

GRANVILLE, VERMONT Town Report Year Ending June 30, 2020

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TOWN OFFICE HOURS

Monday thru Thursday 9 to 4 p.m. Closed Fridays and Federal holidays.

Phone: 767-4403

All meetings are open to the public-you are encouraged to attend and participate.

All warnings and notices will be printed in the Herald of Randolph which is published weekly on Thursdays.

Agendas are posted on the Town Website, the Town Clerk Office, Granville Post Office, Granville General Store and Fire Station.

Town Informational Meeting by Zoom will be held on Monday March 1, 2021 at 7:00 pm. Instructions for joining can be found on the Town website.

Australian Ballot Vote is on March 2, 2021

Polls are located at the Town Hall

Polls open at 7:00 am and close 7:00 pm

DIRECTORY

ALL EMERGENCIES DIAL 911

(For Granville Ambulance, Granville Fire and First Response)

State Police Bethel Vt. 234-9933

Granville Office/Town Clerk 767-4403

Fire Station (non-emergency) 767-3033

Burn Permits: James Parrish 767-3755

Road Issues: Bruce Hyde 767-1159

Dog Issues: Mark Belisle 279-0820

Cemetery Information: Cheryl Sargeant 767-3027

"The Town of Granville is an equal opportunity employer."

TOWN HISTORY

The Town of Granville, situated in the northeastern part of Addison County, is bounded on the north by the town of Warren and a part of Roxbury; east by Braintree; south by Hancock, and west by Ripton and a small part of Lincoln. It was granted by Governor Thomas Chittenden on November 7, 1780 and chartered August 2, 1781. Many of the earliest citizens of Granville (or Kingston as it was originally known) came from neighboring towns in the late 1780s, attracted by an offer of one hundred acres to the first women and their families that would move to this Green Mountain town. These settlers, undaunted by the rugged landscape, traveled north from Hancock along a road (now VT Route 100) following the White River and soon established their farms on the rocky slopes. The small villages of Granville (now Lower Granville) and Granville Centre (now Granville village) evolved around mills on the river rapids along the valley road. The hamlet of East Granville, cut off from the rest of the town by a mountain ridge, developed on the Vermont Central Railroad line after its construction in 1849. At one point in time there were ten school districts, each with its own schoolhouse. Population rose to a high of around 1,100 in the mid-1880s. Since then a steady decline has brought it to a low of about 200 in 1950 and a slow increase since then to a 2007 population of 287.

Granville and Lower Granville are situated in a valley through which the White River flows. The hills on either side of the valley are heavily wooded and much of those on the west are part of the Green Mountain National Forest, which accounts for 46% of Granville's total area. North of the village in the Granville Gulf, Moss Glen Falls cascades over vertical rocks, falling over 50 feet. Fewer than half of the roads of the 1880's remain in use today. East Granville, located over a mountain range, was first chartered as the town of Sandusky. The name was later changed to East Granville and was accessible by a road over Braintree Mountain. A once bustling railroad siding and manufacturing district, East Granville has been reduced to a row of houses along Route 12A with no remaining businesses. Because the road over Braintree Mountain to East Granville is now a jeep trail, a trip of 30 miles is necessary to reach that town over the Roxbury Gap road from VT Route 100 in Granville.

Vermont's rural buildings tend toward the Vermont vernacular, reflecting the working families residing in Upper and Lower Granville. Several of these, dating from 1825 to about 1865, are listed on the State Register of Historic Places. There were at one time three inns, all now private residences. Of the two churches originally built, only the one in Lower Granville remains. Constructed in 1838, it was raised in 1871 to provide another level underneath to be used as the Town Hall. Originally called the Methodist Episcopal Church, the name was changed to the Union Meeting House and today functions as the Granville Town Hall.

Three of the original ten schoolhouses remain today. Number 10 in Upper Granville Village functioned as a school until 1949, after which it was used as the town library. Schoolhouse Number 2 in South Hollow is now a private residence. Schoolhouse Number 1 in Lower Granville closed in 2009 after 158 years of continuous use. A Grange Hall was erected in 1875 and it still stands today. After the farmers of Granville formed a Grange Chapter in the Village, a small building was put up between the Union Meeting House and the school. That building became one of the first Grange stores where farmers took their produce to sell. This building also housed the Granville town hearse until 2007, when it was loaned to the Addison County Fair and Field Days to be included in their antique collection. The building was then dismantled.

Excerpt from the History section of the Town website www.granvillevermont.org.

WARNING

THE TOWN OF GRANVILLE ANNUAL TOWN MEETING

March 2, 2021

The legal voters in the Town of Granville are hereby warned and notified to vote at the Granville Town Hall in said Town on Tuesday, March 2, 2021 between 7 0'clock (7:00 a.m.) in the forenoon, at which time the polls will open, and seven o'clock (7:00 p.m.) in the afternoon, at which time the polls will close, to vote by Australian ballot upon the following Articles of business:

- 1. To elect all Town Officers as required by law:
 - a. To elect a Moderator for a 1 year term ending in 2022
 - b. To elect a Selectperson for a 3 year term ending 2024
 - c. To elect a Selectperson to complete a 3 year term ending in 2023
 - d. To elect a First Auditor for a 3 year term ending 2024.
 - e. To elect a Second Auditor to complete a 2 year term ending 2022.
 - f. To elect a Second Constable for a 1 year term ending 2022
 - g. To elect a Delinquent Tax Collector for a 1 year term ending 2022.
 - h. To elect a Cemetery Commissioner for a 3 year term ending 2024.
- 2. Shall the Town of Granville vote to accept the budget of \$375,061 to meet expenses and liabilities of the Town and authorize the Selectboard to set a tax rate sufficient to provide the same?
- 3. Shall the Town of Granville vote to authorize the Treasurer to apply any surplus remaining from the Highway Budget's current fiscal year into the Highway Capital Investment Fund?
- 4. Shall the Town of Granville vote to increase the Highway Capital Investment Fund in the amount of \$6,000 for the purpose of repaving town roads?
- 5. Shall the Town of Granville Vote to start an equipment fund for the Town Constable in the amount of \$1,500?
- 6. Shall the Town of Granville vote to increase the East Granville Capital reserve fund for the purpose of covering expenses for Fire Protection in East Granville in the amount of \$500?

- 7. Shall the Town of Granville vote to appropriate \$500.00 to the Corner School Resource Center of VT in support of its opening and community programs this year?
- 8. Shall the Town of Granville vote to authorize the Selectboard to acquire a loan to assist in the payment of expenses directly related to the planned Steeple Repair and Roof Replacement projects for an amount not to exceed \$80,000 to be financed over a period not to exceed 5 years? (The Town has acquired a matching grant of \$20,000 from the Vermont Department of Historic Preservation).
- 9. Shall the Town of Granville vote to authorize property taxes to be paid to the Treasurer as provided by law, in four (4) equal installments, with due dates being; August 17, November 17, February 17 and May 17?
- 10. Shall the Town of Granville vote that overdue taxes will bear interest at a rate of one percent (1%) per month or fraction thereof for the first three months and thereafter one and one-half percent (1 1/2%) per month or fraction thereof from the due date of such tax pursuant to 32 V.S.A. § 5136?

THE FOLLOWING ARE ADVISORY NON BINDING ARTICLES:

- 11. Shall the Town of Granville vote to support the construction of a cell tower off North Hollow Road in Granville?
- 12. Shall the Town of Granville vote to alert residents if 5G cellular technology is considered within its boundaries?

Dated this 2 day of June, 2021
- Mu
Bruce Hyde/Chair - 2022
Jim Dague - 2021
Jennifer Stickney (Appointed until 2021)

Report From The Town Clerk Office

Vital Statistics	2019/20	2018/19	2017/18	2016/17	2015/16	2014/15
Marriages	2	3	2	1	1	1
Births	2	2	1	2	2	2
Deaths	3	0	1	0	2	1

Land Records	2019/20	2018/19	2017/18	2016/17
# Pages Recorded in Town Land Records	240	375	393	372
# Property Transfer Tax Returns Recorded	12	15	16	22

Dog Licensing: State law requires that all dog owners license any dog over 6 months of age with the Town Clerk between January 1 and March 31 of every year. Fees are: \$8.00 for neutered or spayed dogs, \$12.00 for dogs that are intact. We need to have a copy of your dog's rabies vaccination certificate on file to issue the license. If your dog's certification expires later in the year, get your license now based on the current certification and send us a copy of the new one when you get it. Dog licenses issued after the April 1st deadline will include a \$2.00 late fee. Please visit the Town's website granvillevermont.org for more information on the Town of Granville Ordinance for Dogs and Wolf Hybrids.

Elections: Information on voter registration and elections is available at the Town Clerk Office or online at the Vermont Secretary of State website. Every voter has a customized "My Voter Page" at http://www.sec.state.vt.us/elections/voters.aspx

Annual Town Meeting						
Year	Voted %					
2020	246	No Ballot				
2019	245	44 (18%)				
2018	229	48 (20%)				
2017	224	No Ballot				

State and Federal Elections					
		Registered			
Election	n	Voters	% Voted		
General	2020	252	170(67%)		
State Primary	2020	249	83 (33%)		
Pres. Primary	2020	245	100(41%)		
General	2018	241	133(55%)		

Town of Granville

Elected Town Officials:

<u>Office</u>	Term Expires	<u>Name</u>
Town Moderator	2021	Roger Stauss
Town Clerk	2022	Kathy Werner
Town Treasurer	2022	Kathy Werner
Selectperson		
Selectperson	2022	Bruce Hyde
		Appointed (J. Stickney)
Delinquent Tax Collector	2021	Nancy Needham
First Constable		
Second Constable	2021	Brent Stickney
Cemetery Commissioner	2021	Mark Belisle
Cemetery Commissioner	2023	Scott Sargeant
Cemetery Commissioner		
First Auditor	2023	Nancy Tate-Beattie
Second Auditor	2022	Appointed (R. Hagerman)
Third Auditor	2021	Roger Stauss

Justice of the Peace

Nancy Demers

Robin Hagerman

James Parrish

Kathryn Stauss

Steven Werner

TOWN OF GRANVILLE

Appointments by the Select Board (One Year Term Ending 2020)

Office:	Name
Road Commissioner	Jim Dague
Animal Control Officer	Mark Belisle
Buildings and Ground Manager	Mark Belisle
E911 Planner	Mark Belisle
Local Emergency Management Director	Mark Belisle
Sexton	Scott Sargeant
White River Valley Rescue Representative	Danial Sargeant
Town Liaison to GVFD	Victoria Crowne
Town Website Manager	Marilyn Dougherty
FEMA Coordinator	Vacant

Appointments Made Under Vermont Statute 24 § 871

Select board Chair	Bruce Hyde
Clerk to the Selectboard	
Tree Warden	
Animal Control Officer	Mark Belisle
Fence Viewers (3)	.Judy Wood, Danial Sargeant & Vacant
Inspector (s) of Lumber, Shingles and Woo	dVacant
Weigher (s) of Coal	Vacant
Service Officer	Cheryl Sargeant
Grand Juror	Mike Eramo

TOWN OF GRANVILLE Boards and Commissions

Flood Plain Board of Adjustments (Unexpired Term)

Victoria Crowne Cheryl Sargeant Roger Stauss

Flood Plain Town Administrator (4 Year Term)

Bruce Hyde..... 2021

Planning Commission (4 Year Term)

Racheal Grigorian.......2021
Bill Cavanaugh......2022
Stephanie Walker......2024

Conservation Commission (4 Year Term)

ECFiber (One Year Term)

ECFiber Representative......Richard Poole
Alternate ECFiber Representative.....Bruce Hyde

Fire Warden (Term Ends 2024)

James Parrish

Town Health Officer (Term Ends August 30, 2022)

Mark Belisle

Selectboard Report

2020 has been a difficult year for everyone. The pandemic forced all public meetings and gatherings to cease in March. Since then, the Selectboard has met virtually through Zoom. Jim Dague has been the administrator for the town Zoom access and has done a great job setting up and directing the meetings. They have all been recorded and are accessible on the Town's website.

The weather continues to do its part in affecting the Town taxpayers. We no longer have a FEMA account and have paid off all the debt from previous disasters. It has been a while since we have had a major weather event causing significant damage, hopefully our luck will continue. Norm Arsenault has been our FEMA Director for many years and has officially retired from his position. The town is now seeking a replacement for that position. The town owes Norm a big thank you for all the time and record keeping he has provided.

Last winter was a mild one with less road maintenance than we budgeted for. Charlie Smith has done a good job keeping our roads passable. With little snow after February and a very mild start to this winter, hopefully we will have another budget surplus. See the Road Commissioner's report for more information on our roads.

Wind, snow and rain takes its toll on all our buildings in Granville. The Town Hall Steeple, easily the tallest structure in town, has suffered greatly, being nearly 100 feet tall. Missing boards and rot need to be replaced and sealed tight to the weather. The town received a \$20,000 matching grant from the Vermont Division for Historic Preservation to do the work on this historic building. Some structural reinforcing on the spire is also needed. We have a special warned article to perform work on the steeple and replace the shingled roof on the Town Clerk building. This work is anticipated to be paid from a 5 year loan to minimize the impact on taxpayers.

While inspecting the interior of the steeple, it was discovered that the brick chimney was failing and in imminent danger of collapse. Thank you to Mike Eramo and his crew for quick action to make the repair. Some of this cost was paid through an insurance claim, again weather contributed to this damage.

In November, AT&T filed an advance notice of a second telecommunications tower to be constructed off North Hollow Road. The cell tower is proposed to provide partial coverage along Route 100 in the Granville Gulf. Coverage will also be much improved for Granville residents. Obviously, this has created a great deal of opposition and support. The permitting process will take place in early 2021. Many residents have become involved in town issues which bodes well for the future to get more participation in town government. We desperately need more residents stepping forward and volunteering their time.

Many families and individuals have been stressed economically due to the pandemic. The Granville Grange, Project Hope, Veggie Van Go, Feeding the Valley Alliance, Capstone Community Action, the Vermont Food Bank and local food shelves have done a large part of filling the need for food access and food security. The Valley towns have worked closely to assist those in need. We are fortunate that we live in a community that truly looks out for those less fortunate.

Road Commissioner Report

Last year, in addition to our normal maintenance routines, we applied 1400 yards of gravel on top of geotextile fabric to 50% of Town Line road in order to mitigate the annual mud season deterioration of that road.

We completed that period financially with a budget surplus of \$16,422 of which \$13,895 was from the Winter Roads Budget. These funds were then transferred to the Town's Capital Account.

This year, Ken Beattie was appointed as Granville's Road Foreman. That position relieves the Road Commissioner of day to day operations, works with TRORC administrated grants as well as assisting in the annual road budget process. A section of Maston Hill Road ditch improvements was completed in August. This project was a part of the Town's ongoing compliance with the State's Clean Water Act (Act 64), as well as the Municipal Roads General Permit (MRGP). A DEC Municipal Roads Grant in Aid program contributed \$9,390 towards the project expenses.

In order to correct the Critical <u>Current Surface Condition</u> of a section of North Hollow Road, the current plan for this coming June is to add 6" of gravel to a part of this section from the junction of Butz Road to Braintree Road.

For <u>planning purposes</u>, Stu Johnson, Branch Manager of Vermont Local Roads provided me with the amount of road surface that is lost each year due to erosion. Stu stated that amount as 200 Tons per mile without traffic. Converted from weight to volume, that becomes .45 inches per mile per year. At first glance, that doesn't seem like much at all! However, with 17.2 miles of gravel surfaced roads, we are losing 2,270 yards each year just to erosion.

We currently are 5,600 yds in debt. Without adequate cover of the road's sub-base, the sub-base is then exposed to damage during routine grading maintenance.

Next year's budget, 10.1% less than last year's, is structured to prioritize the need to improve the critical surface conditions of our road system.

