

2020 Update Of Institutional Framework For U.S. Local Governments

November 10, 2020

Key Takeaways

- Over the next 6-12 months, as states convene legislative sessions or continue to adapt and modify budgets based on clearer revenue trends, we believe it is likely some institutional framework scores, or subscores, could change.
- State and federal policy choices and fiscal constraints could pressure Predictability and Revenue and Expenditure balance subfactor scores, particularly if state aid is cut or unfunded obligations are passed down to local governments.
- Since our last publication, we revised subfactor scores for Arizona counties and municipalities. We also corrected scores for Delaware counties and Pennsylvania first-class cities.
- Overall scores remain predominantly very strong (18%) or strong (66%).

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Economic Recovery And Potential Future Scoring Revisions

S&P Global Ratings changed few institutional framework (IF) scores this year; however, we continue to track how state finances could negatively affect local governments' operating environments. Many state governments experienced revenue shortfalls over the past year due to economic challenges from the COVID-19 pandemic. As states work to close budget shortfalls, how those governments close gaps, along with federal assistance or lack thereof, is likely to affect local government budgets and balance sheets.

It is important to note that we will assess the financial effects on local governments through both timing and magnitude perspectives before adjusting an IF score. Should local governments have sufficient time to adjust budgets, or the revenue loss is not likely to significantly impair the average governments' budget, it is unlikely we would change an IF score. Alternatively, when state governments provide little notice of shared-revenue cuts, or the cuts account for a significant portion of local governments' revenues, we could revise the relevant IF scores. In addition to potential changes to the predictability and revenue and expenditure balance subscores, if a local government experiences significant financial stress, that could test a state's local government support system. Depending upon our current view of the state's system support for local

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governments, this could result in positive or negative changes. For instance, if a local government in financial distress enters its state's formal but untested support system, and the system stabilizes and ultimately improves the distressed government's financial status, we could improve our view of the system support subscore. Alternatively, if a state's support system is unable to stabilize a local government's finances, that could lead to a weakening in our view of that institutional framework's support system subscore.

We also continue to monitor specific actions states have already taken, with uncertain outcomes. For example in New York State, we are monitoring how the state's decision to delay 20% of its Aid and Incentives for Municipalities program payments for some municipalities could affect our IF assessments. The state's decision, resulting from budgetary pressures related to the pandemic and recessionary environment, could adversely affect the predictability of local government's revenue and expenditure balance, especially if the withholdings turned into outright cuts.

2020 IF Scoring Revisions

Table 1

Subfactor Scores Changes

| State | Comments | Analyst |
|---|--|-----------------|
| Arizona--all counties; municipalities subject to single audit requirements; municipalities not subject to single audit requirements | We revised our view to strong from adequate of the predictability subfactor scores in each of the three distinct Arizona IF. This reflects the infrequency of voter ballot initiatives affecting local governments. | Alyssa Farrell |
| Delaware--all counties that do not require GAAP accounting (previously all counties that do not require annual audits) | We incorporated Sussex and Kent Counties into the revised framework, due to a corrected view of the annual audit requirements. This resulted in a change in our view to strong from very weak of the transparency and predictability subfactor for Kent County. No score changes for Sussex County were required as we already viewed the county as required to produce annual audits. | Timothy Barrett |
| Delaware--all counties that require GAAP accounting (previously all counties that require annual audits) | We incorporated New Castle County into the revised framework, due to a corrected view in its GAAP audit requirement. This resulted in a change in our view to very strong from strong of the transparency and predictability subfactor and an overall IF score change to very strong from strong. | Timothy Barrett |
| Pennsylvania--all first class cities | We revised our view to strong from weak of the transparency and accountability subfactor score. This reflects an updated understanding of the state's statutory requirement for annual audits. At the same time, we revised our overall view of the IF to very strong from strong as a result of the subfactor scoring change. | Bobby Otter |

Table 1 shows each of the subfactor and overall If score revisions. Arizona counties and municipalities, while subject to voter ballot initiatives, have not faced an initiative in at least eight years that would substantially alter revenue or expenditure predictability. Consequently, we revised the subfactor scores although the overall scores remain unchanged. In each of the Delaware and Pennsylvania scoring changes, S&P Global Ratings had previously misidentified the respective audit requirements and moved to correct by revising the transparency and accountability subfactor scores. As a result, some of the overall factor scores improved for both Delaware county frameworks and the Pennsylvania first-class cities framework, which consists solely of Philadelphia.

