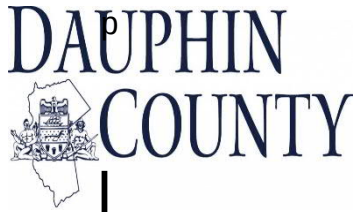


County of Dauphin, Pennsylvania

Annual Comprehensive Financial Report For the Year Ended December 31, 2025



**Prepared by the Office of the Controller
MARY K. BATEMAN, CONTROLLER**



COUNTY OF DAUPHIN, PENNSYLVANIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2025

PREPARED BY THE OFFICE OF THE CONTROLLER

MARY K. BATEMAN



Mary K. Bateman
Controller

COUNTY OF DAUPHIN, PENNSYLVANIA

YEAR ENDED DECEMBER 31, 2025

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COUNTY OF DAUPHIN, PENNSYLVANIA

YEAR ENDED DECEMBER 31, 2025

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COUNTY OF DAUPHIN, PENNSYLVANIA

YEAR ENDED DECEMBER 31, 2025

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PHOTOGRAPHY CREDITS

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DAUPHIN COUNTY

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DAUPHIN COUNTY COURTHOUSE
101 Market Street, Room 106
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CONTROLLER
Mary K. Bateman

CHIEF DEPUTY CONTROLLER
James E. Markel

SOLICITOR
Joseph D. Kerwin, Esquire

June 29, 2026

TO THE CITIZENS AND COMMISSIONERS OF DAUPHIN COUNTY:

The Annual Comprehensive Financial Report representing the County of Dauphin, Pennsylvania, for the year ended December 31, 2025, is hereby submitted. The Office of the Dauphin County Controller prepared the Annual Comprehensive Financial Report.

The Annual Comprehensive Financial Report contains Dauphin County's management's representation of County finances. All the County funds and financial activities are included in this report, and it is a reflection of the countywide services provided for our citizens. Therefore, County management claims full responsibility for the accuracy and reliability of the data presented. Our goal is to present the County's financial position and changes in financial position fairly and to allow the reader to understand the County's financial affairs clearly.

The County's Annual Comprehensive Financial Report is prepared in accordance with the U.S. Generally Accepted Accounting Principles (GAAP) and the requirements of the Government Finance Officers Association. Because the cost of internal control should not outweigh its benefits, the County's internal control has been designed to reasonably ensure that the financial statements will not contain material misstatements.

Commonwealth statutes require an audit to be performed by independent certified public accountants. The County's management selected Zelenkofske Axelrod, LLC, a group of licensed, certified public accountants, to perform this task. The audit's goal is to ensure the accuracy of the basic financial statements as of and for the year ended December 31, 2025. The independent auditor's report is presented at the front of the financial section of this report.

The County's independent audit of its basic financial statements complies with the federally mandated Uniform Guidance (Single Audit) Standards, which require the independent auditor to report on the government's internal controls and compliance with legal requirements. These reports are available in the separately issued Single Audit Report.

To comply with GAAP, management has provided an introduction, overview, and analysis of the basic financial statements in the form of Management's Discussion and Analysis (MD&A). The letter of transmittal complements the MD&A section and is to be read together. The County's MD&A can be found following the independent auditor's report.

Dauphin County Profile

Dauphin County is a third-class county located in south-central Pennsylvania, approximately 100 miles west of Philadelphia and 200 miles east of Pittsburgh. The County was founded in 1785 by John Harris, Jr., who named it “Dauphin” to honor the eldest son (Louis Joseph, Dauphin of France) of the King of France, King Louis XVI, after France came to the aid of the American colonies during the American Revolution. Today, Dauphin County covers 525 square miles and is home to over 293,351 residents in forty (40) municipalities, including the state capital, Harrisburg. Dauphin County ranks 44th and 14th, respectively, in total area and population among counties within the State of Pennsylvania.

Registered voters in Dauphin County elect the following public officials to four-year terms: three (3) County Commissioners, a District Attorney, a Treasurer, a Prothonotary, a Coroner, a Clerk of Courts, a Register of Wills, and Clerk of the Orphans’ Court, a Sheriff, Controller, and Recorder of Deeds. Except for the Commissioners, these public officials are frequently called “row officers.” The Commissioners act as the managers and administrators of county government. Each row officer is tasked with various responsibilities, which include maintaining official public records, collecting taxes, fees, and court-imposed fines, aiding in the administration of justice, supervising fiscal affairs, and many other county-related public service functions pursuant to the Pennsylvania County Code. Each year, the County Commissioners shall adopt a budget for the following year no later than December 31st. The adopted budget shall be made available for public inspection at least twenty (20) days before the date set for adoption. In December 2024, the Dauphin County Commissioners passed a \$222 million budget for 2025. Commonwealth of Pennsylvania statute requires the County’s legal level of budgetary control to be at the fund level, and the County maintains budgetary control at the fund level. Departmental needs may change during the year, emergencies may occur, or additional revenue sources may arise. As a result, funds are occasionally transferred between line items of a department’s budget, or additional revenue may need to be budgeted for a specific project or grant. Adjustments to the budget are made on a line-item basis during the year and are approved by the County Commissioners.

As part of the County structure, the Dauphin County Department of Community & Economic Development (DCDCED) assists county-wide businesses and municipalities in the areas of both economic and community development. The Dauphin County Industrial Development Authority (DCIDA) was organized in 1967 as the finance arm of the DCDCED. The DCIDA’s work includes providing tax-exempt and taxable bonds, as well as mortgage financing for manufacturing companies and non-profit organizations to establish corporate headquarters in Dauphin County. The Dauphin County Economic Development Corporation assists in channeling grant funding to municipalities and organizations needing economic development assistance and support, promotes tourism within the County, and serves as a bridge between communities and local government. The Dauphin County Redevelopment Authority’s mission is to revitalize blighted areas for residential, recreational, commercial, or industrial uses and to provide affordable housing and improved quality of life for the citizens of Dauphin County. The Dauphin County Land Bank Authority’s purpose is to facilitate the return of vacant, blighted, abandoned, and tax-delinquent properties to productive use, thereby combating community deterioration, creating economic growth, and stabilizing the housing and job market. The Dauphin County Infrastructure Bank, the first of its kind in the country, is a revolving loan program established in partnership with the

Pennsylvania Department of Transportation to provide low-interest loans to local municipalities within the County for infrastructure improvement projects. Completed infrastructure projects have included storm sewer improvements, bridge replacements, and intersection upgrades.

Factors Affecting Financial Conditions

According to the U.S. Census Bureau, Dauphin County has 524.9 square miles of land and is the 44th largest county in Pennsylvania. As of July 1, 2025, Dauphin County is home to an estimated 293,351 people. The median household income in 2025 was \$105,400. Dauphin County is within a few hours commute of Baltimore, MD, Washington, D.C., New York City, NY, Pittsburgh, PA, and Philadelphia, PA. Harrisburg, PA (Dauphin County) is currently listed as the country's 253rd "Best Place to Live" on the national Niche Best Counties to Live in America. As of 2025, there are approximately 7,551 to 7,606 employer businesses and 19,902 non-employer establishments operating in Dauphin County. The total civilian labor force in Dauphin County is approximately 149,570 people. The employment rate in 2025 in Dauphin County was 61.5%, with the average unemployment rate reported in Dauphin County for the year 2025 being 4.4%, as reported by the U.S. Bureau of Labor Statistics.

The top industries in Dauphin County are trade, transportation, & utilities; professional & business services; education and health services; and manufacturing. The top employers are the Pennsylvania State Government, Milton S. Hershey Medical Center, The Hershey Company, Hershey Entertainment & Resorts Co., UPMC Pinnacle Hospitals, United Parcel Service, and the Federal Government. These booming businesses are key factors in keeping the County's unemployment rate close to or below the state average.

Dauphin County is also a popular tourist destination with attractions such as the Pennsylvania Farm Show Complex & Expo Center, National Civil War Museum, Hershey Park and Hershey's Chocolate World, City Island, Indian Echo Caverns, Hollywood Casino at Penn National Racecourse, ZooAmerica, Lake Tobias Wildlife Park, the Appalachian Trail, and numerous breweries and vineyards. Tourism in Dauphin County reflects \$4.37 billion in total economic impact, including \$288.7 million in state and local taxes and it has supported 27,751 jobs. Direct visitor spending in Dauphin County ranks in the Top 5 destination marketing regions in PA.

Education is valued in Dauphin County, with forty-six colleges and thirty-nine universities within fifty miles. Six colleges and universities are located within the County, including Harrisburg Area Community College, Harrisburg University of Science and Technology, Penn State Harrisburg, Temple University Harrisburg, Widener University School of Law, and Penn State College of Medicine. Pennsylvania State University is ranked among the top ten employers in the County in terms of the number of employees it employs.

Many first-time homebuyers benefited from Dauphin County's First-Time Homebuyers Program, which helped them achieve the dream of home ownership. The program provides qualified homebuyers loan assistance of up to \$6,000 to put toward the price of a home or closing costs. The program helped 58 residents realize their dream of homeownership in 2025, which is an increase of 17 homes from 2024. The program is primarily funded through a \$13.00 Affordable Housing fee added to all mortgages and deeds recorded in the county. When a home is sold or refinanced,

the loan is recouped. In 2025, home sales resulted in \$179,612 being repaid to the program. Between 2015 and 2025, the program helped approximately 854 County residents purchase their first homes.

In April 2026, The Dauphin County Commissioners awarded over \$10 million in grants from its share of gaming revenue generated from Hollywood Casino at Penn National Racecourse. Some of the projects receiving funding were:

- \$500,000 to East Hanover Township for paving and repairing of roads, lease payment for pumper truck, and tanker truck downpayment assistance.
- \$250,000 to Middle Paxton Township for engineering and architecture designs for new public works facility.
- \$150,000 to Dauphin Middle Paxton Joint Park Authority for replacing deteriorated tennis courts with new tennis and pickleball courts.
- \$135,421 to Rush Township for replacement of current work truck.
- \$300,000 to South Hanover Township for debt service for new Township municipal building.
- \$304,581 to West Hanover Township for debt service assistance for new municipal complex.
- \$104,150 to Gratz Borough-Wastewater for replacement of 35 hp grinder pumps, 3 Flygt Mixer and purchase sewer camera and trailer.
- \$70,560 to Conewago Township for installation of handicapped accessible playground in Fisher Memorial Park.
- Multiple awards to local fire companies for purchase of apparatus, equipment, debt service on large purchases, and other emergency management needs.
- Multiple awards to local police departments for equipment, radio upgrades, cameras, and other policing items.
- Multiple awards to affordable housing developers to increase the production of affordable units.
- Multiple awards to municipalities for needed infrastructure maintenance, upgrades, and debt service on large projects.

In addition to the independent audit of the basic financial statements, Dauphin County has the following reports and audits performed to ensure fiscal responsibility and adequate internal controls:

- Cost Allocation Plan, which is used to establish cost allocations and billings for each County department.
- Dauphin County Pension Plan Report and Investment Performance Report are used to evaluate the County's pension plan and fund.
- Dauphin County Employees' Retirement System Financial Accounting Report on Governmental Accounting Standards Board No. 67 & 68.
- Dauphin County Employees' Retirement System Report on Actuarial Valuation Including Determination of County Actuarially Determined Contribution.
- Dauphin County Employees' Retirement System Actuarial Experience Study

Financial Reporting Awards

Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Dauphin County for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2024. This was the ninth year that the County achieved this prestigious award. A government must publish an easily readable and efficiently organized Annual Comprehensive Financial Report to be awarded a Certificate of Achievement. This report must satisfy both U.S. generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

Award for Outstanding Achievement in Popular Annual Financial Reporting

The GFOA has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Dauphin County for its popular annual financial report for the year ended December 31, 2024. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for the preparation of state and local government popular reports. To receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a governmental unit must publish a popular annual financial report whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. Dauphin County received a Popular Award for the last nine consecutive years (fiscal years ended 2016-2024). We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to the GFOA to determine its eligibility for another award.

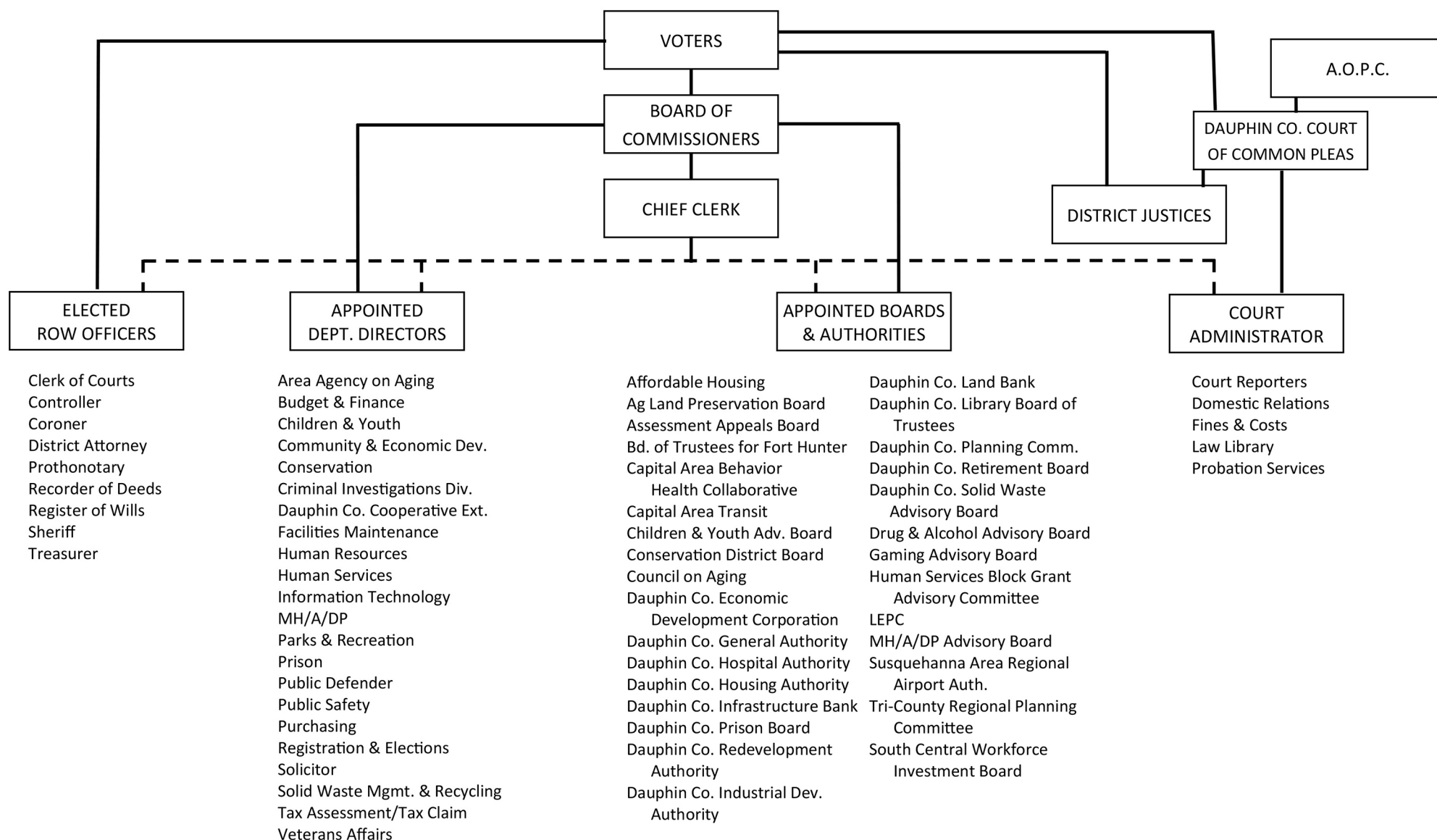
Acknowledgments

This Annual Comprehensive Financial Report was made possible by the cooperation of the Dauphin County Controller's Office staff, the Dauphin County Commissioners, and all County offices and departments. I would also like to acknowledge the efforts of my staff and our independent auditors, Zelenkofske Axelrod, LLC, for the successful submission of Dauphin County's Annual Comprehensive Financial Report for the fiscal year ended December 31, 2025, and their continued efforts to improve upon the County's financial reporting.

Sincerely,

A handwritten signature in black ink, reading "Mary K. Bateman". The signature is fluid and cursive, with the first name "Mary" and last name "Bateman" clearly distinguishable.

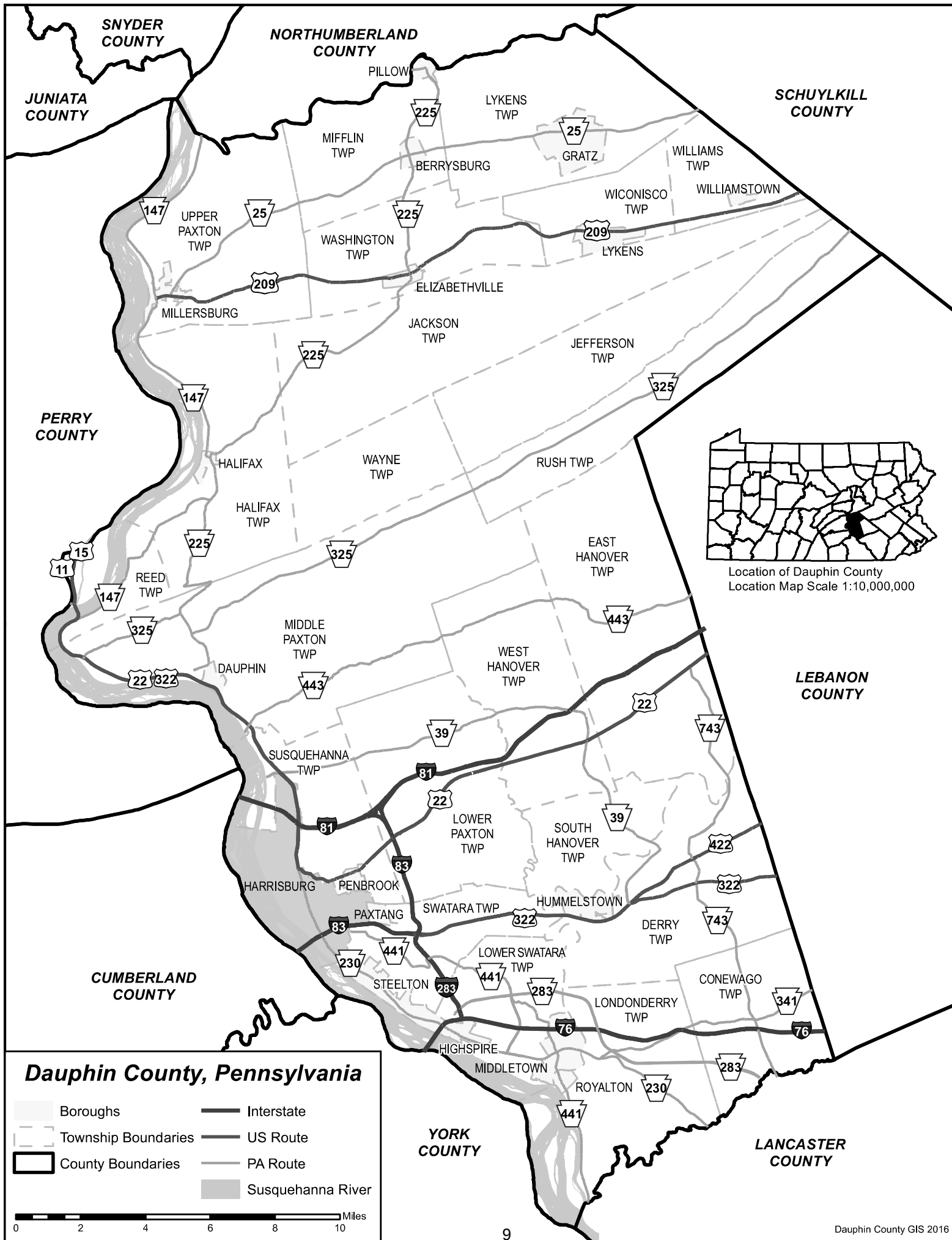
Mary K. Bateman
Dauphin County Controller





ELECTED OFFICIALS

Commissioners	Justin Douglas , Chairman Mike Pries , Vice-Chairman George P. Hartwick, III , Secretary
Acting Clerk of Court	Patti Sites
Controller	Mary K. Bateman
Coroner	Graham Hetrick
District Attorney.....	Francis Chardo
Judges of Court.....	Honorable Scott Arthur Evans , President Judge Honorable Deborah E. Curcillo Honorable Andrew H. Dowling Honorable William T. Tully Honorable Edward M. Marsico, Jr. Honorable John J. McNally Honorable Royce L. Morris Honorable Jeffrey B. Engle Honorable Courtney K. Powell Honorable Richard A. Lewis, Senior Judge Honorable John F. Cherry, Senior Judge
Prothonotary.....	Matthew Krupp
Recorder of Deeds.....	James Zugay
Register of Wills.....	Jean Marfizo King, MBA
Sheriff	Nicholas Chimienti Jr.
Treasurer.....	Dominic DiFrancesco





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**County of Dauphin
Pennsylvania**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2024

Christopher P. Morill

Executive Director/CEO



Zelenkofske Axelrod LLC

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Independent Auditor's Report

Board of Commissioners
County Controller
County of Dauphin
Harrisburg, Pennsylvania

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Dauphin, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the County of Dauphin's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the reports of other auditors, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Dauphin, as of December 31, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the discretely presented component unit financial statements of the Dauphin County General Authority, which represents 62.78 percent, (13.88) percent and 23.08 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. These financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Dauphin County General Authority is based solely on the reports of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States. The financial statements of the Dauphin County General Authority and the Dauphin County Industrial Development Authority were not audited in accordance with *Government Auditing Standards*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County of Dauphin and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The County of Dauphin's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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420 Chinquapin Round Road, Suite 2-i, Annapolis, MD 21401
210 Tollgate Hill Road, Greensburg, PA 15601

www.zallc.org



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In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County of Dauphin's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County of Dauphin's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County of Dauphin's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Adoption of Governmental Accounting Standards Board Pronouncements

As discussed in Note 1 to the financial statements, in 2025 the County of Dauphin adopted the required provisions of Governmental Accounting Standards Board ("GASB") Statement No. 102, "*Certain Risk Disclosures*". Our opinion is not modified with respect to this matter.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in the net pension liability and related ratios, schedule of employer contributions, schedule of investment returns, schedule of changes in the total OPEB liability and related ratios, and budgetary comparison information on pages 15 through 33, 144, 145, 146, 147, and 148



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through 154 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Dauphin's basic financial statements. The combining and individual nonmajor fund financial statements, capital projects fund budgetary comparison schedule, nonmajor fund budgetary comparison schedules, and combining statements of custodial funds are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, capital projects fund budgetary comparison schedule nonmajor fund budgetary comparison schedules, and combining statements of custodial funds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, capital projects fund budgetary comparison schedule, nonmajor fund budgetary comparison schedules, and combining statements of custodial funds, are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information Included in the Annual Comprehensive Financial Report

Management is responsible for the other information in the annual comprehensive financial report. The other information comprises the introductory and statistical sections, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



Zelenkofske Axelrod LLC

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Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2026 on our consideration of the County of Dauphin's internal control over financial reporting and on our

tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Dauphin's internal control over financial reporting and compliance.

Zelenkofske Axelrod LLC

ZELENKOFSCHE AXELROD LLC

Harrisburg, Pennsylvania
June 29, 2026

Management's Discussion & Analysis

Introduction

This section of the financial statements for the County of Dauphin (the County) presents a narrative overview and analysis of the County's financial performance for the fiscal year ended December 31, 2025. We recommend that it be read in conjunction with the accompanying basic financial statements and notes to financial statements to obtain a thorough understanding of the County's financial condition on December 31, 2025.

Financial Highlights

- Dauphin County's property tax increased 1.5 mills or 21.8% to 8.376 mills in 2025.
- On December 18, 2024, the Board of Commissioners approved the \$222,125,602 General Fund Budget for 2025. A \$14,177,430 drawdown on fund balance was necessary to cover the initial expenditure budget. There were three new positions approved and five positions abolished for the 2025 budget. The approved 2025 budget was approximately \$1.4 million or 0.63% more than the final 2024 budget. An additional 42 positions that had been vacated prior to January 1, 2024 were unfunded resulting in a savings of approximately \$2.7 million.
- The County guarantees on the Harrisburg Incinerator Debt were eliminated with the December 2013 incinerator sale and parking asset lease agreement settled by the city. Dauphin County has some limited guarantees on the parking deal that are explained in more detail in the footnotes to the audit. The County is obligated, however, to pay interest annually on a \$24 million bond issue that was part of the incinerator sale. These payments are due semi-annually on 6/15 and 12/15 of each year through 2033, at which time the entire principal amount is due. The County made the 23rd and 24th of these payments in 2025.
- The 2013 incinerator sale agreement requires the County to pay for ash disposal costs starting July 1, 2018. Approximately \$1.7 million was paid to the Lancaster County Solid Waste Management Authority (LCSWMA) for ash disposal costs in 2025. LCSWMA bought the Harrisburg Incinerator in 2013 and has been operating it ever since.
- There has been no request made by PEDFA for the preceding three years for an interest payment on the County's guarantee on the 2013 parking bonds.
- On December 31, 2025, the General Fund's Unassigned Fund Balance was \$51,447,786. This is an increase from the \$43,606,258 balance at the end of 2024.
- The County's total governmental activities unrestricted net position decreased by \$25,991,067 in 2025. Unrestricted net position at year-end was \$(60,250,498).

Overview of the Financial Statements

The financial section of this report consists of four parts:

- Management's discussion and analysis (this section)
- Basic financial statements (including notes)
- Required supplementary information.
- Other Supplementary information

Management's discussion and analysis is a guide to reading the financial statements and provides related information to help the reader to better understand the County government. The basic financial statements include notes that provide additional information essential to a full understanding of the financial data provided in the government-wide and fund financial statements. Required supplementary information is provided on the County's pension plan and budget to actual figures for major funds. In addition to these required elements, another supplementary section is included with combining and other statements that provide particulars about non-major funds.

The basic financial statements present two different views of the County.

- **Government-wide financial statements**, the first two statements, provide information about the County's overall financial status as well as the financial status of the County's component units.
- **Fund financial statements**, the remaining statements, focus on individual parts of County government. They provide more detail on operations than the government-wide statements. There are three types of fund financial statements:
 - o Governmental funds statements show how general government services such as public safety was financed in the short term, as well as what remains for future spending.
 - o Proprietary fund statements offer short-term and long-term financial information about the activities the county operates like a business, such as the County's parking garage.
 - o Fiduciary funds statements reflect activities involving resources that are held by the County as a trustee or agent for the benefit of others, including employees of the County like the pension plan, a fiduciary component unit, and the County's custodial funds. Fiduciary funds are not reflected in the government-wide statements because the resources cannot be used to support the County's programs.

Table A-1 shows how the various parts of this annual report are arranged and how they are related to one another.

Table A-1: Organization of the County's annual financial report

Required Components of the Annual Financial Statements

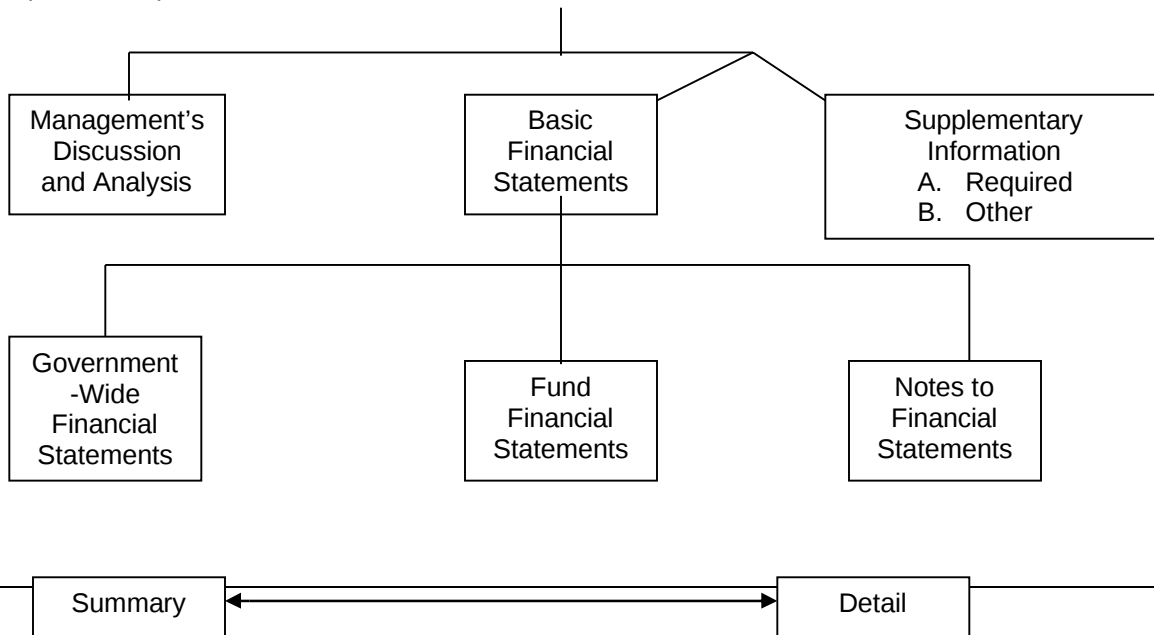


Table A-2 summarizes the major features of the County's financial statements, including the area of the County's activities they cover and the types of information they contain.

Table A-2: Major features of the government-wide and fund financial statements

	Government-wide Statements	Fund Financial Statements		
		Governmental	Proprietary	Fiduciary
Scope	Entire entity and component units (except fiduciary funds)	The day-to-day operating activities of the County, such as public safety and courts	The activities of the County, such as the Parking Garage.	Instances in which the County administers resources on behalf of others, such as the employee pension plan
Required Financial Statements	- Statement of net position - Statement of activities	- Balance Sheet - Statement of revenues, expenditures, and changes in fund balance	- Statement of net position - Statement of revenues, expenses, and changes in net position - Statement of cash flows	- Statement of fiduciary net position - Statement of changes in fiduciary net position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources measurement focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset and liability information	All assets and liabilities, both financial and capital, short-term and long-term	Current assets and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included	All assets and liabilities, both financial and capital, short-term and long-term	All assets and liabilities, both financial and capital short-term and long-term; funds do not currently contain capital assets, although they can
Type of inflow and outflow information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during the year or soon thereafter; expenditures when goods or services have been received and the related liability is due and payable	All revenues and expenses during the year; regardless of when cash is received or paid	All additions and deductions during the year, regardless of when cash is received or paid

The remainder of this overview explains the structure and contents of the government-wide and fund financial statements.

Government-wide Financial Statements

Government-wide financial statements report information about the County using accounting methods like those used by private-sector companies.

- The statement of net position includes all the County's assets, comprised of assets and deferred outflows of resources; and liabilities, comprised of liabilities and deferred inflows of resources, except fiduciary funds, with the difference between the two reported as net position. This statement serves a purpose like that of the balance sheet of a private-sector business.
- The statement of activities focuses on how the County's net position changed during the year. Because it separates program revenue (revenue generated by specific programs through charges for services, grants, and contributions) from general revenue (revenue provided by taxes and other sources not tied to a particular program), it shows to what extent each program has to rely on local taxes for funding.

All changes to net position are reported using the accrual method of accounting, which requires that revenues be reported when they are earned and expenses are reported when the goods and/or services are received, regardless of when cash is received or paid.

Net position is one way to measure the County's financial position. Over time, increases or decreases in the County's net position are one indicator of whether the County's financial position is improving or deteriorating. However, other non-financial factors such as changes in the County's real property tax base and general economic conditions must be considered to assess the overall position of the County.

The primary government and its component units are included in the government-wide financial statements. Component units reflect the activities of legally separate government entities over which the County can exercise influence and/or be obligated to provide financial support. The County has five discretely presented component units including the Conservation District; the General Authority; MH/A/DP Case Management Unit; Industrial Development Authority; and the Economic Development Corporation. Complete and detailed financial statements for the individual component units are available for public inspection in the County Controller's Office. (See Note 1, Notes to the Financial Statements.)

There are two categories of activities for the primary government.

- Governmental activities include the County's basic services such as general and judicial administration, corrections, public safety, public works, and human services. Property taxes, and state, and federal grants finance most of these activities.
- Business-type activities such as the County's parking facility charges a fee to customers to help cover the costs of services, admin fees charged to run the Health Choices program, solid waste fees, and fiscal activities of the County's Human Service Building.

Net position of the governmental activities differs from the governmental fund balances because governmental fund level statements only report transactions using or providing current financial resources. Also, capital assets are reported as expenditures when financial resources (money) are expensed to purchase, or build said assets. Likewise, the financial resources that may have been borrowed are considered revenue when they are received. The principal and interest payments are both considered expenditures when paid. Depreciation is not calculated as it does not provide or reduce current financial resources. Finally, capital assets and long-term debt do not affect fund balances.

Government-wide statements are reported using an economic resources measurement focus and full accrual basis of accounting that involves the following steps to format the statement of net position:

- Capitalize current outlays of capital assets.
- Report long-term debt as a liability
- Depreciate capital assets and allocate the depreciation to the proper program/activities.
- Calculate revenue and expense using the economic resources measurement focus and the accrual basis of accounting.

- Allocate net position balances as follows:
 - o Net investment in capital assets
 - o Restricted net position balances are those with constraints placed on the use by external sources (creditors, grantors, contributors, or laws or regulations of governments), or imposed by law through constitutional provisions or enabling legislation.
 - o Unrestricted net position balances are those that do not meet any of the above restrictions.

Fund Financial Statements

Fund financial statements provide more detailed information on the County's most significant funds, *not the County as a whole*. Funds are accounting devices, i.e., a group of related accounts that the County uses to keep track of specific sources of funding and spending for purposes. Some funds are required by state law. Other funds are established to control and manage resources designated for specific purposes. Fund financial statements are reported using current financial resources and modified accrual accounting established by the Government Accounting Standards Board (GASB) for governments.

The County has three kinds of funds:

- Governmental funds include most of the County's basic services and focus on: (1) the flow in and out of cash and other financial assets that can readily be converted into cash, and: (2) the balances left at year-end that are available for spending. These funds are reported using the modified accrual accounting basis, and a current financial resources measurement focus. Consequently, the governmental funds' statements provide a detailed short-term view that helps determine the financial resources available soon to finance the County's programs.

The relationship between governmental activities (reported in the statement of net position and the statement of activities) and governmental funds is described in a reconciliation that follows the governmental fund financial statements.

The County adopts an annual budget for the General, certain special revenue, and capital project funds, as required by the state law. Budgetary comparisons of the County's major funds are presented as required supplementary information.

- Proprietary Funds report business-type programs and activities that charge fees designed to recover the cost of providing services. They report using full accrual accounting.
- Fiduciary Funds are funds for which the County is the trustee or fiduciary. These include the Employee Retirement Fund and certain custodial funds or clearing accounts for assets held by the County in its role as fiduciary until the funds are allocated to the private parties, organizations, or government agencies to which they belong. The County is responsible for ensuring the assets reported in these funds are used for their intended purposes. This fiduciary activity is reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. These funds are excluded from the County's government-wide financial statements because the County cannot use these assets to finance its operations.

Implementation of GASB No. 34

The year ending December 31, 2002, marked the first year that the County reported its financial statements in accordance with GASB No. 34.

Government-Wide Financial Statements

Net Position

The County's governmental activities total assets and deferred outflows of resources were \$428,745,253 on December 31, 2025. Of this amount, \$108,358,905 were capital assets and construction-in-progress. Capital assets show a decrease of \$9.0 million due mainly to a decrease in capital asset purchases during 2025. Current & other assets show an increase of \$37.9 million due mainly to an increase in the net pension asset of \$41.4 million. Deferred outflows of resources decreased \$2.0 million due primarily to an actuarial valuation adjustment to the pension fund for a change in experience. The total liabilities and deferred inflows of resources were \$335,972,191 on December 31, 2025. Of this amount, \$219,814,785 was for long-term liabilities, including long term debt. Other liabilities decreased \$6.3 million due primarily to recognizing in 2025 approximately \$7.7 million in revenue for the Emergency Rent Assistance Program that was recorded as unearned revenue in 2024.

The County's business-type activities total assets and deferred outflows of resources were \$5,512,997 on December 31, 2025. Of this amount, \$4,170,295 were capital assets. The total liabilities and deferred inflows of resources were \$4,266,242 on December 31, 2025. Of this amount, \$3,425,105 was for long term debt.

GASB Statement No. 34 requires that all capital assets, including infrastructure, be valued, and reported within the governmental activity's column of the government-wide financial statements, but allows infrastructure to be added over several years. In 2002, the County fully adopted the provisions of GASB Statement No. 34.

Table A-3 County of Dauphin's Condensed Statement of Net Position							
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>		<u>Total % Change</u>
	2024	2025	2024	2025	2024	2025	
Current & Other Assets	\$ 267,307,131	\$ 305,230,798	\$ 1,965,412	\$ 1,342,702	\$ 269,272,543	\$ 306,573,500	13.9%
Capital Assets	117,326,252	108,358,905	4,306,944	4,170,295	121,633,196	112,529,200	-7.5%
Total Assets	384,633,383	413,589,703	6,272,356	5,512,997	390,905,739	419,102,700	7.2%
Deferred Outflow s of Resources	17,197,018	15,155,550	-	-	17,197,018	15,155,550	-11.9%
Total Deferred Outflow s of Resources	17,197,018	15,155,550	-	-	17,197,018	15,155,550	-11.9%
Long-Term Liabilities	229,540,973	219,814,785	3,750,709	3,425,105	233,291,682	223,239,890	-4.3%
Other Liabilities	56,693,255	50,383,321	884,239	841,137	57,577,494	51,224,458	-11.0%
Total Liabilities	286,234,228	270,198,106	4,634,948	4,266,242	290,869,176	274,464,348	-5.6%
Deferred Inflow s of Resources	35,635,661	65,774,085	-	-	35,635,661	65,774,085	84.6%
Total Deferred Inflow s of Resources	35,635,661	65,774,085	-	-	35,635,661	65,774,085	84.6%
Net Position:							
Net Investment in Capital Assets	46,197,760	40,246,096	1,481,711	1,177,530	47,679,471	41,423,626	-13.1%
Restricted	68,022,183	112,777,464	-	-	68,022,183	112,777,464	65.8%
Unrestricted	(34,259,431)	(60,250,498)	155,697	69,225	(34,103,734)	(60,181,273)	-76.5%
Total Net Position	\$ 79,960,512	\$ 92,773,062	\$ 1,637,408	\$ 1,246,755	\$ 81,597,920	\$ 94,019,817	15.2%

The following statement of activities represents changes in net position for the year ended December 31, 2025. It shows revenues by source and expenses by function for governmental activities, business-type activities, and the government.

Table A-4
County of Dauphin's
Condensed Statement of Activities

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total Primary Government</u>		<u>Total % Change</u>
	2024	2025	2024	2025	2024	2025	
Revenues							
Program Revenues							
Charges for Services	\$ 31,557,367	\$ 33,174,543	\$ 1,640,164	\$ 1,639,250	\$ 33,197,531	\$ 34,813,793	4.9%
Operating Grants & Contributions	139,890,167	150,736,097	106,386	150,192	139,996,553	150,886,289	7.8%
Capital Grants & Contributions	2,269,505	2,488,610	-	-	2,269,505	2,488,610	9.7%
General Revenues							
Property Taxes	110,089,627	135,761,772	-	-	110,089,627	135,761,772	23.3%
Hotel Taxes	14,778,613	15,020,003	-	-	14,778,613	15,020,003	1.6%
In Lieu of Taxes	2,125,263	2,238,999	-	-	2,125,263	2,238,999	5.4%
Investment Income	9,058,147	8,021,673	174,300	97,826	9,232,447	8,119,499	-12.1%
Miscellaneous	2,991,622	2,208,279	-	52	2,991,622	2,208,331	-26.2%
Easement Proceeds	160,000	-	-	-	160,000	-	100.0%
Total Revenues	312,920,311	349,649,976	1,920,850	1,887,320	314,841,161	351,537,296	11.7%
Program Expenses							
General Government	22,673,359	19,563,138	-	-	22,673,359	19,563,138	-13.7%
Judicial	78,511,994	77,976,730	-	-	78,511,994	77,976,730	-0.7%
Public Safety	69,154,747	70,021,113	-	-	69,154,747	70,021,113	1.3%
Public Works	1,632,877	2,173,177	4,047,025	4,895,496	5,679,902	7,068,673	24.5%
Human Services	121,278,772	128,641,249	271,730	136,383	121,550,502	128,777,632	5.9%
Culture & Recreation	18,088,557	17,784,882	80,785	100,382	18,169,342	17,885,264	-1.6%
Conservation & Development	10,199,349	12,377,228	-	-	10,199,349	12,377,228	21.4%
Bond Issuance Costs	731,447	-	-	-	731,447	-	-100.0%
Interest on Long Term Debt	4,283,531	5,445,621	-	-	4,283,531	5,445,621	27.1%
Total Program Expenses	326,554,633	333,983,138	4,399,540	5,132,261	330,954,173	339,115,399	2.5%
Change in Net Position before Transfers	(13,634,322)	15,666,838	(2,478,690)	(3,244,941)	(16,113,012)	12,421,897	-177.1%
Transfers							
Transfers In/(Out)	(2,576,638)	(2,854,288)	2,576,638	2,854,288	-	-	
Change in Net Position	(16,210,960)	12,812,550	97,948	(390,653)	(16,113,012)	12,421,897	-177.1%
Net Position at beginning of year	96,171,472	79,960,512	1,539,460	1,637,408	97,710,932	81,597,920	-16.5%
Net Position - Ending	\$ 79,960,512	\$ 92,773,062	\$ 1,637,408	\$ 1,246,755	\$ 81,597,920	\$ 94,019,817	15.2%

The following are highlights for the governmental activities statement of activities.

'Charges for Services' revenue is showing an increase of \$1.6 million for 2025 due primarily to receiving \$1.5 million in health insurance rebates and an increase in space rentals of approximately \$251 thousand.

'Operating Grants & Contributions' revenue is showing an increase of \$10.8 million for 2025 due primarily to an increase of \$1.0 million in the amount received for the election integrity grant; an increase of \$2.4 million in Drug & Alcohol Services grants; an increase of \$1.2 million in Children & Youth Services grants; a \$1.7 million increase in Area Agency on Aging grants; an increase of \$1.5 million in restricted gaming grants; and an increase of \$3.0 million in General Fund grants compared to 2024.

'Property Taxes' revenue is showing an increase of \$25.7 million for 2025 due to an increase in the 2025 property tax millage rate of 1.5 mills or 21.8%. This was the first increase in the millage rate for Dauphin County in nineteen years. Assessed values also increased approximately .7%. Both factors contributed to the \$25.7 million increase in property tax revenue.

'Investment Income' revenue is showing a \$1.0 million decrease over 2024 due primarily to a decrease in interest rates during 2025. The average rate in 2025 was 4.4517% compared to 5.588% in 2024.

'Miscellaneous Revenue' revenue is showing a \$.8 million decrease over 2024 due primarily to a insurance claim proceeds received in 2024 for water damage claims.

'General Government' expenses are showing a decrease of \$3.1 million over 2024 due primarily to general budget constraints put in place for 2025 to help control expenditures.

'Public Works' expenses are showing an increase of 33.1% or \$.5 million over 2024 due primarily to an increase in bridge repair and construction projects throughout the County.

'Conservation & Development' expenses are showing an increase of \$2.2 million over 2024 due primarily to an increase in gaming fund projects of \$3.1 million.

The following are highlights for the Business-Type Activities:

'Public Works' expenses are showing an increase of \$.6 million over 2024 due primarily to a \$.7 million increase in insurance costs for the human services building.

Net Program Expenses

Net program expenses indicate the amount of support required from taxes and other general revenues for a program of the government. In 2025, general property taxes brought in \$135,761,772. Table A-5 depicts the net program expenses for the year ended December 31, 2025, for both Governmental and Business-Type activities.

Table A-5: 2025 Net Cost of Governmental and Business-Type Activities			
Program	Total Cost of Services		Net Cost of Services
<u>Governmental Activities</u>			
General Government	\$	19,563,138	\$ 4,694,246
Judicial		77,976,730	58,556,943
Public Safety		70,021,113	56,244,192
Public Works		2,173,177	(753,387)
Human Services		128,641,249	18,460,337
Culture & Recreation		17,784,882	17,525,638
Conservation & Development		12,377,228	(12,589,702)
Interest on Long Term Debt		5,445,621	5,445,621
Total Governmental Activities	\$	333,983,138	\$ 147,583,888
<u>Business-Type Activities</u>			
Public Works	\$	4,895,496	\$ 3,394,967
Human Services		136,383	(95,515)
Culture and Recreation		100,382	43,367
Total Business-Type Activities	\$	5,132,261	\$ 3,342,819
Total Primary Government	\$	339,115,399	\$ 150,926,707

The County relied on property taxes and other general revenues to fund 44.2% of its governmental activities in 2025 compared to 46.8% in 2024. Program Revenues were 7.3% higher in 2025 due primarily to an increase in operating grants, however, expenses only increased by 2.5%. This required less property taxes to fund the excess expenses.

The property tax is based on the assessed value of real property. The County's 2025 millage rate of 8.376 is an increase from 2024 and is well below the Commonwealth-set cap of 25 mills for operating costs.

Property taxes and other general revenues covered 24.0% of 'General Government' spending with the remainder coming from departmental revenues and operating grants. This is comparable to the 48.5% of property taxes

needed in 2024. 'General Government' expenses decreased by \$3.1 million in 2025 requiring less property taxes to fund the expenses.

Property taxes and other general revenues covered 75.1% of 'Judicial' system spending in 2025 with the remainder coming from grants, fines, and court costs. This is higher than 73.5% of property taxes needed in 2024 even though expenses decreased by \$.5 million in 2025; however, program revenues decreased \$1.4 million in 2025 requiring more property taxes to fund the expenses.

Property taxes and other general revenue covered 80.3% of 'Public Safety' spending with the remainder coming from grants and fees covering room and board at the County Prison in 2025, which is lower than the 81.8% needed in 2024.

'Public Works' program expenses required no tax dollars in 2025 and 2024. This area of the County's operations includes the management of a parking garage; the maintenance and replacement of county bridges; and the solid waste and recycling programs.

Program expenses for 'Culture & Recreation' were 98.5% funded by property taxes and other general revenues, while 'Human Services' expenses required only 14.4% from these sources, with most of the remainder being picked up by state and federal grants, which is an increase from the 15.0% needed in 2024.

'Conservation and Development' program expenses required no tax dollars in 2025 and 2024. This area of the County government includes gaming monies from the Hollywood Casino located in Dauphin County.

'Interest on Long-Term Debt' was 100% funded by property taxes in 2025.

The County relied on property taxes and other general revenues to fund 65.1% of its business-type activities in 2025 compared to 60.3% in 2024.

Financial Analysis of the County's Funds

As mentioned earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of governmental funds is to provide information on near-term inflows, outflows, and balances of resources available for spending. Such information is useful in assessing the County's financing requirements. Unreserved or undesignated fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

The General Fund is the primary operating fund of the County. The General Fund had a fund balance of \$58.6 million in 2025, a decrease in fund balance of \$9.6 million from 2024. Revenues exceeded expenditures by \$6.2 million in 2025 and other financing uses were \$15.8 million, resulting in the decrease in fund balance.

The Children and Youth Fund had expenditures of \$66.2 million in 2025 and \$64.0 million in 2024. This increase is primarily due to an increase in client services provided by Children and Youth.

The Low-Income Housing Fund had total assets and liabilities of \$7.3 million and \$5.3 million, respectively, in 2025, compared to \$7.4 million and \$5.1 million, respectively, in 2024. These changes are the result of a decrease in fund balance in 2025 due primarily to an decrease in charges for services and an increase in housing grants paid out.

The Gaming Fund had expenditures of \$6.9 million in 2025, compared to \$4.2 million in 2024. The increase in expenditures can be attributed to more payments to the Dauphin County Industrial Development Authority for Gaming projects.

The MH/A/DP Fund had expenditures of \$33.2 million in 2025 and \$32.5 million in 2024. Services provided to clients increased by \$.3 million in 2025 along with an increase in capital outlay of \$.4 million accounted for the increase over 2024.

The Capital Projects Fund had expenditures of \$3.1 million in 2025, compared to \$2.0 million in 2024. The increase in expenditures can be attributed primarily to an increase of \$1.0 million in new and existing capital projects in 2025.

The Opioid Litigation Fund had revenues of \$2.1 million and expenditures of \$1.5 million in 2025 resulting in a \$.6 million increase in fund balance.

Governmental Fund Revenues and Other Financing Sources

Governmental fund revenues by source on December 31, 2025, and December 31, 2024, were as follows. Table A-6 also presents changes from 2024 to 2025.

Table A-6 County of Dauphin's Revenues by Source, Governmental Funds			
Source	2025	2024	Changes from 2024 to 2025
Property Taxes	\$ 134,636,261	\$ 110,959,500	\$ 23,676,761
Hotel Taxes	15,020,003	14,778,613	241,390
Intergovernmental	155,415,711	144,284,935	11,130,776
Charges for Services	30,498,170	31,554,890	(1,056,720)
License and Permits	175,493	164,180	11,313
Court Costs and Fines	4,541,353	4,006,153	535,200
Interest and Rents	7,855,699	8,913,234	(1,057,535)
Miscellaneous Revenue	2,256,274	2,991,622	(735,348)
Net Increase/(Decrease) of Investments	165,974	144,913	21,061
Issuance of Financed Purchases Payable	769,246	-	769,246
Financing Lease Issuance	1,145,030	684,252	460,778
Financing Subscription Issuance	4,510,301	2,934,311	1,575,990
Issuance of Notes Payable	-	1,243,010	(1,243,010)
Issuance of General Obligation Debt	-	72,760,000	(72,760,000)
Bond Premium	-	4,168,272	(4,168,272)
Easement Proceeds	-	160,000	(160,000)
Transfers In	26,688,835	66,017,216	(39,328,381)
Total Revenues	\$ 383,678,350	\$ 465,765,101	\$ (82,086,751)

Governmental fund revenues totaled \$383,678,350 for the year ended December 31, 2025. This is a decrease of \$82.1 million from the revenue total in 2024. This is due primarily to the proceeds from the issuance of general obligation debt of \$72.8 million in 2024 and transfers into the capital projects fund.

The 'Property Taxes' revenue shows an increase of \$23.7 million or 21.3% for 2025 due primarily to an increase in the property tax rate of 21.8% and a .7% increase in assessed values during 2025. The property tax increase was the first increase in nineteen years.

The 'Intergovernmental' revenue is showing an increase of \$11.1 million for 2025 due primarily to increases in grant revenue received by various funds.

The 'Charges for Services' revenue line shows a decrease of \$1.1 million for 2025 due primarily to a decrease in Opioid Litigation revenue of \$2.2 million and a decrease in Aging Well Assessment revenue of \$1.5 million, although General revenue, Children and Youth Services revenue, and MH/A/DP revenue all showed increases.

The 'Interest and Rents' revenue decreased \$1.1 million due to the average interest rates decreasing. The average interest rate earned in 2025 was 4.452% compared to 5.588% in 2024.

The 'Financing Subscription Issuance' revenue is showing an increase of \$1.6 million in 2025 due primarily to issuing more Subscription-Based Information Technology Arrangements in 2025.

Governmental Fund Expenditures and Other Financing Uses

Governmental fund expenditures by function on December 31, 2025, and December 31, 2024, were as follows. Table A-7 also presents changes from 2024 to 2025.

Table A-7 County of Dauphin's Expenditures by Function, Governmental Funds			
Function	2025	2024	Changes from 2024 to 2025
General Government	\$ 14,802,842	\$ 16,536,034	\$ (1,733,192)
Judicial	78,026,819	75,188,559	2,838,260
Public Safety	65,742,894	62,812,190	2,930,704
Public Works	1,589,177	1,044,531	544,646
Human Services	128,139,735	119,992,920	8,146,815
Culture & Recreation	17,614,604	17,828,266	(213,662)
Conservation & Development	12,460,304	10,151,752	2,308,552
Debt Service Principal	16,226,580	23,176,980	(6,950,400)
Debt Service Interest	7,141,984	3,687,822	3,454,162
Capital Outlay	8,475,375	6,457,937	2,017,438
Bond Issuance Costs	-	731,447	(731,447)
Payment to Refunding Bond Escrow Agent	-	28,619,339	(28,619,339)
Transfers out	29,543,123	68,593,854	(39,050,731)
Total Expenditures	\$ 379,763,437	\$ 434,821,631	\$ (55,058,194)

Governmental fund expenditures totaled \$379,763,437 for the year ended December 31, 2025. This represents a decrease of \$55.1 million from 2024.

The 'General Government' category shows a decrease of \$1.7 million in 2025 due primarily to general cost cutting measures.

The 'Judicial' category shows an increase of \$2.8 million in 2025 primarily due to increased court related costs.

The 'Public Safety' category shows an increase in expenditures of \$2.9 million in 2025, compared to a \$5.4 increase in 2024, due primarily to increased expenditures associated with the operation of the prison.

The 'Public Works' category shows an increase of \$.5 million or 52.1% in 2025 due primarily to increased bridge repairs.

The 'Human Services' category shows an increase in expenditures of \$8.1 million in 2025, compared to a \$12.0 million increase in 2024, due primarily to a \$3.1 million increase in Emergency Rental Assistance Program payments and increased costs associated with providing client services at Children and Youth in the amount of \$2.0 million and MH/A/DP in the amount of \$2.4 million.

The 'Conservation & Development' line shows an increase in expenditures of \$2.3 million in 2025 due primarily to an increase in gaming grant projects in 2025.

The 'Capital Outlay' category shows an increase in expenditures of \$2.0 million in 2025 due primarily to a \$2.5 million increase in the 911 Fund for new expenditures.

Enterprise Funds

The 'Health Choices Fund' had revenues and expenses of \$0.2 million and \$0.1 million, respectively, in 2025, compared to \$0.3 million and \$0.3 million, in 2024.

The 'Human Services Building Fund' had total assets and liabilities of \$3.5 million and \$3.5 million, respectively, in 2025, compared to \$4.2 million and \$3.8 million, respectively, in 2024. The Human Services Building Fund also had revenues of \$1.3 million and expenses of \$1.6 million resulting in an decrease to net position of \$.3 million.

The Solid Waste Fund had total assets and liabilities of \$1.2 million and \$0.4 million, respectively, in 2025; however, the Fund had an operating (loss) of (\$3.1 million) before transfers in of \$3.0 million in 2025.

Governmental Fund Balances

Table A-8 reflects ending fund balances for governmental funds and net position for proprietary funds on December 31, 2025.

