

**City of West Des Moines, Iowa  
STATISTICAL SECTION  
(UNAUDITED)  
Contents**

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

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**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial report for the relevant year. The City implemented GASB 34 in fiscal year 2003; schedules presenting government-wide information include information beginning in that year.

City of West Des Moines, Iowa  
Schedule 1  
**Net Assets By Component**  
**Last Five Fiscal Years**  
*(accrual basis of accounting)*

	Fiscal Year				
	2003	2004	2005	2006	2007
Governmental activities:					
Invested in capital assets, net of related debt	\$ 125,624,407	\$ 197,872,579	\$ 198,074,527	\$ 242,935,803	\$ 244,928,693
Restricted	63,168,911	23,551,773	20,413,236	17,839,043	33,537,713
Unrestricted	16,632,915	12,998,239	30,988,222	11,671,162	16,138,748
<b>Total governmental activities</b>					
<b>net assets</b>	<b>\$ 205,426,233</b>	<b>\$ 234,422,591</b>	<b>\$ 249,475,985</b>	<b>\$ 272,446,008</b>	<b>\$ 294,605,154</b>
Business-type activities:					
Invested in capital assets, net of related debt	\$ 36,351,010	\$ 41,712,779	\$ 45,374,573	\$ 45,431,826	\$ 52,756,898
Restricted	1,700,000	1,088,720	1,089,769	1,072,785	1,072,785
Unrestricted	40,124,842	38,320,873	15,982,655	19,743,030	24,237,411
<b>Total business-type activities</b>					
<b>net assets</b>	<b>\$ 78,175,852</b>	<b>\$ 81,122,372</b>	<b>\$ 62,446,997</b>	<b>\$ 66,247,641</b>	<b>\$ 78,067,094</b>
Primary government:					
Invested in capital assets, net of related debt	\$ 161,975,417	\$ 239,585,358	\$ 243,449,100	\$ 288,367,629	\$ 297,685,591
Restricted	64,868,911	24,640,493	21,503,005	18,911,828	34,610,498
Unrestricted	56,757,757	51,319,112	46,970,877	31,414,192	40,376,159
<b>Total primary government</b>					
<b>net assets</b>	<b>\$ 283,602,085</b>	<b>\$ 315,544,963</b>	<b>\$ 311,922,982</b>	<b>\$ 338,693,649</b>	<b>\$ 372,672,248</b>

GASB Statement No. 34 implemented in fiscal year 2003.

City of West Des Moines, Iowa  
Schedule 2  
**Changes In Net Assets**  
**Last Five Fiscal Years**  
*(accrual basis of accounting)*

