

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 Six Years

COUNTY OF CUMBERLAND, PENNSYLVANIA
(accrual basis of accounting)

	2002	2003	2004	2005	2006	2007
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	18,992,768
Restricted	-	-	-	8,747,231	15,555,829	12,011,798
Unrestricted	8,416,288	11,877,472	19,864,718	9,977,088	5,547,482	13,983,874
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>	<u>44,988,440</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)	(1,495,109)
Restricted	-	-	-	-	-	-
Unrestricted	1,490,925	1,622,191	3,087,151	5,326,223	7,920,167	9,723,191
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>	<u>8,228,082</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	17,497,659
Restricted	-	-	-	8,747,231	15,555,829	12,011,798
Unrestricted	9,907,213	13,499,663	22,951,869	15,303,311	13,467,649	23,707,065
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>	<u>53,216,522</u>

Note:

(1) Less than ten years of data is presented due to lack of access to data for early years.

FINANCIAL TRENDS

Changes in Net Assets

Last Six Years

COUNTY OF CUMBERLAND, PENNSYLVANIA

(accrual basis of accounting)

	2002	2003	2004	2005	2006	2007
Expenses						
Governmental activities:						
General government - administrative	\$ 21,533,972	22,376,100	22,570,583	23,843,051	11,265,601	12,084,842
General government - judicial (1)	-	-	-	-	14,431,904	14,884,695
Public safety	11,972,094	13,287,128	13,630,646	14,342,433	15,368,282	16,554,754
Roads and bridge maintenance	838,729	861,335	651,093	1,125,543	1,472,466	952,524
Recycling and waste management	531,554	541,293	561,480	568,828	567,813	535,267
Human services:						
Mental health/mental retardation	21,209,170	21,543,888	26,475,793	27,253,708	32,343,624	33,099,088
HealthChoices	7,690,358	11,631,837	13,223,377	18,079,337	22,678,241	21,728,030
Children and youth	8,605,295	9,369,124	9,259,081	10,821,115	12,015,385	12,559,788
Food and shelter	3,123,230	2,978,327	3,408,828	3,995,395	4,379,791	4,298,143
Office of aging	2,786,538	2,928,172	3,068,634	3,391,598	4,485,342	4,176,758
Other	3,522,739	3,297,693	4,040,060	3,968,892	3,879,024	4,196,473
Culture and recreation	1,134,192	535,145	90,075	87,920	45,273	81,430
Conservation	340,797	541,665	381,570	418,545	711,848	882,688
Community redevelopment and housing	339,405	400,693	387,356	266,693	379,553	245,888
Economic development and assistance	806,439	913,960	2,244,217	2,380,343	4,437,310	3,026,549
Interest on long-term debt	395,355	354,504	482,719	470,589	661,412	846,026
Indirect expenses	(254,372)	(309,825)	(334,128)	(363,597)	(393,955)	(432,428)
Total governmental activities expenses	84,575,495	91,251,039	100,141,384	110,650,393	128,728,914	129,720,515
Business-type activities:						
County nursing home	17,569,470	18,386,131	19,494,048	20,509,268	21,604,381	21,715,212
Early Learning Center	131,227	294,183	359,885	407,655	456,022	487,679
Emergency telephone	3,616,184	4,275,821	4,221,403	6,342,878	4,817,157	5,163,736
Hazardous materials protection	129,263	112,576	135,713	177,854	223,403	278,299
Transportation services	1,262,223	1,530,755	1,647,303	1,722,524	1,889,158	2,122,585
Workers' compensation	595,356	945,643	675,000	840,151	450,000	800,216
Indirect expenses	254,372	309,825	334,128	363,597	393,955	432,428
Total business-type activities expenses	23,558,095	25,854,934	26,867,480	30,363,927	29,834,076	31,000,155
Total primary government expenses	\$ 108,133,590	117,105,973	127,008,864	141,014,320	158,562,990	160,720,670
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	4,034,692
General government - judicial (1)	-	-	-	-	2,108,136	3,760,691
Public safety	1,652,602	1,846,768	2,242,796	2,595,561	2,512,689	2,697,819
Roads and bridge maintenance	-	-	8,580	4,597	6,680	53,110
Recycling and waste management	555,070	568,435	667,116	91,690	1,037,382	266,099
Human services	899,545	786,998	1,207,541	1,232,531	2,230,349	1,417,763
Culture and recreation	-	-	11,935	9,466	12,426	10,537
Conservation	10	61,481	33,595	14,233	61,522	139,365
Community redevelopment and housing	321,140	400,325	320,335	305,800	294,109	265,108
Economic development and assistance	300	400	5,218	2,826	63,418	198,360
Operating grants and contributions						
General government - administrative	2,932,384	2,783,458	2,494,905	2,369,485	1,090,729	76,132
General government - judicial	-	-	438,072	336,127	2,413,569	2,531,381
Public safety	2,435,514	2,126,353	1,879,190	1,765,008	1,738,660	1,327,598
Roads and bridge maintenance	494,381	1,256,450	746,501	1,107,146	1,469,833	2,392,227
Recycling and waste management	202,801	437,668	99,131	127,997	93,749	57,033
Human services:						
Mental health/mental retardation	20,725,284	21,230,866	25,981,948	26,481,739	31,325,889	32,062,709
HealthChoices	7,690,358	11,631,837	13,220,841	18,069,073	22,660,910	21,707,823
Children and youth	7,083,415	7,751,800	7,648,535	8,907,164	9,688,684	10,225,414
Food and shelter	3,207,127	3,030,019	3,132,715	3,870,511	3,840,332	4,149,274

(Continued)