Specifically, in Delaware we renamed the two county-level frameworks to reflect an update in our understanding of the state's statutory requirements for financial statements. Previously, we had

differentiated the counties as either requiring or not requiring annual audits. Upon review, all Delaware counties are required to produce annual audits; however, some are required to conform with generally accepted accounting principles (GAAP) standards and others are not. We updated the Delaware county frameworks to reflect the audit requirements. This resulted in the following changes:

- New Castle County's (GAAP required) transparency and accountability subfactor score changed to very strong from strong and the overall score changed to very strong from strong.
- Kent County's (GAAP not required) transparency and accountability subfactor score changed to strong from very weak. Kent County did not have an overall score change.
- Sussex County (GAAP not required) had no score revisions and was incorporated into the framework requiring non-GAAP annual audits.

In Pennsylvania, we adjusted our view of transparency based on the state statutory requirement requiring annual audits; previously we understood it to require only annual financial statements. Within each of the affected frameworks, we undertook a rating impact review and found no instances of potential rating changes. We do not anticipate further developments within these three corrected frameworks at this time.

Institutional Framework – Review Process And Subfactors Components

S&P Global Ratings at least annually reviews and publishes an update on its local government IF scoring, which is a component of our local government criteria ("U.S. Local Governments General Obligation Ratings: Methodology And Assumptions," published Sept. 12, 2013), the framework reflects the legal and practical environment in which local governments operate. Within each state, local governments of the same type (e.g. township, county) receive the same score. This reflects the unique operating environment for each of the local government types. Across the 50 states and the District of Columbia, there are 165 overall IF scores (see table 2).

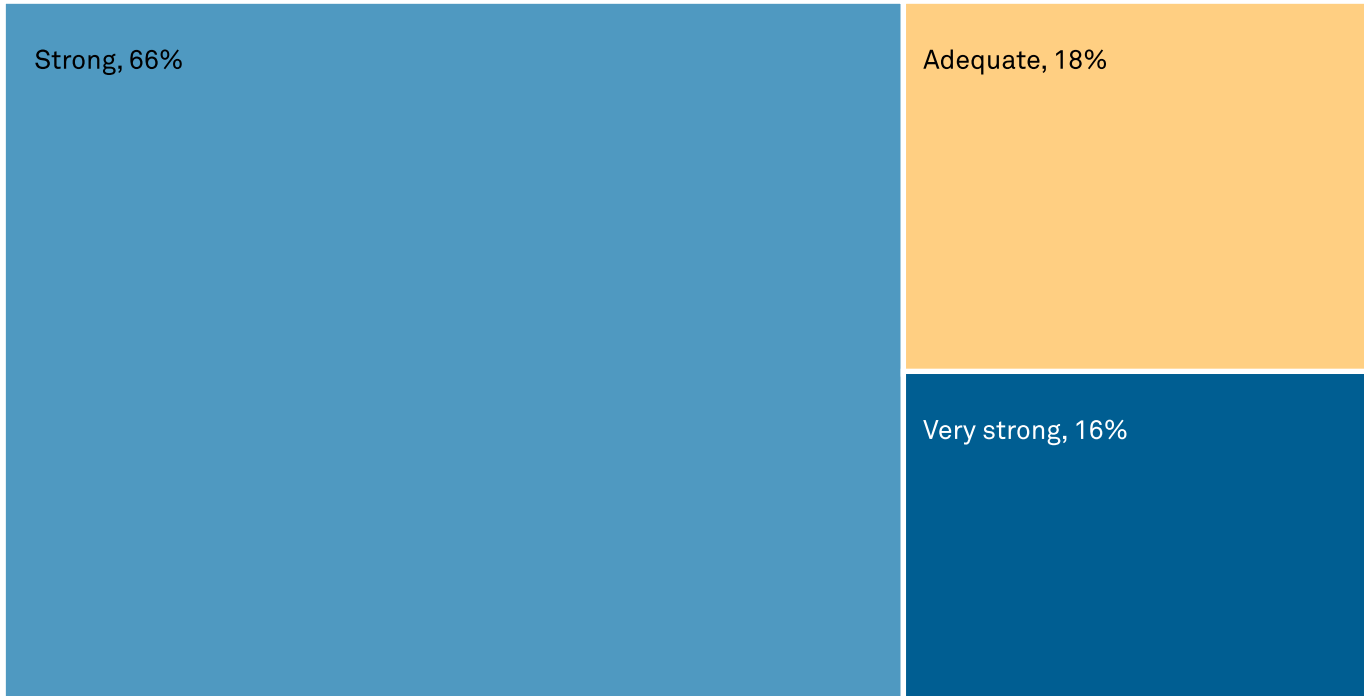
As part of the assessment of local governments' relationships with their respective states, we evaluate these four subfactors to determine the overall IF score.

