

2017 Cumberland County Benchmarking Report

PER CAPITA ANALYSIS

(Based on the 2017 Counties Comprehensive Annual Financial Report

Last Updated October, 2018

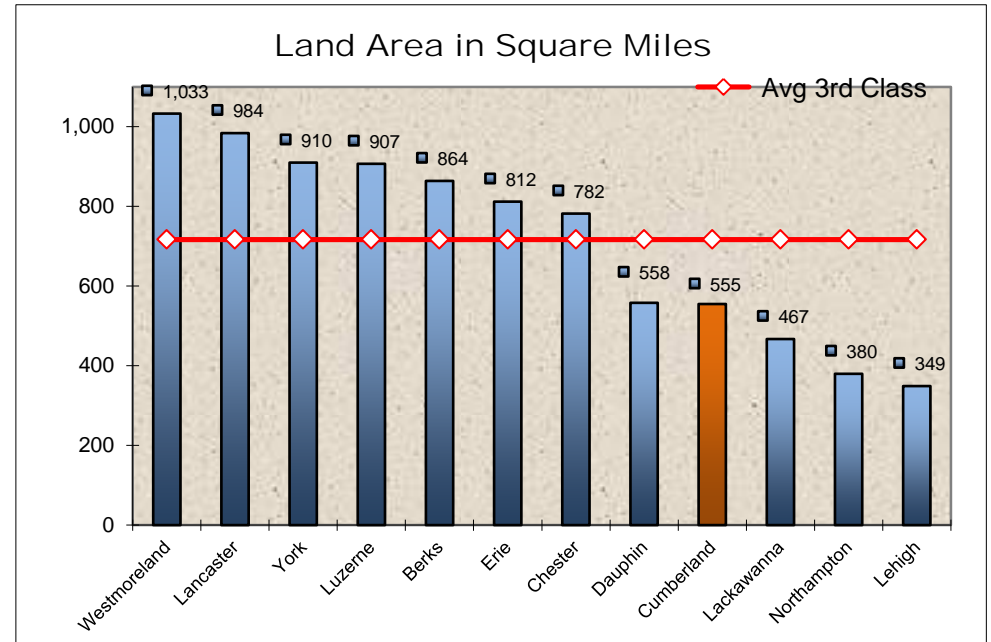
Next Update October, 2019

Cumberland County & 3rd Class Counties

County	Class	General Fund			Land Area in Square Miles	
		Population (2017)	Expense (2017)	GF Exp Per Capita		
Westmoreland	3	352,627	\$125,980,536	\$357	\$122,317,287	1,033
Lancaster	3	542,903	\$194,571,611	\$358	\$201,461,196	984
York	3	446,078	\$210,221,700	\$471	\$222,357,341	910
Luzerne	3	317,343	\$127,697,946	\$402	\$135,683,677	907
Berks	3	417,854	\$214,696,015	\$514	\$221,001,285	864
Erie	3	274,541	\$94,018,626	\$342	\$97,791,165	812
Chester	3	519,293	\$142,531,809	\$274	\$203,369,795	782
Dauphin	3	275,710	\$204,555,053	\$742	\$207,442,788	558
Cumberland	3	250,066	\$76,635,632	\$306	\$80,938,811	555
Lackawanna	3	210,761	\$105,876,440	\$502	\$106,453,406	467
Northampton	3	303,405	\$113,076,753	\$373	\$117,557,606	380
Lehigh	3	366,494	\$157,661,155	\$430	\$160,104,677	349

Notes:

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

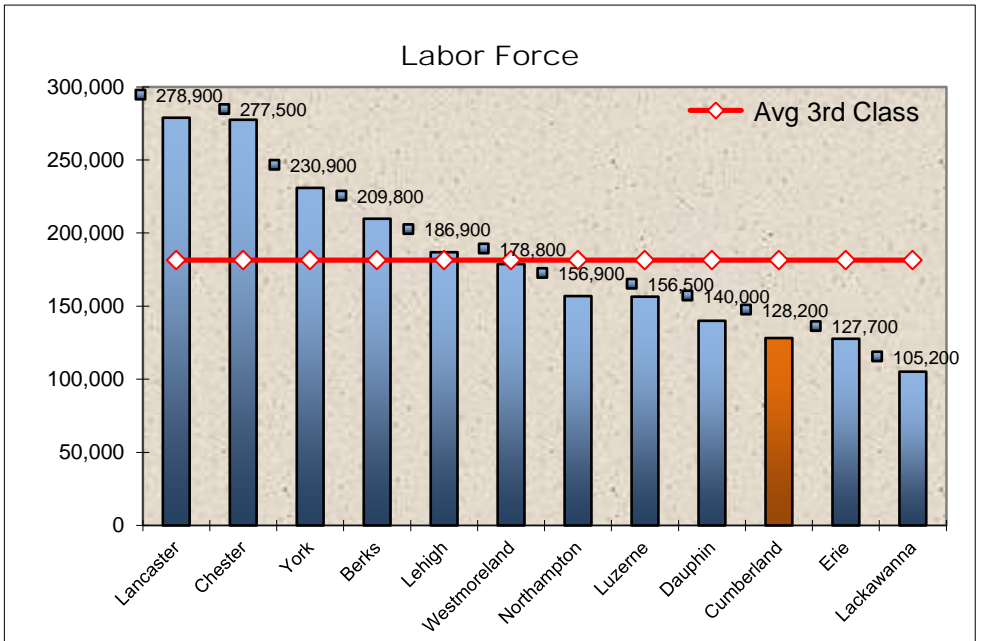


Cumberland County & 3rd Class Counties

County	Class	General Fund			Labor Force (2017)	
		Population (2017)	Expense (2017)	GF Exp Per Capita		
Lancaster	3	542,903	\$194,571,611	\$358	\$201,461,196	278,900
Chester	3	519,293	\$142,531,809	\$274	\$203,369,795	277,500
York	3	446,078	\$210,221,700	\$471	\$222,357,341	230,900
Berks	3	417,854	\$214,696,015	\$514	\$221,001,285	209,800
Lehigh	3	366,494	\$157,661,155	\$430	\$160,104,677	186,900
Westmoreland	3	352,627	\$125,980,536	\$357	\$122,317,287	178,800
Northampton	3	303,405	\$113,076,753	\$373	\$117,557,606	156,900
Luzerne	3	317,343	\$127,697,946	\$402	\$135,683,677	156,500
Dauphin	3	275,710	\$204,555,053	\$742	\$207,442,788	140,000
Cumberland	3	250,066	\$76,635,632	\$306	\$80,938,811	128,200
Erie	3	274,541	\$94,018,626	\$342	\$97,791,165	127,700
Lackawanna	3	210,761	\$105,876,440	\$502	\$106,453,406	105,200

