

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:

- General Fund: \$2,915,149 in 2018. This compares with \$2,282,953 in 2017 and \$2,097,972 in 2016.
 - \$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

FUND BALANCE	2009	2010	2011	2012	2013	2014	2015
Non-Spendable			3,321,167	3,617,866	3,597,402	3,587,182	2,868,939
Restricted			77,735	87,343	110,119	110,172	109,195
Committed/Reserved	3,913,423	4,127,017	4,387,924	3,818,803	3,967,380	7,616,000	7,663,475
Assigned/Designated	871,544	1,659,113	580,736	526,866	442,887	408,482	402,467
Unassigned/Undesignated	6,240,477	6,428,154	3,263,437	4,221,569	5,889,911	4,505,741	5,929,070
Total	11,025,444	12,214,284	11,930,999	12,272,447	14,007,699	16,227,577	16,973,149
Proprietary Funds Cash Balance	2,459,205	2,747,151	1,589,747	1,332,414	850,833	609,628	2,473,611

