2026 Distress Scores Based on the 2025 Actuarial Valuation Reports - 10/15/2026

| Municipality | County | Assets | Liabilities | Fund Ratio | Score | Distress Level |
|---|---|---|---|---|---|---|
| Abington Township | MTG | $171,213,306.00 | $195,429,800.00 | 88 | 1 | Minimally Distressed |
| Adams Township | BUT | $5,377,500.00 | $5,195,069.00 | 104 | 0 | Not Distressed |
| Adams Township | CMB | $1,646,473.00 | $1,525,975.00 | 108 | 0 | Not Distressed |
| Addison Township | SOM | $426,928.00 | $390,875.00 | 109 | 0 | Not Distressed |
| Albany Township | BER | $512,071.00 | $356,571.00 | 144 | 0 | Not Distressed |
| Albany Township | BRA | $534,290.00 | $563,746.00 | 95 | 0 | Not Distressed |
| Albion Borough | ERI | $2,688,962.00 | $2,448,796.00 | 110 | 0 | Not Distressed |
| Alburtis Borough | LEH | $2,701,521.00 | $2,505,469.00 | 108 | 0 | Not Distressed |
| Aldan Borough | DEL | $4,616,477.00 | $5,124,364.00 | 90 | 0 | Not Distressed |
| Aleppo Township | ALL | $956,706.00 | $953,010.00 | 100 | 0 | Not Distressed |
| Aleppo Township | GRE | $193,181.00 | $218,724.00 | 88 | 1 | Minimally Distressed |
| Aliquippa City | BEA | $25,467,780.00 | $20,823,190.00 | 122 | 0 | Not Distressed |
| Aliquippa Municipal Water Authority | BEA | $3,124,280.00 | $1,486,923.00 | 210 | 0 | Not Distressed |
| Allegheny County Sanitary Authority | ALL | $260,184,371.00 | $257,142,773.00 | 101 | 0 | Not Distressed |
| Allegheny Township | BLA | $4,535,683.00 | $4,580,523.00 | 99 | 0 | Not Distressed |
| Allegheny Township | WES | $9,883,145.00 | $9,299,834.00 | 106 | 0 | Not Distressed |
| Allegheny Valley Joint Sewer Authority | ALL | $3,450,254.00 | $3,709,141.00 | 93 | 0 | Not Distressed |
| Allegheny Valley Regional Police Department | ALL | $675,440.00 | $754,802.00 | 89 | 1 | Minimally Distressed |
| Allen Township | NHP | $931,224.00 | $1,074,327.00 | 87 | 1 | Minimally Distressed |
| Allentown City | LEH | $581,707,742.00 | $635,295,039.00 | 92 | 0 | Not Distressed |
| Allentown Parking Authority | LEH | $5,382,550.00 | $4,985,718.00 | 108 | 0 | Not Distressed |
| Altoona City | BLA | $115,520,014.00 | $153,919,669.00 | 75 | 1 | Minimally Distressed |
| Altoona Water Authority | BLA | $20,254,544.00 | $21,399,175.00 | 95 | 0 | Not Distressed |
| Ambler Borough | MTG | $20,758,978.00 | $19,137,418.00 | 108 | 0 | Not Distressed |
| Ambridge Borough | BEA | $11,810,962.00 | $12,691,542.00 | 93 | 0 | Not Distressed |
| Ambridge Borough Municipal Authority | BEA | $2,082,717.00 | $2,201,351.00 | 95 | 0 | Not Distressed |
| Amity Township | BER | $14,498,897.00 | $14,387,105.00 | 101 | 0 | Not Distressed |
| Amwell Township | WAS | $580,382.00 | $731,409.00 | 79 | 1 | Minimally Distressed |
| Annville Township | LEB | $3,019,703.00 | $3,939,146.00 | 77 | 1 | Minimally Distressed |
| Antietam Valley Municipal Authority | BER | $1,783,570.00 | $2,010,758.00 | 89 | 1 | Minimally Distressed |
| Antrim Township | FRA | $4,309,712.00 | $4,143,081.00 | 104 | 0 | Not Distressed |
| Archbald Borough | LAC | $4,301,878.00 | $5,281,240.00 | 81 | 1 | Minimally Distressed |
| Armstrong Township | IND | $483,826.00 | $429,184.00 | 113 | 0 | Not Distressed |
| Arnold City | WES | $7,917,450.00 | $7,931,910.00 | 100 | 0 | Not Distressed |
| Ashland Borough | SCH | $5,026,891.00 | $5,475,298.00 | 92 | 0 | Not Distressed |
| Ashland Township | CLA | $146,470.00 | $59,361.00 | 247 | 0 | Not Distressed |
| Ashley Borough | LUZ | $1,341,942.00 | $737,437.00 | 182 | 0 | Not Distressed |
| Aspinwall Borough | ALL | $6,248,896.00 | $6,497,037.00 | 96 | 0 | Not Distressed |
| Aston Township | DEL | $28,298,303.00 | $32,862,973.00 | 86 | 1 | Minimally Distressed |
| Asylum Township | BRA | $30,478.00 | $41,658.00 | 73 | 1 | Minimally Distressed |
| Atglen Borough | CHE | $1,308,216.00 | $1,265,079.00 | 103 | 0 | Not Distressed |
| Athens Borough | BRA | $3,850,766.00 | $3,653,714.00 | 105 | 0 | Not Distressed |
| Athens Township | BRA | $8,207,947.00 | $8,176,466.00 | 100 | 0 | Not Distressed |
| Avalon Borough | ALL | $4,491,297.00 | $3,948,630.00 | 114 | 0 | Not Distressed |
| Avoca Borough | LUZ | $931,092.00 | $805,953.00 | 116 | 0 | Not Distressed |
| Avonmore Borough | WES | $288,568.00 | $305,291.00 | 95 | 0 | Not Distressed |
| Bald Eagle Township | CLI | $570,344.00 | $252,241.00 | 226 | 0 | Not Distressed |
| Baldwin Borough | ALL | $30,950,368.00 | $35,702,167.00 | 87 | 1 | Minimally Distressed |
| Baldwin Township | ALL | $5,558,286.00 | $3,721,154.00 | 149 | 0 | Not Distressed |
| Bally Borough | BER | $1,593,619.00 | $1,439,368.00 | 111 | 0 | Not Distressed |
| Bangor Borough | NHP | $6,747,159.00 | $7,037,190.00 | 96 | 0 | Not Distressed |
| Barrett Township | MNR | $2,003,568.00 | $1,926,953.00 | 104 | 0 | Not Distressed |
| Bear Creek Township | LUZ | $353,847.00 | $281,574.00 | 126 | 0 | Not Distressed |
| Beaver Borough | BEA | $11,614,410.00 | $12,901,991.00 | 90 | 0 | Not Distressed |

2026 Distress Scores Based on the 2025 Actuarial Valuation Reports - 10/15/2026

| Municipality | County | Assets | Liabilities | Fund Ratio | Score | Distress Level |
|---|---|---|---|---|---|---|
| Beaver Falls City | BEA | $29,397,967.00 | $30,395,204.00 | 97 | 0 | Not Distressed |
| Beaver Falls Municipal Authority | BEA | $18,026,162.00 | $17,487,466.00 | 103 | 0 | Not Distressed |
| Beaver Township | CLA | $162,463.00 | $180,186.00 | 90 | 0 | Not Distressed |
| Beaver Valley Regional Police | BEA | $4,852,832.00 | $6,116,617.00 | 79 | 1 | Minimally Distressed |
| Bedford Borough | BED | $7,933,509.00 | $10,142,309.00 | 78 | 1 | Minimally Distressed |
| Bedford Township | BED | $1,776,177.00 | $1,884,830.00 | 94 | 0 | Not Distressed |
| Bedminster Township | BUC | $8,348,598.00 | $9,635,749.00 | 87 | 1 | Minimally Distressed |
| Bell Acres Borough | ALL | $2,439,007.00 | $2,400,140.00 | 102 | 0 | Not Distressed |
| Bell Township | WES | $490,681.00 | $536,394.00 | 91 | 0 | Not Distressed |
| Belle Vernon Borough | FAY | $0.00 | $0.00 | 99 | 0 | Not Distressed |
| Bellefonte Borough | CEN | $22,290,663.00 | $20,724,955.00 | 108 | 0 | Not Distressed |
| Bellevue Borough | ALL | $12,526,143.00 | $14,493,591.00 | 86 | 1 | Minimally Distressed |
| Bellwood Borough | BLA | $3,323,955.00 | $1,864,053.00 | 178 | 0 | Not Distressed |
| Ben Avon Borough | ALL | $1,454,733.00 | $854,129.00 | 170 | 0 | Not Distressed |
| Benner Township | CEN | $1,156,600.00 | $1,156,467.00 | 100 | 0 | Not Distressed |
| Bensalem Township | BUC | $124,575,779.00 | $153,335,769.00 | 81 | 1 | Minimally Distressed |
| Bentleyville Borough | WAS | $1,311,333.00 | $1,457,962.00 | 90 | 0 | Not Distressed |
| Benton Township | COL | $235,024.00 | $292,952.00 | 80 | 1 | Minimally Distressed |
| Berlin Borough | SOM | $2,443,088.00 | $2,559,240.00 | 95 | 0 | Not Distressed |
| Bern Township | BER | $8,252,071.00 | $10,468,537.00 | 79 | 1 | Minimally Distressed |
| Berwick Area Joint Sewer Authority | COL | $4,404,511.00 | $4,162,043.00 | 106 | 0 | Not Distressed |
| Berwick Borough | COL | $9,991,275.00 | $11,008,442.00 | 91 | 0 | Not Distressed |
| Berwick Township | ADA | $500,493.00 | $371,266.00 | 135 | 0 | Not Distressed |
| Bethel Park Borough | ALL | $62,899,392.00 | $59,135,801.00 | 106 | 0 | Not Distressed |
| Bethel Township | ARM | $270,683.00 | $268,285.00 | 101 | 0 | Not Distressed |
| Bethel Township | BER | $961,177.00 | $1,041,636.00 | 92 | 0 | Not Distressed |
| Bethel Township | LEB | $443,145.00 | $558,551.00 | 79 | 1 | Minimally Distressed |
| Bethlehem Authority | NHP | $513,590.00 | $505,422.00 | 102 | 0 | Not Distressed |
| Bethlehem City | NHP | $386,097,869.00 | $433,113,296.00 | 89 | 1 | Minimally Distressed |
| Bethlehem City Redevelopment Authority | NHP | $1,164,437.00 | $1,237,644.00 | 94 | 0 | Not Distressed |
| Bethlehem Parking Authority | NHP | $3,806,448.00 | $3,832,206.00 | 99 | 0 | Not Distressed |
| Bethlehem Township | NHP | $42,729,338.00 | $46,061,604.00 | 93 | 0 | Not Distressed |
| Big Beaver Borough | BEA | $496,074.00 | $273,886.00 | 181 | 0 | Not Distressed |
| Biglerville Borough | ADA | $1,859,795.00 | $1,970,729.00 | 94 | 0 | Not Distressed |
| Birdsborough Borough | BER | $4,952,191.00 | $4,886,502.00 | 101 | 0 | Not Distressed |
| Birmingham Township | CHE | $2,555,596.00 | $2,506,454.00 | 102 | 0 | Not Distressed |
| Blair Township | BLA | $4,095,324.00 | $4,176,611.00 | 98 | 0 | Not Distressed |
| Blairsville Borough | IND | $3,406,568.00 | $1,109,565.00 | 307 | 0 | Not Distressed |
| Blakely Borough | LAC | $8,149,160.00 | $8,198,487.00 | 99 | 0 | Not Distressed |
| Blawnox Borough | ALL | $2,382,403.00 | $1,312,378.00 | 182 | 0 | Not Distressed |
| Bloomfield Borough | PER | $350,057.00 | $373,728.00 | 94 | 0 | Not Distressed |
| Bloomsburg Town | COL | $12,008,251.00 | $16,948,047.00 | 71 | 1 | Minimally Distressed |
| Bloomsburg, Town Of Municipal Authority | COL | $1,321,682.00 | $1,656,022.00 | 80 | 1 | Minimally Distressed |
| Blossburg Borough | TIO | $1,926,095.00 | $2,368,326.00 | 81 | 1 | Minimally Distressed |
| Boggs Township | CLE | $496,857.00 | $458,020.00 | 108 | 0 | Not Distressed |
| Boyertown Borough | BER | $776,905.00 | $980,061.00 | 79 | 1 | Minimally Distressed |
| Brackenridge Borough | ALL | $4,994,166.00 | $4,805,548.00 | 104 | 0 | Not Distressed |
| Braddock Borough | ALL | $59,124.00 | $144,703.00 | 41 | 3 | Severely Distressed |
| Braddock Hills Borough | ALL | $661,093.00 | $509,616.00 | 130 | 0 | Not Distressed |
| Bradford City | MCK | $34,613,804.00 | $33,967,563.00 | 102 | 0 | Not Distressed |
| Bradford Township | CLE | $580,509.00 | $519,032.00 | 112 | 0 | Not Distressed |
| Bradford Township | MCK | $7,700,042.00 | $5,678,423.00 | 136 | 0 | Not Distressed |
| Brecknock Township | BER | $3,068,684.00 | $3,077,421.00 | 100 | 0 | Not Distressed |
| Brecknock Township | LAN | $2,232,881.00 | $2,006,650.00 | 111 | 0 | Not Distressed |

2026 Distress Scores Based on the 2025 Actuarial Valuation Reports - 10/15/2026

| Municipality | County | Assets | Liabilities | Fund Ratio | Score | Distress Level |
|---|---|---|---|---|---|---|
| Brentwood Borough | ALL | $12,151,406.00 | $13,657,277.00 | 89 | 1 | Minimally Distressed |
| Briar Creek Township | COL | $2,349,617.00 | $2,758,044.00 | 85 | 1 | Minimally Distressed |
| Bridgeport Borough | MTG | $9,215,287.00 | $10,543,387.00 | 87 | 1 | Minimally Distressed |
| Bridgeville Borough | ALL | $9,269,149.00 | $8,918,731.00 | 104 | 0 | Not Distressed |
| Bridgewater Borough | BEA | $533,489.00 | $364,996.00 | 146 | 0 | Not Distressed |
| Bridgewater Township | SUS | $569,731.00 | $468,828.00 | 122 | 0 | Not Distressed |
| Brighton Township | BEA | $7,079,091.00 | $7,479,752.00 | 95 | 0 | Not Distressed |
| Brighton Township Municipal Authority | BEA | $1,898,137.00 | $1,915,552.00 | 99 | 0 | Not Distressed |
| Brighton Township Sewage Authority | BEA | $1,223,774.00 | $1,216,069.00 | 101 | 0 | Not Distressed |
| Bristol Borough | BUC | $15,720,821.00 | $23,475,573.00 | 67 | 2 | Moderately Distressed |
| Bristol Township | BUC | $75,141,103.00 | $84,976,860.00 | 88 | 1 | Minimally Distressed |
| Brockway Area Sewage Authority | JEF | $990,267.00 | $953,163.00 | 104 | 0 | Not Distressed |
| Brockway Borough | JEF | $3,763,259.00 | $2,301,216.00 | 164 | 0 | Not Distressed |
| Brockway Borough Municipal Authority | JEF | $870,274.00 | $766,385.00 | 114 | 0 | Not Distressed |
| Brodhead Creek Regional Authority | MNR | $5,572,904.00 | $6,721,728.00 | 83 | 1 | Minimally Distressed |
| Brookhaven Borough | DEL | $7,701,840.00 | $10,473,314.00 | 74 | 1 | Minimally Distressed |
| Brookville Borough | JEF | $6,408,881.00 | $5,666,620.00 | 113 | 0 | Not Distressed |
| Brookville Municipal Authority | JEF | $3,679,098.00 | $3,782,624.00 | 97 | 0 | Not Distressed |
| Brown Township | MIF | $1,970,604.00 | $1,888,019.00 | 104 | 0 | Not Distressed |
| Brownsville Borough | FAY | $633,948.00 | $877,409.00 | 72 | 1 | Minimally Distressed |
| Bryn Athyn Borough | MTG | $4,188,973.00 | $2,344,993.00 | 179 | 0 | Not Distressed |
| Buckingham Township | BUC | $26,728,613.00 | $27,182,095.00 | 98 | 0 | Not Distressed |
| Bucks County Redevelopment Authority | BUC | $1,000,073.00 | $1,089,783.00 | 92 | 0 | Not Distressed |
| Bucks County Water & Sewer Authority | BUC | $73,426,258.00 | $73,971,900.00 | 99 | 0 | Not Distressed |
| Buffalo Township | BUT | $4,729,956.00 | $4,056,201.00 | 117 | 0 | Not Distressed |
| Buffalo Township | UNI | $777,308.00 | $759,825.00 | 102 | 0 | Not Distressed |
| Buffalo Township | WAS | $293,368.00 | $315,856.00 | 93 | 0 | Not Distressed |
| Buffalo Valley Regional Police | UNI | $10,303,603.00 | $10,083,696.00 | 102 | 0 | Not Distressed |
| Burgettstown Borough | WAS | $508,114.00 | $423,173.00 | 120 | 0 | Not Distressed |
| Burnham Borough | MIF | $1,555,192.00 | $1,626,372.00 | 96 | 0 | Not Distressed |
| Burrell Township | IND | $1,599,516.00 | $1,482,044.00 | 108 | 0 | Not Distressed |
| Burrell Township Sewer Authority | IND | $691,578.00 | $730,780.00 | 95 | 0 | Not Distressed |
| Bushkill Township | NHP | $8,194,993.00 | $9,095,581.00 | 90 | 0 | Not Distressed |
| Butler Area Public Library | BUT | $1,128,303.00 | $712,989.00 | 158 | 0 | Not Distressed |
| Butler City | BUT | $47,787,228.00 | $43,521,310.00 | 110 | 0 | Not Distressed |
| Butler Township | ADA | $540,896.00 | $494,250.00 | 109 | 0 | Not Distressed |
| Butler Township | BUT | $36,133,890.00 | $31,716,444.00 | 114 | 0 | Not Distressed |
| Butler Township | LUZ | $5,655,638.00 | $6,259,542.00 | 90 | 0 | Not Distressed |
| Butler Township | SCH | $3,447,169.00 | $3,082,638.00 | 112 | 0 | Not Distressed |
| Caernarvon Township | BER | $4,410,834.00 | $4,055,931.00 | 109 | 0 | Not Distressed |
| California Borough | WAS | $7,398,989.00 | $4,355,062.00 | 170 | 0 | Not Distressed |
| Caln Township | CHE | $22,366,954.00 | $22,150,474.00 | 101 | 0 | Not Distressed |
| Cambria County Transit Authority | CMB | $9,094,981.00 | $10,188,195.00 | 89 | 1 | Minimally Distressed |
| Cambria Township | CMB | $9,675,118.00 | $5,726,182.00 | 169 | 0 | Not Distressed |
| Cambria Township Sewer Authority | CMB | $951,398.00 | $1,023,655.00 | 93 | 0 | Not Distressed |
| Cambria Township Water Authority | CMB | $414,344.00 | $349,142.00 | 119 | 0 | Not Distressed |
| Cambridge Springs Borough | CRA | $2,717,949.00 | $2,199,672.00 | 124 | 0 | Not Distressed |
| Camp Hill Borough | CUM | $12,546,548.00 | $12,710,462.00 | 99 | 0 | Not Distressed |
| Canonsburg  Borough | WAS | $17,755,454.00 | $17,044,505.00 | 104 | 0 | Not Distressed |
| Canonsburg-Houston Joint Authority | WAS | $1,832,968.00 | $1,948,979.00 | 94 | 0 | Not Distressed |
| Canton Borough | BRA | $1,129,871.00 | $665,690.00 | 170 | 0 | Not Distressed |
| Capital Region Water Authority | DAU | $23,439,706.00 | $25,872,831.00 | 91 | 0 | Not Distressed |
| Carbondale City | LAC | $14,600,378.00 | $21,454,312.00 | 68 | 2 | Moderately Distressed |
| Carlisle Borough | CUM | $38,832,490.00 | $35,945,485.00 | 108 | 0 | Not Distressed |