FINANCIAL TRENDS

Changes in Net Assets

Last Six Years

COUNTY OF CUMBERLAND, PENNSYLVANIA

(accrual basis of accounting)

	2002	2003	2004	2005	2006	2007
Program revenues (continued)						
Office of aging	\$ 2,642,857	2,894,113	2,874,807	3,185,237	3,851,537	4,033,513
Other	3,019,171	2,894,200	3,609,467	3,538,699	3,296,947	3,414,422
Culture and recreation	547,972	(6,199)	-	-	-	-
Conservation	26,811	78,631	46,439	27,421	57,060	77,726
Community redevelopment and housing	2,414	1,551	-	-	-	-
Economic development and assistance	76,355	75,829	951,372	1,400,894	3,000,109	1,606,690
Capital grants and contributions						
General government - administrative	30,104	21,979	64,728	40,927	-	-
General government - judicial	-	-	-	-	-	54,953
Public safety	58,603	11,000	9,263	14,197	16,527	12,465
Roads and bridge maintenance	-	-	-	-	2,581	272,199
Recycling and waste management	-	-	54,180	-	-	-
Conservation	603,720	249,592	1,726,193	-	149,604	64,901
Total governmental activities program revenues	62,524,849	66,836,588	75,601,444	82,214,307	96,710,447	96,910,004
Business-type activities:						
Charges for services						
County nursing home	16,479,444	18,528,173	20,934,388	22,182,781	21,414,687	22,729,768
Early Learning Center	41,869	186,471	279,112	321,779	369,206	400,963
Emergency telephone	2,242,009	2,190,387	2,098,908	2,016,473	1,971,210	2,062,474
Hazardous materials protection	24,504	24,425	43,733	49,880	50,901	49,690
Transportation services	40,313	42,856	866,164	825,904	841,716	1,002,810
Workers' compensation	595,356	945,643	675,000	840,151	450,000	800,216
Operating grants and contributions						
County nursing home	589,450	62,554	4,086	12,449	7,410	7,732
Early Learning Center	-	13,021	6,312	7,975	13,020	22,493
Emergency telephone	-	-	-	53,540	1,799,540	1,395,121
Hazardous materials protection	24,478	42,739	18,705	21,553	27,834	28,349
Transportation services	1,302,892	1,333,209	641,052	711,810	845,171	955,443
Capital grants and contributions						
Early Learning Center	-	-	-	5,630	-	14,975
Emergency telephone	491,906	221,898	-	-	-	-
Hazardous materials protection	-	-	-	361,514	-	895
Transportation services	390,638	288,923	2,471	385,840	76,263	249,923
Total business-type activities program revenues	22,222,859	23,880,299	25,569,931	27,797,279	27,866,958	29,720,852
Total primary government program revenues	\$ 84,747,708	90,716,887	101,171,375	110,011,586	124,577,405	126,630,856
Net expense:						
Governmental activities	\$ (22,050,646)	(24,414,451)	(24,539,940)	(28,436,086)	(32,018,467)	(32,810,511)
Business-type activities	(1,335,236)	(1,974,635)	(1,297,549)	(2,566,648)	(1,967,118)	(1,279,303)
Total primary government net expense	\$ (23,385,882)	(26,389,086)	(25,837,489)	(31,002,734)	(33,985,585)	(34,089,814)

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	37,534,225
Per capita taxes	646,206	657,253	674,458	660,792	610,226	729,222
Hotel taxes	804,363	833,060	844,569	923,487	950,036	1,057,801

Grants and contributions not restricted to specific programs

Unrestricted investment earnings	29,078	10,609	-	-	-	-
Transfers	236,838	213,170	481,053	1,183,081	2,403,031	2,642,631
	(1,038,945)	(594,338)	(806,108)	(2,414,420)	(3,770,245)	(2,559,625)

Total governmental activities	26,992,323	28,132,281	29,992,823	31,307,195	35,404,370	39,404,254
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Business-type activities:

Grants and contributions not restricted to specific programs

	7,653	4,933	-	-	-	-
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FINANCIAL TRENDS**Changes in Net Assets***Last Six Years***COUNTY OF CUMBERLAND, PENNSYLVANIA**

(accrual basis of accounting)

	2002	2003	2004	2005	2006	2007
General Revenues and Other Changes in Net Assets (continued)						
Unrestricted investment earnings	\$ 216,271	55,492	67,680	222,448	344,333	332,071
Transfers	1,038,945	594,338	806,108	2,414,420	3,770,245	2,559,625
Total business-type activities	1,262,869	654,763	873,788	2,636,868	4,114,578	2,891,696
Total primary government	\$ 28,255,192	28,787,044	30,866,611	33,944,063	39,518,948	42,295,950
Changes in Net Assets						
Governmental activities	\$ 4,941,677	3,717,830	5,452,883	2,871,109	3,385,903	6,593,743
Business-type activities	(72,367)	(1,319,872)	(423,761)	70,220	2,147,460	1,612,393
Total primary government	\$ 4,869,310	2,397,958	5,029,122	2,941,329	5,533,363	8,206,136

Note:

- (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.
- (2) Less than ten years of data is presented due to lack of access to data for early years.

FINANCIAL TRENDS**Fund Balances of Governmental Funds***Last Six Years***COUNTY OF CUMBERLAND, PENNSYLVANIA****(modified accrual basis of accounting)**

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
General fund						
Reserved	\$ 1,161,155	964,346	3,777,740	3,902,719	3,862,538	1,592,623
Unreserved	<u>5,677,516</u>	<u>8,699,315</u>	<u>12,062,306</u>	<u>13,871,446</u>	<u>16,231,782</u>	<u>20,679,184</u>
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>	<u>22,271,807</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	6,994,029
Capital projects fund	2,808,539	481,527	560,210	496,303	4,848,593	4,042,418
Debt service fund	<u>4,365</u>	<u>637</u>	<u>631</u>	<u>-</u>	<u>2,323</u>	<u>-</u>
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>	<u>11,036,447</u>

Note:

(1) Less than ten years of data is presented due to lack of access to data for early years.

