Insurance	19,950	19,461.46	21,120
Legal services	1,000	315.00	300
Loan, truck	28,458	28,457.82	27,900
Loans, other	-	10,066.79	-
Meeting house restoration	500	500.00	-
Miscellaneous	1,500	4,519.99	1,500
Municipal building	5,000	4,623.47	5,000
Municipal building improvements	-	1,279.22	1,000
Office supplies and services	5,000	5,784.11	5,625
Restoration of records	2,000	1,294.00	1,300
Roller shelving for record books	3,000	2,800.00	800
Salaries, officers	18,000	18,102.18	19,100
Salaries, other	7,000	6,156.42	7,000
Taxes, County	3,500	3,500.75	3,500
Town hall	2,500	2,492.97	2,500
Town hall renovations (if funded by grant)	-	-	5,000
Wage withholdings	6,200	6,452.20	6,600
Waste management	35,000	33,271.07	34,000
Subtotal General Expenses	\$ 141,642	\$ 153,021.70	\$ 145,155
Appropriations			
Area Agency on Aging	\$ 250.00	\$ 250.00	
Caledonia Home Health Agency	1,100	1,100.00	
Cobleigh Public Library	300	300.00	
Darling Inn Meal Site	-	-	
Green Up Vermont	50	50.00	
Kingdom Corps	-	-	
Lyndon Area Senior Action Center	50	50.00	
Lyndon Area Youth Baseball/Softball	250	250.00	
Lyndon Rescue, Inc.	8,922	8,922.00	
North East Kingdom Human Services	763	763.00	
North East Kingdom Youth Services	300	300.00	
Northeastern Vermont Development Association	-	-	
Northern Vt Resource Conservation & Development Council	-	-	
Rural Community Transportation	-	-	
Sheffield-Wheelock Volunteer Fire Department	11,400	11,400.00	
Vermont Center for Independent Living	55	55.00	
Vermont Leadership Center	150	150.00	
Subtotal Appropriations	\$ 23,590	\$ 23,590.00	
Total General Expenses	\$ 165,232	\$ 176,611.70	

Description	2003 Budget	2003 Actual	Proposed 2004 Budget
General Receipts for Budget Purposes			
Fees	\$ 8,000	\$ 9,477.00	\$ 8,500
Interest earnings	4,800	1,132.08	1,100
Licenses (dogs)	1,200	1,377.00	1,300
Loans	-	10,000.00	
Other	-	516.44	
Payments in lieu of taxes	-	7,783.95	
Property taxes (current year)	151,232	110,038.61	
Delinquent property taxes (current year)	-	15,519.17	
Total General Receipts	\$ 165,232	\$ 155,844.25	
Highway Budget			
Description	2003 Budget	2003 Actual	Proposed 2004 Budget
Highway Expenses			
Highway	\$ 90,000	\$ 122,545.53	\$ 90,000
Equipment	20,000	13,544.89	20,000
Total Highway Expenses	\$ 110,000	\$ 136,090.42	\$ 110,000
For Budget purposes:			
Deduct FEMA funded expenses	\$ 90,000	\$ (18,133.67)	\$ 90,000
Deduct State funded project	20,000	(15,995.95)	20,000
Total Highway Expenses for Budget Purposes	\$ 220,000	\$ 101,960.80	\$ 110,000
Highway Receipts for Budget Purposes			
Grants	\$ -	\$ 15,995.95	\$ -
Interest earnings	50.00	50.83	50
Other	-	690.00	-
State Aid	57,000	61,607.64	60,000
Property taxes	52,950	57,950.00	49,950.00
Total Highway Receipts	\$ 110,000	\$ 136,294.42	\$ 110,000.00
Anticipated Surplus or (Deficit) for 2003			
Account	Receipts	Expenses	Surplus (Deficit)
General account (See 2003 Budget, Actual)	\$ 155,844.25	\$ 176,611.70	\$ (20,767.45)
Accounts receivable (See Financial Statement)	41,389.90		\$ 41,389.90
Accounts payable (See Financial Statement)		771.86	\$ (771.86)
Total General Account	\$ 197,234.15	\$ 177,383.56	\$ 19,850.59
Highway account (see 2003 Budget, Actual)	\$ 136,294.42	\$ 101,960.80	\$ 34,333.62
Accounts payable (See Financial Statement)		\$ 17,170.26	\$ (17,170.26)
Total Highway Account	\$ 136,294.42	\$ 119,131.06	\$ 17,163.36

Statement of Auditors

In accordance with the Vermont Statutes Annotated Title 24, Section 1681, we have examined the preceding accounts and records of the Town of Sheffield. To the best of our knowledge, the financial statements and reports of the Town of Sheffield contained therein show the financial activity position of the Town of Sheffield for the fiscal year ended December 31, 2003.

Auditors: /s/John M. Simons

/s/ Alanna Wilson

/s/ Sally Wood-Simons

SHEFFIELD-WHEELOCK FIRE DEPT.

2003 ANNUAL REPORT

To the Citizens of the Towns of Sheffield & Wheelock:

The fire department wishes to thank all of those who have supported us throughout the year. Although we are a small community the demands on the fire department have steadily increased. Although the number of alarms are down slightly from the previous year the demands placed on the membership are not. We urge you to consider helping your town by becoming involved with the department. The Vermont Legislature has recognized that volunteerism in the fire service is very demanding this day in age. To that end legislation has been proposed to provide a decent retirement system and health benefits to those that become firefighters and stay committed. We urge you to contact your representative and ask him/her to support this badly needed legislation.

The Fire department was very fortunate in securing a grant from FEMA this year through the Fire Act. We received approximately \$25,000.00 to which we must match an additional \$2800.00. As of this letter we have almost completed fulfilling the grant. The grant enabled us to purchase badly needed up-to-date firefighting equipment to help in our ability to protect lives and property.

We were able to trade some older fire trucks towards a much needed tanker truck with the ability to pump and transport 1600 gallons of water. This truck has been located centrally in the Village of Wheelock firehouse. Through the generosity of a fire department in Massachusetts we received a donation of over 1500 feet of 4 inch hose. Although this hose is slightly used it will allow us to pump water much more efficiently and be able to work more effectively with surrounding towns in the event of a fire. New, this hose would have cost us \$6000.00. We were also able to work a deal with a fire department in Connecticut for the purchase of lightly used SCBA's. For the sum of \$3500.00 we purchased SCBA's with a value of over \$25,000.00. This purchase was a major benefit to the department.

We continue to train to keep ourselves up-to-date with the ever-changing methods of firefighting and rescue, while at the same time practicing the basics. Also because our fleet of apparatus is used and aged we are always finding something to be repaired or replaced. Almost all work is done in-house at a great savings to the taxpayers.

