

**STATE OF IOWA**  
**2018**  
**FINANCIAL REPORT**  
**FISCAL YEAR ENDED**  
**JUNE 30, 2018**

**16205000800000**  
**City of Newton**  
**PO Box 399**  
**Newton, IA 50208**

Newton  
**CITY OF Newton, IOWA**  
**DUE: December 1, 2018**

*(Please correct any error in name, address, and ZIP Code)*

**WHEN COMPLETED, PLEASE RETURN TO**  
Mary Mosiman, CPA  
Office of Auditor of State  
Lucas State Office Building  
321 E. 12th Street, 2nd Floor  
Des Moines, IA 50319

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

**ALL FUNDS**

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	7,549,455		7,549,455	7,522,716
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	7,549,455		7,549,455	7,522,716
Delinquent property taxes	0		0	0
TIF revenues	1,881,301		1,881,301	2,022,438
Other city taxes	1,875,554	0	1,875,554	2,056,976
Licenses and permits	315,813	0	315,813	320,050
Use of money and property	180,399	122,439	302,838	150,815
Intergovernmental	2,947,723	0	2,947,723	3,821,935
Charges for fees and service	2,049,922	8,278,675	10,328,597	9,812,074
Special assessments	15,106	0	15,106	20,000
Miscellaneous	1,069,790	167,459	1,237,249	619,907
Other financing sources, including transfers in	10,847,235	400,000	11,247,235	9,290,587
<b>Total revenues and other sources</b>	28,732,298	8,968,573	37,700,871	35,637,498
<b>Expenditures and Other Financing Uses</b>				
Public safety	6,960,610	0	6,960,610	7,221,784
Public works	3,075,700	0	3,075,700	4,158,320
Health and social services	0	0	0	0
Culture and recreation	2,121,157	0	2,121,157	2,283,517
Community and economic development	2,304,186	0	2,304,186	2,552,975
General government	1,217,934	0	1,217,934	1,419,615
Debt service	3,522,476	0	3,522,476	3,563,410
Capital projects	4,995,677	0	4,995,677	6,680,000
<b>Total governmental activities expenditures</b>	24,197,740	0	24,197,740	27,879,621
Business type activities	0	7,009,297	7,009,297	7,887,779
<b>Total ALL expenditures</b>	24,197,740	7,009,297	31,207,037	35,767,400
Other financing uses, including transfers out	2,922,482	679,739	3,602,221	3,730,487
<b>Total ALL expenditures/And other financing uses</b>	27,120,222	7,689,036	34,809,258	39,497,887
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	1,612,076	1,279,537	2,891,613	-3,860,389
Beginning fund balance July 1, 2017	6,510,791	11,903,742	18,414,533	17,005,093
Ending fund balance June 30, 2018	8,122,867	13,183,279	21,306,146	13,144,704

**Note** - These balances do not include \$ \_\_\_\_\_ held in non-budgeted internal service funds; \$ \_\_\_\_\_ held in Pension Trust Funds; \$ \_\_\_\_\_ held in Private Purpose Trust funds and \$ \_\_\_\_\_ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2018	Amount - Omit cents	Indebtedness at June 30, 2018	Amount - Omit cents
General obligation debt	\$ 25,601,000	Other long-term debt	\$ 721,395
Revenue debt	\$ 2,363,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0	General obligation debt limit	\$ 40,187,933

**CERTIFICATION**

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk	Date Published/Posted	Mark (x) one
	11/26/2018	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Area Code	Number
Lisa Frasier	641	792-2787
Signature of Mayor or other City official (Name and Title)	Date signed	
	11/27/2018	

**PLEASE PUBLISH THIS PAGE ONLY**

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2018  
FINANCIAL REPORT  
FISCAL YEAR ENDED  
JUNE 30, 2018

