

County of Dauphin, Pennsylvania

**Popular Annual Financial Report
For the Year Ended December 31, 2025**



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

A Message from the Controller

It is my pleasure to present the 9th Annual Dauphin County Popular Annual Financial Report (PAFR) for fiscal year 2025.

This report was created with one goal in mind: to make County finances easier to understand. While our Annual Comprehensive Financial Report (ACFR) provides a detailed accounting of the County's finances, the PAFR offers a simpler, more accessible overview of the information that matters most to our residents.

Inside, you'll find highlights of Dauphin County's financial performance, key accomplishments from the past year, and an overview of the County's overall fiscal health. We hope this report provides a clear picture of how taxpayer dollars are managed and how those resources are used to support the services our residents rely on every day.

Transparency and accountability are at the heart of good government. That's why we believe financial information should be available not only to accountants and financial professionals, but to every resident who wants to better understand how their County government operates.

Dauphin County continues to be a great place to live, work, and raise a family. Our communities are strong, our local economy remains resilient, and we continue to invest in the services and infrastructure that support future growth and opportunity.

Since taking office as Controller in January 2022, I have had the privilege of working alongside dedicated public servants who care deeply about the people they serve. More than 1,500 County employees work each day to provide essential services, often behind the scenes, helping to make Dauphin County a stronger and better community.

I would also like to thank the talented team in the Controller's Office. Their professionalism, attention to detail, and commitment to public service make reports like this possible. I am grateful for their hard work and proud of what we accomplish together.

We hope this report gives you a better understanding of Dauphin County's financial position and the responsible stewardship of public resources. Thank you for taking the time to learn more about your County government and for the trust you place in us to serve our community.



Sincerely,

A handwritten signature in black ink that reads "Mary K. Bateman". The signature is fluid and cursive, with a large, stylized "M" and "B".

Mary K. Bateman

Dauphin County Controller

Table of Contents

A Message from the Controller	1
Table of Contents	2
Awards.....	3
Meet our Elected Officials	4
Dauphin County at a Glance	5
Introduction to Finances.....	6
Revenue & Expenses.....	7
Statement of Net Position.....	8
County Funding	9
General Fund Expenditures	10
Entertainment, Arts, & Tourism	11
Parks & Recreation.....	12
Dauphin County At Work	13
Map of Dauphin County	14

#15 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 293,351 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 Tavern House at Fort Hunter and is courtesy of our Parks and Rec Department as well as the photos on page 12. Some of the photos on page 11 are courtesy of Hershey Harrisburg Regional Visitors Bureau. 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, 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.

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 nine consecutive years (fiscal years ending 2016-2024). 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 2023-2025 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

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. Maxwell
Executive Director/CFO

Meet our Elected Officials*

Board of Commissioners



Justin Douglas

Chairman



Mike Pries

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



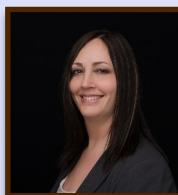
Nicholas Chimienti, Jr.

