

FUND BALANCE UTILIZATION IN 2017

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

The General Fund has the largest balances. These are used to support operations in multiple funds. Transfer 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 2015. The 2017 Budget Proposes the following transfers:

- General Fund: \$2,282,953 in comparison with \$2,097,972 in 2016.
\$1,078,578 Transfer to Highway
\$20,000 Non Lapsing Forestry Reforestation Funds
\$1,049,375 to Capital Improvement
\$135,000 to Motor Pool
- Health Reserve Fund Balance: \$27,079
- Highway Fund Balance Utilization: 199,700
- Agricultural Station / Business Park: \$94,150
- Jail Assessment: \$2,000
- Dog License Fund: \$12,000

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**

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

