County of Chester
Pennsylvania
Annual Report Summary
For the Year Ended December 31, 2015
Prepared by the Office of the Controller
Norman MacQueen, Controller
To the residents of Chester County:

I am pleased to present to the citizens of Chester County our eleventh Annual Report Summary for the Fiscal Year ended 2015. The information contained in this Summary is a condensed overview of the County of Chester’s audited 2015 Comprehensive Annual Financial Report (CAFR) and presents selected information about the County’s revenues, spending, and demographics in an informal, easy to understand format.

The Office of the Controller has prepared the Annual Report Summary to help taxpayers understand the financial position of County government and how their tax dollars are being spent. It remains as important as ever for taxpayers to have a clear understanding of the financial pressures facing government. I firmly believe that an educated citizenry armed with the facts about local, state and federal governments is the best way to ensure accountability and efficiency in government.

I am pleased to report that Chester County’s AAA credit rating was reaffirmed again in February 2016, making Chester County one of a small handful of counties across the nation to have earned the highest credit rating from Standard & Poor’s, Fitch Ratings and Moody’s Investors Service, Inc. This has been another challenging year for state and local governments, so maintaining an AAA credit rating was no easy task especially considering the budget impasse in Harrisburg. Chester County government is not immune to market forces; however, prudent financial management and a steady control on spending have helped our county to weather the economic storm.

Please explore this and other resources (such as those on www.chesco.org), and contact your elected officials to express your views on the direction of our nation, state and county. Like other elected officials in Chester County government, I welcome your input.

This Annual Report Summary is unaudited and excludes many material disclosures, financial statements, schedules and notes to the financial statements found in the County’s CAFR. Readers desiring more detailed financial information can obtain the full 176 page document on the County’s website at http://www.chesco.org/206/Controller under “Reports & Forms” “CAFR & Annual Report Summary”.

I hope that you find this report informative. If you have any questions, do not hesitate to contact me at (610) 344-6155 or nmacqueen@chesco.org.

Sincerely,

Norman MacQueen
Controller, County of Chester
Welcome to Chester County!

The County of Chester, one of Pennsylvania’s original three counties, was named by William Penn in 1682. It is located in southeastern Pennsylvania, in the scenic Brandywine Valley approximately 30 miles west of Philadelphia. Chester County originally included what is now Delaware County, parts of Lancaster County and Berks County.

In 1784, the original county seat was relocated from the City of Chester to a more centralized location known as the town of Turk’s Head. In 1788, Turk’s Head was renamed West Chester. The County of Chester has been fortunate enough to update its ability to serve an increasing population with the Government Services Center, Justice Center and Administration Building. Many of the older buildings dating back 1847, including the Historic Courthouse designed by Thomas U. Walter, are still in use. In 2010 Chester County began construction on its new Public Safety Training Campus (PSTC – see page 10) which will give first responders a place to train in real life simulations.

The County has 73 political subdivisions, consisting of one third-class city (Coatesville), 15 boroughs, and 57 townships. The County has a population of approximately 515,939 and covers 782 square miles, including some of the most productive agricultural land in Pennsylvania.

The median income of the County’s households is the highest in the Commonwealth of Pennsylvania. Chester County is one of the leading counties in home ownership as well. According to the 2010 census, Chester County has the most educated population in Pennsylvania.

Continuing for than 50 years Chester County has experienced the benefits of complementary strategic elements of progress and preservation. Together they encourage our economic growth, preservation our history, and make possible our “sense of place” that makes Chester County so attractive to residents and businesses alike.

We gratefully thank Elaine Deutsch (pages Cover, 2, 3, 4, 11, 12, 17, and 18), Tacie Himelright (pages 4, 11, and 18), Norman MacQueen (pages Cover, 12, and 17), the Chester County Commissioner’s Office (page 10), and the Chester County Planning Commission (pages Cover, 3, 4, 17, 18) for the wonderful photographs, which showcase our County, that are used throughout this publication.
Who we are....

People

Chester County’s 2015 population estimate was 515,939. This is an increase of 0.6% from 2014 and an increase of 8.1% from ten years prior. The median age of County residents increased very slightly in 2015 to 40.3 years old, with the largest increase in the 65 and over population.

- 26.1% are under 20
- 17.6% are 20-34
- 27.5% are 35-54
- 13.8% are 55-64
- 15.0% are over 65

Education

Education continues to be a priority for Chester County residents. There are 14 public school districts in Chester County providing elementary and secondary education, as well as many private, parochial, and charter schools. Chester County also is proud to be the home to eight universities and colleges. The 2015 estimate of the people over the age of 25, 92.8% have graduated high school with 71.7% going on for additional education. This is higher than the national average of 87.2% with 59.6% going on for additional education. 51.0% of County residents have a Bachelor’s or higher degrees which is significantly higher than the national average of 30.6%.

