

STATE OF IOWA
2017
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2017

Newton
CITY OF Newton, IOWA
DUE: December 1, 2017

1620500800000
City of Newton
PO Box 399
Newton, IA 50208

(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)
Revenues and Other Financing Sources				
Taxes levied on property	7,370,516		7,370,516	7,374,185
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	7,370,516		7,370,516	7,374,185
Delinquent property taxes	0		0	0
TIF revenues	2,032,186		2,032,186	1,869,561
Other city taxes	2,142,450	0	2,142,450	1,896,418
Licenses and permits	388,274	0	388,274	316,250
Use of money and property	131,458	66,405	197,863	159,575
Intergovernmental	4,208,531	0	4,208,531	2,760,651
Charges for fees and service	1,923,733	7,959,054	9,882,787	9,710,493
Special assessments	39,172	0	39,172	37,000
Miscellaneous	1,337,988	216,449	1,554,437	626,743
Other financing sources	3,579,403	405,851	3,985,254	3,730,884
Total revenues and other sources	23,153,711	8,647,759	31,801,470	28,481,760
Expenditures and Other Financing Uses				
Public safety	6,755,455	0	6,755,455	7,000,152
Public works	3,304,874	0	3,304,874	3,628,268
Health and social services	0	0	0	0
Culture and recreation	2,065,096	0	2,065,096	2,248,292
Community and economic development	1,732,006	0	1,732,006	2,626,338
General government	1,252,388	0	1,252,388	1,387,385
Debt service	3,286,679	0	3,286,679	3,288,044
Capital projects	5,241,282	0	5,241,282	6,462,500
Total governmental activities expenditures	23,637,780	0	23,637,780	26,640,979
Business type activities	0	7,225,056	7,225,056	4,846,050
Total ALL expenditures	23,637,780	7,225,056	30,862,836	31,487,029
Other financing uses, including transfers out	2,909,235	756,340	3,665,575	3,645,909
Total ALL expenditures/And other financing uses	26,547,015	7,981,396	34,528,411	35,132,938
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-3,393,304	666,363	-2,726,941	-6,651,178
Beginning fund balance July 1, 2016	9,904,095	11,237,379	21,141,474	23,656,271
Ending fund balance June 30, 2017	6,510,791	11,903,742	18,414,533	17,005,093

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, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 21,025,000	Other long-term debt	\$ 692,509
Revenue debt	\$ 2,638,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0	General obligation debt limit	\$ 39,787,405

CERTIFICATION

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

Signature of city clerk	Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code
Signature of Mayor or other City official (Name and Title)	Number	
	Extension	
	Date signed	

PLEASE PUBLISH THIS PAGE ONLY

STATE OF IOWA
2017
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2017

1620500080000
City of Newton
PO Box 399
Newton, IA 50208

CITY OF Newton, IOWA

ALL FUNDS

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Note - 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	\$21,025,000	Other long-term debt	\$692,509	
Revenue debt	\$2,638,000	Short-term debt	\$0	
TIF Revenue debt	\$0	General Obligation Debt Limit	\$39,787,405	

