

RESOLUTION

NO: [Title]

LIVINGSTON COUNTY

DATE: Click or tap to enter a date.

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**Resolution Authorizing the Creation of New Non-Union Divisions within MERS for Employees in Several Non-General Fund Departments – Fiscal Services**

**WHEREAS,** a fundamental objective of the Livingston County Board of Commissioners as an employer that offers pension benefits, is to fund the cost of the benefits promised to our employees; and

**WHEREAS,** Livingston County has looked at various ways, and has made many plan changes over the years, to mitigate increasing pension costs and reduce the overall unfunded pension liability for the County; and

**WHEREAS,** an option to create permanent non-union division within MERS for Veterans Services, Airport, Public Defender, and Health Department employees is fiscally prudent and recommended to the Board of Commissioners; and

**WHEREAS,** Livingston County requested and received a supplemental valuation from the MERS actuarial services team to carve out the Veterans Services, Airport, Public Defender, and Health Departments from the Non-Union Division and create new non-union divisions for and limited to each department's current employees and retirees; and

**WHEREAS,** the pension benefits these employees are entitled to would not change in any way, and the employees would be carved out and placed into the same plan, DB or Hybrid, that they currently are enrolled in; and

**WHEREAS,** carving out individual divisions from the shared non-union division, and creating new separate divisions, would permit each department to make annual pension payments going forward for just their own department employees from their respective funds; and

**WHEREAS,** the recommended carve outs will not change next year's 2024 pension costs for these departments but there may need to be budget amendments to record the new division accounts properly.

**THEREFORE, BE IT RESOLVED** that effective December 1, 2023, the Livingston County Board of Commissioners authorizes the carve out of the Veterans Services, Airport, Public Defender, and Health Departments non-union employees from the original non-union DB and Hybrid divisions and the creation of new DB and Hybrid non-union divisions in MERS for the employees and retirees of these departments.

**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.

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

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