

County of Dauphin, Pennsylvania

**Popular Annual Financial Report
For the Year Ended December 31, 2024**



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

A Message from the Controller

I'm pleased to present the 9th Annual Dauphin County Popular Annual Financial Report (PAFR) for 2024.

Much like a well-executed baseball season, this report captures the key highlights of the year—providing a clear, straightforward summary of Dauphin County's financial performance. While our Annual Comprehensive Financial Report (ACFR) is the full playbook with every statistic and detail, the PAFR is your quick, accessible snapshot of the big picture.

This report offers a look at:

- Key financial metrics
- Major accomplishments from the past year
- The overall fiscal health of the County

We've designed the PAFR not just for financial professionals, but for all 293,029 residents of Dauphin County—because transparency and accountability matter to everyone on the team.

Dauphin County continues to build momentum. With a strong job market, excellent schools, and vibrant communities, we're proud of the progress we're making and the spirit that keeps us moving forward.

Since taking office in January 2022, I've been continually impressed by the dedication of our staff. Our team of more than 1,700 employees works hard every day to deliver services with integrity and purpose.

I'd like to thank the talented team in the Controller's Office for their partnership and professionalism. Just like any successful season, results like these require solid teamwork.

We hope this report gives you a clear view of how your local government is managing resources—and a sense of confidence in the road ahead.

Thanks for staying in the game with us.



Sincerely,

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

Mary K. Bateman

Dauphin County Controller

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#1 Best Place to Retire

in Pennsylvania
Harrisburg
(US News Real Estate)

Downtown Hershey



#1 Most Diverse County

Dauphin County
(Niche.com)



Dauphin County was founded in 1785 with a population of approximately 18,000. Now, Dauphin County’s population has grown to an estimated 293,029 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 Pride of the Susquehanna and is courtesy of Hershey Harrisburg Regional Visitors Bureau as well as some of the photos on page 11. The photo on the back cover is courtesy of PA State Rep. Joe Kerwin’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, 2023. 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 content conforms 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 eight consecutive years (fiscal years ending 2016-2023). 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 content conforms 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 eight consecutive years. The information for years ending 2022-2024 from which the information on pages 7-10 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.