Many of the grants that we were able to take advantage of in the past have been eliminated, so our options have been somewhat diminished. At this time we are preparing to apply again for funds from FEMA through the Fire Act grant. It is unknown as of this date if Congress will fund this program again. If they do we are requesting funds for a new class A pumper.

We expect to start work on the South Wheelock firehouse addition this spring as soon as weather allows.

The members of the department wish to recognize Edward Jewell who retired this year from the department. Ed was a dedicated firefighter whose knowledge and efforts will be missed by all. We wish him good health in the future.

Respectfully,
Dennis Newland, Chief of Department
John Fox, President

SHEFFIELD-WHEELOCK VOLUNTEER FIRE DEPARTMENT

2003 Fincancial Statement

12-31-02 Balance in checking account		\$ 25,867.89
Income:		
	Town of Sheffield	\$ 11,400.00
	Town of Wheelock	11,400.00
	Town of Wheelock (South Wheelock station)	5,000.00
	Donations	1,230.00
	Sheffield Field Day 2003	1,345.99
	Fire Act Fund	22,521.00
	NOW account interest	38.62
	Fund raising	1,060.50
	Sold Chevy van	1,000.00
Income Total:		53,996.11
Expenses:		
	Workmen's compensation (2003)	\$ 1,373.00
	Workmen's compensation (increased 2002)	399.00
	Dispatching	1,680.00
	Insurance	4,032.21
	Vehicle maintenance and repair	2,417.07
	Equipment repairs	1,426.95
	Radio	5,606.50
	Training	150.00
	Personnel equipment	1,824.42
	New equipment	12,618.38
	Fire Act Fund New Equipment	23,185.97
	General	408.97
Expenses Total:		(55,122.47)
12-31-03 Balances:		
	Checking account	\$ 24,741.53
	Certificate of Deposit #60051263	10,728.01
12-31-03 Total Cash Assets (Checking account and CD):		\$ 35,469.54

Breakdown of Alarms

Alarms (fire, smoke, carbon dioxide, etc.)	1
Automobile accidents	14
Automobile fires	4
Brush, grass, woods	4
False alarms, unfounded	1
Mutual aid	5
Rescues	1
Structure fires (includes chimney, inside, etc.)	3
Total Alarms	33

Sheffield-Wheelock Volunteer Fire Department
Budget Comparison

(Budget totals are both towns' contributions combined)

Description	2000		2001		2002		2003		2004	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Workmen's Comp.	\$800	\$972	\$1,000	\$865	\$1,000	\$973	\$1,100	\$1,373	\$1,400	
Dispatch	1,070	1,071	1,100	1,071	1,500	1,280	1,700	1,680	2,000	
Insurance	3,500	3,426	3,500	3,414	3,800	3,841	4,250	4,032	4,250	
Veh. Maint. & Repair	1,000	1,017	1,250	108	1,250	297	1,250	2,417	2,500	
Equip. Repairs	500	181	500	153	500	532	500	1,427	1,500	
Radios	1,000	817	1,000	580	1,000	0	3,500	5,607	4,000	
Training	850	155	850	565	1,000	1,453	1,000	150	1,000	
Personal Equip.	7,000	6,774	5,000	11,023	7,500	955	4,000	1,824	2,000	
New Equipment	500	10,125	*1,0000	**3,829	5,000	~13,793	5,000	~12,618	1,000	
General						~234	500	408	500	
Totals	\$16,220	\$24,538	\$24,200	\$21,608	\$22,550	\$23,358	\$22,800	\$31,536	\$20,150	

*PART OF THIS AMOUNT IS FOR THE FIRE DEPARTMENT TO REPLACE ONE OF ITS TRUCKS.

**12/6/01 DEPOSITED \$10,000 TO OPEN A CD FOR "FUTURE TRUCK REPLACEMENT".

~\$12,426 OF THIS AMOUNT WAS FOR REPLACEMENT FIRE TRUCKS.

