Summary: Canton, MA; Tax Secured, General Obligation Dec 05

Description:
Abstract
Standard & Poor's Ratings Services assigned its 'AA+' rating, and stable outlook, to Canton, Mass.' GO bonds. The rating reflects the town's: Above-average wealth and income levels; Location and access to the greater Boston MSA; Strong property tax base growth, caused by both property appreciation and new development; Adequate financial position; and Moderate and manageable debt profile. The town's reduced revenue flexibility due to the use of reserves for recurring operations, which has weakened its financial position, constrains the rating. The town's full faith and credit pledge secures the bonds. Canton's financial position is adequate, but its revenue flexibility remains constrained due to the town's planned use of reserves for general budgetary needs. After building reserves to all-time highs in...

Companies mentioned in this report are:
- Canton Twn

Action: Affirmed
Action: New Rating
Action: Outlook: Stable

Standard and Poors RatingsXpress Credit Research provides in-depth coverage of international corporates, financial institutions, insurance companies, utilities, sovereigns and structured finance programs. RatingsXpress Credit Research lets users determine the credit rating of holdings and identify key factors underlying an issuer's creditworthiness, distinguishes the different risk exposures for new and existing deals, and provides an understanding of how their analysts interpret key regulatory, political and environmental events and their economic impact.

This product consists of a Summary Analysis: Bi-annual (at least). An abbreviated analysis containing Standard & Poor's issuer credit ratings as of the time the article was published. The analysis includes a rating rationale - the basis on which the rating was assigned - and an outlook section if the issuer is not on CreditWatch. Financial statistics are not included.

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