Table A-8		
Fund	Governmental Funds	Proprietary Funds
General Fund	\$ 58,606,029	\$ -
Low Income Housing	2,030,998	-
Gaming Fund	46,397,554	-
Capital Projects Fund	45,129,683	-
Opioid Litigation Fund	5,744,803	-
Other Governmental Funds	23,641,802	-
Health Choices Fund		6,242
Human Services Building Fund		(1,673)
Solid Waste Fund		858,924
Ft Hunter Operating Fund		383,262
Total	\$ 181,550,869	\$ 1,246,755

The County's governmental funds reported a combined fund balance of \$181,550,869 on December 31, 2025. Of that total, \$51,447,786 was unassigned in the General Fund and is available to meet the County's current and future needs. This unassigned portion is an increase of \$7,841,528 from the unassigned fund balance at the end of 2024. The Proprietary Funds are showing a combined net position of \$1,246,755 at the current year-end, which is a decrease of \$390,653 from the prior year's balance.

A detailed breakdown of ending fund balance for the \$23,641,802 in 'Other Governmental Funds' can be found in the 'Other Supplementary Information' section of the financial statements. (See Other Supplementary Information, pages 157 and 161.)

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets for Governmental Activities on December 31, 2025, net of accumulated depreciation, was \$108,358,905, which is a decrease of \$8,967,347 from 2024.

The County's investment in capital assets for Business-Type Activities on December 31, 2025, net of accumulated depreciation, was \$4,170,295, which is a decrease of \$136,649 from 2024.

Capital assets consist primarily of land, buildings, equipment, leases and software subscriptions. Table A-9 is a summary of capital assets on December 31, 2025.

Table A-9
County of Dauphin's
Capital Assets

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>		<u>Total % Change</u>
	2024	2025	2024	2025	2024	2025	
Construction in Progress	\$ 964,784	\$ 1,434,807	\$ 2,844,831	\$ 2,870,413	\$ 3,809,615	\$ 4,305,220	13.0%
Intangibles	1,351,231	1,389,871	-	-	1,351,231	1,389,871	2.9%
Land	2,502,803	2,502,803	111,492	111,492	2,614,295	2,614,295	0.0%
Infrastructure	27,842,557	27,842,557	-	-	27,842,557	27,842,557	0.0%
Buildings & Improvements	145,789,949	146,781,770	19,638,381	19,638,381	165,428,330	166,420,151	0.6%
Machinery & Equipment	71,135,530	68,430,244	986,754	986,754	72,122,284	69,416,998	-3.8%
Furniture & Fixtures	-	-	6,849	6,849	6,849	6,849	0.0%
Lease Land	511,914	511,914	-	-	511,914	511,914	0.0%
Lease Equipment	524,135	478,391	1,368	1,368	525,503	479,759	-8.7%
Lease Buildings	10,368,138	9,107,437	-	-	10,368,138	9,107,437	-12.2%
Lease Infrastructure	335,992	499,034	-	-	335,992	499,034	48.5%
Software Subscriptions	16,471,125	20,430,646	-	-	16,471,125	20,430,646	24.0%
Accumulated Depreciation	(160,471,906)	(171,050,569)	(19,282,731)	(19,444,962)	(179,754,637)	(190,495,531)	-6.0%
Total Capital Assets	\$ 117,326,252	\$ 108,358,905	\$ 4,306,944	\$ 4,170,295	\$ 121,633,196	\$ 112,529,200	-7.5%

The following are highlights for the Governmental Activities Capital Assets.

'Construction in Progress' increased by \$470,023 in 2025, due primarily to the initiation of various construction projects during the year that was more than the completed projects moved to the Buildings & Improvements capital asset category.

'Software Subscriptions' increased by approximately \$4.0 million due to the addition of new Subscription-Based Information Technology Arrangements.

The major capital assets in the 'Buildings & Improvements' section above consisted of the Courthouse, Administration Building, Probation Complex, EMA Center, Judicial Center, County Warehouse, and the County Prison. Smaller buildings are located at the County Park sites, Voter Registration office, Hazmat response site, and the various MDJ Offices.

Other detailed information about the County's capital assets can be found in Notes to Financial Statements, Capital Assets, Note 5, page 87.

The following are highlights for the Business-Type Activities Capital Assets.

Total capital assets decreased by \$136,649 during 2025.

Debt Administration. On December 31, 2025, the County had \$219,814,785 of long-term liabilities outstanding. This was a decrease of \$9,726,188 from the prior year ending balance of \$229,540,973, which due primarily to reductions in general obligation debt, notes payable, and subscription liability annual payments. Table A-10 details activity related to the long-term debt.

Table A-10 County of Dauphin's 2025 Statement of Long Term Debt and Capital Leases				
Type	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt	\$ 159,627,485	\$ -	\$ (5,891,157)	\$ 153,736,328
Unamortized Bond Premium/Discount (Net)	4,134,550	-	(237,534)	3,897,016
Notes Payable *	18,144,965	769,246	(4,087,969)	14,826,242
Compensated Absences	9,958,154	-	(104,338)	9,853,816
Estimated Workers Comp. Claims	702,616	411,395	-	1,114,011
Lease Liability	6,438,463	1,145,030	(1,915,072)	5,668,421
Subscription Liability	6,789,148	4,510,301	(4,332,382)	6,967,067
Total OPEB Liability	23,745,592	1,652,906	(1,646,614)	23,751,884
Total Long Term Debt & Other Liabilities	\$ 229,540,973	\$ 8,488,878	\$ (18,215,066)	\$ 219,814,785
* - includes financed purchases payable				

The amount of indebtedness a county may incur is limited by Pennsylvania law to 300 percent (non-electoral) and 400 percent (net non-electoral and lease rental) of a three-year average of the total revenue received, exclusive of governmental grants for a specific purpose. The County's non-electoral debt limit on December 31, 2025, was over \$948 million, and the total non-electoral debt outstanding was approximately \$163.1 million, which is well below the limit. The current combined net non-electoral and lease debt limit is approximately \$1.1 billion.

At year-end, the County had \$153,736,328 in general obligation bonds and notes outstanding. This figure is a decrease from 2024 due primarily to issuing new debt in the amount of \$72.7 million in 2024 and no new debt issues in 2025.

More detailed information about the County's long-term liabilities is presented in the notes to the financial statements. (See Notes to Financial Statements, Long-term Liabilities, Note 7, page 96.)

Bond Rating. The County's bond rating through Standard & Poor's is 'AA/Stable Outlook' as of December 31, 2025.

Budgetary Highlights

The County budget director revises the budget on an ongoing basis. These revisions include common budget transfers from one line item to another and amendments to the bottom line of individual funds. The line-item transfers are submitted by department directors and, if reasonable, are entered into the system. No commissioner approval is required for these types of budget revisions. Budget Amendments, which represent increases or decreases to the bottom-line of an individual fund, are entered as new sources of revenue are identified, or unplanned operating expenditures become evident. New grants are a common source of budget amendments. The County Board of Commissioners approves these amendments on a quarterly basis.

On December 18, 2024, the Board of Commissioners approved the \$222,125,602 General Fund Budget for 2025. This included an increase in the millage rate of 1.5 mills, increasing the millage rate to 8.376 mills. A \$14,177,430 drawdown on fund balance was necessary to cover the initial expenditure budget. There were three new positions approved and five positions abolished for the 2025 budget. The approved

2025 budget was approximately \$1.4 million or 0.66% more than the final 2024 budget. There were no amendments to the 2025 budget.

Economic Conditions

The official estimated population of Dauphin County is 293,351 according to the latest U.S. Census Bureau QuickFacts V2025 data. This represents a 2.4% increase from the 2020 decennial census count of 286,401. Projections from the World Population Review estimate the population will edge upward slightly to 293,785 by the end of 2026. The average annual unemployment rate in Dauphin County was 4.4% for 2025, while the most recent monthly rate was tracked at 3.9% in April 2026. According to historical data, the County's long-term historical average stands at 4.89%. Average unemployment in Dauphin County for the year ended December 2024 stood at approximately 3.1%. Pennsylvania's average unemployment rate stands at 4.2% and the national unemployment rate in the U.S. is 4.3%.

The homeownership rate in Dauphin County is 63.1%. According to the latest U.S. Census Bureau Quick Facts data, this owner-occupied housing unit rate falls slightly lower than the overall Pennsylvania State average, which hovers around 69% to 70%. Additional socioeconomic metrics compiled by the U.S. Census Bureau and Data USA provide context on the county's local real estate market:

- **Total Housing Units:** There are approximately **129,660 housing units** across the county.
- **Median Property Value:** The median value for owner-occupied homes is **\$236,400**.
- **Cost of Monthly Mortgage:** Homeowners with a mortgage pay a median of **\$1,660 per month**.
- **Cost of Gross Rent:** The remaining renter-occupied market reflects a median gross rent of **\$1,217 per month**.

Dauphin County has **6 major colleges and universities** operating physical campuses or regional centers within its borders. These institutions range from independent universities to specialized law and medical schools located primarily in the Harrisburg and Hershey areas.

Core Higher Education Institutions

- **Harrisburg University of Science and Technology:** A private, STEM-focused independent university located in downtown Harrisburg.
- **Harrisburg Area Community College (HACC):** The largest community college in Pennsylvania, maintaining its primary flagship campus in Harrisburg.
- **Penn State Harrisburg:** A comprehensive four-year undergraduate and graduate college located in Middletown.

Professional Graduate and Health Schools

- **Penn State College of Medicine:** Located on the campus of the Milton S. Hershey Medical Center in Hershey, specializing in medical and biomedical sciences.
- **Widener University Commonwealth Law School:** An independent law school campus located in Harrisburg.

University Branch Centers

- **Temple University Harrisburg:** A regional campus of Temple University situated in Strawberry Square, offering graduate degrees, certificate programs, and continuing education.

The **top employment industries in Dauphin County are Trade, Transportation, & Utilities, Professional & Business Services, and Education & Health Services**. According to the Pennsylvania Department of Labor and Industry's 2026 Dauphin County Profile, the region's economy remains anchored by its status as the state capital and a global center for tourism and chocolate manufacturing.

The composition of the county's workforce breaks down across these leading sectors:

1. Trade, Transportation, & Utilities (27.5% of Workforce)

This is the single largest private-sector industry category in Dauphin County. It reflects the county's position as a massive East Coast logistics and retail hub.

- **Core Employers:** United Parcel Service (UPS), Giant Food Stores LLC, Amazon.com Services LLC, and FedEx.

2. Professional & Business Services (20.0% of Workforce)

Corporate management, technical consulting, and legal firms represent a major slice of the white-collar labor force, catering heavily to the nearby state government infrastructure.

- **Core Employers:** Tech providers like TE Connectivity and regional corporate operations like D&H Distributing Company.

3. Education & Health Services (16.0% of Workforce)

Healthcare remains a massive engine of local employment, supported by internationally recognized medical research systems and higher education networks.

- **Core Employers:** Milton S. Hershey Medical Center, UPMC Pinnacle Hospitals, Penn State Health, and the Milton Hershey School.

4. Manufacturing (15.5% of Workforce)

While industrial manufacturing nationwide has faced shifts, Dauphin County keeps a strong manufacturing footprint primarily due to food processing and consumer products.

- **Core Employers:** The Hershey Company and MI Windows and Doors.

5. Government (Public Administration)

Though categorized separately from private industries, the **State Government** is the single largest individual employer in Dauphin County, offering foundational economic stability to the area.

6. Leisure & Hospitality (7.0% of Workforce)

Driven heavily by the tourism draw of Hershey, Pennsylvania is a major tourism powerhouse, and Dauphin County ranks among the top 5 counties statewide for direct visitor spending.

- **Core Employers:** Hershey Entertainment & Resorts Co. (the county's #3 overall employer).

Dauphin County is also a popular tourist destination with attractions such as the Pennsylvania Farm Show Complex & Expo Center, National Civil War Museum, Hershey Park and Hershey's Chocolate World, City Island, Indian Echo Caverns, Hollywood Casino at Penn National Racecourse, ZooAmerica, Lake Tobias Wildlife Park, the Appalachian Trail, and numerous breweries and vineyards. Tourism in Dauphin County reflects \$4.37 billion in total economic impact. \$288.7 million in state and local taxes and it has supported 27,571 jobs. Direct visitors have spent \$2.73 billion on food, lodging, retail and tickets. Direct visitor spending in Dauphin County ranks in the Top 5 destination marketing regions in PA. Tourism is a powerful economic driver for Pennsylvania and its 67 counties. The total impact of tourism across the entire Commonwealth of Pennsylvania is \$83.9 billion.

Situated in the south-central region of Pennsylvania, **Dauphin County is strategically located close to major domestic and international markets.** Within a 500-mile radius of the region lies **40% of the United States population** and more than **60% of Canada's population.** Dauphin County, including the state capital of Harrisburg, acts as a major distribution hub for national and global corporations due to its highly integrated transportation infrastructure. Trucks remain the primary mode of freight transportation here. Pennsylvania Department of Transportation (PennDOT) tracking data shows **Interstate 81 carries a massive volume of freight, handling between 7,500 and 12,000 trucks daily** through its local corridors. Furthermore, Harrisburg consistently maintains its status as a top ten **"Intermodal Port"** in the United States, indicating seamless logistical interaction between rail and truck cargo networks.

Current Metro Area and Regional Rankings

These geographic and infrastructure advantages continue to earn the Harrisburg-Carlisle Metropolitan Statistical Area (MSA) high marks on national indices. Recent studies highlight the region's strong livability metrics:

- **#1 Most Livable Metro in Pennsylvania:** A comprehensive real estate and lifestyle study by RentCafe / Local 21 News ranks Harrisburg as the **#9 most livable metro area in the entire United States.** The index highlights that only one in four residents face a commute over 30 minutes, and the cost of living remains 4% below the national average.
- **Top-Tier Retirement Destination:** Continuing its streak from prior evaluations, U.S. News & World Report ranks Harrisburg as the **#1 Best Place to Retire in the Country.** The evaluation praises its accessibility, low tax burden for retirees, high resident happiness, and elite health networks like the Penn State Milton S. Hershey Medical Center and UPMC.

- **Top 40 National Best Place to Live:** On the comprehensive national scale, U.S. News & World Report positions Harrisburg at **#38 overall among the 150 largest U.S. metro areas.**

Current Niche.com County Standings

According to the latest county-by-county analytics from Niche's Pennsylvania Rankings, Dauphin County remains exceptionally competitive among the state's 67 counties:

- **#1 of 67** – Most Diverse County in Pennsylvania
- **#5 of 67** – Best County for Young Professionals in Pennsylvania
- **#9 of 67** – Best Overall County to Live in Pennsylvania (a slight shift from its prior position, remaining firmly in the top ten)

These updated lists continuously factor in the region's low localized unemployment rates, steady income growth tracks, highly rated school districts, and robust recreational spaces along the Susquehanna River.

Dauphin County's current economic development pipeline features a heavy focus on urban revitalization, major medical expansions, logistics infrastructure upgrades, and affordable housing initiatives.

Funding for these major projects is primarily driven by state-level Redevelopment Assistance Capital Program (RACP) grants, Pennsylvania Industrial Development Authority (PIDA) loans, and local tourism gaming grants.

1. Healthcare & Life Sciences Expansion

As part of the county's largest employment sector, major infrastructure updates are underway to secure Harrisburg and Hershey as regional medical hubs:

- **Penn State College of Medicine (\$5 Million Investment):** A massive project is transforming the Comparative Research facility in Hershey. The development expands its capacity for cutting-edge medical research and clinical trials, which is a major focal point of the Shapiro Administration's state innovation budget.

2. Downtown Harrisburg Urban Revitalization

The Capital Region Economic Development Corporation (CREDC) and local developers are executing several projects to boost foot traffic and commercial appeal in the city center:

- **South Second Street Pocket Park (\$1 Million Grant):** Led by Harristown and its affiliates, this project creates a new urban green space between the Menaker Building and the Crowne Plaza Hotel. The venue is specifically designed for local food vendors, pop-up community events, and live entertainment.
- **YWCA Greater Harrisburg Upgrades (\$1 Million Project):** Major physical facility renovations are underway at 1101 Market Street to upgrade critical community infrastructure and expand local social support capabilities.

3. Tourism & Hospitality Boosts

Hidden Still Spirits

Backed by three separate economic development awards, the Hershey-based distillery is significantly scaling up its production footprint. The expansion acts as a major anchor to pull broader culinary tourism into the eastern part of the county.

4. Housing & Critical Infrastructure Developments

To combat a regional housing shortage, the city and county are pairing infrastructure repairs with new home builds:

- **Uptown Harrisburg Revitalization:** Tri-County Housing recently completed a multi-thousand-dollar development, opening new affordable townhomes along 4th Street. Concurrently, a second phase of affordable housing development has broken ground on the 1600 block of North Fifth Street.
- **Highspire Borough Trucking Corridor Fixes:** The county repurposed over \$156,000 in economic development funds to address a deteriorating industrial logistics bottleneck. The project removes abandoned rail lines and completely rehabilitates the Race Street and Lumber Street trucking corridors, smoothing out freight transit near Norfolk Southern rail hubs.

Next Year's Budget

On December 17, 2025, the Board of Commissioners approved the \$221,952,931 General Fund Budget for 2026, which increased the millage rate by 0.817 mills to 9.193 mills. There was no drawdown on fund balance necessary to cover the initial expenditure budget. No positions were approved for the 2026 budget. An additional 42 positions that had been vacated prior to January 1, 2024 remain unfunded in the 2026 budget.

As stated previously in this discussion, the existing County guarantees on the Harrisburg Incinerator Debt went away with the December 2013 incinerator sale and parking asset lease agreement settled by the city. Dauphin County has some limited guarantees on the parking deal that are explained in more detail in the footnotes to the audit. The County is obligated however to pay interest annually on a \$24 million bond issue that was part of the incinerator sale. Since the refinance the annual \$274,800 payments are due semi-annually on June 15 and December 15 of each year through 2033, at which time the entire principal amount is due. To date, the County has made twenty-four of these payments.

Also, as part of the incinerator deal, the County is required to cover the ash disposal costs for the facility. The County's obligation started on July 1, 2018, and direct payments have been made since January 2019. To date, these payments have been averaging approximately \$152,000 per month.

As part of the 2026 budget, the Board of Commissioners included a debt refinancing that is estimated to save approximately \$2.16 million dollars in 2026, with additional savings in future years.

Contacting the County's Financial Management

This financial report is designed to provide citizens, taxpayers, customers, investors, and creditors with a general overview of the County's finances and to demonstrate the County's accountability. Questions concerning this financial information or requests for additional information should be directed to:

County of Dauphin
Controller's Office
101 Market Street, Room 106
Harrisburg, PA 17101

COUNTY OF DAUPHIN
STATEMENT OF NET POSITION
DECEMBER 31, 2025

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
<u>Assets</u>				
Cash and Cash Equivalents	\$ 86,676,429	\$ 739,574	\$ 87,416,003	\$ 11,402,911
Investments	1,862,208	-	1,862,208	-
Inventory	-	-	-	79,633
Receivables:				
Accounts, Net of Allowance	29,866,261	4,905	29,871,166	59,926
Taxes	6,035,969	-	6,035,969	-
Notes	27,822,327	-	27,822,327	-
Interest and Dividends	-	-	-	92,135
Program Loans	-	-	-	948,112
Other Loans	5,223,798	-	5,223,798	-
Leases	5,953,700	-	5,953,700	50,895,579
Internal Balances	(132,616)	132,616	-	-
Due From Other Governments	27,245,879	56,718	27,302,597	1,196,002
Due From Primary Government	-	-	-	299,536
Due From Component Units	3,245,822	-	3,245,822	-
Investment in Direct Financing Leases, Current	-	-	-	269,638
Prepaid Items	870,091	1,566	871,657	297,733
Other Assets	31,747	297	32,044	-
Due From Related Party	-	-	-	4,641,370
Loans Receivable, Net of Current Portion	-	-	-	3,355,588
Investment in Direct Financing Leases, Net of Current Portion	-	-	-	3,738,622
Restricted Cash	62,181,833	407,026	62,588,859	23,467,838
Restricted Due From Related Party	-	-	-	1,215,039
Net Pension Asset	48,347,350	-	48,347,350	-
Capital Assets, Not Being Depreciated	5,327,481	2,981,905	8,309,386	2,301,463
Capital Assets Being Depreciated, Net	103,031,424	1,188,390	104,219,814	18,672,716
Total Assets	413,589,703	5,512,997	419,102,700	122,933,841
<u>Deferred Outflows of Resources</u>				
Pensions	11,963,124	-	11,963,124	-
OPEB	3,192,426	-	3,192,426	-
Total Deferred Outflows of Resources	15,155,550	-	15,155,550	-
<u>Liabilities</u>				
Accounts Payable	15,580,915	787,440	16,368,355	1,089,983
Accrued Liabilities	3,891,389	53,697	3,945,086	1,766,235
Unearned Revenues	17,694,942	-	17,694,942	3,707,931
Due to Primary Government	-	-	-	12,123
Due to Related Party	-	-	-	5,327,575
Due to Other Governments	863,448	-	863,448	818,863
Due to Component Unit	-	-	-	-
Funds Held in Escrow	10,229,322	-	10,229,322	-
Other Liabilities	2,123,305	-	2,123,305	-
Long-term liabilities				
Portion Due or payable within one year:				
General Obligation Debt	6,630,032	299,362	6,929,394	3,720,025
Notes Payable	725,821	-	725,821	519,253
Financed Purchase Payable	2,449,765	17,552	2,467,317	-
Accrued Compensated Absences	1,332,114	3,422	1,335,536	-
Liability for Workers' Compensation Claims	630,442	-	630,442	-
Lease Liability	1,778,467	191	1,778,658	287,721
Subscription Liability	3,954,548	-	3,954,548	-
OPEB Liability	1,646,614	-	1,646,614	-
Portion Due or payable after one year:				
General Obligation Debt	151,003,312	3,035,483	154,038,795	33,690,300
Notes Payable	2,520,002	-	2,520,002	5,714,842
Financed Purchase Payable	9,130,654	47,203	9,177,857	-
Accrued Compensated Absences	8,521,702	21,892	8,543,594	-
Liability for Workers' Compensation Claims	483,569	-	483,569	-
Lease Liability	3,889,954	-	3,889,954	2,434,420
Subscription Liability	3,012,519	-	3,012,519	-
OPEB Liability	22,105,270	-	22,105,270	-
Total Liabilities	270,198,106	4,266,242	274,464,348	59,089,271
<u>Deferred Inflows of Resources</u>				
Pensions	51,650,446	-	51,650,446	-
OPEB	6,541,046	-	6,541,046	-
Leases	5,985,475	-	5,985,475	42,087,262
Deferred Gain on Refunding	1,597,118	-	1,597,118	344,514
Total Deferred Inflows of Resources	65,774,085	-	65,774,085	42,431,776
<u>Net Position</u>				
Net Investment in Capital Assets	40,246,096	1,177,530	41,423,626	(18,849,737)
Restricted for:				
Judicial	3,130,118	-	3,130,118	-
Public Safety	4,346,075	-	4,346,075	-
Public Works	13,994,836	-	13,994,836	-
Human Service	302,077	-	302,077	2,899,833
Conservation and Development	25,290,064	-	25,290,064	19,682,840
Opioid Litigation	15,498,248	-	15,498,248	-
Gaming Program	-	-	-	4,588,913
Revolving Loan Program	-	-	-	709,263
Infrastructure Bank Program	-	-	-	1,370,068
Net Pension Asset	48,347,350	-	48,347,350	-
Permanent Fund, nonexpendable	1,868,696	-	1,868,696	-
Unrestricted	(60,250,498)	69,225	(60,181,273)	11,011,614
Total Net Position	\$ 92,773,062	\$ 1,246,755	\$ 94,019,817	\$ 21,412,794

The accompanying notes are an integral part of the financial statements.

COUNTY OF DAUPHIN
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2025

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units
					Governmental Activities	Business-type Activities	Total	
Primary government:								
Governmental activities:								
General Government	\$ 19,563,138	\$ 12,818,433	\$ 2,050,459	\$ -	\$ (4,694,246)	\$ -	\$ (4,694,246)	
Judicial	77,976,730	12,823,744	6,596,043	-	(58,556,943)	-	(58,556,943)	
Public Safety	70,021,113	3,137,515	10,639,406	-	(56,244,192)	-	(56,244,192)	
Public Works	2,173,177	-	437,954	2,488,610	753,387	-	753,387	
Human Services	128,641,249	3,200,694	106,980,218	-	(18,460,337)	-	(18,460,337)	
Culture and Recreation	17,784,882	26,789	232,455	-	(17,525,638)	-	(17,525,638)	
Conservation and Development	12,377,228	1,167,368	23,799,562	-	12,589,702	-	12,589,702	
Interest Expense	5,445,621	-	-	-	(5,445,621)	-	(5,445,621)	
Total governmental activities	333,983,138	33,174,543	150,736,097	2,488,610	(147,583,888)	-	(147,583,888)	
Business-type activities:								
Human Services - Health Choices Fund	136,383	231,898	-	-	-	95,515	95,515	
Public Works - Human Service Building	1,712,024	1,282,866	-	-	-	(429,158)	(429,158)	
Public Works - Solid Waste Fund	3,183,472	78,040	139,623	-	-	(2,965,809)	(2,965,809)	
Culture and Recreation - Fort Hunter Operating	100,382	46,446	10,569	-	-	(43,367)	(43,367)	
Total business-type activities	5,132,261	1,639,250	150,192	-	-	(3,342,819)	(3,342,819)	
Total Primary government	\$ 339,115,399	\$ 34,813,793	\$ 150,886,289	\$ 2,488,610	\$ (147,583,888)	\$ (3,342,819)	\$ (150,926,707)	
Component Units:								
Conservation District	\$ 2,224,682	\$ 605,450	\$ 1,861,785	\$ -				\$ 242,553
General Authority	7,898,142	8,510,972	-	-				612,830
Mental Health/Mental Retardation								
Case Management Unit	11,322,680	-	12,170,409	-				847,729
Industrial Development Authority	8,829,181	533,192	7,650,674	-				(645,315)
Dauphin County Economic Development Corporation	5,764,229	4,154,722	1,583,838	-				(25,669)
Total Component Units	\$ 36,038,914	\$ 13,804,336	\$ 23,266,706	\$ -				1,032,128
General revenues:								
Taxes:								
Property taxes, levied for general purposes					135,761,772	-	135,761,772	-
Hotel taxes					15,020,003	-	15,020,003	-
In-lieu of taxes					2,238,999	-	2,238,999	-
Investment income					8,021,673	97,826	8,119,499	741,602
Miscellaneous					2,208,279	52	2,208,331	-
Transfers in/(out)					(2,854,288)	2,854,288	-	-
Total general revenues and transfers					160,396,438	2,952,166	163,348,604	741,602
Change in net position					12,812,550	(390,653)	12,421,897	1,773,730
Net position - beginning					79,960,512	1,637,408	81,597,920	19,639,064
Net position - ending					\$ 92,773,062	\$ 1,246,755	\$ 94,019,817	\$ 21,412,794

The accompanying notes are an integral part of the financial statements.

COUNTY OF DAUPHIN
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2025

<u>Assets</u>	<u>General</u>	<u>Children and Youth</u>	<u>Low Income Housing</u>	<u>Gaming</u>	<u>MH/A/DP</u>	<u>Capital Projects Fund</u>	<u>Opioid Litigation Fund</u>	<u>Other Nonmajor Funds</u>	<u>Total Governmental Funds</u>
Cash and Cash Equivalents	\$ 10,958,616	\$ 2,500	\$ 2,069,593	\$ 40,407,738	\$ 6,643,907	\$ 1,685,147	\$ -	\$ 24,908,928	\$ 86,676,429
Investments	-	-	-	-	-	-	-	1,862,208	1,862,208
Receivables									
Accounts, net	11,368,979	637	20,397	-	351,751	-	13,253,231	4,871,266	29,866,261
Taxes, net	6,035,969	-	-	-	-	-	-	-	6,035,969
Notes	27,822,327	-	-	-	-	-	-	-	27,822,327
Other Loans	-	-	5,223,798	-	-	-	-	-	5,223,798
Leases	5,953,700	-	-	-	-	-	-	-	5,953,700
Due From Other Funds	12,961,886	-	-	-	48,942	-	-	-	13,010,828
Due From Other Governments	684,216	18,962,012	-	6,096,726	149,855	55,437	-	1,297,633	27,245,879
Due From Component Units	3,245,822	-	-	-	-	-	-	-	3,245,822
Prepaid Items	713,287	152,654	-	-	-	-	-	4,150	870,091
Other Assets	19,119	-	291	6,553	1,482	268	797	3,237	31,747
Restricted Assets									
Cash	12,653,138	-	-	-	-	43,474,723	6,051,634	2,338	62,181,833
Total Assets	\$ 92,417,059	\$ 19,117,803	\$ 7,314,079	\$ 46,511,017	\$ 7,195,937	\$ 45,215,575	\$ 19,305,662	\$ 32,949,760	\$ 270,026,892

The accompanying notes are an integral part of the financial statements.

COUNTY OF DAUPHIN
BALANCE SHEET
GOVERNMENTAL FUNDS (CONTINUED)
DECEMBER 31, 2025

<u>Liabilities and Fund Balances</u>	<u>General</u>	<u>Children and Youth</u>	<u>Low Income Housing</u>	<u>Gaming</u>	<u>MH/A/DP</u>	<u>Capital Projects Fund</u>	<u>Opioid Litigation Fund</u>	<u>Other Nonmajor Funds</u>	<u>Total Governmental Funds</u>
Liabilities									
Accounts Payable	\$ 5,256,054	\$ 6,340,166	\$ 59,283	\$ 7,454	\$ 1,133,486	\$ 85,892	283,484	\$ 2,415,096	\$ 15,580,915
Accrued Liabilities	2,472,538	282,597	-	-	69,165	-	-	376,449	3,200,749
Unearned Revenues - Other	306,874	-	5,223,798	106,009	5,927,953	-	-	6,130,308	17,694,942
Due to Other Funds	191,489	12,495,040	-	-	65,333	-	24,144	367,438	13,143,444
Due to Other Governments	844,781	-	-	-	-	-	-	18,667	863,448
Funds Held in Escrow	10,229,322	-	-	-	-	-	-	-	10,229,322
Other Liabilities	2,123,305	-	-	-	-	-	-	-	2,123,305
Total Liabilities	21,424,363	19,117,803	5,283,081	113,463	7,195,937	85,892	307,628	9,307,958	62,836,125
Deferred Inflows of Resources									
Unavailable Revenue - Property Taxes	4,156,175	-	-	-	-	-	-	-	4,156,175
Leases	5,985,475	-	-	-	-	-	-	-	5,985,475
Unavailable Revenue - Opioid Settlement	2,245,017	-	-	-	-	-	13,253,231	-	15,498,248
Total Deferred Inflows of Resources	12,386,667	-	-	-	-	-	13,253,231	-	25,639,898
Fund Balances:									
Nonspendable	7,158,243	152,654	-	-	-	-	-	1,868,696	9,179,593
Restricted	-	-	2,030,998	23,259,066	-	43,474,723	5,744,803	21,773,106	96,282,696
Assigned	-	-	-	23,138,488	-	1,654,960	-	-	24,793,448
Unassigned	51,447,786	(152,654)	-	-	-	-	-	-	51,295,132
Total Fund Balances	58,606,029	-	2,030,998	46,397,554	-	45,129,683	5,744,803	23,641,802	181,550,869
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 92,417,059	\$ 19,117,803	\$ 7,314,079	\$ 46,511,017	\$ 7,195,937	\$ 45,215,575	\$ 19,305,662	\$ 32,949,760	\$ 270,026,892

The accompanying notes are an integral part of the financial statements.

COUNTY OF DAUPHIN
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2025

Total fund balances for governmental funds	\$	181,550,869
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Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of:

Land	2,502,803
Intangible Assets	1,389,871
Construction in progress	1,434,807
Lease Land, net of \$34,414 accumulated amortization	477,500
Lease Equipment, net of \$355,872 accumulated amortization	122,519
Lease Building, net of \$4,678,132 accumulated amortization	4,429,305
Lease Infrastructure, net of \$98,427 accumulated amortization	400,607
Subscription assets, net of \$11,480,334 accumulated amortization	8,950,312
Infrastructure, net of \$12,312,609 accumulated depreciation	15,529,948
Buildings and improvements, net of \$80,861,667 accumulated depreciation	65,920,103
Machinery and Equipment, net of \$61,229,114 accumulated depreciation	<u>7,201,130</u>

Total capital assets		108,358,905
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The County is self insured for the costs of worker's compensation. The liability for workers' compensation is included in the statement of net position in the following amount:

(1,114,011)

Some of the County's taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as unavailable revenue - property taxes in the funds.

4,156,175

County's opioid litigation revenues will be collected after year-end, but are not available soon enough to pay for the current period's expenditure, and therefore are reported as unavailable revenue - opioid settlements in the funds.

15,498,248

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities - both current and long-term - are reported in the statement of net position.

Balances at December 31, 2025 are:

Accrued interest on bonds	(690,640)
Lease Liability	(5,668,421)
Subscriptions Liability	(6,967,067)
General obligation debt	(153,736,328)
Less: Deferred gain on refunding	(1,597,118)
Notes Payable	(3,245,823)
Financed Purchase Payable	(11,580,419)
Compensated absences	(9,853,816)
Unamortized bond premium/discount (net)	(3,897,016)
Net Pension Asset	48,347,350
Less: Deferred outflows of resources - Pensions	11,963,124
Plus: Deferred inflows of resources - Pensions	(51,650,446)
OPEB Liability	(23,751,884)
Less: Deferred outflows of resources - OPEB	3,192,426
Plus: Deferred inflows of resources - OPEB	<u>(6,541,046)</u>

(215,677,124)

Total net position of governmental activities	\$	<u><u>92,773,062</u></u>
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The accompanying notes are an integral part of the financial statements.

COUNTY OF DAUPHIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	General	Children and Youth	Low Income Housing	Gaming	MH/A/DP	Capital Projects Fund	Opioid Litigation Fund	Other Nonmajor Funds	Total Governmental Funds
Revenues									
Property Taxes	\$ 134,636,261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 134,636,261
Hotel Taxes	-	-	-	-	-	-	-	15,020,003	15,020,003
Intergovernmental	22,104,996	52,243,039	-	21,498,506	29,522,820	373,805	-	29,672,545	155,415,711
Charges for Services	24,702,416	600,444	406,991	-	1,325,032	-	1,922,342	1,540,945	30,498,170
License and Permits	175,493	-	-	-	-	-	-	-	175,493
Court Costs and Fines	2,996,804	-	-	-	-	-	-	1,544,549	4,541,353
Interest and Rents	2,743,359	-	94,694	1,553,865	276,250	1,974,988	224,619	987,924	7,855,699
Net Increase of Investments	-	-	-	-	-	-	-	165,974	165,974
Miscellaneous Revenue	430,108	-	-	56,329	-	10,038	-	1,759,799	2,256,274
Total Revenues	187,789,437	52,843,483	501,685	23,108,700	31,124,102	2,358,831	2,146,961	50,691,739	350,564,938
Expenditures									
Current:									
General Government	14,764,642	-	-	-	-	38,200	-	-	14,802,842
Judicial	70,028,879	-	-	148,122	-	-	-	7,849,818	78,026,819
Public Safety	56,173,745	-	-	-	-	-	-	9,569,149	65,742,894
Public Works	-	-	-	-	-	786,798	-	802,379	1,589,177
Human Services	11,436,083	65,175,873	-	-	32,538,847	-	1,524,163	17,464,769	128,139,735
Culture and Recreation	2,558,248	-	-	-	-	-	-	15,056,356	17,614,604
Conservation and Development	4,920,532	-	752,760	6,787,012	-	-	-	-	12,460,304
Debt Service									
Principal	11,245,957	967,941	-	-	200,485	540,000	-	3,272,197	16,226,580
Interest	6,942,864	37,539	-	-	2,384	19,438	-	139,759	7,141,984
Capital Outlay	3,563,156	44,668	-	-	435,962	1,690,954	-	2,740,635	8,475,375
Total Expenditures	181,634,106	66,226,021	752,760	6,935,134	33,177,678	3,075,390	1,524,163	56,895,062	350,220,314
Excess of Revenues Over (Under) Expenditures	6,155,331	(13,382,538)	(251,075)	16,173,566	(2,053,576)	(716,559)	622,798	(6,203,323)	344,624
Other Financing Sources (Uses)									
Transfers In	5,194,114	13,344,465	-	-	1,617,614	356,329	-	6,176,313	26,688,835
Transfers Out	(24,300,569)	(6,595)	-	(4,568,000)	-	-	-	(667,959)	(29,543,123)
Issuance of Financed Purchases Payable	632,188	44,668	-	-	39,390	-	-	53,000	769,246
Financing Lease Issuance	585,416	-	-	-	396,572	-	-	163,042	1,145,030
Subscription Financing Issuance	2,109,173	-	-	-	-	-	-	2,401,128	4,510,301
Total Other Financing Sources (Uses)	(15,779,678)	13,382,538	-	(4,568,000)	2,053,576	356,329	-	8,125,524	3,570,289
Net change in fund balances	(9,624,347)	-	(251,075)	11,605,566	-	(360,230)	622,798	1,922,201	3,914,913
Fund Balances - Beginning of Year	68,230,376	-	2,282,073	34,791,988	-	45,489,913	5,122,005	21,719,601	177,635,956
Fund Balances - End of Year	\$ 58,606,029	\$ -	\$ 2,030,998	\$ 46,397,554	\$ -	\$ 45,129,683	\$ 5,744,803	\$ 23,641,802	\$ 181,550,869

The accompanying notes are an integral part of the financial statements.

COUNTY OF DAUPHIN
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2025

Net change in fund balances - total governmental funds	\$	3,914,913
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The change in net position reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation/amortization (\$17,332,820) exceeds capital outlays (\$8,365,473) in the current period.		(8,967,347)
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Debt proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position.

Debt issued:		
Financed Purchases Payable	(769,246)	
Lease Liability	(1,145,030)	
Subscription Liability	(4,510,301)	
Repayments:		
Financed Purchases Payable	2,586,470	
General Obligation Debt	5,891,157	
Liquid Fuels Notes/Notes Payable	1,501,499	
Lease Liability	1,915,072	
Subscription Liability	<u>4,332,382</u>	
		9,802,003

Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. The differences for the items discussed above are:

Compensated absences expense	104,338	
Other postemployment benefits expense	764,038	
Pension Expense	6,824,604	
Bond Premium, Net	237,534	
Deferred Gain Amortization and Deferred Loss Removal	798,559	
Accrued interest on long-term debt		
Combined adjustment	<u>660,265</u>	9,389,338

Under the modified accrual basis of accounting used in governmental funds, revenues are not reported until they become available. In the statement of activities, however, revenues are recorded regardless of when financial resources are available. This is the change in deferred inflows from 12/31/24 to 12/31/25.		(914,962)
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The County is self insured for the costs of worker's compensation. The increase in liability related to the worker's compensation is reported as an increase in expenditures of the governmental activities.		<u>(411,395)</u>
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Change in net position of governmental activities	\$	<u><u>12,812,550</u></u>
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The accompanying notes are an integral part of the financial statements.

COUNTY OF DAUPHIN
STATEMENT OF NET POSITION/(DEFICIT)
PROPRIETARY FUNDS
DECEMBER 31, 2025

	Health Choices Fund	Human Service Building	Solid Waste Fund	Fort Hunter Operating Fund	Total
ASSETS					
Current Assets:					
Cash and cash equivalents	\$ 434,947	\$ 193,307	\$ 81,350	\$ 29,970	\$ 739,574
Accounts Receivables	-	1,631	3,274	-	4,905
Due From Other Funds	-	-	183,110	-	183,110
Due From Other Governments	56,718	-	-	-	56,718
Prepaid Items	-	-	1,566	-	1,566
Other Assets	65	232	-	-	297
Restricted Assets	-	407,026	-	-	407,026
Total current assets	491,730	602,196	269,300	29,970	1,393,196
Noncurrent Assets					
Capital Assets, Not Being Depreciated	-	2,870,413	-	111,492	2,981,905
Capital Assets, Being Depreciated (Net)	-	3,423	943,167	241,800	1,188,390
Total noncurrent assets	-	2,873,836	943,167	353,292	4,170,295
Total assets	491,730	3,476,032	1,212,467	383,262	5,563,491
LIABILITIES					
Current liabilities:					
Accounts Payable	444,921	120,474	222,045	-	787,440
Accrued Liabilities	-	22,386	31,311	-	53,697
Accrued Compensated Absences	-	-	3,422	-	3,422
Financed Purchase Payable	-	-	17,552	-	17,552
Due to Other Funds	40,567	-	9,927	-	50,494
Lease Liability	-	-	191	-	191
General Obligation Debt	-	299,362	-	-	299,362
Total current liabilities	485,488	442,222	284,448	-	1,212,158
Noncurrent liabilities:					
Accrued Compensated Absences	-	-	21,892	-	21,892
Financed Purchase Payable	-	-	47,203	-	47,203
General Obligation Debt	-	3,035,483	-	-	3,035,483
Total noncurrent liabilities	-	3,035,483	69,095	-	3,104,578
Total liabilities	485,488	3,477,705	353,543	-	4,316,736
NET POSITION/(DEFICIT)					
Net Investment in Capital Assets	-	(53,983)	878,221	353,292	1,177,530
Unrestricted	6,242	52,310	(19,297)	29,970	69,225
Total net position/(deficit)	\$ 6,242	\$ (1,673)	\$ 858,924	\$ 383,262	\$ 1,246,755

The accompanying notes are an integral part of the financial statements.

COUNTY OF DAUPHIN
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION/(DEFICIT)
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Health Choices Fund	Human Service Building	Solid Waste Fund	Fort Hunter Operating Fund	Total
Operating Revenues					
Charges for Services	\$ 231,898	\$ 1,282,866	\$ 78,040	\$ 46,446	\$ 1,639,250
Miscellaneous Revenue	-	-	-	52	52
Total Operating Revenues	231,898	1,282,866	78,040	46,498	1,639,302
Operating Expenses					
Personnel Services	111,340	-	632,445	-	743,785
Contracted Services	10,470	17,084	155,846	-	183,400
Supplies and Materials	1,428	4,912	12,263	1,932	20,535
Repairs and Maintenance	192	34,542	60,509	61,412	156,655
Utilities	1,269	155,536	20,892	6,619	184,316
Other Services and Charges	11,684	1,411,741	2,161,910	4,280	3,589,615
Depreciation and Amortization	-	761	135,331	26,139	162,231
Total Operating Expenses	136,383	1,624,576	3,179,196	100,382	5,040,537
Operating Income/(Loss)	95,515	(341,710)	(3,101,156)	(53,884)	(3,401,235)
Nonoperating Revenues (Expenses)					
Interest Income	15,359	81,820	647	-	97,826
Interest Expense	-	(87,448)	(4,276)	-	(91,724)
Grants	-	-	139,623	10,569	150,192
Total Nonoperating Revenues (Expenses)	15,359	(5,628)	135,994	10,569	156,294
Income (Loss) Before Transfers	110,874	(347,338)	(2,965,162)	(43,315)	(3,244,941)
Transfers In	-	-	2,965,162	-	2,965,162
Transfers Out	(110,874)	-	-	-	(110,874)
Total Transfers In (Out)	(110,874)	-	2,965,162	-	2,854,288
Change In Net Position	-	(347,338)	-	(43,315)	(390,653)
Total Net Position - Beginning of Year	6,242	345,665	858,924	426,577	1,637,408
Total Net Position/(Deficit) - End of Year	\$ 6,242	\$ (1,673)	\$ 858,924	\$ 383,262	\$ 1,246,755

The accompanying notes are an integral part of the financial statements.

COUNTY OF DAUPHIN
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Health Choices Fund	Human Service Building	Solid Waste Fund	Fort Hunter Operating Fund	Totals
Cash Flows From Operating Activities					
Receipts from Health Choices Services	\$ 287,822	\$ -	\$ -	\$ -	\$ 287,822
Receipts from Recycling Services	-	-	75,286	-	75,286
Receipts from Recreational Activities	-	-	-	46,498	46,498
Receipts from Space and Parking Rentals	-	1,287,435	-	-	1,287,435
Payments to Employees	(111,340)	-	(650,576)	-	(761,916)
Payments to Suppliers	76,777	(1,662,599)	(2,690,527)	(74,243)	(4,350,592)
Internal Activity - Payments to other funds	(16,767)	-	-	-	(16,767)
Net Cash Provided by (Used in) Operating Activities	236,492	(375,164)	(3,265,817)	(27,745)	(3,432,234)
Cash Flow From Noncapital Financing Activities					
Grants	-	-	139,623	10,569	150,192
Transfers In (Out)	(110,874)	-	2,965,162	-	2,854,288
Net Cash Provided by (Used in) Noncapital Financing Activities	(110,874)	-	3,104,785	10,569	3,004,480
Cash Flows from Capital and Related Financing Activities					
Purchase of Capital Assets	-	(25,582)	-	-	(25,582)
Interest Paid	-	(97,944)	(4,276)	-	(102,220)
Principal Paid on Lease Liability	-	-	(364)	-	(364)
Principal paid on Financed Purchase Payable	-	-	(16,613)	-	(16,613)
Principal Payments on General Obligation Debt	-	(280,000)	-	-	(280,000)
Net Cash Provided by (Used in) Capital and Related Financing Activities	-	(403,526)	(21,253)	-	(424,779)
Cash Flows from Investing Activities					
Interest Income	15,359	81,820	647	-	97,826
Net Cash Provided by Investing Activities	15,359	81,820	647	-	97,826
Net Increase/(Decrease) in Cash and Cash Equivalents	140,977	(696,870)	(181,638)	(17,176)	(754,707)
Cash and Cash Equivalents, Beginning of Year	293,970	1,297,203	262,988	47,146	1,901,307
Cash and Cash Equivalents, End of Year	<u>\$ 434,947</u>	<u>\$ 600,333</u>	<u>\$ 81,350</u>	<u>\$ 29,970</u>	<u>\$ 1,146,600</u>
Displayed As:					
Cash	\$ 434,947	\$ 193,307	\$ 81,350	\$ 29,970	\$ 739,574
Restricted Cash	-	407,026	-	-	407,026
Total	<u>\$ 434,947</u>	<u>\$ 600,333</u>	<u>\$ 81,350</u>	<u>\$ 29,970</u>	<u>\$ 1,146,600</u>

The accompanying notes are an integral part of the financial statements.

COUNTY OF DAUPHIN
STATEMENT OF CASH FLOWS (CONTINUED)
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Health Choice Fund	Human Service Building	Solid Waste Fund	Fort Hunter Operating Fund	Totals
Reconciliation of Operating income (loss) to net cash provided by (used in) operating activities					
Operating Income (Loss)	\$ 95,515	\$ (341,710)	\$ (3,101,156)	\$ (53,884)	\$ (3,401,235)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities					
Depreciation and Amortization Expense	-	761	135,331	26,139	162,231
Change in assets and liabilities					
Accounts Receivable	57,479	4,569	(2,754)	-	59,294
Accounts Payable	100,467	(38,410)	(121,850)	-	(59,793)
Accrued Expenses	-	(2,800)	19,491	-	16,691
Accrued Compensated Absences	-	-	(18,131)	-	(18,131)
Due To/Due From Other Funds	(16,767)	-	(176,998)	-	(193,765)
Prepaid Expenses	1,353	2,501	250	-	4,104
Due From Other Governments	(1,555)	(75)	-	-	(1,630)
Net Cash Provided by (Used In) Operating Activities	<u>\$ 236,492</u>	<u>\$ (375,164)</u>	<u>\$ (3,265,817)</u>	<u>\$ (27,745)</u>	<u>\$ (3,432,234)</u>

The accompanying notes are an integral part of the financial statements.

COUNTY OF DAUPHIN
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2025

	Retirement Trust Fund (Fiduciary Component Unit)	Custodial Funds
ASSETS		
Cash and Cash Equivalents	\$ 7,740,374	\$ 17,966,331
Investments, at fair value:		
International Equities	130,308,495	-
Fixed Income Mutual Funds	82,577,105	-
Equity Funds	235,781,998	-
Real Estate/Alternatives	107,232,504	-
Interest and Dividends Receivable	38,344	-
Other Assets	39,176	-
	<u>563,717,996</u>	<u>17,966,331</u>
Total Assets	\$ 563,717,996	\$ 17,966,331
LIABILITIES		
Benefits Payable	\$ 187,326	\$ -
Due To Other Governments	-	4,392,588
	<u>187,326</u>	<u>4,392,588</u>
Total Liabilities	\$ 187,326	\$ 4,392,588
NET POSITION		
Net Position Restricted For Pensions	\$ 563,530,670	\$ -
Net Position Restricted for Individuals, Private Organizations, and Other Governments	-	13,573,743
	<u>563,530,670</u>	<u>13,573,743</u>
Total Net Position	\$ 563,530,670	\$ 13,573,743

The accompanying notes are an integral part of the financial statements.

COUNTY OF DAUPHIN
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Retirement Trust Fund (Fiduciary Component Unit)	Custodial Funds
Additions:		
Fees, Licenses, Interest, & Commissions	\$ -	\$ 52,949,895
Due to Other Governments	-	733,854
Escrows	-	20,309,073
Taxes	-	58,535,824
Contributions:		
Employee	7,437,757	-
Employer	5,665,718	-
Total Contributions	13,103,475	132,528,646
Investment Income:		
Net Appreciation in Fair Value of Investments	67,623,866	-
Interest and Dividends	9,389,139	-
Miscellaneous	1,544,429	-
	78,557,434	-
Less: Investment Expenses	42,569	-
Net Investment Income	78,514,865	-
Total Additions	91,618,340	132,528,646
Deductions:		
Benefits	27,524,734	-
Refund of Contributions	1,243,949	-
Administrative Expenses	241,101	-
Fees, Licenses, Interest, & Commissions	-	52,941,075
Due to Other Governments	-	733,854
Escrows	-	18,782,209
Taxes	-	58,535,824
Total Deductions	29,009,784	130,992,962
Net Change	62,608,556	1,535,684
Net Position - Restricted - Beginning of Year	500,922,114	12,038,059
Net Position Restricted for Pensions - End of Year	\$ 563,530,670	\$ 13,573,743

The accompanying notes are an integral part of the financial statements.

COUNTY OF DAUPHIN
COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
DECEMBER 31, 2025

	Conservation <u>District</u>	General <u>Authority</u>	Case Management <u>Unit</u>	Industrial Development <u>Authority</u>	Dauphin County Economic Development <u>Corporation</u>	<u>Total</u>
<u>Assets</u>						
Cash and Cash Equivalents	\$ 4,860,872	\$ 2,963,139	\$ 2,683,341	\$ 666,954	\$ 228,605	\$ 11,402,911
Inventory	-	79,633	-	-	-	79,633
Receivables:						
Accounts, Net of Allowance	8,774	15,778	-	35,374	-	59,926
Interest and Dividends	-	3,202	-	88,933	-	92,135
Loans, Current	-	-	-	948,112	-	948,112
Due from Other Governments	239,908	-	853,835	-	102,259	1,196,002
Investment in Direct Financing Leases, Current	-	269,638	-	-	-	269,638
Prepaid Items	2,634	219,538	75,561	-	-	297,733
Due from Primary Government	61	-	-	-	299,475	299,536
Due from Related Party	-	-	-	4,610,870	30,500	4,641,370
Loans Receivable, Net of Current Portion	-	-	-	3,355,588	-	3,355,588
Investment in Direct Financing Leases, net of Current Portion	-	3,738,622	-	-	-	3,738,622
Restricted Cash	2,028,435	6,750,290	-	8,448,817	6,240,296	23,467,838
Restricted Investments	-	-	-	-	-	-
Restricted Due From Related Party	-	-	-	-	1,215,039	1,215,039
Lease Receivable	84,557	50,811,022	-	-	-	50,895,579
Capital Assets, Not Being Depreciated	-	2,088,666	-	212,797	-	2,301,463
Capital Assets, Being Depreciated, Net	378,818	10,233,493	2,905,336	4,153,908	1,001,161	18,672,716
Total Assets	7,604,059	77,173,021	6,518,073	22,521,353	9,117,335	122,933,841
<u>Liabilities</u>						
Accounts Payable	2,543	312,792	75,702	394,467	304,479	1,089,983
Accrued Liabilities	-	1,095,050	624,854	38,444	7,887	1,766,235
Unearned Revenues - Other	2,162,473	690,369	12,348	233,580	609,161	3,707,931
Due to Primary Government	-	-	-	-	12,123	12,123
Due to Related Party	-	-	-	5,317,575	10,000	5,327,575
Due to Other Governments	223,016	-	-	449,317	146,530	818,863
Long-term liabilities						
Portion Due or payable within one year:						
General Obligation Debt	-	3,548,025	-	-	172,000	3,720,025
Notes Payable	-	-	-	519,253	-	519,253
Lease Liability	-	-	287,721	-	-	287,721
Portion Due or payable after one year:						
General Obligation Debt	-	32,150,040	-	-	1,540,260	33,690,300
Notes Payable	-	-	-	5,714,842	-	5,714,842
Lease Liability	-	-	2,434,420	-	-	2,434,420
Total Liabilities	2,388,032	37,796,276	3,435,045	12,667,478	2,802,440	59,089,271
<u>Deferred Inflows of Resources</u>						
Deferred Inflow of Resources - Leases	83,621	42,003,641	-	-	-	42,087,262
Deferred Charge on Refunding	-	344,514	-	-	-	344,514
Total Deferred Inflows of Resources	83,621	42,348,155	-	-	-	42,431,776
<u>Net Position</u>						
Net Investment in Capital Assets	378,818	(21,329,227)	183,195	2,628,576	(711,099)	(18,849,737)
Restricted for:						
Human Service	-	-	2,899,833	-	-	2,899,833
Conservation and Development	193,871	12,744,385	-	-	6,744,584	19,682,840
Gaming Program	-	-	-	4,588,913	-	4,588,913
Revolving Loan Program	-	-	-	709,263	-	709,263
Infrastructure Bank Program	-	-	-	1,370,068	-	1,370,068
Unrestricted	4,559,717	5,613,432	-	557,055	281,410	11,011,614
Total Net Position	\$ 5,132,406	\$ (2,971,410)	\$ 3,083,028	\$ 9,853,875	\$ 6,314,895	\$ 21,412,794

The accompanying notes are an integral part of the financial statements.

