



Research Summary

Pennsylvania Economy League

CENTRAL DIVISION

September 2000

Cumberland County

SCHOOL REAL ESTATE TAX LEVIES FOR 2000 RISE BY 4.6 PERCENT SINCE LAST YEAR AND BY 23.8 PERCENT IN THE PAST FIVE YEARS

The gross real estate tax levies for the year 2000 in Cumberland County's nine school districts total \$131,494,545, which is \$5,772,102 or 4.6 percent higher than in 1999. (The gross real estate tax levy is the potential tax yield based on millages and certified taxable valuations; it is not necessarily the amount of real estate tax revenues budgeted by the districts or the amount which they expect to receive.)

Real estate tax levies rose in each of the county's districts between 1999 and 2000 because of increases in millage rates and/or higher assessed valuations. The largest dollar increases occurred in Cumberland Valley (\$1,947,687) and Mechanicsburg Area (\$1,100,812). On a percentage basis the largest increases since last year were recorded in Big Spring (7.0 percent) and Mechanicsburg Area (8.2 percent).

In addition to new construction, demolitions, and the natural appreciation and depreciation of properties which can influence the change in the assessed valuation of a county, its school districts, and its municipalities from year to year, assessed valuations in Cumberland County for the year 2000 (and, in conjunction with the real estate tax millages, perhaps the gross tax levies as well) have been influenced by several significant events: the deregulation of public utilities in the Commonwealth (and the resulting shift in their properties from tax-exempt to taxable status); changes in Pennsylvania's "Clean and Green" legislation (which expands the eligibility for preferential assessment to include farm property previously excluded from consideration for tax exemption); and the implementation of Pennsylvania's Keystone Opportunity Zone (KOZ) program (which is designed to encourage businesses and individuals to remain in or to move into these designated areas by providing tax incentives including exemption from real estate taxation).

The deregulation of utilities is believed to have increased the assessed valuation countywide and in some school districts and municipalities, but, as a by-product of deregulation, all jurisdictions will experience a loss in revenue from the state as part of the Public Utility Realty Tax (PURTA) program. Conversely, the change in the "Clean and Green" legislation and the new KOZ program have reduced the assessed valuation for selected properties in some school districts and municipalities as well as the county as a whole. While the specific impacts

of these factors differ from jurisdiction to jurisdiction, combined, it is believed that they have had a noticeable effect on the total value of taxable property in Cumberland County for the year 2000.

For the five-year period beginning in 1995, the real estate tax levies of Cumberland's school districts rose by \$25,309,105 or 23.8 percent. Levies increased in each of the county's districts during this period ranging from \$458,963 in Camp Hill to \$6,898,347 in Cumberland Valley. The largest proportionate increase during the five-year period occurred in Mechanicsburg Area (33.3 percent); the smallest proportionate increase was recorded in Camp Hill (9.2 percent).

School district real estate tax levies for the year 2000 range from \$5,441,234 in Camp Hill to \$29,544,234 in West Shore; in 1995 the range was from \$4,982,271 in Camp Hill to \$25,439,092 in West Shore. (See Table 1.)

Table 1

Change in School District Gross Real Estate Tax Levies—2000

School District	2000 Gross Tax Levy	Change 1999 to 2000		Change 1995 to 2000	
		\$	%	\$	%
Big Spring	\$ 7,477,007	\$ 488,353	7.0%	\$1,777,990	31.2%
Camp Hill	5,441,234	153,497	2.9	458,963	9.2
Carlisle Area	16,495,570	768,842	4.9	3,469,724	26.6
Cumberland Valley	31,075,094	1,947,687	6.7	6,898,347	28.5
East Pennsboro Area	10,943,048	645,833	6.3	2,127,932	24.1
Mechanicsburg Area	14,499,739	1,100,812	8.2	3,625,995	33.3
Shippensburg Area	7,932,242	179,235	2.3	873,955	12.4
South Middleton	8,086,377	349,443	4.5	1,971,057	32.2
West Shore	<u>29,544,234</u>	<u>138,400</u>	0.5	<u>4,105,142</u>	16.1
Total	\$131,494,545	\$5,772,102	4.6%	\$25,309,105	23.8%

Real estate tax millages increased in eight of the county's school districts between 1999 and 2000 and remained unchanged in one (Shippensburg Area). The largest increases occurred in Big Spring (6.0 mills or 4.7 percent), East Pennsboro Area (7.0 mills or 4.7 percent), Mechanicsburg Area (7.0 mills or 4.8 percent), and a portion of West Shore (12.8 mills or 9.2 percent).