To access the <u>links</u> referenced above, view 20019-20 Town Report on our Website. Jim Dague; Granville Road Commissioner 2019-2021

	Description	Current	unsing/decim	Reason	PART MAKEST STATE OF
	ficers Salaries	FY 2020/21			FY 2021/2022
1010	Assistant Town Clerk	\$800			\$80
1020	Assistant Treasurer	\$600			\$60
1050	Election Officials	\$0			\$
1060	Flood Plain Administrator	\$0			\$
1070	Health Officer	\$0			\$
1100	Select board	\$1,500			\$1,50
	Clerk to Select board	\$1,200			\$1,20
	Town Clerk/Treasurer	\$21,553			\$21,55
	Constable Salary	\$5,000	\$3,000	increased 5 hr/wk to 8hr/wk.	\$8,00
	Town Auditors Compensation	\$1,000			\$1,00
	Employer Share VMERS	\$970			\$97
	FICA	\$2,880	\$321	7.65% of gross salaries & added DTC	\$3,20
	Total Officers Salaries	\$35,503	\$3,321		\$38,824
2000 Ins					
	Health Insurance	\$10,792	\$488	annual increase	\$11,28
	Town Insurance-Liability & Workman's Comp	\$10,738	Ţ.00		\$10,73
	Treasurers Bond	\$112			\$11
	Constable Auto Ins.	\$450			\$45
	FD Workman's Comp	\$1,219		based on 2021 Workers Comp	\$1,21
2030	Total Insurance	\$23,311	\$488	based on 2021 Workers comp	\$23,79
2000 Em	ergency Services	723,311	7-100	+	J23,75
2020	Fire Protection Granville	\$21,033	\$21		\$21,05
	White River Valley Ambulance, Inc	\$17,880	\$298		\$18,17
3040	Total Emergency Services	\$38,913	\$319		\$39,23
4000 OF		\$38,913	3212		\$35,23
	ficers Training	6120			\$12
	Treasurers Training	\$120			
	Moderators Training	\$60			\$60
4040	Constable Training	\$0			\$(
	Town Clerk Training	\$120			\$12
	Select board Training	\$300			\$30
4070	Auditors Training	\$300			\$30
	Total Officers Training	\$900	\$0		\$90
5000 Ge	neral Office Expense	- W			
5020	Office Computer/Software	\$850	\$200		\$1,05
	Office Equipment	\$1,500			\$1,50
	Office Outside Audit	\$15,000	-\$15,000		\$
	Office Printing/Advertisement	\$1,100			\$1,10
	Office Supplies	\$1,100	-\$100	less office supplies	\$1,00
	Office Telephone/internet/911 service	\$1,800			\$1,80
	Website Maint.	\$200			\$20
	Assessor Supplies	\$50			\$5
	Assessor Tax Map	\$0			\$
5130	Recording Supplies	\$1,100	-\$500	less supplies	\$600
5140	Alarm Phone Line & Monitoring	\$655	\$55	alarm monitoring cost increase	\$71
	Total General Office Expense	\$23,355	-\$15,345		\$8,01
6000 Bu	ildings & Grounds				
	Bldg/Grounds Electric	\$2,000			\$2,00
	Bldg/Grounds Generator Maint.	\$915			\$91
	Bld/Grounds Municipal Maint.	\$2,000			\$2,00
	Bldg/Grounds Mowing	\$3,390			\$3,39
	Bldg/Grounds Sidewalk Snow Removal	\$1,500	-\$500	= -	\$1,00
	Bldg/Grounds Heating Fuel	\$3,200	\$700		\$3,90
	Bldg/Grounds Housekeeping	\$600	-\$500		\$100
	Bldg/Grounds Street Lights	\$1,800	\$112		\$1,91
	Bldg/Grounds Fire Maint.	\$500	-\$145		\$355
0031	Diast arganas i ile ivianiti	0000	- T+7		1 253

	Total Buildings & Grounds	\$15,905	-\$333		\$15,572
7000 Sol	lid Waste				
7010	Solid Waste Charges	\$3,300	\$445		\$3,745
7020	Solid Waste Hauling & Recycling	\$8,520			\$8,520
	Total Solid Waste	\$11,820	\$445		\$12,265
8000 Du	es & Fees				
8009	Bank Fees & Loan Interest	\$3,000	\$1,000		\$4,000
8010	Addison County Tax	\$2,000	\$35	tax increase	\$2,035
	Two Rivers-Otauquechee	\$456			\$456
8060	VLCT Annual Membership Dues	\$1,378	\$55	actual expense FY 2019/20	\$1,433
8070	NEMRC Annual Support	\$5,000	\$430	added cloud service	\$5,430
8090	Conservation Commission Dues	\$50			\$50
	Total Dues & Fees	\$11,884	\$1,520		\$13,404
9000 Ge	neral Town Expenses				
	Assessor	\$5,850			\$5,850
	Animal Control	\$250			\$250
	Cemetery Mowing	\$3,500			\$3,500
	Constable Mileage	\$1,200			\$1,200
9060	Tax Bills & Grand List Swift Tables	\$800	-\$325	actual expense FY 2019/20	\$475
	Town Attorney	\$1,000			\$1,000
	Town Report Expense	\$900	-\$100	Town Report and postage	\$800
9090	General Obligation Bond & interest	\$7,437	-\$198	per amorization schedule	\$7,239
9100	Gen. Ob. Bond , Series 2 & interest	\$4,330	-\$126	per amorization schedule	\$4,204
	Constable Supplies	\$2,300	-\$1,000		\$1,300
3110	Total General Town Expenses	\$27,567	-\$1,749		\$25,818
10000 A	ppropriations Health & Welfare	72.,50.	V-),		7575
	American Red Cross	\$250			\$250
	Age Well (FKA: CVAA)	\$300	\$200	increased requested amount	\$500
	Clara Martin Center	\$450	\$100	increased requested amount	\$550
	Green Up Vermont	\$50	7-00		\$50
	End of Life Services (FKA: Hospice Volunteer Serv)	\$100			\$100
	Quin-Town senior Center	\$2,797			\$2,797
10000	Tri Valley Transit (FKA: Stagecoach)	\$255			\$255
10100	Visiting Nurse Associates & Hospice	\$555			\$555
	Vermont Center for Independent Living	\$80			\$80
	WomenSafe, Inc.	\$500			\$500
	RSVP	\$50			\$50
	Park House	\$500			\$500
	Rochester Public Library	\$600	\$150	increased requested amount	\$750
10170	VT Rural Fire Protect. Hydrant Grant Program	\$100	7130	ma easea requested amount	\$100
10190	Valley Food Shelf	\$500			\$500
10191	Vt Assoc for Vision Impaired	\$100			\$100
10101	Total Appropriations Health & Welfare	\$7,187	\$450		\$7,637
	Total Municipal Expense	\$196,345	-\$10,884	-5.5%	\$185,461

HIGHWAY BUDGET

Account Description	Current		Reason	Purposed
51000 Winter Roads	FY 2020/2021	add (subtract)	% Purposed increase	FY 2021/2022
51010 Plowing & Sanding	\$55,000	-\$5,000		\$50,000
51025 East Granville Winter Maint.	\$4,000	\$0		\$4,000
51030 Winter Sand	\$36,000	-\$1,200		\$34,800
Total Winter Roads	\$95,000	-\$6,200	<u>-6.5%</u>	\$88,800
52000 Summer Roads				
52005 Trucking	\$10,000	\$10,000	included in account #52020	\$0
52010 Roadside Mowing	\$2,000	-\$1,800		\$200
52011 Storm Clean Up	\$2,000	-\$1,800	included in account #53021	\$200

Selectboards Proposed Budget FY 2021/2022

Total Highway Expense	\$211,000	-\$21,400	-10.1%	\$189,600
Total General Roads	\$12,500	\$300	2.4%	\$12,800
53060 Other Grant Expenses BBRs & ANR	\$4,000	\$2,000	20% matching funds for State Grants	\$6,000
53050 State Permits	\$1,000	\$0	Municipal Roads General Permit +	\$1,000
53040 Road Inspection Mileage	\$1,000	-\$500		\$500
53030 Road Commissioner Supplies	\$500	-\$200		\$300
53025 Road Foreman	\$0	\$2,000		\$2,000
53021 Labor Hourly	\$3,500	-\$1,000	cleaning culverts, tree cutting, labor	\$2,500
53020 Road Commissioner	\$2,500	-\$2,000		\$500
3000 General Roads				
Total Summer Roads	\$103,500	-\$15,500	<u>-15.0%</u>	\$88,000
52100 Local Match for FEMA Projects	\$20,000	-\$20,000		\$0
52090 Road Signs	\$500	-\$200		\$300
52080 Class 4 Road Repairs	\$1,000			\$1,000
52060 culvert replacement	\$10,000	-\$4,800	some culverts on hand	\$5,200
52040 Ditch Cleaning	\$5,000	\$3,000		\$8,000
52035 Dust Control cost of spreading	\$0	\$100		\$100
52030 General Maint. Grading	\$15,000	\$3,000		\$18,000
52020 Gravel / road materials	\$38,000	\$17,000	2500 yds*\$16/yd +\$6/yd application cost	\$55,000

T-4-186 minimal O Highway Fungage	Ć407.24F	622.204	15 70/	\$27F 061
Total Municipal & Highway Expense	\$407,345	-\$32,284	-15.7%	\$375,061

Annual Principal Semi-Annual Interest

JSDA Rural Develo 3105,300 at 3.7599	·						
	Payment Date	Beginning Balance		Principal	Interest	Total Payment	
Loan Amount			\$	105,300.00			
	12/27/2011	\$ 105,300.00			\$ 1,974.00	\$ 1,975.00	Paid
	6/27/2012	\$ 105,300.00	\$	5,265.00	\$ 1,974.00	\$ 7,239.00	Paid
	12/27/2012	\$ 100,035.00	ľ		\$ 1,876.00	\$ 1,876.00	Paid
	6/27/2013		\$	5,265.00	\$ 1,876.00	\$ 7,141.00	Paid
	12/27/2013			,	\$ 1,777.00	\$ 1,777.00	Paid
	6/27/2014		\$	5,265.00	\$ 1,777.00	\$ 7,042.00	Paid
	12/27/2014		ľ	,	\$ 1,678.00	\$ 1,678.00	Paid
	6/27/2015		\$	5,265.00	\$ 1,678.00	\$ 6,943.00	Paid
	12/27/2015		m		\$ 1,580.00	\$ 1,580.00	Paid
	6/27/2016		\$	5,265.00	\$ 1,580.00	\$ 684.00	Paid
	12/27/2016		l i		\$ 1,481.00	\$ 1,481.00	Paid
	6/27/2017		\$	5,265.00	\$ 1,481.00	\$ 6,746.00	Paid
	12/27/2017		ľ		\$ 1,382.00	\$ 1,382.00	Paid
	6/27/2018		\$	5,265.00	\$ 1,382.00	\$ 6,647.00	Paid
	12/27/2018		l i		\$ 1,283.00	\$ 1,283.00	Paid
	6/27/2019		\$	5,265.00	\$ 1,283.00	\$ 6,548.00	Paid
	12/27/2019			,	\$ 1,185.00	\$ 1,185.00	Paid
	6/27/2020		\$	5,265.00	\$ 1,185.00	\$ 6,450.00	Paid
	12/27/2020			,	\$ 1,086.00	\$ 1,086.00	In Current Budge
	6/27/2021		\$	5,665.00	\$ 1,086.00	\$ 6,351.00	
	12/27/2021			,	\$ 987.00	\$ 987.00	Proposed Budget
	6/27/2022		\$	5,265.00	\$ 987.00	\$ 6,252.00	Proposed Budget
	12/27/2022		m		\$ 888.00	\$ 888.00	, ,
	6/27/2023		\$	5,265.00	\$ 888.00	\$ 6,153.00	
	12/27/2023			,	\$ 790.00	\$ 790.00	
	6/27/2024		\$	5,265.00	\$ 790.00	\$ 6,055.00	
	12/27/2024			,	\$ 691.00	\$ 691.00	
	6/27/2025		\$	5,265.00	\$ 691.00	\$ 6,956.00	
	12/27/2025				\$ 592.00	\$ 592.00	
	6/27/2026		\$	5,265.00	\$ 592.00	\$ 5,857.00	
	12/27/2026	\$ 26,325.00			\$ 494.00	\$ 494.00	
	6/27/2027		\$	5,265.00	\$ 494.00	\$ 5,759.00	
	12/27/2027				\$ 395.00	\$ 395.00	
	6/27/2028	· · · · · · · · · · · · · · · · · · ·	\$	5,265.00	\$ 395.00	\$ 5,660.00	
	12/27/2028				\$ 296.00	\$ 296.00	
	6/27/2029		\$	5,265.00	\$ 296.00	\$ 5,561.00	
	12/27/2029				\$ 197.00	\$ 197.00	
	6/27/2030		\$	5,265.00	\$ 197.00	\$ 5,462.00	
	12/27/2030		İ		\$ 99.00	\$ 99.00	
	6/27/2031		\$	5,265.00	\$ 99.00	\$ 5,364.00	
I	otals	\$ -		105,300	\$ 41,462.00	\$ 146,762.00	

Annual Principal Semi-Annual Interest

JSDA rural develpo		erie	es II	201	11-2031			
59,000 at 4.250%								
	Payment Date		Beginning Balance		Principal	Interest	Total Payment	
Loan Amount				\$	59,000.00			
	12/27/2011	\$	59,000.00			\$ 1,254.00	\$ 1,254.00	Paid
	6/27/2012	\$	59,000.00	\$	2,950.00	\$ 1,254.00	\$ 4,204.00	Paid
	12/27/2012	\$	56,050.00			\$ 1,191.00	\$ 1,191.00	Paid
	6/27/2013	\$	56,050.00	\$	2,950.00	\$ 1,191.00	\$ 4,141.00	Paid
	12/27/2013	\$	53,100.00			\$ 1,128.00	\$ 1,128.00	Paid
	6/27/2014	\$	53,100.00	\$	2,950.00	\$ 1,128.00	\$ 4,078.00	Paid
	12/27/2014	\$	50,150.00			\$ 1,066.00	\$ 1,066.00	Paid
	6/27/2015	\$	50,150.00	\$	2,950.00	\$ 1,066.00	\$ 4,016.00	Paid
	12/27/2015	\$	47,200.00			\$ 1,003.00	\$ 1,003.00	Paid
	6/27/2016	\$	47,200.00	\$	2,950.00	\$ 1,003.00	\$ 3,953.00	Paid
	12/27/2016	\$	44,250.00			\$ 940.00	\$ 940.00	Paid
	6/27/2017	\$	44,250.00	\$	2,950.00	\$ 940.00	\$ 3,890.00	Paid
	12/27/2017	\$	41,300.00			\$ 878.00	\$ 878.00	Paid
	6/27/2018		41,300.00	\$	2,950.00	\$ 878.00	\$ 3,828.00	Paid
	12/27/2018	_	38,350.00			\$ 815.00	\$ 815.00	Paid
	6/27/2019		38,350.00	\$	2,950.00	\$ 815.00	\$ 3,765.00	Paid
	12/27/2019		35,400.00		•	\$ 752.00	\$ 752.00	Paid
	6/27/2020	_	35,400.00	\$	2,950.00	\$ 752.00	\$ 3,702.00	Paid
	12/27/2020		32,450.00			\$ 690.00	\$ 690.00	In Current Budget
	6/27/2021		32,450.00	\$	2,950.00	\$ 690.00	\$ 3,640.00	In Current Budget
	12/27/2021		29,500.00	Ė	•	\$ 627.00	\$ 627.00	Proposed
	6/27/2022		29,500.00	\$	2,950.00	\$ 627.00	\$ 3,577.00	Proposed
	12/27/2022		26,550.00	-		\$ 564.00	\$ 564.00	·
	6/27/2023		26,550.00	\$	2,950.00	\$ 564.00	\$ 3,514.00	
	12/27/2023		23,600.00	Ė	,	\$ 502.00	\$ 502.00	
	6/27/2024		23,600.00	\$	2,950.00	\$ 502.00	\$ 3,452.00	
	12/27/2024		20,650.00	Ċ	,	\$ 439.00	\$ 439.00	
	6/27/2025	_	20,650.00	\$	2,950.00	\$ 439.00	\$ 3,389.00	
	12/27/2025		17,700.00	Ė	,	\$ 376.00	\$ 376.00	
	6/27/2026		17,700.00	\$	2,950.00	\$ 376.00	\$ 3,326.00	
	12/27/2026		14,750.00	,	,,	\$ 313.00	\$ 313.00	
	6/27/2027		14,750.00	\$	2,950.00	\$ 313.00	\$ 3,263.00	
	12/27/2027		11,800.00	-	, 3.20	\$ 251.00	\$ 251.00	
	6/27/2028		11,800.00	\$	2,950.00	\$ 251.00	\$ 3,201.00	
	12/27/2028		8,850.00	T	73.44	\$ 188.00	\$ 188.00	
	6/27/2029		8,850.00	\$	2,950.00	\$ 188.00	\$ 3,138.00	
	12/27/2029		5,900.00	~	_,555.00	\$ 125.00	\$ 125.00	
	6/27/2030		5,900.00	\$	2,950.00	\$ 125.00	\$ 3,075.00	
	12/27/2030		2,950.00	7	_,555.00	\$ 63.00	\$ 63.00	
	6/27/2031	_	2,950.00	\$	2,950.00	\$ 63.00	\$ 3,013.00	
IT	otals	~	2,330.00		59,000	\$ 26,329.00	\$ 85,329.00	