~~GENERAL EXPENSES WERE PREVIOUSLY INCLUDED IN OTHER CATEGORIES.

~~~EST. \$4500 OF THIS AMOUNT WAS TO PURCHASE & REPAIR TANKER #5

## KENISTON AND DANE EDUCATIONAL FUND

The Keniston and Dane Educational Fund was established by Marion K. Dane and Harry A. Keniston to benefit qualified college students as well as qualified endeavors of Miller's Run School.

### Annual Report Year 2003

|                                                 | Basis           | Fair Market Value |
|-------------------------------------------------|-----------------|-------------------|
| <b>PRINCIPAL</b>                                |                 |                   |
| Value of assets in Fund as of January 1, 2003   | \$ 1,297,559.77 | \$ 1,312,803.25   |
| Increase or (decrease) in value                 | 12,396.52       | 122,297.54        |
| Value of assets in Fund as of December 31, 2003 | \$ 1,309,956.29 | \$ 1,435,100.79   |
| <b>INCOME</b>                                   |                 |                   |
| Dividends and interest received during 2003     |                 | \$ 63,427.62      |

**The following students received distributions from the Fund during 2003:**

**From Sheffield:** Jamie L. Baillargeon, Sarah M. Brill, Aime L. Ellingwood, John M. Gessner, Katelyn M. Ham, Daron R. Hume, Dustin R. Hume, Andrea J. Morse, Eric L. Morse, Nicole R. Nelson and Lisa M. Young. **From Wheelock:** Catherine L. Amos, Jillian N. Britch, Kimberly L. Brooks, Katie E. Collette, Christopher P. Dudas, Kathryn P. Fox, Theresa J. Grant, Krystyna L. Greenwood, Benjamin H. J. Griffith, George R. Hill, Christina M. Hoy, Angela M. Lanpher, David J. Martin, Victoria M. Oliver, Alexander K. Rossi, Eri M. Sequin, David W. Simpson, Ian F. Smith, Adam D. Stowell, Katie A. Stowell, Heather A. Switser, Tenisa M. Turnbaugh, Erin N. Twombly and Amanda Wosniak and Kristen L. Wozniak.

In addition, students in the third, fifth, seventh and eighth grades at **Miller's Run School** and **Community Helpers in Progress** received matching funds during 2003.

|                                                                       |              |              |
|-----------------------------------------------------------------------|--------------|--------------|
| <b>Allocation of Income Received in 2003 for Distribution in 2004</b> |              |              |
| Income received in 2003 available for distribution in 2004            |              | \$ 41,643.39 |
| 90% to eligible college students                                      |              |              |
| One-half for Spring semester                                          | \$ 18,739.52 |              |
| One-half for Fall semester                                            | 18,739.53    |              |
| Total of 90%                                                          |              | \$ 37,479.05 |
| 10% to Miller's Run School (matching funds)                           |              | 4,164.34     |
| Income received in 2003 available for distribution in 2004            |              | \$ 41,643.39 |

(01-13-04)

# SHEFFIELD HISTORICAL SOCIETY, INC.

## ANNUAL REPORT

December 12, 2003

This past year was very rewarding. We held our usual monthly meetings and were privileged to have Jack Simons give an interesting talk at one of the meetings. He gave an in-depth report on the origin of the Sheffield Village Water Company.

Mr. Forrest Holzapfel from Vermont Council on the Humanities presented a fascinating slide show on early photography in Vermont. Those attending had a fun and informative evening.

Many interested parties contributed to our meetinghouse project. Jeff Potter was hired to replace clapboards on the front of the building. Leslie Ham donated the new clapboards. Lynn Kayser and Francie Vos replaced the front door frame, and Francie placed a sign over the front door. We are working diligently to preserve this 1800 building, and this will be an ongoing project. Hopefully, the sides will receive new clapboards next summer and a new sill will be installed. Doug Porter from Historic Preservation came and inspected the building. He encouraged us to continue our preservation efforts.

In June, a few members worked in the Drown cemetery up-righting fallen headstones and footstones. Charlie Marchant from the Vermont Old Cemetery Association was an invaluable leader directing us in this work. Nate Drown, who initiated this project, also assisted us.

We are thinking of reprinting *Through Hopes and Dreams and Evergreens*. We have had several requests for the book, and we may have copies available in the coming months.

We encourage new membership and welcome anyone interested to attend our monthly meetings, usually the third Thursdays.

As always, we continue to be an active organization and enjoy the many projects we have going. The new year also promises to be a busy one. Please join us.

Respectfully submitted,  
Dolores Ham  
President



**MICHAEL H. BERGERON**  
**SHERIFF**  
**CALEDONIA COUNTY SHERIFF'S DEPARTMENT**  
**1126 Main Street Suite 2, St. Johnsbury, VT 05819**  
**802 748-6666; Fax 802 478-1684; E-mail: calcoso@sas.state.vt.us**

**2003 ANNUAL REPORT**

Another year has passed and the Sheriff's Department is running smoothly due to the excellent staff that I enjoy. This year, we were able to add to our fleet a 2004 Chevy Impala. We currently have a transport van, four Impalas, one Ford Crown Vic, which are all marked units, and an older Chevy Caprice that we use to serve civil process. We continue to do town patrols and feel that the towns we patrol are a safer place to drive in because of our presence.

The Sheriff's Department has 17 law enforcement officers, one civil process server and two clerical staff. The Department serves between 100 and 150 pieces of civil process a month. On a daily basis, we provide security for the courthouse and the hearings that go on there. Also daily, we transport prisoners from the correctional center in St. Johnsbury all over the state. We have contracts with the Departments of Mental Health and Social and Rehabilitative Services to provide transportation 24 hours a day. We are presently patrolling snowmobile trails in the county and we answer complaints related to snowmobiles.

Through grants from Homeland Security, we were able to replace all our vehicle radios with dual-band radios. This allows us to communicate with all the different emergency agencies that may respond to any given situation. We recently upgraded our base radio to the same standards as well. In addition, we are now on a statewide computer-based system—computer aided dispatch (CAD) that shares information with many other law enforcement agencies in the state. This will greatly enhance the ability of our office staff to retrieve, document and share information with other law enforcement agencies. With the help of our dedicated staff, we continue to make the Sheriff's Department a 21<sup>st</sup>-century agency.

This fall, we held snowmobile education courses so that young people could get a certificate to drive a snow machine. Deputy Dean Shatney was the instructor for these classes. We also held our bicycle-safety day and helmet give-away in Lyndonville for the Lyndon area young people. Deputy W. Bruce Pratt is our child-safety seat technician and seat-belt enforcement officer. He has been busy educating the public about the new laws that come into effect January 1, 2004. We also have a deputy that completed the new and updated DARE training. We have not been able to offer this training in the past few years. Deputy James Courchesne will be teaching at Miller's Run School and hopefully an after-school program for Lyndon. We support our young people and feel the majority of them do the right thing.