Notes:

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



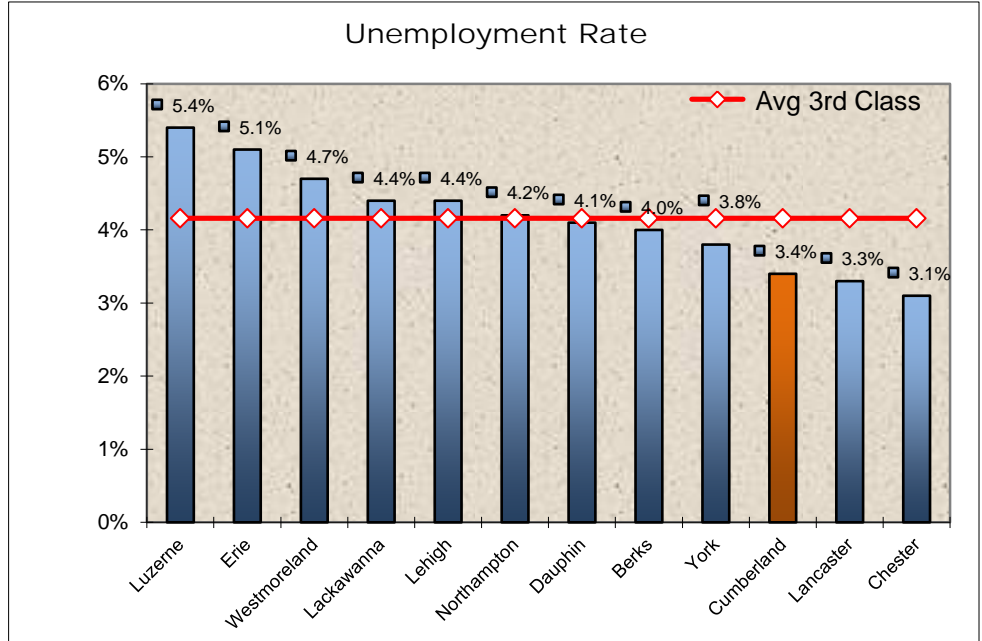
Cumberland County & 3rd Class Counties

County	Class	Population (2017)	General Fund Expense (2017)	GF Exp Per Capita	General Fund Revenue (2017)	Unemployment Rate (December 2016)
Luzerne	3	317,343	\$127,697,946	\$402	\$135,683,677	5.4%
Erie	3	274,541	\$94,018,626	\$342	\$97,791,165	5.1%
Westmoreland	3	352,627	\$125,980,536	\$357	\$122,317,287	4.7%
Lackawanna	3	210,761	\$105,876,440	\$502	\$106,453,406	4.4%
Lehigh	3	366,494	\$157,661,155	\$430	\$160,104,677	4.4%
Northampton	3	303,405	\$113,076,753	\$373	\$117,557,606	4.2%
Dauphin	3	275,710	\$204,555,053	\$742	\$207,442,788	4.1%
Berks	3	417,854	\$214,696,015	\$514	\$221,001,285	4.0%
York	3	446,078	\$210,221,700	\$471	\$222,357,341	3.8%
Cumberland	3	250,066	\$76,635,632	\$306	\$80,938,811	3.4%
Lancaster	3	542,903	\$194,571,611	\$358	\$201,461,196	3.3%
Chester	3	519,293	\$142,531,809	\$274	\$203,369,795	3.1%

Notes:

* n/a is data that was not available

* Source: PA Department of Labor & Industry as of December 2017 Preliminary - Not Seasonally adjusted



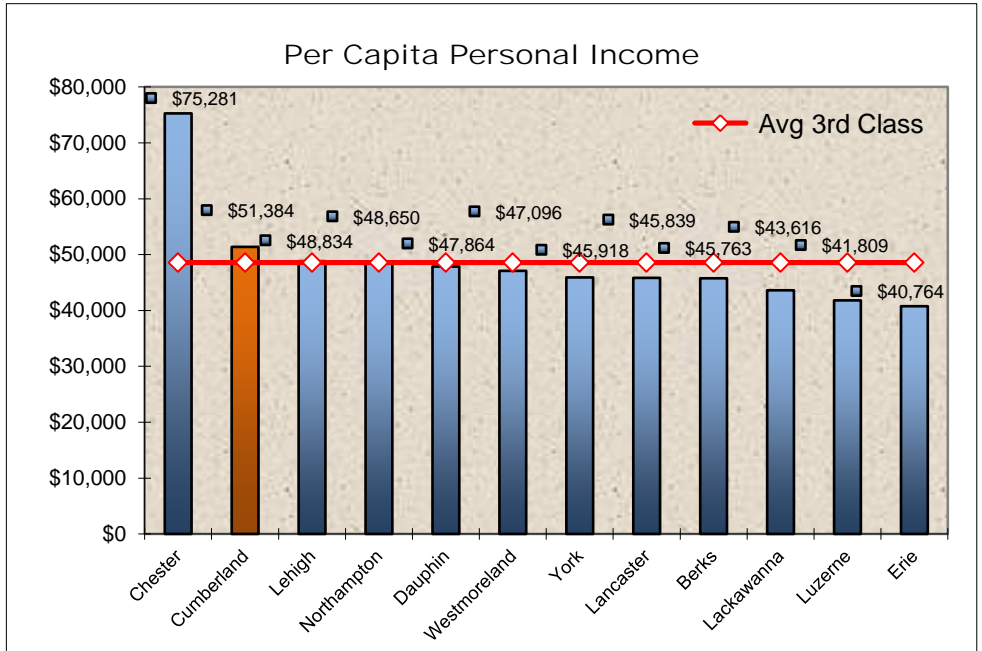
Cumberland County & 3rd Class Counties

County	Class	Population (2017)	General Fund Expense (2017)	GF Exp Per Capita	General Fund Revenue (2017)	Per Capita Personal Income (2016)
Chester	3	519,293	\$142,531,809	\$274	\$203,369,795	\$75,281
Cumberland	3	250,066	\$76,635,632	\$306	\$80,938,811	\$51,384
Lehigh	3	366,494	\$157,661,155	\$430	\$160,104,677	\$48,834
Northampton	3	303,405	\$113,076,753	\$373	\$117,557,606	\$48,650
Dauphin	3	275,710	\$204,555,053	\$742	\$207,442,788	\$47,864
Westmoreland	3	352,627	\$125,980,536	\$357	\$122,317,287	\$47,096
York	3	446,078	\$210,221,700	\$471	\$222,357,341	\$45,918
Lancaster	3	542,903	\$194,571,611	\$358	\$201,461,196	\$45,839
Berks	3	417,854	\$214,696,015	\$514	\$221,001,285	\$45,763
Lackawanna	3	210,761	\$105,876,440	\$502	\$106,453,406	\$43,616
Luzerne	3	317,343	\$127,697,946	\$402	\$135,683,677	\$41,809
Erie	3	274,541	\$94,018,626	\$342	\$97,791,165	\$40,764