COUNTY OF DAUPHIN
COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Program Revenues				Net (Expense) Revenue and Changes in Net Position					Total
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Conservation District	General Authority	Case Management Unit	Industrial Development Authority	Economic Development Corporation	
<u>Conservation District</u>										
Conservation and Development	\$ 2,224,682	\$ 605,450	\$ 1,861,785	\$ -	\$ 242,553	\$ -	\$ -	\$ -	\$ -	\$ 242,553
<u>General Authority</u>										
General Authority Operations	7,898,142	8,510,972	-	-	-	612,830	-	-	-	612,830
<u>Case Management Unit</u>										
Human Services	11,322,680	-	12,170,409	-	-	-	847,729	-	-	847,729
<u>Industrial Development Authority</u>										
Conservation and Development	8,829,181	533,192	7,650,674	-	-	-	-	(645,315)	-	(645,315)
<u>Economic Development Corporation</u>										
Tourism and Economic Development	5,764,229	4,154,722	1,583,838	-	-	-	-	-	(25,669)	(25,669)
Total Component Units	<u>\$ 36,038,914</u>	<u>\$ 13,804,336</u>	<u>\$ 23,266,706</u>	<u>\$ -</u>	<u>\$ 242,553</u>	<u>\$ 612,830</u>	<u>\$ 847,729</u>	<u>\$ (645,315)</u>	<u>\$ (25,669)</u>	<u>\$ 1,032,128</u>
General revenues:										
Unrestricted investment earnings					255,765	217,194	-	212,615	56,028	741,602
Total general revenues and transfers					<u>255,765</u>	<u>217,194</u>	<u>-</u>	<u>212,615</u>	<u>56,028</u>	<u>741,602</u>
Change in net position					498,318	830,024	847,729	(432,700)	30,359	1,773,730
Net position - beginning					4,634,088	(3,801,434)	2,235,299	10,286,575	6,284,536	19,639,064
Net position - ending					<u>\$ 5,132,406</u>	<u>\$ (2,971,410)</u>	<u>\$ 3,083,028</u>	<u>\$ 9,853,875</u>	<u>\$ 6,314,895</u>	<u>\$ 21,412,794</u>

The accompanying notes are an integral part of the financial statements.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A Summary of Significant Accounting Policies follows:

A. Reporting Entity

The County of Dauphin (the “County”) operates under the direction of an elected Board of Commissioners, and provides the following services: general administrative services, tax assessments and collections, judicial, public improvements, public safety and human services programs.

Consistent with the guidance contained in Governmental Accounting Standards Board (GASB) Statement GASB Statement No. 61, *The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34*, the criteria used by the County to evaluate the possible inclusion of related entities (Authorities, Boards, Councils, etc.) within its reporting entity are financial accountability and the nature and significance of the relationship. In determining financial accountability in a given case, the County reviews the applicability of the following criteria.

The County is financially accountable for:

- Organizations that make up the legal County entity.
- Legally separate organizations if County officials appoint a voting majority of the organization’s governing body and the County is able to impose its will on the organization or if there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County as defined below.

Impose Its Will — If the County can significantly influence the programs, projects, or activities of, or the level of services performed or provided by, the organization.

Financial Benefit or Burden—Exists if the County (1) is entitled to the organization’s resources or (2) is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide support to, the organization or (3) is obligated in some manner for the debt of the organization.

- Organizations that are fiscally dependent on the County and there is a potential for the organization to provide a specific financial benefits to or impose specific financial burdens on the County.

Based on the foregoing criteria, the reporting entity has been defined to include all the funds for which the County is financially accountable or for which there is a significant relationship. Specific information on the nature of the various potential component units and a description of how the aforementioned criteria have been considered in determining whether or not to include or exclude such units in the County’s financial statements are provided in the following paragraphs.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

Fiduciary Component Unit

The County's Pension Trust Fund was established to provide retirement, disability, and death benefits to eligible retirees of the County. The Plan is included in the financial reporting entity as a fiduciary fund because the Plan is (1) considered to be a separate legal entity, (2) the Retirement Board functions as the governing board of the plan, and (3) the plan imposes a financial burden on the County as it is legally obligated to make contributions to the Plan.

Discretely Presented Component Units

Component units that are not blended as part of the primary government are discretely presented, which entails reporting component unit financial data in a column separate from the financial data of the primary government. The component units presented in this way are the following:

Dauphin County Conservation District ("District"): The District was formed by the County Commissioners in 1952 pursuant to the Conservation District Law ("Law"). The seven-member board is made up of one County Commissioner and six members appointed by the County Commissioners from a list of nominees received from organizations approved by the Commonwealth of Pennsylvania. The District was formed to manage the conservation of natural resources in the County. The Law gives the Commonwealth certain powers to supervise and direct the operations of the District. Employees of the District are County employees subject to the Dauphin County Salary Board. The Law also gives the County Commissioners the ability to unilaterally disband the District if they believe a substantial portion of landowners desire such action.

The District operates and reports on a calendar year basis. The separate audited financial statements of the District may be obtained by contacting the District at 1451 Peters Mountain Road, Dauphin, Pennsylvania 17018.

Dauphin County General Authority ("General Authority"):

The Dauphin County General Authority ("General Authority") was incorporated on March 7, 1984, by the County. The five-member board is appointed by the County Commissioners. The Authority was created for the purpose of acquiring, financing, holding, constructing, improving, maintaining and operating, owning, and leasing, either in the capacity of lessor or lessee, projects of the kind and character contemplated by law for a general purpose authority, as authorized and permitted by, and also as limited by, provisions of the Pennsylvania Municipality Authorities Act, the Act of May 2, 1945, P.L. 382, as amended. Accordingly, the Authority is not subject to income taxes. The Authority is a special purpose government engaged in business-type activities.

The County guarantees the full payment of the principal and interest on the 1993 Bonds and subsequent refunding bond issues, which funded the golf course construction, in the event that the Authority fails to pay the amount of principal and interest due. The Authority has agreed to pay the County 90.0% of the revenues, net of operating expenses and debt service, earned by the Authority in connection with the golf course. The County Commissioners must approve all of the General Authority's bond issues, but neither the County nor the General Authority has an ongoing liability for these bond issues other than the golf course debt.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

Discretely Presented Component Units (Continued)

Dauphin County General Authority ("General Authority") (Continued):

The General Authority reports on a calendar year basis. The separate audited financial statements of the General Authority may be obtained by contacting the General Authority at 530 South Harrisburg Street, Harrisburg, Pennsylvania 17113.

Case Management Unit (d/b/a Pathways Forward) ("CMU"): CMU was established to provide case management services to persons with mental health, and intellectual disabilities, and early intervention in the County of Dauphin. CMU performs initial intake and evaluation for all clients served by the Dauphin County Mental Health/Autism/Developmental Programs, plans and coordinates services for clients with direct service providers and monitors the progress of clients within the Dauphin County system. CMU grants credit to its funding sources without collateral.

The eleven-member board is appointed by the County Commissioners. In addition, the County Commissioners have the ability to significantly influence the programs, projects, activities, and level of services performed by CMU.

CMU operates on a fiscal year ending June 30. The separate audited financial statements of CMU may be obtained by contacting CMU at 1100 South Cameron Street, Harrisburg, Pennsylvania 17104.

Dauphin County Industrial Development Authority ("IDA"): The IDA was organized in 1967 as a standing authority of Dauphin County. It operates in compliance with the Industrial Development Authority Law, Act No. 102, August 23, 1967. The five-member board is appointed by the County Commissioners. The IDA serves as a financing vehicle for industrial development in Dauphin County. The IDA arranges financing through tax exempt and taxable bonds as well as mortgages for manufacturers, non-profits and companies establishing corporate headquarters in the County. The IDA participates in new construction and rehabilitation each year through its industrial recruitment and expansion projects. The IDA also owns several commercial properties which it leases. The County pays for all significant management and administrative costs required to operate the IDA on a day-to-day basis. IDA's management and support staff are employees of the County. In addition, the County guarantees the IDA's debts.

The IDA operates on a fiscal year ending September 30. The separate audited financial statements of the IDA may be obtained by contacting the IDA at 2 S. Second St, Rm 124, Harrisburg, Pennsylvania 17101.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

Discretely Presented Component Units (Continued)

Dauphin County Economic Development Corporation ("DCEDC"): The DCEDC is a nonprofit organization which operates in compliance with Section 7502 of the Nonprofit Corporation Law of 1972 and Section 501(c)(3) of the Internal Revenue Code of 1986, as amended. The five-member board is appointed by the County Commissioners. The DCEDC, an economic development corporation, was established to partner in real estate development projects and to channel grant funding to communities and organizations in need of community and economic development assistance. The DCEDC also administers programs to promote tourism and regional development.

The DCEDC is administered by the County of Dauphin through the Dauphin County Department of Community and Economic Development. The County pays for all significant management and administrative costs required to operate the DCEDC on a day-to-day basis as the DCEDC's management and support staff are employees of the County. The County also provides significant operating revenue to the DCEDC, primarily through distributions of hotel tax collections.

The DCEDC operates and reports on a calendar year end basis. The separate audited financial statements of the DCEDC may be obtained by contacting the DCEDC at 2 S. Second St, Rm 124, Harrisburg, Pennsylvania 17110.

B. Related Organizations

The Board of County Commissioners is also responsible for appointing the members of the governing boards of other organizations, but the County's accountability does not extend beyond making appointments. The County does not designate management nor does it have the ability to significantly influence the operations of these entities. In addition, the County does not supply any funding (either directly or as a result of special financing relationships) and has no responsibility for fiscal matters for these entities (i.e., not responsible for deficits or entitled to surpluses, no guarantees of debt, etc.). These organizations include:

Authorities

Dauphin County Housing Authority
Dauphin County Redevelopment Authority
Dauphin County Hospital Authority
Dauphin County Library System
Dauphin County Land Bank Authority

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Related Organizations (Continued)

Advisory Boards

Dauphin County Parks and Recreation
Dauphin County Planning Commission
Council on Aging Board
Child Care Advisory Committee
Children and Youth Advisory Board
Mental Health/Autism/Developmental Programs Advisory Board
Woodside Juvenile Detention Center Advisory Board
Drugs and Alcohol Advisory Board
Fort Hunter Board

C. Joint Ventures

The County is a participant with other municipalities in joint ventures that provide services to the constituents of all the participants. The County has no interest in the equity of these organizations and therefore they should not be included in its financial reporting entity. Separately published audit reports of the Joint Ventures are available for public inspection in the Controller's Office. Condensed financial information relative to these entities is included in the notes herein:

<u>Name of Organization</u>	<u>Cumberland, Dauphin Harrisburg Transit Authority</u>	<u>Tri-County Regional Planning Commission</u>
Services Provided	Bus Services	Regional Planning
Dauphin County Board Representation	3 of 7 Members	9 of 19 Members
Fiscal Year	June 30, 2025	December 31, 2025
Current Assets	\$ 6,270,331	\$ 3,424,404
Total Assets/Deferred Outflows of Resources	\$ 26,330,766	\$ 3,424,404
Net Position/Fund Balance	\$ 15,711,039	\$ 1,347,248
Operating Revenues	\$ 15,857,873	\$ 5,806,153
Operating Income (Loss)	\$ (2,431,544)	\$ 8,834
Net Income (Loss)	\$ (1,892,195)	\$ 57,833
Dauphin County Contribution to Operations	\$ 529,950	\$ 389,421
Dauphin County Working Capital Advances	None	None

D. Basis of Presentation

The basic financial statements of the County have been prepared in accordance with accounting principles generally accepted in the United States applicable to governments. The Governmental Accounting Standards Board ("GASB") establishes accounting and financial reporting requirements for governments.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The basic financial statements include both government-wide financial statements, which are based on the County as a whole, and fund financial statements. GASB Statement No. 34 focuses on the County as a whole and on major individual funds (within the fund financial statements).

General capital asset acquisitions, including entering into contracts giving the County the right to use leased assets, are reported as expenditures in governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources.

Government-Wide Financial Statements

The government-wide financial statements (statement of net position and statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. The focus of the government-wide financial statements is more on sustainability of the County as an entity and the change in aggregate financial position resulting from activities of the fiscal period. As a general rule, the effect of interfund activity has been eliminated from these statements except certain interfund services provided and used between functions. The County's policy is to eliminate internal activity by distinguishing overhead costs which are eliminated during consolidation from interfund services provided and used. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely, to a significant extent, on fees and other charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

In the government-wide statement of net position, the governmental and business-type activities columns are presented on a consolidated basis by column and are presented using the economic resources measurement focus and the accrual basis of accounting, which incorporates noncurrent assets as well as long-term debt and obligations. Interfund balances between governmental funds and interfund balances between enterprise funds are not included in the total primary government column of the government-wide statement of net position.

The government-wide statement of activities demonstrates the degree to which the direct expenses of a given functional category (public safety, general government, etc.) or business-type activity (health choices, human service building, etc.) are offset by program revenues. Indirect expenses are allocated to specific functions based on the County's approved Central Services Cost Allocation Plan. Direct expenses are those that are clearly identifiable with a specific functional category or business-type activity. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given functional category or business-type activity and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular functional category or business-type activity. Taxes and other items that are not properly included among program revenues are reported instead as general revenues.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(Continued)

Fund Financial Statements

The financial transactions of the County are recorded in individual funds. Each fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, reserves, fund balance/net position, revenues and expenditures/expenses. Emphasis under GASB Statement No. 34 is on major funds in the governmental or enterprise categories. GASB Statement No. 34 sets forth minimum criteria for the determination of major funds. The nonmajor funds in each category are combined in a column in the fund financial statements and detailed in the combining nonmajor fund financial statements.

The governmental fund financial statements are presented using a current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County considers property taxes as available if collected within 60 days after year-end. The availability period for all other significant revenue sources in governmental funds is 180 days. Property taxes due but not collected within 60 days after year-end are considered unavailable revenue and recorded as a deferred inflow of resources. Licenses, permits, and fines and costs are recorded as revenues when received. Intergovernmental revenues, consisting primarily of Federal, State and other grants for the purpose of funding specific expenditures, are recognized when earned or at the time of the specific expenditure. Interest earnings are recorded as earned.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt are recognized as fund liabilities when due. As the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental activities column, reconciliations are presented which briefly explain the adjustments necessary to reconcile the governmental fund financial statements to the government-wide financial statements.

The County's enterprise funds, presented in the enterprise fund financial statements, are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(Continued)

Fund Financial Statements (Continued)

Enterprise funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the fund's principal ongoing operations. Non-operating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities. Operating expenses of the enterprise funds include the costs of providing services, such as personnel, contracting and supplies as well as depreciation. All revenues and expenses not meeting this definition are reported as nonoperating revenues.

The County's fiduciary funds are presented in the fund financial statements by type (retirement trust fund and custodial funds). Since, by definition, the assets of these funds are held for the benefit of a third party (individuals, private organizations, and/or other governments) and cannot be used to satisfy obligations of the County, these funds are not incorporated into the government-wide financial statements. The County's fiduciary funds are presented on the accrual basis of accounting.

The following governmental major funds are used by the County:

- The General Fund is the government's primary operating fund. It accounts for all financial revenues of the general government, except those required to be accounted for in another fund. Revenues of this fund are primarily derived from real estate taxes, state and federal grants, and fees for services. Many of the basic activities of the County are accounted for in this fund including operation of general County government, boards, commissions, the court systems, and health and welfare services.
- The Children and Youth Families Fund is used to account for amounts received from various federal, state, and local sources. These funds are restricted to provide support services to at-risk juveniles.
- The Low Income Housing Fund is used to account for specific revenues related to improving economic development opportunities and expanding the supply of low to middle income housing, such as home buyer mortgage and deed fees, along with home buyer loan proceeds. Revenues are restricted for those specific purposes.
- The Gaming Fund is used to account for revenue received from the operation of Hollywood Casino in East Hanover Township. These funds are to be used at the sole discretion of the Dauphin County Commissioners. The Gaming Advisory Committee advises the County on the need for municipal grants for health, safety, transportation, and other projects in the public interest generated as a result of gaming.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(Continued)

Fund Financial Statements (Continued)

- The MH/A/DP Fund is used to account for amounts received from various federal, state, and local sources. These funds are restricted to provide support services for mental health, autism, and developmental programs.
- The Opioid Litigation Fund is used to account for specific litigation proceeds that will be remitted to the County from the Commonwealth of Pennsylvania restricted for expenditures defined in the settlement agreement.
- The Capital Projects Fund is used to account for specific revenues related to improving existing or initiating new capital projects within Dauphin County received from State and Local sources. Revenues are restricted for those specific purposes.

The following major proprietary funds are used by the County:

- Health Choices Fund accounts for the fiscal activities of the County Behavioral Health Program. Revenue is received from State sources.
- Human Services Building Fund accounts for the fiscal activities of the County's Human Services Building and is expected to be financed through parking and rental fees.
- The Solid Waste Fund is used to account for activities of the Dauphin County Solid Waste Management & Recycling department, and is expected to be financed through dumping and recycling fees.
- The Fort Hunter Operating Fund is used to account for operating of Fort Hunter Park, and is expected to be financed through various rental and other charges.

These proprietary funds are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges and cost reimbursement plans.

In addition to the major funds discussed above, the County also reports fiduciary funds. Fiduciary Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include the Retirement Trust Fund and Custodial Funds. The County's Fiduciary Funds use the economic resources measurement focus and the accrual basis of accounting. The Retirement Trust Fund, a fiduciary component unit, is accounted for in essentially the same manner as the proprietary funds since capital maintenance is critical. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(Continued)

- The Retirement Trust Fund is used to account for the retirement pension plan contributions of the County and its employees.
- Custodial funds are used to account for resources held for the benefit of parties outside the government. The County is responsible for ensuring that the assets of these funds are used for their intended purposes.

F. Assets, Liabilities, and Net Position or Fund Balances

1. Cash and Cash Equivalents

For purposes of the accompanying statement of cash flows, the County considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

2. Receivables and Payables

- Interfund Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances." All receivables are shown net of an allowance for doubtful accounts.

3. Investments

The County invests its idle funds in various instruments, including external investment pools. The County's investments are reported at fair value or net asset value, except the investments in external investment pools, as discussed in Note 2, which are valued at amortized cost and are classified as cash and cash equivalents in the financial statements.

4. Prepaid Items

Prepaid items consist primarily of contracts longer than one year and certain payment to vendors that reflect costs applicable to future accounting periods. Prepaid items in the governmental fund types are recorded as expenditures monthly (consumption method) and are classified as nonspendable in fund balance.

5. Restricted Assets

Restricted Assets represent revenues set aside for liquidation of specific obligations, as detailed in Note 3.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Assets, Liabilities, and Net Position or Fund Balances (Continued)

6. Capital Assets

Capital Assets, which include property, plant and equipment and infrastructure assets (e.g. bridges) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets with initial, individual costs that equal or exceed \$5,000 and estimated useful lives of over one year are recorded as capital assets. Capital assets are recorded at historical costs or estimated costs if purchased or constructed, except for intangible right-to-use lease assets, the measurement of which is discussed in note 1.F(15) below. Donated capital assets are recorded at estimated acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Depreciation is not recognized for intangible (e.g. easements) assets since they have an indefinite life.

Major outlays for capital assets and improvements are capitalized as projects are completed.

Capital assets of the County are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset</u>	<u>Years</u>
Infrastructure	40
Buildings and Improvements	5 - 40
Machinery and Equipment	3 - 20
Leasehold Assets	5 - 20

The County evaluates long-lived assets for impairment whenever events or changes in circumstances indicate the carrying amount of an asset may not be recoverable. The estimated future undiscounted cash flows associated with the asset would be compared to the asset's carrying amount to determine if a write down to a new depreciable basis is required. If required, an impairment charge is measured by the difference between the carrying value and the estimated fair value of the assets. There were no identified impairment charges.

7. Allowance for Doubtful Accounts

Accounts receivable have been reported net of allowance for doubtful accounts.

8. Compensated Absences

County policy permits employees to accumulate a limited amount of earned, but unused, vacation and sick leave. These benefits may be used or are payable to employees upon separation of services. All leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. Leave that has not been used should be recognized as a liability if it (a) is attributable to services already rendered, (b) accumulates, and (c) is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The computed liability is in compliance with GASB 101, *Compensated Absences*.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Assets, Liabilities, and Net Position or Fund Balances (Continued)

9. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method and issuance costs are expensed as incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

10. Unearned Revenues

Revenues that are received but not earned are unearned in the County's financial statements. In the County's governmental funds, unearned revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues also arise when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for unearned revenue is removed from the governmental funds' balance sheet and revenue is recognized.

11. Interfund Transactions

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions except quasi-external transactions and reimbursements are reported as transfers.

12. Net Position/Fund Balances

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Assets, Liabilities, and Net Position or Fund Balances (Continued)

12. Net Position/Fund Balances (Continued)

- *Nonspendable Fund Balance* – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.
- *Restricted Fund Balance* – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- *Committed Fund Balance* – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Commissioners. These amounts cannot be used for any other purpose unless the Board of Commissioners remove or change the specific use by taking the same type of action (resolution) that was employed when the funds were initially committed.
- *Assigned Fund Balance* – This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. The Board of Commissioners delegated the responsibility to approve/or remove assigned fund balance that reflect the Commissioner's intended use of the resources to the Budget Director.
- *Unassigned Fund Balance* – This classification represents amounts that are available for any purpose. The General Fund is the only fund that reports a positive unassigned fund balance.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance and lastly unassigned fund balance.

In the General Fund, the County strives to maintain an unassigned fund balance sufficient to cover operating expenditures for 45 days.

The government-wide and business-type activities fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- *Net Investment in Capital Assets* – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- *Restricted Net Position* – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Assets, Liabilities, and Net Position or Fund Balances (Continued)

12. Net Position/Fund Balances (Continued)

governments and restrictions imposed by law through constitutional provisions or enabling legislation.

- *Unrestricted Net Position* – This category represents net position of the County, not restricted for any project or other purpose.

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the County's policy is to apply restricted net position first, then unrestricted net position as they are needed.

13. Deferred Inflows and Deferred Outflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government has three items that qualify for reporting in this category: deferred outflows related to pensions, deferred outflows relating to Other Postemployment Benefits and deferred outflows on refunding bonds. Deferred outflows related to pensions are described further in Note 15. The components of deferred outflows of resources, other than the difference between the projected and actual investments earnings on investments, are amortized into pension expense over the weighted average remaining service life of all members of the plan beginning the year in which the deferred amount occurs (current year). The annual difference between the projected and actual earnings on plan investments is amortized over a five-year closed period beginning the year in which the difference occurs (current year). Deferred outflows related to Other Postemployment Benefits are described further in Note 16. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has five items that qualified for reporting in this category. Deferred inflows related to pensions are described further in Note 15. The components of deferred inflows of resources, other than the difference between the projected and actual investments earnings on investments, are amortized into pension expense over the weighted average remaining service life of all members of the plan beginning the year in which the deferred amount occurs (current year). The annual difference between the projected and actual earnings on plan investments is amortized over a five-year closed period beginning the year in which the difference occurs (current year). Deferred inflows of resources relating to Other Postemployment Benefits are described further in Note 16. A deferred charge ("gain") on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. Under the modified accrual basis of accounting, the governmental funds report unavailable

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Assets, Liabilities, and Net Position or Fund Balances (Continued)

13. Deferred Inflows and Deferred Outflows of Resources (Continued)

revenue from property taxes and the Opioid Settlement as a deferred inflow of resources. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

Lease-related amounts are recognized at the inception of the lease. The deferred inflow of resources is recorded in amount equal to the corresponding lease receivable plus certain additional amounts received from the lessee at or before commencement of the lease term that relate to future periods, less any incentives paid to, or on behalf of the lessee at or before commencement of the lease term. The inflow of resources is recognized in a systematic and rational manner over the term of the lease.

14. Accounting Estimates

The presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

15. Leases/Subscription Based I.T. Arrangements

The County is a lessee for noncancellable leases of equipment/software contracts. The County recognizes a lease liability and an intangible right-to-use lease/subscription asset in the government-wide financial statements. The County recognizes lease/subscription liabilities with an initial, individual value of \$1.00 or more.

At the commencement of a lease/software contract, the County initially measures the lease/subscription liability at the present value of payments expected to be made during the lease/contract term. Subsequently, the lease/subscription liability is reduced by the principal portion of lease/contract payments made. The lease/subscription asset is initially measured at the initial amount of the lease/subscription liability, adjusted for lease/contract payments made at or before the commencement date, plus certain initial direct costs. Subsequently, the lease/subscription asset is amortized on a straight-line basis over its useful life.

Key estimates and judgements related to leases include how the County determines (1) the discount rate it uses to discount the expected lease/contract payments to present value, (2) lease/contract term, and (3) lease/contract payments.

- The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease/contract term includes the noncancellable period of the lease/contract. Lease/contract payments included in the measurement of the lease/subscription liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Assets, Liabilities, and Net Position or Fund Balances (Continued)

15. Leases/Subscription Based I.T. Arrangements (Continued)

The County monitors changes in circumstance that would require a remeasurement of its lease/software contract and will remeasure the lease/subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Lease/subscription assets are reported with other capital assets and lease/subscription liabilities are reported with long-term debt on the statement of net position.

G. Adoption of Governmental Accounting Standards Board Statements

The County adopted the provisions of GASB Statement No. 102, *"Disclosure of Certain Risks"*. The adoption of this statement had no effect on previously reported amounts.

H. Pending Changes in Accounting Principles

In April 2024, the GASB issued Statement No. 103, *"Financial Reporting Model Improvements"*. The County is required to adopt the provisions of Statement No. 103 for its calendar year 2026 financial statements.

In October 2024, the GASB issued Statement No. 104, *"Disclosure of Certain Capital Assets"*. The County is required to adopt the provisions of Statement No. 104 for its calendar year 2026 financial statements.

In December 2025, the GASB issued Statement No. 105, *"Subsequent Events"*. The County is required to adopt the provisions of Statement No. 105 for its calendar year 2027 financial statements.

The County has not yet completed the various analysis required to estimate the financial statement impact of these new pronouncements.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Component Units – Summary of Significant Accounting Principles

Dauphin County Conservation District

Basis of Accounting

The financial statements of the District are reported using the economic resources measurement focus and the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Cash and Cash Equivalents

The District considers all highly liquid investments, including investments in external investment pools, with a maturity of three months or less when purchased to be cash equivalents.

Restricted Assets

Restricted assets represent revenues set aside for the liquidation of specific obligations.

Investments

The District invests its idle funds in various instruments, including in external investment pools. The District's investments in external investment pools are valued at amortized cost and are classified as cash and cash equivalents in the financial statements. The District invests in non-negotiable certificates of deposit through the Certificate of Deposit Account Registry Service. The certificates of deposit are valued at cost, plus interest, as they are considered to be non-participating contracts for which redemption terms do not consider market rates.

Capital Assets

Capital assets, which include buildings and building improvements, land improvements, machinery and equipment, and leasehold assets, are recorded on the statement of net position. Capital assets are defined by the District as assets with a value of \$5,000 or more and have a useful life longer than one year. Capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are valued at their estimated acquisition value on the date donated. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized. Capital assets of the District are depreciated using the straight-line method.

	<u>Estimated Useful Lives</u>
Land Improvements	20 years
Buildings and Improvements	20-40 years
Machinery and Equipment	3-6 years
Leasehold Assets	4 years

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Component Units – Summary of Significant Accounting Principles (Continued)

Dauphin County Conservation District (Continued)

Unearned Revenues

Revenues that are received but not earned are unearned in the District's financial statements. In the District's governmental fund, unearned revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues arise when resources are received by the District before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenses. In subsequent periods, when the District has a legal claim to the resources, the liability for the unearned revenue is removed from the District's balance sheet and revenue is recognized.

Deferred Outflows and Deferred Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District did not have any items that qualified for reporting in this category.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District had one item that qualified for reporting in this category related to leases.

Lease-related amounts are recognized at the inception of the lease. The deferred inflow of resources is recorded in an amount equal to the corresponding lease receivable plus certain additional amounts received from the lessee at or before the commencement of the lease term that relate to future periods, less any incentives paid to, or on behalf of the lessee at or before the commencement of the lease term. The inflow of resources is recognized in a systematic and rational manner over the term of the lease.

Accounting Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures in the financial statements. Accordingly, actual results could differ from those amounts.

Compensated Absences

The employees of the District are County employees. The District reimburses the County for a portion of salaries and fringe benefits during the year. Therefore, the amount related to compensated absences is recorded on the County's financial statements.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Component Units – Summary of Significant Accounting Principles (Continued)

Dauphin County Conservation District (Continued)

Net Position / Fund Balance (Continued)

The government-wide financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted, and unrestricted.

- *Net Investment in Capital Assets* – This category groups all capital assets into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, in this category.
- *Restricted Net Position* – This category presents external restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, and restrictions imposed by law through constitutional provisions or enabling legislation.
- *Unrestricted Net Position* – This category represents net position of the District, not restricted for any project or other purpose.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

The following classifications describe the relative strength of the spending constraints in the governmental fund financial statements:

- *Nonspendable Fund Balance* – Amounts that are not in a spendable form (such as inventory) or are required to be maintained intact.
- *Restricted Fund Balance* – Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- *Committed Fund Balance* – Amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority (i.e. the Board of Directors). To be reported as committed, amounts cannot be used for any other purpose unless the District takes the same level of action to remove or change the constraint.
- *Assigned Fund Balance* – Amounts the District intends to be used for a specific purpose, but are neither restricted nor committed. Assignments of fund balance are created by the Financial Coordinator pursuant to authorization established by the Board of Directors.
- *Unassigned Fund Balance* – Amounts that are available for any purpose.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Component Units - Summary of Significant Accounting Policies (Continued)

Dauphin County Conservation District (Continued)

Net Position / Fund Balance (Continued)

resources will be expended is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly unassigned fund balance.

On March 1, 2012, the District developed and adopted a committed fund balance policy, under which the District's policy is to maintain a committed fund balance sufficient to cover 90 days of operating expenses during a period of economic downturn. Periodically, the amount of fund balance assigned is adjusted by the Board of Directors. The committed fund balance can only be spent based on action by the Board of Directors.

Dauphin County General Authority ("Authority")

Measurement Focus and Basis of Accounting

The financial statements are reported using the economic resources measurement focus. This means that all assets, deferred outflows of resources, liabilities, and deferred inflows of resources (whether current or noncurrent) associated with their activities are included on their balance sheet.

The financial statements are reported using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Conduit Debt Issues

The Authority participates in various Bond issues for which it has limited liability. Acting solely in an agency capacity, the Authority serves as a financing conduit, bringing the ultimate borrower and the ultimate lender together for which it receives an administrative fee.

Although the Authority is a party to the Trust indenture with the trustee, the agreements are structured such that there is no recourse against the Authority in the case of default. As such, the corresponding debt is not reflected on the Authority's statement of net position but is summarized in Note 6.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts and disclosures. Actual results could differ from those estimates.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Component Units - Summary of Significant Accounting Policies (Continued)

Dauphin County General Authority ("Authority") (Continued)

Cash and Cash Equivalents

For the purposes of the statement of cash flows, the Authority considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Investments

Investments are recorded at fair value. The Authority categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs.

Prepaid Expenses

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses on the statement of net position.

Capital Assets

Capital assets are recorded at cost. The Authority provides for depreciation and amortization over the estimated useful lives of the assets (including the right-to-use lease equipment) using the straight-line method. Upon sale or retirement, the cost and related accumulated depreciation or amortization of such assets are removed from the accounts and any resulting gain or loss is credited or charged to income for the period.

Expenditures for maintenance and repairs are charged to income as incurred. Capital assets are defined by the Authority as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of two years.

Depreciation and amortization were calculated on the straight-line method using the following useful lives:

	<u>Estimated Useful Lives</u>
Land Improvements	7-30 years
Buildings	30 years
Building Improvements	15 years
Right-to-use lease equip	3-5 years
Golf Course Equipment	5-7 years
Other Equipment	7-10 years

Inventory

Inventory is valued at the lower of cost or market. Cost is determined on the first-in, first-out method. Inventory consists of consumable supplies used for operations

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Component Units - Summary of Significant Accounting Policies (Continued)

Dauphin County General Authority ("Authority") (Continued)

Inventory (Continued)

and maintenance and also represents items for sale. Inventory is expensed when the items are used or sold.

Leases

As discussed further in Note 18, the Authority is a lessor for non-cancellable leases and recognizes a lease receivable and a deferred inflow of resources in the statement of net position. At the commencement of a lease, the Authority initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow or resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the Authority determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The Authority uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the non-cancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of variable payments from the lessee, increasing on an annual basis.

The Authority monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Unearned Revenue

Unearned revenue, presented in the Dauphin Highlands Golf Course Fund, consists of unredeemed gift certificates and unearned membership revenue. Revenue is recognized from gift cards the earlier of when they are redeemed by the customer or two years (estimated expiration date). Additionally, the Authority sells annual memberships for the golf course. Revenue is recognized evenly each month between the period of April through October based upon the date the membership was sold. Unearned membership revenue consists of those memberships sold from September through December that will not be utilized until the subsequent golf season.

Unearned revenue, presented in the Riverfront Office Center Fund, consists of prepaid rent revenue. Revenue is recognized when the tenants utilize the property during the period to which the pre-payment relates.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Component Units - Summary of Significant Accounting Policies (Continued)

Dauphin County General Authority ("Authority") (Continued)

Restricted Assets

Restricted assets represent cash, cash equivalents, and investments maintained in accordance with bond resolutions, loan agreements, grant awards, and other resolutions and formal actions of the Authority or by agreement for the purpose of funding certain debt service payments, depreciation, and contingency activities.

Net Position

Net position is classified in the following three components: net investment in capital assets, restricted, and unrestricted net position. Net investment in capital assets consists of all capital assets, net of accumulated depreciation and reduced by outstanding debt that is attributable to the acquisition, construction, and improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included in this component of net position. If there are significant unspent proceeds at the end of the reporting period, the portion of the debt attributable to the unspent amount is not included in the calculation of net investment in capital assets. Instead, that portion of the debt is included in the same net position component (restricted or unrestricted) as the unspent amount. Restricted consists of net position for which constraints are placed thereon by external parties, such as lenders, grantors, contributors, laws, regulations, and enabling legislation, including self-imposed legal mandates, less any related liabilities. Unrestricted consists of all net position which is not restricted for any project or other purpose.

For the time period that revenue bonds are outstanding and the trust indenture is in effect in each fund, the net position of the fund is presented as restricted for fund operations.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from primary activities except revenues explicitly deemed nonoperating in accordance with Governmental Accounting Standards Board (GASB). For the Authority, these revenues are charges for services, investment income, and miscellaneous revenues. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activity of the Authority.

Case Management Unit (d/b/a Pathways Forward) ("CMU")

Basis of Presentation

CMU's financial statements are presented on the accrual basis of accounting in accordance with the accounting principles generally accepted in the United States of America. CMU applies all applicable Governmental Accounting Standards Board (GASB) pronouncements.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Component Units - Summary of Significant Accounting Policies (Continued)

Case Management Unit (d/b/a Pathways Forward) ("CMU")

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Revenue Recognition

Revenue from county program funded contracts is recognized as reimbursable costs are incurred as established by regulations promulgated by the Pennsylvania Department of Human Services. Reimbursable costs are reduced by other program income including third-party reimbursements, private payments and interest income.

Net patient service revenue consists of Healthchoices, medical assistance and client fees. These revenues are reported at the estimated net realizable amounts from patients, third-party payers and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payers. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and are adjusted in future periods, as final settlements are determined.

Capital Assets

Capital assets of CMU include furniture and equipment and leasehold improvements and are reported in the financial statements at historical cost or estimated historical cost if purchased or constructed (except for intangible right-to-use lease assets). Donated capital assets are recorded at estimated acquisition value at the date of donation. Capital assets are defined as assets with an initial, individual cost of more than \$1,500 and an estimated useful life in excess of 3 years. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized.

Capital assets of CMU are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Furniture and Equipment	3-10
Leasehold Improvements	10
Lease Buildings	14

Income Taxes

CMU qualifies as a tax-exempt Organization under Section 501c (3) of the Internal Revenue Code; therefore, no provision for federal income taxes has been established. Further, CMU annually files a Form 990, as applicable. The form filed is subject to examination by the Internal Revenue Service generally for three years

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Component Units - Summary of Significant Accounting Policies (Continued)

Case Management Unit (d/b/a Pathways Forward) ("CMU")

after it is filed. Management asserts that they have no uncertain tax positions requiring the establishment of a liability or disclosure in the financial statements. Management believes it is no longer subject to income tax examinations for year ends prior to June 30, 2022.

Compensated Absences

CMU policy permits employees to accumulate a limited amount of earned, but unused vacation and sick leave. These benefits are payable to employees upon separation of services. All leave pay is accrued when incurred in the financial statements. CMU allows employees to buy back a portion of their unused vacation time during two specified times during the year.

Dauphin County Industrial Development Authority ("IDA")

Basis of Accounting

The IDA operations are reported as proprietary funds. Proprietary funds are used to account for operations that are (a) financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Cash and Cash Equivalents

The IDA considers all highly-liquid debt instruments with a maturity date of three months or less when purchased, to be cash equivalents. Cash and cash equivalents at September 30, 2025 consist of cash held in bank accounts.

Loans Receivable

Loans receivable that management has the intent and ability to hold for the foreseeable future or until maturity or payoff are reported at outstanding principal. Account balances generally are written off when management judges such balances uncollectible, such as an account in bankruptcy. Management continually monitors and reviews loan receivable balances. Interest at rates ranging from 2.5 - 3.5% is charged on unpaid balances and is recognized in revenue upon receipt. The IDA's management evaluates this risk and, when determined to be necessary, provides an allowance for loans which may become uncollectible. The Authority is working to bring loans current.

Restricted Assets

Restricted assets represent cash balances from gaming revenues which are restricted for the purpose of providing municipal grants; cash related to the revolving loan program which is restricted for the purpose of providing loans to businesses; cash held for municipality loan draws within the infrastructure bank fund; and cash

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Component Units - Summary of Significant Accounting Policies (Continued)

Dauphin County Industrial Development Authority ("IDA") (Continued)

Restricted Assets (Continued)

drawn down on the MDJ project within the financing fund which was unexpended at year end. At September 30, 2025, the restricted cash balance was \$8,448,817.

Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Significant estimates and assumptions in the IDA's financial statements related to the collectability of loans and other receivables and the useful lives of capital assets. Actual results could differ from those estimates.

Capital Assets

Capital Assets which include office equipment and furnishings and buildings and building improvements, are recorded at original cost at the time title reverts to the IDA and said assets are in operating condition. The IDA records all capital outlays as capital assets. Capital assets are depreciated using the straight-line method over their estimated useful lives as follows:

<u>Assets</u>	<u>Years</u>
Office Equipment and Furnishings	3 - 7
Solar Farm Project	25

Long-Term Obligations

Long-term debt and other obligations are reported as noncurrent liabilities in the statement of net position.

Net Position

Net position is categorized as net investment in capital assets, restricted and unrestricted.

a. *Net Investment in Capital Assets* – This category groups all capital assets into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.

b. *Restricted Net Position* – This category represents net position of the IDA that is restricted for project or other purposes.

c. *Unrestricted Net Position* – This category represents net position of the IDA that is not restricted for any project or other purpose.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Component Units - Summary of Significant Accounting Policies (Continued)

Dauphin County Industrial Development Authority ("IDA") (Continued)

Net Position (Continued)

When both restricted and unrestricted resources are available for use, it is the IDA's policy to use restricted resources first, then unrestricted resources as they are needed.

Dauphin County Economic Development Corporation ("DCEDC")

Measurement, Focus, Basis of Accounting, and Financial Statement Presentation

The DCEDC's financial statements are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Under this basis, revenues are recorded when they are earned and expenses are recorded when the liability is incurred, regardless of the timing of the related cash flows. The DCEDC applies Governmental Accounting Standards Board (GASB) pronouncements. All activities of the DCEDC are accounted for within one proprietary (enterprise) fund. Proprietary funds are used to account for operations that are (a) financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The accounting and financial reporting treatment applied to the DCEDC is determined by its measurement focus. The transactions of the DCEDC are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operations are included on the Statement of Net Position. Net Position (i.e., total assets and deferred outflows of resources net of total liabilities and deferred inflows of resources) is segregated into "net investment in capital assets"; "restricted"; and "unrestricted" components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in total net position.

Operating revenues, such as charges for services, result from exchange transactions associated with the principal activities of the DCEDC. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities. When both restricted and unrestricted resources are available for use, it is the DCEDC's policy to use restricted resources, and then unrestricted resources as they are needed for their intended purposes.

Cash

DCEDC considers all highly-liquid debt instruments purchased with maturity of three months or less when purchased to be cash equivalents.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Component Units - Summary of Significant Accounting Policies (Continued)

Dauphin County Economic Development Corporation ("DCEDC") (Continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(Continued)

Restricted Assets

Restricted assets represent cash balances from hotel tax and grant program distributions received from Dauphin County. These distributions are restricted for the purpose of promoting tourism and regional development and for the CDBG, and HOME programs. A portion of the asset has been transferred to a related party to invest funds at higher interest rates. At December 31, 2025 the restricted cash balance was \$6,240,296 and the restricted due from related party was \$1,215,039.

Capital Assets

Capital assets are recorded at their original cost and are depreciated on a straight-line basis over their estimated useful lives. Donated capital assets are recorded at the acquisition value at the date of donation. Assets with an initial, individual cost that equal or exceed \$5,000 and estimated useful lives of over one year are recorded as capital assets and depreciated. Estimated useful lives are as follows:

Buildings	39 years
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Long-Term Liabilities

In the financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

Net Position

The financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- a. *Net Investment in Capital Assets* – This category groups all capital assets into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- b. *Restricted Net Position* – This category presents external restrictions imposed by creditors, grantors, contributors or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.
- c. *Unrestricted Net Position* – This category represents net position of the DCEDC, not restricted for any project or other purpose.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Component Units - Summary of Significant Accounting Policies (Continued)

Dauphin County Economic Development Corporation ("DCEDC") (Continued)

Net Position (Continued)

When an expenditure is incurred for purpose for which both restricted and unrestricted resources are available, it is the DCEDC's policy to use restricted resources first.

Accounting Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures in the financial statements. Accordingly, actual results could differ from those amounts.

Income Taxes

The DCEDC is exempt from the federal income under Section 501(c)(3) of the Internal Revenue Code and files Form 990, Return of Organization Exempt from Income Tax with the Internal Revenue Service. Certain revenue deemed to be unrelated to a nonprofit corporation's tax-exempt purpose could be subject to federal income taxes, however DCEDC management believes that there is no tax liability as of December 31, 2025.

NOTE 2: DEPOSITS, INVESTMENTS, AND FAIR VALUE MEASUREMENT

The County's investments at December 31, 2025 were as follows:

Governmental Funds

Fort Hunter Permanent Fund

Fixed Income Mutual Funds - Bonds	\$ 908,422
Equity Mutual Funds - Stocks	<u>953,786</u>
Total Permanent Fund	<u>1,862,208</u>

Total Governmental Funds	<u>1,862,208</u>
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Fiduciary Funds

Retirement Fund

International Equities	130,308,495
Fixed Income Mutual Funds	82,577,105
Equity Funds	235,781,998
Real Estate/Alternative	<u>107,232,504</u>
Total Retirement Fund	<u>555,900,102</u>

Total Fiduciary Funds	<u>555,900,102</u>
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Total Investments	<u><u>\$ 557,762,310</u></u>
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COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 2: DEPOSITS, INVESTMENTS, AND FAIR VALUE MEASUREMENT (Continued)

As of December 31, 2025, the County had the following debt investments and maturities within its excess operating fund accounts:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1-5	6-10	More Than 10
Fixed Income Mutual Funds - Bonds	\$ 908,422	\$ -	\$ -	\$ 908,422	\$ -
U.S. Treasury Bond	8,372,944	8,372,944	-	-	-
Fixed Income Mutual Funds	82,577,105	-	-	82,577,105	-
Total	<u>\$ 91,858,471</u>	<u>\$ 8,372,944</u>	<u>\$ -</u>	<u>\$ 83,485,527</u>	<u>\$ -</u>

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the County's Operating Funds Investment Policy states that maturities shall be set to generally match the projected cash flow requirements for the County as determined by the County Controller.

The County's Retirement Plan Investment Policy Statement ("Retirement Investment Policy") states that emphasis shall be placed on providing adequate and timely investment cash flow to permit benefit payments from the Retirement Plan when due and sufficient reserves to meet unanticipated benefit payments. The average effective duration of fixed income securities shall be no more than 25 percent greater or 50 percent less than the effective duration of Barclays 5-10 Year Treasury Index for Treasuries or Barclays 1-3 Government/Credit Index for bonds. The plan is in conformity with established guidelines.

Credit Risk. The County's Operating Investment Policy limits investments to direct obligations of the United States Government or its agencies or instrumentalities; other obligations that are either insured or guaranteed by the United States Government; deposits with banks within the Commonwealth of Pennsylvania properly insured in accordance with the requirements of the County Code or properly collateralized in accordance with the County Code and Act 72 of 1971 P.S. Section 3836-1, et seq.; or investments with the Pennsylvania Local Government Investment Trust ("PLGIT"). The Retirement Investment Policy limits the average quality of fixed income securities to a minimum rating of investment grade as determined by the rating of on Nationally Recognized Statistical Rating Organization.

Custodial Credit Risk. For deposits and investments, custodial credit risk is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At December 31, 2025, \$129,760,809 of the County's deposits were exposed to custodial credit risk, as they are collateralized with securities held by the pledging financial institution and uninsured. At December 31, 2025, \$398,364 of the County's retirement or governmental fund deposits were exposed to custodial credit risk. The County does not have a written policy to limit its exposure to custodial credit risk.

The County's cash equivalents of \$45,659,671 were not subject to custodial credit risk as they were invested with the Pennsylvania Local Government Investment Trust ("PLGIT"), a 2a7-like external investment pool. PLGIT does not place any limitations or restrictions on withdrawals from the pool. The County's investment in PLGIT is measured at amortized cost, which approximates fair value. The County has no regulatory oversight for the pool, which is governed by a Board of Trustees and is administered by PFM Asset Management, LLC. PLGIT is audited annually by Ernst & Young, LLP. The pool is rated AAAM by Standard & Poor's. Separately issued financial statements of PLGIT are available to the public via its website. For the year ended December 31, 2025, all of the County's investments in PLGIT were rated AAAM by Standard and Poor's.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 2: DEPOSITS, INVESTMENTS, AND FAIR VALUE MEASUREMENT (Continued)

Concentration of Credit Risk. The County's Operating Investment Policy does not allow a single issuer or guarantor to represent more than 10% of the total value of holdings at the time of acquisition.

The Retirement Fund's Investment Policy states that no issuer, other than the U.S. Government or other Federal agencies, may represent more than 5% of the total bond portfolio at time of purchase. The 5% limitation does not apply to issues of the U.S. Treasury securities or other Federal Agencies. No more than the greater of 5% or weighting in the relevant index of the total equity portfolio at market value may be invested in equity of any one corporation. Ownership of the shares of one company are limited to no more than 5% and no more than 40% of equity at market value may be held in any one sector.

At December 31, 2025, the County is not subject to concentration of credit risk.

Fair Value Measurement

The County categorizes its fair value measurement within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs.

The County had the following recurring fair value measurements for its operating accounts as of December 31, 2025:

- Fixed income mutual funds – bonds of \$908,422 and equity mutual funds – stocks of \$953,786 are valued using quotes market prices (Level 1 inputs).

The County had the following recurring fair value measurements for its retirement accounts as of December 31, 2025:

Investments by Fair Value Level	12/31/25	Fair Value Measurements Using		
		Level 1	Level 2	Level 3
International Equities	\$ 130,308,495	\$ 130,308,495	\$ -	\$ -
Fixed Income Securities	82,577,105	82,577,105	-	-
Equity Funds	235,781,998	235,781,998	-	-
Real Estate/Alternative	107,232,504	1,553,121	-	105,679,383
Total Investments by Fair Value Level	<u>\$ 555,900,102</u>	<u>\$ 450,220,719</u>	<u>\$ -</u>	<u>\$ 105,679,383</u>

Fixed Income Securities, International Equities, and Equity Funds are valued using prices quoted in active markets for those securities. Real Estate/Alternative Investments are valued based on internal valuation models and quoted in active markets.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 2: DEPOSITS, INVESTMENTS, AND FAIR VALUE MEASUREMENT (Continued)

Component Units – Deposit and Investment Risk

Dauphin County Conservation District

Deposits and Investments

Custodial Credit Risk. For deposits and investments of the District, custodial credit risk is the risk that in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District does not have a formal deposit policy for custodial credit risk.

At December 31, 2025, the District's cash balance was \$219,951 and its bank balance was \$303,162. Of this bank balance, \$53,162 was exposed to custodial credit risk, as it was collateralized with securities held by the pledging financial institution and uninsured.

The District's cash equivalents of \$6,669,356 were not subject to custodial credit risk, as they were invested with the Pennsylvania Treasurer's INVEST Program for Local Governments and Nonprofits ("INVEST"), an external investment pool. The District's fair value of its position in the pool is measured at amortized cost and is the same as the value of the pool shares. The INVEST program does not place any limitations or restrictions on withdrawals from the program. The Commonwealth of Pennsylvania provides external regulatory oversight of the INVEST program. Separately issued financial statements of the INVEST program are available to the public via its website.

Dauphin County General Authority ("Authority")

Deposits and Investments

Cash and investments are held by trustees, pursuant to provisions of various Trust Indentures, except for the Administrative Fund cash account, and the Dauphin Highlands Golf Course cash account, which are administered by the Authority's Financial Administrator.

The Municipality Authorities Act (the "Act") provides for investment of governmental funds into certain authorized investment types, including U.S. Treasury bills, other short-term U.S. government obligations, short-term commercial paper issued by a public corporation, banker's acceptances, insured or collateralized time deposits, and certificates of deposits. The Act allows pooling of governmental funds for investment purposes. The Act does not prescribe regulations relating to demand deposits.

Deposits

Custodial credit risk. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Authority does not have a deposit policy for custodial credit risk. At December 31, 2025, the Authority's cash balance was \$8,602,252 and its bank balance was \$8,634,961. At December 31, 2025, \$8,353,670 of the Authority's deposits were subject to custodial credit risk and collateralized under Act 72 of the 1971 session of the Pennsylvania General Assembly for the protection of public depositors.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 2: DEPOSITS, INVESTMENTS, AND FAIR VALUE MEASUREMENT (Continued)

Component Units – Deposit and Investment Risk (Continued)

Dauphin County General Authority (“Authority”) (Continued)

Deposits and Investments (Continued)

Investments

The Authority’s Level 1 investments reported at December 31, 2025 are as follows:

	<u>Carrying Value</u>
Restricted	
Money market funds	<u>\$ 1,109,777</u>

Custodial Credit Risk. Custodial credit risk is the risk that the counterparty to an investment transaction will fail and the government will not recover the value of the investment or collateral securities that are in possession of an outside party. The Authority does not have an investment policy for custodial credit risk. The Authority’s investments in money market funds are not exposed to custodial credit risk because they are not evidenced by securities in book entry or paper form.

Concentration of credit risk. The Authority places no limit on the amount the Authority may invest in any one issuer.

Credit Risk. The Authority does not have a formal policy that would limit investment choices with regard to credit risk. The Authority’s money market funds have a credit rating of AAAM as of December 31, 2025.

Interest rate risk. The Authority does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The Authority’s money market funds have an average maturity of less than one year.

Case Management Unit (d/b/a Pathways Forward) (“CMU”)

Cash Concentrations

Custodial Credit Risk – For deposits, custodial credit risk is the risk that in the event of the failure of the counterparty, CMU will not be able to recover the value of its deposits that are in the possession of an outside party. As of June 30, 2025, CMU’s cash balance was \$4,087,889 and its bank balance was \$4,421,675. Of this bank balance for June 30, 2025, \$2,504,707 of CMU’s deposits were exposed to custodial credit risk. CMU does not have a written policy to limit its exposure to custodial credit risk.

Dauphin County Industrial Development Authority (“IDA”)

Deposits

The IDA’s deposit policy adheres to State Statutes and prudent business practice.

Custodial Credit Risk. For deposits, custodial credit risk is the risk that in the event of failure of the counterparty, the IDA will not be able to recover the value of its deposits or collateral securities that are in the possession of an outside party. As of September 30, 2025, the IDA’s cash balance was \$9,115,771, and its bank balance was \$9,557,015. At

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 2: DEPOSITS, INVESTMENTS, AND FAIR VALUE MEASUREMENT (Continued)

Component Units – Deposit and Investment Risk (Continued)

Dauphin County Industrial Development Authority (“IDA”) (Continued)

September 30, 2025, \$8,534,363 of the IDA's deposits were subject to custodial credit risk and collateralized under Act 72 of the 1971 session of the Pennsylvania General Assembly for the protection of public depositors. The IDA does not have a formal policy to limit its exposure to custodial credit risk.

Dauphin County Economic Development Corporation (“DCEDC”)

Deposits

Custodial Credit Risk. For deposits, custodial credit risk is the risk that in the event of failure of the counterparty, the DCEDC will not be able to recover the value of its deposits or collateral securities that are in the possession of an outside party. As of December 31, 2025, the DCEDC's cash balance was \$6,468,901, and its bank balance was \$6,686,629. At December 31, 2025, \$5,691,742 of the DCEDC's deposits were subject to custodial credit risk and were collateralized under Act 72 of the 1971 session of the Pennsylvania General Assembly for the protection of public depositors. The DCEDC does not have a formal policy to limit its exposure to custodial credit risk.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 3: RESTRICTED ASSETS

Assets whose use is limited to a specific purpose have been classified as “restricted” in the balance sheet. Restricted assets are composed of the following:

Governmental Funds:	<u>Cash</u>
General Fund	
Amounts held in escrow for various purposes including escheatable funds	\$ 10,896,522
Amounts held for Emergency Rental Assistance Program Payments	541,376
Amounts held for Harrisburg City Trash deposits	795,557
Amounts reserved for Workers' Compensation Liabilities	<u>419,683</u>
Total General Fund	<u>12,653,138</u>
Capital Projects Fund	<u>43,474,723</u>
Opioid Litigation Fund	<u>6,051,634</u>
Fort Hunter Permanent Fund	<u>2,338</u>
Total Governmental Funds	<u><u>\$ 62,181,833</u></u>
Business-Type Funds:	
Human Services Building	<u>407,026</u>
Total Business-Type Funds	<u><u>\$ 407,026</u></u>

Component Units – Restricted Assets

Dauphin County Conservation District

Assets whose use is limited to a specific purpose has been classified as restricted in the statement of net position. Restricted cash and cash equivalents of \$2,028,435 at December 31, 2025 are comprised of cash held with a financial institution for various state and local grant programs.