Town of Granville Profit & Loss Budget vs. Actual July 2019 through June 2020

### 10000 Town Budget Expense ### 1000 Officers Salaries ### 1010 Assistant Town Clerk		Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
10000 Town Budget Expense 1000 Officers Salaries 1010 Assistant Town Clerk 728.00 800.00 -72.00 91.0% 1020 Assistant Treasurer 600.00 600.00 0.00 0.00 0.0% 1050 Election Officials 0.00 0.00 0.00 0.00 0.0% 1060 Flood Plain Administrator 0.00 0.00 0.00 0.00 0.0% 1070 Health Officer 0.00 0.00 0.00 0.00 0.0% 1100 Selectboard 1,500.00 1,500.00 0.00 0.00 100.0% 1130 Town Clerk Treasurer 21,553.00 21,553.00 0.00 100.0% 1140 Constable Salary 4,550.04 4,550.00 0.04 100.0% 1145 Employer Share VMERS 9,500.32 967.00 8,533.32 982.5% 1150 FICA 3,163.36 2,640.00 523.36 119.8% 1150 FICA 3,163.36 2,640.00 523.36 119.8% 2000 Insurances 2010 Health Insurance 9,335.08 9,442.00 -106.92 98.9% 2020 Town Ins-Liability & WComp 10,198.00 15,752.00 -5,554.00 64,7% 2030 Treasurers Bond 112.00 0.00 112.00 100.0% 2040 Constable Auto Ins. 350.00 350.00 0.00 100.0% 2050 FD Workmans Comp. 0.00 1,118.00 -1,118.00 0.0% 3000 Emergency Services 3020 Fire Protection/Granville 18,906.00 18,906.00 -447.00 97.6% 3000 Emergency Services 37,233.00 37,680.00 -447.00 97.6% 4030 Moderator Training 0.00 120.00 -120.00 0.0% 4030 Moderator Training 0.00 120.00 -120.00 0.0% 113.3% 4030 Moderator Training 0.00 120.00 -120.00 0.0% 113.3% 4030 Moderator Training 0.00 60.00 60.00 113.3% 113.3% 113.3% 113.3% 1000 Fire Protector Training 0.00 60.00 60.00 100.00 113.3%	y Income/Expense				
1000 Officers Salaries 1010 Assistant Town Clerk 728.00 800.00 -72.00 91.0% 1020 Assistant Treasurer 600.00 600.00 0.00 100.0% 1050 Election Officials 0.00 0.00 0.00 0.00 0.0% 1060 Flood Plain Administrator 0.00 0.00 0.00 0.00 0.0% 1070 Health Officer 0.00 0.00 0.00 0.00 100.0% 1100 Selectboard 1,500.00 1,500.00 0.00 100.0% 1120 Clerk to Selectboard 1,200.00 1,200.00 0.00 100.0% 1130 Town Clerk/Treasurer 21,553.00 21,553.00 0.00 100.0% 1140 Constable Salary 4,550.04 4,550.00 0.04 100.0% 1145 Employer Share VMERS 9,500.32 967.00 8,533.32 982.5% 1150 FICA 3,163.36 2,640.00 523.36 119.8% 119.8% 1000 Officers Salaries 42,794.72 33,810.00 8,984.72 126.6% 2000 Insurances 2010 Health Insurance 9,335.08 9,442.00 -106.92 98.9% 2020 Town Ins-Liability & WComp 10,198.00 15,752.00 -5,554.00 64.7% 2030 Treasurers Bond 112.00 0.00 112.00 100.0% 2040 Constable Auto Ins. 350.00 350.00 0.00 100.0% 2050 FD Workmans Comp. 0.00 1,118.00 -1,118.00 0.0% 2050 FD Workmans Comp. 0.00 1,118.00 -1,118.00 0.0% 3000 Emergency Services 37,233.00 37,680.00 -447.00 97.6% 3000 Emergency Services 37,233.00 37,680.00 -447.00 97.6% 4030 Moderator Training 0.00 120.00 60.00 8.00 113.3% 4030 Moderator Training 0.00 60.00 8.00 113.3% 4030 Moderator Training 68.00 60.00 8.00 113.3%	cpense				
1010 Assistant Town Clerk 728.00 800.00 -72.00 91.0%	10000 Town Budget Expense				
1020 Assistant Treasurer	1000 Officers Salaries				
1050 Election Officials 0.00 0.00 0.00 0.00 0.00 0.0% 1060 Flood Plain Administrator 0.00 0.00 0.00 0.00 0.0% 0.0% 10.0% 10.0% 10.0% 0.0% 0.0% 0.0% 0.0% 0.0% 10.0% 10.0% 10.0% 10.0% 10.0% 100.0% 100.0% 1100.0% 1100.0% 1120 Clerk to Selectboard 1,200.00 1,200.00 0.00 100.0% 100.0% 1100.0%	1010 Assistant Town Clerk	728.00	800.00	-72.00	91.0%
1060 Flood Plain Administrator 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 100.0% 1100.0% 1120 Clerk to Selectboard 1,200.00 1,200.00 0.00 100.0% 1100.0% 1120 Clerk Treasurer 21,553.00 21,553.00 0.00 100.0% 1100.0% 1140 Constable Salary 4,550.04 4,550.00 0.04 100.0% 1100.0% 1145 Employer Share VMERS 9,500.32 967.00 8,533.32 982.5% 1150 FICA 3,163.36 2,640.00 523.36 119.8% Total 1000 Officers Salaries 42,794.72 33,810.00 8,984.72 126.6% 2000 Insurances 2010 Health Insurance 9,335.08 9,442.00 -106.92 98.9% 2020 Town Ins-Liability & WComp 10,198.00 15,752.00 -5,554.00 64.7% 2030 Treasurers Bond 112.00 0.00 112.00 100.0%	1020 Assistant Treasurer	600.00	600.00	0.00	100.0%
1070 Health Officer 0.00 0.00 0.00 0.0% 1100 Selectboard 1,500.00 1,500.00 0.00 100.0% 1120 Clerk to Selectboard 1,200.00 1,200.00 0.00 100.0% 1130 Town Clerk/Treasurer 21,553.00 21,553.00 0.00 100.0% 1140 Constable Salary 4,550.04 4,550.00 0.04 100.0% 1145 Employer Share VMERS 9,500.32 967.00 8,533.32 982.5% 1150 FICA 3,163.36 2,640.00 523.36 119.8% Total 1000 Officers Salaries 42,794.72 33,810.00 8,984.72 126.6% 2000 Insurances 2010 Health Insurance 9,335.08 9,442.00 -106.92 98.9% 2020 Town Ins-Liability & WComp 10,198.00 15,752.00 -5,554.00 64.7% 2030 Treasurers Bond 112.00 0.00 112.00 100.0% 2040 Constable Auto Ins. 350.00 350.00 0.00 100.0% 2050 FD Workmans Comp. 0.00 1,118.00 -1,118.00	1050 Election Officials	0.00	0.00	0.00	0.0%
1100 Selectboard 1,500.00 1,500.00 0.00 100.0% 1120 Clerk to Selectboard 1,200.00 1,200.00 0.00 100.0% 1130 Town Clerk/Treasurer 21,553.00 21,553.00 0.00 100.0% 1140 Constable Salary 4,550.04 4,550.00 0.04 100.0% 1145 Employer Share VMERS 9,500.32 967.00 8,533.32 982.5% 1150 FICA 3,163.36 2,640.00 523.36 119.8% Total 1000 Officers Salaries 42,794.72 33,810.00 8,984.72 126.6% 2000 Insurances 2010 Health Insurance 9,335.08 9,442.00 -106.92 98.9% 2020 Town Ins-Liability & WComp 10,198.00 15,752.00 -5,554.00 64.7% 2030 Treasurers Bond 112.00 0.00 112.00 100.0% 2040 Constable Auto Ins. 350.00 350.00 0.00 100.0% 2050 FD Workmans Comp. 0.00 1,118.00 -1,118.00 0.0% 3000 Emergency Services 19,995.08 26,662.00 <td>1060 Flood Plain Administrator</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.0%</td>	1060 Flood Plain Administrator	0.00	0.00	0.00	0.0%
1120 Clerk to Selectboard 1,200.00 1,200.00 0.00 100.0% 1130 Town Clerk/Treasurer 21,553.00 21,553.00 0.00 100.0% 1140 Constable Salary 4,550.04 4,550.00 0.04 100.0% 1145 Employer Share VMERS 9,500.32 967.00 8,533.32 982.5% 1150 FICA 3,163.36 2,640.00 523.36 119.8% Total 1000 Officers Salaries 42,794.72 33,810.00 8,984.72 126.6% 2000 Insurances 2010 Health Insurance 9,335.08 9,442.00 -106.92 98.9% 2020 Town Ins-Liability & WComp 10,198.00 15,752.00 -5,554.00 64.7% 2030 Treasurers Bond 112.00 0.00 112.00 100.0% 2040 Constable Auto Ins. 350.00 350.00 0.00 100.0% 2050 FD Workmans Comp. 0.00 1,118.00 -1,118.00 0.0% 3000 Emergency Services 19,995.08 26,662.00 -6,666.92 75.0% 3000 Emergency Services 37,233.00 18,906.00 </td <td>1070 Health Officer</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.0%</td>	1070 Health Officer	0.00	0.00	0.00	0.0%
1120 Clerk to Selectboard 1,200.00 1,200.00 0.00 100.0% 1130 Town Clerk/Treasurer 21,553.00 21,553.00 0.00 100.0% 1140 Constable Salary 4,550.04 4,550.00 0.04 100.0% 1145 Employer Share VMERS 9,500.32 967.00 8,533.32 982.5% 1150 FICA 3,163.36 2,640.00 523.36 119.8% Total 1000 Officers Salaries 42,794.72 33,810.00 8,984.72 126.6% 2000 Insurances 2010 Health Insurance 9,335.08 9,442.00 -106.92 98.9% 2020 Town Ins-Liability & WComp 10,198.00 15,752.00 -5,554.00 64.7% 2030 Treasurers Bond 112.00 0.00 112.00 100.0% 2040 Constable Auto Ins. 350.00 350.00 0.00 100.0% 2050 FD Workmans Comp. 0.00 1,118.00 -1,118.00 0.0% 3000 Emergency Services 19,995.08 26,662.00 -6,666.92 75.0% 3000 Emergency Services 37,233.00 <td< td=""><td>1100 Selectboard</td><td>1,500.00</td><td>1,500.00</td><td>0.00</td><td>100.0%</td></td<>	1100 Selectboard	1,500.00	1,500.00	0.00	100.0%
1140 Constable Salary 4,550.04 4,550.00 0.04 100.0% 1145 Employer Share VMERS 9,500.32 967.00 8,533.32 982.5% 1150 FICA 3,163.36 2,640.00 523.36 119.8% Total 1000 Officers Salaries 42,794.72 33,810.00 8,984.72 126.6% 2000 Insurances 2010 Health Insurance 9,335.08 9,442.00 -106.92 98.9% 2020 Town Ins-Liability & WComp 10,198.00 15,752.00 -5,554.00 64.7% 2030 Treasurers Bond 112.00 0.00 112.00 100.0% 2040 Constable Auto Ins. 350.00 350.00 0.00 100.0% 2050 FD Workmans Comp. 0.00 1,118.00 -1,118.00 0.0% Total 2000 Insurances 19,995.08 26,662.00 -6,666.92 75.0% 3000 Emergency Services 3020 Fire Protection/Granville 18,906.00 18,906.00 0.00 100.0% 3030 White R. V. Ambulance 18,327.00 18,774.00 -447.00 97.6% Total	1120 Clerk to Selectboard		1,200.00	0.00	100.0%
1140 Constable Salary 4,550.04 4,550.00 0.04 100.0% 1145 Employer Share VMERS 9,500.32 967.00 8,533.32 982.5% 1150 FICA 3,163.36 2,640.00 523.36 119.8% Total 1000 Officers Salaries 42,794.72 33,810.00 8,984.72 126.6% 2000 Insurances 2010 Health Insurance 9,335.08 9,442.00 -106.92 98.9% 2020 Town Ins-Liability & WComp 10,198.00 15,752.00 -5,554.00 64.7% 2030 Treasurers Bond 112.00 0.00 112.00 100.0% 2040 Constable Auto Ins. 350.00 350.00 0.00 100.0% 2050 FD Workmans Comp. 0.00 1,118.00 -1,118.00 0.0% Total 2000 Insurances 19,995.08 26,662.00 -6,666.92 75.0% 3000 Emergency Services 3020 Fire Protection/Granville 18,906.00 18,906.00 0.00 100.0% 3030 White R. V. Ambulance 18,327.00 18,774.00 -447.00 97.6% Total	1130 Town Clerk/Treasurer	21,553.00	21,553.00	0.00	100.0%
1145 Employer Share VMERS 9,500.32 967.00 8,533.32 982.5% 1150 FICA 3,163.36 2,640.00 523.36 119.8% Total 1000 Officers Salaries 42,794.72 33,810.00 8,984.72 126,6% 2000 Insurances 2010 Health Insurance 9,335.08 9,442.00 -106.92 98.9% 2020 Town Ins-Liability & WComp 10,198.00 15,752.00 -5,554.00 64.7% 2030 Treasurers Bond 112.00 0.00 112.00 100.0% 2040 Constable Auto Ins. 350.00 350.00 0.00 100.0% 2050 FD Workmans Comp. 0.00 1,118.00 -1,118.00 0.0% Total 2000 Insurances 19,995.08 26,662.00 -6,666.92 75.0% 3000 Emergency Services 19,995.08 26,662.00 -6,666.92 75.0% 3020 Fire Protection/Granville 18,906.00 18,774.00 -447.00 97.6% Total 3000 Emergency Services 37,233.00 37,680.00 -447.00 98.8% 4000 Officers Training 0.00				0.04	100.0%
1150 FICA 3,163.36 2,640.00 523.36 119.8% Total 1000 Officers Salaries 42,794.72 33,810.00 8,984.72 126.6% 2000 Insurances 2010 Health Insurance 9,335.08 9,442.00 -106.92 98.9% 2020 Town Ins-Liability & WComp 10,198.00 15,752.00 -5,554.00 64.7% 2030 Treasurers Bond 112.00 0.00 112.00 100.0% 2040 Constable Auto Ins. 350.00 350.00 0.00 100.0% 2050 FD Workmans Comp. 0.00 1,118.00 -1,118.00 0.0% Total 2000 Insurances 19,995.08 26,662.00 -6,666.92 75.0% 3000 Emergency Services 3020 Fire Protection/Granville 18,906.00 18,906.00 0.00 100.0% 3030 White R. V. Ambulance 18,327.00 18,774.00 -447.00 97.6% Total 3000 Emergency Services 37,233.00 37,680.00 -447.00 98.8% 4000 Officers Training 0.00 120.00 -120.00 0.0% 4030 Moderator Training		,		8.533.32	982.5%
2000 Insurances 9,335.08 9,442.00 -106.92 98.9% 2010 Health Insurance 9,335.08 9,442.00 -106.92 98.9% 2020 Town Ins-Liability & WComp 10,198.00 15,752.00 -5,554.00 64.7% 2030 Treasurers Bond 112.00 0.00 112.00 100.0% 2040 Constable Auto Ins. 350.00 350.00 0.00 100.0% 2050 FD Workmans Comp. 0.00 1,118.00 -1,118.00 0.0% Total 2000 Insurances 19,995.08 26,662.00 -6,666.92 75.0% 3000 Emergency Services 3020 Fire Protection/Granville 18,906.00 18,906.00 0.00 100.0% 3030 White R. V. Ambulance 18,327.00 18,774.00 -447.00 97.6% Total 3000 Emergency Services 37,233.00 37,680.00 -447.00 98.8% 4000 Officers Training 0.00 120.00 -120.00 0.0% 4030 Moderator Training 68.00 60.00 8.00 113.3%					
2010 Health Insurance 9,335.08 9,442.00 -106.92 98.9% 2020 Town Ins-Liability & WComp 10,198.00 15,752.00 -5,554.00 64.7% 2030 Treasurers Bond 112.00 0.00 112.00 100.0% 2040 Constable Auto Ins. 350.00 350.00 0.00 100.0% 2050 FD Workmans Comp. 0.00 1,118.00 -1,118.00 0.0% Total 2000 Insurances 19,995.08 26,662.00 -6,666.92 75.0% 3000 Emergency Services 3020 Fire Protection/Granville 18,906.00 18,906.00 0.00 100.0% 3030 White R. V. Ambulance 18,327.00 18,774.00 -447.00 97.6% Total 3000 Emergency Services 37,233.00 37,680.00 -447.00 98.8% 4000 Officers Training 0.00 120.00 -120.00 0.0% 4030 Moderator Training 68.00 60.00 8.00 113.3%	Total 1000 Officers Salaries	42,794.72	33,810.00	8,984.72	126.6%
2020 Town Ins-Liability & WComp 10,198.00 15,752.00 -5,554.00 64,7% 2030 Treasurers Bond 112.00 0.00 112.00 100.0% 2040 Constable Auto Ins. 350.00 350.00 0.00 100.0% 2050 FD Workmans Comp. 0.00 1,118.00 -1,118.00 0.0% Total 2000 Insurances 19,995.08 26,662.00 -6,666.92 75.0% 3000 Emergency Services 3020 Fire Protection/Granville 18,906.00 18,906.00 0.00 100.0% 3030 White R. V. Ambulance 18,327.00 18,774.00 -447.00 97.6% Total 3000 Emergency Services 37,233.00 37,680.00 -447.00 98.8% 4000 Officers Training 0.00 120.00 -120.00 0.0% 4030 Moderator Training 68.00 60.00 8.00 113.3%	2000 Insurances				
2020 Town Ins-Liability & WComp 10,198.00 15,752.00 -5,554.00 64,7% 2030 Treasurers Bond 112.00 0.00 112.00 100.0% 2040 Constable Auto Ins. 350.00 350.00 0.00 100.0% 2050 FD Workmans Comp. 0.00 1,118.00 -1,118.00 0.0% Total 2000 Insurances 19,995.08 26,662.00 -6,666.92 75.0% 3000 Emergency Services 3020 Fire Protection/Granville 18,906.00 18,906.00 0.00 100.0% 3030 White R. V. Ambulance 18,327.00 18,774.00 -447.00 97.6% Total 3000 Emergency Services 37,233.00 37,680.00 -447.00 98.8% 4000 Officers Training 0.00 120.00 -120.00 0.0% 4030 Moderator Training 68.00 60.00 8.00 113.3%	2010 Health Insurance	9.335.08	9,442.00	-106.92	98.9%
2030 Treasurers Bond 112.00 0.00 112.00 100.0% 2040 Constable Auto Ins. 350.00 350.00 0.00 100.0% 2050 FD Workmans Comp. 0.00 1,118.00 -1,118.00 0.0% Total 2000 Insurances 19,995.08 26,662.00 -6,666.92 75.0% 3000 Emergency Services 3020 Fire Protection/Granville 18,906.00 18,906.00 0.00 100.0% 3030 White R. V. Ambulance 18,327.00 18,774.00 -447.00 97.6% Total 3000 Emergency Services 37,233.00 37,680.00 -447.00 98.8% 4000 Officers Training 0.00 120.00 -120.00 0.0% 4010 Treasurers Training 0.00 120.00 -120.00 0.0% 4030 Moderator Training 68.00 60.00 8.00 113.3%		10,198.00		-5.554.00	64.7%
2050 FD Workmans Comp. 0.00 1,118.00 -1,118.00 0.0% Total 2000 Insurances 19,995.08 26,662.00 -6,666.92 75.0% 3000 Emergency Services 3020 Fire Protection/Granville 18,906.00 18,906.00 0.00 100.0% 3030 White R. V. Ambulance 18,327.00 18,774.00 -447.00 97.6% Total 3000 Emergency Services 37,233.00 37,680.00 -447.00 98.8% 4000 Officers Training 0.00 120.00 -120.00 0.0% 4030 Moderator Training 68.00 60.00 8.00 113.3%		112.00	0.00	112.00	100.0%
2050 FD Workmans Comp. 0.00 1,118.00 -1,118.00 0.0% Total 2000 Insurances 19,995.08 26,662.00 -6,666.92 75.0% 3000 Emergency Services 3020 Fire Protection/Granville 18,906.00 18,906.00 0.00 100.0% 3030 White R. V. Ambulance 18,327.00 18,774.00 -447.00 97.6% Total 3000 Emergency Services 37,233.00 37,680.00 -447.00 98.8% 4000 Officers Training 0.00 120.00 -120.00 0.0% 4030 Moderator Training 68.00 60.00 8.00 113.3%	2040 Constable Auto Ins.	350.00	350.00	0.00	100.0%
3000 Emergency Services 18,906.00 18,906.00 0.00 100.0% 3030 White R. V. Ambulance 18,327.00 18,774.00 -447.00 97.6% Total 3000 Emergency Services 37,233.00 37,680.00 -447.00 98.8% 4000 Officers Training 0.00 120.00 -120.00 0.0% 4030 Moderator Training 68.00 60.00 8.00 113.3%		0.00	1,118.00	-1,118.00	0.0%
3020 Fire Protection/Granville 18,906.00 18,906.00 0.00 100.0% 3030 White R. V. Ambulance 18,327.00 18,774.00 -447.00 97.6% Total 3000 Emergency Services 37,233.00 37,680.00 -447.00 98.8% 4000 Officers Training 4010 Treasurers Training 4030 Moderator Training 0.00 120.00 -120.00 0.0% 4030 Moderator Training 68.00 60.00 8.00 113.3%	Total 2000 Insurances	19,995.08	26,662.00	-6,666.92	75.0%
3030 White R. V. Ambulance 18,327.00 18,774.00 -447.00 97.6% Total 3000 Emergency Services 37,233.00 37,680.00 -447.00 98.8% 4000 Officers Training 4010 Treasurers Training 4030 Moderator Training 0.00 120.00 -120.00 0.0% 4030 Moderator Training 68.00 60.00 8.00 113.3%	3000 Emergency Services				
3030 White R. V. Ambulance 18,327.00 18,774.00 -447.00 97.6% Total 3000 Emergency Services 37,233.00 37,680.00 -447.00 98.8% 4000 Officers Training 4010 Treasurers Training 4030 Moderator Training 0.00 120.00 -120.00 0.0% 4030 Moderator Training 68.00 60.00 8.00 113.3%	• ,	18,906.00	18,906.00	0.00	100.0%
4000 Officers Training 4010 Treasurers Training 0.00 120.00 -120.00 0.0% 4030 Moderator Training 68.00 60.00 8.00 113.3%	3030 White R. V. Ambulance	18,327.00	18,774.00	-447.00	97.6%
4010 Treasurers Training 0.00 120.00 -120.00 0.0% 4030 Moderator Training 68.00 60.00 8.00 113.3%	Total 3000 Emergency Services	37,233.00	37,680.00	-447.00	98.8%
4010 Treasurers Training 0.00 120.00 -120.00 0.0% 4030 Moderator Training 68.00 60.00 8.00 113.3%	4000 Officers Training				
4030 Moderator Training 68.00 60.00 8.00 113.3%		0.00	120.00	-120.00	0.0%
<u> </u>		68.00	60.00	8.00	113.3%
	_	65.00	0.00	65.00	100.0%
4050 Town Clerk Training 0.00 120.00 -120.00 0.0%		0.00	120.00	-120.00	0.0%
4060 Selectboard Training 0.00 580.00 -580.00 0.0%		0.00	580.00	-580.00	0.0%
Total 4000 Officers Training 133.00 880.00 -747.00 15.1%	Total 4000 Officers Training	133.00	880.00	-747.00	15.1%

