To the residents of Chester County:

I am pleased to present to the citizens of Chester County our ninth Annual Report Summary for the Fiscal Year ended 2013. The information contained in this Summary is a condensed and simplified overview of the County of Chester’s audited 2013 Comprehensive Annual Financial Report (CAFR) and presents selected basic 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 an efficient government.

I am pleased to report that Chester County’s AAA credit rating was recently reaffirmed, 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. Economic and financial challenges continue to plague state and local governments across the nation, some of whom are now facing draconian budget cuts or bankruptcy. Chester County government is not immune to these challenges; however, prudent financial management and a steady control on spending have helped our county to weather the economic storm.

As your Controller, I welcome your input on County government. Please explore online 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 views about the direction of our government and how we can make it more open, efficient and accountable.

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 www.chesco.org under “Controller” “Comprehensive Annual Financial Report”.

I hope that you find this report interesting and 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 county seat was relocated from its then location, the City of Chester, to a more centralized location, the town of Turk's Head. In 1788 the name of the town was changed from Turk's Head to its current name – West Chester. The first courthouse was completed in 1786. In 1847 a new courthouse, designed by Thomas U. Walter, was constructed to handle the increasing population. In 1992 the County consolidated and expanded its human services capacity with the opening of the Government Services Center. Chester County expanded its judicial capacity with the 2008 completion of the Justice Center and its administrative capacity with the 2011 completion of the West Market Street building.

The County was an important stop along the underground railroad with over two dozen underground railroad sites or "stations" within an eight-mile radius of Kennett Square, possibly the largest concentration of underground railroad stations in the nation. Members of the Society of Friends (Quakers) established routes within the County headed north from Maryland and Delaware.

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 509,468 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.

Population and employment has dramatically grown in Chester County during the past thirty years as suburban development continues and as businesses grow along the major travel corridors.

Did You Know?
There are only three Chester Counties in all of the United States. Including our own county in Pennsylvania, there is one in South Carolina and one in Tennessee.
Who we are....

People
Chester County’s 2013 population estimate was 509,468. This is an increase of .6% from 2012 and an increase of 9.4% from ten years prior.
- 26.7% are under 20
- 17.3% are 20-34
- 28.5% are 35-54
- 13.3% are 55-64
- 14.2% are over 65
The median age of County residents increased in 2013 to 40.1 years old, with the largest increase in the 55 and over population.

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 2012 estimate of the people over the age of 25, 93.0% have graduated high school with 69.6% going on for additional education. This is higher than the national average of 86.4% with 58.4% going on for additional education. 49.0% of County residents have a Bachelor’s or higher degrees which is significantly higher than the national average of 29.1%.

Housing
The average Chester County household size was unchanged in 2013 at 2.7 people. The average family size of 3.2 people remains unchanged as well. In 2012, 95% of all housing units in Chester County were occupied. The median monthly rent, encompassing all types of rental units, increased, from 2012, to $1,141. This is higher than the Commonwealth median of $798 and the national median of $884. The average value of owner occupied housing in the County was $322,900 with 73% of owners having a mortgage. 62.1% of the housing in Chester County are single family homes. 61.1% of the housing was built after 1970 with 73.5% 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. Chester County is also a transportation hub for many manufacturers and distributors.

The County’s comprehensive plan, Landscapes2, calls for a system-wide approach to improving transportation planning in Chester County, with an emphasis on establishing multi-modal corridors. These corridors are focused on all modes of transportation – highway, rail, freight, biking and walking – towards achieving the efficient movement of people and goods.

Income

Chester County’s 2012 average household income, of $82,442 for all industries, is well above the National average of $51,371. Chester County is a very affluent county with 54.5% of its households making $75,000 or above, as compared with the national average of 33.5%.

Employment

In 2013, Chester County continued to enjoy a lower unemployment rate than either the Commonwealth or the nation. Historically, Chester County has been in the top five counties for employment rates in Pennsylvania. Along with low unemployment comes a high number of residents that are covered with health insurance. In 2012, 92.5% 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 14 for a comparison of Chester County rankings to the surrounding four counties.

