

York County Employees'
Post-Employment Benefits Plan

Actuarial Valuation as of January 1, 2022

Submitted by

Boomershine Consulting Group, LLC
Executive Center 1
3300 North Ridge Road, Suite 300
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June, 2022

June 29, 2022

Mr. Greg Bower
Controller
York County
28 East Market Street, 2nd Floor
York, PA 17401

Dear Mr. Bower,

This report presents the January 1, 2022 actuarial valuation results for York County, PA (the County) Other Post-Employment Benefits Plan (the Plan). The purposes of this report are to:

- (1) Determine the plan's January 1, 2022 Other Post-Employment Benefits (OPEB) obligation and Actuarial Determined Contribution;
- (2) Establish the basis for financial reporting under GASB 74/75 (FY2022); and
- (3) Provide information that may be helpful in future planning for the OPEB Plan.

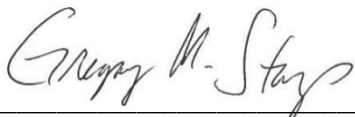
A summary of the key figures is shown in the Executive Summary, while the Principal Valuation Results section provides more detail.

The actuarial costs and liabilities shown in this report are based upon the data and plan provisions provided by the County, as summarized in the Demographic Information and Plan Provisions Sections, respectively, and the funding method and actuarial assumptions outlined in the Methods and Assumptions Section of this report. This Report presents our best estimate of the costs of the Post-Employment Benefits Plans in accordance with generally accepted actuarial principles.

This report is intended for the sole use of the addressee. It is intended only to supply sufficient information for the County to comply with the stated purposes of the report, and may not be appropriate for other business purposes. Reliance on information contained in the report by anyone for other than the intended purposes is not appropriate due to potential confusion or failure to understand applicable assumptions, methodologies, or limitations of the reports conclusions.

The first undersigned credentialed actuary is a member of the American Academy of Actuaries, and meets the Qualification Standards to render the actuarial opinions in this report.

Respectfully submitted,



Gregory M. Stump, FSA, EA, MAAA, FCA
Vice President and Chief Actuary



Marshal Banks
Senior Consultant

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Executive Summary

York County (the County) provides healthcare, prescription drug, dental, vision and life insurance benefits to eligible retirees and their eligible dependents. The County pays for the entire cost of the insurance except for a small group who are required to make contributions towards their coverage.

The following table summarizes the key valuation results. These results have been calculated based on assumptions regarding expected healthcare claims, projected increases in healthcare costs, turnover, mortality, and interest discount.

Information on plan provisions and participation was provided by the County. Information from years before 2020 was obtained from prior reports we received from the County.

This summary identifies the value of benefits as of January 1, 2021 reflecting a pre-funding approach, using a discount rate of 6.80%, and amortizing the Unfunded Actuarial Accrued Liability as a level dollar amount (layered).

	As of January 1, 2022	As of January 1, 2021
Present Value of Projected Benefits (PVPB)	\$80,924,215	\$89,029,211
Actuarial Accrued Liability (AAL)	80,897,940	89,017,970
Plan Asset Value	40,642,125	35,144,943
Unfunded Actuarial Accrued Liability	40,255,815	53,873,027
Funding Ratio	50%	40%
Actuarial Determined Contribution (ADC)	\$4,743,132	\$5,844,772
Expected Net Employer Benefit Payments	\$6,800,821	\$7,110,492

There has been a decrease in the actuarial liability and cost since the prior valuation. This was the net result of the following changes:

1. Demographic experience, including retirements and retiree deaths
2. Investment performance during 2021
3. Updated per-capita costs based on new demographic and plan information

The remainder of this report provides greater detail for the above results.

Principal Valuation Results

This section presents detailed valuation results for the County's retiree OPEB program.

- The Present Value of Projected Benefits (PVPB) is the total present value of expected future benefits, based on certain actuarial assumptions. The PVPB is the value (on the valuation date) of the benefits promised to current and future retirees. The Plan's PVPB (at January 1, 2022) is \$80,924,215.
- The Actuarial Accrued Liability (AAL) is the liability or obligation for benefits earned through the valuation date, based on certain actuarial methods and assumptions. The Plan's AAL (at January 1, 2022) is \$80,897,940.
- The Normal Cost is the actuarial present value of benefits earned during the year, again based on certain actuarial methods and assumptions. The 2022 Normal Cost is \$5,541.

This report develops the AAL and Normal Cost using the Entry Age actuarial cost method.

The following table shows results by active and retired employee groups.

