

County of Dauphin, Pennsylvania

**Popular Annual Financial Report
For the Year Ended December 31, 2022**



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



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#14 Best Place to Live
 in Pennsylvania
 Hershey
 (2018- *WalletHub*)



#61 Best Places to Live
 Greater Harrisburg Area
 (April 16, 2019- *U.S. News & World Report*)



Dauphin County was founded in 1785 with a population of approximately 18,000. Now, Dauphin County’s population has grown to an estimated 288,800 residents. The County is unique in that it boasts both energetic towns and countryside farmlands. The County is perhaps best known for Pennsylvania’s capital city, Harrisburg, and “The Sweetest Place on Earth ®,” Hershey. Dauphin County has much to offer residents and tourists alike.

Photo Credit: The cover image features the historic Henninger Farm Covered Bridge and is courtesy of Dauphin County Parks & Rec Department. Some photos on pages 1, 12, & 13 are courtesy of the Hershey Harrisburg Regional Visitors Bureau. A photo on page 13 is courtesy of Lake Tobias and the photo on the back cover is courtesy of PA State Rep. Tom Mehaffie’s Office.

A Message from the Controller

I am pleased to present to you the 7th annual Dauphin County Popular Annual Financial Report (PAFR). The PAFR is an overview of Dauphin County's Annual Comprehensive Financial Report (ACFR) and is meant to provide a simple and concise summary of the financial position of Dauphin County.

Let's be honest – Accounting acronyms can be confusing. I wanted to take just a second to explain what these acronyms mean.

As a baseball fan, I've watched over the last few years the amount of data that is incorporated into the sport. The detailed data is what you will find in the County's ACFR. Just as a hitter in baseball has stats on exit velocity, hard hit rate, OPS, OPS+, WAR, and any number of other data points, the County's ACFR includes every ounce of relevant financial data for the County. It can be time-consuming to sort through and somewhat complex.

With that said, in this document, the PAFR, you will find the summary of how we are doing. What is the County's batting average, how many home runs did we hit, and maybe a few other interesting facts. This document is meant to be useful, not just for accountants and auditors, but for all 288,800 residents of Dauphin County.

One thing I hope everyone can appreciate from this document is the diversity and strength of our county. A strong job market, educational institutions, and unique and dynamic communities. The residents of our county truly have much to be grateful for. This document helped remind me of that fact and I hope it does the same for everyone who reads it.

Since taking office at the beginning of 2022, I've been continually impressed by the diligence and professionalism demonstrated daily by the employees of Dauphin County. Under the leadership of the County Commissioners, approximately 1,700 employees show up throughout the county every day looking to serve our residents and to do so without any agenda.

I would like to thank the staff in the Controller's office who have welcomed me with open arms and who show up every day with the goal of looking after the finances of Dauphin County. To complete the metaphor above, government is much like baseball... one person cannot do it alone. It takes a team. On behalf of the team in our office, we hope you find this report interesting, helpful, and informative.



Sincerely,

A handwritten signature in black ink that reads "Mary K. Bateman". The signature is written in a cursive, flowing style.

Mary K. Bateman

Dauphin County Controller

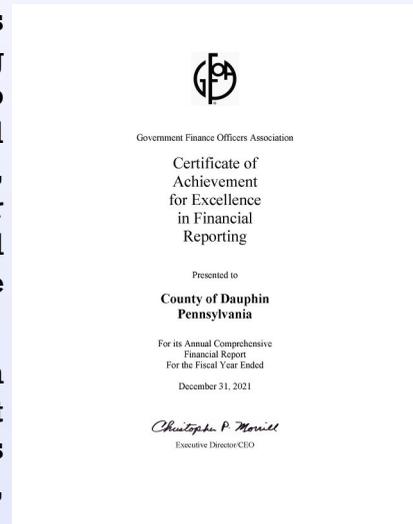
Awards

Popular Annual Financial Report (PAFR)

Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Dauphin County, Pennsylvania for its Popular Annual Financial Report for the fiscal year ended December 31, 2021. 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.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government 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, Pennsylvania has received a Popular Award for the last six consecutive years (fiscal years ending 2016-2021). We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA to determine its eligibility for another Award.



