

2024 Distress Scores Based on the 2023 Actuarial Valuation Reports - 10/21/2025

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Abington Township	MTG	\$156,189,951.00	\$171,483,838.00	91	0	Not Distressed
Adams Township	BUT	\$4,322,161.00	\$4,146,611.00	104	0	Not Distressed
Adams Township	CMB	\$1,246,175.00	\$1,382,247.00	90	0	Not Distressed
Addison Township	SOM	\$387,991.00	\$391,136.00	99	0	Not Distressed
Albany Township	BER	\$410,422.00	\$317,148.00	129	0	Not Distressed
Albany Township	BRA	\$568,781.00	\$603,179.00	94	0	Not Distressed
Albion Borough	ERI	\$2,412,943.00	\$2,270,783.00	106	0	Not Distressed
Alburtis Borough	LEH	\$2,136,639.00	\$2,007,137.00	106	0	Not Distressed
Aldan Borough	DEL	\$4,492,642.00	\$4,648,869.00	97	0	Not Distressed
Aleppo Township	ALL	\$950,639.00	\$915,558.00	104	0	Not Distressed
Aleppo Township	GRE	\$137,319.00	\$167,965.00	82	1	Minimally Distressed
Aliquippa City	BEA	\$22,699,525.00	\$19,312,396.00	118	0	Not Distressed
Allegheny County Sanitary Authority	ALL	\$230,939,992.00	\$229,663,670.00	101	0	Not Distressed
Allegheny Township	BLA	\$3,657,375.00	\$4,076,450.00	90	0	Not Distressed
Allegheny Township	WES	\$9,708,151.00	\$8,977,336.00	108	0	Not Distressed
Allegheny Valley Joint Sewer Authority	ALL	\$3,296,161.00	\$3,720,823.00	89	1	Minimally Distressed
Allegheny Valley Regional Police Department	ALL	\$532,568.00	\$479,114.00	111	0	Not Distressed
Allen Township	NHP	\$802,895.00	\$869,334.00	92	0	Not Distressed
Allentown City	LEH	\$538,250,762.00	\$600,000,115.00	90	0	Not Distressed
Allentown Parking Authority	LEH	\$4,582,866.00	\$4,511,545.00	102	0	Not Distressed
Altoona City	BLA	\$111,645,532.00	\$147,780,662.00	76	1	Minimally Distressed
Altoona Water Authority	BLA	\$17,875,994.00	\$19,764,229.00	90	0	Not Distressed
Ambler Borough	MTG	\$19,407,223.00	\$18,615,827.00	104	0	Not Distressed
Ambridge Borough	BEA	\$11,181,512.00	\$11,477,164.00	97	0	Not Distressed
Ambridge Borough Municipal Authority	BEA	\$1,806,397.00	\$1,951,850.00	93	0	Not Distressed
Ambridge Borough Water Authority	BEA	\$4,125,915.00	\$3,218,943.00	128	0	Not Distressed
Amity Township	BER	\$11,307,528.00	\$12,253,451.00	92	0	Not Distressed
Amwell Township	WAS	\$469,562.00	\$597,846.00	79	1	Minimally Distressed
Annaville Township	LEB	\$3,804,653.00	\$4,172,636.00	91	0	Not Distressed
Antietam Valley Municipal Authority	BER	\$1,605,031.00	\$2,041,548.00	79	1	Minimally Distressed
Antrim Township	FRA	\$3,919,798.00	\$3,682,015.00	106	0	Not Distressed
Archbald Borough	LAC	\$3,782,944.00	\$4,620,597.00	82	1	Minimally Distressed
Armstrong Township	IND	\$499,690.00	\$429,945.00	116	0	Not Distressed
Arnold City	WES	\$7,199,290.00	\$7,849,620.00	92	0	Not Distressed
Ashland Borough	SCH	\$5,318,137.00	\$5,625,973.00	95	0	Not Distressed
Ashland Township	CLA	\$134,593.00	\$60,339.00	223	0	Not Distressed
Aspinwall Borough	ALL	\$5,443,021.00	\$5,784,234.00	94	0	Not Distressed
Aston Township	DEL	\$23,919,493.00	\$29,712,912.00	81	1	Minimally Distressed
Asylum Township	BRA	\$26,621.00	\$37,202.00	72	1	Minimally Distressed
Atglen Borough	CHE	\$1,184,604.00	\$1,218,508.00	97	0	Not Distressed
Athens Borough	BRA	\$3,370,981.00	\$3,400,101.00	99	0	Not Distressed
Athens Township	BRA	\$7,438,676.00	\$7,260,783.00	102	0	Not Distressed
Avalon Borough	ALL	\$4,454,711.00	\$4,027,701.00	111	0	Not Distressed
Avoca Borough	LUZ	\$714,121.00	\$543,871.00	131	0	Not Distressed
Avonmore Borough	WES	\$262,599.00	\$252,576.00	104	0	Not Distressed
Baden Borough	BEA	\$2,544,097.00	\$2,354,887.00	108	0	Not Distressed
Bald Eagle Township	CLI	\$526,017.00	\$219,508.00	240	0	Not Distressed
Baldwin Borough	ALL	\$28,546,003.00	\$32,700,110.00	87	1	Minimally Distressed
Baldwin Township	ALL	\$4,391,898.00	\$3,435,130.00	128	0	Not Distressed
Bally Borough	BER	\$1,497,650.00	\$1,221,214.00	123	0	Not Distressed
Bangor Borough	NHP	\$6,082,863.00	\$6,515,363.00	93	0	Not Distressed
Barrett Township	MNR	\$1,773,994.00	\$1,734,595.00	102	0	Not Distressed
Bear Creek Township	LUZ	\$292,970.00	\$291,244.00	101	0	Not Distressed
Beaver Borough	BEA	\$10,441,337.00	\$11,548,911.00	90	0	Not Distressed
Beaver Falls City	BEA	\$28,216,401.00	\$27,821,947.00	101	0	Not Distressed
Beaver Falls Municipal Authority	BEA	\$17,398,993.00	\$16,001,195.00	109	0	Not Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Beaver Township	CLA	\$159,292.00	\$196,788.00	81	1	Minimally Distressed
Bedford Borough	BED	\$7,284,055.00	\$8,352,683.00	87	1	Minimally Distressed
Bedford Township	BED	\$1,628,855.00	\$1,757,469.00	93	0	Not Distressed
Bedminster Township	BUC	\$7,343,129.00	\$8,480,261.00	87	1	Minimally Distressed
Bell Acres Borough	ALL	\$2,051,783.00	\$1,934,451.00	106	0	Not Distressed
Bell Township	WES	\$426,106.00	\$467,501.00	91	0	Not Distressed
Belle Vernon Borough	FAY	\$40,758.00	\$30,138.00	135	0	Not Distressed
Bellefonte Borough	CEN	\$21,616,548.00	\$20,291,249.00	107	0	Not Distressed
Bellevue Borough	ALL	\$10,132,824.00	\$13,118,208.00	77	1	Minimally Distressed
Bellwood Borough	BLA	\$3,000,341.00	\$1,745,546.00	172	0	Not Distressed
Ben Avon Borough	ALL	\$1,241,036.00	\$899,063.00	138	0	Not Distressed
Benner Township	CEN	\$999,869.00	\$984,225.00	102	0	Not Distressed
Bensalem Township	BUC	\$112,678,231.00	\$136,084,122.00	83	1	Minimally Distressed
Bentleyville Borough	WAS	\$1,095,795.00	\$1,005,345.00	109	0	Not Distressed
Benton Borough	COL	\$252,372.00	\$0.00	99	0	Not Distressed
Benton Township	COL	\$256,125.00	\$285,500.00	90	0	Not Distressed
Berlin Borough	SOM	\$2,446,427.00	\$2,388,142.00	102	0	Not Distressed
Bern Township	BER	\$6,256,609.00	\$9,516,896.00	66	2	Moderately Distressed
Berwick Area Joint Sewer Authority	COL	\$3,492,599.00	\$3,845,682.00	91	0	Not Distressed
Berwick Borough	COL	\$9,210,129.00	\$9,607,456.00	96	0	Not Distressed
Berwick Township	ADA	\$448,879.00	\$410,134.00	109	0	Not Distressed
Bethel Park Borough	ALL	\$58,781,746.00	\$56,135,629.00	105	0	Not Distressed
Bethel Township	ARM	\$261,913.00	\$248,411.00	105	0	Not Distressed
Bethel Township	BER	\$674,532.00	\$771,701.00	87	1	Minimally Distressed
Bethel Township	LEB	\$1,149,860.00	\$1,243,891.00	92	0	Not Distressed
Bethlehem Authority	NHP	\$533,709.00	\$539,068.00	99	0	Not Distressed
Bethlehem City	NHP	\$359,775,740.00	\$412,072,651.00	87	1	Minimally Distressed
Bethlehem City Redevelopment Authority	NHP	\$1,148,808.00	\$1,271,246.00	90	0	Not Distressed
Bethlehem Parking Authority	NHP	\$3,588,899.00	\$3,765,739.00	95	0	Not Distressed
Bethlehem Township	NHP	\$36,007,878.00	\$41,543,400.00	87	1	Minimally Distressed
Big Beaver Borough	BEA	\$453,938.00	\$252,505.00	180	0	Not Distressed
Biglerville Borough	ADA	\$1,692,084.00	\$1,690,631.00	100	0	Not Distressed
Birdsboro Borough	BER	\$4,879,539.00	\$4,299,207.00	113	0	Not Distressed
Birmingham Township	CHE	\$2,483,183.00	\$2,128,603.00	117	0	Not Distressed
Blair Township	BLA	\$3,853,825.00	\$4,061,602.00	95	0	Not Distressed
Blairsville Borough	IND	\$3,085,598.00	\$1,136,942.00	271	0	Not Distressed
Blakely Borough	LAC	\$7,481,327.00	\$6,996,021.00	107	0	Not Distressed
Blawnox Borough	ALL	\$2,864,154.00	\$2,033,808.00	141	0	Not Distressed
Bloomfield Borough	PER	\$322,776.00	\$357,538.00	90	0	Not Distressed
Bloomsburg Town	COL	\$10,727,217.00	\$15,178,480.00	71	1	Minimally Distressed
Bloomsburg, Town Of Municipal Authority	COL	\$1,047,416.00	\$1,380,394.00	76	1	Minimally Distressed
Blossburg Borough	TIO	\$1,932,989.00	\$2,088,878.00	93	0	Not Distressed
Boggs Township	CLE	\$486,747.00	\$440,229.00	111	0	Not Distressed
Boyertown Borough	BER	\$698,735.00	\$929,966.00	75	1	Minimally Distressed
Brackenridge Borough	ALL	\$5,473,205.00	\$5,624,204.00	97	0	Not Distressed
Braddock Borough	ALL	\$102,915.00	\$158,282.00	65	2	Moderately Distressed
Braddock Hills Borough	ALL	\$605,368.00	\$545,156.00	111	0	Not Distressed
Bradford City	MCK	\$34,005,514.00	\$32,531,129.00	105	0	Not Distressed
Bradford Township	CLE	\$547,131.00	\$488,213.00	112	0	Not Distressed
Bradford Township	MCK	\$7,204,336.00	\$6,189,661.00	116	0	Not Distressed
Brecknock Township	BER	\$2,407,253.00	\$2,914,646.00	83	1	Minimally Distressed
Brecknock Township	LAN	\$2,020,960.00	\$1,797,274.00	112	0	Not Distressed
Brentwood Borough	ALL	\$10,625,295.00	\$11,841,190.00	90	0	Not Distressed
Briar Creek Township	COL	\$2,175,339.00	\$2,195,895.00	99	0	Not Distressed
Bridgeport Borough	MTG	\$7,893,463.00	\$9,854,324.00	80	1	Minimally Distressed
Bridgeville Borough	ALL	\$8,565,922.00	\$8,137,444.00	105	0	Not Distressed

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Bridgewater Borough	BEA	\$476,942.00	\$367,543.00	130	0	Not Distressed
Bridgewater Township	SUS	\$550,200.00	\$377,286.00	146	0	Not Distressed
Brighton Township	BEA	\$6,219,711.00	\$6,613,578.00	94	0	Not Distressed
Brighton Township Municipal Authority	BEA	\$1,783,884.00	\$1,886,259.00	95	0	Not Distressed
Brighton Township Sewage Authority	BEA	\$1,221,181.00	\$1,275,515.00	96	0	Not Distressed
Bristol Borough	BUC	\$13,333,972.00	\$21,221,311.00	63	2	Moderately Distressed
Bristol Township	BUC	\$76,127,755.00	\$79,754,990.00	95	0	Not Distressed
Brockway Area Sewage Authority	JEF	\$888,863.00	\$908,190.00	98	0	Not Distressed
Brockway Borough	JEF	\$3,398,182.00	\$2,156,146.00	158	0	Not Distressed
Brockway Borough Municipal Authority	JEF	\$823,449.00	\$722,051.00	114	0	Not Distressed
Brodhead Creek Regional Authority	MNR	\$4,699,082.00	\$5,955,700.00	79	1	Minimally Distressed
Brookhaven Borough	DEL	\$7,334,918.00	\$9,323,760.00	79	1	Minimally Distressed
Brookville Borough	JEF	\$5,954,123.00	\$5,679,702.00	105	0	Not Distressed
Brookville Municipal Authority	JEF	\$3,462,659.00	\$3,694,245.00	94	0	Not Distressed
Brown Township	MIF	\$1,851,817.00	\$1,837,293.00	101	0	Not Distressed
Brownsville Borough	FAY	\$610,153.00	\$694,890.00	88	1	Minimally Distressed
Bryn Athyn Borough	MTG	\$2,850,667.00	\$2,220,319.00	128	0	Not Distressed
Buckingham Township	BUC	\$24,763,299.00	\$25,149,393.00	98	0	Not Distressed
Bucks County Redevelopment Authority	BUC	\$944,602.00	\$1,059,464.00	89	1	Minimally Distressed
Bucks County Water & Sewer Authority	BUC	\$67,094,725.00	\$68,447,151.00	98	0	Not Distressed
Buffalo Township	BUT	\$4,189,939.00	\$3,713,498.00	113	0	Not Distressed
Buffalo Township	UNI	\$759,631.00	\$692,087.00	110	0	Not Distressed
Buffalo Township	WAS	\$248,635.00	\$295,466.00	84	1	Minimally Distressed
Buffalo Valley Regional Police	UNI	\$9,895,821.00	\$9,718,659.00	102	0	Not Distressed
Burgettstown Borough	WAS	\$447,727.00	\$403,954.00	111	0	Not Distressed
Burnham Borough	MIF	\$1,464,835.00	\$1,511,640.00	97	0	Not Distressed
Burrell Township	IND	\$1,489,072.00	\$1,369,731.00	109	0	Not Distressed
Burrell Township Sewer Authority	IND	\$615,851.00	\$723,120.00	85	1	Minimally Distressed
Bushkill Township	NHP	\$7,407,089.00	\$7,787,925.00	95	0	Not Distressed
Butler Area Public Library	BUT	\$1,009,448.00	\$644,962.00	157	0	Not Distressed
Butler City	BUT	\$46,838,461.00	\$43,071,002.00	109	0	Not Distressed
Butler Township	ADA	\$554,602.00	\$518,742.00	107	0	Not Distressed
Butler Township	BUT	\$29,371,595.00	\$29,453,273.00	100	0	Not Distressed
Butler Township	LUZ	\$4,278,270.00	\$4,872,343.00	88	1	Minimally Distressed
Butler Township	SCH	\$2,912,171.00	\$2,815,438.00	103	0	Not Distressed
Caernarvon Township	BER	\$3,401,078.00	\$3,715,987.00	92	0	Not Distressed
California Borough	WAS	\$7,434,071.00	\$4,731,235.00	157	0	Not Distressed
Caln Township	CHE	\$20,567,103.00	\$20,213,667.00	102	0	Not Distressed
Cambria County Transit Authority	CMB	\$7,728,687.00	\$9,741,447.00	79	1	Minimally Distressed
Cambria Township	CMB	\$8,964,676.00	\$5,743,597.00	156	0	Not Distressed
Cambria Township Sewer Authority	CMB	\$902,157.00	\$1,032,015.00	87	1	Minimally Distressed
Cambria Township Water Authority	CMB	\$364,249.00	\$332,247.00	110	0	Not Distressed
Cambridge Springs Borough	CRA	\$2,468,396.00	\$1,986,564.00	124	0	Not Distressed
Camp Hill Borough	CUM	\$11,936,234.00	\$12,297,441.00	97	0	Not Distressed
Canonsburg Borough	WAS	\$14,768,080.00	\$15,671,424.00	94	0	Not Distressed
Canonsburg-Houston Joint Authority	WAS	\$1,196,949.00	\$1,786,970.00	67	2	Moderately Distressed
Canton Borough	BRA	\$995,809.00	\$521,404.00	191	0	Not Distressed
Capital Region Water Authority	DAU	\$19,610,786.00	\$23,023,600.00	85	1	Minimally Distressed
Carbondale City	LAC	\$13,955,264.00	\$16,256,224.00	86	1	Minimally Distressed
Carlisle Borough	CUM	\$36,483,279.00	\$32,920,655.00	111	0	Not Distressed
Carmichaels-Cumberland Joint Sewer Authority	GRE	\$967,582.00	\$619,365.00	156	0	Not Distressed
Carnegie Borough	ALL	\$9,783,941.00	\$13,109,076.00	75	1	Minimally Distressed
Carroll Township	PER	\$188,482.00	\$198,369.00	95	0	Not Distressed
Carroll Township	WAS	\$4,076,709.00	\$3,648,607.00	112	0	Not Distressed
Carroll Township	YOR	\$7,133,171.00	\$6,987,354.00	102	0	Not Distressed
Carroll Township Authority	WAS	\$845,002.00	\$854,004.00	99	0	Not Distressed

