

York County Employees'
Post-Employment Benefits Plan

Actuarial Valuation as of January 1, 2021

Submitted by

Boomershine Consulting Group, LLC
Executive Center 1
3300 North Ridge Road, Suite 300
Ellicott City, MD 21043



August, 2021

August 17, 2021

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

Dear Mr. Bower,

This report presents the January 1, 2021 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, 2021 Other Post-Employment Benefits (OPEB) obligation and Actuarial Determined Contribution;
- (2) Establish the basis for financial reporting under GASB 74/75 (FY2021); and
- (3) Provide information that may be helpful in future planning for the OPEB Plan.

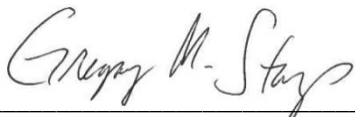
A summary of the key figures is shown in the Executive Summary, while the Principal Valuation Results section provides more detail.

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, 2021	As of January 1, 2020
Present Value of Projected Benefits (PVPB)	\$89,029,211	\$90,527,390
Actuarial Accrued Liability (AAL)	89,017,970	90,504,626
Plan Asset Value	35,144,943	31,384,358
Unfunded Actuarial Accrued Liability	53,873,027	\$59,120,268
Funding Ratio	40%	35%
Actuarial Determined Contribution (ADC)	\$5,844,772	\$6,143,280
Expected Net Employer Benefit Payments	\$7,110,492	\$6,919,143

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 2020
3. Updated per-capita costs based on new demographic and plan information
4. Several changes in assumptions based on the Experience Study completed for the Retirement System.

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, 2021) is \$89,059,211.
- 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, 2021) is \$89,017,970.
- The Normal Cost is the actuarial present value of benefits earned during the year, again based on certain actuarial methods and assumptions. The 2021 Normal Cost is \$8,721.

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.

	As of January 1, 2021	As of January 1, 2020
Present Value of Projected Benefits		
Actives	\$3,806,664	\$3,132,960
Terminated Vested	3,820,540	2,469,533
<u>Retirees and Beneficiaries</u>	<u>81,432,007</u>	<u>84,924,897</u>
Total PVB	\$89,059,211	\$90,527,390
Actuarial Accrued Liability (AAL)		
Actives	\$3,765,423	\$3,110,196
Terminated Vested	3,820,540	2,469,533
<u>Retirees and Beneficiaries</u>	<u>81,432,007</u>	<u>84,924,897</u>
Total AAL	89,017,970	\$90,504,626
Plan Assets	35,144,943	\$31,384,358
Unfunded AAL	53,873,027	59,120,268
Ratio of Assets to AAL	39.5%	34.7%
Normal Cost	\$8,721	\$3,603

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.

	2021	2020
Normal Cost	\$8,721	\$3,603
Unfunded AAL Amortization	5,463,912	5,743,151
Interest to end of year	382,139	396,526
Actuarially Determined Employer Contribution (ADEC)	\$5,854,772	\$6,143,280

Amortization Schedule

Initial Period	Date Established	Initial Amount	Current Amount	Annual Payment	Years Remaining	Source
20	1/1/2017	\$83,868,082	\$74,762,355	\$7,354,358	16	Initial Unfunded Liability
20	1/1/2019	351,559	333,713	30,810	18	Assumption Changes
20	1/1/2019	(9,221,255)	(8,753,162)	(808,143)	18	Experience Gain
20	1/1/2020	(9,517,473)	(9,282,767)	(833,874)	19	Experience Gain & Assumption Changes
20	1/1/2021	(3,187,112)	(3,187,112)	(279,239)	20	Experience Gain & Assumption Changes
Total			\$53,873,027	\$5,463,912		

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%

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
12/31/2021	\$7,110,492
12/31/2022	7,239,629
12/31/2023	7,262,939
12/31/2024	7,169,013
12/31/2025	7,316,926
12/31/2026	7,443,086
12/31/2027	7,260,172
12/31/2028	7,157,009
12/31/2029	6,946,812
12/31/2030	6,823,491

Demographic Information

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

	Number of Participants (Medical/Drug)	
	1/1/2021	1/1/2020
Active Employees	23	31
Terminated Vested	20	21
<u>Retirees and Beneficiaries</u>	<u>560</u>	<u>578</u>
Total Participants	603	630