FINANCIAL TRENDS

Changes in Fund Balances of Governmental Funds

Last Six Year:

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

	2002	2003	2004	2005	2006	2007
Revenues						
Taxes	\$ 27,751,850	28,612,909	30,170,342	32,611,992	36,496,600	39,174,148
Licenses and permits	110,231	91,648	103,297	102,300	109,045	104,440
Grants	50,547,728	55,838,634	64,758,123	70,627,628	84,474,545	83,870,461
County charges	7,271,844	8,127,915	9,290,235	9,055,568	10,587,280	10,569,865
Court, costs, fines and forfeitures	1,349,774	1,378,298	1,080,181	1,325,488	1,369,036	1,724,379
Interest	659,163	544,154	481,053	1,183,081	2,403,030	2,642,631
Payment in lieu of taxes	-	-	-	-	83,160	143,355
Contributions and other	1,576,693	1,487,794	407,466	822,642	1,155,695	308,366
Total revenues	89,267,283	96,081,352	106,290,697	115,728,699	136,678,391	138,537,645
Expenditures						
Current:						
General government - administrative	7,050,710	7,691,366	8,094,990	8,491,678	8,841,723	9,536,444
General government - judicial	13,779,644	14,872,711	13,517,419	14,084,783	15,050,890	15,652,556
Public safety	8,975,357	9,852,449	11,476,018	12,576,249	13,733,295	15,032,388
Public works and enterprises	1,200,707	872,618	913,625	827,474	827,067	934,188
Human services						
Mental health/mental retardation	21,191,843	21,727,526	26,638,694	27,372,787	32,499,919	33,248,461
Children and youth	8,728,330	9,558,371	9,374,020	10,918,122	12,147,306	12,710,692
HealthChoices - Cumberland County	7,690,358	11,631,837	13,223,377	18,079,337	22,678,241	21,728,030
Food and shelter	3,200,219	3,069,346	3,397,619	3,969,006	4,392,767	4,389,777
Office of aging	2,871,856	3,104,919	3,141,073	3,499,844	4,587,396	4,264,224
Drug and alcohol	2,643,934	2,660,145	3,064,262	3,173,267	3,058,490	3,230,289
General fund	1,372,029	862,989	640,136	568,944	573,640	721,015
Witness assistance	718,034	498,073	434,286	356,673	375,099	392,197
Human services development	256,329	166,718	360,165	253,609	301,727	267,292
Culture and recreation	2,225,385	1,642,857	931,061	142,459	63,177	102,070
Conservation and development	2,017,662	3,072,916	601,109	1,154,439	1,580,505	1,064,321
Economic development and assistance	-	-	1,314,077	2,244,756	4,330,084	2,900,074
Other	19,215	11,148	-	-	-	-
Debt service:						
Principal retirement	2,578,298	853,718	1,805,980	1,092,112	1,433,738	1,468,327
Debt interest	350,903	349,205	463,500	470,229	479,186	957,841
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	6,122,633
Payments to other governments	-	-	496,264	358,666	713,158	588,243
Total expenditures	87,283,825	94,126,680	103,748,207	112,594,244	135,005,405	135,311,062
Excess of revenues over expenditures	1,983,458	1,954,672	2,542,490	3,134,455	1,672,986	3,226,583
Other financing sources (uses)						
Transfers in	6,939,687	5,532,246	6,880,060	6,949,292	7,861,282	9,290,911
Transfers out	(7,978,632)	(6,126,583)	(7,686,168)	(9,363,713)	(11,599,563)	(11,850,346)
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)	-
Issuance of debt	25,435	-	-	44,930	50,519	-
Proceeds from capital leases	-	-	-	-	-	84,350
Total other financing sources (uses)	1,359,931	120,663	3,243,758	(667,649)	6,159,727	(2,475,085)
Net change in fund balances	\$ 3,343,389	2,075,335	5,786,248	2,466,806	7,832,713	751,498
Debt service as a percentage of noncapital expenditures	3.45%	1.30%	2.40%	1.44%	1.60%	1.88%

Note:

(1) Less than ten years of data is presented due to lack of access to data for early years.

REVENUE CAPACITY

Assessed Value and Estimated Actual Value of Taxable Property

Last Six 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
2007	(2)	11,129,659,300	4,574,598,980	700,313,470	29,406,010	16,433,977,760	2,374,030,750	2.465	20,041,436,292	82.0

Notes:

(1) Properties valued at 2000 reassessment base year

(2) Properties valued at 2004 reassessment base year

(3) Direct Tax Rate:

	County	Library	Total
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
2007	2.285	0.18	2.465

* 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

(6) Less than ten years of data is presented due to lack of access to data for early years

Source: County Board of Assessment

REVENUE CAPACITY**Direct and Overlapping Property Tax Rates***Last Six Years***COUNTY OF CUMBERLAND, PENNSYLVANIA**

