



Research Summary

Pennsylvania Economy league

CENTRAL DIVISION

September 1999

Cumberland County

SCHOOL REAL ESTATE TAX LEVIES FOR 1999 RISE BY 4.6 PERCENT SINCE LAST YEAR AND BY 21.6 PERCENT IN THE PAST FIVE YEARS

Real estate tax levies for 1999 (the potential tax yields based on millages and taxable valuations) for Cumberland County's nine school districts total \$125,722,443, which is \$5,565,663 or 4.6 percent higher than in 1998.

Real estate tax levies rose in eight of the county's districts between 1998 and 1999 because of increases in millage rates and/or higher assessed valuations. The largest dollar increases occurred in Cumberland Valley (\$1,512,833) and West Shore (\$1,205,967). On a percentage basis the largest increases were recorded in Big Spring (8.9 percent) and South Middleton (7.9 percent). The sole decrease in real estate tax levy between 1998 and 1999 occurred in Shippensburg Area (\$100,883 or 1.3 percent).

For the five-year period beginning in 1994, the real estate tax levies of Cumberland's school districts rose by \$22,369,372 or 21.6 percent. Levies increased in each of the county's districts during this period. Dollar increases ranged from \$446,033 in Camp Hill to \$5,877,345 in Cumberland Valley. The largest proportionate increase during the five-year period occurred in South Middleton (3 1.4 percent); the smallest proportionate increase was recorded in Camp Hill (9.2 percent).

School district real estate tax levies for 1999 range from \$5,287,737 in Camp Hill to \$29,405,834 in West Shore; in 1994 the range was from \$4,841,704 in Camp Hill to \$25,197,402 in West Shore. (See Table 1.)

Real estate tax millages increased in eight of the county's school districts between 1998 and 1999 and decreased in one (Shippensburg Area-by 1.45 mill or 1.1 percent). The largest increases occurred in Big Spring (8.0 mills or 6.6 percent) and South Middleton (6.0 mills or 4.3 percent).

For the five-year period beginning in 1994, school millages increased in each of the nine districts. The largest increases during this period were recorded in Carlisle Area (21.0 mills or 16.1 percent) and Mechanicsburg Area (21.0 mills or 16.7 percent). The smallest increase between 1994 and 1999 occurred in Shippensburg Area-1 .43 mills or 1.1 percent.

Improving Government Since 1936

Table 1

Change in School District Real Estate Tax Levies—1999

School District	1999	Change 1998 to 1999		Change 1994 to 1999	
	Tax Levy	\$	%	\$	%
Big Spring	\$ 6,988,654	\$ 572,715	8.9%	\$ 1,422,212	25.5%
Camp Hill	5,287,737	103,043	2.0	446,033	9.2
Carlisle Area	15,726,728	721,507	4.8	3,064,917	24.2
Cumberland Valley	29,127,407	1,512,833	5.5	5,877,345	25.3
East Pennsboro Area	10,297,215	236,126	2.3	1,745,652	20.4
Mechanicsburg Area	13,398,927	747,294	5.9	2,856,002	27.1
Shippensburg Area	7,753,007	-100,883	-1.3	899,602	13.1
South Middleton	7,736,934	567,062	7.9	1,849,178	31.4
West Shore	<u>29,405,834</u>	<u>1,205,967</u>	4.3	<u>4,208,432</u>	16.7
Total	\$125,722,443	\$ 5,565,663	4.6%	\$22,369,372	21.6%

Millage rates in 1999 among Cumberland's districts range from 128.5 mills in Big Spring and Cumberland Valley to 164.0 mills in Camp Hill; the range in 1994 was from 112.5 mills in Cumberland Valley to 150.5 mills in Camp Hill. (See Table 2.)