For the five-year period beginning in 1995, school millages also increased in eight of the nine districts; one district decreased (Shippensburg Area, by 0.56 mill or 0.4 percent). The largest increases during this period were recorded in Big Spring (21.0 mills or 18.5 percent), Carlisle Area (22.0 mills or 16.5 percent), East Pennsboro Area (21.0 mills or 15.4 percent), Mechanicsburg Area (27.0 mills or 21.3 percent), and a portion of West Shore (20.7 mills or 14.8 percent).

Millage rates for the year 2000 among Cumberland’s districts range from 130.5 mills in Shippensburg Area to 168.5 mills in Camp Hill; the range in 1995 was from 113.5 mills in Big Spring to 154.5 mills in Camp Hill. (See Table 2.)

Table 2

Change in School District Real Estate Tax Millages–2000

School District	2000 Millage	Change 1999 to 2000		Change 1995 to 2000	
		Mills	%	Mills	%
Big Spring	134.50	6.00	4.7%	21.00	18.5%
Camp Hill	168.50	4.50	2.7	14.00	9.1
Carlisle Area	155.70	4.00	2.6	22.00	16.5
Cumberland Valley	132.00	3.50	2.7	17.00	14.8
East Pennsboro Area	157.00	7.00	4.7	21.00	15.4
Mechanicsburg Area	154.00	7.00	4.8	27.00	21.3
Shippensburg Area	130.50	—	—	-0.56	-0.4
South Middleton	147.00	1.00	0.7	16.00	12.2
West Shore	138.7/160.4	1.7/12.8	1.2/9.2	6.6/20.7	4.9/14.8

Assessed valuations of taxable property in the year 2000 increased in each of the nine county school districts ranging from \$49,890 in Camp Hill to \$8,744,950 in Cumberland Valley. Other sizable dollar increases were recorded in Carlisle Area (\$2,274,640), Mechanicsburg Area (\$3,004,990), and South Middleton (\$2,016,670). The largest proportionate increase since last year occurred in the Cumberland County portion of Shippensburg Area (4.3 percent).

For the five-year period beginning in 1995, assessed valuations of taxable property increased in each of the county’s school districts ranging from \$44,480 in Camp Hill to \$25,184,800 in Cumberland Valley. Proportionate increases ranged from 0.1 percent in Camp Hill to 17.8 percent in South Middleton.

School district assessed valuations for the year 2000 range from \$32,292,190 in Camp Hill to \$235,417,380 in Cumberland Valley; in 1995 the valuations ranged from \$32,247,710 in Camp Hill to \$210,232,580 in Cumberland Valley. (See Table 3.)

The county’s predetermined assessment ratio for 2000, 1999, and 1995 is 25.0 percent of market value. The Common Level Ratio of assessed values to selling prices as determined by the State Tax Equalization Board (STEB) was 7.0 percent in 1995 and 6.4 percent in 1999 (the most recent figure available). The county most recently reassessed in 1973 and is in the process of reassessing with implementation expected in 2001.

Table 3

Change in School District Assessed Valuations—2000

School District	2000	Change 1999 to 2000		Change 1995 to 2000	
	Assessed Valuation	\$	%	\$	%
Big Spring	\$ 55,591,130	\$1,204,720	2.2%	\$ 5,379,530	10.7%
Camp Hill	32,292,190	49,890	0.2	44,480	0.1
Carlisle Area	105,944,570	2,274,640	2.2	8,518,650	8.7
Cumberland Valley	235,417,380	8,744,950	3.9	25,184,800	12.0
East Pennsboro Area	69,700,940	1,052,840	1.5	4,883,910	7.5
Mechanicsburg Area	94,154,150	3,004,990	3.3	8,534,120	10.0
Shippensburg Area ^{1/}	37,346,320	1,541,740	4.3	4,719,120	14.5
South Middleton	55,009,370	2,016,670	3.8	8,327,540	17.8
West Shore ^{1/}	118,544,170	1,406,270	1.2	7,047,550	6.3

^{1/} Includes Cumberland County portion only.

