

This section presents trend, contextual and detail information to help users evaluate the financial information presented in the preceding sections. This information is presented in five categories:

- Financial Trends

Financial trends information is intended to help readers understand and assess how the County's financial position has changed over time.

- Revenue Capacity

Revenue capacity information is intended to assist readers in understanding and assessing the factors affecting the County's ability to generate its own revenues – principally real estate taxes.

- Debt Capacity

Debt capacity information is intended to assist readers in understanding and assessing the County's current debt burden and its ability to issue additional debt.

- Demographic and Economic Information

Demographic and economic information is intended to help readers understand the socioeconomic environment in which the County operates.

- Operating Information

Operating information is intended to provide readers with information for evaluating the County's financial statement information as it relates to the services the County provides and activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. Where available, ten years of data has been included. Government-wide financial statement information is available beginning with 2002.

FINANCIAL TRENDS
Net Assets by Component

Last Five Years

COUNTY OF CUMBERLAND, PENNSYLVANIA
 (accrual basis of accounting)

| | <u>2002</u> | <u>2003</u> | <u>2004</u> | <u>2005</u> | <u>2006</u> |
|---|----------------------|-------------------|-------------------|-------------------|-------------------|
| Governmental activities | | | | | |
| Invested in capital assets, net of related debt | \$ 32,027,212 | 32,283,858 | 29,749,495 | 16,289,475 | 17,291,386 |
| Restricted | - | - | - | 8,747,231 | 15,555,829 |
| Unrestricted | <u>8,416,288</u> | <u>11,877,472</u> | <u>19,864,718</u> | <u>9,977,088</u> | <u>5,547,482</u> |
| Total governmental activities net assets | <u>\$ 40,443,500</u> | <u>44,161,330</u> | <u>49,614,213</u> | <u>35,013,794</u> | <u>38,394,697</u> |
| Business-type activities | | | | | |
| Invested in capital assets, net of related debt | \$ 4,650,717 | 3,199,579 | 1,310,858 | (857,994) | (1,304,478) |
| Restricted | - | - | - | - | - |
| Unrestricted | <u>1,490,925</u> | <u>1,622,191</u> | <u>3,087,151</u> | <u>5,326,223</u> | <u>7,920,167</u> |
| Total business-type activities net assets | <u>\$ 6,141,642</u> | <u>4,821,770</u> | <u>4,398,009</u> | <u>4,468,229</u> | <u>6,615,689</u> |
| Primary government | | | | | |
| Invested in capital assets, net of related debt | \$ 36,677,929 | 35,483,437 | 31,060,353 | 15,431,481 | 15,986,908 |
| Restricted | - | - | - | 8,747,231 | 15,555,829 |
| Unrestricted | <u>9,907,213</u> | <u>13,499,663</u> | <u>22,951,869</u> | <u>15,303,311</u> | <u>13,467,649</u> |
| Total primary government net assets | <u>\$ 46,585,142</u> | <u>48,983,100</u> | <u>54,012,222</u> | <u>39,482,023</u> | <u>45,010,386</u> |

FINANCIAL TRENDS
Changes in Net Assets

Last Five Years

COUNTY OF CUMBERLAND, PENNSYLVANIA
 (accrual basis of accounting)

| | 2002 | 2003 | 2004 | 2005 | 2006 |
|---|----------------|-------------|-------------|-------------|-------------|
| Expenses | | | | | |
| Governmental activities: | | | | | |
| General government - administrative | \$ 21,533,972 | 22,376,100 | 22,570,583 | 23,843,051 | 11,265,601 |
| General government - judicial (1) | - | - | - | - | 14,431,904 |
| Public safety | 11,972,094 | 13,287,128 | 13,630,646 | 14,342,433 | 15,368,282 |
| Roads and bridge maintenance | 838,729 | 861,335 | 651,093 | 1,125,543 | 1,472,466 |
| Solid waste management | 531,554 | 541,293 | 561,480 | 568,828 | 567,813 |
| Human services: | | | | | |
| Mental health/mental retardation | 21,209,170 | 21,543,888 | 26,475,793 | 27,253,708 | 32,343,624 |
| HealthChoices | 7,690,358 | 11,631,837 | 13,223,377 | 18,079,337 | 22,678,241 |
| Children and youth | 8,605,295 | 9,369,124 | 9,259,081 | 10,821,115 | 12,015,385 |
| Food and shelter | 3,123,230 | 2,978,327 | 3,408,828 | 3,995,395 | 4,379,791 |
| Office of aging | 2,786,538 | 2,928,172 | 3,068,634 | 3,391,598 | 4,485,342 |
| Other | 3,522,739 | 3,297,693 | 4,040,060 | 3,968,892 | 3,879,024 |
| Culture and recreation | 1,134,192 | 535,145 | 90,075 | 87,920 | 45,273 |
| Conservation | 340,797 | 541,665 | 381,570 | 418,545 | 711,848 |
| Community redevelopment and housing | 339,405 | 400,693 | 387,356 | 266,693 | 379,553 |
| Economic development and assistance | 806,439 | 913,960 | 2,244,217 | 2,380,343 | 4,437,310 |
| Interest on long-term debt | 395,355 | 354,504 | 482,719 | 470,589 | 661,412 |
| Indirect expenses | (254,372) | (309,825) | (334,128) | (363,597) | (393,955) |
| Total governmental activities expenses | 84,575,495 | 91,251,039 | 100,141,384 | 110,650,393 | 128,728,914 |
| Business-type activities: | | | | | |
| Claremont Nursing and Rehabilitation Center | 17,569,470 | 18,386,131 | 19,494,048 | 20,509,268 | 21,604,381 |
| Early Learning Center | 131,227 | 294,183 | 359,885 | 407,655 | 456,022 |
| Emergency telephone | 3,616,184 | 4,275,821 | 4,221,403 | 6,342,878 | 4,817,157 |
| Hazardous materials protection | 129,263 | 112,576 | 135,713 | 177,854 | 223,403 |
| Transportation services | 1,262,223 | 1,530,755 | 1,647,303 | 1,722,524 | 1,889,158 |
| Workers' compensation | 595,356 | 945,643 | 675,000 | 840,151 | 450,000 |
| Indirect expenses | 254,372 | 309,825 | 334,128 | 363,597 | 393,955 |
| Total business-type activities expenses | 23,558,095 | 25,854,934 | 26,867,480 | 30,363,927 | 29,834,076 |
| Total primary government expenses | \$ 108,133,590 | 117,105,973 | 127,008,864 | 141,014,320 | 158,562,990 |
| Program revenues | | | | | |
| Governmental activities: | | | | | |
| Charges for services | | | | | |
| General government - administrative | \$ 7,316,911 | 6,703,034 | 6,126,041 | 6,715,978 | 3,687,016 |
| General government - judicial (1) | - | - | - | - | 2,108,136 |
| Public safety | 1,652,602 | 1,846,768 | 2,242,796 | 2,595,561 | 2,512,689 |
| Roads and bridge maintenance | - | - | 8,580 | 4,597 | 6,680 |
| Solid waste management | 555,070 | 568,435 | 667,116 | 91,690 | 1,037,382 |
| Human services | 899,545 | 786,998 | 1,207,541 | 1,232,531 | 2,230,349 |
| Culture and recreation | - | - | 11,935 | 9,466 | 12,426 |
| Conservation | 10 | 61,481 | 33,595 | 14,233 | 61,522 |
| Community redevelopment and housing | 321,140 | 400,325 | 320,335 | 305,800 | 294,109 |
| Economic development and assistance | 300 | 400 | 5,218 | 2,826 | 63,418 |
| Operating grants and contributions | | | | | |
| General government - administrative | 2,932,384 | 2,783,458 | 2,494,905 | 2,369,485 | 1,090,729 |
| General government - judicial | - | - | 438,072 | 336,127 | 2,413,569 |
| Public safety | 2,435,514 | 2,126,353 | 1,879,190 | 1,765,008 | 1,738,660 |
| Roads and bridge maintenance | 494,381 | 1,256,450 | 746,501 | 1,107,146 | 1,469,833 |
| Solid waste management | 202,801 | 437,668 | 99,131 | 127,997 | 93,749 |

(Continued)