	Year Taxes Are Payable					
	2002	2003	2004	2005	2006	2007
County Direct Rates						
General	2.046	2.046	2.149	2.006	2.197	2.285
Library	0.103	0.103	0.203	0.18	0.18	0.18
School Districts						
Big Spring	10.0	11.3	12.217	12.375	13.365	14.194
Camp Hill	11.13	11.92	12.76	12.03	12.77	13.39
Carlisle Area	10.86	11.95	12.7	12.0	12.58	13.1
Cumberland Valley	8.89	9.188	10.202	9.554	9.554	9.554
East Pennsboro	11.58	12.08	12.82	11.78	11.78	12.25
Mechanicsburg	12.05	12.05	13.41	12.83	12.83	13.26
Shippensburg Area	9.96	10.55	12.05	11.33	12.4	12.75
South Middleton	10.60	11.10	11.9	11.15	11.15	11.38
West Shore Area	10.1	10.1	10.2	9.6	9.9	10.2
Municipalities						
Camp Hill	2.124	2.124	2.124	1.881	1.881	3.88
Carlisle	2.66	2.95	3.1	2.81	2.81	2.81
Cooke	1.0	1.0	1.0	0.968	1.5	1.5
Dickinson	0.03	0.03	0.03	0.02857	0.02857	0.02857
East Pennsboro	0.888	0.888	0.888	0.79	0.79	1.09
Hampden	0.2	0.2	0.2	0.18	0.18	0.18
Hopewell	-	-	-	-	-	-
Lemoyne	1.33	1.33	1.99	1.99	1.99	1.99
Lower Allen	1.50	1.50	2.0	1.9	1.9	2.0
Lower Frankford	0.18	0.18	0.18	0.18	0.18	0.18
Lower Mifflin	-	-	-	-	-	-
Mechanicsburg	1.45	1.45	2.45	2.23	2.23	2.23
Middlesex	0.59	0.99	0.99	0.87	0.87	0.87
Monroe	0.2	0.2	0.2	0.2	0.2	0.2
Mt. Holly Springs	2.03	2.03	2.03	1.67	1.83	1.83
Newburg	0.125	0.125	0.125	0.121	0.121*	0.121
New Cumberland	1.5	2.5	3.0	2.6	2.6	2.6
Newville	1.6657	1.6657	1.6657	1.6657	1.6657	1.6657
North Middleton	0.981	0.981	0.981	0.889	0.889	0.889
North Newton	0.14	0.14	0.14	0.14	0.14	0.14
Penn	0.065	0.065	0.065	0.061	0.061	0.061

(Continued)

REVENUE CAPACITY
Direct and Overlapping Property Tax Rates

Last Six Years

COUNTY OF CUMBERLAND, PENNSYLVANIA

	Year Taxes Are Payable					
	2002	2003	2004	2005	2006	2007
Municipalities (continued)						
Shippensburg Borough	2.29	3.11	3.11	2.85	2.85	2.85
Shippensburg Twp.	1.0	1.0	1.0	0.95	0.95	0.95
Shiremanstown	1.75	1.75	1.75	1.68	1.75	2.0
Silver Spring	0.656	0.656	0.656	0.584	0.584	0.584
Southampton	0.10	0.10	0.10	0.10	0.10	0.10
South Middleton	0.07116	-	-	-	0.16	**0.22
South Newton	0.129	0.129	0.129	0.129	0.129	0.129
Upper Allen	0.244	0.244	0.244	0.23	1.25	1.25
Upper Frankford	0.21128	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	0.2135
Wormleysburg	1.639	1.639	2.328	1.986	2.586	2.586

Notes:

- (1) * Mill rate decreased in 2005 for Newburg due to 5% revenue cap from 2004 reassessment.
- (2) ** South Middleton rate is a fire tax
- (3) Less than ten years of data is presented due to lack of access to data for early years

Source: County Board of Assessment

**REVENUE CAPACITY
Principal Property Taxpayers**

1998 and 2007 Tax Years

COUNTY OF CUMBERLAND, PENNSYLVANIA

	1998			2007		
	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>						
Prologis NA3 PA LP				\$ 77,583,500	1	0.47 %
Carlisle HMA Inc.				64,148,490	2	0.39
Allen Distribution	\$ 2,665,660	4	0.35 %	60,408,310	3	0.37
Pennsylvania Blue Shield	3,873,960	2	0.50	56,987,300	4	0.35
Keystone Operating Partners LP				43,801,270	5	0.27
Cedar-Camp Hill LLC				36,600,000	6	0.23
DDRTC Carlisle Commons LLC				36,371,310	7	0.22
BIT Investment LP				34,082,990	8	0.20
New York Life Insurance Co.				33,704,650	9	0.20
Prologis-Macquarie Penna Trust				33,050,340	10	0.20
Cumberland County Industrial Development Authority	3,896,530	1	0.51			
Crown America Corporation	3,458,340	3	0.45			
Mid-Island Properties Inc.	2,625,000	5	0.34			
Dauphin Distribution Center	2,536,030	6	0.33			
Pennsylvania Hospital Insurance Company (PHICO)	2,042,390	7	0.26			
Lebarnold, Inc.	2,009,740	8	0.26			
First Commerical Development Company	1,972,430	9	0.26			
Lancaster Development Company	1,968,600	10	0.26			
Totals	\$ 27,048,680		3.52 %	\$ 476,738,160		2.90 %

Notes:

(1) Percentage based on total County taxable assessed valuation for 1998: \$770,880,410

(2) Percentage based on total County taxable assessed valuation for 2007: \$16,433,977,760