Enrollments in Cumberland County's public school districts for the 1999-2000 school year (the most recent readily available figures) were up by 0.9 percent over the prior year and by 4.8 percent from five years earlier—the 1994-95 school year. For the one-year period, enrollments increased in seven districts and declined in two. Camp Hill rose the greatest (7.0 percent). The smallest increase was in Mechanicsburg Area (0.3 percent). The decreases in enrollments during this period occurred in Big Spring (2.2 percent) and Carlisle Area (0.2 percent).

Eight of the county's nine districts had higher enrollments in 1999-2000 than in 1994-95. During the five-year period the largest increases occurred in Camp Hill (13.2 percent) and Shippensburg Area (11.7 percent). The smallest increase during this period was recorded in Big Spring (less than 0.1 percent). The sole decrease between 1994-95 and 1999-2000 was in Carlisle Area (4.1 percent). (See Table 4.)

Combined county, municipal, and school district real estate tax millages were higher in the year 2000 than in 1999 in 27 of the county's 33 municipalities as a result of increases in eight school districts and in one municipality. The combined millage decreased in one municipality (South Middleton Township) and was unchanged in five. The increases in total millage ranged from 1.7 mills in Wormleysburg Borough to 12.8 mills in Lemoyne Borough. Combined county, municipal, and school district real estate tax millages were higher in 2000 than in 1995 in each of the county's municipalities as a result of increases at the county level, in eight school districts, and in eight municipalities. The increases in total millage during this period ranged from 2.44 mills in several municipalities to 33.00 mills in the portion of Lower Allen Township in the Mechanicsburg Area School District. (See Exhibit I.)

Table 4

Change in Total Enrollments by School District—2000

School District	1999-2000 Enrollment	Change 1998-99 To 1999-2000		Change 1994-95 to 1999-2000	
		Pupils	%	Pupils	%
Big Spring	3,229	-71	-2.2%	1	<0.1%
Carlisle Area	4,867	-12	-0.2	-207	-4.1
Camp Hill	1,129	74	7.0	132	13.2
Cumberland Valley	7,650	123	1.6	464	6.5
East Pennsboro Area	2,709	43	1.6	164	6.4
Mechanicsburg Area	3,535	9	0.3	267	8.2
Shippensburg Area	3,177	84	2.7	333	11.7
South Middleton	2,130	40	1.9	173	8.8
West Shore	<u>8,147</u>	<u>29</u>	0.4	<u>334</u>	4.3
Total	36,573	319	0.9%	1,661	4.8%

The combined year 2000 gross real estate tax levy for the nine school districts, Cumberland County, and the 33 boroughs and townships totals \$165,213,130, which is \$6,508,489 or 4.1 percent higher than in 1999 and \$31,016,932 or 23.1 percent higher than in 1995. Of the overall increase since last year, the school districts represent 88.7 percent; the county, 9.0 percent; and the boroughs and the townships, 2.3 percent. Of the increase since 1995, the school districts represent 81.6 percent; the county, 13.5 percent; and the boroughs and townships, 4.9 percent.

In 1995 the school districts represented 79.1 percent of the total amount of real estate taxes levied in Cumberland County; the county government, 13.4 percent; and the boroughs and townships, 7.5 percent. By 2000 the school districts' share of the total amount of real estate taxes levied in Cumberland County had increased to 79.6 percent; the county government had remained unchanged at 13.4 percent; and the boroughs' and townships' portion of the real estate taxes levied in the county had fallen to 7.0 percent. (See Table 5.)