	January 1, 2022	January 1, 2021
Present Value of Projected Benefits		
Actives	\$2,665,169	\$3,806,664
Terminated Vested	3,684,676	3,820,540
<u>Retirees and Beneficiaries</u>	<u>74,574,370</u>	<u>81,432,007</u>
Total PVB	\$80,924,215	\$89,059,211
Actuarial Accrued Liability (AAL)		
Actives	\$2,638,894	\$3,765,423
Terminated Vested	3,684,676	3,820,540
<u>Retirees and Beneficiaries</u>	<u>74,574,370</u>	<u>81,432,007</u>
Total AAL	\$80,897,940	89,017,970
Plan Assets	\$40,642,125	35,144,943
Unfunded AAL	40,255,815	53,873,027
Ratio of Assets to AAL	50.2%	39.5%
Normal Cost	\$5,541	\$8,721

Actuarial Calculations

Actuarially Determined Employer Contribution (ADEC)

The County's retiree Post-Retirement Benefits actuarial cost includes both the value of benefits earned during the year (Normal Cost) and an amortization of the Unfunded Actuarial Accrued Liability (AAL), as shown in the schedule below.

	2022	2021
Normal Cost	\$5,541	\$8,721
Unfunded AAL Amortization	4,435,594	5,463,912
Interest to end of year	301,997	382,139
Actuarially Determined Employer Contribution (ADEC)	\$4,743,132	\$5,854,772

Amortization Schedule

Initial Period	Date Established	Initial Amount	Current Amount	Annual Payment	Years Remaining	Source
20	1/1/2017	\$83,868,082	\$72,036,584	\$7,312,370	15	Initial Unfunded Liability
20	1/1/2019	351,559	323,708	30,616	17	Assumption Changes
20	1/1/2019	(9,221,255)	(8,490,722)	(803,048)	17	Experience Gain
20	1/1/2020	(9,517,473)	(9,029,285)	(828,380)	18	Experience Gain & Assumption Changes
20	1/1/2021	(3,187,112)	(3,107,655)	(277,323)	19	Experience Gain & Assumption Changes
20	1/1/2022	(11,476,815)	(11,476,815)	(998,641)	20	Experience Gain
		Total	\$40,255,815	\$4,435,594		

Schedule of Funding Progress

Valuation Date	Plan Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a / b)
1/1/2015	\$0	\$135,329,532	\$135,329,532	0.0%
1/1/2017	2,000,026	85,868,108	83,868,082	2.3%
1/1/2019	15,300,635	83,072,791	67,772,156	18.4%
1/1/2020	31,384,358	90,504,626	59,120,268	34.7%
1/1/2021	35,144,943	89,017,970	53,873,027	39.5%
1/1/2022	40,642,125	80,897,940	40,255,815	50.2%

Payout Projection

Annual benefit payments expected based on assumptions and contributions detailed in the Methods and Assumptions section. The amounts below include explicit premium costs as well as implicit subsidies and benefits paid by the County.

Year Ending	Expected Benefit Payout
12/31/2022	\$6,800,821
12/31/2023	6,902,660
12/31/2024	6,826,208
12/31/2025	6,975,932
12/31/2026	7,079,890
12/31/2027	6,850,928
12/31/2028	6,720,384
12/31/2029	6,481,688
12/31/2030	6,339,182
12/31/2031	6,130,931

Demographic Information

The following Table summarizes active and retiree demographic information for the Plan.

	Number of Participants (Medical/Drug)	
	1/1/2022	1/1/2021
Active Employees	16	23
Terminated Vested	18	20
<u>Retirees and Beneficiaries</u>	<u>546</u>	<u>560</u>
Total Participants	580	603

	1/1/2022	1/1/2021
Average Age (Medical/Drug)		
• Active	60.1	59.2
• Terminated Vested	58.2	57.1
• Retired	71.8	71.8
Average Service (for actives)	35.7	35.2

Retiree/Beneficiary Coverage Summary

Level of Coverage	Number of Retirees	
	1/1/2022	1/1/2021
Single Coverage	309	293
Dual Coverage	193	253
<u>Family Coverage</u>	<u>44</u>	<u>14</u>
Total Retirees Covered	546	560