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Carroll Valley Borough	ADA	\$4,112,004.00	\$5,859,989.00	70	1	Minimally Distressed
Carrolltown Borough	CMB	\$755,522.00	\$854,765.00	88	1	Minimally Distressed
Cass Township	SCH	\$212,110.00	\$201,785.00	105	0	Not Distressed
Castanea Township	CLI	\$47,157.00	\$365.00	12920	0	Not Distressed
Castle Shannon Borough	ALL	\$7,465,573.00	\$12,281,678.00	61	2	Moderately Distressed
Catasauqua Borough	LEH	\$7,745,229.00	\$9,404,334.00	82	1	Minimally Distressed
Catawissa Borough	COL	\$2,048,456.00	\$2,387,298.00	86	1	Minimally Distressed
Catawissa Borough Municipal Authority	COL	\$850,170.00	\$928,369.00	92	0	Not Distressed
Cecil Township	WAS	\$10,157,740.00	\$16,643,991.00	61	2	Moderately Distressed
Center Township	BEA	\$11,683,699.00	\$12,894,423.00	91	0	Not Distressed
Center Township	IND	\$2,205,977.00	\$2,479,661.00	89	1	Minimally Distressed
Centerville Borough	WAS	\$1,999,535.00	\$2,069,124.00	97	0	Not Distressed
Centerville Borough Sanitary Authority	WAS	\$603,748.00	\$639,155.00	94	0	Not Distressed
Central Berks Regional Police Department	BER	\$8,428,813.00	\$9,673,307.00	87	1	Minimally Distressed
Central Bucks Reg Police Dept	BUC	\$13,784,646.00	\$17,619,652.00	78	1	Minimally Distressed
Central Carbon Municipal Authority	CAR	\$442,495.00	\$479,823.00	92	0	Not Distressed
Central City Borough	SOM	\$1,795,019.00	\$657,831.00	273	0	Not Distressed
Central Indiana County Joint Sanitary Authority	IND	\$309,757.00	\$287,226.00	108	0	Not Distressed
Centre County Library And Historical Museum	CEN	\$2,020,715.00	\$1,586,971.00	127	0	Not Distressed
Centre Township	BER	\$1,127,992.00	\$1,037,326.00	109	0	Not Distressed
Chambersburg Borough	FRA	\$56,766,504.00	\$65,359,342.00	87	1	Minimally Distressed
Charleroi Borough	WAS	\$1,595,112.00	\$1,481,596.00	108	0	Not Distressed
Charleroi Regional Police	WAS	\$7,558,790.00	\$4,968,262.00	152	0	Not Distressed
Charleroi, Borough Of, Authority	WAS	\$10,636,414.00	\$11,159,029.00	95	0	Not Distressed
Charleston Township	TIO	\$1,105,774.00	\$929,903.00	119	0	Not Distressed
Charlestown Township	CHE	\$379,389.00	\$338,331.00	112	0	Not Distressed
Chartiers Township	WAS	\$6,441,447.00	\$8,547,122.00	75	1	Minimally Distressed
Cheltenham Township	MTG	\$95,792,790.00	\$99,139,029.00	97	0	Not Distressed
Cherrytree Township	VEN	\$807,851.00	\$789,716.00	102	0	Not Distressed
Chester City	DEL	\$76,541,270.00	\$156,285,001.00	49	3	Severely Distressed
Chester City Stormwater Authority	DEL	\$314,246.00	\$495,814.00	63	2	Moderately Distressed
Chester Township	DEL	\$4,219,487.00	\$6,772,846.00	62	2	Moderately Distressed
Chester Water Authority	DEL	\$50,914,913.00	\$56,778,024.00	90	0	Not Distressed
Cheswick Borough	ALL	\$2,831,334.00	\$2,856,854.00	99	0	Not Distressed
Chippewa Township	BEA	\$6,508,088.00	\$5,434,990.00	120	0	Not Distressed
Churchill Borough	ALL	\$8,848,220.00	\$8,496,734.00	104	0	Not Distressed
City Of Sharon Sanitary Auth	MER	\$3,250,467.00	\$3,600,677.00	90	0	Not Distressed
Clairton City	ALL	\$6,099,434.00	\$7,960,465.00	77	1	Minimally Distressed
Clairton Municipal Authority	ALL	\$3,614,616.00	\$2,318,236.00	156	0	Not Distressed
Clarion Borough	CLA	\$7,259,872.00	\$6,213,644.00	117	0	Not Distressed
Clarion County Housing Authority	CLA	\$1,669,817.00	\$1,835,738.00	91	0	Not Distressed
Clarks Summit Borough	LAC	\$4,107,549.00	\$4,153,892.00	99	0	Not Distressed
Clearfield Borough	CLE	\$4,231,189.00	\$4,739,531.00	89	1	Minimally Distressed
Clearfield Township	CMB	\$205,735.00	\$226,887.00	91	0	Not Distressed
Cleona Borough	LEB	\$1,376,468.00	\$1,054,955.00	130	0	Not Distressed
Clifton Heights Borough	DEL	\$8,325,650.00	\$9,447,287.00	88	1	Minimally Distressed
Clymer Borough	IND	\$496,534.00	\$450,983.00	110	0	Not Distressed
Coal Township	NMB	\$8,539,703.00	\$9,060,876.00	94	0	Not Distressed
Coaldale Borough	SCH	\$837,045.00	\$1,240,583.00	67	2	Moderately Distressed
Coatesville City	CHE	\$29,520,447.00	\$30,354,354.00	97	0	Not Distressed
Cochranton Borough	CRA	\$781,621.00	\$750,537.00	104	0	Not Distressed
Codorus Township	YOR	\$539,631.00	\$574,705.00	94	0	Not Distressed
Colebrookdale Township	BER	\$5,528,557.00	\$5,360,606.00	103	0	Not Distressed
Collegeville Borough	MTG	\$10,680,375.00	\$10,964,979.00	97	0	Not Distressed
Collier Township	ALL	\$11,613,432.00	\$14,064,167.00	83	1	Minimally Distressed
Collier Township Mun Authority	ALL	\$104,044.00	\$91,763.00	113	0	Not Distressed

2024 Distress Scores Based on the 2023 Actuarial Valuation Reports - 10/21/2025

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Collingdale Borough	DEL	\$12,463,012.00	\$14,220,934.00	88	1	Minimally Distressed
Colonial Regional Police Department	NHP	\$10,368,056.00	\$10,594,764.00	98	0	Not Distressed
Columbia Borough	LAN	\$14,035,483.00	\$14,336,088.00	98	0	Not Distressed
Columbus Township	WAR	\$522,534.00	\$559,834.00	93	0	Not Distressed
Colwyn Borough	DEL	\$877,159.00	\$1,302,927.00	67	2	Moderately Distressed
Concord Township	DEL	\$7,393,990.00	\$6,965,907.00	106	0	Not Distressed
Conemaugh Township	IND	\$541,026.00	\$601,689.00	90	0	Not Distressed
Conemaugh Township	SOM	\$4,331,676.00	\$4,995,560.00	87	1	Minimally Distressed
Conestoga Township	LAN	\$552,142.00	\$620,375.00	89	1	Minimally Distressed
Conewago Township	ADA	\$4,555,249.00	\$4,191,410.00	109	0	Not Distressed
Conewango Township	WAR	\$2,750,400.00	\$2,435,744.00	113	0	Not Distressed
Conneaut Lake Borough	CRA	\$173,448.00	\$224,567.00	77	1	Minimally Distressed
Conneaut Lake Regional Police Department	CRA	\$976,335.00	\$837,658.00	117	0	Not Distressed
Connellsville City	FAY	\$13,600,227.00	\$14,306,479.00	95	0	Not Distressed
Connellsville City Redevelopment Authority	FAY	\$810,263.00	\$895,400.00	90	0	Not Distressed
Connellsville Municipal Authority	FAY	\$2,431,573.00	\$2,363,195.00	103	0	Not Distressed
Connellsville Township	FAY	\$463,980.00	\$123,948.00	374	0	Not Distressed
Conshohocken Borough	MTG	\$20,253,407.00	\$23,802,516.00	85	1	Minimally Distressed
Conshohocken, Borough Of, Authority	MTG	\$1,955,410.00	\$2,074,794.00	94	0	Not Distressed
Conway Borough	BEA	\$3,033,971.00	\$3,469,373.00	87	1	Minimally Distressed
Conyngham Borough	LUZ	\$1,142,994.00	\$292,592.00	391	0	Not Distressed
Coolspring Township	MER	\$138,594.00	\$144,994.00	96	0	Not Distressed
Cooper Township	CLE	\$392,060.00	\$330,086.00	119	0	Not Distressed
Coopersburg Borough	LEH	\$4,489,219.00	\$5,274,157.00	85	1	Minimally Distressed
Coplay Borough	LEH	\$1,792,811.00	\$1,660,099.00	108	0	Not Distressed
Coplay-Whitehall Sewer Authority	LEH	\$3,036,019.00	\$3,553,719.00	85	1	Minimally Distressed
Coraopolis Borough	ALL	\$9,347,112.00	\$8,692,777.00	108	0	Not Distressed
Coraopolis Water & Sewer Authority	ALL	\$472,609.00	\$492,852.00	96	0	Not Distressed
Cornwall Borough	LEB	\$4,637,740.00	\$4,675,915.00	99	0	Not Distressed
Corry City	ERI	\$20,172,217.00	\$18,199,438.00	111	0	Not Distressed
Corry City Redevelopment Authority	ERI	\$886,319.00	\$1,177,818.00	75	1	Minimally Distressed
Corydon Township	MCK	\$604,393.00	\$427,955.00	141	0	Not Distressed
Coudersport Borough	POT	\$4,127,645.00	\$3,734,380.00	111	0	Not Distressed
Covington Township	LAC	\$1,653,507.00	\$1,646,768.00	100	0	Not Distressed
Cowanshannock Township	ARM	\$404,409.00	\$449,062.00	90	0	Not Distressed
Crafton Borough	ALL	\$7,270,711.00	\$6,895,184.00	105	0	Not Distressed
Cranberry Township	BUT	\$31,345,902.00	\$31,383,320.00	100	0	Not Distressed
Cranberry Township	VEN	\$4,275,215.00	\$4,601,650.00	93	0	Not Distressed
Crescent Township	ALL	\$2,407,423.00	\$2,436,814.00	99	0	Not Distressed
Cresson Borough	CMB	\$1,493,118.00	\$1,345,991.00	111	0	Not Distressed
Cresson Township	CMB	\$1,061,414.00	\$473,282.00	224	0	Not Distressed
Cressona Borough	SCH	\$591,581.00	\$563,403.00	105	0	Not Distressed
Cressona Borough Authority	SCH	\$447,669.00	\$308,762.00	145	0	Not Distressed
Creswell Heights Joint Authority	BEA	\$4,787,119.00	\$5,192,219.00	92	0	Not Distressed
Cross Creek Township	WAS	\$587,507.00	\$783,113.00	75	1	Minimally Distressed
Croyle Township	CMB	\$341,073.00	\$324,346.00	105	0	Not Distressed
Cumberland Dauphin Harrisburg Transit Authority	DAU	\$23,395,963.00	\$27,101,366.00	86	1	Minimally Distressed
Cumberland Township	ADA	\$6,192,511.00	\$6,225,198.00	99	0	Not Distressed
Cumberland Township	GRE	\$1,092,772.00	\$768,676.00	142	0	Not Distressed
Cumru Township	BER	\$20,025,200.00	\$23,448,915.00	85	1	Minimally Distressed
Curwensville Borough	CLE	\$1,197,936.00	\$1,357,895.00	88	1	Minimally Distressed
Dale Borough	CMB	\$77,278.00	\$106,502.00	73	1	Minimally Distressed
Dallas Borough	LUZ	\$2,343,342.00	\$2,440,220.00	96	0	Not Distressed
Dallas Township	LUZ	\$8,310,606.00	\$8,833,877.00	94	0	Not Distressed
Dallastown Borough	YOR	\$1,443,859.00	\$1,513,828.00	95	0	Not Distressed
Dalton Borough	LAC	\$812,929.00	\$910,867.00	89	1	Minimally Distressed

2024 Distress Scores Based on the 2023 Actuarial Valuation Reports - 10/21/2025

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Danville Borough	MTR	\$13,332,080.00	\$12,933,009.00	103	0	Not Distressed
Darby Borough	DEL	\$12,900,780.00	\$17,818,363.00	72	1	Minimally Distressed
Darby Township	DEL	\$11,238,272.00	\$17,532,438.00	64	2	Moderately Distressed
Daugherty Township	BEA	\$1,028,783.00	\$625,703.00	164	0	Not Distressed
Dauphin County Library System	DAU	\$5,228,943.00	\$5,137,529.00	102	0	Not Distressed
Decatur Township	CLE	\$662,924.00	\$603,806.00	110	0	Not Distressed
Delaware County Regional Water Quality Control Authority	DEL	\$24,963,071.00	\$28,829,037.00	87	1	Minimally Distressed
Delaware County Solid Waste Authority	DEL	\$6,399,598.00	\$7,672,172.00	83	1	Minimally Distressed
Delaware Township	MER	\$249,750.00	\$277,734.00	90	0	Not Distressed
Delaware Township	PIK	\$726,956.00	\$656,649.00	111	0	Not Distressed
Delaware Valley Municipal Management Association	MTG	\$12,005,854.00	\$12,283,231.00	98	0	Not Distressed
Delmar Township	TIO	\$527,522.00	\$457,884.00	115	0	Not Distressed
Delmont Borough	WES	\$1,444,496.00	\$1,574,352.00	92	0	Not Distressed
Derry Borough	WES	\$1,513,324.00	\$1,144,321.00	132	0	Not Distressed
Derry Borough Municipal Authority	WES	\$1,923,817.00	\$2,066,421.00	93	0	Not Distressed
Derry Township	DAU	\$45,475,768.00	\$49,205,542.00	92	0	Not Distressed
Derry Township	WES	\$8,866,168.00	\$9,544,188.00	93	0	Not Distressed
Derry Township Municipal Authority	WES	\$1,633,860.00	\$1,705,493.00	96	0	Not Distressed
Dickson City Borough	LAC	\$8,824,011.00	\$9,787,528.00	90	0	Not Distressed
Dillsburg Borough	YOR	\$264,388.00	\$271,908.00	97	0	Not Distressed
Dingman Township	PIK	\$2,141,287.00	\$1,973,360.00	109	0	Not Distressed
Donegal Township	WAS	\$1,042,945.00	\$907,690.00	115	0	Not Distressed
Donegal Township	WES	\$1,507,163.00	\$1,716,414.00	88	1	Minimally Distressed
Donora Borough	WAS	\$2,931,805.00	\$2,385,846.00	123	0	Not Distressed
Dormont Borough	ALL	\$19,378,337.00	\$20,616,823.00	94	0	Not Distressed
Douglass Township	BER	\$3,731,281.00	\$3,488,597.00	107	0	Not Distressed
Douglass Township	MTG	\$13,592,580.00	\$14,689,090.00	93	0	Not Distressed
Downingtown Borough	CHE	\$14,323,047.00	\$15,921,663.00	90	0	Not Distressed
Doylestown Borough	BUC	\$5,536,842.00	\$7,058,745.00	78	1	Minimally Distressed
Doylestown Township	BUC	\$25,155,457.00	\$31,171,430.00	81	1	Minimally Distressed
Dravosburg Borough	ALL	\$618,986.00	\$567,104.00	109	0	Not Distressed
Dublin Borough	BUC	\$1,218,981.00	\$1,219,629.00	100	0	Not Distressed
Dubois City	CLE	\$22,246,573.00	\$26,924,811.00	83	1	Minimally Distressed
Dubois City Redevelopment Authority	CLE	\$194,997.00	\$180,898.00	108	0	Not Distressed
Duboistown Borough	LYC	\$727,107.00	\$668,543.00	109	0	Not Distressed
Dunbar Borough	FAY	\$766,383.00	\$8,583.00	8929	0	Not Distressed
Duncannon Borough	PER	\$1,746,337.00	\$1,177,420.00	148	0	Not Distressed
Dunmore Borough	LAC	\$19,697,630.00	\$22,512,729.00	87	1	Minimally Distressed
Dupont Borough	LUZ	\$1,067,737.00	\$286,542.00	373	0	Not Distressed
Duquesne City	ALL	\$8,890,305.00	\$9,067,722.00	98	0	Not Distressed
Duryea Borough	LUZ	\$928,987.00	\$857,287.00	108	0	Not Distressed
Earl Township	BER	\$706,159.00	\$683,606.00	103	0	Not Distressed
East Allen Township	NHP	\$2,105,424.00	\$2,153,299.00	98	0	Not Distressed
East Berlin Area Joint Authority	ADA	\$380,070.00	\$366,690.00	104	0	Not Distressed
East Berlin Borough	ADA	\$1,002,474.00	\$713,449.00	141	0	Not Distressed
East Bethlehem Township	WAS	\$590,257.00	\$460,060.00	128	0	Not Distressed
East Bradford Township	CHE	\$4,564,103.00	\$4,017,504.00	114	0	Not Distressed
East Brandywine Township	CHE	\$9,116,313.00	\$9,047,222.00	101	0	Not Distressed
East Brunswick Township	SCH	\$603,858.00	\$702,448.00	86	1	Minimally Distressed
East Buffalo Township	UNI	\$1,583,895.00	\$1,525,590.00	104	0	Not Distressed
East Carroll Township	CMB	\$193,862.00	\$179,943.00	108	0	Not Distressed
East Cocalico Township	LAN	\$9,820,059.00	\$9,645,297.00	102	0	Not Distressed
East Conemaugh Borough	CMB	\$619,839.00	\$546,218.00	113	0	Not Distressed
East Coventry Township	CHE	\$5,869,759.00	\$5,920,418.00	99	0	Not Distressed
East Deer Township	ALL	\$2,374,306.00	\$1,062,500.00	223	0	Not Distressed
East Donegal Township	LAN	\$3,458,858.00	\$3,607,263.00	96	0	Not Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
East Earl Township	LAN	\$2,910,611.00	\$2,747,835.00	106	0	Not Distressed
East Fallowfield Township	CHE	\$3,232,534.00	\$3,278,264.00	99	0	Not Distressed
East Finley Township	WAS	\$377,331.00	\$345,496.00	109	0	Not Distressed
East Goshen Township	CHE	\$6,872,110.00	\$6,777,399.00	101	0	Not Distressed
East Greenville Borough	MTG	\$688,931.00	\$830,162.00	83	1	Minimally Distressed
East Hempfield Township	LAN	\$24,635,777.00	\$27,345,195.00	90	0	Not Distressed
East Hopewell Township	YOR	\$739,685.00	\$679,294.00	109	0	Not Distressed
East Huntingdon Township	WES	\$4,988,356.00	\$4,752,344.00	105	0	Not Distressed
East Lampeter Township	LAN	\$38,769,604.00	\$35,153,062.00	110	0	Not Distressed
East Lansdowne Borough	DEL	\$1,782,019.00	\$2,878,561.00	62	2	Moderately Distressed
East Manchester Township	YOR	\$2,058,809.00	\$2,105,457.00	98	0	Not Distressed
East MarlBorough Township	CHE	\$3,947,459.00	\$4,114,098.00	96	0	Not Distressed
East Mckeesport Borough	ALL	\$1,245,712.00	\$1,345,850.00	93	0	Not Distressed
East Norriton Township	MTG	\$27,176,326.00	\$30,170,664.00	90	0	Not Distressed
East Norriton-Plymouth- Whitpain Joint Sewer Authority	MTG	\$5,040,972.00	\$4,609,879.00	109	0	Not Distressed
East Norwegian Township	SCH	\$175,880.00	\$228,480.00	77	1	Minimally Distressed
East Penn Township	CAR	\$543,640.00	\$532,378.00	102	0	Not Distressed
East Pennsboro Township	CUM	\$34,083,826.00	\$38,175,479.00	89	1	Minimally Distressed
East Pikeland Township	CHE	\$3,527,934.00	\$3,374,582.00	105	0	Not Distressed
East Pittsburgh Borough	ALL	\$246,351.00	\$25,380.00	971	0	Not Distressed
East Rochester Borough	BEA	\$190,258.00	\$175,693.00	108	0	Not Distressed
East Rockhill Township	BUC	\$3,399,763.00	\$3,496,926.00	97	0	Not Distressed
East St Clair Township	BED	\$83,630.00	\$90,654.00	92	0	Not Distressed
East Stroudsburg Borough	MNR	\$8,231,677.00	\$8,390,252.00	98	0	Not Distressed
East Vincent Township	CHE	\$4,110,834.00	\$3,605,692.00	114	0	Not Distressed
East Washington Borough	WAS	\$1,093,430.00	\$869,452.00	126	0	Not Distressed
East Whiteland Township	CHE	\$26,775,172.00	\$30,204,885.00	89	1	Minimally Distressed
Eastern Adams Regional Police Department	ADA	\$1,547,264.00	\$1,643,014.00	94	0	Not Distressed
Eastern Berks Regional Police Department	BER	\$5,278,867.00	\$6,417,097.00	82	1	Minimally Distressed
Eastern Pike Regional	PIK	\$2,817,395.00	\$2,303,783.00	122	0	Not Distressed
Eastern Snyder County Regional Authority	SNY	\$3,837,647.00	\$4,127,376.00	93	0	Not Distressed
Easton City	NHP	\$100,820,520.00	\$127,595,690.00	79	1	Minimally Distressed
Easttown Township	CHE	\$17,214,568.00	\$20,794,471.00	83	1	Minimally Distressed
Ebensburg Borough	CMB	\$4,296,902.00	\$4,430,118.00	97	0	Not Distressed
Economy Borough	BEA	\$11,070,698.00	\$10,642,424.00	104	0	Not Distressed
Eddystone Borough	DEL	\$4,507,227.00	\$5,912,730.00	76	1	Minimally Distressed
Edgewood Borough	ALL	\$4,781,786.00	\$4,803,691.00	100	0	Not Distressed
Edgeworth Borough	ALL	\$4,987,992.00	\$4,017,547.00	124	0	Not Distressed
Edgeworth Borough Municipal Authority	ALL	\$1,102,562.00	\$878,388.00	126	0	Not Distressed
EdinBorough Borough	ERI	\$11,544,140.00	\$10,012,407.00	115	0	Not Distressed
Edwardsville Borough	LUZ	\$3,545,063.00	\$3,676,969.00	96	0	Not Distressed
Eldred Township	JEF	\$238,951.00	\$275,925.00	87	1	Minimally Distressed
Eldred Township	MNR	\$335,536.00	\$338,277.00	99	0	Not Distressed
Elizabeth Borough	ALL	\$641,432.00	\$459,810.00	139	0	Not Distressed
Elizabeth Borough Municipal Authority	ALL	\$902,377.00	\$755,687.00	119	0	Not Distressed
Elizabeth Township	ALL	\$16,075,971.00	\$17,287,266.00	93	0	Not Distressed
Elizabeth Township	LAN	\$904,642.00	\$902,618.00	100	0	Not Distressed
Elizabethtown Borough	LAN	\$12,362,707.00	\$13,574,967.00	91	0	Not Distressed
Elizabethtown Regional Sewer Authority	LAN	\$577,245.00	\$432,018.00	134	0	Not Distressed
Elk Lick Township	SOM	\$352,630.00	\$180,866.00	195	0	Not Distressed
Ellwood City Borough	LAW	\$15,785,000.00	\$18,123,738.00	87	1	Minimally Distressed
Emmaus Borough	LEH	\$19,018,878.00	\$22,167,244.00	86	1	Minimally Distressed
Emporium Borough	CMN	\$3,775,226.00	\$1,947,273.00	194	0	Not Distressed
Ephrata Borough	LAN	\$38,071,423.00	\$44,357,658.00	86	1	Minimally Distressed
Erie City	ERI	\$395,869,628.00	\$532,377,221.00	74	1	Minimally Distressed
Erie City Water Authority	ERI	\$39,643,364.00	\$41,036,537.00	97	0	Not Distressed