Table 2

Change in School District Real Estate Tax Millages—1999

School District	1999	Change 1998 to 1999		Change 1994 to 1999	
	Millage	Mills	%	Mills	%
Big Spring	128.50	8.00	6.6%	15.00	13.2%
Camp Hill	164.00	3.00	1.9	13.50	9.0
Carlisle Area	151.70	4.00	2.7	21.00	16.1
Cumberland Valley	128.50	4.00	3.2	16.00	14.2
East Pennsboro Area	150.00	2.00	1.4	14.00	10.3
Mechanicsburg Area	147.00	4.00	2.8	21.00	16.7
Shippensburg Area	130.50	-1.45	-1.1	1.43	1.1
South Middleton	146.00	6.00	4.3	15.00	11.5
West Shore	133.30/152.80	-1.00/2.90	-0.2/2.1	0.10/15.20	0.1/11.3

Assessed valuations of taxable property increased in each of the nine county school districts in 1999 ranging from \$39,230 in Camp Hill to \$4,868,620 in Cumberland Valley. Other sizable dollar increases were recorded in Carlisle Area (\$2,077,370) and Mechanicsburg Area (\$2,676,200). The largest proportionate increase occurred in South Middleton (3.5 percent).

For the five-year period beginning in 1994, assessed valuations of taxable property increased in each of the county's school districts ranging from \$71,510 in Camp Hill to

\$20,005,210 in Cumberland Valley. Proportionate increases ranged from 0.2 percent in Camp Hill to 17.9 percent in South Middleton.

The 1999 school district assessed valuations range from \$32,242,300 in Camp Hill to \$226,672,430 in Cumberland Valley; in 1994 the valuations ranged from \$31,705,090 in the Cumberland County portion of Shippensburg Area to \$206,667,220 in Cumberland Valley. (See Table 3.)

Table 3

Change in School District Assessed Valuations—1999

School District	1999	Change 1998 to 1999		Change 1994 to 1999	
	Assessed Value	\$	%	\$	%
Big Spring	\$ 54,386,410	\$1,142,100	2.1%	\$5,342,870	10.9%
Camp Hill	32,242,300	39,230	0.1	71,510	0.2
Carlisle Area	103,669,930	2,077,370	2.0	6,793,030	7.0
Cumberland Valley	226,672,430	4,868,620	2.2	20,005,210	9.7
East Pennsboro Area	68,648,100	667,770	1.0	5,768,960	9.2
Mechanicsburg Area	91,149,160	2,676,200	3.0	7,475,150	8.9
Shippensburg Area ^{1/}	35,804,580	695,630	2.0	4,099,490	12.9
South Middleton	52,992,700	1,779,330	3.5	8,048,000	17.9
West Shore ^{1/}	117,137,900	1,540,750	1.3	6,430,410	5.8

^{1/} Includes Cumberland County portion only.

The county's predetermined assessment ratio for 1999, 1998, and 1994 is 25.0 percent. The Common Level Ratio of assessed values to selling prices as determined by the State Tax Equalization Board (STEB) was 7.3 percent in 1994 and 6.6 percent in 1998 (the most recent figure available). The county most recently reassessed in 1973 and is in the process of reassessing with implementation expected in 2001.

Enrollments in Cumberland County's public school districts for the 1998-99 school year (the most recent readily available figures) were up by 0.6 percent over the prior year and by 4.9 percent from five years earlier—the 1993-94 school year. For the one-year period, enrollments increased in five districts and declined in four. Mechanicsburg Area rose the greatest (4.2 percent). The smallest increase was in Camp Hill (0.3 percent). The decreases in enrollments during this period occurred in Carlisle Area (2.5 percent), Cumberland Valley (0.1 percent), East Pennsboro Area (0.8 percent), and South Middleton (1.4 percent).

Eight of the county's nine districts had higher enrollments in 1998-99 than in 1993-94. During the five-year period the largest increases occurred in Shippensburg Area (11.9 percent), South Middleton (10.2 percent), and East Pennsboro Area (10.0 percent). The smallest increase during this period was recorded in Big Spring (2.3 percent). The sole decrease between 1993-94 and 1998-99 was in Carlisle Area (4.6 percent). (See Table 4.)