FINANCIAL TRENDS
Changes in Net Assets

Last Five Years

COUNTY OF CUMBERLAND, PENNSYLVANIA
 (accrual basis of accounting)

| | 2002 | 2003 | 2004 | 2005 | 2006 |
|---|------------------------|---------------------|---------------------|---------------------|---------------------|
| Program revenues (continued) | | | | | |
| Human services: | | | | | |
| Mental health/mental retardation | \$ 20,725,284 | 21,230,866 | 25,981,948 | 26,481,739 | 31,325,889 |
| HealthChoices | 7,690,358 | 11,631,837 | 13,220,841 | 18,069,073 | 22,660,910 |
| Children and youth | 7,083,415 | 7,751,800 | 7,648,535 | 8,907,164 | 9,688,684 |
| Food and shelter | 3,207,127 | 3,030,019 | 3,132,715 | 3,870,511 | 3,840,332 |
| Office of aging | 2,642,857 | 2,894,113 | 2,874,807 | 3,185,237 | 3,851,537 |
| Other | 3,019,171 | 2,894,200 | 3,609,467 | 3,538,699 | 3,296,947 |
| Culture and recreation | 547,972 | (6,199) | - | - | - |
| Conservation | 26,811 | 78,631 | 46,439 | 27,421 | 57,060 |
| Community redevelopment and housing | 2,414 | 1,551 | - | - | - |
| Economic development and assistance | 76,355 | 75,829 | 951,372 | 1,400,894 | 3,000,109 |
| Capital grants and contributions | | | | | |
| General government - administrative | 30,104 | 21,979 | 64,728 | 40,927 | - |
| Public safety | 58,603 | 11,000 | 9,263 | 14,197 | 16,527 |
| Roads and bridge maintenance | - | - | - | - | 2,581 |
| Solid waste management | - | - | 54,180 | - | - |
| Conservation | 603,720 | 249,592 | 1,726,193 | - | 149,604 |
| Total governmental activities program revenues | <u>62,524,849</u> | <u>66,836,588</u> | <u>75,601,444</u> | <u>82,214,307</u> | <u>96,710,447</u> |
| Business-type activities: | | | | | |
| Charges for services | | | | | |
| Claremont Nursing and Rehabilitation Center | 16,479,444 | 18,528,173 | 20,934,388 | 22,182,781 | 21,414,687 |
| Early Learning Center | 41,869 | 186,471 | 279,112 | 321,779 | 369,206 |
| Emergency telephone | 2,242,009 | 2,190,387 | 2,098,908 | 2,016,473 | 1,971,210 |
| Hazardous materials protection | 24,504 | 24,425 | 43,733 | 49,880 | 50,901 |
| Transportation services | 40,313 | 42,856 | 866,164 | 825,904 | 841,716 |
| Workers' compensation | 595,356 | 945,643 | 675,000 | 840,151 | 450,000 |
| Operating grants and contributions | | | | | |
| Claremont Nursing and Rehabilitation Center | 589,450 | 62,554 | 4,086 | 12,449 | 7,410 |
| Early Learning Center | - | 13,021 | 6,312 | 7,975 | 13,020 |
| Emergency telephone | - | - | - | 53,540 | 1,799,540 |
| Hazardous materials protection | 24,478 | 42,739 | 18,705 | 21,553 | 27,834 |
| Transportation services | 1,302,892 | 1,333,209 | 641,052 | 711,810 | 845,171 |
| Capital grants and contributions | | | | | |
| Early Learning Center | - | - | - | 5,630 | - |
| Emergency telephone | 491,906 | 221,898 | - | - | - |
| Hazardous materials protection | - | - | - | 361,514 | - |
| Transportation services | 390,638 | 288,923 | 2,471 | 385,840 | 76,263 |
| Total business-type activities program revenues | <u>22,222,859</u> | <u>23,880,299</u> | <u>25,569,931</u> | <u>27,797,279</u> | <u>27,866,958</u> |
| Total primary government revenues | <u>\$ 84,747,708</u> | <u>90,716,887</u> | <u>101,171,375</u> | <u>110,011,586</u> | <u>124,577,405</u> |
| Net (expense)/revenue | | | | | |
| Governmental activities | \$ (22,050,646) | (24,414,451) | (24,539,940) | (28,436,086) | (32,018,467) |
| Business-type activities | <u>(1,335,236)</u> | <u>(1,974,635)</u> | <u>(1,297,549)</u> | <u>(2,566,648)</u> | <u>(1,967,118)</u> |
| Total primary government net expense | <u>\$ (23,385,882)</u> | <u>(26,389,086)</u> | <u>(25,837,489)</u> | <u>(31,002,734)</u> | <u>(33,985,585)</u> |

General Revenues and Other Changes in Net Assets

Governmental activities:

Taxes

| | | | | | |
|-------------------|---------------|------------|------------|------------|------------|
| Real estate taxes | \$ 26,314,783 | 27,012,527 | 28,798,851 | 30,954,255 | 35,211,322 |
| Per capita taxes | 646,206 | 657,253 | 674,458 | 660,792 | 610,226 |
| Hotel taxes | 804,363 | 833,060 | 844,569 | 923,487 | 950,036 |

(Continued)

FINANCIAL TRENDS**Changes in Net Assets***Last Five Years***COUNTY OF CUMBERLAND, PENNSYLVANIA**

(accrual basis of accounting)

| | 2002 | 2003 | 2004 | 2005 | 2006 |
|---|----------------------|-------------------|-------------------|-------------------|-------------------|
| General Revenues and Other Changes in Net Assets (continued) | | | | | |
| Grants and contributions not restricted to specific programs | \$ 29,078 | 10,609 | - | - | - |
| Unrestricted investment earnings | 236,838 | 213,170 | 481,053 | 1,183,081 | 2,403,031 |
| Transfers | (1,038,945) | (594,338) | (806,108) | (2,414,420) | (3,770,245) |
| Total governmental activities | <u>26,992,323</u> | <u>28,132,281</u> | <u>29,992,823</u> | <u>31,307,195</u> | <u>35,404,370</u> |
| Business-type activities: | | | | | |
| Grants and contributions not restricted to specific programs | 7,653 | 4,933 | - | - | - |
| Unrestricted investment earnings | 216,271 | 55,492 | 67,680 | 222,448 | 344,333 |
| Transfers | 1,038,945 | 594,338 | 806,108 | 2,414,420 | 3,770,245 |
| Total business-type activities | <u>1,262,869</u> | <u>654,763</u> | <u>873,788</u> | <u>2,636,868</u> | <u>4,114,578</u> |
| Total primary government | <u>\$ 28,255,192</u> | <u>28,787,044</u> | <u>30,866,611</u> | <u>33,944,063</u> | <u>39,518,948</u> |
| Changes in Net Assets | | | | | |
| Governmental activities | \$ 4,941,677 | 3,717,830 | 5,452,883 | 2,871,109 | 3,385,903 |
| Business-type activities | (72,367) | (1,319,872) | (423,761) | 70,220 | 2,147,460 |
| Total primary government | <u>\$ 4,869,310</u> | <u>2,397,958</u> | <u>5,029,122</u> | <u>2,941,329</u> | <u>5,533,363</u> |

(1) Beginning in 2006, general government expenses was broken into two categories to provide better detail to the statement of activities. The new categories are called general government-administrative and general government-judicial.