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| Municipality | County | Assets | Liabilities | Fund Ratio | Score | Distress Level |
|---|---|---|---|---|---|---|
| Carmichaels-Cumberland Joint Sewer Authority | GRE | $975,103.00 | $612,754.00 | 159 | 0 | Not Distressed |
| Carnegie Borough | ALL | $10,896,011.00 | $13,865,109.00 | 79 | 1 | Minimally Distressed |
| Carroll Township | PER | $209,562.00 | $185,514.00 | 113 | 0 | Not Distressed |
| Carroll Township | WAS | $4,362,712.00 | $3,757,270.00 | 116 | 0 | Not Distressed |
| Carroll Township | YOR | $8,282,136.00 | $8,096,015.00 | 102 | 0 | Not Distressed |
| Carroll Valley Borough | ADA | $4,314,714.00 | $5,451,604.00 | 79 | 1 | Minimally Distressed |
| Cass Township | SCH | $247,392.00 | $248,086.00 | 100 | 0 | Not Distressed |
| Castanea Township | CLI | $49,373.00 | $3,314.00 | 1490 | 0 | Not Distressed |
| Castle Shannon Borough | ALL | $9,267,516.00 | $13,873,942.00 | 67 | 2 | Moderately Distressed |
| Catasauqua Borough | LEH | $7,825,658.00 | $9,515,795.00 | 82 | 1 | Minimally Distressed |
| Catawissa Borough | COL | $2,540,025.00 | $2,689,090.00 | 94 | 0 | Not Distressed |
| Catawissa Borough Municipal Authority | COL | $975,072.00 | $1,053,677.00 | 93 | 0 | Not Distressed |
| Cecil Township | WAS | $13,908,258.00 | $20,084,341.00 | 69 | 2 | Moderately Distressed |
| Center Township | BEA | $14,118,160.00 | $15,142,351.00 | 93 | 0 | Not Distressed |
| Center Township | IND | $2,345,262.00 | $2,567,253.00 | 91 | 0 | Not Distressed |
| Centerville Borough | WAS | $2,320,971.00 | $2,474,144.00 | 94 | 0 | Not Distressed |
| Centerville Borough Sanitary Authority | WAS | $719,268.00 | $657,448.00 | 109 | 0 | Not Distressed |
| Central Berks Regional Police Department | BER | $10,250,861.00 | $11,166,794.00 | 92 | 0 | Not Distressed |
| Central Bucks Regional Police Department | BUC | $15,331,497.00 | $18,511,567.00 | 83 | 1 | Minimally Distressed |
| Central Carbon Municipal Authority | CAR | $528,605.00 | $587,097.00 | 90 | 0 | Not Distressed |
| Central City Borough | SOM | $1,933,803.00 | $647,094.00 | 299 | 0 | Not Distressed |
| Central Indiana County Joint Sanitary Authority | IND | $348,365.00 | $366,208.00 | 95 | 0 | Not Distressed |
| Centre County Library And Historical Museum | CEN | $2,120,355.00 | $1,613,785.00 | 131 | 0 | Not Distressed |
| Centre Township | BER | $1,143,729.00 | $1,024,789.00 | 112 | 0 | Not Distressed |
| Chambersburg Borough | FRA | $63,743,496.00 | $74,348,349.00 | 86 | 1 | Minimally Distressed |
| Charleroi Borough | WAS | $1,650,646.00 | $1,546,182.00 | 107 | 0 | Not Distressed |
| Charleroi Borough Authority | WAS | $11,994,879.00 | $12,084,512.00 | 99 | 0 | Not Distressed |
| Charleroi Regional Police | WAS | $8,072,611.00 | $5,417,085.00 | 149 | 0 | Not Distressed |
| Charleston Township | TIO | $1,182,376.00 | $1,038,278.00 | 114 | 0 | Not Distressed |
| Charlestown Township | CHE | $361,537.00 | $349,393.00 | 103 | 0 | Not Distressed |
| Chartiers Township | WAS | $8,379,096.00 | $9,571,309.00 | 88 | 1 | Minimally Distressed |
| Cheltenham Township | MTG | $106,414,529.00 | $103,549,220.00 | 103 | 0 | Not Distressed |
| Cherrytree Township | VEN | $881,098.00 | $825,982.00 | 107 | 0 | Not Distressed |
| Chester City | DEL | $101,767,088.00 | $157,985,692.00 | 64 | 2 | Moderately Distressed |
| Chester City Stormwater Authority | DEL | $581,030.00 | $827,189.00 | 70 | 1 | Minimally Distressed |
| Chester Township | DEL | $4,999,466.00 | $8,350,690.00 | 60 | 2 | Moderately Distressed |
| Chester Water Authority | DEL | $54,502,262.00 | $59,926,062.00 | 91 | 0 | Not Distressed |
| Cheswick Borough | ALL | $2,785,706.00 | $2,854,979.00 | 98 | 0 | Not Distressed |
| Chippewa Township | BEA | $7,005,728.00 | $5,480,184.00 | 128 | 0 | Not Distressed |
| Churchill Borough | ALL | $9,059,199.00 | $9,233,189.00 | 98 | 0 | Not Distressed |
| City Of Sharon Sanitary Authority | MER | $3,776,410.00 | $4,092,957.00 | 92 | 0 | Not Distressed |
| Clairton City | ALL | $6,402,490.00 | $6,997,973.00 | 91 | 0 | Not Distressed |
| Clairton Municipal Authority | ALL | $3,863,996.00 | $2,659,105.00 | 145 | 0 | Not Distressed |
| Clarion Borough | CLA | $7,727,120.00 | $6,914,862.00 | 112 | 0 | Not Distressed |
| Clarion County Housing Authority | CLA | $1,942,213.00 | $2,020,950.00 | 96 | 0 | Not Distressed |
| Clarks Summit Borough | LAC | $4,497,630.00 | $4,641,733.00 | 97 | 0 | Not Distressed |
| Clearfield Township | CMB | $237,344.00 | $258,395.00 | 92 | 0 | Not Distressed |
| Cleona Borough | LEB | $1,573,507.00 | $1,314,467.00 | 120 | 0 | Not Distressed |
| Clifton Heights Borough | DEL | $8,602,528.00 | $10,463,421.00 | 82 | 1 | Minimally Distressed |
| Clymer Borough | IND | $474,536.00 | $423,767.00 | 112 | 0 | Not Distressed |
| Coal Township | NMB | $9,730,327.00 | $10,077,892.00 | 97 | 0 | Not Distressed |
| Coaldale Borough | SCH | $948,485.00 | $1,342,471.00 | 71 | 1 | Minimally Distressed |
| Coatesville City | CHE | $33,962,359.00 | $33,481,940.00 | 101 | 0 | Not Distressed |
| Cochranton Borough | CRA | $813,225.00 | $759,744.00 | 107 | 0 | Not Distressed |

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| Municipality | County | Assets | Liabilities | Fund Ratio | Score | Distress Level |
|---|---|---|---|---|---|---|
| Codorus Township | YOR | $528,352.00 | $505,534.00 | 105 | 0 | Not Distressed |
| Colebrookdale Township | BER | $5,618,641.00 | $5,255,836.00 | 107 | 0 | Not Distressed |
| Collegeville Borough | MTG | $10,458,858.00 | $11,464,293.00 | 91 | 0 | Not Distressed |
| Collier Township | ALL | $14,017,664.00 | $16,860,719.00 | 83 | 1 | Minimally Distressed |
| Collier Township Mun Authority | ALL | $126,229.00 | $135,633.00 | 93 | 0 | Not Distressed |
| Collingdale Borough | DEL | $13,560,333.00 | $15,797,085.00 | 86 | 1 | Minimally Distressed |
| Colonial Regional Police Department | NHP | $11,340,110.00 | $12,198,939.00 | 93 | 0 | Not Distressed |
| Columbia Borough | LAN | $16,002,745.00 | $16,876,668.00 | 95 | 0 | Not Distressed |
| Columbus Township | WAR | $592,470.00 | $567,037.00 | 104 | 0 | Not Distressed |
| Colwyn Borough | DEL | $967,073.00 | $1,275,350.00 | 76 | 1 | Minimally Distressed |
| Concord Township | DEL | $8,328,262.00 | $7,702,265.00 | 108 | 0 | Not Distressed |
| Conemaugh Township | IND | $554,242.00 | $646,974.00 | 86 | 1 | Minimally Distressed |
| Conemaugh Township | SOM | $4,484,146.00 | $5,071,932.00 | 88 | 1 | Minimally Distressed |
| Conestoga Township | LAN | $590,852.00 | $660,789.00 | 89 | 1 | Minimally Distressed |
| Conewago Township | ADA | $5,003,020.00 | $4,752,880.00 | 105 | 0 | Not Distressed |
| Conewango Township | WAR | $3,042,691.00 | $2,600,963.00 | 117 | 0 | Not Distressed |
| Conneaut Lake Borough | CRA | $211,130.00 | $249,376.00 | 85 | 1 | Minimally Distressed |
| Conneaut Lake Regional Police Department | CRA | $1,083,262.00 | $837,789.00 | 129 | 0 | Not Distressed |
| Connellsville City | FAY | $13,968,541.00 | $15,277,396.00 | 91 | 0 | Not Distressed |
| Connellsville City Redevelopment Authority | FAY | $921,800.00 | $929,931.00 | 99 | 0 | Not Distressed |
| Connellsville Municipal Authority | FAY | $2,634,466.00 | $2,746,574.00 | 96 | 0 | Not Distressed |
| Connellsville Township | FAY | $589,352.00 | $128,115.00 | 460 | 0 | Not Distressed |
| Conshohocken Borough | MTG | $23,663,134.00 | $28,578,219.00 | 83 | 1 | Minimally Distressed |
| Conshohocken Borough Authority | MTG | $2,294,592.00 | $2,211,026.00 | 104 | 0 | Not Distressed |
| Conway Borough | BEA | $1,145,536.00 | $1,058,199.00 | 108 | 0 | Not Distressed |
| Conyngham Borough | LUZ | $1,374,437.00 | $317,112.00 | 433 | 0 | Not Distressed |
| Coolspring Township | MER | $157,768.00 | $132,246.00 | 119 | 0 | Not Distressed |
| Cooper Township | CLE | $455,909.00 | $349,657.00 | 130 | 0 | Not Distressed |
| Coopersburg Borough | LEH | $4,930,160.00 | $5,895,006.00 | 84 | 1 | Minimally Distressed |
| Coplay Borough | LEH | $2,037,387.00 | $1,847,744.00 | 110 | 0 | Not Distressed |
| Coplay-Whitehall Sewer Authority | LEH | $3,180,740.00 | $3,675,549.00 | 87 | 1 | Minimally Distressed |
| Coraopolis Borough | ALL | $9,521,844.00 | $9,389,473.00 | 101 | 0 | Not Distressed |
| Coraopolis Water & Sewer Authority | ALL | $620,814.00 | $552,806.00 | 112 | 0 | Not Distressed |
| Cornwall Borough | LEB | $5,007,090.00 | $5,026,822.00 | 100 | 0 | Not Distressed |
| Corry City | ERI | $21,088,354.00 | $19,292,314.00 | 109 | 0 | Not Distressed |
| Corry City Redevelopment Authority | ERI | $949,664.00 | $1,138,993.00 | 83 | 1 | Minimally Distressed |
| Corydon Township | MCK | $615,732.00 | $445,134.00 | 138 | 0 | Not Distressed |
| Coudersport Borough | POT | $4,153,564.00 | $4,103,815.00 | 101 | 0 | Not Distressed |
| Covington Township | LAC | $1,795,860.00 | $1,702,689.00 | 105 | 0 | Not Distressed |
| Cowanshannock Township | ARM | $459,873.00 | $487,977.00 | 94 | 0 | Not Distressed |
| Crafton Borough | ALL | $7,960,133.00 | $7,526,163.00 | 106 | 0 | Not Distressed |
| Cranberry Township | BUT | $34,677,148.00 | $33,832,765.00 | 102 | 0 | Not Distressed |
| Cranberry Township | VEN | $4,544,481.00 | $4,727,352.00 | 96 | 0 | Not Distressed |
| Crescent Township | ALL | $2,566,314.00 | $2,158,671.00 | 119 | 0 | Not Distressed |
| Cresson Borough | CMB | $1,582,611.00 | $1,495,150.00 | 106 | 0 | Not Distressed |
| Cresson Township | CMB | $1,225,527.00 | $519,641.00 | 236 | 0 | Not Distressed |
| Cressona Borough | SCH | $612,703.00 | $618,969.00 | 99 | 0 | Not Distressed |
| Cressona Borough Authority | SCH | $497,901.00 | $371,757.00 | 134 | 0 | Not Distressed |
| Creswell Heights Joint Authority | BEA | $4,977,196.00 | $5,287,930.00 | 94 | 0 | Not Distressed |
| Cross Creek Township | WAS | $819,543.00 | $945,329.00 | 87 | 1 | Minimally Distressed |
| Croyle Township | CMB | $448,227.00 | $398,273.00 | 113 | 0 | Not Distressed |
| Cumberland Dauphin Harrisburg Transit Authority | DAU | $27,469,315.00 | $28,415,682.00 | 97 | 0 | Not Distressed |
| Cumberland Township | ADA | $6,910,025.00 | $7,056,860.00 | 98 | 0 | Not Distressed |
| Cumberland Township | GRE | $1,238,921.00 | $977,568.00 | 127 | 0 | Not Distressed |

2026 Distress Scores Based on the 2025 Actuarial Valuation Reports - 10/15/2026

| Municipality | County | Assets | Liabilities | Fund Ratio | Score | Distress Level |
|---|---|---|---|---|---|---|
| Cumru Township | BER | $26,895,325.00 | $28,068,704.00 | 96 | 0 | Not Distressed |
| Curwensville Borough | CLE | $1,471,494.00 | $1,271,382.00 | 116 | 0 | Not Distressed |
| Dale Borough | CMB | $84,583.00 | $98,570.00 | 86 | 1 | Minimally Distressed |
| Dallas Borough | LUZ | $2,889,148.00 | $2,782,851.00 | 104 | 0 | Not Distressed |
| Dallas Township | LUZ | $10,847,081.00 | $10,215,068.00 | 106 | 0 | Not Distressed |
| Dallastown Borough | YOR | $1,660,478.00 | $1,774,941.00 | 94 | 0 | Not Distressed |
| Dalton Borough | LAC | $971,191.00 | $1,086,605.00 | 89 | 1 | Minimally Distressed |
| Danville Borough | MTR | $14,474,023.00 | $13,926,538.00 | 104 | 0 | Not Distressed |
| Darby Borough | DEL | $13,890,736.00 | $21,021,012.00 | 66 | 2 | Moderately Distressed |
| Darby Township | DEL | $12,187,033.00 | $18,672,314.00 | 65 | 2 | Moderately Distressed |
| Daugherty Township | BEA | $1,055,360.00 | $649,834.00 | 162 | 0 | Not Distressed |
| Dauphin County Library System | DAU | $4,978,731.00 | $5,131,620.00 | 97 | 0 | Not Distressed |
| Decatur Township | CLE | $363,942.00 | $284,925.00 | 128 | 0 | Not Distressed |
| Delaware County Regional Water Quality Control Authority | DEL | $31,531,331.00 | $29,558,855.00 | 107 | 0 | Not Distressed |
| Delaware County Solid Waste Authority | DEL | $7,805,150.00 | $8,289,094.00 | 94 | 0 | Not Distressed |
| Delaware Township | MER | $272,576.00 | $303,621.00 | 90 | 0 | Not Distressed |
| Delaware Township | PIK | $696,830.00 | $696,210.00 | 100 | 0 | Not Distressed |
| Delaware Valley Municipal Management Association | MTG | $13,954,204.00 | $14,255,610.00 | 98 | 0 | Not Distressed |
| Delmar Township | TIO | $569,999.00 | $479,670.00 | 119 | 0 | Not Distressed |
| Delmont Borough | WES | $1,765,183.00 | $1,814,607.00 | 97 | 0 | Not Distressed |
| Derry Borough | WES | $1,568,121.00 | $1,317,476.00 | 119 | 0 | Not Distressed |
| Derry Borough Municipal Authority | WES | $2,057,949.00 | $2,259,086.00 | 91 | 0 | Not Distressed |
| Derry Township | DAU | $51,816,014.00 | $53,124,119.00 | 98 | 0 | Not Distressed |
| Derry Township | WES | $9,285,856.00 | $9,584,544.00 | 97 | 0 | Not Distressed |
| Derry Township Municipal Authority | WES | $1,917,295.00 | $2,006,671.00 | 96 | 0 | Not Distressed |
| Dickson City Borough | LAC | $9,643,428.00 | $11,036,980.00 | 87 | 1 | Minimally Distressed |
| Dillsburg Borough | YOR | $319,334.00 | $308,867.00 | 103 | 0 | Not Distressed |
| Dingman Township | PIK | $2,009,145.00 | $2,000,036.00 | 100 | 0 | Not Distressed |
| Donegal Township | WAS | $1,207,221.00 | $1,102,244.00 | 110 | 0 | Not Distressed |
| Donegal Township | WES | $1,525,797.00 | $1,728,080.00 | 88 | 1 | Minimally Distressed |
| Donora Borough | WAS | $3,317,600.00 | $2,303,076.00 | 144 | 0 | Not Distressed |
| Dormont Borough | ALL | $20,633,761.00 | $21,498,721.00 | 96 | 0 | Not Distressed |
| Douglass Township | BER | $4,215,626.00 | $3,712,691.00 | 114 | 0 | Not Distressed |
| Douglass Township | MTG | $15,250,740.00 | $16,198,689.00 | 94 | 0 | Not Distressed |
| Downingtown Borough | CHE | $14,289,010.00 | $17,568,423.00 | 81 | 1 | Minimally Distressed |
| Doylestown Borough | BUC | $6,212,700.00 | $7,894,443.00 | 79 | 1 | Minimally Distressed |
| Doylestown Township | BUC | $33,029,721.00 | $37,470,208.00 | 88 | 1 | Minimally Distressed |
| Dravosburg Borough | ALL | $709,416.00 | $644,408.00 | 110 | 0 | Not Distressed |
| Dublin Borough | BUC | $1,379,515.00 | $1,349,287.00 | 102 | 0 | Not Distressed |
| Dubois City | CLE | $24,780,252.00 | $30,563,233.00 | 81 | 1 | Minimally Distressed |
| Dubois City Redevelopment Authority | CLE | $187,124.00 | $171,310.00 | 109 | 0 | Not Distressed |
| Duboistown Borough | LYC | $732,243.00 | $692,712.00 | 106 | 0 | Not Distressed |
| Duncannon Borough | PER | $1,881,999.00 | $1,278,811.00 | 147 | 0 | Not Distressed |
| Dunmore Borough | LAC | $21,127,539.00 | $24,715,994.00 | 85 | 1 | Minimally Distressed |
| Dupont Borough | LUZ | $1,309,678.00 | $397,004.00 | 330 | 0 | Not Distressed |
| Duquesne City | ALL | $8,982,616.00 | $9,167,516.00 | 98 | 0 | Not Distressed |
| Duryea Borough | LUZ | $1,129,680.00 | $1,034,869.00 | 109 | 0 | Not Distressed |
| Earl Township | BER | $892,943.00 | $766,837.00 | 116 | 0 | Not Distressed |
| East Allen Township | NHP | $2,329,389.00 | $2,404,772.00 | 97 | 0 | Not Distressed |
| East Berlin Area Joint Authority | ADA | $419,763.00 | $387,966.00 | 108 | 0 | Not Distressed |
| East Berlin Borough | ADA | $879,623.00 | $716,993.00 | 123 | 0 | Not Distressed |
| East Bethlehem Township | WAS | $688,326.00 | $497,340.00 | 138 | 0 | Not Distressed |
| East Bradford Township | CHE | $4,920,598.00 | $4,497,587.00 | 109 | 0 | Not Distressed |
| East Brandywine Township | CHE | $10,453,604.00 | $10,371,079.00 | 101 | 0 | Not Distressed |

2026 Distress Scores Based on the 2025 Actuarial Valuation Reports - 10/15/2026

| Municipality | County | Assets | Liabilities | Fund Ratio | Score | Distress Level |
|---|---|---|---|---|---|---|
| East Brunswick Township | SCH | $707,478.00 | $804,814.00 | 88 | 1 | Minimally Distressed |
| East Buffalo Township | UNI | $1,758,069.00 | $1,555,762.00 | 113 | 0 | Not Distressed |
| East Carroll Township | CMB | $202,133.00 | $166,927.00 | 121 | 0 | Not Distressed |
| East Cocalico Township | LAN | $10,232,007.00 | $11,484,406.00 | 89 | 1 | Minimally Distressed |
| East Conemaugh Borough | CMB | $540,205.00 | $523,932.00 | 103 | 0 | Not Distressed |
| East Coventry Township | CHE | $6,705,473.00 | $6,470,171.00 | 104 | 0 | Not Distressed |
| East Deer Township | ALL | $2,537,123.00 | $1,052,943.00 | 241 | 0 | Not Distressed |
| East Donegal Township | LAN | $3,506,865.00 | $3,778,722.00 | 93 | 0 | Not Distressed |
| East Earl Township | LAN | $3,625,574.00 | $3,422,535.00 | 106 | 0 | Not Distressed |
| East Fallowfield Township | CHE | $3,791,177.00 | $3,833,342.00 | 99 | 0 | Not Distressed |
| East Finley Township | WAS | $419,776.00 | $383,265.00 | 110 | 0 | Not Distressed |
| East Goshen Township | CHE | $9,107,616.00 | $8,076,213.00 | 113 | 0 | Not Distressed |
| East Greenville Borough | MTG | $840,996.00 | $879,015.00 | 96 | 0 | Not Distressed |
| East Hempfield Township | LAN | $26,060,936.00 | $29,887,938.00 | 87 | 1 | Minimally Distressed |
| East Hopewell Township | YOR | $732,443.00 | $586,774.00 | 125 | 0 | Not Distressed |
| East Huntingdon Township | WES | $4,505,310.00 | $4,145,606.00 | 109 | 0 | Not Distressed |
| East Lampeter Township | LAN | $42,828,283.00 | $40,074,964.00 | 107 | 0 | Not Distressed |
| East Lansdowne Borough | DEL | $2,102,513.00 | $3,399,489.00 | 62 | 2 | Moderately Distressed |
| East Manchester Township | YOR | $1,927,054.00 | $1,971,513.00 | 98 | 0 | Not Distressed |
| East MarlBorough Township | CHE | $4,307,874.00 | $4,478,983.00 | 96 | 0 | Not Distressed |
| East Mckeesport Borough | ALL | $1,479,143.00 | $1,469,678.00 | 101 | 0 | Not Distressed |
| East Norriton Township | MTG | $30,152,416.00 | $33,512,885.00 | 90 | 0 | Not Distressed |
| East Norriton-Plymouth- Whitpain Joint Sewer Authority | MTG | $5,389,702.00 | $4,804,167.00 | 112 | 0 | Not Distressed |
| East Norwegian Township | SCH | $220,109.00 | $264,120.00 | 83 | 1 | Minimally Distressed |
| East Penn Township | CAR | $666,989.00 | $643,702.00 | 104 | 0 | Not Distressed |
| East Pennsborough Township | CUM | $38,822,825.00 | $40,228,531.00 | 97 | 0 | Not Distressed |
| East Pikeland Township | CHE | $4,556,890.00 | $3,608,372.00 | 126 | 0 | Not Distressed |
| East Pittsburgh Borough | ALL | $326,386.00 | $23,435.00 | 1393 | 0 | Not Distressed |
| East Rochester Borough | BEA | $161,083.00 | $160,198.00 | 101 | 0 | Not Distressed |
| East Rockhill Township | BUC | $3,914,119.00 | $3,576,399.00 | 109 | 0 | Not Distressed |
| East St Clair Township | BED | $87,771.00 | $91,799.00 | 96 | 0 | Not Distressed |
| East Stroudsburg Borough | MNR | $8,904,292.00 | $8,460,193.00 | 105 | 0 | Not Distressed |
| East Vincent Township | CHE | $5,242,824.00 | $4,347,632.00 | 121 | 0 | Not Distressed |
| East Washington Borough | WAS | $1,100,299.00 | $834,784.00 | 132 | 0 | Not Distressed |
| East Whiteland Township | CHE | $30,761,451.00 | $32,710,320.00 | 94 | 0 | Not Distressed |
| Eastern Adams Regional Police Department | ADA | $1,938,705.00 | $2,126,929.00 | 91 | 0 | Not Distressed |
| Eastern Berks Regional Police Department | BER | $6,134,900.00 | $7,774,379.00 | 79 | 1 | Minimally Distressed |
| Eastern Pike Regional | PIK | $3,966,564.00 | $3,418,214.00 | 116 | 0 | Not Distressed |
| Eastern Snyder County Regional Authority | SNY | $4,045,113.00 | $4,155,036.00 | 97 | 0 | Not Distressed |
| Easton City | NHP | $124,481,995.00 | $136,960,727.00 | 91 | 0 | Not Distressed |
| Easttown Township | CHE | $19,330,628.00 | $23,538,403.00 | 82 | 1 | Minimally Distressed |
| Ebensburg Borough | CMB | $4,599,550.00 | $4,760,627.00 | 97 | 0 | Not Distressed |
| Economy Borough | BEA | $10,626,922.00 | $10,926,568.00 | 97 | 0 | Not Distressed |
| Eddystone Borough | DEL | $5,239,861.00 | $7,174,607.00 | 73 | 1 | Minimally Distressed |
| Edgewood Borough | ALL | $5,178,077.00 | $5,327,421.00 | 97 | 0 | Not Distressed |
| Edgeworth Borough | ALL | $5,202,614.00 | $4,305,091.00 | 121 | 0 | Not Distressed |
| Edgeworth Borough Municipal Authority | ALL | $1,339,325.00 | $979,982.00 | 137 | 0 | Not Distressed |
| Edinborough Borough | ERI | $12,921,076.00 | $10,658,310.00 | 121 | 0 | Not Distressed |
| Edwardsville Borough | LUZ | $3,865,025.00 | $4,172,877.00 | 93 | 0 | Not Distressed |
| Eldred Township | JEF | $267,683.00 | $259,475.00 | 103 | 0 | Not Distressed |
| Eldred Township | MNR | $405,134.00 | $450,908.00 | 90 | 0 | Not Distressed |
| Elizabeth Borough | ALL | $630,626.00 | $398,510.00 | 158 | 0 | Not Distressed |
| Elizabeth Borough Municipal Authority | ALL | $838,909.00 | $716,891.00 | 117 | 0 | Not Distressed |
| Elizabeth Township | ALL | $16,650,209.00 | $18,650,283.00 | 89 | 1 | Minimally Distressed |

