Unassigned Fund Balance Analysis 12/31/2023 for 2025 Budget

	General	Part-Town	Comm. Env.	Highway	Lighting	Fire	Sewer	Drainage	Water	
	A	В	С	D	E	F	G	Н	I	Total
12/21/2016	7.566.052	67.444	002.002	1.074.204	700 100		4 005 502	255 717	1.416.640	17.072.660
12/31/2016 12/31/2017	7,566,852 7,740,347	67,444 69,266	802,982 722,341	1,874,204 3,181,617	789,108 303,072	114,211 124,685	4,085,502 5,367,716	355,717 356,181	1,416,649 1,241,655	17,072,669 19,106,880
12/31/2017	5,369,947	201,395	510,846	2,442,834	288,495	152,494	3,352,322	642,903	1,142,022	14,103,258
12/31/2019	6,513,820	1,414,518	640,445	2,468,040	330,414	192,292	3,671,266	698,910	1,081,100	17,010,805
12/31/2019	7,749,283	499,666	575,526	2,978,761	322,507	165,460	2,985,951	519,915	330,797	16,127,866
12/31/2021	14,042,838	1,138,513	1,015,118	2,800,728	271,610	140,183	2,405,469	391,150	53,205	22,258,814
12/31/2022	10,086,705	1,344,980	1,078,592	3,608,393	178,728	161,508	3,133,705	640,510	30,316	20,263,437
12/31/2023	11,276,505	464,669	1,259,684	4,838,219	61,268	157,404	4,673,009	745,104	221,528	23,697,390
Change 2023 vs 2022	1,189,800	(880,311)	181,092	1,229,826	(117,460)	(4,104)	1,539,304	104,594	191,212	3,433,953
2024 Appropriations	88,242,146	5,994,715	9,189,378	16,821,228	3,888,227	6,833,591	25,836,626	6,202,606	1,872,118	164,880,635
Fund Balance % of 12/31/2023	12.78%	7.75%	13.71%	28.76%	1.58%	2.30%	18.09%	12.01%	11.83%	14.37%
12/31/2022	12.37%	22.39%	12.43%	23.06%	5.14%	2.46%	12.35%	10.17%	1.59%	13.03%
12/31/2021	17.86%	20.30%	12.54%	19.68%	7.87%	2.19%	10.07%	6.21%	2.94%	15.00%
12/31/2020	10.20%	9.37%	7.62%	22.54%	10.02%	2.59%	13.47%	8.79%	19.28%	11.40%
12/31/2019	9.05%	27.13%	8.48%	20.02%	10.36%	3.09%	16.53%	11.95%	66.18%	12.49%
12/31/2018	7.72%	3.67%	6.65%	20.79%	8.93%	2.50%	14.89%	10.91%	65.27%	10.53%
Minimum Fund Balance Amount 10% (2% Fire)	8,824,215	599,472	918,938	1,682,123	388,823	136,672	2,583,663	620,261	187,212	15,941,376
Minimum Fund Balance Amount 10% (2% Fire)	0,024,213	377,472	710,750	1,002,123	366,623	130,072	2,363,663	020,201	107,212	13,541,570
Over (Under) Minimum Fund Balance	2,452,290	(134,803)	340,746	3,156,096	(327,555)	20,732	2,089,346	124,843	34,316	7,756,014
Current Year Variances: Sales Tax Over (Shortage) Cannabis Tax Over (Shortage) Cable Franchise Over (Shortage) In Lieu of Taxes .01081 (Shortage) A0001.02770 UBMD PIF Other - Storm Water (AG4010) Other - PIPs (AG4000) Mortgage Tax Over (Shortage) Interest Income .02401 Court Revenue Over (Shortage) Town Clerk Int. & Penalty Revenue Over (Shortage) Town Clerk Revenue Over (Shortage) Assessor Professional Services Savings Harlem Rd. Rentals Over (Shortage) Senior Center Revenue Over (Shortage) Nutrition Revenue Over (Shortage) Recreation Revenue Over (Shortage) Ice Rink Revenue Over (Shortage) Planning Zoning Fees Over (Shortage) Building Revenue Over (Shortage) Building Revenue Over (Shortage)	31,189.35 (42,000.00) (225,989.61) 532,547.03 (969,512.18) 299,293.41 (248,000.00) 72,000.00 6,000.00 23,000.00 61,000.00 84,000.00 102,000.00 (50,000.00)	3,231.04	52,879.27	121,425.44	59,497.31	(2,186.56)	227,357.89	44,653.72	22,820.84	31,189.35 (42,000.00) (225,989.61) 532,547.03