- Predictability: ability to forecast its revenues and expenditures on an ongoing basis;
- Revenue and expenditure balance: ability to finance the services it provides;
- Transparency and accountability: a state's statutes, policies, and influence in encouraging or requiring the transparency and comparability of relevant financial information; and
- System support: the state's extraordinary support of its local governments under extreme fiscal or other unusual stress, including whether a local government can file for bankruptcy.

Each subfactor is scored from '1' (very strong) to '5' (very weak). The subfactor scores are then averaged, with equal weighting, to determine the overall IF score. The overall IF score accounts for 10% of the indicative score within the local government criteria. Any changes to the overall IF score could affect outstanding ratings. In instances of overall score changes, we will undertake an appropriate review to determine rating impacts and review individual local governments as necessary. The annual update report reflects our recent review of all 165 IF scores. If any state-local government relationship evolves significantly over the next year, we could undertake a review of that individual IF score at any time, which we believe is a possibility in the current economic and budgetary climate, potentially leading to formal rating reviews.

Chart 1

Distribution Of Overall Institutional Framework Scores



Source: S&P Global Ratings.
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Overall IF scores remain predominantly strong or very strong. Across the distribution of the 165 local government IF scores, common characteristics differentiate very strong, strong, and adequate overall scores. These are summarized in Chart 2, which displays the distribution of IF subfactor scores for each overall IF score.

Typical characteristics of very strong overall IF scores:

- Very strong operational predictability, with less susceptibility to voter initiatives that automatically alter revenue or expenditure responsibilities without allowing sufficient time for local planning and adjustment and, similarly, less routine exposure to statutory changes that limit own-source revenue-raising flexibility or adversely change the disbursement pattern of state-shared revenues;
- More frequent state-mandated audits that in many cases require compliance with GAAP, enhancing fiscal transparency;
- Significant revenue-raising flexibility without voter authorization, absence of unfunded expenditure mandates, and in some cases, statutory minimum fund balance requirements; and
- Mechanisms in place to provide extraordinary support for governments in fiscal distress and an inability to file for bankruptcy without state approval.

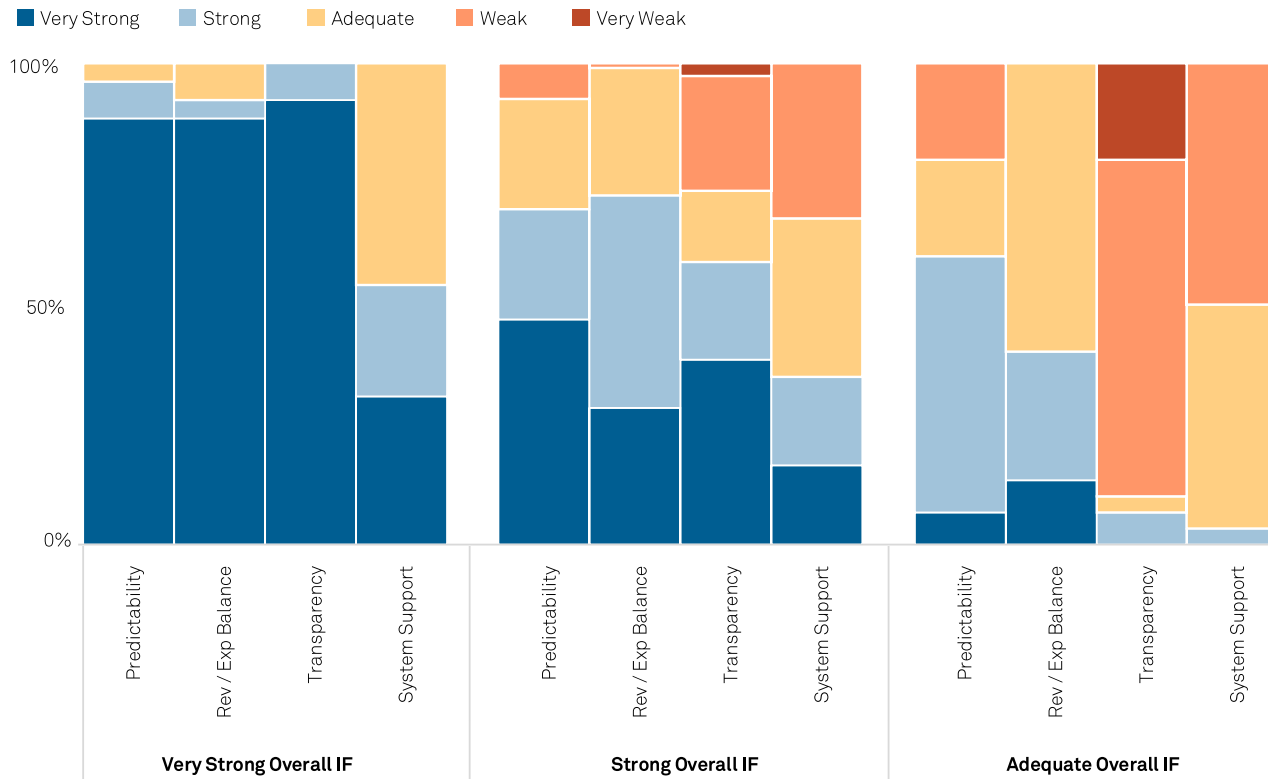
Typical characteristics of adequate overall IF scores:

- Weaker transparency due to weaker statutory requirements around financial reporting, including fewer requirements to produce GAAP audits or unaudited financial statements and in some cases no requirements for regular financial reporting at all;
- Lack of any mechanism for providing extraordinary support for governments in fiscal distress and the ability to file for bankruptcy protection without state approval; and
- Weaker revenue and expenditure balance, often reflecting limits on the ability to raise local-source revenues, unfunded or partially funded expenditure mandates, or maximum fund balance caps.

Strong overall IF scores tend to reflect a mixture of the characteristics typically present for very strong and adequate IF scores.

Chart 2

Differentiating Very Strong, Strong, And Adequate Overall IF Scores



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Table 2

List Of All Institutional Framework Scores

| State | IF Type | Predictability | Revenue and expenditure | Transparency | System support | Overall |
|----------------------|---|----------------|-------------------------|--------------|----------------|-----------------|
| Alabama | All counties | Very strong | Adequate | Weak | Weak | 3 (Adequate) |
| Alabama | All municipalities | Very strong | Very strong | Strong | Weak | 2 (Strong) |
| Alaska | Boroughs and unified municipalities not required to use GAAP accounting | Strong | Strong | Adequate | Adequate | 2 (Strong) |
| Alaska | Boroughs and unified municipalities required to use GAAP accounting | Adequate | Strong | Very strong | Adequate | 2 (Strong) |
| Alaska | Second-class cities not required to use GAAP accounting | Strong | Strong | Weak | Adequate | 2 (Strong) |
| Alaska | Cities required to use GAAP accounting | Adequate | Strong | Very strong | Adequate | 2 (Strong) |
| Alaska | Home rule and first-class cities not required to use GAAP accounting | Strong | Strong | Adequate | Adequate | 2 (Strong) |
| Arizona | All counties | Strong | Adequate | Very strong | Weak | 2 (Strong) |
| Arizona | Municipalities subject to single audit requirement | Strong | Strong | Very strong | Weak | 2 (Strong) |
| Arizona | Municipalities not subject to single audit requirement | Strong | Strong | Weak | Weak | 3 (Adequate) |
| Arkansas | All counties | Very strong | Strong | Adequate | Weak | 2 (Strong) |
| Arkansas | All cities and towns | Very strong | Strong | Adequate | Weak | 2 (Strong) |
| California | Counties with Federal Single Audit requirement | Adequate | Adequate | Very strong | Weak | 2 (Strong) |
| California | Counties without Federal Single Audit requirement | Adequate | Adequate | Weak | Weak | 3 (Adequate) |
| California | Municipalities with Federal Single Audit requirement | Adequate | Adequate | Very strong | Weak | 2 (Strong) |
| California | Municipalities without Federal Single Audit requirement | Adequate | Adequate | Weak | Weak | 3 (Adequate) |
| Colorado | All counties | Adequate | Adequate | Strong | Adequate | 2 (Strong) |
| Colorado | All municipalities required to produce annual audits | Adequate | Adequate | Strong | Adequate | 2 (Strong) |
| Colorado | All municipalities not required to produce annual audits | Adequate | Adequate | Very weak | Adequate | 3 (Adequate) |
| Connecticut | All cities, towns, and boroughs | Weak | Very strong | Very strong | Strong | 2 (Strong) |
| Delaware | All counties that do not require GAAP accounting | Very strong | Very strong | Strong | Adequate | 2 (Strong) |
| Delaware | All counties that require GAAP accounting | Very strong | Very strong | Very strong | Adequate | 1 (Very strong) |
| Delaware | All municipalities | Very strong | Very strong | Very weak | Adequate | 2 (Strong) |
| District of Columbia | District of Columbia | Weak | Very strong | Very strong | Very strong | 2 (Strong) |
| Florida | All counties | Adequate | Strong | Very strong | Very strong | 2 (Strong) |
| Florida | All cities with revenues or expenditures >\$250,000 | Adequate | Strong | Very strong | Very strong | 2 (Strong) |
| Florida | All cities with revenues or expenditures <\$250,000 | Adequate | Strong | Weak | Very strong | 2 (Strong) |
| Georgia | All counties | Very strong | Very strong | Very strong | Adequate | 1 (Very strong) |
| Georgia | Athens-Clarke Consolidated Government | Very strong | Very strong | Very strong | Adequate | 1 (Very strong) |
| Georgia | Augusta-Richmond Consolidated Government | Very strong | Very strong | Very strong | Adequate | 1 (Very strong) |

