

2014 Cumberland County Benchmarking Report

PER CAPITA ANALYSIS

(Based on the 2014 Counties Comprehensive Annual Financial Report

Last Updated November, 2015

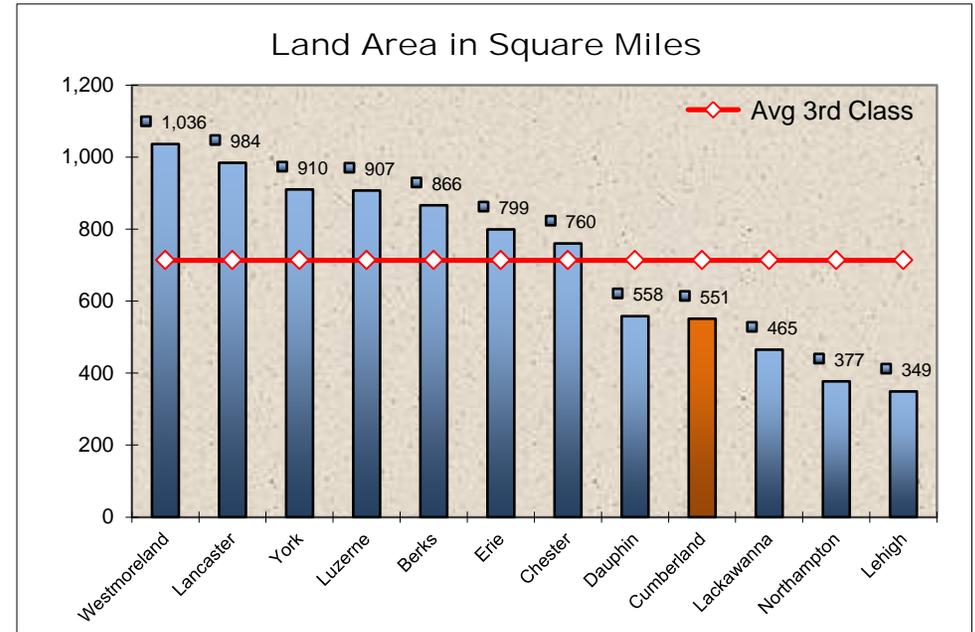
Next Update November, 2016

Cumberland County & 3rd Class Counties

County	Class	Population (2014)	General Fund Expense (2014)	GF Exp Per Capita	General Fund Revenue (2014)	Land Area in Square Miles
Westmoreland	3	362,437	\$128,393,534	\$354	\$123,639,369	1,036
Lancaster	3	533,320	\$154,229,731	\$289	\$149,740,033	984
York	3	440,755	\$171,102,580	\$388	\$325,619,048	910
Luzerne	3	318,829	\$87,497,915	\$274	\$121,411,102	907
Berks	3	413,691	\$203,237,269	\$491	\$214,685,811	866
Erie	3	278,443	\$87,344,753	\$314	\$88,690,522	799
Chester	3	512,784	\$141,771,593	\$276	\$138,953,751	760
Dauphin	3	271,453	\$182,971,402	\$674	\$190,044,527	558
Cumberland	3	243,762	\$68,067,928	\$279	\$70,816,932	551
Lackawanna	3	212,719	\$91,324,673	\$429	\$96,882,776	465
Northampton	3	300,654	\$105,845,283	\$352	\$105,278,420	377
Lehigh	3	357,823	\$150,513,315	\$421	\$152,738,092	349

Notes:

- * n/a is data that was not available
- * Source: U.S. Bureau of the Census

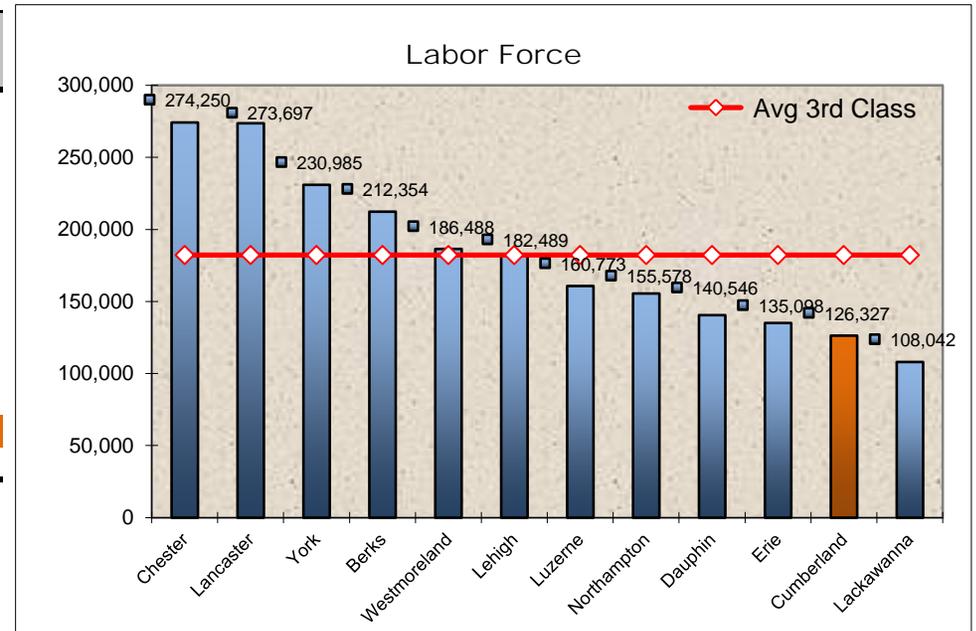


Cumberland County & 3rd Class Counties

County	Class	Population (2014)	General Fund Expense (2014)	GF Exp Per Capita	General Fund Revenue (2014)	Labor Force (2013)
Chester	3	512,784	\$141,771,593	\$276	\$138,953,751	274,250
Lancaster	3	533,320	\$154,229,731	\$289	\$149,740,033	273,697
York	3	440,755	\$171,102,580	\$388	\$325,619,048	230,985
Berks	3	413,691	\$203,237,269	\$491	\$214,685,811	212,354
Westmoreland	3	362,437	\$128,393,534	\$354	\$123,639,369	186,488
Lehigh	3	357,823	\$150,513,315	\$421	\$152,738,092	182,489
Luzerne	3	318,829	\$87,497,915	\$274	\$121,411,102	180,773
Northampton	3	300,654	\$105,845,283	\$352	\$105,278,420	155,578
Dauphin	3	271,453	\$182,971,402	\$674	\$190,044,527	155,578
Erie	3	278,443	\$87,344,753	\$314	\$88,690,522	140,546
Cumberland	3	243,762	\$68,067,928	\$279	\$70,816,932	126,327
Lackawanna	3	212,719	\$91,324,673	\$429	\$96,882,776	108,042