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017					CITY OF Newton					SELECT ONLY ONE			
		Can't be both GAAP and NON-GAAP					<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<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)				
1	Section A - TAXES											1			
2	Taxes levied on property	3,696,607	2,556,745		1,117,164			7,370,516			7,370,516	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	3,696,607	2,556,745		1,117,164	0		7,370,516		T01	7,370,516	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	3,696,607	2,556,745		1,117,164	0	0	7,370,516			7,370,516	6			
7	TIF revenues			2,032,186				2,032,186		T01	2,032,186	7			
	Other city taxes														
8	Utility tax replacement excise taxes	92,614	63,876		24,355			180,845		T15	180,845	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	341,679						341,679		T19	341,679	13			
14	Other local option taxes		1,619,926					1,619,926		T09	1,619,926	14			
15	TOTAL OTHER CITY TAXES	434,293	1,683,802	0	24,355	0	0	2,142,450	0		2,142,450	15			
16	Section B - LICENSES AND PERMITS	388,274						388,274		T29	388,274	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	21,496	11,548	6,071	2,803	12,692		54,610	34,406	U20	89,016	18			
19	Rents and royalties	76,848						76,848	31,999	U40	108,847	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	98,344	11,548	6,071	2,803	12,692	0	131,458	66,405		197,863	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants	47,542				1,693,811		1,741,353		B89	1,741,353	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	Total Federal grants and reimbursements	47,542	0	0	0	1,693,811	0	1,741,353	0		1,741,353	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, 2017 - 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	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		1,893,688					1,893,688		C46	1,893,688	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	13,036						13,036		C89	13,036	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	131,356	91,699	30,857	38,284			292,196		C89	292,196	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	144,392	1,985,387	30,857	38,284	0	0	2,198,920	0		2,198,920	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	55,566						55,566		D89	55,566	64
65	Township contributions	113,293						113,293		D89	113,293	65
66	Fire/EMT service							0		D89	0	66
67	School Resource officer from Newton Community School	57,397						57,397		D89	57,397	67
68	Other local grants	42,002						42,002			42,002	68
69								0			0	69
70	Total local grants and reimbursements	268,258	0	0	0	0	0	268,258	0		268,258	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	460,192	1,985,387	30,857	38,284	1,693,811	0	4,208,531	0		4,208,531	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	3,325,884	A91	3,325,884	73
74	Sewer							0	2,552,668	A80	2,552,668	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport	9,458						9,458		A01	9,458	78
79	Landfill/garbage	812,768						812,768	1,781,784	A81	2,594,552	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- 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.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											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	4,058						4,058		A89	4,058	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	27,936						27,936		A89	27,936	92
93	Ambulance charges	845,917						845,917		A89	845,917	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	89,125						89,125		A03	89,125	98
99	Library charges	9,842						9,842		A89	9,842	99
100	Park, recreation, and cultural charges	83,304						83,304	298,718	A61	382,022	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103	Hazmat/Street/Administration/City Garage	41,325						41,325			41,325	103
104	TOTAL CHARGES FOR SERVICE	1,923,733	0	0	0	0	0	1,923,733	7,959,054		9,882,787	104
105												105
106	Section F - SPECIAL ASSESSMENTS	22,936	8,909		7,327			39,172		U01	39,172	106
107	Section G - MISCELLANEOUS											107
108	Contributions	35,282	157,853	324,500		508,172		1,025,807	25,604	U99	1,051,411	108
109	Deposits and sales/fuel tax refunds	6,310						6,310	1,019	U99	7,329	109
110	Sale of property and merchandise	25,012						25,012	167,711	U11	192,723	110
111	Fines	53,371						53,371		U30	53,371	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	General Misc Income	175,411						175,411			175,411	114
115	Special Revenue Misc Income		52,077					52,077			52,077	115
116	Golf Gift Cards							0	3,096		3,096	116
117								0			0	117
118								0			0	118
119								0	19,019		19,019	119
120	TOTAL MISCELLANEOUS	295,386	209,930	324,500	0	508,172	0	1,337,988	216,449		1,554,437	120