Please call if you think the Sheriff's Department can be of assistance to you.

Sincerely,

Michael H. Bergeron, Sheriff

## **Northeast Kingdom Waste Management District 2003 Report for the Town of Sheffield**

The Northeast Kingdom Waste Management District provides many services for the town of Sheffield. Most people know us as the recycling center on Church Street in Lyndonville, but we are much more than that. Materials such as used motor oil, fluorescent bulbs, hazardous waste, electronics, scrap metal, and lead-acid batteries are also accepted year round, and hazardous waste is collected during the summer.

The 2003 recycling rate for the Sheffield/Wheelock Transfer Station was 17%. Every ton of trash costs approximately \$100, while recycling costs \$37.23 per ton in hauling fees. Therefore, as residents recycle more the town can lower its overall waste management costs.

The NEKWMD runs a household hazardous waste collection through the summer months at the Lyndonville recycling center. This is open to residents and conditionally exempt generator businesses from all NEKWMD towns. Three Sheffield residents and the school used this service during 2003, and many others dropped off used motor oil, batteries, and bulbs at the Lyndonville Depot.

The money for the NEKWMD budget comes from the sale of recyclables (20%), State grants (3%), hauling fees (8%), miscellaneous fees and income (9%), and a surcharge on every ton of trash disposed of from NEKWMD towns (60%). This surcharge is dropping from \$21.50 to \$21.00 for 2004 – this is the fourth year in a row that the surcharge has dropped. Residents of the Town of Sheffield paid less than 2% of the District budget in 2003, based on hauling fees and surcharge.

We are looking forward to a full slate of events during 2004. The hazardous waste depot will be open from June 1 to October 1 by appointment. Clothing drop and swaps are scheduled for April 9 - 10 and September 10 - 11 at the Fenton Chester arena – these events have grown in popularity over the last two years, and we now regularly send 2/3 of the clothing collected back into the community for reuse!

Please give us a call at 626-3532 with any questions, comments, or waste management issues that you have. We can also be reached by e-mail at [progmgr@nekwmd.org](mailto:progmgr@nekwmd.org) or on the web at [www.nekwmd.org](http://www.nekwmd.org).

Thank you and happy recycling!

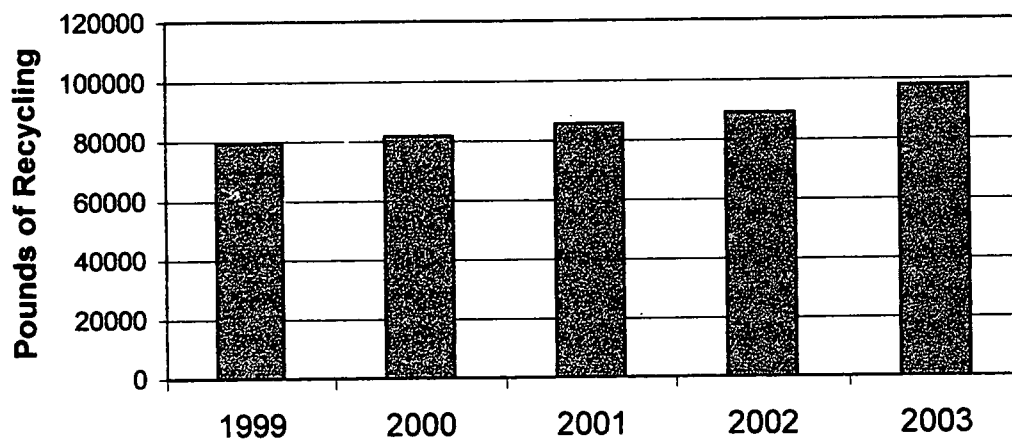
Yearly Totals  
**TOWN OF: Sheffield-Wheelock**  
 Date: January 1, 2003 - December 31, 2003

**Materials**

Amount in Pounds

|                           | #1 Quarter   | #2 Quarter   | #3 Quarter    | #4 Quarter   | TOTAL         |
|---------------------------|--------------|--------------|---------------|--------------|---------------|
| Cardboard                 | 4187         | 3942         | 5216          | 4194         | 17539         |
| Brown Paper Bags/Boxboard | 1413         | 1839         | 2420          | 1682         | 7354          |
| Newspaper/Magazines       | 8502         | 11856        | 11353         | 10870        | 42581         |
| White Paper               | 0            | 0            | 0             | 0            | 0             |
| Mixed Paper               | 316          | 529          | 479           | 724          | 2048          |
| Junk Mail                 | 0            | 0            | 0             | 0            | 0             |
| Tin Cans                  | 1614         | 1673         | 1352          | 1649         | 6288          |
| Aluminum Cans             | 97           | 212          | 155           | 120          | 584           |
| Clear Glass               | 1665         | 2406         | 2232          | 2748         | 9051          |
| Green Glass               | 1190         | 1772         | 2124          | 655          | 5741          |
| Brown Glass               | 79           | 0            | 0             | 0            | 79            |
| #1 PETE Plastic           | 466          | 742          | 595           | 1378         | 3181          |
| #2 HDPE Color Plastic     | 603          | 534          | 899           | 172          | 2208          |
| #2 HDPE Natural Plastic   | 457          | 575          | 314           | 0            | 1346          |
| Textiles                  | 0            | 0            | 0             | 0            | 0             |
| Other - Scrap Metal       | 0            | 64600        | 75057         | 0            | 139657        |
| <b>TOTAL RECYCLABLES</b>  | <b>20589</b> | <b>90680</b> | <b>102196</b> | <b>24192</b> | <b>237657</b> |

**Sheffield/Wheelock Recycling 1999 to 2003**  
 (without scrap metal)



## **Information About Sheffield Cemeteries**

The following information may be helpful to those citizens who want to know more about the Sheffield's seven cemeteries and how they are maintained.

### **Names and Locations**

The **Dexter Cemetery** is located south of the village on Dexter Cemetery Road off Vermont Route 122. This is the only cemetery in town able to accommodate burials and has plots that can be purchased.

The **Baptist Cemetery** is located behind the Free Will Baptist Church on Berry Hill Road.

The **Cass Cemetery**, also known as the Heights Cemetery, is located on Vermont Route 122 in Sheffield Heights section of town.

The **Ingalls Cemetery** is located on the right side of Chesley Hill Road a short distance beyond the Municipal Building.

The **Mosher Cemetery** is located near the Class 4 section of Mosher Road.

The **Union House Cemetery** is located on Hardscrabble Mountain/Kivimae Road near the Sutton town line.

The **Wheeler Cemetery** is located in the woods off the south side of Berry Hill Road and is surrounded by the Raymond Berry Farm.

### **Management**

The Sexton, elected annually, oversees the maintenance of the town's cemeteries. General town taxes are raised to maintain and improve, as needed, all town cemeteries except the Baptist and Dexter cemeteries.

The Sheffield Cemetery Association, empowered by the Selectmen, is responsible for the maintenance of and improvements to the Dexter Cemetery and the Baptist Cemetery. The Association receives the earnings from funds held by the town for the perpetual care, so-called, of cemetery plots. You may review the financial statement of the Association located elsewhere in this Annual Report.

### **The Future**

As of now, there are only a very few plots left for sale in the Dexter cemetery. It seems imperative that some additional land be obtained by the town and readied for future interments.

# **VITAL STATISTICS--2003**

## **Births**

| <b>Child</b>         | <b>Father</b>          | <b>Mother</b>         | <b>Date</b> |
|----------------------|------------------------|-----------------------|-------------|
| Sage Batchelder      | Jason Shane Batchelder | Heather L. Batchelder | June 18     |
| Olivia Rachel Hudson | Chad Melvin Hudson     | Kelly Frances Hudson  | July 1      |
| Cody Michael Davis   | Michael Owen Davis     | Bobbie-Jo Badger      | July 27     |

## **Burials**

| <b>Name</b>             | <b>Place of Death</b>  | <b>Final Disposition</b> | <b>Date</b> |
|-------------------------|------------------------|--------------------------|-------------|