Dauphin County Economic Development Corporation (“DCEDC”)

Restricted assets represent cash balances from hotel tax and grant program distributions received from Dauphin County. These distributions are restricted for the purpose of promoting tourism and regional development and for the CDBG, and HOME programs. A portion of the asset has been transferred to a related party to invest funds at higher interest rates. At December 31, 2025 the restricted cash balance was \$6,240,296 and the restricted due from related party was \$1,215,039.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 3: RESTRICTED ASSETS (Continued)

Component Units – Restricted Assets (Continued)

Dauphin County Industrial Development Authority (“IDA”)

Restricted assets represent cash balances from gaming revenues which are restricted for the purpose of providing municipal grants; cash related to the revolving loan program which is restricted for the purpose of providing loans to businesses; cash held for municipality loan draws within the infrastructure bank fund; and cash drawn down on the MDJ project within the financing fund which was unexpended at year end. At September 30, 2025, the restricted cash balance was \$8,448,817.

Dauphin County General Authority (“Authority”)

Restricted assets represent cash, cash equivalents, and investments maintained in accordance with bond resolutions, loan agreements, grant awards, and other resolutions and formal actions of the Authority or by agreement for the purpose of funding certain debt service payments, depreciation and contingency activities. At December 31, 2025, the Authority had restricted cash and cash equivalents of \$6,750,290.

NOTE 4: RISK MANAGEMENT

The County is exposed to risk of loss related to self-insurance activities for workers' compensation. The County records the liability for the risk associated with the workers' compensation. The County has excess workers' compensation insurance with a self-insured retention per occurrence of \$850,000, and a maximum indemnity per occurrence of \$1,000,000.

As required by the Pennsylvania Department of Labor and Industry, the County has established a trust amount for workers' compensation. The cash balance on December 31, 2025, was \$419,683 and is included in the restricted cash amount in the General Fund. The purpose of the account is to provide a source of funds for claimants entitled to benefits under Article III Section 305 of the Pennsylvania Workers' Compensation Act in case the County could not pay claims.

The County maintains workers' compensation reserves for claims incurred and claims incurred but not reported on the funds to which, per the County's estimate, they apply. Independent of these reserves, the County maintains a \$189,000 deposit with a third-party administrator to facilitate claim processing. This amount is recorded in the General Fund.

The accrued liability for workers' compensation claims represents the expected reserve level needed to provide for the ultimate payment of benefits for workers' compensation claims. The liability is determined by an actuary in accordance with actuarial principles based on past loss experience; such claims are discounted at 2.0% for workers' compensation. The accrued liability includes allocated loss adjustment expense, but it does not include any provision for other expenses.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 4: RISK MANAGEMENT (Continued)

The following summary provides aggregate information on the workers' compensation self-insurance liability, incurred claims, and payments during the years ended December 31, 2025, and 2024.

	2025	2024
Balances as of January 1	\$ 702,616	\$ 1,166,148
Add: Incurred claims and changes in estimates related to:		
Prior Years	181,778	(264,549)
Current Year	750,496	256,397
	<u>932,274</u>	<u>(8,152)</u>
Less: Payment of claims related to:		
Prior Years	206,161	263,411
Current Year	314,718	191,969
	<u>520,879</u>	<u>455,380</u>
Balances as of December 31	<u>\$ 1,114,011</u>	<u>\$ 702,616</u>

The foregoing reconciliation reflects an excess estimate of the December 31, 2024 liability for workers' compensation self-insurance of \$181,778. The changes in these liabilities were primarily the result of changes in estimates as more information became available.

As of December 31, 2025 the accrued liability for workers' compensation claims on an undiscounted basis was \$1,268,117. The balance is intended to be sufficient to provide for the ultimate payment of benefits for outstanding incurred losses as of December 31, 2025.

There have been no significant reductions in insurance coverage from coverage in the prior year and the amount of settlements have not exceeded insurance coverage for each of the past three years.

The County participates in a claims-servicing public entity risk pool (the Pool) for health insurance. Under an agreement with the Pool, the County pays monthly premiums to the Pool based on past loss experience. Based on the County's favorable loss experience in 2025, no liability has been recorded for claims incurred but not paid as of December 31, 2025.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 4: RISK MANAGEMENT (Continued)

Component Units – Risk Management

Case Management Unit (d/b/a Pathways Forward) (“CMU”)

CMU has elected to self-insure itself for medical insurance for certain employees. As of June 30, 2025, CMU is liable for all claims up to an aggregate of \$2,317,503 and \$95,000 per individual for any one plan year. Once the deductible has been met, all future stop loss reimbursements for that contract year are payable. CMU purchased stop loss insurance to cover all claims incurred in excess of these deductible points. As of June 30, 2025, CMU has recorded a liability for claims incurred but not yet paid. During 2025, one individual exceeded \$95,000 in settlements where CMU received a stop-loss reimbursement. The claims liability is included in Accrued Expenses on the Statement of Net Position.

	<u>2025</u>	<u>2024</u>
Balance as of July 1	\$ 110,643	\$ 138,580
Add: Incurred claims relating to:		
Current year	<u>1,707,750</u>	<u>1,284,605</u>
	1,818,393	1,423,185
Less: Payment of claims relating to:		
Prior years	189,391	110,643
Current year	<u>1,439,611</u>	<u>1,201,899</u>
	<u>1,629,002</u>	<u>1,312,542</u>
Balance as of June 30	<u><u>\$ 189,391</u></u>	<u><u>\$ 110,643</u></u>

Dauphin County Industrial Development Authority (“IDA”)

The IDA is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Significant losses are covered by commercial insurance. There were no significant reductions in insurance coverages during 2025. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 5: CAPITAL ASSETS

	Beginning Balance	Increases	Decreases	Ending Balance
<u>Governmental Activities:</u>				
Capital Assets, Not Being Depreciated:				
Land	\$ 2,502,803	\$ -	\$ -	\$ 2,502,803
Intangible Assets	1,351,231	38,640	-	1,389,871
Construction in Progress	964,784	1,377,159	(907,136)	1,434,807
Total Capital Assets, Not Being Depreciated	4,818,818	1,415,799	(907,136)	5,327,481
Capital Assets, Being Depreciated				
Infrastructure	27,842,557	-	-	27,842,557
Buildings and Improvements	145,789,949	991,821	-	146,781,770
Machinery and Equipment	71,135,530	1,209,657	(3,914,943)	68,430,244
Lease Land	511,914	-	-	511,914
Lease Equipment	524,135	-	(45,744)	478,391
Lease Building	10,368,139	981,989	(2,242,691)	9,107,437
Lease Infrastructure	335,992	163,042	-	499,034
Software Subscriptions	16,471,125	4,510,301	(550,780)	20,430,646
Total Capital Assets, Being Depreciated	272,979,341	7,856,810	(6,754,158)	274,081,993
Less Accumulated Depreciation and Amortization For:				
Infrastructure	(11,728,609)	(584,000)	-	(12,312,609)
Buildings and Improvements	(77,169,075)	(3,692,592)	-	(80,861,667)
Machinery and Equipment	(58,926,432)	(6,217,627)	3,914,945	(61,229,114)
Lease Land	(17,207)	(17,207)	-	(34,414)
Lease Equipment	(277,494)	(124,121)	45,743	(355,872)
Lease Building	(5,165,281)	(1,755,541)	2,242,690	(4,678,132)
Lease Infrastructure	(70,763)	(27,664)	-	(98,427)
Software Subscriptions	(7,117,046)	(4,914,068)	550,780	(11,480,334)
Total Accumulated Depreciation and Amortization	(160,471,907)	(17,332,820)	6,754,158	(171,050,569)
Total Capital Assets, Being Depreciated, Net	112,507,434	(9,476,010)	-	103,031,424
Governmental Activities Capital Assets, Net	\$ 117,326,252	\$ (8,060,211)	\$ (907,136)	\$ 108,358,905
<u>Business-Type Activities:</u>				
Capital Assets, Not Being Depreciated:				
Land	\$ 111,492	\$ -	\$ -	\$ 111,492
Construction in Progress	2,844,831	25,582	-	2,870,413
Total Capital Assets, Not Being Depreciated	2,956,323	25,582	-	2,981,905
Capital Assets, Being Depreciated				
Buildings and Improvements	19,638,381	-	-	19,638,381
Machinery and Equipment	986,754	-	-	986,754
Furniture and Fixtures	6,849	-	-	6,849
Lease Equipment	1,368	-	-	1,368
Total Capital Assets, Being Depreciated	20,633,352	-	-	20,633,352
Less Accumulated Depreciation and Amortization For:				
Buildings and Improvements	(18,489,677)	(65,123)	-	(18,554,800)
Machinery and Equipment	(785,478)	(96,597)	-	(882,075)
Furniture and Fixtures	(6,680)	(169)	-	(6,849)
Lease Equipment	(896)	(342)	-	(1,238)
Total Accumulated Depreciation and Amortization	(19,282,731)	(162,231)	-	(19,444,962)
Total Capital Assets, Being Depreciated, Net	1,350,621	(162,231)	-	1,188,390
Business-Type Activities Capital Assets, Net	\$ 4,306,944	\$ (136,649)	\$ -	\$ 4,170,295

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 5: CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:

General Governmental	\$ 6,436,183
Judiciary	2,643,587
Conservation and Development	3,838
Human Services	1,418,532
Culture and Recreation	237,933
Public Safety	6,008,747
Public Works	<u>584,000</u>

Total Depreciation Expense - Governmental Activities	<u>\$ 17,332,820</u>
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Business-Type Activities:

Public Works	\$ 136,092
Culture and Recreation	<u>26,139</u>

Total Depreciation Expense - Business-Type Activities	<u>\$ 162,231</u>
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Component Units – Capital Assets

Dauphin County Conservation District

Capital Assets activity for the year ended December 31, 2025 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets, Being Depreciated:				
Land Improvements	\$ 202,495	\$ -	\$ -	\$ 202,495
Building & Improvements	1,272,398	32,100	-	1,304,498
Machinery & Equipment	268,084	-	-	268,084
Vehicles	15,241	-	-	15,241
Total Capital Assets, being depreciated	<u>1,758,218</u>	<u>32,100</u>	<u>-</u>	<u>1,790,318</u>
Less Accumulated Depreciation and Amortization for:				
Land Improvements	(149,695)	(7,370)	-	(157,065)
Building & Improvements	(938,576)	(34,651)	-	(973,227)
Machinery & Equipment	(262,337)	(3,630)	-	(265,967)
Vehicles	(15,241)	-	-	(15,241)
Total Accumulated Depreciation	<u>(1,365,849)</u>	<u>(45,651)</u>	<u>-</u>	<u>(1,411,500)</u>
Total capital assets, being depreciated, net	<u>\$ 392,369</u>	<u>\$ (13,551)</u>	<u>\$ -</u>	<u>\$ 378,818</u>

Depreciation expense for the year ended December 31, 2025 was \$45,651.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 5: CAPITAL ASSETS (Continued)

Component Units – Capital Assets (Continued)

Dauphin County General Authority ("Authority")

Changes in Capital Assets of the business-type activities at December 31, 2025 consist of the following:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 2,015,951	\$ -	\$ -	\$ 2,015,951
Construction in Progress	72,715	-	-	72,715
Total capital assets, not being depreciated	2,088,666	-	-	2,088,666
Capital assets, being depreciated:				
Land improvements	7,247,800	22,925	-	7,270,725
Buildings	52,481,300	435,678	-	52,916,978
Building improvements	647,892	23,029	-	670,921
Golf course equipment	2,710,014	28,214	-	2,738,228
Other equipment	58,370	-	-	58,370
Total capital assets, being depreciated	63,145,376	509,846	-	63,655,222
Less accumulated depreciation and amortization for:				
Land improvements	6,227,646	276,047	-	6,503,693
Buildings	42,401,997	1,976,033	-	44,378,030
Building improvements	520,512	21,417	-	541,929
Golf course equipment	1,779,697	174,282	-	1,953,979
Other equipment	41,133	2,965	-	44,098
Total accumulated depreciation and amortization	50,970,985	2,450,744	-	53,421,729
Capital assets, being depreciated, net	12,174,391	(1,940,898)	-	10,233,493
Capital assets, net	\$ 14,263,057	\$ (1,940,898)	\$ -	\$ 12,322,159

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 5: CAPITAL ASSETS (Continued)

Component Units – Capital Assets (Continued)

Case Management Unit (d/b/a Pathways Forward) (“CMU”)

Capital assets activity for the year ended June 30, 2025 was as follows:

	Beginning			Ending
	Balance	Increases	Decreases	Balance
Capital Assets, Being Depreciated				
Furniture and Equipment	\$ 1,289,169	\$ 41,360	\$ -	\$ 1,330,529
Leasehold Improvements	164,191	-	-	164,191
Leased Building	4,460,198	-	-	4,460,198
Total Capital Assets, Being Depreciated	5,913,558	41,360	-	5,954,918
Less Accumulated Depreciation and Amortization for:				
Furniture and Equipment	(1,204,401)	(40,127)	-	(1,244,528)
Leasehold Improvements	(150,234)	(2,896)	-	(153,130)
Leased Building	(1,321,540)	(330,384)	-	(1,651,924)
Total Accumulated Depreciation and	(2,676,175)	(373,407)	-	(3,049,582)
Capital Assets, Being Depreciated, net	\$ 3,237,383	\$ (332,047)	\$ -	\$ 2,905,336

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 5: CAPITAL ASSETS (Continued)

Component Units – Capital Assets (Continued)

Dauphin County Industrial Development Authority (“IDA”)

The following is a summary of changes in capital assets for business-type activities for the year ended September 30, 2025:

	Balance October 1, 2024	Additions	Disposals	Balance September 30, 2025
Capital assets, not being depreciated:				
Land	\$ 212,797	\$ -	\$ -	\$ 212,797
Total capital assets, not depreciated	212,797	-	-	212,797
Capital assets, being depreciated:				
Office furniture and equipment	14,521	-	-	14,521
Equipment - Solar farm phase I	4,829,816	-	-	4,829,816
Equipment –Solar farm phase II	3,967,771	-	-	3,967,771
Total capital assets, being depreciated	8,812,108	-	-	8,812,108
Less accumulated depreciation for:				
Office furniture and equipment	(14,521)	-	-	(14,521)
Equipment – Solar farm phase I	(2,520,019)	(193,193)	-	(2,713,212)
Equipment – Solar farm phase II	(1,771,756)	(158,711)	-	(1,930,467)
Total accumulated depreciation	(4,306,296)	(351,904)	-	(4,658,200)
Total capital assets, being depreciated, net	4,505,812	(351,904)	-	4,153,908
Total capital assets, net	\$ 4,718,609	\$ (351,904)	\$ -	\$ 4,366,705

Depreciation expense was \$351,904 for the year ended September 30, 2025.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 5: CAPITAL ASSETS (Continued)

Component Units – Capital Assets (Continued)

Dauphin County Economic Development Corporation (“DCEDC”)

The following is a summary of changes in capital assets for business-type activities for the year ended December 31, 2025:

	Balance January 1, 2025	Additions	Deletions	Balance December 31, 2025
Capital assets, being depreciated:				
Buildings	\$ 2,068,611	-	-	\$ 2,068,611
Total capital assets, being depreciated	2,068,611	-	-	2,068,611
Less accumulated depreciation for:				
Buildings	(1,014,409)	(53,041)	-	(1,067,450)
Total accumulated depreciation	(1,014,409)	(53,041)	-	(1,067,450)
Total capital assets, being depreciated, net	1,054,202	(53,041)	-	1,067,450
Total capital assets, net	\$ 1,054,202	\$ (53,041)	\$ -	\$ 1,001,161

Depreciation expense was \$53,041 for the year ended December 31, 2025.

NOTE 6: CONDUIT DEBT ISSUES

Component Unit - Conduit Debt Issues

Dauphin County General Authority (“Authority”)

The following Conduit debt issues were outstanding at December 31, 2025:

University of Pittsburgh Medical Center	\$ 77,615,000
University of Pittsburgh Medical Center	72,755,000
Harrisburg University	97,225,000
Harrisburg University	45,605,000
	<u>\$ 293,200,000</u>

Dauphin County Industrial Development Authority (“IDA”)

Variable Rate Demand Revenue Bonds (WITF, Inc. Project), Series of 2005

On September 23, 2005, the IDA issued Variable Rate Demand Revenue Bonds, Series of 2005 (the Bonds) in the aggregate principal amount of \$19,000,000. The IDA appointed Fulton Financial Advisors, N.A., to serve as trustee, bond registrar and paying agent for the Bonds. The bonds are limited obligations of the IDA, payable solely from

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 6: CONDUIT DEBT ISSUES (Continued)

Component Unit - Conduit Debt Issues (Continued)

Dauphin County Industrial Development Authority ("IDA") (Continued)

the payments required to be made by WITF, Inc. (the Borrower) under a loan agreement by and between IDA and the Borrower (the Agreement.)

Pursuant to the Agreement, the IDA lent the full proceeds of the Bonds to the Borrower for the acquisition and construction of a public media center to be occupied and used by the Borrower, and payment of related costs and expenses, including a portion of the costs incurred to issue the Bonds. The Borrower is obligated to make payments in amounts equal to scheduled principal and interest on the Bonds, along with certain annual administrative expenses of the IDA, until the Bonds mature in 2026.

The IDA assigned all of its rights under the Agreement to the Trustee. Under the bond indenture and the Agreement, the Borrower is obligated to make the payments directly to the Trustee in amounts necessary to satisfy the debt service requirements of the Bonds. Accordingly, no recourse can be made against the IDA for payment of principal or interest on the Bonds.

In 2009 the IDA approved the refinancing of these bonds into a tax exempt private loan. The refinanced aggregate principal is \$18,000,000.

Taxable Mortgage Revenue Bonds, Series 2006 (Bentley Harrisburg Senior Living Facility)

On April 6, 2006, the Authority issued Taxable Mortgage Revenue Bonds, Series 2006 (the Bonds) in the aggregate principal amount of \$2,720,000. The IDA appointed Wells Fargo Bank, N.A. to serve as trustee, bond registrar and paying agent for the Bonds. The bonds are limited obligations of the Authority, payable solely from the payments required to be made by Harrisburg Senior Living, LLC and Bentley Harrisburg Senior Center, LLC (the Borrowers) under the loan agreement by and between IDA and the Borrowers (the Agreement). Pursuant to the Agreement, the IDA lent the full proceeds of the Bonds to the Borrowers to refinance certain short-term debt incurred by the Borrowers to acquire the facility, to fund certain working capital needs for the facility, and to pay Bond issuance costs.

The Borrower is obligated to make payments in amounts equal to scheduled principal and interest on the Bonds, along with certain annual administrative expenses of the IDA, until the Bonds mature in 2039.

The IDA assigned all of its rights under the Agreement to the Trustee. Under the bond indenture and the Agreement, the Borrower is obligated to make timely payments directly to the Trustee in amounts necessary to satisfy the debt service requirements of the Bonds. Accordingly, no recourse can be made against the IDA for payment of principal or interest on the Bonds.

Mortgage Revenue Notes, Series of 2006 and 2007 (Hershey Christian School Association Project)

In November 2006, the IDA authorized the issuance of a Mortgage Revenue Note (Note) totaling \$6,000,000. Pursuant to a Loan Agreement, the IDA lent the full proceeds of

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 6: CONDUIT DEBT ISSUES (Continued)

Component Unit - Conduit Debt Issues (Continued)

Dauphin County Industrial Development Authority ("IDA") (Continued)

Mortgage Revenue Notes, Series of 2006 and 2007 (Hershey Christian School Association Project) (Continued)

the Note to a Pennsylvania non-profit corporation (Corporation) for the acquisition and construction of an educational facility. Final maturity on the Note is November 2030. The Note is secured by an Open-End Mortgage and Security Agreement from the Corporation. Accordingly, no recourse can be made against the IDA for payment of principal or interest on the note.

In January 2007, the IDA issued a series of additional Mortgage Revenue Notes (2007 Notes) totaling \$700,000. Pursuant to the Supplemental Loan Agreement, the IDA lent the proceeds of the notes to the Corporation for the acquisition and construction of an educational facility. Final maturity on the Notes is November 2030. The Notes are secured by an Open-End Mortgage and Security Agreement from the Corporation. Accordingly, no recourse can be made against the IDA for payment of principal or interest on the notes.

Multifamily Housing Revenue Bonds, Series of 2008 (Central Pennsylvania MHA Associates LP Project)

In November 2008, the IDA authorized the issuance of Multifamily Housing Revenue Bonds (Bonds) totaling \$13,000,000. Pursuant to a Loan Agreement, the IDA lent the full proceeds of the Bond to a limited partnership (LP) for the acquisition, rehabilitation and equipping of land and land improvements and the marketing and leasing of leasable space in the improvements. Final maturity on the Bonds is December 2040. The Bonds are secured by an Open-End Mortgage, Assignment of Leases and Rents, and Security Agreement and from the LP. Accordingly, no recourse can be made against the IDA for payment of principal or interest on the note.

Commercial Mortgage Revenue Loan, Series of 2012 (Next Generation Farmer Loan Program)

In February 2012, the IDA authorized the issuance of a Commercial Mortgage Revenue Loan (Loan) totaling \$488,000 for the purpose of financing the purchase price being paid by the Beginning Farmer to the Seller for the Project, which is the fair value of the property identified in the acquisition to be used for farming purposes only. Final maturity on the Loan is December 2032. The note is secured by various assets of the borrower; accordingly, no recourse can be made against the IDA for payment of principal or interest on the note.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 6: CONDUIT DEBT ISSUES (Continued)

Component Unit - Conduit Debt Issues (Continued)

Dauphin County Industrial Development Authority ("IDA") (Continued)

Next Generation Farmer Loan Note, Series of 2014 (Austin Kieffer and Casara Gross)

In July 2014, the IDA authorized the issuance of a Next Generation Farmer Loan Note, Series of 2014, totaling \$300,000 for the purpose of financing a portion of the acquisition of an approximately 103-acre farm and related buildings, equipment, and improvements, situated in the Township of Wayne, Dauphin County, and paying the costs of financing. Final maturity on the Note is August 2044. The note is secured by an Open-End Mortgage and Security Agreement, and accordingly, no recourse can be made against the IDA for payment of principal or interest on the note.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 7: LONG-TERM LIABILITIES

A summary of changes in long-term obligations excluding obligations under capital lease follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental Activities :					
Bonds and Notes Payable					
General obligation debt	\$ 159,627,485	\$ -	\$ (5,891,157)	\$ 153,736,328	\$ 6,392,451
Unamortized bond premium/discount (net)	4,134,550	-	(237,534)	3,897,016	237,581
Notes Payable:					
Financing Purchases Payable	13,397,643	769,246	(2,586,470)	11,580,419	2,449,765
PIB Loans	4,711,327	-	(1,465,504)	3,245,823	725,821
Notes Payable	35,995	-	(35,995)	-	-
Total Notes Payable	<u>18,144,965</u>	<u>769,246</u>	<u>(4,087,969)</u>	<u>14,826,242</u>	<u>3,175,586</u>
Total Bonds and Notes Payable	<u>181,907,000</u>	<u>769,246</u>	<u>(10,216,660)</u>	<u>172,459,586</u>	<u>9,805,618</u>
Other liabilities:					
Compensated absences	9,958,154	-	(104,338) *	9,853,816	1,332,114
Estimated liability for workers compensation claims	702,616	411,395	-	1,114,011	630,442
Lease Liability	6,438,463	1,145,030	(1,915,072)	5,668,421	1,778,467
Subscription Liability	6,789,148	4,510,301	(4,332,382)	6,967,067	3,954,548
Total OPEB liability	<u>23,745,592</u>	<u>1,652,906</u>	<u>(1,646,614)</u>	<u>23,751,884</u>	<u>1,646,614</u>
Total other liabilities	<u>47,633,973</u>	<u>7,719,632</u>	<u>(7,998,406)</u>	<u>47,355,199</u>	<u>9,342,185</u>
Governmental Activities Long-Term Liabilities	<u>\$ 229,540,973</u>	<u>\$ 8,488,878</u>	<u>\$ (18,215,066)</u>	<u>\$ 219,814,785</u>	<u>\$ 19,147,803</u>
Business- Type Activities:					
Bonds Payable:					
General Obligation Debt	\$ 3,560,000	\$ -	\$ (280,000)	\$ 3,280,000	\$ 290,000
Unamortized bond premium	65,341	-	(10,496)	54,845	9,362
Notes Payable:					
Financing notes payable	81,368	-	(16,613)	64,755	17,552
Total bonds and notes payable	<u>3,706,709</u>	<u>-</u>	<u>(307,109)</u>	<u>3,399,600</u>	<u>316,914</u>
Other liabilities					
Compensated absences	43,445	- *	(18,131)	25,314	3,422
Lease liability	555	-	(364)	191	191
Total other liabilities	<u>44,000</u>	<u>-</u>	<u>(18,495)</u>	<u>25,505</u>	<u>3,613</u>
Business-Type Activities Long-Term Liabilities	<u>\$ 3,750,709</u>	<u>\$ -</u>	<u>\$ (325,604)</u>	<u>\$ 3,425,105</u>	<u>\$ 320,527</u>

* - amounts shown net

Compensated absences, the liability for workers' compensation, the net pension liability, and the postemployment benefit obligation are liquidated by the General Fund, Children and Youth Fund, and certain Other Nonmajor Funds.

Pertinent information regarding the Governmental Activities long-term debt obligations outstanding is as follows (General Obligation Bonds, Lease Notes Payable and Notes Payable are payable from General Fund tax revenues; the Pennsylvania Infrastructure Bank Loans are paid from Liquid Fuels Tax Funds).

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 7: LONG-TERM LIABILITIES (Continued)

<u>Date of Issue</u>	<u>Amount of Original Issue</u>	<u>Purpose</u>	<u>Balance Outstanding at December 31, 2025</u>
2016	\$1,279,250	Pennsylvania Infrastructure Bank (PIB) Loan issued to fund the Dauphin County Infrastructure Bank at an interest rate of 1.625% (Final Maturity 2026)	\$137,402
2017	4,355,000	General Obligation Bonds, Series A of 2017 issued to fund municipal projects through the Dauphin County Infrastructure Bank and to pay the cost of issuance at an interest rate of 1.30% - 4.00% (Final Maturity 2037)	2,745,000
2019	700,000	General Obligation Note Series B issued to fund the Dauphin County Infrastructure Bank at an interest rate of 2.48% (Final Maturity 2034)	446,535
2019	1,550,000	General Obligation Note Series C issued to fund the Dauphin County Infrastructure Bank at an interest rate of 2.33% (Final Maturity 2029)	630,600
2019	1,818,000	General Obligation Note Series D issued to fund the Dauphin County Infrastructure Bank at an interest rate of 2.33% (Final Maturity 2029)	739,083
2020	30,605,000	General Obligation Bonds Series A issued to currently refund the General Obligation Bonds, Series of 2014, to finance various capital projects for the County, to provide for capitalized interest on the Series A Bonds and to pay the cost of issuance at an interest rate of 1.00% - 5.00% (Final Maturity 2028)	2,720,000
2020	3,570,000	General Obligation Bonds Series B issued to currently refund the General Obligation Bonds, Series of 2013 and to pay the cost of issuance at an interest rate of 1.94% - 2.18% (Final Maturity 2028)	2,705,000
2020	5,822,550	Pennsylvania Infrastructure Bank (PIB) Loan issued to fund the Dauphin County Infrastructure Bank at an interest rate of 2.75% (Final Maturity 2030)	3,108,421
2021	54,705,000	General Obligation Bonds, Series of 2021 issued to fund the Dauphin County Retirement Fund unfunded liability.	45,155,000
2021	387,217	General Obligation Note Series A issued to fund the Dauphin County Infrastructure Bank at an interest rate of 2.15% (Final Maturity 2031)	234,187
2021	287,400	General Obligation Note Series B issued to fund the Dauphin County Infrastructure Bank at an interest rate of 2.15% (Final Maturity 2031)	101,187
2021	326,956	General Obligation Note Series D issued to fund the Dauphin County Infrastructure Bank at an interest rate of 2.15% (Final Maturity 2031)	195,736
2022	16,076,000	General Obligation Note Series of 2022 issued to fund the Dauphin County Infrastructure Bank at an interest rate of 3.49% (Final Maturity 2042)	13,415,000
2022	2,573,000	General Obligation Note Series A of 2022 issued to fund a broadband project at an interest rate of 3.69% (Final Maturity 2032)	1,990,000
2023	10,978,000	General Obligation Note Series of 2023 issued to fund the Dauphin County Infrastructure Bank at an interest rate of 4.86% (Final Maturity 2043)	9,904,000
2024	34,215,000	General Obligation Note Series A of 2024 issued to refund a portion of the 2020 General Obligation Series A Note, to finance various capital projects for the County, and to pay the cost of issuance at an interest rate of 4.48%-5.090% (term bond maturity 2029 & serial bond maturity 2038)	34,210,000
2024	38,545,000	General Obligation Note Series B of 2024 issued to refund the General Obligation Refunding Bonds of 2017, refund the 2020 General Obligation Series C Note, to finance various capital projects for the County, to provide for capitalized interest and to pay the cost of issuance at an interest rate of 5.00% (maturity 2044)	38,545,000
			<u>\$ 156,982,151</u>

The County finances various buildings and equipment and has debt through financing notes payable. The balance of these notes at December 31, 2025 for governmental activities and business-type activities was \$11,580,419 and 64,755, respectively. The notes have maturity varying interest rates and maturity dates ranging from 2026 to 2038.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 7: LONG-TERM LIABILITIES (Continued)

Interest rates on the above obligations range from 1.00% to 5.09%. The County has pledged its taxing power as security for outstanding general obligation debt.

An analysis of debt service requirements to maturity on the Governmental Activities obligations follows:

Years Ended	General Obligation	Notes Payable		General Obligation	Notes Payable		Total Debt
December	Principal	Principal	Total Principal	Interest	Interest	Total Interest	Service
<u>31:</u>	<u>Requirements</u>	<u>Requirements</u>	<u>Requirements</u>	<u>Requirements</u>	<u>Requirements</u>	<u>Requirements</u>	<u>Requirements</u>
2026	\$ 6,392,451	\$ 3,175,586	\$ 9,568,037	\$ 6,031,249	\$ 582,940	\$ 6,614,189	\$ 16,182,226
2027	6,664,651	2,298,655	8,963,306	5,855,808	460,923	6,316,731	15,280,037
2028	6,818,953	1,915,580	8,734,533	5,660,875	432,606	6,093,481	14,828,014
2029	6,960,613	1,657,609	8,618,222	5,455,415	349,323	5,804,738	14,422,960
2030	6,849,520	1,543,882	8,393,402	5,224,579	279,851	5,504,430	13,897,832
2031-2035	39,609,140	3,304,485	42,913,625	22,170,298	635,238	22,805,536	65,719,161
2036-2040	46,386,000	930,445	47,316,445	13,982,065	60,817	14,042,882	61,359,327
2041-2044	34,055,000	-	34,055,000	3,670,254	-	3,670,254	37,725,254
	<u>\$ 153,736,328</u>	<u>\$ 14,826,242</u>	<u>\$ 168,562,570</u>	<u>\$ 68,050,543</u>	<u>\$ 2,801,698</u>	<u>\$ 70,852,241</u>	<u>\$ 239,414,811</u>

- Notes Payable amounts include Financed Purchases Payable.

An analysis of the debt service requirements to maturity on the Business-Type Activities obligations follows:

Years Ended	General Obligation	Notes Payable *	Total	General Obligation	Notes Payable *	Total	Total
December 31:	Principal	Principal	Principal	Interest	Interest	Interest	Debt Service
	<u>Requirements</u>	<u>Requirements</u>	<u>Requirements</u>	<u>Requirements</u>	<u>Requirements</u>	<u>Requirements</u>	<u>Requirements</u>
2026	\$ 290,000	\$ 17,552	\$ 307,552	\$ 89,544	\$ 3,312	\$ 92,856	\$ 400,408
2027	300,000	18,547	318,547	80,844	2,317	83,161	401,708
2028	305,000	18,032	323,032	74,844	1,266	76,110	399,142
2029	315,000	10,624	325,624	67,981	326	68,307	393,931
2030	320,000	-	320,000	60,500	-	60,500	380,500
2031-2035	1,750,000	-	1,750,000	160,500	-	160,500	1,910,500
	<u>\$ 3,280,000</u>	<u>\$ 64,755</u>	<u>\$ 3,344,755</u>	<u>\$ 534,213</u>	<u>\$ 7,221</u>	<u>\$ 541,434</u>	<u>\$ 3,886,189</u>

* included Financed Purchases Payable

The Business-Type Activities General Obligation Bonds are payable from the Human Service Building Fund charges for service.

In November 2016, the County issued \$5,535,000 in General Obligation Bonds, Series C of 2016. The bonds final maturity is on October 1, 2035, and carries an interest rate between 0.80% and 4.00%. As of December 31, 2025, \$3,280,000 of the General Obligation Bonds, Series C of 2016 were outstanding.

The Tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax-exempt debt bonds after August 31, 1986. Arbitrage regulations deal with the investment

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 7: LONG-TERM LIABILITIES (Continued)

of all tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years. At December 31, 2025, the County has not recorded an arbitrage liability in its financial statements.

Component Units - Long-term Debt

Dauphin County General Authority ("Authority")

Long-term debt outstanding at December 31, 2025 is as follows:

Office and Parking Revenue Bonds (Riverfront Office Center):		
Series C of 1998 - Capital Appreciation Bonds	\$	8,924,392
Series of 2020		16,455,000
Dauphin County Guaranteed Lease Revenue Note (Magisterial District Justice Fund):		
Series of 2017		4,008,260
Dauphin County Guaranteed Revenue Bonds (Dauphin Highlands):		
Series of 2020		686,792
Series of 2022		5,623,621
	\$	<u>35,698,065</u>
Long-term debt is shown on the balance sheet as follows:		
Current portion of long-term debt	\$	3,548,025
Long-term debt, net of current portion		32,150,040
	\$	<u>35,698,065</u>

Long-term liability activity for the Authority's business-type activities for the year ended December 31, 2025, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds Payable	\$ 8,331,019	\$ 593,373	\$ -	\$ 8,924,392	\$ 1,450,000
Direct Placement:					
Bonds Payable	24,698,849	-	(1,933,436)	22,765,413	1,828,387
Note Payable	4,248,424	-	(240,164)	4,008,260	269,638
	<u>\$ 37,278,292</u>	<u>\$ 593,373</u>	<u>\$ (2,173,600)</u>	<u>\$ 35,698,065</u>	<u>\$ 3,548,025</u>

Each of the Authority's financing programs is described below. The Authority has complied with the significant covenants contained in its debt agreements for the year ended December 31, 2025.

Office and Parking Revenue Bonds – Series A, B and C of 1998, Series of 2019, and Series of 2020 (Riverfront Office Center)

On June 30, 1998, the Authority issued Office and Parking Revenue Bonds Series A, B, and C in the principal amounts of \$38,950,000, \$1,120,000, and \$5,235,436

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 7: LONG-TERM LIABILITIES (Continued)

Component Units - Long-term Debt (Continued)

Dauphin County General Authority ("Authority") (Continued)

Office and Parking Revenue Bonds – Series A, B and C of 1998, Series of 2019, and Series of 2020 (Riverfront Office Center) (Continued)

respectively. The bond proceeds were used to acquire certain real estate and parking facilities in the City of Harrisburg, known as the Riverfront Office Center, to fund a debt service reserve, and to pay the cost of issuance. The bonds were issued without a municipal bond guaranty insurance policy.

The 1998 bonds, as issued, consisted of Current Interest and Capital Appreciation Bonds. The Series A and B are Current Interest Bonds, and the Series C are Capital Appreciation Bonds. During the year ended December 31, 2015, the Authority refunded Series A of 1998 Bonds and partially refunded Series C of 1998 Bonds with the issuance of Office and Parking Revenue Bonds, Series of 2015 (Series of 2015 Bonds). The proceeds from the issuance of the Series of 2015 Bonds totaled \$32,000,000. The Series of 2015 Bonds were issued without a municipal bond guaranty insurance policy. Principal was paid annually on January 1 and interest is paid biannually on July 1 and January 1. This issue was currently refunded by the Series of 2020 Bonds.

During 2020, the Authority issued the Series of 2020 Bonds in the principal amount of \$23,475,000. The Series of 2020 Bonds were issued without a municipal bond guaranty insurance policy. The proceeds of the bonds were used to currently refund the Series of 2015 Bonds in full.

Series C of 1998

During the year ended December 31, 2015, the Authority partially currently refunded the Series C of 1998 Bonds in the amount of \$15,500,000 with the Series of 2015 Bond proceeds. The refunding was for a portion of Series C of 1998 Bonds set to mature in 2028. During the year ended December 31, 2017, the Authority repurchased a portion of the Series C of 1998, totaling \$9,660,000. During the year ended December 31, 2019, the Authority repurchased a portion of the Series C of 1998, totaling \$2,195,000. The remaining Series C of 1998 Capital Appreciation Bonds, which have an effective yield of 7.0%, bear no stated interest and have stated initial principal values as follows:

<u>Maturity Dates</u>	<u>Stated Values at Issuance</u>	<u>Maturity Values</u>	<u>Discount</u>	<u>Accreted Value</u>
July 1, 2026	\$ 265,047	\$ 1,450,000	\$ 49,039	\$1,400,961
January 1, 2027	256,074	1,820,000	121,012	1,698,988
July 1, 2027	247,411	1,820,000	178,469	1,641,531
January 1, 2028	<u>3,310,677</u>	<u>4,800,000</u>	<u>617,088</u>	<u>4,182,912</u>
	<u>\$ 4,079,209</u>	<u>\$9,890,000</u>	<u>\$965,608</u>	<u>\$8,924,392</u>

If there is an event of default, the Trustee may, at the written request of Registered Owners, declare the outstanding amounts become due immediately.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 7: LONG-TERM LIABILITIES (Continued)

Component Units - Long-term Debt (Continued)

Dauphin County General Authority ("Authority") (Continued)

Series of 2020

On May 28, 2020, the Authority issued a Federally Taxable Office and Parking Revenue Bond, Series of 2020, in the principal amount of \$23,475,000. The Series of 2020 Bond is structured as a refinancing of the Series of 2015 Bonds. As such, all proceeds from the Series of 2020 were applied to currently refund the Series of 2015 Bonds.

The interest rate on the Series of 2020 Bonds is fixed at 2.9% for 10 years. At that time, interest will be variable and calculated monthly at 80.0% of SOFR plus 2.5%, not to exceed 6.0%, through the date of maturity. The collateral for the Bond is secured by the revenues from the Riverfront Office Complex as outlined in the Series of 2020 Indenture.

The Series of 2020 Bonds mature as follows, assuming a fixed rate of 2.9% through January 1, 2031, and 6.0% thereafter.

<u>Years</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	2.90%	\$ 1,525,000	\$ 472,887	\$ 1,997,887
2027	2.90%	1,575,000	427,684	2,002,684
2028	2.90%	1,615,000	382,094	1,997,094
2029	2.90%	1,665,000	333,233	1,998,233
2030	2.90%	1,715,000	283,912	1,998,912
2031-2035	2.9% -6.0%	8,360,000	1,151,564	9,511,564
		<u>\$ 16,455,000</u>	<u>\$ 3,051,374</u>	<u>\$ 19,506,374</u>

If there is an event of default, the Bank may declare the outstanding amounts become due immediately.

Dauphin County Guaranteed Lease Revenue Note-Series of 2017 (Magisterial District Justice Fund)

On December 28, 2017, the Authority issued a Tax Exempt County Guaranteed Lease Revenue Note, Series of 2017 (2017 Note), in the principal amount of \$5,917,000. The 2017 Note proceeds were used to finance the purchase, acquisition, and construction of a new magisterial district justice office and courtroom to be located in the Township of Swatara, Dauphin County, Pennsylvania. In addition, a portion of the proceeds were used to refund the County and the Dauphin County Industrial Development Authority's (IDA) debt of other magisterial district justice projects previously undertaken by the County and IDA. Upon refunding these projects, the deeds for the properties were passed to the Authority. Pursuant to the direct financing lease between the Authority and the County, the County is responsible for making the annual debt service payments.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 7: LONG-TERM LIABILITIES (Continued)

Component Units - Long-term Debt (Continued)

Dauphin County General Authority ("Authority") (Continued)

Dauphin County Guaranteed Lease Revenue Note-Series of 2017 (Magisterial District Justice Fund) (Continued)

The 2017 Notes bear interest and mature as follows:

<u>Years</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	3.00%	\$ 269,638	\$ 117,137	\$ 386,775
2027	3.00%	277,840	108,936	386,776
2028	3.00%	286,290	167,475	453,765
2029	5.00%	294,998	152,962	447,960
2030	5.00%	303,971	138,007	441,978
2031-2035	5.00%	1,664,292	449,307	2,113,599
2036-2038	5.00%	911,231	60,816	972,047
		<u>\$ 4,008,260</u>	<u>\$ 1,194,640</u>	<u>\$ 5,202,900</u>

If there is an event of default, the Bank may declare the outstanding amounts become due immediately.

Dauphin County Guaranteed Revenue Bonds – Series A and B of 2016, Series 2020, and Series 2022 (Dauphin Highlands)

The Authority's 1993 Series Capital Appreciation Bonds were advance refunded in 2005. As a result, the liability for those bonds has been removed from the Authority. During the year ended December 31, 2023, the 1993 Series Capital Appreciation Bonds were paid in full.

On February 10, 2016, the Authority issued Taxable County Guaranteed Revenue Refunding Bond, Series A of 2016 (Series A of 2016) and Tax-Exempt County Guaranteed Revenue Refunding Bond, Series B of 2016 (Series B of 2016), in the principal amounts of \$8,479,511 and \$1,708,775, respectively. The Series A and B of 2016 Bonds were issued without a municipal bond guaranty insurance policy. The net proceeds of Series A of 2016 Bonds were used to currently refund the Series A of 2011 Bonds. The net proceeds of Series B of 2016 Bonds were used to currently refund the Series B of 2011 Bonds. As a result, the liability for Series A and B of 2011 Bonds has been removed from the Dauphin Highlands. During the year ended December 31, 2019, the Series B of 2016 Bonds were paid in full. During the year ended December 31, 2022, the Series A of 2016 Bonds were currently refunded through the issuance of Guaranteed Revenue Bonds, Series of 2022 (Series of 2022 Bonds).

On January 15, 2020, the Authority issued County Guaranteed Revenue Bonds, Series of 2020, in the amount of \$1,250,000. The bonds were issued in order to fund the replacement of the in-ground irrigation system at the Dauphin Highlands Golf Course and pay the costs of issuing the Bonds. Principal maturities occur annually on June 1, 2021 through 2030. The interest rate on Series of 2020 Bonds is variable. Per the bond agreements, the interest rates will change monthly and be calculated based on 79.0% of SOFR plus 1.5%. In no event will the interest rate exceed the lesser of 5.5% or the maximum rate allowed by law. The interest rate on these bonds as of December 31,

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 7: LONG-TERM LIABILITIES (Continued)

Component Units - Long-term Debt (Continued)

Dauphin County General Authority ("Authority") (Continued)

Dauphin County Guaranteed Revenue Bonds – Series A and B of 2016, Series 2020, and Series 2022 (Dauphin Highlands) (Continued)

2025 was 5.5%. The County has pledged its full faith, credit, and taxing power to guarantee the debt service payments related to both principal and interest due on the Series of 2020 Bonds.

Using the interest rate in effect at December 31, 2025, the Series of 2020 Bonds mature as follows:

<u>Maturity Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 126,700	\$ 34,317	\$ 161,017
2027	131,900	27,206	159,106
2028	137,200	19,806	157,006
2029	142,800	12,106	154,906
2030	148,192	4,089	152,281
Total	<u>\$ 686,792</u>	<u>\$ 97,524</u>	<u>\$ 784,316</u>

In April 2022, the Authority issued Series of 2022 Bonds in the principal amount of \$7,542,000. The Series of 2022 Bonds were issued to currently refund the Series A of 2016 Bonds. Principal maturities occur on June 1, 2022 through 2052. The interest rate on Series of 2022 Bonds is fixed at 2.85% through April 25, 2029 and will then change annually and be equal to the Prime Rate. In no event will the interest rate exceed the lesser of 5.0% or the maximum rate allowed by law. During the year ended December 31, 2024, the Authority prepaid \$1,175,000 on the Series of 2022 Bonds. Due to this prepayment, the Series of 2022 Bonds are expected to be paid off earlier than the original maturity of 2052. The County has pledged its full faith, credit, and taxing power to guarantee the debt service payments related to both principal and interest due on the Series of 2022 Bonds.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 7: LONG-TERM LIABILITIES (Continued)

Component Units - Long-term Debt (Continued)

Dauphin County General Authority ("Authority") (Continued)

Dauphin County Guaranteed Revenue Bonds – Series A and B of 2016, Series 2020, and Series of 2022 (Dauphin Highlands) (Continued)

Using the maximum rate of 5.0% after April 25, 2029, the Series of 2022 Bonds mature as follows:

Years	Principal Amount	Interest	Total
2026	\$ 176,687	\$ 195,740	\$ 372,427
2027	181,788	190,638	372,426
2028	187,038	185,389	372,427
2029	197,250	269,979	467,229
2030	205,207	305,614	510,821
2031-2035	1,114,861	1,366,311	2,481,172
2036-2040	1,278,751	1,067,920	2,346,671
2041-2046	1,466,789	725,657	2,192,446
2047-2048	815,250	250,465	1,065,715
Total	<u>\$ 5,623,621</u>	<u>\$ 4,557,713</u>	<u>\$ 10,181,334</u>

If the Authority fails to generate sufficient revenues to pay debt service on the Series of 2020 or Series of 2022, or ceases revenue generating operations, or if other monies set aside for such purposes are insufficient, the County will be required to pay principal and interest on such bonds when due pursuant to the County Bond Guaranty Agreement among the County, The Authority, and the trustee for the bonds. In accordance with the County Bond Guaranty Agreement, if such payments are made by the County, the Authority is required to reimburse the County from any monies available for that purpose under the Trust Indenture. Dauphin Highlands has incurred substantial accumulated losses and has a negative net position.

If there is an event of default, the Trustee may declare the outstanding amounts become due immediately. In addition, upon default, the Trustee shall have the right to take possession of the facility.

Dauphin County Industrial Development Authority ("IDA")

Financing Fund

\$318,850 Guaranteed Revenue Note Series of 2010, due in semi-annual installments through December 1, 2017 plus interest at 3.40%, then in semi-annual installments through December 1, 2030 plus interest at 7.00%

The proceeds of the note, dated December 1, 2010, were used for and towards the acquisition for a building situated at 3005 Hoffman Street in Harrisburg, Dauphin County, Pennsylvania by the County; and paying the costs and expenses related to the foregoing purposes and the issuance of the Note.

Under a financing agreement dated December 1, 2010 between the Authority and the County. The County is obligated to make monthly payments to or on behalf of the

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 7: LONG-TERM LIABILITIES (Continued)

Component Units - Long-term Debt (Continued)

Dauphin County Industrial Development Authority ("IDA") (Continued)

Financing Fund (Continued)

Authority in amounts required by the Note. The County is currently making payments directly to the bank. The County guarantees payment of principal and interest on the Note. The Authority has recorded a receivable for the present value of the principal payments.

The following is a maturity schedule for the Guaranteed Revenue Note, Series 2010:

<u>Principal</u>	<u>Interest</u>	<u>Interest Rate</u>	<u>Maturity Date</u>
\$ 19,078	\$ 8,431	7.00%	2026
20,456	7,053	7.00%	2027
21,919	5,590	7.00%	2028
23,517	3,993	7.00%	2029
25,215	2,294	7.00%	2030
13,281	473	7.00%	2031
<u>\$ 123,466</u>	<u>\$ 27,834</u>		

\$8,330,000 Guaranteed Revenue Note Series 2013, due in annual installments through December 1, 2033 plus interest at 3.00% through December 1, 2023, and interest of 4.85% through December 1, 2033.

The proceeds of the note, dated December 17, 2013, were used for and towards the acquisition of 1100 South Cameron Street, Dauphin County, Pennsylvania by the County; and paying the costs and expenses related to the foregoing purposes and the issuance of the Note.

Under a financing agreement dated December 17, 2013 between the Authority and the County. The County is obligated to make monthly payments to or on behalf of the Authority in amounts required by the note. The County guarantees payment of principal and interest on the Note. The Authority has recorded a receivable for the present value of the principal payments.

The following is a maturity schedule for the Guaranteed Lease Revenue Note, Series 2013:

<u>Principal</u>	<u>Interest</u>	<u>Interest Rate</u>	<u>Maturity Date</u>
\$ 429,000	\$ 201,009	4.85%	2026
442,000	179,887	4.85%	2027
455,000	158,134	4.85%	2028
469,000	135,727	4.85%	2029
483,000	112,641	4.85%	2030
2,094,500	205,664	4.85%	2031-2033
<u>\$ 4,372,500</u>	<u>\$ 993,062</u>		

\$2,210,000 Guaranteed Note, Series of 2017, due in semi-annual installments through December 13, 2022, plus interest at 3.8%, then in semi-annual installments through

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 7: LONG-TERM LIABILITIES (Continued)

Component Units - Long-term Debt (Continued)

Dauphin County Industrial Development Authority ("IDA") (Continued)

\$2,210,000 Guaranteed Note, Series of 2017 (Continued)

December 31, 2042, plus interest at a variable rate equal to Fulton Bank, NA's Prime Rate, as determined on the last business day immediately preceding the applicable adjustment date, not to exceed 10.0% per annum.

The proceeds from this Note, dated August 14, 2017, were used by the IDA to refinance the IDA's Guaranteed Note, Series of 2012.

The following is a maturity schedule for the Guaranteed Revenue Note, Series 2017:

<u>Principal</u>	<u>Interest</u>	<u>Interest Rate</u>	<u>Maturity Date</u>
\$ 71,175	\$ 174,397	Variable	2026
73,944	167,111	Variable	2027
76,657	159,974	Variable	2028
79,802	151,695	Variable	2029
82,907	143,525	Variable	2030
465,346	583,910	Variable	2031-2035
563,174	326,466	Variable	2036-2040
325,124	50,023	Variable	2041-2043
<u>\$ 1,738,129</u>	<u>\$ 1,757,101</u>		

The following is a summary of long-term debt for the year ended September 30, 2025:

	<u>Balance October 1, 2024</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance September 30, 2025</u>	<u>Due Within One Year</u>
Guaranteed revenue notes:					
Series of 2010	\$ 141,259	\$ -	\$ (17,793)	\$ 123,466	\$ 19,078
Series of 2013 (Cameron)	4,776,000	15,000	(418,500)	4,372,500	429,000
Subtotal	4,917,259	15,000	(436,293)	4,495,966	448,078
2017 Guaranteed Note	1,806,640	-	(68,511)	1,738,129	71,175
Total	<u>\$ 6,723,899</u>	<u>\$ 15,000</u>	<u>\$ (504,804)</u>	<u>\$ 6,234,095</u>	<u>\$ 519,253</u>

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 7: LONG-TERM LIABILITIES (Continued)

Component Units - Long-term Debt (Continued)

Dauphin County Economic Development Corporation ("DCEDC")

The following is a summary of long-term debt for the year ended December 31, 2025:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Modified 2018B Guaranteed Parking Revenue Note	\$ 1,510,000	\$ -	\$ (1,510,000)	\$ -	\$ -
Modified 2018B Guaranteed Parking Revenue Note Series of 2025	-	1,540,260	-	1,540,260	-
2019A Guaranteed Note	<u>179,000</u>	<u>-</u>	<u>(7,000)</u>	<u>172,000</u>	<u>172,000</u>
	<u>\$ 1,689,000</u>	<u>\$ 1,540,260</u>	<u>\$ (1,517,000)</u>	<u>\$ 1,712,260</u>	<u>\$ 172,000</u>

Long-term debt at December 31, 2025 consisted of the following:

Guaranteed Note, Series A of 2019, in the amount of \$1,376,000 issued for the purpose of refinancing the Section 108 Note Payable at an interest rate of from 2.89% to 5.00% and final payment due August 2026. \$ 172,000

Third Amended Guaranteed Parking Revenue Note, Series of 2025, in the amount of \$1,540,260 issued for the purpose of refinancing Modified Guaranteed Parking Revenue Note, Series B of 2018 at an interest rate of 4.55% and final payment due December 2027. 1,540,260

1,712,260

Less: Current Portion (172,000)

Long-Term Portion \$1,540,260

Maturities of long-term debt are as follows:

<u>Maturity Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 172,000	\$ 74,969	\$ 246,969
2027	1,540,260	70,050	1,610,310
	<u>\$ 1,712,260</u>	<u>\$ 145,019</u>	<u>\$ 1,857,279</u>

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 8: FINANCED PURCHASE RECEIVABLE

Component Unit – Financed Purchase Receivable

Dauphin County General Authority ("Authority")

The Authority's Magisterial District Justice Fund leasing operation consists of leasing offices to the County under a direct financing lease arrangement. The lease arrangement was financed through the issuance of Dauphin County Guaranteed Lease Revenue Note, Series of 2017. The term of the lease agreement is 20 years and expires in 2038.

The financed purchase receivable for the Magisterial District Justice Fund consists of the following at December 31, 2025:

Total minimum lease payments to be received	\$ 5,202,899
Less: unearned income	1,194,639
	<u>\$ 4,008,260</u>
 Current portion	 \$ 269,638
Noncurrent portion	3,738,622
	<u>\$ 4,008,260</u>

The following is a schedule of minimum lease payments for the Magisterial District Justice Fund's financed purchase arrangement:

<u>Years Ending December 31,</u>	<u>Amount</u>
2026	\$ 386,775
2027	386,775
2028	453,765
2029	447,960
2030	441,978
2031-2035	2,113,598
2036-2038	972,048
	<u>\$ 5,202,899</u>

NOTE 9: LINE OF CREDIT

Component Unit – Line of Credit

Case Management Unit (d/b/a Pathways Forward) ("CMU")

At June 30, 2025, CMU had an \$1,000,000 line of credit with a bank, secured by all accounts receivable, which expires December 10, 2048. Interest on outstanding borrowings is due monthly at .5% above the bank's prime rate, which was 7.25% at June 30, 2025. There were \$0 in borrowings on the line and \$0 in repayments for the year ended June 30, 2025. The principal balance on the line as of June 30, 2025 was \$0.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 10: FUND BALANCE / NET POSITION

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the County is bound to honor constraints on the specific purpose for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Governmental Funds

General Fund

Nonspendable

<u>Prepaid Items</u>	\$ 713,287
----------------------	------------

This line item represents payments made for the following calendar year.

<u>PCHIPC Settlement Receivable</u>	\$ 3,924,955
-------------------------------------	--------------

This line item represents a reimbursement for overpayment of health insurance.

