CITY OF NEWARK
CITY COUNCIL

City Administration Building, City Council Chambers
37101 Newark Boulevard, Newark, CA 94560 | (510) 578-4266 | E-mail: city.clerk@newark.org

AGENDA

Thursday, February 10, 2022
7:00 P.M.

HYBRID IN-PERSON/VIRTUAL MEETING
REFER TO THE END OF THE AGENDA TO REVIEW OPTIONS FOR PARTICIPATING IN THE MEETING REMOTELY OR IN-PERSON.

IF YOU ATTEND THE MEETING IN PERSON, YOU ARE REQUIRED TO WEAR A FACE COVERING PURSUANT TO ALAMEDA COUNTY HEALTH OFFICER ORDER NO. 21-03. LIMITED PUBLIC SEATING WILL BE AVAILABLE IN THE CITY COUNCIL CHAMBERS CONSISTENT WITH CDC GUIDELINES.

A. ROLL CALL

B. PRESENTATIONS

1. Introduction of employees

C. PUBLIC COMMENT

The public is invited to address the City Council on any item not listed on the agenda. Public Comments are generally limited to 5 minutes per speaker. Please note that State law prohibits the Council from acting on non-agenda items.

D. CONSENT CALENDAR

Consent Calendar items are considered to be routine and may be approved by one motion. There will be no separate discussion on these items unless there is a request by a Council Member, a staff member, or a member of the public to remove an item for separate discussion and action.

1. Approval of Audited Demands

2. Approval of January 27, 2022, minutes

3. Resolution for acceptance of work with DeSilva Gates Construction L.P. for 2020-2021 Asphalt Concrete Street Overlay Program, Project 1250

4. Resolution for acceptance of work with Bond Blacktop, Inc. for 2020-2021 Street Slurry Seal Program, Project 1251

5. Resolution for acceptance of work with Green Valley Landscape for Cedar Boulevard Landscape Improvements, Project 1199

6. Motion to accept the Annual Comprehensive Financial Report (ACFR) for the period ended June 30, 2021

E. PUBLIC HEARINGS

F. OTHER BUSINESS

G. CITY COUNCIL MATTERS

City Council Members report on attendance at intergovernmental agency meetings, conferences, and seminars since the last meeting. City Council Members may also announce upcoming events and coordinate attendance; report on local events attended since the last meeting; and make brief comments on issues of concern.

H. CLOSED SESSION

1. Closed Session pursuant to Government Code Section 54957, Public Employee Performance Evaluation, Title: City Manager

I. ADJOURNMENT

HYBRID IN-PERSON/VIRTUAL MEETING NOTICE

This meeting is being conducted utilizing teleconferencing and electronic means consistent with Assembly Bill 361. Members of the public may attend the meeting in person, virtually via Zoom, or watch it via YouTube. Pursuant to Alameda County Health Officer Order No. 21-03, all individuals attending the meeting in person are required to wear a face covering at all times. The City Council Chambers will have limited public seating consistent with CDC Guidelines.

Mayor Nagy, Vice Mayor Hannon, and Council Members Bucci, Collazo, and Freitas may be attending this meeting via teleconference. Teleconference locations are not open to the public. In the event that any members of the City Council elect to attend this meeting via teleconference, all votes conducted during the teleconferencing session will be conducted by roll call vote.

How to view the meeting remotely:
Livestream online at YouTube: https://www.youtube.com/channel/UC383NGSxaPwZP1lkJbo2T8A
Copy/paste the YouTube URL into your browser if the link does not automatically open.

How to participate in the meeting remotely, via Zoom Webinar:
From a PC, Mac, iPad, iPhone or Android device: Zoom Meeting https://us06web.zoom.us/j/87903749309

From a telephone dial 1- 669-900-9128, Webinar ID Number 879 0374 9309

Provide live, remote public comments, when the Mayor calls for comments. Use the raise your hand feature in Zoom to be called upon by the City Clerk.

For frequently asked Zoom questions, please go to Agendas and Minutes and select the Frequently Asked Questions link.

No question shall be asked of a council member, city staff, or an audience member except through the Mayor. No person shall use vulgar, profane, loud or boisterous language that interrupts a meeting. Any person who refuses to carry out instructions given by the Mayor for the purpose of maintaining order may be guilty of an infraction and may result in removal from the meeting.

Council Meeting Access/Materials:
The agenda packet is available for review at Agendas and Minutes. The packet is typically posted to the City website the Friday before the meeting, but no later than 72 hours before the meeting.

Pursuant to Government Code 54957.5, supplemental materials distributed less than 72 hours before this meeting, to a majority of the City Council, will be made available for public inspection at this meeting and will be posted, if time allows, at Agendas and Minutes. Materials prepared by City staff and distributed during the meeting are available for public inspection at the meeting or after the meeting if prepared by some other person. Documents related to closed session items or are exempt from disclosure will not be made available for public inspection. For those persons who require special accommodations, please contact the City Clerk at least two days prior to the meeting at City Clerk or 510-578-4266.

STAFF REPORT

Item B. 1.

DATE	02/10/2022
TO	Honorable Mayor and City Council Members
FROM	Sheila Harrington, City Clerk
SUBJECT	Introduction of employees

Newly hired Human Resources Director Jennifer Solito will be introduced at the meeting.

STAFF REPORT

Item D. 1.

DATE	02/10/2022
TO	Honorable Mayor and City Council Members
FROM	Krysten Lee, Finance Director
SUBJECT	Approval of Audited Demands

Attachments

Audited Demands

LIVE Newark CA LIVE

Payment Batch Register

Bank Account: AP - ZBA ACCOUNTS PAYABLE

Batch Date: 01/20/2022

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: AP - ZBA ACCOUNTS PAYABLE					
Check	01/20/2022	4799 Accounts Payable	AIR EXCHANGE, INC.		150.00
	Invoice	Date	Description		Amount
	91606186	12/21/2021	FIRE STATION 27 SERVICE		150.00
Check	01/20/2022	4800 Accounts Payable	AIRGAS USA, LLC		75.86
	Invoice	Date	Description		Amount
	9985500626	12/31/2021	CYL ACETYLENE RENTAL 12/31/2021		75.86
Check	01/20/2022	4801 Accounts Payable	TREASURER OF ALAMEDA COUNTY		456.50
	Invoice	Date	Description		Amount
	NOV'21	11/30/2021	CRIME LAB FEES NOV'21		456.50
Check	01/20/2022	4802 Accounts Payable	ALAMEDA COUNTY FIRE DEPARTMENT		1,869,558.21
	Invoice	Date	Description		Amount
	2021-22-010	10/28/2021	FIRE TRUCK REPAIR #243N		2,086.70
	2021-22-195	12/30/2021	FIRE TRUCK REPAIR #242N & 252		5,556.67
	2021-22-161	11/30/2021	CONTRACT FIRE SERVICES - 11/21		930,957.42
	2021-22-167	01/03/2022	CONTRACT FIRE SERVICES - 12/21		930,957.42
Check	01/20/2022	4803 Accounts Payable	ALLDATA LLC		1,661.25
	Invoice	Date	Description		Amount
	101576001	01/18/2022	REPAIR SOFTWARE SUBSCRIPTION		1,661.25
Check	01/20/2022	4804 Accounts Payable	AMERICAN ASPHALT REPAIR & RESURFACING CO., INC.		174,135.00
	Invoice	Date	Description		Amount
	10556	11/09/2021	PARK PATHWAY RESURFACING, PROJECT 1295 (PROGRESS PAYMENT #2)		174,135.00
Check	01/20/2022	4805 Accounts Payable	AT&T		180.11
	Invoice	Date	Description		Amount
	2300-010122	01/12/2022	CHARGES FOR CAPTION LISTINGS 01/1-01/31/22		180.11
Check	01/20/2022	4806 Accounts Payable	BLUE STAR SERVICES GROUP INC		150.00
	Invoice	Date	Description		Amount
	2871	11/10/2021	E-WASTE PICKUP 11/10/21		150.00
Check	01/20/2022	4807 Accounts Payable	BOND BLACKTOP INC		57,548.34
	Invoice	Date	Description		Amount

	16563	01/10/2022	SLURRY SEAL PROJECT 1251, PROGRESS PAYMENT #3	57,548.34
Check	01/20/2022	4808 Accounts Payable	CELTIC DOG KENNELS, LLC	135.00
	Invoice	Date	Description	Amount
	015-2020	11/28/2021	K9 PROGRAM KENNEL SERVICES TIO 11/28-11/30/21	135.00
Check	01/20/2022	4809 Accounts Payable	CLASSIC GRAPHICS	11.08
	Invoice	Date	Description	Amount
	45784	12/22/2021	DECALS	11.08
Check	01/20/2022	4810 Accounts Payable	COMCAST	31.43
	Invoice	Date	Description	Amount
	122821-012722YAR	12/23/2021	CABLE SERVICE 12/28/2021-01/27/2022	31.43
Check	01/20/2022	4811 Accounts Payable	COUNTY OF ALAMEDA	937.50
	Invoice	Date	Description	Amount
	DECEMBER'21	01/05/2022	CITATION PROCESSING FEES - DEC'21	937.50
Check	01/20/2022	4812 Accounts Payable	ALAMEDA COUNTY INFORMATION TECHNOLOGY DEPARTMENT	3,399.50
	Invoice	Date	Description	Amount
	112-2111036	12/09/2021	AWS ACCESS FEES NOV 2021	3,399.50
Check	01/20/2022	4813 Accounts Payable	CRIME SCENE CLEANERS INC	1,210.00
	Invoice	Date	Description	Amount
	83208	01/01/2022	HAZARDOUS WASTE CLEAN UP 01/01/22	70.00
	82568	01/06/2022	HAZARDOUS WASTE CLEAN UP 01/06/22	1,070.00
	82639	12/12/2021	HAZARDOUS WASTE CLEAN UP 12/12/21	70.00
Check	01/20/2022	4814 Accounts Payable	DAILY JOURNAL CORPORATION	123.75
	Invoice	Date	Description	Amount
	B3544644	01/11/2022	LEGAL ADVERTISING	123.75
Check	01/20/2022	4815 Accounts Payable	DELL MARKETING L.P.	44,098.11
	Invoice	Date	Description	Amount
	10548877646	12/31/2021	COMPUTER EQUIPMENT	44,098.11
Check	01/20/2022	4816 Accounts Payable	DESILVA GATES CONSTRUCTION	3,219.89
	Invoice	Date	Description	Amount
	92110704	12/31/2021	ASPHALT OVERLAY, PROJECT 1250 (PROGRESS PAYMENT #4)	3,219.89
Check	01/20/2022	4817 Accounts Payable	DOOLEY ENTERPRISES, INC.	1,868.83
	Invoice	Date	Description	Amount
	61826	12/03/2021	AMMUNITION 12/03/21	1,868.83
Check	01/20/2022	4818 Accounts Payable	FRANK BONETTI PLUMBING INC	330.00
	Invoice	Date	Description	Amount
	69173	12/15/2021	FIRE STATION #2 PLUMBING REPAIRS	330.00
Check	01/20/2022	4819 Accounts Payable	FREMONT FORD/AUTOBODY OF FREMONT	227.47
	Invoice	Date	Description	Amount
	155025	12/20/2021	FORD PARTS LEVER	95.05

	155916	12/20/2021	FORD PARTS-FILTER, BLADE, HOSE AND V-BELT	132.42
Check	01/20/2022	4820 Accounts Payable	GLADWELL GOVERNMENTAL SERVICES, INC.	350.00
	Invoice	Date	Description	Amount
	4765	01/12/2022	RECORDS RETENTION LEGAL REVIEW, UPDATE AND ADVICE FY21-22	350.00
Check	01/20/2022	4821 Accounts Payable	GRAINGER	1.50
	Invoice	Date	Description	Amount
	9151259398	12/14/2021	SILLIMAN TUBING	1.50
Check	01/20/2022	4822 Accounts Payable	HARRINGTON INDUSTRIAL PLASTICS LLC	160.08
	Invoice	Date	Description	Amount
	003Q7774	11/11/2021	SILLIMAN TUBING	160.08
Check	01/20/2022	4823 Accounts Payable	HOME DEPOT CREDIT SERVICES	1,295.81
	Invoice	Date	Description	Amount
	DEC' 2021	12/13/2021	HD CC STATEMENT 12/13/21	1,295.81
Check	01/20/2022	4824 Accounts Payable	IDN WILCO INC	31.73
	Invoice	Date	Description	Amount
	9634057-01	12/16/2021	SUPPLIES	31.73
Check	01/20/2022	4825 Accounts Payable	JANSSEN'S PLACE AUTO BODY	1,210.08
	Invoice	Date	Description	Amount
	7036	11/24/2021	PD CHARGER REPAIR	1,210.08
Check	01/20/2022	4826 Accounts Payable	KBA DOCUMENT SOLUTIONS, LLC	3,190.24
	Invoice	Date	Description	Amount
	8675308	01/10/2022	COPIER LEASE/SERVICE/SUPPLIES - JAN '22	3,190.24
Check	01/20/2022	4827 Accounts Payable	LOS ANGELES COUNTY SHERIFF'S DEPARTMENT	485.00
	Invoice	Date	Description	Amount
	221518BL	12/22/2021	POST 10/11-10/22/21 - SPECIAL WEAPONS & TACTICS; HERNANDEZ	485.00
Check	01/20/2022	4828 Accounts Payable	LANGUAGE LINE SERVICES	737.42
	Invoice	Date	Description	Amount
	10397761	11/30/2021	INTERPRETATION SVCS NOV 2021	737.42
Check	01/20/2022	4829 Accounts Payable	LIEBERT CASSIDY WHITMORE	975.00
	Invoice	Date	Description	Amount
	209200	11/30/2021	SRVCS THROUGH 11/30/2021	663.00
	209199	11/30/2021	SRVCS THROUGH 11/30/2021	312.00
Check	01/20/2022	4830 Accounts Payable	MEYERS NAVE, A PROFESSIONAL CORPORATION	28,692.33
	Invoice	Date	Description	Amount
	186342	12/17/2021	SRVCS THROUGH 11/30/2021	110.77
	186344	12/17/2021	SRVCS THROUGH 11/30/2021	1,650.00
	186341	12/17/2021	SRVCS THROUGH 11/30/2021	26,931.56
Check	01/20/2022	4831 Accounts Payable	MICHAEL STEVEN YORKS	1,575.00

	Invoice	Date	Description	Amount
	2021-19	12/14/2021	BACKGROUND INVESTIGATIONS 10/13-12/13/21	1,575.00
Check	01/20/2022	4832 Accounts Payable	MUNICIPAL MAINTENANCE EQUIPMENT INC	800.09
	Invoice	Date	Description	Amount
	0165796-IN	12/08/2021	LIFT CYLINDER AND FITTING	800.09
Check	01/20/2022	4833 Accounts Payable	NATIONAL AQUATIC SERVICES, INC.	11,950.00
	Invoice	Date	Description	Amount
	2017-4154	01/03/2022	SILLIMAN POOL REPAIR AND MAINTENANCE	4,950.00
	2017-4195	01/12/2022	ANNUAL MAINTENANCE SERVICES	7,000.00
Check	01/20/2022	4834 Accounts Payable	OWEN EQUIPMENT COMPANY	3,669.46
	Invoice	Date	Description	Amount
	00054679	12/03/2021	SWEEPER PARTS	3,669.46
Check	01/20/2022	4835 Accounts Payable	PACIFIC GAS & ELECTRIC	55,114.40
	Invoice	Date	Description	Amount
	7578-011222	01/12/2022	ELECTRICITY - JAN 2022	55,114.40
Check	01/20/2022	4836 Accounts Payable	PANKEY'S RADIATOR SHOP INC	1,784.18
	Invoice	Date	Description	Amount
	254808	12/13/2021	RADIATOR REPAIR	1,784.18
Check	01/20/2022	4837 Accounts Payable	PLAN JPA	10,062.60
	Invoice	Date	Description	Amount
	PLAN-2021-816	12/27/2021	GEN LIABILITY CLAIMS NOVEMBER 2021	10,062.60
Check	01/20/2022	4838 Accounts Payable	S&L BREWER ENTERPRISES, INC.	500.00
	Invoice	Date	Description	Amount
	2021NEW11	11/25/2021	K9 TRAINING NOV 2021	500.00
Check	01/20/2022	4839 Accounts Payable	SAN MATEO COUNTY SHERIFF'S OFFICE	1,650.00
	Invoice	Date	Description	Amount
	PS-INV103869	12/31/2021	CRIME LAB FEES DEC'21	1,650.00
Check	01/20/2022	4840 Accounts Payable	SCHINDLER ELEVATOR CORPORATION	1,739.31
	Invoice	Date	Description	Amount
	8105826462	01/01/2022	ELEVATOR SERVICE-FIRE STATION 1 01/01-03/31/22	1,739.31
Check	01/20/2022	4841 Accounts Payable	STANDARD INSURANCE COMPANY	582.00
	Invoice	Date	Description	Amount
	JAN'22	01/13/2022	EMPLOYEE LIFE INSURANCE AND AD&D COVERAGE PREMIUMS- 1/22	582.00
Check	01/20/2022	4842 Accounts Payable	STAPLES	1,176.70
	Invoice	Date	Description	Amount
	8064588457	12/15/2021	OFFICE SUPPLIES	1,176.70
Check	01/20/2022	4843 Accounts Payable	STATE OF CALIFORNIA	1,259.61
	Invoice	Date	Description	Amount
	2022-00000152	12/31/2021	GARNISH - WAGE GARNISHMENT	1,259.61

Check	01/20/2022	4844 Accounts Payable	THE UNITED STATES CONFERENCE OF MAYORS	3,489.00

Invoice	Date	Description	Amount
INV002109	12/08/2021	MEMBERSHIP DUES FOR CY2022	3,489.00

Check	01/20/2022	4845 Accounts Payable	UNIVERSAL BUILDING SERVICES & SUPPLY	42,618.00

Invoice	Date	Description	Amount
2021-1101	11/30/2021	JANITORIAL SERVICES NOV 2021	42,618.00

Check	01/20/2022	4846 Accounts Payable	VALLEY OIL COMPANY	4,060.00

Invoice	Date	Description	Amount
79282	01/11/2022	FUEL FOR FLEET 1/11/22	4,060.00

Check	01/20/2022	4847 Accounts Payable	WASHINGTON HOSPITAL	100.00

Invoice	Date	Description	Amount
1121-NPD	12/03/2021	LAB TESTS NOV 2021	100.00

Check	01/20/2022	4848 Accounts Payable	WEX BANK	1,103.34

Invoice	Date	Description	Amount
77426394	01/06/2022	CHEVRON FUEL PURCHASE 12/07/2021-01/6/2022	1,103.34

AP ZBA ACCOUNTS PAYABLE Totals:		Transactions: 50	$2,339,870.71

Checks:	50	$2,339,870.71

LIVE Newark CA LIVE

Payment Batch Register

Bank Account: AP - ZBA ACCOUNTS PAYABLE

Batch Date: 01/27/2022

Type	Date	Number Source	Payee Name	EFT Bank/Account	Transaction Amount
Bank Account: AP - ZBA ACCOUNTS PAYABLE					
Check	01/27/2022	4849 Accounts Payable	ACCESS		100.00
	Invoice	Date	Description		Amount
	9182367	12/31/2021	SHREDDING SVCS DEC 2021		100.00
Check	01/27/2022	4850 Accounts Payable	AFLAC		2,028.16
	Invoice	Date	Description		Amount
	447088	01/14/2022	AFLAC STD - AFLAC SHORT TERM DISABILITY*		1,014.08
	OCTOBER 21'	01/25/2022	AFLAC STD - AFLAC SHORT TERM DISABILITY*		1,014.08
Check	01/27/2022	4851 Accounts Payable	MATTHEW AVILA		350.00
	Invoice	Date	Description		Amount
	01922EXP	01/25/2022	BOOT AND JACKET REIMBURSEMENT PER NAME MOU		350.00
Check	01/27/2022	4852 Accounts Payable	BLAISDELL'S BUSINESS PRODUCTS		187.24
	Invoice	Date	Description		Amount
	010422	01/04/2022	OFFICE SUPPLIES		187.24
Check	01/27/2022	4853 Accounts Payable	CITY OF FREMONT		1,250.00
	Invoice	Date	Description		Amount
	321933	01/07/2022	CASE MANAGEMENT OCT 2021 - DEC 2021		1,250.00
Check	01/27/2022	4854 Accounts Payable	CITY OF UNION CITY		7,011.17
	Invoice	Date	Description		Amount
	2022-0262	01/13/2022	50% OF EMERGENCY SERVICES COORDINATORY SALARY 01/22		7,011.17
Check	01/27/2022	4855 Accounts Payable	CRIME SCENE CLEANERS INC		210.00
	Invoice	Date	Description		Amount
	83267	01/15/2022	HAZARDOUS WASTE CLEAN UP 01/15/22		70.00
	83348	01/23/2022	HAZARDOUS WASTE CLEAN UP 01/23/22		140.00
Check	01/27/2022	4856 Accounts Payable	DAILY JOURNAL CORPORATION		352.80
	Invoice	Date	Description		Amount
	B3519550	10/12/2021	PH NOTICES FOR FY 21/22 - CONTRACT 21018		123.20
	B3525431	11/02/2021	PH NOTICES FOR FY 21/22 - CONTRACT 21018		85.12
	B3533566	11/30/2021	PH NOTICES FOR FY 21/22 - CONTRACT 21018		144.48
Check	01/27/2022	4857 Accounts Payable	MARK DELAPPE		52.32
	Invoice	Date	Description		Amount

	121821EXP	12/18/2021	BOOT REIMBURSEMENT	52.32
Check	01/27/2022	4858 Accounts Payable	DELTA DENTAL OF CALIFORNIA	17,241.06
	Invoice	Date	Description	Amount
	BE004751632	01/01/2022	DENTAL PREMIUM - JAN'22	17,241.06
Check	01/27/2022	4859 Accounts Payable	DELTA DENTAL INSURANCE COMPANY	100.86
	Invoice	Date	Description	Amount
	BE004749806	01/01/2022	DENTAL PREMIUM - JAN'22	100.86
Check	01/27/2022	4860 Accounts Payable	DIVISION OF THE STATE ARCHITECT	540.20
	Invoice	Date	Description	Amount
	1001-123121	01/25/2022	CA STATE CASP FEES (AB1379)	540.20
Check	01/27/2022	4861 Accounts Payable	ELITE TRANSLINGO	1,265.00
	Invoice	Date	Description	Amount
	02050	12/14/2021	INTERPRETATION TRANSLATION SERVICES	1,265.00
Check	01/27/2022	4862 Accounts Payable	EQUIFAX INFORMATION SVCS LLC	50.96
	Invoice	Date	Description	Amount
	6655169	01/08/2022	CREDIT BUREAU REPORT FEES- 1/2022	50.96
Check	01/27/2022	4863 Accounts Payable	FEHR & PEERS	6,743.63
	Invoice	Date	Description	Amount
	150883	12/13/2021	CHERRY STREET BIKE LANES (10/30/21-11/26/21)	6,743.63
Check	01/27/2022	4864 Accounts Payable	FIDELITY SECURITY LIFE INSURANCE/EYEMED	2,201.27
	Invoice	Date	Description	Amount
	165087617	01/25/2022	VISION PREMIUM - 01/22	2,201.27
Check	01/27/2022	4865 Accounts Payable	GOVERNMENT TAX SEMINARS, LLC	820.00
	Invoice	Date	Description	Amount
	21296	12/21/2021	TAX AND EMPLOYEE BENEFIT WEBINAR 12/01-12/02/21	820.00
Check	01/27/2022	4866 Accounts Payable	HILLYARD / SAN FRANCISCO	459.39
	Invoice	Date	Description	Amount
	604589830	01/04/2022	BLDG SUPPLIES - TISSUE	459.39
Check	01/27/2022	4867 Accounts Payable	LEXISNEXIS RISK DATA MANAGEMENT INC.	424.20
	Invoice	Date	Description	Amount
	1415640-20211231	12/31/2021	BACKGROUND CHECKS DEC 2021	424.20
Check	01/27/2022	4868 Accounts Payable	LINCOLN AQUATICS	480.66
	Invoice	Date	Description	Amount
	SL032378	11/18/2021	CALCIUM CHLORIDE PILLS	480.66
Check	01/27/2022	4869 Accounts Payable	MANAGEMENT PARTNERS INC.	1,567.50
	Invoice	Date	Description	Amount
	10009	12/03/2021	ADVISE ON ECONOMIC DEVELOPMENT PROJECTS 11/21	1,567.50
Check	01/27/2022	4870 Accounts Payable	METROPOLITAN PLANNING GROUP	10,005.00

	Invoice	Date	Description	Amount
	2002782	09/30/2021	FMC WILLOW SERVICES THRU 9/30/21	3,951.25
	2002889	11/30/2021	FMC WILLOW SVCS THRU 11/30/21	2,610.00
	2002952	12/31/2021	FMC WILLOW SVCS THRU 12/31/21	3,443.75
Check	01/27/2022	4871 Accounts Payable	AVENU	1,100.00
	Invoice	Date	Description	Amount
	INV06-013404	01/05/2022	ACFR - PRINCIPAL EMPLOYERS	1,100.00
Check	01/27/2022	4872 Accounts Payable	PACIFIC GAS & ELECTRIC	28,918.12
	Invoice	Date	Description	Amount
	8272-110221	11/02/2021	PD - ELECTRICITY CHARGES FOR NEW PD NOV 2021	18,328.81
	8272-120321	12/03/2021	PD - ELECTRICITY CHARGES FOR NEW PD DEC 2021	9,174.32
	0552-010322	01/03/2022	ELECTRICITY CHARGE FOR STREET/TRAFFIC LIGHTS (11/30/21-12/27/21)	60.79
	0870-010522	01/05/2022	ELECTRICITY CHARGES FOR STREET/TRAFFIC LIGHTS (12/2/21-12/29/21)	58.44
	1859-010422	01/04/2022	ELECTRICITY CHARGES FOR STREET/TRAFFIC LIGHTS (12/1/21-12/28/21)	1,212.85
	3926-010422	01/04/2022	ELECTRICITY CHARGES FOR STREET/TRAFFIC LIGHTS (12/1/21-12/28/21)	82.91
Check	01/27/2022	4873 Accounts Payable	PAKPOUR CONSULTING GROUP, INC.	7,478.63
	Invoice	Date	Description	Amount
	3700	01/05/2022	ENGINEERING PLAN REVIEW SERVICES (12/1/21-12/31/21)	7,478.63
Check	01/27/2022	4874 Accounts Payable	PNC EQUIPMENT FINANCE	75,991.87
	Invoice	Date	Description	Amount
	1301810	11/29/2021	PNC#2 LEASE PAYMENT FOR FIRE TRUCK 12/23/20-12/22/21	75,991.87
Check	01/27/2022	4875 Accounts Payable	STANDARD INSURANCE COMPANY	2,322.00
	Invoice	Date	Description	Amount
	DECEMBER 21' DED	01/14/2022	STANDARD - STANDARD INSURANCE COMPANY*	1,161.00
	NOVEMBER 21' LTD	01/25/2022	STANDARD - STANDARD INSURANCE COMPANY*	1,161.00
Check	01/27/2022	4876 Accounts Payable	STATE OF CALIFORNIA	1,259.61
	Invoice	Date	Description	Amount
	PRCK102221-2	01/25/2022	GARNISH - WAGE GARNISHMENT CASE#624448511	1,259.61
Check	01/27/2022	4877 Accounts Payable	SWRCB	17,666.00
	Invoice	Date	Description	Amount
	SW-0222884	12/22/2021	ANNUAL STORM WATER PERMIT FEE 10/01/21-09/30/22	17,666.00
Check	01/27/2022	4878 Accounts Payable	TEMPERATURE TECHNOLOGY INC.	385.00
	Invoice	Date	Description	Amount
	1021-1338	01/03/2022	HEATER REPAIR	385.00
Check	01/27/2022	4879 Accounts Payable	URBAN PLANNING PARTNERS, INC.	1,942.50
	Invoice	Date	Description	Amount
	21009-211231	12/31/2021	ON-CALL PLANNING SVCS - TASK ORDER 1 - AFFORDABLE HOUSING	1,942.50
Check	01/27/2022	4880 Accounts Payable	WASHINGTON HOSPITAL	25.00
	Invoice	Date	Description	Amount
	1221-NPD	01/05/2022	LAB TESTS DEC 2021	25.00
Check	01/27/2022	4881 Accounts Payable	DOAN , DENNY	46.00

	Invoice	Date	Description	Amount
	72558/72559	01/25/2022	DOG LICENSE RENEWAL REIMBURSEMENT	46.00
Check	01/27/2022	4882 Accounts Payable	KAUR , GURPREET	470.00
	Invoice	Date	Description	Amount
	636159	01/18/2022	REFUNDING 2 WEEKS OF CARE THEY DIDN'T ATTEND DUE TO COVID RISE	470.00
Check	01/27/2022	4883 Accounts Payable	LIAO , JOANNA	470.00
	Invoice	Date	Description	Amount
	636156	01/18/2022	REFUNDING 2 WEEKS OF CARE THEY DIDN'T ATTEND DUE TO COVID RISE	470.00
Check	01/27/2022	4884 Accounts Payable	SHAH , NISHA	154.00
	Invoice	Date	Description	Amount
	636218	01/19/2022	KIDZ LOVE SOCCER CLASS CANCELLED JT	154.00
Check	01/27/2022	4885 Accounts Payable	UTLEY , MARTHA	1,000.00
	Invoice	Date	Description	Amount
	2021-2414	01/13/2022	ENCP2020-0140, RFND	1,000.00
Check	01/27/2022	4886 Accounts Payable	XU , SHUANG	470.00
	Invoice	Date	Description	Amount
	636158	01/18/2022	REFUNDING 2 WEEKS OF CARE THEY DIDN'T ATTEND DUE TO COVID RISE	470.00
EFT	01/27/2022	195 Accounts Payable	SPECTRUM SMALL BUSINESS SERVICES, LLC 083009060 / 3915155055	17,707.50
	Invoice	Date	Description	Amount
	2127	01/18/2022	CONSULTING ON REFERRALS TO BUSINESS SUPPORT AGENCIES	6,712.50
	2128	01/18/2022	CONSULTING AND REFERRALS TO BUSINESS SUPPORT AGENCIES-3RD AMEND	6,412.50
	2129	01/18/2022	CONSULTING AND REFERRALS TO BUSINESS SUPPORT AGENCIES-3RD AMEND	4,582.50
AP ZBA ACCOUNTS PAYABLE Totals:			Transactions: 39	$210,847.65

Checks:	38	$193,140.15
EFTs:	1	$17,707.50

STAFF REPORT

Item D. 2.

DATE	02/10/2022
TO	Honorable Mayor and City Council Members
FROM	Sheila Harrington, City Clerk
SUBJECT	Approval of January 27, 2022, minutes

Attachments

Minutes

Minutes

Thursday, January 27, 2022
7:00 P.M.

A. ROLL CALL

Mayor Nagy called the meeting to order at 7:00 p.m. Present were Council Members Bucci, Collazo, Freitas, and Vice Mayor Hannon.

B. PRESENTATIONS

1. Presentation on Union Sanitary District from General Manager Paul Eldredge

Mr. Eldredge provided a summary of Union Sanitary District services and significant projects. A copy of the presentation is on file with the City Clerk.

C. PUBLIC COMMENT

Alan Chin spoke against turning the Towne Place Suites Hotel at 39802 Cedar Boulevard into affordable housing for the homeless. He stated that homeless services would attract more homeless and that large cities have not solved the homeless problem. He stated that 1,500 signatures have been gathered against the project and requested that the City Council place the topic on the next meeting agenda.

Vipin Boyanapalli stated that he opposed the plan too. He said that he was scared when walking with his children. He stated that the City Council should address better schools, improve roads, and maintain sidewalks instead of this plan.

Zoe Siegel stated that she applauded the City's initiative to address the homeless crisis. She said that people need compassion for the homeless.

Ou Li stated that the project did not solve the fundamental problems. She asked what would be the qualifications of the residents and what services would they receive. She stated her concern about providing shelter without a specific plan to share with the community.

Vishal Chawathe stated that she did not approve the plan and that current residents should be the priority. She stated that people should move if they cannot afford to live here. She stated that her million-dollar home would be targeted by the homeless.

Mona R. stated that she supported the plan and that people should not compare Newark to San Francisco. She stated that the homeless are our neighbors and that people are creating fear. This project would get people off the streets and provide support.

J opposed the plan to build the shelter at this location and asked why this location and why were they not informed. J stated that there was work available and he did not think that people out of work justified this project.

Nadia stated that she opposed the plan. She asked what were the City's answers to the questions posed. She said that at the last meeting the majority of speakers stated their opposition and the City Council approved the plan.

Sneha suggested building the project at another location in City because this project was close to the high school, daycare, and children. She stated that the schools were not good, and was concerned about crime and drugs coming to the City with this project.

Ray stated that he supports people who need help. He suggested that the City withdraw the application and allow the city of Fremont to receive the grant money instead. He stated that Fremont had the infrastructure and amenities to support this project.

Stephanie Chan stated her support of the project and did not agree that the majority of the residents opposed the project. She stated that homelessness is a big problem and we should do our part to help. She requested that the City move forward with the project

Justin stated that he opposed the plan and shared his experiences of living next door to the hotel and the homeless in the area.

Ronak Shah stated that he opposed the plan, and thought it would invite other homeless to the area. He suggested reserving a percentage of homes in new developments for low income or homeless people instead of this project.

Rajesh stated that he opposed the project. He stated that he was concerned with the lack of public notification, the limited plan information, and how the City would budget for the project in the coming years. He did not think the project would solve homelessness. He requested that information be shared on a wider scale.

Anant Rishi stated his support for the project, and noted that there is a large working homeless population. Mental issues should not be counted against this project. The City needs to manage the homeless issue soon, before it becomes a larger problem.

Ashley Mo stated that she opposed the project and did not think it was the right location.

She expressed concern that if people were evicted from the project, that they would stay in the area.

Raza Jafi stated that he opposed the project due to the location. He stated that he did not know why people were homeless and thought they needed mental help.

Aakah Verma oppose the project due to the location and stated that the homeless cannot be helped at the cost of the neighbors.

Daoud stated that he did not approve the project and preferred all low-income housing. He stated that there were jobs available and thought that mental illness caused the homeless He suggested increasing funding for the Police Department.

Karthick Rao stated that the project was in a residential area and will impact children. The safety of the residents needs to be considered and asked why this location. What happens when funding stops for the project.

Karan Misra stated that she was proud of Newark for taking on this project. She lives in Sanctuary Village and understood the concerns, but did not think that they outweighed the benefits of the project. She hoped that the City could educate the community on the project.