	Fiscal Year				
	2003	2004	2005	2006	2007
<b>Expenses:</b>					
Governmental activities:					
Public safety	\$ 12,686,404	\$ 14,587,854	\$ 15,647,658	\$ 17,814,329	\$ 19,749,856
Public works	20,843,841	13,856,235	10,007,655	6,901,977	8,963,727
Health and social services	755,012	829,841	849,972	929,656	985,322
Culture and recreation	6,925,750	7,140,816	7,450,641	8,486,772	8,562,340
Community and economic development	3,401,126	2,959,958	4,945,081	3,617,735	3,885,459
General government	3,780,754	4,682,828	5,482,144	5,900,259	5,016,718
Interest on long-term debt	3,962,321	6,284,431	6,390,890	6,042,440	5,884,073
<b>Total governmental activities expenses</b>	<b>52,355,208</b>	<b>50,341,963</b>	<b>50,774,041</b>	<b>49,693,168</b>	<b>53,047,495</b>
Business-type activities:					
Sanitary sewer	3,305,046	4,030,245	3,989,864	3,939,689	9,346,307
Solid waste	1,182,799	1,318,339	1,354,786	1,422,689	1,452,719
Storm Water	-	-	-	-	743,399
<b>Total business-type activities expenses</b>	<b>4,487,845</b>	<b>5,348,584</b>	<b>5,344,650</b>	<b>5,362,378</b>	<b>11,542,425</b>
<b>Total primary government expenses</b>	<b>56,843,053</b>	<b>55,690,547</b>	<b>56,118,691</b>	<b>55,055,546</b>	<b>64,589,920</b>
<b>Program revenue:</b>					
Governmental activities:					
Charges for services:					
Public safety	1,602,755	2,284,751	2,462,880	2,420,064	3,444,099
Public works	44,066	190,300	433,941	257,722	495,334
Health and social services	858	890	140	-	-
Culture and recreation	911,470	1,091,036	1,190,800	1,333,080	1,321,027
Community and economic development	223,876	722,701	653,643	516,500	599,482
General government	26,093	501,177	152,768	191,788	169,240
Operating grants and contributions:					
Public safety	1,484,726	1,641,945	2,116,613	2,321,333	1,912,045
Public works	3,778,175	4,293,880	3,917,038	4,135,015	4,359,424
Health and social services	290,971	211,233	223,188	237,283	269,484
Culture and recreation	114,648	89,727	67,871	182,467	177,696
Community and economic development	426,079	73,944	143,258	117,411	533,662
General government	121,515	145,996	91,101	167,438	199,834
Capital grants and contributions	13,285,988	20,801,673	9,277,782	12,221,700	8,219,897
<b>Total governmental activities program revenue</b>	<b>22,311,220</b>	<b>32,049,253</b>	<b>20,731,023</b>	<b>24,101,801</b>	<b>21,701,224</b>
Business-type activities:					
Charges for services:					
Sanitary sewer	5,088,908	5,575,443	6,013,830	5,077,364	6,182,572
Solid waste	1,193,623	1,324,048	1,345,474	1,344,707	1,419,761
Storm water	-	-	-	-	1,247,882
Operating grants and contributions:					
Sanitary sewer	-	-	-	650,111	4,540,127
Capital grants and contributions:					
Sanitary sewer	1,035,050.00	893,084	541,716	2,003,877	3,653,009
Solid waste	-	-	-	-	-
Storm Water	-	-	-	-	3,356,295
<b>Total business-type activities program revenues</b>	<b>7,317,581</b>	<b>7,792,575</b>	<b>7,901,020</b>	<b>9,076,059</b>	<b>20,399,646</b>
<b>Total primary government program revenues</b>	<b>29,628,801</b>	<b>39,841,828</b>	<b>28,632,043</b>	<b>33,177,860</b>	<b>42,100,870</b>
<b>Net (expense) revenue:</b>					
Governmental activities	(30,043,988)	(18,292,710)	(30,043,018)	(25,591,367)	(31,346,271)
Business-type activities	2,829,736	2,443,991	2,556,370	3,713,681	8,857,221
<b>Total primary government net expense</b>	<b>(27,214,252)</b>	<b>(15,848,719)</b>	<b>(27,486,648)</b>	<b>(21,877,686)</b>	<b>(22,489,050)</b>

(Continued)

City of West Des Moines, Iowa  
Schedule 2 (continued)  
**Changes In Net Assets (Continued)**  
Last Five Fiscal Years  
*(accrual basis of accounting)*