Annual Comprehensive Financial Report (ACFR)

Dauphin County's Annual Comprehensive Annual Report (ACFR) for the years ending 2020-2021, from which the information on pages 7-11 has been drawn, was awarded the Certificate of Achievement for Excellence in Financial Reporting by Government Finance Officers Association of the United States and Canada (GFOA). The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized ACFR, whose contents conform to program standards. Such an ACFR must satisfy both 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 ACFR continues to conform to the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

Meet our Elected Officials*

Board of Commissioners



Mike Pries
Chairman



Chad Saylor
Vice Chairman



George P. Hartwick, III
Secretary

Row Officers



Patti Sites
Acting, Clerk of Courts



Graham Hetrick
Coroner



James Zugay
Recorder of Deeds



Jean Marfizo King
Register of Wills &
Clerk of Orphans' Court



Francis T. Chardo
District Attorney



Matthew Krupp
Prothonotary



Nicholas Chimienti, Jr.
Sheriff



Janis Creason
Treasurer



Mary K. Bateman
Controller

*As of December 31, 2022

Dauphin County at Work

2022 County Government Performance



2,020
*Seniors Served
through Farmer's
Market Program*



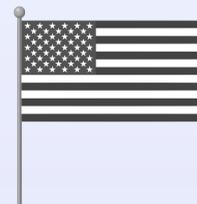
1,414
*Veteran Discount
Cards Issued
to date*



114
*First-Time
Homebuyer Loans*



1,952
*Marriage Licenses
Issued*



13,705
*Dog Licenses
Issued*



16,051
*Doe Licenses
Issued*



118
Adoptions Filed



307,362
*Total Police
Dispatch Events*



12,382
*Total Fire
Dispatch Events*



56,014
*Total Medical
Dispatch Events*

See Fraud, Waste or Abuse?



Report it.

717-780-6888

Did you know?

The Treasurer's Office has helped reunite dozens of dogs with their owners through its licensing program.



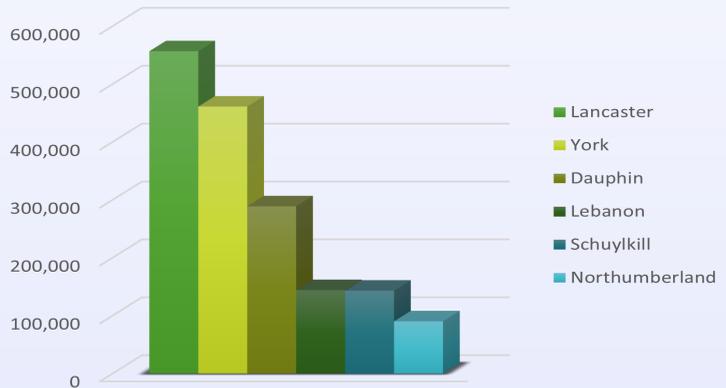
Vince Paese,
Acting Treasurer

License your dog
today!

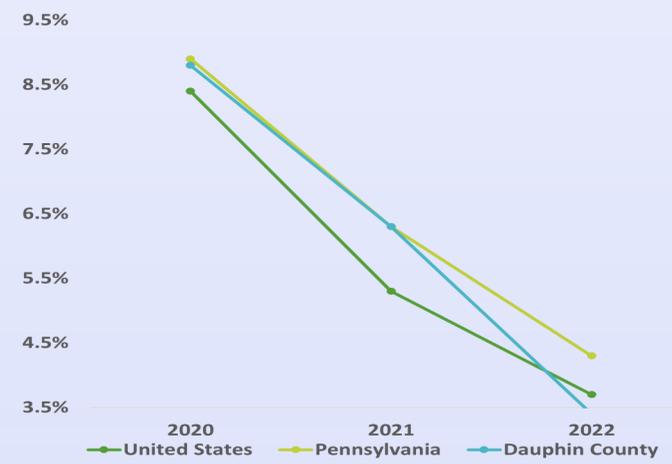
www.padoglicense.com

Dauphin County at a Glance

Population: The graph to the right shows the population estimates in Dauphin County as well as some of Dauphin County’s adjacent counties for the year 2022. The population estimate for Dauphin County was 288,800 for 2022 and has grown 7.7% since the 2010 census.



Source: census.gov



Employment: The chart to the left compares the unemployment rate of Dauphin County to the rates of both Pennsylvania and the United States. The unemployment rates have been declining since the COVID-19 pandemic dramatically increased rates.