City Manager Benoun stated that Project Homekey item was not on the agenda. Per the Brown Act, items not on the agenda could not be discussed by the City Council. He stated that a community meeting was held in November and notification was sent to the property owners within a 500 foot radius of the project. The comments received at that meeting were positive. The City Council received public input on the project at the January 13, 2022, meeting. This Item will be scheduled at a future meeting to discuss an affordable housing agreement. He stated that staff would work to address the misunderstandings of the project through community engagement.

D. CONSENT CALENDAR

Council Member Bucci moved, Council Member Collazo seconded, to approve Consent Calendar items D.1 through D.7, that the resolutions be numbered consecutively, and that reading of the titles suffice for adoption. The motion passed, 5 AYES.

1. Approval of Audited Demands

2. Approval of January 6, 2022, and January 13, 2022, minutes

3. Adopt a Resolution confirming the continued existence of a local emergency due to the COVID-19 Pandemic

Resolution No. 11305

4. Adopt a Resolution Finding That There is a Proclaimed State of Emergency; Finding That Meeting in Person Would Present Imminent Risks to the Health or Safety of Attendees as a Result of the State of Emergency; and Authorizing Continued Remote Teleconferenced Meetings of the Legislative Bodies of the City of Newark for the 30 Day Period Beginning January 27 Pursuant to AB 361
Resolution No. 11306

5. Adopt a Resolution Authorizing the City Manager to Execute a Contractual Services Agreement with Environmental Services Inc. and Authorizing Amendment of the 2020-2022 Biennial Budget for Fiscal Year 2022 to Provide Funding for General Plan Updates related to the Services Associated with the 2023-2031 Housing Element
Resolution No. 11307
Contract No. 22001

6. Approval of resolutions to add class specifications for Police Support Services Manager, Aquatic Activities Specialist, and Accounting Technician I/II to the classification plan; add full-time personnel allocations to the 2020-2022 Biennial Budget and Capital Improvement Plan for one Police Support Services Manager, one Aquatic Activities Specialist, and one Accounting Technician I-II, and delete one Communications Supervisor and one Accounting Technician I; approve a side letter with the Newark Police Management Association to add the classification of Police Support Services Manager and salary range to the Memorandum of Understanding, and approve a side letter with the Newark Association of Miscellaneous Employees to add the classification of Aquatic Activities Specialist and salary range to the Memorandum of Understanding.
Resolution No. 11308 to 11311

7. Approval of resolutions to add full-time personnel allocations to the 2020-2022 Biennial Budget and Capital Improvement Plan for one Crime Analyst, one additional Information Systems Technician, and one additional General Laborer; add a class specification to the Classification Plan for Crime Analyst; and approve a side letter with the Newark Police Management Association to add the classification of Crime Analyst and assigned salary range to the Memorandum of Understanding.
Resolution No. 11312 to 11313

E. PUBLIC HEARINGS

1. Public Hearing and tabulation of ballots for annexation of Tract 8453 to Zone 7 – Harbor Pointe of Landscaping and Lighting District No. 19 and, if no majority protest exists, adopt a resolution approving the final Engineer's Report and approving the annexation of Tract 8453 to Zone 7 – Harbor Pointe of Landscaping and Lighting District No. 19
Resolution No. 11314

Senior Civil Engineer Cangco gave the staff report recommending approval.

In response to Council Member Collazo's request to improve the appearance of the roundabouts, Senior Civil Engineer Cangco stated that they were not complete and mor changes would be made to the appearance..

Vice Mayor Hannon suggested lowering some of the landscaping.

Mayor Nagy opened the Public Hearing at 8:32 p.m.

No one requested to speak.

Mayor Nagy closed the Public Hearing closed at 8:33 p.m.

City Clerk Harrington opened the ballot and announced the vote in support of annexation.

Moved by Council Member Collazo, seconded by Council Member Freitas to adopt the resolution approving the final engineer's report, and approving the annexation of Tract 8453 to Zone 7 – Harbor Pointe of Landscaping and Lighting District No. 19. The motion passed, 5 AYES.

F. OTHER BUSINESS

G. CITY COUNCIL MATTERS

1. Adopt a resolution approving the Mayor's appointment to the Planning Commission
Resolution No. 11315

Mayor Nagy recommended the appointment of Lori Bogisch to fill the unexpired term of Karen Bridges on the Planning Commission.

Council Member Bucci encouraged the unappointed applicants to consider applying for other positions in the future.

Moved by Vice Mayor Hannon, seconded by Council Member Bucci to adopt a resolution appointing Lori Bogisch to the Planning Commission. The motion passed, 5 AYES.

Mayor Nagy asked when the roundabout at Central Avenue and Willow Street would be finished. Public Works Director Fajeau advised that they anticipate the developer completing the work this construction season. He noted that a PG&E vault in the roadway would have to be adjusted before the project may move forward.

Vice Mayor Hannon complimented the Planning Commission candidate pool and agreed with Council Member Bucci's earlier comment. He complimented Karen Bridges for her services on the Planning Commission.

Council Member Freitas stated that the new chair of the Alameda County Transportation Commission would like to tour the City. He requested that Public Works Director Fajeau join them.

Council Member Collazo stated that the roundabouts in Mexico were beautiful and that Newark's roundabouts should be beautiful too. She complimented Karen Bridges for her service to the City. Shop Newark.

H. CLOSED SESSION

1. Closed Session pursuant to Government Code Section 54957, Public Employee Performance Evaluation, Title: City Manager

Mayor Nagy stated that the closed session would not be held.

I. ADJOURNMENT

Mayor Nagy adjourned the meeting at 8:47 p.m.

STAFF REPORT

Item D. 3.

DATE	02/10/2022
TO	Honorable Mayor and City Council Members
FROM	Michael Carmen, Assistant Engineer
SUBJECT	Resolution for acceptance of work with DeSilva Gates Construction L.P. for 2020-2021 Asphalt Concrete Street Overlay Program, Project 1250

RECOMMENDATION

Staff recommends that the City Council, by resolution, accept the work with DeSilva Gates Construction L.P. for 2020-2021 Asphalt Concrete Street Overlay Program, Project 1250.

EXECUTIVE SUMMARY

The City Council previously awarded a contract to DeSilva Gates Construction, L.P. for 2020-2021 Asphalt Concrete Street Overlay Program, Project 1250. This project was completed on time and within the original budget. Staff has reviewed and inspected the entire scope of work under the contract and recommends that the City Council formally accept the work.

BACKGROUND

Pursuant to Resolution No. 11,246, adopted July 22, 2021, the City Council awarded a contract to DeSilva Gates Construction L.P. for 2020-2021 Asphalt Concrete Street Overlay Program, Project 1250. 2020-2021 Asphalt Concrete Street Overlay Program, Project 1250, included localized patch paving, pavement grinding, placement of new asphalt concrete pavement, speed bump installations, traffic signal loop installations, new bike lane/bike buffer striping, and general restriping on various City streets. The streets that received an asphalt overlay include: Dumbarton Court, Lido Boulevard, Smith Avenue, Moores Avenue, Rockrose Drive, Rockrose Court, and Thornton Avenue from Marshlands Road to Hickory Street. Patch paving work occurred on streets that were scheduled to be resurfaced as part of 2020-2021 Street Slurry Seal Program, Project 1251, and where localized pavement failures were too severe to correct with a surface (skin) patch.

DISCUSSION/ANALYSIS

Staff has reviewed and inspected the entire scope of work which has now been satisfactorily completed in accordance with the approved project plans and specifications and all applicable standards. Pursuant to the State of California Public Contract Code, formal acceptance of the work by the City Council is now recommended.

FISCAL IMPACT

On July 22, 2021, the City Council awarded a contract in the amount of $2,624,733 to DeSilva Gates Construction L.P.. Staff also recommended including a construction contingency in the amount of $375,267 which brought the recommended allocation for the project to $3,000,000. $191,300 of the total allocation amount would be reimbursed to the City by the Alameda County Water District (ACWD) and Union Sanitary District (USD) for adjustment of their facilities.

The project was completed within original budget using a combination of Alameda County Measure B/BB Sales Tax funds, Vehicle Registration Fee funds, SB1 Road Maintenance and Rehabilitation Account funds, and Highway Users Tax funds.

REVIEW AND APPROVAL

Prepared by – Michael Carmen, Assistant Engineer
Reviewed by – Jayson Imai, Assistant City Engineer
Reviewed by – Soren Fajeau, Public Works Director
Reviewed by – Kristopher J. Kokotaylo, Interim City Attorney
Approved by – David J. Benoun, City Manager

Attachments

304 Resolution P1250 Acceptance

RESOLUTION NO.

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NEWARK ACCEPTING THE WORK WITH DESILVA GATES CONSTRUCTION L.P. FOR 2020-2021 ASPHALT CONCRETE STREET OVERLAY PROGRAM, PROJECT 1250

WHEREAS, the City of Newark entered into a contract with DeSilva Gates Construction L.P., pursuant to Resolution No. 11,246, adopted July 22, 2021, for 2020-2021 Asphalt Concrete Street Overlay Program, Project 1250, in the City of Newark; and

WHEREAS, DeSilva Gates Construction L.P. has successfully completed the improvements for 2020-2021 Asphalt Concrete Street Overlay Program, Project 1250, in accordance with plans and specifications for the contract.

WHEREAS, said work has been completed to the satisfaction of the City Engineer.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Newark does hereby accept the improvements for 2020-2021 Asphalt Concrete Street Overlay Program, Project 1250.

BE IT FURTHER RESOLVED that the City Council of the City of Newark does hereby authorize the release of bonds guaranteeing completion of the work.

BE IT FURTHER RESOLVED that the City Council of the City of Newark does hereby authorize the filing of a Notice of Completion with the Office of the County Recorder of Alameda County, California.

BE IT FURTHER RESOLVED that the City Council of the City of Newark does hereby authorize the City to issue payment including the release of a final retention payment to DeSilva Gates Construction, L.P for the completion of 2020-2021 Asphalt Concrete Street Overlay Program, Project 1250, pursuant to the contract.

STAFF REPORT

Item D. 4.

DATE	02/10/2022
TO	Honorable Mayor and City Council Members
FROM	Trang Tran, Senior Civil Engineer
SUBJECT	Resolution for acceptance of work with Bond Blacktop, Inc. for 2020-2021 Street Slurry Seal Program, Project 1251

RECOMMENDATION

Staff recommends that the City Council, by resolution, accept the work with Bond Blacktop, Inc. for 2020-2021 Street Slurry Seal Program, Project 1251.

EXECUTIVE SUMMARY

Bond Blacktop, Inc. was previously awarded a contract for 2020-2021 Street Slurry Seal Program, Project 1251. This project was completed within the original contract budget. Staff has reviewed and inspected the entire scope of work under the contract and recommends that the City Council formally accept the work.

BACKGROUND

As part of the City of Newark's ongoing effort to protect and extend the life of its streets, the Public Works Engineering Division annually inspects asphalt concrete pavement surfaces to identify areas of potential maintenance and determine the timing and type of appropriate repairs. Slurry seal is the application of a thin layer of sand, aggregate, and asphalt emulsion mixture to those streets that show surface wear and minor cracking. This surface seal is not a structural upgrade but minimizes water intrusion into the pavement base, thereby extending the useful life of the street by at least five years. This preventative maintenance process is a cost-effective measure to prolong the life of City streets and maximize the value of previous investments.

Pursuant to Resolution No. 11,236, adopted July 8, 2021, authorizing the City Manager or his designee to act upon certain administrative matters on behalf of the City Council during the City Council summer recess of August 2021, the City Manager on August 30, 2021, awarded a contract to Bond Blacktop, Inc. for 2020-2021 Street Slurry Seal Program, Project 1251. This project included the application of a slurry seal, new buffered bike lane striping and general pavement marking re-striping on various City streets.

DISCUSSION/ANALYSIS

Staff has reviewed and inspected the entire scope of work which has now been satisfactorily completed in accordance with the approved project plans and specifications and all applicable standards. Pursuant to the State of California Public Contract Code, formal acceptance of the work by the City Council is now recommended.

FISCAL IMPACT

On August 30, 2021, the City Manager, on behalf of the City Council, awarded a contract in the amount of $502,083.41 to Bond Blacktop, Inc. for 2020-2021 Street Slurry Seal Program, Project 1251. The City Manager also approved an additional $22,916.59 in construction contingency, bringing the total allocation to 2020-2021 Street Slurry Seal Program, Project 1251 to $525,000.

The project was completed within the original budget using Highway Users Tax Account (HUTA) funds.

REVIEW AND APPROVAL

Prepared by – Trang Tran, Senior Civil Engineer
Reviewed by – Jayson Imai, Assistant City Engineer
Reviewed by – Soren Fajeau, Public Works Director
Reviewed by – Kristopher J. Kokotaylo, Interim City Attorney
Approved by – David J. Benoun, City Manager

Attachments

303 Resolution P1251 Acceptance

RESOLUTION NO.

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NEWARK ACCEPTING THE WORK WITH BOND BLACKTOP, INC. FOR 2020-2021 STREET SLURRY SEAL PROGRAM, PROJECT 1251

WHEREAS, the City of Newark entered into a contract with Bond Blacktop, Inc., pursuant to Resolution No. 11,236, adopted July 8, 2021, authorizing the City Manager or his designee to act upon certain administrative matters on behalf of the City during the City Council summer recess of August 2021, for 2020-2021 Street Slurry Seal Program, Project 1251, in the City of Newark; and

WHEREAS, Bond Blacktop, Inc. has successfully completed the improvements for the 2020-2021 Street Slurry Seal Program, Project 1251, in accordance with plans and specifications for the contract; and

WHEREAS, said work has been completed to the satisfaction of the City Engineer.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Newark does hereby accept the improvements for 2020-2021 Street Slurry Seal Program, Project 1251.

BE IT FURTHER RESOLVED that the City Council of the City of Newark does hereby authorize the release of bonds guaranteeing completion of the work.

BE IT FURTHER RESOLVED that the City Council of the City of Newark does hereby authorize the filing of a Notice of Completion with the Office of the County Recorder of Alameda County, California.

BE IT FURTHER RESOLVED that the City Council of the City of Newark does hereby authorize the City to issue payment including the release of a final retention payment to Bond Blacktop, Inc. for the completion of 2020-2021 Street Slurry Seal Program, Project 1251, pursuant to the contract.

STAFF REPORT

Item D. 5.

DATE	02/10/2022
TO	Honorable Mayor and City Council Members
FROM	Trang Tran, Senior Civil Engineer
SUBJECT	Resolution for acceptance of work with Green Valley Landscape for Cedar Boulevard Landscape Improvements, Project 1199

RECOMMENDATION

Staff recommends that the City Council, by resolution, accept the work with Green Valley Landscape for Cedar Boulevard Landscape Improvements, Project 1199.

EXECUTIVE SUMMARY

The City Council previously awarded a contract to Green Valley Landscape for Cedar Boulevard Landscape Improvements, Project 1199. This project was completed on time and within the original contract budget. Staff has reviewed and inspected the entire scope of work under the contract and recommends that the City Council formally accept the work.

BACKGROUND

Subdivision improvements associated with Tract 8130 – Timber, by Trumark Homes included the construction of a new precast concrete back-up wall, sidewalk and tree wells on the west side of Cedar Boulevard between Central Avenue and Smith Street. Cedar Boulevard Landscape Improvements, Project 1199 installed new trees within the existing tree wells, wall-clinging ivy next to the back-up wall, groundcover, and irrigation improvements.

DISCUSSION/ANALYSIS

Staff has reviewed and inspected the entire scope of work which has now been satisfactorily completed in accordance with the approved project plans and specifications and all applicable standards. Pursuant to the State of California Public Contract Code, formal acceptance of the work by the City Council is now recommended.

FISCAL IMPACT

On May 13, 2021, the City Council awarded a contract in the amount of $133,897 to Green Valley Landscape for Cedar Boulevard Landscape Improvements, Project 1199. The City Council also approved an additional $16,103 in construction contingency, bringing the total allocation to Cedar Boulevard Landscape Improvements, Project 1199 to $150,000. The project was completed within the

original budget using Highway Users Tax Account (HUTA) funds.

REVIEW AND APPROVAL

Prepared by – Trang Tran, Senior Civil Engineer
Reviewed by – Jayson Imai, Assistant City Engineer
Reviewed by – Soren Fajeau, Public Works Director
Reviewed by – Kristopher J. Kokotaylo, Interim City Attorney
Approved by – David J. Benoun, City Manager

Attachments

302 Resolution P1199

RESOLUTION NO.

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF NEWARK ACCEPTING THE WORK WITH GREEN VALLEY LANDSCAPE FOR THE CEDAR BOULEVARD LANDSCAPE IMPROVEMENTS, PROJECT 1199

WHEREAS, the City of Newark entered into a contract with Green Valley Landscape, pursuant to Resolution No. 11,200, for the Cedar Boulevard Landscape Improvements, Project 1199, in the City of Newark, in accordance with plans and specifications for the contract; and

WHEREAS, Green Valley Landscape has successfully completed the improvements for the Cedar Boulevard Landscape Improvements, Project 1199, in accordance with plans and specifications for the contract; and

WHEREAS, said work has been completed to the satisfaction of the City Engineer.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Newark does hereby accept the improvements for the Cedar Boulevard Landscape Improvements, Project 1199.

BE IT FURTHER RESOLVED that the City Council of the City of Newark does hereby authorize the release of bonds guaranteeing completion of the work.

BE IT FURTHER RESOLVED that the City Council of the City of Newark does hereby authorize the filing of a Notice of Completion with the Office of the County Recorder of Alameda County, California.

BE IT FURTHER RESOLVED that the City Council of the City of Newark does hereby authorize the City to issue payment including the release of a final retention payment to Green Valley Landscape for the completion of the Cedar Boulevard Landscape Improvements, Project 1199, pursuant to the contract.

STAFF REPORT

Item D. 6.

DATE	02/10/2022
TO	Honorable Mayor and City Council Members
FROM	Krysten Lee, Finance Director
SUBJECT	Motion to accept the Annual Comprehensive Financial Report (ACFR) for the period ended June 30, 2021

RECOMMENDATION

Staff recommends that the City Council, by motion, accept the Annual Comprehensive Financial Report (ACFR) for the period ended June 30, 2021.

EXECUTIVE SUMMARY

As part of the year-end closing process, staff presents the audited ACFR for the fiscal year ended June 30, 2021. This report's financial statements provide information on the City's year-end financial condition and operation results for the fiscal year 2021. Lance, Soll & Lunghard, LLP (LSL) audited the report and issued an unmodified audit opinion.

BACKGROUND

The City's financial statements were prepared according to the requirements of the Government Accounting Standards Board (GASB). The two government-wide financial statements provide a broad view of the City's financial position and activities in a manner similar to private sector business reporting. The Statement of Net Position provides information regarding the City's financial position, including all assets and liabilities and the Statement of Activities provides information regarding the city's revenues and expenses. In the Transmittal Letter and Management Discussion and Analysis, the Finance Director provides a narrative overview and analysis of the City's financial activities and performance during the fiscal year.

Following the close of each fiscal year, the City's external auditors conduct an audit of the City's financial records and assist in the compilation of the ACFR. The objective of general purpose external financial reporting is accountability. The goal of the financial statement audit is to provide users with a reasonable assurance from an independent source that the information presented in the statements is reliable. The audit for the fiscal year ended June 30, 2021, was recently completed by LSL auditors. LSL was approved by the Council as the City's independent auditor on May 23, 2019 and this is their third year of an initial four year engagement.

The City was awarded a certificate from the GFOA's Excellence in Financial Reporting Award program for the City's FY 2020 ACFR. The GFOA recognizes innovative programs, contributions to the practice of government finance that exemplify outstanding financial management. The award stresses practical, documented work that offers leadership to the profession and promotes improved public finance. The Certificate of Achievement is the highest form of recognition in the field of government accounting.

DISCUSSION/ANALYSIS

Financial Highlights for FY 2021

Government-wide:

- At June 30, 2021, the assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources by $197.4 million (net position). This is an increase of $21.1 million from the prior fiscal year. Of this amount, $74.2 million are restricted, and $31.1 million represents unrestricted net position.

- Government-wide revenues include program revenues of $32.0 million and general revenues of $59.8 million, an increase of $13.3 million total revenues from the prior fiscal year.

- Government-wide expenses totaled $69.6 million, an increase of $0.3 million from the prior year's total of $69.3 million.

Governmental Funds:

- At the close of fiscal year 2021, the City's governmental funds reported combined fund balances of $135.4 million, a decrease of $23.6 million in comparison with the prior fiscal year.

- Governmental Fund revenues were $91.3 million in fiscal year 2021, an increase of $12.9 million from fiscal year 2020.

- Governmental Fund expenditures were $114.8 million in fiscal year 2021, an increase of $17.0 million compared to fiscal year 2020.

- Approximately 26.1% of the fund balance ($34.3 million) is unassigned and available for spending at the government’s discretion, although $11.4 million is designated as emergency and $10.7 million as fiscal uncertainty reserves. The remainder if the fund balance is either non-spendable, restricted, committed, or assigned to indicate that it is 1) non-spendable form or legally required to be maintained intact ($0.1 million), 2) restricted for specific purposes ($85.8 million), 3) committed for specific purposes ($6.8 million), or 4) assigned for specific purposes ($8.3 million).

A final version of the ACFR will be available on the City's website.

FISCAL IMPACT

There is no Financial Impact.

REVIEW AND APPROVAL

Prepared by – Krysten Lee, Finance Director
Reviewed by – Kristopher J. Kokotaylo, Interim City Attorney
Approved by – David J. Benoun, City Manager

Attachments

FY 2021 ACFR

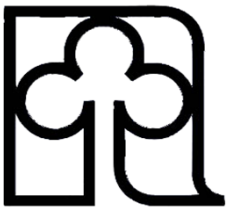
City of Newark

Newark, California

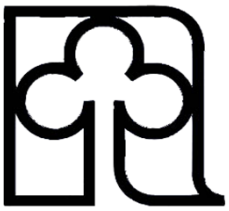
Annual Comprehensive Financial Report

For the year ended June 30, 2021

Prepared by:
Finance Department
Krysten Lee
Finance Director



CITY OF NEWARK, CALIFORNIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR FISCAL YEAR ENDED JUNE 30, 2021



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City of Newark

Finance Department
37101 Newark Boulevard
Newark, CA 94560

January 28, 2022

Honorable Mayor, Members of the City Council, and the Citizens of the City of Newark, California:

I am pleased to present the City's Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2021. Various financing covenants and rules associated with restricted funding sources require the City of Newark, California (City) to publish a complete set of audited financial statements presented in conformance with generally accepted accounting principles (GAAP). This report was prepared by the City's Finance Department to fulfill that requirement.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control the City has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than an absolute, assurance that the City's financial statements are free of any material misstatements.

The independent certified public accounting firm, Lance, Soll and Lunghard Certified Public Accountants (LSL CPAs) has rendered its unmodified opinion on the City's financial statements for the year ended June 30, 2021. The independent auditor's report is presented at the front of the financial section of this ACFR.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the City of Newark, California

The City of Newark, incorporated in 1955, is located on the eastern shores of San Francisco Bay at the end of the Dumbarton Bridge and in the northern part of Silicon Valley, fifteen miles north of San Jose, California. The City's geographic location in the San Francisco Bay Area (Bay Area) is a significant factor affecting its economic position. The City represents a diverse and skilled workforce and is in close proximity to universities and some of California's largest and fastest growing companies. As of January 1, 2021, the City's population was estimated by the California Department of Finance at 48,859, approximately 2.9% of the total Alameda County population. The City occupies an area of approximately fourteen square miles.

The City is a general law city and operates under the Council-Manager form of government. Under this form of government, policy-making and legislative authority are vested in a five-member elected City Council consisting of the Mayor and four Council members. The Mayor and City Council are responsible for passing ordinances, adopting, and amending the operating and capital budgets, appointing various committee members, and hiring both the City's manager and attorney. The City Manager is responsible for carrying out

the policies and ordinances established by the City Council, for overseeing the day-to-day operations of the City, and for appointing the various department heads.

The City provides a full range of municipal services to its citizens. These include police protection; construction and maintenance of streets, parks, storm drains, and other infrastructure; recreational activities and cultural events; planning, zoning, and other community development activities; and administrative services including information systems, human resources, and finance. Fire protection services are contracted from the Alameda County Fire Department.

The City's financial report includes all funds and activities of the City of Newark as the primary government and its component unit, the Newark Public Financing Authority. The Newark Public Financing Authority is a blended component unit because the governing board consists of all five members of the City Council.

A biennial operating budget and capital improvement plan are adopted by City Council resolution prior to July 1 of even number years. This serves as the foundation for Newark's financial planning and control. The City Council must approve all budget amendments and transfers between funds by resolution during the fiscal year. The City Council places the legal level of budgetary control at the department level. The City Manager is authorized to transfer unencumbered appropriations within a department within the same fund and is also authorized to assign funds from the unassigned fund balance per Statement No. 54 of the Governmental Accounting Standards Board (GASB 54).

Local Economy

The City's financial condition at the close of fiscal year 2021 was much stronger than anticipated when compared to the beginning of the fiscal year. Although some revenues were impacted more significantly than others, the overall impact does not appear as drastic as most cities a2nticipated. Property tax revenue, representing the general fund's largest revenue source, was not adversely impacted by the pandemic. New housing units continue to be added to the assessor's roll, along with commercial developments. The City's total property assessment roll was $11.2 billion for fiscal year 2021, marking an 8.3% increase over the prior period. Sales tax revenue, representing the second largest source of revenue, increased from pre-pandemic levels, but other revenue categories such as transient occupancy tax, utility users tax, and investment earnings have yet to rebound. Anticipating revenue shortfalls for the fiscal year, all City Departments implemented expenditure reduction measures which included reducing temporary staff, a hiring freeze for non-essential positions, eliminating scheduled compensation amendments, and reducing citywide contractual services.

The City will continue to be prudent with its financial resources by closely monitoring impacted revenue as a result of the pandemic and maintaining sufficient reserves to help mitigate the City's budget should another recession scenario occur.

To mitigate the negatives effects of the pandemic, the U.S. government passed two relief packages which have provided direct fiscal funding to the City. The Coronavirus Aid, Relief, and Economic Security Act (CARES ACT), which was signed into law on March 27, 2020, appropriated $150 billion in grants to state and local governments. Of this amount, the City received $604,950 which was allocated to three programs: (1) $35,297 for residential rental assistance, (2) $530,000 for a small business grants program, and (3) $39,293 for enforcement of Public Health orders and food distribution events. The American Rescue Plan Act (ARPA), which was signed into law on March 11, 2021, appropriated $1.9 trillion of stimulus and relief proposals with $350 billion going to state and local governments. The City has been allocated $11.8 million, with the first $5.9 million tranche received in July 2021.

Long-Term Financial Planning and Relevant Financial Policies

The City established the General Fund Emergency Reserve, currently at $11.4 million, to be a set-aside for catastrophic events. The current Fund Balance Policy sets a 15% goal for this reserve based on the final operating expenditures and currently is at 17.4%. This amount is reflected as unassigned fund balance in the General Fund, but it is prudent fiscal policy to recognize that these funds are not intended for normal unanticipated expenditures.

The Fiscal Uncertainty Reserve was developed as a budget-balancing reserve, to mitigate a possible economic slowdown, recession, or other revenue losses. The current Fund Balance Policy sets a goal for this reserve at 10% of the final operating expenditures and is currently at $10.7 million, which is 16.3% of the fiscal year 2021 general fund operating expenditures.

The General Fund Emergency Reserve and Fiscal Uncertainty Reserve are both higher than the goals specified in the current Fund Balance Policy as it is anticipated both reserves will be increased when the Fund Balance Policy is updated during fiscal year 2022.

The Capital Project Reserve was established by the City to fund capital improvement projects. During fiscal year 2021, budgeted transfers of $28.5 million, mainly from the Debt Service Fund, supported the increase in capital outlays for the new Civic Center project. These transfers partially offset the $42.6 million of capital outlay spending. The net decrease of $14.3 million for fiscal year 2021 resulted in a negative ending fund balance of $11.0 million in the Capital Projects Fund.

The Pension and Other Post-Employment Benefits (OPEB) Reserve had an initial deposit of $5.0 million when it was adopted in fiscal year 2017. Subsequent transfers were made to this reserve after the initial deposit, and during fiscal year 2021, the first additional discretionary payment was paid to CalPERS in the amount of $10.0 million, leaving fiscal year 2021 with a $6.8 million balance. This reserve was established to offset future pension and OPEB required contributions as a result of the City opting to use a 20-year amortization schedule instead of the ramp-up method for unfunded liabilities.

Major Initiatives

The City of Newark is currently working on several exciting planning projects:

NewPark Place

The vision of this project is to transform the greater NewPark mall into a premier, vibrant, urban place which includes modern residential areas, generous retail and dining opportunities, and community venues, inviting pedestrian oriented streets and public spaces, and enhanced sidewalks, bicycle lanes, and transit facilities. In 2021, the City and Brookfield Properties, the owner of NewPark Mall, began implementing the NewPark Place Specific Plan which includes these two projects:

- Phase A Residential project – a residential/retail mixed-use project with a total of 319 dwelling units, approximately 3,700 square feet of ground floor retail, and approximately 12,900 square feet of amenities. The structure would be six stories with five residential levels situated over ground floor retail and amenities. Brookfield will provide 29 units of affordable housing, available to households at very low, low, and moderate-income levels.

- Costco - the proposed Costco warehouse and 32-pump retail fuel facility will be located at the southern portion of NewPark Mall on the site previously occupied by JC Penny and Burlington Coat Factory.

Bayside Newark

This project area includes 233 acres of land that has contained various industrial, manufacturing, chemical processing and salt production facilities since the early twentieth century. The City envisions a transit-oriented community built next to a Dumbarton Commuter Rail station, which will provide a broad range of new housing, retail and business opportunities in western Newark. The hope is for a neighborhood that takes advantage of its transit investment to facilitate alternative commutes, dramatically increase pedestrian mobility and to take full advantage of its location and surrounding open space resources.

Old Town Newark

The Old Town Newark Specific Plan aims to bring together over 30 years of planning and analysis to implement long-standing goals for revitalization, including new public spaces, improvements to Thornton Avenue, and opportunities for new multifamily and residential mixed-use development. At the same time, this plan provides steps to maintain the existing housing stock and avoid displacement of existing residents and businesses.

Planning Areas 3 and 4

This is an approximately 950-acre site located in southwest Newark and planned uses for this area include an 18-hole golf course, approximately 1,200 housing units of various densities, and elementary school, open space wetland mitigation areas, as well as retention of existing light industrial, institution, and City Fire State, park, and community center uses.

In addition to the above projects, the City is working on the following projects and has recently worked to extend the approval of Measure PP:

- **ERP Implementation** – The City went live with the new ERP system in July 2020, implementing the core finance module, along with the human resources and payroll subsystems. Additional modules are being implemented to gain full benefit from a more complete and integrated system.

- ***Citywide Parks Master Plan –*** The City Council has approved a Citywide Parks Master Plan. The Plan forms the framework for future park construction and improvements.

- ***Newark Pedestrian and Bicycle Master Plan –*** This long-range planning document provides a vision of Newark's future biking and walking environment. It is also a necessary tool that will allow the City to compete for discretionary local, State, and federal funding.

- ***Approval of Measure PP –*** In November 2020, Newark voters approved to extend the City's locally controlled Utility Users' Tax (UUT) funding at the current rate of 3.25% to maintain vital services which include public safety, fire protection, streets and pothole repair, and crime and gang-prevention programs.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Newark for its annual comprehensive financial report (ACFR) for the fiscal year ended June 30, 2020. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized, comprehensive annual financial report. The report must satisfy both generally accepted accounting principles and applicable legal requirements. The Certificate of Achievement is the highest form of recognition in the field of government accounting.

A Certificate of Achievement is valid for a period of one year only. We believe that our current ACFR continues to meet the Certificate of Achievement for Excellence in Financial Reporting Program's requirement, and we are submitting it to GFOA to determine its eligibility for another certificate.

The preparation of the ACFR would not be possible without the dedicated efforts of the entire Finance Department staff. I would like to express special acknowledgment to our auditors LSL CPAs, for their cooperation and assistance.

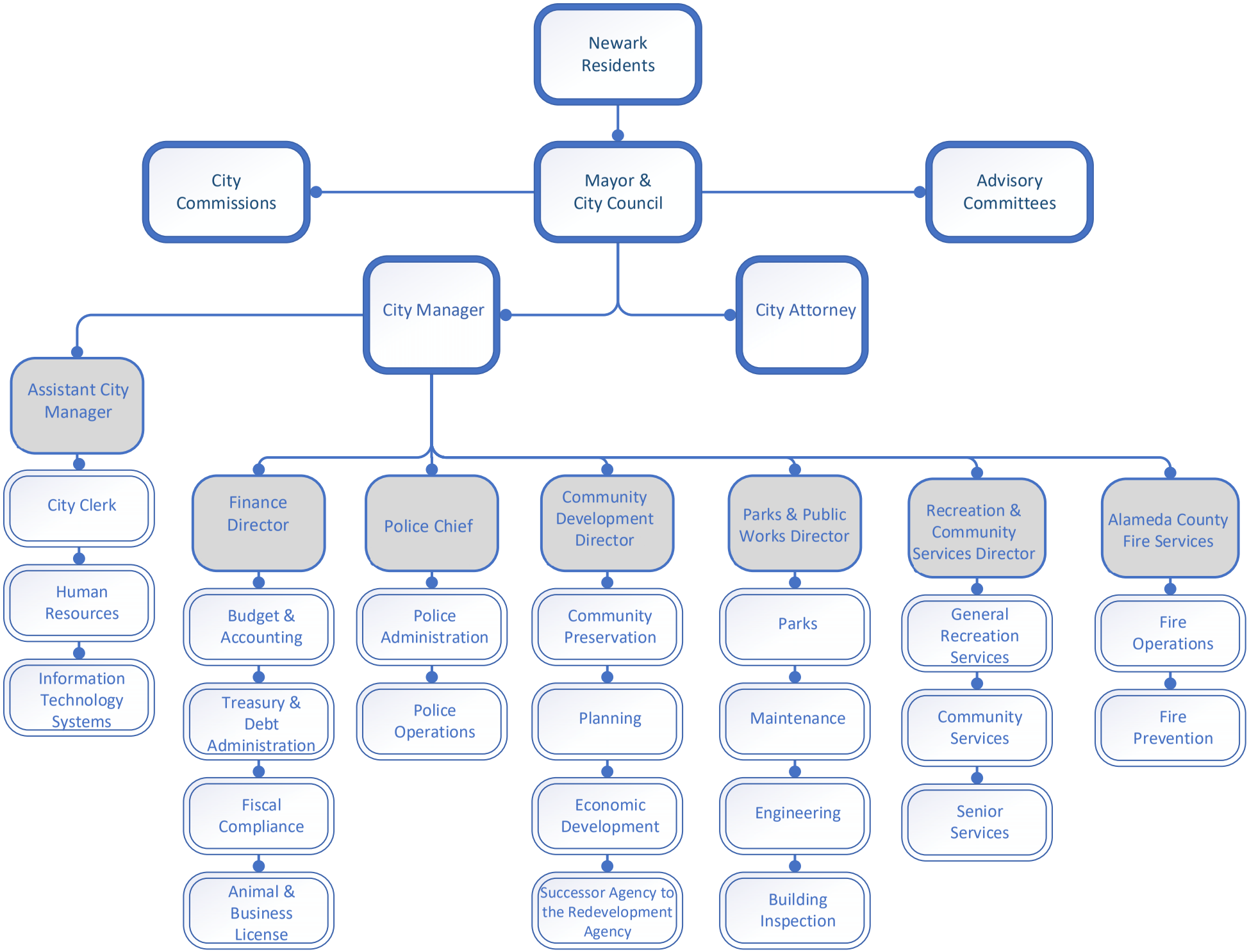
Finally, sincere appreciation is expressed to the City Manager, the Mayor, and members of the City Council for their unfailing support for maintaining the highest standards of professionalism in review and management of the City's finances.