Table 5

Change in Combined School District, County, Borough, and Township
Gross Real Estate Tax Levies—2000

	Gross Real Estate Tax Levy				Change 1999 to 2000		Change 1995 to 2000	
	2000	% of Total			\$	% of Total	\$	% of Total
		2000	1999	1995				
County	\$ 22,110,006	13.4%	13.6%	13.4%	\$ 584,284	9.0%	\$ 4,191,673	13.5%
School Districts	131,494,545	79.6	79.2	79.1	5,772,102	88.7	25,309,105	81.6
Boros. & Twps.	<u>11,608,579</u>	<u>7.0</u>	<u>7.2</u>	<u>7.5</u>	<u>152,103</u>	<u>2.3</u>	<u>1,516,154</u>	<u>4.9</u>
Total	\$165,213,130	100.0%	100.0%	100.0%	\$6,508,489	100.0%	\$31,016,932	100.0%

The total county, school district, and municipal real estate tax levy for individual municipalities in the year 2000 ranges from \$113,831 in Newburg Borough to \$20,959,512 in Hampden Township. Increases in the combined levy between 1999 and 2000 occurred in each of the county's 33 municipalities and, on a proportionate basis, ranged from less than 0.1 percent in Newburg Borough to 9.5 percent in Upper Allen Township. Between 1995 and 2000 increases in the real estate tax levy also occurred in each county municipality and ranged from 3.5 percent in Wormleysburg Borough to 43.9 percent in Dickinson Township. (See Exhibit II.)

In addition to the general purpose and municipal-wide special purpose real estate taxes mentioned above, some municipalities levy special purpose real estate taxes only in selected areas of the jurisdiction for such services as street lighting and fire hydrants. These are not included in this study, nor are service fees which may be charged for garbage collection, sewage collection and treatment, and so forth. For example, 12 of Cumberland County's municipalities reported annual residential garbage collection fees in the year 2000 ranging from \$62 to \$144. Also, various nonproperty taxes, particularly those levied under Act 511 (earned income, per capita, occupational privilege, real estate transfer, amusement, mercantile, and business privilege), are widely used by Cumberland County's school districts and municipalities. **During the period under review, some jurisdictions may have imposed for the first time or may have changed nonproperty tax rates, service fees, or special purpose real estate taxes.**

The foregoing narrative and tables and the exhibits which follow are designed primarily to identify changes since last year and during the most recent five-year period in the real estate tax levies, tax rates, and assessed valuations of the county's school districts. No valid comparison of tax burden among jurisdictions can be made without a detailed analysis of the quantity and quality of services and programs provided; capital projects underway or recently completed; the relative role of state funding in financing school district operations; the use of nonproperty taxes and special fees and charges, if any; and, in the case of counties and municipalities, the role of any government-operated utilities.

The Pennsylvania Economy League is a 64-year old nonprofit, nonpartisan organization which serves as an active agent of change for the increased effectiveness of state government, and also for the adoption of state policies and programs which will improve the state's economy and encourage economic development in order to improve the quality of life for the citizens of Pennsylvania. At the local level PEL works to improve government by bringing about the sound financing and the most cost-effective delivery of necessary public services. To these ends, PEL encourages and assists officials of Pennsylvania's state and local governments in formulating and implementing sound policies and practices through its program of professional and unbiased research in government finance and management. PEL's efforts are made possible by the voluntary tax deductible memberships of more than 1,000 individuals, businesses, institutions, and associations in Cumberland County and throughout Pennsylvania.

EXHIBIT I

FOOTNOTES

- ◆ First Class Township
- 1/ Includes Cumberland County's real estate tax rate of 27.5 mills.
- 2/ Reflects no change in the county's real estate tax rate.
- 3/ Includes an increase of 3.0 mills or 12.2 percent in the county's real estate tax.
- 4/ Portions of the municipality which are part of another school district may have different school and total real estate tax rates.
- 5/ Cumberland County portion.
- 6/ The part situated in the West Shore School District.
- 7/ The part situated in the Mechanicsburg Area School District.

