

ATTACHMENT 1

Recommended FY 2018/19 General Fund Balance Designations* (in thousands)

Fund Balance Category	FY 2017/18 Audited	FY 2018/19 Recommended	Year over Year Change
Economic Uncertainties	25,011	25,011	
Equipment Replacement	8,295	8,295	
Redevelopment Dissolution	1,080		(1,080)
General Plan Maintenance	439	546	107
General Liability Plan Migration	2,801	2,801	
Capital Improvement Reserve (CIR)	8,046	8,046	
Senior Center Debt Service	2,000		(2,000)
CalPERS Rate Increase	1,637		(1,637)
Cityview Replacement	1,028	1,028	
Park Improvements	200		(200)
Strategic Initiatives	558	15,998	15,440
Section 115 Trust	1,500	2,500	1,000
Triple Flip	1,759	1,113	(646)
Police Facility Enhancements	2,000		(2,000)
Housing Agreement		1,580	1,580
Other Fund Balance^	4,650	4,661	11
Year-End Market Value		1,184	1,184
Unassigned	2,734		(2,734)
Section 115 Trust Bank Balance	4,896	6,250	1,354
Total Fund Balance:	68,634	79,013	10,379

Notes:

* These recommended fund balance designations may be subject to change upon further review and certification by the City's external independent auditors.

^ Other Fund Balance - includes Prepaid Expenses, Encumbrances, Non-Spendable and Other Restricted Items which may also be subject to further change as per auditor review and GASB rules.