Notes:

* n/a is data that was not available

* Source: Bureau of Economic Analysis - 2017



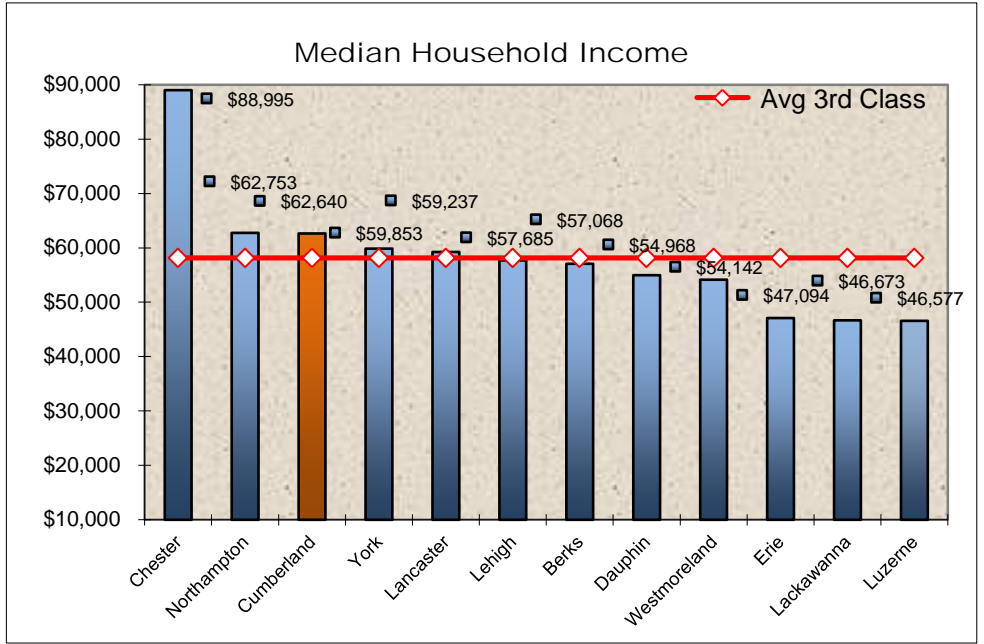
Cumberland County & 3rd Class Counties

County	Class	Population (2017)	General Fund		General Fund Revenue (2017)	Median Household Income (2017)
			Expense (2017)	GF Exp Per Capita		
Chester	3	519,293	\$142,531,809	\$274	\$203,369,795	\$88,995
Northampton	3	303,405	\$113,076,753	\$373	\$117,557,606	\$62,753
Cumberland	3	250,066	\$76,635,632	\$306	\$80,938,811	\$62,640
York	3	446,078	\$210,221,700	\$471	\$222,357,341	\$59,853
Lancaster	3	542,903	\$194,571,611	\$358	\$201,461,196	\$59,237
Lehigh	3	366,494	\$157,661,155	\$430	\$160,104,677	\$57,685
Berks	3	417,854	\$214,696,015	\$514	\$221,001,285	\$57,068
Dauphin	3	275,710	\$204,555,053	\$742	\$207,442,788	\$54,968
Westmoreland	3	352,627	\$125,980,536	\$357	\$122,317,287	\$54,142
Erie	3	274,541	\$94,018,626	\$342	\$97,791,165	\$47,094
Lackawanna	3	210,761	\$105,876,440	\$502	\$106,453,406	\$46,673
Luzerne	3	317,343	\$127,697,946	\$402	\$135,683,677	\$46,577

Notes:

* n/a is data that was not available

* Source: U.S. Census Bureau - 2014 American Community Survey



Cumberland County & 3rd Class Counties

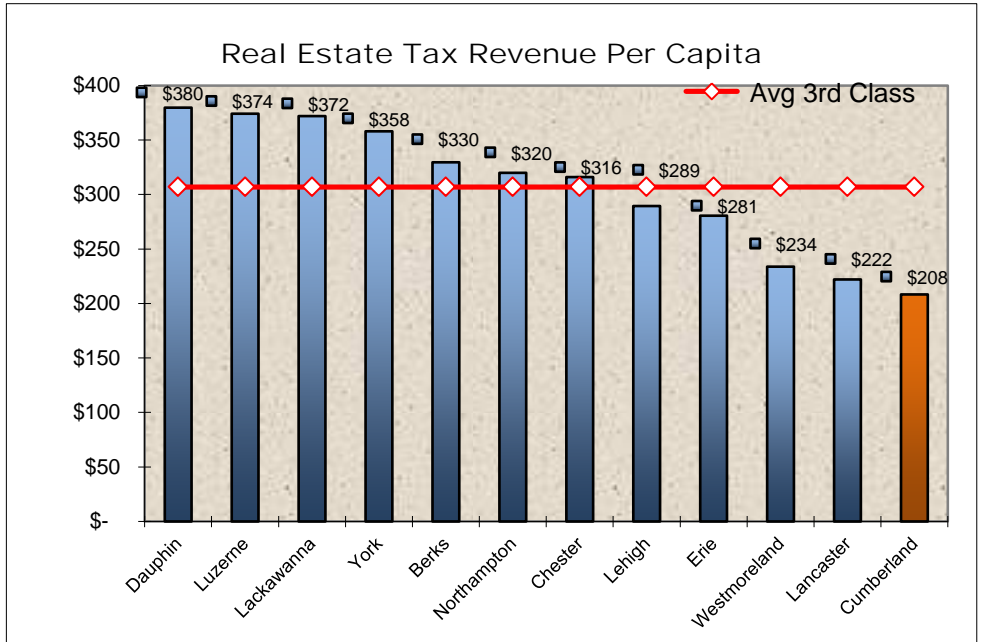
County	Class	Population (2017)	General Fund		Real Estate Tax	
			Revenue (2017)	GF Rev Per Capita	Revenue (2017)	Real Estate Tax Revenue Per Capita (2017)
Dauphin	3	275,710	\$207,442,788	\$752	\$104,674,431	\$380
Luzerne	3	317,343	\$135,683,677	\$428	\$118,718,172	\$374
Lackawanna	3	210,761	\$106,453,406	\$505	\$78,384,619	\$372
York	3	446,078	\$222,357,341	\$498	\$159,672,794	\$358
Berks	3	417,854	\$221,001,285	\$529	\$137,690,930	\$330
Northampton	3	303,405	\$117,557,606	\$387	\$97,046,640	\$320
Chester	3	519,293	\$203,369,795	\$392	\$164,077,905	\$316
Lehigh	3	366,494	\$160,104,677	\$437	\$106,063,524	\$289
Erie	3	274,541	\$97,791,165	\$356	\$77,017,178	\$281
Westmoreland	3	352,627	\$122,317,287	\$347	\$82,435,700	\$234
Lancaster	3	542,903	\$201,461,196	\$371	\$120,543,500	\$222
Cumberland	3	250,066	\$80,938,811	\$324	\$52,084,725	\$208