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- 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)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 11, 104, 100, and 120)	7,319,765	6,456,321	2,393,614	1,189,933	2,214,675	0	19,574,308	8,241,908		27,816,216	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	179,096	127,482				7,250	313,828	5,851	NR	319,679	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	361,394	546,209					907,603	400,000		1,307,603	127
128	Internal TIF loans and transfers in	204,238	39,706		2,114,028			2,357,972			2,357,972	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	744,728	713,397	0	2,114,028	0	7,250	3,579,403	405,851		3,985,254	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	8,064,493	7,169,718	2,393,614	3,303,961	2,214,675	7,250	23,153,711	8,647,759		31,801,470	132
133												133
134	Beginning fund balance July 1, 2016	2,401,749	2,994,222	35,045	6,381	3,962,843	503,855	9,904,095	11,237,379		21,141,474	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	10,466,242	10,163,940	2,428,659	3,310,342	6,177,518	511,105	33,057,806	19,885,138		52,942,944	136
137												137
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017					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	Section A — PUBLIC SAFETY											1	
2	Police department/Crime prevention — Current operation	1,856,213	1,302,854					3,159,067		E62	3,159,067	2	
3	Purchase of land and equipment	38,846						38,846		G62	38,846	3	
4	Construction							0		F62	0	4	
5	Jail — Current operation							0		E04	0	5	
6	Purchase of land and equipment							0		G04	0	6	
7	Construction							0		F04	0	7	
8	Emergency management — Current operation	22,881						22,881		E89	22,881	8	
9	Purchase of land and equipment							0		G89	0	9	
10	Flood control — Current operation							0		E59	0	10	
11	Purchase of land and equipment							0		G59	0	11	
12	Construction							0		F59	0	12	
13	Fire department — Current operation	1,798,012	1,562,684					3,360,696		E24	3,360,696	13	
14	Purchase of land and equipment	14,856						14,856		G24	14,856	14	
15	Construction							0		F24	0	15	
16	Ambulance — Current operation							0		E32	0	16	
17	Purchase of land and equipment							0		G32	0	17	
18	Building inspections — Current operation	97,177	23,211					120,388		E66	120,388	18	
19	Purchase of land and equipment							0		G66	0	19	
20	Construction							0		F66	0	20	
21	Miscellaneous protective services — Current operation							0		E66	0	21	
22	Purchase of land and equipment							0		G66	0	22	
23	Construction							0		F66	0	23	
24	Animal control — Current operation	35,095						35,095		E32	35,095	24	
25	Purchase of land and equipment							0		G32	0	25	
26	Construction							0		F32	0	26	
27	Other public safety — Current operation	3,626						3,626		E89	3,626	27	
28	Purchase of land and equipment							0		G89	0	28	
29								0			0	29	
30								0			0	30	
31								0			0	31	
32								0			0	32	
33								0			0	33	
34								0			0	34	
35								0			0	35	
36								0			0	36	
37								0			0	37	
38								0			0	38	
39								0			0	39	
40	TOTAL PUBLIC SAFETY	3,866,706	2,888,749					6,755,455			6,755,455	40	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- 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)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	22,880	970,032					992,912		E44	992,912	42
43	Purchase of land and equipment		303,728					303,728		G44	303,728	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		211,261					211,261		E44	211,261	48
49	Traffic control safety — Current operation		115,996					115,996		E44	115,996	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		177,707					177,707		E44	177,707	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation	150,531	73,050					223,581		E44	223,581	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		56,624					56,624		E81	56,624	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	87,092						87,092		E01	87,092	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	778,862						778,862		E81	778,862	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	164,690	192,421					357,111		E89	357,111	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	1,204,055	2,100,819				0	3,304,874			3,304,874	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- 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 col. (g)) (i)	Line No.	
81	Section C — HEALTH AND SOCIAL SERVICES											81	
82	Welfare assistance — Current operation							0			E79	0	82
83	Purchase of land and equipment							0			G79	0	83
84	City hospital — Current operation							0			E36	0	84
85	Purchase of land and equipment							0			G36	0	85
86	Construction							0			F36	0	86
87	Payments to private hospitals — Current operation							0			E36	0	87
88	Health regulation and inspections — Current operation							0			E32	0	88
89	Purchase of land and equipment							0			G32	0	89
90	Construction							0			F32	0	90
91	Water, air, and mosquito control — Current operation							0			E32	0	91
92	Purchase of land and equipment							0			G32	0	92
93	Construction							0			F32	0	93
94	Community mental health — Current operation							0			E32	0	94
95	Purchase of land and equipment							0			G32	0	95
96	Construction							0			F32	0	96
97	Other health and social services — Current operation							0			E79	0	97
98	Purchase of land and equipment							0			G79	0	98
99	Construction							0			F79	0	99
100								0				0	100
101								0				0	101
102								0				0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0					0	0			0	103
104													104
105													105
106													106
107													107
108													108
109													109
110													110
111													111
112													112
113													113
114													114
115													115
116													116
117													117
118													118
119													119
120													120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- 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 col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	640,642	435,318					1,075,960		E52	1,075,960	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	343,985	259,304					603,289		E61	603,289	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	117,493	9,153					126,646		E61	126,646	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	170,070	58,631					228,701		E03	228,701	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium		18,000					18,000		E61	18,000	135
136	Other culture and recreation		12,500					12,500		E61	12,500	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,272,190	792,906					2,065,096			2,065,096	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation		59,504					59,504		E89	59,504	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	139,119	41,847					180,966		E89	180,966	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	182,715	64,246					246,961		E29	246,961	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	387,099	491,223					878,322		E89	878,322	150
151	Purchase of land and equipment		256,892					256,892		G89	256,892	151
152	Construction							0		F89	0	152
153	TIF Rebates			109,361				109,361		E89	109,361	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	708,933	913,712	109,361	0	0	0	1,732,006			1,732,006	154
155												155
156												156
157												157
158												158