Respectfully submitted,



Krysten Lee

Finance Director


Newark Residents
City Commissions
Mayor & City Council
Advisory Committees
City Manager
City Attorney
Assistant City Manager
City Clerk
Human Resources
Information Technology Systems
Finance Director
Budget & Accounting
Treasury & Debt Administration
Fiscal Compliance
Animal & Business License
Police Chief
Police Administration
Police Operations
Community Development Director
Community Preservation
Planning
Economic Development
Successor Agency to the Redevelopment Agency
Parks & Public Works Director
Parks
Maintenance
Engineering
Building Inspection
Recreation & Community Services Director
General Recreation Services
Community Services
Senior Services
Alameda County Fire Services
Fire Operations
Fire Prevention

Newark Mayor & City Council

June 30, 2021



Alan L. Nagy
Mayor



Mike Bucci
Vice Mayor



Luis L. Freitas
Council Member



Maria “Sucy” Collazo
Council Member



Michael K. Hannon
Council Member

CITY STAFF

June 30, 2021

CITY MANAGER
David Benoun

ASSISTANT CITY MANAGER
Lenka Hovorka

CITY ATTORNEY
Kristopher Kokotaylo

EXECUTIVE TEAM

FINANCE DIRECTOR
Krysten Lee

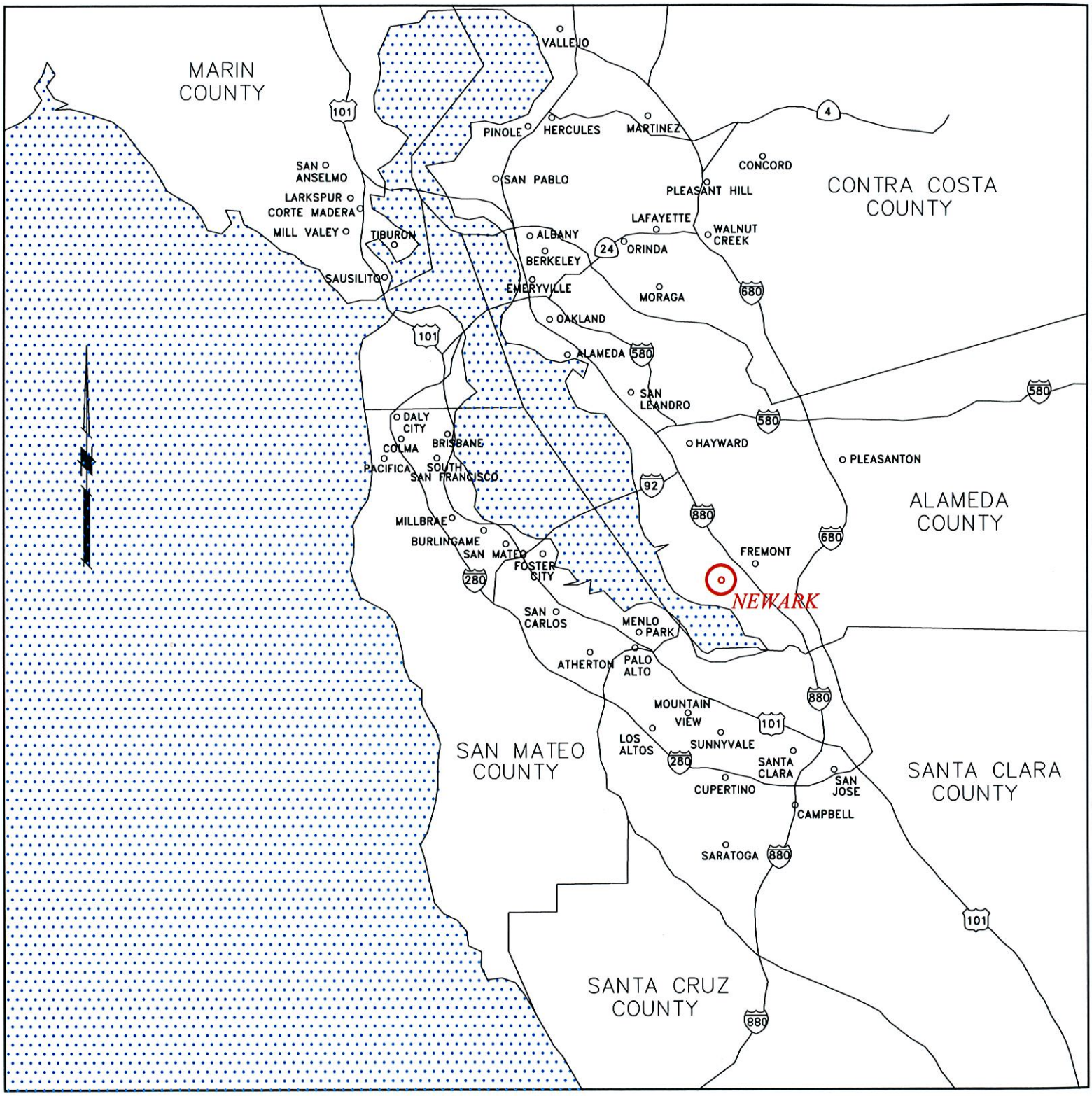
POLICE CHIEF
Gina Anderson

PUBLIC WORK DIRECTOR
Soren Fajeau

COMMUNITY DEVELOPMENT DIRECTOR
Steven Turner

RECREATION & COMMUNITY SERVICES DIRECTOR
David Zehnder

FIRE CHIEF (ALAMEDA CO. FIRE DEPARTMENT)
William McDonald


MARIN COUNTY
CONTRA COSTA COUNTY
ALAMEDA COUNTY
SAN MATEO COUNTY
SANTA CLARA COUNTY
SANTA CRUZ COUNTY
VALLEJO
PINOLE
HERCULES
MARTINEZ
CONCORD
SAN ANSELMO
SAN PABLO
PLEASANT HILL
LARKSPUR
CORTE MADERA
LAFAYETTE
WALNUT CREEK
MILL VALEY
TIBURON
ALBANY
ORINDA
BERKELEY
SAUSILITO
EMERYVILLE
MORAGA
OAKLAND
ALAMEDA
SAN LEANDRO
DALY CITY
BRISBANE
COLMA
HAYWARD
PLEASANTON
PACIFICA
SOUTH SAN FRANCISCO
MILLBRAE
BURLINGAME
SAN MATEO
FOSTER CITY
FREMONT
NEWARK
SAN CARLOS
MENLO PARK
ATHERTON
PALO ALTO
MOUNTAIN VIEW
LOS ALTOS
SUNNYVALE
SANTA CLARA
SAN JOSE
CUPERTINO
CAMPBELL
SARATOGA
101
4
24
680
580
92
880
280

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Newark
California

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morrill

Executive Director/CEO

INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Members of the City Council
City of Newark, California

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of City of Newark, California, (the City) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Newark, California, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the date of the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with the GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Responsibilities

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedules for the General Fund, Gas Tax Fund, Housing Impact Fees, Community Development Impact Fees, Park Improvement Impact Fees, and Measure B – 1986 ACTIA special revenue funds, the schedule of changes in net pension liability and related ratios - agent multiple employer plan, the schedule of plan contributions- agent multiple employer plan, the schedule of proportionate share of the net pension liability – cost-sharing plan, the schedule of plan contributions - cost sharing plan, the schedule of changes in net OPEB liability and related ratios, and the schedule of OPEB contributions, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

To the Honorable Mayor and Members of the City Council
City of Newark, California

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements and budgetary schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and budgetary schedules are fairly stated, in all material respects in relation to the basic financial statements as a whole.

Other Information

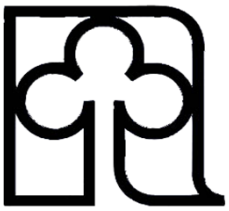
Management is responsible for the other information included in the annual report. The other information comprises the introductory section and statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 28, 2022 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Lance, Soll & Lunghard, LLP

Sacramento, California
January 28, 2022



As management of the City of Newark (City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2021. Summary reports showing comparisons of current financial information with that of the previous year are included to enhance the clarity and usefulness of the reports. To gain a broad perspective of the City and its financial activities, we encourage the reader to consider the information presented here, in conjunction with the information that we have provided in the letter of transmittal presented at the beginning of this report.

FINANCIAL HIGHLIGHTS

Government-wide:

- At June 30, 2021, the assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources by $197.4 million (net position). This is an increase of $21.1 million from the prior fiscal year. Of this amount, $74.2 million are restricted, and ($31.1) million represents unrestricted net position.

- Government-wide revenues include program revenues of $32.0 million and general revenues of $59.8 million, an increase of $13.3 million total revenues from the prior fiscal year.

- Government-wide expenses totaled $69.6 million, an increase of $0.3 million from the prior year's total of $69.3 million.

Governmental Funds:

- At the close of fiscal year 2021, the City's governmental funds reported combined fund balances of $135.4 million, a decrease of $23.6 million in comparison with the prior fiscal year.

- Governmental Fund revenues were $91.3 million in fiscal year 2021, an increase of $12.9 million from fiscal year 2020.

- Governmental Fund expenditures were $114.8 million in fiscal year 2021, an increase of $17.0 million compared to fiscal year 2020.

- Approximately 26.1% of the fund balance ($34.3 million) is unassigned and available for spending at the government's discretion, although $11.4 million is designated as emergency and $10.7 million as fiscal uncertainty reserves. The remainder of the fund balance is either non-spendable, restricted, committed, or assigned to indicate that it is 1) non-spendable form or legally required to be maintained intact ($0.1 million), 2) restricted for specific purposes ($85.8 million), 3) committed for specific purposes ($6.8 million), or 4) assigned for specific purposes ($8.3 million).

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the City's basic financial statements, which consists of three components: 1) Government-wide Financial Statements, 2) Fund Financial Statements, and 3) Notes to Basic Financial Statements. Required Supplementary Information is included in addition to the basic financial statements.

The Government-wide Financial Statements provide readers with a broad overview of the City's financial position and activities, using accounting methods similar to those in private-sector businesses. The Government-wide Financial Statements include the Statement of Net Position and the Statement of Activities.

- *The Statement of Net Position* - presents information on all of the City's assets, liabilities, and deferred inflows/outflows of resources, with the residual amount reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

- *The Statement of Activities* - provides information on how the City's net position changed during the most recent fiscal year. All revenues earned and expenses incurred during the fiscal year are reported in this statement, regardless of the timing of related cash flows.

The Government-wide Financial Statements only present governmental activities because the City does not have business-type activities. The governmental activities of the City include general government, public safety, streets and parks, community development, and recreation. Property and local taxes, investment earnings, charges for services, operating and capital grants, and contributions finance these activities.

Fund Financial Statements

Funds are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Fund Financial Statements are used to report essentially the same functions as governmental activities in the Government-wide Financial Statements. However, unlike the Government-wide Financial Statements, Governmental Fund Financial Statements focus on near-term inflows and outflows of spendable resources, as well as the available balances of spendable resources at the end of the fiscal year. This information may be useful in assessing the City's near-term financial requirements.

In order to better understand the City's long-term and near-term financial requirements, it is useful to compare the information presented for governmental funds with the information provided for governmental activities in the Government-wide Financial Statements. Both the governmental funds' balance sheet and statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The City reports 31 governmental funds. The 11 major governmental funds are the General Fund, Gas Tax Fund, Public Safety Facilities Impact Fees Fund, Community Service Facilities Impact Fees Fund, Transportation Facilities Impact Fees Fund, Housing Impact Fees Fund, Community Development Impact Fees Fund, Park Improvement Impact Fees Fund, Measure B – 1986 ACTIA Special Revenue Fund, Capital Projects Fund, and Public Financing Authority, which are presented separately in the Governmental Fund Financial Statements. Information on the other governmental funds is combined into a single aggregated presentation as non-major governmental funds. Individual fund data for each non-major governmental fund is provided in the form of combining statements as supplementary information elsewhere in the report.

Proprietary funds of the City consist of the internal service funds. The internal service funds are used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for its Equipment Replacement, Equipment Operations, Office Support, Building Maintenance, Public Liability Self-Insurance, and Workers' Compensation functions. Because these services predominantly benefit governmental activities, they have been included within governmental activities in the Government-wide Financial Statements.

The City's six internal service funds are combined into a single aggregated presentation in the Proprietary Fund Financial Statements. Individual fund data for the internal service funds is provided in the form of combining statements as supplementary information elsewhere in the report.

Fiduciary funds are used to account for resources held for the benefit of parties external to the City. These funds are not included in the Government-wide Financial Statements because the resources of the fiduciary funds are not available to support the City's programs. The City's Fiduciary Fund Financial Statements provide financial information about the activities of the Special Assessment Districts, for which the City acts solely as an agent. These funds are reflected as Custodial Funds in the Statements of Changes in Fiduciary Net Position. The Redevelopment Agency Successor funds are also included in the Fiduciary Funds as Private Purpose Trust Funds after the dissolution of the Redevelopment Agency Funds as of January 31, 2012.

Notes to Basic Financial Statements

The Notes to Basic Financial Statements provide additional information that is essential to a full understanding of the data presented in the Government-wide and Fund Financial Statements.

Supplementary Information

The Required Supplementary Information includes budgetary comparison schedules for the General Fund, Gas Tax Fund, Housing Impact Fees Fund, Community Development Impact Fees Fund, Park Improvement Impact Fees Fund, Measure B – 1986 ACTIA Fund, Capital Projects Fund and the funding progress of the City's pension plans.

Combined and individual fund statements and schedules provide information for non-major governmental and internal service funds and are presented immediately following the Required Supplementary Information.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The table on the following page shows the condensed comparative Statement of Net Position for the fiscal years ended June 30, 2021 and 2020.

Comparative Statements of Net Position
June 30, 2021 and 2020
(Amounts in Millions)

	Governmental Activities	
Assets:	**2021**	**2020**
Cash and investments	$142.7	$137.8
Capital assets, net	227.3	188.0
Other assets	15.3	43.8
Total assets	385.3	369.6
Deferred outflow of resources	28.7	17.9
Liabilities:		
Long-term liabilities	193.4	185.4
Other liabilities	15.9	17.2
Total liabilities	209.3	202.6
Deferred inflow of resources	7.3	8.2
Net Position:		
Net investment in capital assets	154.4	153.5
Restricted	74.4	89.4
Unrestricted	(31.4)	(66.3)
Total net position	**$197.4**	**$176.6**

As noted earlier, net position may serve over time as a useful indicator of the City's financial position. The City's assets and deferred outflows of resources exceeded its liabilities and deferred inflows by $197.4 million (net position), which was an increase of $20.8 million from the prior fiscal year. Capital assets increased by $39.3 million and was mainly due to the new Civic Center building which opened in the Spring of 2021. Other assets decreased $28.5 million, reflecting the spending down of fiscal agent cash for construction costs related to the new Civic Center.

The most significant portion of the City's net position, $154.3 million, reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, and vehicles), less any related outstanding debt used in acquiring those assets. The City uses these capital assets to provide a variety of services to its residents; consequently, they are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources required to repay the outstanding debt must be provided from other sources since the capital assets cannot be used to liquidate the debt.

Another portion of the City's net position, $74.2 million, are resources subject to external restrictions and may only be used for the purpose intended by the entities that provided these funds to the City. The remaining balance of the City's net position of ($31.1) million represents the unrestricted net position, which, if this was a positive amount, may be used to finance daily operations without constraints established by debt covenants or other legal requirements. This is currently reported as a deficit due to the recognition of the net pension and net OPEB liabilities as required by GASBs 68 and 75, respectively.

The following table shows the condensed comparative Statements of Activities and Changes in Net Position for the fiscal years ended June 30, 2021 and 2020.

	Governmental Activities	
Revenues:	**2021**	**2020**
Program revenues:		
Charges for services	$ 26.2	$ 14.9
Operating grants and contributions	1.9	1.0
Capital grants and contributions	3.8	4.2
Total program revenus	31.9	20.1
General revenues:		
Taxes:		
Property tax	24.4	22.8
Sales tax	20.5	17.4
Transient occupancy tax	2.9	5.4
Utility users tax	3.4	3.4
Other local taxes	2.5	2.1
Franchise fees	4.2	4.2
Use of money and property	0.9	2.5
Miscellaneous	1.0	0.3
Total general revenues	59.8	58.1
Total revenues	**91.7**	**78.2**
Expenses:		
General government	6.8	6.7
Public safety:		
Fire	11.6	16.3
Police	27.2	22.3
Public works	13.3	14.0
Community development	2.6	1.9
Recreation	5.9	5.6
Interest on long-term debt	2.2	2.4
Total net position	**$ 69.6**	**$ 69.2**
Increase (decrease) in net position	22.1	9.0
Loss on disposal of asset	(1.0)	-
Net position - beginning, restated	176.3	167.6
Net position - ending	**$ 197.4**	**$ 176.6**

The City's expenses totaled $69.6 million in fiscal year 2021. These expenses were offset by program revenues of $31.9 million and general revenues of $59.8 million, resulting in a $22.1 million increase in net position. This was reduced by $1 million for loss on disposal of an asset, resulting in an ending net position of $197.4 million.

Program Revenues – Program Revenues include fees and other specific charges designed to cover all or part of the costs of programs provided to the residents. Charges for services revenue was $11.3 million higher compared to the prior fiscal year and was largely due to the $12.7 million increase in Community Development fees and services. Recreation experienced a significant drop in revenue ($1.4 million) as a result of the Silliman Community Activity Center closure due to the COVID-19 pandemic. Operating grants and contributions revenue of $1.9 million had an increase of $0.9 million while capital grants and contributions of $3.9 million decreased $0.4 million.

General Revenues – The City's general revenues were $1.7 million more compared to the prior fiscal year. Property tax revenues, representing the largest portion of general revenues were $1.6 million, or 7% higher, reflecting the continued increase of assessed value of secured property in the City. Sales tax revenue was $3.1 million higher compared to the prior fiscal year. Negative impacts of the COVID-19 pandemic, namely decreased activity due to travel hesitancy, can be seen in the transient occupancy tax which was $2.5 million lower compared to the prior fiscal year. Interest earnings, reflecting lower rates and a negative fair market value adjustment, also resulted in a $1.6 million drop compared to fiscal year 2020.

Expenses – Expenses increased slightly by $0.3 million, and reflects continued prudent spending by staff in light of the COVID-19 pandemic.

FUND FINANCIAL ANALYSIS

Governmental Funds

The City's governmental funds provide information on short-term inflows, outflows, and balances of spendable resources. This information is useful in evaluating the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the government's net resources available for spending at the end of the fiscal year.

On June 30, 2021, the City's governmental funds reported combined fund balances of $135.4 million, a decrease of $23.6 million in comparison with the prior fiscal year. Approximately 26.1% of the fund balance amount ($34.3 million) is unassigned and available for spending at the government's discretion. The remainder of the fund balance is either non-spendable, restricted, committed, or assigned to indicate that it is 1) non-spendable form or legally required to be maintained intact ($0.1 million), 2) restricted for specific purposes ($85.8 million), 3) committed for specific purposes ($6.8 million), or 4) assigned for specific purposes ($8.3 million). Further details of the fund balances can be found in Note 11 in the disclosures.

Governmental revenues in fiscal year 2021 were $91.3 million, an increase of $12.9 million from the prior fiscal year. Property and sales tax were up $1.6 million and $3.1 million, respectively, compared to fiscal year 2020. The largest increase in revenue came from the Housing Impact Fees, which went up $9.8 million as a result of new residential homes construction. As noted above, interest earnings were $1.6 million lower as a result of lower rates and a negative fair market value adjustment, and transient occupancy tax revenue also fell due to COVID-19 travel hesitancy and restrictions.

Governmental expenditures in fiscal year 2021 were $114.8 million, an increase of $17.0 million from the prior fiscal year. Much of this increase was due to the $10.0 million additional discretionary payment made to CalPERS to fund pension liability. The balance of the increase was due largely due to capital outlays for the construction of the new Civic Center.

General Fund

The General Fund is the primary operating fund of the City. At June 30, 2021, the spendable assigned and unassigned fund balance of the General Fund was $53.7 million, while total fund balance was $60.6 million. The City Council has maintained operating reserves to provide the City a cushion for unexpected events, such as legal liability or costs associated with an unexpected disaster. The assigned fund balance also includes balances assigned for use in equipment replacement and the fire side fund.

The fund balance of the City's General Fund decreased by $1.5 million from fiscal year 2020. Overall revenues of $64.6 million were offset by $65.9 million of expenditures and net transfers out of $0.2 million. The General Fund also includes a restatement of the beginning fund balance which resulted from the reorganization of funds into separate reportable funds.

Gas Tax Revenue Fund

The Gas Tax Fund, previously reported in Non-Major Funds, is now reported under Major Funds. The State Gas Tax Fund showed $0.5 million of expenditures over revenue during fiscal year 2020. This fund accounts for gas tax funds received from the State. These funds are to be used for various street construction and maintenance projects.

Public Safety Facilities Impact Fees Fund

The Public Safety Facilities Impact Fees Fund was previously included in the Capital Projects Fund. This fund accounts for fees which provide for funding for additional or improved police and fire services whose need is generated by new development within the City. Revenues of $1.0 million were added to the fund balance during fiscal year 2021 as no expenditures were incurred.

Community Service Facilities Impact Fees Fund

The Community Service Facilities Impact Fees Fund was previously included in the Capital Projects Fund. This fund accounts for fees which provide for funding for additional or improved governmental, social, and cultural facilities and are generated by new development within the City. Revenues of $0.9 million were added to the fund balance during fiscal year 2021 as no expenditures were incurred.

Transportation Facilities Impact Fees Fund

The Transportation Facilities Impact Fees Fund was previously included in the Capital Projects Fund. This fund accounts for fees which provide for funding of additional traffic signals or improved traffic operations. Revenues of $1.6 million were added to the fund balance during fiscal year 2021 as no expenditures were incurred.

Housing Impact Fee Special Revenue Fund

The Housing Impact Fees Special Revenue Fund is comprised of fees adopted by the City Council over several years, and accounts for fees collected into the City's affordable housing fund that are restricted for and to be used solely to increase and preserve the supply of housing affordable to households of very low, low, and moderate incomes. The Housing Impact Fee Special Revenue Fund reported $9.8 million more revenue than the prior year due to increased residential development projects compared to fiscal year 2020.

Community Development Impact Fee Fund

The Community Development Impact Fee Fund, previously reported in Non-Major Funds, is now reported under Major Funds. This fund accounts for fees received from developers and grants to maintain city-owned parks. Revenues over expenditures were $0.4 million in fiscal year 2021.

Park Improvement Impact Fee Fund

The Park Improvement Impact Fee Fund, previously reported in Non-Major Funds, is now reported under Major Funds. This fund accounts for fees to be used in updating and implementing the Newark General Plan and zoning ordinance, which is needed by all new development within the City. Revenues over expenditures were $2.9 million in fiscal year 2021.

Measure B – 1986 ACTIA Special Revenue Fund

The Measure B – 1986 ACTIA Special Revenue Fund accounts for funds previously received by the Alameda County Transportation Authority as part of a 1986 sales tax measure passed by the voters of Alameda County to finance various transportation improvements. However, the measure expired in 2002, and the City no longer receives sales tax revenues related to the measure. The expenditures in this fund during fiscal year 2021 were from street construction projects.

Capital Projects Fund

The Capital Projects Fund showed a $42.6 million deficiency of expenditures over revenue during fiscal year 2021, which is attributable to the construction of the new Civic Center. The net change in fund balance, however, was a decrease of $14.3 million as transfers from the Debt Service Fund partially offset the $42.6 million net deficiency of expenditures.

Public Financing Authority Debt Service Fund

The City issued $63.0 million of 2019 Certificates of Participation (COPs) to help finance the construction of the new civic center in fiscal year 2020. Cumulative project expenditures over the two fiscal years total $75.4 million, with planned transfers from the Measure GG fund to be made during fiscal year 2022 to make up the difference.

Proprietary Funds

The City's proprietary funds consist of the Internal Service Funds with a combined total net position of $10.6 million at the end of fiscal year 2021. Total operating expenses of $5.2 million were less than operating revenues of $6.8 million, resulting in a change of net position of $1.6 million.

GENERAL FUND BUDGETARY HIGHLIGHTS

The budgetary comparison schedule for the General Fund is presented in the Required Supplementary Information.

Fiscal year 2021 was the first year of the City's biennial budget, which was adopted on June 25, 2020. The General Fund revenue budget for fiscal year 2021 was amended during the year, increasing it by $8.8 million as the effects of the pandemic became more apparent. Actual revenues were $0.7 million over the final amended budget and $9.5 million over the original budget. This increase was primarily due to higher property tax assessed valuations and higher than anticipated sales tax revenue when the budget was last amended for the COVID-19 pandemic. Actual expenditures, excluding transfers out, for the fiscal year were $2.7 million under the final amended budget and $7.4 million over the original budget. The variance compared to the final budget reflects prudent spending by staff, with less spending on contractual services.

CAPITAL ASSETS

The City's capital assets include those assets that are used in the performance of the City's services. At June 30, 2021, the City's capital assets used in governmental activities amounted to $227.2 million, net of depreciation.

Capital assets for governmental activities are presented below to illustrate changes from prior fiscal year (amounts in millions):

	Governmental Activities	
	2021	**2020**
Land	$4.4	$4.4
Park land	30.1	30.1
Landscaping	8.7	8.7
Street trees	0.7	0.7
Construction in progress	2.7	45.4
Building and improvements	125.5	44.8
Infrastructure:		
Streets	79.0	76.8
Sidewalks, curbs, gutters, and walls	17.4	17.2
Street lights	3.2	3.2
Traffic signals	3.9	3.9
Equipment	15.1	12.6
Less: accumulated depreciation	(63.5)	(59.8)
Total capital assets	**$227.2**	**$188.0**

Additional information on capital assets can be found in Note 4 to the Basic Financial Statements.

LONG-TERM OBLIGATIONS

On June 30, 2021, the City had long-term debt outstanding of $73.0 million compared to $72.6 million in the prior year.

The City's long-term debt obligations at June 30, 2021 and 2020 were as follows (amounts in millions):

	Governmental Activities	
	2021	**2020**
Certificates of participation	$71.6	$72.6
Capital lease obligations	1.4	0.0
Total long-term debt	**$73.0**	**$72.6**

Not included in the above total outstanding debt amount is the Area Improvement District Special Assessment Bonds issued to finance public improvements within specific districts in the City. At June 30, 2021, a total of $2.6 million in Area Improvement District debt was outstanding. This debt is secured by special assessments levied on the real property within the district issuing the debt. Although the City acts as the district's agent in the collection and remittance of assessments, the City is not obligated in any manner for repayment of these bonds.

Additional information on long-term obligations is provided in Note 5 to the Basic Financial Statements.

ECONOMIC FACTORS AND CURRENT BIENNIAL BUDGET

The City's adopted biennial budget for 2020-2022 recognized that:

- Prior to the COVID-19 pandemic, the economy will continue to be steady, but the imprint of the recession continues to play a role in future planning, making it prudent to continue using conservative projections and retain emergency reserves.

- Capital project expenditures will continue to focus on preserving City assets, meeting regulatory requirements, and safety issues. In addition, allocation of resources will be given to projects that improve service levels to the community, take advantage of outside funding matches, and implement community priorities.

Additional information about the City's economy and financial planning and policies is provided in the accompanying letter of transmittal in the Introductory Section of this report.

REQUEST FOR INFORMATION

This financial report is designed to provide citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances. Questions concerning any information provided in this report or requests for additional information should be addressed to the City of Newark, Finance Department, 37101 Newark Boulevard, Newark, California 94560-3796.

BASIC FINANCIAL STATEMENTS

City of Newark

Statement of Net Position

June 30, 2021

	Primary Government
	Governmental Activities
ASSETS	
Current assets:	
Pooled cash and investments	$ 142,719,227
Receivables:	
Accounts	76,889
Taxes	5,513,064
Special assessments	85,878
Intergovernmental	865,853
Interest	54,099
Other, net	438,425
Supplies and other assets	238,690
Restricted assets:	
Cash with fiscal agent	8,031,218
Total current assets	158,023,343
Noncurrent assets:	
Capital assets, not being depreciated	46,618,989
Capital assets, net of depreciation	180,652,311
Total noncurrent assets	227,271,300
Total assets	**385,294,643**
DEFERRED OUTFLOW OF RESOURCES	
Pension related amounts	28,160,529
OPEB related amounts	435,896
Deferred charge on refunding	148,350
Total deferred outflows of resources	28,744,775
LIABILITIES	
Current liabilities:	
Accounts payable	4,774,515
Accrued liabilities	1,290,745
Unearned revenues	790,018
Deposits payable	5,115,530
Compensated absences - due within one year	2,382,923
Claims payable - due within one year	716,512
Capital lease obligations - due within one year	296,263
Bonds payable - due within one year	545,000
Total current liabilities	15,911,506
Noncurrent liabilities:	
Compensated absences - due in more than one year	24,070
Claims payable - due in more than one year	1,665,777
Capital lease obligations - due in more than one year	1,105,235
Long-term debt - due in more than one year	71,039,589
Net pension liability	115,831,521
Net OPEB obligation	3,754,978
Total noncurrent liabilities	193,421,170
Total liabilities	209,332,676
DEFERRED INFLOW OF RESOURCES	
Pension related amounts	5,644,218
OPEB related amounts	1,681,820
Total deferred inflow of resources	7,326,038
NET POSITION	
Net investment in capital assets	154,433,563
Restricted for:	
Capital projects	25,648,998
Debt service	6,181,040
Grant-funded projects	1,183,957
Other Projects	41,394,594
Total restricted	74,408,589
Unrestricted	(31,461,448)
Total net position	$ 197,380,704

See accompanying Notes to Basic Financial Statements

City of Newark

Statement of Activities

For the year ended June 30, 2021

Functions / Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Program Revenues: Total	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Primary Government:						
Governmental activities:						
General government	$ 6,826,647	$ 190,054	$ 172,200	$ -	$ 362,254	$ (6,464,393)
Public safety:						
Fire	11,581,705	157,552	-	-	157,552	(11,424,153)
Police	27,256,723	1,608,798	267,518	-	1,876,316	(25,380,407)
Public works	13,283,447	9,582,805	761,916	3,490,224	13,834,945	551,498
Community development	2,589,599	14,220,187	654,466	-	14,874,653	12,285,054
Recreation	5,889,166	482,161	52,818	330,258	865,237	(5,023,929)
Interest on long-term debt (unallocated)	2,164,667	-	-	-	-	(2,164,667)
Total governmental activities	$ 69,591,954	$ 26,241,557	$ 1,908,918	$ 3,820,482	$ 31,970,957	(37,620,997)

General Revenues:	
Taxes:	
Property tax	24,417,052
Sales tax	20,474,926
Transient occupancy tax	2,916,050
Utility users tax	3,366,768
Other local taxes	2,497,364
Total taxes	53,672,160
Franchise fees	4,177,233
Intergovernmental—motor vehicle in-leiu, unrestricted	35,913
Use of money and property	947,798
Miscellaneous	949,893
Total general revenues	59,782,997
Loss on disposal of asset	(1,036,493)
Change in net position	21,125,507
Net position - beginning of year, as restated [(1)]	176,255,197
Net position - end of year	$ 197,380,704

(1) Restatement of Beginning Net Position:

FY20 Ending Net Position, as reported	$ 176,637,648
FY20 expenditures paid in FY21	(382,475)
Prior period immaterial correction	24
FY21 Beginning Net Position, restated	$ 176,255,197

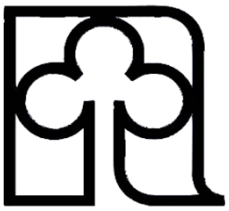
See accompanying Notes to Basic Financial Statements

City of Newark
Balance Sheet
Governmental Funds
June 30, 2021

	General Fund	Special Revenue Funds: Gas Tax Fund	Public Safety Facilities Impact Fees	Community Service Facilities Impact Fees	Transportation Facilities Impact Fees
ASSETS					
Pooled cash and investments	$ 49,720,022	$ 3,130,756	$ 4,831,845	$ 5,700,428	$ 10,832,241
Receivables:					
Accounts	18,020	-	-	-	-
Taxes	5,436,133	-	-	-	-
Special assessments	-	-	-	-	-
Intergovernmental	370,207	-	-	-	-
Interest	54,099	-	-	-	-
Other	405,226	-	-	-	-
Due from other funds	12,690,975	-	-	-	-
Inventories	144,761	-	-	-	-
Restricted assets:					
Cash and invesmtnets with fiscal agents	-	-	-	-	-
Total assets	$ 68,839,443	$ 3,130,756	$ 4,831,845	$ 5,700,428	$ 10,832,241
LIABILITIES AND FUND BALANCES:					
Liabilities:					
Accounts payable	$ 2,265,805	$ 91,509	$ -	$ -	$ -
Accrued liabilities	926,074	15,086	-	-	-
Deposit payable	4,712,474	-	-	-	-
Unearned revenues	85,911	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	7,990,264	106,595	-	-	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	216,607	-	-	-	-
Total deferred inflows of resources	216,607	-	-	-	-
Fund Balances:					
Non-spendable	144,761	-	-	-	-
Restricted	-	3,024,161	4,831,845	5,700,428	10,832,241
Committed	6,824,442	-	-	-	-
Assigned	6,440,000	-	-	-	-
Unassigned	47,223,369	-	-	-	-
Total fund balances	60,632,572	3,024,161	4,831,845	5,700,428	10,832,241
Total liabilities, deferred inflows of resources, and fund balances	$ 68,839,443	$ 3,130,756	$ 4,831,845	$ 5,700,428	$ 10,832,241