Notes:

* n/a is data that was not available

* Library Tax is not included in calculation

* Source: Counties 2017 Comprehensive Annual Financial Report



Cumberland County & 3rd Class Counties

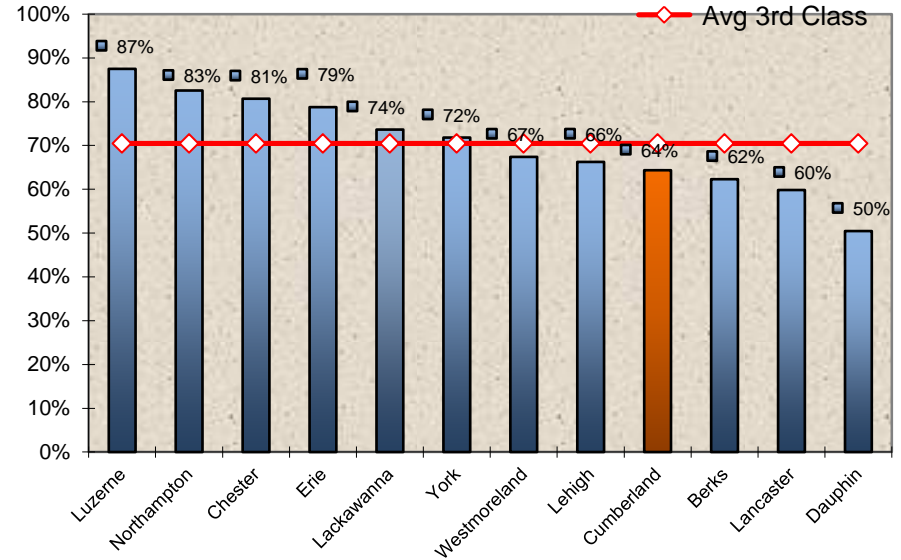
County	Class	Population (2017)	General Fund Revenue (2017)	GF Rev Per Capita	Real Estate Tax Revenue (2017)	Tax Revenue as a Percentage of GF Revenue (2017)
Luzerne	3	317,343	\$135,683,677	\$428	\$118,718,172	87%
Northampton	3	303,405	\$117,557,606	\$387	\$97,046,640	83%
Chester	3	519,293	\$203,369,795	\$392	\$164,077,905	81%
Erie	3	274,541	\$97,791,165	\$356	\$77,017,178	79%
Lackawanna	3	210,761	\$106,453,406	\$505	\$78,384,619	74%
York	3	446,078	\$222,357,341	\$498	\$159,672,794	72%
Westmoreland	3	352,627	\$122,317,287	\$347	\$82,435,700	67%
Lehigh	3	366,494	\$160,104,677	\$437	\$106,063,524	66%
Cumberland	3	250,066	\$80,938,811	\$324	\$52,084,725	64%
Berks	3	417,854	\$221,001,285	\$529	\$137,690,930	62%
Lancaster	3	542,903	\$201,461,196	\$371	\$120,543,500	60%
Dauphin	3	275,710	\$207,442,788	\$752	\$104,674,431	50%

Notes:

* n/a is data that was not available

* Source: Counties 2017 Comprehensive Annual Financial Report

Tax Revenue as a Percentage of General Fund Revenue



Cumberland County & 3rd Class Counties

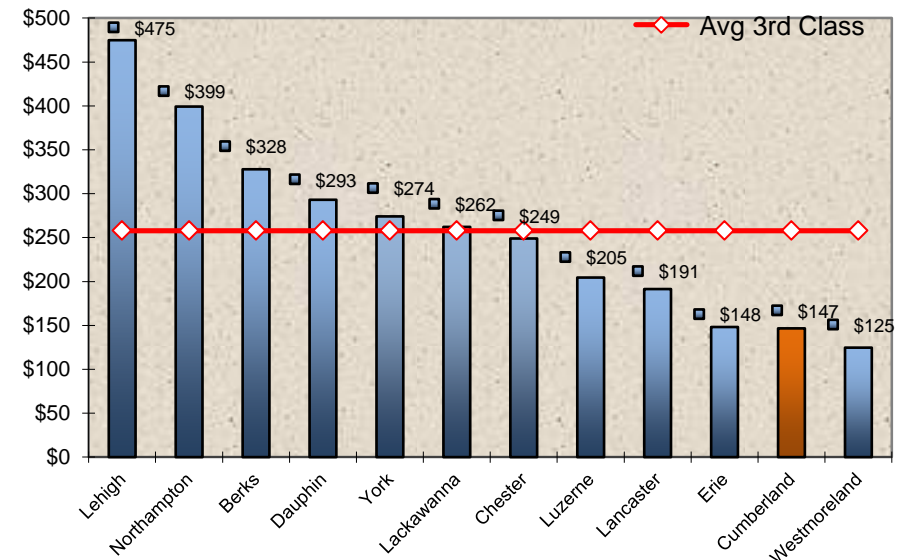
County	Class	Population (2017)	General Fund Revenue (2017)	GF Rev Per Capita	Real Estate Tax Revenue (2017)	Tax Revenue per Acre of Land (2017)
Lehigh	3	366,494	\$160,104,677	223,360	\$106,063,524	\$475
Northampton	3	303,405	\$117,557,606	243,072	\$97,046,640	\$399
Berks	3	417,854	\$221,001,285	552,960	\$137,690,930	\$328
Dauphin	3	275,710	\$207,442,788	357,120	\$104,674,431	\$293
York	3	446,078	\$222,357,341	582,400	\$159,672,794	\$274
Lackawanna	3	210,761	\$106,453,406	298,944	\$78,384,619	\$262
Chester	3	519,293	\$203,369,795	500,480	\$164,077,905	\$249
Luzerne	3	317,343	\$135,683,677	580,480	\$118,718,172	\$205
Lancaster	3	542,903	\$201,461,196	629,760	\$120,543,500	\$191
Erie	3	274,541	\$97,791,165	519,680	\$77,017,178	\$148
Cumberland	3	250,066	\$80,938,811	355,200	\$52,084,725	\$147
Westmoreland	3	352,627	\$122,317,287	661,120	\$82,435,700	\$125