Notes:

- * n/a is data that was not available
- * Source: U.S. Bureau of the Census



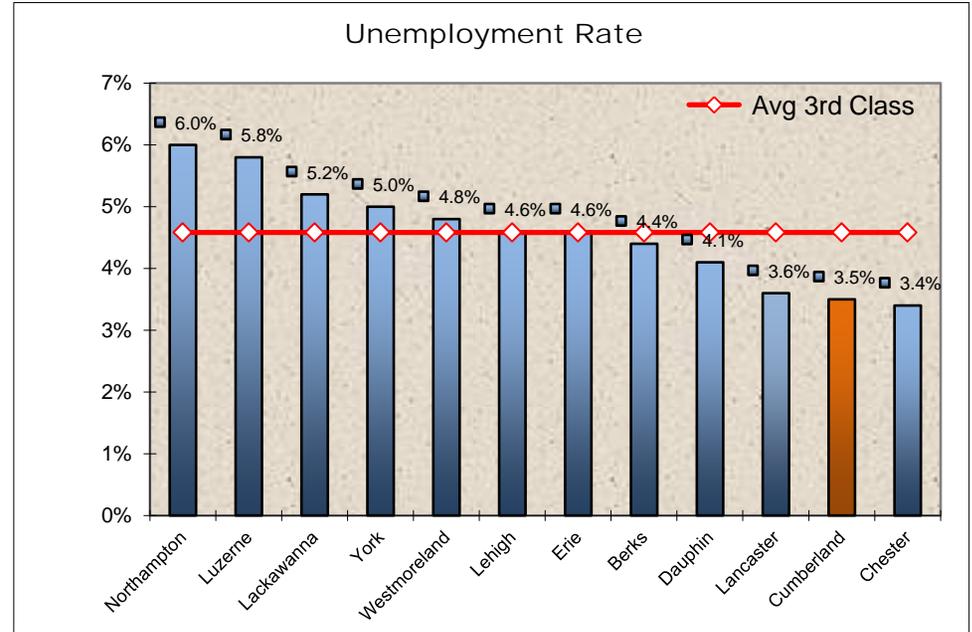
Cumberland County & 3rd Class Counties

County	Class	Population (2014)	General Fund		Unemployment Rate (December 2014)
			Expense (2014)	GF Exp Per Capita	
Northampton	3	300,654	\$105,845,283	\$352	6.0%
Luzerne	3	318,829	\$87,497,915	\$274	5.8%
Lackawanna	3	212,719	\$91,324,673	\$429	5.2%
York	3	440,755	\$171,102,580	\$388	5.0%
Westmoreland	3	362,437	\$128,393,534	\$354	4.8%
Lehigh	3	357,823	\$150,513,315	\$421	4.6%
Erie	3	278,443	\$87,344,753	\$314	4.6%
Berks	3	413,691	\$203,237,269	\$491	4.4%
Dauphin	3	271,453	\$182,971,402	\$674	4.1%
Lancaster	3	533,320	\$154,229,731	\$289	3.6%
Cumberland	3	243,762	\$68,067,928	\$279	3.5%
Chester	3	512,784	\$141,771,593	\$276	3.4%

Notes:

* n/a is data that was not available

* Source: PA Department of Labor & Industry as of December 2015 Preliminary - Not Seasonally adjusted



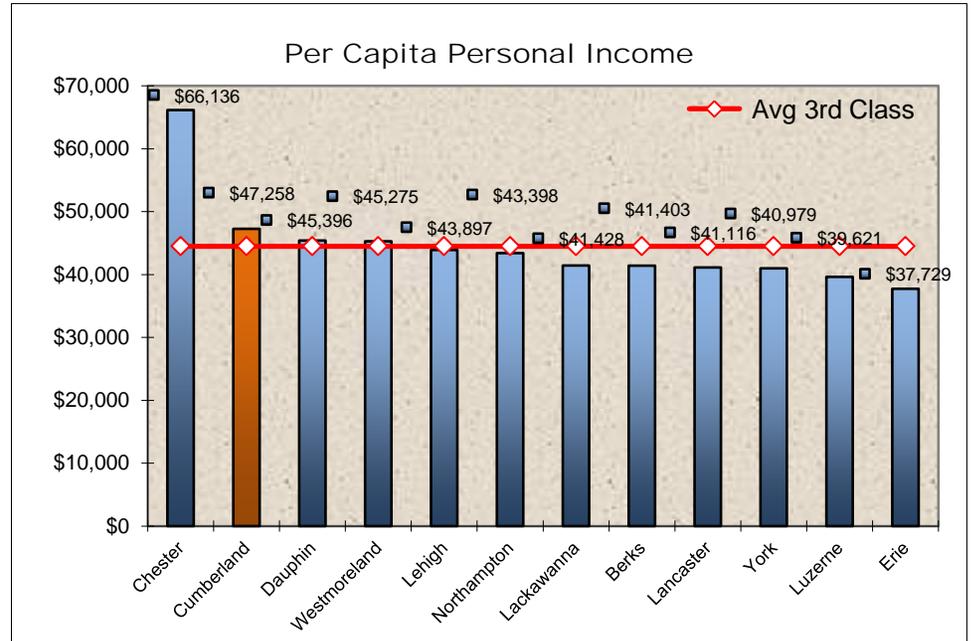
Cumberland County & 3rd Class Counties

County	Class	Population (2014)	General Fund		Per Capita Personal Income (2013)
			Expense (2014)	GF Exp Per Capita	
Chester	3	512,784	\$141,771,593	\$276	\$66,136
Cumberland	3	243,762	\$68,067,928	\$279	\$47,258
Dauphin	3	271,453	\$182,971,402	\$674	\$45,396
Westmoreland	3	362,437	\$128,393,534	\$354	\$45,275
Lehigh	3	357,823	\$150,513,315	\$421	\$43,897
Northampton	3	300,654	\$105,845,283	\$352	\$43,398
Lackawanna	3	212,719	\$91,324,673	\$429	\$41,428
Berks	3	413,691	\$203,237,269	\$491	\$41,403
Lancaster	3	533,320	\$154,229,731	\$289	\$41,116
York	3	440,755	\$171,102,580	\$388	\$40,979
Luzerne	3	318,829	\$87,497,915	\$274	\$39,621
Erie	3	278,443	\$87,344,753	\$314	\$37,729