Source: The Bureau of Labor Statistics

#4 Best City
 for New College Grads
Harrisburg
 (April 29, 2019– *realtor.com*)

Top 10 Employers

1. State Government
2. Milton S Hershey Medical Center
3. The Hershey Company
4. Hershey Entertainment & Resorts Co.
5. United Parcel Service Inc
6. UPMC Pinnacle Health Hospitals
7. Federal Government
8. Pennsylvania State University
9. Penn State Health
10. Milton Hershey School

County’s Bond Rating
“AA/Stable Outlook”
 Which provides better interest rates, investor appeal, and bond pricing.
 As of December 31, 2021

A Safe Community
Crime Rate of 15.7
 (7 points lower than U.S. Average)
 (*bestplaces.net*)

Median Household Income
\$66,480
 (*census.gov*)

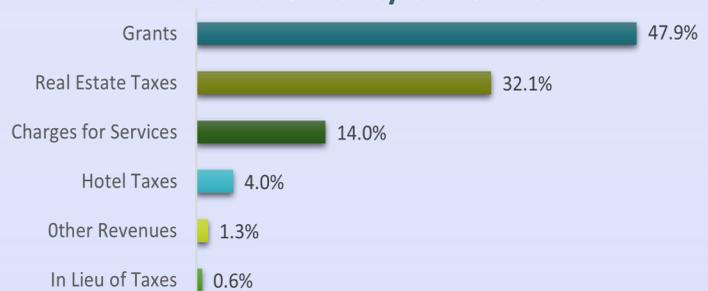
Introduction to Finances

In an effort to maximize transparency, the following information represents our county’s financial position and how our funds are allocated. We anticipate that you will gain a basic understanding of how your tax dollars are distributed and where our revenues and expenses come from. It’s critical for taxpayers to become informed on how government funds are distributed and the services that rely on their taxes. Contained within the information are various graphics, which serve to highlight the County’s current performance compared to historical data. We hope you find the following information informative and promising as a resident of Dauphin County.

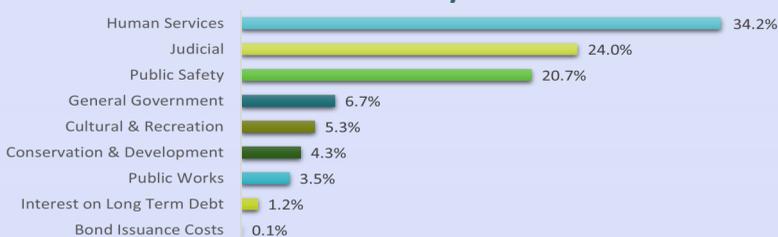
This report serves as a summary of county financial statements and information, and does not comply with the Generally Accepted Accounting Principles (GAAP). Only the financial data for the general government is included in this report. All of the County’s discretely presented component units are excluded, as well as certain statements and note disclosures required by GAAP. For complete details and notes to the financial statements, refer to the 2022 Annual Comprehensive Financial Report (ACFR), which can be found [online here](#).

Revenues: For the year ended December 31, 2022, the County’s revenue of \$336,613,294 shows an increase of about 5.5% from 2021. As tourism and travel increased the Hotel Taxes saw a 35.8% increase in 2022. Charges for Services also increased 52.8% due to receiving funds towards opioid treatment services.

Where the Money Comes From



Where the Money Goes to



Expenditures

For the year ended December 31, 2022, the County spent \$313,601,4036. The expenditures increased by about 10.3% from 2021 due mainly to transactions related to issuing a pension obligation bond in 2021 and increased costs of providing services in 2022.

Revenue & Expenses

This statement of net activities shows the difference between the County's revenues and expenses on a full accrual basis. Accrual basis means that revenues are recorded when earned and expenses are recorded when the liability is incurred. The net position represents the difference between revenues and expenses; a positive net position is promising, illustrating a surplus.