Notes:

* n/a is data that was not available

* Source: Counties 2017 Comprehensive Annual Financial Report

Tax Revenue per Acre of Land



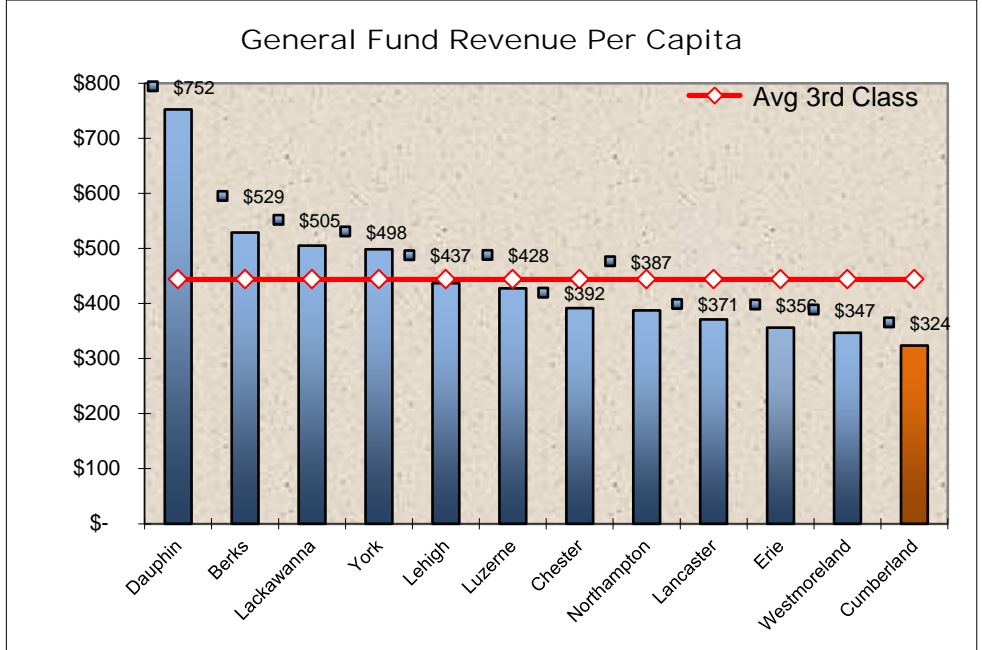
Cumberland County & 3rd Class Counties

County	Class	Population (2017)	General Fund Expense (2017)	GF Exp Per Capita	General Fund Revenue (2017)	GF Revenue Per Capita (2017)
Dauphin	3	275,710	\$204,555,053	\$742	\$207,442,788	\$752
Berks	3	417,854	\$214,696,015	\$514	\$221,001,285	\$529
Lackawanna	3	210,761	\$105,876,440	\$502	\$106,453,406	\$505
York	3	446,078	\$210,221,700	\$471	\$222,357,341	\$498
Lehigh	3	366,494	\$157,661,155	\$430	\$160,104,677	\$437
Luzerne	3	317,343	\$127,697,946	\$402	\$135,683,677	\$428
Chester	3	519,293	\$142,531,809	\$274	\$203,369,795	\$392
Northampton	3	303,405	\$113,076,753	\$373	\$117,557,606	\$387
Lancaster	3	542,903	\$194,571,611	\$358	\$201,461,196	\$371
Erie	3	274,541	\$94,018,626	\$342	\$97,791,165	\$356
Westmoreland	3	352,627	\$125,980,536	\$357	\$122,317,287	\$347
Cumberland	3	250,066	\$76,635,632	\$306	\$80,938,811	\$324

Notes:

* n/a is data that was not available

* Source: Counties 2017 Comprehensive Annual Financial Report



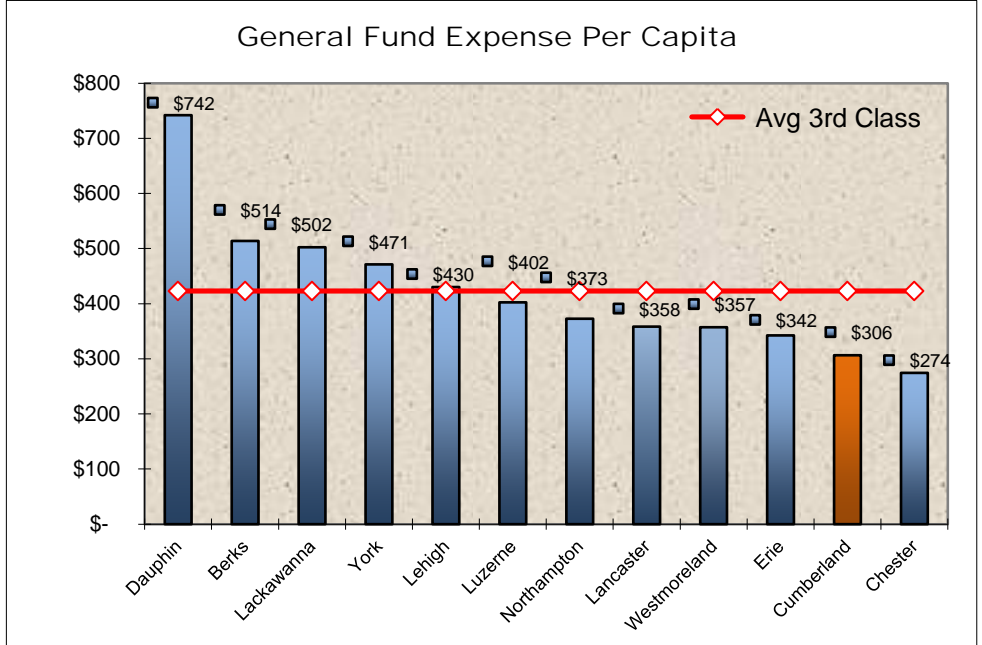
Cumberland County & 3rd Class Counties

County	Class	Population (2017)	General Fund Revenue (2017)	GF Rev Per Capita	General Fund Expense (2017)	GF Expense Per Capita (2017)
Dauphin	3	275,710	\$207,442,788	\$752	\$204,555,053	\$742
Berks	3	417,854	\$221,001,285	\$529	\$214,696,015	\$514
Lackawanna	3	210,761	\$106,453,406	\$505	\$105,876,440	\$502
York	3	446,078	\$222,357,341	\$498	\$210,221,700	\$471
Lehigh	3	366,494	\$160,104,677	\$437	\$157,661,155	\$430
Luzerne	3	317,343	\$135,683,677	\$428	\$127,697,946	\$402
Northampton	3	303,405	\$117,557,606	\$387	\$113,076,753	\$373
Lancaster	3	542,903	\$201,461,196	\$371	\$194,571,611	\$358
Westmoreland	3	352,627	\$122,317,287	\$347	\$125,980,536	\$357
Erie	3	274,541	\$97,791,165	\$356	\$94,018,626	\$342
Cumberland	3	250,066	\$80,938,811	\$324	\$76,635,632	\$306
Chester	3	519,293	\$203,369,795	\$392	\$142,531,809	\$274