Notes:

* n/a is data that was not available

* Source: Bureau of Economic Analysis - 2014



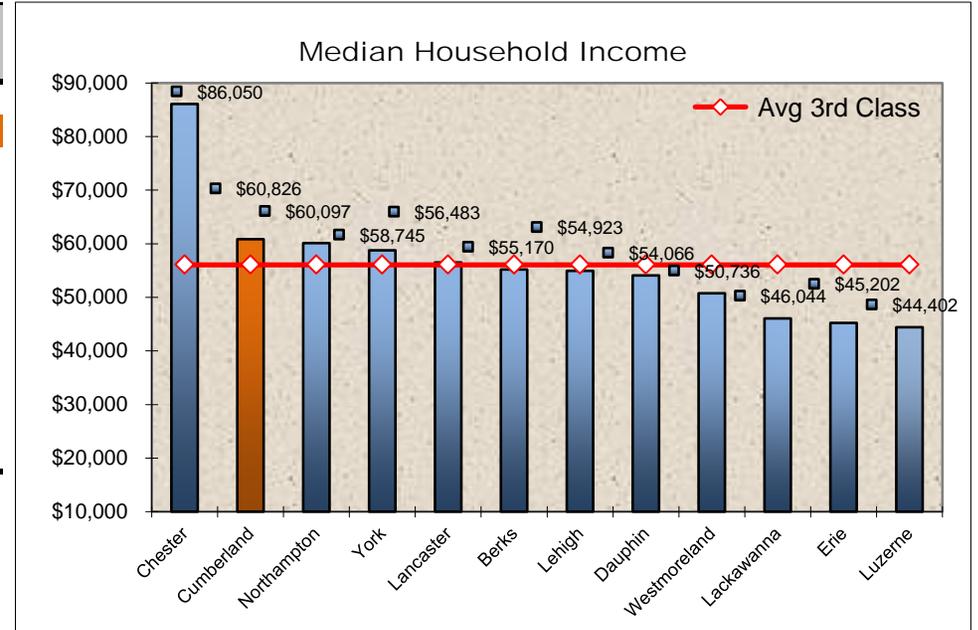
Cumberland County & 3rd Class Counties

County	Class	Population (2014)	General Fund Expense (2014)	GF Exp Per Capita	General Fund Revenue (2014)	Median Household Income (2013)
Chester	3	512,784	\$141,771,593	\$276	\$138,953,751	\$86,050
Cumberland	3	243,762	\$68,067,928	\$279	\$70,816,932	\$60,826
Northampton	3	300,654	\$105,845,283	\$352	\$105,278,420	\$60,097
York	3	440,755	\$171,102,580	\$388	\$325,619,048	\$58,745
Lancaster	3	533,320	\$154,229,731	\$289	\$149,740,033	\$56,483
Berks	3	413,691	\$203,237,269	\$491	\$214,685,811	\$55,170
Lehigh	3	357,823	\$150,513,315	\$421	\$152,738,092	\$54,923
Dauphin	3	271,453	\$182,971,402	\$674	\$190,044,527	\$54,066
Westmoreland	3	362,437	\$128,393,534	\$354	\$123,639,369	\$50,736
Lackawanna	3	212,719	\$91,324,673	\$429	\$96,882,776	\$46,044
Erie	3	278,443	\$87,344,753	\$314	\$88,690,522	\$45,202
Luzerne	3	318,829	\$87,497,915	\$274	\$121,411,102	\$44,402

Notes:

* n/a is data that was not available

* Source: U.S. Census Bureau - 2006-2010 American Community Survey



Cumberland County & 3rd Class Counties

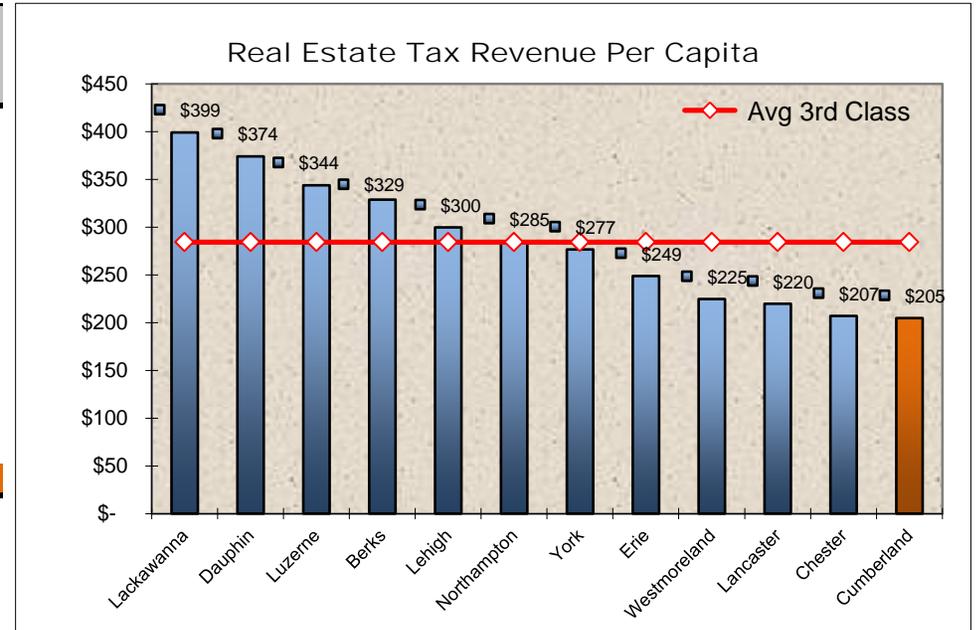
County	Class	Population (2014)	General Fund Revenue (2014)	GF Rev Per Capita	Real Estate Tax Revenue (2014)	Real Estate Tax Revenue Per Capita (2014)
Lackawanna	3	212,719	\$96,882,776	\$455	\$84,912,315	\$399
Dauphin	3	271,453	\$190,044,527	\$700	\$101,557,300	\$374
Luzerne	3	318,829	\$121,411,102	\$381	\$109,634,691	\$344
Berks	3	413,691	\$214,685,811	\$519	\$136,033,476	\$329
Lehigh	3	357,823	\$152,738,092	\$427	\$107,260,125	\$300
Northampton	3	300,654	\$105,278,420	\$350	\$85,717,743	\$285
York	3	440,755	\$325,619,048	\$739	\$121,948,272	\$277
Erie	3	278,443	\$88,690,522	\$319	\$69,290,190	\$249
Westmoreland	3	362,437	\$123,639,369	\$341	\$81,448,275	\$225
Lancaster	3	533,320	\$149,740,033	\$281	\$117,215,756	\$220
Chester	3	512,784	\$138,953,751	\$271	\$106,158,610	\$207
Cumberland	3	243,762	\$70,816,932	\$291	\$49,915,747	\$205