- Health Behaviors (tobacco use, diet/exercise, alcohol use) - ranked 1st in all Pennsylvania counties
- Social & Economic Factors (employment, safety, income, education, family/social support) - ranked 1st
- Mortality (length of life, premature death) - ranked 2nd
- Morbidity (birth outcomes, health-related quality of life) - ranked 4th

Sources: U.S. Census Bureau, PA Department of Labor, University of Wisconsin Population Health Institute
Form of Government

Chester County is organized under the commission form of government. A three person board of commissioners is elected every four years on an at-large basis. The board conducts its business at regularly scheduled public meetings. Information on these meetings, including times, locations, agendas, and minutes, can be found on our website at www.chesco.org.

The Board of Commissioners are joined by two additional elected officials in conducting the County’s financial affairs. The County Controller supervises the fiscal affairs of the County and is the principal accountant and auditor. The Treasurer serves primarily to receive, record and deposit most County funds. The remaining administrative, quasi-judicial, and judicial elected officials in the County are Coroner, Clerk of Courts, District Attorney, Judge (15), Jury Commissioner (2)*, Prothonotary, Recorder of Deeds, Register of Wills/Clerk of the Orphans’ Court, and Sheriff.

Chester County Elected Officials - 2014

Clerk of Courts
Robin Marcello 610-344-6135

Commissioners
Ryan A. Costello, Esq. 610-344-6100
Kathi Cozzone 610-344-6199
Terence Farrell 610-344-6100

Controller
Norman MacQueen 610-344-6155

Coroner
Gordon R. Eck, DO 610-344-6165

Court of Common Pleas
The Honorable James P. MacElree, II, President Judge 610-344-6700

District Attorney
Thomas P. Hogan, Esq. 610-344-6801

Prothonotary
Bryan D. Walters 610-344-6300

Recorder of Deeds
Rick Loughery 610-344-6330

Register of Wills/Clerk of the Orphans’ Court
Terri Clark 610-344-6335

Sheriff
Carolyn B. Welsh 610-344-6850

Treasurer
Ann Duke, Esq. 610-344-6370

*The position of Jury Commissioner was abolished December 31, 2013.
**Services Provided**

**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 97 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.

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**In Memorium - Edward J. Atkins**

**Jul 10, 1948 - Jun 09, 2014**

Ed Atkins’s life was dedicated to public service to the people of Chester County, Pennsylvania. As the Director of Emergency Services for Chester County, Pennsylvania, a position he held for seventeen years. He supervised and managed the Department, which is responsible for promoting and providing public safety and security by performing various specialized functions including emergency call receipt, response coordination and dispatch, emergency responder training, disaster response management, hazardous materials spill response, and fire prevention and investigation.
The human services provided by the County are, in large part, funded by grants received from the Commonwealth and federal government. In 2013, human services made up 51% 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 child care 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.
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.

Assets:
- Cash
- Investments
- Accounts receivable
- Capital assets
- Other assets

Liabilities:
- Accounts payable
- Def. inflows of resources
- Other liabilities
- Long-term liabilities

Net Position:

<table>
<thead>
<tr>
<th></th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assets</td>
<td>$144,469</td>
<td>$156,977</td>
<td>$145,896</td>
</tr>
<tr>
<td>Investments</td>
<td>1,225</td>
<td>1,286</td>
<td>1,160</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>32,985</td>
<td>34,412</td>
<td>34,062</td>
</tr>
<tr>
<td>Capital assets</td>
<td>348,748</td>
<td>357,713</td>
<td>366,098</td>
</tr>
<tr>
<td>Other assets</td>
<td>7,089</td>
<td>4,614</td>
<td>4,704</td>
</tr>
<tr>
<td>Total assets</td>
<td>534,516</td>
<td>555,004</td>
<td>551,920</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable</td>
<td>32,277</td>
<td>27,808</td>
<td>27,563</td>
</tr>
<tr>
<td>Def. inflows of resources</td>
<td>26,893</td>
<td>20,191</td>
<td>23,014</td>
</tr>
<tr>
<td>Other liabilities</td>
<td>3,462</td>
<td>3,897</td>
<td>3,491</td>
</tr>
<tr>
<td>Long-term liabilities</td>
<td>524,076</td>
<td>559,829</td>
<td>549,483</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>586,708</td>
<td>611,725</td>
<td>603,551</td>
</tr>
</tbody>
</table>

Net Position* $ (52,192) $ (56,721) $ (51,631)

* 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, such as Streetscape improvements and water and sewer infrastructure.