Revenues:	2020	2021	2022
Charges for Services	\$ 29,671,364	\$ 30,929,463	\$ 47,273,362
Grants	141,170,793	165,828,392	161,293,371
Real Estate Taxes	106,236,115	108,348,346	107,965,729
Hotel Taxes	6,101,215	9,984,569	13,561,253
In Lieu of Taxes	1,808,584	1,691,726	2,142,666
Other Revenues	3,173,227	2,257,107	4,376,913
Total Revenues	\$ 288,161,298	319,039,603	336,613,294
Expenses:			
General Government	\$ 18,356,530	\$ 63,240,043	\$ 21,050,384
Judicial	64,336,493	45,876,443	75,273,913
Public Safety	54,948,981	39,267,733	64,992,235
Public Works	2,473,421	2,530,304	10,901,294
Human Services	91,779,149	98,136,142	107,346,329
Cultural & Recreation	9,971,883	11,855,853	16,566,009
Conservation & Development	33,746,737 *	16,540,999	13,410,903
Interest on Long Term Debt	3,801,099	4,358,554	3,831,291
Bond Issuance Costs	0	0	229,078
Other Programs	2,419,754	2,583,150	0
Total Expenses	\$ 281,834,047	284,389,221	313,601,436
* Restated from prior year report			
Change in Net Position:	\$ 6,327,251	34,650,382	23,011,858
Net Position at beginning of year	40,692,552	47,019,803	81,670,185
Net Position—Ending	47,019,803	81,670,185	104,682,043

See Page 21 of the Dauphin County ACFR YE 2022 for the Condensed Statement of Activities

Statement of Net Position

This summary represents the County’s financial position by taking the total resources at year-end versus the amount owed at year-end. It includes both governmental and business-type activities. These amounts are recorded on a full accrual basis (see page 8 for explanation).

	2021	2022	Change %
Assets:			
Capital Assets	\$ 122,336,458	\$ 124,204,715	2.2
Current and other assets	232,485,164	237,572,310	1.5
Total Assets	354,821,622	361,777,025	1.96
Deferred Outflows of Resources:			
Total Deferred Outflow of Resources	18,832,447	65,967,165	250.3
Liabilities:			
Long-Term Liabilities	201,980,527	257,494,526	27.5
Other Liabilities	42,785,757	50,420,511	17.8
Total Liabilities	244,766,284	307,915,037	25.8
Deferred Inflows of Resources:			
Total Deferred Inflows of Resources	47,217,600	15,147,110	-67.9
Net Position:			
Net Investment in Capital Assets	51,300,045	58,712,448	14.8
Restricted	88,673,564	49,680,631	-44.0
Unrestricted	(58,303,424)	(3,711,036)	-93.6
Total Net Position	\$ 81,670,185	\$ 104,682,043	28.2

See Page 20 of the Dauphin County ACFR YE 2022 for the Condensed Statement of Net Position

County’s 5-Year Net Position

The County’s net position increase in 2022 was primarily due to proceeds received from the American Rescue Plan Act and Opioid Litigation funds to be used for opioid care and treatment services. Although expenses were 10.3% higher in 2022, revenue from the above sources and increased hotel occupancy taxes, grants for infrastructure improvements, and investment income helped the net position improve by \$23 million in 2022.



County Funding

DEBT OBLIGATIONS

Counties utilize bonds to borrow money that they are obligated to pay back in the future. The illustration on the right shows the County's overall debt obligations for the past five years. The increase in debt during 2022 is due to the issuance of a \$16.076 million bond to fund infrastructure projects in various municipalities and a \$2.573 million bond to expand broadband in the underserved parts of Dauphin County.



Unassigned General Fund Balance

The illustration on the left represents the County's Unassigned General Fund balance. These funds are available for any purpose. In 2022, the balance ended at \$70,119,188, a 97% increase from the previous year. This increase is mainly due to proceeds from the American Rescue Plan Act and Opioid Litigation proceeds.

Library: 1¢ Municipal: 14¢ County: 21¢ Local School Districts: 64¢



Above: Chart illustrates an average distribution of property tax dollars to county and municipal services

General Fund Expenditures

Function	2022 Budget	2022 Actual	Savings/(Over)
General Government	\$31,210,502	\$15,248,258	\$15,962,244
Judicial	68,099,398	57,863,411	10,235,987
Public Safety	48,027,412	47,081,866	945,546
Public Works	2,344,982	0	2,344,982
Human Service	34,711,551	12,892,776	21,818,775
Culture & Recreation	2,505,351	2,515,387	(10,036)
Conservation & Development	5,181,223	6,927,114	(1,745,891)
Debt Service	18,289,361	21,216,574	(2,927,213)
Capital Outlay	399,256	4,730,401	(4,331,145)
Totals	210,769,036	168,704,865	42,064,171

See Page 150 of the Dauphin County ACFR YE 2022 for the Schedule of Revenues, Expenditures, and Changes in Fund Balance.