2026 Distress Scores Based on the 2025 Actuarial Valuation Reports - 10/15/2026

| Municipality | County | Assets | Liabilities | Fund Ratio | Score | Distress Level |
|---|---|---|---|---|---|---|
| Elizabeth Township | LAN | $1,040,519.00 | $985,734.00 | 106 | 0 | Not Distressed |
| Elizabethtown Borough | LAN | $15,043,905.00 | $14,989,871.00 | 100 | 0 | Not Distressed |
| Elizabethtown Regional Sewer Authority | LAN | $603,368.00 | $433,366.00 | 139 | 0 | Not Distressed |
| Elk Lick Township | SOM | $378,305.00 | $210,687.00 | 180 | 0 | Not Distressed |
| Ellwood City Borough | LAW | $16,852,792.00 | $19,293,133.00 | 87 | 1 | Minimally Distressed |
| Emmaus Borough | LEH | $23,494,745.00 | $24,099,681.00 | 97 | 0 | Not Distressed |
| Emporium Borough | CMN | $4,056,411.00 | $1,993,262.00 | 204 | 0 | Not Distressed |
| Ephrata Borough | LAN | $40,764,750.00 | $46,611,223.00 | 87 | 1 | Minimally Distressed |
| Erie City | ERI | $438,031,089.00 | $555,424,609.00 | 79 | 1 | Minimally Distressed |
| Erie City Water Authority | ERI | $41,218,663.00 | $46,186,129.00 | 89 | 1 | Minimally Distressed |
| Erie County Housing Authority | ERI | $4,585,490.00 | $5,210,778.00 | 88 | 1 | Minimally Distressed |
| Erie Metropolitan Transit Authority | ERI | $17,586,977.00 | $17,973,969.00 | 98 | 0 | Not Distressed |
| Erie Parking Authority | ERI | $478,395.00 | $606,691.00 | 79 | 1 | Minimally Distressed |
| Erie Regional Airport Authority | ERI | $3,407,580.00 | $3,407,039.00 | 100 | 0 | Not Distressed |
| Erie Western Port Authority | ERI | $2,338,123.00 | $2,639,368.00 | 89 | 1 | Minimally Distressed |
| Etna Borough | ALL | $6,004,489.00 | $5,297,301.00 | 113 | 0 | Not Distressed |
| Evans City Seven Fields Regional Police | BUT | $1,298,362.00 | $1,126,412.00 | 115 | 0 | Not Distressed |
| Everett Borough | BED | $2,202,152.00 | $2,221,960.00 | 99 | 0 | Not Distressed |
| Everett Borough Area Municipal Authority | BED | $406,736.00 | $544,072.00 | 75 | 1 | Minimally Distressed |
| Exeter Borough | LUZ | $1,730,982.00 | $1,731,419.00 | 100 | 0 | Not Distressed |
| Exeter Township | BER | $44,119,440.00 | $42,507,411.00 | 104 | 0 | Not Distressed |
| Fairchance Borough | FAY | $414,548.00 | $94,423.00 | 439 | 0 | Not Distressed |
| Fairfield Municipal Authority | ADA | $264,043.00 | $316,486.00 | 83 | 1 | Minimally Distressed |
| Fairfield Township | LYC | $184,874.00 | $222,695.00 | 83 | 1 | Minimally Distressed |
| Fairfield Township | WES | $1,036,186.00 | $1,075,617.00 | 96 | 0 | Not Distressed |
| Fairview Township | ERI | $5,856,322.00 | $5,873,019.00 | 100 | 0 | Not Distressed |
| Fairview Township | LUZ | $2,606,003.00 | $3,226,196.00 | 81 | 1 | Minimally Distressed |
| Fairview Township | YOR | $25,943,204.00 | $24,008,745.00 | 108 | 0 | Not Distressed |
| Fallowfield Township | WAS | $956,932.00 | $645,560.00 | 148 | 0 | Not Distressed |
| Falls Creek Borough | JEF | $733,176.00 | $454,496.00 | 161 | 0 | Not Distressed |
| Falls Township | BUC | $53,728,194.00 | $77,566,248.00 | 69 | 2 | Moderately Distressed |
| Falls Township Authority | BUC | $3,715,612.00 | $4,582,839.00 | 81 | 1 | Minimally Distressed |
| Farmington Township | CLA | $701,153.00 | $724,641.00 | 97 | 0 | Not Distressed |
| Farmington Township | TIO | $254,094.00 | $265,767.00 | 96 | 0 | Not Distressed |
| Farrell City | MER | $12,798,537.00 | $13,529,796.00 | 95 | 0 | Not Distressed |
| Fawn Township | ALL | $1,919,553.00 | $1,531,519.00 | 125 | 0 | Not Distressed |
| Fawn Township Sewer Authority | ALL | $162,941.00 | $189,125.00 | 86 | 1 | Minimally Distressed |
| Fawn-Frazer Joint Water Authority | ALL | $649,956.00 | $645,158.00 | 101 | 0 | Not Distressed |
| Fayette Township | JUN | $228,143.00 | $247,875.00 | 92 | 0 | Not Distressed |
| Ferguson Township | CEN | $12,541,868.00 | $13,707,534.00 | 91 | 0 | Not Distressed |
| Ferndale Borough | CMB | $829,523.00 | $697,357.00 | 119 | 0 | Not Distressed |
| Findlay Township | ALL | $27,852,847.00 | $27,971,929.00 | 100 | 0 | Not Distressed |
| Fleetwood Borough | BER | $7,368,947.00 | $6,612,729.00 | 111 | 0 | Not Distressed |
| Folcroft Borough | DEL | $13,817,675.00 | $13,740,940.00 | 101 | 0 | Not Distressed |
| Ford City Borough | ARM | $1,020,866.00 | $675,098.00 | 151 | 0 | Not Distressed |
| Forest City Borough | SUS | $981,336.00 | $846,904.00 | 116 | 0 | Not Distressed |
| Forest Hills Borough | ALL | $17,374,628.00 | $15,019,468.00 | 116 | 0 | Not Distressed |
| Forest Lake Township | SUS | $114,625.00 | $124,319.00 | 92 | 0 | Not Distressed |
| Forks Township | NHP | $18,867,757.00 | $21,778,997.00 | 87 | 1 | Minimally Distressed |
| Forty Fort Borough | LUZ | $4,842,554.00 | $4,885,365.00 | 99 | 0 | Not Distressed |
| Forward Township | ALL | $2,714,281.00 | $2,653,531.00 | 102 | 0 | Not Distressed |
| Foster Township | MCK | $2,641,808.00 | $2,226,119.00 | 119 | 0 | Not Distressed |
| Foster Township | SCH | $127,521.00 | $94,526.00 | 135 | 0 | Not Distressed |
| Fountain Hill Borough | LEH | $7,142,520.00 | $8,438,516.00 | 85 | 1 | Minimally Distressed |

2026 Distress Scores Based on the 2025 Actuarial Valuation Reports - 10/15/2026

| Municipality | County | Assets | Liabilities | Fund Ratio | Score | Distress Level |
|---|---|---|---|---|---|---|
| Fox Chapel Authority | ALL | $2,458,634.00 | $2,493,868.00 | 99 | 0 | Not Distressed |
| Fox Chapel Borough | ALL | $20,365,229.00 | $17,164,533.00 | 119 | 0 | Not Distressed |
| Frackville Borough | SCH | $2,875,537.00 | $2,705,180.00 | 106 | 0 | Not Distressed |
| Franconia Township | MTG | $13,310,157.00 | $15,215,165.00 | 87 | 1 | Minimally Distressed |
| Franklin  Township | YOR | $394,249.00 | $356,647.00 | 111 | 0 | Not Distressed |
| Franklin Borough | CMB | $944,591.00 | $26,370.00 | 3582 | 0 | Not Distressed |
| Franklin City | VEN | $28,107,733.00 | $25,906,599.00 | 108 | 0 | Not Distressed |
| Franklin Park Borough | ALL | $13,156,504.00 | $14,678,600.00 | 90 | 0 | Not Distressed |
| Franklin Township | BEA | $2,379,596.00 | $1,863,500.00 | 128 | 0 | Not Distressed |
| Franklin Township | CAR | $3,600,814.00 | $3,788,643.00 | 95 | 0 | Not Distressed |
| Franklin Township | SUS | $228,558.00 | $247,587.00 | 92 | 0 | Not Distressed |
| Franklin Township Sewer Authority | GRE | $1,854,414.00 | $1,914,346.00 | 97 | 0 | Not Distressed |
| Frazer Township | ALL | $1,042,028.00 | $890,658.00 | 117 | 0 | Not Distressed |
| Frazer Township Authority | ALL | $72,606.00 | $61,359.00 | 118 | 0 | Not Distressed |
| Fredericksburg Sewer & Water Authority | LEB | $498,778.00 | $438,727.00 | 114 | 0 | Not Distressed |
| Freeburg Borough | SNY | $279,683.00 | $322,126.00 | 87 | 1 | Minimally Distressed |
| Freedom Township | BLA | $1,241,002.00 | $1,436,612.00 | 86 | 1 | Minimally Distressed |
| Freehold Township | WAR | $230,212.00 | $194,827.00 | 118 | 0 | Not Distressed |
| Freeland Borough | LUZ | $2,205,506.00 | $1,388,118.00 | 159 | 0 | Not Distressed |
| Freeland Borough Municipal Authority | LUZ | $2,145,625.00 | $1,684,589.00 | 127 | 0 | Not Distressed |
| Freemansburg Borough | NHP | $1,049,863.00 | $1,008,303.00 | 104 | 0 | Not Distressed |
| Frenchcreek Township | VEN | $494,013.00 | $467,743.00 | 106 | 0 | Not Distressed |
| Galeton Borough | POT | $1,219,692.00 | $1,352,569.00 | 90 | 0 | Not Distressed |
| Gallitzin Borough | CMB | $1,602,196.00 | $1,035,114.00 | 155 | 0 | Not Distressed |
| Gallitzin Borough Sewer & Disposal Authority | CMB | $417,815.00 | $242,740.00 | 172 | 0 | Not Distressed |
| Geistown Borough | CMB | $780,901.00 | $385,455.00 | 203 | 0 | Not Distressed |
| Gettysburg Borough | ADA | $10,554,615.00 | $10,141,302.00 | 104 | 0 | Not Distressed |
| Gettysburg Municipal Authority | ADA | $4,462,345.00 | $4,366,283.00 | 102 | 0 | Not Distressed |
| Gilpin Township | ARM | $565,070.00 | $490,324.00 | 115 | 0 | Not Distressed |
| Girard Borough | ERI | $3,655,924.00 | $3,997,776.00 | 91 | 0 | Not Distressed |
| Glassport Borough | ALL | $3,313,048.00 | $3,498,733.00 | 95 | 0 | Not Distressed |
| Glenburn Township | LAC | $195,721.00 | $183,489.00 | 107 | 0 | Not Distressed |
| Glenolden Borough | DEL | $10,530,515.00 | $11,586,156.00 | 91 | 0 | Not Distressed |
| Granville Township | MIF | $6,909,624.00 | $7,662,591.00 | 90 | 0 | Not Distressed |
| Great Bend Township | SUS | $119,896.00 | $72,629.00 | 165 | 0 | Not Distressed |
| Greater Greensburg Sewage Authority | WES | $2,845,066.00 | $2,559,691.00 | 111 | 0 | Not Distressed |
| Greater Hazleton Joint Sewer Authority | LUZ | $4,291,283.00 | $4,510,336.00 | 95 | 0 | Not Distressed |
| Greater Lebanon Refuse Authority | LEB | $8,781,973.00 | $9,714,146.00 | 90 | 0 | Not Distressed |
| Green Township | IND | $539,462.00 | $393,400.00 | 137 | 0 | Not Distressed |
| Green Tree Borough | ALL | $11,997,055.00 | $12,789,346.00 | 94 | 0 | Not Distressed |
| Greencastle Borough | FRA | $4,366,013.00 | $4,242,763.00 | 103 | 0 | Not Distressed |
| Greene County Regional Police Department | GRE | $94,507.00 | $46,572.00 | 203 | 0 | Not Distressed |
| Greene Township | MER | $234,640.00 | $230,162.00 | 102 | 0 | Not Distressed |
| Greenfield Township | BLA | $2,457,902.00 | $826,410.00 | 297 | 0 | Not Distressed |
| Greenfield Township | ERI | $908,855.00 | $1,002,691.00 | 91 | 0 | Not Distressed |
| Greensburg City | WES | $43,890,071.00 | $44,119,915.00 | 99 | 0 | Not Distressed |
| Greenville Borough | MER | $15,951,295.00 | $16,774,983.00 | 95 | 0 | Not Distressed |
| Greenville Borough Municipal Authority | MER | $890,646.00 | $898,383.00 | 99 | 0 | Not Distressed |
| Greenwich Township | BER | $836,674.00 | $795,791.00 | 105 | 0 | Not Distressed |
| Greenwood Township | COL | $246,423.00 | $255,090.00 | 97 | 0 | Not Distressed |
| Grove City Borough | MER | $16,515,380.00 | $16,313,250.00 | 101 | 0 | Not Distressed |
| Guilford Township Authority | FRA | $2,147,601.00 | $2,284,791.00 | 94 | 0 | Not Distressed |
| Guilford Water Authority | FRA | $4,219,231.00 | $4,398,437.00 | 96 | 0 | Not Distressed |
| Halfmoon Township | CEN | $655,513.00 | $612,702.00 | 107 | 0 | Not Distressed |

2026 Distress Scores Based on the 2025 Actuarial Valuation Reports - 10/15/2026

| Municipality | County | Assets | Liabilities | Fund Ratio | Score | Distress Level |
|---|---|---|---|---|---|---|
| Hamburg Borough | BER | $5,304,453.00 | $5,858,825.00 | 91 | 0 | Not Distressed |
| Hamilton Township | ADA | $396,200.00 | $392,838.00 | 101 | 0 | Not Distressed |
| Hamiltonban Township | ADA | $658,901.00 | $442,744.00 | 149 | 0 | Not Distressed |
| Hampden Township | CUM | $48,920,445.00 | $50,310,060.00 | 97 | 0 | Not Distressed |
| Hampton Shaler Water Authority | ALL | $9,563,380.00 | $8,682,090.00 | 110 | 0 | Not Distressed |
| Hampton Township | ALL | $36,987,033.00 | $37,243,435.00 | 99 | 0 | Not Distressed |
| Hanover Borough | YOR | $68,078,067.00 | $65,167,618.00 | 104 | 0 | Not Distressed |
| Hanover Township | LUZ | $17,082,233.00 | $22,118,168.00 | 77 | 1 | Minimally Distressed |
| Hanover Township | NHP | $13,457,673.00 | $14,195,267.00 | 95 | 0 | Not Distressed |
| Harborcreek Township | ERI | $8,092,943.00 | $9,404,712.00 | 86 | 1 | Minimally Distressed |
| Harmar Township | ALL | $4,523,950.00 | $5,319,377.00 | 85 | 1 | Minimally Distressed |
| Harmony Borough | BUT | $1,048,338.00 | $1,026,522.00 | 102 | 0 | Not Distressed |
| Harmony Township | BEA | $5,865,370.00 | $3,724,349.00 | 157 | 0 | Not Distressed |
| Harrisburg City | DAU | $280,398,774.00 | $274,086,360.00 | 102 | 0 | Not Distressed |
| Harrison Township | ALL | $16,630,988.00 | $15,228,721.00 | 109 | 0 | Not Distressed |
| Harrison Township Water Authority Of Allegheny County | ALL | $3,256,152.00 | $3,195,132.00 | 102 | 0 | Not Distressed |
| Harveys Lake Borough | LUZ | $1,639,623.00 | $1,111,433.00 | 148 | 0 | Not Distressed |
| Hatborough Borough | MTG | $15,961,952.00 | $15,714,867.00 | 102 | 0 | Not Distressed |
| Hatfield Borough | MTG | $2,343,518.00 | $2,629,638.00 | 89 | 1 | Minimally Distressed |
| Hatfield Township | MTG | $31,062,295.00 | $35,524,216.00 | 87 | 1 | Minimally Distressed |
| Hatfield Township Municipal Authority | MTG | $14,517,134.00 | $13,158,939.00 | 110 | 0 | Not Distressed |
| Haverford Township | DEL | $106,351,390.00 | $136,116,087.00 | 78 | 1 | Minimally Distressed |
| Haycock Township | BUC | $961,105.00 | $1,082,332.00 | 89 | 1 | Minimally Distressed |
| Hazle Township | LUZ | $845,671.00 | $889,384.00 | 95 | 0 | Not Distressed |
| Hazleton City | LUZ | $91,437,627.00 | $105,485,867.00 | 87 | 1 | Minimally Distressed |
| Hazleton City Authority | LUZ | $5,297,687.00 | $6,581,710.00 | 80 | 1 | Minimally Distressed |
| Hegins Township | SCH | $1,361,116.00 | $1,559,355.00 | 87 | 1 | Minimally Distressed |
| Heidelberg Borough | ALL | $816,523.00 | $528,235.00 | 155 | 0 | Not Distressed |
| Heidelberg Township | BER | $255,804.00 | $188,854.00 | 135 | 0 | Not Distressed |
| Heidelberg Township | LEB | $1,043,002.00 | $741,348.00 | 141 | 0 | Not Distressed |
| Heidelberg Township | YOR | $106,644.00 | $86,023.00 | 124 | 0 | Not Distressed |
| Hellam Township | YOR | $5,278,899.00 | $5,859,927.00 | 90 | 0 | Not Distressed |
| Hellertown Borough | NHP | $8,782,552.00 | $7,426,172.00 | 118 | 0 | Not Distressed |
| Hellertown Borough Authority | NHP | $1,436,255.00 | $1,559,099.00 | 92 | 0 | Not Distressed |
| Hemlock Township | COL | $2,445,093.00 | $2,554,879.00 | 96 | 0 | Not Distressed |
| Hempfield Township | MER | $2,450,200.00 | $3,091,849.00 | 79 | 1 | Minimally Distressed |
| Hempfield Township | WES | $13,866,353.00 | $14,206,812.00 | 98 | 0 | Not Distressed |
| Hereford Township | BER | $524,379.00 | $463,309.00 | 113 | 0 | Not Distressed |
| Hermitage City | MER | $46,154,566.00 | $46,083,100.00 | 100 | 0 | Not Distressed |
| Highland Township | ELK | $166,605.00 | $41,791.00 | 399 | 0 | Not Distressed |
| Highridge Water Authority | IND | $1,271,275.00 | $1,245,379.00 | 102 | 0 | Not Distressed |
| Highspire Borough | DAU | $6,518,610.00 | $7,006,896.00 | 93 | 0 | Not Distressed |
| Hilltown Township | BUC | $22,215,196.00 | $22,971,871.00 | 97 | 0 | Not Distressed |
| Hollidaysburg Borough | BLA | $15,413,018.00 | $15,200,746.00 | 101 | 0 | Not Distressed |
| Homer City Borough | IND | $4,069,894.00 | $4,515,979.00 | 90 | 0 | Not Distressed |
| Homestead Borough | ALL | $4,261,619.00 | $6,642,728.00 | 64 | 2 | Moderately Distressed |
| Honesdale Borough | WAY | $5,341,218.00 | $5,577,083.00 | 96 | 0 | Not Distressed |
| Honey Brook Borough | CHE | $459,670.00 | $486,601.00 | 94 | 0 | Not Distressed |
| Hooversville Borough | SOM | $537,738.00 | $517,808.00 | 104 | 0 | Not Distressed |
| Hopewell Township | BEA | $20,185,645.00 | $19,470,894.00 | 104 | 0 | Not Distressed |
| Hopewell Township | YOR | $1,427,330.00 | $1,574,217.00 | 91 | 0 | Not Distressed |
| Horsham Township | MTG | $45,001,596.00 | $51,424,644.00 | 88 | 1 | Minimally Distressed |
| Hughestown Borough | LUZ | $253,890.00 | $207,094.00 | 123 | 0 | Not Distressed |
| Hughesville Borough | LYC | $1,673,166.00 | $2,208,157.00 | 76 | 1 | Minimally Distressed |

