

County of Dauphin, Pennsylvania

**Popular Annual Financial Report
For the Year Ended December 31, 2023**



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

A Message from the Controller

I am excited to present the 8th Annual Dauphin County Popular Annual Financial Report (PAFR). This report serves as an accessible overview of the County's Annual Comprehensive Financial Report (ACFR), offering a clear snapshot of our financial position.

The detailed insights found in the ACFR are much like a well-organized library, filled with volumes of information about the County's financial performance. While it may seem daunting to sift through this data, the PAFR provides a concise summary of our key metrics—think of it as the highlights reel of our fiscal year.

Within these pages, you'll discover essential information about our accomplishments and the overall health of our finances. This document is designed to be useful not only for accountants and auditors but for all 289,234 residents of Dauphin County.

I hope this report reflects the diversity and resilience of our county. We boast a strong job market, excellent educational institutions, and vibrant communities, all of which contribute to our collective well-being. This document serves as a reminder of the many positives in our region.

Since taking office in January 2022, I've been consistently impressed by the dedication and professionalism of our county employees. Under the guidance of the County Commissioners, around 1,700 staff members work tirelessly every day to serve our residents without any hidden agendas.

I extend my gratitude to the team in the Controller's office for their warm welcome and commitment to managing Dauphin County's finances. Just as in any successful endeavor, teamwork is essential. On behalf of our office, we hope you find this report both insightful and informative.



Sincerely,

A handwritten signature in black ink that reads "Mary K. Bateman". The signature is fluid and cursive, with a large, sweeping flourish at the end.

Mary K. Bateman

Dauphin County Controller

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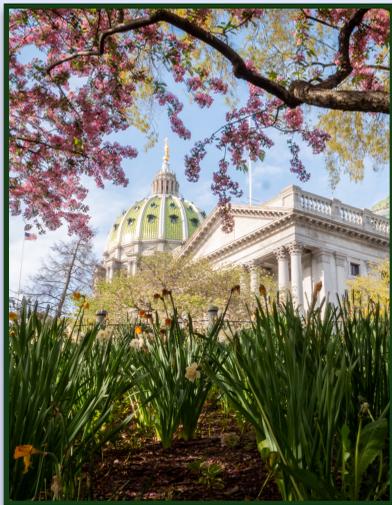
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#14 Best Place to Live
 in Pennsylvania
 Hershey
 (2018- *WalletHub*)



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



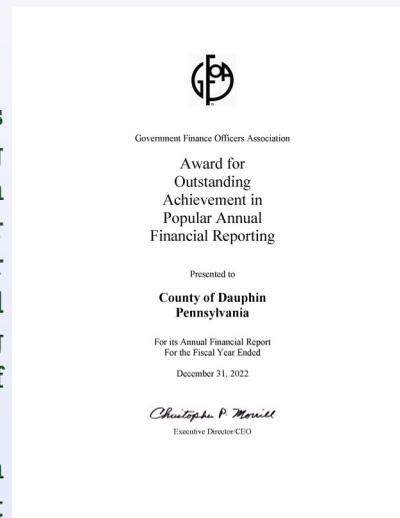
Dauphin County was founded in 1785 with a population of approximately 18,000. Now, Dauphin County’s population has grown to an estimated 289,234 residents. The County is unique in that it boasts both energetic towns and countryside farmlands. The County is perhaps best known for Pennsylvania’s capital 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 Pennsylvania State Capitol Building and is courtesy of Visit Hershey & Harrisburg. Some photos on pages 2, 13, & 14 are courtesy of the Visit Hershey & Harrisburg. A photo on page 14 is courtesy of Lake Tobias and the photo on the back cover is courtesy of PA State Rep. Tom Mehaffie’s Office.