<u>Due from Component Unit</u>	\$ 2,520,001
--------------------------------	--------------

This line item represents the non-current portion of funds due from the County's component units.

Children and Youth Fund

Nonspendable

This line item represents payments made for the following calendar year.	\$ 152,654
--	------------

Low Income Housing Fund

Restricted

	\$ 2,030,998
--	--------------

This line item represents amounts that are restricted by enabling legislation for the future payments of expenditures to enable county residents to purchase or rent residential housing.

Gaming Fund

Restricted

	\$ 23,259,066
--	---------------

This line item represents restricted amounts of local share assessment revenue.

Assigned

	\$ 23,138,488
--	---------------

This line item represents assigned amounts of local share assessment revenue.

Capital Projects

Restricted

	\$ 43,474,723
--	---------------

This line item represents amounts restricted for capital projects.

Assigned

	\$ 1,654,960
--	--------------

This line item represents assigned amounts for capital projects.

Opioid Litigation Fund

Restricted

	\$ 5,744,803
--	--------------

This line item represents amounts restricted for Opioid treatment and prevention.

Nonmajor Funds

Nonspendable

Nonmajor Special Revenue Funds

Fort Hunter Trust Fund

	\$ 1,864,546
--	--------------

This line item represents funds intended for the preservation of Fort Hunter.

Emergency 911 Operating & Act 56 Wireless Fund

	\$ 2,150
--	----------

This line item represents funds intended for use associated with 911 operations and the Act 56 wireless fund.

Drug Act Forfeited - State Property

	\$ 2,000
--	----------

This line item represents funds intended for drug enforcement related expenses.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 10: FUND BALANCE / NET POSITION (Continued)
Nonmajor Special Revenue Funds (Continued)

Restricted

<u>State Grant</u>	\$ 1,422,491
This line item represents amounts restricted for various state fiscal year grants.	
<u>Liquid Fuels Fund</u>	\$ 2,429,218
This line item represents amounts that are restricted by grantors for the future payments of expenditures for the building and improvement of roads and bridges.	
<u>Domestic Relations</u>	\$ 1,515,996
This line item represents amounts that are restricted by grantors for the future payments of expenditures for the operation of the child support enforcement.	
<u>Hazardous Materials</u>	\$ 107,823
This line item represents monies collected, per statute, for training programs, public and facility owner education, information and participating programs, general administrative and operational expenses.	
<u>Emergency 911 Operating</u>	\$ 4,238,252
This line item represents amounts that are restricted for the future payments of expenditures for operation of the 911 program.	
<u>Fee for Local Use</u>	\$ 9,162,436
This line item represents amounts that are restricted by grantors for the future payments of expenditures for the building and improvement of roads and bridges.	
<u>Aging</u>	\$ 302,077
This line item represents amounts that are restricted for aging programs.	
<u>Drug Act Forfeited - State</u>	\$ 45,236
This line item represents amounts that are restricted to drug enforcement related expenses.	
<u>Drug Act Forfeited - Federal</u>	\$ 10,852
This line item represents amounts that are restricted to drug enforcement related expenses.	
<u>Act 89 Bridge Maintenance</u>	\$ 1,431,741
This line item represents amounts that are restricted by grantors for the future payments of expenditures for the building and improvement of roads and bridges.	
<u>PennDot Act 44</u>	\$ 587,917
This line item represents amounts that are restricted by grantors for the future payments of expenditures for the building and improvement of roads and bridges.	
<u>Bridge Bundling Project</u>	\$ 383,524
This line item represents amounts that are restricted by grantors for the future payments of expenditures for the repair or replacement of bridges.	
<u>Prison/Jail Fund</u>	\$ 135,543
This line item represents amounts that are restricted to drug enforcement related expenses.	

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 10: FUND BALANCE / NET POSITION (Continued)

The restrictions of net position included in the Fiduciary Funds are as follows:

Fiduciary Funds

Restricted for Pensions	\$ 563,530,670
Restricted for Individuals, Organizations, and Other Governments	<u>\$ 13,573,743</u>

Component Units - Fund Balance/Net Position

Dauphin County Economic Development Corporation ("DCEDC")

The restrictions of net position included in the financial statements represent portions of net position that are restricted for various purposes and are not available for the payment of other subsequent expenditures. The following restrictions are included in the financial statements.

Tourism and Regional Promotion	\$ 6,743,236
HOME Program	<u>1,348</u>
	<u>\$ 6,744,584</u>

NOTE 11: INTERFUND AND COMPONENT UNIT RECEIVABLES AND PAYABLES

Interfund receivable and payable balances consist of the following at December 31, 2025:

	<u>Due From Other Funds</u>	<u>Due to Other Funds</u>
Governmental Funds:		
General Fund	\$ 12,961,886	\$ 191,489
Children and Youth Families Fund	-	12,495,040
MH/A/DP Fund	48,942	65,333
Opioid Litigation Fund	-	24,144
Other Nonmajor Funds	-	367,438
Total Governmental Funds	<u>13,010,828</u>	<u>13,143,444</u>
Business-Type Funds		
Health Choices Fund	-	40,567
Solid Waste Fund	183,110	9,927
Total Business-Type Funds	<u>183,110</u>	<u>50,494</u>
	<u>\$ 13,193,938</u>	<u>\$ 13,193,938</u>

The County utilizes a pooled operating fund to enhance investment return, therefore, interfund receivables and payables are recorded to recognize amounts held by the General Fund in the pooled account on behalf of other funds. In addition, the General Fund has paid expenses on behalf of other funds, therefore, a corresponding interfund receivable and payable has been recorded.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 11: INTERFUND AND COMPONENT UNIT RECEIVABLES AND PAYABLES (Continued)

Component Unit - Receivables and Payables

	Dauphin County Conservation District	Case Mgmt Unit*	Dauphin County Industrial Development Authority*	Dauphin County Economic Development Corporation	Total
Due From Component Unit General Fund	\$ -	\$ -	\$ 3,245,822	\$ -	\$ 3,245,822
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,245,822</u>	<u>\$ -</u>	<u>\$ 3,245,822</u>

* Component Units have year-ends other than December 31

NOTE 12: INTERFUND TRANSFERS

Interfund Transfers are executed as a result of the requirements for certain funds to fund a portion of the expenditures or expenses of other funds. Interfund transfers are as follows:

	Transfers from Other Funds	Transfers to Other Funds
Governmental Funds:		
General Fund	\$ 5,194,114	\$ 24,300,569
Children and Youth	13,344,465	6,595
Gaming Fund	-	4,568,000
MH/A/DP	1,617,614	-
Capital Projects	356,329	-
Other Nonmajor Funds	<u>6,176,313</u>	<u>667,959</u>
Total Governmental Funds	<u>26,688,835</u>	<u>29,543,123</u>
Business-Type Funds:		
Health Choices	\$ -	\$ 110,874
Solid Waste	<u>2,965,162</u>	<u>-</u>
Total Business-Type	<u>\$ 2,965,162</u>	<u>\$ 110,874</u>
	<u>\$ 29,653,997</u>	<u>\$ 29,653,997</u>

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 12: INTERFUND TRANSFERS (CONTINUED)

The General Fund transferred its share of the grants match to various Special Revenue Funds and to fund operating, capital costs, or provide an annual allocation for other funds. The Gaming Fund transferred a share of gaming/casino funds to fund various projects throughout the County. The Capital Projects Fund received monies from other funds for capital projects throughout the County.

NOTE 13: PROPERTY TAXES

Real Estate Property Taxes

Real estate property taxes attach as an enforceable lien on property on January 1, based on the assessed value listed as of the prior December 31 for all real property located in the County. Assessed values are established by the County Assessment Board at approximately 100% of calculated market value. Taxes are billed on or about February 1, payable under the following terms: 2% discount, February 1 through March 31; face amount, April 1 through July 31, and 5% penalty June 1 through July 31, and a 10% penalty from August 1 through December 31. The County bills its own property taxes, which are collected by elected tax collectors. Real estate property taxes levied for 2025 are recorded as receivables, net of estimated uncollectibles of approximately \$1.5 million. The net receivables collected during 2025 and expected to be collected within the first sixty (60) days of 2026 are recognized as revenue in 2025. Net receivables estimated to be collectible subsequent to March 31 are reflected in deferred revenue. Prior years' levies are recorded using these same principles, and remaining receivables are annually reevaluated as to collectability. The rate of taxation in 2025 was 8.376 mills, for general purposes. In addition, a special tax of 0.35 mills was approved for the County Library System. The total taxable assessed value of the County for 2025 was \$16,411,420,919.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 14: LEGAL COMPLIANCE

Excess of Expenditures over Appropriations

The following major funds had an excess of actual expenditures over budget for the year ended December 31, 2025:

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Percent of Excess over Appropriations</u>
Low Income Housing Fund	\$ 452,808	\$ 752,760	66.2%

The excess expenditures were funded by greater than anticipated revenues and transfers from other funds.

Component Unit – Net Position Deficit

Dauphin County General Authority ("General Authority")

The following funds of the Authority had negative net position as of December 31, 2025:

<u>Fund</u>	<u>Amount</u>
Riverfront Office Center	\$ 4,037,759
Dauphin Highlands Golf Course	9,309,500
	<u>\$ 13,347,259</u>

The Authority's Administrative Fund has provided funds for working capital and capital advances, for the needs of the Dauphin Highlands Golf Course. Overall, the Authority has a positive increase to net position for the year ended December 31, 2025.

Revenue, receipts, and property of each fund are pledged as collateral on the bonds and are not cross collateralized.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 15: EMPLOYEES RETIREMENT PLAN

The Employees' Retirement Trust Fund Plan (the "Plan") is a single employer contributory defined benefit retirement plan covering substantially all full-time employees of the County and part-time employees exceeding 1,000 hours per year. The Plan is included in the financial statements of the County as a pension trust fund.

The Retirement Trust Fund issues a publicly available financial report that includes financial statements and supplementary information. This report may be obtained by contacting the Dauphin County Controller's Office, 101 Market Street, Room 106, Harrisburg, PA 17101.

The Retirement Trust Fund is presented on the accrual basis of accounting in conformity with generally accepted accounting principles as applicable to government entities. Plan members and employer contributions to the Plan are recognized in the period in which the contributions are due. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan.

Description of Plan

Plan administration. The County of Dauphin Retirement Plan is a public "County Employees Retirement System". The Plan is governed by the 1971 County Pension Law, Act 96, of the General Assembly of the Commonwealth of Pennsylvania, as amended, (the "Act"). Benefits and contribution provisions of the Plan are established and can be amended as provided by the Act.

Management of the Plan is vested in the Retirement Board, which consists of five members – three elected County Commissioners, the County Controller, and the County Treasurer.

Plan membership. Membership of the plan membership consisted of the following at January 1, 2025:

Inactive plan members or beneficiaries currently receiving benefits	1,335
Inactive plan members entitled to but not yet receiving benefits	324
Active Plan members	<u>1,375</u>
 Total Membership	 <u>3,034</u>

Benefits provided. The Plan provides retirement, disability, and death benefits. Retirement benefits for plan members are calculated as a percent of the member's highest 3-year average salary times the member's years of service depending on class basis. Plan members with 20 years of service are eligible to retire at age 55. Plan members that have attained age 60 are eligible to retire. All plan members are eligible for disability benefits after 5 years of service if disabled while in service and unable to continue as a county employee. Disability retirement benefits are equal to 25% of the highest average salary at the time of retirement. Death benefits for a member who dies with 10 years of service prior to retirement is the total present value of member's retirement paid in a lump sum. A plan member who leaves County service with less than 5 years of service may withdraw his or her contributions, plus accumulated interest.

On an ad hoc basis, cost-of-living adjustments to each member's retirement allowance shall be reviewed at least once in every three years subsequent to the member's retirement date. The adjustment, should the County elect to give one, is the Consumer Price Index for all urban consumers (CPI-U) for Pennsylvania, New Jersey, Delaware, and Maryland area for the 12 month period ending August 31. No ad hoc postemployment benefit changes were included in the future liability.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 15: EMPLOYEES RETIREMENT PLAN (Continued)

Description of Plan (Continued)

Contributions. The Retirement Board establishes the contribution rates based on an actuarially determined contribution recommended by an independent actuary. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance an unfunded accrued liability. For the year 2025 measurement period, the minimum active member contribution rate was 5.0 percent of annual pay, and the County average contribution rate was 5.64 percent of annual payroll. Employees may contribute up to an additional 10% of gross pay, at their option. The employee contributions are recorded in an individually identified account that is also credited with interest, calculated to yield 4.0% compounded annually at December 31, 2025.

Administrative and investment costs of the Plan are paid by the investment earnings of the Fund. The Act makes no provision for termination of the Fund. The County's actuarial determined contribution (ADC) of \$5,665,718 was made in accordance with an actuarial valuation report of the Dauphin County Employees Retirement Trust as of January 1, 2025. Employee contributions totaled \$7,437,757.

Legally Required Reserves

At December 31, 2025, the Fund has a balance of \$82,767,312 in the Members' Annuity Reserve Account. This account is the total of the contributions deducted from the salaries of the active and terminated vested members of the retirement system and the IRC 414(h)(2) pickup contributions together with the interest additions as of December 31, 2025.

The Fund has a balance of \$175,035,105 in the County Annuity Reserve Account as of December 31, 2025. This balance and the amounts expected to be credited in the future, plus investment earnings thereon, represent the reserves set aside for the payment of the County's share of the retirement allowances. This is the account out of which regular interest is credited to the Members' Annuity and Retired Members' Reserve Account, administrative expenses may be paid, and the pension obligations of the County are funded. When a County annuity is scheduled to commence for a particular member, sufficient monies are transferred from the County Annuity Reserve Account to the retired members' reserve account to provide for such County annuities actually entered upon.

The Retired Members' Reserve Account is the account out of which monthly retirement allowances including cost-of-living increases and death benefits are paid. The balance in this account was \$265,018,546 as of December 31, 2025.

Unrealized appreciation/(depreciation) of assets in the amount of \$40,709,707, has been excluded from the balances listed in the reserve accounts above.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 15: EMPLOYEES RETIREMENT PLAN (Continued)

Plan Reporting

Net Pension Liability/(Asset) of the County

The components of the net pension liability of the County at December 31, 2025 were as follows:

Total Pension Liability	\$ 515,183,320
Plan Fiduciary Net Position	563,530,670
County's Net Pension Liability/(Asset)	<u>\$ (48,347,350)</u>

Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	109.38%
--	---------

The schedule of changes in the net pension liability and related ratios, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about the plan.

Changes in the County's net pension liability/(asset) for the plan for the year ended December 31, 2025 were as follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(a) - (b)
Balance at 12/31/24	\$ 493,966,947	\$ 500,922,114	\$ (6,955,167)
Service costs	8,491,176	-	8,491,176
Interest	35,815,293	-	35,815,293
Changes of benefit Terms	-	-	-
Changes for experience	5,678,587	-	5,678,587
Changes of assumptions	-	-	-
Contributions - employer	-	5,665,718	(5,665,718)
Contributions - member	-	7,437,757	(7,437,757)
Net Investment Income	-	78,514,865	(78,514,865)
Benefit payments	(28,768,683)	(28,768,683)	-
Administrative expense	-	(241,101)	241,101
Net Changes	<u>\$ 21,216,373</u>	<u>\$ 62,608,556</u>	<u>\$ (41,392,183)</u>
Balances at 12/31/25	<u>\$ 515,183,320</u>	<u>\$ 563,530,670</u>	<u>\$ (48,347,350)</u>

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 15: EMPLOYEES RETIREMENT PLAN (Continued)

Deferred Outflows and Inflows of Resources

The total pension expense recognized in 2025 for the plan was \$(1,158,888). At December 31, 2025, the County reported deferred outflows and inflows of resources related to the pension plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$ 11,963,124	\$ -
Changes in Assumptions	-	1,401,386
Difference between Projected and Actual Investment Earnings	-	50,249,060
Total	<u>\$ 11,963,124</u>	<u>\$ 51,650,446</u>

The deferred outflows and inflows of resources will be recognized in pension expense as follows:

Year Ended December 31:	
2026	\$ 3,912,567
2027	(19,548,510)
2028	(15,498,471)
2029	(8,552,908)
2030	-
Thereafter	-
Total	<u>\$ (39,687,322)</u>

Plan Actuarial Methods and Assumptions

Actuarial assumptions. The total pension liability was determined by an actuarial valuation for the 2025 measurement period at January 1 and rolled-forward to December 31 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0 percent
Salary Increases	4.25 percent, average, including inflation
Investment Rate of Return	7.25 percent, net of pension plan investment expense, including inflation

The actuarial assumptions used in the valuation for the 2025 measurement period were based on past experience under the plan and reasonable future expectations which represent the independent actuary's best estimate of anticipated experience under the plan. An experience study was performed during 2016; no modifications to the assumptions were made as a result.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 15: EMPLOYEES RETIREMENT PLAN (Continued)

Plan Actuarial Methods and Assumptions (Continued)

Under the Act, cost-of-living adjustments to each member's retirement allowance shall be reviewed at least once in every three years subsequent to the member's retirement date. The adjustment, should the County elect to give one, is a percentage of the change in the Consumer Price Index. The Plan did not include an assumption for projected postemployment benefit changes as they are not considered to be substantively automatic.

Investment policy. The Plan's policy regarding the allocation of invested assets is established and may be amended by the Board by a majority vote of its members. It is the policy of the Board to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of returns (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation in the Plan's target asset allocation for the 2025 measurement period are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	42%	5.42%
International Equity	23%	6.50%
Fixed Income	14%	2.97%
Real Estate	20%	5.68%
Cash	1%	1.19%

Discount rate. The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability (i.e., no depletion date is projected to occur).

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 15: EMPLOYEES RETIREMENT PLAN (Continued)

Plan Actuarial Methods and Assumptions (Continued)

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the Fund, calculated using the discount rate of 7.25 percent, as well as what the Fund's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
County's Net Pension Liability	\$13,208,935	\$(48,347,350)	\$ (99,650,532)

Rate of return. For the year ended December 31, 2025, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 15.54 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Component Unit – Defined Contribution Plan

Case Management Unit (d/b/a Pathways Forward) ("CMU")

CMU contributes to the Case Management 401K Savings Plan (the "Plan"), a defined contribution plan, covering all employees of CMU who are age twenty-one or older. The Plan is subject to the provisions of the Employee Retirement Income Securities Act (ERISA) of 1974. For all enrolled participants, CMU makes a discretionary contribution equal to 1.5% of the participants' eligible compensation. For each participant electing to contribute 2% or more of their eligible compensation, CMU makes a matching contribution equal to 1% of their eligible compensation. Employees are permitted to make contributions up to applicable Internal Revenue Code limits. For the fiscal year ended June 30, 2025, participant contributions totaled \$181,333 and employer contributions totaled \$120,301.

Participants are immediately vested in all contributions and earnings on those contributions. Participant loans and forfeitures are not permitted under the Plan. CMU had no liability to the Plan at June 30, 2025.

Effective January 1, 2026, CMU d/b/a Pathways Forward adopted the Pathways Forward Non-Union 401(k) Savings Plan (the "New Plan"). Under this new arrangement, all employees designated as management by Pathways Forward will cease active participation in the Case Management 401(k) Savings Plan (the "Plan") and will enter the New Plan. Management employees will no longer be eligible to make elective deferrals or receive employer matching contributions under the Plan for payroll periods beginning on or after January 1, 2026. Participants affected by this change will have their account balances transferred to the New Plan via a direct rollover in accordance with the terms of both plans and IRS regulations.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 16: POST-EMPLOYMENT BENEFIT PLAN

Plan Description

The County sponsors a single employer defined benefit post-employment benefits plan that covers health and life insurance benefits for eligible retirees. The County provides health and life insurance coverage for eligible retirees under the terms of agreements with the unions that represent them. Groups of retirees that are eligible for medical OPEB are: Court Related Teamster, Court appointed AFSME, Probation Officers, Prison Guards, PSSU, Dauphin County Detectives Association, and Captains and Lieutenants. Death benefits of \$10,000 retiree life insurance are available for qualifying individuals age 55 with 20 years of service. The County has not accumulated assets for the retiree plan in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The Plan does not issue a publicly available financial report.

Employees Covered By Benefit Terms

Inactive employees or beneficiaries currently receiving benefits	411
Inactive employees entitled to, but not yet receiving benefit payments	-
Active Employees	<u>1,239</u>
Total	<u>1,650</u>

Contributions

The contribution requirements of the County are established and may be amended through future union negotiations. The Plan does require contributions from some retirees. Retiree contributions depend upon the terms of the various union contracts. The County funds the Plan on a pay-as-you-go basis. For 2025, the County contributed \$1,912,094, to the plan for current premiums.

Total OPEB Liability

The County's total OPEB Liability of \$23,751,884 was measured using an actuarial valuation as of January 1, 2024 for the fiscal year ended December 31, 2025.

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of January 1, 2024 for the fiscal year ended December 31, 2025 using the following actuarial assumptions, applied to all periods including the measurement:

Salary increases	4.50%
Discount rate	4.43%
Healthcare cost trend rates	8.0% in 2026, 7.0% in 2027, 6.0% in 2028, 5.5% in 2029. Rates gradually decrease from 5.4% in 2030 to 4.0% in 2075 and later based on the Society of Actuaries Long-Run Medical Cost Trend Model.
Mortality Table	PubG-2016 Headcount-weighted table including rates for contingent survivors. Incorporated into the table are rates projected generationally using Scale MP-2021 to reflect mortality improvement.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 16: POST-EMPLOYMENT BENEFIT PLAN (Continued)

The discount rate was based on the S&P Municipal Bond 20-Year High Grade Rate Index at December 31, 2025.

The actuarial assumptions used in the December 31, 2025 valuation were based on the results of an actuarial valuation as of January 1, 2024.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at December 31, 2024	\$ 23,745,592
Changes for the year:	
Service Cost	355,176
Interest	993,337
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes in assumptions	304,393
Benefit payments	(1,646,614)
Net changes	6,292
Balance at December 31, 2025	<u>\$ 23,751,884</u>

There were no changes of benefit terms during the period ended December 31, 2025.

Changes of Assumptions

The discount rate changed from 4.28% to 4.43%. The trend and mortality assumptions were updated.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower or one-percentage-point higher than the current discount rate as of December 31, 2025:

	1% Decrease (3.43%)	Discount Rate (4.43%)	1% Increase (5.43%)
Total OPEB liability	\$ 25,787,373	\$ 23,751,884	\$ 21,937,997

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one-percentage-point lower or one-percentage-point higher than the current healthcare cost trend rates as of December 31, 2025:

	1% Decrease (7.0%)	Current Rate (8.0%)	1% Increase (9.0%)
Total OPEB liability	\$ 21,804,231	\$ 23,751,884	\$ 25,970,764

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 16: POST-EMPLOYMENT BENEFIT PLAN (Continued)

Deferred Outflows and Inflows of Resources

The OPEB expense recognized in 2025 was \$882,576. At December 31, 2025, the County reported deferred inflows of resources related to OPEB from changes of expected and actual experience and assumptions of \$6,541,046, and deferred outflows of resources related to OPEB from changes of assumptions in the amount of \$3,192,426.

The deferred outflow/inflows of resources, other than contributions subsequent to the measurement date will be recognized in OPEB expense as follows:

December 31,	
2026	\$ (465,937)
2027	(465,937)
2028	(465,937)
2029	(545,247)
2030	(482,256)
Thereafter	<u>(923,306)</u>
Total	<u><u>\$(3,348,620)</u></u>

NOTE 17: COMPENSATED ABSENCES

County policy applicable to vacation and sick pay for employees is as follows:

Vacation Pay

Time accrues at various rates based on length of service. Employees are encouraged to utilize earned vacation time by December 31 of each period; however, current practice allows for the carryover of 20 unused vacation days. Time carried over in this manner is considered vested.

Sick Pay

Time accrues at various rates based on length of service. An employee may accumulate up to a maximum of 200 days. Time carried over in this manner is considered vested.

Applicable GASB pronouncements require accrual of sick and vacation pay that meet certain specific conditions. The County has determined that such conditions apply to vested vacation pay and accumulated sick pay of the Governmental Funds and the Proprietary Funds. To the extent vacation and sick pay liabilities are expected to be incurred, they are accrued in the government-wide and proprietary fund financial statements.

NOTE 18: LEASES

Leases Payable

For the year ended December 31, 2025, the financial statements include amounts recorded for GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 18: LEASES (Continued)

Leases Payable (Continued)

As of December 31, 2025, the County had entered into various leases as Lessee for Buildings, Equipment, and Infrastructure. The Leases have payments that range from \$1,200 to \$861,592 and interest rates that range from .238% to 12.5685%. As of December 31, 2025, the total combined value of the lease liability is \$5,668,421. The combined value of the right to use asset, as of December 31, 2025 of \$10,596,776 with accumulated amortization of \$5,166,845 is included within the Lease Class activities table found below. The leases had \$0 of Variable Payments and \$0 of Other Payments, not included in the Lease Liability, within the Fiscal Year.

Listed below is a summary of Lease Assets by Major Classes of Underlying Asset as of December 31, 2025:

<u>Asset Class</u>	<u>As of Fiscal Year - End</u>	
	<u>Lease Asset Value</u>	<u>Accumulated Amortization</u>
Building	\$ 9,107,437	\$ 4,678,132
Equipment	478,391	355,872
Infrastructure	499,034	98,427
Land	511,914	34,414
Total Leases	<u>\$ 10,596,776</u>	<u>\$ 5,166,845</u>

Listed below is a summary of Principal and Interest requirements to maturity by activity as of December 31, 2025:

<u>Years</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$1,778,467	\$87,961	\$1,866,428
2027	1,477,813	61,596	1,539,409
2028	290,613	50,106	340,719
2029	270,516	46,649	317,165
2030	278,048	43,223	321,271
2031-2035	943,849	164,190	1,108,039
2036-2040	99,046	128,969	228,015
2041-2045	127,625	105,743	233,368
2046-2050	193,078	69,444	262,522
2051-2055	149,749	22,000	171,749
2056-2060	30,657	8,343	39,000
2061-2064	28,960	2,244	31,204
Totals	<u>\$5,668,421</u>	<u>\$790,468</u>	<u>\$6,458,889</u>

<u>Years</u>	<u>Business-Type Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$191	\$5	\$196
Totals	<u>\$191</u>	<u>\$5</u>	<u>\$196</u>

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 18: LEASES (Continued)

Leases Receivable

For the year ended December 31, 2025, the financial statements include amounts recorded for GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

As of December 31, 2025, the County has entered into various leases as Lessor for Buildings. The leases have receipts that range from \$3,786 to \$409,863 and interest rates that range from 1.272% to 2.45%. As of December 31, 2025, the total combined value of the lease receivable is \$5,953,700, and the combined value of the deferred inflow of resources is \$5,985,475. The leases had \$0 of Variable Receipts and \$0 of Other Receipts, not included in the Lease Receivable, within the Fiscal Year.

Listed below is a summary of Principal and Interest requirements to maturity as of December 31, 2025:

Years	Governmental Activities		
	Principal	Interest	Total
2026	\$738,634	\$94,978	\$ 833,612
2027	740,910	82,432	823,342
2028	747,853	69,821	817,674
2029	752,035	57,060	809,095
2030	753,340	44,268	797,608
2031-2033	2,220,928	56,236	2,277,164
Totals	<u>\$5,953,700</u>	<u>\$404,795</u>	<u>\$6,358,495</u>

Component Units – Leases

Dauphin County Conservation District

The District, as the lessor, has entered into a lease of office space with United States Department of Agriculture.

In August 2024, the lease agreement with the United States Department of Agriculture was renewed for an additional five-year term. An initial lease receivable was recorded in the amount of \$112,581. There was no additional revenue for variable and other payments not included in the measurement of the lease receivable. As of December 31, 2025, the value of the lease receivable is \$84,557 and the related deferred inflow for future payments expected to be collected on the lease is \$83,621. The lessee is required to make monthly fixed payments of \$2,051 through July 31, 2029. The lease receivable was determined using an interest rate of 3.69% representing the District's incremental borrowing rate. The District recognized lease revenue and interest of \$19,910 and \$3,151, respectively for the calendar year.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 18: LEASES (Continued)

Component Units – Leases (Continued)

Dauphin County Conservation District (Continued)

In addition, the District has an agreement with Dauphin County to provide office space for the County and Penn State Extension. These agreements do not meet the criteria of a lease under GASB 87 as the terms of the agreements operate on a year-to-year basis. Since the terms of the agreements do not cover a specific period of time, the District has not recorded a receivable in the financial statement for these agreements in accordance with GASB 87. For the year ended December 31, 2025, the District recognized \$38,000 and \$40,000, respectively for rent under these agreements.

Dauphin County General Authority ("Authority")

Riverfront Office Center Fund (Lessor)

In 2015, the Authority entered into a noncancelable lease with the Pennsylvania Department of General Services for office space of the Riverfront Office Center. The lease is for a term of 15 years, with a renewal option of 5 years. The Authority receives monthly rental payments that incorporate base rent (\$19,326 at lease inception) that is fixed for the term of the lease and additional rent that is adjusted on an annual basis based on changes in the consumer price index (CPI), capped at 5% (\$14,016, based upon 0.40% CPI at lease inception).

In 2016, the Authority entered into a noncancelable lease with the Pennsylvania Department of General Services for office space of the Riverfront Office Center. The lease is for a term of 15 years, with a renewal option of 5 years. The Authority receives monthly rental payments that incorporate base rent (\$272,262 at lease inception) that is fixed for the term of the lease and additional rent that is adjusted on an annual basis based on changes in the consumer price index, capped at 5% (\$194,621, based upon 0.50% CPI at lease inception).

The Authority recognized \$4,781,866 in lease revenue and \$2,078,059 of interest revenue during 2025 related to this lease.

The following represents the Authority's receivable for lease payments and deferred inflows of resources associated that will be recognized as revenue over the term of the lease at December 31, 2025.

<u>Lease Term</u>	<u>Lease Receivable</u>	<u>Deferred Inflow of Resources</u>
01/01/2015-12/01/2034	\$ 3,107,391	\$ 2,528,523
01/01/2016-12/01/2035	<u>47,703,631</u>	<u>39,475,118</u>
	<u>\$ 50,811,022</u>	<u>\$ 42,003,641</u>

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 18: LEASES (Continued)

Component Units – Leases (Continued)

Dauphin County General Authority ("Authority") (Continued)

Riverfront Office Center Fund (Lessor) (Continued)

The expected future payments to be received under the terms of the leases at December 31, 2025 are as follows:

Years	Governmental Activities		
	Principal	Interest	Total
2026	\$4,213,088	\$1,916,630	\$6,129,718
2027	4,394,454	1,748,242	6,142,696
2028	4,583,124	1,572,613	6,155,737
2029	4,779,389	1,389,453	6,168,842
2030	4,983,555	1,198,459	6,182,014
2031-2035	27,857,412	2,838,452	30,695,864
Totals	<u>\$50,811,022</u>	<u>\$10,663,849</u>	<u>\$61,474,871</u>

Case Management Unit (d/b/a Pathways Forward) ("CMU")

Pertinent information regarding leases at June 30, 2025 is presented below:

Date of Issue	Initial Liability	Purpose	Outstanding Liability Balance 6/30/25	Asset Value 6/30/25	Accumulated Amortization 6/30/25
Various	\$ 4,460,198	CMU leases buildingspace from Dauphin County at 1100 South Cameron St. and space in Elizabethtown. Payments are made monthly. The lease(s) have an incremental borrowing rate of 4.6%	\$ 2,722,141	\$ 2,808,274	\$ 1,651,924
		Total	<u>\$ 2,722,141</u>	<u>\$ 2,808,274</u>	<u>\$ 1,651,924</u>

Occupancy Leases	Outstanding Liability			Outstanding Liability Balance at 6/30/2025	Due Within One Year
	Balance at 7/1/2024	Additions	Reductions		
	\$ 3,002,052	\$ -	\$ (279,911)	\$ 2,722,141	\$ 287,721

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 18: LEASES (Continued)

Component Units – Leases (Continued)

Case Management Unit (d/b/a Pathways Forward) ("CMU") (Continued)

The future principal and interest payment at June 30, 2025 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Amount</u>
2026	\$ 287,721	\$ 119,644	\$ 407,365
2027	295,829	106,338	402,167
2028	304,226	92,660	396,886
2029	312,917	78,589	391,506
2030	321,570	64,120	385,690
2031-2034	1,199,878	104,549	1,304,427
	<u>\$ 2,722,141</u>	<u>\$ 565,900</u>	<u>\$ 3,288,041</u>

NOTE 19: SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

Subscriptions Payable

For the year ended December 31, 2025, the financial statements include the adoption of GASB Statement No. 96, Subscription-Based Information Technology Arrangements (SBITAs). The primary objective of this statement is to enhance the relevance and consistency of information about governments' subscription activities. This statement establishes a single model for subscription accounting based on the principle that SBITAs are financings of the right to use an underlying asset. Under this Statement, an organization is required to recognize a subscription liability and an intangible right-to-use subscription asset. For additional information, refer to the disclosures below.

As of December 31, 2025, the County has entered into various software-based subscription agreements. The SBITAs have payments that range from \$5,175 to \$962,579 and interest rates that range from 2.327% to 5.045%. As of December 31, 2025, the total combined value of the Subscription liability is \$6,967,067. The combined value of the right to use asset, as of December 31, 2025 of \$20,430,646 with accumulated amortization of \$11,480,334 is included within the Subscription Class activities table found below. The SBITAs had \$0 of Variable Payments and \$0 of Other Payments, not included in the Subscription Liability, within the Fiscal Year.

Listed below is a summary of Subscription Assets by Major Classes of Underlying Asset as of December 31, 2025:

<u>Asset Class</u>	<u>As of December 31, 2025</u>	
	<u>Lease Asset Value</u>	<u>Accumulated Amortization</u>
Software	\$ 20,430,646	\$ 11,480,334
Total Subscriptions	<u>\$ 20,430,646</u>	<u>\$ 11,480,334</u>

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 19: SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (Continued)

Subscriptions Payable (Continued)

Listed below is a summary of Principal and Interest requirements to maturity by activity as of December 31, 2025:

Years	Governmental Activities		
	Principal	Interest	Total
2026	\$3,954,548	\$173,965	\$4,128,513
2027	1,474,041	76,185	\$1,550,226
2028	1,006,964	36,041	\$1,043,005
2029	282,319	13,277	\$295,596
2030	249,195	6,140	\$255,335
Totals	<u>\$6,967,067</u>	<u>\$305,608</u>	<u>\$7,272,675</u>

NOTE 20: RELATED PARTY TRANSACTIONS

Component Units – Related Party Transactions

Dauphin County Conservation District

The employees of the District are employees of the County. On a quarterly basis, the District reimburses the County for the cost of salaries and benefits. For the year ended December 31, 2025, the District incurred salaries and benefits expenses of \$738,604, of which \$207,358 is payable to the County at December 31, 2025. In addition, \$15,658 is payable to the County for janitorial supplies, fuel, phone charges, and miscellaneous fees. Whereas \$61 of grant revenue is due from the County. These amounts have been included as due to/from primary government on the balance sheet and the statement of net position.

Dauphin County General Authority ("Authority")

The Authority is a component unit of Dauphin County. The Authority has entered into certain lease financing arrangements with the County. Lease payments from the County to the Authority for the year ended December 31, 2025 were \$354,545.

Dauphin County Industrial Development Authority ("IDA")

Financial relationship - The County of Dauphin ("County") pays for all significant management and administrative costs required to operate the IDA on a day-to-day basis. The IDA's management and support staff are employees of the County and other significant operating expenses such as telephone service, office maintenance, and insurance are paid for by the County. The amount of the County's support and the corresponding operating costs are not reported as revenue and expense in the IDA's financial statements. The County also provides significant operating revenue, primarily through Gaming distributions passed-through to the IDA. Gaming revenue from the County was \$6,788,105 in 2025 representing 80.84% of total revenue.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 20: RELATED PARTY TRANSACTIONS (Continued)

Component Units – Related Party Transactions (Continued)

Dauphin County Industrial Development Authority (“IDA”) (Continued)

See Note 6, Conduit Debt, for additional information concerning financial transactions with the County.

Other Related Organizations

The IDA shares management, support staff and office space, and performs various administrative and program functions in conjunction with two other organizations:

The Dauphin County Department of Community and Economic Development (DCDCED) which is an internal department of the County, not a separate entity; The Dauphin County Economic Development Corporation (DCEDC), a nonprofit corporation created by the County to partner in real estate development projects and to channel grant funding to communities and organizations in need of community and economic development assistance.

The IDA is not owned in part or in total by DCDCED or DCEDC, and has no ownership interest in either organization. The IDA and DCEDC are both governed by the same Board of Directors which is appointed by the Commissioners of Dauphin County.

Case Management Unit (d/b/a Pathways Forward) (“CMU”)

The Case Management Unit is a component unit of Dauphin County, PA. The lease described in Note 18, is held with the County.

Dauphin County Economic Development Corporation (“DCEDC”)

DCEDC is administered by the County of Dauphin (“County”) through the Dauphin County Department of Community and Economic Development (DCEDC). DCEDC is not owned in part or in total by the County. However, the Commissioners of the County of Dauphin has the sole power to appoint members of the Corporation’s Board of Directors.

The County pays for all significant management and administrative costs required to operate the DCEDC on a day-to-day basis. DCEDC’s management and support staff are employees of the County. Certain costs paid by the County are reimbursed by DCEDC.

The County also provides significant operating revenue, primarily through Hotel Tax distributions passed-through to DCEDC. Revenue from the County was \$3,508,149 in 2025, representing approximately 61% of total revenue. The County also provides significant operating revenue, primarily through additional grants passed-through to DCEDC. Revenue from the County was \$189,124 in 2025, representing approximately 3% of total revenue. The County guarantees DCEDC’s long-term debt.

The DCEDC shares management, support staff and office space with the Dauphin County Department of Community and Economic Development and another organization, the Dauphin County Industrial Development Authority (DCIDA). The DCEDC is not owned in part or in total by DCIDA, has no ownership interest therein, and receives no revenue from DCIDA. However, DCIDA and DCEDC are governed by

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 20: RELATED PARTY TRANSACTIONS (Continued)

Component Units – Related Party Transactions (Continued)

Dauphin County Economic Development Corporation (“DCEDC”) (Continued)

the same Board of Directors, which is appointed by the Dauphin County Commissioners.

DCIDA acts as property management for the Market Square Plaza Parking owned by DCEDC. In this capacity, DCIDA collects parking rent fees and remits such fees to DCEDC on a periodic basis. There were no transfers of parking fees during 2025.

NOTE 21: COMMITMENTS AND CONTINGENCIES

Litigation

In the normal course of business, there are various claims and suits pending against the County and its elected officials. The County is involved in a few on-going litigations that could possibly result in unfavorable outcomes. The County has insurance with respect to some of the cases that would limit its liability. At this current time no amount has been accrued in the financial statements due to the uncertainty of the cases. Management is of the opinion that these matters will not have a material adverse effect on the County’s financial position at December 31, 2025.

Federal and Commonwealth Grants

The County receives funds from the Commonwealth and various federal agencies to fund specific programs. Final determination of various amounts is subject to audit under the Federal Single Audit Act and by the funding agencies. County officials believe that any audit adjustments resulting from final settlements will be immaterial in relation to the County’s financial resources.

State Grants

On September 28, 2016, the Pennsylvania Supreme Court invalidated certain “Local Share Assessment” provisions contained in Section 1403(c) of the Pennsylvania Race Horse and Gaming Act (“Gaming Act”), under which Hollywood Casino was required to make Local Share Assessment payments that are directed to Dauphin County. On November 2, 2016 the County and Hollywood Casino signed a Memorandum of Understanding, under which absent action from the Pennsylvania General Assembly to craft remedial measures to the Gaming Act, Hollywood Casino agreed to maintain Local Share Assessment payments under the same structure and formula that existed in the Gaming Act. The Memorandum of Understanding was amended on May 17, 2017 to adjust the expiration date from June 30, 2017 to January 1, 2018. On October 30, 2017, Governor Tom Wolf signed into law HB 271 which restored the local share assessment, crediting any casino payments made from January 1, 2017 to the present. For the year ended December 31, 2025, the total Local Share Assessments received by the County was \$21,498,506.

Capital Projects

In 2018, the County entered into contracts for a Wildwood Park Improvement project. The contracts’ value approximated \$795,482. Costs expensed under these contracts were approximately \$795,482 as of December 31, 2025. The project was completed in 2025.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 21: COMMITMENTS AND CONTINGENCIES (Continued)

Capital Projects (Continued)

In 2023, the County entered into contracts for a Wildwood Park Boardwalk Improvement project. The contracts' value approximated \$342,550. Costs expensed under these contracts were approximately \$1,522 as of December 31, 2025.

In 2023, the County entered into contracts for a Fort Hunter Park Americans with Disabilities Act renovation projects. The contracts' value approximated \$686,326. Costs expensed under these contracts were \$151,405 as of December 31, 2025.

In 2025, the County entered into contracts for a Detweiler Park Renovation project. The contracts' value approximated \$2,477,540. Costs expensed under these contracts were approximately \$40,000 as of December 31, 2025.

In 2025, the County entered into contracts for Facility Maintenance projects. The contracts' value approximated \$600,000. Costs expensed under these contracts were approximately \$38,200 as of December 31, 2025.

In 2025, the County entered into contracts for a Wildwood Park Trail & Stream Improvement project. The contracts' value approximated \$624,500. Costs expensed under these contracts were \$39,381 as of December 31, 2025.

In 2025, the County entered into contracts for a Courtroom Audio-Visual Upgrades project. The contracts' value approximated \$779,673. Costs expensed under these contracts were approximately \$775,392 as of December 31, 2025.

In 2025, the County entered into contracts for a Courthouse Elevator Modernization project. The contracts' value approximated \$619,269. Costs expensed under these contracts were approximately \$309,635 as of December 31, 2025.

Component Units – Commitments and Contingencies (Continued)

Dauphin County Industrial Development Authority ("IDA")

The Dauphin County Industrial Development Authority has Gaming grant contractual commitments at September 30, 2025, of \$14,691,368, of which \$13,681,826 is currently available for projects directly assisting businesses and municipalities county-wide in the areas of both economic and community development.

NOTE 22: ADMINISTRATIVE FEES

Component Units – Administrative Fees

Dauphin County General Authority ("Authority")

Provisions of the financing documents of the bond issues require administrative fees to be paid to the Authority. For the year ended December 31, 2025, \$401,456 was paid by the Riverfront Office Center and \$40,000 was paid by the Dauphin Highlands Golf Course.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 23: HOTEL TAX DISTRIBUTIONS AND RELATED EXPENSES

Component Units – Hotel Tax Distributions and Related Expenses

Dauphin County Economic Development Corporation (“DCEDC”)

The Hotel Tax distributions are derived from a hotel room excise tax imposed by the County. Ordinance No. 3-1999 enacted by the Commissioners imposed a two-percent hotel room excise tax effective January 1, 2001. Ordinance No. 3-2002, which repealed and replaced Ordinance No. 3-1999, imposed a three-percent hotel room excise tax effective April 1, 2002. Ordinance No. 1-2008, which repealed and replaced Ordinance No. 3-2002, imposed a five-percent hotel room excise tax effective March 1, 2008.

The ordinances were enacted pursuant to 16 P.S. Section 1770.5, an act of the General Assembly of the Commonwealth of Pennsylvania, which permits the imposition of a five-percent hotel tax, but requires that distribution of revenue from the first two-percent of the tax be kept separate from distribution of revenue from the remaining three-percent, and restricts the use of such revenue to promotion of tourism and regional development.

The County disburses three percent of the hotel taxes collected to the DCEDC to be used as follows:

1% Hotel Tax Revenue

After the costs of collecting the tax have been deducted, the remaining revenue may be distributed at the discretion of the Commissioners, to be used solely for tourism and regional promotion purposes. DCEDC is the County’s sole recipient and administrator of the 1% Hotel Tax revenue. These funds are required to be kept in an account separate from other funds received by DCEDC. DCEDC had revenues from Dauphin County of \$2,923,690 for the year ended December 31, 2025.

2% Hotel Tax Revenue

After the costs of collecting the tax have been deducted, the County distributes 20% of this revenue to the City of Harrisburg, 70% to the Derry Township Industrial Commercial Development Authority and 10% to DCEDC to be remitted, in full, to the Hershey Harrisburg Region Vacations Bureau to be used solely for tourism and regional promotion. DCEDC had revenues from Dauphin County of \$584,459 for the year ended December 31, 2025.

NOTE 24: AFFORDABLE HOUSING LOAN PROGRAMS

The Home Grant Program and Affordable Housing Program disburse funds in the form of deferred payment loans for low- and moderate- income households. The deferred payment loans are secured by a mortgage on the property. Repayment of the loan is unearned until the property is sold or until the original occupant moves out. The principal balance outstanding at December 31, 2025 for these loans totaled \$5,223,798. These outstanding deferred loans have been recorded as receivables at December 31, 2025, and unearned revenues totaling \$5,223,798 have been recorded to offset the loans.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 25: LOANS AND NOTES RECEIVABLE

In December 2017, the County issued General Obligation Bonds, Series A of 2017, in which the County funded the Infrastructure Bank projects of Derry Township, Lower Swatara Township, and Londonderry Township (the "municipalities"). Individual notes were issued to the municipalities in the amounts of \$2,968,111, \$1,203,801, and \$183,088, respectively. The agreements require the municipalities to make annual principal and interest payments for 20 years beginning in 2018 at fixed interest rates ranging from 1.30% to 4.00%, with final payments in October 2037. The amount outstanding on the notes at December 31, 2025 is \$2,745,000.

In October 2019, the County issued General Obligation Note, Series B of 2019 in which the County funded the Infrastructure Bank project of Dauphin Borough (municipality). An individual note was issued to the municipality in the amount of \$700,000. The agreement requires the municipality to make annual principal and interest payments for 15 years at a fixed interest rate of 2.48% beginning in 2019 with final payment in June 2034. The amount outstanding on the note at December 31, 2025 is \$446,535.

In December 2019, the County issued General Obligation Note, Series C of 2019, in which the County funded the Infrastructure Bank project of Susquehanna Township (municipality). An individual note was issued to the municipality in the amount of \$1,550,000. The agreement requires the municipality to make annual principal and interest payments for 10 years at a fixed interest rate of 2.33% with final payment in December 2029. The amount outstanding on the note at December 31, 2025 is \$630,600.

In December 2019 the County issued General Obligation Note, Series D of 2019, in which the County funded the Infrastructure Bank project of Royalton Borough (municipality). An individual note was issued to the municipality in the amount of \$1,818,000. The agreement requires the municipality to make annual principal and interest payments for 10 years at a fixed interest rate of 2.33% with final payment in December 2029. The amount outstanding on the note at December 31, 2025 is \$739,082.

In April 2021, the County issued General Obligation Notes Series A, B, C, and D of 2021, to fund the Dauphin County Infrastructure Bank. Individual notes were issued to municipalities totaling \$1,199,999. The General Obligation Note Series C of 2021 was paid in full during 2024. The Notes bear interest rates at 2.15% and mature in 2031. The amount outstanding on the notes at December 31, 2025 is \$531,110.

In October 2022, the County issued General Obligation Note, Series of 2022 in the amount of \$16,076,000 to fund municipal projects through the Dauphin County Infrastructure Bank. The Notes final maturity is on December 1, 2042, and carries an interest rate of 3.49%. The amount outstanding on the note at December 31, 2025 is \$13,415,000.

In December 2023, the County issued General Obligation Note, Series of 2023, to fund the Dauphin County Infrastructure Bank. Individual notes were issued to municipalities totaling \$10,978,000 to fund municipal projects through the Dauphin County Infrastructure Bank. The Notes' final maturity is on December 1, 2043, and carries an interest rate of 4.86%. The amount outstanding on the notes at December 31, 2025 is \$9,315,000.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 25: LOANS AND NOTES RECEIVABLE (Continued)

Component Units – Loans and Notes Receivable

Dauphin County Industrial Development Authority (“IDA”)

Revolving Loan Fund

On October 9, 2013, the IDA entered into a loan agreement with Probitas Technology, Inc. in the amount of \$100,000 at a fixed rate of 2.5%. The agreement required Probitas Technology, Inc. to make monthly principal and interest payments of \$1,775 to the IDA for 60 consecutive months beginning on December 1, 2013. The amount outstanding on the loan as of September 30, 2025 is \$66,978.

On March 20, 2017, the Authority entered into a loan agreement with Steelton Borough in the amount of \$80,000 at a fixed rate of 2.80%. The agreement requires Steelton Borough to make monthly principal and interest payments of \$1,430 to the IDA for 60 consecutive months beginning September 1, 2017. The amount outstanding on the loan as of September 30, 2025 is \$8,817.

On September 5, 2017, the IDA entered into a loan agreement with Tres, LLC in the amount of \$100,000 at a fixed rate of 3.25%. The agreement requires Tres, LLC to make monthly principal and interest payments of \$1,808 to the IDA for 60 consecutive months beginning October 1, 2017. The amount outstanding on the loan as of September 30, 2025 is \$90,664.

On August 1, 2019, the IDA entered into a loan agreement with GPS Solutions in the principal amount of \$35,000 at a fixed rate of 3.00%. The agreement requires GPS Solutions to make monthly principal and interest payments of \$629 to the IDA for 60 consecutive months beginning August 1, 2019. The amount outstanding on the loan as of September 30, 2025 is \$33,572.

On March 1, 2020, the IDA entered into a loan agreement with Q. Jones in the principal amount of \$80,000 at a fixed rate of 3.00%. The agreement requires Q. Jones to make monthly principal and interest payments of \$1,437 to the IDA for 60 consecutive months beginning April 1, 2020. The amount outstanding on the loan as of September 30, 2025 is \$14,179.

On November 10, 2022, the IDA entered into a loan agreement with Good Brothas Book Café, LLC in the principal amount of \$10,000 at a fixed rate of 3.00%. The agreement requires Good Brothas Book Café, LLC to make monthly principal and interest payments of \$180 to the IDA for 60 consecutive months beginning December 1, 2022. The amount outstanding on the loan as of September 30, 2025 is \$10,000.

On February 28, 2023, the IDA entered into a loan agreement with Bentley's Baker, LLC in the principal amount of \$50,000 at a fixed rate of 3.00%. The agreement requires Bentley's Bakery, LLC to make monthly principal and interest payments of \$898 to the IDA for 60 consecutive months beginning April 1, 2023. The amount outstanding on the loan as of September 30, 2025 is \$44,544.

On June 6, 2023, the IDA entered into a loan agreement with Savory Occasions Catering, Inc. in the principal amount of \$75,000 at a fixed rate of 3.00%. The agreement requires Savory Occasions Catering, Inc. to make monthly principal and interest payments of \$1,348 to the IDA for 60 consecutive months beginning August 1, 2023. The amount outstanding on the loan as of September 30, 2025 is \$66,818.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 25: LOANS AND NOTES RECEIVABLE (Continued)

Component Units – Loans and Notes Receivable (Continued)

Dauphin County Industrial Development Authority (“IDA”) (Continued)

Revolving Loan Fund (Continued)

On October 1, 2023, the IDA entered into a loan agreement with Central Penn Insurance Partners in the principal amount of \$64,690 at a fixed rate of 2.50%. The agreement requires Central Penn Insurance Partners to make monthly principal and interest payments of \$1,148.08 to the IDA for 60 consecutive months beginning November 1, 2023. The amount outstanding on the loan as of September 30, 2025 is \$59,068.

On October 13, 2023, the IDA entered into a loan agreement with Fernandez Realty in the principal amount of \$100,000 at a fixed rate of 2.50%. The agreement requires Fernandez Realty to make monthly principal and interest payments of \$1,774.74 to the IDA for 60 consecutive months beginning November 15, 2023. The amount outstanding on the loan as of September 30, 2025 is \$64,775.

On July 17, 2024, the IDA entered into a loan agreement with KRP Limited in the principal amount of \$85,000 at a fixed rate of 3.00%. The agreement requires KRP Limited to make monthly principal and interest payments of \$1,527.34 to the IDA for 60 consecutive months beginning August 1, 2024. The amount outstanding on the loan as of September 30, 2025 is \$63,194.

On August 1, 2025, the IDA entered into a loan agreement with Sanctuary on the Susquehanna, LLC in the principal amount of \$100,000 at a fixed rate of 3.00%. The agreement requires Sanctuary on the Susquehanna, LLC to make monthly principal and interest payments of \$1,796.87 to the IDA for 60 consecutive months beginning October 1, 2025. The amount outstanding on the loan as of September 30, 2025 is \$100,000.

Loans Receivable at September 30, 2025 is as follows:

	<u>Revolving Loan Fund</u>
Displayed as:	
Current Portion	\$ 375,442
Noncurrent Portion	<u>247,167</u>
	<u>\$ 622,609</u>

Dauphin County Economic Development Corporation (“DCEDC”)

The Section 108 Note Payable proceeds, which were refinanced with the Guaranteed Note, Series A, of 2019, described in Note 7 were loaned to a developer to fund the revitalization of an office building complex. DCEDC entered into a mortgage agreement with the developer for repayment of the loan. As of December 31, 2025, the amount owed to the DCEDC is \$2,315,056. As a result of the developer filing for bankruptcy, the balance has been determined to be uncollectible and has been fully reserved in DCEDC’s financial statements.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 26: ECONOMIC DEPENDENCY

Component Units - Economic Dependency

Dauphin County Conservation District

Approximately 68 percent of the District's funding is from private, state, and federal grants and subsidies. Reduction or loss of this funding could have a significant effect on the District's programs and activities.

Case Management Unit (d/b/a Pathways Forward) ("CMU")

Formal commitment for future funding by the Dauphin County MH/A/DP program is made on an annual basis. Reduction of, or loss of, this funding could have a significant effect on CMU's programs and activities.

Dauphin County Economic Development Corporation ("DCEDC")

Formal commitment for future funding by the Department of Housing and Urban Development is made on an annual basis. The DCEDC also receives a significant amount of operating revenue from Dauphin County, primarily through Hotel Tax distributions. Reduction of, or loss of, these funding sources could have a significant effect on the DCEDC's programs and activities.

NOTE 27: LITIGATION

Component Unit – Litigation

Dauphin County General Authority ("Authority")

The Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. Significant losses are covered by commercial insurance for all major programs. There were no significant reductions in insurance coverages in 2025. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

The Authority may be involved in lawsuits arising in the normal course of business. Management of the Authority believes insurance coverages are adequate to cover any potential claims against the Authority.

Dauphin County Economic Development Corporation ("DCEDC")

In the normal course of business, the DCEDC is subject to potential lawsuits and complaints. At December 31, 2025, there were no claims that management feels would have a material effect on the DCEDC's financial position.