Table 4

Change in Total Enrollments by School District–1999

School District	1998-99 Enrollment	Change 1997-98 To 1998-99		Change 1993-94 to 1998-99	
		Pupils	%	Pupils	%
Big Spring	3,300	17	0.5%	75	2.3%
Carlisle Area	4,852	-125	-2.5	-235	-4.6
Camp Hill	1,055	3	0.3	54	5.4
Cumberland Valley	7,529	-10	-0.1	409	5.7
East Pennsboro Area	2,666	-21	-0.8	243	10.0
Mechanicsburg Area	3,526	143	4.2	261	8.0
Shippensburg Area	3,130	100	3.3	334	11.9
South Middleton	2,090	-29	-1.4	193	10.2
West Shore	<u>8,158</u>	<u>124</u>	1.5	<u>352</u>	4.5
Total	36,306	202	0.6%	1,686	4.9%

Combined county, municipal, and school district real estate tax millages were higher in 1999 than in 1998 in all or part of 28 of the county's 33 municipalities as a result of increases in eight school districts and in two municipalities; combined millages decreased in five municipalities and part of another. The increases in total millage ranged from 0.4 mill in the New Cumberland Borough to 8.0 mills in the municipalities of the Big Spring School District. Combined county, municipal, and school district real estate tax millages were higher in 1999 than in 1994 in each of the county's municipalities as a result of increases at the county level, in all nine school districts, and in eight municipalities. The increases in total millage during this period ranged from 3.1 mills in Lemoyne Borough to 28.5 mills in North Middleton Township. (See Exhibit I.)

The combined 1999 real estate tax levy for the nine school districts, Cumberland County, and the 33 boroughs and townships is \$158,701,266, which is \$6,200,959 or 4.1 percent higher than in 1998 and \$27,702,353 or 21.1 percent higher than in 1994. Of the overall increase since last year, the school districts represent 89.7 percent; the county, 6.9 percent; and the boroughs and the townships, 3.4 percent. Of the increase since 1994, the school districts represent 80.8 percent; the county, 14.1 percent; and the boroughs and townships, 5.1 percent.

In 1994 the school districts represented 78.9 percent of the total amount of real estate taxes levied in Cumberland County; the county government, 13.4 percent; and the boroughs and townships, 7.7 percent. By 1999 the school districts' share of the total amount of real estate taxes levied in Cumberland County had increased to 79.2 percent; the county government had risen to 13.6 percent; and the boroughs' and townships' portion of the real estate taxes levied in the county had fallen to 7.2 percent. (See Table 5.)

Table 5

Change in Combined School District, County, Borough, and Township Real Estate Tax Levies—1999

	Real Estate Tax Levy				Change 1998 to 1999		Change 1994 to 1999	
	1999	% of Total			\$	% of Total	\$	% of Total
		1999	1998	1994				
County	\$ 21,524,347	13.6%	13.8%	13.4%	\$ 425,893	6.9%	\$ 3,916,959	14.1%
School Districts	125,722,443	79.2	78.8	78.9	5,565,663	89.7	22,369,372	80.8
Boros. & Twps.	<u>11,454,476</u>	<u>7.2</u>	<u>7.4</u>	<u>7.7</u>	<u>209,403</u>	<u>3.4</u>	<u>1,416,022</u>	<u>5.1</u>
Total	\$158,701,266	100.0%	100.0%	100.0%	\$6,200,959	100.0%	\$27,702,353	100.0%

The total county, school district, and municipal real estate tax levy for individual municipalities in 1999 ranges from \$113,829 in Newburg Borough to \$19,652,641 in Hampden Township. Increases in the combined levy between 1998 and 1999 occurred in all or part of 32 county municipalities and, on a proportionate basis, ranged from 1.1 percent in New Cumberland Borough to 24.4 percent in Dickinson Township. The sole decrease was recorded in Wormleysburg Borough (1.5 percent). Between 1994 and 1999 increases in the real estate tax levy occurred in each county municipality and ranged from 3.1 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, 14 of Cumberland County's municipalities report annual residential garbage collection fees in 1999 ranging from \$30 to \$168. 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 63-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

