

2018 Cumberland County Benchmarking Report

PER CAPITA ANALYSIS

(Based on the 2018 Counties Comprehensive Annual Financial Report

Last Updated October, 2019

Next Update October, 2020

Cumberland County & 3rd Class Counties

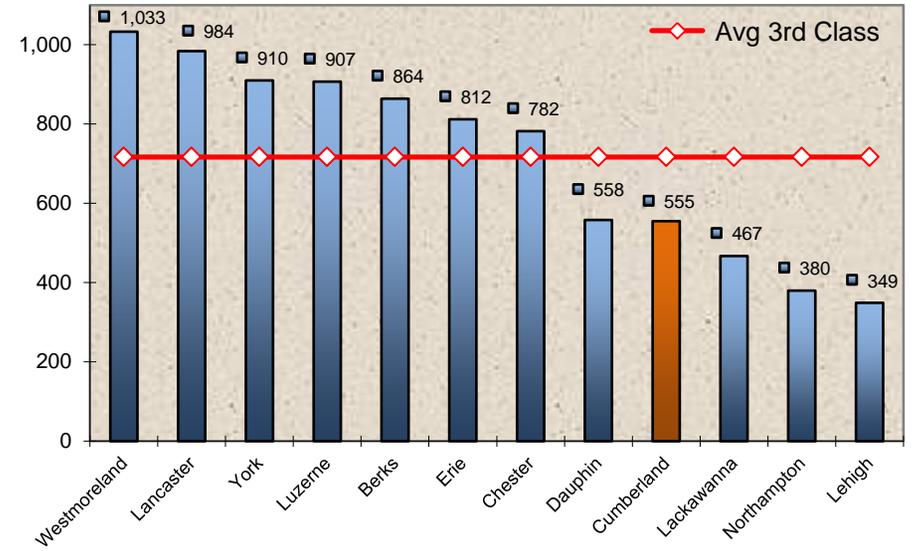
County	Class	General Fund			Land Area in Square Miles	
		Population (2018)	Expense (2018)	GF Exp Per Capita		
Westmoreland	3	350,611	\$142,772,629	\$407	\$125,945,247	1,033
Lancaster	3	543,557	\$167,436,989	\$308	\$173,652,980	984
York	3	448,273	\$216,133,530	\$482	\$245,703,004	910
Luzerne	3	317,646	\$131,014,450	\$412	\$134,049,696	907
Berks	3	420,152	\$220,873,340	\$526	\$231,254,711	864
Erie	3	272,061	\$98,914,124	\$364	\$98,854,970	812
Chester	3	522,046	\$149,459,664	\$286	\$150,404,497	782
Dauphin	3	277,097	\$171,085,590	\$617	\$165,822,387	558
Cumberland	3	251,423	\$67,482,063	\$268	\$71,310,139	555
Lackawanna	3	210,793	\$117,111,508	\$556	\$116,004,699	467
Northampton	3	304,807	\$112,036,345	\$368	\$117,423,037	380
Lehigh	3	368,100	\$166,267,297	\$452	\$162,492,856	349

Notes:

* n/a is data that was not available

* Source: U.S. Bureau of the Census

Land Area in Square Miles



Cumberland County & 3rd Class Counties

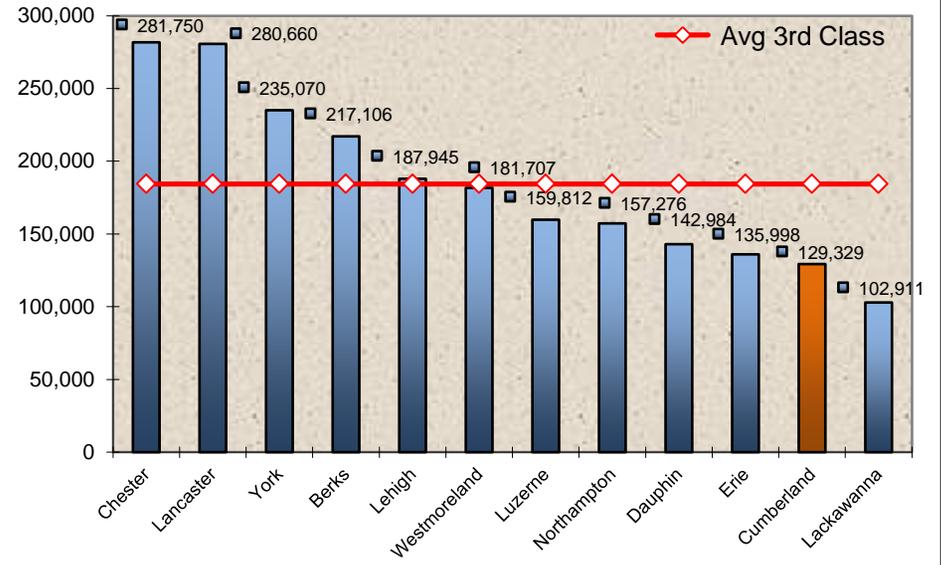
County	Class	General Fund			Labor Force (2018)	
		Population (2018)	Expense (2018)	GF Exp Per Capita		
Chester	3	522,046	\$149,459,664	\$286	\$150,404,497	281,750
Lancaster	3	543,557	\$167,436,989	\$308	\$173,652,980	280,660
York	3	448,273	\$216,133,530	\$482	\$245,703,004	235,070
Berks	3	420,152	\$220,873,340	\$526	\$231,254,711	217,106
Lehigh	3	368,100	\$166,267,297	\$452	\$162,492,856	187,945
Westmoreland	3	350,611	\$142,772,629	\$407	\$125,945,247	181,707
Luzerne	3	317,646	\$131,014,450	\$412	\$134,049,696	159,812
Northampton	3	304,807	\$112,036,345	\$368	\$117,423,037	157,276
Dauphin	3	277,097	\$171,085,590	\$617	\$165,822,387	142,984
Erie	3	272,061	\$98,914,124	\$364	\$98,854,970	135,998
Cumberland	3	251,423	\$67,482,063	\$268	\$71,310,139	129,329
Lackawanna	3	210,793	\$117,111,508	\$556	\$116,004,699	102,911

Notes:

* n/a is data that was not available

* Source: U.S. Bureau of the Census

Labor Force



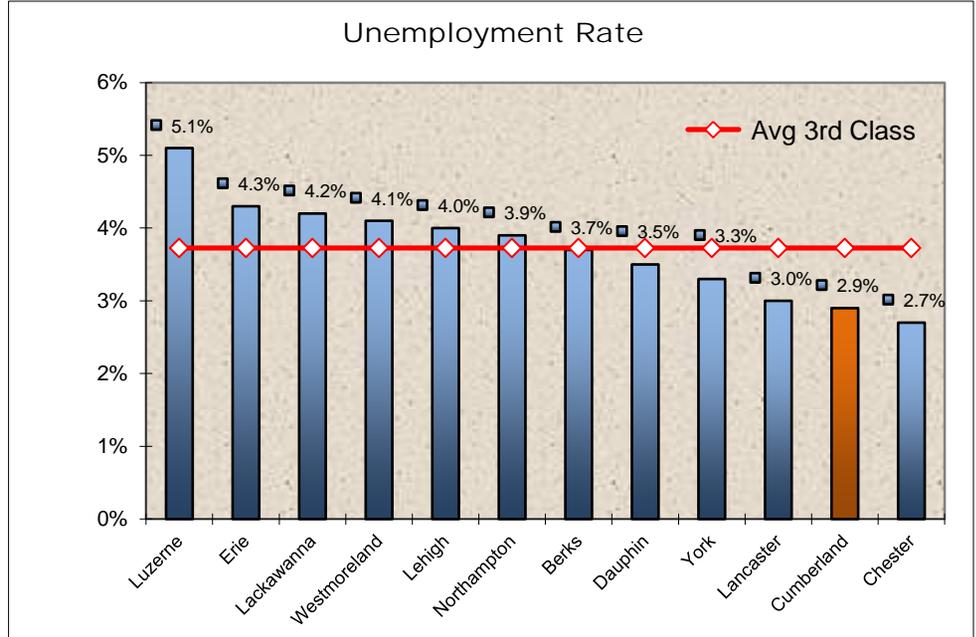
Cumberland County & 3rd Class Counties

County	Class	Population (2018)	General Fund Expense (2018)	GF Exp Per Capita	General Fund Revenue (2018)	Unemployment Rate (December 2018)
Luzerne	3	317,646	\$131,014,450	\$412	\$134,049,696	5.1%
Erie	3	272,061	\$98,914,124	\$364	\$98,854,970	4.3%
Lackawanna	3	210,793	\$117,111,508	\$556	\$116,004,699	4.2%
Westmoreland	3	350,611	\$142,772,629	\$407	\$125,945,247	4.1%
Lehigh	3	368,100	\$166,267,297	\$452	\$162,492,856	4.0%
Northampton	3	304,807	\$112,036,345	\$368	\$117,423,037	3.9%
Berks	3	420,152	\$220,873,340	\$526	\$231,254,711	3.7%
Dauphin	3	277,097	\$171,085,590	\$617	\$165,822,387	3.5%
York	3	448,273	\$216,133,530	\$482	\$245,703,004	3.3%
Lancaster	3	543,557	\$167,436,989	\$308	\$173,652,980	3.0%
Cumberland	3	251,423	\$67,482,063	\$268	\$71,310,139	2.9%
Chester	3	522,046	\$149,459,664	\$286	\$150,404,497	2.7%

Notes:

* n/a is data that was not available

* Source: PA Department of Labor & Industry as of December 2018 Preliminary - Not Seasonally adjusted



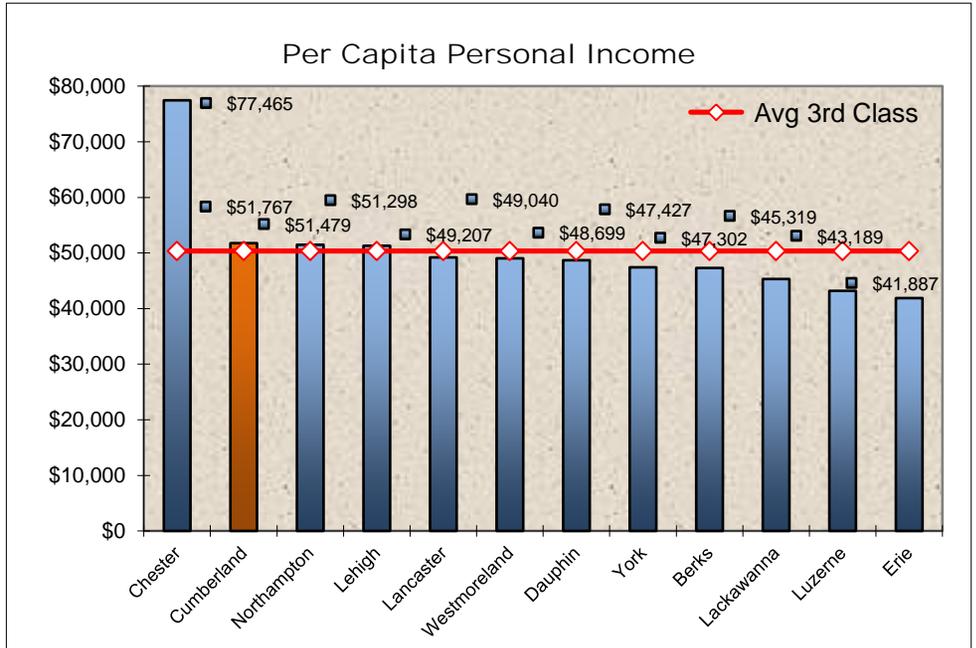
Cumberland County & 3rd Class Counties

County	Class	Population (2018)	General Fund Expense (2018)	GF Exp Per Capita	General Fund Revenue (2018)	Per Capita Personal Income (2018)
Chester	3	522,046	\$149,459,664	\$286	\$150,404,497	\$77,465
Cumberland	3	251,423	\$67,482,063	\$268	\$71,310,139	\$51,767
Northampton	3	304,807	\$112,036,345	\$368	\$117,423,037	\$51,479
Lehigh	3	368,100	\$166,267,297	\$452	\$162,492,856	\$51,298
Lancaster	3	543,557	\$167,436,989	\$308	\$173,652,980	\$49,207
Westmoreland	3	350,611	\$142,772,629	\$407	\$125,945,247	\$49,040
Dauphin	3	277,097	\$171,085,590	\$617	\$165,822,387	\$48,699
York	3	448,273	\$216,133,530	\$482	\$245,703,004	\$47,427
Berks	3	420,152	\$220,873,340	\$526	\$231,254,711	\$47,302
Lackawanna	3	210,793	\$117,111,508	\$556	\$116,004,699	\$45,319
Luzerne	3	317,646	\$131,014,450	\$412	\$134,049,696	\$43,189
Erie	3	272,061	\$98,914,124	\$364	\$98,854,970	\$41,887