	1/1/2021	1/1/2020
Average Age (Medical/Drug)		
• Active	59.2	58.7
• Terminated Vested	57.1	56.3
• Retired	71.8	71.3
Average Service (for actives)	35.2	34.2

Retiree/Beneficiary Coverage Summary

Level of Coverage	Number of Retirees	
	1/1/2021	1/1/2020
Single Coverage	293	246
Dual Coverage	253	302
<u>Family Coverage</u>	<u>14</u>	<u>30</u>
Total Retirees Covered	560	578

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>

2021 Premiums (Monthly)

	<i>Retiree</i>	<i>Retiree and Spouse</i>	<i>Retiree and Dependents</i>
Preferred Plus Medical	\$853.34	\$1,706.66	\$2,667.99
Preferred Medical	464.40	928.80	1,459.34
Indemnity	853.34	1,706.66	2,667.99
Rx (Indemnity/P-Plus)	226.80	453.60	680.42
Rx Preferred	197.50	394.99	592.50
Dental Plan – Basic	16.97	35.00	62.56
Dental Plan - High	26.96	53.93	88.99
Vision Plan – Basic	3.43	8.42	8.42
Vision Plan - High	7.57	18.58	18.58

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
2021	5.75%
2022	5.50%
2023	5.25%
2024	5.00%
2025	4.75%
2026	4.50%
2027 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.

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.

* updated since prior valuation

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:

AGE	Medical & Medicare Advantage		Medical without Medicare Coverage	
	Retiree	Spouse	Retiree	Spouse
40	\$ 5,740	\$ 6,314	\$ 5,740	\$ 6,314
45	6,214	6,835	6,214	6,835
50	6,814	7,495	6,814	7,495
55	7,861	8,646	7,861	8,646
60	9,060	9,965	9,060	9,965
64	10,118	11,129	10,118	11,129
65	2,032	2,107	10,320	11,352
70	2,244	2,326	11,338	12,472
75	2,417	2,506	12,154	13,369
80	2,540	2,634	12,711	13,982
85	2,604	2,700	13,032	14,335

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	\$ 1,519	\$ 1,671	\$1,519	\$1,671
45	1,644	1,809	1,644	1,809
50	1,803	1,983	1,803	1,983
55	2,080	2,288	2,080	2,288
60	2,397	2,637	2,397	2,637
64	2,677	2,945	2,677	2,945
65	2,808	2,717	2,730	3,003
70	3,100	2,999	3,000	3,300
75	3,339	3,231	3,216	3,537
80	3,510	3,396	3,363	3,699
85	3,598	3,482	3,448	3,793

* updated since prior valuation

Changes in Assumptions

The following assumptions were changes since the prior valuation, based on recent claims data and the Experience Study for the County's Retirement System:

- Expected investment return and discount rate decreased from 6.90% to 6.80%
- Expected age-based claims costs
- Rates of Retirement, Termination and Mortality

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, 2021

	Total Plan	Adult Probation ⁹	Aging	Assessment	Children, Youth & Families	Clerk Of Courts	Commissioner's Solicitor	Conservation District	Controller
Present Value of Future Benefits-Active,Retired	\$89,059,211	\$3,418,073	\$4,530,962	\$2,232,893	\$4,256,386	\$1,095,732	\$407,859	\$111,972	\$1,011,525
Present Value of Future Normal Costs	41,241	0	3,887	4,125	356	837	0	1,601	0
Actuarial Accrued Liability	\$89,017,970	\$3,418,073	\$4,527,075	\$2,228,767	\$4,256,030	\$1,094,894	\$407,859	\$110,371	\$1,011,525
Actuarial Value of Assets (Allocated Based on Actuarial Accrued Liability)	(35,144,943)	(666,748)	(883,076)	(434,755)	(830,204)	(213,576)	(79,559)	(21,530)	(197,313)
Unfunded Actuarial Accrued Liability	\$53,873,027	\$2,751,325	\$3,643,999	\$1,794,012	\$3,425,826	\$881,318	\$328,300	\$88,841	\$814,212
Entry Age Normal Cost	\$8,721	\$0	\$842	\$896	\$91	\$184	\$0	\$331	\$0
Amortization of Unfunded Actuarial Accrued Liability (20 years)	5,463,912	279,045	369,582	181,952	347,454	89,385	33,297	9,010	82,579
Interest to Year End	372,139	18,975	25,189	12,434	23,633	6,091	2,264	635	5,615
Actuarially Determined Employer Contribution	\$5,844,772	\$298,020	\$395,613	\$195,282	\$371,178	\$95,660	\$35,561	\$9,976	\$88,194