FINANCIAL TRENDS
Fund Balances of Governmental Funds

Last Five Years

COUNTY OF CUMBERLAND, PENNSYLVANIA
(modified accrual basis of accounting)

| | 2002 | 2003 | 2004 | 2005 | 2006 |
|------------------------------------|---------------------|------------------|-------------------|-------------------|-------------------|
| General fund | | | | | |
| Reserved | \$ 1,161,155 | 964,346 | 3,777,740 | 3,902,719 | 3,862,538 |
| Unreserved | 5,677,516 | 8,699,315 | 12,062,306 | 13,871,446 | 16,231,782 |
| Total general fund | <u>\$ 6,838,671</u> | <u>9,663,661</u> | <u>15,840,046</u> | <u>17,774,165</u> | <u>20,094,320</u> |
| All other governmental funds | | | | | |
| Reserved | \$ - | - | - | - | - |
| Unreserved, reported in: | | | | | |
| Special revenues funds | 4,749,080 | 6,330,164 | 5,861,350 | 6,458,575 | 7,611,520 |
| Capital projects funds | 2,808,539 | 481,527 | 560,210 | 496,303 | 4,848,593 |
| Debt service funds | 4,365 | 637 | 631 | - | 2,323 |
| Total all other governmental funds | <u>\$ 7,561,984</u> | <u>6,812,328</u> | <u>6,422,191</u> | <u>6,954,878</u> | <u>12,462,436</u> |

FINANCIAL TRENDS
Changes in Fund Balances of Governmental Funds

Last Five Years

COUNTY OF CUMBERLAND, PENNSYLVANIA
(modified accrual basis of accounting)

| | 2002 | 2003 | 2004 | 2005 | 2006 |
|---|---------------|-------------|-------------|-------------|--------------|
| Revenues | | | | | |
| Taxes | \$ 27,751,850 | 28,612,909 | 30,170,342 | 32,611,992 | 36,496,600 |
| Licenses and permits | 110,231 | 91,648 | 103,297 | 102,300 | 109,045 |
| Grants | 50,547,728 | 55,838,634 | 64,758,123 | 70,627,628 | 84,474,545 |
| County charges | 7,271,844 | 8,127,915 | 9,290,235 | 9,055,568 | 10,587,280 |
| Court, costs, fines and forfeitures | 1,349,774 | 1,378,298 | 1,080,181 | 1,325,488 | 1,369,036 |
| Interest | 659,163 | 544,154 | 481,053 | 1,183,081 | 2,403,030 |
| Payment in lieu of taxes | - | - | - | - | 83,160 |
| Contributions and other | 1,576,693 | 1,487,794 | 407,466 | 822,642 | 1,155,695 |
| Total revenues | 89,267,283 | 96,081,352 | 106,290,697 | 115,728,699 | 136,678,391 |
| Expenditures | | | | | |
| Current: | | | | | |
| General government - administrative | 7,050,710 | 7,691,366 | 8,094,990 | 8,491,678 | 8,841,723 |
| General government - judicial | 13,779,644 | 14,872,711 | 13,517,419 | 14,084,783 | 15,050,890 |
| Public safety | 8,975,357 | 9,852,449 | 11,476,018 | 12,576,249 | 13,733,295 |
| Public works and enterprises | 1,200,707 | 872,618 | 913,625 | 827,474 | 827,067 |
| Human services | | | | | |
| Mental health/mental retardation | 21,191,843 | 21,727,526 | 26,638,694 | 27,372,787 | 32,499,919 |
| Children and youth | 8,728,330 | 9,558,371 | 9,374,020 | 10,918,122 | 12,147,306 |
| HealthChoices - Cumberland County | 7,690,358 | 11,631,837 | 13,223,377 | 18,079,337 | 22,678,241 |
| Food and shelter | 3,200,219 | 3,069,346 | 3,397,619 | 3,969,006 | 4,392,767 |
| Office of aging | 2,871,856 | 3,104,919 | 3,141,073 | 3,499,844 | 4,587,396 |
| Drug and alcohol | 2,643,934 | 2,660,145 | 3,064,262 | 3,173,267 | 3,058,490 |
| General fund | 1,372,029 | 862,989 | 640,136 | 568,944 | 573,640 |
| Witness assistance | 718,034 | 498,073 | 434,286 | 356,673 | 375,099 |
| Human services development | 256,329 | 166,718 | 360,165 | 253,609 | 301,727 |
| Culture and recreation | 2,225,385 | 1,642,857 | 931,061 | 142,459 | 63,177 |
| Conservation and development | 2,017,662 | 3,072,916 | 601,109 | 1,154,439 | 1,580,505 |
| Economic development and assistance | - | - | 1,314,077 | 2,244,756 | 4,330,084 |
| Other | 19,215 | 11,148 | - | - | - |
| Debt service: | | | | | |
| Principal retirement | 2,578,298 | 853,718 | 1,805,980 | 1,092,112 | 1,433,738 |
| Debt interest | 350,903 | 349,205 | 463,500 | 470,229 | 479,186 |
| Bond issuance costs | 72,252 | - | 128,612 | 21,653 | 137,369 |
| Capital Outlay | 340,760 | 1,627,768 | 3,731,920 | 2,938,157 | 7,200,628 |
| Payments to other governments | - | - | 496,264 | 358,666 | 713,158 |
| Total expenditures | 87,283,825 | 94,126,680 | 103,748,207 | 112,594,244 | 135,005,405 |
| Excess of revenues over expenditures | 1,983,458 | 1,954,672 | 2,542,490 | 3,134,455 | 1,672,986 |
| Other financing sources (uses) | | | | | |
| Transfer in | 6,939,687 | 5,532,246 | 6,880,060 | 6,949,292 | 7,861,282 |
| Transfer out | (7,978,632) | (6,126,583) | (7,686,168) | (9,363,713) | (11,599,563) |
| Face amount of long-term debt issued | 4,740,799 | 715,000 | 7,824,917 | 1,698,615 | 9,900,000 |
| Payment to refund bonds | (2,367,358) | - | (3,775,051) | - | - |
| Bond premium (discount) | - | - | - | 3,227 | (52,511) |
| Proceeds from capital leases | 25,435 | - | - | 44,930 | 50,519 |
| Total other financing sources (uses) | 1,359,931 | 120,663 | 3,243,758 | (667,649) | 6,159,727 |
| Net change in fund balances | \$ 3,343,389 | 2,075,335 | 5,786,248 | 2,466,806 | 7,832,713 |
| Debt service as a percentage of noncapital expenditures | 3.45% | 1.30% | 2.40% | 1.44% | 1.60% |

REVENUE CAPACITY

Assessed Value and Estimated Actual Value of Taxable Property

Last Five Years

COUNTY OF CUMBERLAND, PENNSYLVANIA

| Fiscal Year | | Residential Property | Commercial Property | Agricultural | Recreation | Total Taxable Assessed Value | Utility & Tax Exempt Property | Total Direct Tax Rate (3) | Estimated Actual Taxable Value (4) | Assessed Value as a Percentage of Actual Value (5) |
|-------------|-----|----------------------|---------------------|--------------|------------|------------------------------|-------------------------------|---------------------------|------------------------------------|--|
| 2002 | (1) | 8,891,668,140 | 3,720,380,780 | 599,934,690 | 28,280,880 | 13,240,264,490 | 1,675,775,320 | 2.149 | 13,428,260,131 | 98.6 |
| 2003 | (1) | 9,141,838,220 | 3,726,763,850 | 596,577,690 | 27,998,970 | 13,493,178,730 | 1,783,006,990 | 2.149 | 14,143,793,218 | 95.4 |
| 2004 | (1) | 9,412,693,650 | 3,803,587,230 | 600,635,420 | 27,910,060 | 13,844,826,360 | 1,793,680,360 | 2.352 | 15,315,073,407 | 90.4 |
| 2005 | (2) | 10,487,126,920 | 4,332,597,620 | 668,547,100 | 29,008,730 | 15,517,280,370 | 2,015,198,460 | 2.186 | 15,517,280,370 | 100.0 |
| 2006 | (2) | 10,801,168,820 | 4,440,201,950 | 673,647,300 | 30,065,890 | 15,945,083,960 | 2,349,724,010 | 2.377 | 18,160,687,882 | 87.8 |

Notes:

(1) Properties valued at 2000 reassessment base year

(2) Properties valued at 2004 reassessment base year

(3) Direct Tax Rate:

| | <u>County</u> | <u>Library</u> | <u>Total</u> |
|------|---------------|----------------|--------------|
| 2002 | 2.046 | 0.103 | 2.149 |
| 2003 | 2.046 | 0.103 | 2.149 |
| 2004 | 2.149 | 0.203 | 2.352 |
| 2005 | 2.006 | 0.18 | 2.186 |
| 2006 | 2.197 | 0.18 | 2.377 |

* Millage adjustment due to 5% cap for reassessment

(4) Estimated actual value is calculated by dividing assessed value by the State Tax Equalization Board's common level ratios