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Erie County Housing Authority	ERI	\$4,451,884.00	\$4,870,627.00	91	0	Not Distressed
Erie Metropolitan Transit Authority	ERI	\$18,693,213.00	\$17,116,018.00	109	0	Not Distressed
Erie Regional Airport Authority	ERI	\$3,508,957.00	\$3,166,810.00	111	0	Not Distressed
Erie Western Port Authority	ERI	\$2,544,493.00	\$2,603,514.00	98	0	Not Distressed
Etna Borough	ALL	\$5,768,989.00	\$5,142,981.00	112	0	Not Distressed
Evans City Seven Fields Reg	BUT	\$1,177,801.00	\$1,200,852.00	98	0	Not Distressed
Everett Borough	BED	\$2,063,880.00	\$2,165,698.00	95	0	Not Distressed
Everett Borough Area Municipal Authority	BED	\$333,517.00	\$500,387.00	67	2	Moderately Distressed
Exeter Borough	LUZ	\$1,706,557.00	\$1,656,426.00	103	0	Not Distressed
Exeter Township	BER	\$37,698,552.00	\$34,234,353.00	110	0	Not Distressed
Fairchance Borough	FAY	\$371,211.00	\$141,183.00	263	0	Not Distressed
Fairfield Municipal Authority	ADA	\$209,318.00	\$258,908.00	81	1	Minimally Distressed
Fairfield Township	LYC	\$165,983.00	\$211,781.00	78	1	Minimally Distressed
Fairfield Township	WES	\$928,054.00	\$968,859.00	96	0	Not Distressed
Fairview Township	ERI	\$5,591,039.00	\$5,513,236.00	101	0	Not Distressed
Fairview Township	LUZ	\$2,318,750.00	\$3,117,154.00	74	1	Minimally Distressed
Fairview Township	YOR	\$24,439,725.00	\$21,841,108.00	112	0	Not Distressed
Fallowfield Township	WAS	\$1,083,990.00	\$685,884.00	158	0	Not Distressed
Falls Creek Borough	JEF	\$649,841.00	\$418,253.00	155	0	Not Distressed
Falls Township	BUC	\$48,513,837.00	\$69,052,914.00	70	1	Minimally Distressed
Farmington Township	CLA	\$626,484.00	\$666,516.00	94	0	Not Distressed
Farmington Township	TIO	\$281,580.00	\$278,158.00	101	0	Not Distressed
Farrell City	MER	\$12,854,802.00	\$13,699,793.00	94	0	Not Distressed
Fawn Township	ALL	\$1,889,435.00	\$1,416,886.00	133	0	Not Distressed
Fawn Township Sewer Authority	ALL	\$172,171.00	\$202,822.00	85	1	Minimally Distressed
Fawn-Frazer Joint Water Authority	ALL	\$619,345.00	\$602,502.00	103	0	Not Distressed
Fayette Township	JUN	\$223,552.00	\$237,120.00	94	0	Not Distressed
Ferguson Township	CEN	\$11,860,426.00	\$12,844,149.00	92	0	Not Distressed
Ferndale Borough	CMB	\$765,990.00	\$681,420.00	112	0	Not Distressed
Findlay Township	ALL	\$24,559,118.00	\$25,861,025.00	95	0	Not Distressed
Fleetwood Borough	BER	\$5,954,367.00	\$6,149,088.00	97	0	Not Distressed
Folcroft Borough	DEL	\$12,449,022.00	\$12,011,388.00	104	0	Not Distressed
Ford City Borough	ARM	\$957,914.00	\$631,640.00	152	0	Not Distressed
Ford City Borough Municipal Sewage Disposal Authority	ARM	\$259,813.00	\$319,030.00	81	1	Minimally Distressed
Forest City Borough	SUS	\$912,179.00	\$795,543.00	115	0	Not Distressed
Forest Hills Borough	ALL	\$14,747,182.00	\$15,049,078.00	98	0	Not Distressed
Forest Lake Township	SUS	\$98,572.00	\$92,903.00	106	0	Not Distressed
Forks Township	NHP	\$16,969,487.00	\$19,560,456.00	87	1	Minimally Distressed
Forty Fort Borough	LUZ	\$4,201,107.00	\$4,923,726.00	85	1	Minimally Distressed
Forward Township	ALL	\$2,696,536.00	\$2,754,495.00	98	0	Not Distressed
Foster Township	MCK	\$2,480,978.00	\$2,033,548.00	122	0	Not Distressed
Foster Township	SCH	\$113,411.00	\$85,772.00	132	0	Not Distressed
Fountain Hill Borough	LEH	\$6,118,005.00	\$7,196,136.00	85	1	Minimally Distressed
Fox Chapel Authority	ALL	\$2,500,040.00	\$2,563,609.00	98	0	Not Distressed
Fox Chapel Borough	ALL	\$19,194,902.00	\$15,790,834.00	122	0	Not Distressed
Frackville Borough	SCH	\$2,650,682.00	\$2,816,279.00	94	0	Not Distressed
Franconia Township	MTG	\$10,270,742.00	\$13,302,380.00	77	1	Minimally Distressed
Franklin Borough	CMB	\$859,082.00	\$42,794.00	2007	0	Not Distressed
Franklin City	VEN	\$24,089,321.00	\$24,500,097.00	98	0	Not Distressed
Franklin Park Borough	ALL	\$11,969,871.00	\$13,139,123.00	91	0	Not Distressed
Franklin Township	BEA	\$2,274,465.00	\$2,014,202.00	113	0	Not Distressed
Franklin Township	CAR	\$3,537,167.00	\$3,746,014.00	94	0	Not Distressed
Franklin Township	SUS	\$178,822.00	\$204,558.00	87	1	Minimally Distressed
Franklin Township	YOR	\$376,267.00	\$361,045.00	104	0	Not Distressed
Franklin Township Sewer Authority	GRE	\$1,697,344.00	\$1,749,328.00	97	0	Not Distressed
Frazer Township	ALL	\$918,871.00	\$882,948.00	104	0	Not Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Frazer Township Authority	ALL	\$76,722.00	\$67,597.00	113	0	Not Distressed
Fredericksburg Sewer & Water Authority	LEB	\$441,699.00	\$407,944.00	108	0	Not Distressed
Freeburg Borough	SNY	\$283,008.00	\$327,370.00	86	1	Minimally Distressed
Freedom Township	BLA	\$1,077,746.00	\$1,215,732.00	89	1	Minimally Distressed
Freehold Township	WAR	\$211,866.00	\$185,785.00	114	0	Not Distressed
Freeland Borough	LUZ	\$2,117,141.00	\$1,467,684.00	144	0	Not Distressed
Freeland Borough Municipal Authority	LUZ	\$2,189,712.00	\$1,740,520.00	126	0	Not Distressed
Freemansburg Borough	NHP	\$820,979.00	\$750,119.00	109	0	Not Distressed
Frenchcreek Township	VEN	\$426,249.00	\$418,771.00	102	0	Not Distressed
Galeton Borough	POT	\$976,749.00	\$1,239,643.00	79	1	Minimally Distressed
Gallitzin Borough	CMB	\$1,343,570.00	\$952,921.00	141	0	Not Distressed
Gallitzin Borough Sewer & Disposal Authority	CMB	\$365,208.00	\$256,011.00	143	0	Not Distressed
Geistown Borough	CMB	\$582,587.00	\$355,295.00	164	0	Not Distressed
Gettysburg Borough	ADA	\$10,028,836.00	\$9,357,201.00	107	0	Not Distressed
Gettysburg Municipal Authority	ADA	\$3,471,361.00	\$4,204,752.00	83	1	Minimally Distressed
Gilpin Township	ARM	\$564,002.00	\$598,707.00	94	0	Not Distressed
Girard Borough	ERI	\$3,640,805.00	\$3,725,366.00	98	0	Not Distressed
Glassport Borough	ALL	\$2,758,564.00	\$3,010,801.00	92	0	Not Distressed
Glenburn Township	LAC	\$178,430.00	\$162,926.00	110	0	Not Distressed
Glenolden Borough	DEL	\$8,344,906.00	\$10,830,183.00	77	1	Minimally Distressed
Granville Township	MIF	\$6,529,305.00	\$6,977,989.00	94	0	Not Distressed
Great Bend Township	SUS	\$104,604.00	\$45,349.00	231	0	Not Distressed
Greater Greensburg Sewage Authority	WES	\$2,281,974.00	\$2,281,974.00	100	0	Not Distressed
Greater Hazleton Joint Sewer Authority	LUZ	\$3,818,062.00	\$3,992,109.00	96	0	Not Distressed
Greater Lebanon Refuse Authority	LEB	\$8,088,687.00	\$8,958,700.00	90	0	Not Distressed
Green Township	IND	\$519,528.00	\$384,984.00	135	0	Not Distressed
Green Tree Borough	ALL	\$10,701,648.00	\$10,685,792.00	100	0	Not Distressed
Greencastle Borough	FRA	\$4,141,216.00	\$4,006,239.00	103	0	Not Distressed
Greene County Regional Police Department	GRE	\$65,499.00	\$25,847.00	253	0	Not Distressed
Greene Township	MER	\$257,295.00	\$241,410.00	107	0	Not Distressed
Greenfield Township	BLA	\$2,291,985.00	\$789,790.00	290	0	Not Distressed
Greenfield Township	ERI	\$799,562.00	\$847,098.00	94	0	Not Distressed
Greensburg City	WES	\$43,456,875.00	\$43,491,211.00	100	0	Not Distressed
Greenville Borough	MER	\$16,066,272.00	\$16,826,063.00	95	0	Not Distressed
Greenville Borough Municipal Authority	MER	\$834,272.00	\$822,750.00	101	0	Not Distressed
Greenwich Township	BER	\$721,767.00	\$834,623.00	86	1	Minimally Distressed
Greenwood Township	COL	\$259,929.00	\$234,075.00	111	0	Not Distressed
Grove City Borough	MER	\$14,743,246.00	\$14,951,745.00	99	0	Not Distressed
Guilford Township Authority	FRA	\$1,877,338.00	\$2,047,756.00	92	0	Not Distressed
Guilford Water Authority	FRA	\$3,814,603.00	\$3,933,157.00	97	0	Not Distressed
Halfmoon Township	CEN	\$619,383.00	\$520,023.00	119	0	Not Distressed
Hamburg Borough	BER	\$5,380,404.00	\$5,512,105.00	98	0	Not Distressed
Hamilton Township	ADA	\$408,509.00	\$330,634.00	124	0	Not Distressed
Hamiltonban Township	ADA	\$642,686.00	\$440,316.00	146	0	Not Distressed
Hampden Township	CUM	\$46,235,831.00	\$46,806,537.00	99	0	Not Distressed
Hampton Shaler Water Authority	ALL	\$9,080,609.00	\$8,382,992.00	108	0	Not Distressed
Hampton Township	ALL	\$35,458,069.00	\$33,414,317.00	106	0	Not Distressed
Hanover Borough	YOR	\$64,877,023.00	\$60,567,467.00	107	0	Not Distressed
Hanover Township	LUZ	\$17,917,607.00	\$20,837,513.00	86	1	Minimally Distressed
Hanover Township	NHP	\$11,810,813.00	\$13,455,736.00	88	1	Minimally Distressed
Hanover Township	WAS	\$555,713.00	\$517,535.00	107	0	Not Distressed
Harborcreek Township	ERI	\$8,039,005.00	\$8,547,195.00	94	0	Not Distressed
Harmar Township	ALL	\$3,954,541.00	\$4,724,204.00	84	1	Minimally Distressed
Harmony Borough	BUT	\$932,498.00	\$1,060,399.00	88	1	Minimally Distressed
Harmony Township	BEA	\$5,073,392.00	\$3,603,654.00	141	0	Not Distressed
Harrisburg City	DAU	\$268,958,662.00	\$260,056,788.00	103	0	Not Distressed