Sheriff



Dominic DiFrancesco

Treasurer



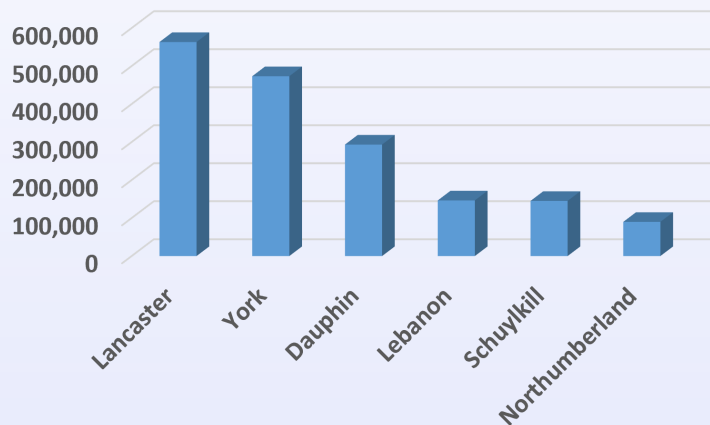
Mary K. Bateman

Controller

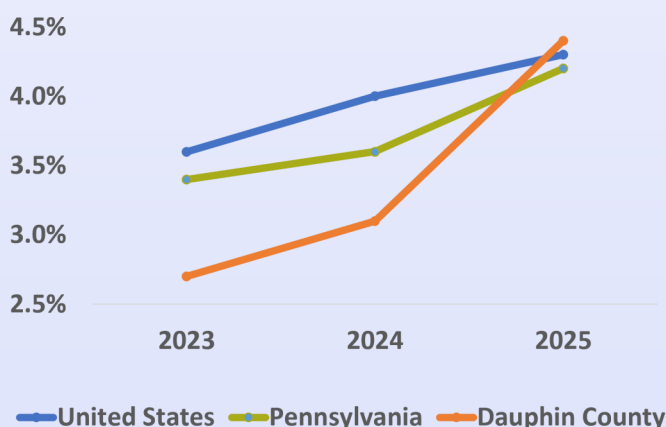
*As of December 31, 2025

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 2025. The population estimate for Dauphin County was 293,351 for 2025 and has grown 2.4% since the 2020 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 continuing increase in the last three years due to a tightening of the labor market and other factors.

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. UPMC Pinnacle Health Hospitals
5. The Hershey Company
6. United Parcel Service Inc. (UPS)
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
\$76,242
(*census.gov*)

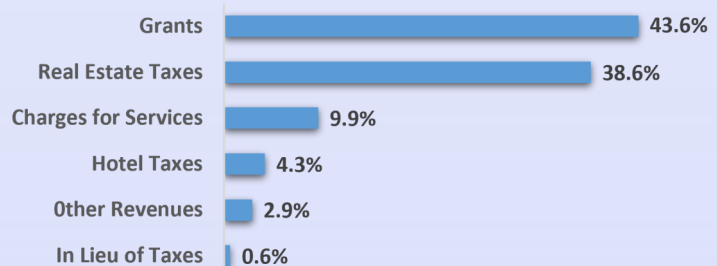
Introduction to Finances

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.

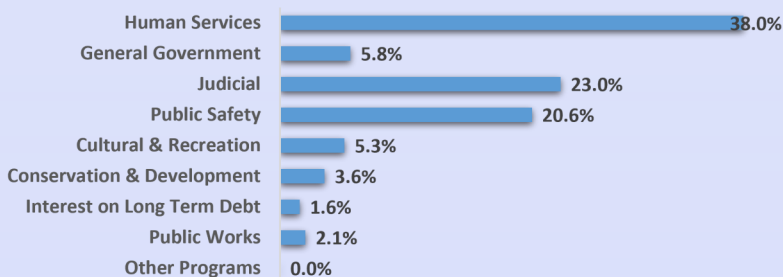
This report serves as a summary of county financial statements and information, and does not comply with the Generally Accepted Accounting Principles (GAAP). Only the financial data for the general government is included in this report. All of the County's discretely presented component units are excluded, as well as certain statements and note disclosures required by GAAP. For complete details and notes to the financial statements, refer to the 2025 Annual Comprehensive Financial Report (ACFR), which can be found at <https://www.dauphincounty.gov/docs/default-source/controller/county-audit/audit-reports/2025/dauphin-county-acfr-ye-2025.pdf>

Revenues: For the year ended December 31, 2025, the County's revenue of \$351,537,296 shows an increase of about 11.7% from 2024. Property tax revenue increased by 23.3% due to a 21.8% tax increase. Hotel Tax Revenue increased by 1.6%. Charges for Services increased by 4.9% due to receiving \$1.5 million in health insurance rebates. Grants revenue increased by 7.8%.

Where the Money Comes From



Where the Money Goes to



Expenditures

For the year ended December 31, 2025, the County spent \$339,115,399. The expenditures increased by 2.5% from 2024 primarily due to a \$7.2 million increase in services provided to Human Service clients during 2025 and an increase in Gaming Fund grant projects of \$3.1 million..

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:	2023	2024	2025
Charges for Services	\$ 43,651,630	\$ 33,197,531	\$ 34,813,793
Grants	134,150,663	142,266,058	153,374,899
Real Estate Taxes	107,810,299	110,089,627	135,761,772
Hotel Taxes	13,308,255	14,778,613	15,020,003
In Lieu of Taxes	2,158,467	2,125,263	2,238,999
Other Revenues	11,535,782	12,384,069	10,327,830
Total Revenues	\$ 312,615,096	314,841,161	351,537,296
Expenses:			
General Government	\$ 22,686,084	\$ 22,673,359	\$ 19,563,138
Judicial	76,274,739	78,511,994	77,976,730
Public Safety	65,543,557	69,154,747	70,021,113
Public Works	5,508,069	5,679,902	7,068,673
Human Services	110,978,833	121,550,502	128,777,632
Cultural & Recreation	16,429,934	18,169,342	17,885,264
Conservation & Development	18,318,320	10,199,349	12,377,228
Interest on Long Term Debt	3,824,663	4,283,531	5,445,621
Bond Issuance Costs	22,008	731,447	0
Total Expenses	319,586,207	330,954,173	339,115,399