SOURCE: County, Municipalities, and School Districts

EXHIBIT II

FOOTNOTES

- ◆ First Class Township
- 1/ Gross tax levies for 1995, 1999, and 2000 are based on certified municipal assessments at a predetermined 25 percent assessment ratio. The Common Level Ratio of assessed values to selling price as determined by the State Tax Equalization Board (STEB) was 7.0 percent in 1995 and 6.4 percent in 1999 (the most recent figure available). The gross real estate tax levy is the potential tax yield based on the millage and the certified taxable valuations; it is not necessarily the amount of real estate tax revenue budgeted by a jurisdiction or the amount which it expects to receive.
- 2/ Includes Cumberland County municipalities and school districts only.
- 3/ Portions of the municipality are part of another school district.

EXHIBIT I
Cumberland County
Municipal, School, and County Real Estate Tax Rates—2000

Municipalities:	Year 2000 Millages			Change 1999 to 2000						Change 1995 to 2000					
	Municipal	School		Municipal		School District		Total ^{2/}		Municipal		School District		Total ^{3/}	
		District	Total ^{1/}	Mills	%	Mills	%	Mills	%	Mills	%	Mills	%	Mills	%
BOROUGHES:															
Camp Hill	37.50	168.50	233.50	—	—	4.50	2.7	4.50	2.0	5.00	15.4	14.00	9.1	22.00	10.4
Carlisle ^{4/}	40.00	155.70	223.20	—	—	4.00	2.6	4.00	1.8	4.00	11.1	22.00	16.5	29.00	14.9
Lemoyne	22.00	151.20	200.70	—	—	12.80	9.2	12.80	6.8	—	—	9.90	7.0	12.90	6.9
Mechanicsburg	15.00	154.00	196.50	—	—	7.00	4.8	7.00	3.7	—	—	27.00	21.3	30.00	18.0
Mt. Holly Springs	30.00	155.70	213.20	—	—	4.00	2.6	4.00	1.9	1.00	3.4	22.00	16.5	26.00	13.9
New Cumberland	25.00	160.40	212.90	—	—	7.60	5.0	7.60	3.7	—	—	20.70	14.8	23.70	12.5
Newburg	2.00	130.50	160.00	—	—	—	—	—	—	—	—	-0.56	-0.4	2.44	1.5
Newville	29.00	134.50	191.00	—	—	6.00	4.7	6.00	3.2	—	—	21.00	18.5	24.00	14.4
Shippensburg ^{5/}	35.50	130.50	193.50	—	—	—	—	—	—	—	—	-0.56	-0.4	2.44	1.3
Shiremanstown	24.00	154.00	205.50	—	—	7.00	4.8	7.00	3.5	—	—	27.00	21.3	30.00	17.1
