

STATE OF IOWA
2016
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2016

Newton
CITY OF Newton, IOWA
DUE: December 1, 2016

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	7,047,460		7,047,460	7,063,075
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	7,047,460		7,047,460	7,063,075
Delinquent property taxes	0		0	0
TIF revenues	2,508,520		2,508,520	2,312,460
Other city taxes	1,874,547	0	1,874,547	1,821,099
Licenses and permits	339,563	0	339,563	341,450
Use of money and property	122,962	63,742	186,704	164,275
Intergovernmental	3,630,524	0	3,630,524	4,782,146
Charges for fees and service	1,842,909	8,518,051	10,360,960	9,221,350
Special assessments	25,461	0	25,461	40,000
Miscellaneous	823,743	196,563	1,020,306	592,723
Other financing sources	4,102,045	100,150	4,202,195	8,115,275
Total revenues and other sources	22,317,734	8,878,506	31,196,240	34,453,853
Expenditures and Other Financing Uses				
Public safety	6,573,414	0	6,573,414	6,843,051
Public works	3,331,047	0	3,331,047	3,356,034
Health and social services	0	0	0	0
Culture and recreation	2,103,714	0	2,103,714	2,171,052
Community and economic development	1,974,729	0	1,974,729	3,079,104
General government	1,214,458	0	1,214,458	1,338,238
Debt service	3,033,808	0	3,033,808	3,046,817
Capital projects	4,681,791	0	4,681,791	6,559,500
Total governmental activities expenditures	22,912,961	0	22,912,961	26,393,796
Business type activities	0	8,095,636	8,095,636	8,697,291
Total ALL expenditures	22,912,961	8,095,636	31,008,597	35,091,087
Other financing uses, including transfers out	3,693,070	449,821	4,142,891	3,518,575
Total ALL expenditures/And other financing uses	26,606,031	8,545,457	35,151,488	38,609,662
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-4,288,297	333,049	-3,955,248	-4,155,809
Beginning fund balance July 1, 2015	14,192,390	10,904,330	25,096,720	25,096,720
Ending fund balance June 30, 2016	9,904,093	11,237,379	21,141,472	20,940,911

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, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 0	Other long-term debt	\$ 24,657,465
Revenue debt	\$ 2,906,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 40,712,252

CERTIFICATION

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

Signature of city clerk		Date Published/Posted	Mark (x) one
		11/29/16	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code	Number
Lisa Frasier		(641) 792-2787	
Signature of Mayor or other City official (Name and Title)		Date signed	
		11/22/2016	

PLEASE PUBLISH THIS PAGE ONLY

STATE OF IOWA
2016
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2016

16205000800000
City of Newton
PO Box 399
Newton, IA 50208

CITY OF Newton, IOWA

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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, 2016				
General obligation debt	\$0	Other long-term debt	\$24,657,465	
Revenue debt	\$2,906,000	Short-term debt	\$0	
TIF Revenue debt	\$0	General Obligation Debt Limit	\$40,712,252	