Notes:

* n/a is data that was not available

* Source: Bureau of Economic Analysis - 2018



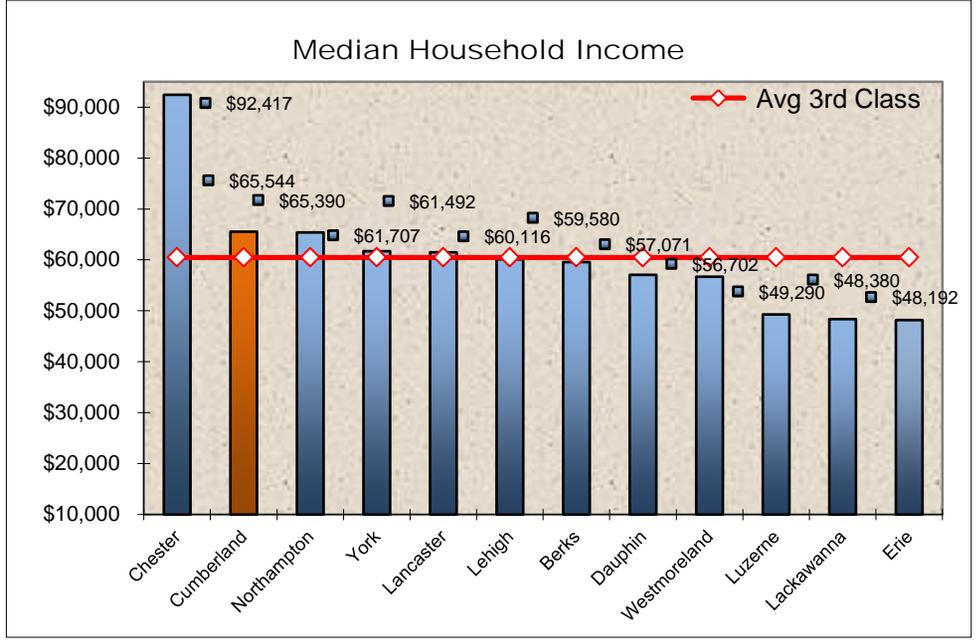
Cumberland County & 3rd Class Counties

County	Class	Population (2018)	General Fund Expense (2018)	GF Exp Per Capita	General Fund Revenue (2018)	Median Household Income (2018)
Chester	3	522,046	\$149,459,664	\$286	\$150,404,497	\$92,417
Cumberland	3	251,423	\$67,482,063	\$268	\$71,310,139	\$65,544
Northampton	3	304,807	\$112,036,345	\$368	\$117,423,037	\$65,390
York	3	448,273	\$216,133,530	\$482	\$245,703,004	\$61,707
Lancaster	3	543,557	\$167,436,989	\$308	\$173,652,980	\$61,492
Lehigh	3	368,100	\$166,267,297	\$452	\$162,492,856	\$60,116
Berks	3	420,152	\$220,873,340	\$526	\$231,254,711	\$59,580
Dauphin	3	277,097	\$171,085,590	\$617	\$165,822,387	\$57,071
Westmoreland	3	350,611	\$142,772,629	\$407	\$125,945,247	\$56,702
Luzerne	3	317,646	\$131,014,450	\$412	\$134,049,696	\$49,290
Lackawanna	3	210,793	\$117,111,508	\$556	\$116,004,699	\$48,380
Erie	3	272,061	\$98,914,124	\$364	\$98,854,970	\$48,192

Notes:

* n/a is data that was not available

* Source: U.S. Census Bureau - 2017 American Community Survey



Cumberland County & 3rd Class Counties

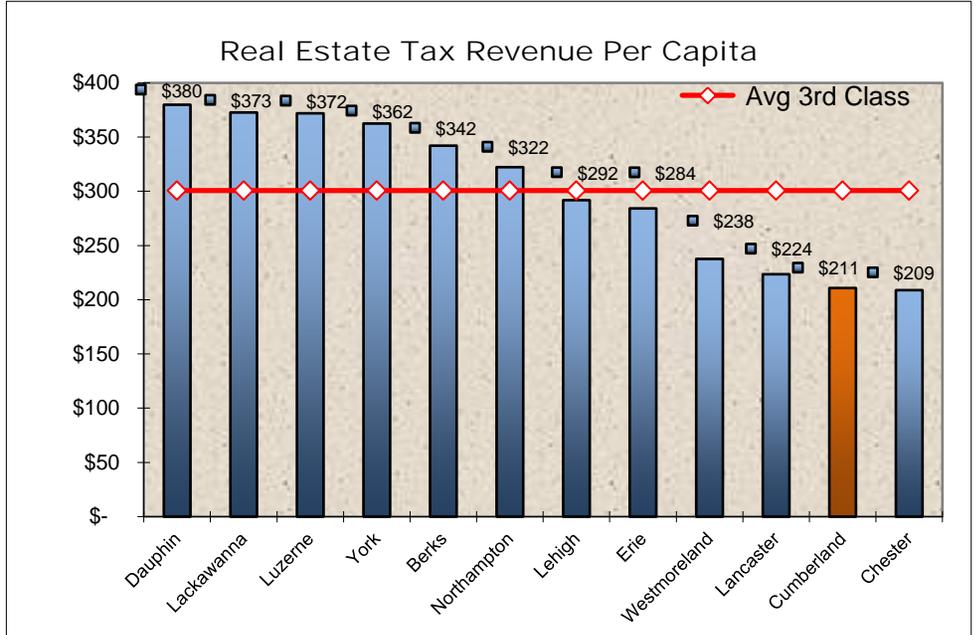
County	Class	Population (2018)	General Fund Revenue (2018)	GF Rev Per Capita	Real Estate Tax Revenue (2018)	Real Estate Tax Revenue Per Capita (2018)
Dauphin	3	277,097	\$165,822,387	\$598	\$105,236,657	\$380
Lackawanna	3	210,793	\$116,004,699	\$550	\$78,549,689	\$373
Luzerne	3	317,646	\$134,049,696	\$422	\$118,124,047	\$372
York	3	448,273	\$245,703,004	\$548	\$162,479,534	\$362
Berks	3	420,152	\$231,254,711	\$550	\$143,705,841	\$342
Northampton	3	304,807	\$117,423,037	\$385	\$98,213,216	\$322
Lehigh	3	368,100	\$162,492,856	\$441	\$107,413,232	\$292
Erie	3	272,061	\$98,854,970	\$363	\$77,317,205	\$284
Westmoreland	3	350,611	\$125,945,247	\$359	\$83,311,144	\$238
Lancaster	3	543,557	\$173,652,980	\$319	\$121,488,947	\$224
Cumberland	3	251,423	\$71,310,139	\$284	\$52,994,780	\$211
Chester	3	522,046	\$150,404,497	\$288	\$109,015,689	\$209