2024 Distress Scores Based on the 2023 Actuarial Valuation Reports - 10/21/2025

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Harrison Township	ALL	\$16,124,626.00	\$14,185,451.00	114	0	Not Distressed
Harrison Township Water Authority Of Allegheny County	ALL	\$3,194,356.00	\$3,127,137.00	102	0	Not Distressed
Harveys Lake Borough	LUZ	\$1,457,710.00	\$827,700.00	176	0	Not Distressed
HatBorough Borough	MTG	\$15,301,457.00	\$14,794,694.00	103	0	Not Distressed
Hatfield Borough	MTG	\$1,941,225.00	\$2,385,621.00	81	1	Minimally Distressed
Hatfield Township	MTG	\$29,741,423.00	\$32,170,005.00	92	0	Not Distressed
Hatfield Township Municipal Authority	MTG	\$11,882,790.00	\$11,934,094.00	100	0	Not Distressed
Haverford Township	DEL	\$99,310,621.00	\$125,302,254.00	79	1	Minimally Distressed
Haycock Township	BUC	\$871,259.00	\$902,832.00	97	0	Not Distressed
Hazle Township	LUZ	\$768,742.00	\$747,342.00	103	0	Not Distressed
Hazleton City	LUZ	\$70,868,451.00	\$99,832,362.00	71	1	Minimally Distressed
Hazleton City Authority	LUZ	\$4,756,675.00	\$5,727,262.00	83	1	Minimally Distressed
Hegins Township	SCH	\$1,224,929.00	\$1,538,083.00	80	1	Minimally Distressed
Heidelberg Borough	ALL	\$734,289.00	\$445,929.00	165	0	Not Distressed
Heidelberg Township	BER	\$237,448.00	\$227,880.00	104	0	Not Distressed
Heidelberg Township	LEB	\$906,680.00	\$656,952.00	138	0	Not Distressed
Heidelberg Township	YOR	\$114,786.00	\$97,599.00	118	0	Not Distressed
Hellam Township	YOR	\$4,667,904.00	\$5,257,232.00	89	1	Minimally Distressed
Hellertown Borough	NHP	\$8,649,838.00	\$7,696,567.00	112	0	Not Distressed
Hellertown Borough Authority	NHP	\$1,338,349.00	\$1,604,111.00	83	1	Minimally Distressed
Hemlock Township	COL	\$2,155,894.00	\$2,443,365.00	88	1	Minimally Distressed
Hempfield Township	MER	\$2,153,501.00	\$2,780,874.00	77	1	Minimally Distressed
Hempfield Township	WES	\$13,221,316.00	\$14,035,538.00	94	0	Not Distressed
Hereford Township	BER	\$475,906.00	\$397,564.00	120	0	Not Distressed
Hermitage City	MER	\$42,643,711.00	\$42,767,126.00	100	0	Not Distressed
Highland Township	ELK	\$144,319.00	\$24,590.00	587	0	Not Distressed
Highspire Borough	DAU	\$6,269,635.00	\$6,371,665.00	98	0	Not Distressed
Hilltown Township	BUC	\$21,459,624.00	\$22,576,911.00	95	0	Not Distressed
Hollidaysburg Borough	BLA	\$14,454,169.00	\$14,527,250.00	99	0	Not Distressed
Homer City Borough	IND	\$3,886,565.00	\$4,516,150.00	86	1	Minimally Distressed
Homestead Borough	ALL	\$3,551,877.00	\$5,757,346.00	62	2	Moderately Distressed
Honesdale Borough	WAY	\$5,208,348.00	\$5,413,651.00	96	0	Not Distressed
Honey Brook Borough	CHE	\$381,663.00	\$387,604.00	98	0	Not Distressed
Hooversville Borough	SOM	\$487,361.00	\$429,160.00	114	0	Not Distressed
Hopewell Township	BEA	\$18,791,836.00	\$18,235,778.00	103	0	Not Distressed
Hopewell Township	YOR	\$1,273,414.00	\$1,306,979.00	97	0	Not Distressed
Horsham Township	MTG	\$40,496,662.00	\$44,704,644.00	91	0	Not Distressed
Horsham Water & Sewer Authority	MTG	\$4,575,148.00	\$4,878,325.00	94	0	Not Distressed
Hughestown Borough	LUZ	\$187,801.00	\$169,094.00	111	0	Not Distressed
Hughesville Borough	LYC	\$1,544,562.00	\$2,374,734.00	65	2	Moderately Distressed
Hummelstown Borough	DAU	\$8,266,444.00	\$8,802,356.00	94	0	Not Distressed
Hunlock Township	LUZ	\$743,478.00	\$769,842.00	97	0	Not Distressed
Huntingdon Borough	HUN	\$16,151,694.00	\$17,523,838.00	92	0	Not Distressed
Huntington Township	LUZ	\$1,018,800.00	\$983,460.00	104	0	Not Distressed
Huston Township	CLE	\$148,232.00	\$58,104.00	255	0	Not Distressed
Hyndman Borough	BED	\$1,206,697.00	\$1,241,312.00	97	0	Not Distressed
Hyndman Borough Municipal Authority	BED	\$7,510.00	\$70,291.00	11	3	Severely Distressed
Independence Township	BEA	\$960,522.00	\$1,007,508.00	95	0	Not Distressed
Indian Lake Borough	SOM	\$322,307.00	\$377,079.00	85	1	Minimally Distressed
Indiana Borough	IND	\$23,699,950.00	\$21,269,120.00	111	0	Not Distressed
Indiana Borough/Blairsville COG	IND	\$495,051.00	\$401,454.00	123	0	Not Distressed
Indiana Township	ALL	\$11,719,898.00	\$11,174,519.00	105	0	Not Distressed
Ingram Borough	ALL	\$3,636,119.00	\$3,299,601.00	110	0	Not Distressed
Irwin Borough	WES	\$1,939,679.00	\$1,929,882.00	101	0	Not Distressed
Jackson Township	BUT	\$2,510,886.00	\$2,712,359.00	93	0	Not Distressed
Jackson Township	LEB	\$1,445,799.00	\$1,645,665.00	88	1	Minimally Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Jackson Township	LUZ	\$2,045,302.00	\$2,365,087.00	86	1	Minimally Distressed
Jackson Township	YOR	\$2,618,234.00	\$3,208,926.00	82	1	Minimally Distressed
Jackson Township Water Authority	CMB	\$596,299.00	\$670,697.00	89	1	Minimally Distressed
Jeannette City	WES	\$20,767,675.00	\$21,207,305.00	98	0	Not Distressed
Jefferson Conservation District	JEF	\$1,114,570.00	\$1,258,986.00	89	1	Minimally Distressed
Jefferson County Solid Waste Authority	JEF	\$343,573.00	\$314,617.00	109	0	Not Distressed
Jefferson Hills Borough	ALL	\$11,073,007.00	\$11,985,890.00	92	0	Not Distressed
Jefferson Township	WAS	\$137,842.00	\$138,860.00	99	0	Not Distressed
Jenkins Township	LUZ	\$1,916,641.00	\$1,609,264.00	119	0	Not Distressed
Jenkintown Borough	MTG	\$7,774,619.00	\$8,081,649.00	96	0	Not Distressed
Jenner Township	SOM	\$1,553,682.00	\$1,583,132.00	98	0	Not Distressed
Jermyn Borough	LAC	\$546,251.00	\$411,583.00	133	0	Not Distressed
Jersey Shore Borough	LYC	\$1,423,752.00	\$1,452,418.00	98	0	Not Distressed
Jessup Borough	LAC	\$616,559.00	\$853,564.00	72	1	Minimally Distressed
Jim Thorpe Borough	CAR	\$7,664,330.00	\$7,978,574.00	96	0	Not Distressed
Johnsonburg Borough	ELK	\$3,246,009.00	\$3,994,201.00	81	1	Minimally Distressed
Johnsonburg Municipal Authority	ELK	\$1,568,349.00	\$1,426,149.00	110	0	Not Distressed
Johnstown City	CMB	\$51,840,990.00	\$54,832,977.00	95	0	Not Distressed
Johnstown City Housing Authority	CMB	\$16,274,878.00	\$16,371,234.00	99	0	Not Distressed
Kane Borough	MCK	\$4,251,595.00	\$3,813,965.00	111	0	Not Distressed
Keating Township	MCK	\$865,685.00	\$884,992.00	98	0	Not Distressed
Kelly Township	UNI	\$135,200.00	\$170,358.00	79	1	Minimally Distressed
Kenhorst Borough	BER	\$807,666.00	\$709,580.00	114	0	Not Distressed
Kennedy Township	ALL	\$7,069,727.00	\$6,469,090.00	109	0	Not Distressed
Kennett Square Borough	CHE	\$11,459,098.00	\$11,402,555.00	100	0	Not Distressed
Kennett Township	CHE	\$3,661,781.00	\$4,351,683.00	84	1	Minimally Distressed
Kidder Township	CAR	\$2,691,129.00	\$3,756,468.00	72	1	Minimally Distressed
Kilbuck Township	ALL	\$411,493.00	\$340,947.00	121	0	Not Distressed
Kingston Borough	LUZ	\$22,552,243.00	\$27,848,547.00	81	1	Minimally Distressed
Kingston Township	LUZ	\$6,906,015.00	\$6,550,814.00	105	0	Not Distressed
Kiskiminetas Township	ARM	\$59,310.00	\$44,463.00	133	0	Not Distressed
Kittanning Borough	ARM	\$10,003,110.00	\$9,891,498.00	101	0	Not Distressed
Kittanning Borough Municipal Authority	ARM	\$137,563.00	\$237,695.00	58	2	Moderately Distressed
Kline Township	SCH	\$241,845.00	\$383,346.00	63	2	Moderately Distressed
Knox Borough	CLA	\$988,190.00	\$826,756.00	120	0	Not Distressed
Kulpmont Borough	NMB	\$855,017.00	\$679,552.00	126	0	Not Distressed
Kulpmont Marion Heights Joint Municipal Authority	NMB	\$427,976.00	\$348,003.00	123	0	Not Distressed
Kutztown Borough	BER	\$23,232,167.00	\$23,702,339.00	98	0	Not Distressed
Lackawanna, County Of, Transit System Authority	LAC	\$5,811,920.00	\$9,424,476.00	62	2	Moderately Distressed
Lackawaxen Township	PIK	\$756,439.00	\$843,547.00	90	0	Not Distressed
Lafayette Township	MCK	\$720,308.00	\$774,786.00	93	0	Not Distressed
Laflin Borough	LUZ	\$757,782.00	\$505,497.00	150	0	Not Distressed
Lake City Borough	ERI	\$1,672,798.00	\$1,721,504.00	97	0	Not Distressed
Lake Township	LUZ	\$426,942.00	\$447,493.00	95	0	Not Distressed
Lake Township	WAY	\$914,437.00	\$904,923.00	101	0	Not Distressed
Lamar Township	CLI	\$204,312.00	\$159,786.00	128	0	Not Distressed
Lancaster Area Sewer Authority	LAN	\$12,081,955.00	\$14,198,642.00	85	1	Minimally Distressed
Lancaster City	LAN	\$178,447,724.00	\$209,912,147.00	85	1	Minimally Distressed
Lancaster Township	BUT	\$1,185,135.00	\$1,177,654.00	101	0	Not Distressed
Lancaster Township	LAN	\$4,874,396.00	\$5,404,786.00	90	0	Not Distressed
Lansdale Borough	MTG	\$34,357,420.00	\$40,488,625.00	85	1	Minimally Distressed
Lansdowne Borough	DEL	\$16,120,030.00	\$17,348,860.00	93	0	Not Distressed
Lansford Borough	CAR	\$1,246,651.00	\$1,310,339.00	95	0	Not Distressed
Lansford-Coaldale Joint Water Authority	CAR	\$1,915,306.00	\$2,046,117.00	94	0	Not Distressed
Larksville Borough	LUZ	\$3,411,819.00	\$2,823,278.00	121	0	Not Distressed
Latimore Township	ADA	\$451,624.00	\$508,152.00	89	1	Minimally Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Latrobe City	WES	\$13,774,305.00	\$12,651,515.00	109	0	Not Distressed
Laureldale Borough	BER	\$3,187,261.00	\$3,169,413.00	101	0	Not Distressed
Lawrence Park Township	ERI	\$5,017,785.00	\$4,910,401.00	102	0	Not Distressed
Lawrence Township	CLE	\$4,175,153.00	\$4,294,665.00	97	0	Not Distressed
Lebanon City	LEB	\$46,715,278.00	\$47,525,761.00	98	0	Not Distressed
Lebanon City Authority	LEB	\$20,506,787.00	\$21,269,292.00	96	0	Not Distressed
Lebanon Community Library	LEB	\$823,128.00	\$576,449.00	143	0	Not Distressed
Leechburg Borough	ARM	\$1,138,618.00	\$1,119,652.00	102	0	Not Distressed
Leesport Borough	BER	\$315,245.00	\$251,436.00	125	0	Not Distressed
Leet Township	ALL	\$1,875,638.00	\$2,420,242.00	77	1	Minimally Distressed
Leetsdale Borough	ALL	\$2,291,455.00	\$2,271,947.00	101	0	Not Distressed
Leetsdale Borough Municipal Authority	ALL	\$778,220.00	\$786,131.00	99	0	Not Distressed
Lehigh And Northampton Transportation Authority	LEH	\$31,321,955.00	\$36,919,034.00	85	1	Minimally Distressed
Lehigh County Authority	LEH	\$38,001,681.00	\$41,936,750.00	91	0	Not Distressed
Lehigh Township	NHP	\$9,171,915.00	\$9,139,353.00	100	0	Not Distressed
Lehigh-Northampton Airport Authority	LEH	\$17,126,805.00	\$20,734,469.00	83	1	Minimally Distressed
Lehighton Borough	CAR	\$14,119,194.00	\$14,950,859.00	94	0	Not Distressed
Lehighton Water Authority	CAR	\$2,266,527.00	\$2,186,117.00	104	0	Not Distressed
Lehman Township	LUZ	\$1,189,696.00	\$1,241,353.00	96	0	Not Distressed
Lemoyne Borough	CUM	\$2,277,401.00	\$2,693,876.00	85	1	Minimally Distressed
Lewisburg Borough	UNI	\$3,837,349.00	\$4,180,788.00	92	0	Not Distressed
Lewistown Borough	MIF	\$9,053,513.00	\$9,350,807.00	97	0	Not Distressed
Liberty Township	ADA	\$455,791.00	\$201,486.00	226	0	Not Distressed
Liberty Township	MCK	\$401,145.00	\$340,760.00	118	0	Not Distressed
Ligonier Valley Police Department	WES	\$2,515,554.00	\$2,156,167.00	117	0	Not Distressed
Lilly Borough	CMB	\$334,949.00	\$271,350.00	123	0	Not Distressed
Limerick Township	MTG	\$19,267,260.00	\$21,282,990.00	91	0	Not Distressed
Limestone Township	CLA	\$483,357.00	\$505,331.00	96	0	Not Distressed
Limestone Township	UNI	\$231,031.00	\$186,430.00	124	0	Not Distressed
Lincoln Township	SOM	\$312,485.00	\$274,326.00	114	0	Not Distressed
Linesville Borough	CRA	\$344,488.00	\$329,947.00	104	0	Not Distressed
Lititz Borough	LAN	\$14,523,290.00	\$15,461,566.00	94	0	Not Distressed
Littlestown Borough	ADA	\$3,729,864.00	\$4,276,070.00	87	1	Minimally Distressed
Lock Haven City	CLI	\$13,816,885.00	\$14,117,297.00	98	0	Not Distressed
Locust Township	COL	\$897,789.00	\$875,473.00	103	0	Not Distressed
Logan Township	BLA	\$9,981,097.00	\$10,314,216.00	97	0	Not Distressed
London Grove Township	CHE	\$1,849,958.00	\$2,033,059.00	91	0	Not Distressed
London Grove Township Municipal Authority	CHE	\$856,078.00	\$949,454.00	90	0	Not Distressed
Longswamp Township	BER	\$1,340,894.00	\$1,077,757.00	124	0	Not Distressed
Lower Allen Township	CUM	\$21,475,825.00	\$21,591,250.00	99	0	Not Distressed
Lower Allen Township Authority	CUM	\$7,046,749.00	\$6,150,470.00	115	0	Not Distressed
Lower Alsace Township	BER	\$1,826,664.00	\$2,448,673.00	75	1	Minimally Distressed
Lower Bucks County Joint Municipal Authority	BUC	\$25,363,518.00	\$25,154,525.00	101	0	Not Distressed
Lower Burrell City	WES	\$22,568,635.00	\$25,677,790.00	88	1	Minimally Distressed
Lower Chanceford Township	YOR	\$400,290.00	\$575,795.00	70	1	Minimally Distressed
Lower Chichester Township	DEL	\$2,736,656.00	\$2,970,946.00	92	0	Not Distressed
Lower Frederick Township	MTG	\$980,384.00	\$757,786.00	129	0	Not Distressed
Lower Gwynedd Township	MTG	\$27,645,203.00	\$27,044,772.00	102	0	Not Distressed
Lower Heidelberg Township	BER	\$4,151,115.00	\$4,757,008.00	87	1	Minimally Distressed
Lower Indiana County Municipal Authority	IND	\$185,712.00	\$168,815.00	110	0	Not Distressed
Lower Mahanoy Township	NMB	\$93,523.00	\$83,054.00	113	0	Not Distressed
Lower Makefield Township	BUC	\$27,894,255.00	\$36,392,321.00	77	1	Minimally Distressed
Lower Merion Township	MTG	\$263,922,278.00	\$257,425,083.00	103	0	Not Distressed
Lower Moreland Township	MTG	\$24,831,018.00	\$24,526,325.00	101	0	Not Distressed
Lower Nazareth Township	NHP	\$3,720,311.00	\$3,342,848.00	111	0	Not Distressed
Lower Oxford Township	CHE	\$345,121.00	\$411,318.00	84	1	Minimally Distressed

