FUND BALANCE UTILIZATION IN 2018

When revenues exceed expenditures at the end of the year, the remaining amounts go to fund balance accounts.

The General Fund has the largest balance. These are used to support operations in multiple funds. Transfers from the General Fund go towards, Highway, Capital Improvement and Internal Service funds as necessary.

The auditor breaks balances into several categories as shown on the next page for the end of 2016. The 2018 Budget Proposes the following Fund Balance Utilization:

  
  $1,500,000 Transfer to Highway  
  $27,000 Non-Lapsing Forestry Reforestation Funds  
  $1,083,137 to Capital Improvement  
  $100,000 to Motor Pool  
  $150,000 to the Business Park  
  $55,012 General Fund Purposes

- Veteran’s Relief Fund Balance: $2,780
- Health Reserve Fund Balance: $24,160

- Highway Fund Balance Utilization: $71,735

- Agricultural Station / Business Park: $100,000

- Dog License Fund: $9,400

It is important to look at the historical fund balance figures to determine trends. Bayfield County trends are heading up. As the county becomes more reliant on this source of revenue, preparations need to be taken to assure their availability.

- TOTAL FUND BALANCE BUDGETED IN 2014 = $1,260,265  
- TOTAL FUND BALANCE BUDGETED IN 2015 = $2,115,062  
- TOTAL FUND BALANCE BUDGETED IN 2016= $3,576,359  
- TOTAL FUND BALANCE BUDGETED IN 2017 = $2,617,882  
- TOTAL FUND BALANCE BUDGETED IN 2018: = $3,123,224
### Government Funds

<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>Restricted</td>
<td>77,735</td>
<td>87,343</td>
<td>110,119</td>
<td>110,172</td>
<td>109,195</td>
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<tr>
<td>Committed/Reserved</td>
<td>3,913,423</td>
<td>4,127,017</td>
<td>4,387,924</td>
<td>3,818,803</td>
<td>3,967,380</td>
<td>7,616,000</td>
<td>7,663,475</td>
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<tr>
<td>Assigned/Designated</td>
<td>871,544</td>
<td>1,659,113</td>
<td>580,736</td>
<td>526,866</td>
<td>442,887</td>
<td>408,482</td>
<td>402,467</td>
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<tr>
<td>Unassigned/Undesignated</td>
<td>6,240,477</td>
<td>6,428,154</td>
<td>3,263,437</td>
<td>4,221,569</td>
<td>5,889,911</td>
<td>4,505,741</td>
<td>5,929,070</td>
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<tr>
<td>Total</td>
<td>11,025,444</td>
<td>12,214,284</td>
<td>11,930,999</td>
<td>12,272,447</td>
<td>14,007,699</td>
<td>16,227,577</td>
<td>16,973,149</td>
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<tr>
<td>Proprietary Funds</td>
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<tr>
<td>Cash Balance</td>
<td>2,459,205</td>
<td>2,747,151</td>
<td>1,589,747</td>
<td>1,332,414</td>
<td>850,833</td>
<td>609,628</td>
<td>2,473,611</td>
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</tbody>
</table>

**Proprietary Funds Cash Balance**

- Unassigned/Undesignated
- TOTAL