Notes:

* n/a is data that was not available

* Library Tax is not included in calculation

* Source: Counties 2018 Comprehensive Annual Financial Report



Cumberland County & 3rd Class Counties

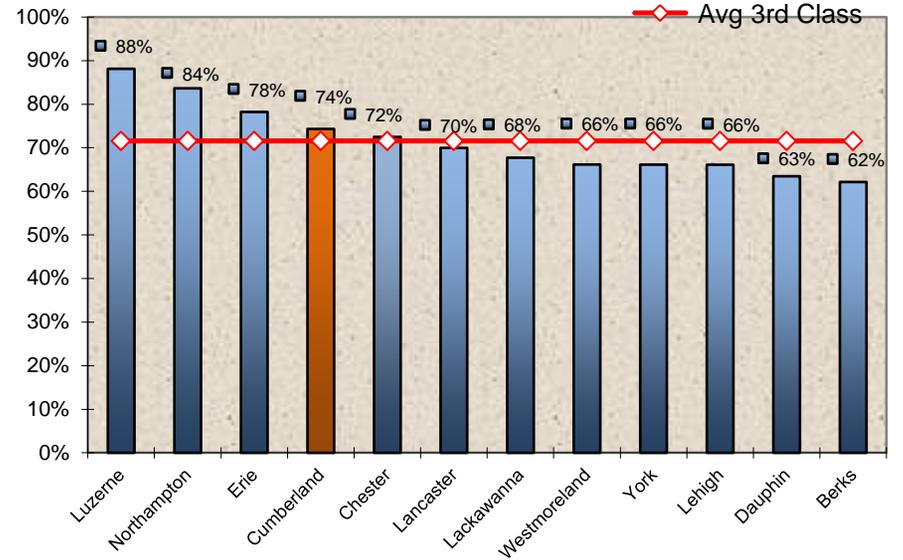
County	Class	Population (2018)	General Fund Revenue (2018)	GF Rev Per Capita	Real Estate Tax Revenue (2018)	Tax Revenue as a Percentage of GF Revenue (2018)
Luzerne	3	317,646	\$134,049,696	\$422	\$118,124,047	88%
Northampton	3	304,807	\$117,423,037	\$385	\$98,213,216	84%
Erie	3	272,061	\$98,854,970	\$363	\$77,317,205	78%
Cumberland	3	251,423	\$71,310,139	\$284	\$52,994,780	74%
Chester	3	522,046	\$150,404,497	\$288	\$109,015,689	72%
Lancaster	3	543,557	\$173,652,980	\$319	\$121,488,947	70%
Lackawanna	3	210,793	\$116,004,699	\$550	\$78,549,689	68%
Westmoreland	3	350,611	\$125,945,247	\$359	\$83,311,144	66%
York	3	448,273	\$245,703,004	\$548	\$162,479,534	66%
Lehigh	3	368,100	\$162,492,856	\$441	\$107,413,232	66%
Dauphin	3	277,097	\$165,822,387	\$598	\$105,236,657	63%
Berks	3	420,152	\$231,254,711	\$550	\$143,705,841	62%

Notes:

* n/a is data that was not available

* Source: Counties 2018 Comprehensive Annual Financial Report

Tax Revenue as a Percentage of General Fund Revenue



Cumberland County & 3rd Class Counties

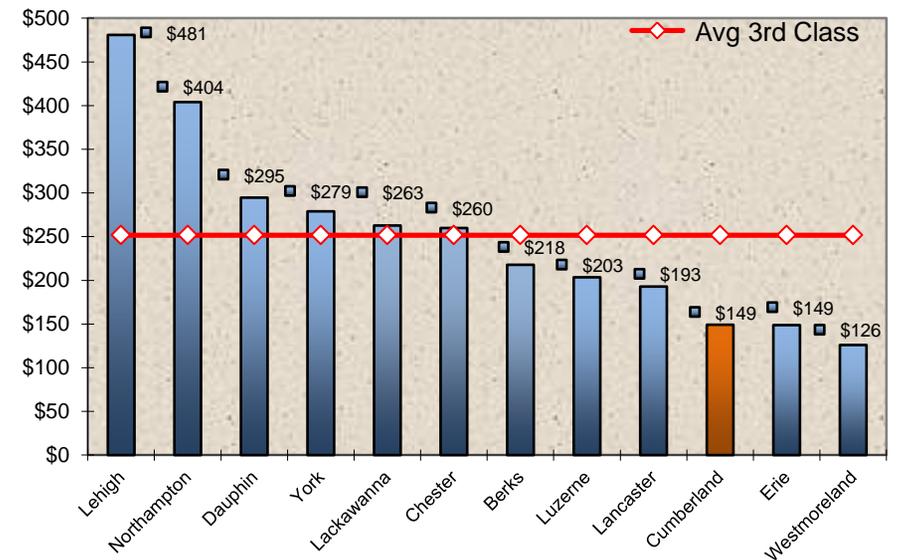
County	Class	Population (2018)	General Fund Revenue (2018)	GF Rev Per Capita	Real Estate Tax Revenue (2018)	Tax Revenue per Acre of Land (2018)
Lehigh	3	368,100	\$162,492,856	223,360	\$107,413,232	\$481
Northampton	3	304,807	\$117,423,037	243,072	\$98,213,216	\$404
Dauphin	3	277,097	\$165,822,387	357,120	\$105,236,657	\$295
York	3	448,273	\$245,703,004	582,400	\$162,479,534	\$279
Lackawanna	3	210,793	\$116,004,699	298,944	\$78,549,689	\$263
Chester	3	522,046	\$150,404,497	500,480	\$109,015,689	\$260
Berks	3	420,152	\$231,254,711	552,960	\$143,705,841	\$218
Luzerne	3	317,646	\$134,049,696	580,480	\$118,124,047	\$203
Lancaster	3	543,557	\$173,652,980	629,760	\$121,488,947	\$193
Cumberland	3	251,423	\$71,310,139	355,200	\$52,994,780	\$149
Erie	3	272,061	\$98,854,970	519,680	\$77,317,205	\$149
Westmoreland	3	350,611	\$125,945,247	661,120	\$83,311,144	\$126