16205000800000  
City of Newton  
PO Box 399  
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CITY OF Newton, IOWA

ALL FUNDS

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Public safety	6,960,610	0	6,960,610	7,221,784
Public works	3,075,700	0	3,075,700	4,158,320
Health and social services	0	0	0	0
Culture and recreation	2,121,157	0	2,121,157	2,283,517
Community and economic development	2,304,186	0	2,304,186	2,552,975
General government	1,217,934	0	1,217,934	1,419,615
Debt service	3,522,476	0	3,522,476	3,563,410
Capital projects	4,995,677	0	4,995,677	6,680,000
<b>Total governmental activities expenditures</b>	24,197,740	0	24,197,740	27,879,621
Business type activities	0	7,009,297	7,009,297	7,887,779
<b>Total ALL expenditures</b>	24,197,740	7,009,297	31,207,037	35,767,400
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Ending fund balance June 30, 2018	8,122,867	13,183,279	21,306,146	13,144,704
<b>Note</b> - These balances do not include \$0 held in non-budgeted internal service funds; \$0 held in Pension Trust Funds; \$0 held in Private Purpose Trust Funds and \$0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2017				
General obligation debt	\$25,601,000	Other long-term debt		\$721,395
Revenue debt	\$2,363,000	Short-term debt		\$0
TIF Revenue debt	\$0	General Obligation Debt Limit		\$40,187,933

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018					CITY OF Newton		SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
1	<b>Section A - TAXES</b>											1	
2	<b>Taxes levied on property</b>	3,808,571	2,600,794		1,140,090			7,549,455			7,549,455	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	3,808,571	2,600,794		1,140,090	0		7,549,455		T01	7,549,455	4	
5	Delinquent property taxes							0		T01	0	5	
6	<b>Total property tax</b>	3,808,571	2,600,794		1,140,090	0	0	7,549,455			7,549,455	6	
7	<b>TIF revenues</b>			1,881,301				1,881,301		T01	1,881,301	7	
8	<b>Other city taxes</b>												
8	Utility tax replacement excise taxes	89,743	61,100		23,324			174,167		T15	174,167	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax							0		T19	0	12	
13	Hotel/motel tax	327,469						327,469		T19	327,469	13	
14	Other local option taxes		1,373,918					1,373,918		T09	1,373,918	14	
15	<b>TOTAL OTHER CITY TAXES</b>	417,212	1,435,018		23,324	0	0	1,875,554	0		1,875,554	15	
16	<b>Section B - LICENSES AND PERMITS</b>	315,813						315,813		T29	315,813	16	
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17	
18	Interest	46,195	13,171	8,194	5,777	36,352		109,689	92,669	U20	202,358	18	
19	Rents and royalties	70,710						70,710	29,770	U40	100,480	19	
20	Other miscellaneous use of money and property							0		U20	0	20	
21								0			0	21	
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	116,905	13,171	8,194	5,777	36,352	0	180,399	122,439		302,838	22	
23												23	
24	<b>Section D - INTERGOVERNMENTAL</b>											24	
25												25	
26	<b>Federal grants and reimbursements</b>											26	
27	Federal grants	61,256				335,687		396,943		B89	396,943	27	
28	Community development block grants							0		B50	0	28	
29	Housing and urban development							0		B50	0	29	
30	Public assistance grants							0		B79	0	30	
31	Payment in lieu of taxes							0		B30	0	31	
32								0			0	32	
33	<b>Total Federal grants and reimbursements</b>	61,256	0		0	335,687	0	396,943	0		396,943	33	
34												34	
35												35	
36												36	
37												37	
38												38	
39												39	
40												40	