Town of Granville Profit & Loss Budget vs. Actual July 2019 through June 2020

_				
_				
	-	-	-	•

	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
5000 General Office Expense				
5010 Miscellaneous	0.00	0.00	0.00	0.0%
5020 Office Computer/Software	1,161.93	850.00	311.93	136.7%
5030 Office Equipment	1,321.35	1,500.00	-178.65	88.1%
5040 Office Outside Audit	7,100.00	6,100.00	1,000.00	116.4%
5050 Office Printing/Advertise.	959.56	1,100.00	-140.44	87.2%
5060 Office Supplies	679.94	1,100.00	-420.06	61.8%
5070 Office phone/fax/internet	2,086.42	2,640.00	-553.58	79.0%
5080 Website Maintenance	143.88	200.00	-56.12	71.9%
5090 Assessor Supplies	223.82	50.00	173.82	447.6%
5100 Assessor Tax Map	0.00	0.00	0.00	0.0%
5130 Recording Supplies	578.20	1,100.00	-521.80	52.6%
5140 Alarm Phone Line	707.79	655.00	52.79	108.1%
Total 5000 General Office Expense	14,962.89	15,295.00	-332.11	97.8%
6000 Buildings & Grounds				
6010 Bldg/Grounds Electric	1,940.23	2,000.00	59,77	97,0%
6020 Bldg/Grounds Generator	1,015.00	850.00	165.00	119.4%
6030 Bldg/Grounds Maintenance	9,115.41	2,000.00	7,115,41	455.8%
6040 Bldg/Grounds Mowing	3,120.02	3,040.00	80.02	102.6%
6050 Bldg/Grounds Sidewalk Plow	860.00	1,500.00	-640.00	57.3%
6070 Bldg/Grounds Heating Fuel	2,326.58	3,000.00	-673.42	77.6%
6080 Bldg/Grounds Housekeeping	93.28	600,00	-506.72	15.5%
6090 Bldg/Grounds Street Lights	1,911.50	1,700.00	211,50	112.4%
6091 Bldg/Grounds Fire Maint.	354.00	300.00	54.00	118.0%
Total 6000 Buildings & Grounds	20,736.02	14,990.00	5,746.02	138.3%
7000 Solid Waste				
7010 Solid Waste Charges	3,301.79	3,300.00	1.79	100.1%
7020 Solid Waste Hauling & Recy	6,240.00	6,240.00	0.00	100.0%
Total 7000 Solid Waste	9,541.79	9,540.00	1.79	100.0%
8000 Dues & Fees				
8009 Bank Fees & Loan Interest	3,385.05	3,000.00	385.05	112.8%
8010 Addison County Tax	1,679.05	2,000.00	-320.95	84.0%
8050 Two-Rivers-Otauquechee	444.00	444.00	0.00	100.0%
8060 VLCT Annual Membership	1,378.00	1,378.00	0.00	100,0%
8070 NEMRC Annual Support	1,504.64	1,500.00	4.64	100.3%
8090 Conservation Com. Dues	0.00	50.00	-50,00	0.0%
Total 8000 Dues & Fees	8,390.74	8,372.00	18.74	100.2%

Town of Granville Profit & Loss Budget vs. Actual

July 2019 through June 2020

Jul '19 - Jun 20

7,500.00

3,280.02

1,086.68

473.38

483.00

190,514.69

0.00

0.00

75,504.94

37,188.00

32,856.94

5,460.00

334.59

Budget

7,200.00

3,500.00

1,200.00

1,000.00

800.00

184,257.00

0.00

0.00

89,400.00

46,200.00

7,200.00

36,000.00

400.00

\$ Over Budget

300.00

-65.41

-219.98

-113.32

-326.62

-517.00

6,257.69

0.00

0.00

-9,012.00

-1,740.00

-3,143.06

-13,895.06

% of Budget

104.2% 83.6%

93.7% 90.6%

59.2%

48.3%

103.4%

0.0%

80.5%

75.8%

91.3%

84.5%

0.0%

	9080 Town Report Expense	685.35	1,100.00	-414.65	62.3%
	9090 General Bond & Interest I	7,634.24	7,635.00	-0.76	100.0%
	9100 General Bond & Interest II	4,454.50	4,454.00	0.50	100.0%
	9110 Constable Supplies	3,608.69	2,552.00	1,056.69	141.4%
	Total 9000 General Town Expense	29,540.45	29,841.00	-300.55	99.0%
	10000 Health & Welfare				
	10010 American Red Cross	250.00	250.00	0.00	100.0%
	10030 Capstone Comm Action	0.00	0.00	0.00	0.0%
	10040 VT Council on Aging	300.00	300.00	0.00	100.0%
	10050 Clara Martin Center	450.00	450.00	0.00	100.0%
	10060 Green Up Vermont	50.00	50.00	0.00	100.0%
19	10070 Hospice Services of Midd.	100.00	100.00	0.00	100.0%
_	10080 Quin-Town Senior Center	2,797.00	2,797.00	0.00	100.0%
	10090 Stage Coach Transport.	255.00	255.00	0.00	100.0%
	10100 Visiting Nurse Assoc.	555.00	555.00	0.00	100.0%
	10120 Vt Cntr for Indepen Livin	80.00	80.00	0.00	100.0%
	10140 WomenSafe, Inc.	500.00	500.00	0.00	100.0%
	10150 RSVP	50.00	50.00	0.00	100.0%
	10160 Park House	500.00	500.00	0.00	100.0%
	10170 Rochester Public Library	600.00	600.00	0.00	100.0%
	10181 VT Assoc / Vison Impair	100.00	100.00	0.00	100.0%
	10190 VT Rural Fire Protection	100.00	100.00	0.00	100.0%
	10191 Valley Food Shelf	500.00	500.00	0.00	100.0%
	Total 10000 Health & Welfare	7,187.00	7,187.00	0.00	100.0%

9000 General Town Expense 1080 Assessors

9050 Town Officials Mileage

9060 Tax Bills/Swift Cost Table

9010 Animal Control 9020 Cemetery Mowing

9070 Town Attorney

Total 10000 Town Budget Expense

51011 Plowing & Sanding

51025 E. Granville Winter Maint

50000 Highway Budget Expense 51000 Winter Roads

51010 Plowing

51020 Sanding

51030 Winter Sand

Total 51000 Winter Roads

01/14/21 **Accrual Basis**

Town of Granville Profit & Loss Budget vs. Actual July 2019 through June 2020

	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
52000 Summer Roads				
52010 Road Side Mowing	825.00	3,500.00	-2,675.00	23.6%
52011 Storm Clean-Up	200.00	3,500.00	-3,300.00	5.7%
52020 Gravel / Road Materials	50,954.36	40,000.00	10,954.36	127.4%
52030 Grading	19,175.00	12,000.00	7,175.00	159.8%
52035 Dust Control	0.00	0.00	0.00	0.0%
52040 Ditch Cleaning	3,070.00	6,000.00	-2,930.00	51.2%
52060 Culvert Replacement	7,511.62	9,000.00	-1,488.38	83:5%
52080 Class 4 Road Repairs	369,14	1,000.00	-630.86	36.9%
52090 Road Signs	14.97	500.00	-485.03	3.0%
52100 Local Match FEMA	20,000.00	20,000.00	0.00	100.0%
Total 52000 Summer Roads	102,120.09	95,500.00	6,620.09	106.9%
53000 General Roads				
53020 Road Commissioner	2,500.00	2,500.00	0.00	100.0%
53021 Labor Hourly	1,336.49	3,500.00	-2,163.51	38.2%
53030 Road Commission. Supplies	80,47	500.00	-419.53	16.1%
53040 Road Labor Mileage	333.95	1,000.00	-666.05	33.4%
53050 State Permits	500.00	1,000,00	-500.00	50.0%
53060 Grant Expenses BBRs & ANR	1,601.72	7,000.00	-5,398.28	22.9%
Total 53000 General Roads	6,352.63	15,500.00	-9,147.37	41.0%
Total 50000 Highway Budget Expense	183,977.66	200,400.00	-16,422.34	91.8%
Total Expense	374,492.35	384,657.00	-10,164.65	97.4%
Net Ordinary Income	-374,492.35	-384,657.00	10,164.65	97.4%
Net Income	-374,492.35	-384,657.00	10,164.65	97.4%

Financial Statements

Year Ended June 30, 2020

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ACCOUNTANTS • AUDITORS
5 PARK STREET - MIDDLEBURY, VT 05753

PHONE: (802) 388-3311 Web: www.telling.info

Independent Auditor's Report

To the Select Board Town of Granville Granville, Vermont

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Granville, Vermont as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Town of Granville, Vermont's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting as described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Granville, Vermont, as of June 30, 2020, and the respective changes in financial position thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to that matter.

Emphasis of a Matter

These financial statements are intended to disclose pension liabilities and pension expense. They do not purport to, and do not present general information about the pension plan and a summary of the plan provisions in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Granville, Vermont's basic financial statements. The budgetary comparison information is presented for purposes of additional analysis and is not a required part of the basic financial statements. This schedule has not been subject to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 6, 2021, on our consideration of the Town of Granville, Vermont's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Granville, Vermont's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Granville, Vermont's internal control over financial reporting and compliance.