| Helen Florence Peltier  | St. Johnsbury, Vermont | William Dexter Cemetery  | May 10      |
| Ralph William Dopp      | Newport, Vermont       | William Dexter Cemetery  | June 5      |
| Jane Randall Clark      | Sheffield, Vermont     | William Dexter Cemetery  | July 9      |
| Wallace Clyde DeGreenia | Lebanon, New Hampshire | William Dexter Cemetery  | August 9    |
| Sophie Veronica Norrie  | Sheffield, Vermont     | William Dexter Cemetery  | December 10 |

## **Deaths**

| <b>Name (Age)</b>           | <b>Surviving Spouse and Parents</b>                              | <b>Final Disposition</b> | <b>Date of Death</b> |
|-----------------------------|------------------------------------------------------------------|--------------------------|----------------------|
| Arnold William Russell (75) | Patricia Blow Russell<br>Leonard Russell, father<br>Alydia Govro | St. Johnsbury Center, Vt | April 26             |
| Jane Randall Clark (71)     | Harman R. Clark<br>George Alfred Hess<br>Frances Randall         | William Dexter Cemetery  | July 6               |

## **Marriages**

| <b>Groom and Bride</b>                          | <b>Father</b>                                  | <b>Mother</b>                                 | <b>Date</b>  |
|-------------------------------------------------|------------------------------------------------|-----------------------------------------------|--------------|
| Michael Shannon Weymouth<br>Brenda Lee Roberts  | Richard Louis Weymouth<br>Raymond Dee Cochrane | Roseanne Gaye Charette<br>Laura Ellen Roberts | February 14  |
| Jason L. DesJardins<br>Tori Elizabeth Hicks     | Richard C. DesJardins                          | Elaine M. Babineau<br>Helen Sue Simonds       | June 28      |
| Gregory Allen Roberts<br>Theresa Mary Fruzzetti | Ray Cochrane<br>Robert John MacLellan          | Laura Ellen Roberts<br>Jennie Mae Beal        | August 16    |
| Keith John Ballek<br>Leila Celeste LaRosa       | John Frank Ballek<br>Carmello Angelo LaRosa    | Joan Jardot<br>Debra Rene MacDonald           | September 13 |

## ANNOUNCEMENTS, ETC....

### About Dogs

Wendy Bora continues to serve as our dog warden and pound keeper. Wendy takes very good care of our stray dogs. Please contact the Town Clerk at 802 626-8862 or 626-5164 if you have lost your dog or have found a dog within town limits.

### Rabies Vaccination Clinic

There will be a rabies vaccination clinic again this year. It will be at the town garage on Saturday March 20, 2004, from 10:00 a.m. to 12:00 noon. All dogs must have a rabies certificate before being licensed. A vaccination is required every two years (every 24 months). Other vaccines will be available.

The veterinarian for the State of Vermont strongly recommends that cats also have a rabies vaccination because of rabies being reported in the area.

A rabies vaccination costs \$10.00. Other vaccines will be available at a cost of from \$10.00 to \$11.00.

### Dog/Wolf Hybrid License Fees

|                      |                                    |         |
|----------------------|------------------------------------|---------|
| Fees are as follows: | Male dog/wolf hybrid               | \$10.00 |
|                      | Female dog/wolf hybrid             | \$10.00 |
|                      | Neutered or spayed dog/wolf hybrid | \$5.00  |

The Town Clerk will issue licenses at the rabies vaccination clinic.

### License Fees DOUBLE after April 1, 2004

### About Waste

There was a large increase in waste material delivered to the Wheelock-Sheffield Transfer Station during 2003. You are reminded that **you need a dump sticker before you take waste to the transfer station**. The attendants want to see the sticker. You will not be allowed to drop off material if you do not have one. This requirement is necessary to ensure that only Sheffield and Wheelock residents use our transfer station. Your tax dollars should not pay for non-residents to dispose of their waste.

### Dates and Times to Remember

| Event                           | Date                                                    | Time                                             |
|---------------------------------|---------------------------------------------------------|--------------------------------------------------|
| Town Meeting                    | March 2, 2004                                           | 10:00 a.m.                                       |
| Rabies vaccination clinic       | March 20, 2004                                          | 10:00 a.m. to 12:00 noon                         |
| Dog/wolf hybrid licensing       | April 1, 2004                                           | Town Clerk's office hours                        |
| Listing of properties for taxes | April 1, 2004                                           |                                                  |
| Planning Commission meetings    | 3rd Wednesday quarterly (January, April, July, October) | 7:00 p.m.                                        |
| School board meetings           | 3rd Tuesday of each month                               | 6:30 p.m.                                        |
| Selectmen's meetings            | 1st Wednesday of each month                             | 7:00 p.m.                                        |
| Sheffield Cemetery Association  | April 14, 2004                                          | 7:00 p.m.                                        |
| Town Clerk's office hours       | Monday, Wednesday and Friday<br>Wednesday evenings      | 8:00 a.m. to 2:00 p.m.<br>5:00 p.m. to 8:00 p.m. |

TOWN OF SHEFFIELD  
2003 Annual Town Meeting  
March 4, 2003

MINUTES

Approximately 60 voters gathered at the Miller's Run School to transact the following business. The Moderator John M. Simons called the meeting to order at 10:00 A.M. and the Pledge of Allegiance was recited.

Mr. Simons called a short recess to hear our District Representative John Rogers' Legislative Update. Several questions were asked of Mr. Rogers. The status of Act 60, drug prices for Seniors, the revamping of Act 250, the spirally cost of health insurance causing school budgets to soar all over the state, the sugar maker bill and the decrease in school enrollment.

The meeting was called back to order at 10:15 A.M. with the following business being transacted:

Article 1. To elect a moderator for the ensuing year.

Caroline Kayser nominated John M. Simons and the nomination was seconded by Dolores Ham with no other nominations. So carried by voice vote.

Article 2. To elect all town and school district officers as required by law.

Town Clerk 1 year term/ Charles Gilman nominated Kathy Newland and Caroline Kayser seconded with no other nominations. So carried by voice vote.

Treasurer 1 year term/ Dolores Ham nominated Kathy Newland and Caroline Kayser seconded with no other nomination. So carried by voice vote.

Selectmen 3 year term/ Hartley Jackson nominated Max Aldrich and the nomination was seconded by Edward Huling with no other nominations. Edward Richardson made a motion for the Clerk to cast one ballot and the motion was seconded by Leslie Newland. So carried by voice vote.

Road Commissioner 1 year term/ Dona Jackson nominated the Selectmen and Dolores Ham seconded with no other nomination. So carried by voice vote.

Lister 3 year term/ Dolores Ham nominated Edward Jewell for lister and Caroline Kayser seconded with no other nominations. Edward Richardson made a motion and Charles Gilman seconded for the Clerk to cast one ballot. So carried by voice vote.