In the normal course of operations, the DCEDC receives grant funds from the federal government, state agencies and the county. The grant programs are subject to audit by the funding agency, for the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement, which may arise as the result of these audits is not believed to be material. At the present time, there are no potential claims against the DCEDC with reasonable possibilities of unfavorable outcomes.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 28: GUARANTEED DEBT

Pennsylvania Local Government Unit Debt Act permits local government to extend nonexchange financial guarantees on certain debt issued by related and unrelated entities. In accordance with the Act, the County has guaranteed several debt issuances.

In 2017, the County guaranteed IDA's \$2,210,000 Guaranteed Mortgage Revenue Note, Series of 2017. The note matures monthly through December 13, 2042. At December 31, 2025 the outstanding principal amount of the guaranteed note is \$1,738,129. The proceeds from this note, dated August 14, 2017, were used to refinance the IDA's Guaranteed Note of 2012. In the event IDA is unable to make a required payment on the above debt issuances, the County would be required to make the payments. The IDA is not required to repay the County for any payments the County makes pursuant to the guaranty.

In 2019, the County guaranteed DCEDC's \$1,376,000 Guaranteed Note, Series A of 2019. The note matures through 2026. At December 31, 2025 the outstanding principal amount of the guaranteed note is \$172,000. In 2020, the County guaranteed DCEDC's \$1,510,000 Modified Guaranteed Parking Revenue Note, Series B of 2018. The proceeds of the Notes were used to refinance the Guaranteed Note, Series A of 2018 and Guaranteed Parking Revenue Note, Series B of 2018. In 2025, the County guaranteed DCEDC's \$1,540,260 Third Amended Guaranteed Parking Revenue Note, Series of 2025. The proceeds from this Note were used to refinance the Modified Guaranteed Parking Revenue Note, Series B of 2018. At December 31, 2025 the outstanding principal amount of the Third Amended Modified Guaranteed Parking Revenue Note, Series 2025 was \$1,540,260. In the event DCEDC is unable to make a required payment on the guaranteed notes, the County would be required to make the payments. The DCEDC is not required to repay the County for any payments the County makes pursuant to the guaranty.

In 2016, the County guaranteed the General Authority's \$8,479,511 and \$1,708,775 Taxable County Guaranteed Revenue Refunding Bond, Series A of 2016 and Tax-Exempt County Guaranteed Revenue Refunding Bond, Series B of 2016, respectively. The General Authority is a component unit of the County. The Series B of 2016 bonds were paid in full during 2019. In 2022, the County guaranteed the General Authority's \$7,542,000 Series of 2022 Bonds issued to refund the Series A of 2016 Bond. The bonds mature through 2052. At December 31, 2025 the outstanding principal amount of the guaranteed Series of 2022 bonds is \$5,623,621. In 2017, the County guaranteed the General Authority's \$5,917,000 Lease Revenue Note. The note matures through 2038. At December 31, 2025, the outstanding principal amount of the guaranteed note is \$4,008,260. In 2020, the County guaranteed the General Authority's \$1,250,000 Revenue Bonds, Series of 2020. The Bonds mature through 2030. At December 31, 2025, the outstanding principal amount of the guaranteed Revenue Bonds, Series of 2020 is \$686,792. In the event the General Authority is unable to make a required payment on the guaranteed bonds, the County would be required to make the payments. In accordance with the guaranty agreement, if such payments are made by the County, the General Authority is required to reimburse the County from any money's available for that purpose under the Trust Indenture.

In accordance with an Asset Transfer Agreement dated December 1, 2013, the Pennsylvania Economic Development Financing Authority ("PEDFA") leased the Off-Street Parking System from the Harrisburg Parking Authority and entered into a PEDFA Intergovernmental Cooperation Agreement with the City of Harrisburg to operate an On-Street Parking System, collectively the "Parking System". The City of Harrisburg is a political subdivision of the County. To finance the acquisition of the Parking System, the PEDFA issued 2013 Bonds.

In 2013, Dauphin County guaranteed portions of the 2013 Bonds. In accordance with the Series B Bond Guaranty Agreement between Dauphin County and the PEDFA, the County has

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 28: GUARANTEED DEBT (Continued)

guaranteed the full payment of the principal and interest of the Series B Bonds in the maximum principal amount of \$97,172,029, together with interest thereon. The Series B Bonds mature through July 1, 2053. As of December 31, 2025 the amount of principal outstanding on the Series B Bonds is \$87,167,029. The County entered into a County/Authority Reimbursement Agreement with the PEDFA that provides for the County to seek reimbursement from the Authority for any guaranteed payments the County makes as a result of a failure of the Authority to make a payment.

In accordance with the Series C Bond Guaranty Agreement between Dauphin County and the PEDFA, the County has guaranteed the full payment of the principal and interest of the Series C Bonds in the maximum principal amount of \$68,453,474, together with interest thereon, in the event that the Bond Insurer (Assured Guarantee Municipal Corp. "AGM") fails to make debt service payments to the Authority. The Series C Bonds mature through July 1, 2053. As of December 31, 2025 the amount of principal outstanding on the Series C Bonds is \$54,658,474.

The County entered into a Reimbursement Agreement with AGM so that the County has a legal right to seek reimbursement from AGM for any guaranty payments the County makes as a result of a failure of AGM to make a guaranteed payment.

In accordance with a guaranty agreement dated December 23, 2013 between the County and the Lancaster County Solid Waste Management Authority ("LCSWMA"), the County guarantees the full payment of the principal and interest of the \$24 million 2013B Bonds issued by the LCSWMA in connection with the Harrisburg Resource Recovery Facility ("HRRF") transactions. As part of the HRRF, the LCSWMA agreed to purchase the Harrisburg Incinerator from the Harrisburg Authority. The Harrisburg Authority is a component unit of the City of Harrisburg, which is a political subdivision of the County. The County will also be responsible for interest expense, over 1% annum, for a period of 20 years. The 2013B Bonds, when due in 2033, will be paid by the LCSWMA if the County flow control to the HRRF is renewed for a subsequent 10-year term by mutual agreement between the County and the LCSWMA. If such mutual agreement is not reached, LCSWMA has agreed to convey the HRRF to the County, free and clear of any liens or encumbrances, for \$24 million which will be applied to pay the 2013B Bonds. At December 31, 2025 the outstanding principal of the 2013B Bonds is \$24 million. The County entered into a Reimbursement Agreement with LCSWMA so that the County has a legal right to seek reimbursement from LCSWMA for any guaranty payments the County makes as a result of a failure of LCSWMA to make a payment.

NOTE 29: LABOR CONTRACT

Component Unit – Labor Contract

Case Management Unit (d/b/a Pathways Forward) ("CMU")

Approximately 70% of CMU's payroll was paid to employees represented by a labor union contract. The union ratified a new agreement on June 15, 2022, and runs from July 1, 2022 until June 30, 2025. On April 3, 2025 CMU agreed to a one-year extension of the contract that will expire on March 31, 2026.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 30: INFRASTRUCTURE BANK

Component Unit – Infrastructure Bank

Dauphin County Industrial Development Authority (“IDA”)

The Dauphin County Infrastructure Bank Program (the “Program”) was approved for creation in June of 2013 for the purpose of providing eligible applicants loans to fund qualifying transportation infrastructure projects, with interest rates at 0.5% and terms of up to 10 years. These loans are to be secured by pledges of liquid fuels revenue for public applicants, or letters of credit for private applicants. In addition, the loan agreements are between the County and the loan applicants.

In March 2014, February 2015, February 2016 and December 2020, through a partnership between the Pennsylvania Department of Transportation and Dauphin County, the County received loans in the amounts of \$4,272,723, \$7,034,518, \$1,279,250, and \$5,822,550, respectively, which were transferred to the IDA, by Memorandum of Understanding (MOU), for the administration of the Infrastructure Bank program.

Loans Receivable

On December 22, 2020, the County entered into a loan agreement with Hawthorne SPE in the amount of \$5,822,550 at a fixed interest rate of 1.00%. The agreement allows for Hawthorne SPE to draw funds and make payments similar to a line of credit arrangement with a structure payment schedule. The agreement requires Hawthorne SPE to make annual principal and interest payments to the IDA for 10 consecutive years beginning on November 15, 2021. The amount outstanding as of September 30, 2025 is \$3,681,091.

Loans Receivable at September 30, 2025 is as follows:

	<u>Infrastructure Bank Fund</u>
Displayed as:	
Current Portion	\$ 572,670
Noncurrent Portion	<u>3,108,421</u>
	<u><u>\$ 3,681,091</u></u>

Due to Related Party

Through the creation of the Infrastructure Bank, Dauphin County established an MOU with the IDA in which the IDA acts as the administrator of the program. Although the MOU gives the administrative rights to the Authority, the debt remains in the name of Dauphin County. As the debt service payments from the Municipalities are collected by the IDA, they will be applied against the County loan. As of September 30, 2025, \$3,818,493 is due to Dauphin County for the repayment of the Infrastructure Bank loan.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 30: INFRASTRUCTURE BANK (Continued)

Component Unit – Infrastructure Bank (Continued)

Dauphin County Industrial Development Authority ("IDA") (Continued)

Loans Receivable (Continued)

Due to Other Governments

On December 23, 2019, the County entered into a loan agreement with the Township of Susquehanna in the amount of \$1,550,000 at a fixed interest rate of 2.33%. Of the proceeds, \$1,502,500 were used to fund the project, while the remaining funds were used to pay closing costs on the loan. The agreement allows for the Township of Susquehanna to draw funds from the IDA for project expenditures. The agreement requires the Township of Susquehanna to make annual principal and semi-annual interest payments to PNC Bank for 10 consecutive years beginning on June 1, 2020. As of September 30, 2025, \$167,616 is available for the Township of Susquehanna to borrow.

On December 23, 2019, the County entered into a loan agreement with the Borough of Royalton in the amount of \$1,818,000 at a fixed interest rate of 2.33%. Of the proceeds, \$1,768,000 were used to fund the project, while the remaining funds were used to pay closing costs on the loan. The agreement allows for the Borough of Royalton to draw funds from the IDA for project expenditures. The agreement requires the Borough of Royalton to make annual principal and semi-annual interest payments to PNC Bank for 10 consecutive years beginning on June 1, 2020. As of September 30, 2025, \$50,865 is available for the Borough of Royalton to borrow.

On April 2, 2021, the County entered into a loan agreement with Londonderry Township in the amount of \$326,956 at a fixed interest rate of 2.15%. Of the proceeds, \$277,920 were used to fund the project, while the remaining funds were used to pay closing costs on the loan. The agreement allows for Londonderry Township to draw funds from the IDA for project expenditures. The agreement requires Londonderry Township to make annual principal and semi-annual interest payments to Orrstown Bank for 10 consecutive years beginning on October 1, 2020. As of September 30, 2025, \$176,074 is available for Londonderry Township to borrow.

On December 23, 2019, the County entered into a loan agreement with the Township of Middle Paxton in the amount of \$1,550,000 at a fixed interest rate of 2.33%. Of the proceeds, \$1,502,500 were used to fund the project, while the remaining funds were used to pay closing costs on the loan. The agreement allows for the Township of Susquehanna to draw funds and make payments similar to a line of credit arrangement with a structured payment schedule. The agreement requires the Township of Susquehanna to make annual principal and semi-annual interest payments to PNC Bank for 10 consecutive years beginning on June 1, 202. The amount outstanding on the loan as of September 30, 2025 is \$54,762 is available for the Township of Susquehanna to borrow.

COUNTY OF DAUPHIN
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2025

NOTE 31: COMPONENT UNIT SALES AGREEMENT - DAUPHIN COUNTY GENERAL AUTHORITY ("Authority")

During 2025, the Authority entered into a sales agreement to sell the Dauphin Highlands Golf Course property, for a purchase price of \$45,600,000. The agreement's due diligence period is from the effective date of the agreement through 240 days. Per the sales agreement sales deposits are to release annually, as stated within the agreement, for legal and professional fees associated with the agreement. Additionally, beginning in February 2026, and continuing through closing, the purchaser is to reimburse the seller for lost revenues associated with canceled outings at the property. Closing is to occur by December 31, 2027. During 2025, \$100,000 was released and reported as revenue, to reimburse for professional fees incurred.

NOTE 32: OPIOID LITIGATION SETTLEMENT

In 2021, the County signed an Opioid settlement with the state of Pennsylvania where the County will receive funding for various opioid remediation uses. The County received the first payments in 2023 and will receive annual payments over the next 17 years. In 2023, the County signed an additional agreement with the Commonwealth of Pennsylvania where the County will receive additional funding for various opioid remediation uses (Wave 2 funding). At December 31, 2025, the outstanding amount that was not paid to the County was \$15,498,248.

NOTE 33: SUBSEQUENT EVENTS

On April 15, 2026, the Board of Commissioners approved the issuance of General Obligation Notes, Series A of 2026 in the amount of \$605,000 and Series B of 2026 in the amount of \$525,000 and Series C of 2026 in the amount of \$3,695,000. Proceeds of the Series A of 2026 Notes will be used for the current refunding of a portion of the County's General Obligation Bonds, Series C of 2016. Proceeds of the Series B of 2026 Notes will be used for the current refunding of the County's General Obligation Note, Series A of 2022. Proceeds of the Series C of 2026 Notes will be used for the advance refunding of a portion of the County's General Obligation Bonds, Series A of 2020, and the advance refunding of a portion of the County's General Obligation Bonds, Series B of 2020.

Component Unit – Subsequent Events

Dauphin County Industrial Development Authority ("IDA")

In December 2024, the Board authorized the sale of the Solar Farm with an anticipated closing date during 2026.

Dauphin County General Authority ("Authority")

On June 15, 2026, the Authority sold the Dauphin Highlands Golf Course property. As of June 16, 2026, the debt related to the Dauphin Highlands Golf Course was paid in full.

NOTE 34: COMPONENT UNIT PRIOR PERIOD RECLASSIFICATION – DAUPHIN COUNTY INDUSTRIAL DEVELOPMENT AUTHORITY ("IDA")

During the current year, certain reclassifications have been made in the financial statements to conform with GASB Statement No. 91. In prior periods, certain debt obligations were reported as conduit debt in the notes to the financial statements. Certain reclassifications have been made in the financial statements to reflect the recognition of long-term liabilities and a receivable from the primary government in the Authority's financial statements with no impact to net position.

REQUIRED
SUPPLEMENTARY
INFORMATION

COUNTY OF DAUPHIN
SCHEDULE OF CHANGES IN THE NET PENSION
LIABILITY AND RELATED RATIOS
YEARS ENDED DECEMBER 31

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total Pension Liability										
Service cost	\$ 8,491,176	\$ 7,697,346	\$ 6,930,505	\$ 6,298,421	\$ 6,505,241	\$ 6,561,891	\$ 6,288,773	\$ 7,224,873	\$ 8,135,054	\$ 7,782,411
Interest	35,815,293	34,391,617	32,801,002	31,403,142	30,406,370	29,294,047	27,740,362	25,110,793	24,190,935	23,191,491
Changes of benefit terms	-	-	-	-	-	-	2,351,654	-	-	-
Differences between expected and actual experience	5,678,587	8,865,421	11,723,582	2,648,537	3,079,605	7,559,931	2,158,944	2,501,870	(783,239)	(340,322)
Changes in assumptions	-	-	(5,223,346)	-	-	-	19,825,970	5,763,282	-	-
Benefit payments, including refunds of member contributions	(28,768,683)	(29,074,890)	(25,830,376)	(25,285,281)	(25,913,233)	(21,241,517)	(19,650,422)	(19,288,290)	(17,504,222)	(16,635,647)
Net change in total pension liability	21,216,373	21,879,494	20,401,367	15,064,819	14,077,983	22,174,352	38,715,281	21,312,528	14,038,528	13,997,933
Total pension liability - beginning	493,966,947	472,087,453	451,686,086	436,621,267	422,543,284	400,368,932	361,653,652	340,341,124	326,302,596	312,304,663
Total pension liability - ending (a)	<u>\$ 515,183,320</u>	<u>\$ 493,966,947</u>	<u>\$ 472,087,453</u>	<u>\$ 451,686,086</u>	<u>\$ 436,621,267</u>	<u>\$ 422,543,284</u>	<u>\$ 400,368,933</u>	<u>\$ 361,653,652</u>	<u>\$ 340,341,124</u>	<u>\$ 326,302,596</u>
Plan Fiduciary Net Position										
Contributions - employer	\$ 5,665,718	\$ 4,819,252	\$ 3,365,349	\$ 1,355,572	\$ 56,165,217	\$ 7,670,585	\$ 6,694,390	\$ 6,004,307	\$ 5,852,311	\$ 6,263,146
Contributions - employee	7,437,757	7,087,927	6,257,211	5,950,258	5,762,001	5,235,090	5,402,698	5,120,149	4,940,140	4,635,059
Net investment income	78,514,865	73,459,078	60,517,358	(74,412,093)	66,249,536	37,749,022	57,967,026	(16,658,289)	44,189,197	21,807,326
Benefit payments, including refunds of employee contributions	(28,768,683)	(29,074,890)	(25,830,376)	(25,285,281)	(25,913,233)	(21,241,517)	(19,650,422)	(19,288,290)	(17,504,222)	(16,635,647)
Administrative expense	(241,101)	(236,569)	(213,094)	(381,927)	(430,421)	(232,165)	(220,389)	(232,813)	(213,874)	(208,581)
Net change in plan fiduciary net position	62,608,556	56,054,798	44,096,448	(92,773,471)	101,833,100	29,181,015	50,193,303	(25,054,936)	37,263,552	15,861,303
Plan fiduciary net position - beginning	500,922,114	444,867,316	400,770,868	493,544,339	391,711,239	362,530,224	312,336,922	337,391,858	300,128,306	284,267,003
Plan fiduciary net position - ending (b)	<u>\$ 563,530,670</u>	<u>\$ 500,922,114</u>	<u>\$ 444,867,316</u>	<u>\$ 400,770,868</u>	<u>\$ 493,544,339</u>	<u>\$ 391,711,239</u>	<u>\$ 362,530,225</u>	<u>\$ 312,336,922</u>	<u>\$ 337,391,858</u>	<u>\$ 300,128,306</u>
County's net pension liability/(asset) - ending (a) - (b)	<u>\$ (48,347,350)</u>	<u>\$ (6,955,167)</u>	<u>\$ 27,220,137</u>	<u>\$ 50,915,218</u>	<u>\$ (56,923,072)</u>	<u>\$ 30,832,045</u>	<u>\$ 37,838,708</u>	<u>\$ 49,316,730</u>	<u>\$ 2,949,266</u>	<u>\$ 26,174,290</u>
Plan fiduciary net position as a percentage of the total pension liability/(asset)	109.38%	101.41%	94.23%	88.73%	113.04%	92.70%	90.55%	86.36%	99.13%	91.98%
Covered payroll	\$ 100,371,369	\$ 95,265,025	\$ 87,629,050	\$ 80,743,571	\$ 83,781,278	\$ 83,767,362	\$ 79,578,062	\$ 77,655,475	\$ 77,285,207	\$ 74,619,828
County's net pension liability as a percentage of covered payroll	-48.17%	-7.30%	31.06%	63.06%	-67.94%	36.81%	47.55%	63.51%	3.82%	35.08%

COUNTY OF DAUPHIN
SCHEDULE OF EMPLOYER CONTRIBUTIONS - LAST 10 YEARS
YEARS ENDED DECEMBER 31

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Actuarially determined contribution	\$ 5,665,718	\$ 4,819,252	\$ 3,351,317	\$ 1,355,572	\$ 7,057,992	\$ 7,670,585	\$ 6,694,390	\$ 6,004,307	\$ 5,852,311	\$ 6,263,146
Contributions in relation to the actuarially determined contribution	5,665,718	4,819,252	3,365,349	1,355,572	56,165,217	7,670,585	6,694,390	6,004,307	5,852,311	6,263,146
Contribution deficiency (excess)	-	-	(14,032)	-	(49,107,225)	-	-	-	-	-
Covered payroll	\$ 100,371,369	\$ 95,265,025	\$ 87,629,050	\$ 80,743,571	\$ 83,781,278	\$ 83,767,362	\$ 79,578,062	\$ 77,655,475	\$ 77,285,207	\$ 74,619,828
Contributions as a percentage of covered payroll	5.64%	5.06%	3.84%	1.68%	67.04%	9.16%	8.41%	7.73%	7.57%	8.39%

Notes to Schedule

Valuation date January 1, 2025

Actuarially determined contribution rates are calculated as of January 1, one year prior to the end of the fiscal year in which contributions are reported

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level Dollar
Remaining amortization period	15 years
Asset valuation method	Market value adjusted for unrecognized gains and losses from prior years
Inflation	3.0%
Salary increases	4.25% average, including inflation
Investment rate of return	7.25%, net of pension plan investment expense, including inflation
Retirement age	Age 60 or 55 with 20 years' service
Mortality	PubG-2010 Mortality Table for males and females with generational mortality improvement using MP20

Changes in Assumptions and Benefit Terms:

- For the January 1, 2018 valuation, the County has elected to change the interest rate assumption from 7.5% to 7.25% and the salary assumption from 4.5% to 4.25%.
- For the January 1, 2023 valuation, mortality rates were based off the PubG-2010 Mortality Table for males and females with generational mortality improvement using MP20
- For the January 1, 2020 valuation, mortality rates were based off the PubG-2010 Mortality Table for males and females with generational mortality improvement using MP19
- For the January 1, 2019 valuation, mortality rates were based on the SOA Pub-2010 for general employees with general projection using Scale MP-2018.
- For the January 1, 2018 valuation, mortality rates were based off the 2013 RP Annuitant Mortality Table for males and females with no projected improvement.

COUNTY OF DAUPHIN
SCHEDULE OF INVESTMENT RETURNS
YEARS ENDED DECEMBER 31

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Annual money-weighted rate of return, net of investment expense	15.54%	10.28%	14.86%	-14.92%	15.72%	10.10%	19.13%	-4.70%	15.07%	8.10%

COUNTY OF DAUPHIN
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
YEARS ENDED DECEMBER 31

Total OPEB Liability :	2025	2024	2023	2022	2021	2020	2019	2018
Service Cost	\$ 355,176	\$ 424,563	\$ 379,704	\$ 787,624	\$ 747,345	\$ 722,232	\$ 631,521	\$ 682,402
Interest	993,337	932,948	972,058	620,972	543,044	918,345	969,708	887,301
Changes of benefit terms	-	-	-	-	-	-	-	-
Differences between expected and actual experience	-	392,955	-	(757,840)	-	(3,807,632)	-	-
Changes of assumptions	304,393	(252,435)	800,853	(4,032,923)	(763,241)	3,303,826	1,051,929	(1,766,984)
Benefit payments	(1,646,614)	(1,421,715)	(1,433,927)	(1,043,797)	(1,178,790)	(1,214,115)	(1,214,115)	(1,162,938)
Net Changes in Total OPEB Liability	6,292	76,316	718,688	(4,425,964)	(651,642)	(77,344)	1,439,043	(1,360,219)
Total OPEB Liability - Beginning	23,745,592	23,669,276	22,950,588	27,376,552	28,028,194	28,105,538	26,666,495	28,026,714
Total OPEB Liability - Ending	<u>\$ 23,751,884</u>	<u>\$ 23,745,592</u>	<u>\$ 23,669,276</u>	<u>\$ 22,950,588</u>	<u>\$ 27,376,552</u>	<u>\$ 28,028,194</u>	<u>\$ 28,105,538</u>	<u>\$ 26,666,495</u>
Covered-Employee Payroll	\$ 76,835,208	\$ 76,835,208	\$ 66,923,978	\$ 66,923,978	\$ 82,844,757	\$ 82,844,757	\$ 73,455,715	\$ 73,455,715
Total OPEB liability as a percentage of covered payroll	30.91%	30.90%	35.37%	34.29%	33.05%	33.83%	38.26%	36.30%

Changes of Assumptions:

- For the January 1, 2019 valuation, the discount rate changed from 3.64% to 3.26%. Trend and mortality assumptions were updated.
- For the January 1, 2020 valuation, the discount rate changed from 3.26% to 1.93%. Trend and mortality assumptions were updated.
- For the January 1, 2021 valuation, the discount rate changed from 1.93% (previous year) to 2.25%. Trend and mortality assumptions were updated.
- For the January 1, 2022 valuation, the discount rate changed from 2.25% (previous year) to 4.31%. Trend assumptions were updated.
- For the January 1, 2023 valuation, the discount rate changed from 4.31% (previous year) to 4.00%. Trend assumptions were updated.
- For the January 1, 2024 valuation, the discount rate changed from 4.00% (previous year) to 4.28%. Trend assumptions were updated.
- For the January 1, 2025 valuation, the discount rate changed from 4.28% (previous year) to 4.43%. Trend and mortality assumptions were updated.

Note: This schedule is present to illustrate the requirement to show information for 10 years. However, until a full 10 - year trend is compiled, information for those years for which information is available is shown.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75

COUNTY OF DAUPHIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues				
Taxes	\$ 132,465,000	\$ 132,465,000	\$ 134,636,261	\$ 2,171,261
Intergovernmental	24,032,126	24,032,126	22,104,996	(1,927,130)
Charges for Services	23,128,022	23,128,022	24,702,416	1,574,394
License and Permits	153,800	153,800	175,493	21,693
Court Costs and Fines	2,755,400	2,755,400	2,996,804	241,404
Interest and Rents	4,067,500	4,067,500	2,743,359	(1,324,141)
Miscellaneous	139,000	139,000	430,108	291,108
Total Revenues	186,740,848	186,740,848	187,789,437	1,048,589
Expenditures				
Current:				
General Government	20,876,772	20,876,772	14,764,642	6,112,130
Judicial	73,076,713	73,076,713	70,028,879	3,047,834
Public Safety	54,723,584	54,723,584	56,173,745	(1,450,161)
Human Services	12,984,485	12,984,485	11,436,083	1,548,402
Culture and Recreation	2,938,829	2,938,829	2,558,248	380,581
Conservation and Development	5,294,300	5,294,300	4,920,532	373,768
Debt Service:				
Principal	4,775,763	4,775,763	11,245,957	(6,470,194)
Interest	5,809,092	5,809,092	6,942,864	(1,133,772)
Capital Outlay	1,715,442	1,715,442	3,563,156	(1,847,714)
Total Expenditures	182,194,980	182,194,980	181,634,106	560,874
Excess of Revenues Over (Under) Expenditures	4,545,868	4,545,868	6,155,331	1,609,463
Other Financing Sources (Uses)				
Transfer In	5,600,963	5,600,963	5,194,114	(406,849)
Transfer Out	(24,324,261)	(24,324,261)	(24,300,569)	23,692
Issuance of Capital Lease Debt	-	-	632,188	632,188
Financing Lease Issuance	-	-	585,416	585,416
Financing Subscription Issuance	-	-	2,109,173	2,109,173
Total Other Financing Sources (Uses)	(18,723,298)	(18,723,298)	(15,779,678)	2,943,620
Net Change in Fund Balances	(14,177,430)	(14,177,430)	(9,624,347)	4,553,083
Fund Balances - January 1, 2025	14,177,430	14,177,430	68,230,376	54,052,946
Fund Balances - December 31, 2025	\$ -	\$ -	\$ 58,606,029	\$ 58,606,029

COUNTY OF DAUPHIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
CHILDREN AND YOUTH FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues				
Intergovernmental	\$ 56,093,071	\$ 56,093,071	\$ 52,243,039	\$ (3,850,032)
Charges for Services	663,772	663,772	600,444	(63,328)
Total Revenues	56,756,843	56,756,843	52,843,483	(3,913,360)
Expenditures				
Current:				
Human Services	69,309,085	69,309,085	65,175,873	4,133,212
Debt Service:				
Principal	-	-	967,941	(967,941)
Interest	-	-	37,539	(37,539)
Capital Outlay	144,415	144,415	44,668	99,747
Total Expenditures	69,453,500	69,453,500	66,226,021	3,227,479
Excess of Revenues Over (Under) Expenditures	(12,696,657)	(12,696,657)	(13,382,538)	(685,881)
Other Financing Sources (Uses)				
Transfer In	12,696,657	12,696,657	13,344,465	647,808
Transfer (Out)	-	-	(6,595)	(6,595)
Issuance of Notes Payable	-	-	44,668	44,668
Total Other Financing Sources (Uses)	12,696,657	12,696,657	13,382,538	685,881
Net Change in Fund Balances	-	-	-	-
Fund Balances - January 1, 2025	-	-	-	-
Fund Balances - December 31, 2025	\$ -	\$ -	\$ -	\$ -

COUNTY OF DAUPHIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
LOW INCOME HOUSING FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues				
Charges for Services	\$ 392,000	\$ 392,000	\$ 406,991	\$ 14,991
Interest and Rents	60,808	60,808	94,694	33,886
Total Revenues	452,808	452,808	501,685	48,877
Expenditures				
Current:				
Conservation and Development	452,808	452,808	752,760	(299,952)
Total Expenditures	452,808	452,808	752,760	(299,952)
Net Change in Fund Balances	-	-	(251,075)	(251,075)
Fund Balances - January 1, 2025	-	-	2,282,073	2,282,073
Fund Balances - December 31, 2025	\$ -	\$ -	\$ 2,030,998	\$ 2,030,998

COUNTY OF DAUPHIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
GAMING FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues				
Intergovernmental	\$ 15,500,000	\$ 15,500,000	\$ 21,498,506	\$ 5,998,506
Interest and Rents	750,000	750,000	1,553,865	803,865
Miscellaneous Revenue	-	-	56,329	56,329
Total Revenues	16,250,000	16,250,000	23,108,700	6,858,700
Expenditures				
Current:				
Judicial	250,000	250,000	148,122	101,878
Conservation and Development	7,591,800	7,591,800	6,787,012	804,788
Total Expenditures	7,841,800	7,841,800	6,935,134	906,666
Excess of Revenues Over (Under) Expenditures	8,408,200	8,408,200	16,173,566	7,765,366
Other Financing Sources (Uses)				
Transfer Out	(8,408,200)	(8,408,200)	(4,568,000)	3,840,200
Total Other Financing Sources (Uses)	(8,408,200)	(8,408,200)	(4,568,000)	3,840,200
Net Change in Fund Balances	-	-	11,605,566	11,605,566
Fund Balances - January 1, 2025	-	-	34,791,988	34,791,988
Fund Balances - December 31, 2025	\$ -	\$ -	\$ 46,397,554	\$ 46,397,554

COUNTY OF DAUPHIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
MH/A/DP FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues				
Intergovernmental	\$ 29,583,052	\$ 29,583,052	\$ 29,522,820	\$ (60,232)
Charges for Services	4,019,750	4,019,750	1,325,032	(2,694,718)
Interest and Rents	225,000	225,000	276,250	51,250
Total Revenues	33,827,802	33,827,802	31,124,102	(2,703,700)
Expenditures				
Current:				
Human Services	35,054,802	35,054,802	32,538,847	2,515,955
Debt Service:				
Principal	-	-	200,485	(200,485)
Interest	-	-	2,384	(2,384)
Capital Outlay	-	-	435,962	(435,962)
Total Expenditures	35,054,802	35,054,802	33,177,678	1,877,124
Excess of Revenues Over (Under) Expenditures	(1,227,000)	(1,227,000)	(2,053,576)	(826,576)
Other Financing Sources (Uses)				
Transfer In	1,227,000	1,227,000	1,617,614	390,614
Transfer (Out)	-	-	-	-
Issuance of Financed Purchases Payable	-	-	39,390	39,390
Financing Leases Issued	-	-	396,572	396,572
Total Other Financing Sources (Uses)	1,227,000	1,227,000	2,053,576	826,576
Net Change in Fund Balances	-	-	-	-
Fund Balances - January 1, 2025	-	-	-	-
Fund Balances - December 31, 2025	\$ -	\$ -	\$ -	\$ -

COUNTY OF DAUPHIN

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

DECEMBER 31, 2025

NOTE 1: BUDGETARY DATA

County Budget Process

Formal budgetary accounting is employed as a management control for the General Fund, certain Special Revenue Funds, and the Capital Project Funds of the County on a calendar year basis. Additionally, formal budgetary accounting is employed by the County as a management control for certain Special Revenue Funds on a fiscal year basis with the fiscal year ending June 30th. Annual calendar year operating budgets are adopted each year through the passage of an annual budget ordinance; annual fiscal year operating budgets are adopted each year through the passage of a motion by the County Commissioners. Accounting principles generally accepted in the United States of America are used to complete the budgets.

The County of Dauphin follows these procedures in establishing the budgetary data reflected in the financial statements:

- (1) In early July for the calendar year budgets and early April for the fiscal year budgets, the Budget Director supplies the department directors with a budget submission packet for the ensuing year. This packet contains the prior year actuals, the current year estimates, a workspace for the next year requests, and other forms to further detail the requests. This submission packet is due back to the budget office by late August for calendar year budgets and early May for the fiscal year budgets.
- (2) During September and October for calendar year budgets and May for fiscal year budgets, the Budget Director meets with each department to discuss their budget requests. At this meeting, requests are substantiated or revised as necessary.
- (3) Upon completion of the budget meetings, the Budget Director assembles work papers for the Public Budget Hearings that are held in mid-November for the calendar year budgets and late May for fiscal year budgets. At these hearings, the Commissioners review the budget requests with the various department directors, and finalize figures for the proposed budget that will be made available for the 20-day public inspection period.
- (4) The Budget Director then presents the proposed budget to the Commissioners. This budget presentation takes place in late November for the calendar year budgets and early June for the fiscal year budgets at an advertised date.
- (5) After the 20-day inspection period but no later than December 31 for the calendar year budgets and June 30 for the fiscal year budgets, the Commissioners adopt the final budget.
- (6) As required by the Commonwealth of Pennsylvania County Code, subsequent to the calendar year budgets approval, the County Commissioners adopt the appropriation measures required to put the budget into effect and fix the rate of taxation. Within 15 days subsequent to the legal adoption of the calendar year budgets, the County Commissioners file a copy of the budget with the Department of Community and Economic Development of the Commonwealth of Pennsylvania.

COUNTY OF DAUPHIN

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)

DECEMBER 31, 2025

NOTE 1: BUDGETARY DATA (CONTINUED)

Legal Requirements

An annual budget is required to be legally adopted for the General Fund since real estate taxes are levied to finance its operations. Although not legally required, the County also adopts annual budgets for its Capital Projects Fund, and certain Special Revenue Funds (Children and Youth Fund, Aging Fund, Drug and Alcohol Fund, Mental Health/Autism/Developmental Programs Fund, State Grant Fund, Human Service Development Fund, Hazard Material Emergency Response Fund, Liquid Fuels Fund, Low Income Housing Fund, Hotel Tax Fund, Gaming Fund, Capital Projects Fund, Emergency 911 Operating & Act 56 Wireless Fund, and Domestic Relations Fund). Budgetary data is presented on the basis of accounting principles generally accepted in the United States of America for all funds that adopt annual budgets.

Level of Control

Commonwealth of Pennsylvania statute requires the County's legal level of budgetary control to be at the fund level and the County maintains budgetary control at the fund level.

Lapsing of Appropriations

Unexpended appropriations lapse at year-end.

Management Amendment Authority

During the course of the year, departmental needs may change, emergencies may occur, or additional revenue sources may arise. As a result, funds are occasionally transferred between line items of a department's budget or additional revenue may need to be budgeted for a specific project or grant. As a management device, the County maintains budgetary control at the major function level, as authorized by a resolution of the Board of Commissioners. County's management can overspend at the department level and make transfers between the departments without the approval of the Commissioners. Actual expenditures and transfers out may not legally exceed "budgeted" appropriations at the individual fund level.

Financial analysis is provided monthly to management showing spending levels in comparison to the current budget. The budget is also reviewed by management with operating departments.

OTHER
SUPPLEMENTARY
INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

COUNTY OF DAUPHIN
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2025

	Nonmajor Special Revenue Funds	Fort Hunter Permanent Fund	Total Other Governmental Funds
<u>Assets</u>			
Cash and Cash Equivalents	\$ 24,908,928	\$ -	\$ 24,908,928
Investments	-	1,862,208	1,862,208
Receivables:			
Accounts	4,871,266	-	4,871,266
Due From Other Funds	-	-	-
Due From Other Governments	1,297,633	-	1,297,633
Prepaid Items	4,150	-	4,150
Other Assets	3,237	-	3,237
Restricted Assets			
Cash	-	2,338	2,338
Total Assets	\$ 31,085,214	\$ 1,864,546	\$ 32,949,760
<u>Liabilities and Fund Balances</u>			
Liabilities			
Accounts Payable	\$ 2,415,096	\$ -	\$ 2,415,096
Accrued Liabilities	376,449	-	376,449
Unearned Revenues	6,130,308	-	6,130,308
Due To Other Funds	367,438	-	367,438
Due To Other Governments	18,667	-	18,667
Total Liabilities	9,307,958	-	9,307,958
Fund Balances			
Nonspendable	4,150	1,864,546	1,868,696
Restricted	21,773,106	-	21,773,106
Total Fund Balances	21,777,256	1,864,546	23,641,802
Total Liabilities and Fund Balances	\$ 31,085,214	\$ 1,864,546	\$ 32,949,760

COUNTY OF DAUPHIN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Nonmajor Special Revenue <u>Funds</u>	Fort Hunter Permanent <u>Fund</u>	Total Other Governmental <u>Funds</u>
Revenues			
Hotel Taxes	\$ 15,020,003	\$ -	\$ 15,020,003
Intergovernmental	29,672,545	-	29,672,545
Charges for Services	1,540,945	-	1,540,945
Court Costs and Fines and Fees	1,544,549	-	1,544,549
Interest and Rent	943,868	44,056	987,924
Net Increase of Investments	-	165,974	165,974
Miscellaneous Revenue	1,759,799	-	1,759,799
Total Revenues	50,481,709	210,030	50,691,739
Expenditures			
Current:			
Judicial	7,849,818	-	7,849,818
Public Safety	9,569,149	-	9,569,149
Public Works	802,379	-	802,379
Human Services	17,464,769	-	17,464,769
Culture and Recreation	15,056,356	-	15,056,356
Debt Service			
Principal	3,272,197	-	3,272,197
Interest	139,759	-	139,759
Capital Projects	2,740,635	-	2,740,635
Total Expenditures	56,895,062	-	56,895,062
Excess of Revenues Over (Under)			
Expenditures	(6,413,353)	210,030	(6,203,323)
Other Financing Sources (Uses)			
Transfers In	6,176,313	-	6,176,313
Transfers Out	(667,959)	-	(667,959)
Issuance of Financed Purchases Payable	53,000	-	53,000
Financing Lease Issuance	163,042	-	163,042
Subscription Financing Issuance	2,401,128	-	2,401,128
Total Other Financing Sources	8,125,524	-	8,125,524
Net Change in Fund Balances	1,712,171	210,030	1,922,201
Fund Balances - Beginning of Year	20,065,085	1,654,516	21,719,601
Fund Balances - End of Year	\$ 21,777,256	\$ 1,864,546	\$ 23,641,802

NONMAJOR SPECIAL REVENUE FUNDS

County of Dauphin, Pennsylvania

Combining and Individual Nonmajor Special Revenue Fund Financial Statements and Schedules

Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are restricted or committed to expenditures for specified purposes. The following are utilized to account for those financial activities:

The State Grant Fund is used to account the proceeds of various state grants programs, whose resources are restricted for those programs.

The Liquid Fuels Tax Fund accounts for state aid revenues used for building and improving bridges.

The Domestic Relations Fund accounts for expenditures and reimbursement revenue related to the operations of the County's Child Support Enforcement Program, which is funded with federal, state, and County funds.

The Hazard Material Emergency Response Fund is used to account for state grants and other various charges, whose resources are restricted for the response and cleanup of hazardous materials incidents.

The following funds are used to account for revenue received from various federal, state, and local sources. These funds, which are restricted for the provision of specified social services to eligible County residents, are as follows:

Human Services Development Fund
Aging Fund
Drug and Alcohol Fund

The Emergency 911 Operating and Act 56 Wireless Fund is used to account for the emergency response communications network of the County.

The Fee For Local Use Fund is used to account for the proceeds of fees imposed by the County on the registration of vehicles to addresses located within the County. The funds provided by the fees are collected and remitted by the State, and are restricted for the construction, reconstruction, maintenance, and repair of bridges.

The Drug Act-Forfeited Federal Property Fund and the Drug Act-Forfeited State Property Fund are used to account for proceeds of property forfeited under federal and state criminal proceedings, respectively.

The Hotel Tax Fund is used to account for the proceeds of hotel taxes levied by the County.

The Act 89 Bridge Maintenance Fund is used to account for proceeds received from the State to be used for bridge maintenance in accordance with the Pennsylvania General Assembly Act 89 of 2013.

The PENNDOT Act 44 SR Fund is used to account for proceeds received from the State to be used for bridge maintenance in accordance with the Pennsylvania General Assembly Act 44 of 2007, as amended by Act 89 of 2013.

The Bridge Bundle Project Fund is used to account for proceeds received from various funding sources to be used to repair or replace deficient bridges.

The Prison/Jail Fund collects commissions on phone contracts which are then utilized for the operation of the prison.

COUNTY OF DAUPHIN
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2025

	State Grant	Liquid Fuels Fund	Domestic Relations Fund	Hazard Material Emergency Response	Human Services Development Fund	Emergency 911 Operating & Act 56 Wireless Fund	Fee For Local Use Fund	Aging Fund	Drug and Alcohol Fund
<u>Assets</u>									
Cash and Cash Equivalents	\$ 1,400,121	\$ 2,584,444	\$ 279,623	\$ 105,946	\$ 57,075	\$ 2,002,093	\$ 9,172,944	\$ 3,488,354	\$ 1,921,338
Receivables:									
Accounts	72,180	-	1,000,333	39,992	-	1,697,140	-	1,386,328	572,959
Due From Other Funds	-	-	-	-	-	-	-	-	-
Due From Other Governments	-	-	430,548	-	-	858,997	7,753	335	-
Prepaid Items	-	-	-	-	-	2,150	-	-	-
Other Assets	224	391	-	19	12	-	1,338	618	165
Total Assets	<u>\$ 1,472,525</u>	<u>\$ 2,584,835</u>	<u>\$ 1,710,504</u>	<u>\$ 145,957</u>	<u>\$ 57,087</u>	<u>\$ 4,560,380</u>	<u>\$ 9,182,035</u>	<u>\$ 4,875,635</u>	<u>\$ 2,494,462</u>
<u>Liabilities and Fund Balances</u>									
Liabilities									
Accounts Payable	\$ 30,964	\$ 155,617	\$ -	\$ 38,134	\$ 11,313	\$ 90,856	\$ 19,599	\$ 285,366	\$ 387,363
Accrued Liabilities	9,650	-	105,488	-	-	152,330	-	71,592	32,503
Unearned Revenues	-	-	-	-	18,216	-	-	4,142,567	1,969,525
Due To Other Funds	9,420	-	89,020	-	27,558	76,792	-	74,033	86,404
Due To Other Governments	-	-	-	-	-	-	-	-	18,667
Total Liabilities	<u>50,034</u>	<u>155,617</u>	<u>194,508</u>	<u>38,134</u>	<u>57,087</u>	<u>319,978</u>	<u>19,599</u>	<u>4,573,558</u>	<u>2,494,462</u>
Fund Balances									
Nonspendable	-	-	-	-	-	2,150	-	-	-
Restricted	<u>1,422,491</u>	<u>2,429,218</u>	<u>1,515,996</u>	<u>107,823</u>	<u>-</u>	<u>4,238,252</u>	<u>9,162,436</u>	<u>302,077</u>	<u>-</u>
Total Fund Balances	<u>1,422,491</u>	<u>2,429,218</u>	<u>1,515,996</u>	<u>107,823</u>	<u>-</u>	<u>4,240,402</u>	<u>9,162,436</u>	<u>302,077</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 1,472,525</u>	<u>\$ 2,584,835</u>	<u>\$ 1,710,504</u>	<u>\$ 145,957</u>	<u>\$ 57,087</u>	<u>\$ 4,560,380</u>	<u>\$ 9,182,035</u>	<u>\$ 4,875,635</u>	<u>\$ 2,494,462</u>

COUNTY OF DAUPHIN
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2025

	Drug Act- Forfeited State Property	Drug Act- Forfeited Federal Property	Hotel Tax Fund	Act 89 Bridge Maintenance Fund	PENNDOT Act 44 SR Fund	Bridge Bundle Project Fund	Prison/Jail Fund	Total
<u>Assets</u>								
Cash and Cash Equivalents	\$ 53,792	\$ 10,851	\$ 1,228,437	\$ 1,431,530	\$ 587,832	\$ 383,524	201,024	\$ 24,908,928
Receivables:								
Accounts	35,325	-	-	-	-	-	67,009	4,871,266
Due From Other Funds	-	-	-	-	-	-	-	-
Due From Other Governments	-	-	-	-	-	-	-	1,297,633
Prepaid Items	2,000	-	-	-	-	-	-	4,150
Other Assets	5	1	143	211	85	-	25	3,237
	<u>5</u>	<u>1</u>	<u>143</u>	<u>211</u>	<u>85</u>	<u>-</u>	<u>25</u>	<u>3,237</u>
Total Assets	<u>\$ 91,122</u>	<u>\$ 10,852</u>	<u>\$ 1,228,580</u>	<u>\$ 1,431,741</u>	<u>\$ 587,917</u>	<u>\$ 383,524</u>	<u>\$ 268,058</u>	<u>\$ 31,085,214</u>
<u>Liabilities and Fund Balances</u>								
Liabilities								
Accounts Payable	\$ 42,659	\$ -	\$ 1,220,710	\$ -	\$ -	\$ -	\$ 132,515	\$ 2,415,096
Accrued Liabilities	19	-	4,867	-	-	-	-	376,449
Unearned Revenues	-	-	-	-	-	-	-	6,130,308
Due To Other Funds	1,208	-	3,003	-	-	-	-	367,438
Due To Other Governments	-	-	-	-	-	-	-	18,667
	<u>43,886</u>	<u>-</u>	<u>1,228,580</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>132,515</u>	<u>9,307,958</u>
Total Liabilities	<u>43,886</u>	<u>-</u>	<u>1,228,580</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>132,515</u>	<u>9,307,958</u>
Fund Balances								
Nonspendable	2,000	-	-	-	-	-	-	4,150
Restricted	45,236	10,852	-	1,431,741	587,917	383,524	135,543	21,773,106
	<u>47,236</u>	<u>10,852</u>	<u>-</u>	<u>1,431,741</u>	<u>587,917</u>	<u>383,524</u>	<u>135,543</u>	<u>21,777,256</u>
Total Fund Balances	<u>47,236</u>	<u>10,852</u>	<u>-</u>	<u>1,431,741</u>	<u>587,917</u>	<u>383,524</u>	<u>135,543</u>	<u>21,777,256</u>
Total Liabilities and Fund Balances	<u>\$ 91,122</u>	<u>\$ 10,852</u>	<u>\$ 1,228,580</u>	<u>\$ 1,431,741</u>	<u>\$ 587,917</u>	<u>\$ 383,524</u>	<u>\$ 268,058</u>	<u>\$ 31,085,214</u>

COUNTY OF DAUPHIN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	State Grant	Liquid Fuels Fund	Domestic Relations Fund	Hazard Material Emergency Response	Human Services Development Fund	Emergency 911 Operating & Act 56 Wireless Fund	Fee For Local Use Fund	Aging Fund	Drug and Alcohol Fund
Revenues									
Hotel Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	846,657	3,582,901	19,904	262,783	8,749,808	1,465,427	6,425,664	8,023,288
Charges for Services	-	-	3,932	99,772	-	-	-	863,009	189,360
Court Costs and Fines and Fees	1,055,505	-	-	-	-	-	-	-	-
Interest and Rent	70,050	98,965	1	7,315	1,995	55,442	365,834	211,869	-
Miscellaneous Revenue	-	-	-	47,995	26,495	2,025	-	1,682,858	-
Total Revenues	<u>1,125,555</u>	<u>945,622</u>	<u>3,586,834</u>	<u>174,986</u>	<u>291,273</u>	<u>8,807,275</u>	<u>1,831,261</u>	<u>9,183,400</u>	<u>8,212,648</u>
Expenditures									
Current:									
Judicial	994,033	-	6,376,494	-	-	-	-	-	-
Public Safety	-	-	-	150,134	-	8,919,688	-	-	-
Public Works	-	529,808	-	-	-	-	272,571	-	-
Human Services	-	-	-	-	312,351	-	-	9,189,389	7,963,029
Culture and Recreation	-	-	-	-	-	-	-	-	-
Debt Service									
Principal	133,843	-	5,118	-	-	2,848,642	-	20,112	67,664
Interest	14,769	-	45	-	-	91,412	-	3,285	438
Capital Outlay	<u>5,934</u>	<u>-</u>	<u>-</u>	<u>73,692</u>	<u>-</u>	<u>2,564,170</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,148,579</u>	<u>529,808</u>	<u>6,381,657</u>	<u>223,826</u>	<u>312,351</u>	<u>14,423,912</u>	<u>272,571</u>	<u>9,212,786</u>	<u>8,031,131</u>
Excess of Revenues Over (Under)									
Expenditures	<u>(23,024)</u>	<u>415,814</u>	<u>(2,794,823)</u>	<u>(48,840)</u>	<u>(21,078)</u>	<u>(5,616,637)</u>	<u>1,558,690</u>	<u>(29,386)</u>	<u>181,517</u>
Other Financing Sources (Uses)									
Transfers In	-	-	2,794,824	-	21,078	3,052,466	-	90,615	217,330
Transfers Out	-	-	-	-	-	-	(159,730)	(109,382)	(398,847)
Issuance of Financed Purchase Payable	-	-	-	-	-	-	-	-	-
Financing Lease Issuance	-	-	-	-	-	163,042	-	-	-
Subscription Financing Issuance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,401,128</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>2,794,824</u>	<u>-</u>	<u>21,078</u>	<u>5,616,636</u>	<u>(159,730)</u>	<u>(18,767)</u>	<u>(181,517)</u>
Net Change in Fund Balances	(23,024)	415,814	1	(48,840)	-	(1)	1,398,960	(48,153)	-
Fund Balances - Beginning of Year	<u>1,445,515</u>	<u>2,013,404</u>	<u>1,515,995</u>	<u>156,663</u>	<u>-</u>	<u>4,240,403</u>	<u>7,763,476</u>	<u>350,230</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 1,422,491</u>	<u>\$ 2,429,218</u>	<u>\$ 1,515,996</u>	<u>\$ 107,823</u>	<u>\$ -</u>	<u>\$ 4,240,402</u>	<u>\$ 9,162,436</u>	<u>\$ 302,077</u>	<u>\$ -</u>

COUNTY OF DAUPHIN
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Drug Act- Forfeited State Fund	Drug Act- Forfeited Federal Fund	Hotel Tax Fund	Act 89 Bridge Maintenance Fund	PENNDOT Act 44 SR Fund	Bridge Bundle Project Fund	Prison/Jail Fund	Totals
Revenues								
Hotel Taxes	\$ -	\$ -	\$ 15,020,003	\$ -	\$ -	\$ -	\$ -	\$ 15,020,003
Intergovernmental	-	-	-	192,235	103,878	-	-	29,672,545
Charges for Services	-	21,166	-	-	-	-	363,706	1,540,945
Court Costs and Fines and Fees	489,044	-	-	-	-	-	-	1,544,549
Interest and Rent	1,231	922	36,353	56,251	21,242	-	16,398	943,868
Miscellaneous Revenue	-	-	-	-	-	-	426	1,759,799
Total Revenues	490,275	22,088	15,056,356	248,486	125,120	-	380,530	50,481,709
Expenditures								
Current								
Judicial	440,336	38,955	-	-	-	-	-	7,849,818
Public Safety	-	-	-	-	-	-	499,327	9,569,149
Public Works	-	-	-	-	-	-	-	802,379
Human Services	-	-	-	-	-	-	-	17,464,769
Culture and Recreation	-	-	15,056,356	-	-	-	-	15,056,356
Debt Service								
Principal	23,734	7,049	-	-	-	-	166,035	3,272,197
Interest	259	2,110	-	-	-	-	27,441	139,759
Capital Outlay	-	53,000	-	-	-	-	43,839	2,740,635
Total Expenditures	464,329	101,114	15,056,356	-	-	-	736,642	56,895,062
Excess of Revenues Over (Under)								
Expenditures	25,946	(79,026)	-	248,486	125,120	-	(356,112)	(6,413,353)
Other Financing Sources (Uses)								
Transfers In	-	-	-	-	-	-	-	6,176,313
Transfers Out	-	-	-	-	-	-	-	(667,959)
Issuance of Financed Purchase Payable	-	53,000	-	-	-	-	-	53,000
Financing Lease Issuance	-	-	-	-	-	-	-	163,042
Subscription Financing Issuance	-	-	-	-	-	-	-	2,401,128
Total Other Financing Sources	-	53,000	-	-	-	-	-	8,125,524
Net Change in Fund Balances	25,946	(26,026)	-	248,486	125,120	-	(356,112)	1,712,171
Fund Balances - Beginning of Year	21,290	36,878	-	1,183,255	462,797	383,524	491,655	20,065,085
Fund Balances - End of Year	\$ 47,236	\$ 10,852	\$ -	\$ 1,431,741	\$ 587,917	\$ 383,524	\$ 135,543	\$ 21,777,256

COUNTY OF DAUPHIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
CAPITAL PROJECTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues				
Intergovernmental	\$ 2,585,326	2,585,326	\$ 373,805	\$ (2,211,521)
Charges for Services	637,540	637,540	-	(637,540)
Interest and Rents	140,000	140,000	1,974,988	1,834,988
Miscellaneous	289,574	289,574	10,038	(279,536)
Total Revenues	3,652,440	3,652,440	2,358,831	(1,293,609)
Expenditures				
Current:				
General Government	-	-	38,200	(38,200)
Public Works	1,696,319	1,696,319	786,798	909,521
Debt Service				
Principal	-	-	540,000	(540,000)
Interest	-	-	19,438	(19,438)
Capital Outlay	5,449,924	5,449,924	1,690,954	3,758,970
Total Expenditures	7,146,243	7,146,243	3,075,390	4,070,853
Excess of Revenues Over (Under) Expenditures	(3,493,803)	(3,493,803)	(716,559)	2,777,244
Other Financing Sources (Uses)				
Transfers In	1,205,000	1,205,000	356,329	(848,671)
Total Other Financing Sources (Uses)	1,205,000	1,205,000	356,329	(848,671)
Net Change in Fund Balances	(2,288,803)	(2,288,803)	(360,230)	1,928,573
Fund Balances - January 1, 2025	2,288,803	2,288,803	45,489,913	43,201,110
Fund Balances - December 31, 2025	\$ -	\$ -	\$ 45,129,683	\$ 45,129,683

