County	Municode	Municipality	Fiscal Year	Stress Level
Hamilton	200306300000	**Town of Benson**	2025	No Designation

Category	Indicator	Scoring	Fiscal Year End	Score Determination	Value	Points
Year End Fund Balance	1 Assigned and Unassigned Fund Balance	**General Fund and Highway Town-wide Fund** 25 Points ≤ 0% 18.75 Points > 0% But ≤ 3.33% 12.50 Points > 3.33% But ≤ 6.67% 6.25 Points > 6.67% But ≤ 10% 0 Points > 10%	2025	**Data Required** Assigned and Unassigned Fund Balance (codes 915 & 917) Gross Expenditures **Calculation** Assigned and Unassigned Fund Balance ÷ Gross Expenditures	 376,221 671,844 56.00%	0.00
	2 Total Fund Balance	**General Fund and Highway Town-wide Fund** 25 Points ≤ 0% 18.75 Points > 0% But ≤ 10% 12.50 Points > 10% But ≤ 15% 6.25 Points > 15% But ≤ 20% 0 Points > 20%	2025	**Data Required** Total Fund Balance (code 8029) Gross Expenditures **Calculation** Total Fund Balance ÷ Gross Expenditures	 376,226 671,844 56.00%	0.00
Operating Deficits	3 Operating Deficit	**Combined Funds** 10 Points = Deficit < 0% in 3/3 Last Fiscal Years 6.67 Points = Deficit < 0% in 2/3 Last Fiscal Years 3.33 Points = Deficit < 0% in 1/3 Last Fiscal Years 0 Points = Deficit < 0% in 0/3 Last Fiscal Years	2023 2024 2025 	**Data Required** Gross Revenues Gross Expenditures **Calculation** (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures Gross Revenues Gross Expenditures (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures Gross Revenues Gross Expenditures (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	 567,235 561,470 1.03% 712,040 711,365 0.09% 744,597 671,844 10.83%	0.00
Cash Position	4 Cash Ratio	**Combined Funds** 10 Points ≤ 50% 6.67 Points > 50% But ≤ 75% 3.33 Points > 75% But ≤ 100% 0 Points > 100%	2025	**Data Required** Cash and Investments (codes 200-223, 450, 451) Net Current Liability (codes 600-626, 631-637 & 639-668 less codes 280, 290, 295) **Calculation** Cash and Investments ÷ Net Current Liability	 377,031 975 38658.79%	0.00
	5 Cash % of Monthly Expenditures	**Combined Funds** 10 Points ≤ 33.33% 6.67 Points > 33.33% But ≤ 66.67% 3.33 Points > 66.67% But ≤ 100% 0 Points > 100%	2025	**Data Required** Cash and Investments (codes 200, 201, 450, 451) Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) **Calculation** Cash and Investments ÷ Average Monthly Gross Expenditures	 377,031 55,987 673.43%	0.00
Use of Short-Term Cash-Flow Debt	6 Short-Term Cash-Flow Debt Issuance	**All Funds** 5 Points > 15% 3.33 Points > 5% But ≤ 15% 1.67 Points > 0% But ≤ 5% 0 Points = 0%	2025	**Data Required** Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) Total Revenues (General Fund Only) **Calculation** Short-Term Debt Issued ÷ Total Revenues (General Fund Only)	 0 320,760 0.00%	0.00
	7 Short-Term Cash-Flow Debt Issuance Trend	**All Funds** 5 Points = Issuance In Each of Last Three Years 3.33 Points = Issuance In Each of Last Two Years 1.67 Points = Issuance In Current Year 0 Points = No Issuance In Current Year	2023 2024 2025 	**Data Required** Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)	 0 0 0	0.00

County	Municode	Municipality	Fiscal Year	Stress Level
Hamilton	200306300000	**Town of Benson**	2025	No Designation

Category	Indicator	Scoring	Fiscal Year End	Score Determination	Value	Points
Fixed Costs	8 Personal Services and Employee Benefits	**All Funds (Except Capital Projects)** 5 Points = Last Three Fiscal Year Average ≥ 75% 3.33 Points = Last Three Fiscal Year Average ≥ 70% But < 75% 1.67 Points = Last Three Fiscal Year Average ≥ 65% But < 70% 0 Points = Last Three Fiscal Year Average < 65%		**Data Required**		
			2023	Personal Services and Employee Benefits	256,875	
				Total Revenues	567,235	
				Calculation		
				Personal Services and Employee Benefits ÷ Total Revenues	45.29%	
			2024	Personal Services and Employee Benefits	259,588	
				Total Revenues	662,040	
				Personal Services and Employee Benefits ÷ Total Revenues	39.21%	
			2025	Personal Services and Employee Benefits	294,055	
				Total Revenues	744,597	
				Personal Services and Employee Benefits ÷ Total Revenues	39.49%	
				Calculation (Average)		
				3 Year Average (Personal Services and Employee Benefits ÷ Total Revenues)	41.33%	0.00
	9 Debt Service % Revenue	**All Funds (Except Capital Projects)** 5 Points = Last Three Fiscal Year Average ≥ 20% 3.33 Points = Last Three Fiscal Year Average ≥ 15% But < 20% 1.67 Points = Last Three Fiscal Year Average ≥ 10% But < 15% 0 Points = Last Three Fiscal Year Average < 10%		**Data Required**		
			2023	Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	52,692	
				Total Revenues	567,235	
				Calculation		
				Debt Service ÷ Total Revenues	9.29%	
			2024	Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	24,356	
				Total Revenues	662,040	
				Debt Service ÷ Total Revenues	3.68%	
			2025	Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	49,355	
				Total Revenues	744,597	
				Debt Service ÷ Total Revenues	6.63%	
				Calculation (Average)		
				3 Year Average (Debt Service ÷ Total Revenues)	6.53%	0.00
						Total Points*
						0.0

Class	General Fund	Combined Funds
Towns	A, DA	A, B, DA, DB, FX, G, SS, SW, ES, EW

Revenue and Expenditures Description

Gross Revenues = Revenues and Other Sources
Total Revenues = Revenues
Gross Expenditures = Expenditures and Other Uses

Stress Designation	Point Range (Out of 100 total pts)
Significant Fiscal Stress	65 - 100
Moderate Fiscal Stress	55 - 64.9
Susceptible Fiscal Stress	45 - 54.9
No Designation	0 - 44.9

Footnotes

** Indicator points are rounded to two decimal places. Total points are rounded to one decimal place.*

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