Telling & Hillman, P.C. Telling & Hillman, P.C. License #092.0131564

Middlebury, Vermont January 6, 2021

TOWN OF GRANVILLE, VERMONT Statement of Net Position - Modified Cash Basis June 30, 2020

Assets		
Cash	\$	161,408
Investments		48,351
Total assets	\$	209,759
Liabilities		
Short-term notes payable	\$	91,584
Payroll withholdings payable		2,135
Tax overpayments		5
Total liabilities		93,724
Net Position		
Restricted		84,923
Unrestricted		31,112
Total net position	***************************************	116,035
Total liabilities and net position	\$	209,759

TOWN OF GRANVILLE, VERMONT Statement of Activities - Modified Cash Basis Year Ended June 30, 2020

Net (Disbursements) **Receipts and Change Program Cash Receipts** in Net Position Cash Charges for Operating Capital Governmental Functions/Programs **Disbursements** Services Grants Grants Activities General government 141,437 \$ 18,237 \$ (123,200) Public safety 37,233 (37,233)51,605 Highways and streets 600,481 402,994 (145,882)(3,280)Cemetery 3,280 Solid waste 9.542 (9,542)12,089 Debt service (12,089)Total functions/programs 18,237 51,605 \$ 402,994 804,062 (331,226)General receipts Property taxes 285,570 Penalties and interest on delinquent taxes 9,522 Payment in lieu of taxes 49,270 State sources, not restricted to specific programs 44,821 Investment earnings 384 Miscellaneous 10,693 Total general receipts 400,260 Change in net position 69,034 Total net position - beginning of year 47,001 Total net position - end of year 116,035

TOWN OF GRANVILLE, VERMONT Balance Sheet - Modified Cash Basis - Governmental Funds June 30, 2020

				Carl Morse						Total
				Capital						Governmental
	22	General		Improvements	:	Cemetery	S. 1	FEMA		Funds
Assets										
Cash	\$	90,479	\$	65,504	\$	5,424	\$	1	\$	161,408
Investments		34,356		: - :		13,995		Fi.		48,351
Due from other funds	ā		9	-	ä		9 7	76,272	· ·	76,272
Total assets	\$	124,835	\$	65,504	\$ _	19,419	\$ =	76,273	\$.	286,031
Liabilities										
Short-term notes payable	\$	10	\$	3 00	\$; = ;	\$	91,574	\$	91,584
Payroll withholdings payable		2,135		1 4 0		**		<u> </u>		2,135
Due to other funds		76,272		æ8				= :		76,272
Tax overpayments	3	5	0.							
Total liabilities	0.9	78,422			-			91,574		169,996
Fund balance										
Nonspendable		34,356		(**)				*		34,356
Restricted		(2)		215		(2)		==		215
Committed		3.63		65,289		19,419		=		84,708
Assigned		73		:=3		(%)		₩		-
Unassigned		12,057					e 5	(15,301)		(3,244)
Total fund balance	64	46,413		65,504	-	19,419	2 2	(15,301)		116,035
Total liabilities and fund balance	\$	124,835	\$	65,504	\$	19,419	\$	76,273	\$	286,031

Statement of Cash Receipts, Cash Disbursements and Changes in Modified Cash Basis Fund Balance - Governmental Funds Year Ended June 30, 2020

	i	General	Carl Morse Capital Improvements	: ::	Cemetery	. =	FEMA	-	Total Governmental Funds
Cash Receipts									
Property taxes	\$	285,570	\$	\$	95	\$	= 5	\$	285,570
Penalties and interest on delinquent taxes		9,522	2		241		~		9,522
Intergovernmental		145,696			058		402,994		548,690
Charges for services		6,150			146		¥		6,150
Permits, licenses, and fees		10,903	-		1.5		포		10,903
Fines and forfeitures		1,184			706		*		1,184
Investment income		193	64		127		ä		384
Miscellaneous		10,533	-	- 02	160	5 12	*	-	10,693
Total cash receipts		469,751	64		287		402,994	_	873,096
Cash Disbursements									
General government		141,437	-		15				141,437
Public safety		37,233	2		120		2		37,233
Highways and streets		186,223	5,000		.5		409,258		600,481
Cemetery		3,280	-		-		2		3,280
Solid waste		9,542	훒		-		ê		9,542
Debt service:									
Principal		8,215	72		5		2		8,215
Interest		3,874		12	•	0 32			3,874
Total cash disbursements		389,804	5,000	13	-) <u>-</u>	409,258		804,062
Excess (deficiency) of receipts over disbursements		79,947	(4,936)	7	287	1 12	(6,264)	-	69,034
Other financing sources (uses)									
Transfers in			27,909				20,000		47,909
Transfers out		(47,909)			æ		~		(47,909)
Total other financing sources (uses)		(47,909)	27,909		3	: -	20,000	: — :=	
Change in fund balance		32,038	22,973		287		13,736		69,034
Fund balance - beginning of year		14,375_	42,531		19,132	S	(29,037)	8	47,001
Fund balance - end of year	\$	46,413	\$ 65,504	\$	19,419	\$	(15,301)	\$_	116,035

Notes to the Financial Statements

The Town of Granville, Vermont (the "Town") operates under a Selectboard form of government and provides the following services: public safety, highways and streets, health and social services, culture and recreation, community/economic development, public improvements, planning and zoning, and general administrative services.

Note 1. Summary of Significant Accounting Policies

As discussed further in Note 1.d), these financial statements are prepared on the modified cash basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements. The GASB is the accepted standard-setting body for establishing accounting and financial reporting principles. The following is a summary of the more significant accounting policies employed in the preparation of the financial statements.

a) Reporting Entity

This report includes all of the activity of the Town. The financial reporting entity consists of the primary government; organizations for which the primary government is financially accountable; and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization or there is a potential for the organization to provide specific financial burdens on the primary government. The primary government is accountable if an organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government regardless of whether the organization has a separately elected governing board; a governing board appointed by a higher level of government; or a jointly appointed board. Based on these criteria, there are no other entities that should be combined with the financial statements of the Town.

b) Basis of Presentation

The accounts of the Town are organized and operated on the basis of fund accounting. A fund is an independent fiscal and accounting entity with a sperate set of self-balancing accounts which comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, receipts, and disbursements. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are spent and the means by which spending activities are controlled.

The basic financial statements of the Town include both government-wide statements and fund financial statements. The focus of the government-wide statements is on reporting the operating results and financial position of the Town as a whole. The focus on the fund financial statements is on reporting the operating results and financial position of the most significant funds of the Town.

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (continued)

b) Basis of Presentation (continued)

Government-wide Statements

The Statement of Net Position and the Statement of Activities present financial information about the primary government, the Town. These statements include the financial activities of the overall government in its entirety, except those that are fiduciary. Adjustments have been made to minimize the effect of internal transactions. Governmental activities generally are financed through taxes, state aid, intergovernmental revenues, and other exchange and nonexchange transactions.

The Statement of Activities presents a comparison between direct disbursements and program receipts for each function of the Town's governmental activities. Direct disbursements are those that are specifically associated with and are clearly identifiable to a particular function. Program receipts include charges paid by the recipients of good or services offered by the programs, and grants and contributions that are restricted to meeting the operations or capital requirements of a particular program. Receipts that are not classified as program revenues, including all taxes, are presented as general revenues.

Under the terms of grant agreements, the Town funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance to program. It is the Town's policy to first apply cost-reimbursement grant resources to such programs, followed by general revenue.

Fund Financial Statements

The fund financial statements provide information about the Town's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a sperate column. All remaining funds are aggregated and reported as nonmajor funds.

The Town reports on the following governmental funds:

General Fund – This is the Town's main operating fund. It is used to account for all financial resources, except those required to be accounted for in another fund.

Carl Morse Capital Improvements Fund – This fund is used to account for various capital improvement projects of the Town.

Cemetery Fund – This fund accounts for the cemetery activity of the Town

FEMA Fund – This fund is used to account for activity related to projects involving FEMA.

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (continued)

c) Measurement Focus

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Government-wide financial statements are reported using the economic resources measurement focus within the limitations of the modified cash basis of accounting. Equity (i.e. modified cash basis net position) is segregated into restricted and unrestricted net position. Operating statements present increases (i.e. receipts) and decrease (i.e. disbursements) in modified cash basis of net position.

Governmental fund financial statements are reported using the current financial resources measurement focus within the modified cash basis of accounting. Their reported fund balances (modified cash basis fund balances) are considered a measure of available spendable resources and are segregated into nonspendable; restricted; committed; assigned and unassigned amounts. Operating statements of these funds present increases (i.e., receipts and other financing sources) and decreases (i.e., disbursements and other financing uses) in modified cash basis fund balance.

d) Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The Town's policy is to prepare its financial statements generally on the basis of cash receipts and disbursements; consequently, certain revenue and related assets are recognized when received rather than when earned and certain expenditures and related liabilities are recognized when paid rather than when the obligation is incurred. The exceptions to this are that the Town records investments at cost, amounts due to the School District for education taxes and amounts due to others for resources held for reclamation work under surety agreement with local business as liabilities and prepaid property taxes as deferred inflows of resources. General capital asset acquisitions are reported as expenditures. Proceeds of general long-term debt are reported as other financing sources.

e) Cash and Cash Equivalents

Cash balances of Town funds are deposited with and invested by the Town Treasurer. The Town considers all short-term investments of 90 days or less to be cash equivalents.

f) Internal Transactions

The operations of the Town include transactions between funds. These transactions may be temporary in nature, such as with interfund borrowing. The Town typically loans resources between funds for the purpose of providing cash flow. Permanent transfers of funds include the transfer of expenditures and revenues to provide financing or other services. Eliminations have been made for all interfund receivables and payables between the funds.

The governmental funds report all interfund transactions as originally recorded. Interfund receivables and payables may be netted on the accompanying governmental funds balance sheet when it is the Town's practice to settle these amounts at a net balance based upon the right of legal offset. Refer to Note 4 for a detailed disclosure by individual fund for interfund receivables, payables, expenditures and revenues activity.

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (continued)

g) Short-term Debt

The Town may issue Revenue Anticipation Notes (RAN) and Tax Anticipation Notes (TAN) in anticipation of the receipt of revenues. These notes are recorded as a liability of the fund that will actually receive the proceeds from the issuance of the notes. The RANs and TANs represent a liability that will be extinguished by the use of expendable, available resources of the fund.

h) Net Position/Governmental Fund Balance

In the government-wide financial statements, net position is classified in the following categories:

<u>Restricted net position</u> – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

<u>Unrestricted net position</u> – This category includes both designated and undesignated net position of the Town. Designated net position includes reserves that were established by the Board, which are considered internally designated. Undesignated net position is not restricted for any project or purpose.

In the fund basis statements there are five classifications of fund balance:

Non-spendable fund balance – Includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. The Town had \$34,356 in non-spendable fund balance at June 30, 2020.

<u>Restricted</u> – Includes amounts with constraints placed on the use of resources either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. The Town had \$215 in restricted fund balances as of June 30, 2020.

<u>Committed</u> – Includes amounts that can only be used for the specific purpose pursuant to constraints imposed by formal action of the Town's highest level of decision making authority, i.e., the legal voters of the Town. The Town had \$84,708 in committed fund balance as of June 30, 2020:

<u>Assigned</u> – Includes amounts that are constrained by the Town's intent to be used for specific purposes but are neither restricted nor committed. All encumbrances and appropriated fund balances of the General Fund are classified as assigned. The Town had \$0 in assigned fund balance as of June 30, 2020.

<u>Unassigned</u> – Includes all other General Fund net position that do not meet the definition of the above four classifications and are deemed to be available for general use by the Town.

Notes to the Financial Statements

Note 1. Summary of Significant Accounting Policies (continued)

h) Net Position/Governmental Fund Balance (continued)

Order of use of fund balance:

The Town's policy is to apply expenditures against non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance and unassigned fund balance at the end of the fiscal year. For all funds, non-spendable fund balances are determined first and then restricted fund balances for specific purposes determined. Any remaining fund balance amounts for funds other than the General Fund are classified as assigned fund balance. In the General Fund, committed fund balance is determined next and then assigned. The remaining amounts are reported as unassigned.

i) Deferred Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The governmental funds report taxes paid in advance as deferred inflows of resources. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Note 2. Stewardship, Compliance, and Accountability

a) Budgetary Information

Budget are approved at the annual Town Meeting in March. Any budget changes require voter approval. There were no budget changes during the year. The budget presented herein is for the Town's General Fund only.

b) Budget/Modified Cash Basis of Accounting Reconciliation

The budgetary data for the general fund is based upon accounting principles that differ from modified cash basis of accounting. Therefore, in addition to the modified cash basis of accounting financial statements, the results of operations of the general fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison to the budgetary data.

The following are summaries of adjustments made to the actual cash receipts and disbursements to conform to the budgetary basis of accounting.

Total cash disbursements (modified cash basis)	\$ 389,804
Add: transfers out	47,909
Total cash disbursements budgetary basis	\$ 437,713

Notes to the Financial Statements

Note 3. Cash and Cash Equivalents

Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The following table reflects the custodial credit risk of the Town's cash.

	Book Balance	Bank Balance
Insured by FDIC	\$161,408	257,251

Note 4. Interfund Balances and Activity

Interfund balances and activity at June 30, 2020 and for the fiscal year then ended, were as follows:

		Inte	nd	Interfund			
Fund	- "	Receivable	-	Payable	Revenues		Expenses
General Fund	\$	(4)	\$	76,272	\$ ∞	\$	47,909
Capital		<u>:=</u> :		94	7 2		1200 m
improvements		927		(<u>=</u>	27,909		124
FEMA		76,272		9	20,000		
Total	\$	76,272	\$_	76,272	\$ 47,909	\$	47,909

The Town typically loans resources between funds for the purpose of mitigating the effects of transient cash flow issues.

Note 5. Long-term Bonds Payable

<u>Long-term debt</u>: Long-term liability balances and activity for the year are summarized below:

		Balance			Balance
	-	June 30, 2019	 Additions	 Reductions	 June 30, 2020
Governmental Activities					
Bonds payable	\$	99,791	\$ 1.75	\$ 8,293	\$ 91,498

	Interest	Maturity		Balance
Description	Rate	Date		June 30, 2020
USDA Loan #1	3.759%	6/27/2031	\$	57,915
USDA Loan #2	4.250%	6/27/2031		32,450
Water System	1.000%	5/01/2032		1,133
				91,498
	Less: current portion			(8,295)
Long-term portion				83,203

Notes to the Financial Statements

Note 5. Long-term Bonds Payable (continued)

The debt service requirements at June 30, 2020 for the next five years and thereafter are as follows:

	Governmental Activities									
Fiscal Year	 Principal		Interest	0 50	Total					
2021	\$ 8,295	\$	3,563	\$	11,858					
2022	8,297		3,239		11,536					
2023	8,300		2,914		11,214					
2024	8,302		2,593		10,895					
2025	8,305		2,268		10,573					
2026-2030	41,567		6,479		48,046					
2031-2035	8,432		327		8,759					
	\$ 91,498	\$	21,383	\$	112,881					

Note 6. Pensions

For the purpose of measuring the net pension liability, deferred outflows of resources, and deferred inflows of resources related to pensions and pensions expense information about the fiduciary net position of the Vermont Municipal Employees' Retirement System (VMERS), and additions to/deductions from VMERS's fiduciary net position has been determined on the same basis as they are reported by VMERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

At June 30, 2020 the Town's net pension liability is \$2,007. The net pension liability was measured as of June 30, 2019 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. At June 30, 2019 the Town's portion was 0.00116%, which was an increase of 0.00116% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020 the Town recognized pension expense of \$867.

At June 30, 2020 the Town reported deferred outflows and deferred inflows of resources related to pension from the following sources:

	8	Deferred Outflows of Resources	5	Deferred Inflows of Resources
Differences between expected and actual experience	\$	260	\$	17
Changes of assumptions		67		-
Difference between projected and actual investment earnings		137		8
Changes in proportion and differences between the Town's contributions and proportionate share of contributions		916		
Town's contributions subsequent to the measurement date		916	£	<u> </u>
Total	\$	2,296	\$	17

TOWN OF GRANVILLE, VERMONT

Notes to Financial Statements

Note 7. Property Taxes

Property taxes attach as an enforceable lien on property as of the beginning of the year. The Town bills and collects its own property taxes, as well as education taxes for the State of Vermont and other assessments. Collections of the school taxes and other assessments and remittance of them are accounted for in the General Fund.

All delinquent taxes are assessed a late payment penalty of eight percent of the amount delinquent and are charged interest at the rate of one percent per month. Delinquent taxes and related penalties and interest are recognized as revenue when received.

Town tax rate	\$ 0.7021
Education tax rate - residential	1.6397
Education tax rate - nonresidential	1.6023

Note 8. Risk Management

The Town is exposed to various risks of loss related to tort, theft of, damage to, and destruction of assets, errors and omissions, and injuries to employees. The Town maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town. Settled claims have not exceeded this commercial coverage in any of the past three (3) fiscal years.

Note 9. Contingencies

Federal and State Grants

In the normal course of operations, the Town receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authorities, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as a result of such audits is not likely to have a material adverse effect on the Town's funds.

The COVID-19 outbreak in the United States (and across the globe) has resulted in economic uncertainties. There is considerable uncertainty around the duration and scope of the economic disruption. The extent on the impact of COVID-19 on our operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on individuals served by the Town, employees, and vendors, all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the Town's financial condition or results or operation are uncertain.

Note 10. Subsequent Events

Management has evaluated subsequent events through January 6, 2021 the date that the financial statements were available to be issued.

TOWN OF GRANVILLE, VERMONT

Statement of Cash Receipts and Cash Disbursements - Modified Cash Basis Budget and Actual - Budgetary Basis - General Fund Year Ended June 30, 2020

	i cai Ellaca ou	1116 30, 2020	,		
					Variance Favorable
		Budget	S	Actual	(Unfavorable)
Cash Receipts					
Property taxes	\$	419,483	\$	295,092	\$ (124,391)
Fees, licenses, and fines		12,789		8,660	(4,129)
State of Vermont		110,684		115,539	4,855
Other revenue		0: -		20,303	20,303
Grant and capital revenue				30,157	30,157
Total cash receipts	_	542,956		469,751	(73,205)
Cash Disbursements	67				
General government:					
Officers salaries		33,810		42,793	(8,983)
Delinquent tax collector salary		<u></u>		6,651	(6,651)
Insurances		26,662		19,995	6,667
Emergency services		37,680		37,233	447
Officers training		880		133	747
General office expense		15,295		14,963	332
Buildings and grounds		14,990		20,736	(5,746)
Solid waste		9,540		9,542	(2)
Dues and fees		8,372		8,391	(19)
General Town expense		29,841		29,654	187
Highway:					
Winter roads		89,400		75,505	13,895
Summer roads		95,500		82,120	13,380
General roads		15,500		6,353	9,147
Warned articles and transfers		47,909		47,909	9
Grant expenses		(E		22,245	(22,245)
Miscellaneous expenses		2 -		6,303	(6,303)
Appropriations		7,187		7,187	 <u> </u>
Total cash disbursements	_	432,566	_	437,713	(5,147)
Change in fund balance	\$	110,390	\$	32,038	\$ (78,352)

TELLING & HILLMAN, P.C.

