

County of Dauphin, Pennsylvania

**Popular Annual Financial Report
For the Year Ended December 31, 2021**



**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 287,400 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 Walnut Street Bridge and is courtesy of Matthew Krupp. 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 6th 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 287,400 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

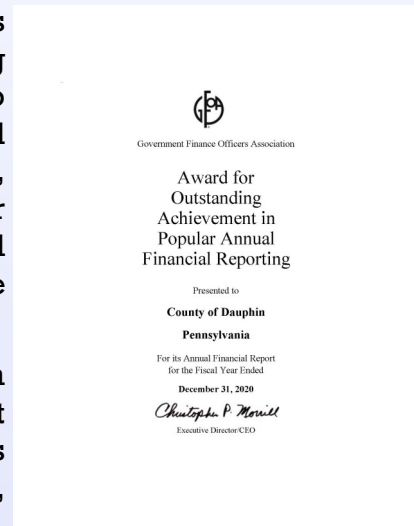
Awards

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, 2020. 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 five consecutive years (fiscal years ending 2016-2020). 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 2019-2020, 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



Dale Klein
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



James Markel
Acting Controller

*As of December 31, 2021

Dauphin County at Work

2021 County Government Performance



2,032
*Seniors Served
through Farmer's
Market Program*



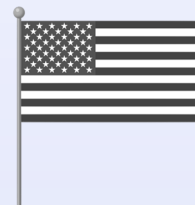
1,380
*Veteran Discount
Cards Issued
to date*



56
*First-Time
Homebuyer Loans*



1,763
*Marriage Licenses
Issued*



14,855
*Dog Licenses
Issued*



15,874
*Doe Licenses
Issued*



153
Adoptions Filed



231,051
*Total Police
Dispatch Events*



12,916
*Total Fire
Dispatch Events*



58,357
*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.

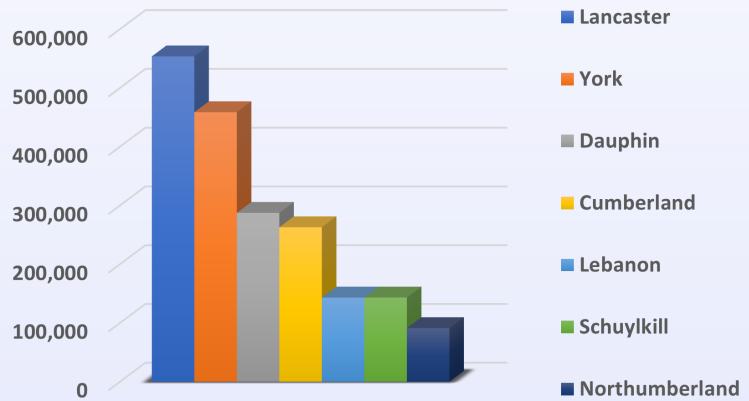


Janis Creason

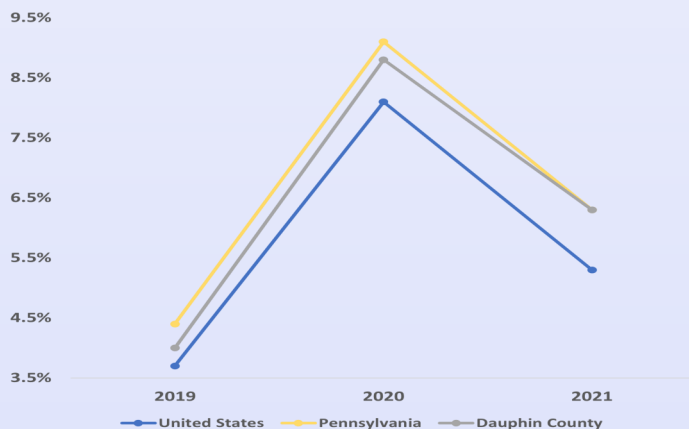
License your dog today!
www.padoglicense.com

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 2021. The population estimate for Dauphin County was 287,400 for 2021 and has grown 7.1% 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 all increased dramatically as a result of the Covid-19 pandemic.