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016					CITY OF Newton		<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	Section A - TAXES											1	
2	Taxes levied on property	3,754,790	2,535,755		756,915			7,047,460			7,047,460	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	3,754,790	2,535,755		756,915	0		7,047,460		T01	7,047,460	4	
5	Delinquent property taxes							0		T01	0	5	
6	Total property tax	3,754,790	2,535,755		756,915	0	0	7,047,460			7,047,460	6	
7	TIF revenues			2,508,520				2,508,520		T01	2,508,520	7	
	Other city taxes												
8	Utility tax replacement excise taxes	94,271	63,457		16,095			173,823		T15	173,823	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	327,202						327,202		T19	327,202	13	
14	Other local option taxes		1,373,522					1,373,522		T09	1,373,522	14	
15	TOTAL OTHER CITY TAXES	421,473	1,436,979	0	16,095	0	0	1,874,547	0		1,874,547	15	
16	Section B - LICENSES AND PERMITS	339,563						339,563		T29	339,563	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	15,129	13,299	5,446	1,894	26,858		62,626	31,743	U20	94,369	18	
19	Rents and royalties	60,336						60,336	31,999	U40	92,335	19	
20	Other miscellaneous use of money and property							0		U20	0	20	
21								0			0	21	
22	TOTAL USE OF MONEY AND PROPERTY	75,465	13,299	5,446	1,894	26,858	0	122,962	63,742		186,704	22	
23												23	
24	Section D - INTERGOVERNMENTAL											24	
25												25	
26	Federal grants and reimbursements											26	
27	Federal grants	133,212				1,071,468		1,204,680		B89	1,204,680	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	133,212	0	0	0	1,071,468	0	1,204,680	0		1,204,680	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, 2016 -- 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		1,885,078					1,885,078		C46	1,885,078	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	13,718				7,050		20,768		C89	20,768	49
50	Iowa Department of Transportation	20,046						20,046		C89	20,046	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	145,396	99,142		32,198			276,736		C89	276,736	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	179,160	1,984,220	0	32,198	7,050	0	2,202,628	0		2,202,628	60
61												61
62	Local grants and reimbursements											62
63	County contributions	56,516						56,516			56,516	63
64	Library service	55,566						55,566		D89	55,566	64
65	Township contributions	111,134						111,134		D89	111,134	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	223,216	0	0	0	0	0	223,216	0		223,216	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	535,588	1,984,220	0	32,198	1,078,518	0	3,630,524	0		3,630,524	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	3,909,940	A91	3,909,940	73
74	Sewer							0	2,581,414	A80	2,581,414	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking	5,476						5,476		A60	5,476	77
78	Airport	11,582						11,582		A01	11,582	78
79	Landfill/garbage	770,132						770,132	1,686,673	A81	2,456,805	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- 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	3,724						3,724		A89	3,724	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	13,785						13,785		A89	13,785	92
93	Ambulance charges	810,227						810,227		A89	810,227	93
94	Sidewalk street repair charges	815						815		A44	815	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	84,065						84,065		A03	84,065	98
99	Library charges	10,460						10,460		A89	10,460	99
100	Park, recreation, and cultural charges	98,635						98,635	340,024	A61	438,659	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103	Fire Hazmat, City Garage	34,008						34,008			34,008	103
104	TOTAL CHARGES FOR SERVICE	1,842,909	0	0	0	0	0	1,842,909	8,518,051		10,360,960	104
105												105
106	Section F - SPECIAL ASSESSMENTS	19,880			5,581			25,461		U01	25,461	106
107	Section G - MISCELLANEOUS											107
108	Contributions	50,492		416,968		24,334		491,794		U99	491,794	108
109	Deposits and sales/fuel tax refunds	8,293						8,293	1,524	U99	9,817	109
110	Sale of property and merchandise	28,099						28,099	154,609	U11	182,708	110
111	Fines	68,062						68,062		U30	68,062	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Reimbursements	53,681	12					53,693			53,693	114
115	Seizures	8,000						8,000			8,000	115
116	Misc Income	10,329						41,942	18,110		60,052	116
117	Fireworks	11,018						11,018			11,018	117
118	Insurance Contributions/Employees/Retirees							112,842	18,504		131,346	118
119	Golf Gift Cards							0	3,816		3,816	119
120	TOTAL MISCELLANEOUS	237,974	139,989	421,446	0	24,334	0	823,743	196,563		1,020,306	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- 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	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 / 17, 104, 100, and 120)	7,227,642	6,110,242	2,935,412	812,683	1,129,710	0	18,215,689	8,778,356		26,994,045	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	34,208	17,373				7,573	59,154	150	NR	59,304	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	758,765	494,725			112,000		1,365,490	100,000		1,465,490	127
128	Internal TIF loans and transfers in	482,316	55,726		2,139,359			2,677,401			2,677,401	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	1,275,289	567,824	0	2,139,359	112,000	7,573	4,102,045	100,150		4,202,195	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	8,502,931	6,678,066	2,935,412	2,952,042	1,241,710	7,573	22,317,734	8,878,506		31,196,240	132