See accompanying Notes to Basic Financial Statements

Special Revenue Funds				Capital Projects Fund	Debt Service Fund		
Housing Impact Fees	Community Development Impact Fees	Park Improvement Impact Fees	Measure B 1986 ACTIA	Capital Projects Fund	Public Financing Authority	Other Governmental Funds	Total Governmental Funds
$ 34,540,543	$ 4,129,874	$ 3,632,691	$ -	$ -	$ -	$ 15,397,460	$ 131,915,860
-	-	-	-	58,209	-	660	76,889
-	-	-	-	-		76,931	5,513,064
-	-	-	-	-	-	85,878	85,878
-	-	-	-	-	-	495,646	865,853
-	-	-	-	-	-	-	54,099
-	-	-	-	-	-	25,736	430,962
-	-	-	-	-	-	-	12,690,975
-	-	-	-	-	-	-	144,761
-	-	-	-	-	8,031,218	-	8,031,218
$ 34,540,543	$ 4,129,874	$ 3,632,691	$ -	$ 58,209	$ 8,031,218	$ 16,082,311	$ 159,809,559
$ 4,770	$ 4,298	$ -	$ 56,953	$ 1,363,348	$ -	$ 650,459	$ 4,437,142
-	-	-	-	-	-	-	941,160
-	-	-	-	319,891	-	83,165	5,115,530
-	-	-	-	-	-	704,107	790,018
-	-	-	1,863,169	9,307,809	1,519,997	-	12,690,975
4,770	4,298	-	1,920,122	10,991,048	1,519,997	1,437,731	23,974,825
-	-	-	-	58,209	-	188,576	$ 463,392
-	-	-	-	58,209	-	188,576	463,392
-	-	-	-	-	-	-	144,761
34,535,773	4,125,576	3,632,691	-	-	6,511,221	12,588,382	85,782,318
-	-	-	-	-	-	-	6,824,442
-	-	-	-	-	-	1,867,622	8,307,622
-	-	-	(1,920,122)	(10,991,048)	-	-	34,312,199
34,535,773	4,125,576	3,632,691	(1,920,122)	(10,991,048)	6,511,221	14,456,004	135,371,342
$ 34,540,543	$ 4,129,874	$ 3,632,691	$ -	$ 58,209	$ 8,031,218	$ 16,082,311	$ 159,809,559



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T F d B T r F d		$ 135,371,342
Amounts reported for governmental activities in the Statement of Net Position were different because:		
Capital assets used in governmental activities were not current financial resources. Therefore, they were not reported in the Governmental Funds Balance Sheet.		223,423,028
Long-term debt and compensated absences that have not been included in the governmental fund activity:		
Bonds payable	(62,295,000)	
Unamortized bond premium/discounts	(9,289,589)	
Unamortized loss on defeasance	148,350	
Compensated absences	(2,406,993)	(73,843,232)
Net pension liability not included in governmental fund activity		(115,831,521)
Net OPEB liability not included in governmental fund activity		(3,754,978)
Deferred outflows related to pension items are not included in the governmental activity		28,160,529
Deferred inflows related to pension items are not included in the governmental activity		(5,644,218)
Deferred outflows related to OPEB items are not included in the governmental activity		435,896
Deferred inflows related to OPEB items are not included in the governmental activity		(1,681,820)
Deferred inflows related to Unavailable Revenue are not included in the governmental activity		463,392
Accrued interest payable for the current portion of interest due on bonds has not been reported in governmental funds		(330,181)
Internal service funds are used by management to charge the costs of certain activities, such as equipment management and self-insurance, to individuals. The assets and liabilities of the internal service funds must be added to the statement of net position		
- Cash and investments available for operations	10,803,367	
- Other receivables	7,463	
- Supplies and other assets	93,929	
- Capital assets	3,848,272	
- Accounts payable and accrued liabilities	(356,777)	
- Capital lease obligation	(1,401,498)	
- Claims payable	(2,382,289)	10,612,467
N r A		$ 197,380,704

See accompanying Notes to Basic Financial Statements

City of Newark

Statement of Revenues, Expenditures and Changes in Fund Balances

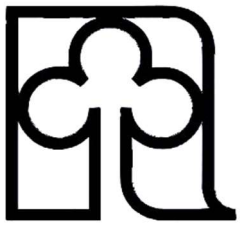
Governmental Funds

For the year ended June 30, 2021

	General Fund	Special Revenue Funds			
		Gas Tax Fund	Public Safety Facilities Impact Fees	Community Service Facilities Impact Fees	Transportation Facilities Impact Fees
REVENUES:					
General property taxes	$ 24,417,052	$ -	$ -	$ -	$ -
Other local taxes	29,255,108	-	-	-	-
Special assessments	-	-	-	-	-
Licenses, permits and fees	9,463,603	-	1,022,072	837,195	1,575,689
Other governmental agencies	392,581	1,065,732	-	-	-
Current service charges	443,290	-	-	-	-
Fines and forfeitures	377,704	-	-	-	-
Use of money and property	(5,796)	9,317	14,365	16,948	32,204
Other revenue	295,383	-	-	-	-
Total revenues	64,638,925	1,075,049	1,036,437	854,143	1,607,893
EXPENDITURES:					
Current:					
General government	6,207,961	-	-	-	-
Public safety:					
Fire	11,707,231	-	-	-	-
Police	33,530,393	-	-	-	-
Community development	1,439,962	-	-	-	-
Recreation	4,520,499	-	-	-	-
Public Works	8,479,337	432,171	-	-	-
Capital outlay	-	122,847	-	-	-
Debt service:					
Principal repayment	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	65,885,383	555,018	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	(1,246,458)	520,031	1,036,437	854,143	1,607,893
OTHER FINANCING SOURCES (USES):					
Transfers in	26,536	-	-	-	-
Transfers out	(250,000)	-	-	-	-
Total other financing sources (uses)	(223,464)	-	-	-	-
Net change in fund balances	(1,469,922)	520,031	1,036,437	854,143	1,607,893
FUND BALANCES:					
Beginning of year, as restated	62,102,494	2,504,130	3,795,408	4,846,285	9,224,348
End of year	$ 60,632,572	$ 3,024,161	$ 4,831,845	$ 5,700,428	$ 10,832,241

See accompanying Notes to Basic Financial Statements

Special Revenue Funds				Capital Projects Fund	Debt Service Fund		
Housing Impact Fees	Community Development Impact Fees	Park Improvement Impact Fees	Measure B 1986 ACTIA	Capital Projects Fund	Public Financing Authority	Other Governmental Funds	Total Governmental Funds
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 24,417,052
-	-	-	-	-	-	-	29,255,108
-	-	-	-	-	-	654,507	654,507
12,384,516	780,453	2,874,677	-	-	-	196,199	29,134,404
-	-	-	-	-	-	4,307,001	5,765,314
-	-	-	-	-	-	-	443,290
-	-	-	-	-	-	-	377,704
102,690	12,287	10,800	-	-	717,844	37,138	947,797
-	-	-	-	-	-	3	295,386
12,487,206	792,740	2,885,477	-	-	717,844	5,194,848	91,290,562
-	-	-	-	-	-	-	6,207,961
-	-	-	-	-	-	7,365	11,714,596
-	-	-	-	-	-	216,968	33,747,361
-	363,287	-	-	-	-	565,297	2,368,546
-	-	-	-	-	-	123,992	4,644,491
14,304	-	-	30,209	340,721	-	311,311	9,608,053
-	4,298	-	167,131	42,296,896	-	919,912	43,511,084
-	-	-	-	-	525,000	-	525,000
-	-	-	-	-	2,508,815	-	2,508,815
14,304	367,585	-	197,340	42,637,617	3,033,815	2,144,845	114,835,907
12,472,902	425,155	2,885,477	(197,340)	(42,637,617)	(2,315,971)	3,050,003	(23,545,345)
-	-	-	-	28,539,196	-	-	28,565,732
-	-	-	-	-	(28,289,196)	(39,293)	(28,578,489)
-	-	-	-	28,539,196	(28,289,196)	(39,293)	(12,757)
12,472,902	425,155	2,885,477	(197,340)	(14,098,421)	(30,605,167)	3,010,710	(23,558,102)
22,062,871	3,700,421	747,214	(1,722,782)	3,107,373	37,116,388	11,445,294	158,929,444
$ 34,535,773	$ 4,125,576	$ 3,632,691	$ (1,920,122)	$ (10,991,048)	$ 6,511,221	$ 14,456,004	$ 135,371,342



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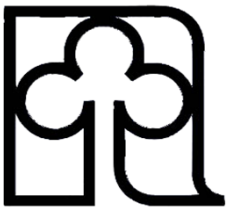
r F d S E d r d C

F d B r d S A d C N

F r r d d

N C F d B T r F d		$ (23,558,102)
Amounts reported for governmental activities in the Statement of Activities and Changes in Net Position were different because:		
Governmental funds report capital outlays as e penditures. owever, in the statement of activities, the costs of those assets are allocated over their estimated useful lives as depreciation e pense. This is the amount by which capital outlays e ceeded depreciation in the current period.		
Capital outlay	43,511,084	
Depreciation	(4,618,067)	
Loss on asset deletion	(1,036,493)	37,856,524
Repayment of bond principal is an e penditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Principal repayments	525,000	
Amortization of deferred charges	(29,183)	
Amortization of bond premium	441,039	936,856
Unavailable revenue accrual which is not recognized in the governmental fund activity.		463,392
Accrued interest for long-term liabilities. This is the net change in accrued interest for the current period.		(17,393)
Compensated absences e penses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as e penditures in governmental funds.		(424,385)
Pension e penses recognized in accordance with GASB68 not recognized in the governmental fund activity.		4,168,719
OPEB e penses recognized in accordance with GASB75 not recognized in the governmental fund activity.		134,641
Internal service funds were used by management to charge the costs of certain activities to individual funds. The net revenue of the internal service funds was reported with governmental activities.		1,565,255
C N r A		$ 21,125,507

See accompanying Notes to Basic Financial Statements



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	Governmental Activities - Internal Service Funds
ASSETS	
Current assets:	
Cash and investments	$ 10,803,367
Other receivables	7,463
Supplies and other assets	93,929
Total current assets	10,904,759
Noncurrent assets:	
Capital assets, net of accumulated depreciation	3,848,272
T	14,753,031
LIABILITIES	
Current liabilities:	
Accounts payable	337,373
Accrued liabilities	19,404
Capital lease obligation - due within one year	296,263
Claims payable - due within one year	716,512
Total current liabilities	1,369,552
Noncurrent liabilities:	
Capital lease obligation - due in more than one year	1,105,235
Claims payable - due in more than one year	1,665,777
T	4,140,564
NET SITI N	
Net investment in capital assets	2,446,774
Unrestricted	8,165,693
T	$ 10,612,467

See accompanying Notes to Basic Financial Statements

City of Newark

Statement of Revenues, Expenses and Changes in Fund Net Position

Proprietary Funds

For the year ended June 30, 2021

	Governmental Activities - Internal Service Funds
OPERATING REVENUES:	
Charges to departments	$ 6,655,000
Other revenue	188,672
Total operating revenues	6,843,672
OPERATING EXPENSES:	
Personnel services	1,174,109
Materials and supplies	400,357
Contractual services	1,578,927
Utilities	663,685
Insurance claims and premiums	997,204
Depreciation	426,577
Total operating expenses	5,240,859
OPERATING INCOME (LOSS)	1,602,813
NONOPERATING REVENUES (EXPENSES):	
Interest expense	(50,315)
Total nonoperating revenues (expenses)	(50,315)
INCOME(LOSS) BEFORE TRANSFERS	1,552,498
Transfers in	12,757
Total transfers	12,757
Change in net position	1,565,255
NET POSITION:	
Beginning of year	9,047,212
End of year	$ 10,612,467

See accompanying Notes to Basic Financial Statements

City of Newark
Statement of Cash Flows
Proprietary Funds
For the year ended June 30, 2021

	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from other funds	$ 6,843,672
Payments to suppliers/other fund	(2,296,725)
Payments to employees	(1,174,109)
Claims paid	(997,204)
Net cash provided by operating activities	2,375,634
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Interfund receipts	12,757
Net cash provided by noncapital financing activities	12,757
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITES:	
Payments on capital lease	(297,566)
Acquisition of capital assets	(122,056)
Interest paid and fiscal charges	(50,315)
Net cash used by capital and related financing activities	(469,937)
Net increase in cash and cash equivalents	1,918,454
CASH AND CASH EQUIVALENTS:	
Beginning of year	8,884,913
End of year	$ 10,803,367
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:	
Operating income (loss)	$ 1,602,813
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation	426,577
Changes in current assets and liabilities:	
Other assets	(46,541)
Accounts payable and accrued liabilities	392,785
Total adjustments	772,821
Net cash provided (used) by operating activities	$ 2,375,634
Non-Cash Investing, Capital, and Financing Activities:	
Capital assets aquired through capital lease	1,699,064
Total noncash items	$ 1,699,064

See accompanying Notes to Basic Financial Statements

City of Newark

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

For the year ended June 30, 2021

	Custodial Funds	Private Purpose Trust Fund
ASSETS:		
Pooled cash and investments	$ 4,543,021	$ -
Restricted cash	2,575	
Assessment receivables	1,742,578	-
Total additions	6,288,174	-
LIABILITIES:		
Assessment debt payable	$ 2,632,212	$ -
Total liabilities	2,632,212	-
NET POSITION		
Restricted for:		
Individuals and other	3,655,962	-
Total net position	$ 3,655,962	$ -

See accompanying Notes to Basic Financial Statements

City of Newark

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

For the year ended June 30, 2021

	Custodial Funds	Private Purpose Trust Fund
ADDITIONS:		
Interest income and fair market adjustments	$ 13,442	$ -
Taxes	-	27,014
Total additions	13,442	27,014
DEDUCTIONS:		
Administrative expense	$ 2,486	$ 24
Total deductions	2,486	24
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	10,956	26,990
Net Position - beginning, as restated	3,645,006	(26,990)
Net Position - ending	$ 3,655,962	$ -

See accompanying Notes to Basic Financial Statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the City of Newark (City) have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A. Reporting Entity

The financial statements of the City of Newark include the financial activities of the City as well as the financial activities of its component unit, the Newark Public Financing Authority (Authority), which is the entity for which the City is financially accountable. The Authority does not issue a separate financial statement. The City Council serves as the governing board to the Authority and is controlled entirely by the City, which also performs all their administrative and accounting functions. Its financial activities have been aggregated and merged (termed "blended") with those of the City in the accompanying financial statements. The Authority provides financing assistance to the City and has been included in these financial statements in the COPS Interest and Redemption Debt Service Fund.

B. Basis of Accounting, Measurement Focus, and Financial Statement Presentation

Government-Wide Financial Statements

The City's Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities and Changes in Net Position. These statements present summaries of governmental activities for the City. Fiduciary activities of the City are not included in these statements.

These Government-Wide Financial Statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the City's assets and liabilities, including capital assets, as well as infrastructure assets, and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position.

Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

Certain types of transactions are reported as program revenues for the City in three categories:

- Charges for services
- Operating grants and contributions
- Capital grants and contributions

Certain eliminations have been made as prescribed by GASB Statement No. 34 regarding interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities and Changes in Net Position, internal service fund transactions have been eliminated.

The following interfund activities have been eliminated: Due to/from other funds, advances to/from other funds, transfers in/out, and interfund charges.

The City applies all applicable GASB pronouncements (including all NCGA Statements and Interpretations currently in effect).

Governmental Fund Financial Statements

Governmental fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in fund balances as presented in these statements to the net position presented in the Government-Wide Financial Statements. The City has presented all major funds that met the applicable criteria.

The City reports the following major governmental funds:

The General Fund – is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The major revenue sources for this fund are property taxes, sales taxes, utility users tax, franchise fees, licenses, permits and fines, and other charges for services. Expenditures are made for public safety and other services not required to be accounted for in another fund.

Gas Tax Funds – These funds account for gas tax funds received from the State and are to be used for various street construction and maintenance projects.

Public Safety Facilities Impact Fee Fund – This fund accounts for fees which provide funding for the additional or improved police and fire services whose need is generated by new development within the City.

Community Service Facilities Impact Fee Fund – This fund accounts for fees which provide funding for additional or improved governmental, social, and cultural facilities whose need is generated by new development within the City.

Transportation Facilities Fee Fund – This fund accounts for fees which provide funding for additional or improved traffic signal, operational, and infrastructure improvements whose need is generated by new development within the City.

The Housing Impact Fee Fund – This fund accounts for fees collected into the City's affordable housing fund that are restricted for and to be used solely to increase and preserve the supply of housing affordable to households of very low, low, and moderate incomes.

Community Development Impact Fee Fund – This fund accounts for fees which provide funding to update and implement the Newark General Plan and zoning ordinance, which is needed by all new development within the City.

Park Improvement Impact Fee Fund – This fund accounts for fees which provide funding for park land and new improvements.

Measure B (1986 ACTIA) – This fund was previously reported under the Measure B (ACTC) Fund but was reclassified as its own fund during fiscal year 2019-20. This fund previously accounted for amounts received

by ACTA (Alameda County Transportation Authority) as part of a 1986 sales tax measure passed by the voters of Alameda County to finance various transportation improvements. However, the measure expired in 2002 and the City no longer receives sales tax revenues related to the measure. This fund now accounts for Measure B grant funding.

The Capital Projects Fund – This fund accounts for financial resources used in major capital acquisition and construction activities and in the renovation, replacement, and maintenance of the City's major capital assets.

The Public Financing Authority – accounts for funds reserved for the debt financing of the City's New Civic Center. This fund will accumulate monies earmarked for principal and interest payments.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period.

Revenues are recorded when received in cash, except revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the City, are property tax, sales tax, intergovernmental revenues and other taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Unearned revenues arise when potential revenues do not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues also arise when the government receives resources before it has a legal claim to them, as when grant monies are received prior to incurring qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met or when the government has a legal claim to the resources, the unearned revenue is removed from the Balance Sheet and recognized as revenue.

The Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences created by the integrated approach of GASB Statement No. 34.

Proprietary Fund Financial Statements

Proprietary Fund Financial Statements include a Statement of Net Position, a Statement of Revenues, Expenses and Changes in Fund Net Position, and a Statement of Cash Flows for each major proprietary fund.

Proprietary funds are accounted for using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Fund Net Position present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

Internal service fund balances and activities have been combined with governmental activities in the Government-Wide Financial Statements, and are comprised of the following funds:

The Internal Service Funds – account for equipment replacement and operations, office support, building maintenance, and public liability and worker's compensation self-insurance; all of which are provided to other departments on a cost-reimbursement basis.

Operating revenues in the proprietary fund are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

Fiduciary Fund Financial Statements

Fiduciary fund financial statements consist of a Statement of Changes in Net Position and Statement of Fiduciary Net Position. The fiduciary funds are accounted for using the accrual basis of accounting.

The City reports the following fiduciary funds:

Custodial Funds – accounts for assets held by the City as an agent for individuals, private organizations and other governments. The City's custodial fund accounts for the assets held by the City as an agent for the Area Improvement District. The financial activities of this fund are excluded from the Government-Wide Financial Statement but are presented in separate Fiduciary Fund Financial Statements.

The Successor Redevelopment Agency Private Purpose Trust Fund – accounts for assets held by the City for the Successor Redevelopment Agency fund.

C. Cash, Cash Equivalents and Investments

The City pools its available cash for investment purposes. The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturity of three months or less from date of acquisition. Cash and cash equivalents are combined with investments and displayed as Cash and Investments.

In accordance with GASB Statement No. 40, Deposit and Investment Disclosures (Amendment of GASB No. 3), certain disclosure requirements for Deposits and Investment Risks were made in the following areas:

- Interest Rate Risk
- Credit Risk
  - Overall
  - Custodial Credit Risk
  - Concentrations of Credit Risk

In addition, other disclosures are specified including use of certain methods to present deposits and investments, highly sensitive investments, credit quality at year-end and other disclosures.

In accordance with GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools, highly liquid market investments with maturities of one year or less at time of

purchase are stated at amortized cost. Market value is used as fair value for those securities for which market quotations are readily available.

The City participates in an investment pool managed by the State of California titled Local Agency Investment Fund (LAIF) which has invested a portion of the pooled funds in Structured Notes and Asset-Backed Securities. LAIF's investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments. In addition, these Structured Notes and Asset-Backed Securities are subject to market risk as to change in interest rates.

The City also participates in the California Asset Management Program (CAMP). CAMP is an investment pool offered by the California Asset Management Trust (the Trust). The Trust is a joint powers authority and public agency created by the Declaration of Trust and established under the provisions of the California Joint Exercise of Powers Act (California Government Code Sections 6500 et seq., or the "Act") for the purpose of exercising the common power of CAMP participants to invest certain proceeds of debt issues and surplus funds. CAMP investments are limited to investments permitted by subdivisions (a) to (n), inclusive, of Section 53601 of the California Government Code.

D. Restricted Cash and Investments

Certain restricted cash and investments are held by fiscal agents for the redemption of bonded debt and for acquisition and construction of capital projects.

E. Receivables

During the course of normal operations, the City carries various receivable balances for taxes, interest, grants and special assessments.

F. Property Taxes

Alameda County assesses properties and bills, collects and distributes property taxes, including special assessments, to the City. The County remits amounts collected and handles all delinquencies. Secured and unsecured property taxes are levied on January 1 of the preceding fiscal year. Secured property tax is due in two installments, on November 1 and March 1, and becomes a lien on those dates. It becomes delinquent on December 10 and April 10, respectively. Unsecured property tax is due on July 1 and becomes delinquent on August 31. The term "unsecured" refers to taxes on personal property; not real estate, land or buildings.

These taxes are secured by liens on the property being taxed. The City does not participate in the "Teeter Plan" offered by the County, thereby retaining the right to any interest and penalties collected on the delinquent taxes.

Property tax revenues are recognized by the City in the fiscal year they are assessed, provided they are collected within sixty days after the end of the fiscal year.

G. Interfund Transactions

Interfund transactions are reflected as loans, services provided reimbursements or transfers. Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). Advances between funds, reported in the fund financial statements are not available for appropriation and are non-spendable financial resources.

Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental and proprietary funds are netted as part of the reconciliation to the Government-Wide Financial Statements presentation.

H. Capital Assets

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value. The City defines capital assets as assets with an initial, individual cost of more than $10,000 and an estimated useful life in excess of one year.

Depreciation is provided using the straight-line method which means the cost of the asset is divided by its expected useful life in years and the result is charged to expense each year until the asset is fully depreciated. The purpose of depreciation is to spread the cost of capital assets equitably among all users over the life of these assets. The amount charged to depreciation expense each year represents that year's pro rata share of the cost of capital assets. The City has assigned the useful lives listed below to capital assets:

Buildings	60 years
Improvements other than buildings	20 -30 years
Infrastructure:	
Streets and bridges	40-50 years
Sidewalks, curbs, gutters, and walls	35-45 years
Streetlights	25-30 years
Traffic signals	20 years
Equipment	5-30 years

Major outlays for capital assets and improvements are capitalized as projects are constructed.

The Governmental Accounting Standards Board (GASB) Statement No. 34 requires the inclusion of infrastructure capital assets in local government's basic financial statements. In accordance with GASB No. 34, the City has included the value of all infrastructure assets into its Basic Financial Statements. The City defines infrastructure as the basic physical assets that allow the City to function, which consists of the street system.

I. Compensated Absences

Compensated absences include unused accrued vacation, general leave, and compensatory time. The City's liability for compensated absences is recorded at the Entity-wide level in the Statement of Net Position for Governmental Activities and in Proprietary funds as appropriate. Compensated absences are liquidated by the fund that has recorded the liability. The long-term portion of governmental activities compensated absences is liquidated primarily by the General Fund.

J. Long-Term Debt

Government-Wide Financial Statements – Long-term debt and other long-term obligations are reported as liabilities in the appropriate activities.

Bond premiums and discounts, as well as amounts paid related to prepaid bond insurance, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Other issuance costs are expensed in the current period.

Deferred charges arising from losses on defeasance of bonds are deferred and amortized over the shorter of the life of the refunded debt, or the life of the new debt, using straight-line amortization.

Fund Financial Statements – The governmental fund financial statements do not present long-term debt but are shown in the Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position.

Bond premiums and discounts are recognized during the current period as other financing sources or uses. Bond proceeds are reported as other financing sources. Issuance costs are recognized during the current period as expenditures.

K. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

L. Net Position / Fund Balances

Government-Wide Financial Statements

In the government-wide financial statements, Net Position is the excess of all the City's assets over all its liabilities, regardless of fund. Net Position is divided into three captions under GASB Statement 34. These

captions apply only to Net Position, which is determined only at the government-wide level and are described below.

Net Investment in Capital Assets – Describes the portion of Net Position which is represented by the current net book value of the City's capital assets, less the outstanding balance of any debt issued to finance these assets.

Restricted Net Position – Describes the portion of Net Position which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions which the City cannot unilaterally alter. These principally include developer fees and grant funds received for use on capital projects, debt service requirements, funds received for recycling programs and future waste disposal costs; and fees for use on emergency medical services.

Unrestricted Net Position – Describes the portion of Net Position which is not restricted to use.

Fund Financial Statements

GASB 54 established Fund Balance classifications based largely upon the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The Fund Financial Statements consist of Non-spendable, Restricted, Committed, Assigned and Unassigned amounts as described below:

Non-spendable Fund Balance – includes amounts that are (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example, inventories, prepaid amounts, and long-term notes receivable.

Restricted Fund Balance – includes amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. The restriction may effectively be changed or lifted only with the consent of resource providers.

Committed Fund Balance – includes amounts that can only be used for the specific purposes determined by a formal action of the City's highest level of decision-making authority, the City Council. Commitments may be changed or lifted only by the City Council taking the same formal action that imposed the constraint originally.

Assigned Fund Balance – includes amounts intended to be used by the City for specific purposes that are neither restricted nor committed. Intent is expressed by City Council or an official to which the City Council has delegated the authority to assign amounts to be used for specific purposes.

Unassigned Fund Balance – is the residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose, and the General Fund is the only fund that reports a positive unassigned fund balance amount.

The City established the following policies relating to its fund balance classifications:

Committed Fund Balances

- Highest Level of Decision-Making Authority – The City Council is the highest level of decision-making authority in terms of established fund balance classifications and creating Committed Fund Balances.

- Formal Action Required – Ordinances are the highest-level action taken by City Council that constitutes the most binding constraint to establish, modify, or rescind a fund balance commitment.

- Timing – the City takes formal action to commit any resources as soon as possible upon determining its desire to take such action, but no later than June 30 of the fiscal year in which it applies in order for the action to be valid for the presentation of the annual report.

Assigned Fund Balances

- Approved Authority – the City Council has delegated the authority to the City Manager to assign fund balance amounts to specific purposes when such policies are enacted by the government body.

- Specific Policies – the City Council may establish policies as needed to delegate authority to an appropriate official to assign resources to specific purposes in terms of creating, modifying or rescinding Assigned Fund Balances. Such policies are approved by the government body by Resolution.

Expenditure of Funds – Order of Expenditure

- Restricted and Unrestricted Funds – when an expenditure is incurred for purposes for which both Restricted and Unrestricted Fund Balances are available, the City considers that Restricted Funds are spent first until such funds are exhausted, at which time Committed, Assigned or Unassigned Funds are used.

- Committed, Assigned or Unassigned Funds – when an expenditure is incurred where there are no Restricted Funds available, and for which Committed and/or Assigned Fund Balances are available, the City exhausts Committed Funds first until such funds are exhausted and then exhausts Assigned Funds until such funds are exhausted.

Classification of Fund Balances

- The City at least on an annual basis, and by virtue of the adoption of its annual budget, establishes a listing of all Fund Balances and their classifications.

M. New Pronouncements

During the year ended June 30, 2021, the City adopted the following Governmental Accounting Standards Board (GASB) Statements:

GASB Statement No. 84, Fiduciary Activities - The objective of this statement is to enhance the consistency and comparability of fiduciary activity reporting by state and local governments. This Statement also is

intended to improve the usefulness of fiduciary activity information primarily for assessing the accountability of governments in their roles as fiduciaries. This pronouncement was implemented during FY2021.

GASB Statement No. 90, Majority Equity Interests - The objective of this statement is to improve consistency in the measurement and comparability of the financial statement presentation of majority equity interests in legally separate organizations and to improve the relevance of financial statement information for certain component units. This pronouncement does not apply to the City.

GASB Statement No. 95, Fiduciary Activities – Postponement of Effective Dates of Certain Authoritative Guidance – The following pronouncement has been postponed as a temporary relieve to governments and other stakeholders in light of the COVID-19 pandemic and the new effective date is reflected in the following fiscal year:

GASB Statement No. 87, Leases - The requirements of this statement are effective for reporting periods beginning on or after June 15, 2021.

2. CASH AND INVESTMENTS

The City maintains cash and investment pools for all funds. Certain cash and investment are restricted under the provisions of the City's debt agreements. These restricted funds are not pooled and are held by trustees.

The following is a summary of cash and investments at June 30, 2021:

	Government-Wide Statement of Net Position		
	Governmental Activities	Fiduciary Funds Statement of Net Position	Total
Cash and investments	$142,719,227	$4,543,021	$147,262,248
Restricted cash and investments	8,031,218	2,575	8,033,793
Total	$150,750,445	$4,545,596	$155,296,041

At June 30, 2021, the City's pooled cash and investments, including restricted funds consisted of the following:

City Treasury:	
Deposits:	
Cash on hand	$6,216
Deposits with banks	44,897,269
Total deposits	44,903,485
Investments:	
California Local Agency Investment Fund	66,264,876
California Asset Management Program	36,093,887
Total investments	102,358,763
Total City Treasury	147,262,248
Cash and Investments with Fiscal Agents:	
Money market funds	8,033,793
Total Restricted Cash and investments	8,033,793
Total Cash and Investments	$155,296,041

A. Deposits

The carrying amount of the City's cash deposit was $44,897,269 at June 30, 2021. Bank balances and petty cash before reconciling items were $45,453,274 the total amount of which was insured and/or collateralized with securities held by pledging financial institutions in the City's name discussed below.

The California Government Code requires banks and savings and loan institutions to secure City's cash deposits by pledging securities as collateral. The Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of the creditor. Thus, collateral for cash deposits is considered to be held in the City's name.

The market value of pledged securities must equal at least 110 percent of the City's cash deposits. California law also allows institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150 percent of the City's total cash deposits. The City may and has waived collateral requirements for cash deposits, which are fully insured up to $250,000 by the Federal Deposit Insurance Corporation.

The City pooled cash and investment of all funds, excluding restricted funds required to be held by fiscal agents under the terms of the City's debt agreements. Investment income earned on pooled cash investment is allocated on a quarterly basis to the various funds based on the quarter-end cash and investment balances. Interest earnings on restricted cash and investments are credited directly to the related fund.

B. Investments

Under the provisions of the City's investment policy, and in accordance with California Government Code, the following investments are authorized:

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Minimum Credit Quality Requirements
California Local Agency Investment Fund	None	None	None
California Asset Management Program	None	None	None
Securities of the U.S. Government	5 years	None	None
Banker Acceptances	180 days	40%	None
Collateralized Certificates of Deposit	5 years	50%	None
Negotiable Certificates of Deposit	5 years	30%	None
Commercial Paper	270 days	25%	A-1
Repurchase Agreements	1 year	50%	None
Reverse Repurchase Agreements	92 days	50%	None

Under the provisions of bond indentures, the following are authorized investment types for investments held by fiscal agents:

Authorized Investment Type	Maximum Maturity	Minimum Credit Quality Requirements
U.S. Treasury Obligations	None	None
Federal Housing Administration Bonds	None	None
U.S. Agency Securities	None	None
Senior Debt Obligations	None	Aaa, AAA
FDIC Insured Deposits	None	None
Unsecured Certificates of Deposit, Time Deposits, and Bankers Acceptances	360 days	A-1, P-1
Commercial Paper	270 days	A-1, P-1
Money Market funds	None	AAAm, AAAm-G
State Obligations	None	A, A3
Pre-funded Municipal Obligations	None	Aaa, AAA
Investment Agreements	None	AA, Aa
Repurchase Agreements	None	A
California Asset Management Program	None	None
California Local Agency Investment Fund	None	None
Investment approved by Municipal Bond Insurer	None	None

C. Risk Disclosures

Interest Risk – Interest rate risk is the fluctuation in fair value of investment due to changes in interest rates. The City's exposure to losses caused by rising interest rates is minimized by limiting the average maturity of the City's investments to not exceed five years. The City had the following investment maturities at June 30, 2021:

		Remaining Maturity (in Months)
Investment Type	Totals	12 Months or Less
LAIF	$66,264,876	$66,264,876
CAMP	36,093,887	36,093,887
Money market funds	8,033,793	8,033,793
	$110,392,556	$110,392,556

Credit Risk – Credit risk is the risk of loss of value of a security or investment due to downgrade of its rating due to a change in the ability of the issuer to fulfill its debt obligation. With the exception of U.S. Treasury securities and authorized pools, no more than 50 percent of the City's total investment portfolio will be invested in a single security type or with a single financial institution to reduce the City's exposure to credit risks. The City's investment in California Agency Investment Funds is not rated.

Custodial Credit Risk – The custodial credit risk for an investment is the risk that in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. None of the City's investments were subject to custodial credit risk.

D. Local Agency Investment Fund

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The balance is available for withdrawal on demand. The City's investments with LAIF at June 30, 2021, include a portion of the pooled funds invested in Structured Notes and Asset-Backed Securities. These investments include the following:

Structured Notes are debt securities (other than asset-backed securities) whose cash flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or that have embedded forwards or options.

Asset-Backed Securities the bulk of which are mortgage-backed securities, entitle their purchasers to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (such as Collateralized Mortgage Obligations) or credit card receivables.

As of June 30, 2021, the City had $66,264,876 invested in LAIF, which had invested 2.31% percent of the pool investment funds in Structured Notes and Asset-Backed Securities. The City reports its investment in LAIF at the fair value amount provided by LAIF, which is the same as the value of the pool share. The fair value of LAIF was calculated by applying a factor of 1.00008297 to the total investments held by LAIF.

E. California Asset Management Program

The City participates in the California Asset Management Program (CAMP). CAMP was established in 1989 and has been providing professional investment services to California public agencies. The CAMP Pool is a permitted investment for all local agencies under California Government Code Section 53601 (p). The Pool is managed to earn a high rate of return while preserving principal, providing liquidity, and seeking a stable net asset value of $1.00. Similar to any type of investments, there are several factors such as interest risk, market risk, and etc. that could affect the Pool's performance.