Table 2

List Of All Institutional Framework Scores (cont.)

| State | IF Type | Predictability | Revenue and expenditure | Transparency | System support | Overall |
|----------|--|----------------|-------------------------|--------------|----------------|-----------------|
| Georgia | Columbus-Muscogee Consolidated Government | Very strong | Very strong | Very strong | Adequate | 1 (Very strong) |
| Georgia | Cusseta-Chattahoochee Consolidated Government | Very strong | Very strong | Very strong | Adequate | 1 (Very strong) |
| Georgia | Macon-Bibb Consolidated Government | Very strong | Very strong | Very strong | Adequate | 1 (Very strong) |
| Georgia | All cities with population >1,500 or expenditures >\$300,000 | Very strong | Very strong | Very strong | Adequate | 1 (Very strong) |
| Georgia | All cities with population <1,500 and expenditures <\$300,000 | Very strong | Very strong | Weak | Adequate | 2 (Strong) |
| Hawaii | All counties | Strong | Very strong | Weak | Adequate | 2 (Strong) |
| Idaho | Counties with expenditures from all sources up to \$100,000 per year | Strong | Adequate | Weak | Weak | 3 (Adequate) |
| Idaho | Counties with expenditures from all sources >\$100,000 per year through \$250,000 per year | Strong | Strong | Weak | Weak | 2 (Strong) |
| Idaho | Counties with expenditures from all sources >\$250,000 per year | Strong | Adequate | Strong | Weak | 2 (Strong) |
| Idaho | Cities with expenditures from all sources up to \$100,000 per year | Strong | Adequate | Weak | Weak | 3 (Adequate) |
| Idaho | Cities with expenditures from all sources >\$100,000 per year through \$250,000 per year | Strong | Adequate | Strong | Weak | 2 (Strong) |
| Idaho | Cities with expenditures from all sources >\$250,000 per year | Strong | Adequate | Strong | Weak | 2 (Strong) |
| Illinois | Cook County--home rule | Very strong | Very strong | Strong | Adequate | 2 (Strong) |
| Illinois | Counties not subject to PTELL | Weak | Adequate | Strong | Adequate | 3 (Adequate) |
| Illinois | Counties subject to PTELL | Weak | Strong | Strong | Adequate | 2 (Strong) |
| Illinois | Chicago | Weak | Very strong | Weak | Adequate | 3 (Adequate) |
| Illinois | Cities and villages—home rule | Weak | Very strong | Strong | Adequate | 2 (Strong) |
| Illinois | Cities and villages--non-home rule, not subject to PTELL | Weak | Adequate | Strong | Adequate | 3 (Adequate) |
| Illinois | Cities and villages--non-home rule, subject to PTELL | Weak | Strong | Strong | Adequate | 2 (Strong) |
| Illinois | Townships--not subject to PTELL | Very strong | Adequate | Adequate | Adequate | 2 (Strong) |
| Illinois | Townships--subject to PTELL | Very strong | Strong | Adequate | Adequate | 2 (Strong) |
| Indiana | All counties | Very Strong | Strong | Weak | Strong | 2 (Strong) |
| Indiana | All municipalities | Very Strong | Strong | Weak | Strong | 2 (Strong) |
| Iowa | All counties | Very strong | Strong | Very strong | Weak | 2 (Strong) |
| Iowa | Cities with population >2,000 | Very strong | Strong | Adequate | Weak | 2 (Strong) |
| Iowa | Cities with population <2,000 | Very strong | Strong | Weak | Weak | 2 (Strong) |
| Iowa | Townships | Very strong | Strong | Weak | Weak | 2 (Strong) |
| Kansas | Counties (<\$275,000 in annual revenues) | Strong | Strong | Very weak | Adequate | 3 (Adequate) |
| Kansas | Counties (>\$275,000 in annual revenues) | Strong | Strong | Adequate | Adequate | 2 (Strong) |
| Kansas | Municipalities (<\$275,000 in annual revenues) | Strong | Strong | Very weak | Adequate | 3 (Adequate) |