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. UPMC Pinnacle Hospitals
6. Federal Government
7. United Parcel Service Inc.
8. Pennsylvania State University
9. PHEAA
10. Penn State Health

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
\$63,123
 (*census.gov*)

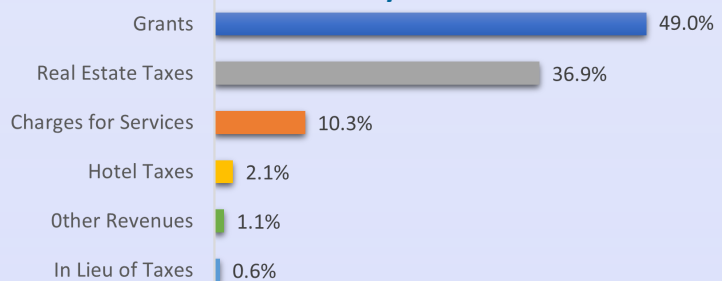
Introduction to Finances

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.

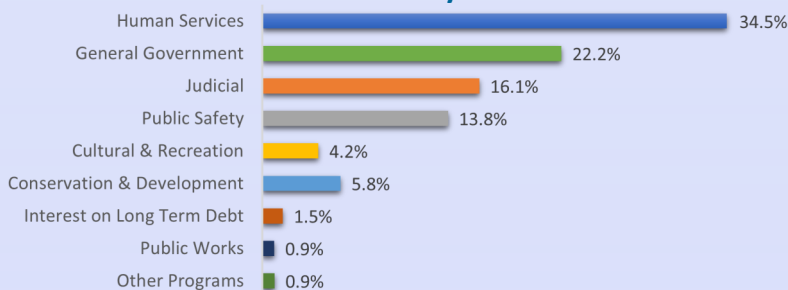
This report serves as a summary of county financial statements and information, and does not comply with the Generally Accepted Accounting Principles (GAAP). Only the financial data for the general government is included in this report. All of the County’s discretely presented component units are excluded, as well as certain statements and note disclosures required by GAAP. For complete details and notes to the financial statements, refer to the 2021 Annual Comprehensive Financial Report (ACFR), which can be found [online here](#).

Revenues: For the year ended December 31, 2021, the County’s revenue of \$319,139,603 shows an increase of about 10.7% from 2020. Pandemic restrictions eased in 2021 allowing more travel and services provided resulting in an increase for Hotel taxes and Charges for Services, as well as increased Property Tax revenue.

Where the Money Comes From



Where the Money Goes to



Expenditures

For the year ended December 31, 2021, the County spent \$284,389,221. The expenditures increased by about 0.9% from 2020 due mainly to a contribution to the pension fund recorded in General Government, client services provided, and rental assistance program payments.

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: | 2019 | 2020 | 2021 |
|--|---------------------------|----------------------|-----------------------|
| Charges for Services | \$ 71,860,662 | \$ 29,671,364 | \$ 30,929,463 |
| Grants | 117,799,755 | 141,170,793 | 165,828,392 |
| Real Estate Taxes | 105,637,703 | 106,236,115 | 108,348,346 |
| Hotel Taxes | 12,562,023 | 6,101,215 | 9,984,569 |
| In Lieu of Taxes | 2,198,474 | 1,808,584 | 1,691,726 |
| Other Revenues | 4,458,346 | 3,173,227 | 2,257,107 |
| Total Revenues | \$ 314,516,963 | 288,161,298 | 319,039,603 |
| Expenses: | | | |
| General Government | \$ 16,700,619 | \$ 18,356,530 | \$ 63,240,043 |
| Judicial | 71,356,859 | 64,336,493 | 45,876,443 |
| Public Safety | 58,083,978 | 54,948,981 | 39,267,733 |
| Public Works | 2,760,870 | 2,473,421 | 2,530,304 |
| Human Services | 137,773,178 | 91,779,149 | 98,136,142 |
| Cultural & Recreation | 18,492,470 | 9,971,883 | 11,855,853 |
| Conservation & Development | 11,473,611 | 33,746,737 * | 16,540,999 |
| Interest on Long Term Debt | 3,043,211 | 3,801,099 | 4,358,554 |
| Bond Issuance Costs | 185,000 | 0 | 0 |
| Other Programs | 2,268,189 | 2,419,754 | 2,583,150 |
| Total Expenses | \$ 322,137,985 | 281,834,047 | 284,389,221 |
| * Restated from prior year report | | | |
| Change in Net Position: | \$ (7,621,022) | 6,327,251 | 34,650,382 |
| Net Position at beginning of year | 48,065,431 | 40,692,552 | 47,019,803 |
| Net Position—Ending | 40,444,409 | 47,019,803 | 81,670,185 |

See Page 21 of the Dauphin County ACFR YE 2021 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).