Departments by Function*

General

- Budget & Finance
- Commissioners
- Controller
- Data Processing (IT)
- Facilities Maintenance
- Gasoline Center
- Personnel (HR)
- Public Defenders
- Purchasing
- Recorder of Deeds
- Solicitors
- Tax Assessment
- Tax Collectors
- Treasurer
- Veterans' Affairs
- Voter Registration

Public Safety

- Emergency Services
- Prison

Culture & Recreation

- Parks

Conservation & Dev.

- Conservation Programs
- Cooperative Extension
- Economic Development

Human Service/Other

- Children & Youth
- Drug and Alcohol
- EMA Communications
- Mental Health (MH/ID)
- Solid Waste

Judicial

- Adult Probation
- C.I.D. (Detectives)
- Clerk of Courts
- Coroner
- Cost & Fines
- Court
- Court Reporters
- District Attorney
- District Justices
- Judicial Center
- Juvenile Probation
- Law Library
- Night Court
- Pretrial
- Prothonotary
- Register of Wills
- Sheriff
- Victim Witness

*This list is illustrative only, and not all inclusive.

Entertainment, Tourism & Arts

Hollywood Casino at Penn National Race Course

Hollywood Casino is one of the region's premier entertainment venues. Featuring live entertainment, fine dining, horse racing, and of course over 2000 slot machines and more than 50 table games, Hollywood Casino is undeniably one of the most exciting destinations in the County.



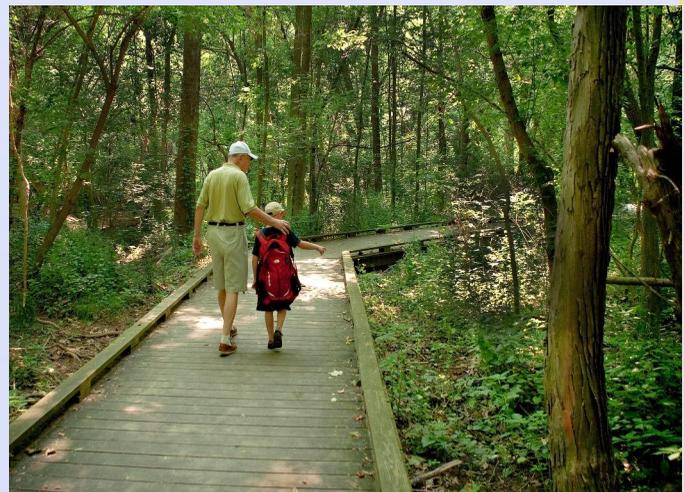
Hershey Gardens

The 23-acre botanical garden has a historic rose garden with over 3,500 rose bushes in 175 varieties. The Conservatory is home to a year-round indoor Butterfly Atrium and an Educational & Horticultural Wing with changing displays. There is also several other gardens including an herb garden, rock garden, and Japanese garden



Wildwood Park and Olewine Nature Center

The 229-acre park is known for its 90-acre shallow lake, six miles of trails, 1 mile of boardwalks and is a convenient stop for exercise enthusiasts and nature buffs. Wildwood is an excellent place to get up close to nature. The urban wetland trails provide terrific access to interesting wetland habitats with viewing opportunities for a variety of animals including birds, frogs, and turtles.



Entertainment, Tourism & Arts



Lake Tobias Wildlife Park

The park focuses on providing fun family activities and animal-themed attractions for residents and central Pennsylvania visitors to enjoy. The park features an open-air safari, petting zoo, and hundreds of animals to see at exhibits throughout the park. One of the newest attractions features giraffes that visitors can hand-feed.