(5) Rates are based on the State Tax Equalization Board's common level ratio

Source: County Board of Assessment

REVENUE CAPACITY
Direct and Overlapping Property Tax Rates

Last Five Years

COUNTY OF CUMBERLAND, PENNSYLVANIA

| | Year Taxes Are Payable | | | | |
|----------------------------|------------------------|--------|--------|---------|---------|
| | 2002 | 2003 | 2004 | 2005 | 2006 |
| County Direct Rates | | | | | |
| General | 2.046 | 2.046 | 2.149 | 2.006 | 2.197 |
| Library | 0.103 | 0.103 | 0.203 | 0.18 | 0.18 |
| School Districts | | | | | |
| Big Spring | 10.0 | 11.3 | 12.217 | 12.375 | 13.365 |
| Camp Hill | 11.13 | 11.92 | 12.76 | 12.03 | 12.77 |
| Carlisle Area | 10.86 | 11.95 | 12.7 | 12.0 | 12.58 |
| Cumberland Valley | 8.89 | 9.188 | 10.202 | 9.554 | 9.554 |
| East Pennsboro | 11.58 | 12.08 | 12.82 | 11.78 | 11.78 |
| Mechanicsburg | 12.05 | 12.05 | 13.41 | 12.83 | 12.83 |
| Shippensburg Area | 9.96 | 10.55 | 12.05 | 11.33 | 12.4 |
| South Middleton | 10.60 | 11.10 | 11.9 | 11.15 | 11.15 |
| West Shore Area | 10.1 | 10.1 | 10.2 | 9.6 | 9.9 |
| Municipalities | | | | | |
| Camp Hill | 2.124 | 2.124 | 2.124 | 1.881 | 1.881 |
| Carlisle | 2.66 | 2.95 | 3.1 | 2.81 | 2.81 |
| Cooke | 1.0 | 1.0 | 1.0 | 0.968 | 1.5 |
| Dickinson | 0.03 | 0.03 | 0.03 | 0.02857 | 0.02857 |
| East Pennsboro | 0.888 | 0.888 | 0.888 | 0.79 | 0.79 |
| Hampden | 0.2 | 0.2 | 0.2 | 0.18 | 0.18 |
| Hopewell | - | - | - | - | - |
| Lemoyne | 1.33 | 1.33 | 1.99 | 1.99 | 1.99 |
| Lower Allen | 1.50 | 1.50 | 2.0 | 1.9 | 1.9 |
| Lower Frankford | 0.18 | 0.18 | 0.18 | 0.18 | 0.18 |
| Lower Mifflin | - | - | - | - | - |
| Mechanicsburg | 1.45 | 1.45 | 2.45 | 2.23 | 2.23 |
| Middlesex | 0.59 | 0.99 | 0.99 | 0.87 | 0.87 |
| Monroe | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| Mt. Holly Springs | 2.03 | 2.03 | 2.03 | 1.67 | 1.83 |
| Newburg | 0.125 | 0.125 | 0.125 | 0.121 | 0.121* |
| New Cumberland | 1.5 | 2.5 | 3.0 | 2.6 | 2.6 |
| Newville | 1.6657 | 1.6657 | 1.6657 | 1.6657 | 1.6657 |
| North Middleton | 0.981 | 0.981 | 0.981 | 0.889 | 0.889 |
| North Newton | 0.14 | 0.14 | 0.14 | 0.14 | 0.14 |
| Penn | 0.065 | 0.065 | 0.065 | 0.061 | 0.061 |

(Continued)

**REVENUE CAPACITY
Direct and Overlapping Property Tax Rates**

Last Five Years

COUNTY OF CUMBERLAND, PENNSYLVANIA

| | Year Taxes Are Payable | | | | |
|-----------------------------------|------------------------|---------|---------|---------|---------|
| | 2002 | 2003 | 2004 | 2005 | 2006 |
| Municipalities (continued) | | | | | |
| Shippensburg Borough | 2.29 | 3.11 | 3.11 | 2.85 | 2.85 |
| Shippensburg Twp. | 1.0 | 1.0 | 1.0 | 0.95 | 0.95 |
| Shiremanstown | 1.75 | 1.75 | 1.75 | 1.68 | 1.75 |
| Silver Spring | 0.656 | 0.656 | 0.656 | 0.584 | 0.584 |
| Southampton | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 |
| South Middleton | 0.07116 | - | - | - | 0.16 |
| South Newton | 0.129 | 0.129 | 0.129 | 0.129 | 0.129 |
| Upper Allen | 0.244 | 0.244 | 0.244 | 0.23 | 1.25 |
| Upper Frankford | 0.21128 | 0.21128 | 0.21128 | 0.21128 | 0.21128 |
| Upper Mifflin | 0.1557 | - | - | - | - |
| West Pennsboro | 0.225 | 0.225 | 0.225 | 0.2135 | 0.2135 |
| Wormleysburg | 1.639 | 1.639 | 2.328 | 1.986 | 2.586 |

Note:

* Mill rate decreased in 2005 for Newburg due to 5% revenue cap from 2004 reassessment.

Source: County Board of Assessment

**REVENUE CAPACITY
Principal Property Taxpayers**

1997 and 2006 Tax Years

COUNTY OF CUMBERLAND, PENNSYLVANIA

| | 1997 | | | 2006 | | |
|--|------------------------|------|---|------------------------|------|--|
| | Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Value(1) | Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Value (2) |
| <u>Taxpayer</u> | | | | | | |
| Carlisle HMA Inc. | | | | 73,000,000 | 1 | 0.46% |
| Allen Distribution | 2,075,830 | 7 | 0.27% | 58,482,850 | 2 | 0.37% |
| Pennsylvania Blue Shield | 3,888,000 | 2 | 0.51% | 56,987,300 | 3 | 0.36% |
| DP Industrial LLC | | | | 45,442,220 | 4 | 0.28% |
| Keystone Operating Partners LP | | | | 43,801,270 | 5 | 0.27% |
| PR CC Limited Partnership | | | | 35,480,130 | 6 | 0.22% |
| Inland Southeast Carlisle Dst. | | | | 35,143,990 | 7 | 0.22% |
| BIT Investment LP | | | | 34,082,990 | 8 | 0.21% |
| New York Life Insurance Co. | | | | 33,704,650 | 9 | 0.21% |
| Cedar-Camp Hill LLC | | | | 33,500,000 | 10 | 0.21% |
| Cumberland County Industrial Development Authority | 4,620,240 | 1 | 0.61% | | | |
| Crown America Corporation | 3,458,340 | 3 | 0.46% | | | |
| Dauphin Distribution Center | 2,820,070 | 4 | 0.37% | | | |
| Mid-Island Properties Inc. | 2,625,000 | 5 | 0.35% | | | |
| Lancaster Development Company | 2,272,270 | 6 | 0.30% | | | |
| Pennsylvania Hospital Insurance Company (PHICO) | 2,042,390 | 8 | 0.27% | | | |
| Lebarnold, Inc. | 2,009,740 | 9 | 0.27% | | | |
| First Commerical Development Company | 1,972,430 | 10 | 0.26% | | | |
| Totals | <u>27,784,310</u> | | <u>3.67%</u> | <u>449,625,400</u> | | <u>2.81%</u> |

Notes:

(1) Percentage based on total County taxable assessed valuation for 1997: \$755,559,890

(2) Percentage based on total County taxable assessed valuation for 2006: \$15,945,083,960

Source: County Board of Appeals

REVENUE CAPACITY
County Real Estate Tax Levies and Collections

Last Ten Years

COUNTY OF CUMBERLAND, PENNSYLVANIA

| Year Ended December 31 | Total Tax Levy for Year (1) (4) | Collected within the Year of the Levy | | Collections in Subsequent Years (3) | Total Collections to Date | |
|---------------------------|------------------------------------|--|--------------------|--|---------------------------|--------------------|
| | | Amount (2) | Percentage of Levy | | Amount | Percentage of Levy |
| 1997 | \$ 17,261,112 | \$ 16,488,753 | 95.53 | \$ 369,881 | \$ 16,858,634 | 97.67 |
| 1998 | 19,893,061 | 19,100,352 | 96.02 | 410,535 | 19,510,887 | 98.08 |
| 1999 | 20,406,870 | 19,833,642 | 97.19 | 386,512 | 20,220,154 | 99.09 |
| 2000 | 20,803,548 | 20,158,765 | 96.90 | 466,725 | 20,625,490 | 99.14 |
| 2001 | 22,506,536 | 21,661,819 | 96.25 | 572,604 | 22,234,423 | 98.79 |
| 2002 | 26,309,738 | 25,445,625 | 96.72 | 542,844 | 25,988,469 | 98.78 |
| 2003 | 26,873,618 | 26,197,564 | 97.49 | 525,885 | 26,723,449 | 99.44 |
| 2004 | 28,785,495 | 28,040,472 | 97.41 | 520,480 | 28,560,952 | 99.22 |
| 2005 | 31,038,004 | 30,237,418 | 97.42 | 347,292 | 30,584,710 | 98.54 |
| 2006 | 35,006,702 | 34,036,885 | 97.23 | N/A | 34,036,885 | 97.23 |