Did You Know?
In October of 2013, Chester County was presented the Pennsylvania Chapter of the American Planning Association’s Planning Excellence Award for the Central Chester County Bicycle and Pedestrian Circulation Plan. The award noted that the Chester County Planning Commission and Health Department worked with seven municipalities to prepare a coordinated action plan to address transportation, public health and the environment through improvements to walking, bicycling and public transportation. The Plan included the work of 23 community, business and local government partners to identify ‘missing links’ in the transportation system, and provide cost estimates and priorities for implementation.

Did You Know?
In October of 2013, Chester County was presented the Pennsylvania Chapter of the American Planning Association’s Planning Excellence Award for the Central Chester County Bicycle and Pedestrian Circulation Plan. The award noted that the Chester County Planning Commission and Health Department worked with seven municipalities to prepare a coordinated action plan to address transportation, public health and the environment through improvements to walking, bicycling and public transportation. The Plan included the work of 23 community, business and local government partners to identify ‘missing links’ in the transportation system, and provide cost estimates and priorities for implementation.

Assets:
- Cash is the amount of funds held by the County in checking, savings, and cash on demand certificates with original maturity terms of less than 90 days.
- Investments are funds not needed within 90 days and are invested to earn interest in accordance with the County’s investment policy.
- Receivables represents the amounts owed to the County and are expected to be collected within the next twelve months.
- Capital assets includes land, land improvements, buildings, building improvements, machinery and equipment, infrastructure, agricultural easements and construction-in-progress.

Liabilities:
- Accounts payable represents amounts owed to vendors and employees where the expected payment is to be made within twelve months.
- Def. inflows of resources are monies received by the County for a service yet to be rendered. As the service is rendered, this balance will be reduced and recognized as revenue.
- Long-term liabilities are the balance owed by the County for compensated absences, health care, workers’ compensation, and long-term debt.
**Dollars In...**

Revenues Taken In (expressed in thousands)

<table>
<thead>
<tr>
<th>Program revenues:</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charges for services</td>
<td>$62,668</td>
<td>$62,184</td>
<td>$61,497</td>
</tr>
<tr>
<td>Operating grants and contributions</td>
<td>177,613</td>
<td>169,890</td>
<td>172,888</td>
</tr>
<tr>
<td>Capital grants and contributions</td>
<td>3,365</td>
<td>11,905</td>
<td>8,089</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>General revenues:</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td>144,013</td>
<td>143,414</td>
<td>151,176</td>
</tr>
<tr>
<td>Investment earnings</td>
<td>1,225</td>
<td>820</td>
<td>590</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>5,787</td>
<td>3,881</td>
<td>6,208</td>
</tr>
</tbody>
</table>

| Total Revenues | $394,671  | $392,094  | $400,448  |

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

- **Charges for services**: $62,668, $62,184, $61,497
- **Operating grants & contributions**: 177,613, 169,890, 172,888
- **Capital grants & contributions**: 3,365, 11,905, 8,089
- **Taxes**: 144,013, 143,414, 151,176
- **Investment earnings**: 1,225, 820, 590
- **Miscellaneous**: 5,787, 3,881, 6,208

Total Revenues: $394,671, $392,094, $400,448
Dollars Out...

The following information represents the expenditures of the County for each of the major functions of Chester County government. Explanations of the functions are shown on page 6.