Lister 2 year term/ Edward Richardson nominated Alan Robertson and Dolores Ham seconded with no other nominations. Edward Richardson made a motion for the Clerk to cast one ballot and Barry Ford seconded. So carried by voice vote.

Auditor 3 year term/ Sally Wood-Simons nominated Alanna Wilson and Dolores Ham seconded with no other nomination. Cheryl Chesley made a motion for the Clerk to cast one ballot and Alan Robertson seconded. So carried by voice vote.

1<sup>st</sup> Constable 1 year term/ Garth Chesley nominated Alan Moreau and Charles Gilman seconded with no other nominations. So carried by voice vote.

2<sup>nd</sup> Constable 1 year term/ Dona Jackson nominated Edward Jewell and Caroline Kayser seconded with no other nomination. So carried by voice vote.

Tax Collector 1 year term/ Dolores nominated Garth Chesley and Alan Robertson seconded with no other nominations. So carried by voice vote.

Grand Juror 1 year term/ Leslie Newland nominated Dona Jackson and Charles Gilman seconded with no other nominations. So carried by voice vote.

Town Agent 1 year term/ Edward Richardson nominated the Selectmen and Dolores Ham seconded with no other nominations. So carried by voice vote.

Agents to Convey Real Estate 1 year term/ Leslie Newland nominated the Selectmen and Hartley Jackson seconded with no other nominations. So carried by voice vote.

Trustee of Public Funds 1 year term/ Dolores Ham nominated the Selectmen and Caroline Kayser seconded with no other nominations. So carried by voice vote.

School Director 3 year term/ Hartley Jackson nominated John Powell, Jr. and Marie Manning seconded with no other nominations. So carried by voice vote.

Sexton 1 year term/ Charles Gilman nominated Jason DeGreenia and Leslie Newland seconded with no other nominations. So carried by voice vote.

Planning Commission 3 year term/ Sally Wood-Simons nominated Tina Garand and Max Aldrich seconded with no other nominations. So carried by voice vote.

Planning Commission 3 year term/ Edward Richardson nominated William Gessner and Alanna Wilson seconded with no other nominations. So carried by voice vote.

Planning Commission 3 year term/ Edward Jewell nominated Richard Ziobron and Caroline Kayser seconded with no other nominations. So carried by voice vote.



Article 3. To see if the Town will accept the reports of the several town officers.

Jason DeGreenia requested information on which fire trucks were sold and what amounts were received for them. Edward Jewell explained that one truck was sold for \$1,500.00 and the second one \$1,000.00. The monies were applied towards new equipment.

Jason also wanted to know who Red Dam Conservatory was and where they owned land. It was explained that the property was past Duck Pond and they were f/k/a Groveton Paper. The low assessments were due to the fact that two of the parcels were enrolled in the Land Use Program.

Caroline Kayser wanted to know if any tax sales would take place this year and Garth Chesley explained that the taxpayers who were in arrears were on payment plans.

Dona Jackson questioned the revenue figures on page 31. It was explained by Sally Wood-Simons that it was showed like that even though the general fund cannot be absorbed but the highway monies can be.

Audrey Richardson wanted to know where the Round Pond land was. It was explained that it was on top of the Heights.

Leslie Newland made a motion and the motion was seconded by Hartley Jackson to accept the reports as written. So carried by voice vote.

Caroline Kayser made a motion to suspend the rules and Edward Jewell seconded the motion to suspend the rules and go to Article 20. and Article 21. pertaining to the Town Hall so that people who had to leave could be here for Articles 20 & 21.

Article 20. To see if the Town will appropriate a sum not to exceed \$157,000 to begin renovations to make the Sheffield Town Hall handicapped accessible.

Caroline Kayser said that it seemed redundant to put any money in the building as we have the new Town Clerk's office to hold elections and the school to hold meetings.

Mr. Simons then called on Butch Ainsworth from "The Rock Church" a nondenominational congregation based in Burlington. Mr. Ainsworth said they would be willing to purchase the Town Hall and it would still be available for the town's people to use. He said that he was sure that they could come to some sort of an agreement that would be advantageous for everyone and a blessing for the community. Someone posed the question if the church would be responsible to follow the handicap regulations. It was Mr. Ainsworth's understanding that 20% of construction would have to be dedicated to the regulations.

Beverly Frost said she was concerned because of her close proximity to the hall and parking would definitely be an issue. It was explained that maybe they could use the Sheffield Federated Church's parking lot when a conflict would not be a problem, and

also the Miller's Run School when it wasn't in session. Mr. Ainsworth said that he approximated them using the hall 4 to 5 hours per week. He also assured the town's people that they were financially solvent enough so they would keep the building in good repair.

Audrey Richardson wanted to know if a ramp was feasible. Leslie Newland said that the building was a white elephant. Gregory Bryant wanted to know if any of the other alternatives were possible.

Karlene Brill made a motion to lay this article on the table and Jason DeGreenia seconded it. Mr. Simons explained that then the article would be dead and it could not be brought up again. So carried by voice vote.

Article 21. To see if the Town will empower the Selectmen to dispose of the Sheffield Town Hall.

Jane Huling made a motion to lay this article on the table and Audrey Richardson seconded. A paper ballot was called and the results are as follows: 19 to table and 38 not to table. Article 21 stills on the floor Discussion ensued and Hartley Jackson made a motion and Caroline Kayser seconded to dispose of the Town Hall. Jane Huling made a amendment to Mr. Jackson's motion and Alan Robertson seconded it to instruct the Selectmen to bind the Selectmen to have a special meeting before taking any action. A paper ballot was called. 53 to call a special meeting and 3 no's and 1 blank. The Selectmen are then bound to hold a special meeting.

Caroline Kayser made a motion and Edward Richardson seconded to suspend the meeting at 12:10 P.M. for lunch. So carried by voice vote.

Mr. Simons called the meeting to order at 1:00 P.M.

Article 4. To see if the Town will appropriate the sum of \$250.00 to help support the Area Agency of Aging.

Dona Jackson made a motion to appropriate the sum of \$250.00 and Beverly Frost seconded. So carried by voice vote.

Article 5. To see if the Town will appropriate the sum of \$1,100.00 to help support Caledonia Home Health Agency.

David Richaardson made a motion to appropriate the sum of \$1,100.00 and Dona Jackson seconded. So carried by voice vote.

Article 6. To see if the Town will appropriate the sum of \$300.00 to help support Cobleigh Public Library.

Hartley Jackson made a motion to appropriate the sum of \$300.00 and Alan Robertson seconded. So carried by voice vote.

Article 7. To see if the town will appropriated the sum of \$50.00 to help support Lyndon Area Action Center.

Dona Jackson made a motion to appropriate the sum of \$50.00 and Dolores Ham seconded. So carried by voice vote.