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, 2022. 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 seven consecutive years. 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 Financial Report (ACFR) is submitted each year to the Government Finance Officers Association of the United States and Canada (GFOA) in the hope of receiving the Certificate of Achievement for Excellence in Financial Reporting award. The Certificate of Achievement award 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. Dauphin County, Pennsylvania has received a Certificate of Achievement for Excellence in Financial reporting award for the last seven consecutive years. The information for years ending 2021-2022 from which the information on pages 7-11 has been drawn, was awarded the Certificate of Achievement for Excellence in Financial reporting. 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



Vince Paese
Acting,
Treasurer

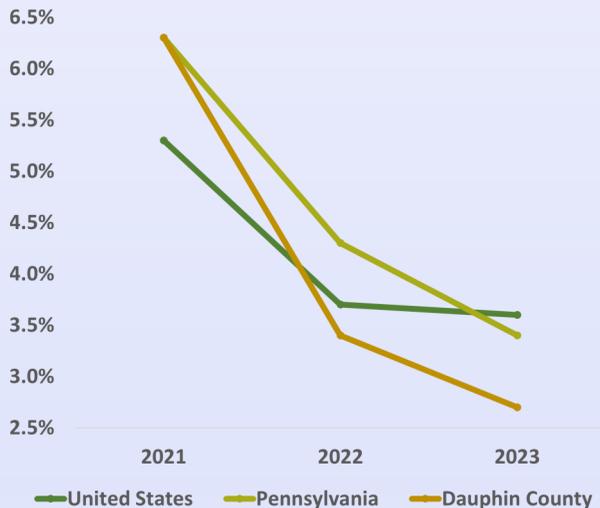
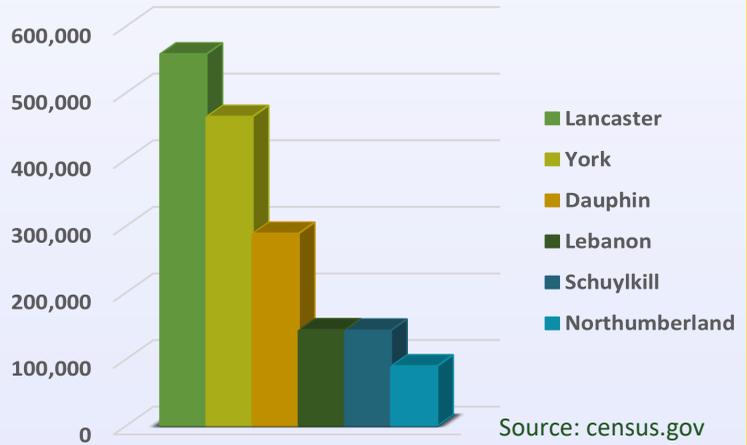


Mary K. Bateman
Controller

*As of December 31, 2023

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 2023. The population estimate for Dauphin County was 289,234 for 2023 and has grown 7.8% since the 2010 census.



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 all decreased dramatically as the economy improved post pandemic period.

Source: The Bureau of Labor Statistics

#1 Best Place to Retire Harrisburg

(November 2023 – *usnews.com*)

Top 10 Employers

1. State Government
2. Milton S Hershey Medical Center
3. The Hershey Company
4. UPMC Pinnacle Health Hospitals
5. Giant Food Stores, LLC
6. Milton Hershey School
7. TE Connectivity
8. Dauphin County Government
9. Capital BlueCross
10. PHEAA

County’s Bond Rating

“AA/Stable Outlook”

Which provides better interest rates, investor appeal, and bond pricing.