Notes:

* n/a is data that was not available

* Source: Counties 2018 Comprehensive Annual Financial Report

Tax Revenue per Acre of Land



Cumberland County & 3rd Class Counties

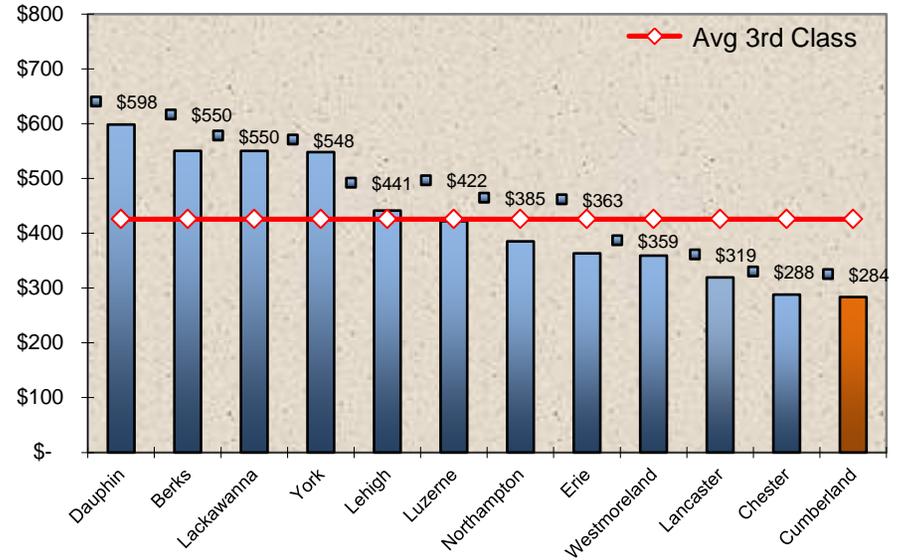
County	Class	Population (2018)	General Fund Expense (2018)	GF Exp Per Capita	General Fund Revenue (2018)	GF Revenue Per Capita (2018)
Dauphin	3	277,097	\$171,085,590	\$617	\$165,822,387	\$598
Berks	3	420,152	\$220,873,340	\$526	\$231,254,711	\$550
Lackawanna	3	210,793	\$117,111,508	\$556	\$116,004,699	\$550
York	3	448,273	\$216,133,530	\$482	\$245,703,004	\$548
Lehigh	3	368,100	\$166,267,297	\$452	\$162,492,856	\$441
Luzerne	3	317,646	\$131,014,450	\$412	\$134,049,696	\$422
Northampton	3	304,807	\$112,036,345	\$368	\$117,423,037	\$385
Erie	3	272,061	\$98,914,124	\$364	\$98,854,970	\$363
Westmoreland	3	350,611	\$142,772,629	\$407	\$125,945,247	\$359
Lancaster	3	543,557	\$167,436,989	\$308	\$173,652,980	\$319
Chester	3	522,046	\$149,459,664	\$286	\$150,404,497	\$288
Cumberland	3	251,423	\$67,482,063	\$268	\$71,310,139	\$284

Notes:

* n/a is data that was not available

* Source: Counties 2018 Comprehensive Annual Financial Report

General Fund Revenue Per Capita



Cumberland County & 3rd Class Counties

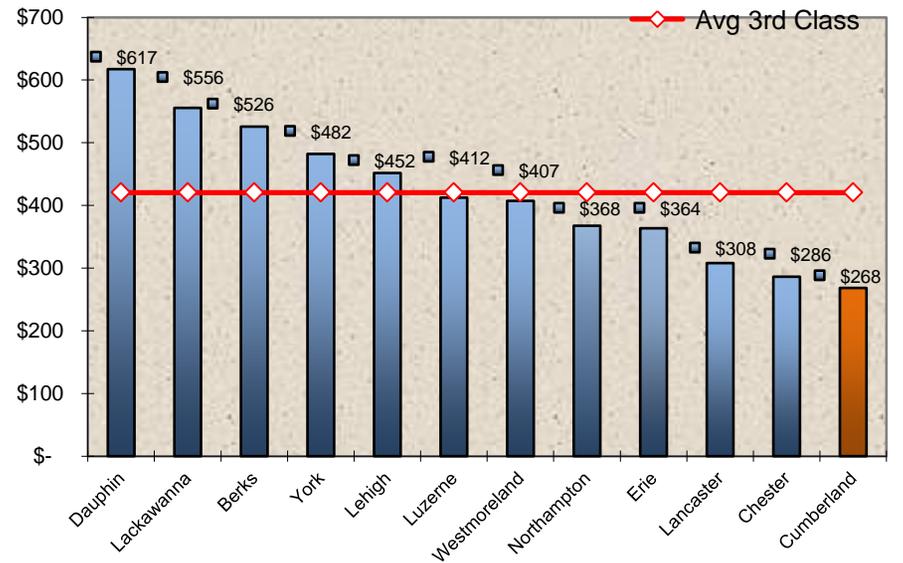
County	Class	Population (2018)	General Fund Revenue (2018)	GF Rev Per Capita	General Fund Expense (2018)	GF Expense Per Capita (2018)
Dauphin	3	277,097	\$165,822,387	\$598	\$171,085,590	\$617
Lackawanna	3	210,793	\$116,004,699	\$550	\$117,111,508	\$556
Berks	3	420,152	\$231,254,711	\$550	\$220,873,340	\$526
York	3	448,273	\$245,703,004	\$548	\$216,133,530	\$482
Lehigh	3	368,100	\$162,492,856	\$441	\$166,267,297	\$452
Luzerne	3	317,646	\$134,049,696	\$422	\$131,014,450	\$412
Westmoreland	3	350,611	\$125,945,247	\$359	\$142,772,629	\$407
Northampton	3	304,807	\$117,423,037	\$385	\$112,036,345	\$368
Erie	3	272,061	\$98,854,970	\$363	\$98,914,124	\$364
Lancaster	3	543,557	\$173,652,980	\$319	\$167,436,989	\$308
Chester	3	522,046	\$150,404,497	\$288	\$149,459,664	\$286
Cumberland	3	251,423	\$71,310,139	\$284	\$67,482,063	\$268