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF Newton		<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		1,946,260					1,946,260		C46	1,946,260	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	14,542				27,507		42,049		C89	42,049	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim	128,449	88,512	55,888	36,976			309,825		C89	309,825	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	<b>Total state</b>	142,991	2,034,772	55,888	36,976	27,507	0	2,298,134	0		2,298,134	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions							0			0	63
64	Library service	50,458						50,458		D89	50,458	64
65	Township contributions	117,237						117,237		D89	117,237	65
66	Fire/EMT service							0		D89	0	66
67	School Resource Officer	59,904						59,904		D89	59,904	67
68	Other local Grants	25,047						25,047			25,047	68
69								0			0	69
70	<b>Total local grants and reimbursements</b>	252,646	0	0	0	0	0	252,646	0		252,646	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	456,893	2,034,772	55,888	36,976	363,194	0	2,947,723	0		2,947,723	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water							0	3,429,768	A91	3,429,768	73
74	Sewer							0	2,744,092	A8Ø	2,744,092	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport	12,038						12,038		AØ1	12,038	78
79	Landfill/garbage	843,333						843,333	1,802,836	A81	2,646,169	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF Newton		<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	4,187						4,187		A89	4,187	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	27,490						27,490		A89	27,490	92
93	Ambulance charges	942,775						942,775		A89	942,775	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	93,975						93,975		A03	93,975	98
99	Library charges	8,238						8,238		A89	8,238	99
100	Park, recreation, and cultural charges	78,487						78,487	301,979	A61	380,466	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103	Hazmat/Street/Administration/City Garage	39,399						39,399			39,399	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	<b>2,049,922</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,049,922</b>	<b>8,278,675</b>		<b>10,328,597</b>	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>	<b>12,664</b>			<b>2,442</b>			<b>15,106</b>		U01	<b>15,106</b>	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	37,429	311,812	323,625		5,567		678,433	30,634	U99	709,067	108
109	Deposits and sales/fuel tax refunds	14,842						14,842	962	U99	15,804	109
110	Sale of property and merchandise	24,796						24,796	131,292	U11	156,088	110
111	Fines	54,755						54,755		U30	54,755	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>	147,257	32,005			68,133	49,569	296,964	4,571		301,535	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	<b>TOTAL MISCELLANEOUS</b>	<b>279,079</b>	<b>343,817</b>	<b>323,625</b>	<b>0</b>	<b>73,700</b>	<b>49,569</b>	<b>1,069,790</b>	<b>167,459</b>		<b>1,237,249</b>	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF Newton		<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	7,457,059	6,427,572	2,269,008	1,208,609	473,246	49,569	17,885,063	8,568,573		26,453,636	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	186,823	12,601				6,590	206,014		NR	206,014	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				259,114	7,179,886		7,439,000		NR	7,439,000	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	355,029	517,049					872,078	400,000		1,272,078	127
128	Internal TIF loans and transfers in	156,102	18,521		2,155,520			2,330,143			2,330,143	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	697,954	548,171	0	2,414,634	7,179,886	6,590	10,847,235	400,000		11,247,235	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	8,155,013	6,975,743	2,269,008	3,623,243	7,653,132	56,159	28,732,298	8,968,573		37,700,871	132
133												133
134	<b>Beginning fund balance July 1, 2017</b>	2,312,079	2,766,382	-38,674	23,663	936,236	511,105	6,510,791	11,903,742		18,414,533	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	10,467,092	9,742,125	2,230,334	3,646,906	8,589,368	567,264	35,243,089	20,872,315		56,115,404	136
137												137
138												138
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018					CITY OF Newton		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention	1,897,787	1,404,140					3,301,927		E62	3,301,927	2
3	Jail							0		E04	0	3
4	Emergency management	22,881						22,881		E89	22,881	4
5	Flood control							0		E59	0	5
6	Fire department	1,795,035	1,675,881					3,470,916		E24	3,470,916	6
7	Ambulance							0		E32	0	7
8	Building inspections	99,807	22,819					122,626		E66	122,626	8
9	Miscellaneous protective services							0		E66	0	9
10	Animal control	36,482						36,482		E32	36,482	10
11	Other public safety	5,778						5,778		E89	5,778	11
12								0			0	12
13								0			0	13
14	<b>TOTAL PUBLIC SAFETY</b>	<b>3,857,770</b>	<b>3,102,840</b>					<b>6,960,610</b>			<b>6,960,610</b>	<b>14</b>
15	<b>Section B — PUBLIC WORKS</b>											15
16	Roads, bridges, sidewalks	18,000	1,171,995					1,189,995		E44	1,189,995	16
17	Parking meter and off-street							0		E60	0	17
18	Street lighting		228,332					228,332		E44	228,332	18
19	Traffic control safety		125,119					125,119		E44	125,119	19
20	Snow removal		173,994					173,994		E44	173,994	20
21	Highway engineering	146,403	63,520					209,923		E44	209,923	21
22	Street cleaning		47,477					47,477		E81	47,477	22
23	Airport (if not an enterprise)	80,528						80,528		E01	80,528	23
24	Garbage (if not an enterprise)	793,187						793,187		E81	793,187	24
25	Other public works	46,755						46,755		E89	46,755	25
26	Public Works Administration	44,485	135,905					180,390			180,390	26
27	Engineering Management Services							0			0	27
28	<b>TOTAL PUBLIC WORKS</b>	<b>1,129,358</b>	<b>1,946,342</b>					<b>3,075,700</b>			<b>3,075,700</b>	<b>28</b>
29	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											29
30	Welfare assistance							0		E79	0	30
31	City hospital							0		E36	0	31
32	Payments to private hospitals							0		E36	0	32
33	Health regulation and inspections							0		E32	0	33
34	Water, air, and mosquito control							0		E32	0	34
35	Community mental health							0		E32	0	35
36	Other health and social services							0		E79	0	36
37								0			0	37
38								0			0	38
39	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	<b>0</b>	<b>0</b>					<b>0</b>			<b>0</b>	<b>39</b>
40	<b>Section D — CULTURE AND RECREATION</b>											40
41	Library services	670,542	443,351					1,113,893		E52	1,113,893	41
42	Museum, band, theater							0		E61	0	42
43	Parks	366,111	247,013					613,124		E61	613,124	43
44	Recreation	168,374	9,195					177,569		E61	177,569	44
45	Cemetery	135,227	50,844					186,071		E03	186,071	45
46	Community center, zoo, marina, and auditorium		18,000					18,000		E61	18,000	46
47	Other culture and recreation		12,500					12,500		E61	12,500	47
48								0			0	48
49								0			0	49
50	<b>TOTAL CULTURE AND RECREATION</b>	<b>1,340,254</b>	<b>780,903</b>					<b>2,121,157</b>			<b>2,121,157</b>	<b>50</b>