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 Probation and Juvenile Probation

York County Allocation of OPEB Liability and Cost, 2021

	Total Plan	Coroner	County Commissioners	Court Administration	District Attorney	Dj Office Staff ¹	Domestic Relations	Drug & Alcohol Program	E-911
Present Value of Future Benefits-Active,Retired	\$89,059,211	\$194,467	\$1,142,932	\$2,459,166	\$3,604,664	\$4,232,197	\$2,369,971	\$335,481	\$5,180,734
Present Value of Future Normal Costs	41,241	0	1,252	10,714	0	162	4,120	0	0
Actuarial Accrued Liability	\$89,017,970	\$194,467	\$1,141,679	\$2,448,452	\$3,604,664	\$4,232,035	\$2,365,851	\$335,481	\$5,180,734
Actuarial Value of Assets (Allocated Based on Actuarial Accrued Liability)	(35,144,943)	(37,934)	(222,702)	(477,608)	(703,145)	(825,524)	(461,496)	(65,441)	(1,010,582)
Unfunded Actuarial Accrued Liability	\$53,873,027	\$156,533	\$918,977	\$1,970,844	\$2,901,519	\$3,406,511	\$1,904,355	\$270,040	\$4,170,152
Entry Age Normal Cost	\$8,721	\$0	\$264	\$2,084	\$0	\$54	\$716	\$0	\$0
Amortization of Unfunded Actuarial Accrued Liability (20 years)	5,463,912	15,876	93,205	199,887	294,278	345,495	193,144	27,388	422,945
Interest to Year End	372,139	1,080	6,356	13,734	20,011	23,497	13,182	1,862	28,760
Actuarially Determined Employer Contribution	\$5,844,772	\$16,956	\$99,825	\$215,705	\$314,289	\$369,046	\$207,042	\$29,250	\$451,705

1 MDJ Office and DJ Office Staff

2 JTPA and Employment & Training

3 HSD and Human Services

4 IS and Print Shop

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York County Allocation of OPEB Liability and Cost, 2021

	Total Plan	Emergency Management Agency	Employment & Training²	Facilities Management	Human Resources	Human Services³	Information Services⁴	Juvenile Probation⁹	Maint-Human Services Center⁵
Present Value of Future Benefits-Active,Retired	\$89,059,211	\$311,194	\$1,714,450	\$171,466	\$319,632	\$274,255	\$1,477,755	\$2,668,695	\$835,552
Present Value of Future Normal Costs	41,241	0	0	0	0	0	0	0	0
Actuarial Accrued Liability	\$89,017,970	\$311,194	\$1,714,450	\$171,466	\$319,632	\$274,255	\$1,477,755	\$2,668,695	\$835,552
Actuarial Value of Assets (Allocated Based on Actuarial Accrued Liability)	(35,144,943)	(60,703)	(334,430)	(33,447)	(62,349)	(53,498)	(288,259)	(520,570)	(162,987)
Unfunded Actuarial Accrued Liability	\$53,873,027	\$250,491	\$1,380,020	\$138,019	\$257,283	\$220,757	\$1,189,496	\$2,148,125	\$672,565
Entry Age Normal Cost	\$8,721	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Amortization of Unfunded Actuarial Accrued Liability (20 years)	5,463,912	25,405	139,964	13,998	26,094	22,390	120,641	217,867	68,213
Interest to Year End	372,139	1,728	9,518	952	1,774	1,523	8,204	14,815	4,638
Actuarially Determined Employer Contribution	\$5,844,772	\$27,133	\$149,482	\$14,950	\$27,868	\$23,913	\$128,845	\$232,682	\$72,851

1 MDJ Office and DJ Office Staff

2 JTPA and Employment & Training

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York County Allocation of OPEB Liability and Cost, 2021