As of December 31, 2023

A Safe Community

Crime Rate of 15.7

(7 points lower than U.S. Average)

(*bestplaces.net*)

Median Household Income

\$71,046

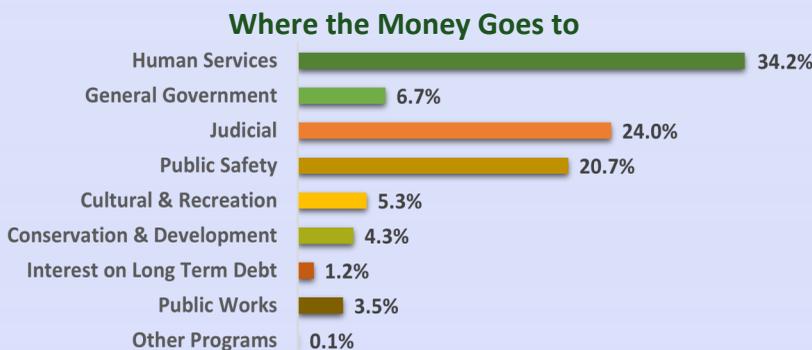
(*census.gov*)

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 2023 Annual Comprehensive Financial Report (ACFR), which can be found <https://www.dauphincounty.gov/>

Revenues: For the year ended December 31, 2023, the County’s revenue of \$312,615,096 shows a decrease of about 7.1% from 2022 due mainly to the County receiving American Rescue Plan funds in 2022 that were not awarded in 2023 and a decrease in both Charges for Services provided and other Capital Grants.



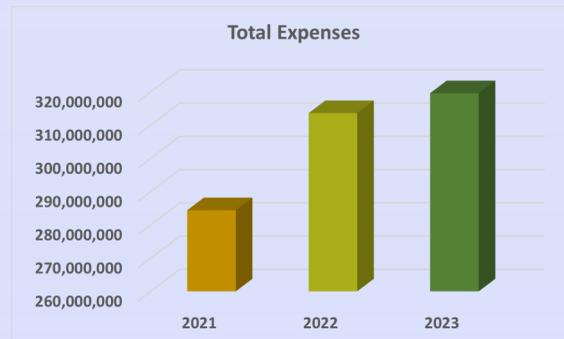
Expenditures For the year ended December 31, 2023, the County spent \$319,586,207. The expenditures increased by 1.9% from 2022 due to an increase in Gaming Fund grant projects of \$5.8 million. Other cost increases for providing services were offset by a decrease in bridge repair projects.

Revenue & Expenses

This statement of net activities shows the difference between the County’s revenues and expenses on a full accrual basis, which 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:	2021	2022	2023
Charges for Services	\$ 30,929,463	47,273,362	43,651,630
Grants	165,828,392	161,293,371	134,150,663
Real Estate Taxes	108,348,346	107,965,729	107,810,299
Hotel Taxes	9,984,569	13,561,253	13,308,255
In Lieu of Taxes	1,691,726	2,142,666	2,158,467
Other Revenues	2,257,107	4,376,914	11,535,782
Total Revenues	\$ 319,039,603	336,613,295	312,615,096
Expenses:			
General Government	\$ 63,240,043	21,050,384	22,686,084
Judicial	45,876,443	75,273,913	76,274,739
Public Safety	39,267,733	64,992,235	65,543,557
Public Works	2,530,304	10,901,294	5,508,069
Human Services	98,136,142	107,346,329	110,978,833
Cultural & Recreation	11,855,853	16,566,009	16,429,934
Conservation & Development	16,540,999	13,410,903	18,318,320
Interest on Long Term Debt	4,358,554	3,831,291	3,824,663
Bond Issuance Costs	0	229,078	22,008
Total Expenses	\$ 284,389,221	313,601,436	319,586,207

See Page 21 of the Dauphin County ACFR YE 2023 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 7 for explanation).