Government Finance Officers Association

Award for
Outstanding
Achievement in
Popular Annual
Financial Reporting

Presented to

County of Dauphin
Pennsylvania

For its Annual Financial Report
For the Fiscal Year Ended
December 31, 2023

Christopher P. Morrell
Executive Director CFO

Meet our Elected Officials*

Board of Commissioners



George P. Hartwick, III
Chairman



Justin Douglas
Vice Chairman



Mike Pries
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



Dominic DiFrancesco
Treasurer

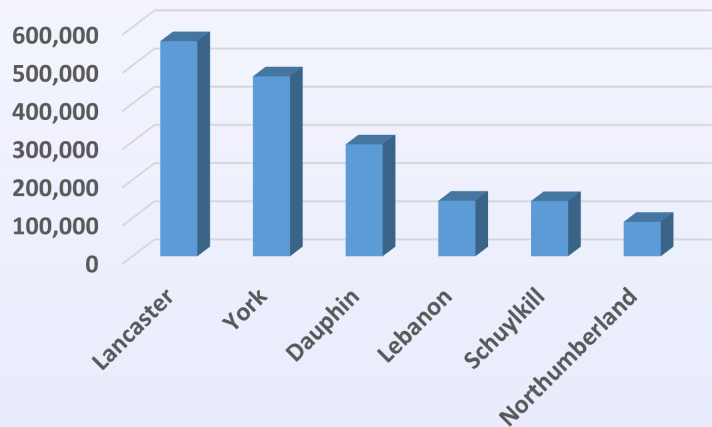


Mary K. Bateman
Controller

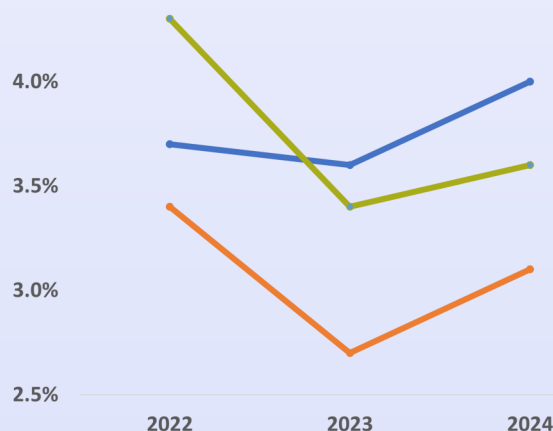
*As of December 31, 2024

Dauphin County at a Glance

Population: The graph to the right shows the population estimates in Dauphin County and some of Dauphin County's adjacent counties for the year 2024. The population estimate for Dauphin County was 293,029 for 2024 and has grown 9.3% 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 declined after COVID-19, but saw a modest increase in 2024 due to a tightening of the labor market.

Source: The Bureau of Labor Statistics

**#5 Best County in PA
for Young Professionals**
Dauphin
(*niche.com*)

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

Top 10 Employers

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

County's Bond Rating
"AA+/Stable Outlook"
Which provides better interest rates, investor appeal, and bond pricing.
As of January 2025

Median Household Income
\$74,170
(*census.gov*)

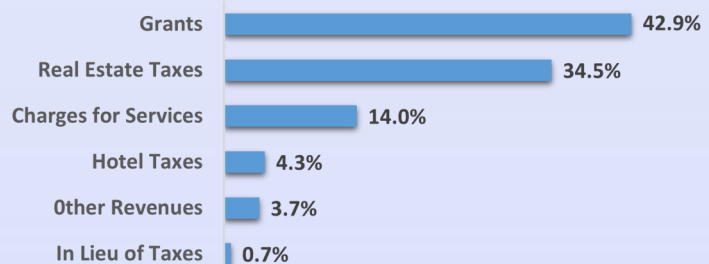
Introduction to Finances

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.

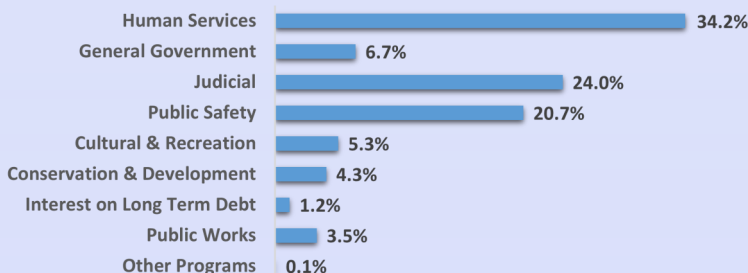
This report serves as a summary of county financial statements and information, and does not comply with the Generally Accepted Accounting Principles (GAAP). Only the financial data for the general government is included in this report. All of the County's discretely presented component units are excluded, as well as certain statements and note disclosures required by GAAP. For complete details and notes to the financial statements, refer to the 2024 Annual Comprehensive Financial Report (ACFR), which can be found at <https://www.dauphincounty.gov/government/publicly-elected-officials/controller/county-audit>.

Revenues: For the year ended December 31, 2024, the County's revenue of \$314,841,161 shows an increase of about 0.71% from 2023. Property tax revenue increased by 2.5% and Hotel Tax Revenue increased by 11% due to increased tourism, however Charges for Services decreased by 23.9% due to receiving \$9.7 million less in 2024 for the Opioid Litigation Settlement.

Where the Money Comes From



Where the Money Goes to



Expenditures

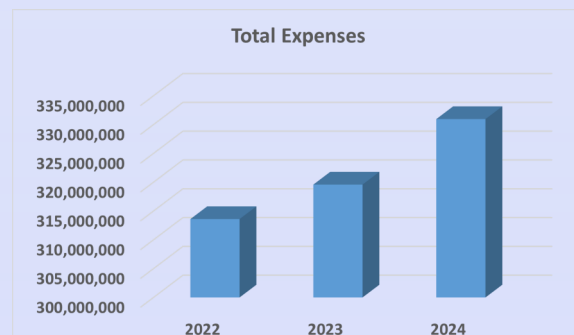
For the year ended December 31, 2024, the County spent \$330,954,173. The expenditures increased by about 3.6% from 2023 due mainly to a \$9.6 million increase in services provided to Human Service clients during 2024.