2024 Distress Scores Based on the 2023 Actuarial Valuation Reports - 10/21/2025

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Lower Paxton Township	DAU	\$60,728,352.00	\$66,478,377.00	91	0	Not Distressed
Lower Perkiomen Valley Regional Sewer Authority	MTG	\$647,869.00	\$208,876.00	310	0	Not Distressed
Lower Pottsgrove Township	MTG	\$12,486,876.00	\$15,375,676.00	81	1	Minimally Distressed
Lower Providence Township	MTG	\$29,295,027.00	\$31,498,972.00	93	0	Not Distressed
Lower Providence Township Sewer Authority	MTG	\$2,194,340.00	\$2,624,310.00	84	1	Minimally Distressed
Lower Salford Township	MTG	\$21,888,481.00	\$21,481,809.00	102	0	Not Distressed
Lower Saucon Township	NHP	\$13,315,705.00	\$12,876,673.00	103	0	Not Distressed
Lower Southampton Township	BUC	\$27,798,504.00	\$32,576,030.00	85	1	Minimally Distressed
Lower Swatara Township	DAU	\$18,424,408.00	\$17,220,407.00	107	0	Not Distressed
Lower Towamensing Township	CAR	\$165,290.00	\$108,209.00	153	0	Not Distressed
Lower Windsor Township	YOR	\$6,297,826.00	\$7,126,386.00	88	1	Minimally Distressed
Lower Yoder Township	CMB	\$3,221,677.00	\$1,353,095.00	238	0	Not Distressed
Loyalhanna Township	WES	\$525,735.00	\$488,155.00	108	0	Not Distressed
Loyalsock Township	LYC	\$2,625,776.00	\$2,527,129.00	104	0	Not Distressed
Luzerne Borough	LUZ	\$172,644.00	\$202,621.00	85	1	Minimally Distressed
Luzerne County Flood Protection Authority	LUZ	\$285,107.00	\$355,847.00	80	1	Minimally Distressed
Luzerne County Transportation Authority	LUZ	\$7,422,692.00	\$11,044,969.00	67	2	Moderately Distressed
Luzerne Township	FAY	\$3,036,065.00	\$1,252,624.00	242	0	Not Distressed
Lykens Borough	DAU	\$1,719,121.00	\$697,878.00	246	0	Not Distressed
Lynn Township	LEH	\$709,228.00	\$733,759.00	97	0	Not Distressed
Macungie Borough	LEH	\$3,450,981.00	\$3,901,242.00	88	1	Minimally Distressed
Mahanoy City Borough	SCH	\$1,709,119.00	\$2,049,575.00	83	1	Minimally Distressed
Mahanoy Township Authority	SCH	\$1,980,570.00	\$1,895,074.00	105	0	Not Distressed
Mahoning Township	CAR	\$2,677,090.00	\$3,081,111.00	87	1	Minimally Distressed
Mahoning Township	LAW	\$573,752.00	\$547,775.00	105	0	Not Distressed
Mahoning Township	MTR	\$10,068,166.00	\$10,479,911.00	96	0	Not Distressed
Maidencreek Township	BER	\$1,428,226.00	\$842,411.00	170	0	Not Distressed
Maidencreek Township Authority	BER	\$1,351,866.00	\$1,521,723.00	89	1	Minimally Distressed
Malvern Borough	CHE	\$7,293,076.00	\$6,161,377.00	118	0	Not Distressed
Manchester Township	YOR	\$13,728,853.00	\$14,584,287.00	94	0	Not Distressed
Manheim Borough	LAN	\$5,116,865.00	\$5,636,184.00	91	0	Not Distressed
Manheim Township	LAN	\$69,701,878.00	\$69,427,250.00	100	0	Not Distressed
Manheim Township	YOR	\$922,304.00	\$842,683.00	109	0	Not Distressed
Manor Borough	WES	\$1,710,284.00	\$1,624,818.00	105	0	Not Distressed
Manor Township	ARM	\$55,885.00	\$28,251.00	198	0	Not Distressed
Manor Township	LAN	\$17,624,941.00	\$18,348,891.00	96	0	Not Distressed
Manor Township Joint Municipal Authority	ARM	\$1,191,161.00	\$1,389,408.00	86	1	Minimally Distressed
Mansfield Borough	TIO	\$2,889,027.00	\$2,875,013.00	100	0	Not Distressed
Marcus Hook Borough	DEL	\$7,114,966.00	\$7,848,154.00	91	0	Not Distressed
Marion Township	BUT	\$73,750.00	\$101,834.00	72	1	Minimally Distressed
Marlborough Township	MTG	\$2,416,140.00	\$2,434,224.00	99	0	Not Distressed
Marple Township	DEL	\$30,881,467.00	\$44,467,195.00	69	2	Moderately Distressed
Mars Borough	BUT	\$598,809.00	\$448,686.00	133	0	Not Distressed
Marshall Township	ALL	\$5,993,078.00	\$5,477,259.00	109	0	Not Distressed
Martic Township	LAN	\$260,373.00	\$215,251.00	121	0	Not Distressed
Martinsburg Borough	BLA	\$2,171,320.00	\$2,256,614.00	96	0	Not Distressed
Marysville Borough	PER	\$3,596,790.00	\$3,456,320.00	104	0	Not Distressed
Masontown Borough	FAY	\$2,457,444.00	\$1,969,171.00	125	0	Not Distressed
Matamoras Borough	PIK	\$282,495.00	\$104,195.00	271	0	Not Distressed
Maxatawny Township	BER	\$1,054,776.00	\$1,354,575.00	78	1	Minimally Distressed
Mcadoo Borough	SCH	\$2,297,178.00	\$1,216,863.00	189	0	Not Distressed
Mccandless Township	ALL	\$28,236,044.00	\$27,912,310.00	101	0	Not Distressed
Mccandless Township Sanitary Authority	ALL	\$15,896,063.00	\$15,840,791.00	100	0	Not Distressed
Mcconnellsburg Borough	FUL	\$234,867.00	\$473,882.00	50	2	Moderately Distressed
Mcdonald Borough	WAS	\$1,213,134.00	\$1,164,713.00	104	0	Not Distressed
Mckean County Solid Waste Authority	MCK	\$1,017,280.00	\$423,939.00	240	0	Not Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
McKean Township	ERI	\$1,278,771.00	\$1,290,619.00	99	0	Not Distressed
McKees Rocks Borough	ALL	\$6,005,203.00	\$6,165,353.00	97	0	Not Distressed
McKeesport City	ALL	\$49,636,496.00	\$57,283,656.00	87	1	Minimally Distressed
McKeesport City Municipal Authority	ALL	\$9,398,843.00	\$9,080,264.00	104	0	Not Distressed
McSherrystown Borough	ADA	\$2,839,804.00	\$3,421,788.00	83	1	Minimally Distressed
Mead Township	WAR	\$2,279,550.00	\$1,107,306.00	206	0	Not Distressed
Meadville City	CRA	\$47,372,330.00	\$47,415,277.00	100	0	Not Distressed
Mechanicsburg Borough	CUM	\$14,577,009.00	\$15,326,378.00	95	0	Not Distressed
Media Borough	DEL	\$26,322,884.00	\$26,862,261.00	98	0	Not Distressed
Menallen Township	ADA	\$450,866.00	\$383,035.00	118	0	Not Distressed
Mercer Borough	MER	\$4,367,383.00	\$4,350,863.00	100	0	Not Distressed
Mercer County Regional Planning Commission	MER	\$2,928,487.00	\$2,669,392.00	110	0	Not Distressed
Mercersburg Borough	FRA	\$1,377,968.00	\$1,039,317.00	133	0	Not Distressed
Meyersdale Borough	SOM	\$1,624,435.00	\$1,601,075.00	101	0	Not Distressed
Mid Mon Valley Water Pollution Control Authority	WAS	\$531,710.00	\$421,912.00	126	0	Not Distressed
Middle Paxton Township	DAU	\$502,397.00	\$572,781.00	88	1	Minimally Distressed
Middleburg Borough	SNY	\$1,656,531.00	\$1,582,003.00	105	0	Not Distressed
Middlesex Township	BUT	\$2,494,528.00	\$2,952,910.00	84	1	Minimally Distressed
Middlesex Township	CUM	\$5,819,682.00	\$5,384,855.00	108	0	Not Distressed
Middletown Borough	DAU	\$21,760,851.00	\$21,814,168.00	100	0	Not Distressed
Middletown Township	BUC	\$69,441,524.00	\$78,751,597.00	88	1	Minimally Distressed
Middletown Township	DEL	\$4,799,618.00	\$4,618,628.00	104	0	Not Distressed
Middletown Township, Delaware County, Sewer Authority	DEL	\$986,202.00	\$1,125,323.00	88	1	Minimally Distressed
Midland Borough	BEA	\$2,323,471.00	\$2,186,964.00	106	0	Not Distressed
Midland Borough Municipal Authority	BEA	\$2,404,901.00	\$1,826,136.00	132	0	Not Distressed
Mifflin County Municipal Authority	MIF	\$3,390,319.00	\$3,443,996.00	98	0	Not Distressed
Mifflin County Regional Police Department	MIF	\$10,179,491.00	\$11,683,018.00	87	1	Minimally Distressed
Mifflinburg Borough	UNI	\$6,960,807.00	\$6,752,715.00	103	0	Not Distressed
Mifflintown Borough	JUN	\$57,474.00	\$96,918.00	59	2	Moderately Distressed
Mifflintown Municipal Authority	JUN	\$787,953.00	\$784,231.00	100	0	Not Distressed
Milford Borough	PIK	\$631,762.00	\$806,360.00	78	1	Minimally Distressed
Milford Township	BUC	\$2,411,632.00	\$2,856,114.00	84	1	Minimally Distressed
Milford Township	PIK	\$75,467.00	\$91,418.00	83	1	Minimally Distressed
Millbourne Borough	DEL	\$380,541.00	\$662,557.00	57	2	Moderately Distressed
Millcreek Township	ERI	\$100,123,706.00	\$93,661,009.00	107	0	Not Distressed
Millcreek Township	LEB	\$1,418,984.00	\$1,474,169.00	96	0	Not Distressed
Miller Township	PER	\$44,168.00	\$45,204.00	98	0	Not Distressed
Millersburg Borough	DAU	\$2,229,307.00	\$2,511,043.00	89	1	Minimally Distressed
Millerstown Borough	PER	\$325,938.00	\$285,785.00	114	0	Not Distressed
Millersville Borough	LAN	\$11,593,019.00	\$13,171,335.00	88	1	Minimally Distressed
Millvale Borough	ALL	\$3,424,071.00	\$3,781,235.00	91	0	Not Distressed
Millville Borough	COL	\$598,279.00	\$532,249.00	112	0	Not Distressed
Milton Borough	NMB	\$5,726,140.00	\$6,914,779.00	83	1	Minimally Distressed
Milton Regional Sewer Authority	NMB	\$3,353,778.00	\$3,789,159.00	89	1	Minimally Distressed
Minersville Borough	SCH	\$6,122,904.00	\$6,563,132.00	93	0	Not Distressed
Mohnton Borough	BER	\$1,193,488.00	\$1,651,286.00	72	1	Minimally Distressed
Mon Valley Sewage Authority	WES	\$6,021,665.00	\$6,161,041.00	98	0	Not Distressed
Monaca Borough	BEA	\$7,554,851.00	\$7,311,043.00	103	0	Not Distressed
Monessen City	WES	\$7,226,529.00	\$8,757,838.00	83	1	Minimally Distressed
Monongahela City	WAS	\$4,012,138.00	\$4,573,993.00	88	1	Minimally Distressed
Monongahela City Municipal Authority	WAS	\$1,086,742.00	\$1,394,538.00	78	1	Minimally Distressed
Monroeville Borough	ALL	\$103,252,863.00	\$113,202,737.00	91	0	Not Distressed
Monroeville Municipal Authority	ALL	\$22,323,532.00	\$21,060,412.00	106	0	Not Distressed
Montgomery Borough	LYC	\$1,500,397.00	\$1,555,627.00	96	0	Not Distressed
Montgomery Township	MTG	\$34,486,752.00	\$32,834,798.00	105	0	Not Distressed
Montour Township	COL	\$519,255.00	\$552,642.00	94	0	Not Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Montoursville Borough	LYC	\$3,800,230.00	\$4,345,046.00	87	1	Minimally Distressed
Montrose Borough	SUS	\$818,248.00	\$872,803.00	94	0	Not Distressed
Montrose Municipal Authority	SUS	\$240,836.00	\$233,940.00	103	0	Not Distressed
Moon Township	ALL	\$41,098,854.00	\$38,274,924.00	107	0	Not Distressed
Moon Township Municipal Authority	ALL	\$15,476,158.00	\$15,705,170.00	99	0	Not Distressed
Moore Township	NHP	\$7,248,236.00	\$7,341,279.00	99	0	Not Distressed
Moosic Borough	LAC	\$8,370,109.00	\$9,157,998.00	91	0	Not Distressed
Morris Cooper Township Police Commission	CLE	\$359,578.00	\$390,462.00	92	0	Not Distressed
Morris Township	CLE	\$265,019.00	\$275,595.00	96	0	Not Distressed
Morrisville Borough	BUC	\$18,325,203.00	\$17,097,721.00	107	0	Not Distressed
Morrisville Borough Municipal Authority	BUC	\$11,359,627.00	\$12,467,956.00	91	0	Not Distressed
Morton Borough	DEL	\$3,761,808.00	\$3,675,316.00	102	0	Not Distressed
Moscow Borough	LAC	\$1,462,950.00	\$1,315,288.00	111	0	Not Distressed
Mount Joy Borough	LAN	\$9,949,346.00	\$9,642,144.00	103	0	Not Distressed
Mount Joy Borough Authority	LAN	\$3,133,085.00	\$3,021,278.00	104	0	Not Distressed
Mount Oliver Borough	ALL	\$3,059,944.00	\$2,412,286.00	127	0	Not Distressed
Mount Penn Borough Municipal Authority	BER	\$1,183,643.00	\$1,296,926.00	91	0	Not Distressed
Mount Pocono Borough	MNR	\$694,652.00	\$774,710.00	90	0	Not Distressed
Mount Union Borough	HUN	\$4,826,589.00	\$4,352,171.00	111	0	Not Distressed
Mt Carmel Borough	NMB	\$7,713,880.00	\$7,305,714.00	106	0	Not Distressed
Mt Carmel Township	NMB	\$1,392,542.00	\$1,725,844.00	81	1	Minimally Distressed
Mt Gretna Borough	LEB	\$2,081,156.00	\$2,007,344.00	104	0	Not Distressed
Mt Holly Springs Borough	CUM	\$1,924,854.00	\$1,994,154.00	97	0	Not Distressed
Mt Jewett Borough	MCK	\$575,027.00	\$193,611.00	297	0	Not Distressed
Mt Joy Township	LAN	\$1,934,563.00	\$1,945,016.00	99	0	Not Distressed
Mt Lebanon Township	ALL	\$130,821,494.00	\$130,439,647.00	100	0	Not Distressed
Mt Penn Borough	BER	\$591,698.00	\$648,487.00	91	0	Not Distressed
Mt Pleasant Borough	WES	\$6,894,325.00	\$3,756,506.00	184	0	Not Distressed
Mt Pleasant Township	WAS	\$1,635,352.00	\$1,518,876.00	108	0	Not Distressed
Mt Pleasant Township	WES	\$8,911,002.00	\$9,297,724.00	96	0	Not Distressed
Muhlenberg Township	BER	\$31,582,798.00	\$34,302,684.00	92	0	Not Distressed
Muhlenberg Township Authority	BER	\$1,905,678.00	\$2,709,890.00	70	1	Minimally Distressed
Muncy Borough	LYC	\$2,039,624.00	\$2,472,626.00	82	1	Minimally Distressed
Muncy Township	LYC	\$720,226.00	\$698,991.00	103	0	Not Distressed
Munhall Borough	ALL	\$23,887,757.00	\$22,665,889.00	105	0	Not Distressed
Municipal Water Authority Of Aliquippa	BEA	\$2,619,889.00	\$1,264,768.00	207	0	Not Distressed
Murrysville Borough	WES	\$30,809,533.00	\$30,238,100.00	102	0	Not Distressed
Myerstown Borough	LEB	\$2,494,345.00	\$2,602,981.00	96	0	Not Distressed
Nanticoke City	LUZ	\$12,910,378.00	\$15,173,036.00	85	1	Minimally Distressed
Nanty Glo Borough	CMB	\$1,265,937.00	\$888,211.00	143	0	Not Distressed
Nanty Glo Sanitary Sewer Authority	CMB	\$321,165.00	\$311,032.00	103	0	Not Distressed
Nanty Glo Water Authority	CMB	\$840,509.00	\$771,314.00	109	0	Not Distressed
Narberth Borough	MTG	\$7,583,886.00	\$10,144,780.00	75	1	Minimally Distressed
Nazareth Borough	NHP	\$7,152,812.00	\$5,455,959.00	131	0	Not Distressed
Neshannock Township	LAW	\$5,431,694.00	\$6,004,553.00	90	0	Not Distressed
Nesquehoning Borough	CAR	\$3,603,953.00	\$3,684,736.00	98	0	Not Distressed
Nether Providence Township	DEL	\$17,238,232.00	\$17,496,419.00	99	0	Not Distressed
Neville Township	ALL	\$1,589,260.00	\$1,773,289.00	90	0	Not Distressed
New Bethlehem Borough	CLA	\$738,350.00	\$543,859.00	136	0	Not Distressed
New Brighton Borough	BEA	\$10,037,586.00	\$8,148,635.00	123	0	Not Distressed
New Britain Borough	BUC	\$130,793.00	\$163,992.00	80	1	Minimally Distressed
New Britain Township	BUC	\$17,405,501.00	\$14,214,483.00	122	0	Not Distressed
New Castle City	LAW	\$53,618,277.00	\$55,988,679.00	96	0	Not Distressed
New Castle Sanitation Authority	LAW	\$1,625,007.00	\$1,544,530.00	105	0	Not Distressed
New Castle Township	SCH	\$75,279.00	\$56,801.00	133	0	Not Distressed
New Cumberland Borough	CUM	\$10,508,026.00	\$10,194,430.00	103	0	Not Distressed

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New Eagle Borough	WAS	\$992,642.00	\$809,812.00	123	0	Not Distressed
New Freedom Borough	YOR	\$4,899,224.00	\$4,781,214.00	102	0	Not Distressed
New Garden Township	CHE	\$5,814,827.00	\$4,855,298.00	120	0	Not Distressed
New Hanover Township	MTG	\$9,331,701.00	\$9,733,768.00	96	0	Not Distressed
New Holland Borough	LAN	\$11,863,704.00	\$11,748,896.00	101	0	Not Distressed
New Hope Borough	BUC	\$4,008,314.00	\$4,985,615.00	80	1	Minimally Distressed
New Kensington City	WES	\$26,550,139.00	\$25,729,457.00	103	0	Not Distressed
New Kensington, City Of, Municipal Authority	WES	\$8,118,973.00	\$8,381,833.00	97	0	Not Distressed
New Kensington, City Of, Municipal Sanitary Authority	WES	\$8,248,525.00	\$6,936,306.00	119	0	Not Distressed
New Milford Township	SUS	\$859,016.00	\$818,666.00	105	0	Not Distressed
New Sewickley Township	BEA	\$4,648,294.00	\$4,917,766.00	95	0	Not Distressed
New Stanton Borough	WES	\$425,164.00	\$502,093.00	85	1	Minimally Distressed
New Wilmington Borough	LAW	\$2,883,969.00	\$2,812,063.00	103	0	Not Distressed
Newberry Township	YOR	\$12,244,790.00	\$13,816,184.00	89	1	Minimally Distressed
Newport Borough	PER	\$2,461,194.00	\$1,265,894.00	194	0	Not Distressed
Newport Borough Water Authority	PER	\$407,582.00	\$409,464.00	100	0	Not Distressed
Newport Township	LUZ	\$1,548,505.00	\$1,579,414.00	98	0	Not Distressed
Newton Township	LAC	\$400,353.00	\$718,279.00	56	2	Moderately Distressed
Newtown Borough	BUC	\$3,326,644.00	\$3,303,385.00	101	0	Not Distressed
Newtown Township	BUC	\$35,003,840.00	\$33,001,527.00	106	0	Not Distressed
Newtown Township	DEL	\$19,054,813.00	\$20,011,588.00	95	0	Not Distressed
Newville Borough	CUM	\$1,301,506.00	\$1,370,981.00	95	0	Not Distressed
Nicholson Township	FAY	\$462,049.00	\$425,230.00	109	0	Not Distressed
Nockamixon Township	BUC	\$964,090.00	\$1,097,052.00	88	1	Minimally Distressed
Norristown Borough	MTG	\$72,603,628.00	\$80,230,661.00	90	0	Not Distressed
North & South Shenango Joint Municipal Authority	CRA	\$1,352,083.00	\$1,226,065.00	110	0	Not Distressed
North Belle Vernon Borough	WES	\$747,881.00	\$827,369.00	90	0	Not Distressed
North Bethlehem Township	WAS	\$473,276.00	\$586,358.00	81	1	Minimally Distressed
North Braddock Borough	ALL	\$2,237,632.00	\$3,132,577.00	71	1	Minimally Distressed
North Catasauqua Borough	NHP	\$2,545,414.00	\$2,684,086.00	95	0	Not Distressed
North Centre Township	COL	\$251,941.00	\$207,541.00	121	0	Not Distressed
North Codorus Township	YOR	\$1,602,405.00	\$1,890,599.00	85	1	Minimally Distressed
North Cornwall Township	LEB	\$6,578,839.00	\$6,287,707.00	105	0	Not Distressed
North Coventry Municipal Authority	CHE	\$1,475,260.00	\$1,545,036.00	95	0	Not Distressed
North Coventry Township	CHE	\$12,160,586.00	\$13,316,043.00	91	0	Not Distressed
North East Borough	ERI	\$12,592,644.00	\$11,581,962.00	109	0	Not Distressed
North Fayette Township	ALL	\$19,686,659.00	\$19,766,402.00	100	0	Not Distressed
North Franklin Township	WAS	\$3,620,381.00	\$3,220,194.00	112	0	Not Distressed
North Hopewell Township	YOR	\$618,538.00	\$705,837.00	88	1	Minimally Distressed
North Huntingdon Township	WES	\$41,259,836.00	\$46,300,650.00	89	1	Minimally Distressed
North Huntingdon Township Municipal Authority	WES	\$8,588,438.00	\$9,452,328.00	91	0	Not Distressed
North Lebanon Township	LEB	\$9,711,712.00	\$10,288,497.00	94	0	Not Distressed
North Londonderry Township	LEB	\$8,013,659.00	\$8,486,386.00	94	0	Not Distressed
North Middleton Authority	CUM	\$3,734,586.00	\$3,695,365.00	101	0	Not Distressed
North Middleton Township	CUM	\$8,406,027.00	\$8,280,761.00	102	0	Not Distressed
North Sewickley Township	BEA	\$562,606.00	\$475,990.00	118	0	Not Distressed
North Strabane Township	WAS	\$19,731,768.00	\$20,697,031.00	95	0	Not Distressed
North Towanda Township	BRA	\$280,395.00	\$292,029.00	96	0	Not Distressed
North Versailles Township	ALL	\$18,950,509.00	\$19,172,499.00	99	0	Not Distressed
North Wales Borough	MTG	\$2,429,743.00	\$2,451,598.00	99	0	Not Distressed
Northampton Borough	NHP	\$12,433,655.00	\$11,622,313.00	107	0	Not Distressed
Northampton Borough Municipal Authority	NHP	\$10,454,401.00	\$10,791,207.00	97	0	Not Distressed
Northampton Township	BUC	\$52,142,848.00	\$54,090,530.00	96	0	Not Distressed
Northern Berks Reg Pol Dept	BER	\$9,807,169.00	\$9,234,159.00	106	0	Not Distressed
Northern Cambria Borough	CMB	\$1,592,834.00	\$1,797,588.00	89	1	Minimally Distressed
Northern Lancaster County Authority	LAN	\$1,329,331.00	\$1,369,902.00	97	0	Not Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Northern Lancaster Cty Reg Pol Dept	LAN	\$14,006,400.00	\$13,502,622.00	104	0	Not Distressed
Northern Regional Police	ALL	\$25,688,030.00	\$25,325,646.00	101	0	Not Distressed
Northern York County Regional Police	YOR	\$35,554,840.00	\$38,119,194.00	93	0	Not Distressed
Northumberland Borough	NMB	\$5,101,117.00	\$5,095,629.00	100	0	Not Distressed
Norwegian Township	SCH	\$217,238.00	\$256,322.00	85	1	Minimally Distressed
Norwood Borough	DEL	\$5,562,232.00	\$5,355,979.00	104	0	Not Distressed
Nottingham Township	WAS	\$1,233,758.00	\$1,402,468.00	88	1	Minimally Distressed
Nw Reg Lancaster Cty Pol Comm	LAN	\$12,249,376.00	\$12,985,613.00	94	0	Not Distressed
Oakdale Borough	ALL	\$272,213.00	\$311,371.00	87	1	Minimally Distressed
Oakland Township	VEN	\$220,341.00	\$255,419.00	86	1	Minimally Distressed
Oakmont Borough	ALL	\$6,967,157.00	\$7,124,200.00	98	0	Not Distressed
Oakmont Borough Municipal Authority	ALL	\$13,046,547.00	\$11,512,522.00	113	0	Not Distressed
Ohara Township	ALL	\$16,538,422.00	\$14,007,863.00	118	0	Not Distressed
Ohio Township	ALL	\$14,074,091.00	\$20,230,209.00	70	1	Minimally Distressed
Oil City	VEN	\$38,419,911.00	\$34,777,056.00	110	0	Not Distressed
Oilcreek Township	VEN	\$143,477.00	\$137,846.00	104	0	Not Distressed
Old Forge Borough	LAC	\$2,901,423.00	\$2,364,618.00	123	0	Not Distressed
Old Lycoming Township	LYC	\$8,071,103.00	\$8,817,038.00	92	0	Not Distressed
Oley Township	BER	\$638,161.00	\$459,086.00	139	0	Not Distressed
Oliver Township	MIF	\$309,202.00	\$334,165.00	93	0	Not Distressed
Olyphant Borough	LAC	\$3,953,752.00	\$4,321,935.00	91	0	Not Distressed
Orangeville Area Police Board	COL	\$545,047.00	\$590,562.00	92	0	Not Distressed
Orwigsburg Borough	SCH	\$5,300,475.00	\$4,970,125.00	107	0	Not Distressed
Osceola Mills Borough	CLE	\$13,031.00	\$52,435.00	25	3	Severely Distressed
Oxford Borough	CHE	\$4,621,334.00	\$4,824,499.00	96	0	Not Distressed
Paint Township	SOM	\$1,287,330.00	\$974,604.00	132	0	Not Distressed
Palmer Township	NHP	\$24,784,885.00	\$26,313,063.00	94	0	Not Distressed
Palmerton Borough	CAR	\$6,982,250.00	\$8,330,956.00	84	1	Minimally Distressed
Palmyra Borough	LEB	\$11,880,258.00	\$11,999,725.00	99	0	Not Distressed
Palo Alto Borough	SCH	\$370,514.00	\$0.00	99	0	Not Distressed
Paradise Township	LAN	\$1,018,776.00	\$1,053,757.00	97	0	Not Distressed
Parker Area Authority	ARM	\$339,126.00	\$234,822.00	144	0	Not Distressed
Parkesburg Borough	CHE	\$5,513,961.00	\$5,806,296.00	95	0	Not Distressed
Parks Township	ARM	\$1,307,198.00	\$1,546,137.00	85	1	Minimally Distressed
Parks Township Municipal Authority	ARM	\$132,764.00	\$175,237.00	76	1	Minimally Distressed
Parkside Borough	DEL	\$738,496.00	\$1,524,730.00	48	3	Severely Distressed
Patterson Township	BEA	\$1,932,677.00	\$1,847,514.00	105	0	Not Distressed
Patton Borough	CMB	\$1,901,279.00	\$2,045,320.00	93	0	Not Distressed
Patton Township	CEN	\$12,950,097.00	\$12,808,318.00	101	0	Not Distressed
Paupack Township	WAY	\$494,351.00	\$326,691.00	151	0	Not Distressed
Paxtang Borough	DAU	\$1,141,906.00	\$1,114,826.00	102	0	Not Distressed
Penbrook Borough	DAU	\$7,066,391.00	\$6,893,045.00	103	0	Not Distressed
Penn Hills Township	ALL	\$70,656,391.00	\$79,072,451.00	89	1	Minimally Distressed
Penn Township	BUT	\$2,448,927.00	\$2,428,592.00	101	0	Not Distressed
Penn Township	CEN	\$354,253.00	\$414,949.00	85	1	Minimally Distressed
Penn Township	CUM	\$318,763.00	\$278,239.00	115	0	Not Distressed
Penn Township	LAN	\$2,023,830.00	\$1,797,236.00	113	0	Not Distressed
Penn Township	PER	\$627,890.00	\$395,053.00	159	0	Not Distressed
Penn Township	WES	\$11,124,821.00	\$14,719,746.00	76	1	Minimally Distressed
Penn Township	YOR	\$23,322,058.00	\$22,668,913.00	103	0	Not Distressed
Penndel Borough	BUC	\$589,735.00	\$527,403.00	112	0	Not Distressed
Pennridge Regional Police	BUC	\$8,751,493.00	\$9,598,176.00	91	0	Not Distressed
Pennridge Wastewater Treatment Authority	BUC	\$4,268,835.00	\$4,444,135.00	96	0	Not Distressed
Pennsburg Borough	MTG	\$3,271,220.00	\$4,302,552.00	76	1	Minimally Distressed
Pennsbury Township	CHE	\$1,353,558.00	\$1,237,843.00	109	0	Not Distressed
Pequea Township	LAN	\$3,231,909.00	\$3,043,084.00	106	0	Not Distressed