Notes:

* n/a is data that was not available

* Source: Counties 2018 Comprehensive Annual Financial Report

General Fund Expense Per Capita



Cumberland County & 3rd Class Counties

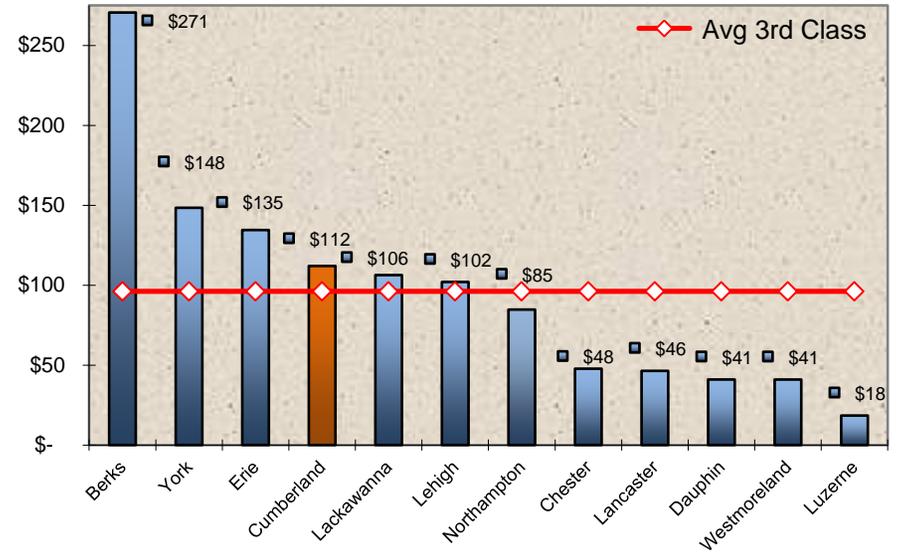
County	Class	Population (2018)	General Fund Revenue (2018)	GF Rev Per Capita	Fund Balance (2018)	Fund Balance Per Capita (2018)
Berks	3	420,152	\$231,254,711	\$550	\$113,706,622	\$271
York	3	448,273	\$245,703,004	\$548	\$66,547,524	\$148
Erie	3	272,061	\$98,854,970	\$363	\$36,600,535	\$135
Cumberland	3	251,423	\$71,310,139	\$284	\$28,171,978	\$112
Lackawanna	3	210,793	\$116,004,699	\$550	\$22,416,334	\$106
Lehigh	3	368,100	\$162,492,856	\$441	\$37,560,343	\$102
Northampton	3	304,807	\$117,423,037	\$385	\$25,832,656	\$85
Chester	3	522,046	\$150,404,497	\$288	\$24,935,814	\$48
Lancaster	3	543,557	\$173,652,980	\$319	\$25,220,277	\$46
Dauphin	3	277,097	\$165,822,387	\$598	\$11,359,603	\$41
Westmoreland	3	350,611	\$125,945,247	\$359	\$14,367,381	\$41
Luzerne	3	317,646	\$134,049,696	\$422	\$5,859,039	\$18

Notes:

* n/a is data that was not available

* Source: Counties 2018 Comprehensive Annual Financial Report

Fund Balance Per Capita



Cumberland County & 3rd Class Counties

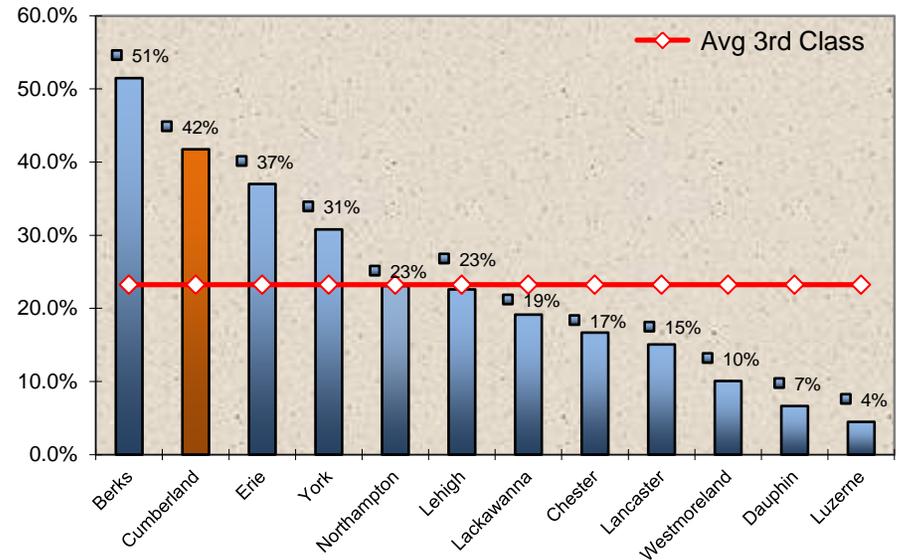
County	Class	Population (2018)	General Fund Expense (2018)	GF Exp Per Capita	Fund Balance (2018)	Fund Balance as a Percentage of Expense (2018)
Berks	3	420,152	\$220,873,340	\$526	\$113,706,622	51.48%
Cumberland	3	251,423	\$67,482,063	\$268	\$28,171,978	41.75%
Erie	3	272,061	\$98,914,124	\$364	\$36,600,535	37.00%
York	3	448,273	\$216,133,530	\$482	\$66,547,524	30.79%
Northampton	3	304,807	\$112,036,345	\$368	\$25,832,656	23.06%
Lehigh	3	368,100	\$166,267,297	\$452	\$37,560,343	22.59%
Lackawanna	3	210,793	\$117,111,508	\$556	\$22,416,334	19.14%
Chester	3	522,046	\$149,459,664	\$286	\$24,935,814	16.68%
Lancaster	3	543,557	\$167,436,989	\$308	\$25,220,277	15.06%
Westmoreland	3	350,611	\$142,772,629	\$407	\$14,367,381	10.06%
Dauphin	3	277,097	\$171,085,590	\$617	\$11,359,603	6.64%
Luzerne	3	317,646	\$131,014,450	\$412	\$5,859,039	4.47%