Notes:

* n/a is data that was not available

* Library Tax is not included in calculation

* Source: Counties 2014 Comprehensive Annual Financial Report



Cumberland County & 3rd Class Counties

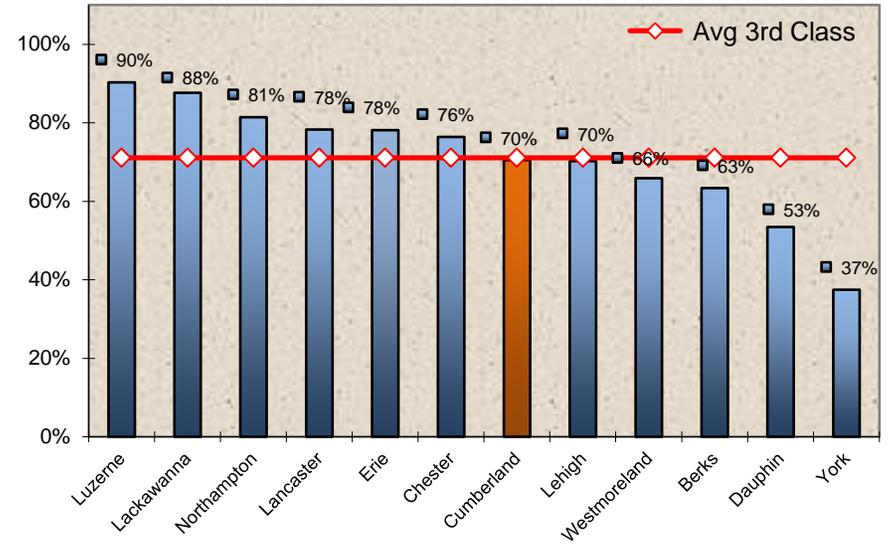
County	Class	Population (2014)	General Fund Revenue (2014)	GF Rev Per Capita	Real Estate Tax Revenue (2014)	Tax Revenue as a Percentage of GF Revenue (2014)
Luzerne	3	318,829	\$121,411,102	\$381	\$109,634,691	90%
Lackawanna	3	212,719	\$96,882,776	\$455	\$84,912,315	88%
Northampton	3	300,654	\$105,278,420	\$350	\$85,717,743	81%
Lancaster	3	533,320	\$149,740,033	\$281	\$117,215,756	78%
Erie	3	278,443	\$88,690,522	\$319	\$69,290,190	78%
Chester	3	512,784	\$138,953,751	\$271	\$106,158,610	76%
Cumberland	3	243,762	\$70,816,932	\$291	\$49,915,747	70%
Lehigh	3	357,823	\$152,738,092	\$427	\$107,260,125	70%
Westmoreland	3	362,437	\$123,639,369	\$341	\$81,448,275	66%
Berks	3	413,691	\$214,685,811	\$519	\$136,033,476	63%
Dauphin	3	271,453	\$190,044,527	\$700	\$101,557,300	53%
York	3	440,755	\$325,619,048	\$739	\$121,948,272	37%

Notes:

* n/a is data that was not available

* Source: Counties 2014 Comprehensive Annual Financial Report

Tax Revenue as a Percentage of General Fund Revenue



Cumberland County & 3rd Class Counties

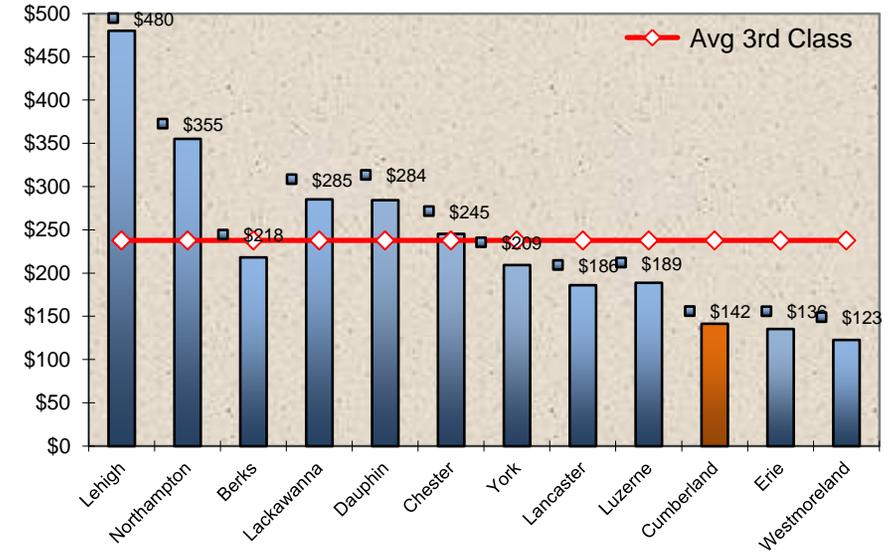
County	Class	Population (2014)	General Fund Revenue (2014)	Acres of Land	Real Estate Tax Revenue (2014)	Tax Revenue per Acre of Land (2014)
Lehigh	3	357,823	\$152,738,092	223,360	\$107,260,125	\$480
Northampton	3	300,654	\$105,278,420	241,280	\$85,717,743	\$355
Berks	3	413,691	\$214,685,811	554,240	\$136,033,476	\$218
Lackawanna	3	212,719	\$96,882,776	297,600	\$84,912,315	\$285
Dauphin	3	271,453	\$190,044,527	357,120	\$101,557,300	\$284
Chester	3	512,784	\$138,953,751	486,400	\$106,158,610	\$245
York	3	440,755	\$325,619,048	582,400	\$121,948,272	\$209
Lancaster	3	533,320	\$149,740,033	629,760	\$117,215,756	\$186
Luzerne	3	318,829	\$121,411,102	580,480	\$109,634,691	\$189
Cumberland	3	243,762	\$70,816,932	352,640	\$49,915,747	\$142
Erie	3	278,443	\$88,690,522	511,360	\$69,290,190	\$136
Westmoreland	3	362,437	\$123,639,369	663,040	\$81,448,275	\$123