2024 Distress Scores Based on the 2023 Actuarial Valuation Reports - 10/21/2025

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Perkasie Borough	BUC	\$23,961,164.00	\$26,587,054.00	90	0	Not Distressed
Perkasie Regional Authority	BUC	\$3,692,710.00	\$3,998,931.00	92	0	Not Distressed
Perryopolis Borough	FAY	\$750,629.00	\$758,809.00	99	0	Not Distressed
Peters Creek Sanitary Authority	WAS	\$737,459.00	\$730,956.00	101	0	Not Distressed
Peters Township	FRA	\$597,850.00	\$458,729.00	130	0	Not Distressed
Peters Township	WAS	\$22,224,078.00	\$23,264,275.00	96	0	Not Distressed
Philadelphia City	PHI	\$7,979,198,933.00	\$12,821,371,904.00	62	2	Moderately Distressed
Philadelphia City Redevelopment Authority	PHI	\$43,950,548.00	\$48,552,493.00	91	0	Not Distressed
Philipsburg Borough	CEN	\$1,655,761.00	\$1,592,359.00	104	0	Not Distressed
Phoenixville Borough	CHE	\$30,385,909.00	\$33,438,266.00	91	0	Not Distressed
Pike Township	BER	\$412,044.00	\$445,038.00	93	0	Not Distressed
Pine Creek Township	CLI	\$297,062.00	\$288,778.00	103	0	Not Distressed
Pine Creek Township	JEF	\$229,016.00	\$292,952.00	78	1	Minimally Distressed
Pine Grove Borough	SCH	\$3,532,577.00	\$2,123,206.00	166	0	Not Distressed
Pine Grove Township	SCH	\$532,637.00	\$583,317.00	91	0	Not Distressed
Pine Township	MER	\$956,938.00	\$747,798.00	128	0	Not Distressed
Pitcairn Borough	ALL	\$2,245,223.00	\$2,256,843.00	99	0	Not Distressed
Pittsburgh City	ALL	\$1,063,278,768.00	\$1,523,230,098.00	70	1	Minimally Distressed
Pittsburgh Public Parking Authority	ALL	\$21,280,189.00	\$16,311,817.00	130	0	Not Distressed
Pittston City	LUZ	\$13,737,553.00	\$15,204,396.00	90	0	Not Distressed
Pittston Township	LUZ	\$1,166,570.00	\$1,559,927.00	75	1	Minimally Distressed
Pittston Township Sewer Authority	LUZ	\$36,919.00	\$52,540.00	70	1	Minimally Distressed
Plainfield Township	NHP	\$1,232,906.00	\$1,525,142.00	81	1	Minimally Distressed
Plains Township	LUZ	\$17,990,527.00	\$18,718,308.00	96	0	Not Distressed
Pleasant Hills Borough	ALL	\$20,817,206.00	\$20,968,172.00	99	0	Not Distressed
Pleasant Township	WAR	\$1,162,467.00	\$1,154,133.00	101	0	Not Distressed
Plum Borough	ALL	\$18,507,164.00	\$24,140,661.00	77	1	Minimally Distressed
Plum Borough Municipal Authority	ALL	\$1,011,777.00	\$1,059,746.00	95	0	Not Distressed
Plumcreek Township	ARM	\$587,869.00	\$785,898.00	75	1	Minimally Distressed
Plumstead Township	BUC	\$14,787,704.00	\$16,168,897.00	91	0	Not Distressed
Plymouth Borough	LUZ	\$1,449,416.00	\$1,630,064.00	89	1	Minimally Distressed
Plymouth Township	MTG	\$98,127,896.00	\$93,056,947.00	105	0	Not Distressed
Pocono	MNR	\$8,946,645.00	\$9,912,046.00	90	0	Not Distressed
Pocono Mountain Regional	MNR	\$26,480,226.00	\$27,424,450.00	97	0	Not Distressed
Pocopson Township	CHE	\$737,385.00	\$774,211.00	95	0	Not Distressed
Point Township	NMB	\$3,609,269.00	\$3,824,341.00	94	0	Not Distressed
Polk Township	MNR	\$1,045,519.00	\$1,133,007.00	92	0	Not Distressed
Port Allegany Borough	MCK	\$2,112,719.00	\$3,553,963.00	59	2	Moderately Distressed
Port Carbon Borough	SCH	\$1,003,615.00	\$1,237,543.00	81	1	Minimally Distressed
Port Vue Borough	ALL	\$952,861.00	\$736,704.00	129	0	Not Distressed
Portage Area Sewer Authority	CMB	\$312,042.00	\$345,058.00	90	0	Not Distressed
Portage Borough	CMB	\$1,120,258.00	\$997,321.00	112	0	Not Distressed
Portage Borough Municipal Authority	CMB	\$1,353,970.00	\$1,309,560.00	103	0	Not Distressed
Porter Township	CLA	\$139,613.00	\$160,555.00	87	1	Minimally Distressed
Pottstown Borough	MTG	\$56,031,940.00	\$66,273,825.00	85	1	Minimally Distressed
Pottsville City	SCH	\$21,379,223.00	\$22,681,827.00	94	0	Not Distressed
Pringle Borough	LUZ	\$39,890.00	\$46,610.00	86	1	Minimally Distressed
Prospect Park Borough	DEL	\$7,540,740.00	\$8,912,981.00	85	1	Minimally Distressed
Providence Township	LAN	\$1,063,416.00	\$1,216,583.00	87	1	Minimally Distressed
Pulaski Township	BEA	\$258,075.00	\$220,497.00	117	0	Not Distressed
Pulaski Township	LAW	\$1,358,886.00	\$1,259,450.00	108	0	Not Distressed
Punxsutawney Borough	JEF	\$4,043,069.00	\$4,640,572.00	87	1	Minimally Distressed
Pymatuning Township	MER	\$2,934,685.00	\$2,592,576.00	113	0	Not Distressed
Quakertown Borough	BUC	\$28,118,949.00	\$30,598,618.00	92	0	Not Distressed
Quarryville Borough	LAN	\$3,177,162.00	\$3,267,362.00	97	0	Not Distressed
Raccoon Township	BEA	\$1,743,831.00	\$2,354,179.00	74	1	Minimally Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Radnor Township	DEL	\$86,755,738.00	\$96,246,317.00	90	0	Not Distressed
Ralpho Township	NMB	\$1,482,351.00	\$2,793,516.00	53	2	Moderately Distressed
Rankin Borough	ALL	\$1,353,375.00	\$260,368.00	520	0	Not Distressed
Ransom Township	LAC	\$370,510.00	\$408,143.00	91	0	Not Distressed
Rapho Township	LAN	\$1,254,929.00	\$1,073,877.00	117	0	Not Distressed
Rayne Township	IND	\$235,011.00	\$356,551.00	66	2	Moderately Distressed
Reading City	BER	\$304,366,581.00	\$368,686,118.00	83	1	Minimally Distressed
Reading Township	ADA	\$1,212,311.00	\$976,393.00	124	0	Not Distressed
Red Lion Borough	YOR	\$3,656,539.00	\$3,334,644.00	110	0	Not Distressed
Red Lion Municipal Authority	YOR	\$2,554,761.00	\$2,600,095.00	98	0	Not Distressed
Red Rose Transit Authority	LAN	\$9,965,156.00	\$9,432,211.00	106	0	Not Distressed
Redstone Township	FAY	\$2,504,391.00	\$1,120,755.00	223	0	Not Distressed
Renovo Borough	CLI	\$817,338.00	\$307,968.00	265	0	Not Distressed
Reserve Township	ALL	\$4,627,370.00	\$3,968,368.00	117	0	Not Distressed
Reynoldsville Borough	JEF	\$636,828.00	\$888,283.00	72	1	Minimally Distressed
Rice Township	LUZ	\$2,540,817.00	\$2,271,739.00	112	0	Not Distressed
Richhill Township	GRE	\$670,950.00	\$747,949.00	90	0	Not Distressed
Richland Borough	LEB	\$981,921.00	\$938,224.00	105	0	Not Distressed
Richland Township	BUC	\$9,721,753.00	\$10,685,631.00	91	0	Not Distressed
Richland Township	CMB	\$15,984,354.00	\$15,243,660.00	105	0	Not Distressed
Ridgway Borough	ELK	\$6,053,526.00	\$5,591,018.00	108	0	Not Distressed
Ridgway Township	ELK	\$768,733.00	\$400,131.00	192	0	Not Distressed
Ridley Park Borough	DEL	\$8,655,024.00	\$11,317,652.00	76	1	Minimally Distressed
Ridley Township	DEL	\$50,477,287.00	\$57,298,260.00	88	1	Minimally Distressed
Riverside Borough	NMB	\$2,055,688.00	\$2,067,069.00	99	0	Not Distressed
Riverview Sanitary Authority	ALL	\$927,148.00	\$1,052,361.00	88	1	Minimally Distressed
Roaring Brook Township	LAC	\$1,344,163.00	\$1,219,265.00	110	0	Not Distressed
Roaring Spring Borough	BLA	\$2,970,746.00	\$2,773,350.00	107	0	Not Distressed
Robeson Township	BER	\$4,361,680.00	\$4,327,040.00	101	0	Not Distressed
Robeson-Wernersville Municipal Authority	BER	\$814,490.00	\$860,699.00	95	0	Not Distressed
Robinson Township	ALL	\$23,295,198.00	\$22,981,169.00	101	0	Not Distressed
Robinson Township Municipal Authority	ALL	\$12,561,067.00	\$13,352,335.00	94	0	Not Distressed
Rochester Area Joint Sewer Authority	BEA	\$1,229,024.00	\$1,480,175.00	83	1	Minimally Distressed
Rochester Borough	BEA	\$4,373,406.00	\$6,638,282.00	66	2	Moderately Distressed
Rochester Township	BEA	\$2,064,709.00	\$1,743,444.00	118	0	Not Distressed
Rockland Township	VEN	\$263,651.00	\$239,857.00	110	0	Not Distressed
Rockledge Borough	MTG	\$3,806,253.00	\$3,687,852.00	103	0	Not Distressed
Rome Township	CRA	\$223,591.00	\$247,461.00	90	0	Not Distressed
Rose Township	JEF	\$344,664.00	\$448,026.00	77	1	Minimally Distressed
Ross Township	ALL	\$56,177,839.00	\$59,294,125.00	95	0	Not Distressed
Ross Township	LUZ	\$735,025.00	\$789,044.00	93	0	Not Distressed
Rostraver Township	WES	\$12,758,522.00	\$13,579,292.00	94	0	Not Distressed
Rostraver Township Sewage Authority	WES	\$1,165,760.00	\$1,169,337.00	100	0	Not Distressed
Rouseville Borough	VEN	\$238,132.00	\$244,106.00	98	0	Not Distressed
Royersford Borough	MTG	\$6,502,879.00	\$7,769,037.00	84	1	Minimally Distressed
Rural Valley Borough	ARM	\$171,608.00	\$179,603.00	96	0	Not Distressed
Rush Township	CEN	\$189,710.00	\$211,585.00	90	0	Not Distressed
Rush Township	SCH	\$1,052,480.00	\$1,064,226.00	99	0	Not Distressed
Rutland Township	TIO	\$129,153.00	\$125,396.00	103	0	Not Distressed
Rye Township	PER	\$1,949,353.00	\$1,489,733.00	131	0	Not Distressed
Sadsbury Township	CHE	\$179,404.00	\$224,527.00	80	1	Minimally Distressed
Saegertown Borough	CRA	\$271,415.00	\$209,076.00	130	0	Not Distressed
Saint Marys Area Water Authority	ELK	\$3,721,831.00	\$4,023,170.00	93	0	Not Distressed
Salem Township	LUZ	\$1,531,579.00	\$1,829,033.00	84	1	Minimally Distressed
Salem Township	WAY	\$486,441.00	\$505,611.00	96	0	Not Distressed
Salem Township	WES	\$2,232,659.00	\$2,116,225.00	106	0	Not Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Salisbury Borough	SOM	\$334,388.00	\$338,946.00	99	0	Not Distressed
Salisbury Township	LAN	\$2,000,396.00	\$1,842,517.00	109	0	Not Distressed
Salisbury Township	LEH	\$25,898,639.00	\$30,713,089.00	84	1	Minimally Distressed
Saltsburg Borough	IND	\$501,808.00	\$503,256.00	100	0	Not Distressed
Sandy Lake Borough	MER	\$998,128.00	\$844,509.00	118	0	Not Distressed
Sandy Township	CLE	\$7,604,934.00	\$7,580,646.00	100	0	Not Distressed
Saxton Borough	BED	\$1,208,480.00	\$841,394.00	144	0	Not Distressed
Saxton Borough Municipal Authority	BED	\$89,489.00	\$145,978.00	61	2	Moderately Distressed
Sayre Borough	BRA	\$6,946,021.00	\$9,313,716.00	75	1	Minimally Distressed
Schuylkill County Municipal Authority	SCH	\$8,336,866.00	\$8,969,958.00	93	0	Not Distressed
Schuylkill Haven Borough	SCH	\$12,391,687.00	\$14,910,173.00	83	1	Minimally Distressed
Schuylkill Township	CHE	\$14,024,610.00	\$12,585,578.00	111	0	Not Distressed
Schwenksville Borough	MTG	\$404,713.00	\$394,352.00	103	0	Not Distressed
Schwenksville Borough Authority	MTG	\$820,267.00	\$899,013.00	91	0	Not Distressed
Scott Township	ALL	\$23,143,966.00	\$25,818,048.00	90	0	Not Distressed
Scott Township	COL	\$4,512,857.00	\$4,546,767.00	99	0	Not Distressed
Scott Township	LAC	\$2,018,888.00	\$2,244,132.00	90	0	Not Distressed
Scottdale Borough	WES	\$5,643,169.00	\$4,203,860.00	134	0	Not Distressed
Scranton City	LAC	\$117,938,328.00	\$189,865,106.00	62	2	Moderately Distressed
Selinsgrove Borough	SNY	\$7,131,073.00	\$7,441,852.00	96	0	Not Distressed
Sellersville Borough	BUC	\$5,034,356.00	\$5,072,122.00	99	0	Not Distressed
Seven Fields Borough	BUT	\$1,211,101.00	\$1,186,327.00	102	0	Not Distressed
Seven Springs Borough	SOM	\$446,478.00	\$643,341.00	69	2	Moderately Distressed
Seward-St Clair Sanitary Authority	WES	\$234,754.00	\$229,507.00	102	0	Not Distressed
Sewickley Borough	ALL	\$13,816,334.00	\$11,932,959.00	116	0	Not Distressed
Sewickley Borough Water Authority	ALL	\$1,643,772.00	\$1,274,621.00	129	0	Not Distressed
Sewickley Heights Borough	ALL	\$6,180,361.00	\$4,084,024.00	151	0	Not Distressed
Sewickley Township	WES	\$2,677,302.00	\$2,624,023.00	102	0	Not Distressed
Shade Township	SOM	\$2,421,817.00	\$2,563,013.00	94	0	Not Distressed
Shaler Township	ALL	\$41,544,556.00	\$40,330,489.00	103	0	Not Distressed
Shamokin City	NMB	\$6,000,557.00	\$13,079,282.00	46	3	Severely Distressed
Shamokin Dam Borough	SNY	\$4,317,313.00	\$4,513,461.00	96	0	Not Distressed
Shamokin Township	NMB	\$95,401.00	\$174,150.00	55	2	Moderately Distressed
Sharon City	MER	\$36,985,662.00	\$34,317,903.00	108	0	Not Distressed
Sharon Hill Borough	DEL	\$5,962,036.00	\$9,159,305.00	65	2	Moderately Distressed
Sharpsburg Borough	ALL	\$4,321,988.00	\$3,939,896.00	110	0	Not Distressed
Sharpsville Borough	MER	\$9,877,890.00	\$9,264,155.00	107	0	Not Distressed
Sheffield Township	WAR	\$1,027,264.00	\$974,620.00	105	0	Not Distressed
Sheffield Township Municipal Authority	WAR	\$537,930.00	\$375,520.00	143	0	Not Distressed
Shenandoah Borough	SCH	\$6,923,888.00	\$8,677,291.00	80	1	Minimally Distressed
Shenango Township	LAW	\$2,184,683.00	\$2,309,856.00	95	0	Not Distressed
Shenango Township	MER	\$1,270,746.00	\$1,242,232.00	102	0	Not Distressed
Shickshinny Borough	LUZ	\$551,194.00	\$33,227.00	1659	0	Not Distressed
Shillington Borough	BER	\$11,396,580.00	\$11,095,954.00	103	0	Not Distressed
Shinglehouse Borough	POT	\$412,601.00	\$355,155.00	116	0	Not Distressed
Shippensburg Borough	CUM	\$9,410,828.00	\$11,541,084.00	82	1	Minimally Distressed
Shippingport Borough	BEA	\$698,067.00	\$762,724.00	92	0	Not Distressed
Shiremanstown Borough	CUM	\$1,220,653.00	\$777,085.00	157	0	Not Distressed
Shirley Township	HUN	\$249,245.00	\$244,224.00	102	0	Not Distressed
Shoemakersville Borough	BER	\$764,880.00	\$886,324.00	86	1	Minimally Distressed
Shohola Township	PIK	\$298,841.00	\$404,264.00	74	1	Minimally Distressed
Shrewsbury Borough	YOR	\$1,308,977.00	\$1,132,514.00	116	0	Not Distressed
Shrewsbury Township	YOR	\$1,040,353.00	\$1,152,143.00	90	0	Not Distressed
Silver Spring Township	CUM	\$13,931,838.00	\$13,806,215.00	101	0	Not Distressed
Sinking Spring Borough	BER	\$3,465,062.00	\$2,671,244.00	130	0	Not Distressed
Slate Belt Regional	NHP	\$8,708,403.00	\$8,442,720.00	103	0	Not Distressed