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:	2022	2023	2024
Charges for Services	\$ 47,273,362	\$ 43,651,630	\$ 33,197,531
Grants	161,293,371	134,150,663	142,266,058
Real Estate Taxes	107,965,729	107,810,299	110,089,627
Hotel Taxes	13,561,253	13,308,255	14,778,613
In Lieu of Taxes	2,142,666	2,158,467	2,125,263
Other Revenues	4,376,913	11,535,782	12,384,069
Total Revenues	\$ 336,613,294	312,615,096	314,841,161
Expenses:			
General Government	\$ 21,050,384	\$ 22,686,084	\$ 22,673,359
Judicial	75,273,913	76,274,739	78,511,994
Public Safety	64,992,235	65,543,557	69,154,747
Public Works	10,901,294	5,508,069	5,679,902
Human Services	107,346,329	110,978,833	121,550,502
Cultural & Recreation	16,566,009	16,429,934	18,169,342
Conservation & Development	13,410,903	18,318,320	10,199,349
Interest on Long Term Debt	3,831,291	3,824,663	4,283,531
Bond Issuance Costs	229,078	22,008	731,447
Total Expenses	313,601,436	319,586,207	330,954,173

See Page 21 of the Dauphin County ACFR YE 2024 for the Condensed Statement of Activities



Statement of Net Position

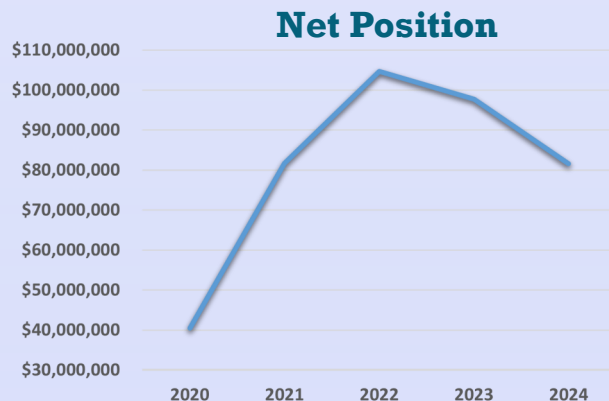
This summary represents the County's financial position by taking the total resources at year-end versus the amount owed at year-end. It includes both governmental and business-type activities. These amounts are recorded on a full accrual basis (see page 7 for explanation).

Assets:	2022	2023	2024	* Change %
Capital Assets	\$ 124,204,715	132,025,323	121,633,196	-7.9
Current and other assets	237,572,310	227,737,091	269,272,543	18.2
Total Assets	361,777,025	359,762,414	390,905,739	8.66
Deferred Outflows of Resources:				
Total Deferred Outflow of Resources	\$ 65,967,165	39,029,474	17,197,018	-55.9
Liabilities:				
Long-Term Liabilities	257,494,526	234,453,518	233,291,682	-0.5
Other Liabilities	50,420,511	48,012,402	57,577,494	19.9
Total Liabilities	\$ 307,915,037	282,465,920	290,869,176	3.0
Deferred Inflows of Resources:				
Total Deferred Inflows of Resources	\$ 15,147,110	18,615,036	35,635,661	91.4
Net Position:				
Net Investment in Capital Assets	58,712,448	54,738,810	47,679,471	5.1
Restricted	49,680,631	37,046,748	68,022,183	83.6
Unrestricted	(3,711,036)	5,925,374	(34,103,734)	842.2
Total Net Position	\$ 104,682,043	97,710,932	81,597,920	-16.5

See Page 20 of the Dauphin County ACFR YE 2024 for the Condensed Statement of Net Position

County's 5-Year Net Position

Although the County's net position decreased in 2024, net position has increased \$34,578,117 since 2020. The more recent 3-yr trend saw Hotel Taxes increase 9% as travel & tourism keep improving since the pandemic. Charges for Services decreased 30% due to an overall reduction in the Opioid Litigation Settlement receipts of \$12.9 million since 2020. Investment Income increased approximately \$7 million since 2020 as rates increased. Human Svcs saw an incr of \$14.2 million.