133												133
134	Beginning fund balance July 1, 2015	2,323,960	3,414,526	466,551	88,147	7,402,924	496,282	14,192,390	10,904,330		25,096,720	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	10,826,891	10,092,592	3,401,963	3,040,189	8,644,634	503,855	36,510,124	19,782,836		56,292,960	136
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016					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.	
1	Section A — PUBLIC SAFETY											1	
2	Police department/Crime prevention — Current operation	1,889,265	1,242,005					3,131,270		E62	3,131,270	2	
3	Purchase of land and equipment							0		G62	0	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	1,833,015	1,415,464					3,248,479		E24	3,248,479	13	
14	Purchase of land and equipment							0		G24	0	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	102,059	22,496					124,555		E66	124,555	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	39,054						39,054		E32	39,054	24	
25	Purchase of land and equipment							0		G32	0	25	
26	Construction							0		F32	0	26	
27	Other public safety — Current operation	7,175						7,175		E89	7,175	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	3,893,449	2,679,965					6,573,414			6,573,414	40	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- 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.	
41	Section B — PUBLIC WORKS											41	
42	Roads, bridges, sidewalks — Current operation	17,790	818,303					836,093		E44	836,093	42	
43	Purchase of land and equipment		119,462					119,462		G44	119,462	43	
44	Construction		256,073					256,073		F44	256,073	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	208,565	-2,724					205,841		E44	205,841	48	
49	Traffic control safety — Current operation	67,292	4,938					72,230		E44	72,230	49	
50	Purchase of land and equipment							0		G44	0	50	
51	Construction							0		F44	0	51	
52	Snow removal — Current operation		218,573					218,573		E44	218,573	52	
53	Purchase of land and equipment		190,004					190,004		G44	190,004	53	
54	Highway engineering — Current operation	143,702	68,814					212,516		E44	212,516	54	
55	Purchase of land and equipment							0		G44	0	55	
56	Construction							0		F44	0	56	
57	Street cleaning — Current operation		57,713					57,713		E81	57,713	57	
58	Purchase of land and equipment							0		G81	0	58	
59	Airport (if not an enterprise) — Current operation	72,873						72,873		E01	72,873	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	785,922						785,922		E81	785,922	62	
63	Purchase of land and equipment							0		G81	0	63	
64	Construction							0		F81	0	64	
65	Other public works — Current operation	196,235	107,512					303,747		E89	303,747	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	1,492,379	1,838,668		0	0	0	3,331,047			3,331,047	80	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- 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	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, 2016 -- 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	671,217	401,070					1,072,287		E52	1,072,287	122
123	Purchase of land and equipment	26,800						26,800		G52	26,800	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	280,274	339,968					620,242		E61	620,242	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	113,793	13,486					127,279		E61	127,279	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	166,970	59,636					226,606		E03	226,606	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation		30,500					30,500		E61	30,500	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,259,054	844,660		0	0	0	2,103,714			2,103,714	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	43,164	7,360					50,524		E89	50,524	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	129,551	41,046					170,597		E89	170,597	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	186,030	66,981					253,011		E29	253,011	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	262,170	548,908	170,000				981,078		E89	981,078	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			519,519				519,519		E89	519,519	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	620,915	664,295	689,519	0	0	0	1,974,729			1,974,729	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, 2016 -- 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	261,702	57,622					319,324		E29	319,324	160
161	Purchase of land and equipment	4,732						4,732		G29	4,732	161
162	Clerk, Treasurer, financial administration -- Current operation	381,937	109,491					491,428		E23	491,428	162
163	Purchase of land and equipment	5,592						5,592		G23	5,592	163
164	Elections -- Current operation	4,453						4,453		E89	4,453	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney -- Current operation	105,787						105,787		E25	105,787	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings -- Current operation	125,638						125,638		E31	125,638	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability -- Current operation	157,504						157,504		E89	157,504	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	1,047,345	167,113	0	0	0	0	1,214,458			1,214,458	176
177	Section G -- DEBT SERVICE				3,033,808			3,033,808			3,033,808	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	3,033,808	0	0	3,033,808			3,033,808	182
183	Section H -- REGULAR CAPITAL PROJECTS -- Specify										0	183