**Cumberland County
Municipal, School, and County Real Estate Tax Rates—1999**

Municipalities:	1999 Millage			Change 1998 to 1999						Change 1994 to 1999					
	Municipal	School District	Total ^{1/}	Municipal		School District		Total ^{2/}		Municipal		School District		Total ^{3/}	
				Mills	%	Mills	%	Mills	%	Mills	%	Mills	%	Mills	%
BOROUGHES:															
Camp Hill	37.50	164.00	229.00	—	—	3.00	1.9	3.00	1.3	5.00	15.4	13.50	9.0	21.50	10.4
Carlisle ^{4/}	40.00	151.70	219.20	—	—	4.00	2.7	4.00	1.9	4.00	11.1	21.00	16.1	28.00	14.6
Lemoyne	22.00	138.40	187.90	—	—	2.90	2.1	2.90	1.6	—	—	0.10	0.1	3.10	1.7
Mechanicsburg	15.00	147.00	189.50	—	—	4.00	2.8	4.00	2.2	—	—	21.00	16.7	24.00	14.5
Mt. Holly Springs	30.00	151.70	209.20	—	—	4.00	2.7	4.00	1.9	1.00	3.4	21.00	16.1	25.00	13.6
New Cumberland	25.00	152.80	205.30	—	—	0.40	0.3	0.40	0.2	—	—	15.50	11.3	18.50	9.9
Newburg	2.00	130.50	160.00	—	—	-1.45	-1.1	-1.45	-0.9	—	—	1.43	1.1	4.43	2.8
Newville	29.00	128.50	185.00	—	—	8.00	6.6	8.00	4.5	—	—	15.00	13.2	18.00	10.8
Shippensburg ^{5/}	35.50	130.50	193.50	—	—	-1.45	-1.1	-1.45	-0.7	—	—	1.43	1.1	4.43	2.3
Shiremanstown	24.00	147.00	198.50	—	—	4.00	2.8	4.00	2.1	—	—	21.00	16.7	24.00	13.8
Wormleysburg	24.00	142.80	194.30	3.00	14.3	-0.30	-0.2	2.70	1.4	3.00	14.3	6.70	4.9	12.70	7.0
TOWNSHIPS:															
Cooke	14.00	128.50	170.00	—	—	8.00	6.6	8.00	4.9	—	—	15.00	13.2	18.00	11.8
Dickinson	0.50	151.70	179.70	—	—	4.00	2.7	4.00	2.3	—	—	21.00	16.1	24.00	15.4
East Pennsboro ♦	14.00	150.00	191.50	—	—	2.00	1.4	2.00	1.1	—	—	14.00	10.3	17.00	9.7
Hampden ♦	3.00	128.50	159.00	—	—	4.00	3.2	4.00	2.6	—	—	16.00	14.2	19.00	13.6
Hopewell	3.50	130.50	161.50	—	—	-1.45	-1.1	-1.45	-0.9	—	—	1.43	1.1	4.43	2.8
Lower Allen ^{6/}	22.00	133.30	182.80	—	—	-1.00	-0.7	-1.00	-0.5	3.00	15.8	0.20	0.2	6.20	3.5
Lower Allen ^{7/}	22.00	147.00	196.50	—	—	4.00	2.8	4.00	2.1	3.00	15.8	21.00	16.7	27.00	15.9
Lower Frankford	3.00	128.50	159.00	—	—	8.00	6.6	8.00	5.3	—	—	15.00	13.2	18.00	12.8
Lower Mifflin	1.00	128.50	157.00	—	—	8.00	6.6	8.00	5.4	—	—	15.00	13.2	18.00	12.9
Middlesex	8.00	128.50	164.00	—	—	4.00	3.2	4.00	2.5	—	—	16.00	14.2	19.00	13.1
Monroe	3.00	128.50	159.00	—	—	4.00	3.2	4.00	2.6	—	—	16.00	14.2	19.00	13.6
North Middleton	13.50	151.70	192.70	—	—	4.00	2.7	4.00	2.1	4.50	50.0	21.00	16.1	28.50	17.4
North Newton	2.00	128.50	158.00	—	—	8.00	6.6	8.00	5.3	—	—	15.00	13.2	18.00	12.9
Penn	1.00	128.50	157.00	—	—	8.00	6.6	8.00	5.4	—	—	15.00	13.2	18.00	12.9
Shippensburg	—	130.50	158.00	—	—	-1.45	-1.1	-1.45	-0.9	—	—	1.43	1.1	4.43	2.9
Silver Spring	10.00	128.50	166.00	—	—	4.00	3.2	4.00	2.5	3.00	42.9	16.00	14.2	22.00	15.3
South Middleton	3.25	146.00	176.75	1.00	44.4	6.00	4.3	7.00	4.1	0.25	8.3	15.00	11.5	18.25	11.5
South Newton	2.00	128.50	158.00	—	—	8.00	6.6	8.00	5.3	—	—	15.00	13.2	18.00	12.9
Southampton	2.00	130.50	160.00	—	—	-1.45	-1.1	-1.45	-0.9	—	—	1.43	1.1	4.43	2.8
Upper Allen ♦	3.50	147.00	178.00	—	—	4.00	2.8	4.00	2.3	-1.50	-30.0	21.00	16.7	22.50	14.5
Upper Frankford	3.00	128.50	159.00	—	—	8.00	6.6	8.00	5.3	—	—	15.00	13.2	18.00	12.8
Upper Mifflin	3.00	128.50	159.00	—	—	8.00	6.6	8.00	5.3	—	—	15.00	13.2	18.00	12.8
West Pennsboro	3.50	128.50	159.50	—	—	8.00	6.6	8.00	5.3	—	—	15.00	13.2	18.00	12.7