Notes:

- (1) Includes additions to duplicates and penalties
- (2) Includes discounts, penalties, rebates and adjustments
- (3) Includes penalties and adjustments
- (4) The library tax approved by the electorate is not included in this schedule

Source: County Board of Assessment and Collections

**REVENUE CAPACITY
Library Tax Levies and Collections**

Last Ten Years

COUNTY OF CUMBERLAND, PENNSYLVANIA

| Year Ended December 31 | Total Tax Levy for Year (1) (2) | Collected within the Year of the Levy | | Collections in Subsequent Years (4) | Total Collections to Date | |
|---------------------------|------------------------------------|--|--------------------|--|---------------------------|--------------------|
| | | Amount (3) | Percentage of Levy | | Amount | Percentage of Levy |
| 1997 | \$ 1,125,920 | \$ 1,075,534 | 95.52 | \$ 24,183 | \$ 1,099,717 | 97.67 |
| 1998 | 1,147,873 | 1,102,127 | 96.01 | 23,787 | 1,125,914 | 98.08 |
| 1999 | 1,177,518 | 1,144,437 | 97.19 | 22,301 | 1,166,738 | 99.08 |
| 2000 | 1,200,576 | 1,163,348 | 96.90 | 27,295 | 1,190,643 | 99.17 |
| 2001 | 1,303,100 | 1,254,187 | 96.25 | 33,287 | 1,287,474 | 98.80 |
| 2002 | 1,351,728 | 1,317,759 | 97.49 | 27,322 | 1,345,081 | 99.51 |
| 2003 | 1,352,904 | 1,318,868 | 97.49 | 26,491 | 1,345,359 | 99.44 |
| 2004 | 2,719,168 | 2,648,793 | 97.41 | 49,136 | 2,697,929 | 99.22 |
| 2005 | 2,785,074 | 2,713,243 | 97.42 | 31,380 | 2,744,623 | 98.55 |
| 2006 | 2,868,081 | 2,788,650 | 97.23 | N/A | 2,788,650 | 97.23 |

Notes:

- (1) The library tax was approved by the electorate in 1986 and the first year the tax was collected was in 1987. The rate was .103 mil in 2002 and 2003, .203 mill in 2004 and .18 mil in 2005. The millage decrease in 2005 was due to the 5% cap from the 2004 reassessment.
- (2) Includes additions to duplicate and penalties.
- (3) Includes discounts, penalties, rebates and adjustments
- (4) Includes penalties and adjustments.

Source: County Board of Assessment and Collections

DEBT CAPACITY
Ratio of Outstanding Debt by Type

Last Ten Years

COUNTY OF CUMBERLAND, PENNSYLVANIA

| Fiscal Year | Governmental Activities | | | Business-Type Activities | | | Total Primary Government | Percentage of Total Personal Income | Per Capita |
|-------------|--------------------------|--------------------------|----------------|--------------------------|--------------------------|----------------|--------------------------|-------------------------------------|------------|
| | General Obligation Bonds | General Obligation Notes | Capital Leases | General Obligation Bonds | General Obligation Notes | Capital Leases | | | |
| 1997 | \$ 18,320,845 | \$ - | \$ - | \$ 1,668,338 | \$ - | \$ - | \$ 19,989,183 | 0.34% | \$ 96.17 |
| 1998 | 20,194,448 | - | - | 6,779,613 | - | - | 26,974,061 | 0.44% | 129.29 |
| 1999 | 13,500,752 | - | 142,752 | 6,204,147 | - | - | 19,847,651 | 0.31% | 94.22 |
| 2000 | 11,924,905 | - | 165,511 | 16,291,004 | - | - | 28,381,420 | 0.43% | 132.83 |
| 2001 | 10,485,160 | - | 220,692 | 25,129,357 | - | - | 35,835,209 | 0.52% | 167.71 |
| 2002 | 9,584,968 | 962,886 | 113,581 | 24,889,162 | - | 50,285 | 35,600,882 | 0.50% | 163.64 |
| 2003 | 8,872,954 | 1,615,000 | 34,763 | 24,617,452 | - | 41,026 | 35,181,195 | 0.48% | 160.19 |
| 2004 | 12,061,985 | 715,000 | 12,747 | 23,884,119 | - | 30,999 | 36,704,850 | 0.47% | 165.79 |
| 2005 | 10,986,001 | 2,413,615 | 41,549 | 10,503,999 | 13,691,385 | 20,139 | 37,656,688 | * | 168.80 |
| 2006 | 19,593,108 | 2,296,756 | 68,082 | 10,106,892 | 13,038,244 | 8,378 | 45,111,460 | * | 199.50 |

Note:

* Personal income information is not yet available

DEBT CAPACITY
Ratios of General Bonded Debt Outstanding

Last Ten Years

COUNTY OF CUMBERLAND, PENNSYLVANIA

| Fiscal Year | General Obligation Bonds | General Obligation Notes | Less: Amounts Available in Debt Service Fund | Net General Bonded Debt | Percentage of Estimated Actual Taxable Value of Property | Per Capita |
|-------------|--------------------------------|--------------------------------|--|----------------------------|---|------------|
| 1997 | \$ 19,989,183 | \$ - | \$ 4,943,645 | \$ 15,045,538 | 0.14% | \$ 72.39 |
| 1998 | 26,974,061 | - | 5,426,890 | 21,547,171 | 0.19% | 103.28 |
| 1999 | 19,704,899 | - | 10,867 | 19,694,032 | 0.17% | 93.49 |
| 2000 | 28,215,909 | - | 10,347 | 28,205,562 | 0.22% | 132.00 |
| 2001 | 35,614,517 | - | 91,368 | 35,523,149 | 0.28% | 166.25 |
| 2002 | 34,474,130 | 962,886 | 7,716 | 35,429,300 | 0.26% | 162.85 |
| 2003 | 33,490,406 | 1,615,000 | 9 | 35,105,397 | 0.25% | 159.84 |
| 2004 | 35,946,104 | 715,000 | - | 36,661,104 | 0.24% | 165.59 |
| 2005 | 21,490,000 | 16,105,000 | - | 37,595,000 | 0.24% | 168.52 |
| 2006 | 29,700,000 | 15,335,000 | 2,323 | 45,032,677 | 0.25% | 199.16 |