Article 8. To see if the Town will appropriate the sum of \$250.00 to help support Lyndonville Area Youth Baseball/softball.

John Powell made a motion to appropriate the sum of \$250.00 and Leslie Newland seconded. So carried by voice vote.

Article 9. To see if the Town will appropriate the sum of \$8,922.00 to help support Lyndon Rescue Inc.

Discussion ensued and it was explained that the increase was due to the fact that they now have all paid staff. Hartley Jackson made a motion to appropriate the sum of \$8,922.00 and Nanette Moreau seconded. So carried by voice vote.

Article 10. To see if the Town will appropriate the sum of \$763.00 to help support North East Kingdom Human Services.

Dona Jackson made a motion to appropriate the sum of \$763.00 and Marie Manning seconded. So carried by voice vote.

Article 11. To see if the Town will appropriate the sum of \$300.00 to help support North East Kingdom Youth Services.

Dona Jackson made a motion to appropriate the sum of \$300.00 and Marie Manning seconded. So carried by voice vote.

Article 12. To see if the Town will appropriate the sum of \$11,400.00 to help support Sheffield-Wheelock Volunteer Fire Department.

John Powell, Jr. made a motion to appropriate the sum of \$11,400.00 and Dona Jackson seconded. So carried by voice vote.

Article 13. To see if the Town will appropriate the sum of \$55.00 to help support the Vermont Center for Independent for Independent Living.

Dona Jackson made a motion to appropriate the sum of \$55.00 and Dolores Ham seconded. So carried by voice vote.

Article 14. To see if the Town will appropriate the sum of \$50.00 to help support Vermont Green Up.

Max Aldrich made a motion to appropriate the sum of \$50.00 and Dolores Ham seconded. So carried by voice vote.

Article 15. To see if the Town will appropriate the sum of \$150.00 to help support Vermont Leadership Center.

Harley Jackson made a motion to appropriate the sum of \$150.00 and Edwin Huling seconded. So carried by voice vote.

Article 16. Shall the voters authorize the Northeast Kingdom Waste Management District to appropriate and expend a budget of \$461,476.00

No action.

Article 17. To see if the Town will authorize the selectmen to maintain a reserve fund only for reappraisal costs of reappraisal of the Town Grand List properties and maintenance of the Grand List.

It was explained that this account could only be used for listing purposes and the State of Vermont requires that you maintain a separate checking account.

Leslie Newland made a motion to maintain a separate account and Hartley Jackson seconded. So carried by voice vote.

Article 18 To see if the Town will authorize the selectmen to apply the surplus accumulated during the year 2002, if any, to defray general Town Expenses during 2003.

Cheryl Chesley made a motion to apply the surplus accumulated during 2002 to be used during 2003 and Edwin Huling seconded. So carried by voice vote.

Article 19. To see if the Town will appropriate a sum not to exceed \$3,000.00 to purchase roller shelving to hold records of the Town in the vault.

Dolores Ham made a motion to appropriate a sum not to exceed \$3,000.00 and Sally Wood-Simons seconded. So carried by voice vote.

See suspended Articles

Article 22. To see if the Town will appropriate the sum of \$500.00 for preservation work on the old meetinghouse on Berry Hill Road.

Francis Vos explained that the meetinghouse was the oldest building in town and that it was near the Baptist Church and also the Baptist Cemetery. Sally Wood-Simons asked if the Historical Society could possible request private donation rather then putting any more burden on the taxpayers. Ms. Vos said they had been acquiring donations but that option was pretty well exhausted. The Society applied for Historical Grants in the amount of \$1,500.00 with the local society matching this amount.

Hartley Jackson made a motion to appropriate the sum of \$500.00 for preservation work on the meetinghouse and Edwin Huling seconded. So carried by voice vote.

Article 23. To see if the town will approve the proposed budget for 2003 for general use and for the maintenance of Town Highways.

Edward Richardson made a motion to approve a figure of \$275,232.00 for general and highway purposes and Dona Jackson seconded. (\$165,232.00 general purposes and \$110,000.00 highway purposes). So carried by voice vote.

Article 24. To see if the Town will have real and personal property taxes paid to the Treasurer and set the due date.

Nanette Moreau made a motion and Alan Robertson seconded to pay the Treasurer property taxes on the 7<sup>th</sup> day of November, 2003. So carried by voice vote.

Article 25. To see if the town will empower the Selectmen to hire money to defray the current expenses of the several Town departments until the collection of taxes.

Dona Jackson made a motion and Jane Huling seconded to empower the Selectmen to hire money to defray the current expenses of the several Town Departments until the collection of taxes. So carried by voice vote.

Article 26. To transact any other business that may properly come before this meeting.

Alan Robertson reported the existence of the American Tree Farmer and invited anyone that was interested in joining they could contact him.

Article 27. To adjourn.

Leslie Newland made a motion and Hartley Jackson seconded to adjourn and the motion was seconded.. So carried by voice vote.

Respectively submitted, Kathy Newland

Town Clerk

Justice of Peace Lewis H. Brill

Moderator John M. Simons

Special Meeting Sheffield Town Hall----June 26<sup>th</sup>, 2003—Miller's Run  
School---

Moderator John M. Simons called the meeting to order at 7:05 P.M.  
The warning was read and the following business was transacted;

Lynn Kayser wanted a paper ballot called and Mr. Simons said that we should wait for a motion before we called for the method of casting our ballot

Article 1. Shall the Town vote, pursuant to 24 VSA s 1061 (b), to authorize its board of selectmen to convey, either by sale or by gift, the Sheffield Town Hall, so-called, being further described as follows:

Being all and the same lands and premises conveyed to the Town  
Of Sheffield by Warranty Deed of the Stewards of the M.E Society  
Dated march 20, 1902 and recorded in Book 17 Page 31 of Sheffield  
Land Records.

To transact any other business that may lawfully come before the meeting.

Leslie De Greenia read the report of the Sheffield Planning Commission received by the Clerk on August 23, 2002. It stated that the recent construction of a handicapped-accessible local public school and a handicapped Town Clerk's Office has made redundant the use of the older building for governmental functions. Consequently, the Commission members feel it would be a serious misuse of public monies. They were of the opinion that before making a decision more formal estimates and grant info should be explored.

A list of people that built the Town Hall in 1954 was passed out.

It was asked if a ramp was constructed would there be handicapped parking.

The Planning Commission may have rushed into a decision without all other possibilities being explored and if Article 1. was voted in the affirmative all other options would be closed.

It was felt that the warning should be clarified. The Clerk read the opinion from Ed Zuccarro

Hartley Jackson made a motion to table the Article and Malcolm Goldstein seconded the motion. After discussion the motion was withdrawn.