♦ 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 the increase in the county's real estate tax rate of 3.0 mills or 12.2 percent.

^{4/} Portions of the municipality which are part of another school district may have different school and total 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.

PEL:CD September 1999

EXHIBIT II
Cumberland County
County, Municipal, and School District Real Estate Tax Levies—1999

Municipalities Arranged by School District ^{1/}	1999 Real Estate Tax Levies				Percentage Change 1998 to 1999				Percentage Change 1994 to 1999			
	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total	County	Municipal	S.D.	Total
	\$	\$	\$	\$	%	%	%	%	%	%	%	%
Big Spring												
Newville Borough	70,520	74,367	329,523	474,410	0.4	0.4	9.5	6.5	15.2	2.7	16.2	13.7
Cooke Township	40,390	20,562	188,729	249,681	1.1	1.1	12.8	9.7	18.7	5.7	19.7	18.3
Lower Frankford Township	126,631	13,814	591,714	732,159	0.8	0.8	17.3	13.7	23.5	10.0	24.5	24.1
Lower Mifflin Township	106,440	3,871	497,363	607,674	1.0	1.0	13.7	11.2	19.7	6.7	20.7	20.5
North Newton Township	186,825	13,587	872,981	1,073,393	3.5	3.4	19.1	15.8	25.4	11.7	26.4	26.0
Penn Township	213,391	7,760	997,119	1,218,270	1.9	1.9	19.3	15.7	25.6	11.9	26.6	26.3
South Newton Township	96,785	7,039	452,251	556,075	1.6	1.6	15.7	12.8	21.8	8.5	22.8	22.5
Upper Frankford Township	118,995	12,981	556,031	688,007	2.4	2.4	19.8	16.0	26.1	12.4	27.2	26.7
Upper Mifflin Township	90,861	9,912	424,567	525,340	2.7	2.7	22.6	18.2	29.1	15.0	30.2	29.7
West Pennsboro Township	444,789	56,609	2,078,376	2,579,774	2.7	2.7	20.2	16.3	26.5	12.7	27.6	27.0
Camp Hill												
Camp Hill Borough	886,663	1,209,086	5,287,737	7,383,486	0.1	0.1	2.1	1.5	12.5	15.6	9.2	10.6
Carlisle Area												
Carlisle Borough ^{2/}	1,489,606	2,166,700	8,217,208	11,873,514	0.5	0.5	6.1	4.3	16.0	14.8	19.9	18.5
Mt. Holly Springs Borough	133,583	145,727	736,893	1,016,203	0.0	0.0	8.0	5.7	18.0	8.8	22.1	19.4
Dickinson Township	464,641	8,448	2,563,128	3,036,217	7.7	7.7	28.1	24.4	40.0	24.7	44.8	43.9
North Middleton Township	763,093	374,609	4,209,499	5,347,201	2.1	2.1	8.4	7.0	18.5	58.3	22.5	23.9
Cumberland Valley												