Refuse - New Resident Garbage Service C8161.02804 Refuse - Recycling C8161.02132 Refuse - Garbage C8161.4110 Other - Rev. Shortage Other - Rev. Utility Savings (Shortage) Gas and Diesel Savings (Shortage) ERS Retirement Savings (Shortage)	200,000.00		62,000.00 600,000.00		371,750.00		500,000.00			62,000.00 600,000.00 - 371,750.00 700,000.00

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	General	Part-Town	Comm. Env.	Highway	Lighting	Fire	Sewer	Drainage	Water	
	A	В	C	D	E	F	G	Н	I	Total
Police Retirement Estimated Savings (Shortage)	440,000.00									440,000.00
Police Refund of Current Year Exp										-
Niagara Falls Blvd. Sewer A/R							(339,942.88)			(339,942.88)
Plant 16 Sludge Shortage .4950							(528,000.00)			(528,000.00)
Plant 16 Liquid Oxygen							(184,000.00)			(184,000.00)
Payroll Savings Estimate	1,100,000.00	110,000.00	40,000.00	600,000.00	10,000.00		125,000.00		40,000.00	2,025,000.00
2024 Undesignated Contingency - Fund Balance					40,000.00					40,000.00
2024 Undesignated Contingency - Unassigned	50,000.00		20,000.00	30,000.00			110,000.00		25,000.00	235,000.00
										-
m				* ***						* ** ***
Total Estimated Fund Balance 2024	\$ 12,884,033.00	\$ 577,900.04	\$ 2,034,563.27	\$ 5,589,644.44	\$ 542,515.31	\$ 155,217.44	\$ 4,583,424.01	\$ 789,757.72	\$ 309,348.84	\$ 27,466,404.07
Additional Amount of Fund Balance to Restore in 2025		50,000.00								50,000,00
Additional Amount of Fund Balance to Restore in 2025		30,000.00								50,000.00
										-
2025 Budget Fund Balance Use	(2,500,000.00)		(600,000.00)	(3,500,000.00)	(130,000.00)	(11,700.00)	(850,000.00)	(100,000.00)	_	(7,691,700.00)
2020 Budget I and Bulance Osc	(2,500,000.00)		(000,000.00)	(5,500,000.00)	(120,000.00)	(11,700.00)	(050,000.00)	(100,000.00)		(7,051,700.00)
Estimated Fund Balance 2024	\$ 10,384,033.00	\$ 627,900.04	\$ 1,434,563.27	\$ 2,089,644.44	\$ 412,515.31	\$ 143,517.44	\$ 3,733,424.01	\$ 689,757.72	\$ 309,348.84	\$ 19,824,704.07
2024 Adopted Budget Appropriations	88,242,146.17	5,994,715.39	9,189,377.95	16,821,227.66	3,888,226.83	6,833,591.09	25,836,626.22	6,202,605.53	1,872,118.44	164,880,635.28
Minimum Fund Balance Amount 10% (2% Fire)	8,824,214.62	599,471.54	918,937.80	1,682,122.77	388,822.68	136,671.82	2,583,662.62	620,260.55	187,211.84	15,941,376.24
Estimated Fund Balance % of 2024 Adopted Budget	11.77%	10.47%	15.61%	12.42%	10.61%	2.10%	14.45%	11.12%	16.52%	12.02%
2025 Budget Appropriations	92,955,218.35	6,246,529.69	8,829,120.58	16,499,313.89	4,049,736.12	6,996,750.34	27,734,361.76	6,506,324.30	1,911,597.17	171,728,952.20
Minimum Fund Balance Amount 10% (2% Fire)	9,295,521.84	624,652.97	882,912.06	1,649,931.39	404,973.61	139,935.01	2,773,436.18	650,632.43	191,159.72	16,613,155.19
Estimated Fund Balance % of 2025 Budget	11.17%	10.05%	16.25%	12.67%	10.19%	2.05%	13.46%	10.60%	16.18%	11.54%