

Resolution No. 2026 -04

A Resolution of the Fitch-Rona EMS District Authorizing the Use of Unassigned Fund Balance to Allocate \$88,328 to the Post Retirement Healthcare Fund of retiring employees.

WHEREAS, the Fitch-Rona EMS Commission has reviewed its current financial position and recognizes the importance of responsibly planning for future obligations, including the cost of post-retirement healthcare for its employees; and

WHEREAS, the Governmental Accounting Standards Board (GASB) Statement No. 54 allows the governing body to assign portions of fund balance for specific purposes; and

WHEREAS, the Fitch-Rona EMS Commission desires to assign a portion of its unassigned fund balance to the payout of post-retirement healthcare costs; and

NOW, THEREFORE, BE IT RESOLVED by the Fitch-Rona EMS Commission, at a regular meeting held June 18th, 2026, that the amount of up to **Eighty-eight thousand, three hundred and twenty eight dollars (\$88,328)** be utilized for the post-retirement health care payout of retirees Gary Salmela and Ryan Dockry per current policy.

BE IT FURTHER RESOLVED, The Chief is hereby authorized to and directed to make the necessary accounting entries to reflect this assignment for the fiscal year ending 2026.

PASSED AND ADOPTED this 18th day of June, 2026

David Lonsdorf

Chairperson, Fitch-Rona EMS Commission