Table 2

List Of All Institutional Framework Scores (cont.)

| State | IF Type | Predictability | Revenue and expenditure | Transparency | System support | Overall |
|---------------|---|----------------|-------------------------|--------------|----------------|-----------------|
| Kansas | Municipalities (>\$275,000 in annual revenues) | Strong | Strong | Adequate | Adequate | 2 (Strong) |
| Kansas | All unified governments | Strong | Strong | Adequate | Adequate | 2 (Strong) |
| Kentucky | All counties | Very strong | Strong | Adequate | Adequate | 2 (Strong) |
| Kentucky | Cities first class | Very strong | Strong | Very strong | Weak | 2 (Strong) |
| Kentucky | Cities home rule | Very strong | Strong | Very strong | Weak | 2 (Strong) |
| Louisiana | Counties required to produce annual audits | Very strong | Adequate | Very strong | Very strong | 1 (Very strong) |
| Louisiana | Counties not required to produce annual audits | Very strong | Adequate | Weak | Very strong | 2 (Strong) |
| Louisiana | Cities required to produce annual audits | Very strong | Adequate | Very strong | Very strong | 1 (Very strong) |
| Louisiana | Cities not required to produce annual audits | Very strong | Adequate | Weak | Very strong | 2 (Strong) |
| Maine | All counties | Very strong | Adequate | Very strong | Strong | 2 (Strong) |
| Maine | All municipalities | Adequate | Strong | Very strong | Strong | 2 (Strong) |
| Maryland | All counties | Very strong | Very strong | Very strong | Adequate | 1 (Very strong) |
| Maryland | All municipalities | Very strong | Very strong | Very strong | Adequate | 1 (Very strong) |
| Massachusetts | All counties | Strong | Strong | Weak | Strong | 2 (Strong) |
| Massachusetts | All municipalities | Strong | Strong | Strong | Strong | 2 (Strong) |
| Michigan | Counties (population 4,000+) | Adequate | Adequate | Very strong | Very strong | 2 (Strong) |
| Michigan | Counties (population <4,000) | Adequate | Adequate | Weak | Very strong | 2 (Strong) |
| Michigan | CVTs (population 4,000+ but <=600,000) | Adequate | Strong | Very strong | Very strong | 2 (Strong) |
| Michigan | CVTs (population >600,000) | Adequate | Very strong | Very strong | Strong | 2 (Strong) |
| Michigan | Cities, villages, and townships with population <4,000 | Adequate | Strong | Weak | Very strong | 2 (Strong) |
| Minnesota | Counties population >5,000 | Weak | Very strong | Very strong | Weak | 2 (Strong) |
| Minnesota | Counties population <5,000 | Very strong | Very strong | Very strong | Weak | 2 (Strong) |
| Minnesota | City 1) population 1,000<x<2,500, separate clerk/treasurer; or 2) population 1,000<x<2,500, combined clerk/treasurer, 2016 revenue >\$209,000 | Weak | Very strong | Adequate | Weak | 3 (Adequate) |
| Minnesota | City 1) population 1,000<x<2,500, separate clerk/treasurer; or 2) population 1,000<x<2,500, combined clerk/treasurer, 2016 revenue <\$209,000 | Weak | Very strong | Weak | Weak | 3 (Adequate) |
| Minnesota | City population >2,500 | Weak | Very strong | Very strong | Weak | 2 (Strong) |
| Minnesota | City 1) population <1,000, separate clerk/treasurer; or 2) population <1,000, combined clerk/treasurer, 2016 revenue >\$209,000 | Very strong | Very strong | Adequate | Weak | 2 (Strong) |
| Minnesota | City 1) population <1,000, separate clerk/treasurer; or 2) population <1,000, combined clerk/treasurer, 2016 revenue <\$209,000 | Very strong | Very strong | Weak | Weak | 2 (Strong) |
| Minnesota | Towns/townships population >2,500; 2016 revenue >\$935,000 | Very strong | Very strong | Very strong | Weak | 2 (Strong) |

2020 Update Of Institutional Framework For U.S. Local Governments

Table 2

List Of All Institutional Framework Scores (cont.)