Plan Provisions

Medical/Drug Plan	Retirees hired prior January 1, 1989 are eligible for medical, prescription drug, dental, vision and life insurance
Eligibility	<p>York County employees are eligible to continue group insurance coverage after retirement provided that:</p> <ol style="list-style-type: none">a. Retiring employees have coverage in effect when they stop working.b. Employee retires or terminates at:<ol style="list-style-type: none">1. Age 55 with the completion of 20 years of service or2. Age 60 or3. Voluntary termination after 20 years of service or4. Involuntary Termination (as defined in Act 96 of 1971, The County Pension Law) after 8 years of service.
Retiree Payment	<ol style="list-style-type: none">a. York County pays the full cost of the medical, prescription drug, dental, and vision coverage that the eligible former employees had as termination except as noted below.b. York County pays a portion of the full cost of the medical, prescription drug, dental, and vision coverage that the eligible former employees had at termination for a defined group. This defined group's contribution may increase with time or stay constant at time of retirement as defined in their union contract at the time of retirement.c. There is also a defined group of retirees that will stay on the medical plan and not transfer into a Medicare Advantage Plan that most of the retirees go into at Medicare eligibility age.
Life Insurance	<p>Premium for 100% of member's pay at retirement to a maximum of \$50,000 reducing to 50% at age 70, for eligible retirees. This benefit is fully insured.</p> <p>York County pays the full cost of the life insurance premium.</p>

2022 Premiums (Monthly)

	<i>Retiree</i>	<i>Retiree and Spouse</i>	<i>Retiree and Dependents</i>
Preferred Plus Medical	\$934.40	\$1,868.79	\$2,921.45
Preferred Medical	559.60	1,119.20	1,758.51
Indemnity	934.40	1,868.79	2,921.45
Rx (Indemnity/P-Plus)	248.99	496.69	747.01
Rx Preferred	238.43	475.97	715.38
Dental Plan – Basic	17.82	36.75	65.69
Dental Plan - High	28.31	56.63	93.44
Vision Plan – Basic	3.20	7.84	7.84
Vision Plan - Enhanced	7.91	14.51	14.51
United American Medical (Age 65+)	Single coverage ranges from \$180.83 to \$225.77 and Two-Party coverage ranges from \$361.66 to \$451.54 depending on the plan.		
EGWP Prescription (Age 65+)	Single coverage ranges from \$238.81 to \$360.15 and Two-Party coverage ranges from \$477.62 to \$720.30 depending on the plan.		

Actuarial Methods and Assumptions

Amortization Period	20 Year layers, level dollar payments
Actuarial Cost Method	Entry Age, individual level percentage of pay
Discount rate/Expected Investment Return	6.80% per year
Salary/Payroll Increases	3.00% per year

Medical and Prescription Drug Trend*

Year	Medical/Prescription Drug
2023	6.00%
2024	5.75%
2025	5.50%
2026	5.25%
2027	5.00%
2028	4.75%
2029	4.50%
2030 and later	4.25%

The rates above are based on a consolidated version of the Society of Actuaries' Getzen Model for Long-Run Medical Costs. Expected 2022 costs are based on known increases in individual plan premiums (1.9% - 9.8%).

Medicare/EGWP	3.75% per year
Dental and Vision Trend	3.50% per year
Underlying Inflation	2.75% per year

Mortality

Pre-retirement/post retirement	Pub2010G Headcount (for males and females) with generational mortality improvements based on Scale SSA* (50% applied for pre-retirement)
Post-disability retirement	Pub2010G Headcount DIS (for males and females) with generational mortality improvements based on Scale SSA*

* updated since prior valuation

Retirement Rates

Age	Male	Female
55	30.0%	33.0%
56 – 64	16.0%	17.6%
65	34.0%	37.4%
66 – 70	23.0%	25.3%
71 – 74	21.0%	23.1%
75	100.0%	100.0%

Termination Rates
 (Representative Rates)

Years of Service	Male	Female
0	20.0%	27.0%
1	17.0%	23.0%
2	14.5%	19.6%
3	12.3%	16.6%
4	10.4%	14.0%
5	8.9%	12.0%
6	7.5%	10.1%
7	6.4%	8.6%
8	5.4%	7.3%
9	4.6%	6.2%
10+	3.9%	5.3%

Terminated vested participants are assumed to participate in the Plan beginning at age 60.

Disability

None assumed

Age Difference/ Family Assumptions

Males are assumed to be three years older than female spouses; For current retirees and actives, actual family status and ages were used if available. For terminated vested, family status at time of termination was used.

Participation/Coverage

All employees and retirees are assumed to maintain their current coverage election and coverage level into the future.