F. Investment Valuation

Investments (except for money market accounts, time deposits, external investment pools, and commercial paper) are measured at fair value on a recurring basis. Recurring fair value measurements are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value:

Level 1 inputs are quoted prices in active markets for identical assets;
Level 2 inputs are significant other observable inputs;
Level 3 inputs are significant unobservable inputs.

The City's investment in the State of California Local Agency Investment Fund (LAIF), the California Asset Management Program (CAMP) and money market funds are not subject to levelling disclosure.

3. INTERFUND TRANSACTIONS

A. Transfers In/Out

Transfers in/out for the year ended as of June 30, 2021, were as follows:

	Transfers In			
Transfers Out	General Fund	Capital Project Fund	Internal Service Funds	TOTAL
General Fund	$ -	$ 250,000	$ -	$ 250,000
Public Financing Authority	-	28,289,196	-	28,289,196
Non-Major Governmental Funds	26,536	-	12,757	39,293
	$ 26,536	$ 28,539,196	$ 12,757	$ 28,578,489

Transfers from the General fund to the Capital Projects fund were to support ongoing project expenditures.

Transfers from the Public Financing Authority Fund to the Capital Project Fund were to support the new Civic Center project expenditures.

Transfers to the General Fund and Internal Service Funds from the CARES Act Fund were to fund pandemic related expenses such as personal protection equipment and to support a City hosted food program.

B. Due to/from other funds

	Due from other funds
Due to other funds	**General Fund**
Measure B - 1986 ACTIA	$1,863,169
Capital Projects	9,307,809
Public Financing Authority	1,519,997
Total	$12,690,975

The amounts due to the General Fund from other funds represent reclassified temporary negative cash balances pending grant reimbursements or other receivables. Current interfund balances arise in the normal course of operations and are expected to be repaid shortly after the end of the fiscal year.

4. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021 was as follows:

	Balance June 30, 2020	Additions	Deletions	Retirements & Transfers	Balance June 30, 2021
Governmental activities:					
Nondepreciable assets:					
Land	$ 4,384,073	$ -	$ -	$ -	$ 4,384,073
Park land	30,107,748	-	-	-	30,107,748
Landscaping	8,684,784	-	-	-	8,684,784
Street trees	739,733	-	-	-	739,733
Construction in progress	45,378,580	544,898	(121,151)	(43,099,676)	2,702,651
Total nondepreciable assets	89,294,918	544,898	(121,151)	(43,099,676)	46,618,989
Depreciable assets:					
Buildings and land improvements	44,769,978	41,713,278	(2,273,146)	41,287,468	125,497,578
Infrastructure:					
Streets	76,827,593	634,613	-	1,555,105	79,017,311
Sidewalks, curbs, gutters, and walls	17,153,061	-	-	224,394	17,377,455
Street lights	3,249,607	-	-	-	3,249,607
Traffic signals	3,936,784	-	-	-	3,936,784
Equipment	12,626,311	2,439,415	-	32,709	15,098,435
Total depreciable assets:	158,563,334	44,787,306	(2,273,146)	43,099,676	244,177,170
Less accumulated depreciation	59,838,017	5,044,646	(1,357,804)	-	63,524,859
Net depreciable assets	98,725,317	39,742,660	(915,342)	43,099,676	180,652,311
TOTAL ASSETS	**$188,020,235**	**$40,287,558**	**$(1,036,493)**	**$ -**	**$227,271,300**

Depreciation expense was charged to various governmental functions as follows:

General Government	$108,873
Public Safety	260,365
Public Works	3,011,946
Community Development	46,509
Recreation and Community Services	1,190,376
Internal Service Funds	426,577
Total Depreciation	$5,044,646
Accumulated Depreciation on Deleted Assets	($1,357,804)

5. LONG-TERM DEBT

The City's long-term debt is comprised the following at June 30, 2021:

Governmental Activities:	Balance June 30, 2020	Additions	Retirements	Balance June 30, 2021	Amounts Due Within One Year
Direct Borrowings:					
Certificates of Participation 2019 $63,345,000; 3-5% due 2042	$ 62,820,000	$ -	$ (525,000)	$ 62,295,000	$ 545,000
2019 COPs Premium	9,730,628	-	(441,039)	9,289,589	-
Capital Lease Obligation Equipment lease, due 2024	-	534,772	(133,693)	401,079	133,693
Capital Lease Obligation Equipment lease, due 2024	-	320,727	(79,572)	241,155	77,790
Capital Lease Obligation Equipment lease, due 2029	-	843,565	(84,301)	759,264	84,780
Total	$ 72,550,628	$ 1,699,064	$ (1,263,605)	$ 72,986,087	$ 841,263

2019 Certificates of Participation

On September 5, 2019, the City issued $63,345,000 of 2019 Certificates of Participation (COPs) to finance a portion of the construction costs of the new civic center facility, refund the City's Certificates of Participation (2002 Silliman Community Activity Center/Old Town Fire Station Project), and prepay a 2012 lease agreement. The 2002 COP refunding resulted in a deferred charge of $204,284, which is the difference between the $8,211,996 reaquisition price of the old debt and the $8,007,712 net carrying amount of the old debt. The refinancing of the 2002 COP and prepayment of the 2012 lease agreement has resulted in a net present value savings to the City of $1,160,849.

The outstanding balance form this direct borrowing contains a provision that states in the event of default, there shall be no right under any circumstance to accelerate lease payments or otherwise declare the borrowing to be immediately due and payable. However, the borrower at its option may terminate the agreement and re-lease all or any portion of the property.

Capital Lease Obligations

On September 28, 2018, the City entered into a non-cancelable lease agreement in the amount of $668,465 with Motorola Solutions, Inc. to acquire a radio communications system that would provide regional interoperability. Annual lease payments of $133,693 are due on October 1 until 2023. Ownership of the radio system reverts to the City at the end of the lease.

On January 23, 2020, the City entered into a non-cancelable lease agreement in the amount of $320,727 with PNC Equipment Finance, LLC to acquire a street sweeper. Annual lease payments are due on August 23 until 2023. Ownership of the street sweeper reverts to the City at the end of the lease.

On January 23, 2020, the City entered into a non-cancelable lease agreement in the amount of $843,565 with PNC Equipment Finance, LLC to acquire a fire pumper. Annual lease payments are due on December 23 until 2028. Ownership of the fire pumper reverts to the City at the end of the lease.

Debt Service Requirements

Annual debt service requirements are shown below for all long-term debt:

	Governmental Activities	
	Principal	Interest
Year Ending June 30,		
2022	841,263	2,518,805
2023	2,646,543	2,497,175
2024	2,771,995	2,374,473
2025	2,678,182	2,245,594
2026	2,816,164	2,113,363
2027-2031	14,942,351	8,396,377
2032-2036	15,340,000	5,101,600
2037-2041	17,780,000	2,213,700
2042-2043	3,880,000	116,400
Total	$63,696,498	$27,577,487

Area Improvement District Bonds with No City Commitment

Area Improvement Districts (AID) Bonds were issued to finance public improvements within the District. Neither the City's General Fund nor the full faith and credit of the City is pledged for the repayment of these bonds. The AID bonds will be repaid solely by special assessments levied on the properties within that District. The bonds are secured by the special taxes on those properties.

In May 2013, the AID 26 outstanding bonds of $8,262,257 were advance refunded to benefit property owners with lower debt service payments. The escrow funds were used to pay off the original 1998 bonds on September 2, 2013.

All the AID bonds transactions are accounted for in a separate Custodial fund established by the City for that purpose. As of June 30, 2021, the remaining balance outstanding on these bonds was $2,632,212.

6. COMPENSATED ABSENCES

The City's compensated absences include accrued vacation, general leave and compensatory time. The value of unpaid leave is recorded as a liability of the City on the entity-wide statement of net position.
Changes in compensated absences for the fiscal year ended June 30, 2021 were as follows:

	Balance June 30, 2020	Additions	Deletions	Balance June 30, 2021	Due Within One Year	Due in More than One Year
Governmental Activities	$ 1,982,608	$1,608,595	$1,184,210	$ 2,406,993	$2,382,923	$ 24,070

7. DEFINED BENEFIT PENSION PLANS

A. Summary of Pension Plan Balances

Pension related balances presented on the Statement of Net Position as of June 30, 2018 by individual plan are described in the following table. In previous years of the governmental funds, the General Fund was used to liquidate pension liabilities:

	Deferred Employer Contributions	Deferred Outflows - Pension	Net Pension Liability	Deferred Inflows - Pension	Pension Expense
CALPERS Miscellaneous Agent-Multiple Employer Plan	$3,873,663	$1,623,132	$47,059,417	$ -	$5,975,172
CALPERS Safety Cost-Sharing Plan	15,836,100	6,827,634	68,772,104	5,644,218	9,565,768
	$19,709,763	$8,450,766	$115,831,521	$5,644,218	$15,540,940

B. CalPERS Plan

General Information about the Pension Plan

Plan Description – All qualified permanent and probationary employees are eligible to participate in the City's Miscellaneous Plan, agent multiple-employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS), which acts as a common investment and administrative agent for its participating member employers. Benefit provisions under the Plan are established by State statute and Local Government resolution. All safety qualified permanent and probationary employees are eligible to participate in the City's Safety Plan, a cost-sharing multiple-employer defined benefit pension plan, administered by CalPERS, which acts as a common investment and administrative agent for its participating member employers.

Benefit provisions under the Plan are established by State statue and Local Government resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits (age 52 for Miscellaneous PEPRA members). All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plan's provisions and benefits in effect as of the June 30, 2020 measurement date are summarized as follows:

	Miscellaneous Classic	Miscellaneous PEPRA
Hire Date	Prior to January 1, 2013	On or after January 1, 2013
Benefit vesting schedule	5 years of service	5 years of service
Benefit payment	Monthly for life	Monthly for life
Retirement age [1]	50	52
Monthly benefits, as a % of annual salary	2.5% at age 55	2.0% at age 62
Required employee contribution rates	8.000%	6.250%
Required employer contribution rates	10.206%	13.034%
Required UAL payment	$3,038,377	$0

	Safety Classic	Safety PEPRA
Hire Date	Prior to January 1, 2013	On or after January 1, 2013
Benefit vesting schedule	5 years of service	5 years of service
Benefit payment	Monthly for life	Monthly for life
Retirement age [1]	50	52
Monthly benefits, as a % of annual salary	3.0% at age 50	2.7% at age 57
Required employee contribution rates	9.000%	11.500%
Required employer contribution rates	21.927%	13.034%
Required UAL payment	$4,556,121	$5,834

[1] Members with five or more years of PERS service are eligible to retire at age 50 with statutorily reduced benefits (age 52 for Miscellaneous PEPRA members).

During fiscal year 2021, the City also paid $10.0 million to CalPERS as an additional discretionary payment to paydown the pension liability.

Employees Covered – As of the measurement date, the following employees were covered by the benefit terms for each Plan:

Inactive employees or beneficiaries currently recveiving benefits	218
Inactive employees entitled to but not yet receiveing benefits	206
Active employees	124
Total	548

Contributions – Section 20814(C) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

Net Pension Liability - The City's net pension liability for the Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2020, using an annual actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown on the following page.

Actuarial Assumptions – The total pension liabilities in the June 30, 2019 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Salary increases	Varies by Entry Age and Service
Mortality [1]	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.5% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

[1] The mortality table used was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 199 to 2015) that can be found on the CalPERS website.

Discount Rate – The discount rate used to measure the total pension liability was 7.15 percent for the Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Long-Term Expected Rate of Return - The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both

short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The expected real rates of return by asset class are as followed:

Asset Class[1]	Assumed Asset Allocation	Real Return Years 1-10[2]	Real Return Years 11+[3]
Global Equity	50.00%	4.80%	5.98%
Global Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	-	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
Total	100.00%		

(1) In the System's CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-Term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

(2) An expected inflation of 2.0% used for this period.

(3) An expected inflation of 2.92% used for this period.

Changes in the Net Pension Liability

The changes in the Net Pension Liability for the Miscellaneous Plan follow:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
Balance at June 30, 2019 (MD)	$ 121,932,587	$ 78,478,048	$ 43,454,539
Service cost	1,935,397	-	1,935,397
Interest on the total pension liability	8,658,150	-	8,658,150
Differences between actual and expected experience	1,582,587	-	1,582,587
Contribution - employer	-	3,532,890	(3,532,890)
Contribution - employee	-	1,219,082	(1,219,082)
Net investment income	-	3,929,919	(3,929,919)
Benefit payments, including refunds of employee contributions	(6,779,708)	(6,779,708)	-
Administrative expenses	-	(110,635)	110,635
Other miscellaneous income/(expense)	-	-	-
Net changes	5,396,426	1,791,548	3,604,878
Balance at June 30, 2020 (MD)	$ 127,329,013	$ 80,269,596	$ 47,059,417

As of June 30, 2021, the City reported a net pension liability of $68,772,104 for its proportionate share of the net pension liability of the safety plan.

The City's proportionate share of the net pension liability of the safety risk pool for the safety plan as of measurement dates June 30, 2020 and 2021 were as follows:

Proportion - June 30, 2019	1.0374%
Proportion - June 30, 2020	1.0322%
Change - Increase (Decrease)	-0.0052%

Sensitivity of the Net Pension Liability to Changes in the Discount Rate – The following presents the net pension liability of the City for the Plan, calculated using the discount rate for the Plan, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Miscellaneous Plan	Safety Plan
1% Decrease	6.15%	
Net Pension Liability	62,834,202	96,264,308
Current Discount Rate	7.15%	
Net Pension Liability	47,059,417	68,772,104
1% Increase	8.15%	
Net Pension Liability	33,947,795	46,212,148

Pension Plan Fiduciary Net Position – Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions - For the year ended June 30, 2021, the City recognized pension expense of $5,975,172 and $9,565,768, for the Miscellaneous and Safety plans, respectively. At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to the pension plan from the following sources:

Miscellaneous Plan	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	$ 3,873,663	$ -
Differences between actual and expected experience	1,150,855	
Changes in assumptions	-	-
Net differences between projected and actual earnings on pension plan investments	472,277	-
Total	$ 5,496,795	$ -

Safety Plan	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	$ 15,836,100	$ -
Differences between actual and expected experience	5,332,927	
Changes in assumptions	-	229,082
Net differences between projected and actual earnings on pension plan investments	1,494,707	-
Differences in proportions	-	3,867,886
Differences between actual and proportionate share of contributions	-	1,547,250
Total	$ 22,663,734	$ 5,644,218
TOTAL ALL PLANS	**$ 28,160,529**	**$ 5,644,218**

$3,873,663 and $15,836,100 for the Miscellaneous and Safety plans, respectively, reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2022. Other amounts reported as deferred outflows or resources and deferred inflows of resources related to the pension plan will be recognized as pension expense as follows:

For the Fiscal Year Ending June 30,	**Deferred Outflow/(Inflows) of Resources**		
	Miscellaneous Plan	**Safety Plan**	**Total**
2022	$ 496,518	$ (961,468)	$ (464,950)
2023	428,932	599,222	1,028,154
2024	377,628	796,732	1,174,360
2025	320,054	748,930	1,068,984
TOTAL	$ 1,623,132	$ 1,183,416	$ 2,806,548

8. OTHER POST EMPLOYMENT BENEFITS

A. Plan Description

The City participates in the CalPERS healthcare programs Public Employees Medical and Hospital Care Act (PEMHCA) providing retirees the statutory minimum contribution using the 5 percent “unequal method.” The City currently pays for the cost of the retiree PEHMCA funded CERBT and are paying the annual required contribution of the employer (ARC).

B. Employees Covered

As of the June 30, 2020 actuarial valuation, the following current and former employees were covered by the benefit terms under the Retiree Health Plan:

Inactive employees or beneficiaries currently receiving benefits	85
Inactive employees entitled to but not yet receiving benefits	105
Active Employees	181
Total	371

C. Contributions

The City is not required by law or contractual agreement to provide funding for retiree health costs other than the pay-as-you-go amount necessary to provide current benefits to retirees. However, during fiscal year 2017, the City joined the California Employers' Retiree Benefit Trust Program to prefund OPEB obligations of the City. The prefunding plan is a trust fund that is intended to perform an essential governmental function within the meaning of Section 115 of the Internal Revenue Code as an agent multiple-employer defined benefit plan. For the measurement period 2019-2020 the City contributed $697,381, including $183,300 in implicit rate subsidy, $374,657 deposit to CERBT, and $139,424 contribution in the form of a direct benefit payment (not reimbursed by trust).

D. Net OPEB Liability/ Actuarial methods and assumptions:

The City's net OPEB liability was measured as of June 30, 2020 and the total OPEB Liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2019 using the following actuarial methods and assumptions:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.00%
Inflation	2.50%
Contribution Policy	Contributes full ADC
Projected Salary Increases	3.00%
Assumed Wage Inflation	3.00%
Investment Rate of Return	6.90%
Mortality	MacLeod Watts Scale 2020
Post Retirement Benefit Increase	MacLeod Watts Scale 2020
Healthcare Cost Trend Rate	4.00% to 5.40%

E. Discount Rate

The discount rate used to measure the total OPEB liability was 6.00%. The projection of cash flows was used to determine the discount rate assumed that City contributions will be made at rates equal to the actuarially determine contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long term expected rate of return on OPEB plan investments was applied to all periods of projected benefits payments to determine the total OPEB liability.

F. Changes in the net OPEB Liability

The changes in the net OPEB liability for the OPEB plan are as follows:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
Balance at June 30, 2019 (MD)	$ 6,200,213	$ 2,306,235	$ 3,893,978
Service cost	270,070	-	270,070
Interest on the total OPEB liability	378,535	-	378,535
Contribution - employer	-	697,381	(697,381)
Net investment income	-	91,520	(91,520)
Benefit payments, including refunds of employee contributions	(322,724)	(322,724)	-
Administrative expenses	-	(1,296)	1,296
Net changes	325,881	464,881	(139,000)
Balance at June 30, 2020 (MD)	$ 6,526,094	$ 2,771,116	$ 3,754,978

G. Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the City if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for the measurement period ended June 30, 2020:

	1% Decrease 5.00%	Current Discount Rate 6.00%	1% Increase 7.00%
Net OPEB Liability	$ 4,611,469	$ 3,754,978	$ 3,047,959

H. Sensitivity of the Net OPEB Liability to Changes in Health Care Cost Trend Rates

The following presents the net OPEB liability of the City if it were calculated using heath care cost trend rates that are count rate that is one percentage point lower or one percentage point higher than the current rate, for the measurement period ended June 30, 2020:

	Current Trend -1.00%	Current Trend 5.40%	Current Trend +1%
Net OPEB Liability	$ 2,968,945	$ 3,754,978	$ 4,727,233

I. Recognition of Deferred Outflow and Deferred Inflows of Resources

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The recognition period differs depending on the source of the gain or loss:

Net difference between projected and actual earnings on OPEB plan investments	5 years
All other amounts	Expected average remaining service lifetime (EARSL) of all members

J. OPEB Expense and Deferred Outflows/ (Inflows) of Resources Related to OPEB

For the fiscal year ended June 30 2021, the City recognized OPEB expense of $205,036. For the fiscal year ended June 30 2021, the City reported deferred outflows of resources related to OPEB from the following sources:

	Deferrred Outflows of Resources	Deferrred Inflows of Resources
OPEB contributions subsequent to measurement date	$ 339,677	$ -
Differences between actual and expected experience	-	1,134,157
Changes in assumptions	58,950	547,663
Net differences between projected and actual earnings on investments	37,269	-
Total	$ 435,896	$ 1,681,820

The $339,677 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2020 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2022. Other amounts reported as deferred outflows of resources related to OPEB will be recognized as expense as follows:

Fiscal Year Ending June 30,	Recognized Net Deferred Outflows (Inflows) of Resources
2022	($272,852)
2023	(261,763)
2024	(257,104)
2025	(255,914)
2026	(285,963)
Thereafter	(252,005)

9. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disaster. The City has established various self- insurance programs and participated in pooled approach to manage excessive risks and provide liability coverage.

The City participates in Pooled Liability Assurance Network Joint Powers Agency (PLAN JPA). PLAN JPA provides liability insurance coverage, claims and risk management to its participating members. PLAN JPA provides $25,000,000 of general liability coverage per occurrence and is responsible for paying claims in excess of the City's $100,000 deductible. For the year ended June 30, 2021, the City paid PLAN JPA $834,245 in premiums. PLAN JPA has not determine the value of the City's interest in its net position. Financial statements may be obtained from PLAN JPA, 1750 Creekside Oaks Drive, Suite 200, Sacramento, CA 95833.

The City participates in the Local Agency Workers Compensation Excess Joint Powers Authority (LAWCX), which covers workers compensation claims in excess of $350,000 per claim, up to statutory limits. LAWCX is governed by a board of directors comprised of representatives from member municipalities. The board controls the operations of each risk pool, including selection of management and approval of operating budgets, independent of any influence by member municipalities beyond their representation on the board.

The City's contributions to each risk pool equal the ratio of the City's payroll to the total payrolls of all entities participating in the same layer of each program, in each program year. Actual surpluses or losses are shared according to a formula developed from overall loss costs and spread to member entities on a percentage basis after a retrospective rating. In each of the past three years, the amount of settlements did not exceed insurance coverage. During the fiscal year ended June 30, 2021, the City contribution was $687,967. Audited financial statements may be obtained from Bickmore Risk Services, 1831 K Street, Sacramento, CA 95814.

The City's risk management activities are recorded in the Public Liability Self-Insurance and Workers' Compensation Self-Insurance Internal Service Funds. Estimated liabilities are recorded when a loss is deemed probable and the amount of the loss can be reasonably estimated. Claims that have been incurred but not reported (IBNRs) are also included in the liability estimates. As discussed above, the City has coverage for such claims, but it has retained the risk for the deductible or uninsured portion of these claims.

The following is a summary of the changes in general liability claims and workers' compensation liabilities for the past three fiscal years:

	2021				
	General Liability Claims	Workers' Compensation Claims	Total	2020	2019
Liability at beginning of fiscal year	$ 633,097	$ 1,406,130	$ 2,039,226	$ 2,228,093	$ 2,565,586
Claims and changes in estimates	(106,487)	798,486	691,999	216,036	176,947
Claims Payments	(11,036)	(337,900)	(348,936)	(404,902)	(514,440)
Liability at end of fiscal year	515,573	1,866,716	2,382,289	2,039,227	2,228,093
Current Portion	$ 158,140	$ 558,372	$ 716,512	$ 806,830	$ 817,422

10. SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY

On December 29, 2011, the California Supreme Court upheld Assembly Bill 1X26 ("the Bill") that provides for the dissolution of all redevelopment agencies in the State of California. This action impacted the reporting entity of the City of Newark that previously had reported a redevelopment agency within the reporting entity of the city as a blended component unit. On January 12, 2012, the City Council elected to become the Successor Agency for the former redevelopment agency in accordance with the Bill as part of City resolution number 9910. After the date of dissolution, the assets and activities of the dissolved redevelopment agency are reported in a fiduciary fund (private-purpose trust fund) in the financial statements of the City.

In future fiscal years, successor agencies will only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments up to an amount equal to the former increment on enforceable obligations of the former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated.

As of fiscal year ending June 30, 2021, the outstanding loan from the City to the Redevelopment Successor Agency was paid in full.

11. FUND BALANCES

Fund balances are presented in the following categories: non-spendable, restricted, committed, assigned and unassigned (see Note 1 for a description of these categories). A detailed schedule of fund balances at June 30, 2021 is as follows:

	General Fund	Gas Tax Funds	Public Safety Facilities Impact Fees	Community Service Facilities Impact Fees	Transportation Facilities Impact Fees	Housing Impact Fees
Nonspendable fund balance:						
Supplies and other assets	$ 144,761	$ -	$ -	$ -	$ -	$ -
	144,761	-	-	-	-	-
Restricted fund balance for:						
Public safety	-	-	4,831,845	-	-	-
Community service facilities	-	-	-	5,700,428	-	-
Transportation facilities	-	-	-	-	10,832,241	-
Housing impact	-	-	-	-	-	34,535,773
Community development	-	-	-	-	-	-
Park improvement	-	-	-	-	-	-
Highway and streets	-	3,024,161	-	-	-	-
Recycling programs	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
PEG activities	-	-	-	-	-	-
Debt reserves	-	-	-	-	-	-
Landscape and lighting	-	-	-	-	-	-
	-	3,024,161	4,831,845	5,700,428	10,832,241	34,535,773
Committed fund balance for:						
Pension/OPEB Reserves	6,824,442	-	-	-	-	-
	6,824,442	-	-	-	-	-
Assigned fund balance for:						
Fire side fund	440,000	-	-	-	-	-
Equipment replacement	6,000,000	-	-	-	-	-
Waste disposal program	-	-	-	-	-	-
Art in public places	-	-	-	-	-	-
	6,440,000	-	-	-	-	-
Unassigned fund balance						
Capital assets acquisition	-	-	-	-	-	-
Catastrophic contingencies	11,430,299	-	-	-	-	-
Fiscal uncertainty	10,721,887	-	-	-	-	-
Measure GG	16,262,236	-	-	-	-	-
Unallocated	8,808,947	-	-	-	-	-
	47,223,369	-	-	-	-	-
Total Fund Balances	$ 60,632,572	$ 3,024,161	$ 4,831,845	$ 5,700,428	$ 10,832,241	$ 34,535,773

	Community Development Impact Fees	Park Improvement Impact Fees	Measure B - 1986 ACTIA Fund	Capital Projects Fund	Public Financing Authority	Other Government Funds	Total
Nonspendable fund balance:							
Supplies and other assets	$ -	$ -	$ -	$ -	$ -	$ -	$ 144,761
	-	-	-	-	-	-	144,761
Restricted fund balance for:							
Public safety	-	-	-	-	-	1,221,055	6,052,900
Community service facilities	-	-	-	-	-	-	5,700,428
Transportation facilities	-	-	-	-	-	-	10,832,241
Housing impact	-	-	-	-	-	-	34,535,773
Community development	4,125,576	-	-	-	-	939,588	5,065,164
Park improvement	-	3,632,691	-	-	-	-	3,632,691
Highway and streets	-	-	-	-	-	6,948,817	9,972,978
Recycling programs	-	-	-	-	-	798,096	798,096
Health and welfare	-	-	-	-	-	25,067	25,067
PEG activities	-	-	-	-	-	942,223	942,223
Debt reserves	-	-	-	-	6,511,221	-	6,511,221
Landscape and lighting	-	-	-	-		1,713,536	1,713,536
	4,125,576	3,632,691	-	-	6,511,221	12,588,382	85,782,318
Committed fund balance for:							
Pension/OPEB Reserves	-	-	-	-	-	-	6,824,442
	-	-	-	-	-	-	6,824,442
Assigned fund balance for:							
Fire side fund	-	-	-	-	-	-	440,000
Equipment replacement	-	-	-	-	-	-	6,000,000
Waste disposal program	-	-	-	-	-	18,638	18,638
Art in public places	-	-	-	-	-	1,848,984	1,848,984
	-	-	-	-	-	1,867,622	8,307,622
Unassigned fund balance							
Capital assets acquisition	-	-	-	(10,991,048)	-	-	(10,991,048)
Catastrophic contingencies	-	-	-	-	-	-	11,430,299
Fiscal uncertainty	-	-	-	-	-	-	10,721,887
Measure GG	-	-	-	-	-	-	16,262,236
Unallocated	-	-	(1,920,122)	-	-	-	6,888,825
	-	-	(1,920,122)	(10,991,048)	-	-	34,312,199
Total Fund Balances	$ 4,125,576	$ 3,632,691	$ (1,920,122)	$ (10,991,048)	$ 6,511,221	$ 14,456,004	$ 135,371,342

12. CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

The following is a summary of construction commitments at the end of the fiscal year:

	Project Authorizations	Expenditures	Unexpended Authorizations
Central Avenue RR Design	$ 2,754,000	$ 2,112,107	$ 641,893
New Civic Center	76,933,296	75,627,195	1,306,101
Thornton Avenue Overlay	992,514	755,319	237,195
Lindsay Tract Design Services	739,451	82,887	656,564

The City had no significant encumbrances outstanding as of June 30, 2021.

13. DEFICIT FUND BALANCE

As of June 30, 2021, no nonmajor funds of the City reported a deficit fund balance/net position.

14. RESTATEMENT OF NET POSITION AND FUND BALANCE

	Public Safety Facilities Impact Fees	Comm. Service Facilities Impact Fees	Transportation Facilities Impact Fees	Housing Impact Fees	Capital Project Fund	Fiduciary Fund Custodial Fund
FY20 Fund Balances, as previously reported	$ -	$ -	$ -	$ 21,493,359	$ 21,542,926	$ -
Restructuring Adjustments (new funds reported):						
Public Safety Facilities Impact Fee Fund (Major)	3,795,408	-	-	-	(3,795,408)	-
Community Service Facilities Impact Fee (Major)	-	4,846,285	-	-	(4,846,285)	-
Transportation Facilities Impact Fee Fund (Major)	-	-	9,224,348	-	(9,224,348)	-
Housing Impact Fee portion reclassed (Major)	-	-	-	569,512	(569,512)	-
GASB 84 Implementation	-	-	-	-	-	3,645,006
FY20 Fund Balances, restated	$ 3,795,408	$ 4,846,285	$ 9,224,348	$ 22,062,871	$ 3,107,373	$ 3,645,006

	General Fund	State Construction Maint. Fund	Measure BB ACTC	Measure F (VRF) ACTC	Waste Augment. Fund	State Senate Bills Bill Fund
FY20 Fund Balances, as previously reported	$ 63,053,739	$ 1,029,049	$ 1,410,242	$ -	$ -	$ -
Restructuring Adjustments (new funds reported):						
State Senate Bill Funds (Non-Major)	(910,147)	-	-	-		910,147
Waste Augmentation Fund (Non-Major)	(41,122)	-	-	-	41,122	-
Measure F (VRF) ACTC Fund (Non-Major)	-	(117,045)	-	117,045	-	-
Prior period correction	24	-	-	-	-	-
Restatement due to fiscal year 2020 expenditures paid during fiscal year 2021	-	-	(382,475)	-	-	-
FY20 Fund Balances, restated	$ 62,102,494	$ 912,004	$ 1,027,767	$ 117,045	$ 41,122	$ 910,147

In fiscal year 2021, the City made several restatements due to the recategorization of certain funds as noted below:

- Public Safety Facilities Impact Fee Fund now reported as a separate Major Fund, previously reportedunder the Capital Projects Fund
- Community Service Facilities Impact Fee Fund now reported as a separate Major Fund, previouslyreported under the Capital Projects Fund
- Transportation Facilities Impact Fee Fund now reported as a separate Major Fund, previously reportedunder the Capital Projects Fund
- Housing Impact Fee Fund now reported as a separate Major Fund, a portion was previously reported underthe Capital Projects Fund
- State Senate Bill Funds now reported as a separate Non-Major Fund, previously reported under the General Fund
- Waste augmentation Fund as a separate Non-Major Fund, previously reported under the General Fund
- Measure F (VRF) ACTC now reported as a separate Non-Major Fund, previously reported under the State Construction Maintenance fund

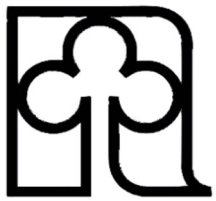
Fiscal Year 2021 also reflects a prior period adjustment in the Measure BB ACTC funds due to expenditures relating to fiscal year 2020 paid during fiscal year 2021.

Fiscal Year 2021 also establishes a beginning net position balance for the Fiduciary Custodial funds as a resultof implementing GASB 84. In prior years, the equity was reported as due to external parties.

15. SUBSEQUENT EVENTS

COVID-19 National Health Emergency

On March 11, 2021, the American Rescue Plan Act (ARPA) of 2021 (H.R. 1319) was signed into law by President Biden. The purpose of the $1.9 trillion package is intended to combat the COVID-19 pandemic, including the public health and economic impacts. As a result, the City has been awarded $11.8 million from the US Treasury for use on eligible activities and projects. The received the first half of its allocation in July 2021 with the second half expected to be received a year later. The funds are to cover costs incurred between March 3, 2021 through December 31, 2024 and expended before December 31, 2026.