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)		Subsequent Adjustments to Tax Levy for Year	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				
1998	\$	19,893,061	\$	79,314	\$	19,100,352	96.02%	\$	872,013	\$	19,972,365	100.00%
1999		20,406,870		55,722		19,833,642	97.19		628,940		20,462,582	100.00
2000		20,803,548		79,487		20,158,765	96.90		724,261		20,883,026	100.00
2001		22,506,536		129,437		21,661,819	96.25		973,976		22,635,795	100.00
2002		26,309,738		89,595		25,445,625	96.72		953,270		26,398,895	100.00
2003		26,873,618		114,381		26,197,564	97.49		789,816		26,987,380	100.00
2004		28,785,495		83,186		28,040,472	97.41		826,074		28,866,546	99.99
2005		31,038,004		92,169		30,237,418	97.42		883,174		31,120,592	99.97
2006		35,006,702		130,584		34,036,885	97.23		778,337		34,815,222	99.08
2007		37,433,426		N/A		36,193,744	96.69		N/A		36,193,744	96.69

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
County Library Tax Levies and Collections

Last Ten Years

COUNTY OF CUMBERLAND, PENNSYLVANIA

Year Ended December 31	Total Tax Levy for Year (1) (4)	Subsequent Adjustments to Tax Levy for Year	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
1998	\$ 1,147,873	\$ 4,591	\$ 1,102,127	96.02%	\$ 50,336	\$ 1,152,463	100.00%
1999	1,177,518	3,219	1,144,437	97.19	36,299	1,180,736	100.00
2000	1,200,576	4,577	1,163,348	96.90	41,805	1,205,153	100.00
2001	1,303,100	7,825	1,254,187	96.25	56,727	1,310,914	100.00
2002	1,324,512	4,618	1,281,015	96.72	48,093	1,329,108	100.00
2003	1,352,904	5,940	1,318,868	97.49	39,944	1,358,812	100.00
2004	2,719,168	7,303	2,648,793	97.41	77,476	2,726,269	99.99
2005	2,785,074	7,930	2,713,243	97.42	78,880	2,792,123	99.97
2006	2,868,081	10,842	2,788,650	97.23	63,303	2,851,953	99.06
2007	2,948,801	N/A	2,851,151	96.69	N/A	2,851,151	96.69

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

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			
1998	\$ 20,194,448	\$ -	\$ -	\$ 6,779,613	\$ -	\$ -	\$ 26,974,061	0.44%	\$ 126.88
1999	13,500,752	-	142,752	6,204,147	-	-	19,847,651	0.31	93.06
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	166.53
2002	9,584,968	962,886	113,581	24,889,162	-	50,285	35,600,882	0.50	163.69
2003	8,872,954	1,615,000	34,763	24,617,452	-	41,026	35,181,195	0.48	160.40
2004	12,061,985	715,000	12,747	23,884,119	-	30,999	36,704,850	0.47	166.10
2005	10,986,001	2,413,615	41,549	10,503,999	13,691,385	20,139	37,656,688	0.47	168.85
2006	19,593,108	2,296,756	68,082	10,106,892	13,038,244	8,378	45,111,460	0.54	199.50
2007	18,273,838	2,175,725	40,055	3,221,162	18,974,275	-	42,685,055	*	187.20

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
1998	\$ 26,974,061	\$ -	\$ 5,426,890	\$ 21,547,171	0.19%	\$ 101.35
1999	19,704,899	-	10,867	19,694,032	0.17	92.34
2000	28,215,909	-	10,347	28,205,562	0.22	132.00
2001	35,614,517	-	91,368	35,523,149	0.28	165.08
2002	34,474,130	962,886	7,716	35,429,300	0.26	162.90
2003	33,490,406	1,615,000	9	35,105,397	0.25	160.05
2004	35,946,104	715,000	-	36,661,104	0.24	165.91
2005	21,490,000	16,105,000	-	37,595,000	0.24	168.57
2006	29,700,000	15,335,000	2,323	45,032,677	0.25	199.16
2007	21,495,000	21,150,000	-	42,645,000	0.21	187.02

DEBT CAPACITY
Direct and Overlapping Governmental Activities Debt

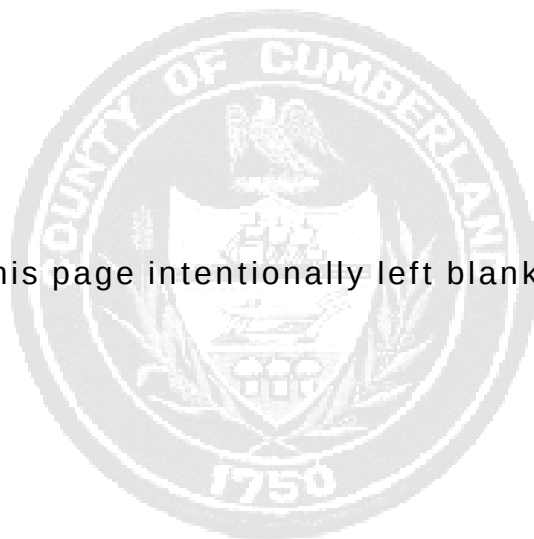
December 31, 2007

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	\$ 43,680,584	100%	\$ 43,680,584
Camp Hill	9,360,000	100	9,360,000
Carlisle Area	51,525,000	100	51,525,000
Cumberland Valley	118,405,000	100	118,405,000
East Pennsboro	37,883,162	100	37,883,162
Mechanicsburg	63,990,000	100	63,990,000
Shippensburg Area	37,945,000	100	37,945,000
South Middleton	29,935,000	100	29,935,000
West Shore Area	49,805,000	100	49,805,000
Total school districts			<u>442,528,746</u>
Municipalities:			
Camp Hill Borough	1,925,000	100	1,925,000
Carlisle Borough	19,711,000	100	19,711,000
East Pennsboro Township	586,422	100	586,422
Hampden Township	36,894,915	100	36,894,915
Lower Allen Township	13,475,000	100	13,475,000
Mechanicsburg Borough	1,915,000	100	1,915,000
Middlesex Township	2,272,474	100	2,272,474
Mount Holly Springs Borough	82,683	100	82,683
Newville Borough	28,956	100	28,956
North Middleton Township	1,745,000	100	1,745,000
Shippensburg Township	847,174	100	847,174
Silver Spring Township	9,720,000	100	9,720,000
South Newton Township	19,732	100	19,732
Upper Allen Township	1,058,493	100	1,058,493
Upper Frankford Township	77,155	100	77,155
Wormleysburg Borough	303,838	100	303,838
Total municipalities			<u>90,662,842</u>
Subtotal overlapping debt			533,191,588
Total direct debt - County			<u>20,368,347</u>
Total direct and overlapping debt			<u>\$ 553,559,935</u>