<table>
<thead>
<tr>
<th>Services Provided</th>
<th>2011 ($k)</th>
<th>2012 ($k)</th>
<th>2013 ($k)</th>
</tr>
</thead>
<tbody>
<tr>
<td>General government</td>
<td>36,586</td>
<td>34,380</td>
<td>37,147</td>
</tr>
<tr>
<td>Judicial government</td>
<td>46,415</td>
<td>46,954</td>
<td>46,507</td>
</tr>
<tr>
<td>Public safety</td>
<td>18,305</td>
<td>18,726</td>
<td>17,896</td>
</tr>
<tr>
<td>Corrections</td>
<td>41,219</td>
<td>42,124</td>
<td>40,638</td>
</tr>
<tr>
<td>Public works</td>
<td>1,595</td>
<td>1,627</td>
<td>1,571</td>
</tr>
<tr>
<td>Human services</td>
<td>207,600</td>
<td>201,993</td>
<td>201,881</td>
</tr>
<tr>
<td>Culture &amp; recreation</td>
<td>13,725</td>
<td>14,682</td>
<td>13,581</td>
</tr>
<tr>
<td>Conservation &amp; development</td>
<td>11,979</td>
<td>10,576</td>
<td>9,022</td>
</tr>
<tr>
<td>Interest on long-term debt</td>
<td>20,182</td>
<td>23,123</td>
<td>27,115</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>397,606</strong></td>
<td><strong>394,185</strong></td>
<td><strong>395,358</strong></td>
</tr>
</tbody>
</table>

Trends of Expenses by Activity
(expressed in thousands)
Your Real Estate Dollars

In 2013, on average, Chester County residents paid $3,029.12 in taxes per $100,000 of their home’s assessed value. Of that assessment, only 14%, or $416.30, were County taxes. The chart to the right illustrates how your local real estate taxes are used.

County real estate taxes funded 38% or $151.2 million of the County’s activities for 2013. 62% or $249.2 million of the County’s spending is 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, except for those accounted for in another fund. The general tax revenues of the County as well as other resources received and not designated for a special purpose are accounted for in the General Fund. The General Fund of the County is made up of 37 departments.

This graph shows, on average, how much a resident in Chester County pays for each of the top 12 General Fund department’s services, net of revenue earned by that department. Please see our chart on page 16 for how we compare to the surrounding counties.
General Obligation Debt

General obligation bonds and notes are long-term instruments which are repaid from the County’s general revenue sources.

Under the Commonwealth of Pennsylvania’s Local Government Unit Debt Act, the borrowing capacity or legal limit for non-electoral debt is three hundred percent of the borrowing base. Three hundred percent of the borrowing base as of December 31, 2013 is $1.3 billion. Total debt outstanding as of December 31, 2013 was $509.7 million, leaving $783.3 million debt capacity remaining.

On December 3, 2013, the County issued General Obligation Bonds, Series A and B of 2013 in the aggregate principal amount of $34,395,000. Proceeds of the 2013 A and B issue were used to refund existing debt.

For more detailed information on the County’s long-term liabilities, please see our Comprehensive Annual Financial Report for 2013.

Did You Know?

**Perfect rating on Chester County’s Strategic National Stockpile (SNS) Program:** For the third consecutive year, Chester County received a perfect score of 100 on the federal review of its 2013 Strategic National Stockpile (SNS) program. The review included assessment of 12 SNS program elements such as command, control and coordination; communication and public information; and the core element of county-wide distribution and dispensing of medication in response to a medical emergency.

The SNS program is spearheaded by Chester County’s Health and Emergency Services departments. The SNS team includes key county personnel, county school district representatives, hospital officials, representatives of care homes, municipal officials and groups, private businesses, large corporations, and several colleges and universities.
How Strong is 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 2013 from the three rating agencies: Standard & Poor’s, Fitch Ratings, and Moody Investors Services, Inc. **Chester County is one of only a few 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 (2/12) 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 2013, the County had $15.8 million in the working capital reserve, which represents 10 percent of the 2014 Expenditures budget. The County’s General Fund 2013 year end unrestricted fund balance of $39.2 million represents approximately 28.5 percent of General Fund revenues and more than 3.5 months of expenditures & 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.
The following graphs and charts compare Chester County with our four Pennsylvania neighbors; Lancaster, Berks, Montgomery and Delaware Counties. By using per resident comparisons, Chester County is easily matched up to our neighbors. Chester County compares favorably to its neighbors in Population Density, Unemployment Rate, and various other indicators.

**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.

Programs and policies guide health factors, which in turn affect health outcomes. In this model, health outcomes are measures that describe the current health status of a county. These health outcomes are influenced by a set of health factors. These health factors and their outcomes may also be affected by community-based programs and policies designed to alter their distribution in the community. Counties can improve health outcomes by addressing all health factors with effective, evidence-based programs and policies.