Housing

The average Chester County household size was unchanged, again in 2015, at 2.7 people. The average family size remained steady at 3.2 people. In 2015, 95.6% of all housing units in Chester County were occupied, of which 75.7% were owner occupied. The median monthly rent, encompassing all types of rental units, in the County increased in 2015, to $1,267. This is higher than the Commonwealth median of $868 and the national median of $959. The average value of owner occupied housing in the County was $332,900 with 68.5% of owners having a mortgage. 62.1% of the housing in Chester County are single family homes with 73.7% of all types of housing units have 3 or more bedrooms.
**Business and Transportation**

Chester County continues to be a world leader in the cultivated mushroom industry as well as being the Commonwealth leader in the value of agricultural crops (see page 12). Chester County is also a transportation hub for many manufacturers and distributors.

Twenty years ago, Chester County made a choice. It chose to change – to redirect growth to protect open space and to revitalize its towns and communities through Landscapes and Landscapes2. The citizens of Chester County, the County government, local municipalities, the business community, conservancies, and many others have worked extremely hard to improve the County with an emphasis on establishing multi-modal corridors (highway, rail, freight, biking and walking) stimulating the efficient movement of people and goods.

**Income**

Chester County’s 2015 average estimated household income, of $90,503 for all industries, is well above the National average of $78,378. Chester County is a very affluent county with 58.8% of its households making $75,000 or above, as compared with the national average of 37.1%.

**Employment**

Historically, Chester County has been in the top five counties for employment rates in Pennsylvania and has had a lower unemployment rate than either the State or the nation. In 2015, Chester County continued this trend with an average unemployment rate of 3.7 percent. Along with low unemployment comes a high number of residents that are covered by health insurance. In 2015, 94.8% of Chester County residents had health insurance coverage with the majority covered under private health insurance.

**Health**

Where we live matters to our health. The health of a community depends on many different factors – ranging from individual health behaviors, education and jobs, to quality of health care, to the environment. Knowing how healthy the community is can help leaders focus on projects and initiatives to better serve the community. Please see the chart on page 9 for a comparison of Chester County rankings to the surrounding four counties.

- Health Behaviors (tobacco use, diet/exercise, alcohol use) - ranked 2nd in all Pennsylvania counties
- Social & Economic Factors (employment, safety, income, education, family/social support) - ranked 2nd
- Length of Life - ranked 3rd

Sources: U.S. Census Bureau, PA Department of Labor, University of Wisconsin Population Health Institute
Chester County is organized under the commission form of government. The three-member Board of Commissioners constitutes the chief governing body of the county. The board, together with its executive staff, manages a large and diverse organization whose mission is to provide quality government services in an efficient, cost effective manner. Elected every four years, the commissioners are responsible for policy making, fiscal management, and the administration of county affairs.

### Board of Commissioners

**Kathi Cozzone**  
Vice Chairman  
610-344-6100  
kcozzone@chesco.org

**Terence Farrell**  
Chairman  
610-344-6100  
tfarrell@chesco.org

**Michelle Kichline**  
610-344-6100  
mkichline@chesco.org

Below are the County Row Officials and a brief description of the services that they provide to the public.

**Robin L. Marcello**  
Clerk of Courts  
610-344-6135  
ccclerk@chesco.org

The Clerk of Courts acts as the chief clerk and record keeper for the criminal division of the Court of Common Pleas. The office is responsible for maintaining records for all criminal cases, posting bail, docketing all criminal records filed, assessing costs and fines for criminal cases, collecting monies on summary appeal cases, preparing motor vehicle forms for the Pennsylvania Department of Transportation and filing road dockets. The Clerk of Courts is also responsible for maintaining criminal court dockets and providing a repository for all trial exhibits.

**Norman MacQueen**  
Controller  
610-344-6155  
nmacqueen@chesco.org

The Office of the Controller supervises the fiscal affairs of Chester County. The Controller maintains accounting records, processes accounts payable and other disbursements, manages payroll and retirement disbursements, and is responsible for the internal audit function. The Controller’s Office is a resource for those seeking financial information about the County. Internal audits assess the adequacy of controls, legal contractual compliance and good business practices. The Controller also prepares the Comprehensive Annual Financial Report.

**Gordon R. Eck, DO**  
Coroner  
610-344-6165  
coroneroffice@chesco.org

The Coroner’s Office is required to investigate all sudden, violent, traumatic and/or unexpected deaths. This includes deaths from apparent “natural causes” where the individual’s treating physician has no knowledge of an existing medical condition that could credibly have caused the sudden death. Under these circumstances, it becomes the Coroner’s responsibility to determine how and why an individual died. The Coroner is also responsible for assuring the individual’s proper identity and that next of kin have been notified.
The Chester County District Attorney is the chief law enforcement officer for the county. The core functions of the District Attorney’s Office are to investigate, prosecute, and prevent crimes. It is the District Attorney’s duty to uphold and defend the Constitution of the Commonwealth of Pennsylvania and the Constitution of the United States of America. Working together, we will keep Chester County a safe place to live, work, and raise a family.

— Thomas P. Hogan
District Attorney
610-344-6801

The Prothonotary’s Office acts as the chief clerk and record keeper for the civil & family divisions of the Court of Common Pleas. The office is responsible for maintaining records for all civil & family cases. Work is generated from the court and through filings from both attorneys & the general public such as, divorces, name changes, custody cases, protection from abuse orders, mental health hearings, medical malpractice cases, judgments & liens will be handled by this office. We also serve as an Agent for the Federal Government for the purpose of processing Passport applications.

