**RESOLUTION NO. 2025-4**

**A RESOLUTION OF THE FITCH-RONA EMS COMMISSION TO ASSIGN $180,000 OF UNASSIGNED FUND BALANCE TO THE EMPLOYEE POST-RETIREMENT HEALTHCARE ASSIGNED FUND BALANCE**

**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 benefits 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 address anticipated employee post-retirement healthcare costs;

**NOW, THEREFORE, BE IT RESOLVED**, by the Fitch-Rona EMS Commission, at a regular meeting held on June 12th, 2025, that the amount of **One Hundred Eighty Thousand ($180,000)** be transferred from the **Unassigned Fund Balance** to the **Employee Post-Retirement Healthcare Assigned Fund Balance**;

**BE IT FURTHER RESOLVED**, that the EMS Chief of the Fitch-Rona EMS District is hereby authorized and directed to make the necessary accounting entries to reflect this assignment for the fiscal year ending 2025.

PASSED AND ADOPTED this 12th day of June***, 2025***

Derek Johnson

Chairperson, Fitch-Rona EMS Commission