E I E S LEMENTA INF MATI N

City of Newark
GENERAL FUND
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended June 30, 2021

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
General Property Taxes	$ 22,248,000	$ 25,748,000	$ 24,417,052	$ (1,330,948)
Other local taxes	19,952,000	25,218,000	29,255,108	4,037,108
Licenses, permits, and fees	8,995,000	8,995,000	9,463,603	468,603
Intergovernmental	286,000	307,000	392,581	85,581
Charges for services	1,547,000	1,547,000	463,665	(1,083,335)
Use of money and property	1,152,000	1,152,000	(26,171)	(1,178,171)
Fines and forefeitures	837,000	837,000	377,704	(459,296)
Miscellaneous	120,000	120,000	295,383	175,383
Total revenues	55,137,000	63,924,000	64,638,925	714,925
EXPENDITURES				
Current:				
Mayor/Council	326,000	326,000	324,600	1,400
City Attorney	684,000	684,000	510,860	173,140
City Clerk	427,000	427,000	442,180	(15,180)
Management Services	960,000	1,015,000	1,027,857	(12,857)
Human Resources Services	709,000	709,000	657,418	51,582
Information Systems	1,050,000	1,291,000	1,275,787	15,213
Financial Services	1,803,000	1,944,000	1,896,258	47,742
Library Support	73,000	73,000	73,000	-
Public safety				
Police	24,342,000	34,363,000	33,530,393	832,607
Fire	11,998,000	11,998,000	11,707,231	290,769
Community Development	2,356,000	1,839,000	1,439,962	399,038
Recreation and community services	4,895,000	4,895,000	4,520,499	374,501
Public works	8,844,000	8,987,400	8,479,337	508,063
Total expenditures	58,467,000	68,551,400	65,885,383	2,666,017
Excess (deficiency) of revenues over expenditures	(3,330,000)	(4,627,400)	(1,246,458)	3,380,942
OTHER FINANCING SOURCES (USES)				
Transfers in/(out)	(3,980,000)	(3,980,000)	(223,464)	3,756,536
Total other financing sources (uses)	(3,980,000)	(3,980,000)	(223,464)	3,756,536
Net change in fund balances	(7,310,000)	(8,607,400)	(1,469,922)	7,137,478
Fund balances - beginning, as restated	62,102,494	62,102,494	62,102,494	-
Fund balances - ending	$ 54,792,494	$ 53,495,094	$ 60,632,572	$ 7,137,478

City of Newark
GAS TAX
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended June 30, 2021

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental	$ 1,147,000	$ 1,147,000	$ 1,065,732	$ (81,268)
Use of money and property	-	-	9,317	9,317
Total revenues	1,147,000	1,147,000	1,075,049	(71,951)
EXPENDITURES				
Public works	2,690,000	5,405,721	432,171	4,973,550
Capital outlay	-	-	122,847	(122,847)
Total expenditures	2,690,000	5,405,721	555,018	4,850,703
Excess (deficiency) of revenues over expenditures	(1,543,000)	(4,258,721)	520,031	4,778,752
Net change in fund balances	(1,543,000)	(4,258,721)	520,031	4,778,752
Fund balances - beginning	2,504,130	2,504,130	2,504,130	-
Fund balances - ending	$ 961,130	$(1,754,591)	$ 3,024,161	$ 4,778,752

CITY OF NEWARK
HOUSING IMPACT FEE
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended June 30, 2021

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Licenses, permits, and fees	$ -	$ -	$ 12,384,516	$ 12,384,516
Use of money and property	-	-	102,690	102,690
Total revenues	-	-	12,487,206	12,487,206
EXPENDITURES				
Community Development	-	-	14,304	(14,304)
Capital outlay	-	150,000	-	150,000
Total expenditures	-	150,000	14,304	135,696
Excess (deficiency) of revenues over expenditures	-	(150,000)	12,472,902	12,622,902
Net change in fund balances	-	(150,000)	12,472,902	12,622,902
Fund balances - beginning, as restated	-	22,062,871	22,062,871	-
Fund balances - ending	$ -	$ 21,912,871	$ 34,535,773	$ 12,622,902

CITY OF NEWARK
COMMUNITY DEVELOPMENT IMPACT FEE
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended June 30, 2021

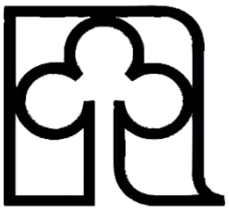
	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Licenses, permits, and fees	$ 563,000	$ 563,000	$ 780,453	$ 217,453
Use of money and property	-	-	12,287	12,287
Total revenues	563,000	563,000	792,740	229,740
EXPENDITURES				
Community Development	146,000	723,752	367,585	356,167
Total expenditures	146,000	723,752	367,585	356,167
Excess (deficiency) of revenues over expenditures	417,000	(160,752)	425,155	585,907
Net change in fund balances	417,000	(160,752)	425,155	585,907
Fund balances - beginning	3,700,421	3,700,421	3,700,421	-
Fund balances - ending	$ 4,117,421	$ 3,539,669	$ 4,125,576	$ 585,907

CITY F NEWA K
A K IM ACT FEES
Schedule o evenues E penditures and Chan es in Fund Balances Bud et and Actual
For the Year Ended une

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
EVENUES				
Licenses, permits, and fees	$ 2,000,000	$ 2,000,000	$ 2,874,677	$ 874,677
Use of money and property	-	-	10,800	10,800
Total revenues	2,000,000	2,000,000	2,885,477	885,477
EX ENDITU ES				
Public works	110,000	251,019	-	251,019
Total expenditures	110,000	251,019	-	251,019
Excess (deficiency) of revenues over expenditures	1,890,000	1,748,981	2,885,477	1,136,496
Net change in fund balances	1,890,000	1,748,981	2,885,477	1,136,496
Fund balances - beginning	747,214	747,214	747,214	-
Fund balances - ending	$ 2,637,214	$ 2,496,195	$ 3,632,691	$ 1,136,496

CITY F NEWA K
MEASU E B ACTIA
Schedule o evenues E penditures and Chan es in Fund Balances Bud et and Actual
For the Year Ended une

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
EX ENDITU ES				
Public works	$ -	$ 1,027,700	$ 30,209	$ 997,491
Capital outlay	-	-	167,131	(167,131)
Total expenditures	-	1,027,700	197,340	830,360
Excess (deficiency) of revenues over expenditures	-	(1,027,700)	(197,340)	830,360
Net change in fund balances	-	(1,027,700)	(197,340)	830,360
Fund balances - beginning	-	(1,722,782)	(1,722,782)	-
Fund balances - ending	$ -	$ (2,750,482)	$ (1,920,122)	$ 830,360



NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY ACCOUNTING AND CONTROL
JUNE 30, 2021

Note 1: Budgetary Basis of Accounting

a. Budgetary Control and Budgetary Accounting

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Every other year, the City Manager submits to the City Council a proposed biennial operating budget and capital improvement plan for the two fiscal years commencing the following July 1, which include proposed expenditures and the means of financing them.
2. Public work sessions are conducted to obtain taxpayer comments.
3. The budget is adopted by City Council resolution prior to July 1 of even-numbered years.
4. Expenditures may not legally exceed budgeted appropriations at the department level.
5. All budget adjustments and transfers between funds must be approved by the City Council by resolution during the fiscal year. The City Manager is authorized to transfer any unencumbered appropriations within a department within the same funds.
6. Formal budgetary integration, including the recording of encumbrances, is employed as a management control device during the year in all budgeted funds. Under encumbrance accounting, purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation.
7. Budgets are adopted for all funds except for Debt Service Fund. Budgets are on a basis consistent with generally accepted accounting principles (GAAP).
8. Budgeted amounts are as originally adopted or as amended by the City Council. Individual amendments were not material in relation to the original appropriations, which were amended.

For the fiscal year ending June 30, 2021, the following funds had no adopted annual budgets:

Public Safety Facilities Impact Fee Fund
Community Service Facilities Impact Fee Fund
Transportation Facilities Impact Fee Fund

b. Expenditures over Appropriations

The following General fund Departments had expenditures over appropriations for the fiscal year ended June 30, 2021:

Department	Budget	Actual	Excess
General Government			
City Clerk	$ 427,000	$ 442,180	$ 15,180
Management Services	1,015,000	$ 1,027,857	12,857

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T TAL ENSI N LIABILIT							
Service Cost	$ 1,565,207	$ 1,428,480	$ 1,526,903	$ 1,741,959	$ 1,958,908	$ 2,015,761	$ 1,935,397
Interest	6,903,386	7,153,135	7,430,465	7,606,416	7,893,622	8,282,270	8,658,150
Difference between E pected and Actual E perience	-	(336,919)	(296,888)	98,578	1,112,052	1,745,541	1,582,587
Changes in Assumptions	-	(1,677,534)	-	6,040,949	(761,857)	-	-
Benefit Payments, Including							
Refunds of Employee Contributions	(4,796,901)	(5,054,891)	(5,339,676)	(5,585,662)	(5,994,674)	(6,387,039)	(6,779,708)
N C T L							
T L B							
T L E d							
LAN FI CIA T NET SITI N							
Contributions - Employer	$ 1,672,308	$ 1,771,614	$ 2,089,006	$ 2,252,015	$ 3,091,582	$ 3,224,109	$ 3,532,890
Contributions - Employee	1,133,861	980,547	1,026,537	1,148,693	1,232,724	1,208,146	1,219,082
Plan to Plan Resource Movement	-	-	-	-	(176)	-	
Net Investment Income	10,440,289	1,509,133	377,065	7,421,654	6,085,231	5,029,454	3,929,919
Benefit Payments, Including							
Refunds of Employee Contributions	(4,796,901)	(5,054,891)	(5,339,676)	(5,585,662)	(5,994,674)	(6,387,039)	(6,779,708)
Administrative E pense	-	(76,731)	(41,512)	(97,779)	(111,206)	(53,848)	(110,635)
Other Miscellaneous Income/(E pense)	-	95	-	(401)	(211,182)	176	-
N C Fd r N							
Fd r N B							
Fd r N E d							
N L A E d							
Fd r N r T L							
C r d r							
N L A r							
C r d r							

(1) istorical information is required only for measurement years for which GASB 68 is applicable. Fiscal ear 2015 was the first year of implementation, therefore only seven years are shown.

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Benefit Changes:

There were no changes to benefit terms. owever, the figures above do not include any liability impact that may have resulted from plan changes which occurred after the une 30, 2019 valuation date. This applies for voluntary benefit changes as well as any offers of Two ears Additional Service Credit (a. .a. Golden andsha es).

Changes of Assumptions:

None in 2019 or 2020. In 2018, demographic assuplitions and inflation rates were changed in accordance to the CalPERS E perience Study and Review of Actuarial Assumptions December 2017. There were no changes in the discount rate. In 2017, the accounting discount rate reduced from 7.65 percent to 7.15 percent. In 2016, there were no changes. In 2015, amounts reported reflect an ad ustment of the discount rate from 7.5 percent (net of administrative e pense) to 7.65 percent (without a reduction for pension plan administrative e pense.) In 2014, amounts reported were based on the 7.5 percent discount rate.

City of Newark
Miscellaneous Plan - Agent Multiple-Employer
Schedule of Plan Contributions
As of June 30, 2021 for the last ten fiscal years [1]

	2015	2016	2017	2018	2019	2020	2021
Actuarially Determined Contribution	$ 1,773,777	$ 2,089,006	$ 2,252,317	$ 2,937,068	$ 3,231,257	$ 3,532,994	$ 3,873,663
Contribution in Relation to the Actuarially Determined Contrib	(1,773,777)	(2,089,006)	(2,252,317)	(2,937,068)	(3,231,257)	(3,532,994)	(3,873,663)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered Payroll	$ 8,555,244	$ 8,944,772	$ 9,900,873	$ 10,929,418	$ 11,040,727	$ 10,850,808	$ 10,664,818
Contributions as a Percentage of Covered Payroll	20.73%	23.35%	22.75%	26.87%	29.27%	32.56%	36.32%

(1) Historical information is required only for measurement for which GASB 68 is applicable. Fiscal Year 2015 was the first year of implementation, therefore only seven years are shown.

Note to Schedule:

Valuation Date: June 30, 2018

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method: Entry Age Normal Cost Method

Amortization method: Level percentage of pay, a summary of the current policy is provided in the table below.

Driver	Source				
	(Gain)/Loss		Assumption / Method Change	Benefit Change	Golden Handshake
	Investment	Non-investment			
Amortization Period	30 years	30 years	20 years	20 years	5 years
Escalation Rate					
- Active Plans	2.75%	2.75%	2.75%	2.75%	2.75%
- Inactive Plans	0%	0%	0%	0%	0%
Ramp Up	5	5	5	0	0
Ramp Down	5	5	5	0	0

Asset valuation method: Direct rate smoothing

Inflation: 2.5%

Payroll Growth: 2.75%

Projected Salary Increases: Varies by Entry Age and Service

Investment Rate of Return: 7.00% (net of pension plan investment and administrative expenses, includes inflation)

Retirement Age: All other actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period from 1997 to 2015, including updates to salary increases, mortality and retirement rates. The Experience Study report may be accessed on the CalPERS website at www.calpers.ca.gov under Forms and Publications.

Mortality: The mortality table used was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using 90 percent of Society of Actuaries' Scale 2016. For more details on the table, please refer to the 2017 experience study report.

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Measurement Date	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020
Proportion of the Net Pension Liability	0.64192	0.66006	0.62991	0.61737	0.64142	0.63196	0.63207
Proportionate Share of the Net Pension Liability	$ 39,942,949	$ 45,305,899	$ 54,506,282	$ 61,226,071	$ 61,809,192	$ 64,757,434	$ 68,772,104
Covered Payroll	$ 6,720,767	$ 7,186,807	$ 7,171,629	$ 7,362,907	$ 7,381,368	$ 9,025,651	$ 7,417,018
Proportionate Share of the Net Pension Liability as Percentage of Covered Payroll	594.32	630.40	760.03	831.55	837.37	717.48	927.22
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.30	73.30	74.10	73.30	75.30	66.82	66.03

Represents the portion of the net pension liability compared to the total ris pool for both safety and miscellaneous plans.

(1) istorical information is required only for measurement for which GASB 68 is applicable. Fiscal ear 2015 was the first year of implementation, therefore only seven years are shown.

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Benefit Changes:

There were no changes to benefit terms. owever, the figures above do not include any liability impact that they may have resulted from plan changes which occurred after the une 30, 2019 valuation date. This applies for voluntary benefit changes as well as any offers of Two ears Additional Service Credit (a. .a. Golden andsha es).

Changes of Assumptions:

In 2021, there were no changes. In 2018, demographic assumptions and inflation rate were changed in accordance to the CalPERS E perience Study and Review of Actuarial Assumptions December 2017. There were no changes in the discount rate in 2021. In 2017, the accounting discount rate reduced from 7.65 percent to 7.15 percent. In 2016, there were no changes. In 2015, amounts reported reflect an ad ustment of the discount rate from 7.5 percent (net of administrative e pense) to 7.65 percent (without a reduction for pension plan administrative e pense.) In 2014, amounts reported were based on the 7.5 percent discount rate.

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Actuarially Determined Contribution	$ 2,526,932	$ 3,262,170	$ 3,595,377	$ 4,766,942	$ 5,046,191	$ 5,386,172	$ 5,836,100
Contribution in Relation to the Actuarially Determined Contrib	(2,526,932)	(3,262,170)	(3,595,377)	(4,766,942)	(5,046,191)	(5,386,172)	(15,836,100)
Contribution Deficiency (E cess)	$ -	$ -	$ -	$ -	$ -	$ -	$ (10,000,000)
Covered Payroll	$ 7,186,807	$ 7,171,629	$ 7,362,907	$ 7,381,368	$ 9,025,651	$ 7,417,018	$ 7,777,066
Contributions as a Percentage of Covered Payroll	35.2	45.5	48.8	64.6	55.9	72.6	75.0

(1) istorical information is required only for measurement for which GASB 68 is applicable. Fiscal ear 2015 was the first year of implementation, therefore only seven years are shown.

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aluation Date: une 30, 2018

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method: Entry Age Normal Cost Method

Amortization method: Level percentage of pay, a summary of the current policy is provided in the table below.

Driver	Source				
	(Gain)/Loss		Assumption /	Benefit	Golden
	Investment	Non-investment	Method Change	Change	andsha e
Amortization Period	20 years	20 years	20 years	20 years	5 years
Escalation Rate	0	0	0	0	0
Ramp Up	5	0	0	0	0
Ramp Down	0	0	0	0	0

Asset valuation method: Direct rate smoothing

Inflation: 2.5

Payroll Growth: 2.75

Pro ected Salary Increases: aries by Entry Age and Service

Investment Rate of Return: 7.00 (net of pension plan investment and administrative e penses, includes inflation)

Retirement Age: All other actuarial assumptions used in the une 30, 2018 valuation were based on the results of an actuarial e perience study for the period from 1997 to 2015, including updates to salary increases, mortality and retirement rates. The E perience Study report may be accessed on the CalPERS website at www.calpers.ca.gov under Forms and Publications.

Mortality: The mortality table used was developed based on CalPERS specific data. The table includes 15 years of mortality improvements using 90 percent of Society of Actuaries Scale 2016.

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T EB L				
Service cost	$ 357,973	$ 339,211	$ 310,710	$ 270,070
Interest on the total OPEB liability	345,706	387,888	463,155	378,535
Actual and e pected e perience difference	-	-	(1,516,027)	-
Changes is assumptions	(232,385)	103,950	(555,472)	-
Benefit payments	(205,783)	(223,221)	(353,760)	(322,724)
N EB				
T EB				
T EB d				
F d r N				
Contribution - employer	315,000	354,000	576,617	697,381
Net investment income	161,324	126,130	130,911	91,520
Benefit payments	(205,783)	(223,221)	(353,760)	(322,724)
Administrative e pense	(845)	(1,002)	(472)	(1,296)
Investment e perience	-	23,308	-	-
Other e penses	-	(2,218)	-	-
N d r				
T d r				
T d r d				
N EB L d				
d r r EB	23.14	24.87	37.20	42.46
C r d r	$ 15,780,296	$ 17,438,452	$ 20,956,996	$ 18,991,910
N EB r r d r	35.28	33.83	18.58	19.77

(1) istorical information is required only for measurement for which GASB 75 is applicable. Fiscal ear 2018 was the first year of implementation. Future years information will be displayed up to 10 years as information becomes available.

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Changes in assumptions: There were no changes in 2021. In 2020, the discount rate was changed from 7.00 to 6.00 . In 2019, the discount rate was changed from 7.25 to 7.00 .

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Actuarially Determined Contribution	$ 537,000	$ 572,265	$ 588,500	$ 476,313
Contribution in Relation to the Actuarially Determined Contribution	(354,000)	(576,617)	(697,381)	(339,677)
Contribution Deficiency (E cess)	$ 183,000	$ (4,352)	$ (108,881)	$ 136,636
Covered Payroll	$ 17,438,452	$ 20,956,996	$ 18,991,910	$ 18,685,140
Contributions as a Percentage of Covered Payroll	2.03	2.75	3.67	1.82

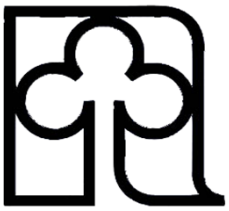
(1) istorical information is required only for measurement for which GASB 75 is applicable. Fiscal ear 2018 was the first year of implementation.
Future years information will be displayed up to 10 years as information becomes available.

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Actuarial methods and assumptions used to set the actuarially determined contribution for Fiscal ear 2021 were derived from the une 2019 Actuarial aluation report, based on the plan assets and liabilities pro ected at the same time that valuation was prepared.

M d d d d r r

Actuarial Cost Method	Entry Age Normal
Amortization aluation Method/Period	Level percent of payroll
Asset aluation Method	Mar et value
Discount Rate	6.00
Inflation	2.50
Mortality	2014 CalPERS E perience Study



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NON-MAJOR GOVERNMENTAL FUNDS

The following funds are reported in total on the Governmental Fund Financial Statements under the column Other Governmental Funds.

SPECIAL REVENUE FUNDS

Paramedic Tax – Accounts for funds used to support the Fire Department Paramedic Program. This voter-approved property tax is used to pay for training, supplies and certain personnel costs associated with the program.

Alameda County Fire Fees – Accounts for funds received from the County for emergency medical services.

Police Grants – Accounts for grant funds received for specific law enforcement purposes and to support drug resistance and education programs for community youth.

CARES Act – The Coronavirus Aid, Relief, and Economic Security (CARES) Act allocated federal Coronavirus Relief Funds (CRF) to state and local governments for COVID-19 expenditures incurred between March 1 and December 20, 2020 in response to COVID-19.

Community Development Act – Accounts for funds received from federal grants administered by the County to fund improvements to low-income housing and neighborhoods.

Waste Management Augmentation Fund – Accounts for funds collected from 1998 through 2006 as an addition to Franchise Fees for the purpose of offsetting cost increases due to the closure of a local landfill and for unanticipated changes caused by new pass-through cost or new governmental requirements related to municipal solid waste services.

Recycle AB 939 – Accounts for funds received from Waste Management and Republic Services franchise fees. These funds are used to fund and promote City recycling efforts as required by Assembly Bill 939.

Measure D - Recycling – Accounts for Measure D funds from the Alameda County Waste Reduction Initiative to be used for the continuation and expansion of municipal recycling programs.

Measure B - ACTC – Accounts for Measure B funds from the Alameda County Transportation Commission (ACTC) to be used for the maintaining of local streets and roadways, funding bikes and pedestrian projects, and providing paratransit services to the senior community.

Measure BB - ACTC – Accounts for Measure B funds from the Alameda County Transportation Commission (ACTC) to be used for the maintaining of local streets and roadways, funding bikes and pedestrian projects, and providing paratransit services to the senior community.

Measure F (VRF) ACTC – Accounts for Measure F funds from the Alameda County Vehicle Registration Fees to be used to sustain the County's transportation network and reduce traffic congestion and vehicle related pollution.

RMRA SB1 Special Revenue Fund – Accounts for Senate Bill 1 that increases gasoline and diesel taxes and vehicle registration fees to fund for basic road maintenance, rehabilitation, and critical safety projects on local streets and roads.

Hazardous Materials Program – Accounts for grant proceeds for specific hazardous materials education and mitigation programs.

State Senate Bills Fund – Accounts for Senate Bill 1186, State CASp fee which is mandated by California SB1186 and its purpose is to increase disability access and compliance with construction related accessibility requirements. It also accounts for the Building Standards Fee (SB1473) and the California Strong Motion Instrumentation Program (CSMIP).

Auto Break-in Prevention (AB74) – Accounts for State funding sponsored by Assembly member Kansan Chu, to combat auto burglaries in our region.

State Construction Maintenance Funds – Accounts for funds to be used for various street maintenance and construction projects.

CAPITAL PROJECTS FUNDS

PEG Fees – Accounts for funding used to support PEG activities and the capital costs needed for repair, replacement, and maintenance of equipment used to broadcast Council meetings, or to make technological upgrades to the Council chambers.

Art in Public Places – Accounts for funds collected from developers to be used for the procurement and enhancement of public art.

Other Federal Grants – Accounts for other Federal Grants reimbursements provided by cooperating agencies for capital related expenditures.

Landscape and Lighting District – Accounts for funds collected through special assessments for the maintenance of landscaping and street lighting in the Landscape and Lighting Districts.

City of Newark
Combining Balance Sheet
Non-Major Governmental Funds
June 30, 2021

	Special Revenue Funds			
	Paramedic Tax	Alameda County Fire Fees	Police Grants	CARES Act
ASSETS				
Pooled cash and investments	$ 932,457	$ 57,885	$ 223,898	$ -
Receivables:				
Accounts	-	-	-	-
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Other	-	-	6,955	-
Total assets	$ 932,457	$ 57,885	$ 230,853	$ -
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ -	$ -	$ 140	$ -
Unearned revenues	-	-	-	-
Refundable deposits	-	-	-	-
Total liabilities	-	-	140	-
DEFERRED INFLOW OR RESOURCES				
Unavailable revenue	-	-	-	-
Total deferred inflow or resources	-	-	-	-
Fund Balances:				
Restricted	932,457	57,885	230,713	-
Committed	-	-	-	-
Assigned	-	-	-	-
Total fund balances	932,457	57,885	230,713	-
Total liabilities and fund balances	$ 932,457	$ 57,885	$ 230,853	$ -

Special Revenue Funds							
Community Development Act	Waste Augmentation	Recycle AB939	Measure D - Waste Mgmt	Measure B - ACTC	Measure BB ACTC	Measure F (VRF) ACTC	RMRA SB1
$ 102,204	$ 18,638	$ 57,164	$ 753,796	$ 1,657,533	$ 1,740,450	$ 303,893	$ 2,471,206
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	76,931
-	-	-	-	203,624	166,957	36,577	88,488
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 102,204	$ 18,638	$ 57,164	$ 753,796	$ 1,861,157	$ 1,907,407	$ 340,470	$ 2,636,625
$ 63,718	$ -	$ -	$ 12,864	$ 303,911	$ 111,113	$ 8,000	$ 100,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
63,718	-	-	12,864	303,911	111,113	8,000	100,000
-	-	-	-	103,694	84,882	-	-
-	-	-	-	103,694	84,882	-	-
38,486	-	57,164	740,932	1,453,552	1,711,412	332,470	2,536,625
-	-	-	-	-	-	-	-
-	18,638	-	-	-	-	-	-
38,486	18,638	57,164	740,932	1,453,552	1,711,412	332,470	2,536,625
$ 102,204	$ 18,638	$ 57,164	$ 753,796	$ 1,861,157	$ 1,907,407	$ 340,470	$ 2,636,625

City of Newark
Combining Balance Sheet
Non-Major Governmental Funds, Continued
June 30, 2021

	Special Revenue Funds			
	Hazardous Materials Program	State Senate Bills Fund	Auto Break-in Prevention AB74	State Construction Maintenance
ASSETS				
Pooled cash and investments	$ 38,250	$ 971,602	$ 730,419	$ 927,526
Receivables:				
Accounts	-	-	-	-
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
	-	-	-	-
Total assets	$ 38,250	$ 971,602	$ 730,419	$ 927,526
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 13,183	$ 103	$ 26,312	$ -
Unearned revenues	-	-	704,107	-
Refundable deposits	-	70,397	-	12,768
Total liabilities	13,183	70,500	730,419	12,768
DEFERRED INFLOW OR RESOURCES				
Unavailable revenue	-	-	-	-
Total deferred inflow or resources	-	-	-	-
Fund Balances:				
Restricted	25,067	901,102	-	914,758
Committed	-	-	-	-
Assigned	-	-	-	-
Total fund balances	25,067	901,102	-	914,758
Total liabilities and fund balances	$ 38,250	$ 971,602	$ 730,419	$ 927,526

Capital Projects Funds				Total Other Non-Major Governmental Funds
PEG Fees	Art in Public Places	Other Federal Grants	Landscape and Lighting District	
$ 923,442	$ 1,848,984	$ -	$ 1,638,113	$ 15,397,460
	-	-	660	660
-	-	-	-	76,931
-	-	-	-	495,646
-	-	-	85,878	85,878
18,781	-	-	-	25,736
$ 942,223	$ 1,848,984	$ -	$ 1,724,651	$ 16,082,311
$ -	$ -	$ -	$ 11,115	$ 650,459
-	-	-	-	704,107
-	-	-	-	83,165
-	-	-	11,115	1,437,731
-	-	-	-	$ 188,576
-	-	-	-	$ 188,576
942,223	-	-	1,713,536	12,588,382
-	-	-	-	-
-	1,848,984	-	-	1,867,622
942,223	1,848,984	-	1,713,536	14,456,004
$ 942,223	$ 1,848,984	$ -	$ 1,724,651	$ 16,082,311

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	Special Revenue Funds			
	Paramedic Ta	Alameda County Fire Fees	Police Grants	CARES Act
E EN ES				
Special assessments	$ 255,101	$ -	$ -	$ -
Other governmental agencies	-	-	198,019	604,590
Use of money and property	-	-	119	-
License, permits and fees	-	-	17,600	-
Other revenues	-	-	-	-
T r	255,101	-	215,738	604,590
E EN IT ES				
Current:				
General government	-	-	-	-
Public safety:				
Fire	4,265	3,100	-	-
Police	-	-	190,619	-
Public wor s	-	-	-	-
Community development	-	-	-	565,297
Recreation	-	-	-	-
Capital outlay	-	-	-	-
T d r	4,265	3,100	190,619	565,297
E EN E E N E E EN IT ES	250,836	(3,100)	25,119	39,293
T E FINANCIN SES				
Transfers out	-	-	-	(39,293)
T r	-	-	-	(39,293)
N d	250,836	(3,100)	25,119	-
F N BALANCES				
Beginning of year, restated	681,621	60,985	205,594	-
End of year	$ 932,457	$ 57,885	$ 230,713	$ -

Special Revenue Funds							
Community Development Act	Waste Augmentation Fund	Recycle AB 939	Measure D - Waste Mgmt	Measure B - ACTC	Measure BB - ACTC	Measure F (VRF) ACTC	RMRA SB1
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
49,877	-	-	72,416	896,088	736,382	214,522	907,758
-	-	-	2,241	4,927	5,174	903	7,347
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
49,877	-	-	74,657	901,015	741,556	215,425	915,105
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	22,484	-	12,863	2,500	-	-	30,209
-	-	-	-	-	-	-	-
-	-	-	-	123,992	-	-	-
104,445	-	-	-	145,300	57,911	-	100,000
104,445	22,484	-	12,863	271,792	57,911	-	130,209
(54,568)	(22,484)	-	61,794	629,223	683,645	215,425	784,896
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(54,568)	(22,484)	-	61,794	629,223	683,645	215,425	784,896
93,054	41,122	57,164	679,138	824,329	1,027,767	117,045	1,751,729
$ 38,486	$ 18,638	$ 57,164	$ 740,932	$ 1,453,552	$ 1,711,412	$ 332,470	$ 2,536,625

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	Special Revenue Funds			
	azardous Materials Program	State Senate Bills Fund	Auto Brea -in Prevention AB74	State Construction Maintenance
E EN ES				
Special assessments	$ -	$ -	$ -	$ -
Other governmental agencies	9,000	-	26,349	-
Use of money and property	115	-	-	2,751
License, permits and fees	-	-	-	-
Other revenues	-	-	-	3
T r	9,115	-	26,349	2,754
E EN IT ES				
Current:				
General government	-	-	-	-
Public safety:				
Fire		-	-	-
Police	-	-	26,349	-
Public wor s	9,000	9,045	-	-
Community development	-		-	-
Recreation	-	-	-	-
Capital outlay	-	-	-	-
T d r	9,000	9,045	26,349	-
E EN E E N E E EN IT ES	115	(9,045)	-	2,754
T E FINANCIN				
Transfers out	-	-	-	-
T r	-	-	-	-
N d	115	(9,045)	-	2,754
F N BALANCES				
Beginning of year, restated	24,952	910,147	-	912,004
End of year	$ 25,067	$ 901,102	$ -	$ 914,758

Capital Pro ects Funds				Total Other
PEG Fees	Art in Public Places	Other Federal Grants	Landscape and Lighting District	Non-Ma or Governmental Funds
$ -	$ -	$ -	$ 399,406	$ 654,507
-	-	592,000	-	4,307,001
2,721	5,497	-	5,343	37,138
61,744	116,855	-	-	196,199
-	-	-	-	3
64,465	122,352	592,000	404,749	5,194,848
-	-	-	-	-
-	-	-	-	7,365
-	-	-	-	216,968
-	-	79,744	145,466	311,311
-	-	-	-	565,297
-	-	-	-	123,992
-	-	512,256	-	919,912
-	-	592,000	145,466	2,144,845
64,465	122,352	-	259,283	3,050,003
-	-	-	-	(39,293)
-	-	-	-	(39,293)
64,465	122,352	-	259,283	3,010,710
877,758	1,726,632	-	1,454,253	11,445,294
$ 942,223	$ 1,848,984	$ -	$ 1,713,536	$ 14,456,004

CITY OF NEWARK
CAPITAL PROJECTS
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended June 30, 2021

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
EXPENDITURES				
Public works	$ 498,000	$ 42,631,810	$ 340,721	$ 42,291,089
Capital outlay	-	124,000	42,296,896	(42,172,896)
Total expenditures	498,000	42,755,810	42,637,617	118,193
Excess (deficiency) of revenues over expenditures	(498,000)	(42,755,810)	(42,637,617)	118,193
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	28,539,196	28,539,196
Total other financing sources (uses)	-	-	28,539,196	28,539,196
Net change in fund balances	(498,000)	(42,755,810)	(14,098,421)	28,657,389
Fund balances - beginning, restated	3,109,127	3,109,127	3,107,373	(1,754)
Fund balances - ending	$ 2,611,127	$(39,646,683)	$(10,991,048)	$ 28,655,635

CITY OF NEWARK
Paramedic Tax
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended June 30, 2021

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Special assessments	$ 233,000	$ 376,000	$ 255,101	$ (120,899)
Total revenues	233,000	376,000	255,101	(120,899)
EXPENDITURES				
Fire	-	5,000	4,265	735
Total expenditures	-	5,000	4,265	735
Excess (deficiency) of revenues over expenditures	233,000	371,000	250,836	(120,164)
Net change in fund balances	233,000	371,000	250,836	(120,164)
Fund balances - beginning	681,621	681,621	681,621	-
Fund balances - ending	$ 914,621	$ 1,052,621	$ 932,457	$ (120,164)

CITY D NEWA K
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Schedule o evenues E penditures and Chan es in Fund Balances Bud et and Actual
For the Year Ended une

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
EX ENDITU ES				
Fire	$ -	$ 4,000	$ 3,100	$ 900
Total expenditures	-	4,000	3,100	900
Excess (deficiency) of revenues over expenditures	-	(4,000)	(3,100)	900
Net change in fund balances	-	(4,000)	(3,100)	900
Fund balances - beginning	-	60,985	60,985	-
Fund balances - ending	$ -	$ 56,985	$ 57,885	$ 900

CITY F NEWA K
LICE G ANTS
Schedule o evenues E penditures and Chan es in Fund Balances Bud et and Actual
For the Year Ended une

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
EVENUES				
Licenses, permits, and fees	$ -	$ -	$ 17,600	$ 17,600
Intergovernmental	100,000	287,730	198,019	(89,711)
Use of money and property	-	-	119	119
Total revenues	100,000	287,730	215,738	(71,992)
EX ENDITU ES				
Police	35,000	226,730	190,619	36,111
Total expenditures	35,000	226,730	190,619	36,111
Excess (deficiency) of revenues over expenditures	65,000	61,000	25,119	(35,881)
Net change in fund balances	65,000	61,000	25,119	(35,881)
Fund balances - beginning	205,593	205,593	205,594	1
Fund balances - ending	$ 270,593	$ 266,593	$ 230,713	$ (35,880)

CITY F NEWA K
CA ES ACT C F
Schedule o evenues E penditures and Chan es in Fund Balances Bud et and Actual
For the Year Ended une

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
EVENUES				
Intergovernmental	$ -	$ 604,590	$ 604,590	$ -
Total revenues	-	604,590	604,590	-
EX ENDITU ES				
Community Development	-	604,590	565,297	39,293
Total expenditures	-	604,590	565,297	39,293
Excess (deficiency) of revenues over expenditures	-	-	39,293	39,293
THE FINANCING S U CES USES				
Transfers out	-	-	39,293	39,293
Total other financing sources (uses)	-	-	39,293	39,293
Net change in fund balances	-	-	-	-
Fund balances - beginning	-	-	-	-
Fund balances - ending	$ -	$ -	$ -	$ -

CITY F NEWA K
C MMUNITY DEVEL MENT ACT HCD
Schedule o evenues E penditures and Chan es in Fund Balances Bud et and Actual
For the Year Ended une

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
EVENUES				
Intergovernmental	$ -	$ 432,037	$ 49,877	$ (382,160)
Total revenues	-	432,037	49,877	(382,160)
EX ENDITU ES				
Community Development	-	653,537	104,445	549,092
Total expenditures	-	653,537	104,445	549,092
Excess (deficiency) of revenues over expenditures	-	(221,500)	(54,568)	166,932
Net change in fund balances	-	(221,500)	(54,568)	166,932
Fund balances - beginning	-	93,054	93,054	-
Fund balances - ending	$ -	$ (128,446)	$ 38,486	$ 166,932

CITY F NEWA K
WASTE MANAGEMENT AUGMENTATI N
Schedule o evenues E penditures and Chan es in Fund Balances Bud et and Actual
For the Year Ended une

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
EX ENDITU ES				
Public works	$ -	$ 23,000	$ 22,484	$ 516
Total expenditures	-	23,000	22,484	516
Excess (deficiency) of revenues over expenditures	-	(23,000)	(22,484)	516
Net change in fund balances	-	(23,000)	(22,484)	516
Fund balances - beginning	-	41,122	41,122	-
Fund balances - ending	$ -	$ 18,122	$ 18,638	$ 516

CITY F NEWA K
MEASU E D WASTE MANAGEMENT
Schedule o evenues E penditures and Chan es in Fund Balances Bud et and Actual
For the Year Ended une