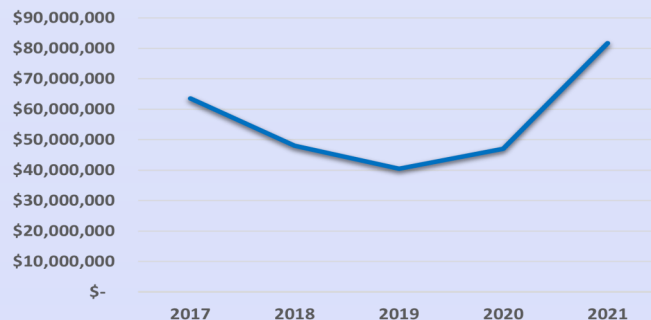
| | 2020 | 2021 | Change % |
|--|----------------------|----------------------|-------------|
| Assets: | | | |
| Capital Assets | \$ 118,781,146 | \$ 122,336,458 | 3.0 |
| Current and other assets | 148,243,867 | 232,485,164 | 56.8 |
| Total Assets | 267,025,013 | 354,821,622 | 32.9 |
| Deferred Outflows of Resources: | | | |
| Total Deferred Outflow of Resources | 26,562,612 | 18,832,447 | -29.1 |
| Liabilities: | | | |
| Long-Term Liabilities | 189,302,412 | 201,980,527 | 6.7 |
| Other Liabilities | 33,527,541 | 42,785,757 | 27.6 |
| Total Liabilities | 222,829,953 | 244,766,284 | 9.8 |
| Deferred Inflows of Resources: | | | |
| Total Deferred Inflows of Resources | 23,737,869 | 47,217,600 | 98.9 |
| Net Position: | | | |
| Net Investment in Capital Assets | 59,244,625 | 51,300,045 | -13.4 |
| Restricted | 43,124,501 | 88,673,564 | 105.6 |
| Unrestricted | (55,349,323) | (58,303,424) | 5.3 |
| Total Net Position | \$ 47,019,803 | \$ 81,670,185 | 73.7 |

See Page 20 of the Dauphin County ACFR YE 2021 for the Condensed Statement of Net Position

County’s 5-Year Net Position

The County’s net position increase in 2021 was primarily due to proceeds from the American Rescue Plan Act and Emergency Rental Assistance Program funds received but not yet paid out. In 2020, the Pandemic restrictions caused significant decreases in Charges for Services & Hotel Taxes; however, those restrictions eased in 2021 resulting in more travel & tourism which increased Hotel Tax revenue by 63.6% and an increase in Charges for Services as County operations began to get back to normal.