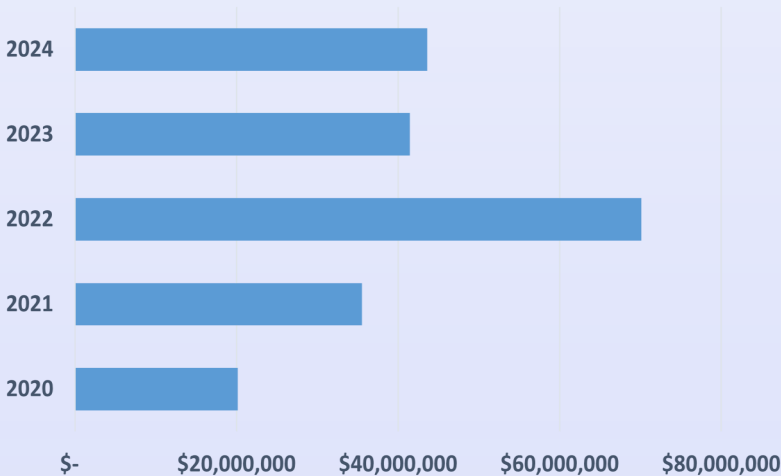
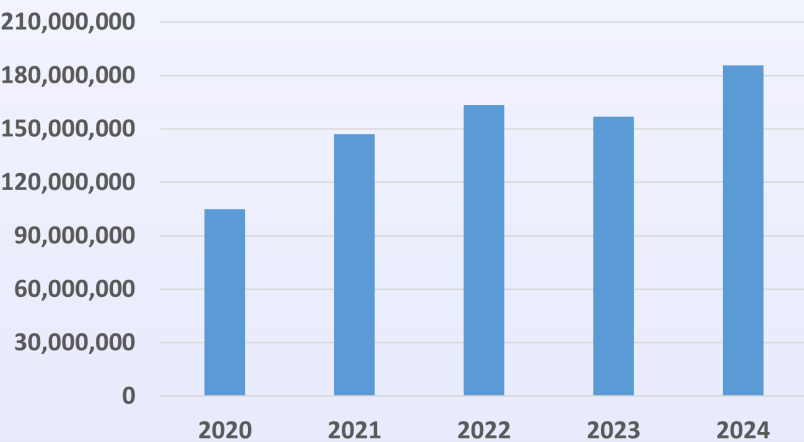


* Change % = % change between 2023 and 2024.

County Funding

DEBT OBLIGATIONS

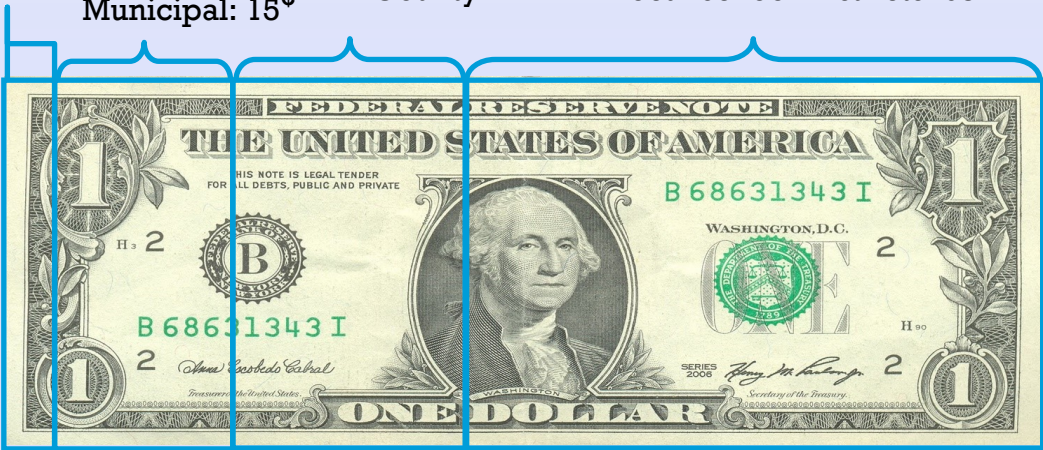
Counties utilize bonds to borrow money that they are obligated to pay back in the future. The illustration on the right shows the County's overall debt obligations for the past five years. The increase in debt during 2024 is due to the issuance of \$72.7 million in bonds to refund a portions of previous debt and fund various capital projects for the 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 2024, the balance ended at \$43,606,258, a 5.12% increase from the previous year. The County's overall General Fund Balance decreased \$24 million in 2024 but the Restricted Fund Balance decreased \$26 million resulting in an increase in unassigned fund balance.