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF Newton		<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
51	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											51
52	Community beautification		41,028					41,028		E89	41,028	52
53	Economic development	129,535	30,354					159,889		E89	159,889	53
54	Housing and urban renewal							0		E50	0	54
55	Planning and zoning	219,293	71,092					290,385		E29	290,385	55
56	Other community and economic development	342,344	1,468,754					1,811,098		E89	1,811,098	56
57	TIF Rebates			1,786				1,786		E89	1,786	57
58								0			0	58
59	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	<b>691,172</b>	<b>1,611,228</b>	<b>1,786</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,304,186</b>			<b>2,304,186</b>	<b>59</b>
60	<b>Section F — GENERAL GOVERNMENT</b>											60
61	Mayor, council and city manager	200,323	49,040					249,363		E29	249,363	61
62	Clerk, Treasurer, financial administration	365,602	189,946					555,548		E23	555,548	62
63	Elections							0		E89	0	63
64	Legal services and city attorney	106,583						106,583		E25	106,583	64
65	City hall and general buildings	128,471						128,471		E31	128,471	65
66	Tort liability	177,969						177,969		E89	177,969	66
67	Other general government							0		E89	0	67
68								0			0	68
69								0			0	69
70	<b>TOTAL GENERAL GOVERNMENT</b>	<b>978,948</b>	<b>238,986</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>1,217,934</b>			<b>1,217,934</b>	<b>70</b>
71	<b>Section G — DEBT SERVICE</b>				3,522,476			3,522,476			3,522,476	71
72								0			0	72
73								0			0	73
74	<b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,522,476</b>	<b>0</b>	<b>0</b>	<b>3,522,476</b>			<b>3,522,476</b>	<b>74</b>
75	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	75
76						4,995,677		4,995,677			4,995,677	76
77								0			0	77
78	<b>Subtotal Regular Capital Projects</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>4,995,677</b>	<b>0</b>	<b>4,995,677</b>			<b>4,995,677</b>	<b>78</b>
79	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	79
80								0			0	80
81								0			0	81
82	<b>Subtotal TIF Capital Projects</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>82</b>
83	<b>TOTAL CAPITAL PROJECTS</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>4,995,677</b>	<b>0</b>	<b>4,995,677</b>			<b>4,995,677</b>	<b>83</b>
84	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	<b>7,997,502</b>	<b>7,680,299</b>	<b>1,786</b>	<b>3,522,476</b>	<b>4,995,677</b>	<b>0</b>	<b>24,197,740</b>			<b>24,197,740</b>	<b>84</b>
85	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											85
86												86