DEBT CAPACITY
Direct and Overlapping Governmental Activities Debt

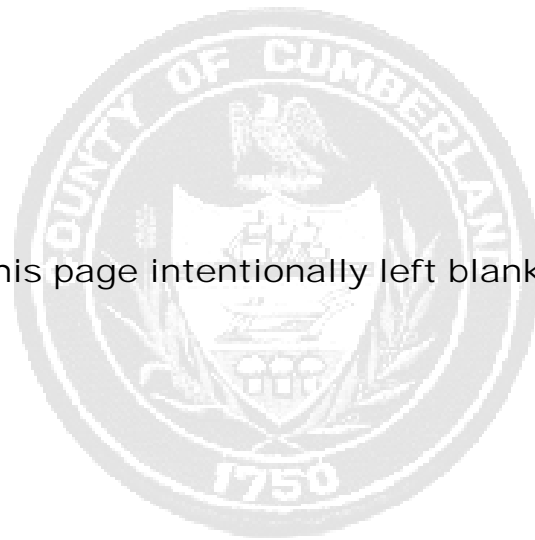
December 31, 2006

COUNTY OF CUMBERLAND, PENNSYLVANIA

| <u>Governmental Unit</u> | <u>Debt Outstanding</u> | <u>Estimated Percentage Applicable</u> | <u>Estimated Share of Direct and Overlapping Debt</u> |
|--|-----------------------------|--|---|
| School Districts: | | | |
| Big Spring | \$ 41,070,000 | 100% | \$ 41,070,000 |
| Camp Hill | 9,514,792 | 100% | 9,514,792 |
| Carlisle Area | 52,245,000 | 100% | 52,245,000 |
| Cumberland Valley | 123,529,438 | 100% | 123,529,438 |
| East Pennsboro | 39,875,000 | 100% | 39,875,000 |
| Mechanicsburg | 66,460,000 | 100% | 66,460,000 |
| Shippensburg Area | 34,825,000 | 100% | 34,825,000 |
| South Middleton | 31,814,064 | 100% | 31,814,064 |
| West Shore Area | 54,380,000 | 100% | 54,380,000 |
| Total school districts | | | <u>453,713,294</u> |
| Municipalities: | | | |
| Camp Hill Borough | 2,035,000 | 100% | 2,035,000 |
| Carlisle Borough | 7,960,000 | 100% | 7,960,000 |
| East Pennsboro Township | 647,540 | 100% | 647,540 |
| Hampden Township | 23,660,570 | 100% | 23,660,570 |
| Lower Allen Township | 12,370,000 | 100% | 12,370,000 |
| Mechanicsburg Borough | 1,990,000 | 100% | 1,990,000 |
| Middlesex Township | 2,195,338 | 100% | 2,195,338 |
| Mount Holly Springs Borough | 96,959 | 100% | 96,959 |
| Newville Borough | 36,000 | 100% | 36,000 |
| North Middleton Township | 1,750,000 | 100% | 1,750,000 |
| Shippensburg Township | 618,027 | 100% | 618,027 |
| Silver Spring Township | 10,305,000 | 100% | 10,305,000 |
| South Newton Township | 38,356 | 100% | 38,356 |
| Upper Allen Township | 1,062,690 | 100% | 1,062,690 |
| Upper Frankford Township | 18,563 | 100% | 18,563 |
| Wormleysburg Borough | 361,402 | 100% | 361,402 |
| Total municipalities | | | <u>65,145,445</u> |
| Subtotal overlapping debt | | | 518,858,739 |
| Total direct debt - County | | | <u>21,800,832</u> |
| Total direct and overlapping debt | | | <u>\$ 540,659,571</u> |

Source: Confirmation with school districts and municipalities

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DEBT CAPACITY
Legal Debt Margin Information

COUNTY OF CUMBERLAND, PENNSYLVANIA

| | <u>1997</u> | <u>1998</u> | <u>1999</u> | <u>2000</u> |
|---|-----------------------|--------------------|--------------------|--------------------|
| Debit limit | \$ 155,607,646 | 166,388,702 | 176,701,210 | 188,126,412 |
| Total net-debt applicable to limit | <u>19,989,183</u> | <u>26,974,061</u> | <u>19,704,899</u> | <u>28,215,909</u> |
| Net nonelectoral debt limit | <u>\$ 135,618,463</u> | <u>139,414,641</u> | <u>156,996,311</u> | <u>159,910,503</u> |
| Total net debt applicable to the limit as a percentage of debt limit | 12.85% | 16.21% | 11.15% | 15.00% |

| 2001 | 2002 | 2003 | 2004 | 2005 | 2006 |
|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 196,716,441 | 240,493,110 | 290,182,953 | 348,158,757 | 379,373,394 | 420,628,703 |
| 35,614,517 | 35,437,015 | 35,250,000 | 40,106,964 | 40,238,452 | 45,035,000 |
| <u>161,101,924</u> | <u>205,056,095</u> | <u>254,932,953</u> | <u>308,051,793</u> | <u>339,134,942</u> | <u>375,593,703</u> |
| 18.10% | 14.74% | 12.15% | 11.52% | 10.61% | 10.71% |

Legal Debt Margin Calculation for year ended 2006

Borrowing base revenue:

| | |
|-------------------|-----------------------|
| 2004 | \$ 126,835,517 |
| 2005 | 137,633,270 |
| 2006 | <u>156,159,916</u> |
| Total revenue (1) | <u>\$ 420,628,703</u> |

Net Nonelectoral Debt Limit:

| | |
|---|-----------------------|
| Average borrowing base revenues | \$ 140,209,568 |
| Debt limit percentage | <u>300%</u> |
| Debt limit | 420,628,703 |
| Total amount of debt applicable to debt limit | <u>45,035,000</u> |
| Net nonelectoral debt limit: | <u>\$ 375,593,703</u> |

Combined Net Nonelectoral Debt and Net Lease Rental Debt Limit:

| | |
|---|-----------------------|
| Average borrowing base revenues | \$ 140,209,568 |
| Debt limit percentage | <u>400%</u> |
| Debt limit | 560,838,272 |
| Total amount of debt applicable to debt limit | <u>47,357,718</u> |
| Combined net nonelectoral debt and net lease rental debt limit: | <u>\$ 513,480,554</u> |

Note:

- (A) The legal debt limit was established by the Local Government Unit Debt Act of 1972, reenacted in 1978.
- (1) Total revenue and other financing sources less debt proceeds, transfers and grants for specific projects and interest on sinking fund.
- (2) Nonelectoral debt limit is limited 300% of its borrowing base.
- (3) Combined net nonelectoral debt and net lease rental debt limit is limited to 400% of its borrowing base.

Source: Annual Reports of Cumberland County Controller

DEMOGRAPHIC AND ECONOMIC INFORMATION**Demographic and Economic Information***Last Five Years*

COUNTY OF CUMBERLAND, PENNSYLVANIA

| Year | Population | Total Personal Income <i>(thousands of dollars)</i> | Per Capita Personal Income | Median Household Income | School Enrollment | Annual Unemployment Rate (1) |
|------|------------|--|-------------------------------------|-------------------------------|----------------------|------------------------------------|
| 2002 | 217,556 | \$ 7,118,783 | \$ 32,722 | \$ 48,096 | 33,504 | 4.2% |
| 2003 | 219,622 | 7,328,795 | 33,370 | 48,977 | 33,100 | 4.1% |
| 2004 | 221,397 | 7,785,388 | 35,206 | 50,733 | 33,183 | 3.9% |
| 2005 | 223,089 | * | * | * | 33,689 | 3.7% |
| 2006 | 226,117 | * | * | * | 34,308 | 3.5% |

Notes: * information not yet available

(1) Annual, not seasonally adjusted, unemployment data

Sources: *

- Pennsylvania Department of Labor & Industry, Statistics, Center for Workforce Information & Analysis
- Pennsylvania Department of Education

DEMOGRAPHIC AND ECONOMIC INFORMATION

Principal Employers - Nine Years Ago and Current

December 31, 2006

COUNTY OF CUMBERLAND, PENNSYLVANIA

| Employer | 1997 | | | 2006 | | |
|-------------------------------------|---------------|------|---|---------------|------|---|
| | Employees | Rank | Percentage of Total County Employment (3) | Employees | Rank | Percentage of Total County Employment (3) |
| U.S. Government - Naval Inventory | | | | | | |
| Control Point and Carlisle Barracks | 7,109 (1) | 1 | 7% | 6,848 (1) | 1 | 6% |
| Pennsylvania Blue Shield | 7,000 | 2 | 7% | 3,192 | 2 | 3% |
| Giant Foods | 1,800 | 5 | 2% | 3,153 | 3 | 3% |
| Holy Spirit Hospital | 1,700 | 7 | 2% | 2,137 | 4 | 2% |
| Commonwealth of Pennsylvania | 1,569 (2) | 8 | 1% | 1,990 (2) | 5 | 2% |
| JFC Temps Inc. | 2,500 | 3 | 2% | 1,527 | 6 | 1% |
| Excel Logistics | 1,400 | 9 | 1% | 1,300 | 7 | 1% |
| Wal-Mart | — | — | — | 1,176 | 8 | 1% |
| Cumberland County Government | — | — | — | 1,281 | 9 | 1% |
| Roadway | — | — | — | 1,141 | 10 | 1% |
| Fry Communications | 1,800 | 6 | 2% | — | — | — |
| Electronic Data Systems Corp. | 1,945 | 4 | 2% | — | — | — |
| Rite Aid | 1,320 | 10 | 1% | — | — | — |
| Total | <u>28,143</u> | | <u>27%</u> | <u>23,745</u> | | <u>21%</u> |

Notes:

- (1) Includes SPCC, DDRE and other Agencies at that location.
- (2) Excluding Pennsylvania State University, SEPTA, Department of Higher Education
- (3) Percentages based on Cumberland County labor force total furnished by the Pennsylvania Department of Labor and Industry

Source: An initial listing of the top employers was furnished by the Pennsylvania Department of Labor and Industry. Cumberland County profiled Employers were contacted or other sources were used to gather totals of employees which were employed within Cumberland County.