Indian Echo Caverns

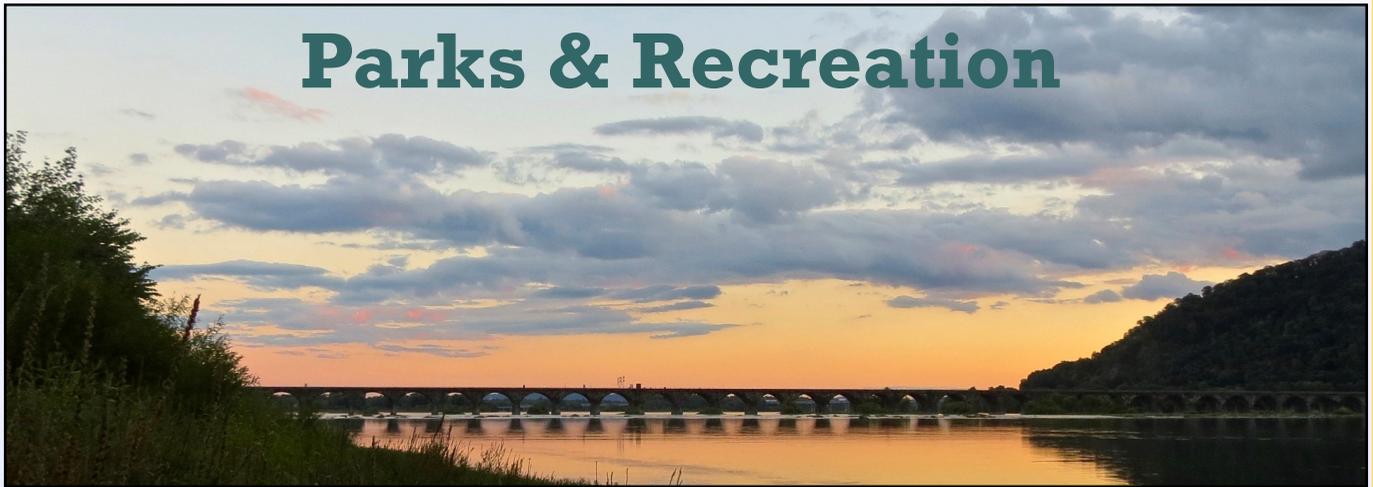
This natural geologic wonder millions of years in the making offers family friendly attractions. The underground guided tour offers impressive views of ancient rock formations and natural beauty. Above ground, families enjoy the Petting Zoo & Gem Mill Junction.



City Island

The Island offers many family friendly attractions and activities. FNB Field is home to the Harrisburg Senators, the AA affiliate of the Washington Nationals. Other features include a riverboat tour, water golf, playground, Harrisburg Beach Club, and City Island Railroad & Carrousel.

Parks & Recreation



Enjoy the many activities and attractions maintained by
Dauphin County Parks & Recreation

The Year in Review

Highlights

19 Years With No Tax Increase

The county commissioners approved the 2023 county budget, and for an unprecedented 19th consecutive year, there is no increase in property taxes. The millage rate in Dauphin County remained at 6.876 mills.

Broadband Expansion

Dauphin County partnered with Comcast to expand broadband internet access in northern Dauphin County. Nearly 500 homes and businesses will be offered high-speed internet options through the expansion.

Infrastructure Bank Program

The Dauphin County Infrastructure Bank is a revolving loan program established to provide low-interest loans to local municipalities within the County for infrastructure improvement projects. During 2022, the County provided an additional \$16 million to the Infrastructure Bank for eight new municipal projects.