Expected Annual Per Capita Costs*

Expected annual per-capita costs have been developed blending the premiums for all available plan, as well as standard aging rates for healthcare costs, assuming the County's retirees are representative of the covered group.

Sample Expected Claims by age/plan (2021 Basis):

AGE	Medical & Medicare Advantage		Medical without Medicare Coverage	
	Retiree	Spouse	Retiree	Spouse
40	\$ 6,044	\$ 6,649	\$ 6,044	\$ 6,649
45	6,544	7,198	6,544	7,198
50	7,175	7,892	7,175	7,892
55	8,277	9,105	8,277	9,105
60	9,540	10,493	9,540	10,493
64	10,654	11,719	10,654	11,719
65	2,107	2,164	10,867	11,953
70	2,236	2,389	11,939	13,133
75	2,506	2,573	12,799	14,078
80	2,634	2,705	13,385	14,723
85+	2,700	2,773	13,723	15,095

Retirees under age 65 are assumed to be eligible for Medicare Advantage and Employer Group Wavier Plan (EGWP) upon reaching age 65.

AGE	Rx / EGWP		Rx without EGWP	
	Retiree	Spouse	Retiree	Spouse
40	\$ 1,600	\$ 1,760	\$1,600	\$1,760
45	1,732	1,906	1,732	1,906
50	1,899	2,089	1,899	2,089
55	2,191	2,411	2,191	2,411
60	2,526	2,778	2,526	2,778
64	2,820	3,103	2,820	3,103
65	2,849	2,835	2,877	3,165
70	3,146	3,130	3,161	3,477
75	3,389	3,372	3,388	3,727
80	3,562	3,544	3,543	3,898
85+	3,652	3,633	3,633	3,996

* updated since prior valuation

Changes in Assumptions

The following assumptions were changes since the prior valuation, based on recent claims data and outlook for healthcare costs:

- Expected age-based claims costs
- Medical/Rx trend rates
- Mortality projection scale

GLOSSARY OF ACTUARIAL TERMS

Actuarial Accrued Liability

A plan's actuarial accrued liability is the level of assets estimated by the system actuary to be needed as of the valuation date to

Finance all previously earned benefits for actively employed members of the plan (and their beneficiaries, if applicable) for when they eventually retire, die or terminate with deferred vested benefits, and

Finance all currently payable benefits of current pensioners and their beneficiaries (if applicable).

The Actuarial Accrued Liability is not a debt; instead, it is an asset target set by the actuarial cost method to produce an orderly accumulation of assets to pay for the plan's obligations.

Actuarially Determined Contribution (ADC)

The annual cost of the plan, on an accounting basis. The ADC is the sum of the Normal Cost and the amortization of unfunded actuarial accrued liability.

Implicit Rate Subsidy

A retiree only population would require a much higher premium to account for higher expected claims at older ages. By offering retirees coverage at the same (lower) premium rate as active employees, employers are providing an additional benefit. This is known as an implicit rate subsidy.

Normal Cost

The Normal Cost is calculated as the annual amount necessary to fund each member's benefits from that member's Plan entry date to the end of his or her projected working life.

Other Postemployment Benefits (OPEB)

Postemployment benefits other than pensions, OPEB, generally takes the form of health insurance and dental, vision, prescription drugs or other healthcare benefits.

Unfunded Actuarial Accrued Liability

When the actuarial value of assets is below the Actuarial Accrued Liability, there is an Unfunded Actuarial Accrued Liability which must be paid off or amortized on a schedule. When the actuarial value of assets is in excess of the Actuarial Accrued Liability, this can lead to a reduction in future contributions on an amortization schedule.