Notes:

* n/a is data that was not available

* Source: Counties 2017 Comprehensive Annual Financial Report



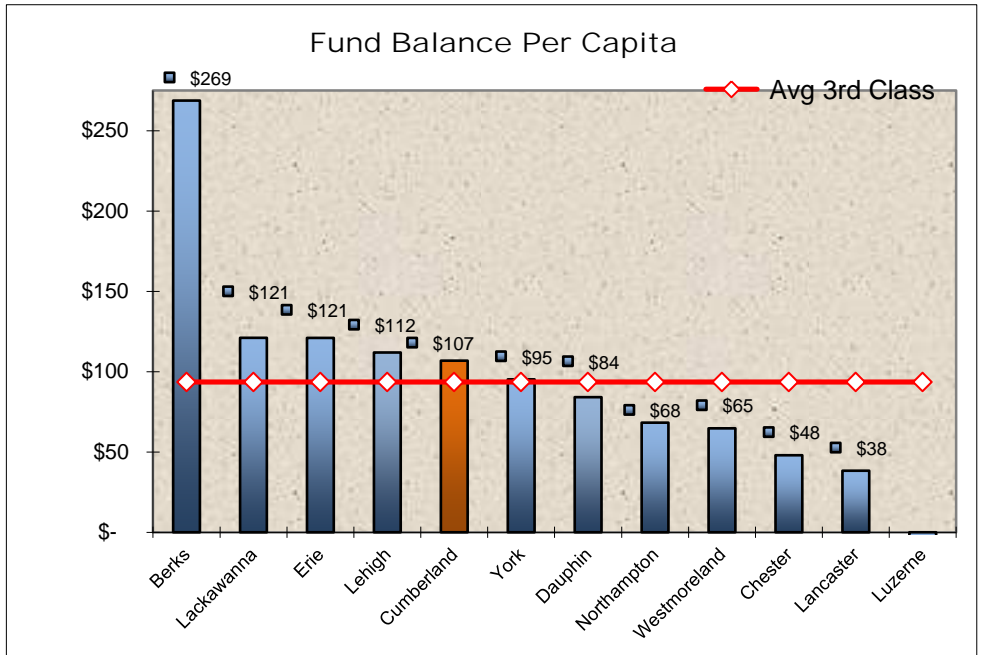
Cumberland County & 3rd Class Counties

County	Class	Population (2017)	General Fund Revenue (2017)	GF Rev Per Capita	Fund Balance (2017)	Fund Balance Per Capita (2017)
Berks	3	417,854	\$221,001,285	\$529	\$112,322,040	\$269
Lackawanna	3	210,761	\$106,453,406	\$505	\$25,519,373	\$121
Erie	3	274,541	\$97,791,165	\$356	\$33,227,609	\$121
Lehigh	3	366,494	\$160,104,677	\$437	\$41,025,849	\$112
Cumberland	3	250,066	\$80,938,811	\$324	\$26,720,906	\$107
York	3	446,078	\$222,357,341	\$498	\$42,472,513	\$95
Dauphin	3	275,710	\$207,442,788	\$752	\$23,194,418	\$84
Northampton	3	303,405	\$117,557,606	\$387	\$20,709,698	\$68
Westmoreland	3	352,627	\$122,317,287	\$347	\$22,820,742	\$65
Chester	3	519,293	\$203,369,795	\$392	\$24,908,544	\$48
Lancaster	3	542,903	\$201,461,196	\$371	\$20,809,820	\$38
Luzerne	3	317,343	\$135,683,677	\$428	-\$1,882,340	N/A

Notes:

* n/a is data that was not available

* Source: Counties 2017 Comprehensive Annual Financial Report



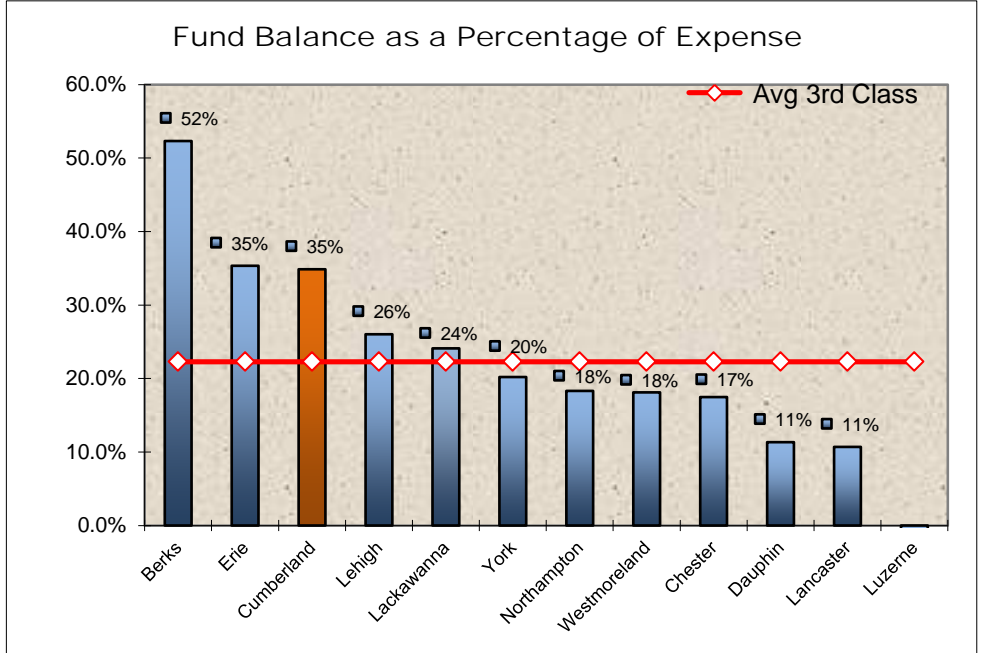
Cumberland County & 3rd Class Counties

County	Class	Population (2017)	General Fund Expense (2017)	GF Exp Per Capita	Fund Balance (2017)	Fund Balance as a Percentage of Expense (2017)
Berks	3	417,854	\$214,696,015	\$514	\$112,322,040	52.32%
Erie	3	274,541	\$94,018,626	\$342	\$33,227,609	35.34%
Cumberland	3	250,066	\$76,635,632	\$306	\$26,720,906	34.87%
Lehigh	3	366,494	\$157,661,155	\$430	\$41,025,849	26.02%
Lackawanna	3	210,761	\$105,876,440	\$502	\$25,519,373	24.10%
York	3	446,078	\$210,221,700	\$471	\$42,472,513	20.20%
Northampton	3	303,405	\$113,076,753	\$373	\$20,709,698	18.31%
Westmoreland	3	352,627	\$125,980,536	\$357	\$22,820,742	18.11%
Chester	3	519,293	\$142,531,809	\$274	\$24,908,544	17.48%
Dauphin	3	275,710	\$204,555,053	\$742	\$23,194,418	11.34%
Lancaster	3	542,903	\$194,571,611	\$358	\$20,809,820	10.70%
Luzerne	3	317,343	\$127,697,946	\$402	-\$1,882,340	-1.47%

Notes:

* n/a is data that was not available

* Source: Counties 2017 Comprehensive Annual Financial Report



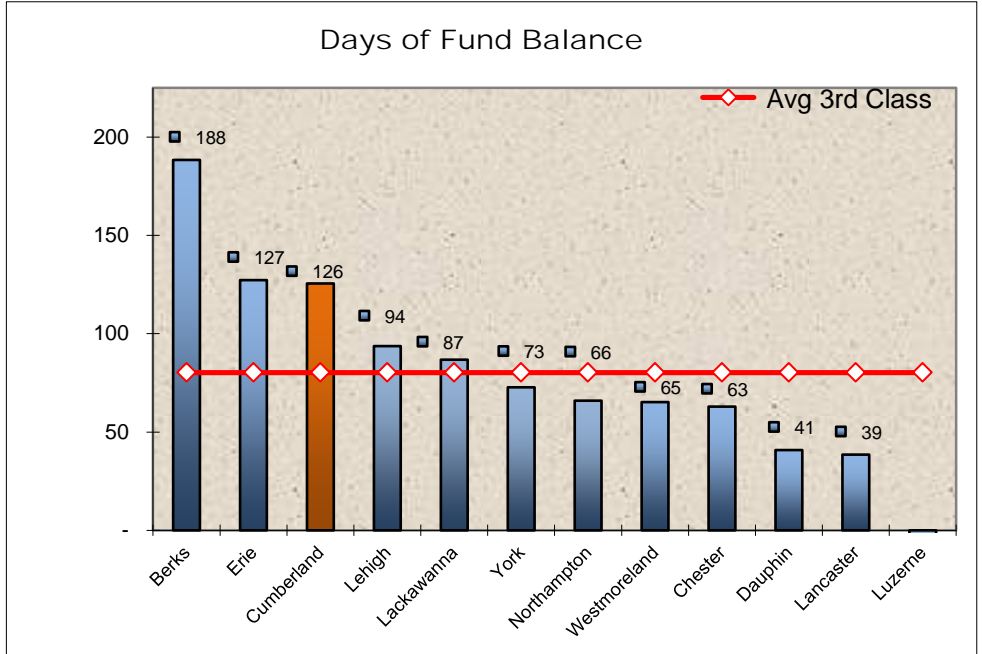
Cumberland County & 3rd Class Counties

County	Class	Population (2017)	General Fund Revenue (2017)	GF Rev Per Capita	Fund Balance (2017)	Fund Balance Per Capita (2017)
Berks	3	417,854	\$221,001,285	\$529	\$112,322,040	188
Erie	3	274,541	\$97,791,165	\$356	\$33,227,609	127
Cumberland	3	250,066	\$80,938,811	\$324	\$26,720,906	126
Lehigh	3	366,494	\$160,104,677	\$437	\$41,025,849	94
Lackawanna	3	210,761	\$106,453,406	\$505	\$25,519,373	87
York	3	446,078	\$222,357,341	\$498	\$42,472,513	73
Northampton	3	303,405	\$117,557,606	\$387	\$20,709,698	66
Westmoreland	3	352,627	\$122,317,287	\$347	\$22,820,742	65
Chester	3	519,293	\$203,369,795	\$392	\$24,908,544	63
Dauphin	3	275,710	\$207,442,788	\$752	\$23,194,418	41
Lancaster	3	542,903	\$201,461,196	\$371	\$20,809,820	39
Luzerne	3	317,343	\$135,683,677	\$428	-\$1,882,340	N/A

Notes:

* n/a is data that was not available

* Source: Counties 2017 Comprehensive Annual Financial Report



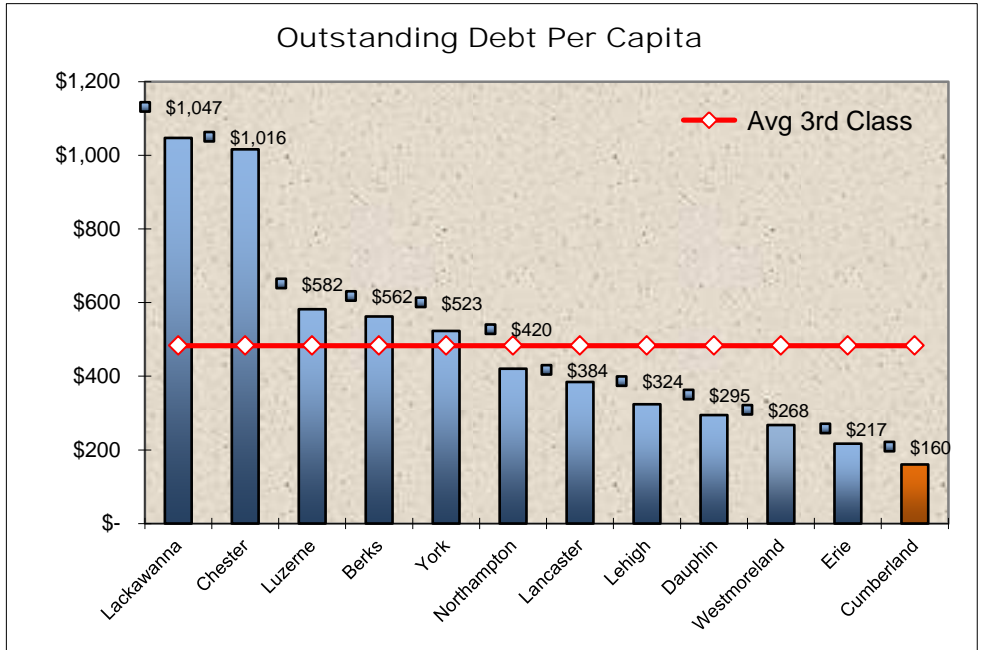
Cumberland County & 3rd Class Counties

County	Class	Population (2017)	General Fund Expense (2017)	GF Exp Per Capita	Outstanding Debt (2017)	Outstanding Debt Per Capita (2017)
Lackawanna	3	210,761	\$105,876,440	\$502	\$220,702,874	\$1,047
Chester	3	519,293	\$142,531,809	\$274	\$527,715,000	\$1,016
Luzerne	3	317,343	\$127,697,946	\$402	\$184,700,000	\$582
Berks	3	417,854	\$214,696,015	\$514	\$234,950,218	\$562
York	3	446,078	\$210,221,700	\$471	\$233,310,135	\$523
Northampton	3	303,405	\$113,076,753	\$373	\$127,560,423	\$420
Lancaster	3	542,903	\$194,571,611	\$358	\$208,688,100	\$384
Lehigh	3	366,494	\$157,661,155	\$430	\$118,712,452	\$324
Dauphin	3	275,710	\$204,555,053	\$742	\$81,220,000	\$295
Westmoreland	3	352,627	\$125,980,536	\$357	\$94,330,725	\$268
Erie	3	274,541	\$94,018,626	\$342	\$59,550,000	\$217
Cumberland	3	250,066	\$76,635,632	\$306	\$40,115,634	\$160

Notes:

* n/a is data that was not available

* Source: Counties 2017 Comprehensive Annual Financial Report



Cumberland County & 3rd Class Counties

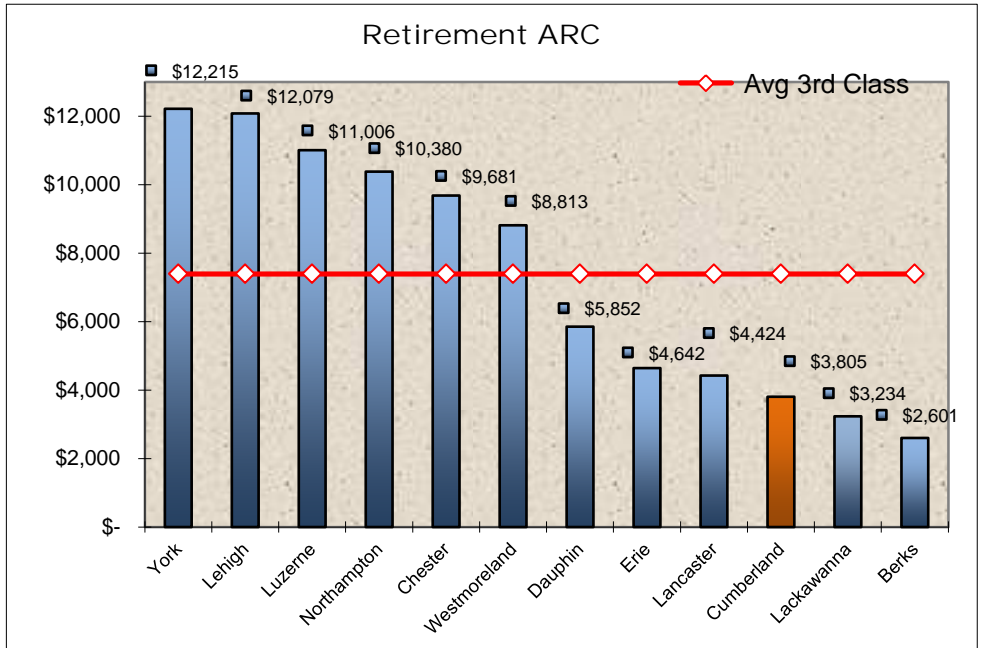
County	Class	Population (2017)	General Fund Expense (2017)	GF Exp Per Capita	Fund Balance (2017)	Retirement ARC (In Thousands) (2017)
York	3	446,078	\$210,221,700	\$471	\$42,472,513	\$12,215
Lehigh	3	366,494	\$157,661,155	\$430	\$41,025,849	\$12,079
Luzerne*	3	317,343	\$127,697,946	\$402	-\$1,882,340	\$11,006
Northampton	3	303,405	\$113,076,753	\$373	\$20,709,698	\$10,380
Chester	3	519,293	\$142,531,809	\$274	\$24,908,544	\$9,681
Westmoreland	3	352,627	\$125,980,536	\$357	\$22,820,742	\$8,813
Dauphin	3	275,710	\$204,555,053	\$742	\$23,194,418	\$5,852
Erie	3	274,541	\$94,018,626	\$342	\$33,227,609	\$4,642
Lancaster	3	542,903	\$194,571,611	\$358	\$20,809,820	\$4,424
Cumberland	3	250,066	\$76,635,632	\$306	\$26,720,906	\$3,805
Lackawanna*	3	210,761	\$105,876,440	\$502	\$25,519,373	\$3,234
Berks	3	417,854	\$214,696,015	\$514	\$112,322,040	\$2,601

Notes:

* Data not available, denotes 2016 data.

* n/a is data that was not available

* Source: Counties 2017 Comprehensive Annual Financial Report



Cumberland County & 3rd Class Counties

County	Class	Population (2017)	General Fund Expense (2017)	GF Exp Per Capita	Retirement ARC (2017)	Retirement ARC Per Member (2017)
Westmoreland	3	352,627	\$125,980,536	\$357	\$8,812,561	\$ 5,322
Luzerne*	3	317,343	\$127,697,946	\$402	\$11,006,212	\$ 3,732
Lehigh	3	366,494	\$157,661,155	\$430	\$12,078,974	\$ 3,270
Northampton	3	303,405	\$113,076,753	\$373	\$10,379,814	\$ 3,225
York	3	446,078	\$210,221,700	\$471	\$12,215,000	\$ 3,189
Chester	3	519,293	\$142,531,809	\$274	\$9,681,308	\$ 2,545
Erie	3	274,541	\$94,018,626	\$342	\$4,642,134	\$ 2,193
Dauphin	3	275,710	\$204,555,053	\$742	\$5,852,311	\$ 2,058
Cumberland	3	250,066	\$76,635,632	\$306	\$3,805,364	\$ 2,004
Lackawanna*	3	210,761	\$105,876,440	\$502	\$3,233,618	\$ 1,641
Lancaster	3	542,903	\$194,571,611	\$358	\$4,424,334	\$ 1,354
Berks	3	417,854	\$214,696,015	\$514	\$2,601,477	\$ 755

Notes:

* Data not available, denotes 2016 data.

* n/a is data that was not available

* Source: Counties 2017 Comprehensive Annual Financial Report