Notes:

* n/a is data that was not available

* Source: Counties 2014 Comprehensive Annual Financial Report

Tax Revenue per Acre of Land



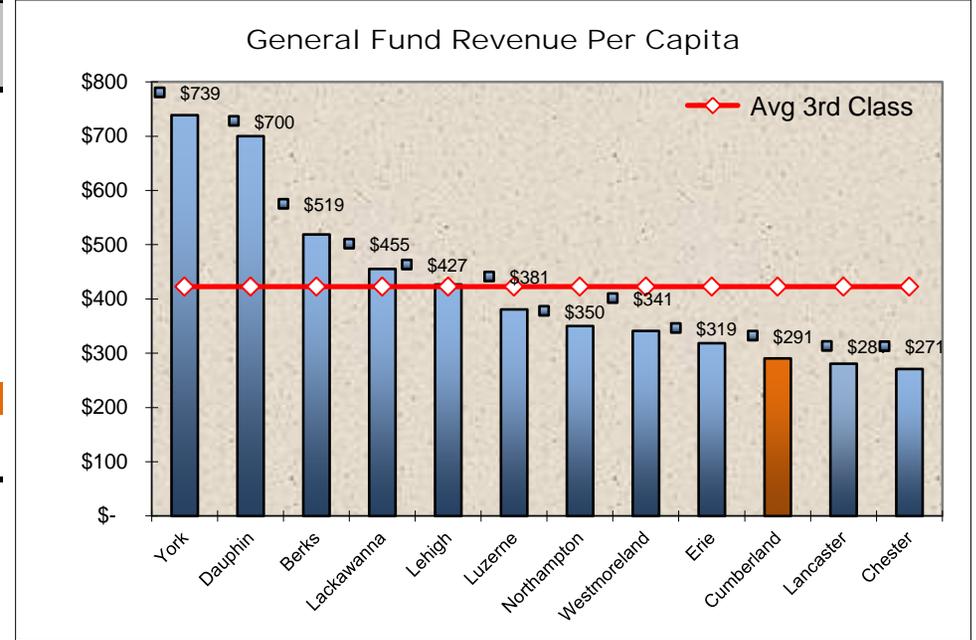
Cumberland County & 3rd Class Counties

County	Class	Population (2014)	General Fund Expense (2014)	GF Exp Per Capita	General Fund Revenue (2014)	GF Revenue Per Capita (2014)
York	3	440,755	\$171,102,580	\$388	\$325,619,048	\$739
Dauphin	3	271,453	\$182,971,402	\$674	\$190,044,527	\$700
Berks	3	413,691	\$203,237,269	\$491	\$214,685,811	\$519
Lackawanna	3	212,719	\$91,324,673	\$429	\$96,882,776	\$455
Lehigh	3	357,823	\$150,513,315	\$421	\$152,738,092	\$427
Luzerne	3	318,829	\$87,497,915	\$274	\$121,411,102	\$381
Northampton	3	300,654	\$105,845,283	\$352	\$105,278,420	\$350
Westmoreland	3	362,437	\$128,393,534	\$354	\$123,639,369	\$341
Erie	3	278,443	\$87,344,753	\$314	\$88,690,522	\$319
Cumberland	3	243,762	\$68,067,928	\$279	\$70,816,932	\$291
Lancaster	3	533,320	\$154,229,731	\$289	\$149,740,033	\$281
Chester	3	512,784	\$141,771,593	\$276	\$138,953,751	\$271

Notes:

* n/a is data that was not available

* Source: Counties 2014 Comprehensive Annual Financial Report



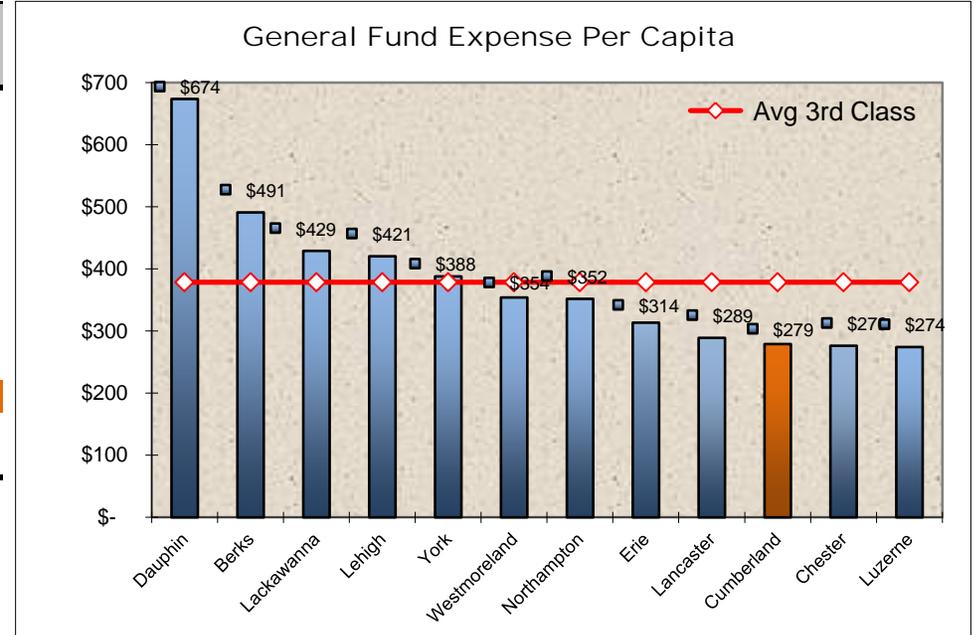
Cumberland County & 3rd Class Counties

County	Class	Population (2014)	General Fund Revenue (2014)	GF Rev Per Capita	General Fund Expense (2014)	GF Expense Per Capita (2014)
Dauphin	3	271,453	\$190,044,527	\$700	\$182,971,402	\$674
Berks	3	413,691	\$214,685,811	\$519	\$203,237,269	\$491
Lackawanna	3	212,719	\$96,882,776	\$455	\$91,324,673	\$429
Lehigh	3	357,823	\$152,738,092	\$421	\$150,513,315	\$421
York	3	440,755	\$325,619,048	\$739	\$171,102,580	\$388
Westmoreland	3	362,437	\$123,639,369	\$341	\$128,393,534	\$354
Northampton	3	300,654	\$105,278,420	\$350	\$105,845,283	\$352
Erie	3	278,443	\$88,690,522	\$319	\$87,344,753	\$314
Lancaster	3	533,320	\$149,740,033	\$281	\$154,229,731	\$289
Cumberland	3	243,762	\$70,816,932	\$291	\$68,067,928	\$279
Chester	3	512,784	\$138,953,751	\$271	\$141,771,593	\$276
Luzerne	3	318,829	\$121,411,102	\$381	\$87,497,915	\$274

Notes:

* n/a is data that was not available

* Source: Counties 2014 Comprehensive Annual Financial Report

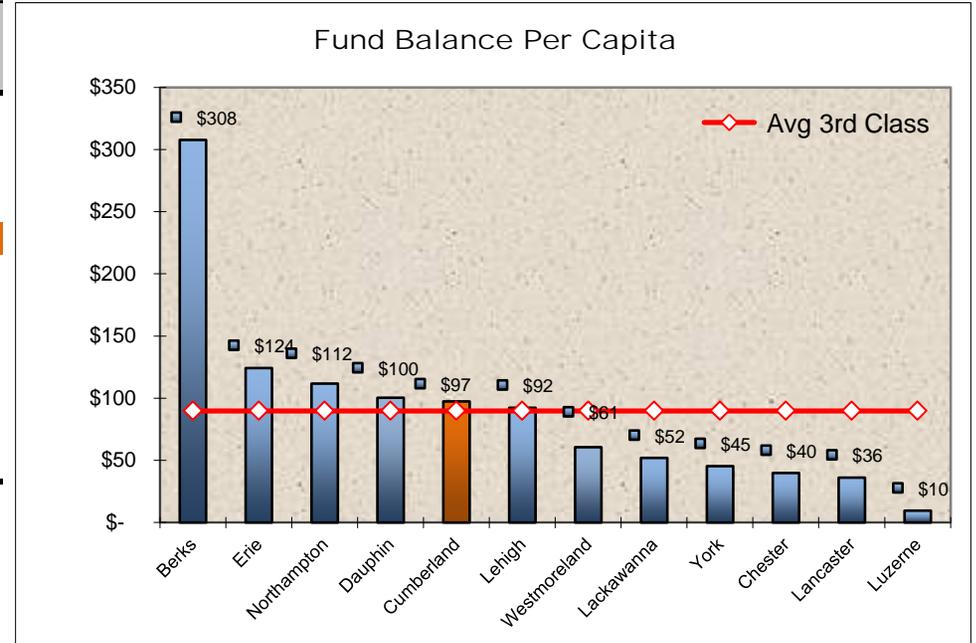


Cumberland County & 3rd Class Counties

County	Class	Population (2014)	General Fund Revenue (2014)	GF Rev Per Capita	Fund Balance (2014)	Fund Balance Per Capita (2014)
Berks	3	413,691	\$214,685,811	\$519	\$127,306,930	\$308
Erie	3	278,443	\$88,690,522	\$319	\$34,597,254	\$124
Northampton	3	300,654	\$105,278,420	\$350	\$33,600,000	\$112
Dauphin	3	271,453	\$190,044,527	\$700	\$27,247,543	\$100
Cumberland	3	243,762	\$70,816,932	\$291	\$23,745,885	\$97
Lehigh	3	357,823	\$152,738,092	\$427	\$33,027,868	\$92
Westmoreland	3	362,437	\$123,639,369	\$341	\$21,960,984	\$61
Lackawanna	3	212,719	\$96,882,776	\$455	\$11,058,659	\$52
York	3	440,755	\$325,619,048	\$739	\$19,989,380	\$45
Chester	3	512,784	\$138,953,751	\$271	\$20,440,106	\$40
Lancaster	3	533,320	\$149,740,033	\$281	\$19,269,576	\$36
Luzerne	3	318,829	\$121,411,102	\$381	\$3,047,529	\$10

Notes:

- * n/a is data that was not available
- * Source: Counties 2014 Comprehensive Annual Financial Report