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF Newton		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
87	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											87
88	Water — Current operation							3,000,610	E91	3,000,610		88
89	Capital outlay								G91	0		89
90	Debt Service								F91	0		90
91	Sewer and sewage disposal — Current operation							2,168,440	E80	2,168,440		91
92	Capital outlay							332,806	G80	332,806		92
93	Debt Service								F80	0		93
94	Electric — Current operation								E92	0		94
95	Capital outlay								G92	0		95
96	Debt Service								F92	0		96
97	Gas Utility — Current operation								E93	0		97
98	Capital outlay								G93	0		98
99	Debt Service								F93	0		99
100	Parking — Current operation								E60	0		100
101	Capital outlay								G60	0		101
102	Debt Service								F60	0		102
103	Airport — Current operation								E01	0		103
104	Capital outlay								G01	0		104
105	Debt Service								F01	0		105
106	Landfill/Garbage — Current operation							888,839	E81	888,839		106
107	Capital outlay							153,584	G81	153,584		107
108	Debt Service								F81	0		108
109	Hospital — Current operation								E36	0		109
110	Capital outlay								G36	0		110
111	Debt Service								F36	0		111
112	Transit — Current operation								E94	0		112
113	Capital outlay								G94	0		113
114	Debt Service								F94	0		114
115	Cable TV, telephone, Internet — Current operation								E03	0		115
116	Capital outlay								G03	0		116
117	Housing authority — Current operation								E50	0		117
118	Capital outlay								G50	0		118
119	Debt Service								F50	0		119
120	Storm water — Current operation								E80	0		120
121	Capital outlay								G80	0		121
122	Debt Service								F80	0		122
123	Other business type — Current operation							465,018	E89	465,018		123
124	Capital outlay								G89	0		124
125	Debt Service								F89	0		125
126	Internal service funds — <i>Specify</i>											126
127											0	127
128											0	128
129	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>							7,009,297			7,009,297	129

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF Newton		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
130	<b>SUBTOTAL EXPENDITURES (Sum of lines 84 and 129)</b>	7,997,502	7,680,299	1,786	3,522,476	4,995,677	0	24,197,740	7,009,297		31,207,037	130
131	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		131
132	Regular transfers out	12,894	579,445					592,339	679,739		1,272,078	132
133	Internal TIF loans/repayments and transfers out			2,330,143				2,330,143			2,330,143	133
134								0			0	134
135	<b>TOTAL OTHER FINANCING USES</b>	12,894	579,445	2,330,143	0	0	0	2,922,482	679,739		3,602,221	135
136	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 130 and 135)</b>	8,010,396	8,259,744	2,331,929	3,522,476	4,995,677	0	27,120,222	7,689,036		34,809,258	136
137												137
138	<b>Ending fund balance June 30, 2018:</b>											138
139	<b>Governmental:</b>											139
140	<b>Nonspendable</b>						567,264	567,264			567,264	140
141	<b>Restricted</b>		1,482,381	-101,595	124,430	3,593,691		5,098,907			5,098,907	141
142	<b>Committed</b>							0			0	142
143	<b>Assigned</b>	240,303						240,303			240,303	143
144	<b>Unassigned</b>	2,216,393						2,216,393			2,216,393	144
145	<b>Total Governmental</b>	2,456,696	1,482,381	-101,595	124,430	3,593,691	567,264	8,122,867			8,122,867	145
146	<b>Proprietary</b>								13,183,279		13,183,279	146
147	<b>Total ending fund balance June 30, 2018</b>	2,456,696	1,482,381	-101,595	124,430	3,593,691	567,264	8,122,867	13,183,279		21,306,146	147
148	<b>TOTAL REQUIREMENTS (Sum of lines 136 and 147)</b>	10,467,092	9,742,125	2,230,334	3,646,906	8,589,368	567,264	35,243,089	20,872,315		56,115,404	148
149												149