— Matt Holliday
Prothonotary
610-344-6300
mholliday@chesco.org

The Office of the Recorder of Deeds is an important interface between taxpayers, real estate professionals and County government, and is responsible for the public repository of real estate records, military discharges, commissions and official documents. It provides land records recording and indexing services to the public and real estate industry in order to secure property ownership and engage in business involving real estate.

— Rick Loughery
Recorder of Deeds
610-344-6330
rodinfo@chesco.org

The Register of Wills/Clerk of Orphans’ Court provides estate administration, marriage license, adoption, and guardianship filing services to individuals and the courts. The Register of Wills has jurisdiction over the probate of wills, granting of letters and is the agent for the collection of state inheritance tax. The Clerk of Orphans’ Court handles all proceedings relating to estates of incapacitated persons, adoptions, and marriage licenses.

— Terri Clark
Register of Wills/Clerk of the Orphans’ Court
610-344-6335
rwills@chesco.org

The Sheriff’s Office is the enforcement arm of the Court of Common Pleas. The Sheriff’s Office provides safety, protection, and security services, efficient and timely notification of civil actions, Protection from Abuse (PFAs), gun permit and background investigation services to the public. Through its Sheriff sales, it provides scheduling, processing, and selling services for real and tangible property. It also provides transportation and custody services to adult and juvenile prisoners. The Sheriff Office processes all applications for License to Carry Firearms.

— Carolyn B. Welsh
Sheriff
610-344-6850
cwelsh@chesco.org

The Office of the Treasurer serves primarily to receive, record and deposit most County funds resulting from payment of taxes, payment due on the sale of various state and county licenses, funds collected in the performance of public services, other state-related revenues, and payment of judgments and fines. It generates annual and interim real estate tax invoices, and the processing of resultant payments. The Treasurer’s Office is an agent for the Commonwealth regarding the issuance of licenses for hunting, fishing, pistol permits, and dog ownership.

— Ann Duke
Treasurer
610-344-6370
treasurerdept@chesco.org
Guide to County Services

Below is a helpful list of County & Commonwealth agencies and their phone numbers. It is by no way a complete list. We encourage you to visit our website [www.chesco.org](http://www.chesco.org) for additional resources not included.

- Agriculture Development Council .............................................................. 610-344-6285
- Community & Economic Development .......................................................... 610-344-6900
- Conservation District .................................................................................... 610-925-4920
- County General Operator ................................................................................ 610-344-6000 / 1-800-682-1100
- Domestic Relations ......................................................................................... 610-344-6215
- Election/Voter Service ................................................................................... 610-344-6410
- Jury Service Center ......................................................................................... 610-344-6174
- Parks & Recreation .......................................................................................... 610-344-6415
- Veterans’ Affairs ............................................................................................. 610-344-6375
- Human Services .............................................................................................. 610-344-6640
- Aging Services ................................................................................................. 610-344-6350
- Elder Abuse .................................................................................................... 800-564-7000
- Pocopson Nursing Home ................................................................................ 610-793-1212
- Child Abuse Report Line .................................................................................. 610-344-5800 / 800-932-0313
- Children, Youth & Families .......................................................................... 610-344-5800
- Crime Victim Center ......................................................................................... 610-692-7420
- Drug and Alcohol ............................................................................................ 610-344-6620
- Mental Health / Intellectual & Develop. Disabilities ....................................... 610-344-6265
- Domestic Violence 24 Hour Hotline ............................................................... 888-711-6270
- Drug/Alcohol Crisis ........................................................................................ 911
- Mental Health 24 Hour Crisis Hotline............................................................. 1-877-918-2100 / 610-280-3270
- Rape Crisis Center .......................................................................................... 610-692-7420
- Suicide Prevention Lifeline .............................................................................. 800-273-8255
- Poison Control ................................................................................................. 800-772-7112

**Pennsylvania State Hotlines**

- Suspected Welfare Fraud 1-800-932-0582
- Elder Abuse Unit 1-866-623-2137
- Consumer Protection 1-800-441-2555

511PA is Pennsylvania's official travel information service. Call (511 or 1-877-511-7366), visit [www.511PA.com](http://www.511PA.com), or use the mobile app for reliable, current traffic and weather information, as well as links to other transportation services.
The human services provided by the County are, in large part, funded by grants received from the Commonwealth and federal government. In 2015, human services, including the geriatric center, made up 50.6% of the County expenditures. Please see the graph below for the County’s human service expenditures.

**Department of Aging:** The primary goals of the department are to develop, coordinate and support comprehensive community-based services which assist persons age 60 and older to remain independent and self-sufficient in the community.

**Child Care Information Services (CCIS):** CCIS has been designated as the hub for child care information in Chester County. CCIS manages the subsidized child day care program, provides resource and referral services, and can help families find a childcare provider that best meets their needs.

**Children, Youth & Family (CYF):** The mission of CYF is to utilize high-quality, comprehensive social services that strengthen the family’s ability to provide for the safety and well-being of each child.

**Department of Community Development (DCD):** The Chester County Department of Community Development provides housing, neighborhood improvement, workforce development, and social services to citizens so that they have the opportunity to successfully live and work in a safe, stable, and desirable community.