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, 2017 -- 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 col. (g)) (i)	Line No.
159	Section F -- GENERAL GOVERNMENT											159
160	Mayor, council and city manager -- Current operation	266,284	55,366					321,650		E29	321,650	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration -- Current operation	416,949	109,151					526,100		E23	526,100	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections -- Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney -- Current operation	109,913						109,913		E25	109,913	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings -- Current operation	118,948						118,948		E31	118,948	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability -- Current operation	175,777						175,777		E89	175,777	171
172	Other general government -- Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	1,087,871	164,517	0	0	0	0	1,252,388			1,252,388	176
177	Section G -- DEBT SERVICE				3,286,679			3,286,679			3,286,679	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	3,286,679	0	0	3,286,679			3,286,679	182
183	Section H -- REGULAR CAPITAL PROJECTS -- Specify										0	183
184						2,266,005		2,266,005			2,266,005	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	2,266,005	0	2,266,005		2,266,005	187
188	-- TIF CAPITAL PROJECTS -- Specify										0	188
189	S 2nd Ave Reconstruction					1,240,273		1,240,273			1,240,273	189
190	Lincoln Street					610,775		610,775			610,775	190
191	Various other projects					1,124,229		1,124,229			1,124,229	191
192	Subtotal TIF Capital Projects	0	0	0	0	2,975,277	0	2,975,277			2,975,277	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	5,241,282	0	5,241,282			5,241,282	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	8,139,755	6,860,703	109,361	3,286,679	5,241,282	0	23,637,780			23,637,780	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- 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 Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)				
197	Section I — BUSINESS TYPE ACTIVITIES											197			
198	Water — Current operation							2,872,326	E91		2,872,326	198			
199	Purchase of land and equipment								G91	0	0	199			
200	Construction								F91	0	0	200			
201	Sewer and sewage disposal — Current operation							1,694,661	E80		1,694,661	201			
202	Purchase of land and equipment								G80	0	0	202			
203	Construction							750,105	F80		750,105	203			
204	Electric — Current operation								E92	0	0	204			
205	Purchase of land and equipment								G92	0	0	205			
206	Construction								F92	0	0	206			
207	Gas Utility — Current operation								E93	0	0	207			
208	Purchase of land and equipment								G93	0	0	208			
209	Construction								F93	0	0	209			
210	Parking — Current operation								E60	0	0	210			
211	Purchase of land and equipment								G60	0	0	211			
212	Construction								F60	0	0	212			
213	Airport — Current operation								E01	0	0	213			
214	Purchase of land and equipment								G01	0	0	214			
215	Construction								F01	0	0	215			
216	Landfill/Garbage — Current operation							934,688	E81		934,688	216			
217	Purchase of land and equipment							131,630	G81		131,630	217			
218	Construction								F81	0	0	218			
219	Hospital — Current operation								E36	0	0	219			
220	Purchase of land and equipment								G36	0	0	220			
221	Construction								F36	0	0	221			
222	Transit — Current operation								E94	0	0	222			
223	Purchase of land and equipment								G94	0	0	223			
224	Construction								F94	0	0	224			
225	Cable TV, telephone, Internet — Current operation								E03	0	0	225			
226	Purchase of land and equipment								G03	0	0	226			
227	Housing authority — Current operation								E50	0	0	227			
228	Purchase of land and equipment								G50	0	0	228			
229	Construction								F50	0	0	229			
230	Storm water — Current operation								E80	0	0	230			
231	Purchase of land and equipment								G80	0	0	231			
232	Construction								F80	0	0	232			
233												233			
234												234			
235												235			
236												236			