See Page 22 of the Dauphin County ACFR YE 2025 for the Condensed Statement of Activities



Statement of Net Position

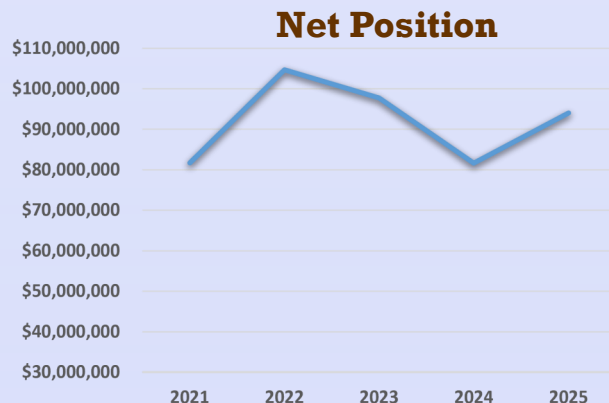
This summary represents the County's financial position by taking the total resources at year-end versus the amount owed at year-end. It includes both governmental and business-type activities. These amounts are recorded on

Assets:	2023	2024	2025	* Change %
Capital Assets	\$ 132,025,323	121,633,196	112,529,200	-7.5
Current and other assets	227,737,091	269,272,543	306,573,500	13.9
Total Assets	359,762,414	390,905,739	419,102,700	7.2
Deferred Outflows of Resources:				
Total Deferred Outflow of Resources	\$ 39,029,474	17,197,018	15,155,550	-11.9
Liabilities:				
Long-Term Liabilities	234,453,518	233,291,682	223,239,890	-4.4
Other Liabilities	48,012,402	57,577,494	51,224,458	11.0
Total Liabilities	\$ 282,465,920	290,869,176	274,464,348	-5.6
Deferred Inflows of Resources:				
Total Deferred Inflows of Resources	\$ 18,615,036	35,635,661	65,774,085	84.6
Net Position:				
Net Investment in Capital Assets	54,738,810	47,679,471	41,423,626	-13.1
Restricted	37,046,748	68,022,183	112,777,464	65.8
Unrestricted	5,925,374	(34,103,734)	(60,181,273)	-76.5
Total Net Position	\$ 97,710,932	81,597,920	94,019,817	15.2

See Page 21 of the Dauphin County ACFR YE 2025 for the Condensed Statement of Net Position

County's 5-Year Net Position

Although the County's net position increased by \$12,421,897 in 2025, the unrestricted net position decreased \$26,077,539. The more recent 3-yr trend has seen the County's unrestricted net position decrease by \$66,106,647 and the restricted net position increase by \$75,730,716. Total assets and deferred outflows of resources increased \$26,155,493 in 2025 while total liabilities and deferred inflows of resources increased \$13,733,596.

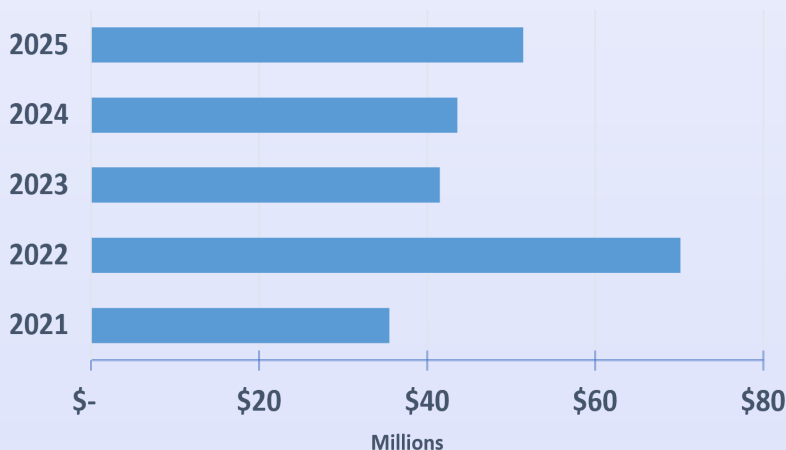
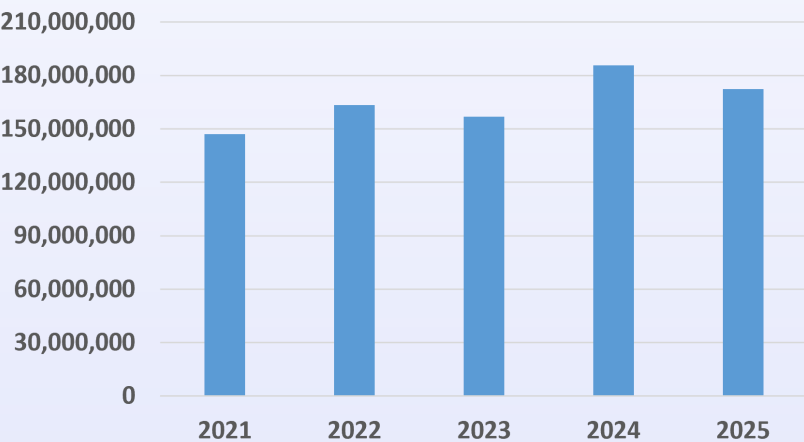