Library: 1¢ Municipal: 15¢ County: 21¢ Local School Districts: 63¢



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

General Fund Expenditures

Function	2024 Budget	2024 Actual	Savings/(Over)
General Government	\$16,374,139	\$16,512,488	\$(138,349)
Judicial	71,414,903	66,900,308	4,514,595
Public Safety	56,858,360	53,420,067	3,438,293
Human Service	11,870,424	8,679,845	3,190,579
Culture & Recreation	2,862,480	2,993,352	(130,872)
Conservation & Development	5,118,000	5,831,275	(713,275)
Debt Service	16,068,495	22,535,491	(6,466,996)
Bond Issuance Costs	0	731,447	(731,447)
Capital Outlay	2,121,306	4,908,600	(2,787,294)
Totals	182,688,107	182,512,873	175,234

See Page 146 of the Dauphin County ACFR YE 2024 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.



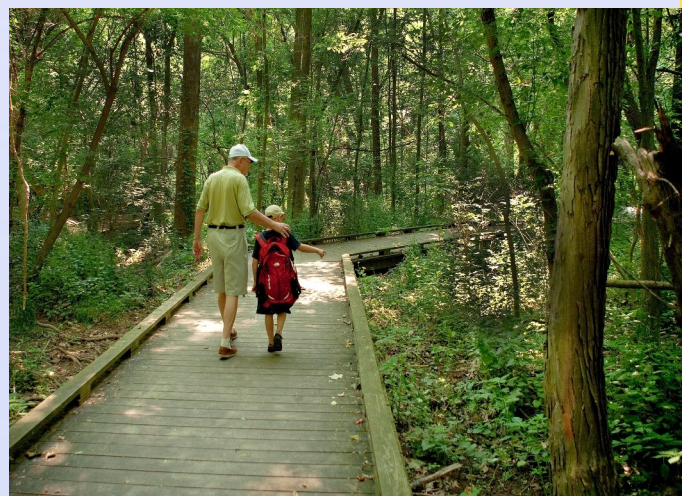
Hershey Gardens

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.



Parks & Recreation



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

Dauphin County at Work

2024 County Government Performance



2,683
*Seniors Served
through Farmer's
Market Program*



104
*Veteran Discount
Cards Issued*



41

*First-Time
Homebuyer Loans*



2,103

*Marriage Licenses
Issued*



10,510

*Dog Licenses
Issued*



1,050

*Estates/Wills
Probated*



108

Adoptions Filed



323,718

*Total Police
Dispatch Events*



13,167

*Total Fire
Dispatch Events*



60,375

*Total Medical
Dispatch Events*

See Fraud, Waste or Abuse?

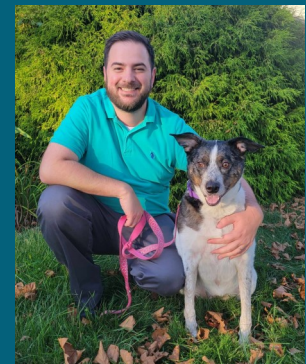


Report it.

717-780-6888

Did you know?