Chester County has been ranked, for the third year in a row, as the second healthiest county in Pennsylvania, according to a study published in 2013 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
How does Chester County Compare?

This graph shows the population density (the number of people per square mile), as of December 31, 2013, of Chester County as compared with neighboring counties. As Chester County experiences continued development, it is important to implement strategies that will continue to protect our natural resources, create jobs, and provide healthy lifestyle choices for all county residents. Chester County strives to keep our population density in existing developed areas through our Open Space preservation plan and Landscapes2 thus reducing sprawl, urban decay, traffic congestion, and environmental deterioration.

The unemployment rate is calculated as a percentage by dividing the number of unemployed individuals by all individuals currently in the labor force. Despite continuing national economic problems, Chester County’s unemployment rate was well below that of the nation, the Commonwealth and even neighboring counties. The County enjoyed the third lowest unemployment rate in Pennsylvania behind Montour and Centre Counties according to the PA Department of Labor and Industry. The County’s unemployment rate decreased slightly following the trend of the nation, Commonwealth and neighboring counties also having a decrease in the number of unemployed.
How does Chester County Compare?

The General Fund is the County’s primary operating fund. With the exception of expenses accounted for in other funds, the General Fund accounts for the general operating activities of the County. The General Fund accounts for the general tax revenues of the County as well as the receipt of other funding sources not designated for a special purpose. Chester County compares favorably to its neighbors in this area. Please see page 11 for more information on Chester County’s General Fund, including a per capita chart of the top 12 General Fund department’s services, net of revenue earned by that department. To see the complete breakdown of the General Fund expenditures please see our 2012 CAFR.

The General Fund has several types of expenditures including, but not limited to Judicial Government and General Government. The chart below highlights Chester County’s Judicial and General Government spending in the General Fund as compared to our neighbors. General government includes Commissioners, Controller, Treasurer, Voter Services, and others. Judicial Government includes the District Attorney, Court Administration, District Justice Administration, Sheriff, and others. To see a full list of the General Fund departments please see our 2012 CAFR.
Chester County Culture & Arts

FESTIVALS & ACTIVITIES
Restaurant Festival
Kennett Square's Mushroom Festival
Devon Horse Show
The Iron Hill Twilight Criterium
Chester County Day
Ludwig's Corner Horse Show & County Fair
Brian's Run

MUSEUMS & ARTS
Longwood Gardens
Brandywine River Museum
Chester County Historical Society
People's Light & Theatre Company
The Barley Sheaf Players
American Helicopter Museum

PARKS AND TRAILS
Brandywine Battlefield
Marsh Creek State Park
Springton Manor Farm
Hopewell Furnace
Chester Valley Trail
Struble Trail
Chester County Business & Education

LARGEST EMPLOYERS
- Vanguard Group
- QVC, Inc.
- Siemens Medical Solutions USA, Inc.
- County of Chester
- Giant Food Stores LLC
- Main Line Hospitals
- Chester County Hospital
- Chester County Intermediate Unit
- The Devereux Foundation

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

COLLEGES & UNIVERSITIES
- Delaware County Community College
- West Chester University
- Immaculata University
- Cheyney University
- Lincoln University
- Valley Forge Christian College
- Penn State Great Valley Campus
- U of Penn Vet's New Bolton Center
Waste, Fraud, & Abuse Hotline
Report waste, fraud, and mismanagement of our county tax dollars

610-344-5912
ControllerInfo@chesco.org

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!

- Fraud investigations are opened within 24 hours of receiving fraud tips!
- Status reports can be provided regarding your tip. Just provide your full name with your submission.
- You can submit fraud tips anonymously either by voice mail, e-mail or ground mail.
- If you choose to remain anonymous, be assured that your complaint will receive the same attention as all tips we receive.
- As we have no way of tracing the source of anonymous tips, status reports cannot be provided on tips submitted anonymously.
- Fraud & Abuse Hotline extends only to Chester County government resources and activities.
- Any type of fraudulent activity involving private business or governmental agencies not related to Chester County should be reported to the appropriate law enforcement authorities.

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

FRAUD & ABUSE HOTLINE CONTACT INFORMATION:

Contact us via E-mail:
ControllerInfo@chesco.org
or click here 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!