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- 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.
237	Section I -- BUSINESS TYPE ACTIVITIES -- Cont.											237
238	Other business type -- Current operation							491,038	E89	491,038		238
239	Purchase of land and equipment								G89	0		239
240	Construction								F89	0		240
241												241
242	Enterprise Debt Service							350,608		350,608		242
243	Enterprise Capital Projects									0		243
244	Enterprise TIF Capital Projects									0		244
245	Internal service funds -- Specify											245
246										0		246
247										0		247
248										0		248
249										0		249
250										0		250
251	TOTAL BUSINESS TYPE ACTIVITIES							7,225,056		7,225,056		251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	8,139,755	6,860,703	109,361	3,286,679	5,241,282	0	23,637,780	7,225,056		30,862,836	253
254	Section J -- OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	14,408	536,855					551,263	756,340		1,307,603	255
256	Internal TIF loans/repayments and transfers out			2,357,972				2,357,972			2,357,972	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	14,408	536,855	2,357,972	0	0	0	2,909,235	756,340		3,665,575	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	8,154,163	7,397,558	2,467,333	3,286,679	5,241,282	0	26,547,015	7,981,396		34,528,411	259
260												260
261	Ending fund balance June 30, 2017:											261
262	Governmental:											262
263	Nonspendable						511,105	511,105			511,105	263
264	Restricted	79	2,766,382	-38,674	23,663	936,236		3,687,686			3,687,686	264
265	Committed							0			0	265
266	Assigned	242,625						242,625			242,625	266
267	Unassigned	2,069,375						2,069,375			2,069,375	267
268	Total Governmental	2,312,079	2,766,382	-38,674	23,663	936,236	511,105	6,510,791			6,510,791	268
269	Proprietary								11,903,742		11,903,742	269
270	Total ending fund balance June 30, 2017	2,312,079	2,766,382	-38,674	23,663	936,236	511,105	6,510,791	11,903,742		18,414,533	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	10,466,242	10,163,940	2,428,659	3,310,342	6,177,518	511,105	33,057,806	19,885,138		52,942,944	271
272												272

Part III		INTERGOVERNMENTAL EXPENDITURES		CITY OF Newton				
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. Enter amount, omit cents.								
Purpose	Amount paid to other local governments		Purpose	Amount paid to State				
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 \$							
Part IV		SALARIES AND WAGES						
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.....				Z00 \$	Amount - Omit cents 5,419,478			
Part V		DEBT OUTSTANDING, ISSUED, AND RETIRED						
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2017			Interest paid this year	
Purpose	Debt outstanding JULY 1, 2016 (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 2,906,000	29U	39U 268,000	49U	49U	49U 2,638,000	49U	189 75,342
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. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10. GO Bonds	19U 23,750,000	29U	39U 2,725,000	49U 21,025,000	49U	49U	49U	189 557,541
11. Development Agreements	19U 907,465	29U 321,320	39U 536,276	49U	49U	49U	49U 692,509	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	27,563,465	321,320	3,529,276	21,025,000	0	2,638,000	692,509	632,883
B. Short-term debt					Amount - Omit cents			
Outstanding as of JULY 1, 2016				61V \$				
Outstanding as of JUNE 30, 2017				64V \$	0			
Part VI		DEBT LIMITATION FOR GENERAL OBLIGATION BONDS						
Assessed Valuations by Levy Authority and County, AY2015/FY2017 Actual valuation -- January 1, 2015								
		\$	795,748,093	x .05 = \$	39,787,405			
Part VII		CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017						
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Amount - Omit cents		Total (e)			
			Pension/retirement funds (c)	all other funds (d)				
Cash and investments - 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					
	\$	\$		18,414,533	18,414,533			
REMARKS					V98			