COUNTY OF DAUPHIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
STATE GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues				
Court Costs and Fines	\$ 1,300,000	\$ 1,300,000	\$ 1,055,505	\$ (244,495)
Interest and Rents	40,000	40,000	70,050	30,050
Total Revenues	1,340,000	1,340,000	1,125,555	(214,445)
Expenditures				
Current:				
Judicial	1,067,218	1,067,218	994,033	73,185
Debt Service:				
Principal	-	-	133,843	(133,843)
Interest	-	-	14,769	(14,769)
Capital Outlay	326,319	326,319	5,934	320,385
Total Expenditures	1,393,537	1,393,537	1,148,579	244,958
Excess of Revenues Over (Under) Expenditures	(53,537)	(53,537)	(23,024)	30,513
Other Financing Sources (Uses)				
Transfer Out	(50,000)	(50,000)	-	50,000
Total Other Financing Sources (Uses)	(50,000)	(50,000)	-	50,000
Net Change in Fund Balances	(103,537)	(103,537)	(23,024)	80,513
Fund Balances - January 1, 2025	103,537	103,537	1,445,515	1,341,978
Fund Balances - December 31, 2025	\$ -	\$ -	\$ 1,422,491	\$ 1,422,491

COUNTY OF DAUPHIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
LIQUID FUELS FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues				
Intergovernmental	\$ 530,000	\$ 530,000	\$ 846,657	\$ 316,657
Interest and Rents	30,000	30,000	98,965	68,965
Total Revenues	560,000	560,000	945,622	385,622
Expenditures				
Current:				
Public Works	560,000	560,000	529,808	30,192
Total Expenditures	560,000	560,000	529,808	30,192
Excess of Revenues Over (Under) Expenditures	-	-	415,814	415,814
Net Change in Fund Balances	-	-	415,814	415,814
Fund Balances - January 1, 2025	-	-	2,013,404	2,013,404
Fund Balances - December 31, 2025	\$ -	\$ -	\$ 2,429,218	\$ 2,429,218

COUNTY OF DAUPHIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
DOMESTIC RELATIONS FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues				
Intergovernmental	5,175,857	\$ 5,175,857	\$ 3,582,901	\$ (1,592,956)
Charges for Services	4,200	4,200	3,932	(268)
Interest and Rents	-	-	1	1
Total Revenues	5,180,057	5,180,057	3,586,834	(1,593,223)
Expenditures				
Current:				
Judicial	7,746,981	7,746,981	6,376,494	1,370,487
Principal	-	-	5,118	(5,118)
Interest	-	-	45	(45)
Total Expenditures	7,746,981	7,746,981	6,381,657	1,365,324
Excess of Revenues Over (Under) Expenditures	(2,566,924)	(2,566,924)	(2,794,823)	(227,899)
Other Financing Sources (Uses)				
Transfer In	2,566,924	2,566,924	2,794,824	227,900
Total Other Financing Sources (Uses)	2,566,924	2,566,924	2,794,824	227,900
Net Change in Fund Balances	-	-	1	1
Fund Balances - January 1, 2025	-	-	1,515,995	1,515,995
Fund Balances - December 31, 2025	\$ -	\$ -	\$ 1,515,996	\$ 1,515,996

COUNTY OF DAUPHIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
HAZARDOUS MATERIAL EMERGENCY RESPONSE FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues				
Intergovernmental	\$ 19,904	\$ 19,904	\$ 19,904	\$ -
Charges for Services	70,800	70,800	99,772	28,972
Interest and Rents	5,000	5,000	7,315	2,315
Total Revenues	95,704	95,704	174,986	79,282
Expenditures				
Current:				
Public Safety	120,204	120,204	150,134	(29,930)
Capital Outlay	-	-	73,692	(73,692)
Total Expenditures	120,204	120,204	223,826	(103,622)
Excess of Revenues Over (Under) Expenditures	(24,500)	(24,500)	(48,840)	(101,307)
Other Financing Sources (Uses)				
Transfer In	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(24,500)	(24,500)	(48,840)	(24,340)
Fund Balances - January 1, 2025	24,500	24,500	156,663	132,163
Fund Balances - December 31, 2025	\$ -	\$ -	\$ 107,823	\$ 107,823

COUNTY OF DAUPHIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
HUMAN SERVICE DEVELOPMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues				
Intergovernmental	\$ 248,531	\$ 248,531	\$ 262,783	\$ 14,252
Interest and Rents	150	150	1,995	1,845
Miscellaneous	12,000	12,000	26,495	14,495
Total Revenues	260,681	260,681	291,273	30,592
Expenditures				
Current:				
Human Services	319,129	319,129	312,351	6,778
Total Expenditures	319,129	319,129	312,351	6,778
Excess of Revenues Over (Under) Expenditures	(58,448)	(58,448)	(21,078)	37,370
Other Financing Sources (Uses)				
Transfer In	58,448	58,448	21,078	(37,370)
Total Other Financing Sources (Uses)	58,448	58,448	21,078	(37,370)
Net Change in Fund Balances	-	-	-	-
Fund Balances - January 1, 2025	-	-	-	-
Fund Balances - December 31, 2025	\$ -	\$ -	\$ -	\$ -

COUNTY OF DAUPHIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
AGING FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues				
Intergovernmental	\$ 4,943,174	\$ 4,943,174	\$ 6,425,664	\$ 1,482,490
Charges for Services	1,325,000	1,325,000	863,009	(461,991)
Interest and Rents	176,600	176,600	211,869	35,269
Miscellaneous	2,087,110	2,087,110	1,682,858	(404,252)
Total Revenues	8,531,884	8,531,884	9,183,400	651,516
Expenditures				
Current:				
Human Services	8,577,837	8,577,837	9,189,389	(611,552)
Principal	24,047	24,047	20,112	3,935
Interest	-	-	3,285	(3,285)
Total Expenditures	8,601,884	8,601,884	9,212,786	(610,902)
Excess of Revenues Over (Under) Expenditures	(70,000)	(70,000)	(29,386)	40,614
Other Financing Sources (Uses)				
Transfer In	134,063	134,063	90,615	(43,448)
Transfer (Out)	(64,063)	(64,063)	(109,382)	(45,319)
Total Other Financing Sources (Uses)	70,000	70,000	(18,767)	(88,767)
Net Change in Fund Balances	-	-	(48,153)	(48,153)
Fund Balances - January 1, 2025	-	-	350,230	350,230
Fund Balances - December 31, 2025	\$ -	\$ -	\$ 302,077	\$ 302,077

COUNTY OF DAUPHIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
DRUG AND ALCOHOL FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues				
Intergovernmental	\$ 5,463,908	\$ 5,463,908	\$ 8,023,288	\$ 2,559,380
Charges for Services	92,000	92,000	189,360	97,360
Total Revenues	5,555,908	5,555,908	8,212,648	2,656,740
Expenditures				
Current:				
Human Services	6,059,313	6,059,313	7,963,029	(1,903,716)
Principal	-	-	67,664	(67,664)
Interest	-	-	438	(438)
Capital Outlay	-	-	-	-
Total Expenditures	6,059,313	6,059,313	8,031,131	(1,971,818)
Excess of Revenues Over (Under) Expenditures	(503,405)	(503,405)	181,517	684,922
Other Financing Sources (Uses)				
Transfer In	503,405	503,405	217,330	(286,075)
Transfer (Out)	-	-	(398,847)	(398,847)
Financing Lease Issuance	-	-	-	-
Total Other Financing Sources (Uses)	503,405	503,405	(181,517)	(684,922)
Net Change in Fund Balances	-	-	-	-
Fund Balances - January 1, 2025	-	-	-	-
Fund Balances - December 31, 2025	\$ -	\$ -	\$ -	\$ -

COUNTY OF DAUPHIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
HOTEL TAX FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues				
Hotel Taxes	\$ 14,012,000	\$ 14,012,000	\$ 15,020,003	\$ 1,008,003
Interest and Rents	30,000	30,000	36,353	6,353
Total Revenues	14,042,000	14,042,000	15,056,356	1,014,356
Expenditures				
Current:				
Culture and Recreation	14,042,000	14,042,000	15,056,356	(1,014,356)
Total Expenditures	14,042,000	14,042,000	15,056,356	(1,014,356)
Net Change in Fund Balances	-	-	-	-
Fund Balances - January 1, 2025	-	-	-	-
Fund Balances - December 31, 2025	\$ -	\$ -	\$ -	\$ -

COUNTY OF DAUPHIN
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
EMERGENCY 911 OPERATING ACT 56 WIRELESS FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
Revenues				
Intergovernmental	\$ 8,196,568	\$ 8,196,568	\$ 8,749,808	\$ 553,240
Interest and Rents	100,000	100,000	55,442	(44,558)
Miscellaneous Revenue	-	-	2,025	2,025
Total Revenues	8,296,568	8,296,568	8,807,275	510,707
Expenditures				
Current:				
Public Safety	10,578,344	10,578,344	8,919,688	1,658,656
Debt Service				
Principal	56,400	56,400	2,848,642	(2,792,242)
Interest	-	-	91,412	(91,412)
Capital Outlay	1,478,049	1,478,049	2,564,170	(1,086,121)
Total Expenditures	12,112,793	12,112,793	14,423,912	(2,311,119)
Excess of Revenues Over (Under) Expenditures	(3,816,225)	(3,816,225)	(5,616,637)	(1,800,412)
Other Financing Sources (Uses)				
Transfers In	3,816,225	3,816,225	3,052,466	(763,759)
Financing Leases Issuance	-	-	163,042	163,042
Subscription Financing Issuance	-	-	2,401,128	2,401,128
Total Other Financing Sources (Uses)	3,816,225	3,816,225	5,616,636	1,800,411
Net Change in Fund Balances	-	-	(1)	(1)
Fund Balances - January 1, 2025	-	-	4,240,403	4,240,403
Fund Balances - December 31, 2025	\$ -	\$ -	\$ 4,240,402	\$ 4,240,402

CUSTODIAL FUNDS

County of Dauphin, Pennsylvania
Custodial Funds – Description of Funds

Custodial Funds

Funds used to report resources held by the primary government in a purely fiduciary capacity.

Tax Claim – Used to account for the collection of delinquent taxes for the County and on behalf of school districts and municipalities.

Prison, Probation, and Parole Funds – Used to account for work release earnings and disbursements and the personal funds held by individuals incarcerated at the County prison.

Row Office Funds – Used to account for the fees, fines, taxes, grants, and other monies collected by elected row officers that are subsequently disbursed to the County, other governments, or other not-for-profit entities or citizens for whom they were collected. These funds are as follows:

- Sheriff
- Treasurer
- Prothonotary
- Recorder of Deeds
- Clerk of Court
- Register of Wills
- Coroner

Domestic Relations – Used to account for child support payments collected by the County on behalf of the parents within the County's child support enforcement program.

Children and Youth – Used to account for child support and other various receipts collected by the County on behalf of children within the County's custody.

Night Court Account – Used to account for funds collected for fines and restitutions.

Magisterial District Judges – Used to account for costs, fines, and other monies collected by magisterial district courts that are subsequently disbursed to the County, other governments, and other entities for whom they were collected.

COUNTY OF DAUPHIN
COMBINING STATEMENT OF FIDUCIARY NET POSITION - CUSTODIAL FUNDS
DECEMBER 31, 2025

	<u>Tax Claim</u>	<u>Prison Inmate Accounts</u>	<u>Probation & Parole</u>	<u>Sheriff</u>	<u>Treasurer</u>	<u>Prothonotary</u>	<u>Recorder of Deeds</u>	<u>Clerk of Courts</u>	<u>Register of Wills</u>	<u>Coroner</u>	<u>Domestic Relations</u>	<u>Children & Youth</u>	<u>Night Court</u>	<u>Magisterial District Judges</u>	<u>TOTAL</u>
Assets:															
Cash and Cash Equivalents	\$ 10,153,822	\$ 513,226	\$ 87,781	\$ 1,441,884	\$ 29	\$ 1,787,277	\$ 1,961,845	\$ 993,497	\$ 393,567	\$ -	\$ 25,525	\$ 84,216	\$ 1,575	\$ 522,087	\$ 17,966,331
Total assets	<u>\$ 10,153,822</u>	<u>\$ 513,226</u>	<u>\$ 87,781</u>	<u>\$ 1,441,884</u>	<u>\$ 29</u>	<u>\$ 1,787,277</u>	<u>\$ 1,961,845</u>	<u>\$ 993,497</u>	<u>\$ 393,567</u>	<u>\$ -</u>	<u>\$ 25,525</u>	<u>\$ 84,216</u>	<u>\$ 1,575</u>	<u>\$ 522,087</u>	<u>\$ 17,966,331</u>
Liabilities:															
Due to other Governments	\$ 1,073,158	\$ -	\$ -	\$ 45,869	\$ 29	\$ 138,176	\$ 1,961,845	\$ 400,892	\$ 393,567	\$ -	\$ 25,525	\$ -	\$ 1,575	\$ 351,952	\$ 4,392,588
Total liabilities	<u>1,073,158</u>	<u>-</u>	<u>-</u>	<u>45,869</u>	<u>29</u>	<u>138,176</u>	<u>1,961,845</u>	<u>400,892</u>	<u>393,567</u>	<u>-</u>	<u>25,525</u>	<u>-</u>	<u>1,575</u>	<u>351,952</u>	<u>4,392,588</u>
Net Position - Restricted	<u>\$ 9,080,664</u>	<u>\$ 513,226</u>	<u>\$ 87,781</u>	<u>\$ 1,396,015</u>	<u>\$ -</u>	<u>\$ 1,649,101</u>	<u>\$ -</u>	<u>\$ 592,605</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 84,216</u>	<u>\$ -</u>	<u>\$ 170,135</u>	<u>\$ 13,573,743</u>

COUNTY OF DAUPHIN
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>Tax Claim</u>	<u>Prison Inmate Accounts</u>	<u>Probation & Parole</u>	<u>Sheriff</u>	<u>Treasurer</u>	<u>Prothonotary</u>	<u>Recorder of Deeds</u>	<u>Clerk of Courts</u>	<u>Register of Wills</u>	<u>Coroner</u>	<u>Domestic Relations</u>	<u>Children & Youth</u>	<u>Night Court</u>	<u>Magisterial District Judges</u>	TOTAL
Additions:															
Fees, licenses, Interest, and Commissions	\$ 2,041,568	\$ -	\$ 941	\$ 874,477	\$ 2,579	\$ 1,509,892	\$ 3,161,444	\$ 5,250,537	\$ 31,591,048	\$ -	\$ -	\$ 2	\$ -	\$ 8,517,407	\$ 52,949,895
Due to Other Governments	-	-	724,093	-	-	-	-	-	-	-	5,925	-	3,837	-	733,855
Escrows	8,249,980	1,588,347	745,725	4,625,648	-	2,019,512	-	1,163,234	-	-	-	663,821	-	1,252,806	20,309,073
Taxes	21,432,304	-	-	-	-	-	37,103,520	-	-	-	-	-	-	-	58,535,824
Total additions	31,723,852	1,588,347	1,470,759	5,500,125	2,579	3,529,404	40,264,964	6,413,771	31,591,048	-	5,925	663,823	3,837	9,770,213	132,528,647
Deductions:															
Fees, licenses, Interest, and Commissions	2,041,568	-	-	874,477	2,579	1,509,892	3,161,444	5,250,537	31,591,048	-	-	-	-	8,509,530	52,941,075
Due to Other Governments	-	-	724,093	-	-	-	-	-	-	-	5,925	-	3,837	-	733,855
Escrows	6,449,695	1,627,404	833,006	4,782,015	-	2,050,981	-	1,136,538	-	-	-	659,320	-	1,243,250	18,782,209
Taxes	21,432,304	-	-	-	-	-	37,103,520	-	-	-	-	-	-	-	58,535,824
Total Deductions	29,923,567	1,627,404	1,557,099	5,656,492	2,579	3,560,873	40,264,964	6,387,075	31,591,048	-	5,925	659,320	3,837	9,752,780	130,992,963
Change in net position	1,800,285	(39,057)	(86,340)	(156,367)	-	(31,469)	-	26,696	-	-	-	4,503	-	17,433	1,535,684
Net Position, beginning of year	7,280,379	552,283	174,121	1,552,382	-	1,680,570	-	565,909	-	-	-	79,713	-	152,702	12,038,059
Net Position, end of year	\$ 9,080,664	\$ 513,226	\$ 87,781	\$ 1,396,015	\$ -	\$ 1,649,101	\$ -	\$ 592,605	\$ -	\$ -	\$ -	\$ 84,216	\$ -	\$ 170,135	\$ 13,573,743

COUNTY OF DAUPHIN, PENNSYLVANIA

Statistical Section

This part of the County's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

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Financial Trends..... 180
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity..... 181
These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.

Debt Capacity..... 196
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information..... 201
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Operating Information..... 205
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the annual financial statements for the relevant year.

COUNTY OF DAUPHIN, PENNSYLVANIA

Net Position by Component - Last Ten Years

(Accrual basis of accounting)

(Unaudited)

	Year									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Governmental activities										
Net investment in capital assets	\$ 20,736,715	\$ 26,951,861	\$ 45,789,044	\$ 41,714,436	\$ 58,258,265	\$ 50,357,039	\$ 57,972,341	\$ 53,849,049	\$ 46,197,760	\$ 40,246,096
Restricted	23,112,169	24,737,862	22,307,689	32,079,214	43,124,501	88,673,564	49,680,631	37,046,748	68,022,183	112,777,464
Unrestricted	12,358,231	9,892,045	(22,983,005)	(35,335,623)	(56,363,629)	(59,428,360)	(4,362,800)	5,275,675	(34,259,431)	(60,250,498)
Total governmental activities net position	<u>\$ 56,207,115</u>	<u>\$ 61,581,768</u>	<u>\$ 45,113,728</u>	<u>\$ 38,458,027</u>	<u>\$ 45,019,137</u>	<u>\$ 79,602,243</u>	<u>\$ 103,290,172</u>	<u>\$ 96,171,472</u>	<u>\$ 79,960,512</u>	<u>\$ 92,773,062</u>
Business-type activities										
Net investment in capital assets	\$ 1,100,645	\$ 893,369	\$ 1,299,058	\$ 801,366	\$ 986,360	\$ 943,006	\$ 740,107	\$ 889,761	\$ 1,481,711	\$ 1,177,530
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	864,516	1,123,726	1,652,645	1,185,016	1,014,306	1,124,936	651,764	649,699	155,697	69,225
Total business-type activities net position	<u>\$ 1,965,161</u>	<u>\$ 2,017,095</u>	<u>\$ 2,951,703</u>	<u>\$ 1,986,382</u>	<u>\$ 2,000,666</u>	<u>\$ 2,067,942</u>	<u>\$ 1,391,871</u>	<u>\$ 1,539,460</u>	<u>\$ 1,637,408</u>	<u>\$ 1,246,755</u>
Primary government										
Net investment in capital assets	\$ 21,837,360	\$ 27,845,230	\$ 47,088,102	\$ 42,515,802	\$ 59,244,625	\$ 51,300,045	\$ 58,712,448	\$ 54,738,810	\$ 47,679,471	\$ 41,423,626
Restricted	23,112,169	24,737,862	22,307,689	32,079,214	43,124,501	88,673,564	49,680,631	37,046,748	68,022,183	112,777,464
Unrestricted	13,222,747	11,015,771	(21,330,360)	(34,150,607)	(55,349,323)	(58,303,424)	(3,711,036)	5,925,374	(34,103,734)	(60,181,273)
Total primary government net position	<u>\$ 58,172,276</u>	<u>\$ 63,598,863</u>	<u>\$ 48,065,431</u>	<u>\$ 40,444,409</u>	<u>\$ 47,019,803</u>	<u>\$ 81,670,185</u>	<u>\$ 104,682,043</u>	<u>\$ 97,710,932</u>	<u>\$ 81,597,920</u>	<u>\$ 94,019,817</u>

COUNTY OF DAUPHIN, PENNSYLVANIA

CHANGES IN NET POSITION - LAST TEN YEARS

For Years Ending December 31
(Accrual Basis of Accounting)

(Unaudited)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Expenses:										
Governmental activities:										
General government	\$ 25,256,595	\$ 26,020,252	\$ 16,935,084	\$ 16,700,619	\$ 18,356,530	\$ 63,240,043	\$ 21,050,384	\$ 22,686,084	\$ 22,673,359	\$ 19,563,138
Judicial	59,916,415	61,198,204	66,653,315	71,356,859	64,336,493	45,876,443	75,908,737	76,274,739	78,511,994	77,976,730
Public safety	48,356,487	48,406,025	50,692,732	58,083,978	54,948,981	39,267,733	64,968,235	65,543,557	69,154,747	70,021,113
Public works	1,482,959	1,747,568	1,755,369	1,451,749	1,127,847	1,270,184	5,971,362	2,148,635	1,632,877	2,173,177
Human services	112,562,042	114,896,098	103,618,358	95,063,379	90,613,632	97,603,745	106,485,431	110,757,998	121,279,194	128,641,249
Culture and recreation	13,342,145	13,762,985	16,789,417	18,492,470	9,971,883	11,855,853	16,493,051	16,329,617	18,088,557	17,784,882
Conservation and development	15,653,091	13,435,965	12,988,612	11,473,611	33,746,737	16,540,999	13,410,903	18,318,320	10,199,349	12,377,228
Interest and fiscal charges on long-term debt	4,002,741	3,834,082	3,185,232	3,228,211	3,801,099	4,358,554	4,060,369	3,846,671	5,014,556	5,445,621
Indirect Expenses	(506,437)	(534,516)	-	-	-	-	-	-	-	-
Total governmental activities expenses	280,066,038	282,766,663	272,618,119	275,850,876	276,903,202	280,013,554	308,348,472	315,905,621	326,554,633	333,983,138
Business-type activities:										
Human Services - Health Choices Fund	78,709,782	86,139,886	93,152,224	42,709,799	1,165,517	532,397	250,074	220,835	271,730	136,383
Public Works - Human Service Building	945,478	842,357	1,314,452	1,309,121	1,345,574	1,260,120	1,256,690	960,468	1,052,776	1,712,024
Public Works - Solid Waste Fund	806,608	798,628	841,466	2,181,062	2,343,193	2,534,546	3,673,242	2,398,966	2,994,249	3,183,472
Public Safety - Emergency 911	-	-	-	-	-	-	-	-	-	-
Culture and Recreation - Fort Hunter	105,028	80,648	72,122	87,127	76,561	48,604	72,959	100,317	80,785	100,382
Indirect Expenses	506,437	534,516	-	-	-	-	-	-	-	-
Total business-type activities expenses	81,073,333	88,396,035	95,380,264	46,287,109	4,930,845	4,375,667	5,252,965	3,680,586	4,399,540	5,132,261
Total primary government expenses	\$ 361,139,371	\$ 371,162,698	\$ 367,998,383	\$ 322,137,985	\$ 281,834,047	\$ 284,389,221	\$ 313,601,437	\$ 319,586,207	\$ 330,954,173	\$ 339,115,399
Program Revenues:										
Governmental activities:										
Charges for services:										
General government	\$ 6,283,231	\$ 6,189,074	\$ 5,921,763	\$ 6,381,691	\$ 6,492,784	\$ 7,225,963	\$ 10,946,059	\$ 10,595,538	\$ 10,697,380	\$ 12,818,433
Judicial	12,494,767	12,467,022	13,570,965	13,441,190	11,854,745	12,485,891	14,047,367	13,078,648	13,213,100	12,823,744
Public safety	3,479,940	4,033,103	4,076,182	3,914,203	4,735,818	5,852,982	6,175,719	5,619,797	2,863,922	3,137,515
Human services	1,967,261	2,451,320	2,380,838	2,273,677	2,239,469	1,675,464	13,375,664	11,523,528	3,633,262	3,200,694
Culture and recreation	226,913	233,438	234,514	410,250	74,752	95,574	63,325	54,708	33,217	26,789
Conservation and development	1,061,199	1,052,446	1,043,366	1,270,092	1,608,694	1,486,775	1,192,776	1,160,340	1,116,486	1,167,368
Operating grants and contributions										
General government	21,500	-	2,820,269	26,570	26,820,442	27,510,324	27,468,980	1,033,212	974,563	2,050,459
Judicial	8,903,901	9,055,033	8,188,763	8,043,108	7,902,213	7,766,284	7,474,710	8,963,127	7,572,050	6,596,043
Public safety	8,079,581	7,788,677	6,943,151	9,077,035	8,780,832	8,630,067	9,387,988	10,121,748	9,745,917	10,639,406
Public works	631,147	678,266	-	502,508	392,251	272,413	473,870	574,421	351,751	437,954
Human services	99,674,375	101,497,099	87,367,669	78,563,883	77,080,694	93,597,623	90,629,549	89,489,341	99,433,953	106,980,218
Culture and recreation	271,094	195,982	243,764	380,119	337,423	183,465	280,694	363,972	210,382	232,455
Conservation and development	18,892,272	17,472,716	16,254,154	15,723,575	15,845,602	24,593,441	19,847,655	20,424,106	21,601,551	23,799,562
Capital grants and contributions										
Public works	4,844,784	3,160,135	2,815,436	2,431,836	2,219,657	2,793,693	5,380,744	2,815,529	2,213,505	2,488,610
Human services	-	-	1,044,316	-	-	-	-	-	-	-
Culture and recreation	2,020,878	527,164	2,488,460	2,982,290	1,564,375	261,308	80,292	171,982	56,000	-
Total governmental activities revenues	168,852,843	166,801,475	155,393,610	145,422,027	167,949,751	194,431,267	206,825,392	175,989,997	173,717,039	186,399,250
Business-type Activities:										
Charges for services:										
Human Services - Health Choices Fund	78,812,900	86,270,929	93,253,713	42,792,427	1,318,886	702,393	100,492	301,816	340,182	231,898
Public Works - Human Service Building	1,358,321	1,366,488	1,346,726	1,247,283	1,288,586	1,259,498	1,234,889	1,164,796	1,168,943	1,282,866
Public Works - Solid Waste Fund	97,752	109,067	99,051	88,062	48,815	119,241	103,357	118,652	85,998	78,040
Public Safety - Emergency 911	-	-	-	-	-	-	-	-	-	-
Culture and Recreation - Fort Hunter	44,554	51,435	46,337	41,787	8,815	25,682	33,714	33,807	45,041	46,446
Operating Grants and Contributions										
Human Services - Health Choices Fund	54,268	90,310	-	-	-	-	-	-	-	-
Public Works - Solid Waste Fund	-	-	41,254	68,831	227,304	219,774	268,889	189,998	106,386	139,623
Public Safety - Emergency 911	-	-	-	-	-	-	-	-	-	-
Culture and Recreation - Fort Hunter	-	-	-	-	-	-	-	3,227	-	10,569
Total Business-type Activities Revenues	80,367,795	87,888,229	94,787,081	44,238,390	2,892,406	2,326,588	1,741,341	1,812,296	1,746,550	1,789,442
Total Primary Government Revenues	249,220,638	254,689,704	250,180,691	189,660,417	170,842,157	196,757,855	208,566,733	177,802,293	175,463,589	188,188,692

(continued)

COUNTY OF DAUPHIN, PENNSYLVANIA

CHANGES IN NET POSITION - LAST TEN YEARS

For Years Ending December 31,

(Accrual Basis of Accounting)

(Unaudited)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Net Expenses										
Governmental activities	\$ (111,213,195)	\$ (115,965,188)	\$ (117,224,509)	\$ (130,428,849)	\$ (108,953,451)	\$ (85,582,287)	\$ (101,523,080)	\$ (139,915,624)	\$ (152,837,594)	\$ (147,583,888)
Business-type activities	(705,538)	(507,806)	(593,183)	(2,048,719)	(2,038,439)	(2,049,079)	(3,511,624)	(1,868,290)	(2,652,990)	(3,342,819)
Total Primary Government Net Expenses	\$ (111,918,733)	\$ (116,472,994)	\$ (117,817,692)	\$ (132,477,568)	\$ (110,991,890)	\$ (87,631,366)	\$ (105,034,704)	\$ (141,783,914)	\$ (155,490,584)	\$ (150,926,707)
General Revenue and Other										
Changes In Net Position										
Governmental activities:										
Taxes:										
Property taxes, levied for general purpose	\$ 103,874,126	\$ 104,379,322	103,088,831	105,637,703	106,236,115	108,348,346	107,965,729	107,810,299	110,089,627	135,761,772
Hotel taxes	11,359,510	11,717,786	12,077,750	12,562,023	6,101,215	9,984,569	13,561,253	13,308,255	14,778,613	15,020,003
In-lieu of Taxes	2,184,946	2,157,821	2,225,269	2,198,474	1,808,584	1,691,726	2,142,666	2,158,467	2,125,263	2,238,999
Unrestricted Investment Income	122,676	1,046,462	1,844,697	2,340,838	1,051,834	344,700	2,292,292	8,364,261	9,058,147	8,021,673
Appreciation (Depreciation) in Fair Value of Instruments	-	-	-	-	-	-	-	-	-	-
Miscellaneous	1,551,190	2,565,544	3,734,897	2,055,487	2,177,077	1,909,390	2,015,998	3,018,455	2,991,622	2,208,279
Gain/(Loss) on Asset Disposal	3,320,275	-	-	-	(70,924)	(2,113,338)	-	-	-	-
Easement Proceeds	-	-	-	-	-	-	-	-	160,000	-
Loss on Guaranteed Debt Payments	-	-	-	-	-	-	-	-	-	-
Swap Proceeds	-	-	-	-	-	-	-	-	-	-
Swap Option Termination Payments/Swap Termination Fees	-	-	-	-	-	-	-	-	-	-
Transfers from Component Unit	-	-	-	-	-	-	-	-	-	-
Transfers from/(to) Primary Government	-	-	-	-	-	-	-	-	-	-
Transfers in/(out) of Capital Assets and Long-Term Liabilities	-	-	-	-	-	-	-	-	-	-
Transfers in/(out)	(504,741)	(527,094)	(1,479,181)	(1,021,377)	(2,037,483)	-	(2,766,929)	(1,862,813)	(2,576,638)	(2,854,288)
Special Items										
Proceeds from Incinerator Settlement	-	-	-	-	-	-	-	-	-	-
Allowance for Incinerator Debt Payments	-	-	-	-	-	-	-	-	-	-
Total Governmental Activities	121,907,982	121,339,841	121,492,263	123,773,148	115,266,418	120,165,393	125,211,009	132,796,924	136,626,634	160,396,438
Business-type Activities:										
Unrestricted Investment Income	9,769	27,754	48,610	62,021	15,240	3,017	46,834	153,066	174,300	97,826
Gain/(Loss) on Asset Disposal	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	4,892	-	-	-	-	21,790	-	-	52
Transfers in/(out) of Capital Assets and Long-Term Liabilities	-	-	-	-	-	-	-	-	-	-
Transfers in/(out)	504,741	527,094	1,479,181	1,021,377	2,037,483	2,113,338	2,766,929	1,862,813	2,576,638	2,854,288
Total Business-type Activities	514,510	559,740	1,527,791	1,083,398	2,052,723	2,116,355	2,835,553	2,015,879	2,750,938	2,952,166
Total Primary Government	\$ 122,422,492	\$ 121,899,581	\$ 123,020,054	\$ 124,856,546	\$ 117,319,141	\$ 122,281,748	\$ 128,046,562	\$ 134,812,803	\$ 139,377,572	\$ 163,348,604
Change In Net Position										
Governmental activities	\$ 10,694,787	\$ 5,374,653	\$ 4,267,754	\$ (6,655,701)	\$ 6,312,967	\$ 34,583,106	\$ 23,687,929	\$ (7,118,700)	\$ (16,210,960)	\$ 12,812,550
Business-type Activities	(191,028)	51,934	934,608	(965,321)	14,284	67,276	(676,071)	147,589	97,948	(390,653)
Total Change in Net Position	\$ 10,503,759	\$ 5,426,587	\$ 5,202,362	\$ (7,621,022)	\$ 6,327,251	\$ 34,650,382	\$ 23,011,858	\$ (6,971,111)	\$ (16,113,012)	\$ 12,421,897

(concluded)

COUNTY OF DAUPHIN, PENNSYLVANIA

Governmental Activities Tax Revenues by Source - Last Ten Years

For the Year Ending December 31,
(Accrual Basis of Accounting)

(Unaudited)

<u>Year</u>	<u>Real Estate Tax</u>	<u>Hotel Room Tax</u>	<u>Total</u>
2016	\$ 103,874,126	\$ 11,359,510	\$ 115,233,636
2017	104,379,322	11,717,786	116,097,108
2018	103,088,831	12,077,750	115,166,581
2019	105,637,703	12,562,023	118,199,726
2020	106,236,115	6,101,215	112,337,330
2021	108,348,346	9,984,569	118,332,915
2022	107,965,729	13,561,253	121,526,982
2023	107,810,299	13,308,255	121,118,554
2024	110,089,627	14,778,613	124,868,240
2025	135,761,772	15,020,003	150,781,775

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Governmental Fund Balances - Last Ten Years

For the years ended December 31,
(Modified Accrual Basis of Accounting)

(Unaudited)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Fund:										
Nonspendable	\$ 15,556,960	\$ 16,560,026	\$ 18,420,481	\$ 17,855,172	\$ 18,256,101	\$ 16,733,850	\$ 15,670,709	\$ 12,779,696	\$ 10,446,688	\$ 7,158,243
Restricted	-	-	-	-	2,000,000	1,000,000	-	-	-	-
Assigned	12,454,580	12,275,149	16,986,306	15,008,563	16,106,097	23,158,040	19,238,876	38,306,167	14,177,430	-
Unassigned	21,130,318	23,194,418	11,359,603	14,398,093	20,171,437	35,518,036	70,119,188	41,481,415	43,606,258	51,447,786
Total general fund	<u>\$ 49,141,858</u>	<u>\$ 52,029,593</u>	<u>\$ 46,766,390</u>	<u>\$ 47,261,828</u>	<u>\$ 56,533,635</u>	<u>\$ 76,409,926</u>	<u>\$ 105,028,773</u>	<u>\$ 92,567,278</u>	<u>\$ 68,230,376</u>	<u>\$ 58,606,029</u>
All other governmental funds:										
Nonspendable	\$ 1,241,905	\$ 1,222,093	\$ 1,189,805	\$ 1,325,572	\$ 1,454,379	\$ 1,620,542	\$ 1,333,017	\$ 1,682,800	\$ 1,682,774	\$ 2,021,350
Restricted	22,988,391	23,515,769	21,117,884	32,074,988	41,595,095	37,433,587	45,100,727	42,002,342	89,933,872	96,282,696
Assigned	6,377,707	8,844,525	15,698,520	7,178,566	8,792,982	9,941,960	10,083,372	10,576,032	17,811,242	24,793,448
Unassigned	-	-	(143,930)	-	(783,064)	-	-	(135,966)	(22,308)	(152,654)
Total all other governmental funds	<u>\$ 30,608,003</u>	<u>\$ 33,582,387</u>	<u>\$ 37,862,279</u>	<u>\$ 40,579,126</u>	<u>\$ 51,059,392</u>	<u>\$ 48,996,089</u>	<u>\$ 56,517,116</u>	<u>\$ 54,125,208</u>	<u>\$ 109,405,580</u>	<u>\$ 122,944,840</u>
Total fund balances of all governmental funds	<u>\$ 79,749,861</u>	<u>\$ 85,611,980</u>	<u>\$ 84,628,669</u>	<u>\$ 87,840,954</u>	<u>\$ 107,593,027</u>	<u>\$ 125,406,015</u>	<u>\$ 161,545,889</u>	<u>\$ 146,692,486</u>	<u>\$ 177,635,956</u>	<u>\$ 181,550,869</u>

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Changes in Governmental Fund Balances - Last Ten Years

(Modified Accrual Basis of Accounting)

(Unaudited)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues:										
Property Taxes	\$ 104,430,716	\$ 104,674,431	\$ 105,236,657	\$ 105,926,477	\$ 105,996,619	\$ 108,001,032	\$ 108,338,562	\$ 109,287,049	\$ 110,959,500	\$ 134,636,261
Hotel Taxes	11,359,510	11,717,786	12,077,750	12,562,023	6,101,215	9,984,569	13,561,253	13,308,255	14,778,613	15,020,003
Intergovernmental	145,524,478	142,532,893	128,165,982	119,929,398	142,752,078	167,300,344	163,167,148	136,115,905	144,284,935	155,415,711
Charges for services	20,365,325	21,904,835	21,689,219	22,610,620	22,087,258	24,021,485	28,542,068	27,295,926	31,554,890	30,498,170
License and Permits	129,273	165,921	160,732	156,495	192,463	152,144	206,285	168,787	164,180	175,493
Court Costs and Fines	5,018,713	4,355,647	5,377,677	4,923,988	4,726,536	4,649,020	4,845,440	5,068,386	4,006,153	4,541,353
Interests and Rents	479,552	1,046,462	1,844,697	2,357,430	1,035,242	344,700	2,582,022	8,197,710	8,913,234	7,855,699
Net Increase/(Decrease) of Investments	-	-	-	-	-	-	(289,730)	166,551	144,913	165,974
Miscellaneous Revenue	1,551,190	2,565,544	3,601,147	2,055,487	2,177,077	1,909,390	2,015,998	3,018,455	2,991,622	2,256,274
Total revenues	288,858,757	288,963,519	278,153,861	270,521,918	285,068,488	316,362,684	322,969,046	302,627,024	317,798,040	350,564,938
Expenditures										
Current:										
General government:	12,546,041	12,774,602	14,822,441	13,724,414	17,151,149	67,581,519	15,447,381	16,634,097	16,536,034	14,802,842
Judicial	62,834,027	63,825,449	64,651,665	66,041,213	61,546,923	65,521,881	65,478,335	71,233,139	75,188,559	78,026,819
Public safety	45,091,034	45,991,418	47,702,335	51,395,630	51,071,654	54,198,573	55,917,921	57,454,431	62,812,190	65,742,894
Public works	1,078,435	1,339,098	1,217,556	915,140	586,260	732,238	2,277,299	1,539,488	1,044,531	1,589,177
Human services	113,039,405	115,871,738	102,816,585	93,445,367	90,347,254	107,076,576	103,580,331	108,038,431	119,992,920	128,139,735
Culture and recreation	13,807,651	14,215,710	16,769,900	18,221,632	9,762,716	12,235,832	16,097,288	16,068,951	17,828,266	17,614,604
Conservation and development	20,715,865	13,548,786	12,944,387	11,324,949	34,481,993	17,324,440	13,143,029	18,160,182	10,151,752	12,460,304
Debt service:										
Principal	26,047,302	15,917,222	12,035,082	12,577,024	12,343,206	13,127,910	18,202,998	22,801,832	23,176,980	16,226,580
Interest	4,401,171	4,064,872	3,914,890	3,737,706	5,280,716	6,096,716	5,508,634	5,422,472	3,687,822	7,141,984
Bond Issuance Costs	204,773	424,625	351	185,000	-	-	229,078	22,008	731,447	-
Capital outlay	9,216,502	7,875,070	1,422,705	3,569,287	19,787,305	12,707,877	17,192,947	23,369,952	6,457,937	8,475,375
Total expenditures	308,982,206	295,848,590	278,297,897	275,137,362	302,359,176	356,603,562	313,075,241	340,744,983	337,608,438	350,220,314
Excess (deficiency) of revenues over (under) expenditures	(20,123,449)	(6,885,071)	(144,036)	(4,615,444)	(17,290,688)	(40,240,878)	9,893,805	(38,117,959)	(19,810,398)	344,624

(continued)

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Changes in Governmental Fund Balances - Last Ten Years

(Modified Accrual Basis of Accounting)

	(Unaudited)									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Other financing sources (uses):										
Transfers in	\$ 20,139,834	\$ 17,312,738	\$ 18,871,705	\$ 24,330,240	\$ 56,137,208	\$ 52,302,812	\$ 53,294,047	\$ 45,893,050	\$ 66,017,216	\$ 26,688,835
Transfers out	(20,644,575)	(17,839,832)	(20,350,886)	(25,351,617)	(58,174,691)	(54,416,150)	(56,060,976)	(47,755,863)	(68,593,854)	(29,543,123)
Transfer from Component Unit	-	-	-	-	-	-	-	-	-	-
Transfer to Component Unit	-	-	-	-	-	-	-	-	-	-
Proceeds (loss) from Asset Disposal	3,321,471	-	-	-	-	-	-	-	-	-
Swap Termination transactions/fees	(1,076,900)	-	-	-	-	-	-	-	-	-
Swap Proceeds	-	-	-	-	-	-	-	-	-	-
Payment to Bond Escrow Agent	-	(18,645,431)	-	-	(15,375,000)	-	-	-	(28,619,339)	-
Bond premium	1,357,680	2,104,367	-	-	8,384,551	-	-	-	4,168,272	-
Bond discount	-	-	-	-	-	-	-	-	-	-
Issuance of HUD Loan	-	-	-	-	-	-	-	-	-	-
Loss on Guaranteed Debt Payments	-	-	-	-	-	-	-	-	-	-
Easement Proceeds	-	-	-	-	-	-	-	-	160,000	-
Issuance of General Obligation Debt	-	4,355,000	-	7,693,000	40,000,000	54,885,000	2,573,000	-	72,760,000	-
Issuance of Refunding Bonds	14,690,000	16,775,000	-	-	-	-	16,076,000	10,978,000	-	-
Issuance of Note Payable	1,279,250	-	-	-	5,822,550	1,200,000	638,497	2,213,316	-	-
Issuance of Financed Purchases Payable	-	-	-	-	-	-	-	-	1,243,010	769,246
Financing Lease Issuance	1,128,900	8,685,348	506,156	1,156,106	-	4,082,204	9,725,501	1,383,947	684,252	1,145,030
Subscription Financing Issuance	-	-	-	-	-	-	-	10,552,106	2,934,311	4,510,301
Gain on Asset Disposal	-	-	133,750	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>20,195,660</u>	<u>12,747,190</u>	<u>(839,275)</u>	<u>7,827,729</u>	<u>36,794,618</u>	<u>58,053,866</u>	<u>26,246,069</u>	<u>23,264,556</u>	<u>50,753,868</u>	<u>3,570,289</u>
Net change in fund balances	72,211	5,862,119	(983,311)	3,212,285	19,503,930	17,812,988	36,139,874	(14,853,403)	30,943,470	3,914,913
Fund Balances - Beginning of Year	<u>79,677,650</u>	<u>79,749,861</u>	<u>85,611,980</u>	<u>84,628,669</u>	<u>88,089,097</u>	<u>107,593,027</u>	<u>125,406,015</u>	<u>161,545,889</u>	<u>146,692,486</u>	<u>177,635,956</u>
Fund Balances - End of Year	<u>\$ 79,749,861</u>	<u>\$ 85,611,980</u>	<u>\$ 84,628,669</u>	<u>\$ 87,840,954</u>	<u>\$ 107,593,027</u>	<u>\$ 125,406,015</u>	<u>\$ 161,545,889</u>	<u>\$ 146,692,486</u>	<u>\$ 177,635,956</u>	<u>\$ 181,550,869</u>
Debt service as a percentage of noncapital expenditures	10.2%	6.9%	5.8%	6.1%	6.2%	5.6%	8.0%	8.9%	8.1%	6.8%

(concluded)

COUNTY OF DAUPHIN, PENNSYLVANIA

General Government Expenditures by Function (1)

(modified-accrual basis of accounting)

Year	General Government	Judicial	Public Safety	Public Works	Human Services	Culture and Recreation	Conservation and Development	Capital Projects	(2) (3) Debt Service	Totals
2015	\$ 13,795,509	\$ 62,896,565	\$ 44,593,238	\$ 1,761,453	\$ 106,878,569	\$ 13,377,664	\$ 11,730,470	\$ 1,210,603	\$ 34,859,650	\$ 291,103,721
2016	12,546,041	62,834,027	45,091,034	1,078,435	113,039,405	13,807,651	20,715,865	9,216,502	30,653,246	308,982,206
2017	12,774,602	63,825,449	45,991,418	1,339,098	115,871,738	14,215,710	13,548,786	7,875,070	20,406,719	295,848,590
2018	14,822,441	64,651,665	47,702,335	1,217,556	102,816,585	16,769,900	12,944,387	1,422,705	15,950,323	278,297,897
2019	13,724,414	66,041,213	51,395,630	915,140	93,445,367	18,221,632	11,324,949	3,569,287	16,499,730	275,137,362
2020	17,151,149	61,546,923	51,071,654	586,260	90,347,254	9,762,716	34,709,370	19,787,305	17,396,545	302,359,176
2021	67,581,519	65,521,881	54,198,573	732,238	107,076,576	12,235,832	17,324,440	12,707,877	19,224,626	356,603,562
2022	15,447,381	65,478,335	55,917,921	2,277,299	103,580,331	16,097,288	13,143,029	17,192,947	23,940,710	313,075,241
2023	16,634,097	71,233,139	57,454,431	1,539,488	108,038,431	16,068,951	18,160,182	23,369,952	28,246,312	340,744,983
2024	16,536,034	75,188,559	62,812,190	1,044,531	119,992,920	17,828,266	10,151,752	6,457,937	27,596,249	337,608,438
2025	14,802,842	78,026,819	65,742,894	1,589,177	128,139,735	17,614,604	12,460,304	8,475,375	23,368,564	350,220,314

NOTES:

(1) Includes General, Special Revenue, Permanent, and Capital Projects Funds.

(2) Includes interest and bond issuance costs on general obligation debt.

(3) Does not include Enterprise Funds debt.

Schedule of General Governmental Revenues by Source (1) - Last Ten Years
For the years ended December 31,
(Modified Accrual Basis of Accounting)

(Unaudited)

Year	Property and Hotel Tax	Intergovernmental	Charges for Services	License, Permits, Court Costs, and Fines	Interest, Rents, and Investments	Miscellaneous	Net Increase/(Decrease) of Investments	(1) Totals
2015	\$ 113,119,703	\$ 130,342,265	\$ 20,816,043	\$ 5,230,091	\$ 220,956	\$ 2,286,775	\$ -	\$ 272,015,833
2016	115,790,226	145,524,478	20,365,325	5,147,986	479,552	1,551,190	-	288,858,757
2017	116,392,217	142,532,893	21,904,835	4,521,568	1,046,462	2,565,544	-	288,963,519
2018	117,314,407	128,165,982	21,689,219	5,538,409	1,844,697	3,601,147	-	278,153,861
2019	118,488,500	119,929,398	22,610,620	5,080,483	2,357,430	2,055,487	-	270,521,918
2020	112,097,834	142,752,078	22,087,258	4,918,999	1,035,242	2,177,077	-	285,068,488
2021	117,985,601	167,300,344	24,021,485	4,801,164	344,700	1,909,390	-	316,362,684
2022	121,899,815	163,167,148	28,542,068	5,051,725	2,582,022	2,015,998	(289,730)	322,969,046
2023	122,595,304	136,115,905	27,295,926	5,237,173	8,197,710	3,018,455	166,551	302,627,024
2024	125,738,113	144,284,935	31,554,890	4,170,333	8,913,234	2,991,622	144,913	317,798,040
2025	149,656,264	155,415,711	30,498,170	4,716,846	7,855,699	2,256,274	165,974	350,564,938

NOTES:

(1) Includes General, Special Revenue, and Capital Projects Funds.

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Governmental Funds Tax Revenues by Source - Last 10 Years

For the years ended December 31,

(Modified Accrual Basis of Accounting)

(Unaudited)

Year	Real Estate Tax	Hotel Room Tax	Total
2016	\$ 104,430,713	\$ 11,359,510	\$ 115,790,223
2017	104,674,431	11,717,786	116,392,217
2018	105,236,657	12,077,750	117,314,407
2019	105,926,477	12,562,023	118,488,500
2020	105,996,619	6,101,215	112,097,834
2021	108,001,032	9,984,569	117,985,601
2022	108,338,562	13,561,253	121,899,815
2023	109,287,049	13,308,255	122,595,304
2024	110,959,500	14,778,613	125,738,113
2025	134,636,261	15,020,003	149,656,264

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Property Values - Last 10 Years

For the years ended December 31,

(Unaudited)

Year	(1) Residential Property	(1) Commercial Property	(1) Agricultural Property	(1) Industrial Property	(3) Other	Total	(2) Exempt	Total Direct Tax Rate	(1) Estimated Market Value	Assessed Value as a Percentage of Market Value
2016	\$ 9,721,601,400	\$ 4,106,159,450	\$ 277,855,700	\$ 717,676,400	\$ 352,739,700	\$ 15,176,032,650	\$ 4,157,065,650	7.226	\$ 20,252,831,208	74.9%
2017	10,534,967,600	3,494,135,100	314,980,900	709,749,000	485,227,900	15,539,060,500	4,144,214,950	7.226	21,257,264,705	73.1%
2018	10,675,772,800	3,157,567,447	323,096,800	1,155,326,198	388,659,957	15,700,423,202	4,187,161,350	7.226	22,144,461,497	70.9%
2019	10,794,910,748	3,088,944,574	327,261,500	1,258,601,155	361,994,357	15,831,712,334	4,241,890,503	7.226	23,878,902,464	66.3%
2020	10,899,640,038	3,089,622,534	343,663,860	1,258,903,903	345,568,257	15,937,398,592	4,314,742,400	7.226	25,098,265,500	63.5%
2021	11,055,314,428	3,078,821,839	330,193,760	1,209,034,737	471,695,235	16,145,059,999	4,315,929,030	7.226	27,272,060,809	59.2%
2022	11,179,808,538	3,083,140,786	331,665,760	1,309,287,083	438,851,199	16,342,753,366	4,320,769,900	7.226	31,188,460,622	52.4%
2023	11,283,402,988	2,897,831,990	330,607,220	1,372,166,225	438,074,700	16,322,083,123	4,527,515,980	7.226	35,025,929,448	46.6%
2024	11,400,303,454	2,853,639,540	336,420,060	1,476,950,055	306,866,500	16,374,179,609	4,591,977,310	7.226	37,815,657,296	43.3%
2025	11,487,908,914	2,711,590,940	363,232,160	1,617,049,055	293,122,250	16,472,903,319	4,631,409,560	8.726	40,754,337,751	40.4%

Sources:

(1) PA State Tax Equalization Board

(2) Dauphin County Tax Assessment - Includes utilities and exempt properties

Notes:

(3) Category includes Lots, Trailers, Land, Seasonal, etc.

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Real Estate Millage Rates - Last Ten Years

(Unaudited)

(1) Year	County Direct Rates			Overlapping Rates		Total
	Basic Rate	Library Tax	Total Rate	(2) Municipalities	(2) School District	
2016	6.876	0.35	7.226	4.673	20.427	32.326
2017	6.876	0.35	7.226	4.843	20.502	32.571
2018	6.876	0.35	7.226	4.923	20.976	33.125
2019	6.876	0.35	7.226	5.045	20.965	33.236
2020	6.876	0.35	7.226	5.045	20.985	33.256
2021	6.876	0.35	7.226	5.321	21.387	33.934
2022	6.876	0.35	7.226	5.346	22.033	34.605
2023	6.876	0.35	7.226	5.667	22.528	35.421
2024	6.876	0.35	7.226	5.793	23.404	43.649
2025	8.376	0.35	8.726	5.954	24.254	38.935

Notes:

(1) The fiscal year shown represents the calendar year for the County and Municipalities and the fiscal year for School Districts which begins in July of the year shown and spans six months into the next calendar year.

(2) Each unit within these classes levies its own millage rate. The rate shown are an average.