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
EVENUES				
Intergovernmental	$ 115,000	$ 115,000	$ 72,416	$ (42,584)
Use of money and property	-	-	2,241	2,241
Total revenues	115,000	115,000	74,657	(40,343)
EX ENDITU ES				
Public works	-	316,500	12,863	303,637
Total expenditures	-	316,500	12,863	303,637
Excess (deficiency) of revenues over expenditures	115,000	(201,500)	61,794	263,294
Net change in fund balances	115,000	(201,500)	61,794	263,294
Fund balances - beginning	679,138	679,138	679,138	-
Fund balances - ending	$ 794,138	$ 477,638	$ 740,932	$ 263,294

CITY F NEWA K
MEASU E B ACTC L CAL ST D
Schedule o evenues E penditures and Chan es in Fund Balances Bud et and Actual
For the Year Ended une

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
EVENUES				
Intergovernmental	$ 849,000	$ 849,000	$ 896,088	$ 47,088
Use of money and property	-	-	4,927	4,927
Total revenues	849,000	849,000	901,015	52,015
EX ENDITU ES				
Recreation and community services	220,000	220,000	123,992	96,008
Public works	-	474,200	2,500	471,700
Capital outlay	-	29,716,150	145,300	29,570,850
Total expenditures	220,000	30,410,350	271,792	30,138,558
Excess (deficiency) of revenues over expenditures	629,000	(29,561,350)	629,223	30,190,573
Net change in fund balances	629,000	(29,561,350)	629,223	30,190,573
Fund balances - beginning	824,329	824,329	824,329	-
Fund balances - ending	$ 1,453,329	$ (28,737,021)	$ 1,453,552	$ 30,190,573

CITY F NEWA K
MEASU E BB ACTC L CAL ST D
Schedule o evenues E penditures and Chan es in Fund Balances Bud et and Actual
For the Year Ended une

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
EVENUES				
Intergovernmental	$ 697,000	$ 697,000	$ 736,382	$ 39,382
Use of money and property	-	-	5,174	5,174
Total revenues	697,000	697,000	741,556	44,556
EX ENDITU ES				
Recreation and community services	220,000	220,000	-	220,000
Capital outlay	-	913,415	57,911	855,504
Total expenditures	220,000	1,133,415	57,911	1,075,504
Excess (deficiency) of revenues over expenditures	477,000	(436,415)	683,645	1,120,060
Net change in fund balances	477,000	(436,415)	683,645	1,120,060
Fund balances - beginning	1,027,767	1,027,767	1,027,767	-
Fund balances - ending	$ 1,504,767	$ 591,352	$ 1,711,412	$ 1,120,060

CITY F NEWA K
MEASU E F V F ACTC
Schedule o evenues E penditures and Chan es in Fund Balances Bud et and Actual
For the Year Ended une

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
EVENUES				
Intergovernmental	$ 180,000	$ 180,000	$ 214,522	$ 34,522
Use of money and property	-	-	903	903
Total revenues	180,000	180,000	215,425	35,425
EX ENDITU ES				
Capital outlay	-	19,277	-	19,277
Total expenditures	-	19,277	-	19,277
Excess (deficiency) of revenues over expenditures	180,000	160,723	215,425	54,702
Net change in fund balances	180,000	160,723	215,425	54,702
Fund balances - beginning	117,045	117,045	117,045	-
Fund balances - ending	$ 297,045	$ 277,768	$ 332,470	$ 54,702

CITY F NEWA K
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Schedule o evenues E penditures and Chan es in Fund Balances Bud et and Actual
For the Year Ended une

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
EVENUES				
Intergovernmental	$ 837,000	$ 837,000	$ 907,758	$ 70,758
Use of money and property	-	-	7,347	7,347
Total revenues	837,000	837,000	915,105	78,105
EX ENDITU ES				
Public works	-	1,529,600	30,209	1,499,391
Capital outlay	-	-	100,000	(100,000)
Total expenditures	-	1,529,600	130,209	1,399,391
Excess (deficiency) of revenues over expenditures	837,000	(692,600)	784,896	1,477,496
Net change in fund balances	837,000	(692,600)	784,896	1,477,496
Fund balances - beginning	1,751,729	1,751,729	1,751,729	-
Fund balances - ending	$ 2,588,729	$ 1,059,129	$ 2,536,625	$ 1,477,496

CITY F NEWA K
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Schedule o evenues E penditures and Chan es in Fund Balances Bud et and Actual
For the Year Ended une

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
EVENUES				
Intergovernmental	$ 13,000	$ 13,000	$ 9,000	$ (4,000)
Use of money and property	-	-	115	115
Total revenues	13,000	13,000	9,115	(3,885)
EX ENDITU ES				
Public works	-	-	9,000	(9,000)
Total expenditures	-	-	9,000	(9,000)
Excess (deficiency) of revenues over expenditures	13,000	13,000	115	(12,885)
Net change in fund balances	13,000	13,000	115	(12,885)
Fund balances - beginning	24,952	24,952	24,952	-
Fund balances - ending	$ 37,952	$ 37,952	$ 25,067	$ (12,885)

CITY F NEWA K
STATE SENATE BILLS FUNDS
Schedule o evenues E penditures and Chan es in Fund Balances Bud et and Actual
For the Year Ended une

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
EX ENDITU ES				
Public works	$ 10,000	$ 10,000	$ 9,045	$ 955
Total expenditures	10,000	10,000	9,045	955
Excess (deficiency) of revenues over expenditures	(10,000)	(10,000)	(9,045)	955
Net change in fund balances	(10,000)	(10,000)	(9,045)	955
Fund balances - beginning	910,147	910,147	910,147	-
Fund balances - ending	$ 900,147	$ 900,147	$ 901,102	$ 955

CITY F NEWA K
Auto Break in revention AB
Schedule o evenues E penditures and Chan es in Fund Balances Bud et and Actual
For the Year Ended une

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
EVENUES				
Intergovernmental	$ -	$ -	$ 26,349	$ 26,349
Total revenues	-	-	26,349	26,349
EX ENDITU ES				
Police	146,000	146,000	26,349	119,651
Total expenditures	146,000	146,000	26,349	119,651
Excess (deficiency) of revenues over expenditures	(146,000)	(146,000)	-	146,000
Net change in fund balances	(146,000)	(146,000)	-	146,000
Fund balances - beginning	-	-	-	-
Fund balances - ending	$ (146,000)	$ (146,000)	$ -	$ 146,000

CITY F NEWA K
STATE C NST UCTI N MAINTENANCE
Schedule o evenues E penditures and Chan es in Fund Balances Bud et and Actual
For the Year Ended une

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
EVENUES				
Use of money and property	$ -	$ -	$ 2,751	$ 2,751
Other	-	-	3	3
Total revenues	-	-	2,754	2,754
EX ENDITU ES				
Public works	-	118,100	-	118,100
Total expenditures	-	118,100	-	118,100
Excess (deficiency) of revenues over expenditures	-	(118,100)	2,754	120,854
Net change in fund balances	-	(118,100)	2,754	120,854
Fund balances - beginning	912,007	912,007	912,004	(3)
Fund balances - ending	$ 912,007	$ 793,907	$ 914,758	$ 120,851

CITY F NEWA K
EG FEES
Schedule o evenues E penditures and Chan es in Fund Balances Bud et and Actual
For the Year Ended une

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
EVENUES				
Licenses, permits, and fees	$ 50,000	$ 50,000	$ 61,744	$ 11,744
Use of money and property	-	-	2,721	2,721
Total revenues	50,000	50,000	64,465	14,465
Excess (deficiency) of revenues over expenditures	50,000	50,000	64,465	14,465
Net change in fund balances	50,000	50,000	64,465	14,465
Fund balances - beginning	877,758	877,758	877,758	-
Fund balances - ending	$ 927,758	$ 927,758	$ 942,223	$ 14,465

CITY F NEWA K
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Schedule o evenues E penditures and Chan es in Fund Balances Bud et and Actual
For the Year Ended une

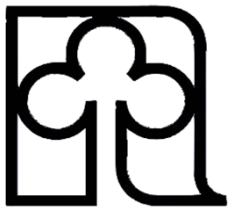
	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
EVENUES				
Licenses, permits, and fees	$ 90,000	$ 90,000	$ 116,855	$ 26,855
Use of money and property	-	-	5,497	5,497
Total revenues	90,000	90,000	122,352	32,352
Excess (deficiency) of revenues over expenditures	90,000	90,000	122,352	32,352
Net change in fund balances	90,000	90,000	122,352	32,352
Fund balances - beginning	1,726,632	1,726,632	1,726,632	-
Fund balances - ending	$ 1,816,632	$ 1,816,632	$ 1,848,984	$ 32,352

CITY F NEWA K
MISC FEDE AL G ANTS
Schedule o evenues E penditures and Chan es in Fund Balances Bud et and Actual
For the Year Ended une

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
EVENUES				
Intergovernmental	$ -	$ -	$ 592,000	$ 592,000
Total revenues	-	-	592,000	592,000
EX ENDITU ES				
Public works	-	-	79,744	(79,744)
Capital outlay	-	-	512,256	(512,256)
Total expenditures	-	-	592,000	(592,000)
Excess (deficiency) of revenues over expenditures	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning	-	-	-	-
Fund balances - ending	$ -	$ -	$ -	$ -

CITY F NEWA K
Landscape and Li htin Districts
Schedule o evenues E penditures and Chan es in Fund Balances Bud et and Actual
For the Year Ended une

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
EVENUES				
pecial assessments	$ -	$ -	$ 399,406	$ 399,406
Use of money and property	-	-	5,343	5,343
Total revenues	-	-	404,749	404,749
EX ENDITU ES				
Public works	-	73,740	145,466	(71,726)
Total expenditures	-	73,740	145,466	(71,726)
Excess (deficiency) of revenues over expenditures	-	(73,740)	259,283	333,023
Net change in fund balances	-	(73,740)	259,283	333,023
Fund balances - beginning	-	1,454,253	1,454,253	-
Fund balances - ending	$ -	$ 1,380,513	$ 1,713,536	$ 333,023



INTERNAL SERVICE FUNDS

Equipment Replacement Accounts for funds used to pay for the anticipated replacement of general equipment needs.

Equipment Operations Accounts for funds used to support the maintenance and operation of general equipment.

Office Support Accounts for funds used to support general office support needs including office supply purchases.

Building Maintenance Accounts for funds used for general City-owned building maintenance.

Public Liability Self-Insurance Accounts for funds used to cover general liability claims against the City and premiums for coverage above the City s ris retention level.

Workers' Compensation Self-Insurance Accounts for funds used to cover premiums and claims paid related to or ers Compensation coverage.

C N r
C S N
I r S r F d

	Equipment Replacement	Equipment Operations	Office Support	Building Maintenance
ASSETS				
Current assets:				
Cash and investments	$ 2,546,604	$ 1,930,857	$ 82,276	$ 2,350,622
Receivables	1,454	-	-	5,574
Supplies and other assets	-	66,904	3,000	24,025
T rr	2,548,058	1,997,761	85,276	2,380,221
Capital assets, net of accumulated depreciation	3,848,272	-	-	-
T	6,396,330	1,997,761	85,276	2,380,221
LIABILITIES				
Current liabilities:				
Accounts payable	1,006	63,323	1,206	207,888
Accrued liabilities	19,362	-	-	-
Capital lease obligation, due within one year	296,263			
Claims payable, due within one year	-	-	-	-
T rr	316,631	63,323	1,206	207,888
Noncurrent liabilities:				
Capital lease obligation, due in more than one year	1,105,235	-	-	-
Claims payable, due in more than one year	-	-	-	-
T	1,421,866	63,323	1,206	207,888
NET SITI N				
Net investment in capital assets	2,446,774	-	-	-
Unrestricted	2,527,690	1,934,438	84,070	2,172,333
T	$ 4,974,464	$ 1,934,438	$ 84,070	$ 2,172,333

Net of capital lease

Public Liability Self-Insurance	or ers Compensation Self-Insurance	Total
$ 841,030	$ 3,051,978	$10,803,367
435	-	7,463
-	-	93,929
841,465	3,051,978	10,904,759
-	-	3,848,272
841,465	3,051,978	14,753,031
7,007	56,943	337,373
42	-	19,404
		296,263
158,140	558,372	716,512
165,189	615,315	1,369,552
-	-	1,105,235
357,433	1,308,344	1,665,777
522,622	1,923,659	4,140,564
-	-	2,446,774
318,843	1,128,319	8,165,693
$ 318,843	$ 1,128,319	$10,612,467

	Equipment Replacement	Equipment Operations	Office Support	Building Maintenance
E ATIN E EN ES				
Charges to departments	$ 845,000	$ 1,288,000	$ 134,000	$ 2,222,000
Other revenue	4,241	60,694	-	123,737
T r r	849,241	1,348,694	134,000	2,345,737
E ATIN E ENSES				
Personnel services	-	557,351	22,962	569,829
Materials and supplies	61,630	252,325	26,066	60,336
Contractual Services	-	179,801	57,473	526,752
Utilities	-	-	-	663,685
Insurance claims and premiums	-	-	-	-
Depreciation	426,577	-	-	-
T r	488,207	989,477	106,501	1,820,602
E ATIN INC ME L SS	361,034	359,217	27,499	525,135
N N E ATIN E EN ES E ENSES				
Interest e pense	(50,315)	-	-	-
T r r	(50,315)	-	-	-
INC ME L SS BEF E T ANSFE S	310,719	359,217	27,499	525,135
Transfers in	-	-	-	12,757
T r r	-	-	-	12,757
C	310,719	359,217	27,499	537,892
NET SITI N				
Beginning of year	4,663,745	1,575,221	56,571	1,634,441
End of year	$ 4,974,464	$ 1,934,438	$ 84,070	$ 2,172,333

Public Liability Self-Insurance	or ers Compensation Self-Insurance	Total
$ 844,000	$ 1,322,000	$ 6,655,000
-	-	188,672
844,000	1,322,000	6,843,672
16,047	7,920	1,174,109
-	-	400,357
-	814,901	1,578,927
-	-	663,685
733,175	264,029	997,204
-	-	426,577
749,222	1,086,850	5,240,859
94,778	235,150	1,602,813
-	-	(50,315)
-	-	(50,315)
94,778	235,150	1,552,498
-	-	12,757
-	-	12,757
94,778	235,150	1,565,255
224,065	893,169	9,047,212
$ 318,843	$ 1,128,319	$ 10,612,467

City of Newark

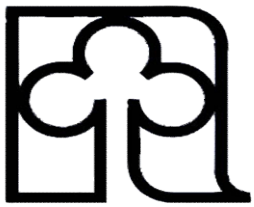
Combining Statement of Cash Flows

Internal Service Funds

For the year ended June 30, 2021

	Equipment Replacement	Equipment Operations	Office Support	Building Maintenance
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from other funds	$ 849,241	$ 1,348,694	$ 134,000	$ 2,345,737
Payments to suppliers/other fund	(137,586)	(441,975)	(88,787)	(1,216,971)
Payments to employees	-	(557,351)	(22,962)	(569,829)
Claim payments	-	-	-	-
Net cash provided (used) by operating activities	711,655	349,368	22,251	558,937
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Interfund receipts	-	-	-	12,757
Net cash provided (used) by noncapital financing activities	-	-	-	12,757
CASH FLOWS FROM CAPITAL AND RERLATED FINANCING ACTIVITIES:				
Payments on capital lease	(297,566)	-	-	-
Acquisition of capital assets	(122,056)	-	-	-
Interest paid and fiscal charges	(50,315)	-	-	-
Net cash provided (used) by capital and related financing activities	(469,937)	-	-	-
Net increase (decrease) in cash and cash equivalents	241,718	349,368	22,251	571,694
CASH AND CASH EQUIVALENTS:				
Beginning of year	2,304,886	1,581,489	60,025	1,778,928
End of year	$ 2,546,604	$ 1,930,857	$ 82,276	$ 2,350,622
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	$ 361,034	$ 359,217	$ 27,499	$ 525,135
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	426,577	-	-	-
Change in assets and liabilities:				
Accounts receivable and other assets	(456)	(24,422)	-	(21,663)
Accounts payable and accrued liabilities	(75,500)	14,573	(5,248)	55,465
Total adjustments	350,621	(9,849)	(5,248)	33,802
Net cash provided (used) by operating activities	$ 711,655	$ 349,368	$ 22,251	$ 558,937
Non-Cash Investing, Capital, and Financing Activities:				
Capital assets aquired through capital lease	1,699,064	0	0	0
Total noncash items	$ 1,699,064	0	0	0

Public Liability Self-	Workers' Compensation Self-	Total
$ 844,000	$ 1,322,000	$ 6,843,672
(110,475)	(300,931)	(2,296,725)
(16,047)	(7,920)	(1,174,109)
(733,175)	(264,029)	(997,204)
(15,697)	749,120	2,375,634
-	-	12,757
-	-	12,757
-	-	(297,566)
-	-	(122,056)
-	-	(50,315)
-	-	(469,937)
(15,697)	749,120	1,918,454
856,727	2,302,858	8,884,913
$ 841,030	$ 3,051,978	$ 10,803,367
$ 94,778	$ 235,150	$ 1,602,813
-	-	426,577
-	-	(46,541)
(110,475)	513,970	392,785
(110,475)	513,970	772,821
$ (15,697)	$ 749,120	$ 2,375,634
0	0	1,699,064
0	0	$ 1,699,064



CITY OF NEWARK
Statistical Section

This section of the City of Newark's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial condition.

Contents

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These schedules contain trend information to help the readers understand how the City's financial performance and well-being have changed over time.

1 Net Position by Component
2 Changes in Net Position
3 Fund Balances of Governmental Funds
4 Changes in Fund Balances of Governmental Funds

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These schedules present information to help reader assess the City's property and sales tax revenues.

5 Assessed Value of Taxable Property
6 Property Tax Rates - All Overlapping Government
7 Principal Property Tax Payers
8 Property Tax Levies and Collections
9 Taxable Sales by Category

These schedules present information to help reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

10 Ratio of Outstanding Debt by Type
11 Direct and Overlapping Governmental Activities Debt
12 Legal Bonded Debt Margin Information

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These schedules present demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

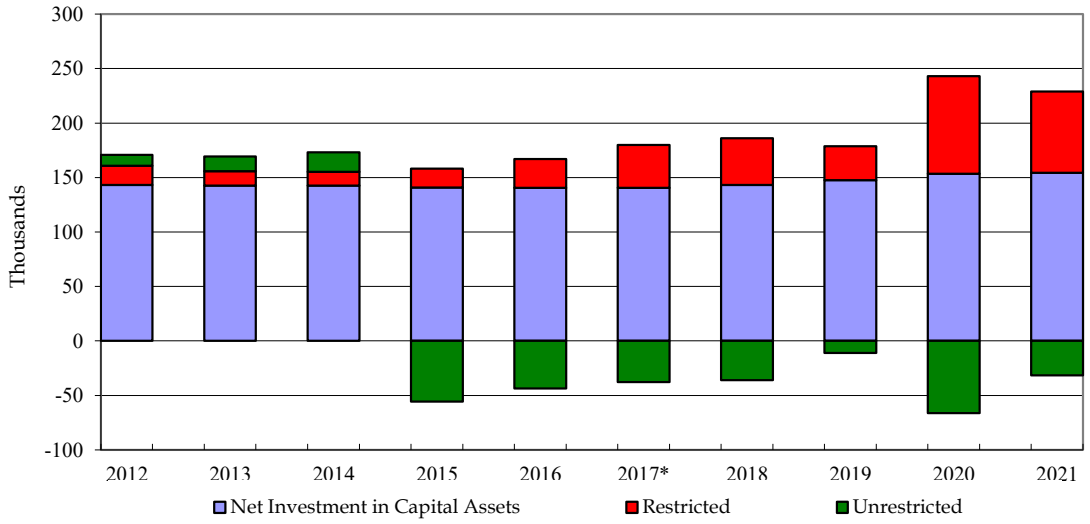
13 Demographic and Economic Statistics
14 Principal Employers

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These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and activities it performs.

15 Full-Time Equivalent City Government Employees by Function/Program
16 Operating Indicators by Function/Program
17 Capital Asset Statistics by Function/Program

City of Newark
Net Position by Component
Last Ten Years
(accrual basis of accounting)
(dollars in thousands)



	Fiscal year ended June 30,									
	2012	2013	2014	2015	2016	2017*	2018	2019	2020	2021
Primary government										
Governmental activities:										
Net Investment in Capital Assets	$143,258	$142,709	$142,524	$140,931	$140,414	$140,414	$143,058	$147,511	$153,456	$154,434
Restricted	17,596	13,198	12,806	17,260	26,622	39,483	42,954	31,076	89,447	74,408
Unrestricted	9,806	13,264	17,903	(55,634)	(43,711)	(37,879)	(35,998)	(11,034)	(66,234)	(31,461)
Total governmental activities net position	$170,660	$169,171	$173,233	$102,557	$123,325	$142,019	$150,014	$167,553	$176,669	$197,381

* Net Position not restated for the implementation of GASB Statement No. 75 or other restatements discussed in Note 14

Source: City of Newark Basic Financial Statements

City of Newark
Changes in Net Position
Last Ten Years
(accrual basis of accounting)
(dollars in thousands)

	Fiscal year ended June 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Governmental activities:										
General government	$3,891	$3,796	$4,643	$5,986	$4,484	$5,337	$6,159	$6,656	$6,668	$6,827
Public safety:										
Fire	8,380	8,669	8,665	9,641	9,805	10,560	11,424	10,821	16,336	11,582
Police	13,598	14,643	15,310	15,565	17,202	19,798	21,728	24,012	22,317	27,257
Public Works	6,065	9,834	6,743	6,082	5,934	6,444	8,648	16,837	14,007	13,283
Community development	3,127	2,749	3,052	3,456	3,930	5,002	6,918	2,173	1,914	2,590
Recreation and community services	4,440	3,839	4,212	4,245	4,291	5,243	7,566	6,017	5,663	5,889
Interest on long-term debt	601	455	430	406	391	373	350	330	2,430	2,165
Total governmental activities expenses	40,102	43,985	43,055	45,381	46,036	52,757	62,792	66,845	69,335	69,592
Program revenues										
Governmental activities:										
Charges for services:										
General government	73	45	50	14	15	13	12	11	4,309	190
Public safety:										
Fire	94	135	115	113	230	323	270	193	172	158
Police	521	555	563	573	729	990	1,109	1,182	1,224	1,609
Public Works	563	560	530	1,181	2,771	3,388	905	5,367	7,374	9,583
Community development	1,398	1,268	1,858	5,048	13,492	14,269	12,482	7,422	4,105	14,220
Recreation and community services	2,391	1,686	2,432	2,273	2,458	2,801	2,459	5,899	1,883	482
Operating grants and contributions	1,492	1,053	938	615	803	642	543	891	1,051	1,909
Capital grants and contributions	1,625	2,337	2,725	2,055	2,584	2,661	2,844	5,031	4,243	3,820
Total governmental program revenues	8,157	7,639	9,211	11,872	23,083	25,074	20,625	25,996	24,362	31,971
Net (expense)/revenue										
Total governmental activities net expense	(31,945)	(36,346)	(33,844)	(33,509)	(22,953)	(27,683)	(42,168)	(40,849)	(44,973)	(37,621)
General revenues and other changes in net position										
Governmental activities:										
Taxes:										
Property taxes	11,843	12,559	13,035	13,987	14,967	16,465	19,193	20,700	22,768	24,417
Sales taxes	8,819	9,631	10,182	10,603	11,092	12,949	16,433	19,041	17,442	20,475
Transient occupancy tax	3,323	3,705	4,320	5,067	5,859	6,094	6,362	6,717	5,450	2,916
Utility uers tax	3,231	3,376	3,644	3,617	3,292	3,527	3,631	3,289	3,480	3,367
Other local taxes	1,117	1,132	1,272	1,488	1,799	1,996	2,346	2,162	2,150	2,497
Franchise fees *	2,538	2,870	2,938	3,076	2,725	3,670	3,833	3,970	-	4,177
Motor vehicle in-lieu	22	23	19	18	18	20	24	23	39	36
Use of money and property	147	49	70	93	189	446	900	2,045	2,497	948
Gain on sale of assets	423	-	-	-	-	-	-	-	-	-
Miscellaneous	1,037	1,510	2,562	1,926	2,829	1,206	1,049	686	238	950
General revenues	32,500	34,855	38,042	39,875	42,769	46,373	53,770	58,633	54,063	59,783
Loss on disposal of asset										(1,036)
Change in net position governmental activities	$555	($1,491)	$4,198	$6,366	$19,816	$18,690	$11,602	$17,784	$9,090	$21,126

* FY20 Franchise fees were categorized as Charges for services

Source: City of Newark Basic Financial Statements

CITY OF NEWARK

Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(dollars in thousands)

	Fiscal year ended June 30,									
	2012	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
General Fund										
Nonspendable:										
Supplies and prepaid assets	134	121	555	152	135	145	153	185	163	145
Due from Successor Redevelopment Agency	-	-	-	404	356	216	184	184	-	-
Committed:										
Pension/OPEB Reserves	-	-	150	-	-	6,424	7,785	10,789	15,989	6,824
Assigned for:										
Fire side fund	363	463	613	-	-	440	440	440	440	440
Equipment replacement	-	155	405	1,305	1,500	2,700	2,900	3,100	5,800	6,000
Waste disposal fund	972	1,028	817	576	429	429	73	631	41	-
Community development	-	-	242	187	342	513	743	2,793	1,073	-
Unassigned	10,701	13,849	16,776	18,904	27,169	23,246	31,666	34,331	39,548	47,223
Total General Fund	$ 12,170	$ 15,616	$ 19,558	$ 21,528	$ 29,930	$ 34,111	$ 43,945	$ 52,454	$ 63,054	$ 60,633
All other governmental funds										
Restricted for:										
Public safety	212	216	199	197	215	295	403	650	4,744	6,053
Community development	(5)	15	15	15	15	15	92	18,767	27,002	10,766
Transportation facilities										10,832
Housing impact										34,536
Street improvements	4,460	3,053	3,740	4,456	9,608	12,884	14,559	4,164	16,744	9,973
Environmental programs	190	241	313	400	491	580	645	688	736	798
Health and welfare	35	34	35	37	37	46	35	36	25	25
Park improvement	151	116	111	730	2,877	5,726	6,044	4,100	747	3,633
Debt service	675	676	677	681	680	680	687	700	37,116	6,511
Landscape and lighting	623	701	665	738	762	875	981	1,195	1,454	1,714
Other purposes (i.e. PEG, State CASp Fee)	-	-	-	-	-	-	689	777	878	942
Committed:										
Community development - General City Plan	173	152	304	576	1,121	1,907	2,242	2,793	3,700	-
Assigned to:										
Waste disposal fund	-	-	-	-	-	-	-	-	-	19
Art in public places	646	646	673	860	959	1,151	1,451	1,626	1,727	1,849
Capital asset acquisition	10,310	6,858	6,159	9,340	12,770	21,715	21,859	25,105	3,107	-
Unassigned	-	-	-	-	-	-	-	-	(1,692)	(12,911)
Total all other governmental funds	$ 17,470	$ 12,708	$ 12,890	$ 18,029	$ 29,535	$ 45,874	$ 49,687	$ 60,601	$ 96,289	$ 74,739

Source: City of Newark Basic Financial Statements

CITY OF NEWARK

Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years

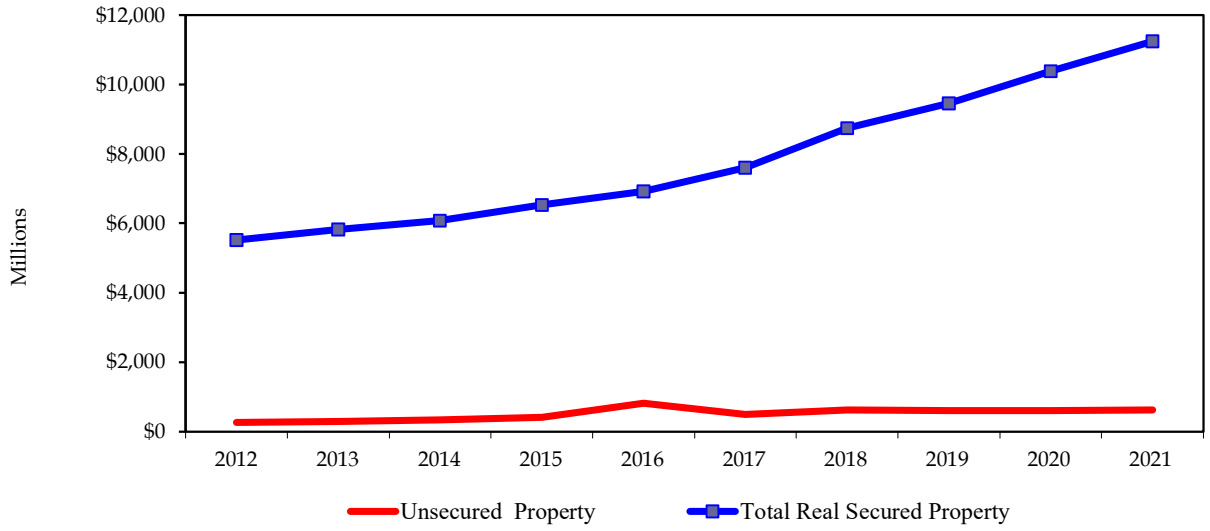
(modified accrual basis of accounting)

(dollars in thousands)

	Fiscal year ended June 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues										
Property taxes	$11,843	$12,559	$13,035	$13,988	$14,967	$16,465	$19,193	$20,700	$22,768	$24,417
Other local taxes	19,028	20,558	22,200	23,867	24,655	28,151	33,145	35,179	28,522	29,255
Special assessments	472	473	319	431	460	457	507	529	671	655
Licenses, permits and fees	1,117	939	1,443	2,264	4,173	4,149	3,638	3,638	3,241	29,134
Other governmental agencies	2,996	2,974	4,037	3,093	3,345	3,231	3,399	5,486	4,656	5,765
Charges for services	3,808	3,098	4,604	6,352	14,430	15,738	11,960	15,471	14,797	443
Fines and forfeitures	384	377	362	383	529	822	944	966	1,029	378
Use of money and property	147	49	70	93	189	477	900	1,999	2,497	948
Other	851	985	1,374	1,486	2,982	1,793	1,250	686	238	295
Total revenues	40,645	42,011	47,445	51,955	65,729	71,284	74,935	84,654	78,419	91,290
Expenditures										
Current:										
General government	3,790	3,722	4,526	6,043	4,643	5,231	5,487	5,774	5,734	6,208
Public safety:										
Fire	8,142	8,433	8,460	9,634	9,619	10,373	11,433	10,821	11,152	11,715
Police	13,406	14,433	15,282	15,435	16,741	17,954	19,763	20,970	22,563	33,747
Public works	4,881	7,160	4,350	3,663	3,954	3,877	7,522	13,032	9,150	9,608
Community development	3,085	2,708	3,005	3,512	4,089	4,922	6,158	1,858	1,743	2,368
Recreation	3,914	3,458	3,949	4,000	4,092	4,786	6,582	5,554	5,094	4,644
Capital outlay	20	2,365	2,611	1,483	1,321	2,844	2,957	5,840	38,645	43,511
Debt service:										
Principal repayment	633	527	572	589	560	584	542	556	544	525
Interest and fiscal charges	761	450	430	410	388	369	348	330	3,172	2,509
Total expenditures	38,632	43,256	43,185	44,770	45,409	50,940	60,791	64,736	97,798	114,835
Excess (deficiency) of revenues over (under) expenditures	2,013	(1,244)	4,260	7,185	20,321	20,344	14,144	19,918	(19,378)	(23,545)
Other financing sources (uses)										
Proceeds from sale of property	-	-	-	-	-	-	-	-	-	-
Transfers in	3,085	1,852	2,212	4,065	3,773	5,836	6,544	6,402	26,442	28,565
Transfers (out)	(3,619)	(1,924)	(2,504)	(4,141)	(3,910)	(6,201)	(6,909)	(6,650)	(26,691)	(28,578)
Issuance of debt	9,704	-	-	-	-	-	-	-	-	-
Debt refunding	(9,700)	-	-	-	-	-	-	-	63,345	-
Bond premium less payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	2,571	-
Capital lease proceeds	-	-	157	-	-	-	-	-	-	-
Total other financing sources (uses)	(529)	(72)	(136)	(76)	(138)	(366)	(366)	(249)	65,667	(13)
Extraordinary gain										
RDA Dissolution	423	-	-	-	-	-	-	-	-	-
Net change in fund balances	$1,907	($1,316)	$4,125	$7,109	$20,183	$19,978	$13,779	$19,669	$46,289	($23,558)
Debt service as a percentage of noncapital expenditures	3.7%	2.4%	2.5%	2.4%	2.2%	2.0%	1.6%	1.5%	6.7%	4.4%

Source: City of Newark Basic Financial Statements

CITY OF NE AR
Assessed Value of Taxable Property
Last Ten Fiscal Years

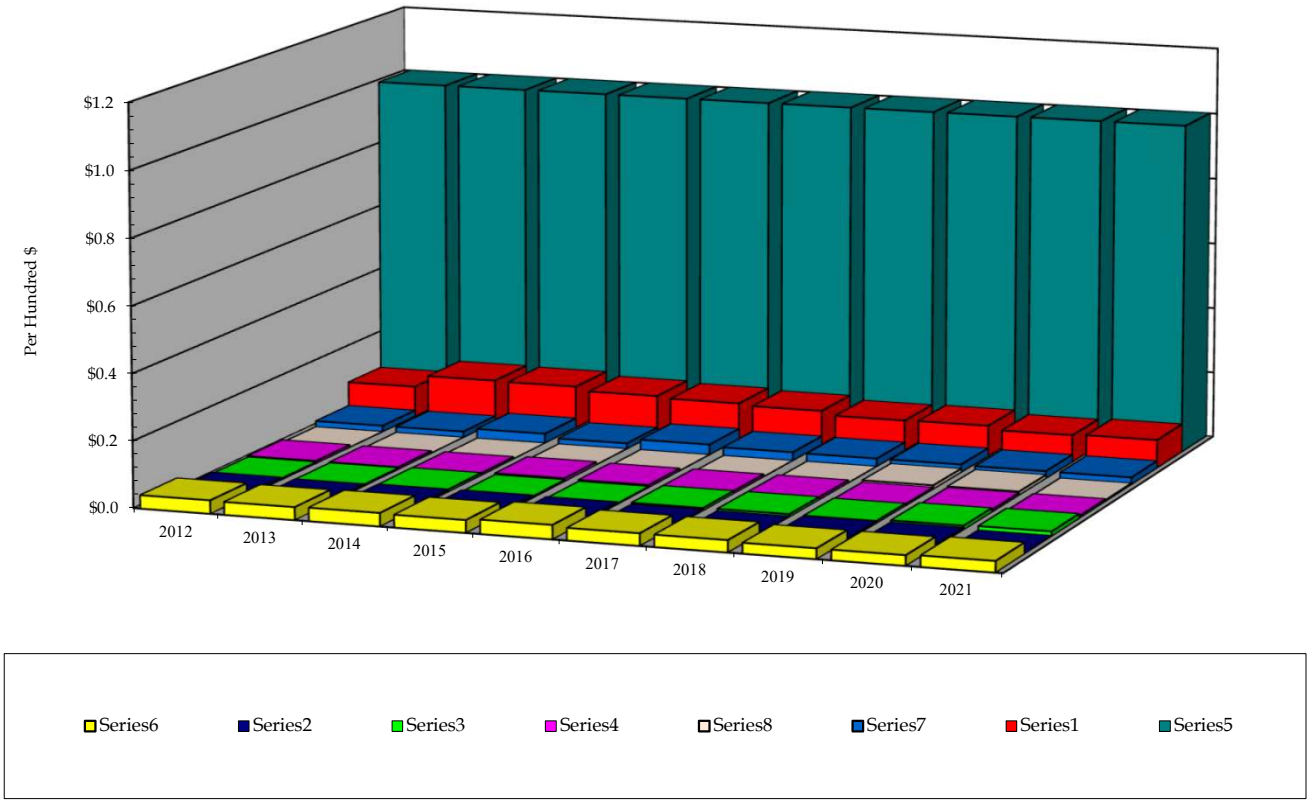


Fiscal Year	Real Property				Total Real Secured Property	Unsecured Property	Total Assessed a	Total Direct Tax Rate
	Residential Property	Co ercial Property	Industrial Property	Ot er				
2012	$ 3,309,572,447	$ 635,000,800	$ 1,179,565,507	$ 127,692,323	$ 5,251,831,077	$ 270,167,762	$ 5,521,998,839	0.16038%
2013	3,320,387,782	630,964,789	1,424,015,618	150,820,781	5,526,188,970	295,134,158	5,821,323,128	0.16512%
2014	3,497,588,932	640,455,423	1,418,773,918	177,080,719	5,733,898,992	341,285,706	6,075,184,698	0.16432%
2015	3,827,802,794	649,505,241	1,426,042,828	211,620,359	6,114,971,222	409,594,577	6,524,565,799	0.16425%
2016	4,083,212,592	688,882,274	1,106,413,993	221,541,798	6,100,050,657	823,549,996	6,923,600,653	0.16383%
2017	4,381,165,279	714,399,736	1,635,285,953	371,907,937	7,102,758,905	502,466,622	7,605,225,527	0.16292%
2018	4,793,351,401	746,379,514	1,776,301,495	800,737,288	8,116,769,698	625,081,222	8,741,850,920	0.16107%
2019	5,594,411,632	791,514,110	1,793,559,114	673,443,440	8,852,928,296	605,704,087	9,458,632,383	0.17423%
2020	6,430,011,765	985,215,137	1,740,916,896	618,894,036	9,775,037,834	605,044,520	10,380,082,354	0.17314%
2021	7,181,543,724	1,039,834,126	1,745,443,867	652,454,373	10,619,276,090	622,858,588	11,242,134,678	0.17928%

(a) In 1978 the voters of the State of California passed Proposition 13 which limited taxes to a total maximum rate of 1%, based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum of 2%). With few exceptions, property is only reassessed as a result of new construction activity or at the time it is sold to a new owner. At that point, the property is reassessed based upon the added value of the construction or at the purchase price (market value) or economic value of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of the taxable property and is subject to the limitations described above.