**Drug & Alcohol:** Drug & Alcohol provides effective, high-quality alcohol, tobacco, and other drug prevention, intervention, and treatment services for the citizens of Chester County in order to prevent the onset of substance abuse and addiction wherever possible and, where it does exist, to mitigate its effects on individuals, families, and communities.

**Geriatric Center:** Pocopson Home is Chester County’s long term healthcare facility. The Home offers both short and long term medical and nursing services, placing emphasis on rehabilitation for the purpose of returning residents to their homes and community environment.

**Health Department:** The Chester County Health Department provides personal and environmental health services to residents and visitors so that they may grow, live and work in healthy and safe communities.

**Human Services:** Department of Human Services protects vulnerable children and adults, promoting independence and well-being for the visitors and citizens of Chester County so that they may lead stable, safe, and fulfilling lives.

**Managed Behavioral Health Care (MBHC):** MBHC provides services to all eligible County residents in a coordinated and collaborative manner. To best meet our residents’ needs, the department ensures that decisions are made on a sound planning basis, measures are put in place to maintain high quality services, and the statutes and regulations are followed consistently by and between the different services comprising the human services system.

**Mental Health/Intellectual & Developmental Disabilities (MH/IDD):** Every Chester County citizen experiencing mental illness or developmental disabilities may access services and natural supports that foster recovery and integration into a greater community where they are valued and enjoy fulfilling lives.
Health Outcomes/Health Factors

Where we live matters to our health. People who live in communities with ample park and recreation space are more likely to exercise, which reduces heart disease risk. People who live in communities with smoke-free laws are less likely to smoke or to be exposed to second-hand smoke, which reduces lung cancer risk.

Chester County has been ranked, as the fourth healthiest county in Pennsylvania, according to a study published in 2015 by the University of Wisconsin and the Robert Wood Johnson Foundation. The study placed Chester County at the top in a number of categories, including health outcomes (blue on the graph to the right) and health factors (red on the graph to the right). The study looked at a number of factors, including the length and quality of life, health behaviors, clinical care, social and economic factors and the physical environment.

Source: County Health Rankings, University of Wisconsin

Chester County Health, Dental and Prescription Discount Programs

Through a partnership with the National Association of Counties (NACo), Chester County residents can join the Health Discount Program. Residents benefit by saving on auxiliary healthcare services that are not currently included in the Affordable Care Act. Residents can get more information or same day savings on medical discounts once they enroll at http://www.nacohealth.org or by calling Member Services toll-free at 1-877-573-2395. The NACo Health Discount Card helps individuals and families gain access to medical discounts from local providers.

The Dental Discount Card Program helps county residents in need of dental services who may be uninsured or underinsured. The program offers immediate access to dental providers with no waiting periods or forms to fill out. You’ll save on average between 15%-50% on most dental procedures from a national network of more than 114,000 general dentists and specialists. For more information, or to enroll, call 1-877-573-2395.

The Chester County prescription drug discount card can be used by Chester County residents to help cope with the high price of prescription drugs. This program offers average savings of 22% off the retail price of commonly prescribed drugs. There is no cost to Chester County taxpayers for this program. For more information visit http://www.caremark.com/naco or call toll free 1-877-321-2652.

For more information on these programs please go to http://chesco.org/index.aspx?NID=1822

Know Your Numbers

Chester County continues to earn national awards for both its financial reporting and budgeting - 34 years for the Controller prepared audited Comprehensive Annual Financial Report and 23 years for the Finance prepared, Commissioner approved, Annual Budget. Please visit the County’s website at http://chesco.org/ to view or download these documents.
Chester County Public Safety Training Campus Merits National Recognition

The Tactical Village at Chester County’s Public Safety Training Campus has been awarded the highest honor for design of a public safety project by the Fire Industry Education Resource Organization (F.I.E.R.O.). The award is jointly presented to the Chester County Department of Emergency Services and Manns Woodward Studios, architects for the Tactical Village.

County Commissioners Officially Open the Tactical Training “Village” for Chester County Emergency Responders

Chester County Commissioners Terence Farrell, Kathi Cozzone and Michelle Kichline were joined by more than 250 people at the official opening of the county’s Public Safety Training Campus Tactical Village, located in South Coatesville.

Director of Emergency Services, Bobby Kagel, along with representatives from Chester County’s fire, police, emergency medical services (EMS) and fire police communities took part in the program, noting the importance of the Tactical Village as a center for individual and joint training opportunities.

This Tactical Village, with its residential and industrial facades, its building shells and its main street ‘hazards’ will be of tremendous help to our first responders, allowing them to practice for many eventualities. Nearly 300,000 times a year, someone in the county calls 9-1-1 for help.

The F.I.E.R.O. Station Design competition is judged on interior and exterior functionality, firefighter health and safety, and awardees are deemed to represent the best practices in design. Winners are selected by a team of jurors nationwide who are active in the fire service and also have degrees in architecture. The honor is only given when all judges independently agree that the project is designed, developed and executed in a manner that excels for public safety facilities.