Assets:	2021	2022	2023	* Change %
Capital Assets	\$ 122,336,458	124,204,715	132,025,323	6.3
Current and other assets	232,485,164	237,572,310	227,737,091	-4.1
Total Assets	354,821,622	361,777,025	359,762,414	-0.56
Deferred Outflows of Resources:				
Total Deferred Outflow of Resources	\$ 18,832,447	65,967,165	39,029,474	-40.8
Liabilities:				
Long-Term Liabilities	201,980,527	257,494,526	234,453,518	-8.9
Other Liabilities	42,785,757	50,420,511	48,012,402	-4.8
Total Liabilities	\$ 244,766,284	307,915,037	282,465,920	-8.3
Deferred Inflows of Resources:				
Total Deferred Inflows of Resources	\$ 47,217,600	15,147,110	18,615,036	22.9
Net Position:				
Net Investment in Capital Assets	51,300,045	58,712,448	54,719,093	-6.8
Restricted	88,673,564	49,680,631	37,046,748	-25.4
Unrestricted	(58,303,424)	(3,711,036)	5,945,091	-260.2
Total Net Position	\$ 81,670,185	104,682,043	97,710,932	-6.7

See Page 20 of the Dauphin County ACFR YE 2023 for the Condensed Statement of Net Position

County’s 5-Year Net Position

Although the County’s net position decreased in 2023, net position has increased \$50,691,129 since 2020. During this 3-yr period, Hotel Taxes saw an increase of 33% due to travel & tourism getting back to pre-pandemic levels. Charges for Services increased 41% as County operations began to get back to normal. As economic conditions forced interest rates to start increasing in 2022 Investment Income increased approximately \$6 million in 2023 or 264%.

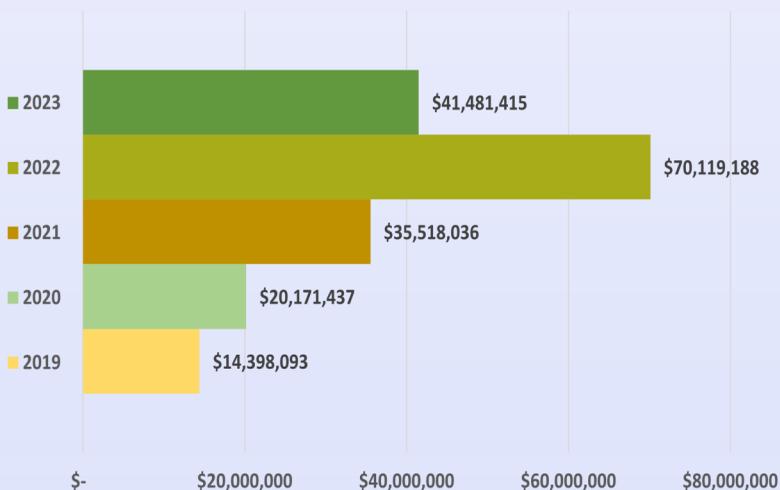
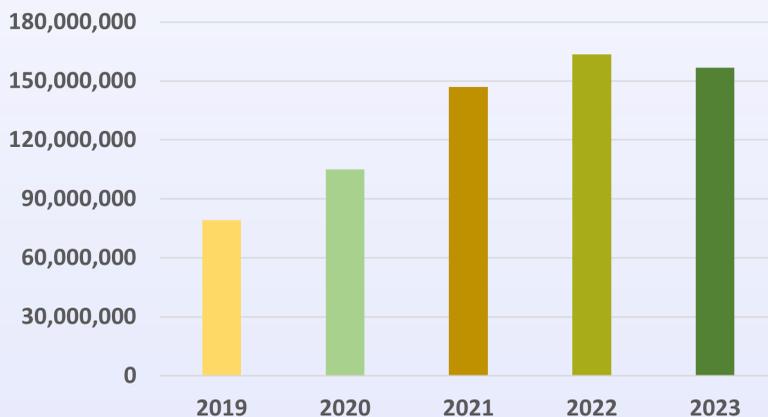


* Change % = % change between 2022 and 2023.

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 2021 is due to the issuance of a \$54 million pension obligation bond used to decrease the unfunded actuarially determined pension liability as of December 31, 2020.



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 2023, the balance ended at \$41,481,415, decreasing 41% from the previous year. This decrease is due to decreased grant proceeds from the American Rescue Plan Act.