Source: Confirmation with school districts and municipalities

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DEBT CAPACITY
Legal Debt Margin Information

COUNTY OF CUMBERLAND, PENNSYLVANIA

	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
Debt limit	\$ 166,388,702	176,701,210	188,126,412	196,716,441
Total net-debt applicable to limit	<u>26,974,061</u>	<u>19,704,899</u>	<u>28,215,909</u>	<u>35,614,517</u>
Net nonelectoral debt limit	<u>\$ 139,414,641</u>	<u>156,996,311</u>	<u>159,910,503</u>	<u>161,101,924</u>
Total net debt applicable to the limit as a percentage of debt limit	16.21%	11.15%	15.00%	18.10%

Last Ten Years

2002	2003	2004	2005	2006	2007
240,493,110	290,182,953	348,158,757	379,373,394	420,628,703	453,522,334
35,437,015	35,250,000	40,106,964	40,238,452	45,035,000	42,645,000
<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>	<u>410,877,334</u>
14.74%	12.15%	11.52%	10.61%	10.71%	9.40%

Legal Debt Margin Calculation for year ending 2007

Borrowing base revenue:

2005	\$ 137,633,270
2006	156,159,916
2007	159,729,148
Total revenue (1)	<u>\$ 453,522,334</u>

Debt Limit for General Obligation Bonds

Average borrowing base revenues	\$ 151,174,111
Debt limit percentage	<u>300%</u>
Debt limit	453,522,334
Total amount of debt applicable to debt limit net of discount on zero coupon bonds	<u>42,645,000</u>
Legal debt margin	<u>\$ 410,877,334</u>

Debt Limit for General Obligation Bonds and Lease Rental Debt

Average borrowing base revenues	\$ 151,174,111
Debt limit percentage	<u>400%</u>
Debt limit	604,696,444
Total amount of debt applicable to debt limit net of discount on zero coupon bonds	<u>44,628,133</u>
Legal debt margin	<u>\$ 560,068,311</u>

Note:

- (1) Total revenue and other financing sources less debt proceeds, transfers and grants for specific projects and interest on sinking fund.

Source: Annual Reports of Cumberland County Controller

DEMOGRAPHIC AND ECONOMIC INFORMATION

Demographic and Economic Information

Last Ten Years

COUNTY OF CUMBERLAND, PENNSYLVANIA

Year	Population	Total Personal Income (thousands of dollars)	Per Capita Personal Income	Median Household Income	School Enrollment	Annual Unemployment Rate (1)
1998	212,593	\$ 6,158,968	\$ 28,971	\$ 47,576	32,598	3.2%
1999	213,282	6,342,314	29,737	46,181	32,812	3.5
2000	213,674	6,652,270	31,090	47,556	33,138	3.2
2001	215,187	6,842,800	31,804	47,353	33,088	3.8
2002	217,490	7,146,777	32,862	48,096	33,504	4.2
2003	219,336	7,396,006	33,697	49,077	33,100	4.2
2004	220,974	7,785,388	35,206	50,733	33,183	3.9
2005	223,017	8,028,083 (B)	36,030 (B)	55,429 (A)	33,689	3.8
2006	226,117	8,376,828 (B)	37,103 (B)	56,426 (A)	34,308	3.5
2007	228,019 (A)	*	*	*	34,720	3.2

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
 - (A) U.S. Census Bureau, American Factfinder
 - (B) Bureau of Economic Analysis, U.S. Department of Commerce

DEMOGRAPHIC AND ECONOMIC INFORMATION

Principal Employers - Nine Years Ago and Current

December 31, 2007

COUNTY OF CUMBERLAND, PENNSYLVANIA

Employer	1998			2007		
	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	6,864 (1)	1	7%	6,838 (1)	1	6%
Pennsylvania Blue Shield	5,408	2	5	3,472	2	3
Giant Foods	1,990	5	2	3,130	3	3
Holy Spirit Hospital	1,800	6	2	2,175	4	2
Commonwealth of Pennsylvania	1,607 (2)	8	2	1,953 (2)	5	2
Wal-Mart	-	-	-	1,313	6	1
Cumberland County Government	-	-	-	1,221	7	1
Cumberland Valley School District	-	-	-	1,142	8	1
Fry Communications	1,670	7	2	1,100	9	1
Electronic Data Systems Corp.	2,200	4	2	1,100	10	1
JFC Temps Inc.	2,671	3	3	-	-	-
Roadway	1,200	10	-	-	-	-
Electronic Data Systems Corp.	2,200	4	2	-	-	-
Rite Aid	1,320	9	1	-	-	-
Total	28,930		28%	23,444		21%