* Change % = % change between 2024 and 2025.

County Funding

DEBT OBLIGATIONS

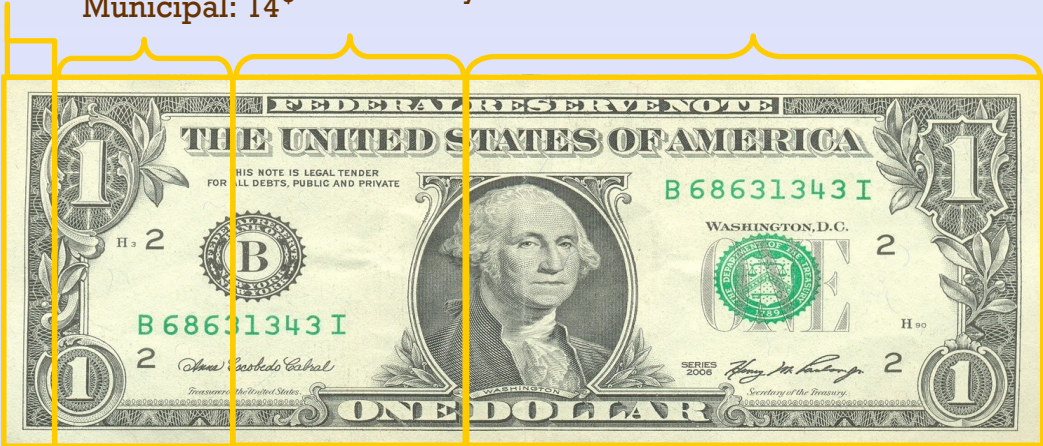
Counties utilize bonds to borrow money that they are obligated to pay back in the future. The illustration on the right shows the County's overall debt obligations for the past five years. The decrease in debt during 2025 is due to no issuance of new debt in 2025 and regular debt service payments during 2025.



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 2025, the balance ended at \$51,447,786, a 18% increase from the previous year compared to a 5.1% increase in 2024. The County's overall General Fund Balance decreased \$9.6 million in 2025 compared to a \$24.3 increase in 2024.

Library: 1¢ Municipal: 14¢ County: 24¢ Local School Districts: 61¢



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

General Fund Expenditures

Function	2025 Budget	2025 Actual	Savings/(Over)
General Government	\$20,876,772	\$14,764,642	\$6,112,130
Judicial	73,076,713	70,028,879	3,047,834
Public Safety	54,723,584	56,173,745	(1,450,161)
Human Services	12,984,485	11,436,083	1,548,402
Culture & Recreation	2,938,829	2,558,248	380,581
Conservation & Development	5,294,300	4,920,532	373,768
Debt Service	10,584,855	18,188,821	(7,603,966)
Bond Issuance Costs	0	0	0
Capital Outlay	1,715,442	3,563,156	(1,847,714)
Totals	\$182,194,980	\$181,634,106	\$560,874

See Page 148 of the Dauphin County ACFR YE 2025 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

Harrisburg's 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.



Hershey's Chocolate World

From the moment you walk in the door, the pleasant aroma of cocoa greets your senses. You might be wondering if you're imagining it, but with so much chocolate in one place, we assure you it's real. Even the lobby gives you a sweet welcome to enjoy a delicious day. Did you know? Entry to Hershey's Chocolate World is always free.