2024 Distress Scores Based on the 2023 Actuarial Valuation Reports - 10/21/2025

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Slatington Borough	LEH	\$3,826,290.00	\$4,288,585.00	89	1	Minimally Distressed
Slippery Rock Borough	BUT	\$5,699,199.00	\$3,270,581.00	174	0	Not Distressed
Slippery Rock Municipal Authority	BUT	\$2,378,190.00	\$2,695,256.00	88	1	Minimally Distressed
Slippery Rock Township	BUT	\$1,529,817.00	\$1,519,546.00	101	0	Not Distressed
Slippery Rock Township	LAW	\$680,470.00	\$742,394.00	92	0	Not Distressed
Smethport Borough	MCK	\$2,406,489.00	\$1,764,907.00	136	0	Not Distressed
Smith Township	WAS	\$817,234.00	\$853,315.00	96	0	Not Distressed
Snow Shoe Township	CEN	\$163,553.00	\$200,809.00	81	1	Minimally Distressed
Solebury Township	BUC	\$13,892,962.00	\$13,341,078.00	104	0	Not Distressed
Somerset Borough	SOM	\$10,805,866.00	\$10,489,899.00	103	0	Not Distressed
Souderton Borough	MTG	\$11,613,929.00	\$12,040,425.00	96	0	Not Distressed
South Abington Township	LAC	\$13,772,037.00	\$14,508,916.00	95	0	Not Distressed
South Beaver Township	BEA	\$1,501,970.00	\$1,517,282.00	99	0	Not Distressed
South Buffalo Township	ARM	\$843,709.00	\$1,042,570.00	81	1	Minimally Distressed
South Central Transit Authority	LAN	\$4,352,377.00	\$5,576,424.00	78	1	Minimally Distressed
South Centre Township	COL	\$1,099,362.00	\$1,046,276.00	105	0	Not Distressed
South Coatesville Borough	CHE	\$759,625.00	\$784,769.00	97	0	Not Distressed
South Connellsville Borough	FAY	\$401,095.00	\$389,896.00	103	0	Not Distressed
South Fayette Township	ALL	\$14,374,018.00	\$14,677,158.00	98	0	Not Distressed
South Fayette Township Municipal Authority	ALL	\$1,539,550.00	\$1,700,807.00	91	0	Not Distressed
South Franklin Township	WAS	\$747,073.00	\$736,676.00	101	0	Not Distressed
South Heidelberg Township	BER	\$2,378,807.00	\$2,939,662.00	81	1	Minimally Distressed
South Huntingdon Township	WES	\$3,190,987.00	\$3,388,993.00	94	0	Not Distressed
South Lebanon Township	LEB	\$9,862,069.00	\$10,374,922.00	95	0	Not Distressed
South Londonderry Township	LEB	\$6,827,320.00	\$6,688,337.00	102	0	Not Distressed
South Manheim Township	SCH	\$465,302.00	\$419,832.00	111	0	Not Distressed
South Middleton Township Municipal Authority	CUM	\$2,453,085.00	\$2,504,271.00	98	0	Not Distressed
South Park Township	ALL	\$15,133,576.00	\$14,101,293.00	107	0	Not Distressed
South Pymatuning Township	MER	\$1,385,235.00	\$1,474,868.00	94	0	Not Distressed
South Shenango Township	CRA	\$264,129.00	\$278,701.00	95	0	Not Distressed
South Strabane Township	WAS	\$12,798,716.00	\$13,293,420.00	96	0	Not Distressed
South Waverly Borough	BRA	\$583,384.00	\$664,393.00	88	1	Minimally Distressed
South Whitehall Township	LEH	\$39,817,192.00	\$51,061,004.00	78	1	Minimally Distressed
South Williamsport Borough	LYC	\$6,281,320.00	\$6,490,643.00	97	0	Not Distressed
Southern Armstrong Reg Pol Dept	ARM	\$2,303,052.00	\$2,246,293.00	103	0	Not Distressed
Southern Chester County Regional Police	CHE	\$4,598,196.00	\$5,575,764.00	82	1	Minimally Distressed
Southern Police Department	YOR	\$7,524,447.00	\$7,730,222.00	97	0	Not Distressed
Southmont Borough	CMB	\$693,913.00	\$658,989.00	105	0	Not Distressed
Southwest Greensburg Borough	WES	\$1,354,681.00	\$1,154,771.00	117	0	Not Distressed
Southwestern Pennsylvania Water Authority	GRE	\$17,398,952.00	\$17,723,370.00	98	0	Not Distressed
Spring City Borough	CHE	\$2,093,677.00	\$2,536,018.00	83	1	Minimally Distressed
Spring Garden Township	YOR	\$13,425,507.00	\$14,367,486.00	93	0	Not Distressed
Spring Grove Borough	YOR	\$936,854.00	\$998,714.00	94	0	Not Distressed
Spring Township	BER	\$33,621,601.00	\$38,512,604.00	87	1	Minimally Distressed
Spring Township	CEN	\$7,967,914.00	\$6,953,529.00	115	0	Not Distressed
Springdale Borough	ALL	\$5,326,993.00	\$5,864,321.00	91	0	Not Distressed
Springettsbury Township	YOR	\$33,844,092.00	\$36,341,922.00	93	0	Not Distressed
Springfield Township	BUC	\$3,178,099.00	\$3,789,451.00	84	1	Minimally Distressed
Springfield Township	DEL	\$57,255,741.00	\$65,000,236.00	88	1	Minimally Distressed
Springfield Township	MER	\$509,821.00	\$481,412.00	106	0	Not Distressed
Springfield Township	MTG	\$46,414,982.00	\$47,878,977.00	97	0	Not Distressed
Springfield Township	YOR	\$1,677,064.00	\$1,495,247.00	112	0	Not Distressed
Springhill Township	FAY	\$944,172.00	\$831,565.00	114	0	Not Distressed
St Clair Borough	SCH	\$3,231,980.00	\$3,803,504.00	85	1	Minimally Distressed
St Marys City	ELK	\$16,779,591.00	\$15,976,166.00	105	0	Not Distressed
State College Borough	CEN	\$90,115,689.00	\$93,846,543.00	96	0	Not Distressed

2024 Distress Scores Based on the 2023 Actuarial Valuation Reports - 10/21/2025

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
State College Borough Authority	CEN	\$14,522,768.00	\$15,130,113.00	96	0	Not Distressed
Steelton Borough	DAU	\$11,320,072.00	\$11,673,864.00	97	0	Not Distressed
StoneBorough Borough	MER	\$1,426,564.00	\$809,545.00	176	0	Not Distressed
Stonycreek Township	CMB	\$2,654,026.00	\$2,610,175.00	102	0	Not Distressed
Stowe Township	ALL	\$4,213,172.00	\$5,050,968.00	83	1	Minimally Distressed
Straban Township	ADA	\$517,716.00	\$481,264.00	108	0	Not Distressed
Strasburg Borough	LAN	\$5,138,262.00	\$4,838,772.00	106	0	Not Distressed
Strasburg Township	LAN	\$537,472.00	\$353,175.00	152	0	Not Distressed
Stroud Area Regional Police Commission	MNR	\$23,252,947.00	\$27,957,008.00	83	1	Minimally Distressed
Stroud Township	MNR	\$4,618,380.00	\$5,149,667.00	90	0	Not Distressed
Stroudsburg Borough	MNR	\$4,218,459.00	\$6,840,223.00	62	2	Moderately Distressed
Suburban Lock Haven Water Authority	CLI	\$896,511.00	\$816,129.00	110	0	Not Distressed
Sugarcreek Borough	VEN	\$4,545,082.00	\$3,892,261.00	117	0	Not Distressed
Sugarcreek Township	ARM	\$444,568.00	\$474,671.00	94	0	Not Distressed
Sugarloaf Township	LUZ	\$1,731,114.00	\$1,954,166.00	89	1	Minimally Distressed
Summit Hill Borough	CAR	\$2,210,489.00	\$2,048,704.00	108	0	Not Distressed
Summit Township	CRA	\$115,637.00	\$71,189.00	162	0	Not Distressed
Sunbury City	NMB	\$17,100,704.00	\$15,267,215.00	112	0	Not Distressed
Sunbury, City Of, Municipal Authority	NMB	\$7,463,324.00	\$7,610,768.00	98	0	Not Distressed
Susquehanna Depot Borough	SUS	\$105,361.00	\$44,939.00	234	0	Not Distressed
Susquehanna Regional Police	LAN	\$6,693,497.00	\$6,561,330.00	102	0	Not Distressed
Susquehanna Township	CMB	\$231,622.00	\$183,560.00	126	0	Not Distressed
Susquehanna Township	DAU	\$43,507,008.00	\$54,123,091.00	80	1	Minimally Distressed
Swarthmore Borough	DEL	\$11,643,923.00	\$11,044,984.00	105	0	Not Distressed
Swatara Township	DAU	\$43,151,155.00	\$47,148,312.00	92	0	Not Distressed
Swatara Township	LEB	\$437,225.00	\$409,147.00	107	0	Not Distressed
Swatara Township Authority	DAU	\$10,006,559.00	\$9,102,880.00	110	0	Not Distressed
Swissvale Borough	ALL	\$9,764,883.00	\$9,757,420.00	100	0	Not Distressed
Swoyersville Borough	LUZ	\$2,678,017.00	\$2,919,242.00	92	0	Not Distressed
Sykesville Borough	JEF	\$294,261.00	\$284,041.00	104	0	Not Distressed
Tamaqua Borough	SCH	\$7,058,310.00	\$9,217,530.00	77	1	Minimally Distressed
Tarentum Borough	ALL	\$9,562,663.00	\$9,809,505.00	97	0	Not Distressed
Taylor Borough	LAC	\$4,740,455.00	\$6,425,592.00	74	1	Minimally Distressed
Telford Borough	MTG	\$13,520,327.00	\$14,501,245.00	93	0	Not Distressed
Terre Hill Borough	LAN	\$750,181.00	\$798,543.00	94	0	Not Distressed
Thornbury Township	CHE	\$49,827.00	\$56,510.00	88	1	Minimally Distressed
Throop Borough	LAC	\$8,980,367.00	\$8,404,403.00	107	0	Not Distressed
Tiadaghton Valley Regional	LYC	\$2,719,802.00	\$3,533,092.00	77	1	Minimally Distressed
Tilden Township	BER	\$1,038,747.00	\$976,594.00	106	0	Not Distressed
Tinicum Township	BUC	\$2,935,546.00	\$2,686,477.00	109	0	Not Distressed
Tinicum Township	DEL	\$13,786,278.00	\$17,634,459.00	78	1	Minimally Distressed
Tioga Township	TIO	\$70,614.00	\$76,007.00	93	0	Not Distressed
Titusville City	CRA	\$12,993,122.00	\$15,354,667.00	85	1	Minimally Distressed
Tobyhanna Township	MNR	\$2,000,714.00	\$1,642,260.00	122	0	Not Distressed
Topton Borough	BER	\$1,644,792.00	\$1,608,487.00	102	0	Not Distressed
Towamencin Township	MTG	\$21,982,055.00	\$21,784,994.00	101	0	Not Distressed
Towanda Borough	BRA	\$3,147,229.00	\$3,382,917.00	93	0	Not Distressed
Tower City Borough Authority	SCH	\$203,195.00	\$168,379.00	121	0	Not Distressed
Trafford Borough	WES	\$1,280,464.00	\$1,493,844.00	86	1	Minimally Distressed
Trainer Borough	DEL	\$6,317,655.00	\$7,086,571.00	89	1	Minimally Distressed
Transportation & Motor Bus For Public Use Authority	BLA	\$6,373,621.00	\$6,107,986.00	104	0	Not Distressed
Tredyffrin Township	CHE	\$67,728,681.00	\$69,741,937.00	97	0	Not Distressed
Troy Borough	BRA	\$462,616.00	\$450,224.00	103	0	Not Distressed
Tullytown Borough	BUC	\$6,934,517.00	\$8,176,407.00	85	1	Minimally Distressed
Tulpehocken Township	BER	\$707,353.00	\$782,388.00	90	0	Not Distressed
Tunkhannock Borough	WYO	\$2,115,942.00	\$2,405,052.00	88	1	Minimally Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Tunkhannock Township	MNR	\$819,490.00	\$752,439.00	109	0	Not Distressed
Tunkhannock Township	WYO	\$2,412,825.00	\$3,051,886.00	79	1	Minimally Distressed
Turbotville Borough	NMB	\$699,709.00	\$506,290.00	138	0	Not Distressed
Turtle Creek Borough	ALL	\$4,118,833.00	\$4,566,198.00	90	0	Not Distressed
Tyrone Borough	BLA	\$5,751,595.00	\$5,613,783.00	102	0	Not Distressed
Union City Borough	ERI	\$2,546,310.00	\$1,767,917.00	144	0	Not Distressed
Union Township	LAW	\$1,827,032.00	\$2,083,270.00	88	1	Minimally Distressed
Union Township	LEB	\$426,926.00	\$458,184.00	93	0	Not Distressed
Union Township	LUZ	\$352,555.00	\$319,855.00	110	0	Not Distressed
Uniontown City	FAY	\$25,465,376.00	\$24,057,733.00	106	0	Not Distressed
Unity Township	WES	\$15,140,182.00	\$17,376,862.00	87	1	Minimally Distressed
Upland Borough	DEL	\$2,157,600.00	\$2,048,948.00	105	0	Not Distressed
Upper Allegheny Joint Sanitary Authority	ALL	\$6,433,541.00	\$6,208,416.00	104	0	Not Distressed
Upper Allen Township	CUM	\$23,369,957.00	\$24,396,031.00	96	0	Not Distressed
Upper Chichester Township	DEL	\$30,510,678.00	\$31,933,830.00	96	0	Not Distressed
Upper Darby Township	DEL	\$239,103,011.00	\$270,235,597.00	88	1	Minimally Distressed
Upper Dublin Township	MTG	\$51,217,994.00	\$55,451,895.00	92	0	Not Distressed
Upper Gwynedd Township	MTG	\$22,832,225.00	\$23,197,159.00	98	0	Not Distressed
Upper Macungie Township	LEH	\$23,081,245.00	\$27,575,281.00	84	1	Minimally Distressed
Upper Makefield Township	BUC	\$14,575,682.00	\$13,955,509.00	104	0	Not Distressed
Upper Merion Township	MTG	\$106,334,513.00	\$110,494,080.00	96	0	Not Distressed
Upper Milford Township	LEH	\$1,133,458.00	\$1,251,013.00	91	0	Not Distressed
Upper Montgomery Joint Authority	MTG	\$1,812,495.00	\$1,743,958.00	104	0	Not Distressed
Upper Moreland Township	MTG	\$71,003,139.00	\$78,915,261.00	90	0	Not Distressed
Upper Moreland-Hatboro Joint Sewer Authority	MTG	\$5,774,762.00	\$6,980,535.00	83	1	Minimally Distressed
Upper Mt Bethel Township	NHP	\$537,502.00	\$124,343.00	432	0	Not Distressed
Upper Nazareth Township	NHP	\$2,276,936.00	\$3,315,788.00	69	2	Moderately Distressed
Upper Pottsgrove Township	MTG	\$5,925,206.00	\$6,471,335.00	92	0	Not Distressed
Upper Providence Township	DEL	\$10,908,549.00	\$14,672,735.00	74	1	Minimally Distressed
Upper Providence Township	MTG	\$28,158,811.00	\$29,182,266.00	96	0	Not Distressed
Upper Saucon Township	LEH	\$22,114,354.00	\$22,780,867.00	97	0	Not Distressed
Upper Southampton Municipal Authority	BUC	\$3,267,959.00	\$3,918,665.00	83	1	Minimally Distressed
Upper Southampton Township	BUC	\$28,265,021.00	\$29,216,801.00	97	0	Not Distressed
Upper St Clair Township	ALL	\$39,269,047.00	\$37,347,394.00	105	0	Not Distressed
Upper Tulpehocken Township	BER	\$247,191.00	\$214,339.00	115	0	Not Distressed
Upper Uwchlan Township	CHE	\$11,335,192.00	\$11,155,509.00	102	0	Not Distressed
Upper Yoder Township	CMB	\$4,520,053.00	\$4,003,225.00	113	0	Not Distressed
Uwchlan Township	CHE	\$21,907,730.00	\$24,470,241.00	90	0	Not Distressed
Valley Joint Sewer Authority	BRA	\$1,262,636.00	\$1,535,590.00	82	1	Minimally Distressed
Valley Township	ARM	\$105,755.00	\$62,121.00	170	0	Not Distressed
Valley Township	CHE	\$4,330,344.00	\$4,162,909.00	104	0	Not Distressed
Vandergrift Borough	WES	\$4,694,854.00	\$4,122,803.00	114	0	Not Distressed
Vanport Township	BEA	\$1,533,017.00	\$396,836.00	386	0	Not Distressed
Vanport Township Municipal Authority	BEA	\$2,224,705.00	\$2,619,621.00	85	1	Minimally Distressed
Vernon Township	CRA	\$7,959,822.00	\$4,590,231.00	173	0	Not Distressed
Vernon Township Water Authority	CRA	\$57,579.00	\$0.00	99	0	Not Distressed
Verona Borough	ALL	\$1,170,353.00	\$1,138,712.00	103	0	Not Distressed
Versailles Borough	ALL	\$2,615,354.00	\$1,683,944.00	155	0	Not Distressed
Walker Township	SCH	\$96,070.00	\$126,265.00	76	1	Minimally Distressed
Wallace Township	CHE	\$623,323.00	\$597,391.00	104	0	Not Distressed
Walnutport Borough	NHP	\$1,825,897.00	\$2,126,645.00	86	1	Minimally Distressed
Warminster Township	BUC	\$57,428,793.00	\$67,819,342.00	85	1	Minimally Distressed
Warminster Township Municipal Authority	BUC	\$9,300,068.00	\$10,393,004.00	89	1	Minimally Distressed
Warren City	WAR	\$24,169,646.00	\$22,871,596.00	106	0	Not Distressed
Warren County Housing Authority	WAR	\$2,449,724.00	\$2,829,024.00	87	1	Minimally Distressed
Warren County Solid Waste Authority	WAR	\$795,513.00	\$375,144.00	212	0	Not Distressed