2026 Distress Scores Based on the 2025 Actuarial Valuation Reports - 10/15/2026

| Municipality | County | Assets | Liabilities | Fund Ratio | Score | Distress Level |
|---|---|---|---|---|---|---|
| Hummelstown Borough | DAU | $8,596,568.00 | $9,136,478.00 | 94 | 0 | Not Distressed |
| Hunlock Township | LUZ | $816,559.00 | $810,685.00 | 101 | 0 | Not Distressed |
| Huntingdon Borough | HUN | $17,249,137.00 | $18,801,870.00 | 92 | 0 | Not Distressed |
| Huntington Township | LUZ | $1,049,810.00 | $1,000,597.00 | 105 | 0 | Not Distressed |
| Huston Township | CLE | $161,264.00 | $57,720.00 | 279 | 0 | Not Distressed |
| Hyndman Borough | BED | $1,106,363.00 | $1,255,155.00 | 88 | 1 | Minimally Distressed |
| Hyndman Borough Municipal Authority | BED | $58,474.00 | $89,355.00 | 65 | 2 | Moderately Distressed |
| Independence Township | BEA | $1,018,227.00 | $1,025,201.00 | 99 | 0 | Not Distressed |
| Indian Lake Borough | SOM | $432,555.00 | $487,492.00 | 89 | 1 | Minimally Distressed |
| Indiana Borough | IND | $25,470,992.00 | $23,102,765.00 | 110 | 0 | Not Distressed |
| Indiana Borough/Blairsville Cog | IND | $534,272.00 | $469,636.00 | 114 | 0 | Not Distressed |
| Indiana Township | ALL | $12,012,730.00 | $12,488,065.00 | 96 | 0 | Not Distressed |
| Ingram Borough | ALL | $3,782,188.00 | $3,868,567.00 | 98 | 0 | Not Distressed |
| Irwin Borough | WES | $2,467,036.00 | $2,312,959.00 | 107 | 0 | Not Distressed |
| Jackson Township | BUT | $3,112,667.00 | $3,588,713.00 | 87 | 1 | Minimally Distressed |
| Jackson Township | LEB | $1,593,070.00 | $1,896,638.00 | 84 | 1 | Minimally Distressed |
| Jackson Township | LUZ | $2,475,562.00 | $2,772,434.00 | 89 | 1 | Minimally Distressed |
| Jackson Township | YOR | $3,398,677.00 | $3,596,838.00 | 94 | 0 | Not Distressed |
| Jackson Township Water Authority | CMB | $708,143.00 | $755,253.00 | 94 | 0 | Not Distressed |
| Jeannette City | WES | $21,401,341.00 | $22,122,844.00 | 97 | 0 | Not Distressed |
| Jefferson Conservation District | JEF | $1,268,776.00 | $1,396,955.00 | 91 | 0 | Not Distressed |
| Jefferson County Solid Waste Authority | JEF | $403,605.00 | $353,671.00 | 114 | 0 | Not Distressed |
| Jefferson Hills Borough | ALL | $11,892,917.00 | $12,943,106.00 | 92 | 0 | Not Distressed |
| Jefferson Township | WAS | $164,923.00 | $219,710.00 | 75 | 1 | Minimally Distressed |
| Jenkins Township | LUZ | $2,415,256.00 | $1,873,061.00 | 129 | 0 | Not Distressed |
| Jenkintown Borough | MTG | $8,460,251.00 | $8,359,900.00 | 101 | 0 | Not Distressed |
| Jenner Township | SOM | $1,676,827.00 | $1,720,471.00 | 97 | 0 | Not Distressed |
| Jermyn Borough | LAC | $758,474.00 | $614,351.00 | 123 | 0 | Not Distressed |
| Jersey Shore Borough | LYC | $1,374,470.00 | $1,454,719.00 | 94 | 0 | Not Distressed |
| Jessup Borough | LAC | $942,682.00 | $896,132.00 | 105 | 0 | Not Distressed |
| Jim Thorpe Borough | CAR | $9,833,754.00 | $9,194,837.00 | 107 | 0 | Not Distressed |
| Johnsonburg Borough | ELK | $3,535,953.00 | $4,024,082.00 | 88 | 1 | Minimally Distressed |
| Johnsonburg Municipal Authority | ELK | $1,654,562.00 | $1,489,281.00 | 111 | 0 | Not Distressed |
| Johnstown City | CMB | $50,864,191.00 | $55,204,289.00 | 92 | 0 | Not Distressed |
| Johnstown City Housing Authority | CMB | $16,873,001.00 | $18,208,734.00 | 93 | 0 | Not Distressed |
| Kane Borough | MCK | $4,159,333.00 | $3,816,362.00 | 109 | 0 | Not Distressed |
| Keating Township | MCK | $932,297.00 | $941,219.00 | 99 | 0 | Not Distressed |
| Kelly Township | UNI | $167,800.00 | $204,599.00 | 82 | 1 | Minimally Distressed |
| Kenhorst Borough | BER | $850,613.00 | $722,198.00 | 118 | 0 | Not Distressed |
| Kennedy Township | ALL | $7,232,932.00 | $7,467,036.00 | 97 | 0 | Not Distressed |
| Kennett Square Borough | CHE | $12,291,907.00 | $12,519,070.00 | 98 | 0 | Not Distressed |
| Kennett Township | CHE | $4,342,494.00 | $5,150,478.00 | 84 | 1 | Minimally Distressed |
| Kidder Township | CAR | $3,191,155.00 | $4,082,368.00 | 78 | 1 | Minimally Distressed |
| Kingston Borough | LUZ | $24,067,677.00 | $30,161,192.00 | 80 | 1 | Minimally Distressed |
| Kingston Township | LUZ | $7,241,962.00 | $7,000,537.00 | 103 | 0 | Not Distressed |
| Kiskiminetas Township | ARM | $139,670.00 | $150,534.00 | 93 | 0 | Not Distressed |
| Kittanning Borough | ARM | $10,466,562.00 | $10,253,516.00 | 102 | 0 | Not Distressed |
| Kittanning Borough Municipal Authority | ARM | $218,593.00 | $340,825.00 | 64 | 2 | Moderately Distressed |
| Kline Township | SCH | $303,226.00 | $370,948.00 | 82 | 1 | Minimally Distressed |
| Knox Borough | CLA | $1,036,252.00 | $843,406.00 | 123 | 0 | Not Distressed |
| Kulpmont Borough | NMB | $852,490.00 | $597,039.00 | 143 | 0 | Not Distressed |
| Kulpmont Marion Heights Joint Municipal Authority | NMB | $432,979.00 | $362,826.00 | 119 | 0 | Not Distressed |
| Kutztown Borough | BER | $25,528,173.00 | $25,292,382.00 | 101 | 0 | Not Distressed |
| Lackawanna County Transit System Authority | LAC | $6,661,405.00 | $10,019,262.00 | 66 | 2 | Moderately Distressed |

2026 Distress Scores Based on the 2025 Actuarial Valuation Reports - 10/15/2026

| Municipality | County | Assets | Liabilities | Fund Ratio | Score | Distress Level |
|---|---|---|---|---|---|---|
| Lackawaxen Township | PIK | $982,014.00 | $978,199.00 | 100 | 0 | Not Distressed |
| Lafayette Township | MCK | $767,273.00 | $469,167.00 | 164 | 0 | Not Distressed |
| Laflin Borough | LUZ | $816,103.00 | $490,270.00 | 166 | 0 | Not Distressed |
| Lake City Borough | ERI | $1,845,195.00 | $1,892,786.00 | 97 | 0 | Not Distressed |
| Lake Township | LUZ | $448,814.00 | $490,463.00 | 92 | 0 | Not Distressed |
| Lake Township | WAY | $1,115,129.00 | $1,123,636.00 | 99 | 0 | Not Distressed |
| Lamar Township | CLI | $232,256.00 | $215,103.00 | 108 | 0 | Not Distressed |
| Lancaster Area Sewer Authority | LAN | $14,868,875.00 | $15,494,706.00 | 96 | 0 | Not Distressed |
| Lancaster City | LAN | $197,826,323.00 | $233,083,255.00 | 85 | 1 | Minimally Distressed |
| Lancaster Township | LAN | $5,229,981.00 | $6,120,287.00 | 85 | 1 | Minimally Distressed |
| Lansdale Borough | MTG | $42,861,122.00 | $45,734,633.00 | 94 | 0 | Not Distressed |
| Lansdowne Borough | DEL | $18,054,544.00 | $20,032,802.00 | 90 | 0 | Not Distressed |
| Lansford Borough | CAR | $1,278,805.00 | $1,593,340.00 | 80 | 1 | Minimally Distressed |
| Lansford-Coaldale Joint Water Authority | CAR | $2,306,091.00 | $2,323,588.00 | 99 | 0 | Not Distressed |
| Larksville Borough | LUZ | $3,117,102.00 | $2,619,924.00 | 119 | 0 | Not Distressed |
| Latimore Township | ADA | $465,236.00 | $506,697.00 | 92 | 0 | Not Distressed |
| Latrobe City | WES | $13,979,019.00 | $13,379,418.00 | 104 | 0 | Not Distressed |
| Latrobe Municipal Authority | WES | $4,307,477.00 | $4,261,217.00 | 101 | 0 | Not Distressed |
| Laureldale Borough | BER | $3,948,096.00 | $3,258,746.00 | 121 | 0 | Not Distressed |
| Lawrence Park Township | ERI | $5,405,325.00 | $5,608,803.00 | 96 | 0 | Not Distressed |
| Leacock Township | LAN | $925,118.00 | $925,118.00 | 100 | 0 | Not Distressed |
| Lebanon City | LEB | $48,987,767.00 | $49,018,305.00 | 100 | 0 | Not Distressed |
| Lebanon City Authority | LEB | $23,282,144.00 | $24,191,660.00 | 96 | 0 | Not Distressed |
| Lebanon Community Library | LEB | $894,842.00 | $618,711.00 | 145 | 0 | Not Distressed |
| Lebanon County Regional Police Department | LEB | $12,848,518.00 | $12,612,116.00 | 102 | 0 | Not Distressed |
| Leechburg Borough | ARM | $1,274,538.00 | $1,226,113.00 | 104 | 0 | Not Distressed |
| Leesport Borough | BER | $394,376.00 | $251,638.00 | 157 | 0 | Not Distressed |
| Leet Township | ALL | $2,148,120.00 | $2,510,372.00 | 86 | 1 | Minimally Distressed |
| Leetsdale Borough | ALL | $2,607,650.00 | $2,435,867.00 | 107 | 0 | Not Distressed |
| Leetsdale Borough Municipal Authority | ALL | $772,649.00 | $789,415.00 | 98 | 0 | Not Distressed |
| Lehigh And Northampton Transportation Authority | LEH | $41,659,909.00 | $41,829,340.00 | 100 | 0 | Not Distressed |
| Lehigh County Authority | LEH | $44,302,190.00 | $47,169,286.00 | 94 | 0 | Not Distressed |
| Lehigh Township | NHP | $10,680,147.00 | $11,643,716.00 | 92 | 0 | Not Distressed |
| Lehigh-Northampton Airport Authority | LEH | $21,980,716.00 | $23,331,441.00 | 94 | 0 | Not Distressed |
| Lehighton Borough | CAR | $15,009,213.00 | $16,065,740.00 | 93 | 0 | Not Distressed |
| Lehighton Water Authority | CAR | $2,276,193.00 | $2,338,676.00 | 97 | 0 | Not Distressed |
| Lehman Township | LUZ | $1,571,320.00 | $1,507,958.00 | 104 | 0 | Not Distressed |
| Lemoyne Borough | CUM | $2,718,589.00 | $2,981,833.00 | 91 | 0 | Not Distressed |
| Lewisburg Borough | UNI | $4,349,589.00 | $4,365,886.00 | 100 | 0 | Not Distressed |
| Liberty Township | ADA | $465,550.00 | $207,819.00 | 224 | 0 | Not Distressed |
| Liberty Township | MCK | $428,521.00 | $401,024.00 | 107 | 0 | Not Distressed |
| Ligonier Valley Police Department | WES | $2,779,841.00 | $2,344,931.00 | 119 | 0 | Not Distressed |
| Limerick Township | MTG | $25,857,104.00 | $28,533,789.00 | 91 | 0 | Not Distressed |
| Limestone Township | CLA | $550,243.00 | $615,048.00 | 89 | 1 | Minimally Distressed |
| Limestone Township | UNI | $166,169.00 | $113,099.00 | 147 | 0 | Not Distressed |
| Lincoln Township | SOM | $369,718.00 | $323,858.00 | 114 | 0 | Not Distressed |
| Linesville Borough | CRA | $368,687.00 | $375,111.00 | 98 | 0 | Not Distressed |
| Lititz Borough | LAN | $15,366,353.00 | $16,374,816.00 | 94 | 0 | Not Distressed |
| Littlestown Borough | ADA | $3,980,627.00 | $4,924,829.00 | 81 | 1 | Minimally Distressed |
| Lock Haven City | CLI | $15,348,438.00 | $15,032,526.00 | 102 | 0 | Not Distressed |
| Locust Township | COL | $880,891.00 | $825,060.00 | 107 | 0 | Not Distressed |
| Logan Township | BLA | $11,213,606.00 | $11,152,915.00 | 101 | 0 | Not Distressed |
| London Grove Township | CHE | $2,110,649.00 | $2,201,412.00 | 96 | 0 | Not Distressed |
| London Grove Township Municipal Authority | CHE | $904,460.00 | $968,765.00 | 93 | 0 | Not Distressed |

2026 Distress Scores Based on the 2025 Actuarial Valuation Reports - 10/15/2026

| Municipality | County | Assets | Liabilities | Fund Ratio | Score | Distress Level |
|---|---|---|---|---|---|---|
| Longswamp Township | BER | $1,348,970.00 | $1,127,510.00 | 120 | 0 | Not Distressed |
| Lower Allen Township Authority | CUM | $7,268,069.00 | $6,362,616.00 | 114 | 0 | Not Distressed |
| Lower Alsace Township | BER | $1,748,288.00 | $2,141,669.00 | 82 | 1 | Minimally Distressed |
| Lower Burrell City | WES | $24,885,215.00 | $27,505,455.00 | 90 | 0 | Not Distressed |
| Lower Chanceford Township | YOR | $476,634.00 | $625,761.00 | 76 | 1 | Minimally Distressed |
| Lower Chichester Township | DEL | $2,758,126.00 | $3,798,605.00 | 73 | 1 | Minimally Distressed |
| Lower Frederick Township | MTG | $1,157,755.00 | $728,507.00 | 159 | 0 | Not Distressed |
| Lower Gwynedd Township | MTG | $28,938,383.00 | $29,017,631.00 | 100 | 0 | Not Distressed |
| Lower Heidelberg Township | BER | $5,280,869.00 | $5,332,974.00 | 99 | 0 | Not Distressed |
| Lower Mahanoy Township | NMB | $92,355.00 | $86,878.00 | 106 | 0 | Not Distressed |
| Lower Makefield Township | BUC | $31,097,858.00 | $42,520,357.00 | 73 | 1 | Minimally Distressed |
| Lower Merion Township | MTG | $283,305,832.00 | $279,247,041.00 | 101 | 0 | Not Distressed |
| Lower Moreland Township | MTG | $30,014,910.00 | $28,035,978.00 | 107 | 0 | Not Distressed |
| Lower Nazareth Township | NHP | $4,093,519.00 | $3,774,000.00 | 108 | 0 | Not Distressed |
| Lower Oxford Township | CHE | $411,393.00 | $541,461.00 | 76 | 1 | Minimally Distressed |
| Lower Paxton Township | DAU | $66,392,157.00 | $71,828,636.00 | 92 | 0 | Not Distressed |
| Lower Perkiomen Valley Regional Sewer Authority | MTG | $688,256.00 | $194,525.00 | 354 | 0 | Not Distressed |
| Lower Pottsgrove Township | MTG | $14,273,141.00 | $18,024,705.00 | 79 | 1 | Minimally Distressed |
| Lower Providence Township | MTG | $33,391,767.00 | $34,930,184.00 | 96 | 0 | Not Distressed |
| Lower Providence Township Sewer Authority | MTG | $2,726,074.00 | $2,635,574.00 | 103 | 0 | Not Distressed |
| Lower Salford Township | MTG | $23,914,654.00 | $22,861,548.00 | 105 | 0 | Not Distressed |
| Lower Saucon Township | NHP | $15,081,074.00 | $14,573,026.00 | 103 | 0 | Not Distressed |
| Lower Southampton Township | BUC | $30,249,256.00 | $36,369,651.00 | 83 | 1 | Minimally Distressed |
| Lower Swatara Township | DAU | $19,556,293.00 | $19,431,176.00 | 101 | 0 | Not Distressed |
| Lower Towamensing Township | CAR | $206,515.00 | $136,013.00 | 152 | 0 | Not Distressed |
| Lower Windsor Township | YOR | $7,334,356.00 | $7,734,737.00 | 95 | 0 | Not Distressed |
| Lower Yoder Township | CMB | $3,600,511.00 | $1,490,481.00 | 242 | 0 | Not Distressed |
| Loyalsock Township | LYC | $2,727,608.00 | $2,972,989.00 | 92 | 0 | Not Distressed |
| Luzerne Borough | LUZ | $263,736.00 | $276,450.00 | 95 | 0 | Not Distressed |
| Luzerne County Flood Protection Authority | LUZ | $479,863.00 | $576,667.00 | 83 | 1 | Minimally Distressed |
| Luzerne County Transportation Authority | LUZ | $8,668,299.00 | $12,062,479.00 | 72 | 1 | Minimally Distressed |
| Luzerne Township | FAY | $3,255,329.00 | $1,067,788.00 | 305 | 0 | Not Distressed |
| Lycoming Regional Police Department | LYC | $7,850,908.00 | $9,228,360.00 | 85 | 1 | Minimally Distressed |
| Lykens Borough | DAU | $1,883,114.00 | $636,953.00 | 296 | 0 | Not Distressed |
| Lynn Township | LEH | $817,555.00 | $727,560.00 | 112 | 0 | Not Distressed |
| Macungie Borough | LEH | $4,275,080.00 | $4,374,623.00 | 98 | 0 | Not Distressed |
| Mahanoy City Borough | SCH | $2,129,057.00 | $2,349,502.00 | 91 | 0 | Not Distressed |
| Mahanoy Township Authority | SCH | $2,160,647.00 | $2,059,257.00 | 105 | 0 | Not Distressed |
| Mahoning Township | CAR | $3,029,312.00 | $3,547,376.00 | 85 | 1 | Minimally Distressed |
| Mahoning Township | LAW | $631,489.00 | $571,829.00 | 110 | 0 | Not Distressed |
| Mahoning Township | MTR | $10,647,400.00 | $10,689,954.00 | 100 | 0 | Not Distressed |
| Maidencreek Township | BER | $1,872,015.00 | $992,947.00 | 189 | 0 | Not Distressed |
| Maidencreek Township Authority | BER | $1,524,586.00 | $1,637,659.00 | 93 | 0 | Not Distressed |
| Malvern Borough | CHE | $8,067,092.00 | $6,714,450.00 | 120 | 0 | Not Distressed |
| Manchester Township | YOR | $15,018,143.00 | $15,412,791.00 | 97 | 0 | Not Distressed |
| Manheim Borough | LAN | $5,562,012.00 | $6,461,156.00 | 86 | 1 | Minimally Distressed |
| Manheim Township | LAN | $76,860,787.00 | $77,693,394.00 | 99 | 0 | Not Distressed |
| Manheim Township | YOR | $929,732.00 | $887,893.00 | 105 | 0 | Not Distressed |
| Manor Borough | WES | $1,952,878.00 | $2,026,949.00 | 96 | 0 | Not Distressed |
| Manor Township | ARM | $162,930.00 | $54,549.00 | 299 | 0 | Not Distressed |
| Manor Township | LAN | $17,839,490.00 | $20,060,936.00 | 89 | 1 | Minimally Distressed |
| Manor Township Joint Municipal Authority | ARM | $1,472,812.00 | $1,592,273.00 | 92 | 0 | Not Distressed |
| Mansfield Borough | TIO | $2,926,479.00 | $3,107,437.00 | 94 | 0 | Not Distressed |
| Marcus Hook Borough | DEL | $7,829,081.00 | $8,561,393.00 | 91 | 0 | Not Distressed |