Source: Tax Assessment Office

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Direct and Overlapping Property Tax Rates - Last Ten Years

(Unaudited)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
County Direct Rates:										
General	6.876	6.876	6.876	6.876	6.876	6.876	6.876	6.876	6.876	8.376
Library	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350
Total direct rate	7.226	7.226	7.226	7.226	7.226	7.226	7.226	7.226	7.226	8.726
School District Rates										
Central Dauphin	15.2188	16.1160	16.5672	16.5672	16.8571	17.4639	17.4639	17.4639	17.4639	18.2934
Derry Township	18.1019	18.1019	18.5363	18.7958	18.7958	18.7958	19.4348	19.9595	20.3387	20.3387
Halifax Area	22.4870	22.4870	22.4870	22.4870	22.4870	22.4870	23.5020	24.7841	25.6510	26.3310
Harrisburg City	27.8000	27.8000	28.8008	29.7800	29.7800	29.7800	30.7800	30.7800	30.7800	30.7800
Lower Dauphin	18.4200	18.4200	18.4200	18.4200	18.4200	18.4200	18.9700	18.9700	20.2000	21.1600
Middletown Area	22.1500	22.1500	22.1500	22.6900	22.6900	22.6900	23.1900	23.8800	24.8000	25.7500
Millersburg Area	19.5974	19.5974	20.8109	21.0190	21.0190	21.0190	21.9858	23.1950	24.8650	26.2077
Steelton-Highspire	26.2770	26.2770	27.4770	27.4770	27.4770	27.4770	27.4470	27.4770	28.9770	30.4258
Susquehanna Township	17.5306	17.5306	18.5977	19.0254	19.0254	19.5676	19.9589	20.7074	22.0326	22.8037
Susquenita	22.8100	22.8100	22.5260	19.9860	19.9360	22.7710	23.9845	23.7893	24.5571	25.6429
Upper Dauphin	18.2745	18.2745	18.8775	18.8775	18.8775	18.8775	19.4438	19.9882	20.6978	21.8154
Williams Valley	16.4600	16.4600	16.4600	16.4600	16.4600	17.2000	18.2384	19.3440	20.4890	21.5010
City										
Harrisburg - Land	30.9700	30.9700	30.9700	30.9700	30.9700	30.9700	30.9700	30.9700	30.9700	30.9700
Harrisburg - Building	5.1600	5.1600	5.1600	5.1600	5.1600	5.1600	5.1600	5.1600	5.1600	5.1600
Borough Rates										
Berrysburg	0.5500	0.5500	0.5500	0.5500	0.5500	3.0000	3.0000	3.0000	3.0000	3.0000
Dauphin	5.0000	5.0000	5.0000	5.0000	5.0000	6.0000	6.0000	6.0000	6.0000	6.0000
Elizabethville	5.6500	5.6500	5.6500	6.0000	6.0000	6.2300	6.2300	6.2300	6.2300	6.5800
Gratz	0.8025	0.8025	0.8025	0.8025	0.8025	0.8025	0.8025	0.8025	0.8025	0.8025
Halifax	4.0280	4.0280	4.0280	5.0280	5.0280	5.0280	5.0280	5.0280	5.0280	6.0200
Highspire	18.5000	18.5000	18.5000	19.0000	19.0000	19.0000	19.0000	19.0000	19.0000	19.0000
Hummelstown	2.3500	2.8500	2.8500	2.8500	2.8500	2.8500	2.8500	2.8500	3.7500	3.7500
Lykens	4.4200	4.4200	4.6700	5.1700	5.1700	5.1700	5.1700	5.1700	5.1700	5.1700
Middletown	5.6310	5.6310	5.6310	7.6310	7.6310	10.1610	11.1610	11.1610	11.1610	11.1610
Millersburg	5.4180	5.9500	6.2000	7.2750	7.2750	7.9750	7.9750	7.9750	8.8000	10.3000
Paxtang	11.2300	11.2300	11.2300	11.2300	11.2300	12.2300	12.2300	12.2300	12.2300	12.2300
Penbrook	10.4500	10.9500	11.2000	11.2000	11.2000	11.7000	11.7000	11.7000	11.9500	11.9500
Pillow	0.6000	0.6000	1.1000	3.0000	3.0000	5.0000	5.0000	6.0000	6.0000	6.0000
Royalton	3.3250	3.5750	4.0000	4.2500	4.2500	4.2500	4.2500	4.2500	4.7500	5.2500
Steelton - Land	17.0000	17.0000	17.0000	15.0000	15.0000	15.0000	15.0000	15.0000	15.0000	15.0000
Steelton - Building	17.0000	17.0000	17.0000	15.0000	15.0000	15.0000	15.0000	15.0000	15.0000	15.0000
Williamstown	6.6500	6.0500	6.6500	6.6500	6.6500	6.6500	6.6500	6.6500	6.6500	6.6500
Townships										
Conewago	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Derry	1.4466	1.9881	1.9881	2.5381	2.5381	2.5381	2.5381	2.5381	2.5381	2.5381
East Hanover	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.3600	0.5400
Halifax	0.9300	0.9300	0.9300	0.9300	0.9300	0.9300	0.9300	0.9300	0.9300	1.4300
Jackson	0.2200	0.2200	0.2200	0.2200	0.2200	0.2200	0.2200	0.2200	0.3200	0.5200
Jefferson	0.7800	0.7800	0.7800	0.7800	0.7800	0.7800	0.7800	0.7800	0.7800	0.7800
Londonderry	5.0000	5.0000	5.0000	5.0000	5.0000	5.0000	5.0000	5.0000	5.0000	5.0000
Lower Paxton	1.9500	1.9500	1.9500	2.0565	2.0565	2.2315	2.2315	2.2315	2.2315	2.8350
Lower Swatara	4.2800	4.2800	4.3760	4.3760	4.3760	4.3760	4.3760	4.3760	4.3760	4.3760
Lykens	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.7500	0.7500
Middle Paxton	1.1700	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Mifflin	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
Reed	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000
Rush	0.3500	0.3500	0.4200	0.4200	0.4200	0.5200	0.5200	0.5200	0.5200	0.5200
South Hanover	0.4611	0.4611	0.4611	0.4611	0.4611	0.4611	0.4611	0.4611	1.4911	1.4911
Susquehanna	3.0980	3.4000	3.4000	4.2250	4.2250	4.2250	4.2250	4.2250	4.8250	5.5750
Swatara	3.7639	3.7639	3.7639	3.6473	3.6473	3.6473	3.6473	3.6473	3.6473	3.6473
Upper Paxton	0.4780	0.4780	0.7725	0.8240	0.8240	0.9713	0.9713	0.9713	1.1000	1.1000
Washington	1.4400	1.4400	2.2100	1.4400	1.4400	1.6700	1.6700	2.1700	2.3900	2.7400
Wayne	0.5174	0.5174	0.5174	0.5174	0.5174	0.5174	0.5174	0.5174	0.5174	0.5174
West Hanover	1.2534	1.2534	1.2534	1.3254	1.3254	1.3254	1.3254	1.3254	1.3254	1.5149
Wiconisco	5.3400	5.3400	5.3400	5.9000	5.9000	5.9000	5.9000	5.9000	5.9000	5.9000
Williams	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000

Source: Tax Assessment Office

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Principal Property Taxpayers

(Unaudited)

2025			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Assessed Valuation (1)
HERCO-Hershey Entertainment	\$ 181,556,400	1	1.11%
GLP Capital LP	159,194,000	2	0.97%
Hershey Foods-Hershey Company	140,490,100	3	0.86%
Boyd and Mahoney Partners	95,648,400	4	0.58%
Triple Crown - DiSanto	87,969,200	5	0.54%
FR Park 283 Logistics Center, LLC First Industrial Realty Trust	85,349,400	6	0.52%
Milton Hershey School	75,822,460	7	0.46%
Blackberry LLC-Harristown Dev	57,651,200	8	0.35%
Prologis	54,363,500	9	0.33%
Penn State Health	50,151,400	10	0.31%
	<u>\$ 988,196,060</u>		<u>6.03%</u>

2016			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Assessed Valuation (2)
HERCO (Hershey Entertainment)	\$ 186,385,500	1	1.33%
Harristown Development Corp.	137,874,600	2	0.99%
Hershey Foods (The Hershey Co)	120,672,200	3	0.86%
Feldman Lubert Adler	66,495,300	4	0.48%
Milton Hershey School	59,584,400	5	0.43%
Tyco Electronics Corp	54,493,500	6	0.39%
Boyd & Mahoney Partners	44,816,900	7	0.32%
Clabell Management	41,682,600	8	0.30%
M & T Bank	28,008,500	9	0.20%
AmerGen Energy Co.	22,773,700	10	0.16%
Total	<u>\$ 762,787,200</u>		<u>5.46%</u>

Source: Tax Assessment Office

(1) Percentage based on total County taxable assessed valuation for 2025 =\$16,388,382,719

(2) Percentage based on total County taxable assessed valuation for 2016 =\$13,970,461,538

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of County Real Estate Tax Levies and Collections - Last Ten Years

(Accrual Basis of Accounting)

(Unaudited)

Year Ended December 31	Taxes Levied for the Year	Collected within the fiscal year of the Levy		Collections in Subsequent Years	Total Collected to Date	
		Amount	Percent of Levy		Amount	Percent of Levy
2016	\$ 104,875,872	\$ 100,582,872	95.91%	\$ 4,125,791	\$ 104,708,663	99.84%
2017	105,445,153	101,346,382	96.11%	4,009,176	105,355,558	99.92%
2018	106,170,633	102,015,877	96.09%	4,088,408	106,104,285	99.94%
2019	107,011,181	102,979,745	96.23%	3,608,533	106,588,278	99.60%
2020	107,775,415	103,795,524	96.31%	3,535,959	107,331,483	99.59%
2021	108,906,335	104,994,805	96.41%	3,398,057	108,392,862	99.53%
2022	109,856,123	106,133,574	96.61%	3,292,773	109,426,347	99.61%
2023	111,369,513	107,450,743	96.48%	3,401,238	110,851,982	99.54%
2024	112,605,946	109,133,715	96.92%	1,856,901	110,990,616	98.57%
2025	137,060,357	132,922,966	96.98%	-	132,922,966	96.98%

Source : Treasurer's Office

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of County Library Tax Levies and Collections - Last Ten Years

(Accrual Basis of Accounting)

(Unaudited)

Year Ended December 31	Taxes Levied for the Year	Collected within the fiscal year of the Levy		Collections in Subsequent Years	Total Collected to Date	
		Amount	Percent of Levy		Amount	Percent of Levy
2016	\$ 4,532,022	\$ 4,330,918	95.56%	\$ 191,841	\$ 4,522,759	99.80%
2017	4,554,797	4,359,896	95.72%	189,690	4,549,586	99.89%
2018	4,587,929	4,389,873	95.68%	193,941	4,583,814	99.91%
2019	4,622,838	4,429,946	95.83%	170,642	4,600,588	99.52%
2020	4,657,906	4,466,150	95.88%	168,413	4,634,563	99.50%
2021	4,704,967	4,515,121	95.96%	162,987	4,678,108	99.43%
2022	4,744,675	4,570,973	96.34%	151,985	4,722,958	99.54%
2023	4,819,056	4,630,141	96.08%	162,534	4,792,674	99.45%
2024	4,879,662	4,714,948	96.62%	86,298	4,801,245	98.39%
2025	4,860,403	4,700,110	96.70%	-	4,700,110	96.70%

Source : Treasurer's Office

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Ratios of Outstanding Debt by Type - Last Ten Years

(Unaudited)

Fiscal Year	Government Activities			Business-type Activities			Total Primary Government	Percentage of Total Personal Income	Per Capita
	General Obligation Bonds	Notes Payable	Lease/Subscription Liability**	General Obligation Bonds	Notes Payable	Leases Liability**			
2016	\$ 85,252,312	\$ 23,274,589	-	\$ 5,699,665	-	-	\$ 114,226,566	0.89%	416.70
2017	80,409,740	25,127,715	-	5,444,713	-	-	110,982,168	0.83%	402.53
2018	70,224,590	22,838,789	-	5,195,360	-	-	98,258,739	0.70%	357.94
2019	67,090,391	21,397,872	-	4,946,242	-	-	93,434,505	0.64%	335.73
2020	88,582,305	24,611,316	-	4,692,488	-	-	117,886,109	0.72%	421.21
2021	132,484,535	25,803,608	-	4,434,351	-	-	162,722,494	0.96%	566.19
2022	136,432,993	22,797,757	8,038,519	4,179,792	-	1,216	171,450,277	1.03%	593.66
2023	131,647,968	21,151,301	7,668,834	3,907,004		896	164,376,003	0.94%	568.31
2024	163,762,035	18,144,965	13,227,611	3,625,341	81,368	555	198,841,875	1.09%	678.57
2025	157,633,344	14,826,242	12,635,488	3,334,845	64,755	191	188,494,865	*	638.59

* Information not yet available

** Details only reflect balances since the implementation of GASB 87/96.

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Ratios of General Debt to Assessed Value of Real Estate and General Obligation Debt per Capita - Last Ten Years

(Unaudited)

Fiscal Year	(1) Population	(2)(3) Assessed Value	(4) General Debt Obligation	Ratio of General Obligation Debt to Assessed Value	General Obligation Debt Per Capita
2016	\$ 274,121	\$ 15,176,032,650	\$ 90,951,977	0.60%	331.79
2017	275,710	15,293,578,050	85,854,453	0.56%	311.39
2018	274,515	15,386,611,200	75,419,950	0.49%	274.74
2019	278,299	15,511,957,452	72,036,633	0.46%	258.85
2020	279,874	15,653,097,534	93,274,793	0.60%	333.27
2021	287,400	15,764,680,242	136,918,886	0.87%	476.41
2022	288,800	16,125,407,266	140,612,785	0.87%	486.89
2023	289,234	16,255,355,123	135,554,973	0.83%	468.67
2024	293,029	16,303,341,869	167,567,376	1.03%	571.85
2025	295,172	16,411,420,919	160,968,189	0.98%	545.34

Notes:

- (1) U.S. Census Bureau, American Factfinder
- (2) PA State Tax Equalization Board
- (3) Does not include Exempt and Utility assessments.
- (4) Annual financial statements of Dauphin County

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Direct and Overlapping Governmental Activities Debt

(Unaudited)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt (1)
School District			
Central Dauphin School District	\$ 145,023,083	100%	\$ 145,023,083
Derry Township School District	124,124,750	100%	124,124,750
Halifax Area School District	17,700,000	100%	17,700,000
Harrisburg City School District	160,398,625	100%	160,398,625
Lower Dauphin School District	3,504,419	100%	3,504,419
Middle Town Area School District		N/A	
Millersburg Area School District	21,139,955	100%	21,139,955
Steelton-Highspire School District	22,139,000	100%	22,139,000
Susquehanna Township School District	36,160,000	100%	36,160,000
Upper Dauphin Area School District	31,861,610	100%	31,861,610
Dauphin County Technical School	7,990,000	100%	7,990,000
Boroughs			
Berrysburg Borough	-	100%	-
Dauphin Borough	2,107,472	100%	2,107,472
Elizabethville Borough	-	100%	-
Gratz Borough	-	100%	-
Halifax Borough	75,000	100%	75,000
Highspire Borough	4,398,333	100%	4,398,333
Hummelstown Borough	6,127,000	100%	6,127,000
Lykens Borough	-	100%	-
Middletown Borough	9,389,903	100%	9,389,903
Millersburg Borough	342,619	100%	342,619
Paxtang Borough	-	100%	-
Penbrook Borough	537,659	100%	537,659
Pillow Borough	-	100%	-
Royalton Borough	882,050	100%	882,050
Steelton Borough	1,420,205	100%	1,420,205
Williamstown Borough		N/A	
City			
City of Harrisburg	14,481,763	100%	14,481,763

(continued)

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Direct and Overlapping Governmental Activities Debt

(Unaudited)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt (1)
Conewago Township	\$ 1,248,484	100%	\$ 1,248,484
Derry Township	45,725,830	100%	45,725,830
East Hanover Township	809,041	100%	809,041
Halifax Township	165,000	100%	165,000
Jackson Township		N/A	
Jefferson Township	-	100%	-
Londonderry Township	804,888	100%	804,888
Lower Paxton Township	29,881,331	100%	29,881,331
Lower Swatara Township	2,678,265	100%	2,678,265
Lykens Township	-	100%	-
Middle Paxton Township	807,816	100%	807,816
Mifflin Township	-	100%	-
Reed Township	228,302	100%	228,302
Rush Township		N/A	
South Hanover Township	2,791,434	100%	2,791,434
Susquehanna Township	38,541,743	100%	38,541,743
Swatara Township	23,140,791	100%	23,140,791
Upper Paxton Township	-	100%	-
Washington Township	2,600,000	100%	2,600,000
Wayne Township	14,780	100%	14,780
West Hanover Township	7,210,000	100%	7,210,000
Wiconisco Township		N/A	
Williams Township	-	100%	-
Subtotal, overlapping debt			\$ 766,451,150
County of Dauphin direct Debt			<u>185,095,074</u>
Total direct and overlapping debt			<u><u>\$ 951,546,224</u></u>

Source: Each Individual governmental unit

N/A - Information Unavailable

Note 1 - Method to calculate overlapping debt is the percentage applicable multiplied by the total debt report by each governmental unit.

(concluded)

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Computation of Legal Debt Margin - Last Ten Years

(Unaudited)

		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Borrowing Base Revenues											
Two Years Prior	\$	342,426,866	\$ 342,236,091	\$ 369,172,284	\$ 376,761,438	\$ 372,899,688	\$ 314,691,477	\$ 287,733,590	\$ 318,469,499	\$ 324,441,498	\$ 304,246,095
Prior Year		342,236,091	368,692,656	376,761,438	372,899,688	314,691,477	287,733,590	318,469,499	324,441,498	304,246,095	319,438,204
Current Year		369,172,284	376,914,421	372,899,688	314,691,477	287,733,590	318,469,499	324,441,498	304,246,095	319,438,204	352,204,188
Total Revenues	\$	1,053,835,241	\$ 1,087,843,168	\$ 1,118,833,410	\$ 1,064,352,603	\$ 975,324,755	\$ 920,894,566	\$ 930,644,587	\$ 947,157,092	\$ 948,125,797	\$ 975,888,487
Debt Limit for General Obligation Bonds											
Average borrowing base revenues	\$	351,278,414	\$ 362,723,271	\$ 372,944,470	\$ 354,784,201	\$ 325,108,252	\$ 306,964,855	\$ 310,214,862	\$ 315,719,031	\$ 316,041,932	\$ 325,296,162
Debt Limit Percentage	x x	300%	x 300%	300% x	300% x	300% x	300% x	300% x	300% x	300% x	300%
Debt Limit		1,053,835,242	1,088,169,813	1,118,833,410	1,064,352,603	975,324,755	920,894,565	930,644,586	947,157,093	948,125,796	975,888,486
Total outstanding bonded debt		87,180,000	81,220,000	71,745,000	69,223,000	83,873,900	129,475,900	135,003,231	131,658,974	163,187,485	157,016,328
Legal Debt Margin	\$	966,655,242	\$ 1,006,949,813	\$ 1,047,088,410	\$ 995,129,603	\$ 891,450,856	\$ 791,418,665	\$ 795,641,355	\$ 815,498,119	\$ 784,938,311	\$ 818,872,158
Total outstanding bonded debt as a percent of debt limit		8.27%	7.46%	6.41%	6.50%	8.60%	14.06%	14.51%	13.90%	17.21%	16.09%
Debt limit for general obligation bonds and lease rental debt											
Average borrowing base revenues	\$	351,278,414	\$ 362,723,271	\$ 372,944,470	\$ 354,784,201	\$ 325,108,252	\$ 306,964,855	\$ 310,214,862	\$ 315,719,031	\$ 316,041,932	\$ 325,296,162
Debt Limit Percentage	x x	400%	x 400%	400% x	400% x	400% x	400% x	400% x	400% x	400% x	400%
Debt Limit		1,405,113,656	1,450,893,084	1,491,777,880	1,419,136,804	1,300,433,008	1,227,859,420	1,240,859,448	1,262,876,124	1,264,167,728	1,301,184,648
Total amount of debt applicable to debt limit		98,002,351	90,851,767	80,156,113	76,399,225	95,617,723	139,430,594	143,133,944	137,930,128	167,898,812	160,262,151
Legal Debt Margin	\$	1,307,111,305	\$ 1,360,041,317	\$ 1,411,621,767	\$ 1,342,737,579	\$ 1,204,815,285	\$ 1,088,428,826	\$ 1,097,725,504	\$ 1,124,945,996	\$ 1,096,268,916	\$ 1,140,922,497
Total amount of debt applicable to debt limit as a percentage of debt limit		6.97%	6.26%	5.37%	5.38%	7.35%	11.36%	11.54%	10.92%	13.28%	12.32%

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Demographic and Economic Statistics - Last Ten Years

(Unaudited)

Year	Population		Total Personal Income (in thousands)		Per Capita Personal Income		Median Household Income		School Enrollment (1)		Annual Average Unemployment Rate (2)
2016	274,121	(A)	13,100,657	(B)	47,864	(B)	54,968	(A)	45,166		4.8
2017	275,710	(A)	13,436,175	(B)	48,733	(B)	54,968	(A)	45,964		4.5
2018	274,515	(A)	14,027,717	(B)	51,100	(B)	57,071	(A)	47,394		3.9
2019	278,299	(C)	14,670,810	(B)	52,716	(B)	58,916	(A)	48,732		4.0
2020	286,401	(A)	16,265,286	(B)	56,792	(B)	63,123	(A)	50,314		8.8 (3)
2021	287,400	(A)	16,882,163	(B)	58,741	(B)	66,480	(D)	62,011		6.3 (3)
2022	288,800	(A)	16,668,703	(B)	57,717	(B)	67,813	(D)	64,623	(E)	4.0 (D)
2023	289,234	(A)	17,548,173	(B)	60,670	(B)	74,159	(D)	65,800	(F)	3.4 (3)
2024	293,029	(A)	18,283,133	(G)	62,394	(G)	74,170	(D)	46,012	(F)	3.2 (3)
2025	295,172	(A)	*		*		76,242	(D)	65,192	(F)	3.6 (3)

Notes: * - Information not yet available

Total personal income equals to total population times per capita personal income

Sources:

(1) Pennsylvania Department of Education

(2) Annual, not seasonally adjusted from Pennsylvania Department of Labor & Industry, Labor Market Information, Center for workforce Information & Analysis

(3) U.S. Bureau of Labor Statistics

(A) U.S. Census Bureau, American Factfinder

(B) Bureau of Economic Analysis, U.S. Department of Commerce

(C) U.S. Census Bureau, Population Estimates Program (PEP)

(D) Census Reporter

(E) Towncharts.com/Pennsylvania/Education/Dauphin-County-PA-Education-data

(F) Pennsylvania Department of Education/Dauphin County

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Principal Employers

(Unaudited)

COUNTY OF DAUPHIN, PENNSYLVANIA

Employer(1)	2025			2016		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
PA State Government	24,000	1	31.05%	25,500	1	38.93%
Milton S. Hershey Medical Center	14,000	2	18.11%	10,500	2	16.03%
Hershey Entertainment & Resorts Co.	10,000	3	12.94%	8,000	3	12.21%
UPMC Pinnacle Health Hospitals	9,000	4	11.64%	5,100	5	7.79%
The Hershey Company	6,000	5	7.76%	5,200	4	7.94%
United Parcel Service Inc. (UPS)	5,000	6	6.47%	1,800	10	2.75%
Federal Government	3,000	7	3.88%	3,000	6	4.58%
Penn State Health	2,500	8	3.23%	-	-	N/A
Pennsylvania State University	2,000	9	2.59%	1,900	8	2.90%
Milton Hershey School	1,800	10	2.33%	-	-	N/A
PHEAA (PA Higher Ed Assistance Agency)	-	N/A	N/A	2,600	7	3.97%
Tyco Electronics (TE Connectivity)	-	N/A	N/A	1,900	9	2.90%
Total Employees in County (1)	77,300			65,500		

Sources:

(1) Pennsylvania Department of Labor & Industry, Labor Market Information, Center for workforce Information & Analysis

"-"No rank shows in 2016

N/A - Information not available

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Full Time Employees by Function/Program - Last Ten Years

For the years ended December 31,

	(Unaudited)									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Fund Departments										
Adult Probation and Parole	92	93	94	92	90	88	91	92	103	82
Adult Prob Work Release Center	66	66	67	64	64	64	64	78	81	77
Affordable Housing Admin	0	0	0	0	0	0	0	0	0	0
Budget and Finance	2	2	2	2	2	2	3	4	4	3
Chesapeake Bay Project	2	2	2	1	2	2	1	2	1	3
Clerk of Courts	13	14	14	15	15	16	14	13	14	16
Commissioners Office	12	12	12	12	11	12	12	12	11	13
Conservation District	5	4	5	5	4	5	4	4	5	5
Controllers Office	10	12	11	11	11	10	11	10	10	11
Cooperative Extension Svc	5	5	5	5	4	2	2	2	2	2
Coroner	7	7	8	8	9	9	9	15	14	15
Cost and Fines	4	5	5	5	5	4	3	4	3	4
County Solicitor	0	0	0	0	0	0	0	0	0	0
Court Administrators Office	9	9	10	9	9	8	10	12	13	12
Court Cryer's	8	8	10	10	10	9	9	9	6	10
Court-Related Support Staff	0	0	0	0	0	0	0	0	0	0
Court Reporters	12	12	11	12	11	9	9	10	10	10
Criminal Investigation Division	12	12	12	12	13	11	10	11	12	15
District Attorney's Office	50	49	54	54	55	60	57	60	63	65
District Attorney-Drug Forf	1	1	1	2	2	2	2	2	2	0
Omhsas MH CO Responder Grant	0	0	0	0	2	2	2	0	0	0
Erosion & Sediment Control	3	3	3	3	4	4	0	0	0	0
PCCD Grant Crime Analyst	0	0	0	0	1	1	4	4	5	4
District Court Judges	73	75	73	71	66	68	66	71	65	67
District Engineer	1	1	1	1	1	1	1	1	1	1
D J Court Administrator	2	2	2	2	2	2	2	3	3	3
Economic Development Office	5	6	6	5	6	5	5	5	5	6
Emergency Management Agency	8	8	7	8	9	7	7	8	7	8
Fed Forfeiture Jury Investigator	1	1	0	0	0	0	0	0	0	0
Fort Hunter Operations	0	0	0	0	0	0	0	0	0	0
Human Services Director Office	9	9	10	9	8	9	9	15	12	12
Information Technology	21	21	23	19	21	22	22	27	26	28
Judicial Center	22	23	0	0	0	0	0	0	0	0
Judicial Law Clerks	10	8	11	10	10	9	10	8	9	9
Judicial Secretaries	9	8	10	11	11	10	10	10	10	10
Juvenile Probation	59	58	57	55	51	51	48	50	56	48
Juv Prob Community Base Unit	0	0	0	0	0	0	0	0	0	0
Juvenile Accountability Grant	0	0	0	0	0	0	0	0	0	0
Juvenile Expansion Grant	0	0	0	0	0	0	0	0	0	0
PD Juvenile Unit Enhancement	0	0	0	0	0	0	0	0	0	0
Law Library	1	1	1	1	1	1	1	1	1	1
Manor Post Divestiture	0	0	0	0	0	0	0	0	0	0
Night Court	1	1	1	1	1	1	1	1	8	8
North County Government Center	1	1	1	1	1	1	1	2	2	2
Park and Recreation	16	16	15	15	13	14	15	38	34	36
Personnel Office	10	11	11	11	9	10	11	10	11	9
Postal Department	1	1	1	1	1	1	1	1	1	1
Printing Department	0	0	0	0	0	0	0	0	0	0
Prison	282	275	286	298	305	278	263	258	266	277
Prothonotary	14	14	13	13	14	14	13	14	13	14
Public Defender	36	35	36	37	34	35	31	36	33	34
Purchasing - Central Office	2	2	2	2	2	1	1	0	0	0
Purchasing Warehouse	2	2	2	2	2	0	0	0	0	0
Rapid Response	0	0	0	0	0	0	0	0	0	0
Recorded of Deeds	6	5	6	5	5	5	5	5	5	4
Register of Wills	7	7	9	7	7	7	7	9	9	8
Risk Management	0	0	0	0	0	0	0	0	0	0
Schaffner Center Detention	0	0	0	0	0	0	0	0	0	0
Schaffner Center Shelter	0	0	0	0	0	0	0	0	0	0
Sheriff	40	38	38	35	32	34	28	44	41	44
Sheriff Licensing Division	2	2	2	2	2	1	1	2	2	2
Security Department	24	24	24	22	24	23	20	37	40	41
Storm Water Projects	0	0	0	0	0	0	0	0	0	0
Suburban School Based Prob Unit	3	3	3	3	3	3	3	3	0	3
Tax Assessment	18	17	19	21	20	19	18	21	21	19
Tax Assessment Board of Appeals	0	0	0	0	0	0	0	0	0	0

(continued)

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Full Time Employees by Function/Program - Last Ten Years For the years ended December 31, (Accrual Basis of Accounting)

(Unaudited)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Fund Departments (Continued)										
Tax Collector's	0	0	0	0	0	0	0	0	0	0
Treasurers' Office	0	0	0	0	0	0	0	0	0	0
Veteran Affairs Office	2	2	2	2	2	2	1	1	2	2
Voter Registration/Election	5	3	3	5	11	7	7	10	12	10
Water Resource Specialist	1	1	1	1	1	1	1	1	1	1
West Nile Project	2	2	1	2	1	1	1	1	1	2
Wildwood Lake Nature Center	0	0	0	0	0	0	0	0	0	0
Community Gun Violence Grant	0	0	0	0	0	0	0	0	0	0
DA D & A RIP Grant	0	0	0	0	0	0	0	0	0	0
Gaming Board Grant	0	0	0	0	0	0	0	0	0	0
PFA Enforcement Grant	0	0	0	0	0	0	0	0	0	0
PSP Auto Theft Grant	1	1	1	0	0	0	0	0	0	0
Victim Witness State Grant	0	0	0	0	0	0	0	0	0	0
Non General Fund Departments										
Adoption Foster Care Analyst	1	1	0	1	1	1	0	0	3	3
Adult Prob Supervision Fee	4	4	4	4	3	5	5	5	9	6
Agency on Aging	39	38	34	36	38	40	34	36	36	40
Aging Kitchen	0	0	0	0	0	0	0	0	0	0
Alternative Activities	6	6	5	6	7	4	5	4	0	0
C & Y Administration Dep	16	18	22	20	25	25	29	24	53	7
C & Y Adoption Assistance	79	69	65	77	88	68	51	54	6	6
C & Y Family Svce System Ref	1	2	3	2	1	0	1	1	5	0
C & Y Foster Family Care	12	20	20	22	20	15	11	26	47	3
C & Y Protective Child Abuse	15	16	17	14	14	16	15	14	15	8
C & Y Service Planning	9	8	11	8	6	6	7	4	15	5
C & Y System of Care Grant	0	0	0	0	0	0	0	0	0	0
C & Y Independent Living Specialist	1	1	1	1	1	0	1	1	1	1
Criminal Justice Enhancement Grant	0	0	0	1	0	1	1	1	0	0
Special FGC Grant	6	6	5	6	4	4	2	3	4	4
D & A Administration	5	4	5	4	2	4	3	4	4	4
D & A Case Management Services	7	8	8	8	7	7	9	8	9	7
D & A Community Based Process	0	0	0	0	0	0	0	0	4	0
D & A CRS Case Manage ODAP	0	0	0	0	0	0	0	0	1	0
Client Support Services	0	0	0	0	1	1	1	2	1	1
Department of Buildings & Grounds	16	16	14	12	15	18	16	37	34	34
DOJ-PFA Enforcement Grant	0	0	0	0	0	0	0	0	0	0
Domestic Relations Office	86	86	80	84	75	74	68	74	69	63
EMA 911 Communications	59	56	53	58	50	44	49	50	59	65
Hotel Tax	4	4	4	4	4	4	5	3	0	0
MH Administration	15	15	14	15	12	11	11	13	6	6
MH/MR Emergency Care Services	20	18	22	20	19	16	14	15	15	14
MR Administration	5	5	5	5	5	4	4	5	5	9
Prison Education Program	0	0	0	0	0	0	0	0	0	0
Solid Waste Authority	6	7	7	7	7	7	7	0	9	8
Weatherization	0	0	0	0	0	0	0	0	0	0
Weatherization Arra Program	0	0	0	0	0	0	0	0	0	0

Source: Human Resources

(concluded)

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Operating Indicators by Function - Last Ten Years For the years ended December 31,

(Unaudited)

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Government - Administrative										
Fiscal Affairs										
Deed Transfers	7,765	7,805	8,032	8,115	7,872	9,634	8,570	6,854	6,979	7,079
Mortgages Recorded	9,717	8,972	8,732	9,272	11,691	13,918	10,797	7,796	8,322	9,005
Subdivision plans filed	92	90	105	81	68	128	93	85	95	103
Administration:										
General Election Information										
Registered Voters at time of Primary Election	180,020	181,339	181,371	182,081	187,570	190,315	190,406	190,164	193,693	195,569
Registered Voters at time of General Election	190,301	181,371	185,856	184,055	197,812	190,483	194,941	191,549	203,741	197,447
Votes Cast										
Primary Election	74,802	38,463	48,339	30,571	67,117	54,506	58,409	38,986	49,798	38,170
General Election	133,740	48,339	109,781	55,981	149,305	61,173	114,989	65,286	150,390	83,128
Percent of Votes Cast - Primary	42%	21%	27%	17%	36%	29%	31%	21%	26%	24%
Percent of Votes Cast - General	70%	27%	59%	30%	75%	32%	59%	34%	74%	42%
Coroner										
Cases Referred	606	979	997	925	1,407	1,590	1,345	1,172	1,084	1,062
Scene Responses		688	656	617	663	744	765	673	650	665
Investigations Not Needing a Scene Response		291	341	308	704	819	580	499	434	381
Autopsies	157	125	117	134	110	138	124	164	160	169
General Government - Judicial										
Court Services										
Criminal Cases Filed	7,002	6,875	6,811	6,428	5,022	5,534	5,483	5,349	5,184	5,262
Summary Appeals Filed	248	258	331	317	206	235	369	279	274	375
Juvenile Delinquency Cases Filed	999	1,015	1,000	874	746	667	852	900	287	714
Juvenile Dependency Cases Filed	317	245	219	222	133	273	291	259	913	303
Marriage Applications	2,148	2,174	2,038	1,886	1,378	1,763	1,952	1,807	2,103	2,061
Estates and Wills Probated	1,153	1,217	1,165	1,242	1,088	1,554	1,476	970	1,409	1,349
Petitions for Termination or Relinquishment	124	208	153	144	189	179	138	112	237	257
Petitions for Adoption	129	128	122	127	140	153	118	98	108	139
Civil Cases Filed	2,687	2,484	2,483	2,818	1,184	2,135	1,994	2,697	3,096	3,635
Family Cases Filed	2,337	2,935	2,654	2,979	2,346	2,742	3,005	2,314	2,255	2,327
Municipal Tax Liens Filed	484	172	308	1,086	539	406	481	746	867	2,313
Notes Filed	3,741	3,011	3,035	3,582	7,199	4,714	5,027	3,886	2,265	1,947
Miscellaneous Criminal Cases Filed	1,727	1,892	1,943	2,175	1,939	1,990	1,885	1,713	2,536	2,878
Domestic Relations Active Cases	12,488	12,056	11,181	10,934	10,197	9,702	9,600	9,176	8,806	8,384
Sheriff:										
Firearm Permits Issued	4,335	4,560	3,774	3,663	6,688	6,046	6,753	6,089	5,572	5,763
Prison Transports	7,083	6,794	6,742	6,909	1,935	2,728	2,689	3,267	4,305	5,050
Public Safety										
County Prison: (1)										
Average Daily Population										
In-house	1,036	1,037	1,065	1,002	871	908	925	940	831	799
Work Release	235	234	227	232	96	93	128	127	135	130
Total Average Daily Population	1,271	1,271	1,292	1,234	967	1,001	1,053	1,067	964	929
Commitments to Prison	6,082	6,421	6,242	5,723	3,231	3,556	3,964	4,059	3,900	3,807
Release from Prison	6,137	6,360	6,230	5,911	3,373	3,513	3,947	4,083	3,989	6,086
Adult Probation:										
Adult Caseload	7,451	6,912	6,729	6,855	6,192	6,595	5,730	5,379	5,121	5,174
Juvenile Referrals	911	850	911	762	611	497	560	520	553	713
Intermediate Punishment Program	1,279	1,453	954	1,355	743	-				
Restrictive Probation						825	1,393	1,188	1,158	1,164
Accelerated Rehabilitative Disposition/DUI Program	903	918	901	1,009	615	345	948	1,066	1,009	890
Human Services										
Adult Services:										
Emergency Shelter	8	3	3	6	2	4	81	12	-	-
Information/Referral/Cage Mgmt	1,497	2,565	2,510	3,421	2,174	2,274	1,952	1,261	3,445	2,201
Transportation	-	-	-	-	21	6	5	-	-	-
Counseling	-	-	-	-	-	-				
In Home Personal Care	-	-	-	-	-	-				
Employment/Job Coach	-	-	-	-	-	-				
Adult/Children Services:										
Case Management	170	269	282	881	1,005	624	2,101	1,987	644	220
Food Assistance	41,459	52,570	56,941	110,838	31,562	25,992	214,754	58,976	68,354	172,064
Child Care	8,706	8,845	9,031	-		-	-	-	-	-

(continued)

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Operating Indicators by Function - Last Ten Years For the years ended December 31,

	(Unaudited)									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Human Services (Continued)										
Homeless Assistance Program:										
Bridge housing consumers	74	88	107	105	102	134	80	124	67	283
Rental Assistance consumers	626	809	933	801	690	359	348	431	334	435
Emergency Shelter consumers	716	637	694	642	460	266	219	160	243	537
Individual Shelter nights	18,295	14,544	21,095	20,207	19,237	7,863	14,126	11,581	9,531	11,819
Case Management	1,909	2,007	1,567	490	285	320	587	201	133	64
Medical Transportation:										
Consumers	6,579	3,611	3,242	3,461	2,684	1,917	2,239	2,454	2,804	2,592
Trips	142,693	97,718	121,156	122,148	92,445	61,567	78,770	82,071	89,388	85,985
Area Agency on Aging										
Home Delivered Meals										
Meal Served	123,978	145,775	166,104	173,816	176,749	185,277	194,502	192,314	164,951	161,931
Persons Served	779	923	1,084	1,098	1,173	1,203	1,263	1,169	1,184	1,085
Congregate Meals Served										
Meal Served	43,873	46,821	47,083	42,601	13,780	16,007	28,087	20,130	17,053	16,694
Persons Served	682	661	618	655	439	318	558	362	310	373
Transportation										
Trips	17,007	18,618	17,267	23,970	19,459	33,318	38,557	38,165	46,700	37,727
Persons Served	534	587	461	389	308	248	287	384	380	365
Information and Assistance Contracts	1,022	800	2,022	1,870	1,720	1,870	1,843	5,587	5,567	4,552
Adult day care days provided	82	733	227	445	273	391	418	-	93	-
Maintenance/Modification of homes	20	10	1	-	-	-	3	-	1	1
Children & Youth										
Number of Referrals	6,267	7,367	7,291	8,630	6,732	6,912	7,330	8,259	7,798	8,023
Clients receiving in-home services	277	609	370	290	285	218	465	185	276	296
Clients requiring placement	516	527	479	540	438	511	522	646	581	556
Services provided										
Rental Assistance	97	88	60	47	40	21	33	42	58	53
Emergency Shelter										
Hotel Stays	35	30	32	39	39	61	64	61	41	52
Drug & Alcohol Services *										
Inpatient NH Detox	129	146	195	205	133	546	95	90	122	91
Inpatient NH Rehab (Short/Long)	262	233	268	281	182	1,437	136	144	230	202
Halfway House	10	10	11	13	10	-	-	-	7	7
Inpatient Hospital Detox	-	-	-	-	-	8	2	1	-	2
Inpatient Hospital Treatment & Rehab	-	-	-	-	-	22	2	2	2	3
Partial Hospitalization	-	1	17	22	11	86	21	22	27	26
Outpatient Drug Free	1,446	1,864	1,887	1,883	1,074	1,939	118	122	174	125
Outpatient Maintenance	90	182	349	263	232	2,566	8	31	43	40
Outpatient Maintenance - Vivitrol	-	-	-	44	2	49	12	5	4	2
Intensive Outpatient	223	327	267	305	157	1,706	52	75	92	84
CM Assessments	689	1,269	544	505	233	167	162	202	260	217
HealthChoices										
In-patient psychiatric treatment										
Number of in-patient consumers	1,137	1,162	1,094	1,120	940	997	909	965	930	904
Number of in-patient days	24,556	26,225	26,411	25,907	17,014	24,190	26,275	26,116	25,483	23,337
Out-patient psychiatric treatment										
Number of out-patient consumers	9,928	10,193	10,912	9,985	8,248	9,849	10,436	10,022	9,946	10,688
Number of out-patient days	202,379	157,132	155,400	145,419	106,126	135,152	153,537	152,157	143,858	163,547
Psychiatric Partial Hospitalization										
Number of Consumers	418	422	429	414	251	297	365	410	366	377
Number of Units	55,333	56,232	54,702	55,396	19,418	28,737	116,001	172,366	174,157	178,138
Targeted Case Management										
Number of Consumers	2,207	2,088	2,149	2,120	1,635	1,744	1,541	1,362	1,223	1,279
Number of Units	193,861	190,104	175,805	176,806	90,790	94,735	108,241	115,238	93,253	117,594
Crisis Intervention										
Number of Consumers	1,237	1,356	1,384	1,469	1,331	1,396	1,162	1,116	884	1,092
Number of Units	9,515	12,247	10,990	12,968	10,335	10,389	9,322	8,428	6,314	8,886
BHRS										
Members	1,844	1,720	1,675	1,645	1,942	1,197	1,027	1,101	1,127	1,120
Units	923,607	802,201	790,069	732,656	451,262	402,284	447,490	571,775	699,119	794,666
Family Based Mental Health										
Number of Consumers	236	255	303	326	288	260	198	201	219	244
Number of Units	97,581	11,048	130,965	117,160	81,298	79,623	69,410	65,536	66,649	72,316
Peer Support										
Number of Consumers	110	110	116	102	69	100	91	125	172	187
Number of Units	14,431	11,020	7,996	6,827	5,244	7,237	8,295	9,166	17,614	22,778
In-patient drug & alcohol										
Members	34	16	22	20	23	26	19	28	43	25
Units	386	246	130	126	167	142	205	315	621	569
Non-hospital drug & alcohol										
Members	960	1055	1,104	1,046	1,311	976	979	1,070	1,626	1,599
Units	39,914	41,115	43,257	42,260	27,977	36,339	41,164	44,034	51,898	53,366
Outpatient Drug & Alcohol										
Number of consumers	2,154	2,596	2,742	2,917	2,615	2,697	2,895	2,975	5,239	4,326
Number of units	108,765	144,834	166,389	188,394	69,959	205,578	185,612	177,282	433,957	317,891

(continued)

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Operating Indicators by Function - Last Ten Years For the years ended December 31,

(Unaudited)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Other Services										
Members	381	1,812	1,837	2,917	325	789	813	852	1,326	-
Units	14,832	119,219	136,078	188,394	456	15,516	17,346	21,210	25,830	-
RTF accredited										
Members	32	44	34	27	33	37	31	27	33	37
Units	5,737	7,816	4,071	4,736	5,733	6,696	4,982	5,595	5,140	7,988
RTF non-accredited										
Members	6	9	8	6	7	7	4	3	10	9
Units	1,302	1,909	1,928	1,494	1,286	1,984	612	539	1,679	1,317
Clozapine/Clozapine Support										
Members	-	-	-	-	-	-	-	-	-	2
Units	-	-	-	-	-	-	-	-	-	17
Opioid Use Disorder COE										
Members	-	-	-	-	-	-	-	-	-	41
Units	-	-	-	-	-	-	-	-	-	6,068
Mental Health/Intellectual Disabilities										
Mental Health										
Crisis Intervention Services	2,409	2,359	2,489	2,371	2,326	2,674	3,074	1,809	1,410	1,268
Emergency Services	1,623	1,815	1,692	1,753	1,717	1,381	1,196	938	669	573
Community treatment team consumers	19	15	13	13	11	12	11	12	20	16
Community residential team consumers	405	396	399	393	364	356	332	337	341	316
Community employment consumers	28	79	93	138	140	102	85	116	97	107
Community vocational rehab consumers	6	-	-	-	-	-	-	-	-	-
Administrative case management consumers	3,428	3,174	2,088	1,603	1,198	1,243	1,130	1,138	1,522	1,612
Partial Hospitalization consumers	38	41	33	28	30	19	22	17	24	20
Psychiatric outpatient consumers	282	197	192	114	69	25	23	61	21	87
Social rehab consumers	196	123	119	129	141	101	85	108	130	123
Family based consumers	-	-	-	1	-	-	-	1	1	-
Housing support consumers	234	201	219	168	137	135	139	164	181	197
Psychiatric inpatient consumers	6	1	1	5	3	1	2	-	1	-
Community Services	2,100	1,196	1,183	1,169	799	573	634	992	1,129	-
Targeted Case Management	752	748	901	852	633	457	386	369	443	415
Family Support Services	38	103	51	32	9	23	5	16	14	156
Psychiatric Rehabilitation	81	102	12	-	12	4	3	2	-	-
Peer Support Services	36	27	24	24	14	17	14	18	34	31
Consumer driven services	-	197	97	101	80	49	63	64	57	55
Intellectual Disabilities										
Community hab (ADT) consumers	64	57	57	61	47	20	26	28	39	-
Number of workshop/vocational consumers	-	-	-	-	-	-	-	-	-	-
Supported employment consumers	47	25	18	11	8	7	4	3	3	-
Respite service consumers	-	-	-	-	-	-	-	-	-	-
Behavioral Specialist consumers	-	-	-	-	-	-	-	-	-	-
Number of transportation consumers	16	10	9	8	8	14	11	15	12	-
Family support consumers	86	84	88	89	75	63	62	88	153	-
Residential consumers	17	10	11	7	7	6	6	6	5	3
Case Management services	227	333	563	588	503	406	351	215	283	377
Community Based Services (cost center consolidation)	-	-	-	-	-	-	-	-	-	191
Early intervention Program consumers	730	794	853	1,020	1,042	1,017	1,213	1,370	1,370	893

(concluded)

Source: By reporting data.

N/A - Information not available

* Drug and Alcohol Services - Data based on fiscal year.

(1) County Prison - Prior to 2011, Work Release figures did not include males sent directly to Work Release from the Courts nor did the figures include Work Release males who were from another County. Since mid-March 2011, all inmates at Male Work Release have been processed through DCP before being transferred to Work Release and are, therefore, captured in

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Capital Asset Statistics by Function - Fleet - Last Ten Years For the years ended December 31,

(Unaudited)

Function	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Government Fund										
Corrections										
Motor Vehicles										
Juvenile Probation	15	23	22	22	22	20	19	19	21	23
Adult Probation	25	27	29	29	29	26	27	28	30	25
Youth Detention Center	-	-								
Prison	10	10	11	11	16	10	9	9	12	11
Work Release Ctr.	13	13	13	13	12	12	11	11	12	14
Booking Center	-	1	-	-	-					
Cultural and Recreations										
Motor Vehicles										
Parks	11	12	12	12	13	10	11	13	13	13
General Government										
Motor Vehicles										
Commissioners	3	3	3	3	4	-	-	-	-	2
Conservation District	12	9	10	10	10	9	9	9	9	9
Coroner	3	4	5	5	6	6	6	6	8	7
Information Technology	1	1	1	1	2	2	2	4	2	2
Maintenance	18	20	17	17	19	16	16	18	20	17
Purchasing	2	2	3	3	2	-	-	-	-	-
Solid Waste	11	13	13	13	13	10	10	11	9	8
Penn State Coop Extension	2	2	2	2	2	1	1	1	1	1
Tax Assessment	1	3	4	4	4	1	1	1	1	-
Weatherization	-	-	-	-	-	-	-	-	-	-
Human Services										
Motor Vehicles										
Aging	16	17	16	16	18	17	17	17	18	18
Children and Youth	2	3	3	3	3	2	7	7	6	6
MHID	2	2	2	2	2	2	4	4	3	3
Drug and Alcohol	2	2	2	2	3	3	4	4	4	4
Domestic Relations	1	1	1	1	1	1	1	1	1	1
Judicial										
Motor Vehicles										
District Attorney	25	26	-	-	-					
CID	-	-	22	22	25	22	22	24	19	26
Drug Task Force	19	18	21	21	22	23	28	28	23	25
Pre Trial	1	-	-	-	-	-	-	-	-	-
Sheriff	20	19	21	21	20	20	20	21	20	20
Public Safety										
Motor Vehicles										
Emergency Management	14	14	14	14	13	9	12	12	7	10
Security	-	4	3	3	2	3	3	3	3	4

Source: Commissioners Office

N/A: Information not available

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Capital Asset Statistics by Function - Square Footage
For the years ended December 31,

(Unaudited)

Function	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Square Footage of Buildings Owned by the County										
Court House	161,866	161,866	161,866	161,866	161,866	161,866	161,866	161,866	161,866	161,866
Administration Building	126,170	126,170	126,170	126,170	126,170	126,170	126,170	126,170	126,170	126,170
Human Services & Parking Garage	214,169	214,169	214,169	214,169	214,169	214,169	214,169	214,169	214,169	214,169
Adult Probation Officers	11,286	11,286	11,286	11,286	11,286	11,286	11,286	11,286	11,286	11,286
Work Release Center	50,270	50,270	50,270	50,270	50,270	50,270	50,270	50,270	50,270	50,270
EMA/Schaffner	54,403	54,403	54,403	54,403	54,403	54,403	54,403	54,403	54,403	54,403
EMA/Storage	200	200	200	200	200	200	200	200	200	200
County Prison	223,838	223,838	223,838	223,838	223,838	223,838	223,838	223,838	223,838	223,838
Rutherford House	12,979	12,979	12,979	12,979	12,979	12,979	12,979	12,979	12,979	12,979
Coroners/Transportation Bulk Storage	31,247	31,247	31,247	31,247	31,247	31,247	31,247	31,247	31,247	31,247
AAA Kitchen	8,184	8,184	8,184	8,184	8,184	8,184	8,184	8,184	8,184	8,184
Detweiler Park Dwelling	1,768	-	-	-	-	-	-	-	-	-
Detweiler Park Pole Building	6,075	6,075	-	-	-	-	-	-	-	-
Detweiler Park Barn	3,376	-	-	-	-	-	-	-	-	-
Detweiler Park Garage	680	680	-	-	-	-	-	-	-	-
Detweiler Park w/ Garage	5,759	5,759	-	-	-	-	-	-	-	-
Detweiler Park Garage/Carport	1,992	1,992	-	-	-	-	-	-	-	-
Detweiler Park Pool House	664	664	-	-	-	-	-	-	-	-
Lykens Glan Park - shop	912	912	912	912	912	912	912	912	912	912
Lykens Glan Park - storage shed	288	288	288	288	288	288	288	288	288	288
Lykens Glan Park - Lg. Pavilion	3,136	3,136	3,136	3,136	3,136	3,136	3,136	3,136	3,136	3,136
Lykens Glan Park - Sm Pavilion	861	861	861	861	861	861	861	861	861	861
Henninger Bridge - Covered Bridge	1,314	1,314	1,314	1,314	1,314	1,314	1,314	1,314	1,314	1,314
Wiconisco Park - maint. Garage 1	861	861	861	861	861	861	861	861	861	861
Wiconisco Park - maint. Garage 2	588	588	588	588	588	588	588	588	588	588
Wiconisco Park - pump house 1	132	132	132	132	132	132	132	132	132	132
Wiconisco Park - pump house 2	132	132	132	132	132	132	132	132	132	132
Wiconisco Park - irrigation house shed	80	80	80	80	80	80	80	80	80	80
Wiconisco Park - concession bldg.	840	840	840	840	840	840	840	840	840	840
Wiconisco Park - pavilion	512	512	512	512	512	512	512	512	512	512
Wiconisco Park - maint. Garage 3	960	960	960	960	960	960	960	960	960	960
Fort Hunter Complex - mansion	9,920	9,920	9,920	9,920	9,920	9,920	9,920	9,920	9,920	9,920
Fort Hunter Complex - dairy bldg.	408	408	408	408	408	408	408	408	408	408
Fort Hunter Complex - ice house	140	140	140	140	140	140	140	140	140	140
Fort Hunter Complex - barn	12,700	12,700	12,700	12,700	12,700	12,700	12,700	12,700	12,700	12,700
Fort Hunter Complex - corn crib	135	135	135	135	135	135	135	135	135	135
Fort Hunter Complex - maint. Storage	64	64	64	64	64	64	64	64	64	64
Fort Hunter Complex - station	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Fort Hunter Complex - bait shop	452	452	452	452	452	452	452	452	452	452
Fort Hunter Complex - maint. Bldg.	3,658	3,658	3,658	3,658	3,658	3,658	3,658	3,658	3,658	3,658
Fort Hunter Complex - closed storage	1,104	1,104	1,104	1,104	1,104	1,104	1,104	1,104	1,104	1,104
Fort Hunter Complex - open storage	912	912	912	912	912	912	912	912	912	912
Fort Hunter Complex - farm house	1,648	1,648	1,648	1,648	1,648	1,648	1,648	1,648	1,648	1,648
Fort Hunter Complex - tavern	3,432	3,432	3,432	3,432	3,432	3,432	3,432	3,432	3,432	3,432
Fort Hunter Complex - spring house	630	630	630	630	630	630	630	630	630	630
Fort Hunter Complex - smoke house	36	36	36	36	36	36	36	36	36	36
Fort Hunter Complex - stable	2,332	2,332	2,332	2,332	2,332	2,332	2,332	2,332	2,332	2,332
Fort Hunter Complex - east restroom	435	435	435	435	435	435	435	435	435	435
Fort Hunter Complex - west restrooms	112	112	112	112	112	112	112	112	112	112
Fort Hunter Complex - east pavilion	688	688	688	688	688	688	688	688	688	688
Fort Hunter Complex - west pavilion	704	704	704	704	704	704	704	704	704	704
Fort Hunter Complex - church	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248
Fort Hunter Complex - covered bridge replica	796	796	796	796	796	796	796	796	796	796
Wildwood Lake Nature Center	13,094	13,094	13,094	13,094	13,094	13,094	13,094	13,094	13,094	13,094
Wildwood Park Teaching Pavilion	526	526	526	526	526	526	526	526	526	526
Pavilion	665	665	665	665	665	665	665	665	665	665
Restroom	121	121	121	121	121	121	121	121	121	121
Storage Building	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064	1,064
Pavilion	880	880	880	880	880	880	880	880	880	880
Booking Center/Night Court	14,786	14,786	14,786	14,786	14,786	14,786	14,786	14,786	14,786	14,786
Magisterial District Court 12-1-04 O'Leary	6,085	6,085	6,085	6,085	6,085	6,085	6,085	6,085	6,085	6,085
Magisterial District Court 12-1-05 H. Johnson	3,149	3,149	3,149	3,149	3,149	3,149	3,149	3,149	3,149	3,149
Magisterial District Court 12-2-01 Smith	2,392	2,392	2,392	2,392	2,392	2,392	2,392	2,392	2,392	2,392

(continued)

COUNTY OF DAUPHIN, PENNSYLVANIA

Schedule of Capital Asset Statistics by Function - Square Footage
For the years ended December 31,

	(Unaudited)									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Square Footage of Buildings Leased by the County										
Veterans Memorial Building	57,000	57,000	57,000	57,000	57,000	N/A	N/A	N/A	N/A	N/A
Children and Youth Services	18,959	18,959	36,504	36,504	36,504	36,504	36,504	36,504	36,504	36,504
Human Services-Hoffman St.	2,512	2,512	2,512	2,512	2,512	2,512	2,512	2,512	2,512	2,512
Chestnut Street	39,250	39,250	39,250	39,250	39,250	39,250	39,250	39,250	39,250	39,250
Northern Dauphin Government Ctr	10,292	10,292	11,050	11,050	11,050	11,050	11,050	11,050	11,050	11,050
1100 Cameron Street	41,415	41,415	41,415	41,415	41,415	41,415	41,415	41,415	41,415	41,415
Magisterial District Court 12-1-01 J. Lenker	3,018	3,018	3,018	3,018	3,018	3,018	3,018	3,018	3,018	3,018
Magisterial District Court 12-1-02 Pianka	5,016	5,016	5,016	5,016	5,016	5,016	N/A	N/A	N/A	N/A
Magisterial District Court 12-1-06 Lindsey	2,455	4,955	4,955	4,955	4,955	4,955	4,955	4,955	4,955	4,955
Magisterial District Court 12-2-02 K. Lenker	3,018	3,018	3,018	3,018	3,018	3,018	3,018	3,018	3,018	3,018
Magisterial District Court 12-2-03 Judy	5,016	5,016	5,016	5,016	5,016	5,016	5,016	5,016	5,016	5,016
Magisterial District Court 12-2-04 McKnight	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,160	3,160
Magisterial District Court 12-2-05 Paul Zo Zo	3,354	3,354	3,354	3,354	3,354	3,354	3,354	3,354	3,354	3,354
Magisterial District Court 12-3-01 Margerum	3,545	3,545	3,545	3,545	3,545	3,545	3,545	3,545	3,545	3,545
Magisterial District Court 12-3-03 Johnson	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064	2,064
Magisterial District Court 12-3-03 Wenner	20,480	20,480	20,480	20,480	20,480	20,480	20,480	20,480	20,480	20,480
Magisterial District Court 12-3-04 Pelino	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200
Magisterial District Court 12-3-05 Witmer	4,955	4,955	4,955	4,955	4,955	4,955	4,955	4,955	4,955	4,955

(concluded)