The four-acre Tactical Village includes search and rescue buildings, a high-rise training tower and vehicle burn and rescue area, as well as a burn building, a gasoline and oil fire suppression simulator and props to practice hazardous materials spill containment. Construction of the three phases of the Chester County Public Safety Training Campus began in November 2010 with the County’s purchase of 95-acres of land in South Coatesville. The first phase, an academic building, was opened formally in September 2012. The second phase of the tactical village construction was completed in May of 2015. The final phase, an indoor law enforcement firing range, is underway and expected to be completed in early 2018.

Did You Know? Chester County is a 3rd Class county. This means that the County’s population during the last census of 2010 was between 225,000 and 500,000 residents.
The Chester County Commissioners and President Judge Jacqueline Cody recognized the 100th anniversary of the unveiling of Chester County’s iconic Old Glory statue on Thursday, June 11, 2015.

On June 11, 1915, 35,000 people filled the entire Courthouse square and lawn area to witness the unveiling of the monument honoring the heroism, sacrifices and patriotism displayed by Chester County’s soldiers, sailors and marines during the Civil War.

Platform to Employment

Platform to Employment (P2E) is a program that provides job readiness training, personal support services, finance counseling and paid work experience with the intent to secure jobs for individuals who have experienced long-term unemployment. P2E is a five-week preparatory program to address the need for the long-term unemployed to return to work and the employer need to recruit skilled workers. The County’s commitment to this program is the first in Pennsylvania. County Commissioners’ Chair Terence Farrell, “Many of our long-term unemployed people have the skills required, but they need career-related support services to strengthen those skills. Platform to Employment addresses that need.” The launch of the P2E program began with an appeal to all Chester County residents who have been unemployed for 27 weeks or more, to complete an online application for entry into the program. Details can be found at www.platformtoemployment.com (click on the “Apply Here” button on the home page and then choose Chester County). In addition to intensive career readiness workshops, P2E incorporates financial stability counseling and mental health counseling to help address the inevitable stress factors that long-term unemployment status places upon people. Family Service of Chester County and Open Hearth, key participants in the Career-Link – Financial Stability Center partnership, will be providing those counseling services along with services provided by Joseph’s People and the Chester County Economic Development Council.

Ending Homelessness

Chester County has received $1.5 million in Continuum of Care grants from the U.S. Department of Housing and Urban Development to support the initiatives of Chester County’s Decade to Doorways program - a program that prevents and ends homelessness by providing critically needed emergency housing and support services to individuals and families.

The funding will enable the County’s Department of Community Development to continue facilitating the Decade to Doorways initiative, which has more than 100 volunteers working on solutions to end homelessness.

Did you know?
The term "Row Office" or “Row Official" originated in the 1800s. The term “row offices” is often applied to those county officials other than the board of commissioners who are elected to their positions. The basis of the term is unknown, with some suggesting it derives from the fact that these officials appear “in a row” on the ballot, while another view is that it relates to their organization in a row in the hallways of the courthouse. Originally offices of county officials were situated in a row on the ground floor of a long corridor in the courthouse. Over time, recordkeeping and county services became complex and required more space than a string of offices in a hallway could provide. However, the term "row officer" stuck and continues to be used today when referring to elected public officials who serve the county.

Pennsylvania’s Very Own Silicon Valley

You don’t have to travel to California to visit Silicon Valley. Based on data gathered by FindTheCompany and Dun & Bradstreet, Chester County, with 10.1 tech companies per capita, is Pennsylvania’s own tech haven.

A good education is essential for all students. Not only does a great educational system teach our youth book knowledge, but it also builds a foundation that allows them to take their next step. Each year *Newsweek* ranks the top High Schools in America, listing the top 500. Chester County is proud to have five High Schools in the top 500.

51 – Conestoga High School, Berwyn  
342 – Owen J. Roberts High School, Pottstown  
420 – West Chester East High School, West Chester  
455 – Bayard Rustin High School, West Chester  
462 – Downingtown East High School, Exton


---

### Agriculture in Chester County

With fertile soil, about 24 percent of the total land area in Chester County is used to grow field crops. This significant land use helps maintain the underpinnings of our agricultural industry. Below are the highlights of Chester County agriculture.

- There were 164,495 acres of farmland, with an average farm size of 95 acres. Farms accounted for almost 34.0 percent of County land.
- Chester County ranked 1st in PA and 1st in the U.S. in the value of nursery, greenhouse, floriculture, sod and mushrooms.
- Chester County is the Mushroom Capital of the world and mushrooms are the top vegetable crop in the County accounting for 83.0 percent of crop sales.
- Chester County ranked 2nd among all 67 Pennsylvania counties in the total value of agricultural products sold and ranked 54th of over 3,000 counties in the U.S.
- Chester County ranked 2nd in PA and 22nd in the U.S. in the value of horses, ponies, mules, burros, and donkeys.
- Chester County ranked 6th in PA and 112th in the U.S in the value of milk from cows.

Chester County’s comprehensive plan, Landscapes2, emphasizes a balance between growth and preservation. As of December 31, 2015, Chester County had 129,800 acres of protected open space, representing 26.7 percent of the county. The County provided $2.51 million in grants that was a catalyst to attract over $4.11 million from other sources. Just over $700,000 in County funds led to completion of 4 land preservation projects valued at over $2.1 million.