Notes:

* n/a is data that was not available

* Source: Counties 2018 Comprehensive Annual Financial Report

Fund Balance as a Percentage of Expense



Cumberland County & 3rd Class Counties

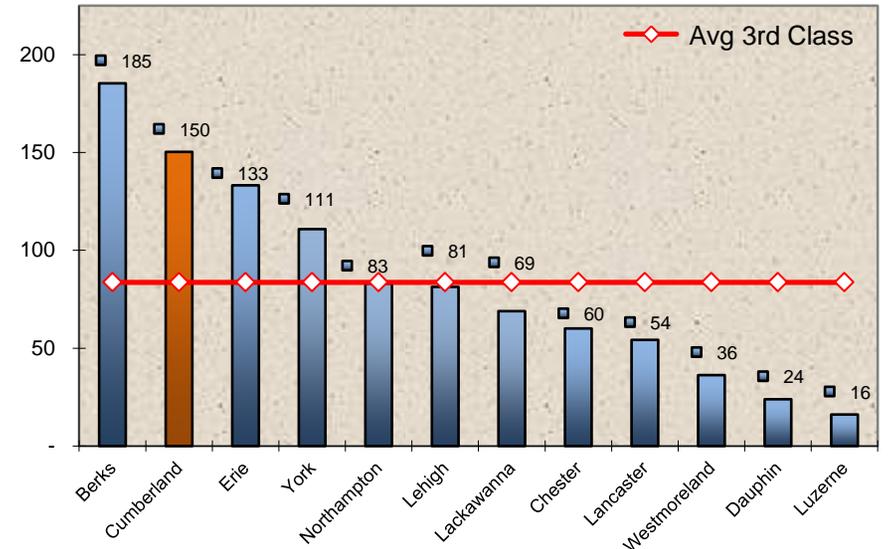
County	Class	Population (2018)	General Fund Revenue (2018)	GF Rev Per Capita	Fund Balance (2018)	Fund Balance Per Capita (2018)
Berks	3	420,152	\$231,254,711	\$550	\$113,706,622	185
Cumberland	3	251,423	\$71,310,139	\$284	\$28,171,978	150
Erie	3	272,061	\$98,854,970	\$363	\$36,600,535	133
York	3	448,273	\$245,703,004	\$548	\$66,547,524	111
Northampton	3	304,807	\$117,423,037	\$385	\$25,832,656	83
Lehigh	3	368,100	\$162,492,856	\$441	\$37,560,343	81
Lackawanna	3	210,793	\$116,004,699	\$550	\$22,416,334	69
Chester	3	522,046	\$150,404,497	\$288	\$24,935,814	60
Lancaster	3	543,557	\$173,652,980	\$319	\$25,220,277	54
Westmoreland	3	350,611	\$125,945,247	\$359	\$14,367,381	36
Dauphin	3	277,097	\$165,822,387	\$598	\$11,359,603	24
Luzerne	3	317,646	\$134,049,696	\$422	\$5,859,039	16

Notes:

* n/a is data that was not available

* Source: Counties 2018 Comprehensive Annual Financial Report

Days of Fund Balance



Cumberland County & 3rd Class Counties

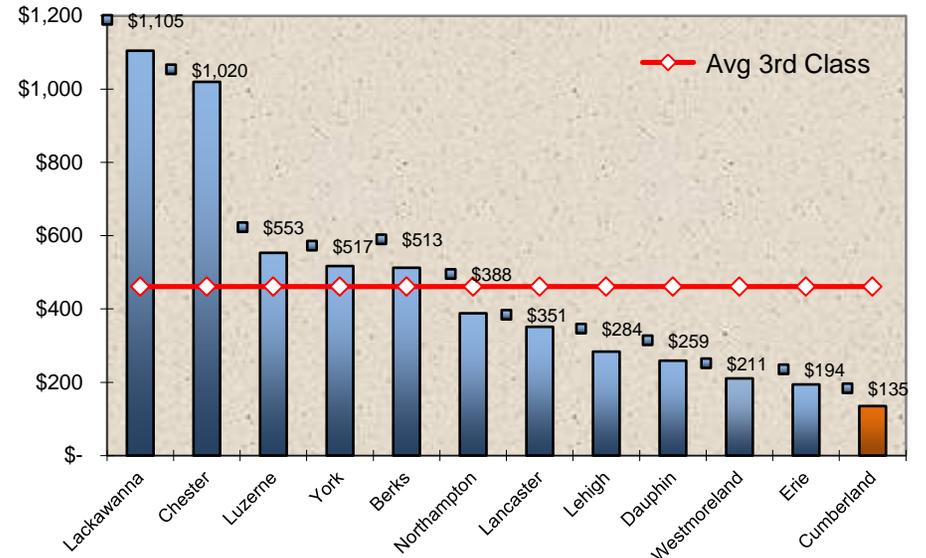
County	Class	Population (2018)	General Fund Expense (2018)	GF Exp Per Capita	Outstanding Debt (2018)	Outstanding Debt Per Capita (2018)
Lackawanna	3	210,793	\$117,111,508	\$556	\$232,882,244	\$1,105
Chester	3	522,046	\$149,459,664	\$286	\$532,410,000	\$1,020
Luzerne	3	317,646	\$131,014,450	\$412	\$175,740,000	\$553
York	3	448,273	\$216,133,530	\$482	\$231,851,876	\$517
Berks	3	420,152	\$220,873,340	\$526	\$215,332,567	\$513
Northampton	3	304,807	\$112,036,345	\$368	\$118,337,829	\$388
Lancaster	3	543,557	\$167,436,989	\$308	\$190,988,400	\$351
Lehigh	3	368,100	\$166,267,297	\$452	\$104,394,956	\$284
Dauphin	3	277,097	\$171,085,590	\$617	\$71,745,000	\$259
Westmoreland	3	350,611	\$142,772,629	\$407	\$73,820,702	\$211
Erie	3	272,061	\$98,914,124	\$364	\$52,785,000	\$194
Cumberland	3	251,423	\$67,482,063	\$268	\$33,955,998	\$135

