| County | Municode | Municipality | Fiscal Year | Stress Level |
|---|---|---|---|---|
| Erie | 140308300000 | **Town of Boston** | 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**<br>25 Points ≤ 0%<br>18.75 Points > 0% But ≤ 3.33%<br>12.50 Points > 3.33% But ≤ 6.67%<br>6.25 Points > 6.67% But ≤ 10%<br>0 Points > 10% | 2025 | **Data Required**<br>Assigned and Unassigned Fund Balance (codes 915 & 917)<br>Gross Expenditures<br>**Calculation**<br>Assigned and Unassigned Fund Balance ÷ Gross Expenditures | <br>1,804,962<br>4,049,979<br><br>44.57% | 0.00 |
| | 2 Total Fund Balance | **General Fund and Highway Town-wide Fund**<br>25 Points ≤ 0%<br>18.75 Points > 0% But ≤ 10%<br>12.50 Points > 10% But ≤ 15%<br>6.25 Points > 15% But ≤ 20%<br>0 Points > 20% | 2025 | **Data Required**<br>Total Fund Balance (code 8029)<br>Gross Expenditures<br>**Calculation**<br>Total Fund Balance ÷ Gross Expenditures | <br>3,520,631<br>4,049,979<br><br>86.93% | 0.00 |
| **Operating Deficits** | 3 Operating Deficit | **Combined Funds**<br>10 Points = Deficit < 0% in 3/3 Last Fiscal Years<br>6.67 Points = Deficit < 0% in 2/3 Last Fiscal Years<br>3.33 Points = Deficit < 0% in 1/3 Last Fiscal Years<br>0 Points = Deficit < 0% in 0/3 Last Fiscal Years | 2023 | **Data Required**<br>Gross Revenues<br>Gross Expenditures<br>**Calculation**<br>(Gross Revenues - Gross Expenditures) ÷ Gross Expenditures | <br>4,271,381<br>4,060,650<br><br>5.19% | |
| | | | 2024 | Gross Revenues<br>Gross Expenditures<br>(Gross Revenues - Gross Expenditures) ÷ Gross Expenditures | 4,135,045<br>4,206,883<br>-1.71% | |
| | | | 2025 | Gross Revenues<br>Gross Expenditures<br>(Gross Revenues - Gross Expenditures) ÷ Gross Expenditures | 4,150,414<br>4,588,968<br>-9.56% | 6.67 |
| **Cash Position** | 4 Cash Ratio | **Combined Funds**<br>10 Points ≤ 50%<br>6.67 Points > 50% But ≤ 75%<br>3.33 Points > 75% But ≤ 100%<br>0 Points > 100% | 2025 | **Data Required**<br>Cash and Investments (codes 200-223, 450, 451)<br>Net Current Liability (codes 600-626, 631-637 & 639-668 less codes 280, 290, 295)<br>**Calculation**<br>Cash and Investments ÷ Net Current Liability | <br>3,263,605<br>281,031<br><br>1161.30% | 0.00 |
| | 5 Cash % of Monthly Expenditures | **Combined Funds**<br>10 Points ≤ 33.33%<br>6.67 Points > 33.33% But ≤ 66.67%<br>3.33 Points > 66.67% But ≤ 100%<br>0 Points > 100% | 2025 | **Data Required**<br>Cash and Investments (codes 200, 201, 450, 451)<br>Average Monthly Gross Expenditures (Gross Expenditures ÷ 12)<br>**Calculation**<br>Cash and Investments ÷ Average Monthly Gross Expenditures | <br>3,263,105<br>382,414<br><br>853.29% | 0.00 |
| **Use of Short-Term Cash-Flow Debt** | 6 Short-Term Cash-Flow Debt Issuance | **All Funds**<br>5 Points > 15%<br>3.33 Points > 5% But ≤ 15%<br>1.67 Points > 0% But ≤ 5%<br>0 Points = 0% | 2025 | **Data Required**<br>Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)<br>Total Revenues (General Fund Only)<br>**Calculation**<br>Short-Term Debt Issued ÷ Total Revenues (General Fund Only) | <br>0<br>2,165,751<br><br>0.00% | 0.00 |
| | 7 Short-Term Cash-Flow Debt Issuance Trend | **All Funds**<br>5 Points = Issuance In Each of Last Three Years<br>3.33 Points = Issuance In Each of Last Two Years<br>1.67 Points = Issuance In Current Year<br>0 Points = No Issuance In Current Year | 2023 | **Data Required**<br>Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) | <br>0 | |
| | | | 2024 | Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) | 0 | |
| | | | 2025 | Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) | 0 | 0.00 |

| County | Municode | Municipality | Fiscal Year | Stress Level |
|---|---|---|---|---|
| Erie | 140308300000 | **Town of Boston** | 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)**<br>5 Points = Last Three Fiscal Year Average ≥ 75%<br>3.33 Points = Last Three Fiscal Year Average ≥ 70% But < 75%<br>1.67 Points = Last Three Fiscal Year Average ≥ 65% But < 70%<br>0 Points = Last Three Fiscal Year Average < 65% | 2023 | **Data Required** | | |
| | | | | Personal Services and Employee Benefits | 2,151,873 | |
| | | | | Total Revenues | 6,589,420 | |
| | | | | **Calculation** | | |
| | | | | Personal Services and Employee Benefits ÷ Total Revenues | 32.66% | |
| | | | 2024 | Personal Services and Employee Benefits | 2,312,812 | |
| | | | | Total Revenues | 6,583,497 | |
| | | | | Personal Services and Employee Benefits ÷ Total Revenues | 35.13% | |
| | | | 2025 | Personal Services and Employee Benefits | 2,412,463 | |
| | | | | Total Revenues | 6,807,811 | |
| | | | | Personal Services and Employee Benefits ÷ Total Revenues | 35.44% | |
| | | | | **Calculation (Average)** | | |
| | | | | 3 Year Average (Personal Services and Employee Benefits ÷ Total Revenues) | 34.41% | 0.00 |
| | 9 Debt Service % Revenue | **All Funds (Except Capital Projects)**<br>5 Points = Last Three Fiscal Year Average ≥ 20%<br>3.33 Points = Last Three Fiscal Year Average ≥ 15% But < 20%<br>1.67 Points = Last Three Fiscal Year Average ≥ 10% But < 15%<br>0 Points = Last Three Fiscal Year Average < 10% | 2023 | **Data Required** | | |
| | | | | Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) | 405,858 | |
| | | | | Total Revenues | 6,589,420 | |
| | | | | **Calculation** | | |
| | | | | Debt Service ÷ Total Revenues | 6.16% | |
| | | | 2024 | Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) | 393,058 | |
| | | | | Total Revenues | 6,583,497 | |
| | | | | Debt Service ÷ Total Revenues | 5.97% | |
| | | | 2025 | Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) | 481,215 | |
| | | | | Total Revenues | 6,807,811 | |
| | | | | Debt Service ÷ Total Revenues | 7.07% | |
| | | | | **Calculation (Average)** | | |
| | | | | 3 Year Average (Debt Service ÷ Total Revenues) | 6.40% | 0.00 |
| | | | | | | **Total Points*** |
| | | | | | | 6.7 |

| 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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