---

**USA TODAY 10Best** gathered a group of travel and outdoor recreation experts to nominate 20 trails for the title of Best Urban Trail. Voted on by readers and coming in first place is the Schuylkill River Trail, a still-expanding project that already includes more than 60 miles of trails along the Schuylkill River.

Chester County’s portion includes the Cromby trailhead, located on Township Line Road in East Pikeland Township, northward to Parkerford, south of Linfield Road in East Coventry Township.

When completed in Chester County, the trail will parallel the Schuylkill River from the Route 422 bridge at Pottstown, south to the Route 29 bridge into Mont Clare. There is currently 5.75 miles of trail open in the County.

Source: USA Today

---

**Schuylkill River Trail Wins Best Urban Trail**
Your Real Estate Dollars

In 2015, on average, Chester County residents paid $3,128.18 in taxes per $100,000 of their home’s assessed value. Of that assessment, only 13%, or $416.30, were County taxes. The pie chart to the right illustrates how your local real estate taxes are typically used.

County real estate taxes funded 38.5% or $153.7 million of the County’s activities for 2015. 61.5% or $245.0 million of the County’s spending was funded by Commonwealth and federal grants, charges for services, and interest from investments. The illustration below shows how each dollar of your County real estate tax bill is spent.

The General Fund

The General Fund is the County’s primary operating fund. It accounts for the general operating activities of the County. The general tax revenues of the County are accounted for in the General Fund. The General Fund of the County is made up of 37 departments. The two graphs - to the left and right - show, on average, how much a resident in Chester County pays/saves for each of the top five and bottom five General Fund department’s services (net of revenue earned by that department).
The County’s Financial Position

Chester County’s financial position remains very strong. The County maintains sufficient net financial resources to protect against shortfalls.

The County’s AAA/Aaa debt ratings were reaffirmed in February 2016 from the three rating agencies: Standard & Poor’s, Fitch Ratings, and Moody Investors Services, Inc. Chester County is one of 43 counties in the United States, and the only county in Pennsylvania, to have AAA/Aaa bond ratings from all three major rating agencies. AAA/Aaa rating has and will continue to result in lower debt service on County debt - saving taxpayers money.

The County’s fund balance policy establishes the objective to strive to maintain an unrestricted fund balance, in the General Fund, of not less than two months of the subsequent year’s budgeted expenditures. Included in the unrestricted fund balance will be a Working Capital Reserve. Ten percent of subsequent year’s General Fund budgeted expenditures will be assigned as Working Capital.

In 2015, the County had $15.9 million in the working capital reserve, which represents 10 percent of the 2015 Expenditures budget. The County’s General Fund 2015 year end unrestricted fund balance of $39.4 million represents approximately 27.8 percent of General Fund revenues and more than 3.5 months of expenditures and transfers to other County funds.

Because of the County’s strong financial position, it is able to issue general obligation notes and bonds to help fund the County’s Capital Improvement & Open Space Projects at the lowest rates of interest available to county government.

Chester County Commissioners reaffirmation of Triple-A bond ratings

Chester County’s AAA/Aaa credit rating was reaffirmed again in February, 2016, making Chester County the only county in Pennsylvania, and only one of 43 counties across the nation to have earned the highest credit rating from Standard & Poor’s, Fitch Ratings and Moody’s Investors Service, Inc. Maintaining the Triple-A ratings from all three agencies for over eight years reflects Chester County’s success in achieving and maintaining its strategic plan priority of Smart Financial Management. Triple-A ratings bring the interest rate associated with the cost of borrowing down significantly.

In re-confirming its Aaa award to Chester County, Moody’s Investors Service noted, “Chester County’s stable outlook reflects the county’s solid financial management and consistent operation; the county’s tax base is one of the strongest in the region.” Standard & Poor’s wrote that Chester County has a very strong economy and budgetary flexibility with consistently maintained available reserves. Fitch Ratings reported Chester County benefits from a stable and diverse employment base and county officials have consistently demonstrated proactive and effective financial stewardship.
Financial Position

The Financial Position Statement, known in accounting terms as the “Statement of Net Position”, is designed to provide a picture of the County’s financial position as of the end of the year. The net position figure represents the amount that the County owns versus the amount owed. The accounting policies of the County of Chester conform to generally accepted accounting principles applicable to governments. For more information please see our full CAFR.

(Expressed in thousands) 2013 2014 2015

Assets

Cash $145,896 $162,593 $99,938
Investments 1,160 1,347 1,366
Accounts receivable 34,062 33,504 58,471
Capital assets 366,098 379,491 406,875
Other assets 4,704 4,998 2,673
Total assets 551,920 581,933 569,323

Deferred outflows of resources

Def. charge on refunding - 13,913 51,052
Total deferred outflows - 13,913 51,052

Liabilities

Accounts payable 27,563 27,463 26,437
Other liabilities 3,491 38,437 4,678
Long-term liabilities 549,483 549,914 651,262
Total liabilities 580,537 615,814 682,377

Deferred inflows of resources

Def. inflows of resources 23,014 19,829 601
Total deferred inflows 23,014 19,829 601

Net Position* $(51,631) $(39,797) $(62,603)

* Negative net position is due to the cumulative effect of debt used to finance capital assets titled to others. Grants were provided to land conservancies for open space and to municipalities for park development and community development projects.