OPERATING INFORMATION

Full-Time Equivalent County Employees by Function/Program

Last Five Years

COUNTY OF CUMBERLAND, PENNSYLVANIA

| Functions/Programs | 2002 | 2003 | 2004 | 2005 | 2006 |
|--|-------------|-------------|-------------|-------------|-------------|
| Primary Government: | | | | | |
| Governmental Activities: | | | | | |
| General Government-Administrative: | | | | | |
| Commissioners | 8 | 8 | 9 | 8 | 8 |
| Solicitors | 3 | 3 | 4 | 3 | 3 |
| Elections | 5 | 6 | 6 | 5 | 5 |
| Controller | 16 | 17 | 16 | 16 | 16 |
| Finance | 8 | 9 | 8 | 10 | 10 |
| Tax Claims | 4 | 3 | 3 | 2 | 2 |
| Treasurer | 5 | 5 | 5 | 5 | 5 |
| Tax Collector Administration | 18 | 18 | 18 | 18 | 18 |
| Human Resources | 6 | 5 | 6 | 5 | 5 |
| Tax Assessment | 24 | 24 | 26 | 21 | 22 |
| Recorder of Deeds | 10 | 10 | 10 | 9 | 9 |
| Administrative Services | 1 | 1 | 1 | 3 | 5 |
| Information Management and Technology | 10 | 11 | 11 | 11 | 14 |
| Enterprise Resource Management | 2 | 5 | 5 | 3 | 3 |
| Geographic Information Systems | 2 | 2 | 2 | 2 | 2 |
| Human Service Fiscal Operations | 2 | 3 | 3 | 2 | 2 |
| Grant Administration | 2 | 2 | 2 | 2 | 2 |
| County Buildings | 13 | 15 | 16 | 14 | 15 |
| Planning | 1 | 2 | 4 | 1 | 2 |
| Domestic Relations | 37 | 39 | 39 | 39 | 37 |
| General Government-Judicial | | | | | |
| Building Security | 10 | 9 | 9 | 9 | 9 |
| Courts | 34 | 34 | 35 | 32 | 35 |
| District Judges | 37 | 36 | 36 | 36 | 35 |
| Clerk of Court | 11 | 11 | 12 | 12 | 11 |
| Coroner | 5 | 5 | 5 | 5 | 5 |
| Public Defender | 13 | 13 | 13 | 12 | 13 |
| District Attorney (2) | 32 | 32 | 32 | 26 | 24 |
| District Attorney-Central Processing (1) | 18 | 20 | 19 | - | - |
| Prothonotary | 8 | 8 | 9 | 9 | 9 |
| Register of Wills | 7 | 7 | 8 | 7 | 6 |
| Sheriff | 37 | 37 | 36 | 34 | 34 |
| Public Safety | | | | | |
| District Attorney-Criminal Investigation (2) | - | - | - | 6 | 5 |
| District Attorney-Forensic Lab | 1 | 1 | 1 | 2 | 2 |
| Victim Witness Services | 10 | 10 | 9 | 8 | 8 |
| Prison (1) | 94 | 93 | 90 | 95 | 99 |
| Adult Probation | 28 | 28 | 27 | 28 | 33 |
| Juvenile Probation | 26 | 27 | 26 | 26 | 26 |
| Emergency Management & Communications | 9 | 9 | 9 | 8 | 8 |
| Vector Control | 3 | 3 | 3 | 3 | 3 |
| Solid Waste Management | 3 | 3 | 3 | 3 | 3 |
| Human Services | | | | | |
| Mental Health/Mental Retardation | 42 | 47 | 46 | 47 | 47 |
| Children and Youth | 52 | 51 | 56 | 55 | 57 |
| Office of Aging | 32 | 30 | 27 | 29 | 25 |
| Community Services | 8 | 8 | 9 | 10 | 9 |
| Drug and Alcohol | 17 | 17 | 17 | 15 | 17 |
| Veteran's Affairs | 2 | 2 | 2 | 2 | 2 |
| Culture and Recreation | 12 | 13 | 14 | 13 | 15 |
| Conservation and Development | 7 | 7 | 7 | 8 | 9 |
| Business-Type Activities: | | | | | |
| County Nursing Home | 320 | 311 | 301 | 280 | 287 |
| Emergency Telephone | 45 | 42 | 43 | 45 | 45 |
| Hazard Materials Protection | 1 | 1 | 1 | 1 | 1 |
| Transportation Services | 24 | 24 | 25 | 23 | 25 |
| Total Primary Government | 1125 | 1127 | 1124 | 1068 | 1092 |
| Component Unit: | | | | | |
| Conservation District | 8 | 8 | 8 | 8 | 8 |

Source: County payroll records

Method: Fulltime employee - 1; part time/temporary employee – part time/temporary hours worked/equivalent full time base hours;

Tax Collectors - .5 employee; Tipstaff - .3 employee

(1) At the end of 2005, the Central Processing division was placed in the County Prison.

(2) Criminal Investigation Unit reported separately beginning in 2005.

OPERATING INFORMATION
Operating Indicators by Function

Last Five Years

COUNTY OF CUMBERLAND, PENNSYLVANIA

| | 2002 | 2003 | 2004 | 2005 | 2006 |
|---|---------|---------|---------|---------|---------|
| Governmental - type: | | | | | |
| General Government-administrative | | | | | |
| <i>Fiscal affairs</i> | | | | | |
| Property transfers recorded | 7,207 | 7,749 | 7,764 | 7,643 | 7,385 |
| Subdivision plans filed | 294 | 285 | 258 | 248 | 273 |
| <i>Administration</i> | | | | | |
| General election information | | | | | |
| Registered voters | 129,607 | 132,508 | 144,727 | 134,349 | 137,564 |
| Votes cast | 67,600 | 42,885 | 106,687 | 44,506 | 50,284 |
| Percent of votes cast | 52% | 32% | 74% | 33% | 37% |
| General Government-judicial | | | | | |
| <i>Court services:</i> | | | | | |
| Criminal cases filed | 2,775 | 2,778 | 3,088 | 3,169 | 3,360 |
| Summary appeals | N/A | N/A | 221 | 249 | 207 |
| Marriage license applications | 1,102 | 1,223 | 1,171 | 1,232 | 1,163 |
| Estates and wills probated | 1,101 | 992 | 1,083 | 1,034 | 1,056 |
| Orphans' court cases filed | 82 | 86 | 115 | 93 | 110 |
| Adoption cases | N/A | N/A | N/A | 139 | 143 |
| <i>Court administration:</i> | | | | | |
| Guilty pleas (and sentenced) | 1,528 | 1,480 | 1,246 | N/A | N/A |
| Nonjury criminal trials | 54 | 40 | 43 | N/A | N/A |
| Criminal jury trials | 59 | 50 | 44 | 35 | 59 |
| ARD disposition in lieu of trial | 682 | 662 | 369 | 920 | N/A |
| Criminal appointment of counsel | 241 | 270 | 327 | 374 | 387 |
| Hearings by domestic relations conference officers | 3,338 | 3,787 | 3,459 | 3,227 | 2,754 |
| Civil cases settled before trial | 30 | 67 | 66 | 35 | 26 |
| Civil cases tried by jury | 24 | 18 | 18 | 11 | 13 |
| Civil cases tried without jury | 37 | 32 | 36 | 19 | 20 |
| <i>Sheriff:</i> | | | | | |
| Prisoner transports | N/A | N/A | 3,716 | 3,632 | 3,635 |
| Public safety | | | | | |
| <i>County prison:</i> | | | | | |
| Average daily population | 307 | 332 | 343 | 350 | 350 |
| Commitments to prison | 2,387 | 2,460 | 2,600 | 2,808 | 2,802 |
| Releases from prison | 2,329 | 2,452 | 2,603 | 2,778 | 2,786 |
| <i>Adult probation:</i> | | | | | |
| Average caseload | 1,408 | 1,384 | 1,579 | 1,868 | 1,732 |
| Court-ordered investigations/reports | 1,377 | 1,305 | 1,582 | 1,765 | 1,932 |

(Continued)