Wormleysburg	24.00	144.50	196.00	—	—	1.70	1.2	1.70	0.9	3.00	14.3	6.80	4.9	12.80	7.0
TOWNSHIPS:															
Cooke	14.00	134.50	176.00	—	—	6.00	4.7	6.00	3.5	—	—	21.00	18.5	24.00	15.8
Dickinson	0.50	155.70	183.70	—	—	4.00	2.6	4.00	2.2	—	—	22.00	16.5	25.00	15.8
East Pennsboro ^{6/}	14.00	157.00	198.50	—	—	7.00	4.7	7.00	3.7	—	—	21.00	15.4	24.00	13.8
Hampden ^{7/}	3.00	132.00	162.50	—	—	3.50	2.7	3.50	2.2	—	—	17.00	14.8	20.00	14.0
Hopewell	3.50	130.50	161.50	—	—	—	—	—	—	—	—	-0.56	-0.4	2.44	1.5
Lower Allen ^{8/}	22.00	138.70	188.20	—	—	5.40	4.1	5.40	3.0	3.00	15.8	6.60	5.0	12.60	7.2
Lower Allen ^{2/}	22.00	154.00	203.50	—	—	7.00	4.8	7.00	3.6	3.00	15.8	27.00	21.3	33.00	19.4
Lower Frankford	3.00	134.50	165.00	—	—	6.00	4.7	6.00	3.8	—	—	21.00	18.5	24.00	17.0
Lower Mifflin	1.00	134.50	163.00	—	—	6.00	4.7	6.00	3.8	—	—	21.00	18.5	24.00	17.3
Middlesex	9.00	132.00	168.50	1.00	12.5	3.50	2.7	4.50	2.7	1.00	12.5	17.00	14.8	21.00	14.2
Monroe	3.00	132.00	162.50	—	—	3.50	2.7	3.50	2.2	—	—	17.00	14.8	20.00	14.0
North Middleton	13.50	155.70	196.70	—	—	4.00	2.6	4.00	2.1	4.50	50.0	22.00	16.5	29.50	17.6
North Newton	2.00	134.50	164.00	—	—	6.00	4.7	6.00	3.8	—	—	21.00	18.5	24.00	17.1
Penn	1.00	134.50	163.00	—	—	6.00	4.7	6.00	3.8	—	—	21.00	18.5	24.00	17.3
Shippensburg	—	130.50	158.00	—	—	—	—	—	—	—	—	-0.56	-0.4	2.44	1.6
Silver Spring	10.00	132.00	169.50	—	—	3.50	2.7	3.50	2.1	3.00	42.9	17.00	14.8	23.00	15.7
South Middleton	2.00	147.00	176.50	-1.25	-38.5	1.00	0.7	-0.25	-0.1	-0.50	-20.0	16.00	12.2	18.50	11.7
South Newton	2.00	134.50	164.00	—	—	6.00	4.7	6.00	3.8	—	—	21.00	18.5	24.00	17.1
Southampton	2.00	130.50	160.00	—	—	—	—	—	—	—	—	-0.56	-0.4	2.44	1.5
Upper Allen ^{9/}	3.50	154.00	185.00	—	—	7.00	4.8	7.00	3.9	-0.50	-12.5	27.00	21.3	29.50	19.0
Upper Frankford	3.00	134.50	165.00	—	—	6.00	4.7	6.00	3.8	—	—	21.00	18.5	24.00	17.0
Upper Mifflin	3.00	134.50	165.00	—	—	6.00	4.7	6.00	3.8	—	—	21.00	18.5	24.00	17.0
West Pennsboro	3.50	134.50	165.50	—	—	6.00	4.7	6.00	3.8	—	—	21.00	18.5	24.00	17.0