184						4,681,791		4,681,791			4,681,791	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	4,681,791	0			4,681,791	187
188	-- TIF CAPITAL PROJECTS -- Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	4,681,791	0			4,681,791	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	8,313,142	6,194,701	689,519	3,033,808	4,681,791	0	22,912,961			22,912,961	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, 2016 -- 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.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							3,740,328	E91	3,740,328	198	
199	Purchase of land and equipment								G91	0	199	
200	Construction								F91	0	200	
201	Sewer and sewage disposal — Current operation							1,568,733	E80	1,568,733	201	
202	Purchase of land and equipment							20,240	G80	20,240	202	
203	Construction							526,689	F80	526,689	203	
204	Electric — Current operation								E92	0	204	
205	Purchase of land and equipment								G92	0	205	
206	Construction								F92	0	206	
207	Gas Utility — Current operation								E93	0	207	
208	Purchase of land and equipment								G93	0	208	
209	Construction								F93	0	209	
210	Parking — Current operation								E60	0	210	
211	Purchase of land and equipment								G60	0	211	
212	Construction								F60	0	212	
213	Airport — Current operation								E01	0	213	
214	Purchase of land and equipment								G01	0	214	
215	Construction								F01	0	215	
216	Landfill/Garbage — Current operation							820,403	E81	820,403	216	
217	Purchase of land and equipment							495,898	G81	495,898	217	
218	Construction							66,414	F81	66,414	218	
219	Hospital — Current operation								E36	0	219	
220	Purchase of land and equipment								G36	0	220	
221	Construction								F36	0	221	
222	Transit — Current operation								E94	0	222	
223	Purchase of land and equipment								G94	0	223	
224	Construction								F94	0	224	
225	Cable TV, telephone, Internet — Current operation								E03	0	225	
226	Purchase of land and equipment								G03	0	226	
227	Housing authority — Current operation								E50	0	227	
228	Purchase of land and equipment								G50	0	228	
229	Construction								F50	0	229	
230	Storm water — Current operation								E80	0	230	
231	Purchase of land and equipment								G80	0	231	
232	Construction								F80	0	232	
233											233	
234											234	
235											235	
236											236	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- 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									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								349,557		349,557	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246	Golf								507,374		507,374	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								8,095,636		8,095,636	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	8,313,142	6,194,701	689,519	3,033,808	4,681,791	0	22,912,961	8,095,636		31,008,597	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	112,000	903,669					1,015,669	449,821		1,465,490	255
256	Internal TIF loans/repayments and transfers out			2,677,401				2,677,401			2,677,401	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	112,000	903,669	2,677,401	0	0	0	3,693,070	449,821		4,142,891	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	8,425,142	7,098,370	3,366,920	3,033,808	4,681,791	0	26,606,031	8,545,457		35,151,488	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable						503,855	503,855			503,855	263
264	Restricted	11,572	2,994,222	35,043	6,381	3,962,843		7,010,061			7,010,061	264
265	Committed							0			0	265
266	Assigned	259,596						259,596			259,596	266
267	Unassigned	2,130,581						2,130,581			2,130,581	267
268	Total Governmental	2,401,749	2,994,222	35,043	6,381	3,962,843	503,855	9,904,093			9,904,093	268
269	Proprietary								11,237,379		11,237,379	269
270	Total ending fund balance June 30, 2016	2,401,749	2,994,222	35,043	6,381	3,962,843	503,855	9,904,093	11,237,379		21,141,472	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	10,826,891	10,092,592	3,401,963	3,040,189	8,644,634	503,855	36,510,124	19,782,836		56,292,960	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
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

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.....	Amount - Omit cents	
	2000 \$	
		8,422,118

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt	Debt outstanding JULY 1, 2015 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U 3,166,000	29U	39U 260,000	49U	49U	49U 2,906,000	49U	189 81,642
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 26,190,000	29U	39U 2,440,000	49U	49U	49U	49U 23,750,000	189 590,809
11. Development Agreements	19U 1,492,956	29U	39U 585,491	49U	49U	49U	49U 907,465	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	30,848,956	0	3,285,491	0	0	2,906,000	24,657,465	672,451

B. Short-term debt	Amount - Omit cents	
Outstanding as of JULY 1, 2015	61V \$	
Outstanding as of JUNE 30, 2016	64V \$	

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS
 Assessed Valuations by Levy Authority and County, AY2014/FY2016
 Actual valuation -- January 1, 2014

Amount - Omit cents	
\$	814,245,031 x .05 = \$ 40,712,252

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016

Type of asset	Amount - Omit cents				Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	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 21,141,472	21,141,472

REMARKS

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