2026 Distress Scores Based on the 2025 Actuarial Valuation Reports - 10/15/2026

| Municipality | County | Assets | Liabilities | Fund Ratio | Score | Distress Level |
|---|---|---|---|---|---|---|
| Marion Township | BUT | $66,514.00 | $94,653.00 | 70 | 1 | Minimally Distressed |
| MarlBorough Township | MTG | $2,632,270.00 | $2,833,029.00 | 93 | 0 | Not Distressed |
| Marple Township | DEL | $34,990,263.00 | $50,771,293.00 | 69 | 2 | Moderately Distressed |
| Mars Borough | BUT | $678,977.00 | $510,120.00 | 133 | 0 | Not Distressed |
| Marshall Township | ALL | $6,671,342.00 | $6,306,650.00 | 106 | 0 | Not Distressed |
| Martic Township | LAN | $332,529.00 | $307,293.00 | 108 | 0 | Not Distressed |
| Martinsburg Borough | BLA | $2,481,055.00 | $2,446,953.00 | 101 | 0 | Not Distressed |
| Marysville Borough | PER | $3,739,708.00 | $3,617,355.00 | 103 | 0 | Not Distressed |
| Masontown Borough | FAY | $2,428,682.00 | $1,984,263.00 | 122 | 0 | Not Distressed |
| Matamoras Borough | PIK | $319,882.00 | $156,110.00 | 205 | 0 | Not Distressed |
| Maxatawny Township | BER | $1,307,011.00 | $1,436,809.00 | 91 | 0 | Not Distressed |
| McAdoo Borough | SCH | $2,696,809.00 | $1,355,747.00 | 199 | 0 | Not Distressed |
| McCandless Township | ALL | $30,455,885.00 | $30,778,991.00 | 99 | 0 | Not Distressed |
| McCandless Township Sanitary Authority | ALL | $16,659,803.00 | $16,229,609.00 | 103 | 0 | Not Distressed |
| McDonald Borough | WAS | $1,544,277.00 | $1,045,146.00 | 148 | 0 | Not Distressed |
| McKean County Solid Waste Authority | MCK | $1,071,928.00 | $396,826.00 | 270 | 0 | Not Distressed |
| McKean Township | ERI | $1,502,252.00 | $1,388,746.00 | 108 | 0 | Not Distressed |
| McKees Rocks Borough | ALL | $6,828,359.00 | $7,096,469.00 | 96 | 0 | Not Distressed |
| McKeesport City | ALL | $53,677,733.00 | $60,538,003.00 | 89 | 1 | Minimally Distressed |
| McKeesport City Municipal Authority | ALL | $9,478,513.00 | $9,001,639.00 | 105 | 0 | Not Distressed |
| McSherrystown Borough | ADA | $2,754,867.00 | $3,144,281.00 | 88 | 1 | Minimally Distressed |
| Mead Township | WAR | $2,581,819.00 | $1,283,302.00 | 201 | 0 | Not Distressed |
| Meadville City | CRA | $52,373,538.00 | $51,114,682.00 | 102 | 0 | Not Distressed |
| Mechanicsburg Borough | CUM | $15,197,414.00 | $16,725,396.00 | 91 | 0 | Not Distressed |
| Media Borough | DEL | $27,235,002.00 | $29,041,838.00 | 94 | 0 | Not Distressed |
| Menallen Township | ADA | $470,970.00 | $404,066.00 | 117 | 0 | Not Distressed |
| Mercer Borough | MER | $4,597,153.00 | $4,475,418.00 | 103 | 0 | Not Distressed |
| Mercer County Regional Planning Commission | MER | $3,172,212.00 | $3,106,238.00 | 102 | 0 | Not Distressed |
| Mercersburg Borough | FRA | $1,525,606.00 | $1,205,302.00 | 127 | 0 | Not Distressed |
| Meyersdale Borough | SOM | $1,776,034.00 | $1,697,620.00 | 105 | 0 | Not Distressed |
| Mid Mon Valley Water Pollution Control Authority | WAS | $552,499.00 | $443,182.00 | 125 | 0 | Not Distressed |
| Middle Paxton Township | DAU | $657,297.00 | $598,112.00 | 110 | 0 | Not Distressed |
| Middleburg Borough | SNY | $1,802,745.00 | $1,779,411.00 | 101 | 0 | Not Distressed |
| Middlesex Township | BUT | $2,727,535.00 | $3,062,925.00 | 89 | 1 | Minimally Distressed |
| Middlesex Township | CUM | $6,650,643.00 | $6,328,042.00 | 105 | 0 | Not Distressed |
| Middletown Borough | DAU | $22,118,640.00 | $22,261,470.00 | 99 | 0 | Not Distressed |
| Middletown Township | BUC | $77,193,954.00 | $94,779,882.00 | 81 | 1 | Minimally Distressed |
| Middletown Township | DEL | $5,010,079.00 | $4,711,314.00 | 106 | 0 | Not Distressed |
| Middletown Township, Delaware County, Sewer Authority | DEL | $1,217,691.00 | $1,249,948.00 | 97 | 0 | Not Distressed |
| Midland Borough | BEA | $2,370,051.00 | $2,297,245.00 | 103 | 0 | Not Distressed |
| Mifflin County Municipal Authority | MIF | $4,025,930.00 | $3,694,774.00 | 109 | 0 | Not Distressed |
| Mifflin County Regional Police Department | MIF | $10,996,618.00 | $11,505,271.00 | 96 | 0 | Not Distressed |
| Mifflinburg Borough | UNI | $7,565,160.00 | $7,698,365.00 | 98 | 0 | Not Distressed |
| Mifflintown Borough | JUN | $38,883.00 | $91,514.00 | 42 | 3 | Severely Distressed |
| Mifflintown Municipal Authority | JUN | $903,174.00 | $824,069.00 | 110 | 0 | Not Distressed |
| Milford Borough | PIK | $846,139.00 | $979,544.00 | 86 | 1 | Minimally Distressed |
| Milford Township | BUC | $2,617,090.00 | $2,907,723.00 | 90 | 0 | Not Distressed |
| Milford Township | PIK | $82,554.00 | $97,585.00 | 85 | 1 | Minimally Distressed |
| Millbourne Borough | DEL | $396,591.00 | $613,882.00 | 65 | 2 | Moderately Distressed |
| Millcreek Township | ERI | $106,053,448.00 | $100,116,954.00 | 106 | 0 | Not Distressed |
| Millcreek Township | LEB | $1,641,687.00 | $1,650,380.00 | 99 | 0 | Not Distressed |
| Miller Township | PER | $39,484.00 | $41,899.00 | 94 | 0 | Not Distressed |
| Millersburg Borough | DAU | $2,319,470.00 | $2,655,931.00 | 87 | 1 | Minimally Distressed |
| Millerstown Borough | PER | $400,245.00 | $365,556.00 | 109 | 0 | Not Distressed |

2026 Distress Scores Based on the 2025 Actuarial Valuation Reports - 10/15/2026

| Municipality | County | Assets | Liabilities | Fund Ratio | Score | Distress Level |
|---|---|---|---|---|---|---|
| Millersville Borough | LAN | $13,065,891.00 | $14,829,449.00 | 88 | 1 | Minimally Distressed |
| Millvale Borough | ALL | $4,226,819.00 | $4,435,748.00 | 95 | 0 | Not Distressed |
| Millville Borough | COL | $685,528.00 | $608,152.00 | 113 | 0 | Not Distressed |
| Milton Borough | NMB | $5,897,670.00 | $7,541,308.00 | 78 | 1 | Minimally Distressed |
| Milton Regional Sewer Authority | NMB | $4,040,837.00 | $3,991,238.00 | 101 | 0 | Not Distressed |
| Minersville Borough | SCH | $6,433,647.00 | $6,908,147.00 | 93 | 0 | Not Distressed |
| Mohnton Borough | BER | $1,423,144.00 | $1,731,124.00 | 82 | 1 | Minimally Distressed |
| Mon Valley Sewage Authority | WES | $6,051,342.00 | $6,222,295.00 | 97 | 0 | Not Distressed |
| Monaca Borough | BEA | $8,430,401.00 | $8,139,942.00 | 104 | 0 | Not Distressed |
| Monessen City | WES | $7,800,273.00 | $8,644,755.00 | 90 | 0 | Not Distressed |
| Monongahela City | WAS | $4,550,479.00 | $5,013,746.00 | 91 | 0 | Not Distressed |
| Monongahela City Municipal Authority | WAS | $1,158,196.00 | $1,255,003.00 | 92 | 0 | Not Distressed |
| Monroeville Borough | ALL | $107,415,926.00 | $115,317,238.00 | 93 | 0 | Not Distressed |
| Monroeville Municipal Authority | ALL | $23,814,636.00 | $22,052,066.00 | 108 | 0 | Not Distressed |
| Montgomery Borough | LYC | $1,465,868.00 | $1,622,150.00 | 90 | 0 | Not Distressed |
| Montgomery Township | MTG | $39,147,407.00 | $37,709,697.00 | 104 | 0 | Not Distressed |
| Montour Township | COL | $653,357.00 | $782,887.00 | 83 | 1 | Minimally Distressed |
| Montoursville Borough | LYC | $4,871,845.00 | $4,970,631.00 | 98 | 0 | Not Distressed |
| Montrose Borough | SUS | $838,272.00 | $892,479.00 | 94 | 0 | Not Distressed |
| Montrose Municipal Authority | SUS | $288,487.00 | $246,901.00 | 117 | 0 | Not Distressed |
| Moon Township | ALL | $44,768,407.00 | $43,187,331.00 | 104 | 0 | Not Distressed |
| Moon Township Municipal Authority | ALL | $16,629,933.00 | $16,616,142.00 | 100 | 0 | Not Distressed |
| Moore Township | NHP | $8,547,558.00 | $8,223,286.00 | 104 | 0 | Not Distressed |
| Moosic Borough | LAC | $9,072,462.00 | $10,416,305.00 | 87 | 1 | Minimally Distressed |
| Morris Cooper Township Police Commission | CLE | $373,119.00 | $402,353.00 | 93 | 0 | Not Distressed |
| Morris Township | CLE | $309,487.00 | $359,995.00 | 86 | 1 | Minimally Distressed |
| Morrisville Borough | BUC | $18,705,796.00 | $17,494,718.00 | 107 | 0 | Not Distressed |
| Morrisville Borough Municipal Authority | BUC | $12,048,640.00 | $12,578,115.00 | 96 | 0 | Not Distressed |
| Morton Borough | DEL | $3,512,379.00 | $3,731,098.00 | 94 | 0 | Not Distressed |
| Moscow Borough | LAC | $1,633,848.00 | $1,396,920.00 | 117 | 0 | Not Distressed |
| Mount Joy Borough | LAN | $10,186,053.00 | $10,452,835.00 | 97 | 0 | Not Distressed |
| Mount Joy Borough Authority | LAN | $3,939,759.00 | $3,416,693.00 | 115 | 0 | Not Distressed |
| Mount Oliver Borough | ALL | $3,304,450.00 | $2,641,552.00 | 125 | 0 | Not Distressed |
| Mount Penn Borough Municipal Authority | BER | $1,218,625.00 | $1,333,150.00 | 91 | 0 | Not Distressed |
| Mount Pocono Borough | MNR | $820,558.00 | $770,491.00 | 106 | 0 | Not Distressed |
| Mount Union Borough | HUN | $5,138,309.00 | $4,434,225.00 | 116 | 0 | Not Distressed |
| Mt Carmel Borough | NMB | $9,093,515.00 | $7,195,048.00 | 126 | 0 | Not Distressed |
| Mt Carmel Township | NMB | $1,651,148.00 | $2,022,325.00 | 82 | 1 | Minimally Distressed |
| Mt Gretna Borough | LEB | $2,455,144.00 | $2,357,204.00 | 104 | 0 | Not Distressed |
| Mt Holly Springs Borough | CUM | $1,903,051.00 | $2,041,624.00 | 93 | 0 | Not Distressed |
| Mt Joy Township | LAN | $2,176,138.00 | $2,132,681.00 | 102 | 0 | Not Distressed |
| Mt Lebanon Township | ALL | $141,257,167.00 | $140,668,627.00 | 100 | 0 | Not Distressed |
| Mt Penn Borough | BER | $666,110.00 | $719,421.00 | 93 | 0 | Not Distressed |
| Mt Pleasant Borough | WES | $7,218,591.00 | $3,749,827.00 | 193 | 0 | Not Distressed |
| Mt Pleasant Township | WAS | $2,263,334.00 | $2,111,484.00 | 107 | 0 | Not Distressed |
| Mt Pleasant Township | WES | $9,389,915.00 | $9,317,138.00 | 101 | 0 | Not Distressed |
| Muhlenberg Township | BER | $34,017,972.00 | $38,580,368.00 | 88 | 1 | Minimally Distressed |
| Muncy Borough | LYC | $2,195,511.00 | $2,441,446.00 | 90 | 0 | Not Distressed |
| Muncy Township | LYC | $873,837.00 | $956,687.00 | 91 | 0 | Not Distressed |
| Munhall Borough | ALL | $25,065,014.00 | $24,529,905.00 | 102 | 0 | Not Distressed |
| Murrysville Borough | WES | $31,448,089.00 | $31,739,835.00 | 99 | 0 | Not Distressed |
| Myerstown Borough | LEB | $3,422,237.00 | $3,523,357.00 | 97 | 0 | Not Distressed |
| Nanticoke City | LUZ | $14,716,782.00 | $16,457,893.00 | 89 | 1 | Minimally Distressed |
| Nanty Glo Borough | CMB | $1,370,472.00 | $823,976.00 | 166 | 0 | Not Distressed |

2026 Distress Scores Based on the 2025 Actuarial Valuation Reports - 10/15/2026

| Municipality | County | Assets | Liabilities | Fund Ratio | Score | Distress Level |
|---|---|---|---|---|---|---|
| Nanty Glo Sanitary Sewer Authority | CMB | $386,738.00 | $420,157.00 | 92 | 0 | Not Distressed |
| Nanty Glo Water Authority | CMB | $960,055.00 | $833,561.00 | 115 | 0 | Not Distressed |
| Narberth Borough | MTG | $8,166,336.00 | $10,545,602.00 | 77 | 1 | Minimally Distressed |
| Nazareth Borough | NHP | $7,452,912.00 | $5,250,610.00 | 142 | 0 | Not Distressed |
| Neshannock Township | LAW | $6,010,078.00 | $6,496,976.00 | 93 | 0 | Not Distressed |
| Nesquehoning Borough | CAR | $4,073,374.00 | $4,041,362.00 | 101 | 0 | Not Distressed |
| Nether Providence Township | DEL | $18,147,689.00 | $18,116,945.00 | 100 | 0 | Not Distressed |
| Neville Township | ALL | $1,635,980.00 | $1,722,840.00 | 95 | 0 | Not Distressed |
| New Brighton Borough | BEA | $11,159,490.00 | $8,391,775.00 | 133 | 0 | Not Distressed |
| New Britain Borough | BUC | $154,093.00 | $200,595.00 | 77 | 1 | Minimally Distressed |
| New Britain Township | BUC | $18,493,317.00 | $15,638,663.00 | 118 | 0 | Not Distressed |
| New Castle City | LAW | $56,257,487.00 | $57,988,393.00 | 97 | 0 | Not Distressed |
| New Cumberland Borough | CUM | $10,110,904.00 | $10,175,668.00 | 99 | 0 | Not Distressed |
| New Eagle Borough | WAS | $1,051,951.00 | $858,564.00 | 123 | 0 | Not Distressed |
| New Freedom Borough | YOR | $4,876,890.00 | $5,349,501.00 | 91 | 0 | Not Distressed |
| New Garden Township | CHE | $6,652,296.00 | $5,429,974.00 | 123 | 0 | Not Distressed |
| New Hanover Township | MTG | $10,193,151.00 | $10,345,809.00 | 99 | 0 | Not Distressed |
| New Holland Borough | LAN | $12,905,682.00 | $13,446,358.00 | 96 | 0 | Not Distressed |
| New Hope Borough | BUC | $4,487,953.00 | $5,670,950.00 | 79 | 1 | Minimally Distressed |
| New Kensington City | WES | $27,541,527.00 | $26,957,253.00 | 102 | 0 | Not Distressed |
| New Kensington City Municipal Authority | WES | $8,755,974.00 | $9,112,526.00 | 96 | 0 | Not Distressed |
| New Kensington City Municipal Sanitary Authority | WES | $8,726,524.00 | $7,279,938.00 | 120 | 0 | Not Distressed |
| New Milford Township | SUS | $994,146.00 | $998,573.00 | 100 | 0 | Not Distressed |
| New Sewickley Township | BEA | $5,653,192.00 | $5,792,456.00 | 98 | 0 | Not Distressed |
| New Stanton Borough | WES | $491,891.00 | $578,973.00 | 85 | 1 | Minimally Distressed |
| New Wilmington Borough | LAW | $3,165,936.00 | $3,307,293.00 | 96 | 0 | Not Distressed |
| Newberry Township | YOR | $12,787,145.00 | $14,788,607.00 | 86 | 1 | Minimally Distressed |
| Newport Borough | PER | $2,627,902.00 | $1,274,879.00 | 206 | 0 | Not Distressed |
| Newport Borough Water Authority | PER | $476,480.00 | $567,144.00 | 84 | 1 | Minimally Distressed |
| Newport Township | LUZ | $1,694,349.00 | $1,627,231.00 | 104 | 0 | Not Distressed |
| Newton Township | LAC | $535,802.00 | $778,696.00 | 69 | 2 | Moderately Distressed |
| Newtown Borough | BUC | $3,831,354.00 | $3,787,606.00 | 101 | 0 | Not Distressed |
| Newtown Township | BUC | $37,114,042.00 | $36,170,155.00 | 103 | 0 | Not Distressed |
| Newtown Township | DEL | $24,019,274.00 | $22,361,701.00 | 107 | 0 | Not Distressed |
| Newville Borough | CUM | $1,604,067.00 | $1,119,710.00 | 143 | 0 | Not Distressed |
| Nicholson Township | FAY | $481,890.00 | $392,242.00 | 123 | 0 | Not Distressed |
| Nockamixon Township | BUC | $1,057,344.00 | $1,179,105.00 | 90 | 0 | Not Distressed |
| Norristown Borough | MTG | $76,972,289.00 | $88,223,545.00 | 87 | 1 | Minimally Distressed |
| North & South Shenango Joint Municipal Authority | CRA | $1,368,974.00 | $1,281,617.00 | 107 | 0 | Not Distressed |
| North Belle Vernon Borough | WES | $789,403.00 | $830,453.00 | 95 | 0 | Not Distressed |
| North Bethlehem Township | WAS | $522,758.00 | $603,222.00 | 87 | 1 | Minimally Distressed |
| North Braddock Borough | ALL | $2,132,577.00 | $2,926,401.00 | 73 | 1 | Minimally Distressed |
| North Catasauqua Borough | NHP | $2,758,425.00 | $3,251,008.00 | 85 | 1 | Minimally Distressed |
| North Centre Township | COL | $278,897.00 | $242,234.00 | 115 | 0 | Not Distressed |
| North Codorus Township | YOR | $1,952,880.00 | $1,901,193.00 | 103 | 0 | Not Distressed |
| North Cornwall Township | LEB | $1,320,054.00 | $1,279,034.00 | 103 | 0 | Not Distressed |
| North Coventry Municipal Authority | CHE | $1,690,186.00 | $1,692,254.00 | 100 | 0 | Not Distressed |
| North Coventry Township | CHE | $13,267,971.00 | $14,107,801.00 | 94 | 0 | Not Distressed |
| North East Borough | ERI | $12,736,203.00 | $12,224,758.00 | 104 | 0 | Not Distressed |
| North Fayette Township | ALL | $23,022,763.00 | $23,055,183.00 | 100 | 0 | Not Distressed |
| North Franklin Township | WAS | $4,314,705.00 | $4,072,305.00 | 106 | 0 | Not Distressed |
| North Hopewell Township | YOR | $680,427.00 | $756,429.00 | 90 | 0 | Not Distressed |
| North Huntingdon Township | WES | $45,773,129.00 | $49,634,335.00 | 92 | 0 | Not Distressed |
| North Huntingdon Township Municipal Authority | WES | $9,078,598.00 | $9,500,141.00 | 96 | 0 | Not Distressed |