Appendix

York County Allocation of OPEB Liability and Cost, 2022

	Total Plan	Adult Probation⁹	Aging	Assessment	Children, Youth & Families	Clerk Of Courts	Commissioner's Solicitor	Conservation District	Controller	Coroner
Present Value of Future Benefits-Active,Retired	\$80,924,215	\$3,310,464	\$4,308,822	\$2,177,131	\$3,875,510	\$839,805	\$363,118	\$420,397	\$999,735	\$161,697
Present Value of Future Normal Costs	26,275	0	3,468	484	0	638	0	1,210	0	0
Actuarial Accrued Liability	\$80,950,490	\$3,310,464	\$4,312,290	\$2,177,615	\$3,875,510	\$840,443	\$363,118	\$421,607	\$999,735	\$161,697
Actuarial Value of Assets (Allocated Based on Actuarial Accrued Liability)	(40,642,125)	(1,127,732)	(1,466,649)	(741,490)	(1,320,219)	(285,868)	(123,699)	(142,799)	(340,567)	(55,083)
Unfunded Actuarial Accrued Liability	\$40,308,366	\$2,182,732	\$2,845,641	\$1,436,125	\$2,555,291	\$554,575	\$239,419	\$278,808	\$659,168	\$106,614
Entry Age Normal Cost	\$5,541	\$0	\$874	\$108	\$0	\$143	\$0	\$255	\$0	\$0
Amortization of Unfunded Actuarial Accrued Liability (20 years)	\$4,435,594	240,505	312,783	158,133	281,555	60,965	26,380	30,454	72,631	11,747
Interest to Year End	301,997	16,354	21,329	10,760	19,146	4,155	1,794	2,088	4,939	799
Actuarially Determined Employer Contribution	\$4,743,132	\$256,859	\$334,986	\$169,001	\$300,701	\$65,263	\$28,174	\$32,797	\$77,570	\$12,546

- 1 MDJ Office and DJ Office Staff
- 2 JTPA and Employment & Training
- 3 HSD and Human Services
- 4 IS and Print Shop
- 5 Maint-Govt Ctr and Maint-Human Services Center
- 6 Penn State Co-op Extension and PSCE
- 7 York County Nursing Home (YNCH), House Keeping, Kitchen and Dining Room, Laundry, Nursing Services, Operations and Maintenance, Social Services
- 8 Mhidd and MH/MR
- 9 Probation group from prior year's report is now included in Adult Probatio nand Juvenile Probation

York County Allocation of OPEB Liability and Cost, 2022

	County Commissioners	Court Administration	District Attorney	Dj Office Staff ¹	Domestic Relations	Drug & Alcohol Program	E-911	Emergency Management Agency	Employment & Training ²	Facilities Management
Present Value of Future Benefits-Active,Retired	\$1,057,961	\$2,155,762	\$3,313,535	\$3,803,439	\$2,428,848	\$243,362	\$4,746,867	\$280,873	\$1,432,441	\$168,202
Present Value of Future Normal Costs	0	7,482	0	100	3,901	0	0	0	0	0
Actuarial Accrued Liability	\$1,057,961	\$2,163,244	\$3,313,535	\$3,803,539	\$2,432,749	\$243,362	\$4,746,867	\$280,873	\$1,432,441	\$168,202
Actuarial Value of Assets (Allocated Based on Actuarial Accrued Liability)	(360,402)	(731,826)	(1,128,778)	(1,295,633)	(826,075)	(82,903)	(1,617,053)	(95,681)	(487,971)	(57,299)
Unfunded Actuarial Accrued Liability	\$697,559	\$1,431,418	\$2,184,757	\$2,507,906	\$1,606,674	\$160,459	\$3,129,814	\$185,192	\$944,470	\$110,903
Entry Age Normal Cost	\$0	\$1,439	\$0	\$30	\$748	\$0	\$0	\$0	\$0	\$0
Amortization of Unfunded Actuarial Accrued Liability (20 years)	76,861	156,072	240,728	276,312	176,172	17,680	344,859	20,405	104,067	12,220
Interest to Year End	5,227	10,711	16,370	18,791	12,031	1,202	23,450	1,388	7,077	831
Actuarially Determined Employer Contribution	\$82,088	\$168,222	\$257,098	\$295,133	\$188,951	\$18,882	\$368,309	\$21,793	\$111,144	\$13,051

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- 3 HSD and Human Services
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York County Allocation of OPEB Liability and Cost, 2022

	Human Resources	Human Services ³	Information Services ⁴	Juvenile Probation ⁹	Maint-Human Services Center ⁵	Maintenance Judicial Center	Maintenance of County Annex	Mhidd ⁸	Parks	Payroll	Penn State Co-Op Extension ⁶
Present Value of Future Benefits-Active,Retired	\$305,273	\$283,662	\$1,403,154	\$2,427,331	\$517,666	\$368,534	\$220,553	\$3,997,484	\$1,612,495	\$134,534	\$136,254
Present Value of Future Normal Costs	0	0	0	0	0	0	0	2,680	0	1,160	61
Actuarial Accrued Liability	\$305,273	\$283,662	\$1,403,154	\$2,427,331	\$517,666	\$368,534	\$220,553	\$4,000,164	\$1,612,495	\$135,693	\$136,315
Actuarial Value of Assets (Allocated Based on Actuarial Accrued Liability)	(103,993)	(96,632)	(477,994)	(826,887)	(176,347)	(125,544)	(75,133)	(1,360,858)	(549,308)	(45,435)	(46,395)
Unfunded Actuarial Accrued Liability	\$201,280	\$187,030	\$925,160	\$1,600,444	\$341,319	\$242,990	\$145,420	\$2,639,306	\$1,063,187	\$90,258	\$89,920
Entry Age Normal Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$597	\$0	\$252	\$16
Amortization of Unfunded Actuarial Accrued Liability (20 years)	22,178	20,608	101,939	176,345	37,608	26,774	16,023	290,222	117,147	9,690	9,894
Interest to Year End	1,508	1,401	6,932	11,991	2,557	1,821	1,090	19,776	7,966	676	674
Actuarially Determined Employer Contribution	\$23,686	\$22,009	\$108,871	\$188,336	\$40,165	\$28,595	\$17,113	\$310,595	\$125,113	\$10,618	\$10,584