| State | IF Type | Predictability | Revenue and expenditure | Transparency | System support | Overall |
|---------------|--|----------------|-------------------------|--------------|----------------|-----------------|
| Minnesota | Towns/townships 1) population <2,500, combined clerk/treasurer, 2016 revenue >\$209,000; or 2) population >2,500, combined clerk/treasurer, 2016 revenue \$209,000<x<\$935,000 | Very strong | Very strong | Adequate | Weak | 2 (Strong) |
| Minnesota | Towns/townships 1) population <2,500 and separate clerk/treasurer or combined clerk/treasurer w/ 2016 revenue <\$209,000; or 2) population >2,500 and combined clerk/treasurer w/ 2016 revenue <\$209,000 or separate clerk/treasurer w/ 2016 revenue <\$935,000 | Very strong | Very strong | Weak | Weak | 2 (Strong) |
| Mississippi | All counties | Very strong | Strong | Very strong | Adequate | 2 (Strong) |
| Mississippi | All cities | Very strong | Strong | Very strong | Adequate | 2 (Strong) |
| Missouri | First-class charter counties | Strong | Strong | Very weak | Weak | 3 (Adequate) |
| Missouri | Non-first-class charter counties | Strong | Strong | Weak | Weak | 3 (Adequate) |
| Missouri | All municipalities | Strong | Strong | Weak | Weak | 3 (Adequate) |
| Montana | All counties | Strong | Adequate | Very strong | Adequate | 2 (Strong) |
| Montana | All cities | Strong | Adequate | Very strong | Weak | 2 (Strong) |
| Nebraska | All counties | Very strong | Very strong | Adequate | Weak | 2 (Strong) |
| Nebraska | All villages | Very strong | Very strong | Very weak | Weak | 2 (Strong) |
| Nebraska | Class I and II cities | Very strong | Very strong | Adequate | Weak | 2 (Strong) |
| Nebraska | Metro and primary cities | Very strong | Very strong | Strong | Weak | 2 (Strong) |
| Nevada | All counties | Adequate | Very strong | Strong | Very strong | 2 (Strong) |
| Nevada | All cities | Adequate | Very strong | Strong | Very strong | 2 (Strong) |
| New Hampshire | All counties | Very strong | Strong | Strong | Strong | 2 (Strong) |
| New Hampshire | All municipalities | Very strong | Very strong | Strong | Strong | 1 (Very Strong) |
| New Jersey | All counties | Very strong | Strong | Strong | Strong | 2 (Strong) |
| New Jersey | All municipalities | Very strong | Strong | Strong | Strong | 2 (Strong) |
| New Mexico | All counties | Strong | Very strong | Very strong | Very strong | 1 (Very strong) |
| New Mexico | Commission-manager municipality required to produce annual audits | Adequate | Very strong | Very strong | Very strong | 1 (Very strong) |
| New Mexico | Commission-manager municipality not required to produce annual audits | Adequate | Very strong | Weak | Very strong | 2 (Strong) |
| New Mexico | Mayor-council municipality required to produce annual audits | Strong | Very strong | Very strong | Very strong | 1 (Very strong) |
| New Mexico | Mayor-council municipality not required to produce annual audits | Strong | Very strong | Weak | Very strong | 2 (Strong) |
| New York | All counties | Very strong | Strong | Weak | Strong | 2 (Strong) |
| New York | All cities, except New York City | Very strong | Strong | Weak | Strong | 2 (Strong) |
| New York | All towns | Very strong | Strong | Weak | Strong | 2 (Strong) |

Table 2

List Of All Institutional Framework Scores (cont.)