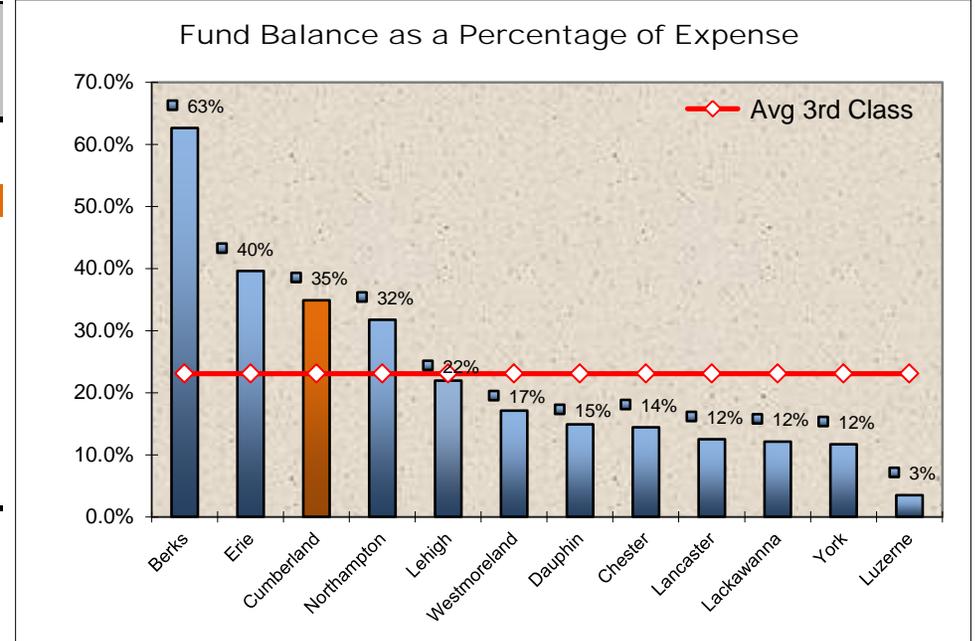


Cumberland County & 3rd Class Counties

County	Class	Population (2014)	General Fund Expense (2014)	GF Exp Per Capita	Fund Balance (2014)	Fund Balance as a Percentage of Expense (2014)
Berks	3	413,691	\$203,237,269	\$491	\$127,306,930	62.64%
Erie	3	278,443	\$87,344,753	\$314	\$34,597,254	39.61%
Cumberland	3	243,762	\$68,067,928	\$279	\$23,745,885	34.89%
Northampton	3	300,654	\$105,845,283	\$352	\$33,600,000	31.74%
Lehigh	3	357,823	\$150,513,315	\$421	\$33,027,868	21.94%
Westmoreland	3	362,437	\$128,393,534	\$354	\$21,960,984	17.10%
Dauphin	3	271,453	\$182,971,402	\$674	\$27,247,543	14.89%
Chester	3	512,784	\$141,771,593	\$276	\$20,440,106	14.42%
Lancaster	3	533,320	\$154,229,731	\$289	\$19,269,576	12.49%
Lackawanna	3	212,719	\$91,324,673	\$429	\$11,058,659	12.11%
York	3	440,755	\$171,102,580	\$388	\$19,989,380	11.68%
Luzerne	3	318,829	\$87,497,915	\$274	\$3,047,529	3.48%

Notes:

- * n/a is data that was not available
- * Source: Counties 2014 Comprehensive Annual Financial Report



Cumberland County & 3rd Class Counties

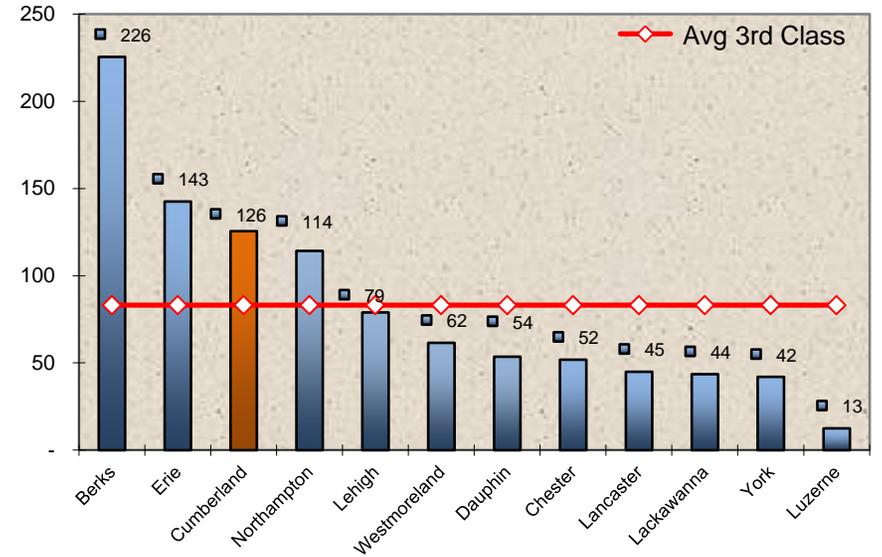
County	Class	Population (2014)	General Fund Revenue (2014)	GF Rev Per Capita	Fund Balance (2014)	Fund Balance Per Capita (2014)
Berks	3	413,691	\$214,685,811	\$519	\$127,306,930	226
Erie	3	278,443	\$88,690,522	\$319	\$34,597,254	143
Cumberland	3	243,762	\$70,816,932	\$291	\$23,745,885	126
Northampton	3	300,654	\$105,278,420	\$350	\$33,600,000	114
Lehigh	3	357,823	\$152,738,092	\$427	\$33,027,868	79
Westmoreland	3	362,437	\$123,639,369	\$341	\$21,960,984	62
Dauphin	3	271,453	\$190,044,527	\$700	\$27,247,543	54
Chester	3	512,784	\$138,953,751	\$271	\$20,440,106	52
Lancaster	3	533,320	\$149,740,033	\$281	\$19,269,576	45
Lackawanna	3	212,719	\$96,882,776	\$455	\$11,058,659	44
York	3	440,755	\$325,619,048	\$739	\$19,989,380	42
Luzerne	3	318,829	\$121,411,102	\$381	\$3,047,529	13

Notes:

* n/a is data that was not available

* Source: Counties 2014 Comprehensive Annual Financial Report

Days of Fund Balance



Cumberland County & 3rd Class Counties

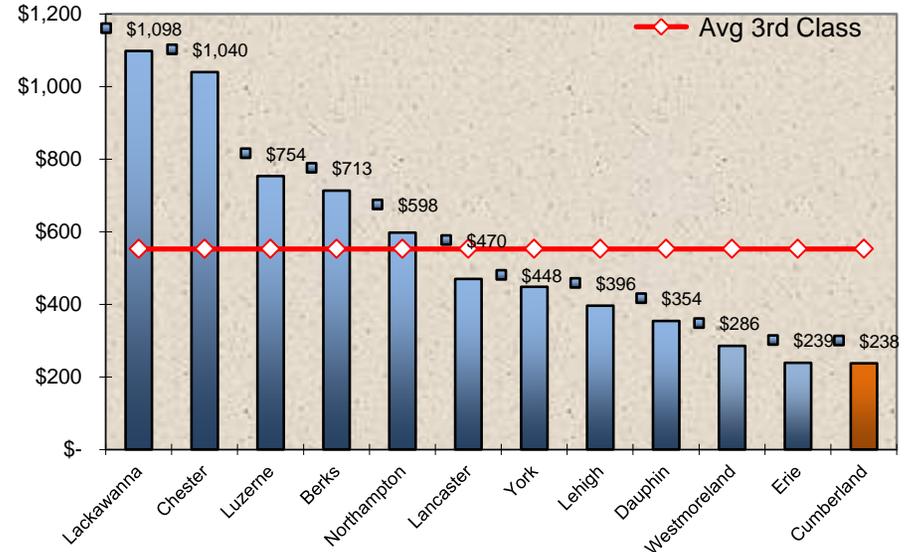
County	Class	Population (2014)	General Fund Expense (2014)	GF Exp Per Capita	Outstanding Debt (2014)	Outstanding Debt Per Capita (2014)
Lackawanna	3	212,719	\$91,324,673	\$429	\$233,639,906	\$1,098
Chester	3	512,784	\$141,771,593	\$276	\$533,360,000	\$1,040
Luzerne	3	318,829	\$87,497,915	\$274	\$240,301,575	\$754
Berks	3	413,691	\$203,237,269	\$491	\$295,165,756	\$713
Northampton	3	300,654	\$105,845,283	\$352	\$179,704,022	\$598
Lancaster	3	533,320	\$154,229,731	\$289	\$250,667,700	\$470
York	3	440,755	\$171,102,580	\$388	\$197,606,093	\$448
Lehigh	3	357,823	\$150,513,315	\$421	\$141,813,186	\$396
Dauphin	3	271,453	\$182,971,402	\$674	\$96,155,000	\$354
Westmoreland	3	362,437	\$128,393,534	\$354	\$103,500,000	\$286
Erie	3	278,443	\$87,344,753	\$314	\$66,515,000	\$239
Cumberland	3	243,762	\$68,067,928	\$279	\$57,899,031	\$238