2026 Distress Scores Based on the 2025 Actuarial Valuation Reports - 10/15/2026

| Municipality | County | Assets | Liabilities | Fund Ratio | Score | Distress Level |
|---|---|---|---|---|---|---|
| North Lebanon Township | LEB | $5,067,761.00 | $4,953,841.00 | 102 | 0 | Not Distressed |
| North Londonderry Township | LEB | $10,105,664.00 | $10,162,639.00 | 99 | 0 | Not Distressed |
| North Middleton Authority | CUM | $3,934,407.00 | $3,890,812.00 | 101 | 0 | Not Distressed |
| North Middleton Township | CUM | $8,918,996.00 | $8,994,419.00 | 99 | 0 | Not Distressed |
| North Sewickley Township | BEA | $598,515.00 | $514,168.00 | 116 | 0 | Not Distressed |
| North Strabane Township | WAS | $22,949,630.00 | $23,519,319.00 | 98 | 0 | Not Distressed |
| North Towanda Township | BRA | $319,368.00 | $339,091.00 | 94 | 0 | Not Distressed |
| North Versailles Township | ALL | $20,623,089.00 | $21,731,962.00 | 95 | 0 | Not Distressed |
| North Wales Borough | MTG | $2,674,085.00 | $2,822,937.00 | 95 | 0 | Not Distressed |
| Northampton Borough | NHP | $12,720,747.00 | $13,338,501.00 | 95 | 0 | Not Distressed |
| Northampton Borough Municipal Authority | NHP | $10,854,462.00 | $10,754,102.00 | 101 | 0 | Not Distressed |
| Northampton Township | BUC | $57,915,176.00 | $60,293,124.00 | 96 | 0 | Not Distressed |
| Northern Berks Regional Police Department | BER | $10,770,810.00 | $10,441,121.00 | 103 | 0 | Not Distressed |
| Northern Cambria Borough | CMB | $1,658,437.00 | $1,698,597.00 | 98 | 0 | Not Distressed |
| Northern Lancaster County Authority | LAN | $1,368,586.00 | $1,414,040.00 | 97 | 0 | Not Distressed |
| Northern Lancaster County Regional Police Department | LAN | $16,167,128.00 | $16,072,316.00 | 101 | 0 | Not Distressed |
| Northern Regional Police | ALL | $27,699,110.00 | $28,708,416.00 | 96 | 0 | Not Distressed |
| Northern York County Regional Police | YOR | $39,299,120.00 | $41,748,051.00 | 94 | 0 | Not Distressed |
| Northumberland Borough | NMB | $5,742,776.00 | $5,409,523.00 | 106 | 0 | Not Distressed |
| Norwegian Township | SCH | $210,904.00 | $245,571.00 | 86 | 1 | Minimally Distressed |
| Norwood Borough | DEL | $6,304,996.00 | $6,556,006.00 | 96 | 0 | Not Distressed |
| Nottingham Township | WAS | $1,389,544.00 | $1,491,383.00 | 93 | 0 | Not Distressed |
| Nw Reg Lancaster County Police Commission | LAN | $14,286,067.00 | $14,677,024.00 | 97 | 0 | Not Distressed |
| Oakdale Borough | ALL | $259,248.00 | $322,724.00 | 80 | 1 | Minimally Distressed |
| Oakland Township | VEN | $231,696.00 | $245,504.00 | 94 | 0 | Not Distressed |
| Oakmont Borough | ALL | $7,482,938.00 | $7,500,151.00 | 100 | 0 | Not Distressed |
| Oakmont Borough Municipal Authority | ALL | $11,830,557.00 | $10,783,490.00 | 110 | 0 | Not Distressed |
| Ohara Township | ALL | $18,657,741.00 | $16,666,213.00 | 112 | 0 | Not Distressed |
| Ohio Township | ALL | $16,204,567.00 | $23,220,252.00 | 70 | 1 | Minimally Distressed |
| Oil City | VEN | $38,360,642.00 | $35,754,655.00 | 107 | 0 | Not Distressed |
| Oilcreek Township | VEN | $175,439.00 | $154,821.00 | 113 | 0 | Not Distressed |
| Old Lycoming Township | LYC | $3,976,779.00 | $4,056,688.00 | 98 | 0 | Not Distressed |
| Oley Township | BER | $764,405.00 | $539,326.00 | 142 | 0 | Not Distressed |
| Oliver Township | MIF | $338,671.00 | $356,370.00 | 95 | 0 | Not Distressed |
| Olyphant Borough | LAC | $4,121,873.00 | $4,777,003.00 | 86 | 1 | Minimally Distressed |
| Orange Township | COL | $611,422.00 | $644,985.00 | 95 | 0 | Not Distressed |
| Orwigsburg Borough | SCH | $5,262,727.00 | $4,968,519.00 | 106 | 0 | Not Distressed |
| Osceola Mills Borough | CLE | $8,373.00 | $50,136.00 | 17 | 3 | Severely Distressed |
| Oxford Borough | CHE | $5,428,271.00 | $5,740,958.00 | 95 | 0 | Not Distressed |
| Paint Township | SOM | $1,585,816.00 | $1,204,517.00 | 132 | 0 | Not Distressed |
| Palmer Township | NHP | $26,623,013.00 | $29,765,474.00 | 89 | 1 | Minimally Distressed |
| Palmerton Borough | CAR | $7,210,053.00 | $8,951,694.00 | 81 | 1 | Minimally Distressed |
| Palmyra Borough | LEB | $6,289,886.00 | $6,267,555.00 | 100 | 0 | Not Distressed |
| Paradise Township | LAN | $1,088,259.00 | $1,170,274.00 | 93 | 0 | Not Distressed |
| Parker Area Authority | ARM | $362,943.00 | $243,160.00 | 149 | 0 | Not Distressed |
| Parkesburg Borough | CHE | $5,752,512.00 | $6,514,645.00 | 88 | 1 | Minimally Distressed |
| Parks Township | ARM | $1,427,705.00 | $1,506,448.00 | 95 | 0 | Not Distressed |
| Parks Township Municipal Authority | ARM | $153,206.00 | $190,126.00 | 81 | 1 | Minimally Distressed |
| Parkside Borough | DEL | $789,185.00 | $1,608,154.00 | 49 | 3 | Severely Distressed |
| Patterson Township | BEA | $2,204,846.00 | $2,033,147.00 | 108 | 0 | Not Distressed |
| Patton Borough | CMB | $1,961,077.00 | $2,162,312.00 | 91 | 0 | Not Distressed |
| Patton Township | CEN | $14,290,269.00 | $14,652,111.00 | 98 | 0 | Not Distressed |
| Paupack Township | WAY | $491,482.00 | $320,210.00 | 153 | 0 | Not Distressed |
| Paxtang Borough | DAU | $1,202,031.00 | $1,169,582.00 | 103 | 0 | Not Distressed |

2026 Distress Scores Based on the 2025 Actuarial Valuation Reports - 10/15/2026

| Municipality | County | Assets | Liabilities | Fund Ratio | Score | Distress Level |
|---|---|---|---|---|---|---|
| Penbrook Borough | DAU | $7,193,497.00 | $7,143,952.00 | 101 | 0 | Not Distressed |
| Penn Hills Township | ALL | $71,911,277.00 | $84,464,904.00 | 85 | 1 | Minimally Distressed |
| Penn Township | BUT | $2,841,524.00 | $2,579,146.00 | 110 | 0 | Not Distressed |
| Penn Township | CEN | $403,453.00 | $440,278.00 | 92 | 0 | Not Distressed |
| Penn Township | CUM | $323,122.00 | $318,873.00 | 101 | 0 | Not Distressed |
| Penn Township | LAN | $2,607,873.00 | $2,197,662.00 | 119 | 0 | Not Distressed |
| Penn Township | PER | $657,006.00 | $435,830.00 | 151 | 0 | Not Distressed |
| Penn Township | WES | $12,955,876.00 | $16,356,406.00 | 79 | 1 | Minimally Distressed |
| Penn Township | YOR | $25,413,812.00 | $27,124,682.00 | 94 | 0 | Not Distressed |
| Penndel Borough | BUC | $752,456.00 | $722,035.00 | 104 | 0 | Not Distressed |
| Pennridge Regional Police | BUC | $8,945,121.00 | $9,708,432.00 | 92 | 0 | Not Distressed |
| Pennridge Wastewater Treatment Authority | BUC | $4,809,690.00 | $4,959,446.00 | 97 | 0 | Not Distressed |
| Pennsburg Borough | MTG | $3,758,258.00 | $4,810,720.00 | 78 | 1 | Minimally Distressed |
| Pennsbury Township | CHE | $1,292,582.00 | $1,215,358.00 | 106 | 0 | Not Distressed |
| Pequea Township | LAN | $3,493,882.00 | $3,204,699.00 | 109 | 0 | Not Distressed |
| Perkasie Borough | BUC | $25,807,422.00 | $27,296,278.00 | 95 | 0 | Not Distressed |
| Perkasie Regional Authority | BUC | $3,749,911.00 | $3,994,769.00 | 94 | 0 | Not Distressed |
| Perryopolis Borough | FAY | $615,447.00 | $619,471.00 | 99 | 0 | Not Distressed |
| Peters Creek Sanitary Authority | WAS | $848,411.00 | $825,122.00 | 103 | 0 | Not Distressed |
| Peters Township | FRA | $657,906.00 | $528,517.00 | 124 | 0 | Not Distressed |
| Peters Township | WAS | $23,995,394.00 | $26,289,029.00 | 91 | 0 | Not Distressed |
| Philadelphia City | PHI | $9,165,967,702.00 | $13,535,210,846.00 | 68 | 2 | Moderately Distressed |
| Philadelphia City Redevelopment Authority | PHI | $44,424,748.00 | $44,955,088.00 | 99 | 0 | Not Distressed |
| Philipsburg Borough | CEN | $1,785,910.00 | $1,733,734.00 | 103 | 0 | Not Distressed |
| Phoenixville Borough | CHE | $38,283,967.00 | $39,060,776.00 | 98 | 0 | Not Distressed |
| Pike Township | BER | $448,034.00 | $500,188.00 | 90 | 0 | Not Distressed |
| Pine Creek Township | CLI | $390,872.00 | $384,756.00 | 102 | 0 | Not Distressed |
| Pine Creek Township | JEF | $286,977.00 | $362,762.00 | 79 | 1 | Minimally Distressed |
| Pine Grove Borough | SCH | $3,772,692.00 | $2,270,943.00 | 166 | 0 | Not Distressed |
| Pine Grove Township | SCH | $651,313.00 | $647,813.00 | 101 | 0 | Not Distressed |
| Pine Township | MER | $1,082,045.00 | $808,500.00 | 134 | 0 | Not Distressed |
| Pitcairn Borough | ALL | $2,550,141.00 | $2,500,610.00 | 102 | 0 | Not Distressed |
| Pittsburgh City | ALL | $1,185,065,653.00 | $1,622,228,819.00 | 73 | 1 | Minimally Distressed |
| Pittsburgh Public Parking Authority | ALL | $22,554,040.00 | $17,743,573.00 | 127 | 0 | Not Distressed |
| Pittston City | LUZ | $14,092,450.00 | $16,993,162.00 | 83 | 1 | Minimally Distressed |
| Pittston Township | LUZ | $1,229,873.00 | $1,626,812.00 | 76 | 1 | Minimally Distressed |
| Plainfield Township | NHP | $1,321,376.00 | $1,665,781.00 | 79 | 1 | Minimally Distressed |
| Plains Township | LUZ | $20,056,669.00 | $21,613,879.00 | 93 | 0 | Not Distressed |
| Pleasant Hills Borough | ALL | $22,506,545.00 | $23,115,165.00 | 97 | 0 | Not Distressed |
| Pleasant Township | WAR | $1,180,813.00 | $1,157,855.00 | 102 | 0 | Not Distressed |
| Plum Borough | ALL | $19,970,963.00 | $26,177,282.00 | 76 | 1 | Minimally Distressed |
| Plum Borough Municipal Authority | ALL | $1,287,831.00 | $1,252,858.00 | 103 | 0 | Not Distressed |
| Plumcreek Township | ARM | $682,490.00 | $889,811.00 | 77 | 1 | Minimally Distressed |
| Plumstead Township | BUC | $17,016,958.00 | $17,535,904.00 | 97 | 0 | Not Distressed |
| Plymouth Borough | LUZ | $1,594,007.00 | $1,892,685.00 | 84 | 1 | Minimally Distressed |
| Plymouth Township | MTG | $102,172,756.00 | $101,683,126.00 | 100 | 0 | Not Distressed |
| Pocono Township | MNR | $11,016,600.00 | $11,293,332.00 | 98 | 0 | Not Distressed |
| Pocono Mountain Regional Police | MNR | $31,826,490.00 | $31,112,819.00 | 102 | 0 | Not Distressed |
| Pocopson Township | CHE | $842,135.00 | $865,239.00 | 97 | 0 | Not Distressed |
| Point Township | NMB | $3,930,408.00 | $4,057,795.00 | 97 | 0 | Not Distressed |
| Point Township Sewer Authority | NMB | $37,834.00 | $118,671.00 | 32 | 3 | Severely Distressed |
| Polk Township | MNR | $1,245,293.00 | $1,398,950.00 | 89 | 1 | Minimally Distressed |
| Port Allegany Borough | MCK | $2,619,902.00 | $3,925,776.00 | 67 | 2 | Moderately Distressed |
| Port Carbon Borough | SCH | $1,231,459.00 | $1,218,775.00 | 101 | 0 | Not Distressed |

2026 Distress Scores Based on the 2025 Actuarial Valuation Reports - 10/15/2026

| Municipality | County | Assets | Liabilities | Fund Ratio | Score | Distress Level |
|---|---|---|---|---|---|---|
| Port Vue Borough | ALL | $1,107,280.00 | $747,165.00 | 148 | 0 | Not Distressed |
| Portage Area Sewer Authority | CMB | $278,250.00 | $334,106.00 | 83 | 1 | Minimally Distressed |
| Portage Borough | CMB | $1,281,440.00 | $1,048,870.00 | 122 | 0 | Not Distressed |
| Portage Borough Municipal Authority | CMB | $1,449,302.00 | $1,413,657.00 | 103 | 0 | Not Distressed |
| Porter Township | CLA | $181,777.00 | $198,796.00 | 91 | 0 | Not Distressed |
| Pottstown Borough | MTG | $63,732,480.00 | $74,300,469.00 | 86 | 1 | Minimally Distressed |
| Pottsville City | SCH | $22,742,732.00 | $25,253,883.00 | 90 | 0 | Not Distressed |
| Pringle Borough | LUZ | $52,528.00 | $174,222.00 | 30 | 3 | Severely Distressed |
| Prospect Park Borough | DEL | $8,191,295.00 | $8,644,820.00 | 95 | 0 | Not Distressed |
| Providence Township | LAN | $1,156,734.00 | $1,327,120.00 | 87 | 1 | Minimally Distressed |
| Pulaski Township | BEA | $268,989.00 | $262,772.00 | 102 | 0 | Not Distressed |
| Pulaski Township | LAW | $1,445,252.00 | $1,348,742.00 | 107 | 0 | Not Distressed |
| Punxsutawney Borough | JEF | $4,581,560.00 | $5,237,777.00 | 87 | 1 | Minimally Distressed |
| Pymatuning Township | MER | $3,015,700.00 | $2,788,278.00 | 108 | 0 | Not Distressed |
| Quakertown Borough | BUC | $28,164,135.00 | $33,503,586.00 | 84 | 1 | Minimally Distressed |
| Quarryville Borough | LAN | $3,600,855.00 | $3,310,675.00 | 109 | 0 | Not Distressed |
| Raccoon Township | BEA | $1,885,102.00 | $2,362,035.00 | 80 | 1 | Minimally Distressed |
| Radnor Township | DEL | $92,229,326.00 | $102,718,183.00 | 90 | 0 | Not Distressed |
| Ralpho Township | NMB | $1,910,596.00 | $3,056,786.00 | 63 | 2 | Moderately Distressed |
| Rankin Borough | ALL | $1,682,160.00 | $199,679.00 | 842 | 0 | Not Distressed |
| Ransom Township | LAC | $433,759.00 | $492,868.00 | 88 | 1 | Minimally Distressed |
| Rapho Township | LAN | $1,398,465.00 | $1,248,519.00 | 112 | 0 | Not Distressed |
| Rayne Township | IND | $293,309.00 | $395,819.00 | 74 | 1 | Minimally Distressed |
| Reading City | BER | $330,999,236.00 | $394,021,113.00 | 84 | 1 | Minimally Distressed |
| Reading Township | ADA | $1,330,499.00 | $1,245,848.00 | 107 | 0 | Not Distressed |
| Red Lion Borough | YOR | $3,395,828.00 | $3,551,991.00 | 96 | 0 | Not Distressed |
| Red Lion Municipal Authority | YOR | $2,567,235.00 | $2,737,008.00 | 94 | 0 | Not Distressed |
| Red Rose Transit Authority | LAN | $12,025,279.00 | $10,955,792.00 | 110 | 0 | Not Distressed |
| Redstone Township | FAY | $2,997,382.00 | $1,467,712.00 | 204 | 0 | Not Distressed |
| Renovo Borough | CLI | $939,270.00 | $319,696.00 | 294 | 0 | Not Distressed |
| Reserve Township | ALL | $5,509,517.00 | $4,254,445.00 | 130 | 0 | Not Distressed |
| Reynoldsville Borough | JEF | $756,284.00 | $1,031,071.00 | 73 | 1 | Minimally Distressed |
| Rice Township | LUZ | $2,882,680.00 | $2,711,064.00 | 106 | 0 | Not Distressed |
| Richhill Township | GRE | $815,888.00 | $823,911.00 | 99 | 0 | Not Distressed |
| Richland Borough | LEB | $1,157,148.00 | $1,094,012.00 | 106 | 0 | Not Distressed |
| Richland Township | BUC | $10,696,831.00 | $11,697,345.00 | 91 | 0 | Not Distressed |
| Richland Township | CMB | $16,078,799.00 | $15,350,137.00 | 105 | 0 | Not Distressed |
| Ridgway Borough | ELK | $6,601,916.00 | $6,213,911.00 | 106 | 0 | Not Distressed |
| Ridgway Township | ELK | $793,447.00 | $391,270.00 | 203 | 0 | Not Distressed |
| Ridley Park Borough | DEL | $8,701,048.00 | $12,351,995.00 | 70 | 1 | Minimally Distressed |
| Ridley Township | DEL | $54,106,419.00 | $61,853,253.00 | 87 | 1 | Minimally Distressed |
| River Valley Transit Authority | LYC | $830,481.00 | $2,634,145.00 | 32 | 3 | Severely Distressed |
| Riverside Borough | NMB | $2,216,280.00 | $2,174,937.00 | 102 | 0 | Not Distressed |
| Riverview Sanitary Authority | ALL | $1,188,769.00 | $1,163,857.00 | 102 | 0 | Not Distressed |
| Roaring Brook Township | LAC | $1,499,818.00 | $1,406,516.00 | 107 | 0 | Not Distressed |
| Roaring Spring Borough | BLA | $3,156,820.00 | $2,890,697.00 | 109 | 0 | Not Distressed |
| Robeson Township | BER | $5,171,837.00 | $4,474,216.00 | 116 | 0 | Not Distressed |
| Robesonia-Wernersville Municipal Authority | BER | $844,829.00 | $891,440.00 | 95 | 0 | Not Distressed |
| Robinson Township | ALL | $25,367,111.00 | $24,551,300.00 | 103 | 0 | Not Distressed |
| Robinson Township Municipal Authority | ALL | $12,789,903.00 | $12,844,540.00 | 100 | 0 | Not Distressed |
| Rochester Area Joint Sewer Authority | BEA | $1,435,193.00 | $1,514,106.00 | 95 | 0 | Not Distressed |
| Rochester Borough | BEA | $5,723,052.00 | $7,609,048.00 | 75 | 1 | Minimally Distressed |
| Rochester Township | BEA | $1,672,026.00 | $1,534,550.00 | 109 | 0 | Not Distressed |
| Rockland Township | VEN | $284,044.00 | $292,444.00 | 97 | 0 | Not Distressed |

2026 Distress Scores Based on the 2025 Actuarial Valuation Reports - 10/15/2026

| Municipality | County | Assets | Liabilities | Fund Ratio | Score | Distress Level |
|---|---|---|---|---|---|---|
| Rockledge Borough | MTG | $4,012,832.00 | $4,045,662.00 | 99 | 0 | Not Distressed |
| Rome Township | CRA | $272,131.00 | $305,873.00 | 89 | 1 | Minimally Distressed |
| Rose Township | JEF | $434,476.00 | $443,152.00 | 98 | 0 | Not Distressed |
| Ross Township | ALL | $58,572,961.00 | $63,768,795.00 | 92 | 0 | Not Distressed |
| Ross Township | LUZ | $751,244.00 | $805,462.00 | 93 | 0 | Not Distressed |
| Rostraver Township | WES | $15,731,823.00 | $15,598,298.00 | 101 | 0 | Not Distressed |
| Rostraver Township Sewage Authority | WES | $1,379,874.00 | $1,748,013.00 | 79 | 1 | Minimally Distressed |
| Rouseville Borough | VEN | $253,507.00 | $256,247.00 | 99 | 0 | Not Distressed |
| Royersford Borough | MTG | $6,678,479.00 | $8,069,567.00 | 83 | 1 | Minimally Distressed |
| Rural Valley Borough | ARM | $172,461.00 | $160,454.00 | 107 | 0 | Not Distressed |
| Rush Township | SCH | $1,213,582.00 | $1,162,608.00 | 104 | 0 | Not Distressed |
| Rutland Township | TIO | $146,643.00 | $161,206.00 | 91 | 0 | Not Distressed |
| Rye Township | PER | $2,220,639.00 | $1,666,937.00 | 133 | 0 | Not Distressed |
| Sadsbury Township | CHE | $293,673.00 | $317,840.00 | 92 | 0 | Not Distressed |
| Saegertown Borough | CRA | $312,750.00 | $259,736.00 | 120 | 0 | Not Distressed |
| Saint Marys Area Water Authority | ELK | $4,048,916.00 | $4,047,966.00 | 100 | 0 | Not Distressed |
| Salem Township | LUZ | $1,911,827.00 | $2,376,809.00 | 80 | 1 | Minimally Distressed |
| Salem Township | WAY | $613,806.00 | $738,658.00 | 83 | 1 | Minimally Distressed |
| Salem Township | WES | $2,472,334.00 | $2,387,167.00 | 104 | 0 | Not Distressed |
| Salisbury Borough | SOM | $355,603.00 | $369,760.00 | 96 | 0 | Not Distressed |
| Salisbury Township | LAN | $2,155,543.00 | $2,068,018.00 | 104 | 0 | Not Distressed |
| Salisbury Township | LEH | $29,256,696.00 | $32,601,755.00 | 90 | 0 | Not Distressed |
| Saltsburg Borough | IND | $619,639.00 | $534,875.00 | 116 | 0 | Not Distressed |
| Sandy Lake Borough | MER | $1,017,848.00 | $867,253.00 | 117 | 0 | Not Distressed |
| Sandy Township | CLE | $8,717,367.00 | $8,259,799.00 | 106 | 0 | Not Distressed |
| Saxton Borough | BED | $1,336,960.00 | $993,763.00 | 135 | 0 | Not Distressed |
| Saxton Borough Municipal Authority | BED | $119,271.00 | $176,638.00 | 68 | 2 | Moderately Distressed |
| Sayre Borough | BRA | $8,835,503.00 | $10,297,432.00 | 86 | 1 | Minimally Distressed |
| Schuylkill County Municipal Authority | SCH | $8,992,933.00 | $9,614,432.00 | 94 | 0 | Not Distressed |
| Schuylkill Haven Borough | SCH | $13,725,808.00 | $15,686,076.00 | 88 | 1 | Minimally Distressed |
| Schuylkill Township | CHE | $15,316,586.00 | $14,446,499.00 | 106 | 0 | Not Distressed |
| Schwenksville Borough | MTG | $385,073.00 | $373,461.00 | 103 | 0 | Not Distressed |
| Schwenksville Borough Authority | MTG | $815,265.00 | $891,271.00 | 91 | 0 | Not Distressed |
| Scott Township | ALL | $25,107,150.00 | $30,832,855.00 | 81 | 1 | Minimally Distressed |
| Scott Township | COL | $4,756,243.00 | $4,778,049.00 | 100 | 0 | Not Distressed |
| Scott Township | LAC | $2,377,901.00 | $2,636,607.00 | 90 | 0 | Not Distressed |
| Scottdale Borough | WES | $5,827,894.00 | $4,899,206.00 | 119 | 0 | Not Distressed |
| Scranton City | LAC | $155,597,181.00 | $212,870,421.00 | 73 | 1 | Minimally Distressed |
| Selinsgrove Borough | SNY | $7,522,023.00 | $7,654,044.00 | 98 | 0 | Not Distressed |
| Sellersville Borough | BUC | $4,214,655.00 | $4,350,250.00 | 97 | 0 | Not Distressed |
| Seven Fields Borough | BUT | $1,332,963.00 | $1,275,319.00 | 105 | 0 | Not Distressed |
| Seven Springs Borough | SOM | $356,477.00 | $566,163.00 | 63 | 2 | Moderately Distressed |
| Seward-St Clair Sanitary Authority | WES | $237,850.00 | $223,884.00 | 106 | 0 | Not Distressed |
| Sewickley Borough | ALL | $13,889,899.00 | $13,649,431.00 | 102 | 0 | Not Distressed |
| Sewickley Borough Water Authority | ALL | $1,907,199.00 | $1,727,911.00 | 110 | 0 | Not Distressed |
| Sewickley Heights Borough | ALL | $6,824,599.00 | $4,374,930.00 | 156 | 0 | Not Distressed |
| Sewickley Township | WES | $2,709,130.00 | $2,686,467.00 | 101 | 0 | Not Distressed |
| Shade Township | SOM | $2,490,168.00 | $2,596,996.00 | 96 | 0 | Not Distressed |
| Shaler Township | ALL | $42,943,887.00 | $42,347,261.00 | 101 | 0 | Not Distressed |
| Shamokin City | NMB | $7,161,706.00 | $12,493,440.00 | 57 | 2 | Moderately Distressed |
| Shamokin Dam Borough | SNY | $4,625,849.00 | $4,727,672.00 | 98 | 0 | Not Distressed |
| Shamokin Township | NMB | $150,056.00 | $231,655.00 | 65 | 2 | Moderately Distressed |
| Sharon City | MER | $38,320,831.00 | $34,802,693.00 | 110 | 0 | Not Distressed |
| Sharon Hill Borough | DEL | $6,405,073.00 | $10,997,408.00 | 58 | 2 | Moderately Distressed |

