

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

	General A	Part-Town B	Comm. Env. C	Highway D	Lighting E	Fire F	Sewer G	Drainage H	Water 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
										-
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
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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)
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%