ACCOUNTANTS • AUDITORS
5 PARK STREET - MIDDLEBURY, VT 05753

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Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Governmental Auditing Standards

To the Select Board Town of Granville Granville, Vermont

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Granville, Vermont as of and for the year ended June 30, 2020, which collectively comprise Town of Granville, Vermont's basic financial statements and have issued our report thereon dated January 6, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Granville, Vermont's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Granville, Vermont's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Granville, Vermont's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Granville, Vermont's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Telling & Hillman, P.C. License #092.0131564

Telling & Hillman P.C.

Middlebury, Vermont

January 6, 2021

TOWN O	F GRANVILLE			
				7/11/2019
2019/20	Tax Rate worksh	eet		
	Assumptions from 2018/19			
	Tax Interest			11,950
	stry Service			40,768
	mless Payment			34,278
	to Highways			27,648
PILOT Pa	•			6,876
State Lea				3
Railroad				785
	on Payment			326
	dicial Fines			2,075
Clerk Fee	S			4,434
Misc				210
Rent		st [*]		6,280
Total Rev	enue Assumptions for 2019/20			135,633
(B) A compression and compress				
	proved Town & Highway Budget	<u>is</u>		
	lget Approved at Town Meeting			184,257
	Budget Approved at Town Meeti	_ =		200,400
	Articles Approved at Town Meet	- 1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1		
Article 5	Municipal Capital Investment I	und		5,000
Article 7	Fire Station Reverve Fund			5,000
Article 8	E Granville Fire Protection Res			500
Article 9	Surplus Highway budget to Hig		t	14,924
	Town line of credit 6/30/19 les	s cash on hand		22,961
	Total Expenses			433,042
	Minus Highway Budget Surplus	2018/19		-14,924
	Minus Revenue Assumptions			133,132 135,653
	Total to be raised in taxes			284,986
Granville 1	2019 As Billed Grand List	402333		284,986 282,485
_	I Tax Rate 2019/20		b 4400	,
Willing	11 1ax nate 2019/20	0.7083 7021	Per \$100 Property Valu	ation
-	Tax Rate in 2016/17	0.6033		
	Tax Rate 2017/18	0.5825		
Municipal	Fa) Rate 2018/19	0.6592		
Bruce Hyd	e/Chair	•		

TOWN OF GRANVILLE ANNUAL TOWN MEETING MINUTES March 3, 2020

After an introduction followed by a meet and greet with Senator Chris Bray and Representatives Philip Jay Hooper and Peter Reed, the meeting was then called to order at 6:20 pm.

- 1. To elect a Moderator for the year ensuing. Dan Sargeant nominated Roger and Gene Hammond seconded. Travis Turnbull moved to close nominations and the motion was seconded. The moderator called for a voice vote to elect Roger Stauss as moderator. All were in favor with none opposed. Roger Stauss elected as Moderator.
- 2. Shall the voters of the Town of Granville vote to reinstate the Office of Auditors? Motion was made to move the article and motion was seconded. Kenny Bagley asked why the office of auditor was being reinstated and Kate Stauss asked why the office was eliminated to begin with. Dan Sargeant asked the Treasurer for her opinion on the matter. Former Town Auditor Robin Hagerman recommended essential training should be a requirement. Selectboard statements included that this will lower the tax payer's expense by going back to electing town officials. The Town Treasurer opinioned the difference between electing a lay person vs an accounting firm and explained there are benefits to hiring certified public accountants that specialize in their experience with municipal accounting. Victoria Crowne moved to call the question and was seconded by Melissa Kosmaczewski. All were in favor with none opposed. The Moderator called for a voice vote on Article 2. Majority was in favor with some opposed. Article 2 Passed.
- **3.** To elect all Town Officers as required by law. Motion was made by Mark Belisle to move the article and the motion was seconded by Nancy Demers. All were in favor.
- a. To elect a First Auditor for a 1 year term ending 2021. Bruce Hyde nominated Roger Stauss. Jim Dague moved to close nominations and was seconded by Dennis Demers. All were in favor to elect Roger Stauss as First Auditor.
- b. To elect a Second Auditor for a 2 year term ending 2022. Bruce Hyde nominated Cheryl Sageant. Jim Dague moved to close nominations and was seconded by Kate Stauss. Jim Dague moved to close nominations and was seconded by Kate Stauss. All were in favor to elect Cheryl Sargeant as Second Auditor.
- c. To elect a Third Auditor for a 3 year term ending 2023. Bruce Hyde nominated Nancy Beattie. Kate Stauss moved to cease nominations and motion was seconded. All were in favor to elect Nancy Beattie as Third Auditor.
- d. To elect a Selectperson for a 3 year term ending 2023. Richard Poole nominated Steve Twitchell. Jim Dague moved to close nominations and the motion was seconded by Cheryl Sargeant. All were in favor, with one ballot cast for Steve Twitchell as Selectperson.
- e. To elect a Delinquent Tax Collector for a 1 year term ending 2021. Cheryl Sargeant nominated Nancy Needham. Juli Reiderer moved to close nominations and was seconded by Victoria Crowne. All were in favor of electing Nancy Needham as Delinquent Tax Collector.

TOWN OF GRANVILLE ANNUAL TOWN MEETING MINUTES March 3, 2020 Page 2 of 4

- f. To elect a Cemetery Commissioner for a 3 year term ending 2023. Marilyn Dougherty nominated Scott Sargeant. Dan Sargeant moved to close nominations and motion was seconded by Victoria Crowne. All were in favor of electing Scott Sargeant as Cemetery Commissioner.
- g. To elect a Constable for a 2 year term ending 2022. Jim Parrish nominated Mark Belisle. Melissa K moved to close nominations and was seconded by Juli Reiderer. All were in favor of electing Mark Belisle as Constable.
- h. To elect a Second Constable for a 1 year term. Victoria Crowne nominated Brett Stickney. Dan Sargeant moved to close nominations and was seconded by Kate Stauss. All were in favor of electing Brett Stickney as Second Constable.
- **4. To hear the Selectmen's report and act upon the same.** Chairman Bruce Hyde gave the highlights of the Selectmen's report. Discussion followed. Jim Lormand asked if the town receives payments from ECFIBER to run lines through town.. The poles are owned by Green Mountain Power and not the town and cannot collect fees. ECFIBER connectivity is now available to all town residents. Mike Eramo asked if there are any funds budgeted for maintaining legal trails and class 4 roads for recreational use. Class 4 road maintenance is limited by statute, to runoff control. There is currently no funding budgeted for maintaining the town's legal trails. Jim Dague suggested interested people organize and submit a proposal for funding for next year's budget.
- 5. Shall the Town of Granville vote to accept the budget of \$397, 995 to meet expenses and liabilities of the Town and authorize the Selectboard to set a tax rate sufficient to provide the same? A motion as made to move the article. Motion was seconded by Cheryl Sargent. Bruce Hyde reviewed notable changes to the proposed Town budget. Jim Dague went over the Highway budget. Jim made the motion to amend by increasing line item no. 52100 from \$11,000 to \$20,000. In response to a question from the floor, FEMA Town Coordinator Norm Arsenault explained the reason for the increase came from change orders on the West Hill Road Project. The line item is the Town's share of the project and this is the final project of DR FEMA #4330. The town will have no debt after this project is complete. Juli Reiderer moved to amend the line item. Motion was seconded with all in favor to increase line item no. 52100 to \$20,000. More

discussion followed. Mark Belisle made a motion in increase the line item for grounds mowing by \$350. Discussion followed with a debate to keep cost down using volunteers or hire someone to mow the Granville Commons. Kate Stauss moved to call the question to amend and was seconded by Christian Jaquith. All were in favor with one opposed to amend line item no. 6040 to \$3,390. Victoria Crowne asked for clarification in the budget for Constables supplies. Victoria Crowne moved to call the question to accept the budget as amended. Motion was seconded. All were in favor of Article 5 as amended with a budget of \$407,345.

TOWN OF GRANVILLE ANNUAL TOWN MEETING MINUTES March 3, 2020

Page 3 of 4

- 6. Shall the Town of Granville raise and appropriate the sum of \$ 10,000 to increase the Municipal Capital Investment Fund and to utilize this account for upcoming repairs of the Steeple? Mark Belisle made the motion to move the article and was seconded. Jim Dague explained the need for the increase in order to build a fund for needed repairs to maintain the town's buildings. There was a discussion over necessary repairs to the Town Hall steeple and other maintenance projects that will need to be addressed in the near future. Mike Eramo made the motion to call the question and was seconded by Juli Reiderer. All were in favor. Article 6 passed.
- 7. Shall the Town of Granville raise and appropriate the sum of \$10,000 to increase the Highway Capital Investment Account Town Share of Structures Grant and to utilize this account for the Town's share of the Replacement of the Town Line large culvert? Melissa Kosmaczewski made the motion to move the article and Rachael seconded. Jim Dague explained the article. Mike Reiderer moved to call the question and was seconded by Melissa. All were in favor. Article 7 passed.
- 8. Shall the Town of Granville vote to increase the Fire Station Capital Investment Account in the amount of \$20,000? Nancy Demers made the motion to move the article and was seconded by Robin Hagerman. Fire Chief Dan Sargeant explained the amount would be used on the Fire Department building and expressed their desire for installing a septic and well to provide for health and prevention of personal hazards for their volunteers returning from fire events. Discussion followed around the topic of planning and why \$20,000? Robin Hagerman made the motion the amend the article to \$5,000. Motion was seconded by Kate Stauss. All were in favor.

Jim Dague moved to call the question as amended and was seconded by Mike Reiderer. All were in favor of Article 8 as amended for \$5,000.

- 9. Shall the Town of Granville vote to increase the Capital Account for the purpose of covering expenses for Fire Protection in East Granville in the amount of \$500.00? Kate Stauss made the motion to move the article and was seconded. Norm Arsenault questioned how much is in this account currently. The Selectmen were unable to answer. Jim Parrish made the motion to call the question and was seconded by Mike Reiderer. All were in favor. Article 9 passed.
- 10. Shall the Town of Granville appropriate the sum of \$500 to the Corner School Resource Center of Granville, VT in support of its renovation of the Corner School building? Kate Stauss motioned to move the article and was seconded by Mike Eramo. Kate gave a history of the progress the CSRC and they have received a grant. Victoria made the motion to call the question and was seconded by Robin Hagerman. All were in favor. Article 10 passed.
- 11. Shall the Town of Granville vote to apply any surplus from the Highway Budget's current fiscal year into the Highway Capital Investment Fund? Victoria Crowne made the motion to move the article and was seconded by Juli Reiderer. Victoria moved to call the question and was seconded by Juli. All were in favor. Article 1 passed.

TOWN OF GRANVILLE ANNUAL TOWN MEETING MINUTES March 3, 2020 Page 4 of 4

- 12. Shall the Town of Granville vote to authorize property taxes to be paid to the Treasurer as provided by law, in four (4) equal installments, with due dates being; August 17, November 17, February 17 and May 17? Juli Reiderer made the motion to move the article and was seconded by Christian Jaquith. Jim Dague moved to call the question and was seconded by Travis Turnbull. All were in favor. Article 12 passed.
- 13. Shall the Town of Granville vote that overdue taxes will bear interest at a rate of one percent (1%) per month or fraction thereof for the first three months and thereafter one and one-half percent (1 1/2%) per month or fraction thereof from the due date of such tax pursuant to 32 V.S.A. § 5136? Mark Belisle made the motion to move the article and was seconded by Nancy Demers. Kate Stauss moved to call the question and was seconded by Melissa Kowmaczewski. All were in favor. Article 13 passed.
- 14. To transact any other business to come before said meeting. Christian Jaquith and Juli Reiderer asked for more detailed financial reports including adding the various fund balances in the Capital Investments to next year's Town Report. Mark announced the next Rabies Clinic will be held on March 18^{th} at the Hancock Fire Department from 5 pm 7 pm. Granville and other Town Clerks will be there to take dog registrations.

15. To adjourn said meeting. Christian Jaquith made the motion to adjourn and was seconded. Meeting adjourned at 8:30 pm.

Bruce Hyde/Selectboard Chairman

Roger Stauss / Moderator

Assessor Update

There have been 7 property sales between April 1, 2020 to February 1, 2021. All sales were above their assessed value except one property. Excluding the high and low sales from analysis the average increase in property value was 4.4 percent.

The computer in the assessor's office is the server for both the towns grand list, appraisal, and tax billing software. This system is a Windows 7 version and no longer supported by Microsoft. We have lost the ability to network with the town clerk's computer and started to see compatibility issues with the software components.

There were two options. Buy a new computer and have an IT person transfer the data from the old computer to the new one. I estimated that costing up to \$1500 dollars. The other option is to have the company responsible for the state software upload the data to their cloud server. We could remotely access it from anywhere including the assessor and town clerk's computer. The cost to upload the data is \$300 dollars. Each user is \$10 per month. Using their cloud server seems to be more cost effective and they become our IT person. They have the data they are responsible for it.

All data from the assessor's file cabinet has been loaded into the state's computer software. This allows me to print all property record cards and take them into the field when doing my yearly review.

Richard Favor

Granville Assessor

Granville Building and Grounds Report 2020

This has been an interesting year for all.

Earlier in the year we added a new stronger Wi-Fi in the town hall. There is now a strong signal in the South side and front of the Town Hall for public use. No password required.

We started out by having the Steeple inspected due to some wood pieces falling off of it. In our investigation of repairs needed it was discovered that the upper part of the chimney in the town hall had broken in pieces. Luckily there was an insert done in the chimney years ago so there were no dangers from the furnace. We did receive some money from our insurance to help with the repairs. This was a challenging project due to the access of the arear above the Town Hall. Mike Eramo was able to do an emergency repair of the chimney and it is better than ever. Thank you, Mike.

There is some other issue to be looked at for the roof structure of the Town Hall to be repaired in the near future that had some bearing in the chimney failure. We will be looking at the options soon.

Now our big project for this summer is the Steeple repair. We were able to secure a \$20,000 grant to help offset the cost of this project. We should be putting this out to bids early in the year to have to project done.

We also need to have the shingles replace on the town office building. They are deuterating and need replacement this summer before we have leaking problems. We have gotten some ideas of possibilities and cost of this project depending on entire roof replacement or piecemeal. Recommend complete replacement.

We should also consider the future of the Church section of the Town Hall building. This area has been neglected for many years and should be evaluated for future repairs in the near future. If you have any thoughts or Ideas feel free to let me know.

I think the lawns looked really good this year to include Commons and Freemans Launch.

Thanks Steve Twitchell and crew

Thanks,

Mark Belisle

Building and Grounds Manager

Granville Cemetery Commission Annual Report 2020

As you all know during 2020 we were dealing with COVID-19 and due to the pandemic all cemeteries and funeral homes were instructed not to hold inperson funerals. Later in the summer we were given permission to allow small (10) person masked gatherings outside for burials only. With that being said; there is 1 pending burial which will hopefully happen in 2021 dependent on the family's wishes.

As far as work being done, the contractor; Trees, Inc., was hired to remove a tree, grind the truck from around a headstone and cable a pine tree in the South Hollow Cemetery. This was accomplished through a grant with the Vermont Old Cemetery Association (VOCA) and cemetery commission funds at no cost to the Town.

In 2021 we are in hopes of being able to perform our duties inperson and to plan future projects. If not; we will at least open the cemeteries for the year on May 1st with the raising of the flags and placing flags on the 23 veteran plots.

Respectfully submitted, Mark Belisle Cheryl L. Sargeant Scott Sargeant

Granville Constable ANNUAL REPORT FOR 2020-2021

Greetings Granville,

Where do I begin, this has been an interesting year for all. The Covid 19 has definitely impacted all of us worldwide to include the small rural area of Granville Vermont.

That being said, Law enforcement in general has been low profile to avoid contact with people to avoid any transmission of the virus. I have been less visible the usual in Granville as the Constable and in working with the Windsor County Sheriff's Office. In general law enforcement throughout the state has been doing their part to prevent the spread of the virus by avoiding contact with people unless it was a life threating reason. We in Law Enforcement, at the time I wrote this letter, are doing more than we were originally with the current guidelines and PPE available for your protection and ours. We have always responded to any life threating matters since the beginning of the pandemic will continue to do so.

I have been doing some patrols in the later part of this year to include limited vehicle stops. I would imagine this will increase as time goes by and better precautions are being observed by the general public and the vaccine is widely distributed.

I have some great concerns with Law Enforcement reform and defunding police throughout the State. There are some problems with some officer I have no doubt, but not all of us fall under the same principals that legislation is trying to change. Do we need a social worker to respond to calls instead of Law Enforcement? I have been in Law Enforcement for more than 30 years and I do not think I like where the future will be taking us in how Law Enforcement will operate. All lives matter no matter who you are or where you are from. Anyone that knows me is aware that I treat all people the same.

It has been asked of me to work more hours in the upcoming year. I have adjusted my budget for the increase of hours from 250 hours a year to 400 hours a year. This is still less than I was doing a few years ago. In addition, there is an item in the warning for my equipment replacement in the near future. I have gotten a lot of equipment in grants in the past. The grants for Constables have dried up. I just want to be prepared when a piece of equipment fails and need to be replaced.