2026 Distress Scores Based on the 2025 Actuarial Valuation Reports - 10/15/2026

| Municipality | County | Assets | Liabilities | Fund Ratio | Score | Distress Level |
|---|---|---|---|---|---|---|
| Sharpsburg Borough | ALL | $4,645,127.00 | $4,212,319.00 | 110 | 0 | Not Distressed |
| Sharpsville Borough | MER | $10,400,969.00 | $9,857,859.00 | 106 | 0 | Not Distressed |
| Sheffield Township | WAR | $983,324.00 | $906,112.00 | 109 | 0 | Not Distressed |
| Sheffield Township Municipal Authority | WAR | $560,495.00 | $384,401.00 | 146 | 0 | Not Distressed |
| Shenandoah Borough | SCH | $6,999,489.00 | $8,770,861.00 | 80 | 1 | Minimally Distressed |
| Shenango Township | LAW | $2,687,382.00 | $3,033,684.00 | 89 | 1 | Minimally Distressed |
| Shenango Township | MER | $1,624,833.00 | $1,467,818.00 | 111 | 0 | Not Distressed |
| Shickshinny Borough | LUZ | $584,581.00 | $0.00 | 99 | 0 | Not Distressed |
| Shillington Borough | BER | $12,750,580.00 | $11,934,182.00 | 107 | 0 | Not Distressed |
| Shinglehouse Borough | POT | $530,878.00 | $522,835.00 | 102 | 0 | Not Distressed |
| Shippensburg Borough | CUM | $11,020,375.00 | $11,855,411.00 | 93 | 0 | Not Distressed |
| Shippingport Borough | BEA | $751,025.00 | $796,939.00 | 94 | 0 | Not Distressed |
| Shiremanstown Borough | CUM | $1,372,371.00 | $712,664.00 | 193 | 0 | Not Distressed |
| Shirley Township | HUN | $300,523.00 | $288,913.00 | 104 | 0 | Not Distressed |
| Shoemakersville Borough | BER | $817,154.00 | $952,030.00 | 86 | 1 | Minimally Distressed |
| Shohola Township | PIK | $371,862.00 | $465,243.00 | 80 | 1 | Minimally Distressed |
| Shrewsbury Borough | YOR | $1,451,711.00 | $1,195,852.00 | 121 | 0 | Not Distressed |
| Shrewsbury Township | YOR | $1,177,219.00 | $1,266,776.00 | 93 | 0 | Not Distressed |
| Silver Spring Township | CUM | $16,583,784.00 | $15,734,130.00 | 105 | 0 | Not Distressed |
| Sinking Spring Borough | BER | $3,761,142.00 | $3,061,139.00 | 123 | 0 | Not Distressed |
| Slate Belt Regional | NHP | $9,591,922.00 | $9,494,692.00 | 101 | 0 | Not Distressed |
| Slippery Rock Borough | BUT | $6,406,806.00 | $3,610,451.00 | 177 | 0 | Not Distressed |
| Slippery Rock Municipal Authority | BUT | $2,583,357.00 | $2,822,566.00 | 92 | 0 | Not Distressed |
| Slippery Rock Township | BUT | $1,067,660.00 | $1,181,921.00 | 90 | 0 | Not Distressed |
| Slippery Rock Township | LAW | $721,882.00 | $912,800.00 | 79 | 1 | Minimally Distressed |
| Smethport Borough | MCK | $2,874,510.00 | $2,020,529.00 | 142 | 0 | Not Distressed |
| Smith Township | WAS | $1,025,923.00 | $1,107,227.00 | 93 | 0 | Not Distressed |
| Snow Shoe Township | CEN | $172,461.00 | $197,844.00 | 87 | 1 | Minimally Distressed |
| Solebury Township | BUC | $15,320,052.00 | $14,625,905.00 | 105 | 0 | Not Distressed |
| Somerset Borough | SOM | $11,739,685.00 | $11,542,464.00 | 102 | 0 | Not Distressed |
| Souderton Borough | MTG | $11,349,745.00 | $12,497,495.00 | 91 | 0 | Not Distressed |
| South Abington Township | LAC | $15,259,999.00 | $15,926,158.00 | 96 | 0 | Not Distressed |
| South Beaver Township | BEA | $1,617,894.00 | $1,606,701.00 | 101 | 0 | Not Distressed |
| South Buffalo Township | ARM | $946,102.00 | $1,144,576.00 | 83 | 1 | Minimally Distressed |
| South Central Transit Authority | LAN | $5,832,278.00 | $6,462,545.00 | 90 | 0 | Not Distressed |
| South Centre Township | COL | $1,367,181.00 | $1,212,530.00 | 113 | 0 | Not Distressed |
| South Coatesville Borough | CHE | $908,852.00 | $831,596.00 | 109 | 0 | Not Distressed |
| South Connellsville Borough | FAY | $462,829.00 | $432,469.00 | 107 | 0 | Not Distressed |
| South Fayette Township | ALL | $16,238,152.00 | $16,765,343.00 | 97 | 0 | Not Distressed |
| South Fayette Township Municipal Authority | ALL | $1,694,860.00 | $1,830,977.00 | 93 | 0 | Not Distressed |
| South Franklin Township | WAS | $793,899.00 | $769,773.00 | 103 | 0 | Not Distressed |
| South Heidelberg Township | BER | $3,287,699.00 | $3,344,078.00 | 98 | 0 | Not Distressed |
| South Huntingdon Township | WES | $3,355,063.00 | $3,484,911.00 | 96 | 0 | Not Distressed |
| South Lebanon Township | LEB | $10,276,445.00 | $10,968,377.00 | 94 | 0 | Not Distressed |
| South Londonderry Township | LEB | $7,351,102.00 | $7,704,567.00 | 95 | 0 | Not Distressed |
| South Manheim Township | SCH | $503,850.00 | $546,735.00 | 92 | 0 | Not Distressed |
| South Middleton Township Municipal Authority | CUM | $2,370,440.00 | $2,576,701.00 | 92 | 0 | Not Distressed |
| South Park Township | ALL | $16,130,380.00 | $15,283,769.00 | 106 | 0 | Not Distressed |
| South Pymatuning Township | MER | $1,526,095.00 | $1,508,654.00 | 101 | 0 | Not Distressed |
| South Shenango Township | CRA | $287,336.00 | $322,707.00 | 89 | 1 | Minimally Distressed |
| South Strabane Township | WAS | $14,665,445.00 | $14,980,147.00 | 98 | 0 | Not Distressed |
| South Waverly Borough | BRA | $574,180.00 | $669,262.00 | 86 | 1 | Minimally Distressed |
| South Whitehall Township | LEH | $44,138,550.00 | $53,161,654.00 | 83 | 1 | Minimally Distressed |
| South Williamsport Borough | LYC | $6,768,115.00 | $7,356,199.00 | 92 | 0 | Not Distressed |

2026 Distress Scores Based on the 2025 Actuarial Valuation Reports - 10/15/2026

| Municipality | County | Assets | Liabilities | Fund Ratio | Score | Distress Level |
|---|---|---|---|---|---|---|
| Southern Armstrong Regional Police Dept. | ARM | $2,425,175.00 | $2,388,775.00 | 102 | 0 | Not Distressed |
| Southern Chester County Regional Police | CHE | $5,272,763.00 | $6,409,960.00 | 82 | 1 | Minimally Distressed |
| Southern Clarion Cty Regional Police Dept. | CLA | $436,442.00 | $186,089.00 | 235 | 0 | Not Distressed |
| Southern Police Department | YOR | $8,131,387.00 | $7,914,649.00 | 103 | 0 | Not Distressed |
| Southmont Borough | CMB | $706,542.00 | $651,825.00 | 108 | 0 | Not Distressed |
| Southwest Greensburg Borough | WES | $1,455,894.00 | $1,313,025.00 | 111 | 0 | Not Distressed |
| Southwestern Pennsylvania Water Authority | GRE | $19,141,825.00 | $19,085,334.00 | 100 | 0 | Not Distressed |
| Spring City Borough | CHE | $2,453,259.00 | $2,416,278.00 | 102 | 0 | Not Distressed |
| Spring Garden Township | YOR | $13,554,703.00 | $14,567,127.00 | 93 | 0 | Not Distressed |
| Spring Grove Borough | YOR | $1,157,200.00 | $1,102,715.00 | 105 | 0 | Not Distressed |
| Spring Township | BER | $38,239,977.00 | $44,115,654.00 | 87 | 1 | Minimally Distressed |
| Spring Township | CEN | $8,640,311.00 | $7,678,172.00 | 113 | 0 | Not Distressed |
| Springdale Borough | ALL | $6,255,587.00 | $6,721,049.00 | 93 | 0 | Not Distressed |
| Springettsbury Township | YOR | $37,408,393.00 | $40,197,185.00 | 93 | 0 | Not Distressed |
| Springfield Township | BUC | $3,826,117.00 | $3,767,834.00 | 102 | 0 | Not Distressed |
| Springfield Township | DEL | $62,041,803.00 | $72,523,867.00 | 86 | 1 | Minimally Distressed |
| Springfield Township | MER | $519,165.00 | $500,547.00 | 104 | 0 | Not Distressed |
| Springfield Township | MTG | $49,141,740.00 | $51,974,937.00 | 95 | 0 | Not Distressed |
| Springfield Township | YOR | $1,713,178.00 | $1,584,133.00 | 108 | 0 | Not Distressed |
| Springhill Township | FAY | $1,032,349.00 | $894,038.00 | 115 | 0 | Not Distressed |
| St Clair Borough | SCH | $4,114,089.00 | $4,539,122.00 | 91 | 0 | Not Distressed |
| St Marys City | ELK | $18,597,513.00 | $17,422,587.00 | 107 | 0 | Not Distressed |
| State College Borough | CEN | $95,604,135.00 | $100,980,023.00 | 95 | 0 | Not Distressed |
| State College Borough Authority | CEN | $18,110,981.00 | $17,244,238.00 | 105 | 0 | Not Distressed |
| Steelton Borough | DAU | $11,805,841.00 | $12,063,867.00 | 98 | 0 | Not Distressed |
| Stoneborough Borough | MER | $1,495,283.00 | $821,351.00 | 182 | 0 | Not Distressed |
| Stonycreek Township | CMB | $2,835,846.00 | $2,662,175.00 | 107 | 0 | Not Distressed |
| Stowe Township | ALL | $4,660,332.00 | $5,579,712.00 | 84 | 1 | Minimally Distressed |
| Straban Township | ADA | $576,275.00 | $591,417.00 | 97 | 0 | Not Distressed |
| Strasburg Borough | LAN | $5,537,553.00 | $5,353,327.00 | 103 | 0 | Not Distressed |
| Strasburg Township | LAN | $564,189.00 | $375,768.00 | 150 | 0 | Not Distressed |
| Stroud Area Regional Police Commission | MNR | $28,547,152.00 | $30,304,842.00 | 94 | 0 | Not Distressed |
| Stroud Township | MNR | $4,797,243.00 | $5,482,383.00 | 88 | 1 | Minimally Distressed |
| Stroudsburg Borough | MNR | $5,303,767.00 | $7,364,253.00 | 72 | 1 | Minimally Distressed |
| Suburban Lock Haven Water Authority | CLI | $1,020,885.00 | $1,010,384.00 | 101 | 0 | Not Distressed |
| Sugarcreek  Borough | VEN | $4,612,524.00 | $4,115,326.00 | 112 | 0 | Not Distressed |
| Sugarcreek Township | ARM | $430,400.00 | $433,900.00 | 99 | 0 | Not Distressed |
| Sugarloaf Township | LUZ | $2,066,570.00 | $2,114,010.00 | 98 | 0 | Not Distressed |
| Summit Hill Borough | CAR | $2,412,211.00 | $2,298,565.00 | 105 | 0 | Not Distressed |
| Summit Township | CRA | $124,140.00 | $89,487.00 | 139 | 0 | Not Distressed |
| Sunbury City | NMB | $20,891,857.00 | $14,773,575.00 | 141 | 0 | Not Distressed |
| Sunbury City Municipal Authority | NMB | $7,914,355.00 | $8,046,731.00 | 98 | 0 | Not Distressed |
| Susquehanna Depot Borough | SUS | $108,328.00 | $41,549.00 | 261 | 0 | Not Distressed |
| Susquehanna Regional Police | LAN | $7,180,793.00 | $7,158,659.00 | 100 | 0 | Not Distressed |
| Susquehanna Township | CMB | $310,068.00 | $249,609.00 | 124 | 0 | Not Distressed |
| Susquehanna Township | DAU | $47,580,537.00 | $59,347,335.00 | 80 | 1 | Minimally Distressed |
| Swarthmore Borough | DEL | $11,349,807.00 | $12,522,038.00 | 91 | 0 | Not Distressed |
| Swatara Township | DAU | $47,818,938.00 | $50,175,065.00 | 95 | 0 | Not Distressed |
| Swatara Township | LEB | $541,024.00 | $507,722.00 | 107 | 0 | Not Distressed |
| Swissvale Borough | ALL | $10,484,594.00 | $10,688,534.00 | 98 | 0 | Not Distressed |
| Swoyersville Borough | LUZ | $2,927,917.00 | $3,106,622.00 | 94 | 0 | Not Distressed |
| Sykesville Borough | JEF | $365,504.00 | $438,587.00 | 83 | 1 | Minimally Distressed |
| Tamaqua Borough | SCH | $8,881,017.00 | $9,567,848.00 | 93 | 0 | Not Distressed |
| Tarentum Borough | ALL | $11,050,983.00 | $11,342,723.00 | 97 | 0 | Not Distressed |

2026 Distress Scores Based on the 2025 Actuarial Valuation Reports - 10/15/2026

| Municipality | County | Assets | Liabilities | Fund Ratio | Score | Distress Level |
|---|---|---|---|---|---|---|
| Taylor Borough | LAC | $4,985,145.00 | $6,829,238.00 | 73 | 1 | Minimally Distressed |
| Telford Borough | MTG | $14,560,428.00 | $15,942,376.00 | 91 | 0 | Not Distressed |
| Terre Hill Borough | LAN | $825,055.00 | $842,815.00 | 98 | 0 | Not Distressed |
| Thornbury Township | CHE | $50,971.00 | $52,856.00 | 96 | 0 | Not Distressed |
| Throop Borough | LAC | $9,847,170.00 | $9,754,419.00 | 101 | 0 | Not Distressed |
| Tilden Township | BER | $1,367,671.00 | $1,099,356.00 | 124 | 0 | Not Distressed |
| Tinicum Township | BUC | $3,052,011.00 | $2,814,937.00 | 108 | 0 | Not Distressed |
| Tinicum Township | DEL | $14,784,210.00 | $19,288,710.00 | 77 | 1 | Minimally Distressed |
| Tioga Township | TIO | $65,547.00 | $70,517.00 | 93 | 0 | Not Distressed |
| Titusville City | CRA | $13,877,730.00 | $16,037,154.00 | 87 | 1 | Minimally Distressed |
| Tobyhanna Township | MNR | $2,274,151.00 | $1,783,037.00 | 128 | 0 | Not Distressed |
| Topton Borough | BER | $1,764,435.00 | $1,691,100.00 | 104 | 0 | Not Distressed |
| Towamencin Township | MTG | $24,591,342.00 | $24,529,888.00 | 100 | 0 | Not Distressed |
| Towanda Borough | BRA | $3,707,409.00 | $3,734,911.00 | 99 | 0 | Not Distressed |
| Tower City Borough Authority | SCH | $226,785.00 | $191,825.00 | 118 | 0 | Not Distressed |
| Trafford Borough | WES | $1,610,498.00 | $1,815,389.00 | 89 | 1 | Minimally Distressed |
| Trainer Borough | DEL | $6,706,808.00 | $7,919,488.00 | 85 | 1 | Minimally Distressed |
| Transportation & Motor Bus For Public Use Authority | BLA | $6,681,540.00 | $6,598,820.00 | 101 | 0 | Not Distressed |
| Tredyffrin Township | CHE | $72,389,560.00 | $75,912,551.00 | 95 | 0 | Not Distressed |
| Troy Borough | BRA | $480,141.00 | $313,101.00 | 153 | 0 | Not Distressed |
| Tullytown Borough | BUC | $8,677,367.00 | $7,965,385.00 | 109 | 0 | Not Distressed |
| Tulpehocken Township | BER | $782,350.00 | $812,418.00 | 96 | 0 | Not Distressed |
| Tunkhannock Borough | WYO | $2,452,181.00 | $2,734,480.00 | 90 | 0 | Not Distressed |
| Tunkhannock Township | MNR | $924,266.00 | $890,826.00 | 104 | 0 | Not Distressed |
| Tunkhannock Township | WYO | $2,786,524.00 | $3,242,738.00 | 86 | 1 | Minimally Distressed |
| Turbotville Borough | NMB | $744,413.00 | $527,711.00 | 141 | 0 | Not Distressed |
| Turtle Creek Borough | ALL | $3,405,790.00 | $3,927,442.00 | 87 | 1 | Minimally Distressed |
| Tyrone Borough | BLA | $6,600,775.00 | $6,308,605.00 | 105 | 0 | Not Distressed |
| Union City Borough | ERI | $2,810,699.00 | $1,987,512.00 | 141 | 0 | Not Distressed |
| Union Township | LAW | $2,345,537.00 | $2,026,907.00 | 116 | 0 | Not Distressed |
| Union Township | LEB | $471,902.00 | $497,589.00 | 95 | 0 | Not Distressed |
| Union Township | LUZ | $384,770.00 | $366,781.00 | 105 | 0 | Not Distressed |
| Uniontown City | FAY | $26,609,088.00 | $25,167,068.00 | 106 | 0 | Not Distressed |
| Unity Township | WES | $16,998,852.00 | $18,566,685.00 | 92 | 0 | Not Distressed |
| Upland Borough | DEL | $2,600,176.00 | $2,747,885.00 | 95 | 0 | Not Distressed |
| Upper Allegheny Joint Sanitary Authority | ALL | $7,021,938.00 | $6,734,631.00 | 104 | 0 | Not Distressed |
| Upper Allen Township | CUM | $25,695,416.00 | $26,909,262.00 | 95 | 0 | Not Distressed |
| Upper Chichester Township | DEL | $31,700,331.00 | $35,722,571.00 | 89 | 1 | Minimally Distressed |
| Upper Darby Township | DEL | $250,248,243.00 | $289,003,073.00 | 87 | 1 | Minimally Distressed |
| Upper Dublin Township | MTG | $54,218,723.00 | $62,753,755.00 | 86 | 1 | Minimally Distressed |
| Upper Gwynedd Township | MTG | $24,657,086.00 | $26,349,140.00 | 94 | 0 | Not Distressed |
| Upper Macungie Township | LEH | $27,969,633.00 | $32,086,954.00 | 87 | 1 | Minimally Distressed |
| Upper Makefield Township | BUC | $15,515,595.00 | $14,789,551.00 | 105 | 0 | Not Distressed |
| Upper Merion Township | MTG | $112,763,734.00 | $128,422,565.00 | 88 | 1 | Minimally Distressed |
| Upper Milford Township | LEH | $1,335,478.00 | $1,407,028.00 | 95 | 0 | Not Distressed |
| Upper Montgomery Joint Authority | MTG | $2,010,228.00 | $1,912,160.00 | 105 | 0 | Not Distressed |
| Upper Moreland Township | MTG | $78,870,064.00 | $85,323,048.00 | 92 | 0 | Not Distressed |
| Upper Moreland-Hatborough Joint Sewer Authority | MTG | $6,533,234.00 | $6,825,950.00 | 96 | 0 | Not Distressed |
| Upper Mt Bethel Township | NHP | $444,988.00 | $249,240.00 | 179 | 0 | Not Distressed |
| Upper Nazareth Township | NHP | $3,303,386.00 | $4,177,403.00 | 79 | 1 | Minimally Distressed |
| Upper Pottsgrove Township | MTG | $7,061,620.00 | $7,633,175.00 | 93 | 0 | Not Distressed |
| Upper Providence Township | DEL | $11,409,457.00 | $16,138,940.00 | 71 | 1 | Minimally Distressed |
| Upper Providence Township | MTG | $33,646,866.00 | $36,886,267.00 | 91 | 0 | Not Distressed |
| Upper Saucon Township | LEH | $24,220,819.00 | $25,647,119.00 | 94 | 0 | Not Distressed |