Hampden Township ♦	3,399,042	370,805	15,882,794	19,652,641	2.8	2.8	14.0	11.6	24.0	10.4	26.2	25.4
Middlesex Township	776,779	225,972	3,629,675	4,632,426	1.1	1.1	16.0	12.4	26.1	12.4	28.4	27.1
Monroe Township	582,609	63,557	2,722,371	3,368,537	1.3	1.3	8.1	6.7	17.5	4.7	19.6	18.9
Silver Spring Township	1,475,063	536,387	6,892,567	8,904,017	1.9	1.9	12.1	9.6	21.9	55.2	24.1	25.2
East Pennsboro Area												
East Pennsboro Township ♦	1,887,823	961,073	10,297,215	13,146,111	1.0	1.0	10.7	8.4	22.5	9.2	20.4	19.8
Mechanicsburg Area												
Mechanicsburg Borough	799,510	436,096	4,273,743	5,509,349	-0.6	-0.6	2.6	1.8	12.0	-0.2	16.4	14.2
Shiremanstown Borough	119,898	104,638	640,907	865,443	0.1	0.1	4.9	3.7	14.6	2.1	19.1	16.1
Lower Allen Township ♦ ^{2/}	39,709	31,767	212,264	283,740	0.1	0.1	4.0	3.0	13.6	17.2	18.1	17.3
Upper Allen Township ♦	1,547,486	196,953	8,272,013	10,016,452	5.3	5.3	18.4	15.9	29.3	-19.3	34.4	31.9
Shippensburg Area												
Newburg Borough	19,564	1,423	92,842	113,829	0.4	0.4	2.3	2.0	16.1	3.5	4.6	6.4
Shippensburg Borough	268,818	347,020	1,275,664	1,891,502	1.8	1.8	9.2	6.7	23.9	10.4	11.6	13.0
Hopewell Township	174,775	22,244	829,389	1,026,408	1.4	1.4	11.2	9.2	26.2	12.4	13.7	15.6
Shippensburg Township	134,661	—	639,030	773,691	1.1	1.5	5.0	4.3	19.2	1.5	7.4	9.3
Southampton Township	386,807	28,131	1,835,574	2,250,512	2.8	2.8	16.9	14.0	32.7	18.2	19.5	21.6
South Middleton												
Carlisle Borough ^{2/}	39,860	57,978	211,621	309,459	12.1	12.1	26.0	21.2	35.6	34.2	34.6	34.7
South Middleton Township	1,417,439	167,516	7,525,313	9,110,268	3.3	49.1	22.9	19.7	32.3	27.6	31.3	31.4
West Shore												
Lemoyne Borough	548,477	438,782	2,760,335	3,747,594	6.0	6.0	16.9	13.8	28.4	14.4	14.5	16.3
Lower Allen Township ♦ ^{2/}	1,813,373	1,450,699	8,789,915	12,053,987	0.6	0.6	5.8	4.3	19.6	23.4	6.7	10.3
New Cumberland Borough	585,488	532,262	3,253,187	4,370,937	0.1	0.1	1.4	1.1	13.5	1.2	12.6	11.2
Wormleysburg Borough	273,953	239,087	1,422,565	1,935,605	-0.3	13.9	-3.9	-1.5	8.2	10.1	1.1	3.1

♦ First Class Township.

^{1/} Includes Cumberland County municipalities and school districts only.

^{2/} Portions of the municipality are part of another school district.