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<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Warrington Township	BUC	\$32,511,215.00	\$34,158,804.00	95	0	Not Distressed
Warwick Township	BUC	\$19,983,214.00	\$20,733,728.00	96	0	Not Distressed
Warwick Township	CHE	\$17,817.00	\$25,452.00	70	1	Minimally Distressed
Warwick Township	LAN	\$3,825,321.00	\$4,029,541.00	95	0	Not Distressed
Warwick Township Municipal Authority	LAN	\$2,093,902.00	\$2,269,405.00	92	0	Not Distressed
Washington City	WAS	\$75,062,398.00	\$69,272,475.00	108	0	Not Distressed
Washington Township	ARM	\$151,302.00	\$30,340.00	499	0	Not Distressed
Washington Township	BER	\$1,793,273.00	\$1,873,017.00	96	0	Not Distressed
Washington Township	DAU	\$749,920.00	\$800,606.00	94	0	Not Distressed
Washington Township	FAY	\$1,884,135.00	\$1,930,302.00	98	0	Not Distressed
Washington Township	FRA	\$6,541,686.00	\$7,308,666.00	90	0	Not Distressed
Washington Township	JEF	\$274,973.00	\$313,922.00	88	1	Minimally Distressed
Washington Township	LEH	\$1,546,391.00	\$1,551,746.00	100	0	Not Distressed
Washington Township	NHP	\$2,206,575.00	\$2,461,263.00	90	0	Not Distressed
Washington Township	WES	\$3,556,892.00	\$3,950,996.00	90	0	Not Distressed
Washington Township	WYO	\$210,644.00	\$212,675.00	99	0	Not Distressed
Washington Township Municipal Authority	BER	\$194,091.00	\$114,640.00	169	0	Not Distressed
Washington Township Municipal Authority	FAY	\$2,074,582.00	\$2,075,997.00	100	0	Not Distressed
Washington-East Washington Joint Authority	WAS	\$11,044,096.00	\$7,103,309.00	155	0	Not Distressed
Waterford Borough	ERI	\$96,872.00	\$77,325.00	125	0	Not Distressed
Waterford, Borough Of, Municipal Authority	ERI	\$564,438.00	\$611,471.00	92	0	Not Distressed
Watsontown Borough	NMB	\$3,794,183.00	\$3,890,018.00	98	0	Not Distressed
Waverly Township	LAC	\$2,032,697.00	\$2,064,083.00	98	0	Not Distressed
Wayne Township	GRE	\$1,723,732.00	\$1,896,089.00	91	0	Not Distressed
Wayne Township	MIF	\$568,193.00	\$660,269.00	86	1	Minimally Distressed
Waynesboro Borough	FRA	\$11,550,327.00	\$11,719,336.00	99	0	Not Distressed
Waynesburg Borough	GRE	\$4,937,588.00	\$4,008,145.00	123	0	Not Distressed
Weatherly Borough	CAR	\$3,077,297.00	\$3,295,456.00	93	0	Not Distressed
Wellsboro Borough	TIO	\$4,335,828.00	\$4,524,491.00	96	0	Not Distressed
Wernersville Municipal Authority	BER	\$955,516.00	\$1,124,415.00	85	1	Minimally Distressed
Wesleyville Borough	ERI	\$3,831,990.00	\$3,935,379.00	97	0	Not Distressed
West Bradford Township	CHE	\$4,389,155.00	\$4,776,254.00	92	0	Not Distressed
West Brandywine Township	CHE	\$4,239,461.00	\$4,493,922.00	94	0	Not Distressed
West Brunswick Township	SCH	\$329,399.00	\$311,955.00	106	0	Not Distressed
West Buffalo Township	UNI	\$871,484.00	\$1,087,268.00	80	1	Minimally Distressed
West Caln Township	CHE	\$2,017,225.00	\$2,215,217.00	91	0	Not Distressed
West Carroll Township	CMB	\$275,699.00	\$233,256.00	118	0	Not Distressed
West Carroll Water Authority	CMB	\$269,654.00	\$277,564.00	97	0	Not Distressed
West Chester Borough	CHE	\$71,662,460.00	\$75,024,728.00	96	0	Not Distressed
West Conshohocken Borough	MTG	\$10,958,558.00	\$11,155,518.00	98	0	Not Distressed
West Cornwall Township	LEB	\$215,855.00	\$233,743.00	92	0	Not Distressed
West Deer Township	ALL	\$16,836,540.00	\$16,316,495.00	103	0	Not Distressed
West Earl Township	LAN	\$6,553,089.00	\$6,658,117.00	98	0	Not Distressed
West Goshen Township	CHE	\$42,655,704.00	\$44,062,856.00	97	0	Not Distressed
West Grove Borough	CHE	\$3,701,201.00	\$3,874,976.00	96	0	Not Distressed
West Hazleton Borough	LUZ	\$1,955,923.00	\$2,817,806.00	69	2	Moderately Distressed
West Hempfield Township	LAN	\$13,224,515.00	\$14,252,452.00	93	0	Not Distressed
West Hills Regional Police	CMB	\$6,310,191.00	\$6,439,933.00	98	0	Not Distressed
West Homestead Borough	ALL	\$4,324,041.00	\$4,058,329.00	107	0	Not Distressed
West Lampeter Township	LAN	\$12,524,792.00	\$13,140,662.00	95	0	Not Distressed
West Mahanoy Township	SCH	\$805,633.00	\$526,824.00	153	0	Not Distressed
West Manchester Township	YOR	\$19,371,956.00	\$21,824,292.00	89	1	Minimally Distressed
West Manheim Township	YOR	\$6,638,430.00	\$8,088,161.00	82	1	Minimally Distressed
West Middlesex Borough	MER	\$407,511.00	\$211,803.00	192	0	Not Distressed
West Mifflin Borough	ALL	\$34,065,356.00	\$39,503,284.00	86	1	Minimally Distressed
West Mifflin Sanitary Sewer Municipal Authority	ALL	\$3,510,642.00	\$3,303,144.00	106	0	Not Distressed

2024 Distress Scores Based on the 2023 Actuarial Valuation Reports - 10/21/2025

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
West Newton Borough	WES	\$2,037,746.00	\$1,728,545.00	118	0	Not Distressed
West Norriton Township	MTG	\$28,584,133.00	\$35,265,595.00	81	1	Minimally Distressed
West Nottingham Township	CHE	\$326,875.00	\$308,162.00	106	0	Not Distressed
West Penn Township	SCH	\$206,164.00	\$131,923.00	156	0	Not Distressed
West Pike Run Township	WAS	\$137,388.00	\$159,843.00	86	1	Minimally Distressed
West Pikeland Township	CHE	\$2,083,879.00	\$2,116,568.00	98	0	Not Distressed
West Pittston Borough	LUZ	\$1,732,520.00	\$2,774,305.00	62	2	Moderately Distressed
West Pottsgrove Township	MTG	\$8,815,721.00	\$7,359,670.00	120	0	Not Distressed
West Reading Borough	BER	\$8,769,907.00	\$9,754,441.00	90	0	Not Distressed
West Rockhill Township	BUC	\$1,393,857.00	\$1,449,663.00	96	0	Not Distressed
West Sadsbury Township	CHE	\$1,711,129.00	\$1,919,362.00	89	1	Minimally Distressed
West Salem Township	MER	\$1,076,180.00	\$1,160,949.00	93	0	Not Distressed
West Shore Regional Police	CUM	\$6,700,030.00	\$7,634,688.00	88	1	Minimally Distressed
West View Borough	ALL	\$13,711,732.00	\$12,937,222.00	106	0	Not Distressed
West View Water Authority	ALL	\$48,798,411.00	\$53,527,646.00	91	0	Not Distressed
West Vincent Township	CHE	\$2,552,464.00	\$2,978,683.00	86	1	Minimally Distressed
West Wheatfield Township	IND	\$476,893.00	\$483,387.00	99	0	Not Distressed
West Whiteland Township	CHE	\$32,543,096.00	\$30,928,157.00	105	0	Not Distressed
West Wyoming Borough	LUZ	\$906,839.00	\$547,948.00	165	0	Not Distressed
West York Borough	YOR	\$5,226,262.00	\$5,443,757.00	96	0	Not Distressed
Western Allegheny County Municipal Authority	ALL	\$1,023,405.00	\$1,393,572.00	73	1	Minimally Distressed
Western Berks Regional	BER	\$1,284,567.00	\$1,040,818.00	123	0	Not Distressed
Western Berks Water Authority	BER	\$2,858,717.00	\$3,170,656.00	90	0	Not Distressed
Western Clinton County Municipal Authority	CLI	\$632,837.00	\$705,629.00	90	0	Not Distressed
Western Westmoreland Municipal Authority	WES	\$7,448,263.00	\$6,903,701.00	108	0	Not Distressed
Westfall Township	PIK	\$201,865.00	\$167,775.00	120	0	Not Distressed
Westfield Borough	TIO	\$582,756.00	\$636,903.00	91	0	Not Distressed
Westmont Borough	CMB	\$2,985,985.00	\$3,490,955.00	86	1	Minimally Distressed
Westmoreland County Municipal Authority	WES	\$100,594,855.00	\$116,042,824.00	87	1	Minimally Distressed
Westtown Township/East Goshen Jt Pol	CHE	\$21,437,842.00	\$23,784,927.00	90	0	Not Distressed
Wharton Township	FAY	\$912,844.00	\$737,292.00	124	0	Not Distressed
Wheatfield Township	PER	\$334,266.00	\$397,398.00	84	1	Minimally Distressed
Wheatland Borough	MER	\$515,102.00	\$506,336.00	102	0	Not Distressed
White Haven Borough	LUZ	\$834,182.00	\$865,213.00	96	0	Not Distressed
White Oak Borough	ALL	\$10,047,735.00	\$12,011,164.00	84	1	Minimally Distressed
White Run Regional Municipal Authority	ADA	\$1,019,512.00	\$1,043,074.00	98	0	Not Distressed
Whitehall Borough	ALL	\$28,699,999.00	\$31,492,454.00	91	0	Not Distressed
Whitehall Township	LEH	\$67,715,228.00	\$70,492,084.00	96	0	Not Distressed
Whitehall Township Authority	LEH	\$5,225,819.00	\$5,678,060.00	92	0	Not Distressed
Whitemarsh Township	MTG	\$38,151,311.00	\$38,499,351.00	99	0	Not Distressed
Whitpain Township	MTG	\$42,581,122.00	\$42,573,924.00	100	0	Not Distressed
Wiconisco Township	DAU	\$1,600,016.00	\$1,248,637.00	128	0	Not Distressed
Wilkes Barre City	LUZ	\$100,935,619.00	\$161,258,556.00	63	2	Moderately Distressed
Wilkes Barre Township	LUZ	\$6,874,104.00	\$7,373,174.00	93	0	Not Distressed
Wilkins Township	ALL	\$12,289,947.00	\$12,114,048.00	101	0	Not Distressed
Wilkesburg Borough	ALL	\$20,080,675.00	\$21,008,957.00	96	0	Not Distressed
Wilkesburg-Penn Joint Water Authority	ALL	\$36,862,590.00	\$39,331,906.00	94	0	Not Distressed
Williams Township	NHP	\$1,467,687.00	\$1,635,404.00	90	0	Not Distressed
Williamsport City	LYC	\$116,409,908.00	\$131,530,594.00	89	1	Minimally Distressed
Williamsport Municipal Water Authority	LYC	\$652,725.00	\$791,351.00	82	1	Minimally Distressed
Williamsport Sanitary Authority	LYC	\$507,860.00	\$654,167.00	78	1	Minimally Distressed
Williamstown Borough	DAU	\$3,235,681.00	\$2,619,409.00	124	0	Not Distressed
Williamstown Borough Authority	DAU	\$343,830.00	\$98,065.00	351	0	Not Distressed
Willistown Township	CHE	\$25,252,282.00	\$25,800,118.00	98	0	Not Distressed
Wilmerding Borough	ALL	\$345,823.00	\$264,727.00	131	0	Not Distressed
Wilmington Township	LAW	\$736,237.00	\$719,131.00	102	0	Not Distressed

2024 Distress Scores Based on the 2023 Actuarial Valuation Reports - 10/21/2025

<u>Municipality</u>	<u>County</u>	<u>Assets</u>	<u>Liabilities</u>	<u>Fund Ratio</u>	<u>Score</u>	<u>Distress Level</u>
Wilson Borough	NHP	\$13,815,767.00	\$12,893,143.00	107	0	Not Distressed
Windber Area Authority	SOM	\$1,872,393.00	\$2,560,775.00	73	1	Minimally Distressed
Windber Borough	SOM	\$1,510,657.00	\$1,874,415.00	81	1	Minimally Distressed
Windsor Township	YOR	\$5,480,052.00	\$5,241,591.00	105	0	Not Distressed
Winfield Township	BUT	\$250,190.00	\$261,309.00	96	0	Not Distressed
Winslow Township	JEF	\$463,976.00	\$523,971.00	89	1	Minimally Distressed
Womelsdorf Borough	BER	\$2,172,412.00	\$1,969,113.00	110	0	Not Distressed
Womelsdorf-Robeson Joint Authority	BER	\$629,696.00	\$485,661.00	130	0	Not Distressed
Woodbury Township	BLA	\$79,408.00	\$85,473.00	93	0	Not Distressed
Woodward Township	LYC	\$235,224.00	\$262,169.00	90	0	Not Distressed
Worcester Township	MTG	\$1,254,456.00	\$1,283,489.00	98	0	Not Distressed
Wormleysburg Borough	CUM	\$944,283.00	\$898,533.00	105	0	Not Distressed
Wright Township	LUZ	\$5,457,395.00	\$5,314,590.00	103	0	Not Distressed
Wrightstown Township	BUC	\$2,277,410.00	\$1,277,245.00	178	0	Not Distressed
Wrightsville Borough	YOR	\$198,164.00	\$0.00	99	0	Not Distressed
Wyalusing Township	BRA	\$253,624.00	\$238,948.00	106	0	Not Distressed
Wyoming Borough	LUZ	\$1,740,036.00	\$2,114,530.00	82	1	Minimally Distressed
Wyoming Valley Sanitary Authority	LUZ	\$27,063,504.00	\$30,532,963.00	89	1	Minimally Distressed
Wyomissing Borough	BER	\$26,181,288.00	\$34,321,692.00	76	1	Minimally Distressed
Wyomissing Valley, Joint Municipal Authority Of	BER	\$1,727,246.00	\$1,579,770.00	109	0	Not Distressed
Yardley Borough	BUC	\$1,071,332.00	\$1,253,429.00	85	1	Minimally Distressed
Yeadon Borough	DEL	\$8,047,272.00	\$11,494,373.00	70	1	Minimally Distressed
York Area United Fire And Rescue	YOR	\$9,418,043.00	\$9,617,938.00	98	0	Not Distressed
York County Planning Commission	YOR	\$11,898,767.00	\$12,830,037.00	93	0	Not Distressed
York County Regional Police Department	YOR	\$48,156,356.00	\$54,388,967.00	89	1	Minimally Distressed
York Springs Borough	ADA	\$647,125.00	\$606,364.00	107	0	Not Distressed
York Township	YOR	\$12,104,430.00	\$14,340,655.00	84	1	Minimally Distressed
Young Township	IND	\$271,856.00	\$407,987.00	67	2	Moderately Distressed
Youngsville Borough	WAR	\$948,554.00	\$1,137,659.00	83	1	Minimally Distressed
Youngwood Borough	WES	\$1,789,409.00	\$1,721,745.00	104	0	Not Distressed
Zelienople Borough	BUT	\$8,027,052.00	\$8,065,274.00	100	0	Not Distressed