Library: 1¢ Municipal: 13¢ County: 22¢ Local School Districts: 64¢



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

General Fund Expenditures

Function	2023 Budget	2023 Actual	Savings/(Over)
General Government	\$18,690,610	\$16,214,489	\$2,476,121
Judicial	68,682,336	63,227,052	5,455,284
Public Safety	54,009,081	49,045,816	4,963,265
Human Service	13,535,352	10,700,678	2,834,674
Culture & Recreation	2,732,310	2,698,478	33,832
Conservation & Development	5,293,237	4,967,510	325,727
Principal	12,526,562	17,984,857	(5,458,295)
Interest	5,234,733	5,141,849	92,884
Capital Outlay	569,745	6,514,711	(5,944,966)
Totals	181,273,966	176,495,440	4,778,526

See Page 147 of the Dauphin County ACFR YE 2023 for the Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual expenditures.

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.

Dauphin County at Work

2023 County Government Performance



2,352
*Seniors Served
through Farmer's
Market Program*



1,414
*Veteran Discount
Cards Issued
to date*



43
*First-Time
Homebuyer Loans*



1,807
*Marriage Licenses
Issued*



13,049
*Dog Licenses
Issued*



970
*Estates/Wills
Probated*



98
Adoptions Filed



236,136
*Total Police
Dispatch Events*



12,307
*Total Fire
Dispatch Events*



57,142
*Total Medical
Dispatch Events*

See Fraud, Waste or Abuse?



Report it.

717-780-6888

Did you know?

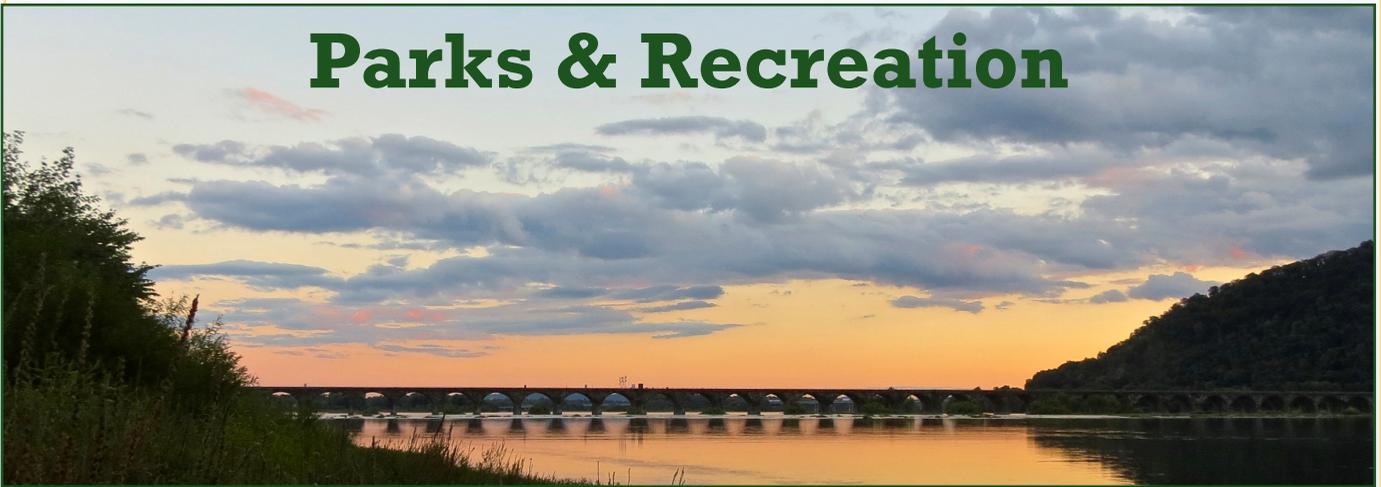
The Treasurer's Office has helped reunite dozens of dogs with their owners through its licensing program.



*License your dog
today!*
www.padoglicense.com

Vince Paese,
Acting Treasurer

Parks & Recreation



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

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.



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!