See Footnotes on Last Page.

**EXHIBIT II
Cumberland County**

County, Municipal, and School District Gross Real Estate Tax Levies—2000 ^{1/}

Municipalities Arranged by School District ^{2/}	Year 2000 Real Gross Estate Tax Levies				Percentage Change 1999 to 2000				Percentage Change 1995 to 2000			
	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total
	\$	\$	\$	\$	%	%	%	%	%	%	%	%
<u>Big Spring</u>												
Newville Borough	70,516	74,362	344,886	489,764	—	—	4.7	3.2	14.5	2.0	20.9	16.7
Cooke Township	41,147	20,948	201,247	263,342	1.9	1.9	6.6	5.5	20.4	7.2	27.1	24.2
Lower Frankford Township	128,333	14,000	627,664	769,997	1.3	1.3	6.1	5.2	22.5	9.2	29.4	27.8
Lower Mifflin Township	108,459	3,944	530,464	642,867	1.9	1.9	6.7	5.8	19.4	6.4	26.1	24.8
North Newton Township	188,164	13,685	920,295	1,122,144	0.7	0.7	5.4	4.5	22.1	8.8	28.9	27.5
Penn Township	220,635	8,023	1,079,106	1,307,764	3.4	3.4	8.2	7.3	25.9	12.2	32.9	31.6
South Newton Township	99,221	7,216	485,281	591,718	2.5	2.5	7.3	6.4	22.4	9.0	29.2	27.7
Upper Frankford Township	122,965	13,414	601,413	737,792	3.3	3.3	8.2	7.2	28.2	14.2	35.3	33.6
Upper Mifflin Township	92,065	10,043	450,280	552,388	1.3	1.3	6.1	5.1	26.0	12.3	33.0	31.4
West Pennsboro Township	457,250	58,196	2,236,371	2,751,817	2.8	2.8	7.6	6.7	27.2	13.3	34.3	32.5
<u>Camp Hill</u>												
Camp Hill Borough	888,035	1,210,957	5,441,234	7,540,226	0.2	0.2	2.9	2.1	12.4	15.5	9.2	10.6
<u>Carlisle Area</u>												
Carlisle Borough ^{3/}	136,346	148,741	771,967	1,057,054	2.1	2.1	4.8	4.0	20.4	11.0	24.9	22.2
Mt. Holly Springs Borough	483,420	8,789	2,737,035	3,229,244	4.0	4.0	6.8	6.4	39.6	24.3	44.8	43.9
Dickinson Township	776,177	381,032	4,394,572	5,551,781	1.7	1.7	4.4	3.8	20.6	61.2	25.1	26.4
North Middleton Township	1,600,308	2,207,321	8,591,996	12,399,625	1.9	1.9	4.6	3.7	5.3	17.0	22.6	19.1
<u>Cumberland Valley</u>												
Hampden Township [♦]	3,546,994	386,945	17,025,573	20,959,512	4.4	4.4	7.2	6.6	28.2	14.2	31.1	30.3
Middlesex Township	804,976	263,447	3,863,886	4,932,309	3.6	16.6	6.5	6.5	26.8	27.1	29.7	29.1
Monroe Township	588,526	64,203	2,824,924	3,477,653	1.0	1.0	3.8	3.2	17.2	4.4	19.8	19.0
Silver Spring Township	1,533,482	557,630	7,360,712	9,451,824	4.0	4.0	6.8	6.2	22.9	56.4	25.7	26.7
<u>East Pennsboro Area</u>												
East Pennsboro Township [♦]	1,916,776	975,813	10,943,048	13,835,637	1.5	1.5	6.3	5.2	20.7	7.5	24.1	22.3
<u>Mechanicsburg Area</u>												
Mechanicsburg Borough	799,195	435,924	4,475,491	5,710,610	<-0.1	<-0.1	4.7	3.7	11.4	-0.7	20.4	17.1
Shiremanstown Borough	120,368	105,049	674,063	899,480	0.4	0.4	5.2	3.9	14.2	1.7	23.4	19.1
Lower Allen Township ^{♦ 3/}	39,736	31,789	222,524	294,049	0.1	0.1	4.8	3.6	13.6	17.1	22.7	20.8
Upper Allen Township [♦]	1,629,940	207,447	9,127,662	10,965,049	5.3	5.3	10.3	9.5	31.4	2.5	42.0	39.3
<u>Shippensburg Area</u>												
Newburg Borough	19,565	1,423	92,843	113,831	<0.1	<0.1	<0.1	<0.1	16.0	3.3	2.9	4.9
Shippensburg Borough	282,049	364,100	1,338,451	1,984,600	4.9	4.9	4.9	4.9	28.1	14.2	13.7	15.6
Hopewell Township	176,813	22,503	839,059	1,038,375	1.2	1.2	1.2	1.2	24.1	10.6	10.1	12.3
Shippensburg Township	142,280	—	675,184	817,464	5.7	—	5.7	5.7	27.6	—	13.2	15.5
Southampton Township	406,317	29,550	1,928,158	2,364,025	5.0	5.0	5.0	5.0	31.7	17.4	16.9	19.2
<u>South Middleton</u>												
Carlisle Borough ^{3/}	41,235	59,978	220,421	321,634	—	—	0.7	0.5	34.1	32.7	34.1	33.8
South Middleton Township	1,471,523	107,020	7,865,957	9,444,500	3.8	-36.1	4.5	3.7	32.2	-5.8	32.2	31.6
<u>West Shore</u>												
Lemoyne Borough	555,237	444,189	3,052,793	4,052,219	1.2	1.2	10.6	8.1	28.7	14.7	22.7	22.6
Lower Allen Township ^{♦ 3/}	1,845,793	1,476,635	9,309,509	12,631,937	1.8	1.8	5.9	4.8	20.5	24.3	12.7	15.0
New Cumberland Borough	585,950	532,682	3,417,689	4,536,321	0.1	0.1	5.1	3.8	13.4	1.0	16.0	13.7
Wormleysburg Borough	272,984	238,241	1,434,408	1,945,633	-0.4	-0.4	0.8	0.5	8.6	10.5	1.5	3.5

See Footnotes on Last Page.