General Government – Services provided by the County for the benefit of the public and the governmental body as a whole, including the administrative departments such as the Office of the Controller, Commissioners, Treasurer, and Recorder of Deeds.

Judicial Government – Services provided by the County to the courts including the Court of Common Pleas and the following row offices: District Attorney, Clerk of Courts, Register of Wills/Clerk of the Orphans’ Court, Prothonotary, Coroner, and Sheriff.

Public Safety – Services provided by the County for the safety and security of the public including emergency management, the 911 communications system, hazardous materials response, and emergency medical services.

Corrections – Services used to support the prison, Adult and Juvenile Probation and other correctional programs.

Public Works – Services for maintaining and rehabilitating the 95 County owned bridges.

Human Services – Services with the purpose of promoting the general health and well being of the community as a whole, including public health, the human services funds, and the Pocopson Home, a long-term nursing facility.

Culture & Recreation – Services to provide County residents opportunities and facilities for cultural and recreational programs including libraries and parks.

Conservation & Development – Programs provided by the County to achieve a satisfactory living environment for the community as a whole including: planning, water resources, agricultural development, and soil conservation.
The summaries shown below of the County’s financial activities, for the last three years, show County-wide revenues and expenses on a basis similar to how a business would measure its financial results.

**Dollars In:** Revenue includes all amounts of money received by a government from external sources during its fiscal year (i.e., those originating "outside the government"), net of refunds and other correcting transactions, other than issuance of debt, sale of investments, and agency or private trust transactions. Under this definition, revenue excludes amounts transferred from other funds or agencies of the same government.

**Dollars Out:** Expenditure includes all amounts of money paid out by a government during its fiscal year - net of recoveries and other correcting transactions - other than for retirement of debt, purchase of investment securities, extension of loans, and agency or private trust transactions. Under this definition, expenditure relates to external payments of a government and excludes amounts transferred to funds or agencies of the same government (other than payments to intragovernmental service funds). Please see our full CAFR for complete details.

### Trends of Revenue by Activity (expressed in thousands)

**Program revenues:**
- Charges for services: $61,497, $59,821, $65,388
- Operating grants and contributions: $172,888, $172,943, $170,824
- Capital grants and contributions: $8,089, $4,806, $3,188

**General Revenues:**
- Taxes: $151,176, $151,984, $153,695
- Investment earnings: $590, $647, $818
- Miscellaneous: $6,208, $5,497, $4,805

**Total Revenues:** $400,448, $395,698, $398,718

### Trends of Expenses by Activity (expressed in thousands)

**General government:** $37,147, $38,580, $38,323
**Judicial government:** $46,507, $46,691, $46,019
**Public safety:** $17,896, $19,578, $19,334
**Corrections:** $40,638, $40,626, $40,813
**Public works:** $1,571, $1,685, $1,636
**Human services:** $201,881, $201,206, $197,999
**Culture & recreation:** $13,581, $13,320, $12,738
**Conservation & development:** $9,022, $9,989, $11,825
**Interest on long-term debt:** $27,115, $12,187, $22,956

**Total Expenses:** $395,358, $383,862, $391,643

*(expressed in thousands)*
FESTIVALS & ACTIVITIES

Balloon Festival
Old Fiddlers' Picnic
Mill at Anselma - Mill Demonstration
Phoenixville's First Friday
Sheep & Wool Day at Springton Manor
Turk's Head Festival
East Goshen Movies in the Park
West Chester Chili Cook-Off

MUSEUMS & ARTS

West Chester Railroad
AvonGrove Community Theater
National Iron & Steel Heritage Museum
SALT Performing Arts
The Colonial Theater
Waynesborough Historic House

PARKS AND TRAILS

Stroud Preserve
Willisbrook Preserve
Chanticleer Gardens
Paoli Battlefield Historical Park
Anson B. Nixon Park
Cheslen Preserve
LARGEST EMPLOYERS

Vanguard Group
Main Line Hospitals
County of Chester
QVC, Inc.
Chester County Hospital
Giant Food Stores, LLC
YMCA of Greater Brandywine Valley
The Devereux Foundation
Cerner Health Services, Inc.
Downingtown School District

LARGEST TAXPAYERS

Liberty Property Ltd. Partnership
Horatio Realty Trust
Hankin Group
Chesterbrook Partners
Exton Square, Inc.

COLLEGES & UNIVERSITIES

Delaware County Community College
West Chester University
Immaculata University
Cheyney University
Lincoln University
U of Valley Forge (formerly V. F. Christian College)
Penn State Great Valley Campus
U of Penn Vet’s New Bolton Center
WE ENCOURAGE YOU TO REPORT:

✓ Suspected theft or misuse of County property or cash
✓ False reporting of hours worked
✓ Submission of illegitimate vendor invoices
✓ Falsification or misrepresentation of expense reimbursements
✓ Mismanagement of tax dollars
✓ Spending in excess of what is reasonable and necessary
✓ Violations of the County’s purchasing policy
✓ Other suspected fraud or abuse
✓ Fraudulent reporting of medical, disability or workers’ compensation claims

YOU CAN HELP SAVE MONEY TOO!
We would love to hear your ideas to improve efficiency and save the County money!

