

COMMON COUNCIL
CITY OF WAUPUN, WI

RESOLUTION NO. 03-24-26-04

A RESOLUTION ESTABLISHING AND COMMITTING FUND BALANCE TO
AN EMERGENCY MEDICAL SERVICES FUND

WHEREAS, the City of Waupun provides Emergency Medical Services (EMS) to residents and surrounding service areas; and

WHEREAS, the Common Council of the City of Waupun, Dodge and Fond du Lac Counties, Wisconsin, recognizes the essential nature of Emergency Medical Services for the protection of public health, safety, and welfare; and

WHEREAS, the City desires to establish a separate fund to account for revenues and expenditures related to Emergency Medical Services in order to enhance financial transparency, long-term planning, and fiscal accountability; and

WHEREAS, pursuant to Government Accounting Standards (GASB) Statement No. 54, fund balance may be formally committed by resolution of the governing body for specific purposes and

WHEREAS, the Common Council desires to commit a portion of the General Fund balance to support Emergency Medical Service operations and related operational costs.

NOW, THEREFORE, BE IT RESOLVED, by the Common Council of the City of Waupun, Wisconsin that:

1. Creation of Fund

The Common Council hereby establishes a separate governmental fund to be known as the Emergency Medical Services Fund (EMS Fund) for the purpose of accounting for all EMS-related revenues and expenditures.

2. Purpose of the Fund.

- The EMS Fund shall be used exclusively for:
- Personnel costs related to EMS operations
- Equipment and medical supply purchases
- Training and certification
- Other costs directly attributable to EMS operations

3. Commitment of Fund Balance

The committed fund balance shall be used solely for EMS-related purposes as outlined above and shall remain committed unless modified or rescinded by formal resolution of the Common Council.

4. Budget Authority

The EMS Fund shall be incorporated into the City's annual budgeting process and subject to appropriation by the Common Council.

BE IT FURTHER RESOLVED, that this Resolution shall take effect immediately upon its passage and publication as required by law.

Adopted on this 24th day of March, 2026.

ATTEST:


Angela J. Hull, City Clerk/Treasurer




Rohn W. Bishop, Mayor