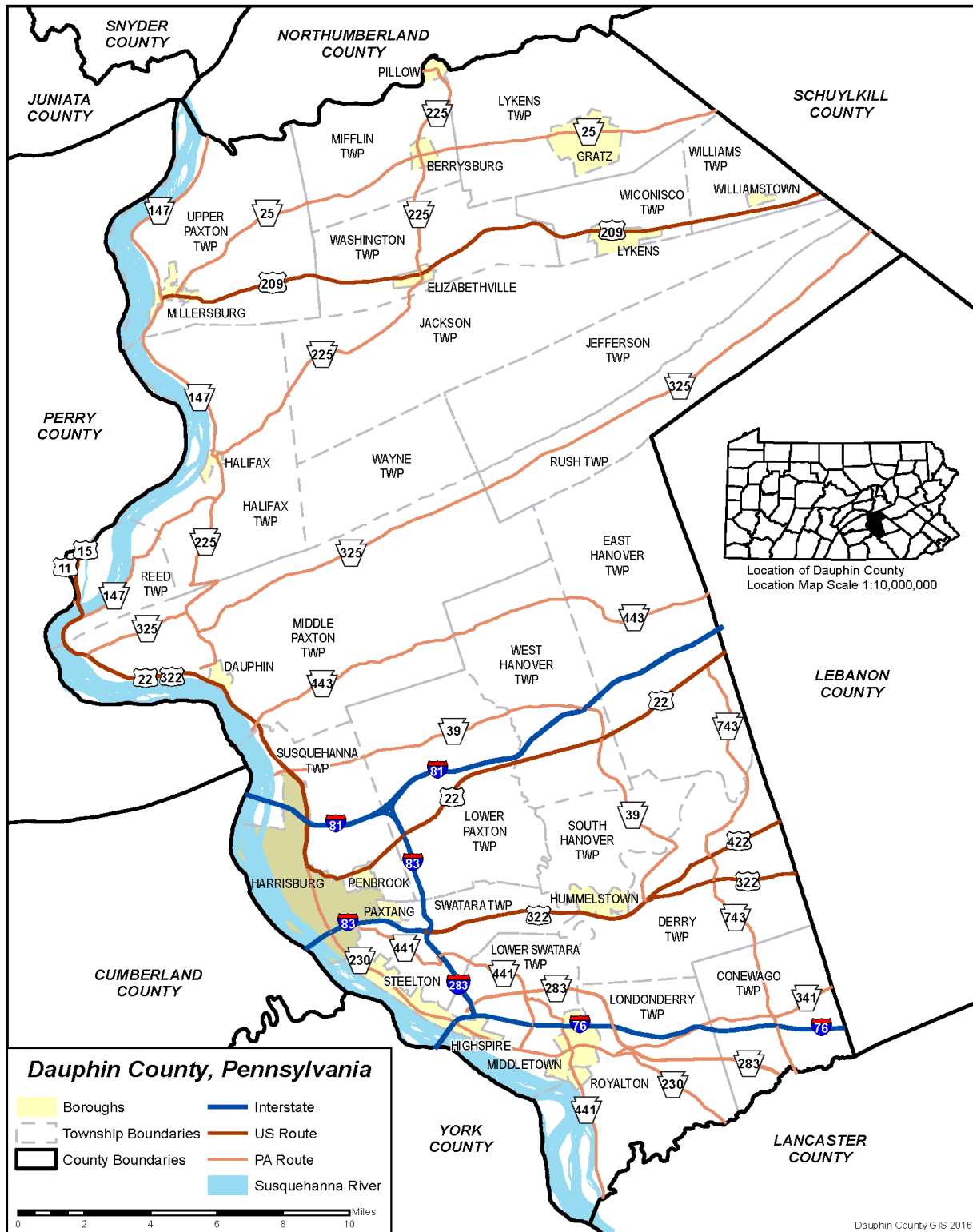
The Treasurer's
Office has helped
reunite dozens of
dogs with their
owners through its
licensing program.



Vince Paese,
Deputy Chief
Clerk

License your dog
today!
www.padoglicense.com

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. Joe Kerwin with a United States Navy Veteran
at his Halifax Veterans Breakfast in 2024

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!