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 Six Years

COUNTY OF CUMBERLAND, PENNSYLVANIA

Functions/Programs	2002	2003	2004	2005	2006	2007
Primary Government:						
Governmental Activities:						
General Government-Administrative:						
Commissioners	8	8	9	8	8	7
Solicitors	3	3	4	3	3	3
Elections	5	6	6	5	5	7
Controller	16	17	16	16	16	16
Finance	8	9	8	10	10	10
Tax Claims	4	3	3	2	2	2
Treasurer	5	5	5	5	5	5
Tax Collector Administration	18	18	18	18	18	17
Human Resources	6	5	6	5	5	4
Tax Assessment	24	24	26	21	22	20
Recorder of Deeds	10	10	10	9	9	8
Administrative Services	1	1	1	3	5	4
Information Management and Technology	10	11	11	11	14	15
Enterprise Resource Management	2	5	5	3	3	3
Geographic Information Systems	2	2	2	2	2	2
Human Service Fiscal Operations	2	3	3	2	2	2
Grant Administration	2	2	2	2	2	3
County Buildings	13	15	16	14	15	16
Planning	1	2	4	1	2	2
Domestic Relations	37	39	39	39	37	38
General Government-Judicial						
Building Security	10	9	9	9	9	9
Courts	34	34	35	32	35	34
District Judges	37	36	36	36	35	38
Clerk of Court	11	11	12	12	11	12
Coroner	5	5	5	5	5	6
Public Defender	13	13	13	12	13	15
District Attorney (2)	32	32	32	26	24	25
District Attorney-Central Processing (1)	18	20	19	-	-	-
Prothonotary	8	8	9	9	9	9
Register of Wills	7	7	8	7	6	7
Sheriff	37	37	36	34	34	33
Public Safety						
District Attorney-Criminal Investigation (2)	-	-	-	6	5	4
District Attorney-Forensic Lab	1	1	1	2	2	2
Victim Witness Services	10	10	9	8	8	9
Prison (1)	94	93	90	95	99	100
Adult Probation	28	28	27	28	33	34
Juvenile Probation	26	27	26	26	26	25
Emergency Management & Communications	9	9	9	8	8	9
Vector Control	3	3	3	3	3	3
Recycling and Waste Management	3	3	3	3	3	3
Human Services						
Mental Health/Mental Retardation	42	47	46	47	47	47
Children and Youth	52	51	56	55	57	57
Office of Aging	32	30	27	29	25	29
Community Services	8	8	9	10	9	9
Drug and Alcohol	17	17	17	15	17	18
Veteran's Affairs	2	2	2	2	2	2
Culture and Recreation	12	13	14	13	15	15
Conservation and Development	7	7	7	8	9	9
Business-Type Activities:						
County Nursing Home	320	311	301	280	287	292
Emergency Telephone	45	42	43	45	45	45
Hazardous Materials Protection	1	1	1	1	1	1
Transportation Services	24	24	25	23	25	28

Total Primary Government 1125 1127 1124 1068 1092 1113

Component Unit:

Conservation District 8 8 8 8 8 8

Notes:

Less than ten years of data is presented due to lack of access to data for early years

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 Six Years

COUNTY OF CUMBERLAND, PENNSYLVANIA

	2002	2003	2004	2005	2006	2007
Governmental - type:						
General Government-administrative						
<i>Fiscal affairs</i>						
Property transfers recorded	7,207	7,749	7,764	7,643	7,385	6,625
Subdivision plans filed	294	285	258	248	273	275
<i>Administration</i>						
General election information						
Registered voters	129,607	132,508	144,727	134,349	137,564	139,288
Votes cast	67,600	42,885	106,687	44,506	50,284	39,620
Percent of votes cast	52%	32%	74%	33%	37%	28%
General Government-judicial						
<i>Court services:</i>						
Criminal cases filed	2,775	2,778	3,088	3,169	3,360	3,377
Summary appeals	N/A	N/A	221	249	207	281
Marriage license applications	1,102	1,223	1,171	1,232	1,163	1,173
Estates and wills probated	1,101	992	1,083	1,034	1,056	1,096
Orphans' court cases filed	82	86	115	93	110	78
Adoption cases	N/A	N/A	N/A	139	143	126
<i>Court administration:</i>						
Guilty pleas (and sentenced)	1,528	1,480	1,246	N/A	N/A	N/A
Nonjury criminal trials	54	40	43	N/A	N/A	N/A
Criminal jury trials	59	50	44	35	59	N/A
ARD disposition in lieu of trial	682	662	369	920	N/A	N/A
Criminal appointment of counsel	241	270	327	374	387	N/A
Hearings by domestic relations conference officers	3,338	3,787	3,459	3,227	2,754	N/A
Civil cases settled before trial	30	67	66	35	26	N/A
Civil cases tried by jury	24	18	18	11	13	N/A
Civil cases tried without jury	37	32	36	19	20	N/A
<i>Sheriff:</i>						
Prisoner transports	N/A	N/A	3,716	3,632	3,635	3,994
Public safety						
<i>County prison:</i>						
Average daily population	307	332	343	350	350	351
Commitments to prison	2,387	2,460	2,600	2,808	2,802	2,784
Releases from prison	2,329	2,452	2,603	2,778	2,786	2,799
<i>Adult probation:</i>						
Average caseload	1,408	1,384	1,579	1,868	1,732	1,836
Court-ordered investigations/reports	1,377	1,305	1,582	1,765	1,932	2,114
Urine screens	1,798	2,414	1,737	N/A	802	4,122

(Continued)