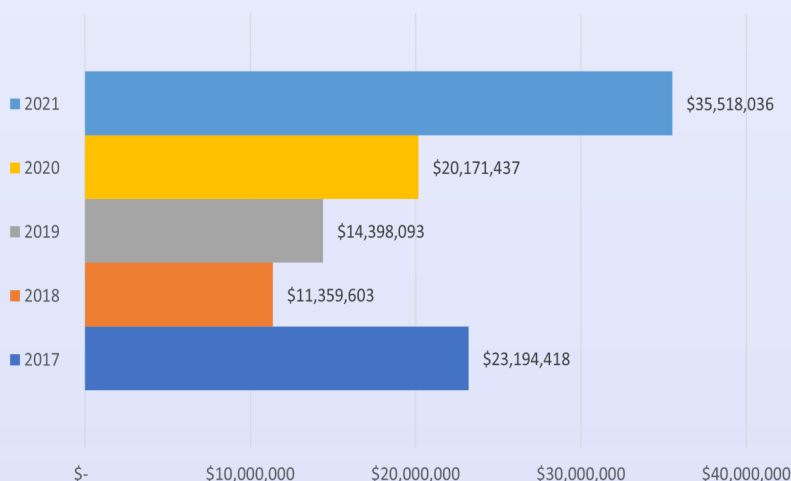
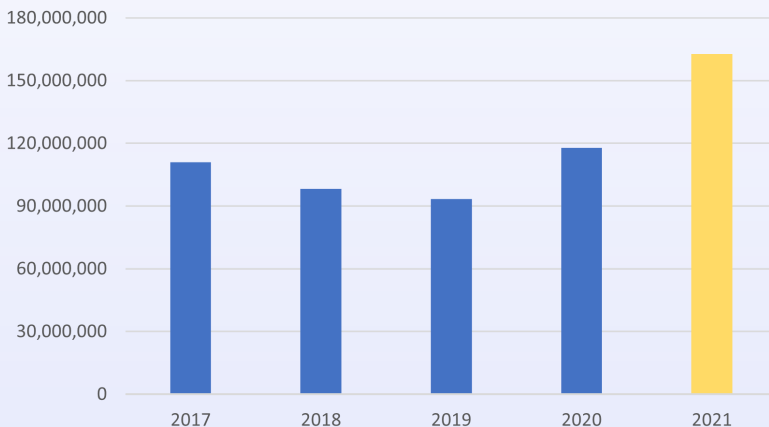
Net Position



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 2021, the balance ended at \$35,518,036, increasing 76% from the previous year. This increase is due to 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 | 2021 Budget | 2021 Actual | Savings/(Over) |
|----------------------------|--------------|--------------|----------------|
| General Government | \$29,632,624 | \$64,692,291 | \$(35,059,667) |
| Judicial | 66,548,108 | 57,723,926 | 8,824,182 |
| Public Safety | 48,751,119 | 45,539,508 | 3,211,611 |
| Public Works | 2,394,115 | 0 | 2,394,115 |
| Human Service | 41,861,753 | 20,992,456 | 20,869,297 |
| Culture & Recreation | 2,364,813 | 2,181,181 | 183,632 |
| Conservation & Development | 7,070,701 | 9,601,536 | (2,530,835) |
| Debt Service | 14,637,544 | 18,155,514 | (3,517,970) |
| Capital Outlay | 0 | 2,225,943 | (2,225,943) |
| Totals | 213,260,777 | 221,112,355 | (7,851,578) |

See Page 155 of the Dauphin County ACFR YE 2021 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.



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.



Chocolate World

See, smell, touch, do, and, of course, taste all the excitement at Hershey's Chocolate World. Admission and the Hershey's Chocolate Tour are free for all guests. Other activities include Create a Candy Bar, 4D Chocolate Movie, and Hershey's Unwrapped. Chocolate World offers multiple food and bakery options and a huge candy and merchandise store.



Entertainment, Tourism & Arts



National Civil War Museum

The Museum incorporates collections of artifacts, manuscripts, documents, photographs, and other printed matter that exceed 24,000 items. The Museum portrays the struggle as a timeline, from the issues straining the nation through the war's conclusion at Appomattox Court House. Nowhere can you find a better understanding of the Civil War.

Jazz & Wine Festival

This two-day annual fall event is held at beautiful Fort Hunter Park. It features national bands, wine tasting from top PA wineries, and craft vendors. Bring a chair and enjoy some jazz music and a variety of food options.



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.



Parks & Recreation



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

The Year in Review

Highlights

18 Years With No Tax Increase

The county commissioners approved the 2022 county budget, and for an unprecedented 18th consecutive year, there is no increase in property taxes. The millage rate in Dauphin County remained at 6.876 mills.

COVID Recovery Continues

At the height of the pandemic, Dauphin County offered a mass vaccination clinic and partnered to ensure vaccine availability for everyone who needed it. Now, we continue to support residents, families, and small businesses through the recovery process.

Meet the Newest Commissioner, Chad Saylor

Upon the retirement of longtime County Commissioner Jeff Haste, Chad Saylor was appointed as the third county commissioner. Chad had served for many years as the county's Chief of Staff/Chief Clerk.