The Selectboard was questioned about how they would proceed and Max Aldrich informed the electorate that the Board would do whatever the majority wanted.

It was pointed out that emotional pleas would not meet with the financial obligations of the town.

Grant monies have been discussed at previous meeting but there are obligations and strings attached to any matching state or federal monies.

Mary Ann Gessner wanted to know if the board would go with the majority of the people and she was assured that they would.

Leslie Newland said the building had become obsolete with us now voting at the Town Clerk's Office and holding our Town Meeting at school. We need to move on and keeping the building was not financially feasible.

Scott said that the handicap sign on the Municipal Building was on the wrong side because the parking lot slopes towards the road and if anyone tried to get out in a wheelchair they would end up in the road. Also, the school handicap accessibility was too far away from the school.

Lynn Kayser wanted to see the town put the Town Hall in the hands of a non-profit organization.

Dona Jackson made the observation that we could pay for any construction needed to bring into compliance over several years.

David Zimmerman said that there was no money to fix the old one how would we afford to build a new one.

Dorothy Nelson made a motion to defeat Article 1. as written and the motion was seconded by Patty Nelson. A yes vote would defeat the article and a no vote would bring the article up for another vote. A paper vote was called for. Out of 88 votes 72 voted to defeat and 16 voted not to defeat. So voted.

Article 1. was defeated. 72 yes 16 nos

There then was an amendment made to Article 1.

Leslie DeGreenia made a motion and Tina Garand seconded to form a committee to convene by January 1, 2004. The Selectmen will call for volunteers at this point in the meeting to more extensively investigate all possibilities in writing, to bring Sheffield Town Hall in compliance with "The American with Disabilities Act.

Article 2. To transact any other business that may lawfully come before said meeting.

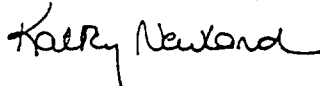
Much discussion ensued. It was questioned whether the information would be complete so it could be put in the 2004 Town Report. It was noted that the Moderator was out of order trying to persuade the deadline. It was asked if this would be time enough to compile all the necessary facts and figures. It was concluded that closure should be put forth as soon as possible and not drag it out longer than necessary.

Committee volunteers were then asked for. And they are as follows:

David Zimmerman, Scott Nelson, Dona Jackson, Leslie DeGreenia, Pat O'Hagan, Robert P. Brown, Charles Gilman, Tina Garand, Cathy Allen, Audrey Hearne, Jack Simons, Eddie Jewell, Greg Bryant and Beverly Frost. They will attend the next Selectmen's meeting to be held, Wednesday July 2, 2003, at 7:00 P.M. at the Town Clerk's Office and a Chairman will be appointed at that time. The meeting will be open to the public.

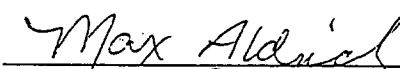
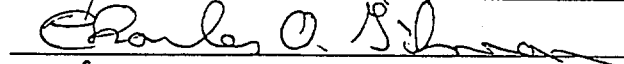
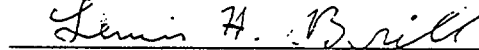
The meeting was adjourned at 8:45 P.M.

Respectively submitted,



Town Clerk

Selectboard, Town of Sheffield



## **Warning for the Annual Meeting of the Town of Sheffield**

The legal voters of the Town of Sheffield, Caledonia County, Vermont, are warned and notified to meet at Miller's Run School in Sheffield on Tuesday, March 2, 2004 at 10 o'clock in the forenoon to transact the following business:

- Article 1. To elect a moderator for the ensuing year.
- Article 2. To elect all town and school district officers as required by law.
- Article 3. To see if the Town will accept the reports of the several town officers.
- Article 4. To see if the Town will appropriate the sum of \$250.00 to help support the Area Agency on Aging.
- Article 5. To see if the Town will appropriate the sum of \$1,100.00 to help support Caledonia Home Health Agency.
- Article 6. To see if the Town will appropriate the sum of \$300.00 to help support Cobleigh Public Library.
- Article 7. To see if the Town will appropriate the sum of \$100.00 to help support Darling Inn Senior Meal Site.
- Article 8. To see if the Town will appropriate the sum of \$50.00 to help support Green Up Vermont.
- Article 9. To see if the Town will appropriate the sum of \$200.00 to help support Kingdom Corps, Northeast Kingdom Conservation Service Corps.
- Article 10. To see if the Town will appropriate the sum of \$50.00 to help support Lyndon Area Senior Action Center.
- Article 11. To see if the Town will appropriate the sum of \$250.00 to help support Lyndonville Area Youth Baseball/Softball.
- Article 12. To see if the Town will appropriate the sum of \$11,069.00 to help support Lyndon Rescue, Inc.
- Article 13. To see if the Town will appropriate the sum of \$763.00 to help support Northeast Kingdom Human Services, Inc.
- Article 14. To see if the Town will appropriate the sum of \$300.00 to help support Northeast Kingdom Youth Services.
- Article 15. To see if the Town will appropriate the sum of \$305.34 to help support Northeastern Vermont Development Association.
- Article 16. To see if the Town will appropriate the sum of \$50.00 to help support Northern Vermont Resource Conservation & Development Council, Inc.

- Article 17. To see if the Town will appropriate the sum of \$61.40 to help support Rural Community Transportation.
- Article 18. To see if the Town will appropriate the sum of \$10,075.00 to help support Sheffield-Wheelock Volunteer Fire Department.
- Article 19. To see if the Town will appropriate the sum of \$460.00 to help support the Vermont Center for Independent Living.
- Article 20. To see if the Town will appropriate the sum of \$150.00 to help support Vermont Leadership Center.
- Article 21. Shall the voters authorize the Northeast Kingdom Waste Management District to appropriate and expend a budget of \$464,608.39.
- Article 22. To see if the Town will authorize the selectmen to maintain a reserve fund only for reappraisal and costs of reappraisal of the Town Grand List properties and maintenance of the Grand List.
- Article 23. To see if the Town will authorize the selectmen to apply any surplus accumulated during the year 2003 in the general account to defray Town general expenses during 2004.
- Article 24. To see if the Town will authorize the selectmen to apply funds accumulated in the highway account to a special highway fund and if so, how much, and to apply the balance of such accumulated funds to defray Town highway expenses during 2004.
- Article 25. To see if the Town will approve the proposed budget for 2004 for general use and for the maintenance of Town highways.
- Article 26. To see if the Town will have real and personal property taxes paid to the Treasurer and set the due date.
- Article 27. To see if the Town will empower the selectmen to hire money to defray the current expenses of the several Town departments until the collection of taxes.
- Article 28. To transact any other business that may properly come before this meeting.
- Article 29. To adjourn.

Dated at Sheffield, Caledonia County, Vermont this 3rd day of February, 2004.

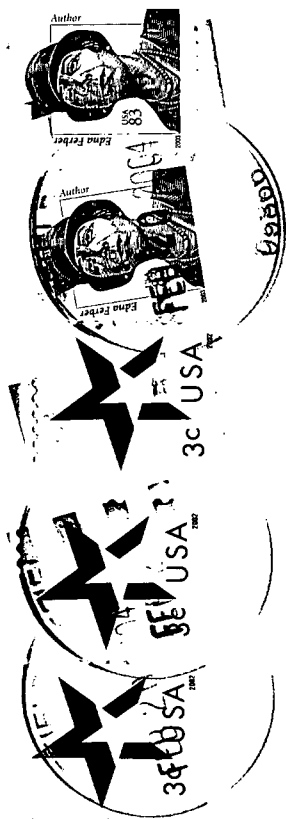
Recorded before posting.

Attest:

/s/ Kathy Newland  
Town Clerk

Sheffield Board of Selectmen

/s/ Maxwell K. Aldrich  
/s/ Lewis H. Brill  
/s/ Charles O. Gilman



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