	Total Plan	Maintenance Judicial Center	Maintenance of County Annex	Mhidd ⁸	Parks	Payroll	Penn State Co-Op Extension ⁶	Prison	Prothonotary
Present Value of Future Benefits-Active,Retired	\$89,059,211	\$402,588	\$244,024	\$3,992,358	\$1,755,708	\$142,782	\$194,278	\$8,531,182	\$1,441,602
Present Value of Future Normal Costs	41,241	0	0	5,541	0	1,645	99	431	0
Actuarial Accrued Liability	\$89,017,970	\$402,588	\$244,024	\$3,986,816	\$1,755,708	\$141,137	\$194,179	\$8,530,751	\$1,441,602
Actuarial Value of Assets (Allocated Based on Actuarial Accrued Liability)	(35,144,943)	(78,531)	(47,601)	(777,690)	(342,478)	(27,531)	(37,878)	(1,664,053)	(281,207)
Unfunded Actuarial Accrued Liability	\$53,873,027	\$324,057	\$196,423	\$3,209,126	\$1,413,230	\$113,606	\$156,301	\$6,866,698	\$1,160,395
Entry Age Normal Cost	\$8,721	\$0	\$0	\$1,344	\$0	\$415	\$29	\$121	\$0
Amortization of Unfunded Actuarial Accrued Liability (20 years)	5,463,912	32,867	19,922	325,476	143,333	11,522	15,852	696,433	117,690
Interest to Year End	372,139	2,235	1,355	22,224	9,747	812	1,080	47,365	8,003
Actuarially Determined Employer Contribution	\$5,844,772	\$35,102	\$21,277	\$349,044	\$153,080	\$12,749	\$16,961	\$743,919	\$125,693

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York County Allocation of OPEB Liability and Cost, 2021

	Total Plan	Public Defender	Recorder Of Deeds	Register Of Wills	Risk Management	Sealer Weights And Measures	Sheriff	Special Masters In Divorce	Traffic Safety
Present Value of Future Benefits-Active,Retired	\$89,059,211	\$741,147	\$553,820	\$649,364	\$548,995	\$391,155	\$675,925	\$109,052	\$400,936
Present Value of Future Normal Costs	41,241	0	0	2,434	0	4,035	0	0	0
Actuarial Accrued Liability	\$89,017,970	\$741,147	\$553,820	\$646,929	\$548,995	\$387,120	\$675,925	\$109,052	\$400,936
Actuarial Value of Assets (Allocated Based on Actuarial Accrued Liability)	(35,144,943)	(144,572)	(108,031)	(126,194)	(107,090)	(75,514)	(131,850)	(21,272)	(78,209)
Unfunded Actuarial Accrued Liability	\$53,873,027	\$596,575	\$445,789	\$520,735	\$441,905	\$311,606	\$544,075	\$87,780	\$322,727
Entry Age Normal Cost	\$8,721	\$0	\$0	\$529	\$0	\$823	\$0	\$0	\$0
Amortization of Unfunded Actuarial Accrued Liability (20 years)	5,463,912	60,506	45,213	52,814	44,819	31,604	55,181	8,903	32,732
Interest to Year End	372,139	4,114	3,074	3,627	3,048	2,205	3,752	605	2,226
Actuarially Determined Employer Contribution	\$5,844,772	\$64,620	\$48,287	\$56,970	\$47,867	\$34,632	\$58,933	\$9,508	\$34,958

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 Probation and Juvenile Probation

York County Allocation of OPEB Liability and Cost, 2021

	Total Plan	Treasurer	Veterans Affairs	Voter Registration/ Elections	YCNH ⁷	Youth Development Center
Present Value of Future Benefits-Active,Retired	\$89,059,211	\$242,506	\$445,811	\$266,956	\$22,089,515	\$881,497
Present Value of Future Normal Costs	41,241	0	0	0	0	0
Actuarial Accrued Liability	\$89,017,970	\$242,506	\$445,811	\$266,956	\$22,089,515	\$881,497
Actuarial Value of Assets (Allocated Based on Actuarial Accrued Liability)	(35,144,943)	(47,305)	(86,962)	(52,074)	(22,089,515)	(171,950)
Unfunded Actuarial Accrued Liability	\$53,873,027	\$195,201	\$358,849	\$214,882	\$0	\$709,547
Entry Age Normal Cost	\$8,721	\$0	\$0	\$0	\$0	\$0
Amortization of Unfunded Actuarial Accrued Liability (20 years)	5,463,912	19,798	36,395	21,794	0	71,964
Interest to Year End	372,139	1,346	2,475	1,482	0	4,894
Actuarially Determined Employer Contribution	\$5,844,772	\$21,144	\$38,870	\$23,276	\$0	\$76,858

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