

TOWN OF  
EAST MONTPELIER, VERMONT  
SELECTBOARD

Gene Troia (2016 – 2018)  
Amy Willis (2017 – 2020)  
Kim Swasey (2017 – 2019)  
Carl Etnier (2016 – 2019)  
Chair, Seth Gardner (2015 – 2018)

TOWN OF  
CALAIS, VERMONT  
SELECTBOARD

Clif Emmons (2017 – 2018)  
John Brabant (2017 – 2018)  
Sharon Winn Fannon (2017 – 2020)  
Rose Pelchuck (2016 – 2019)  
Chair, Denise Wheeler (2015 – 2018)

February 19, 2018

East Montpelier Volunteer Fire Department, Inc.  
Toby Talbot, EMFD President  
PO Box 146  
East Montpelier, VT 05651

Re: EMFD Ambulance Revenue Accounting and Capital Plan

Dear Mr. Talbot & Fellow Directors:

There have been longstanding concerns that the financial information provided by the East Montpelier Fire Department does not meet the needs of the towns. Tracking ambulance revenue from charge to receipt to ultimate use is challenging. This leaves the boards unsure of precisely how the revenue is used prior to distribution, how the distribution into the contingency and capital reserve funds is managed, how the contingency funds are ultimately utilized, and exactly where the capital reserve fund stands at any particular time both in terms of current value and known future expenditures. Furthermore, the EMFD capital plan, as presented to the boards, generally fails to adequately account for actual assets and liabilities, while also failing to reflect the external audit findings. The East Montpelier Capital Improvement Committee (CIC) recently provided the boards with a letter enumerating the shortcomings of the current situation as well as suggesting a path forward that should benefit all of us.

The expressed concerns do not in any way reflect disquiet about the fiscal management of EMFD and both towns are pleased that EMFD is shifting to the accrual basis of accounting. The desire is to improve the disclosure of financial information so that the towns can better understand and plan for the cost of our community emergency service responsibilities. Toward this end, the Calais and East Montpelier Selectboards respectfully request that EMFD work with the East Montpelier CIC on improvements to the reporting methodologies. Mr. Talbot and East Montpelier Treasurer Don Welch, a CIC member, are already making significant upgrades to the capital plan formatting. In the spirit of our cooperative partnership, we would appreciate a continuation of these efforts.

Sincerely,

Denise Wheeler  
Chair, Calais Selectboard

Seth Gardner  
Chair, East Montpelier Selectboard