2026 Distress Scores Based on the 2025 Actuarial Valuation Reports - 10/15/2026

| Municipality | County | Assets | Liabilities | Fund Ratio | Score | Distress Level |
|---|---|---|---|---|---|---|
| Upper Southampton Municipal Authority | BUC | $3,605,315.00 | $4,579,263.00 | 79 | 1 | Minimally Distressed |
| Upper Southampton Township | BUC | $31,650,999.00 | $32,748,832.00 | 97 | 0 | Not Distressed |
| Upper St Clair Township | ALL | $39,981,496.00 | $40,102,688.00 | 100 | 0 | Not Distressed |
| Upper Tulpehocken Township | BER | $287,203.00 | $291,216.00 | 99 | 0 | Not Distressed |
| Upper Uwchlan Township | CHE | $13,329,057.00 | $13,866,013.00 | 96 | 0 | Not Distressed |
| Upper Yoder Township | CMB | $4,280,457.00 | $3,984,443.00 | 107 | 0 | Not Distressed |
| Uwchlan Township | CHE | $22,776,530.00 | $26,490,021.00 | 86 | 1 | Minimally Distressed |
| Valley Joint Sewer Authority | BRA | $1,424,718.00 | $1,500,732.00 | 95 | 0 | Not Distressed |
| Valley Township | ARM | $101,609.00 | $62,183.00 | 163 | 0 | Not Distressed |
| Valley Township | CHE | $4,845,309.00 | $4,446,586.00 | 109 | 0 | Not Distressed |
| Vandergrift Borough | WES | $4,619,636.00 | $4,317,058.00 | 107 | 0 | Not Distressed |
| Vanport Township | BEA | $1,690,853.00 | $422,879.00 | 400 | 0 | Not Distressed |
| Vanport Township Municipal Authority | BEA | $2,345,429.00 | $2,733,764.00 | 86 | 1 | Minimally Distressed |
| Vernon Township | CRA | $3,361,184.00 | $3,157,967.00 | 106 | 0 | Not Distressed |
| Vernon Township Water Authority | CRA | $64,765.00 | $0.00 | 99 | 0 | Not Distressed |
| Verona Borough | ALL | $1,498,958.00 | $1,650,837.00 | 91 | 0 | Not Distressed |
| Versailles Borough | ALL | $2,904,991.00 | $1,753,313.00 | 166 | 0 | Not Distressed |
| Walker Township | SCH | $92,110.00 | $119,614.00 | 77 | 1 | Minimally Distressed |
| Wallace Township | CHE | $693,902.00 | $662,839.00 | 105 | 0 | Not Distressed |
| Walnutport Borough | NHP | $2,134,352.00 | $2,939,590.00 | 73 | 1 | Minimally Distressed |
| Warminster Township | BUC | $61,368,232.00 | $74,156,115.00 | 83 | 1 | Minimally Distressed |
| Warren City | WAR | $25,314,527.00 | $24,265,623.00 | 104 | 0 | Not Distressed |
| Warren County Housing Authority | WAR | $2,542,486.00 | $2,807,236.00 | 91 | 0 | Not Distressed |
| Warren County Solid Waste Authority | WAR | $846,335.00 | $373,133.00 | 227 | 0 | Not Distressed |
| Warrington Township | BUC | $37,240,775.00 | $39,749,884.00 | 94 | 0 | Not Distressed |
| Warwick Township | BUC | $22,657,733.00 | $22,701,724.00 | 100 | 0 | Not Distressed |
| Warwick Township | CHE | $16,040.00 | $22,913.00 | 70 | 1 | Minimally Distressed |
| Warwick Township | LAN | $4,321,383.00 | $4,360,839.00 | 99 | 0 | Not Distressed |
| Warwick Township Municipal Authority | LAN | $2,345,055.00 | $2,515,903.00 | 93 | 0 | Not Distressed |
| Washington City | WAS | $80,717,918.00 | $78,280,612.00 | 103 | 0 | Not Distressed |
| Washington Township | ARM | $188,457.00 | $60,582.00 | 311 | 0 | Not Distressed |
| Washington Township | BER | $1,846,260.00 | $1,927,298.00 | 96 | 0 | Not Distressed |
| Washington Township | DAU | $885,127.00 | $911,164.00 | 97 | 0 | Not Distressed |
| Washington Township | FAY | $1,858,530.00 | $1,816,549.00 | 102 | 0 | Not Distressed |
| Washington Township | FRA | $7,499,870.00 | $8,253,043.00 | 91 | 0 | Not Distressed |
| Washington Township | JEF | $325,800.00 | $343,444.00 | 95 | 0 | Not Distressed |
| Washington Township | LEH | $1,702,092.00 | $1,533,248.00 | 111 | 0 | Not Distressed |
| Washington Township | NHP | $2,352,587.00 | $2,614,005.00 | 90 | 0 | Not Distressed |
| Washington Township | WES | $4,008,556.00 | $4,491,959.00 | 89 | 1 | Minimally Distressed |
| Washington Township | WYO | $230,330.00 | $206,016.00 | 112 | 0 | Not Distressed |
| Washington Township Municipal Authority | BER | $198,036.00 | $107,002.00 | 185 | 0 | Not Distressed |
| Washington Township Municipal Authority | FAY | $1,970,114.00 | $2,038,760.00 | 97 | 0 | Not Distressed |
| Washington-East Washington Joint Authority | WAS | $11,871,212.00 | $6,302,624.00 | 188 | 0 | Not Distressed |
| Waterford Borough | ERI | $99,462.00 | $66,386.00 | 150 | 0 | Not Distressed |
| Waterford Borough Municipal Authority | ERI | $651,643.00 | $693,009.00 | 94 | 0 | Not Distressed |
| Watsontown Borough | NMB | $4,027,531.00 | $4,330,009.00 | 93 | 0 | Not Distressed |
| Waverly Township | LAC | $2,595,321.00 | $2,514,895.00 | 103 | 0 | Not Distressed |
| Wayne Township | GRE | $1,917,003.00 | $1,919,332.00 | 100 | 0 | Not Distressed |
| Wayne Township | MIF | $601,378.00 | $641,115.00 | 94 | 0 | Not Distressed |
| Waynesborough Borough | FRA | $14,392,501.00 | $13,719,660.00 | 105 | 0 | Not Distressed |
| Waynesburg Borough | GRE | $5,084,394.00 | $4,056,009.00 | 125 | 0 | Not Distressed |
| Weatherly Borough | CAR | $3,650,724.00 | $3,655,097.00 | 100 | 0 | Not Distressed |
| Wernersville Municipal Authority | BER | $1,148,163.00 | $1,354,282.00 | 85 | 1 | Minimally Distressed |
| Wesleyville Borough | ERI | $4,387,741.00 | $4,377,571.00 | 100 | 0 | Not Distressed |

2026 Distress Scores Based on the 2025 Actuarial Valuation Reports - 10/15/2026

| Municipality | County | Assets | Liabilities | Fund Ratio | Score | Distress Level |
|---|---|---|---|---|---|---|
| West Bradford Township | CHE | $5,124,420.00 | $5,307,834.00 | 97 | 0 | Not Distressed |
| West Brandywine Township | CHE | $4,862,176.00 | $5,429,344.00 | 90 | 0 | Not Distressed |
| West Brunswick Township | SCH | $367,378.00 | $334,953.00 | 110 | 0 | Not Distressed |
| West Buffalo Township | UNI | $1,036,424.00 | $1,237,252.00 | 84 | 1 | Minimally Distressed |
| West Caln Township | CHE | $2,323,565.00 | $2,651,813.00 | 88 | 1 | Minimally Distressed |
| West Carroll Township | CMB | $280,556.00 | $258,183.00 | 109 | 0 | Not Distressed |
| West Chester Borough | CHE | $77,106,258.00 | $82,226,994.00 | 94 | 0 | Not Distressed |
| West Conshohocken Borough | MTG | $11,187,073.00 | $13,346,866.00 | 84 | 1 | Minimally Distressed |
| West Cornwall Township | LEB | $262,085.00 | $244,907.00 | 107 | 0 | Not Distressed |
| West Deer Township | ALL | $17,655,526.00 | $18,559,485.00 | 95 | 0 | Not Distressed |
| West Earl Township | LAN | $6,695,390.00 | $7,290,534.00 | 92 | 0 | Not Distressed |
| West Goshen Township | CHE | $48,422,000.00 | $49,179,550.00 | 98 | 0 | Not Distressed |
| West Grove Borough | CHE | $3,899,864.00 | $3,942,243.00 | 99 | 0 | Not Distressed |
| West Hazleton Borough | LUZ | $2,236,179.00 | $3,025,093.00 | 74 | 1 | Minimally Distressed |
| West Hempfield Township | LAN | $13,860,255.00 | $15,673,981.00 | 88 | 1 | Minimally Distressed |
| West Hills Regional Police | CMB | $6,532,098.00 | $6,676,580.00 | 98 | 0 | Not Distressed |
| West Homestead Borough | ALL | $4,742,022.00 | $4,433,833.00 | 107 | 0 | Not Distressed |
| West Lampeter Township | LAN | $13,636,877.00 | $14,219,727.00 | 96 | 0 | Not Distressed |
| West Mahanoy Township | SCH | $924,379.00 | $515,263.00 | 179 | 0 | Not Distressed |
| West Manchester Township | YOR | $22,609,868.00 | $23,599,692.00 | 96 | 0 | Not Distressed |
| West Manheim Township | YOR | $8,319,442.00 | $8,441,368.00 | 99 | 0 | Not Distressed |
| West Middlesex Borough | MER | $433,978.00 | $201,694.00 | 215 | 0 | Not Distressed |
| West Mifflin Borough | ALL | $35,506,381.00 | $42,619,094.00 | 83 | 1 | Minimally Distressed |
| West Mifflin Sanitary Sewer Municipal Authority | ALL | $3,604,801.00 | $3,562,026.00 | 101 | 0 | Not Distressed |
| West Newton Borough | WES | $2,186,295.00 | $1,824,869.00 | 120 | 0 | Not Distressed |
| West Norriton Township | MTG | $31,226,708.00 | $37,677,936.00 | 83 | 1 | Minimally Distressed |
| West Nottingham Township | CHE | $329,873.00 | $326,138.00 | 101 | 0 | Not Distressed |
| West Penn Township | SCH | $276,080.00 | $254,833.00 | 108 | 0 | Not Distressed |
| West Pike Run Township | WAS | $140,391.00 | $176,141.00 | 80 | 1 | Minimally Distressed |
| West Pikeland Township | CHE | $2,525,779.00 | $2,522,422.00 | 100 | 0 | Not Distressed |
| West Pittston Borough | LUZ | $1,604,329.00 | $2,945,940.00 | 54 | 2 | Moderately Distressed |
| West Pottsgrove Township | MTG | $9,480,824.00 | $8,257,359.00 | 115 | 0 | Not Distressed |
| West Reading Borough | BER | $10,139,054.00 | $11,488,553.00 | 88 | 1 | Minimally Distressed |
| West Rockhill Township | BUC | $1,632,894.00 | $1,669,858.00 | 98 | 0 | Not Distressed |
| West Sadsbury Township | CHE | $1,919,117.00 | $2,053,502.00 | 93 | 0 | Not Distressed |
| West Salem Township | MER | $1,208,325.00 | $1,161,584.00 | 104 | 0 | Not Distressed |
| West Shore Regional Police | CUM | $8,169,525.00 | $8,692,046.00 | 94 | 0 | Not Distressed |
| West View Borough | ALL | $13,729,100.00 | $13,222,860.00 | 104 | 0 | Not Distressed |
| West Vincent Township | CHE | $3,338,241.00 | $3,899,677.00 | 86 | 1 | Minimally Distressed |
| West Wheatfield Township | IND | $503,395.00 | $523,322.00 | 96 | 0 | Not Distressed |
| West Whiteland Township | CHE | $33,749,226.00 | $34,291,210.00 | 98 | 0 | Not Distressed |
| West Wyoming Borough | LUZ | $989,730.00 | $540,551.00 | 183 | 0 | Not Distressed |
| West York Borough | YOR | $5,991,640.00 | $6,019,186.00 | 100 | 0 | Not Distressed |
| Western Allegheny County Municipal Authority | ALL | $1,279,191.00 | $1,506,030.00 | 85 | 1 | Minimally Distressed |
| Western Berks Regional | BER | $1,438,159.00 | $1,064,679.00 | 135 | 0 | Not Distressed |
| Western Berks Water Authority | BER | $3,415,337.00 | $3,737,988.00 | 91 | 0 | Not Distressed |
| Western Clinton County Municipal Authority | CLI | $610,701.00 | $659,811.00 | 93 | 0 | Not Distressed |
| Western Lebanon Cty Regional Police Dept. | LEB | $7,684,768.00 | $7,670,592.00 | 100 | 0 | Not Distressed |
| Western Westmoreland Municipal Authority | WES | $8,026,697.00 | $7,371,036.00 | 109 | 0 | Not Distressed |
| Westfall Township | PIK | $266,664.00 | $238,074.00 | 112 | 0 | Not Distressed |
| Westfield Borough | TIO | $621,626.00 | $668,455.00 | 93 | 0 | Not Distressed |
| Westmont Borough | CMB | $3,692,107.00 | $3,354,638.00 | 110 | 0 | Not Distressed |
| Westmoreland County Municipal Authority | WES | $116,387,943.00 | $127,781,261.00 | 91 | 0 | Not Distressed |
| Westtown Township/East Goshen Joint Police | CHE | $23,882,085.00 | $26,772,052.00 | 89 | 1 | Minimally Distressed |

2026 Distress Scores Based on the 2025 Actuarial Valuation Reports - 10/15/2026

| Municipality | County | Assets | Liabilities | Fund Ratio | Score | Distress Level |
|---|---|---|---|---|---|---|
| Wharton Township | FAY | $980,125.00 | $770,332.00 | 127 | 0 | Not Distressed |
| Wheatfield Township | PER | $282,264.00 | $325,674.00 | 87 | 1 | Minimally Distressed |
| White Haven Borough | LUZ | $923,131.00 | $1,010,092.00 | 91 | 0 | Not Distressed |
| White Oak Borough | ALL | $11,645,386.00 | $12,804,409.00 | 91 | 0 | Not Distressed |
| White Run Regional Municipal Authority | ADA | $1,068,456.00 | $1,131,002.00 | 94 | 0 | Not Distressed |
| Whitehall Borough | ALL | $30,407,096.00 | $33,369,057.00 | 91 | 0 | Not Distressed |
| Whitehall Township | LEH | $72,755,691.00 | $78,954,074.00 | 92 | 0 | Not Distressed |
| Whitehall Township Authority | LEH | $5,230,375.00 | $5,925,977.00 | 88 | 1 | Minimally Distressed |
| Whitemarsh Township | MTG | $41,293,809.00 | $42,432,495.00 | 97 | 0 | Not Distressed |
| Whitpain Township | MTG | $46,517,797.00 | $46,633,294.00 | 100 | 0 | Not Distressed |
| Wiconisco Township | DAU | $1,642,063.00 | $1,282,847.00 | 128 | 0 | Not Distressed |
| Wilkes Barre City | LUZ | $106,371,664.00 | $176,791,172.00 | 60 | 2 | Moderately Distressed |
| Wilkes Barre Township | LUZ | $8,065,660.00 | $8,583,559.00 | 94 | 0 | Not Distressed |
| Wilkins Township | ALL | $12,838,691.00 | $12,552,474.00 | 102 | 0 | Not Distressed |
| Wilkinsburg Borough | ALL | $20,505,992.00 | $21,448,964.00 | 96 | 0 | Not Distressed |
| Wilkinsburg-Penn Joint Water Authority | ALL | $42,172,293.00 | $42,512,076.00 | 99 | 0 | Not Distressed |
| Williams Township | NHP | $1,665,415.00 | $1,773,138.00 | 94 | 0 | Not Distressed |
| Williamsport City | LYC | $122,748,234.00 | $137,186,820.00 | 89 | 1 | Minimally Distressed |
| Williamsport Municipal Water Authority | LYC | $426,074.00 | $592,433.00 | 72 | 1 | Minimally Distressed |
| Williamsport Sanitary Authority | LYC | $445,420.00 | $507,351.00 | 88 | 1 | Minimally Distressed |
| Willistown Township | CHE | $28,522,746.00 | $29,501,351.00 | 97 | 0 | Not Distressed |
| Wilmerding Borough | ALL | $336,684.00 | $197,014.00 | 171 | 0 | Not Distressed |
| Wilmington Township | LAW | $773,118.00 | $678,965.00 | 114 | 0 | Not Distressed |
| Wilson Borough | NHP | $14,830,336.00 | $13,769,413.00 | 108 | 0 | Not Distressed |
| Windber Area Authority | SOM | $1,471,089.00 | $2,056,953.00 | 72 | 1 | Minimally Distressed |
| Windber Borough | SOM | $1,559,192.00 | $1,679,433.00 | 93 | 0 | Not Distressed |
| Windsor Township | YOR | $5,819,560.00 | $5,464,435.00 | 106 | 0 | Not Distressed |
| Winfield Township | BUT | $292,762.00 | $253,207.00 | 116 | 0 | Not Distressed |
| Winslow Township | JEF | $561,334.00 | $612,746.00 | 92 | 0 | Not Distressed |
| Womelsdorf Borough | BER | $2,046,207.00 | $2,097,619.00 | 98 | 0 | Not Distressed |
| Womelsdorf-Robesonia Joint Authority | BER | $630,715.00 | $484,370.00 | 130 | 0 | Not Distressed |
| Woodbury Township | BLA | $73,768.00 | $82,491.00 | 89 | 1 | Minimally Distressed |
| Woodward Township | LYC | $278,172.00 | $302,568.00 | 92 | 0 | Not Distressed |
| Worcester Township | MTG | $1,527,700.00 | $1,358,448.00 | 112 | 0 | Not Distressed |
| Wormleysburg Borough | CUM | $1,007,719.00 | $957,545.00 | 105 | 0 | Not Distressed |
| Wright Township | LUZ | $5,817,386.00 | $5,688,777.00 | 102 | 0 | Not Distressed |
| Wrightstown Township | BUC | $2,305,044.00 | $1,162,959.00 | 198 | 0 | Not Distressed |
| Wrightsville Borough | YOR | $0.00 | $0.00 | 99 | 0 | Not Distressed |
| Wyalusing Township | BRA | $263,805.00 | $243,294.00 | 108 | 0 | Not Distressed |
| Wyoming Area Regional Police Dept. | LUZ | $212,338.00 | $543,940.00 | 39 | 3 | Severely Distressed |
| Wyoming Borough | LUZ | $1,645,644.00 | $2,097,462.00 | 78 | 1 | Minimally Distressed |
| Wyoming Valley Sanitary Authority | LUZ | $32,942,338.00 | $34,482,407.00 | 96 | 0 | Not Distressed |
| Wyomissing Borough | BER | $31,570,663.00 | $37,340,551.00 | 85 | 1 | Minimally Distressed |
| Yardley Borough | BUC | $1,344,369.00 | $1,508,541.00 | 89 | 1 | Minimally Distressed |
| Yeadon Borough | DEL | $8,705,005.00 | $11,970,573.00 | 73 | 1 | Minimally Distressed |
| York Area United Fire And Rescue | YOR | $12,098,508.00 | $11,606,670.00 | 104 | 0 | Not Distressed |
| York County Planning Commission | YOR | $13,276,075.00 | $13,496,358.00 | 98 | 0 | Not Distressed |
| York County Regional Police Department | YOR | $53,104,135.00 | $60,575,360.00 | 88 | 1 | Minimally Distressed |
| York Springs Borough | ADA | $720,896.00 | $714,025.00 | 101 | 0 | Not Distressed |
| York Township | YOR | $14,100,035.00 | $16,018,111.00 | 88 | 1 | Minimally Distressed |
| Young Township | IND | $333,571.00 | $515,795.00 | 65 | 2 | Moderately Distressed |
| Youngsville Borough | WAR | $1,123,049.00 | $1,385,516.00 | 81 | 1 | Minimally Distressed |
| Youngwood Borough | WES | $1,616,128.00 | $1,533,821.00 | 105 | 0 | Not Distressed |
| Zelienople Borough | BUT | $8,413,377.00 | $7,807,727.00 | 108 | 0 | Not Distressed |