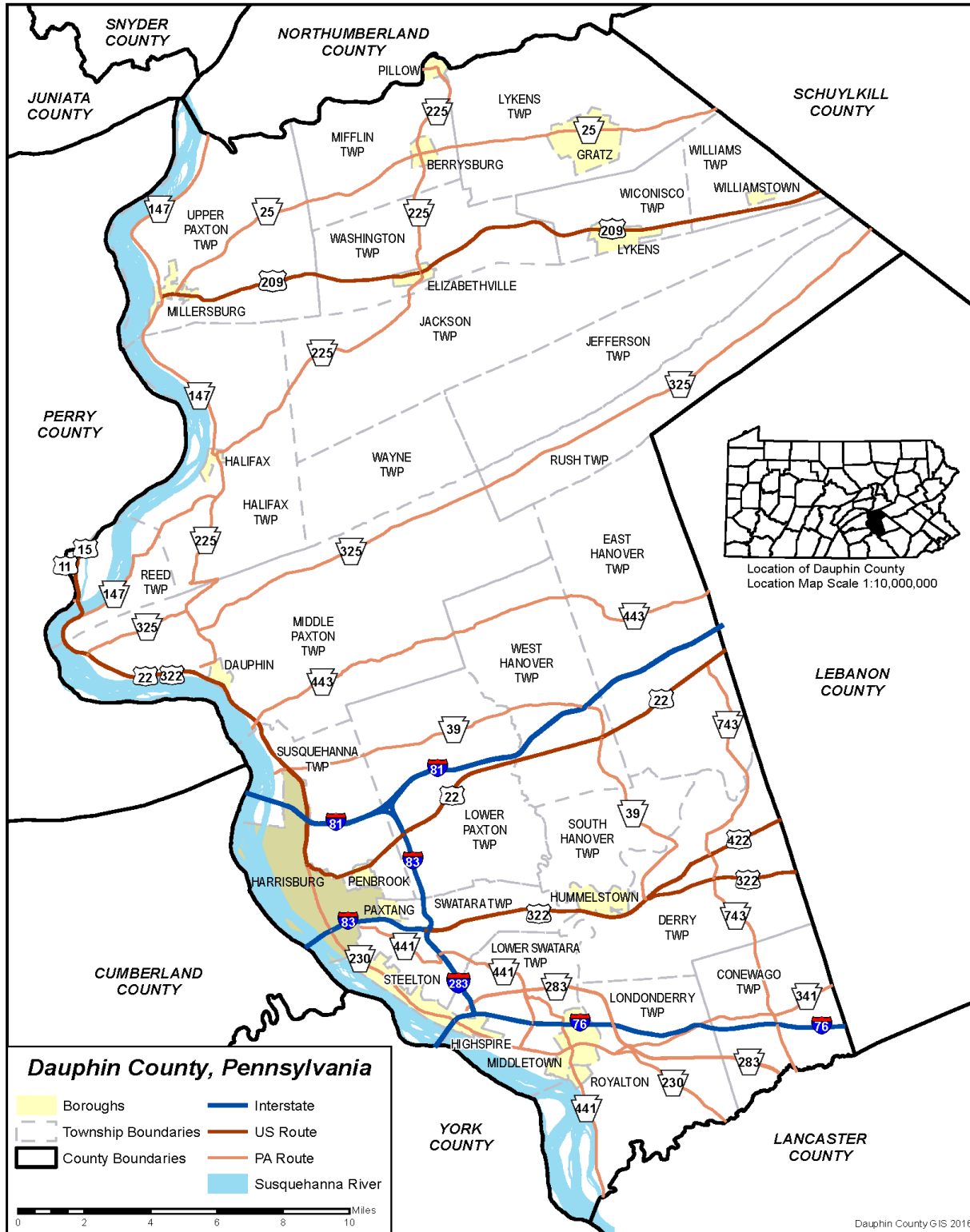
Gaming Grants Awarded

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, 78 recipients received a combined \$6.1 million.

Dauphin County Converts to .GOV

Dauphin County, in efforts to increase cyber security, has converted to a .GOV web domain. That means all county email addresses and the county's website – www.dauphincounty.gov – will be on the .GOV domain.

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!