Notes:

* n/a is data that was not available

* Source: Counties 2014 Comprehensive Annual Financial Report

Outstanding Debt Per Capita



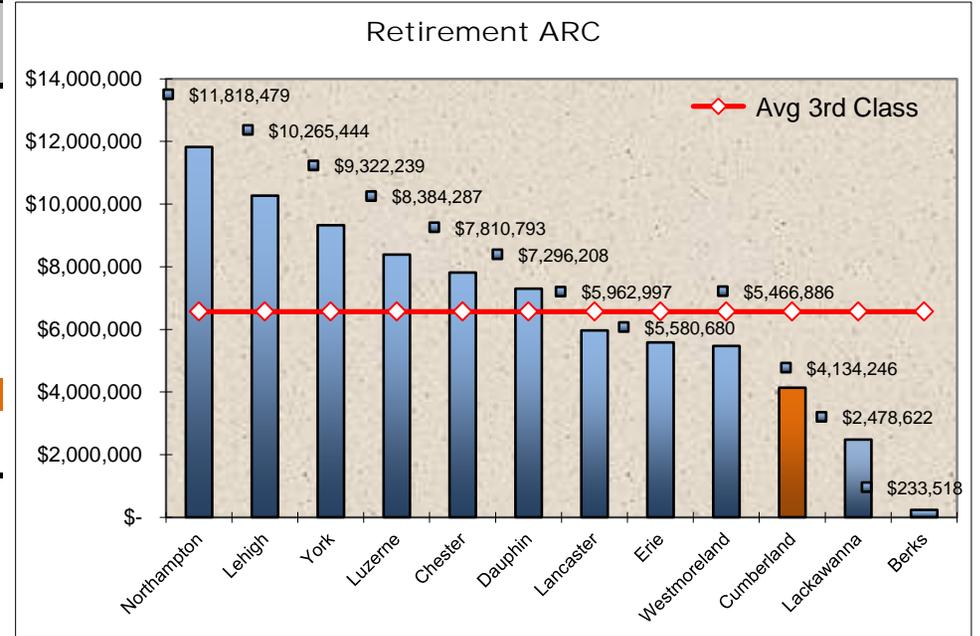
Cumberland County & 3rd Class Counties

County	Class	Population (2014)	General Fund			Retirement ARC (2014)
			Expense (2014)	GF Exp Per Capita	Fund Balance (2014)	
Northampton	3	300,654	\$105,845,283	\$352	\$33,600,000	\$11,818,479
Lehigh	3	357,823	\$150,513,315	\$421	\$33,027,868	\$10,265,444
York	3	440,755	\$171,102,580	\$388	\$19,989,380	\$9,322,239
Luzerne	3	318,829	\$87,497,915	\$274	\$3,047,529	\$8,384,287
Chester	3	512,784	\$141,771,593	\$276	\$20,440,106	\$7,810,793
Dauphin	3	271,453	\$182,971,402	\$674	\$27,247,543	\$7,296,208
Lancaster	3	533,320	\$154,229,731	\$289	\$19,269,576	\$5,962,997
Erie	3	278,443	\$87,344,753	\$314	\$34,597,254	\$5,580,680
Westmoreland	3	362,437	\$128,393,534	\$354	\$21,960,984	\$5,466,886
Cumberland	3	243,762	\$68,067,928	\$279	\$23,745,885	\$4,134,246
Lackawanna	3	212,719	\$91,324,673	\$429	\$11,058,659	\$2,478,622
Berks	3	413,691	\$203,237,269	\$491	\$127,306,930	\$233,518

Notes:

* n/a is data that was not available

* Source: Counties 2014 Comprehensive Annual Financial Report



Cumberland County & 3rd Class Counties

County	Class	Population (2014)	General Fund			Retirement ARC per Member (2014)	
			Expense (2014)	GF Exp Per Capita	Retirement ARC		
Northampton	3	300,654	\$105,845,283	\$352	\$11,818,479	\$	6,127
Westmoreland	3	362,437	\$128,393,534	\$354	\$5,466,886	\$	4,733
Erie	3	278,443	\$87,344,753	\$314	\$5,580,680	\$	2,843
Luzerne	3	318,829	\$87,497,915	\$274	\$8,384,287	\$	2,839
Dauphin	3	271,453	\$182,971,402	\$674	\$7,296,208	\$	2,659
York	3	440,755	\$171,102,580	\$388	\$9,322,239	\$	2,556
Cumberland	3	243,762	\$68,067,928	\$279	\$4,134,246	\$	2,311
Chester	3	512,784	\$141,771,593	\$276	\$7,810,793	\$	2,054
Lancaster	3	533,320	\$154,229,731	\$289	\$5,962,997	\$	1,895
Lackawanna	3	212,719	\$91,324,673	\$429	\$2,478,622	\$	1,298
Berks	3	413,691	\$203,237,269	\$491	\$233,518	\$	71
Lehigh	3	357,823	\$150,513,315	\$421	\$10,265,444	n/a	

Notes:

* n/a is data that was not available

* Source: Counties 2014 Comprehensive Annual Financial Report