Notes:

* n/a is data that was not available

* Source: Counties 2018 Comprehensive Annual Financial Report

Outstanding Debt Per Capita



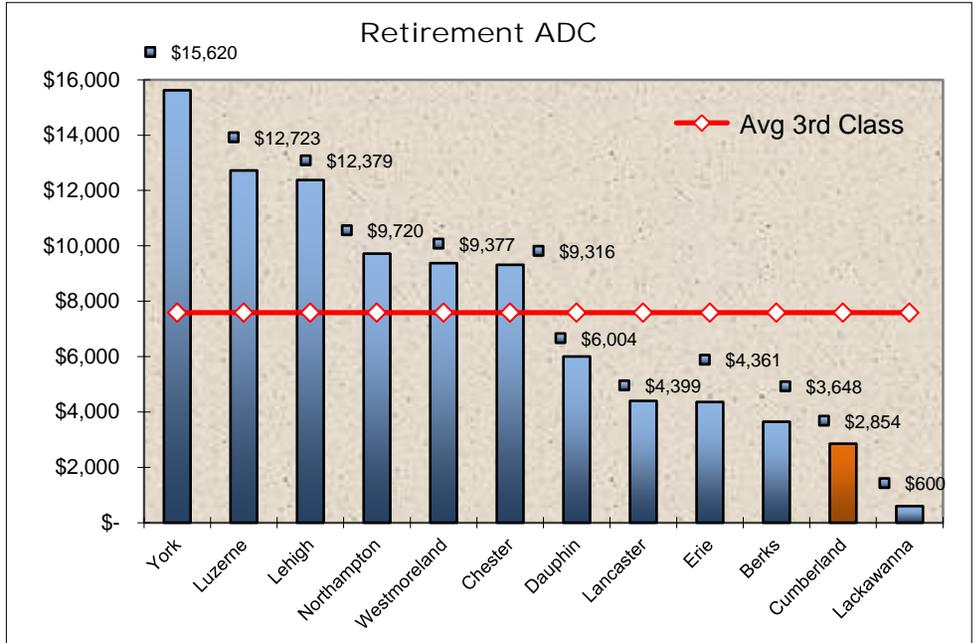
Cumberland County & 3rd Class Counties

County	Class	Population (2018)	General Fund Expense (2018)	GF Exp Per Capita	Fund Balance (2018)	Retirement ADC (In Thousands) (2018)
York	3	448,273	\$216,133,530	\$482	\$66,547,524	\$15,620
Luzerne	3	317,646	\$131,014,450	\$412	\$5,859,039	\$12,723
Lehigh	3	317,343	\$127,697,946	\$402	-\$1,882,340	\$11,006
Northampton	3	304,807	\$112,036,345	\$368	\$25,832,656	\$9,720
Westmoreland	3	350,611	\$142,772,629	\$407	\$14,367,381	\$9,377
Chester	3	522,046	\$149,459,664	\$286	\$24,935,814	\$9,316
Dauphin	3	277,097	\$171,085,590	\$617	\$11,359,603	\$6,004
Lancaster	3	543,557	\$167,436,989	\$308	\$25,220,277	\$4,399
Erie	3	272,061	\$98,914,124	\$364	\$36,600,535	\$4,361
Berks	3	420,152	\$220,873,340	\$526	\$113,706,622	\$3,648
Cumberland	3	210,761	\$105,876,440	\$502	\$25,519,373	\$3,234
Lackawanna	3	210,793	\$117,111,508	\$556	\$22,416,334	\$600

Notes:

* n/a is data that was not available

* Source: Counties 2018 Comprehensive Annual Financial Report



Cumberland County & 3rd Class Counties

County	Class	Population (2018)	General Fund Expense (2018)	GF Exp Per Capita	Retirement ADC (2018)	Retirement ADC Per Member (2018)
Luzerne	3	317,646	\$131,014,450	\$412	\$12,723,313	\$ 6,934
Luzerne*	3	317,343	\$127,697,946	\$402	\$11,006,212	\$ 3,732
York	3	448,273	\$216,133,530	\$482	\$15,619,704	\$ 4,019
Lehigh	3	368,100	\$166,267,297	\$452	\$12,378,575	\$ 3,321
Northampton	3	304,807	\$112,036,345	\$368	\$9,720,489	\$ 2,975
Chester	3	522,046	\$149,459,664	\$286	\$9,316,461	\$ 2,401
Dauphin	3	277,097	\$171,085,590	\$617	\$6,004,307	\$ 2,102
Erie	3	272,061	\$98,914,124	\$364	\$4,360,594	\$ 2,023
Cumberland	3	251,423	\$67,482,063	\$268	\$2,854,381	\$ 1,481
Lancaster	3	210,761	\$105,876,440	\$502	\$3,233,618	\$ 1,641
Berks	3	420,152	\$220,873,340	\$526	\$3,648,063	\$ 1,039
Lackawanna	3	210,793	\$117,111,508	\$556	\$600,000	\$ 293

Notes:

* n/a is data that was not available

* Source: Counties 2018 Comprehensive Annual Financial Report