<b>Part III</b>	<b>INTERGOVERNMENTAL EXPENDITURES</b>		<b>CITY OF Newton</b>						
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments	Purpose						
Correction.....	M05	\$	Highways.....	L44 \$					
Health.....	M32		All other.....	L89 \$					
Highways.....	M44								
Transit subsidies.....	M94								
Libraries.....	M52								
Police protection.....	M62								
Sewerage.....	M80								
Sanitation.....	M81								
All other.....	M89	\$							
<b>Part IV</b>	<b>SALARIES AND WAGES</b>								
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....			Amount - Omit cents						
			2000						
			\$	8,496,515					
<b>Part V</b>	<b>DEBT OUTSTANDING, ISSUED, AND RETIRED</b>								
<b>A. Long-term debt</b>	Debt during the fiscal year		Debt Outstanding JUNE 30, 2018				Interest paid this year		
Purpose	Debt outstanding JULY 1, 2017 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$	
2. Sewer utility	19U 2,638,000	29U	39U 275,000	49U	49U	49U 2,363,000	49U	189 75,343	
3. Electric utility	19U	29U	39U	49U	49U	49U		192	
4. Gas utility	19U	29U	39U	49U	49U	49U		193	
5. Transit-bus	19U	29U	39U	49U	49U	49U		194	
6. Industrial Revenue	19T	24T	34T		44T	44T		189	
7. Mortgage revenue	19T	24T	34T		44T	44T		189	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189	
9. Tax Rebates	19U	29U	39U 721,395	49U	49U	49U	49U 721,395	189	
10. GO	19U 21,025,000	29U 7,439,000	39U 2,863,000	49U 25,601,000	49U	49U	49U	189 537,405	
11. Parking	19U	29U	39U	49U	49U	49U	49U	189	
12. Airport	19U	29U	39U	49U	49U	49U	49U	189	
13. Stormwater	19U	29U	39U	49U	49U	49U	49U	189	
14. Section 108	19U	29U	39U	49U	49U	49U	49U	189	
<b>Total long-term debt</b>	<b>23,663,000</b>	<b>8,160,395</b>	<b>3,138,000</b>	<b>25,601,000</b>	<b>0</b>	<b>2,363,000</b>	<b>721,395</b>	<b>612,748</b>	
<b>B. Short-term debt</b>	Outstanding as of JULY 1, 2017		61V \$		Amount - Omit cents				
	Outstanding as of JUNE 30, 2018		64V \$						
<b>Part VI</b>	<b>DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b>				Amount - Omit cents				
<i>Assessed Valuations by Levy Authority and County, AY2016/FY2018</i>									
<i>Actual valuation -- January 1, 2016</i>									
			\$		<b>803,758,651</b>		<b>x .05 = \$</b>		<b>40,187,933</b>
<b>Part VII</b>	<b>CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2018</b>				Amount - Omit cents				
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	<b>Total (e)</b>				
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31		W61					
	\$	\$			21,306,146		<b>21,306,146</b>		
REMARKS	V98								