OPERATING INFORMATION
Operating Indicators by Function

Last Five Years

COUNTY OF CUMBERLAND, PENNSYLVANIA

| (Continued) | 2002 | 2003 | 2004 | 2005 | 2006 |
|---|---------|---------|---------|---------|---------|
| Human services | | | | | |
| <i>Children and youth</i> | | | | | |
| Number of referrals | N/A | 732 | 829 | 752 | 981 |
| Clients receiving in-home services | N/A | 829 | 198 | 272 | 286 |
| Clients requiring placement | N/A | 139 | 107 | 128 | 154 |
| <i>Mental health services:</i> | | | | | |
| Emergency/crisis treatment: | | | | | |
| Number of out-patient hours | 12,982 | 12,877 | 11,744 | 9,755 | 7,731 |
| Number of out-patient consumers | 705 | 879 | 783 | 614 | 557 |
| In-patient days | 344 | 1,297 | 981 | 823 | 493 |
| Number of in-patient consumers | 54 | 145 | 106 | 88 | 67 |
| Residential days | 14,887 | 16,674 | 17,274 | 16,214 | 16,992 |
| Number of residential consumers | 80 | 119 | 170 | 167 | 216 |
| <i>HealthChoices:</i> | | | | | |
| In-patient psychiatric treatment | | | | | |
| Number of in-patient consumers | 107 | 141 | 195 | 260 | 257 |
| Number of in-patient days | 1,150 | 1,961 | 2,205 | 3,550 | 4,925 |
| Out-patient psychiatric treatment | | | | | |
| Number of out-patient consumers | 887 | 1,452 | 1,976 | 2,483 | 2,613 |
| Number of out-patient units | 19,710 | 44,836 | 52,021 | 57,811 | 63,144 |
| Children's residential and behavioral health rehabilitation | | | | | |
| Number of consumers | 374 | 584 | 707 | 846 | 756 |
| Number of units | 173,709 | 318,030 | 400,983 | 390,303 | 383,586 |
| Targeted case management | | | | | |
| Number of consumers | 266 | 336 | 347 | 405 | 434 |
| Number of units | 32,404 | 61,482 | 66,454 | 81,065 | 90,029 |
| Crisis Intervention | | | | | |
| Number of consumers | 117 | 350 | 364 | 412 | 527 |
| Number of units | 1,787 | 7,486 | 6,869 | 6,963 | 8,788 |
| <i>Mental retardation services:</i> | | | | | |
| Number of consumers served | 1,085 | 1,144 | 1,169 | 1,267 | 1,379 |
| Number of transportation units | 91,191 | 95,259 | 108,715 | 116,581 | 115,597 |
| Number of residential units | 56,354 | 56,062 | 65,730 | 66,721 | 79,021 |
| Number of workshop/vocational units | 33,522 | 33,320 | 195,836 | 194,688 | 250,844 |

(continued)

OPERATING INFORMATION
Operating Indicators by Function

Last Five Years

COUNTY OF CUMBERLAND, PENNSYLVANIA

(Continued)

| | 2002 | 2003 | 2004 | 2005 | 2006 |
|---|--------|--------|-------|--------|--------|
| <i>Office of aging:</i> | | | | | |
| Senior transportation trips | 57,470 | 56,700 | N/A | 51,386 | 52,000 |
| Information and assistance contracts | 4,028 | 3,274 | N/A | 4,958 | 8,900 |
| Congregate meals served | 48,127 | 45,898 | N/A | 36,671 | 35,500 |
| Adult day care days provided | 5,002 | 3,514 | N/A | 5,041 | 5,265 |
| Home delivered meals served | 7,180 | 9,919 | N/A | 12,051 | 8,863 |
| Maintenance/modification of homes | 221 | 367 | N/A | 208 | 213 |
| <i>Drug and alcohol:</i> | | | | | |
| Community-based outpatient treatment (in hours unless otherwise noted) | | | | | |
| Assessment/evaluations | N/A | N/A | 1,285 | 1,062 | 912 |
| Individual counseling | 3,254 | 2,471 | 2,925 | 2,483 | 2,659 |
| Intensive outpatient group | 4,900 | 5,303 | 3,454 | 3,048 | 4,942 |
| Group | 816 | 959 | 1,029 | 731 | 1,091 |
| Methadone maintenance (weeks) | | | 133 | 121 | 118 |
| Prison-based treatment and intervention service hours | 1,157 | 1,607 | 1,752 | 1,657 | 2,029 |
| Inpatient non-hospital treatment (days) | | | | | |
| Inpatient non-hospital treatment | 7,199 | 8,411 | 4,940 | 4,458 | 4,862 |
| Halfway house facility days | 2,146 | 441 | 979 | 515 | 725 |
| Specialized treatment | 1,624 | 2,418 | 2,695 | 2,262 | 2,885 |
| Case management services | | | | | |
| Average caseload | 57 | 50 | 47 | 46 | 54 |
| Assessments completed | 342 | 283 | 276 | 239 | 264 |
| Number of clients served | 281 | 257 | 242 | 177 | 213 |
| Intensive case management services | | | | | |
| Average caseload | 9 | 11 | 10 | 8 | 6 |
| Number of clients served | 20 | 19 | 24 | 15 | 16 |
| Capital Region Maternal Assistance Program: | | | | | |
| Intensive case management | | | | | |
| service clients | 150 | 152 | 154 | 147 | 137 |
| Drug and alcohol treatment clients | 74 | 82 | 66 | 65 | 64 |
| Smoking cessation intervention clients | N/A | 35 | 40 | 31 | 18 |

Business - type:

Transportation:

| | | | | | |
|---------------|-----------|-----------|-----------|-----------|-----------|
| One way trips | 6,545 | 6,835 | 6,750 | 6,982 | 7,207 |
| Mileage | 2,713,165 | 3,333,425 | 3,707,872 | 4,368,099 | 3,756,854 |

Notes:

N/A - not available

Source: Cumberland County departmental statistics and annual reports.

OPERATING INFORMATION
Capital Asset Statistics by Function

Last Five Years

COUNTY OF CUMBERLAND, PENNSYLVANIA

| Function | 2002 | 2003 | 2004 | 2005 | 2006 |
|---|-------------|-------------|-------------|-------------|-------------|
| Governmental activities: | | | | | |
| General government - administrative | | | | | |
| Administration | | | | | |
| Square footage of New Courthouse building | 91,058 | 91,058 | 91,058 | 91,058 | 91,058 |
| Square footage of Reed building (ERP office) | 1,292 | 1,292 | 1,292 | 1,292 | 1,292 |
| Square footage of Old Jail | 31,108 | 31,108 | 31,108 | 31,108 | 31,108 |
| Square footage of Old Courthouse | 22,020 | 22,020 | 22,020 | 22,020 | 22,020 |
| Square footage of the Allen Road building | N/A | N/A | N/A | N/A | 29,160 |
| Bureau of Elections | | | | | |
| Electronic voting machines | N/A | N/A | N/A | N/A | 623 |
| Court system and corrections | | | | | |
| District Attorney | | | | | |
| Square footage of Reed building (CID office) | 2,584 | 2,584 | 2,584 | 2,584 | 2,584 |
| Domestic Relations | | | | | |
| Square footage of Domestic Relations building | 23,905 | 23,905 | 23,905 | 23,905 | 23,905 |
| Public safety | | | | | |
| County prison | | | | | |
| Maximum capacity of inmates | 398 | 398 | 398 | 398 | 398 |
| Square footage of the prison | 93,107 | 93,107 | 93,107 | 93,107 | 93,107 |
| Conservation | | | | | |
| Number of agricultural easements acquired | 67 | 72 | 75 | 81 | 86 |
| Acres in the agricultural easement program | 8,589 | 9,092 | 9,530 | 10,307 | 10,818 |
| Acres in agricultural secured areas | N/A | N/A | 67,955 | 68,917 | 70,212 |
| Square footage of agricultural extension building | 8,024 | 8,024 | 8,024 | 8,024 | 8,024 |
| Roads and bridge maintenance | | | | | |
| County maintained bridges | 23 | 23 | 23 | 23 | 23 |
| Human Services | | | | | |
| Square footage of human services building | 42,400 | 42,400 | 42,400 | 42,400 | 42,400 |
| Business-type activities: | | | | | |
| Nursing home | | | | | |
| Square footage of the nursing home | 169,751 | 169,751 | 169,751 | 169,751 | 169,751 |
| Maximum resident capacity | 290 | 290 | 290 | 290 | 290 |
| Emergency telephone center | | | | | |
| Square footage of the 911 center | 10,024 | 10,024 | 10,024 | 10,024 | 10,024 |
| Transportation services | | | | | |
| Buses and other vehicles | 32 | 32 | 32 | 32 | 32 |

Source:

- Capital asset reports from Controller's Office
- Planning Commission information
- Corrections Department information
- Nursing Home Reports