WE ENCOURAGE YOU TO REPORT:

✓ Suspected theft or misuse of County property or cash
✓ False reporting of hours worked
✓ Submission of illegitimate vendor invoices
✓ Falsification or misrepresentation of expense reimbursements
✓ Mismanagement of tax dollars
✓ Spending in excess of what is reasonable and necessary
✓ Violations of the County’s purchasing policy
✓ Other suspected fraud or abuse
✓ Fraudulent reporting of medical, disability or workers’ compensation claims

YOU CAN MAKE A DIFFERENCE!

Phone: 610-344-5912

Contact us via E-mail:
ControllerInfo@chesco.org
or http://chesco.org/FormCenter/Controller-13/Waste-Fraud--Abuse-Form-65 for our online form.

Mail your tip to:
Fraud Hotline
Office of the Controller
313 West Market Street, Suite 6302
PO Box 2748
West Chester, PA 19380-0091

Telephone: 610-344-5912
Please leave a detailed message.

Include as much detailed information as possible in your tip. Vague allegations may not be able to be substantiated.

Practical advice and resources related to waste, fraud, and abuse in Chester County, Pennsylvania.

1. Contact us via E-mail: ControllerInfo@chesco.org
2. Visit http://chesco.org/FormCenter/Controller-13/Waste-Fraud--Abuse-Form-65 for our online form.
3. Mail your tip to:
   Fraud Hotline
   Office of the Controller
   313 West Market Street, Suite 6302
   PO Box 2748
   West Chester, PA 19380-0091
4. Telephone: 610-344-5912
   Please leave a detailed message.

Waste, Fraud, & Abuse Hotline
Report waste, fraud, and mismanagement of our county tax dollars

WE ENCOURAGE YOU TO REPORT:
✓ Suspected theft or misuse of County property or cash
✓ False reporting of hours worked
✓ Submission of illegitimate vendor invoices
✓ Falsification or misrepresentation of expense reimbursements
✓ Mismanagement of tax dollars
✓ Spending in excess of what is reasonable and necessary
✓ Violations of the County’s purchasing policy
✓ Other suspected fraud or abuse
✓ Fraudulent reporting of medical, disability or workers’ compensation claims

YOU CAN HELP SAVE MONEY TOO!
We would love to hear your ideas to improve efficiency and save the County money!

WE ENCOURAGE YOU TO REPORT:
✓ Suspected theft or misuse of County property or cash
✓ False reporting of hours worked
✓ Submission of illegitimate vendor invoices
✓ Falsification or misrepresentation of expense reimbursements
✓ Mismanagement of tax dollars
✓ Spending in excess of what is reasonable and necessary
✓ Violations of the County’s purchasing policy
✓ Other suspected fraud or abuse
✓ Fraudulent reporting of medical, disability or workers’ compensation claims

YOU CAN MAKE A DIFFERENCE!

Phone: 610-344-5912

Contact us via E-mail:
ControllerInfo@chesco.org
or http://chesco.org/FormCenter/Controller-13/Waste-Fraud--Abuse-Form-65 for our online form.

Mail your tip to:
Fraud Hotline
Office of the Controller
313 West Market Street, Suite 6302
PO Box 2748
West Chester, PA 19380-0091

Telephone: 610-344-5912
Please leave a detailed message.

YOU CAN MAKE A DIFFERENCE!

WE ENCOURAGE YOU TO REPORT:
✓ Suspected theft or misuse of County property or cash
✓ False reporting of hours worked
✓ Submission of illegitimate vendor invoices
✓ Falsification or misrepresentation of expense reimbursements
✓ Mismanagement of tax dollars
✓ Spending in excess of what is reasonable and necessary
✓ Violations of the County’s purchasing policy
✓ Other suspected fraud or abuse
✓ Fraudulent reporting of medical, disability or workers’ compensation claims

YOU CAN HELP SAVE MONEY TOO!
We would love to hear your ideas to improve efficiency and save the County money!

WE ENCOURAGE YOU TO REPORT:
✓ Suspected theft or misuse of County property or cash
✓ False reporting of hours worked
✓ Submission of illegitimate vendor invoices
✓ Falsification or misrepresentation of expense reimbursements
✓ Mismanagement of tax dollars
✓ Spending in excess of what is reasonable and necessary
✓ Violations of the County’s purchasing policy
✓ Other suspected fraud or abuse
✓ Fraudulent reporting of medical, disability or workers’ compensation claims

YOU CAN MAKE A DIFFERENCE!

Phone: 610-344-5912

Contact us via E-mail:
ControllerInfo@chesco.org
or http://chesco.org/FormCenter/Controller-13/Waste-Fraud--Abuse-Form-65 for our online form.

Mail your tip to:
Fraud Hotline
Office of the Controller
313 West Market Street, Suite 6302
PO Box 2748
West Chester, PA 19380-0091

Telephone: 610-344-5912
Please leave a detailed message.

YOU CAN MAKE A DIFFERENCE!