1 MDJ Office and DJ Office Staff

2 JTPA and Employment & Training

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York County Allocation of OPEB Liability and Cost, 2022

	Prison	Prothonotary	Public Defender	Recorder Of Deeds	Register Of Wills	Risk Management	Sealer Weights And Measures	Sheriff	Special Masters In Divorce	Traffic Safety	Treasurer
Present Value of Future Benefits-Active,Retired	\$6,961,143	\$1,293,295	\$518,305	\$866,060	\$606,653	\$388,280	\$373,916	\$451,435	\$97,016	\$373,332	\$160,790
Present Value of Future Normal Costs	0	0	0	0	1,860	0	3,232	0	0	0	0
Actuarial Accrued Liability	\$6,961,143	\$1,293,295	\$518,305	\$866,060	\$608,513	\$388,280	\$377,147	\$451,435	\$97,016	\$373,332	\$160,790
Actuarial Value of Assets (Allocated Based on Actuarial Accrued Liability)	(2,371,359)	(440,570)	(176,564)	(295,029)	(206,027)	(132,270)	(126,276)	(153,784)	(33,049)	(127,178)	(54,774)
Unfunded Actuarial Accrued Liability	\$4,589,784	\$852,725	\$341,741	\$571,031	\$402,486	\$256,010	\$250,871	\$297,651	\$63,967	\$246,154	\$106,016
Entry Age Normal Cost	\$0	\$0	\$0	\$0	\$409	\$0	\$669	\$0	\$0	\$0	\$0
Amortization of Unfunded Actuarial Accrued Liability (20 years)	505,727	93,958	37,655	62,919	43,938	28,209	26,930	32,797	7,048	27,122	11,681
Interest to Year End	34,389	6,389	2,561	4,278	3,016	1,918	1,877	2,230	479	1,844	794
Actuarially Determined Employer Contribution	\$540,116	\$100,347	\$40,216	\$67,197	\$47,363	\$30,127	\$29,476	\$35,027	\$7,527	\$28,966	\$12,475

- 1 MDJ Office and DJ Office Staff
- 2 JTPA and Employment & Training
- 3 HSD and Human Services
- 4 IS and Print Shop
- 5 Maint-Govt Ctr and Maint-Human Services Center
- 6 Penn State Co-op Extension and PSCE
- 7 York County Nursing Home (YNCH), House Keeping, Kitchen and Dining Room, Laundry, Nursing Services, Operations and Maintenance, Social Services
- 8 Mhidd and MH/MR
- 9 Probation group from prior year's report is now included in Adult Probatio nand Juvenile Probation

York County Allocation of OPEB Liability and Cost, 2022

	Veterans Affairs	Voter Registration/ Elections	YCNH ⁷	Youth Development Center
Present Value of Future Benefits-Active, Retired	\$417,466	\$232,507	\$19,843,515	\$845,594
Present Value of Future Normal Costs	0	0	(1)	0
Actuarial Accrued Liability	\$417,466	\$232,507	\$19,843,515	\$845,594
Actuarial Value of Assets (Allocated Based on Actuarial Accrued Liability)	(142,213)	(79,205)	(19,843,516)	(288,058)
Unfunded Actuarial Accrued Liability	\$275,253	\$153,302	(\$1)	\$557,536
Entry Age Normal Cost	\$0	\$0	\$0	\$0
Amortization of Unfunded Actuarial Accrued Liability (20 years)	30,329	16,892	0	61,432
Interest to Year End	2,062	1,149	0	4,177
Actuarially Determined Employer Contribution	\$32,391	\$18,041	\$0	\$65,609

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