Items that will need replacing are for example a two-way radio, approximately \$6000, radar unit \$3000, and video system \$6000. With new mandates come more equipment, however I do currently have all I believe is needed to include a body camera.

As always if you have a police emergency call 911 or the State Police at 802-234-9933. I look forward to serving you in the years to come as I am able.

Mark Belisle

Constable

Granville Planning Commission Annual Report - January 2021

The Granville Planning Commission consists of Bill Cavanaugh, Stephanie Walker, and Rachel Grigorian, Chair. This year was unfortunately a year of few updates and projects due to COVID19. We had a member resign and were only 2 members until Stephanie joined in December 2020. We have yet to hold an official meeting for 2021.

In 2021, the Planning Commission hopes to address the goals in the plan that focus around childcare, parks, and recreation, and more community-wide events. We hope to promote and support the founding of a childcare facility/option for local families, support the implementation of a walking trail throughout the Valley, and support the conservation commission's work with the Granville Commons. We hope to use the system of trails and parks to connect Granville's designated Village Centers in the Valley floor and connect to our neighboring town of Hancock. COVID has made it difficult and impossible to gather, but we hope in the future we can rejuvenate and plan activities such as town picnics that can keep our community close-knit and neighborly. The planning commission will also help monitor and be a part of discussions that involve new communication systems and infrastructure that are being planned for our area.

As always, public input is essential to sound planning. Please attend our meetings, where your own views about the future of Granville will be heard and considered. The Planning Commission meets every first Monday of the month virtually at 6 pm. Agenda's and notices of cancellations will be posted to the town Website as well as the four designated public locations including the Granville Town Hall, Granville Fire Station, Granville Post Office, and the Granville General Store.

Rachel Grigorian
Granville Planning Commission, Chair

Website Manager - Annual Report 2021

The Town of Granville website proved to be an invaluable resource to residents and nonresidents alike during exceptionally challenging times last year. Due to Covid-19, the town website became essential, as towns were allowed to meet remotely with the April 2020 temporary changes to the Vermont Open Meeting Law. As a result, recordings of meetings the Town holds remotely (by Zoom Video Conference) are made available on the website through a link under "Selectboard Agendas and Meeting Minutes" in the "Town Government" dropdown menu. The town website also provides quick access to Town of Granville contact and hours, posts, meeting agendas and minutes, local and State government links, local businesses, as well as other information about the town. Although www.granvillevermont.org is a static website, the website is updated on a regular basis. Having a town website promotes engagement of its citizens, tourism, and economic development. A town website also promotes transparency, as the Vermont Open Meeting law applies to municipal websites under V.S.A. Title 1 Chapter 5. The expense to the Town to maintain the website is about \$200.00 yearly; an excellent cost-to-benefit ratio.

At the present time, the Town Website Manager is a volunteer position. The Website Manager reports to the Selectboard, provides oversight of the website, maintains the website to reflect current relevant information, and can train and utilize volunteer Town officers to perform routine postings. The work is generally autonomous and is done remotely, with no set hours. The Selectboard appointed me to the position in October 2020. Jim Dague is my predecessor. Prior to Jim, Diane Eramo was Website Manager. The website was launched in 2014 through the Vermont Digital Economy Project in partnership with the Snelling Center for Government and assistance from the Vermont Leadership Network Alumni. The Town of Granville website template was created by TimeWave Media through the WordPress Content Management System.

The Town of Granville is open to requests for postings about Town related activities, additions of links, or suggestions for how to improve the website for its visitors. There are limits on the posting of links, which can be found in the "Privacy Policy" in the "About This Site" dropdown menu on the town website. Inquiries or suggestions can be sent to the Town of Granville at granvilletown@gmavt.net or to me at dmarilyn2323@gmail.com.

In closing this first Website Manager Annual Report for Granville as a first time Webmaster, I'd like to give special thanks to Jim Dague for all of the time and effort he put into our training sessions.

TRORC 2020 YEAR-END REPORT

The Two Rivers-Ottauquechee Regional Commission is an association of 30 municipalities in east-central Vermont that is governed by a Board of Representatives appointed by each of our member towns. As advocates for our members, we seek to articulate a vision for building a thriving regional economy while enhancing the Region's quality of life. The following are highlights from 2020.

Technical Assistance on Planning Issues

Our staff provided technical services to local, state and federal levels of government and to the Region's citizens, non-profits, and businesses. TRORC staff assisted numerous towns with revisions to municipal plans, bylaws and studies.

Creative Economy and Public Health

This year, TRORC obtained Federal grant funding to support the marketing of the Region's creative economy sector. Staff hosted informational and networking events to enhance business promotion. TRORC also worked on public health projects with local hospitals and worked on including incorporating health-related goals and policies into town plans.

Emergency Management and Preparedness

TRORC staff continued to serve on the State Emergency Response Committee, providing state officials with key local information to assist emergency planning. Our Local Emergency Planning Committee efforts with local emergency responders, organizations, and town officials continued meeting the needs of our first responders. TRORC assisted several communities with updating their Local Hazard Mitigation Plans.

Energy

TRORC assisted six towns on Enhanced Energy Plans to save money for communities and further the State energy goals to meet 90% of Vermont's energy needs from renewable sources by 2050. TRORC has continued working to support town Energy Committees on energy efficiency outreach and education with funding from Efficiency Vermont.

Transportation

TRORC managed the Municipal Roads Grants-In-Aid program in our Region. This provides funding for towns to implement Best Management Practices (BMP) on municipal roads ahead of the state's forthcoming Municipal Roads General Permit provisions. Funding provides for projects including grass and stone-lined ditches, upsizing and replacement of culverts, and stabilizing catch basin outlets.

Specifically, this past year, TRORC helped complete Granville's Local Emergency Management Plan. Staff assisted the town on a Better Roads grant to improve ditching and culverts on Post Office Road. As part of the Grants in Aid Year 3 program, staff worked with the town to complete ditching and culvert improvements on Maston Hill Road.

We are committed to serving you, and welcome opportunities to assist you in the future.

Respectfully submitted, Peter G. Gregory, AICP, Executive Director Jerry Fredrickson, Chairperson, Barnard



Upper White River Cooperative Weed Management Association 2020 Report to the Town of Granville

2020 was the eighth year that the Upper White River Cooperative Weed Management Association conducted non-native invasive plant surveys, outreach and control projects along town roads and trails located in the Upper White River watershed. See map showing the project area boundary, below.



CWMA partners include the **Green Mountain National Forest, US Fish & Wildlife Service, Vermont Department of Forests, Parks, and Recreation, Town of Rochester**, and **White River Partnership**.

The members are working together to raise awareness about and manage non-native invasive plants.

Non-native invasive plants are plants that are not originally from this area that have exhibited invasive tendencies, spreading rapidly and taking away habitat that native plants need to thrive. They have the potential to negatively impact land and water resources, recreational opportunities, biodiversity, wildlife, and property values. However, the community at large can play a hand in controlling invasive plants on their own properties and community roads through early detection and rapid response activities.

2020 Summary:

<u>CWMA Coordination:</u> Grant funding was received, and despite the pandemic, a coordinator was hired, and several tasks were accomplished.

Monitoring and Control:

The CWMA Coordinator manually controlled four small infestations of wild chervil in the vicinity of Forest Roads 101, 50 and 55. Forest Service staff manually controlled an additional three infestations in this same area. Staff were not able to work with the Vermont Youth Conservation Corps. in 2020, due to the pandemic. They hope to continue working with them in 2021 and expect that work to involve the same plus additional infestations in Granville.

While the infestations controlled represent only a fraction of known infestations, and many more are unmapped, they were chosen because they are either in strategic locations, or are relatively more feasible to control than others, or are part of an ongoing effort in those locations.

Education & outreach:

In June, staff provided wild chervil management direction to landowners, towns, and road crews via Front Porch Forum. The CWMA Coordinator reached out to a few landowners, but no volunteer events were held due to the pandemic. Instead, the Coordinator is planning a virtual event for late winter, and an inperson event for late spring in 2021.

Interested landowners are encouraged to take action to control non-native invasive plants on their own properties, or to get involved with the Cooperative Weed Management Association. To get involved locally, contact MaryBeth Deller at the Green Mountain National Forest at mary.deller@usda.gov. To learn more about invasive plants in Vermont, visit the Vermont Invasives website: http://vtinvasives.org



Your Community-Owned Connection to the World

www.ecfiber.net

Annual Report and Proposed District Budget

Vermont's Communications Union Districts are obligated to annually "approve and cause to be distributed to the legislative body of each district member for review and comment an annual report of [the district's] activities, together with a financial statement, a proposed district budget for the next fiscal year, and a forecast presenting anticipated year-end results."

Your town is a member of the East Central Vermont Telecommunications District, which does business as ECFiber, and this document is provided to the Selectboards of the district's member towns in conformance with the law. We are also providing a template your municipality can follow to post notice of the public hearing which the district governing board will conduct on the district's proposed budget on Tuesday, November 10, 2020 at 7pm.

Report of Activities October 1, 2019 – September 30, 2020

During the past year ECFiber added almost 1,200 new customers and now serves 5,125 premises in 22 towns via 1,180 miles of fiber-optic cable. In recent months, the district approved applications from seven municipalities, and now consists of 30 member towns. Taken together, there are about 31,500 premises in the district located on almost 2,000 miles of roads.

The main goal of the district today is to complete construction of our network in our 23 original member towns, with the exception of central Woodstock, where all utilities are underground, and cable-serviced areas of Hartford. The district anticipates this goal will be reached during this coming winter.

The global pandemic has, of course, proven beyond any doubt that rural Vermonters need access to world-class broadband. ECFiber, the brainchild of the leadership of ValleyNet, a non-profit organization and the Upper Valley's first internet service provider, has demonstrated that this can be accomplished in a cost-effective manner without putting any burden on taxpayers. ECFiber is funded entirely by customer revenues, which in turn back tax-free municipal bonds issued by the district that provide capital to build our infrastructure. This year, the district has received for the first time grants to support construction from Vermont's CARES monies. We are using this money to install underground conduit in 13 mobile home parks in our district, and also for over 200

ECFiber is the East Central Vermont Telecommunications District 415 Waterman Rd | South Royalton VT | 05068 | (802) 763-2262 | info@ecfiber.net Vermont's First Communications Union District individually-sited mobile homes. To date, hundreds of would-be customers in mobile homes have been unable to connect because the cost of underground work was too high to bear (building codes require mobile home utilities to be delivered via underground conduit). Additional grants have enabled us to contract for additional construction crews to speed our buildout during the construction season.

ECFiber has also, on its own and without any federal or state support, provided free service to households with students who receive Community Supported Student Credit (CSSC) benefits. This has been done on an ad-hoc basis and we are examining methods to formalize this and come up with a funding mechanism that would enable federal, state and local governments, foundations, and community members to help make sure all students have equal access to broadband, regardless of their family's economic status.

The district has not been without problems this year. Our phone service partner was not able to grow as rapidly as ECFiber, and the decision was made in early summer to replace the system in its entirety. We anticipate this will be completed before the end of 2020 and that the occasional widespread phone issues the district has experienced will become a thing of the past for our customers.

We invite you to visit our website to learn more about ECFiber, access our district map showing member towns and network build status, and access minutes of our governing board meetings.

Just as a reminder, we ask each town to renew its appointments to the governing board each year after town meeting and before the end of April. The regular governing board meetings take place monthly on the second Tuesday, with the May meeting doubling as the annual meeting of the district.

F. X. Flinn Chair, Governing Board (Town of Hartford Delegate) October 16, 2020 Quechee, Vermont

GRANVILLE VOL. FIRE DEPARTMENT

5051 VT Route 100 Granville, VT 05747 Tel.: (802) 767-3033



"Proudly serving Granville, Vermont and the surrounding communities since 1951"

Re: Fiscal Year Ending 2020

To: Granville Residents and Taxpayers

January 10, 2021

Greetings:

The 2019 through 2020 fiscal year has been filled with challenges like none before in the history of the department. In the fall of 2019, we pulled our 1984 Ford Tanker out of service because it required more repair work to pass inspection than we initially paid for the vehicle more than ten years ago. Early in 2020, we faced the first known structure fire related death in the history of the department. The Spring of 2020 brought about a worldwide pandemic which forced everyone to take pause.

On a brighter note, late Summer brought back our Independence Day celebration with a firework display lasting more than an hour. Granville VFD also continued to answer emergency calls totaling 164 for the year across Granville, Hancock, and Rochester. The current mutual aid and emergency medical service systems continue to prove effective in emergency response.

This year we will be reopening the fire station building project that was placed on pause during the pandemic. The Tanker replacement project will also be moved to the forefront. Recruiting also remains a high priority for us with many openings for emergency responders of all types.

As always, we appreciate your support in the ever-changing world of emergency response. If you have any questions about the operations of the department or are interested in serving or helping in some way, please feel free to contact us.

Stay safe,

D. Sargeont

Danial Sargeant, Fire Chief; Granville Volunteer Fire Department

Email: danialsargeant@gmail.com Cell phone: (802) 349-5774

Danial Sargeant, Fire Chief/EMR Brian Sargeant, Asst. Chief Harley Vadnais, 2nd Asst. Chief Theodore Smith, Captain Kira Sargeant, Lieutenant

Current Members

Jonathan Lambert Lisa LeBlanc Sophia Kwiatkowski Wesley Sargeant Rebecca Yon, EMT Nancy Shaw, EMT Kerin Vadnais, EMT Brennan Bordonaro, A-EMT Lynne Smith Cheyenne Smith, Cadet

Granville Volunteer Fire Department 2020 Budget Worksheet

Fire Service Budget

Fire Service Revenue	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budgeted	FY 2021-22 Proposed	Inc./Dec.	Notes
Granville Appropriation	\$ 18,906.00	\$ 18,906.00	\$ 21,033.00	\$ 21,054.00	\$ 21.00	
EMS Share of Utilities	\$ 1,075.00	\$ 1,225.00	\$ 1,300.00	\$ 1,200.00	\$ (100.00)	
Total Fire Service Revenues	\$ 19,981.00	\$ 20,131.00	\$ 22,333.00	\$ 22,254.00	\$ (79.00)	

Fire Service Expenses		FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budgeted	Γ	FY 2021-22 Proposed	Inc./Dec.	Notes
Accounting Software	\$	385.00	\$ 480.00	\$ 390.00	\$	500.00	\$ 110.00	
Air Pack Maintenance	\$	477.17	\$ 1/2	\$ 550.00	\$	500.00	\$ (50.00)	
Air Pack Replacement	\$	5	\$ 1/5	\$ 3,500.00	\$	1,500.00	\$ (2,000.00)	Used Air Pack Source Found
Bank Charges	\$		\$ 13.80	\$	\$	25.00	\$ 25.00	
Building Maintenance	\$		\$ 1,258.49	\$ 200.00	\$	200.00	\$. .	
Contingency Fund	\$	600.00	\$	\$	\$		\$ 974	
Dispatching	\$	593.68	\$ 316.25	\$ 600.00	\$	1,000.00	\$ 400.00	State Dispatching Charges
Fire Station Electricity	\$	801.64	\$ 726.96	\$ 850.00	\$	850.00	\$ 88	
Emergency Medical Services	\$	1,181.00	\$ 1,181.00	\$ 1,693.00	\$	1,829.00	\$ 136.00	Ī
Fire Alarm Service	\$	499.64	\$ 	\$ 500.00	\$	500.00	\$ (5)	
Fire Apparatus Fuel	\$	296.36	\$ 626.30	\$ 500.00	\$	750.00	\$ 250.00	
Fire Apparatus Maintenance/Repair	\$	674.68	\$ 4,095.55	\$ 1,000.00	\$	1,000.00	\$:=:	
Fire Extinguisher Maintenance	\$	536.50	\$ 210.00	\$ 450.00	\$	300.00	\$ (150.00)	
Fire Hose and Nozzles	\$	3,444.81	\$	\$ 750.00	\$	750.00	\$ 	
Fire Hydrant Maintenance	\$	468.83	\$ 15.57	\$ 500.00	\$	500.00	\$ 3.E.	
Fire Service Training	\$	175.00	\$ 527.67	\$ 1,000.00	\$	1,000.00	\$	
Hand Tool Maintenance	\$	5	\$ (5)	\$ 50.00	\$	50.00	\$:=:	
Hand Tools	\$		\$ 17.	\$ 100.00	\$	200.00	\$ 100.00	
HAZ-MAT Equipment	\$		\$ 177	\$	\$	300.00	\$ 300.00	
Heating Expense	\$	2,814.28	\$ 2,212.97	\$ 2,750.00	\$	2,500.00	\$ (250.00)	
Fire Hydrant Installation	\$	072	\$	\$ -	\$		\$	
Office Expenses	\$	60.44	\$ 171.87	\$ 200.00	\$	200.00	\$ 	
Personal Protective Equipment	\$	198	\$ 2,391.83	\$ 2,500.00	\$	2,500.00	\$ 	
Power Equipment Maintenance	\$	壞	\$ i a s	\$ 150.00	\$	150.00	\$:=:	
Radio Equipment	\$	1,326.41	\$ 1 2 8	\$ 700.00	\$	700.00	\$ 7=3	
Radio Equipment Maintenance	\$	1,701.38	\$ 493.77	\$ 1,000.00	\$	1,000.00	\$ (*)	
Repeater Electricity	\$	438.99	\$ 411.11	\$ 450.00	\$	450.00	\$ 	
Station Supplies	\$	108.45	\$ [= /i	\$ 100.00	\$	150.00	\$ 50.00	
Fire Service Stipend Program	\$	792	\$:=):	\$ 600.00	\$	600.00	\$ 	
Station Tools	\$	()*2	\$ 19 7	\$ 50.00	\$	50.00	\$ 	
Telephone/Internet	\$	1,158.42	\$ 1,445.00	\$ 1,000.00	\$	1,000.00	\$ 	
Traffic Safety Equipment	\$	190.89	\$ 197	\$ 200.00	\$	200.00	\$ · *	
Vehicle Replacement	\$	(5)	\$ =2	\$:-	\$	1,000.00	\$ 1,000.00	Vehicle Replacement Fund
Total Fire Service Expense	s	17,933.57	\$ 16,836.14	\$ 22,333.00	\$	22,254.00	\$ (79.00)	