Source: Alameda County Assessor 2011/12 - 2020/21 Combined Tax Rolls & Assessed Value of Taxable Property Report, The HdL Companies

CITY OF NE AR
Property Tax Rates
All Overlapping Govern ents
Last Ten Fiscal Years



Fiscal Year	Basic County ide Levy	Ala eda County ater District	Bay Area Rapid Transit	County Go Bond	East Bay Regional Par District	Ne ar Unified Sc ool District	O lone Co unity College	as ington ospital	Total
2012	1.0000	0.0077	0.0041	0.0000	0.0071	0.0935	0.0400	0.0186	1.1710
2013	1.0000	0.0069	0.0043	0.0000	0.0051	0.1298	0.0384	0.0181	1.2026
2014	1.0000	0.0066	0.0075	0.0000	0.0078	0.1280	0.0399	0.0291	1.2189
2015	1.0000	0.0093	0.0045	0.0000	0.0085	0.1159	0.0378	0.0171	1.1931
2016	1.0000	0.0075	0.0026	0.0000	0.0067	0.1103	0.0424	0.0313	1.2008
2017	1.0000	0.0080	0.0080	0.0000	0.0032	0.1046	0.0370	0.0256	1.1864
2018	1.0000	0.0082	0.0084	0.0000	0.0021	0.0922	0.0361	0.0243	1.1713
2019	1.0000	0.0049	0.0070	0.0112	0.0057	0.0936	0.0315	0.0242	1.1781
2020	1.0000	0.0071	0.0120	0.0108	0.0060	0.0823	0.0308	0.0221	1.1711
2021	1.0000	0.0067	0.0139	0.0036	0.0014	0.0855	0.0334	0.0213	1.1658

Source: Alameda County Assessor 2010/12 - 2020/21 Combined Tax Rolls & Assessed Value of Taxable Property Report

CITY OF NE AR

Principal Property Tax Payers

Current Year and Ten Years Ago

	1			11 1		
Taxpayer	**Taxable Assessed Value**	**Ran**	**Percentage of Total City Taxable Assessed Value**	**Taxable Assessed Value**	**Ran**	**Percentage of Total City Taxable Assessed Value**
BMR Gateway Boulevard LLC	$366,645,851	1	3.26%	$194,425,637	2	3.52%
T5 Silicon Valley LP	203,294,162	2	1.81%			
JMB Newpark Associates & GGP	177,459,590	3	1.58%	74,259,718	3	1.34%
Lennar Homes California Inc.	100,716,356	4	0.90%			
Metropolitan Life Insurance Co	96,579,601	5	0.86%			
IPT East Bay DC LP	87,325,314	6	0.78%			
Arques Investment Company LLC	79,486,259	7	0.71%			
Newark Industrial Partners LLC	75,884,798	8	0.68%			
Leslie Salt Company	66,038,046	9	0.59%	43,407,391	5	0.79%
Silicon Valley Gateway Technology Center	63,271,165	10	0.56%			
Apple Computer Inc				213,063,827	1	3.86%
Sycamore Bay LLC				52,498,529	4	0.95%
BRE US Industrial Properties LLC				40,096,951	6	0.73%
DCT Cherry Street California LP				34,298,624	7	0.62%
BRCP Stevenson Point LP				33,446,572	8	0.61%
Milprint Packaging LLC				31,308,948	9	0.57%
Newpark Anchor Acquisition LLC				29,964,621	10	0.54%
Subtotal	$1,316,701,142		11.73%	$746,770,818		13.53%

Total Net Assessed Valuation:

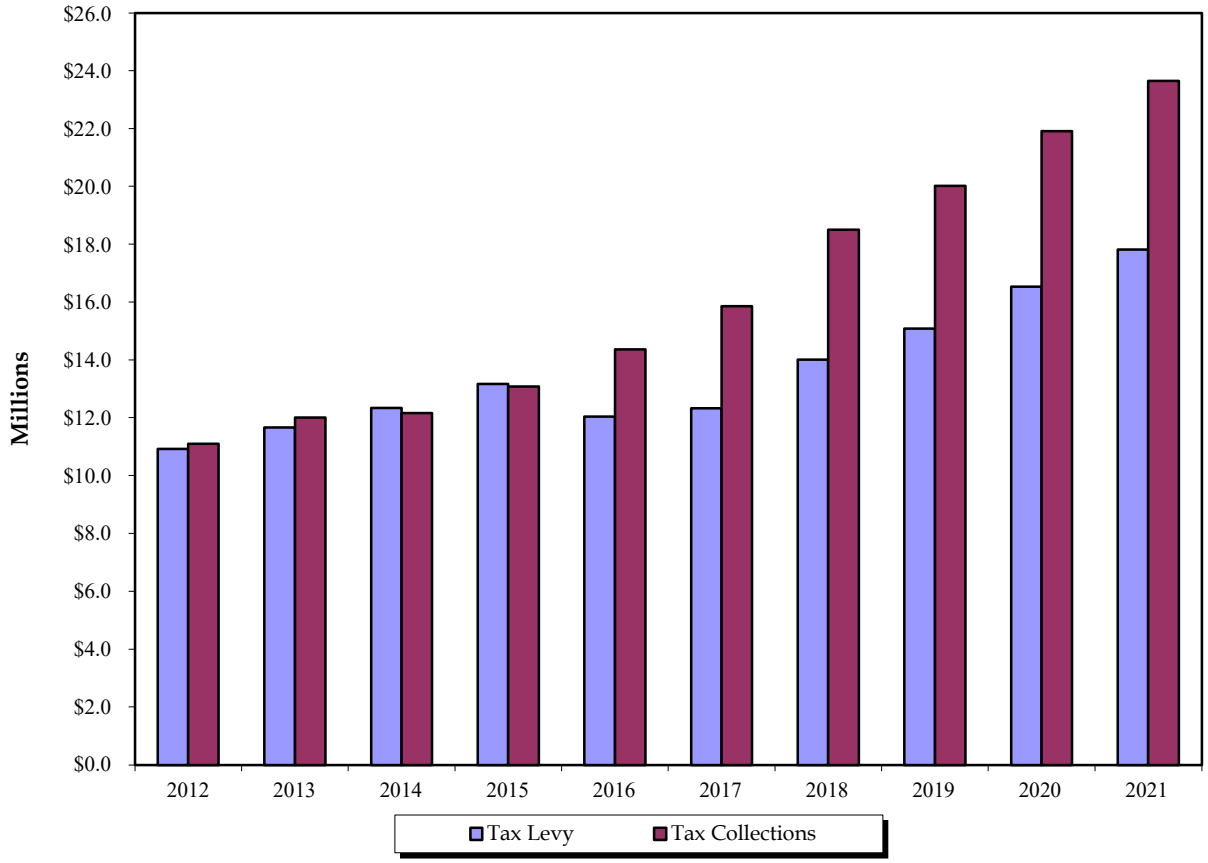
Fiscal Year 2020/21	$11,242,134,678
Fiscal Year 2011/12	$5,521,998,839

Source: Alameda County Assessor 2011/12 - 2020/21 Combined Tax Rolls

CITY OF NE AR

Property Tax Levies and Collections

Last Ten Fiscal Years



Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Delin uent Tax Collections a	Total Tax Collections	Percent of Total Tax Collections to Tax Levy
2012	$ 10,916,957	$ 10,833,299	99.2337%	$ 260,623	$ 11,093,922	101.6210%
2013	11,661,505	11,627,668	99.7098%	376,444	12,004,112	102.9379%
2014	12,341,426	12,055,900	97.6864%	104,849	12,160,749	98.5360%
2015	13,167,587	12,981,908	98.5899%	91,303	13,073,211	99.2833%
2016	12,034,774	13,998,852	116.3200%	363,854	14,362,706	119.3434%
2017	12,328,151	15,344,462	124.4669%	514,182	15,858,644	128.6377%
2018	14,011,767	17,900,017	127.7499%	601,908	18,501,925	132.0456%
2019	15,081,236	19,415,489	128.7394%	596,591	20,012,080	132.6952%
2020	16,533,492	21,268,642	128.6397%	641,250	21,909,892	132.5182%
2021	17,810,975	22,987,652	129.0645%	651,798	23,639,450	132.7241%

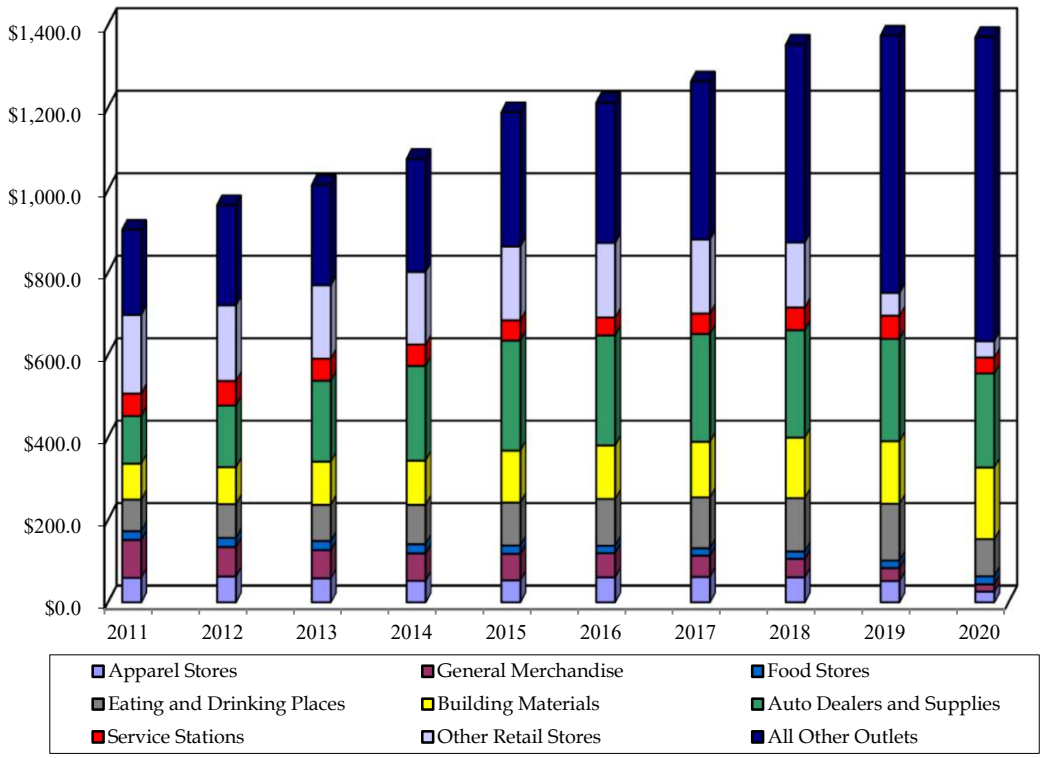
(a) Information required by GASB Statement 44 differs from information reported. Delinquent tax collections represent total delinquent amounts received during the fiscal year, regardless of the fiscal year of the tax levy. Data for delinquent tax collections by levy year is not available from the Alameda County Assessor's Office.

Sources: City of Newark, Alameda County Auditor-Controller Agency

CITY OF NE AR

Taxable Sales by Category

Last Ten Calendar Years



	11	1	1	1	1	1	1	1	1	
Apparel Stores	$59.4	$62.5	$58.2	$52.1	$53.4	$60.7	$61.6	$60.5	$51.6	$26.0
General Merchandise	91.8	71.7	68.4	66.5	64.1	58.6	51.7	45.0	31.4	17.6
Food Stores	21.4	22.0	22.0	22.5	20.2	18.0	18.0	18.0	18.2	19.7
Eating and Drinking Places	76.4	81.8	87.9	95.4	104.1	113.4	123.3	129.2	137.8	90.0
Building Materials	87.1	90.0	104.4	106.9	126.1	129.9	134.8	146.9	151.6	173.7
Auto Dealers and Supplies	115.7	149.1	196.5	229.9	266.7	266.6	261.4	260.2	248.2	228.0
Service Stations	54.4	59.8	53.6	51.8	49.2	43.6	49.6	55.3	56.1	38.7
Other Retail Stores	190.6	183.3	177.7	176.0	179.1	180.7	179.5	157.3	55.6	39.5
All Other Outlets	206.8	242.8	243.5	274.5	325.7	340.1	383.4	480.1	623.9	737.9
Total	$ 903.6	$ 963.0	$ 1,012.2	$ 1,075.6	$ 1,188.6	$ 1,211.6	$ 1,263.3	$ 1,352.5	$ 1,374.4	$ 1,371.1

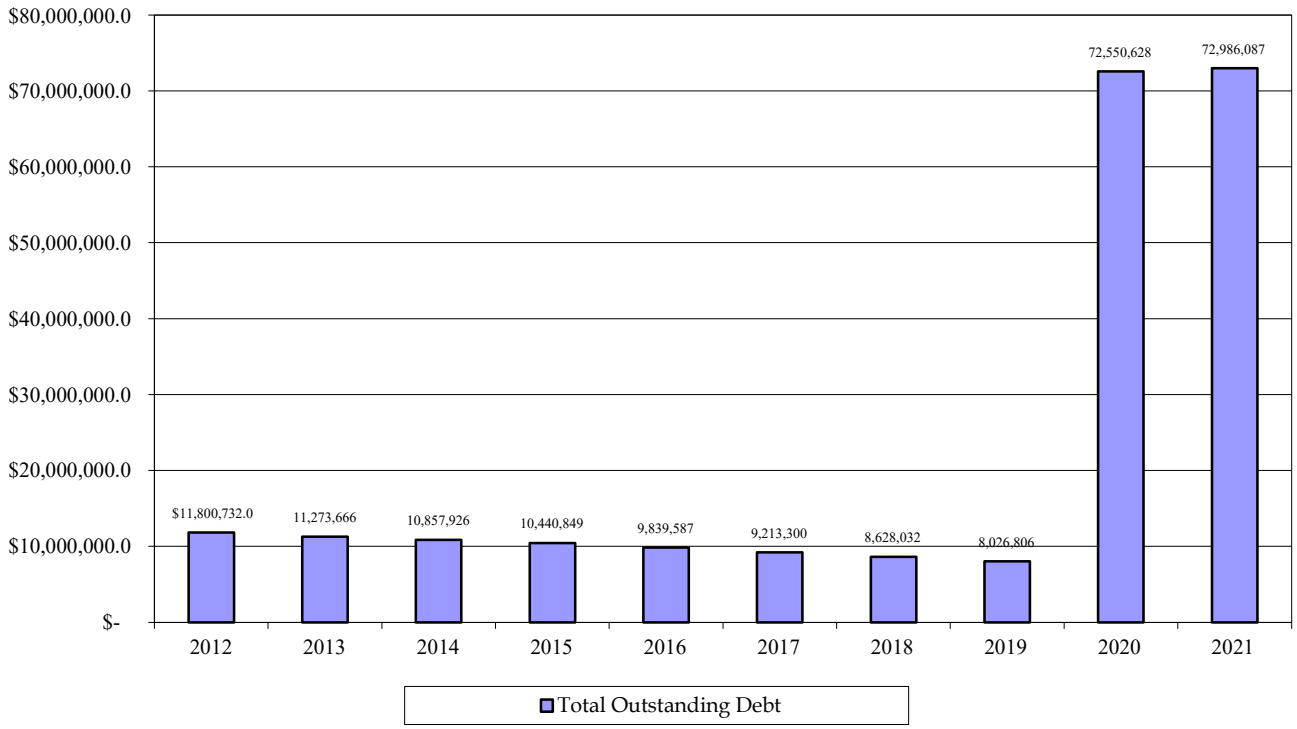
Note: Due to confidentiality issues, the names of the largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the City's revenue. Information by fiscal year is not readily available.

Sources: State Board of Equalization, California Department of Taxes and Fees Administration, State Controller's Office, The HdL Companies

CITY OF NE AR

Ratio of Outstanding Debt by Type

Last Ten Fiscal Years



Fiscal Year	Governmental Activities: Certificates of Participation and Bank Refinancing	Bond Premium	Capital Lease Obligation	Total Outstanding Debt	Percentage of Personal Income a	Per Capita a
2012	$ 11,398,955.0	-	$ 401,777.0	$ 11,800,732.0	0.96%	415
2013	10,963,807	-	309,859	11,273,666	0.91%	393
2014	10,510,717	-	347,209	10,857,926	0.84%	369
2015	10,045,261	-	395,588	10,440,849	0.78%	342
2016	9,562,962	-	276,625	9,839,587	0.71%	317
2017	9,059,605	-	153,695	9,213,300	0.65%	294
2018	8,540,948	-	87,084	8,628,032	0.56%	267
2019	8,007,711	-	19,095	8,026,806	0.49%	239
2020	62,820,000	9,730,628	0	72,550,628	4.01%	1,963
2021	62,295,000	9,289,589	1,401,498	72,986,087	3.66%	1,789

Note: Debt amounts exclude any discounts and other amortization amounts.
(a) Personal income and population data are presented in the Schedule of Demographic Statistics.

Sources: City of Newark
State of California, Department of Finance (population)
U.S. Department of Commerce, Bureau of the Economic Analysis (income)

CITY OF NE AR

Direct and Overlapping Govern ental Activities Debt

June 1

	Debt Oustanding	Percentage Applicable (1)	Share of Overlapping Debt
OVERLAPPING TAX AND ASSESSMENT DEBT			
Alameda County	$191,300,000	3.392%	$6,488,896
Bay Area Rapid Transit District	1,871,890,000	1.313%	24,577,916
East Bay Regional Park District	133,170,000	2.100%	2,796,570
Ohlone Community College District	423,445,000	15.976%	67,649,573
Newark Unified School District	79,297,075	100.000%	79,297,075
Washington Township Heathcare District	326,370,000	13.649%	44,546,241
City of Newark 1915 Act Bonds	2,745,368	100.000%	2,745,368
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT			$ 228,101,639
DIRECT AND OVERLAPPING GENERAL FUND DEBT			
Alameda County General Fund Obligations	$790,122,500	3.392%	$26,800,955
Alameda-Contra Costa Transit District Certificates of Participation	11,655,000	4.016%	468,065
City of Newark General Fund Obligations - Direct Debt	62,295,000	100.000%	62,295,000
TOTAL DIRECT AND OVERLAPPING GENERAL FUND DEBT			$ 89,564,020
TOTAL DIRECT DEBT			62,295,000
TOTAL OVERLAPPING DEBT			255,370,659
COMBINED TOTAL DEBT			$317,665,659 (2)

Notes:

(1) The percentage of overlapping debt applicable to the city is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the city divided by the district's total taxable assessed value.

(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Source: Avenu Insights & Analytics, California Municipal Statistics, Inc.

CITY OF NE AR

Legal Bonded Debt Margin Infor ation

June 1

Assessed valuation:

Secured property assessed value, net of exempt real property	$11,242,134,678
Bonded debt limit: 3.75% of assessed value (a)	421,580,050

(a) California Government Code, Section 43605 sets the debt limit at 15%. The Code section was enacted prior to the change in being assessed value to full market value when it was previously 25% of market value. Thus the limit shown as 3.75% is one-fourth the limit to account for the adjustment of showing assessed valuation at full cash value.

A ount of debt sub ect to li it:

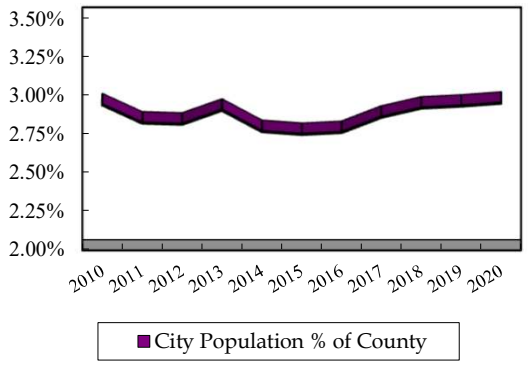
Total bonded debt	62,295,000	
Less: Certificates of participation and bank refinancing not subject to limit	62,295,000	
Amount of debt subject to limit		-
Legal bonded debt argin		$421,580,050

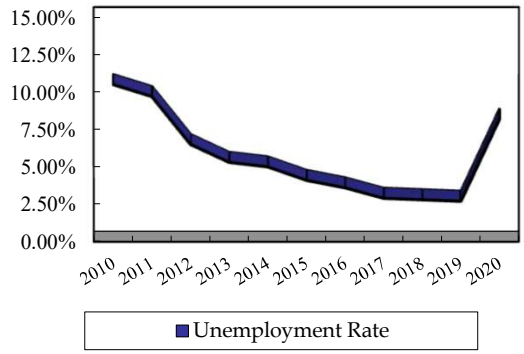
Fiscal Year	Debt Li it	Total Net Debt Applicable to Li it	Legal Debt Margin	Total net debt applicable to t e li it as a percentage of debt li it
2012	196,937,440	-	196,937,440	0.00%
2013	207,225,861	-	207,225,861	0.00%
2014	215,014,987	-	215,014,987	0.00%
2015	229,297,499	-	229,297,499	0.00%
2016	259,635,024	-	259,635,024	0.00%
2017	285,195,957	-	285,195,957	0.00%
2018	327,819,410	-	327,819,410	0.00%
2019	354,698,714	-	354,698,714	0.00%
2020	389,253,088	-	389,253,088	0.00%
2021	421,580,050	-	421,580,050	0.00%

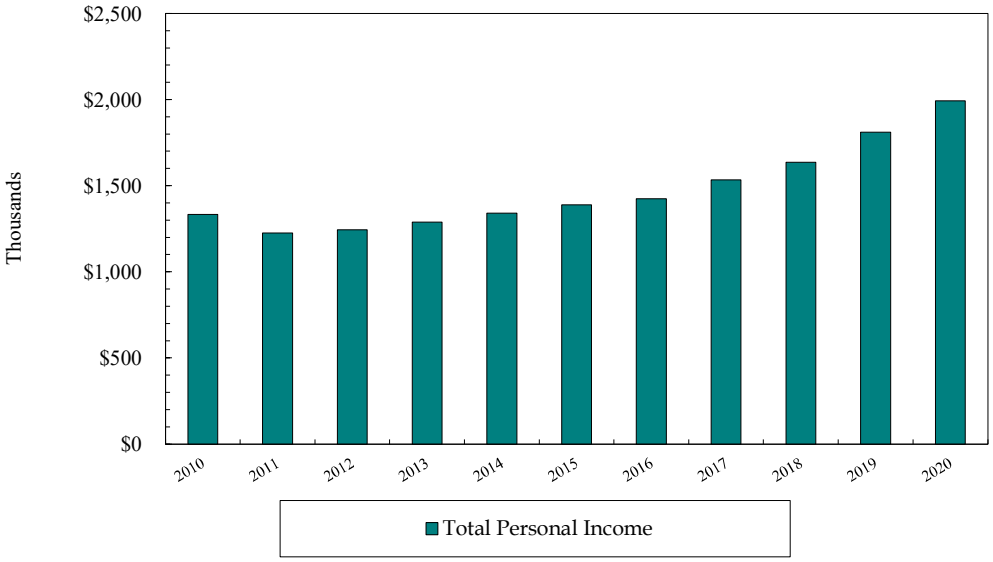
CITY OF NE AR

De ograp ic and Econo ic Statistics

Last Ten Calendar Years







Calendar Year	City Population	Total Personal Income (In Thousands)	Per Capita Personal Income	Unemployment Rate	Alameda County Population	City Population % of County
2010	44,380	$ 1,332,171	27,868	10.5%	$ 1,510,271	2.94%
2011	43,041	1,225,205	28,466	9.7%	1,525,655	2.82%
2012	43,342	1,243,179	28,683	6.5%	1,540,490	2.81%
2013	43,856	1,288,928	29,390	5.3%	1,510,271	2.90%
2014	43,821	1,339,696	30,572	5.0%	1,583,979	2.77%
2015	44,733	1,388,647	31,043	4.1%	1,627,865	2.75%
2016	45,422	1,424,360	31,358	3.6%	1,645,359	2.76%
2017	47,467	1,533,235	32,301	2.9%	1,660,202	2.86%
2018	48,712	1,636,312	33,591	2.8%	1,669,301	2.92%
2019	48,966	1,809,734	36,958	2.7%	1,670,834	2.93%
2020	48,859	1,992,967	40,790	8.2%	1,656,591	2.95%

Source: State of California, Department of Finance
State of California Employment Development Department
U.S. Department of Commerce, Bureau of Economic Analysis
U.S. Department of Labor, Bureau of Labor Statistics

CITY OF NE AR

Principal E ployers

Current Year and Nine Years Ago

E ployer	- 1 Nu ber of E ployees	Ran	Percentage of Total City E ploy ent	11-1 Nu ber of E ployees	Ran	Percentage of Total City E ploy ent
Logitech Inc	656	1	2.66%	621	2	3.0%
WorldPac	439	2	1.78%	280	3,4	1.4%
Amazon Fulfillment Center	420	3	1.70%			
Newark Unified School District*	405	4	1.64%	700	1	3.4%
KNT Manufacturing	400	5	1.62%			
Risk Management Solutions	297	6	1.20%	270	5	1.3%
Nordstrom Distribution Center	236	7	0.96%			
Smart Modular Technologies	214	8	0.87%	249	6	1.2%
Cargill Salt	207	9	0.84%	182	8	0.9%
City of Newark*	146	10	0.59%	183	9	0.9%
Full Bloom Baking Company				280	3,4	1.4%
Morpho Detection				208	7	1.0%
Valassis Direct Mail Inc				166	10	0.8%
Total	3,420		13.85%	3,139		15.4%
Total City Employment (1)	24,700			20,377		

Source: Avenu Insights & Analytics

Source: 2011-12 previously published ACFR. Nine year historical data unavailable

Results based on direct correspondence with city's local businesses.

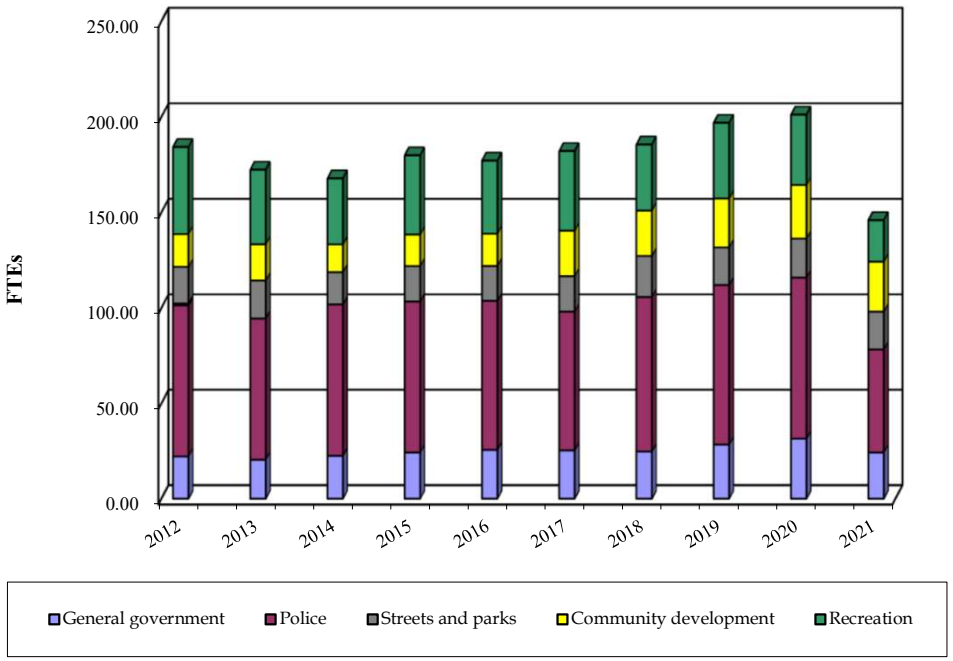
* FTE only

(1) Total City Labor Force provided by EDD Labor Force Data.

CITY OF NE AR

Full-Ti e E uivalent City Govern ent E ployees by Function Progra

Last Ten Fiscal Years



	Fiscal Year									
	1	1	1	1	1	1	1	1		1
Function Progra :										
General government	22.19	20.43	22.52	24.24	25.67	25.35	24.75	28.37	31.48	24.24
Public safety										
Police	79.19	74.06	79.36	79.14	78.10	72.70	81.01	83.66	84.42	53.97
Streets and parks	19.20	19.89	16.88	18.57	18.23	18.65	21.50	19.70	20.48	19.88
Community development	17.14	19.00	14.58	16.52	16.94	23.80	23.73	25.65	28.04	26.18
Recreation	45.52	39.00	34.53	41.45	38.22	41.62	34.59	39.54	36.75	21.73
Total	183.24	172.38	167.87	179.92	177.16	182.12	185.58	196.92	201.17	146.00

Source: City of Newark

CITY OF NE AR
Operating Indicators by Function Progra
Last Six Fiscal Years

	Fiscal Year					
	1	1	1	1		1
Function Progra						
Police						
Communication center calls answered	31,654	31,670	38,114	42,556	41,749	
Police calls for service	31,654	31,670	38,114	42,556	41,749	
Law violations						
Part I crimes	1,491	1,726	1,782	1,784	1,779	
Traffic violations	3,998	1,996	3,032	3,368	2,013	
Parking violations	1,425	1,067	1,406	775	1,526	
Public or s:						
Street resurfacing (miles)	7	6	5	4	4	1
Street lights repaired	485	602	472	482	374	548
Recreation:						
Recreation class/program participants	156,814	154,120	152,574	187,088	70,132	38,110
Recreation facilities rentals	1,406	1,486	1,445	1,559	1,112	692
Silliman Activity Center use	131,237	125,761	94,766	101,239	66,265	11,962
Miscellaneous:						
Library:						
Library visitors	187,965	191,709	183,184	188,060	104,695	5,753
Library materials circulated	254,362	249,197	250,934	246,803	159,662	42,724

* The reduction in the number of Recreation class/program participants, facilities rentals and Silliman Activity Center use due to impact of COVID-19 Pandemic. The decline in Library visitors and materials circulation is mostly due to limited parking as a result of the construction of new Library and impactsof COVID-19 Pandemic.

** Newark Library provided No-Contact Pickup service during FY 2020-2021, including July 2020-March 31, 2021. The library was completely shut down the remainig three months due to the move to the new building. The reduction in the number of Recreation class/program participants, facilities rentals and Silliman Activity Center use are due to impact of COVID-19 Pandemic.

Source: City of Newark
Alameda County Library

CITY OF NEWARK
Capital Asset Statistics by Function/Program
Last Six Fiscal Years

	Fiscal Year					
	2016	2017	2018	2019	2020	2021
Function/Program						
Public safety:						
Fire stations	3	3	3	3	3	3
Police stations	1	1	1	1	1	1
Police patrol units	20	20	20	21	25	27
Public works:						
Miles of streets	105	105	105	105	105	105
Street lights	2,849	2,849	2,849	2,849	2,849	2,849
Traffic signals	44	44	44	44	44	47
Recreation:						
Community services:						
City parks	14	14	14	14	15	15
City parks acreage	124	124	124	124	127	127
Roadway landscaping acreage	56	56	56	56	56	56
Lake acreage	16	16	16	16	16	16
Community activity centers	2	2	2	2	2	2
Senior center	1	1	1	1	1	1
Aquatic center	1	1	1	1	1	1
Miscellaneous						
Library	1	1	1	1	1	1

Source: City of Newark

STAFF REPORT

Item H. 1.

DATE	02/10/2022
TO	Honorable Mayor and City Council Members
FROM	David Benoun, City Manager
SUBJECT	Closed Session pursuant to Government Code Section 54957, Public Employee Performance Evaluation, Title: City Manager