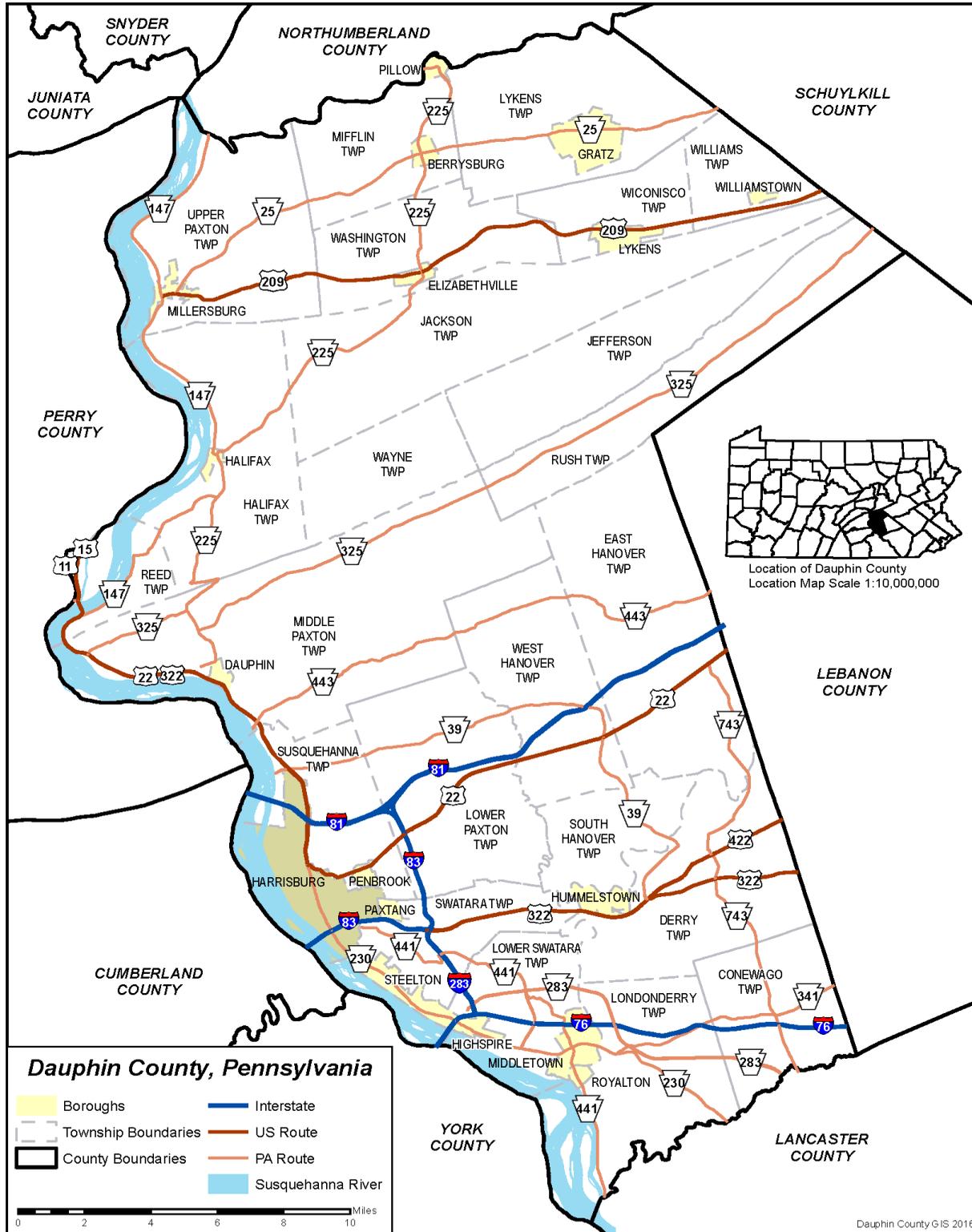
Gaming Grants Awarded

The county commissioners awarded gaming dollars from Hollywood Casino to provide for school security enhancements, emergency responder equipment, food bank resources, and infrastructure projects. In all, 147 recipients received a combined \$8.3 million.

First Responder Tax Credit

The county commissioners signed an ordinance to provide volunteer first responders who own property in Dauphin County with a real estate tax credit not to exceed \$250. The primary purpose is to acknowledge the value and dedication of volunteer fire protection and EMS services provided by active volunteers and to encourage others to become involved as active volunteers in Dauphin County.

Map of Dauphin County







Dauphin County Courthouse

101 Market Street, Room 106

Harrisburg, PA 17101

717-780-6570

Dauphin County's Veteran ID Discount Card Program



PA State Rep. Tom Mehaffie with United States Submarine Veterans at his annual Veterans Tribute in 2021

Recorder of Deeds Jim Zugay offers a reward program for those who have bravely served our country. This Veteran ID discount card program offers veterans discounts on local business products and services. To obtain a Dauphin County Veteran ID Discount Card, please visit the Dauphin County Recorder of Deeds Office or one of the veterans' events held throughout the County.

Please bring your DD-214, as well as an official ID, such as a driver's license. We will record the discharge papers, take a photo, and provide you with an ID card immediately. This card will enable you to receive special discounts at local businesses.



Veterans: Scan this QR Code with your phone for additional information about the program and a complete list of participating businesses!