OPERATING INFORMATION
Operating Indicators by Function

Last Six Years

COUNTY OF CUMBERLAND, PENNSYLVANIA

(Continued)	2002	2003	2004	2005	2006	2007
Human services						
<i>Children and youth</i>						
Number of referrals	N/A	732	829	752	981	849
Clients receiving in-home services	N/A	829	198	272	286	262
Clients requiring placement	N/A	139	107	128	154	270
<i>Mental health services:</i>						
Emergency/crisis treatment:						
Number of out-patient hours	12,982	12,877	11,744	9,755	7,731	3,957
Number of out-patient consumers	705	879	783	614	557	470
In-patient days	344	1,297	981	823	493	2,789
Number of in-patient consumers	54	145	106	88	67	97
Residential days	14,887	16,674	17,274	16,214	16,992	22,805
Number of residential consumers	80	119	170	167	216	128
<i>HealthChoices:</i>						
In-patient psychiatric treatment						
Number of in-patient consumers	107	141	195	260	257	262
Number of in-patient days	1,150	1,961	2,205	3,550	4,925	4,400
Out-patient psychiatric treatment						
Number of out-patient consumers	887	1,452	1,976	2,483	2,613	2,604
Number of out-patient units	19,710	44,836	52,021	57,811	63,144	27,872
Children's residential and behavioral health rehabilitation						
Number of consumers	374	584	707	846	756	814
Number of units	173,709	318,030	400,983	390,303	383,586	569,259
Targeted case management						
Number of consumers	266	336	347	405	434	456
Number of units	32,404	61,482	66,454	81,065	90,029	90,737
Crisis Intervention						
Number of consumers	117	350	364	412	527	499
Number of units	1,787	7,486	6,869	6,963	8,788	7,435
<i>Mental retardation services:</i>						
Number of consumers served	1,085	1,144	1,169	1,267	1,379	1,705
Number of transportation units	91,191	95,259	108,715	116,581	115,597	96,064
Number of residential units	56,354	56,062	65,730	66,721	79,021	49,883
Number of workshop/vocational units	33,522	33,320	195,836	194,688	250,844	249,195
<i>Office of aging:</i>						
Senior transportation trips	57,470	56,700	N/A	51,386	52,000	48,253
Information and assistance contracts	4,028	3,274	N/A	4,958	8,900	12,206
Congregate meals served	48,127	45,898	N/A	36,671	35,500	32,969
Adult day care days provided	5,002	3,514	N/A	5,041	5,265	4,544
Home delivered meals served	7,180	9,919	N/A	12,051	8,863	7,255
Maintenance/modification of homes	221	367	N/A	208	213	244

(Continued)

OPERATING INFORMATION
Operating Indicators by Function

Last Six Years

COUNTY OF CUMBERLAND, PENNSYLVANIA

(Continued)

	2002	2003	2004	2005	2006	2007
<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	969
Individual counseling	3,254	2,471	2,925	2,483	2,659	2,781
Intensive outpatient group	4,900	5,303	3,454	3,048	4,942	4,705
Group	816	959	1,029	731	1,091	1,266
Methadone maintenance (weeks)			133	121	118	60
Prison-based treatment and intervention service hours	1,157	1,607	1,752	1,657	2,029	2,050
Inpatient non-hospital treatment (days)						
Inpatient non-hospital treatment	7,199	8,411	4,940	4,458	4,862	6,368
Halfway house facility days	2,146	441	979	515	725	1,421
Specialized treatment	1,624	2,418	2,695	2,262	2,885	4,035
Case management services						
Average caseload	57	50	47	46	54	54
Assessments completed	342	283	276	239	264	245
Number of clients served	281	257	242	177	213	214
Intensive case management services						
Average caseload	9	11	10	8	6	9
Number of clients served	20	19	24	15	16	25
Capital Region Maternal Assistance Program:						
Intensive case management						
service clients	150	152	154	147	137	105
Drug and alcohol treatment clients	74	82	66	65	64	51
Smoking cessation intervention clients	N/A	35	40	31	18	7

Business - type:

Transportation:

One way trips	135,301	140,286	146,634	146,858	150,825	149,448
Mileage	475,654	620,270	645,076	660,227	725,046	716,705

Notes:

N/A - not available

(1) Less than ten years of data is presented due to lack of access to data for early years

Source: Cumberland County departmental statistics and annual reports.

OPERATING INFORMATION
Capital Asset Statistics by Function

Last Six Years

COUNTY OF CUMBERLAND, PENNSYLVANIA

Function	2002	2003	2004	2005	2006	2007
Governmental activities:						
General government - administrative						
Administration						
Square footage of New Courthouse building	91,058	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	1,292
Square footage of Old Jail	31,108	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	22,020
Square footage of the Allen Road building	N/A	N/A	N/A	N/A	29,160	29,160
Bureau of Elections						
Electronic voting machines	N/A	N/A	N/A	N/A	623	623
Court system and corrections						
District Attorney						
Square footage of Reed building (CID office)	2,584	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	23,315
Public safety						
County prison						
Maximum capacity of inmates	398	398	398	398	398	398
Square footage of the prison	93,107	93,107	93,107	93,107	93,107	93,107
Conservation						
Number of agricultural easements acquired	67	72	75	81	86	102
Acres in the agricultural easement program	8,589	9,092	9,530	10,307	10,818	12,553
Acres in agricultural secured areas	N/A	N/A	67,955	68,917	70,212	70,946
Square footage of agricultural extension building	8,024	8,024	8,024	8,024	8,024	8,024
Roads and bridge maintenance						
County maintained bridges	23	23	23	23	23	23
Human Services						
Square footage of human services building (including parking garage.)	42,400	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	164,951
Maximum resident capacity	290	290	290	290	290	290
Emergency telephone center						
Square footage of the 911 center	10,024	10,024	10,024	10,024	10,024	10,024
Transportation services						
Buses and other vehicles	32	32	32	32	32	35

Note:

- (1) An alternative source for property square footage was used beginning in 2007.
- (2) Less than ten years of data is presented due to lack of access to data for early years.

Sources:

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