Granville Volunteer Fire Department 2020 Budget Worksheet

Statement of Accounts

	FY B	leg. July 1, '18	FYE	nd. June 30, '19	FY	End. June 30, '20
FD Auxiliary Fund - 9457	\$	2,446.63	\$	2,648.03	\$	1,440.96
Capital Fund - 7284	\$	2,700.93	\$	11,882.11	\$	10,861.28
EMS Fund - 7920	\$	1,412.78	\$	1,958.76	\$	5,371.66
Fire Service Fund - 8100	\$	2,282.45	\$	680.62	\$	886.43
Richard Eaton Memorial Fund - 9432	\$	2,368.76	\$	2,770.13	\$	2,571.15
Total Cash Assets	\$	11,211.55	S	19,939.65	S	21,131.48

Tax Payers in Granville	316
Average Cost Per Taxpayer	\$ 66.63

Emergency Medical/Rescue Budget

Emergency Medical/Rescue Revenue	FY 2	FY 2018-19 Actual FY 2019-20 Actu		19-20 Actual	FY 2020-21 Budgeted		F	FY 2021-22 Proposed		ıc./Dec.	Notes
Granville Appropriation	\$	1,181.00	\$	1,181.00	\$	1,693.00	\$	1,829.00	\$	136.00	
Hancock Appropriation	\$	1,280.00	\$	1,280.00	\$	1,835.00	\$	1,982.00	\$	147.00	
Rochester Appropriation	\$	4,514.00	\$	4,514.00	\$	6,472.00	\$	6,989.00	\$	517.00	
Public Donations	\$				\$		\$	= = = = = = = = = = = = = = = = = = = =	\$	3 50	
Training Income	\$	ų.			\$		\$		\$	-	
Total Medical/Rescue Revenue	s	6,975.00	\$	6,975.00	\$	10,000.00	\$	10,800.00	\$	800.00	

Emergency Medical/Rescue Expenses	FY	2018-19 Actual	FY	2019-20 Actual	FY 2	020-21 Budgeted	FY 2021-22 Proposed	I	nc./Dec.	Notes
Medical Equipment/Supplies	\$	1,081.01	\$	1,778.27	\$	1,100.00	\$ 1,200.00	\$	100.00	
Emergency Medical/Rescue Training	\$	56.00	\$	•	\$	1,000.00	\$ 1,000.00	\$	-	
EMS Stipend Program	\$		\$		\$	3,000.00	\$ 3,000.00	\$	***	
EMS Administration	\$	=	\$	=	\$	32	\$ 7ē:	\$	(4)	
EMS Vehicle Replacement Fund	\$	1,000.00	\$		\$		\$	\$	50	
EMS Uniforms	\$		\$		\$	-	\$ 	\$	*	
Medical Equipment Maintenance	\$	•	\$		\$	100.00	\$ 250.00	\$	150.00	
EMS Share of Utilities	\$	1,075.00	\$	1,225.00	\$	1,300.00	\$ 1,200.00	\$	(100.00)	
EMS Dispatching	\$	324.99	\$	=	\$	400.00	\$ 1,200.00	\$	800.00	State Dispatching Charges
Radio Equipment	\$	681.47	\$	-	\$	700.00	\$ 700.00	\$	-	
Rescue Vehicle Fuel	\$	852.61	\$	709.45	\$	900.00	\$ 750.00	\$	(150.00)	
Rescue Vehicle Maintenance/Repair	\$	1,348.37	\$	79.15	\$	1,500.00	\$ 1,500.00	\$	-	
Total Medical/Rescue Expense	S	6,419.45	S	3,791.87	\$	10,000.00	\$ 10,800.00	\$	800.00	

Granville Volunteer Fire Department 2020 Budget Worksheet

Report of Auxiliary Revenue and Expenses

Auxiliary Revenue	FY 201	8-19 Actual	FY 2019-20 Actual	FY 2020-21 Budgeted	FY 2021-22 Proposed		nc./Dec.	Notes
Coin Drops	\$	2	\$	\$ 2,000.00	\$	\$	(2,000.00)	
Fireworks Fundraising	\$	2	\$ 2,554.04	\$	\$ 5,000.00	\$	5,000.00	Fireworks Display
Fire Hydrant Grant	\$		\$	\$	\$	\$		
Interest Revenue	\$	4.61	\$ 6.14	\$ 5.00	\$ 7.00	\$	2.00	
Public Donations	\$	700.00	\$ 2,025.00	\$ 2,000.00	\$ 2,000.00	\$	12	
Total Auxiliary Revenue	S	704.61	\$ 4,585.18	\$ 4,005.00	\$ 7,007.00	\$	3,002.00	

Auxiliary Expenses	FY 2018	3-19 Actual	FY 20	19-20 Actual	FY 2020-21 B	udgeted	FY 2021-22 P	roposed	I	nc./Dec.	Notes
Drinking Water	\$	12	\$	æ₹	\$	300.00	\$	300.00	\$	•	
Fire Hydrant Installation	\$	74	\$	2,153.99	\$	1,500.00	\$	1,500.00	\$	*	
Fire Safety Program	\$	72	\$	\$	\$	7	\$	72	\$	*	
ndependence Day Fireworks	\$	72	\$	5,092.46	\$	E	\$	5,000.00	\$	5,000.00	Fireworks Display
Membership Dues	\$	6 <u>4</u> 7	\$	152.00	\$	200.00	\$	200.00	\$	3	
Member Apreciation	\$	6 <u>4</u>	\$	91	\$	16	\$	E	\$	-	
Uniforms	\$	623	\$	1,078.50	\$	500.00	\$	500.00	\$	-	
Total Auxiliary Expense	\$		S	8,476.95	\$	2,500.00	\$	7,500.00	\$	5,000.00	

Per Capita	Per Capita Calculation									
Based on 2010 Census Data										
Granville		298								
Hancock		323								
Rochester		1,139								
Total Covered Population		1,760								
Price Per Capita	\$	6.14								

2020 Annual Report Corner School Resource Center of Granville, Inc.

75 Post Office Hill Road P.O. Box 1, Granville, VT 05747



The Corner School - the 1871 one-room schoolhouse in Granville's
Upper Village - saw major advances in 2020.
Rehabilitation efforts continue to transform this historic building into a community asset as the **Corner School Resource Center**with a planned opening in summer 2021.

Repairs were made to the foundation exterior and clapboard siding, the hillside at the rear of the building was graded, the chimney was repaired and a cap covering installed, the building's 12 iconic windows were restored, two custom replacement windows were constructed for the original bathrooms, a replacement window frame was constructed, two new signs for the building façade were completed, new paint was applied to the interior and exterior surfaces, ceiling drywall repairs were made, decorative battens were applied to ceiling seams, the existing pendant ceiling lamp hangers were refurbished, the main building was rewired for up to 12 new telecommuting/distance learning stations with optical fiber Internet/WiFi service and electrical outlets, both floor and ceiling were insulated, and a two head heat pump system for heating and cooling was installed. This work was completed with the generous efforts of local volunteers and contractors including Mike Eramo Masonry, Lloyd McGuffin, Tom McLaughlin, Christian Jaquith, Ernie Langlois, Jim Sanford, Brian Sherman, Bill Carlson, Mike Heist, Richard Poole, Deering's Service Center, Craig Peterson, Jay Benson, Bruce Hyde, Travis Turnbull, Malcolm Appleton, Peter Hourihan, and the dedicated members of the CSRC board.

This rehabilitation progress was also made possible by support from Granville voters at the March 2020 Town Meeting, many individual donors in Granville and surrounding towns, and by others as far afield as North Carolina and California. CSRC applied for and received specific grants and awards from the 1772 Foundation/Preservation Trust of Vermont, the Walter Cerf Community Fund/Vermont Community Foundation, the VT Tax Credit Program, the Vermont Division for Historic Preservation/Agency for Commerce & Community Development, and Efficiency Vermont to cover much of the costs for the major projects.

The CSRC Board of Directors is now scheduling the completion of the electric wiring upgrade, the repair of the West foundation and sill replacement, restoration of the two front doors and entry, and the construction of a new ADA-compliant access at the rear of the building. Our goal is a grand opening during the Summer 2021 when a Vermont Historic Site Marker will be dedicated at the building.

We are actively seeking new members for the board of our 501c3 nonprofit organization. If you are interested in historic preservation, community building, or creating programming for this dynamic space, please contact any of our current board members.

Respectfully submitted,

Ron Millard (Board Chair), Diane Eramo (Treasurer), Kate Stauss (Secretary), Mike Eramo (Director), and Roger Stauss (Director).

Visit us on Facebook and at www.cornerschoolvt.org!

WHITE RIVER VALLEY AMBULANCE

Thank you, neighbors, for your continued support of White River Valley Ambulance. We are a non-profit, professional emergency medical service and ambulance transport agency serving the towns of Barnard, Bethel, Braintree, Brookfield, Granville, Hancock, Pittsfield, Randolph, Rochester and Stockbridge, an area of over 500 square miles. We are designated as a Vermont Critical Care Paramedic service, the highest licensed skill level that the state recognizes. With our 10 full-time staff and a number of part time staff we maintain two Paramedic level staffed ambulances 24/7, 365 days a year. From January 1, 2020 through November 20, 2020 White River Valley Ambulance responded to 1,342 emergency calls and transfers. This includes Advanced Life Support transfer between hospitals.

Training in emergency medical response is also an important part of our mission. We are a regional American Heart Association Training Center, providing CPR and First Aid courses to community members across central Vermont. We also provide advanced practice training to emergency response professionals and volunteers from throughout the state.

Funding for WRVA comes primarily from billed insurance and budget allocations from the towns we serve. Every town pays the same amount per capita. In 2021, the per capita amount will increase by \$1.00 to \$61.00, or 1.67%.

Looking back on 2020 and ahead to 2021, we are ever grateful for the numerous first responders and fire departments who we work with and who volunteer their time to help a neighbor in need. Your dedication and commitment to serve makes a difference in the lives of those who call for help. For that, we can never thank you enough. 3190 Pleasant St., Bethel, VT 05032 802-234-6800 www.wvra.org

Matt Parrish, Executive Director

Vermont League of Cities and Towns

Serving and Strengthening Vermont Local Government

About the League. The Vermont League of Cities and Towns (VLCT) is a nonprofit, nonpartisan organization, owned by its member municipalities, with a mission to serve and strengthen Vermont local government. It is directed by a 13-member Board of Directors elected by the membership and comprising municipal officials from across the state. The most recent audited financial statements are posted on our website, vlct.org/about/audit-reports, and show that our positive net position continues.

Member Benefits. All 246 Vermont cities and towns are members of VLCT, as are 139 other municipal entities that include villages, solid waste districts, regional planning commissions, and fire districts. Members have exclusive access to a wide range of specialized benefits, expertise, and services, including:

- Legal, consulting, and education services, including prompt responses to member questions that often involve how to comply with state and federal requirements. In 2020, VLCT's timely legal and technical assistance included answering more than 4,000 legal questions and publishing guidance, templates, research reports, and several new groups of FAQs explaining how municipalities can implement the state's COVID-19 requirements. To support Vermont's towns and cities in responding to the pandemic, VLCT quickly researched, assembled, and distributed important information about fiscal impacts, grant opportunities, and how to adapt town operations, hold public meetings remotely.
- Trainings and timely communications on topics of specific concern to officials who carry out their duties required by state law, as well as pertinent statewide topics. In response to the pandemic, the League provided online trainings, a virtual week-long conference, and timely announcements and information from state officials about how to comply with requirements and access to funding and assistance.
- Representation before the state legislature and state agencies, ensuring that municipal voices are heard collectively and as a single, united voice. VLCT's recent legislative efforts have helped provide cities and towns additional resources to achieve tangible results on pressing issues such as responding to the COVID-19 pandemic, road and bridge repair, cybersecurity, housing and economic growth, renewable energy, emergency medical services, equity and inclusion, and ensuring the quality of our drinking water. Members are also represented at the federal level to Vermont's Congressional delegation and through our partner, the National League of Cities.
- Access to two exceptional insurance programs. The Property and Casualty Intermunicipal Fund (PACIF) provides comprehensive and cost-effective property, liability, and workers' compensation insurance coverage, programs, and services that protect the assets of your community. The VLCT Employment Resource and Benefits (VERB) Trust provides unemployment insurance, life, disability, dental, and vision insurance products to members at a competitive price. Both programs offer coverage and products that members need and ask for, help Vermont municipalities stretch their budgets, and are *only* available to VLCT members.
- Access to a host of educational and informative materials and member conferences, including a news magazine, handbooks, reports, articles, and events that all focus on the needs of local government and provide additional educational and networking opportunities.

At the heart of all these activities is VLCT's commitment to serving as a good steward of member assets, and we are proud of the progress we continue to make in that effort. Members are welcome to contact VLCT anytime to ask questions, and to access resources that can help each official and employee carry out the important work of local government. For a comprehensive list of member benefits and services, please visit vlct.org/memberguide to download the VLCT Member Guide.

To learn more about the Vermont League of Cities and Towns, visit the VLCT website at vlct.org.

Bethel-Royalton Solid Waste Facility 122 Waterman Road Royalton, VT 05068 802-763-2232

whiteriveralliancesolidwaste.org

Open to the public Tuesday, Thursday, Friday and Saturday from 7am-1pm

Pricing Effective January 1, 2021

Bulk Waste

\$170.00/ton.

\$20.00 minimum

Per Bag

\$8.00/45 gallon \$5.00/30 gallon \$3.00/gallon

Recycling

\$3.00 per visit

Food Scraps

\$2.00/gallon

1 gallon minimum

Yard Waste (small branches, grass, leaves) \$50.00 cubic yard 1/2 yard minimum. 1.5" maximum on branches. NO stumps Christmas Trees \$20.00 must be free of tinsel and all decorations.

Bulk Items such as mattresses, couches, sofas, rugs, chairs, desks, end tables, carpet, computer desks, etc. must use the scale.

Freon Appliances (refrigerators, freezers, water coolers dehumidifiers)

\$25

Scrap Metal \$5.00 cubic yard | See attendant before you dump!

Vehicle batteries

\$1.00 each

Waste Oil

\$1.25/quart

Antifreeze

\$1.25/quart

Grill Size Propane Tanks

\$8.00

Small Camping Size

\$1.00

DO NOT PUT PRESSURIZED TANKS IN THE SCRAP METAL!!

Fluorescent Bulbs

No Charge-Limit 10 per day

Latex/Oil Based Paint

No Charge-Limit 10 gallons per day

Tires

\$6.00 with rim \$8.00 Car and Light Truck 16" and under no rim Truck tires over 16" with \$20.00 with rim \$30.00 no rim \$75.00 with rim \$125.00 Loader, tractor, heavy equipment no rim

Computers, TVs, Tabletop Printers, Keyboards, Monitors FREE for VT households, charities and businesses with up to 10 employees.

Microwaves, Stereos, Game Consoles, Record Players, DVDs, VCRs, Cordless Phones, Fax Machines \$5.00 Large Printers/Copiers \$25-75

2021 TOWN OF GRANVILLE TRASH & RECYCLE SCHEDULE

DROP OFF AT THE TOWN GARAGE EVERY 2nd and 4th SATURDAY FROM 8 am TO 10 am

JANUARY 9 & 23

FEBRUARY 13 & 27

MARCH 13 & 27

APRIL 10 & 24

MAY 8 & 22

JUNE 12 & 26

JULY 10 & 24

AUGUST 14 & 28

SEPTEMBER 11 & 25

OCTOBER 9 & 23

NOVEMBER 13 & 27

DECEMBER 11

On site charge per trash bag: \$3-small and \$6-large.

Recycling is free when you drop off your solid waste.

Curbside pickup and recycling is also available in some areas. Call ABLE Waste Management at 802-672-3569

TOWN OF GRANVILLE P.O. BOX 88 GRANVILLE, VT 05747