| State | IF Type | Predictability | Revenue and expenditure | Transparency | System support | Overall |
|----------------|---|----------------|-------------------------|--------------|----------------|-----------------|
| New York | All villages | Very strong | Strong | Weak | Strong | 2 (Strong) |
| New York | New York City | Very strong | Strong | Very strong | Strong | 1 (Very strong) |
| North Carolina | All counties | Very strong | Very strong | Very strong | Very strong | 1 (Very strong) |
| North Carolina | All cities | Very strong | Very strong | Very strong | Very strong | 1 (Very strong) |
| North Dakota | All counties | Strong | Adequate | Weak | Adequate | 3 (Adequate) |
| North Dakota | All municipalities | Strong | Adequate | Weak | Adequate | 3 (Adequate) |
| Ohio | All counties | Adequate | Adequate | Very strong | Very strong | 2 (Strong) |
| Ohio | All cities | Adequate | Adequate | Very strong | Very strong | 2 (Strong) |
| Ohio | Villages and townships | Adequate | Adequate | Adequate | Very strong | 2 (Strong) |
| Oklahoma | All counties | Strong | Strong | Weak | Weak | 3 (Adequate) |
| Oklahoma | Cities with population >2,500 or general fund revenues >\$25,000 | Strong | Very strong | Very strong | Weak | 2 (Strong) |
| Oklahoma | Cities with population <2,500 and general fund revenues <\$25,000 | Strong | Very strong | Very weak | Weak | 3 (Adequate) |
| Oregon | All counties | Strong | Adequate | Very strong | Strong | 2 (Strong) |
| Oregon | All cities | Strong | Adequate | Very strong | Adequate | 2 (Strong) |
| Pennsylvania | All counties (home rule) | Weak | Very strong | Weak | Strong | 2 (Strong) |
| Pennsylvania | All counties (non-home rule) | Weak | Strong | Weak | Strong | 3 (Adequate) |
| Pennsylvania | All municipalities (home-rule excluding Philadelphia) | Very strong | Very strong | Weak | Strong | 2 (Strong) |
| Pennsylvania | First-class cities (Philadelphia only) | Very strong | Very strong | Strong | Very strong | 1 (Very strong) |
| Pennsylvania | All municipalities (non-home rule) | Very strong | Strong | Weak | Strong | 2 (Strong) |
| Rhode Island | All municipalities | Adequate | Strong | Very strong | Very strong | 2 (Strong) |
| South Carolina | All counties | Very strong | Strong | Very strong | Weak | 2 (Strong) |
| South Carolina | All municipalities | Very strong | Strong | Very strong | Weak | 2 (Strong) |
| South Dakota | All counties | Strong | Weak | Strong | Adequate | 2 (Strong) |
| South Dakota | All townships | Strong | Adequate | Weak | Adequate | 3 (Adequate) |
| South Dakota | Cities with revenue >\$600,000 | Strong | Adequate | Strong | Adequate | 2 (Strong) |
| South Dakota | Cities with revenue <\$600,000 | Strong | Adequate | Weak | Adequate | 3 (Adequate) |
| Tennessee | All counties | Very strong | Very strong | Very strong | Strong | 1 (Very strong) |
| Tennessee | All municipalities | Very strong | Very strong | Very strong | Strong | 1 (Very strong) |
| Texas | All counties | Strong | Strong | Strong | Weak | 2 (Strong) |
| Texas | All cities | Strong | Strong | Strong | Weak | 2 (Strong) |

Table 2

List Of All Institutional Framework Scores (cont.)

| State | IF Type | Predictability | Revenue and expenditure | Transparency | System support | Overall |
|---------------|---|----------------|-------------------------|--------------|----------------|-----------------|
| Utah | All counties | Very strong | Very strong | Very strong | Adequate | 1 (Very strong) |
| Utah | All cities | Very strong | Very strong | Very strong | Adequate | 1 (Very strong) |
| Utah | All towns | Very strong | Strong | Very strong | Adequate | 2 (Strong) |
| Vermont | All municipalities | Very strong | Very strong | Weak | Adequate | 2 (Strong) |
| Virginia | All counties | Very strong | Very strong | Very strong | Strong | 1 (Very strong) |
| Virginia | All cities as well as towns with a population >3,500 or with a separate school division | Very strong | Very strong | Very strong | Strong | 1 (Very strong) |
| Virginia | All towns with a population <3,500 with no separate school division | Very strong | Very strong | Very weak | Strong | 2 (Strong) |
| Washington | All counties | Strong | Adequate | Weak | Weak | 3 (Adequate) |
| Washington | All cities | Strong | Adequate | Weak | Weak | 3 (Adequate) |
| West Virginia | All counties | Very strong | Adequate | Very strong | Adequate | 2 (Strong) |
| West Virginia | All cities, towns, and villages | Very strong | Adequate | Very strong | Adequate | 2 (Strong) |
| Wisconsin | Counties with population >25,000 | Adequate | Adequate | Very strong | Adequate | 2 (Strong) |
| Wisconsin | Counties with population <25,000 | Adequate | Adequate | Weak | Adequate | 3 (Adequate) |
| Wisconsin | Cities and villages with population >25,000 | Adequate | Adequate | Very strong | Adequate | 2 (Strong) |
| Wisconsin | Cities and villages with population <25,000 | Adequate | Adequate | Weak | Adequate | 3 (Adequate) |
| Wisconsin | All towns with population >25,000 | Adequate | Adequate | Very strong | Adequate | 2 (Strong) |
| Wisconsin | All towns with population <25,000 | Adequate | Adequate | Weak | Adequate | 3 (Adequate) |
| Wyoming | All counties | Very strong | Adequate | Very strong | Adequate | 2 (Strong) |
| Wyoming | Cities; towns with population >4,000 or under city manager form of government | Very strong | Adequate | Very strong | Adequate | 2 (Strong) |
| Wyoming | Towns with population <4,000 or not under city manager form of government | Very strong | Adequate | Very weak | Adequate | 3 (Adequate) |

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