

RESOLUTION

NO: 2023-04-070

LIVINGSTON COUNTY

DATE: April 24, 2023

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**Resolution to Authorize the Creation of a New Non-Union Division within MERS and an Additional Payment of the Unfunded Liability for the Emergency Medical Services (EMS) Department Employees – Fiscal Services / EMS**

**WHEREAS,** County Administration has worked with the EMS Department to consider options to reduce the unfunded pension liability specific to the EMS Department employees; and

**WHEREAS,** the option to create a permanent non-union division within MERS for EMS Department employees was agreed upon as being fiscally prudent and to be recommended to the Board of Commissioners; and

**WHEREAS,** creating a new division would permit the EMS Department to accelerate funding the projected non-union liability attributed to the EMS Department non-union employees, which is projected to reduce the annual required contribution going forward; and

**WHEREAS,** Livingston County requested and received a supplemental valuation from the MERS actuarial services team to carve out the EMS Department from the Non-Union Division and create a new Non-Union Division specifically for and limited to the EMS Department current employees and retirees; and

**WHEREAS,** the pension benefits would not change in any way from those in the original Non-Union Division and the EMS Department employees would be carved out into the same plan, DB or Hybrid, that the employees are currently in; and

**WHEREAS,** funding for the EMS Non-Union employees in this newly created carved out group will come from unobligated funds in EMS Fund 210 and would not require General Fund dollars to be contributed.

**THEREFORE, BE IT RESOLVED** that the Livingston County Board of Commissioners authorizes the County to carve out the EMS Department Non-Union Employees from the original Non-Union Division and creating a new MERS Division for EMS Department Non-Union employees.

**BE IT FURTHER RESOLVED** that the Board of Commissioners authorizes a payment to MERS from Fund 210 Emergency Medical Services Fund in the amount of \$300,732 to the new EMS Department Non-Union division, once it is created, to accelerate the pension liability for the EMS Non-Union employees.

**BE IT FURTHER RESOLVED** that the Chairperson of the Livingston County Board of Commissioners is authorized to execute any agreements, plan addendums, or other documents requiring his signature by MERS, to effectuate this Resolution after approval as to form by the County Attorney.

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**BE IT FURTHER RESOLVED** that the Board of Commissioners authorizes any budget amendments needed to effectuate this payment.

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**MOVED:**  
**SECONDED:**  
**CARRIED:**