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

2025 County Government Performance



2,113

*Seniors Served
through Farmer's
Market Program*



50

*Veteran Discount
Cards Issued*



58

*First-Time
Homebuyer Loans*



2,061

*Marriage Licenses
Issued*



11,382

*Dog Licenses
Issued*



1,002

*Estates/Wills
Probated*



139

Adoptions Filed



248,695

*Total Police
Dispatch Events*



14,198

*Total Fire
Dispatch Events*



64,009

*Total Medical
Dispatch Events*

See Fraud, Waste or Abuse?



Report it.

717-780-6888

Did you know?

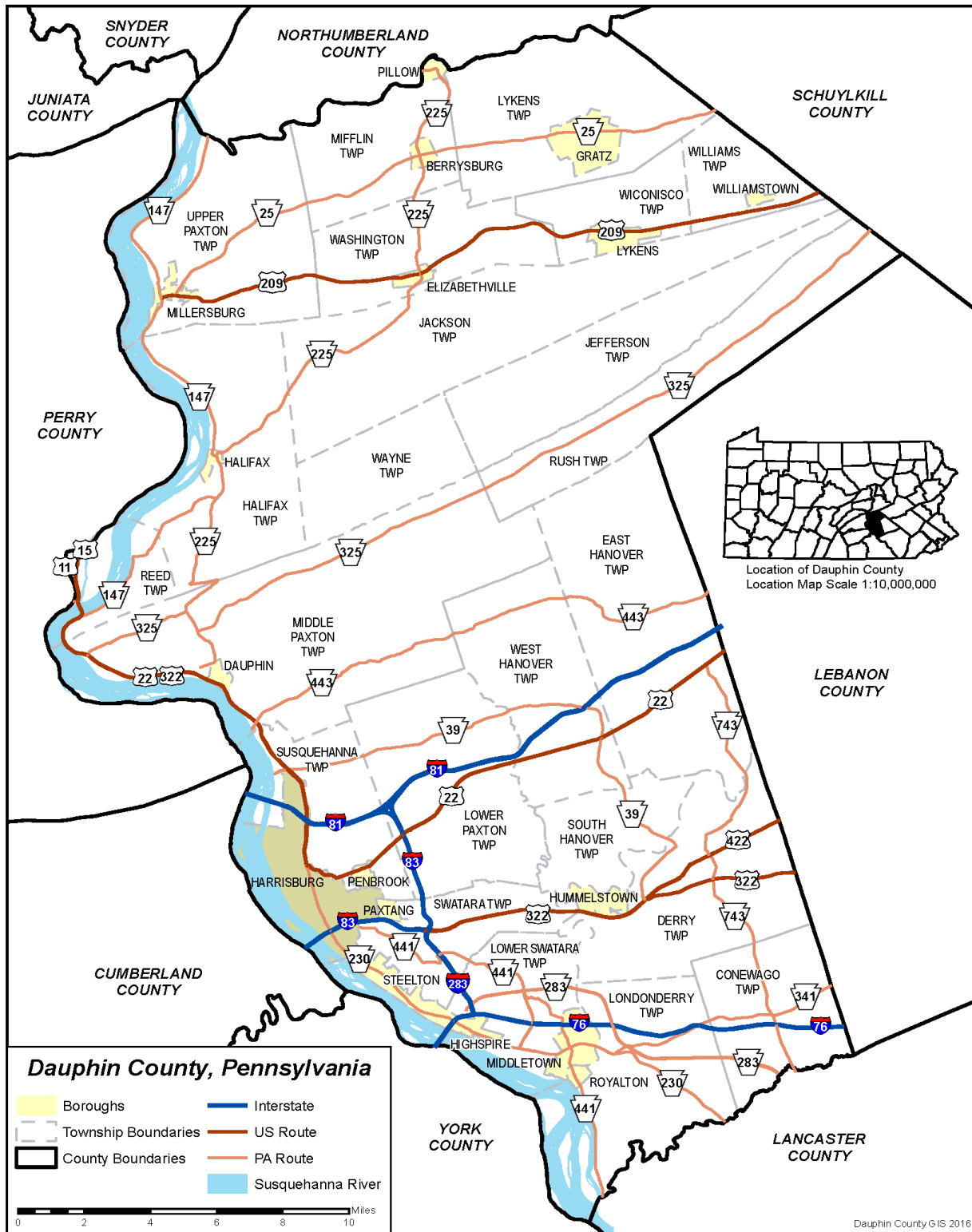
The Treasurer's
Office has helped
reunite dozens of
dogs with their
owners through its
licensing program.



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!