	Fiscal Year				
	2003	2004	2005	2006	2007
General revenues and other changes in net assets:					
Governmental activities:					
Taxes:					
Property taxes	\$ 37,729,528	\$ 38,401,617	\$ 39,496,558	\$ 40,724,880	\$ 49,764,858
Hotel motel taxes	1,441,514	1,427,883	1,651,764	1,966,628	2,131,977
Other taxes	578,864	941,028	895,905	824,369	571,545
Unrestricted grants and contributions	633,606	230,831	354,017	447,479	611,282
Investment earnings	820,112	1,082,954	1,755,418	2,484,652	2,574,840
Miscellaneous	124,726	757,744	769,117	1,517,500	408,449
Transfers	-	(284,663)	173,633	595,882	(3,248,340)
<b>Total governmental activities</b>	<b>41,328,350</b>	<b>42,557,394</b>	<b>45,096,412</b>	<b>48,561,390</b>	<b>52,814,611</b>
Business-type activities:					
Investment earnings	702,950	217,866	292,683	657,153	904,698
Miscellaneous	-	-	-	25,692	-
Loss from joint venture	(521,578)	-	-	-	-
Transfers	-	284,663	(173,633)	(595,882)	3,248,340
Special Item:Contribution to Wastewater Reclamation Authority	-	-	(21,350,795)	-	-
<b>Total business-type activities</b>	<b>181,372</b>	<b>502,529</b>	<b>(21,231,745)</b>	<b>86,963</b>	<b>4,153,038</b>
<b>Total primary government</b>	<b>41,509,722</b>	<b>43,059,923</b>	<b>23,864,667</b>	<b>48,648,353</b>	<b>56,967,649</b>
Changes in net assets:					
Governmental activities	11,284,362	24,264,684	15,053,394	22,970,023	21,468,340
Business-type activities	3,011,108	2,946,520	(18,675,375)	3,800,644	13,010,259
<b>Total primary government</b>	<b>\$ 14,295,470</b>	<b>\$ 27,211,204</b>	<b>\$ (3,621,981)</b>	<b>\$ 26,770,667</b>	<b>\$ 34,478,599</b>

GASB Statement No. 34 implemented in fiscal year 2003.

City of West Des Moines, Iowa  
Schedule 3  
Program Revenues by Function/Program  
Last Five Fiscal Years\*  
*(accrual basis of accounting)*

Function / Program	Fiscal Year				
	2003	2004	2005	2006	2007
Governmental activities:					
Public safety	\$ 3,473,558	\$ 5,086,400	\$ 4,706,088	\$ 4,915,785	\$ 5,548,013
Public works	16,335,309	23,786,198	13,237,080	16,251,231	12,688,071
Health and social services	291,879	212,123	223,328	237,283	269,484
Culture and recreation	1,100,864	1,385,528	1,469,189	1,554,883	1,635,870
Community and economic development	649,955	796,645	796,901	730,825	1,133,144
General government	459,655	782,359	298,437	411,794	426,642
<b>Total governmental activities</b>	<b>22,311,220</b>	<b>32,049,253</b>	<b>20,731,023</b>	<b>24,101,801</b>	<b>21,701,224</b>
Business-type activities:					
Sanitary sewer	6,123,958	6,468,527	6,555,546	7,731,352	14,375,708
Solid waste	1,193,623	1,324,048	1,345,474	1,344,707	1,419,761
Storm water	-	-	-	-	4,604,177
<b>Total business-type activities</b>	<b>7,317,581</b>	<b>7,792,575</b>	<b>7,901,020</b>	<b>9,076,059</b>	<b>20,399,646</b>
<b>Total government</b>	<b>\$ 29,628,801</b>	<b>\$ 39,841,828</b>	<b>\$ 28,632,043</b>	<b>\$ 33,177,860</b>	<b>\$ 42,100,870</b>

GASB Statement No. 34 implemented in fiscal year 2003.

City of West Des Moines, IA  
 Schedule 4  
 Fund Balances, Governmental Funds  
 Last Ten Fiscal Years  
*(modified accrual basis of accounting)*

	1998	1999	2000	2001
General Fund:				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	8,564,332	9,443,380	9,364,002	8,917,707
<b>Total General Fund</b>	<b>\$ 8,564,332</b>	<b>\$ 9,443,380</b>	<b>\$ 9,364,002</b>	<b>\$ 8,917,707</b>
All Other Governmental Funds:				
Reserved	\$ 7,324,196	\$ 8,551,488	\$ 18,483,516	\$ 12,545,332
Unreserved, reported in:				
Special revenue funds	7,580,928	5,727,532	6,588,787	5,673,248
Capital projects funds	(4,577,825)	(7,283,758)	(18,974,136)	(14,923,843)
<b>Total all other government funds</b>	<b>\$ 10,327,299</b>	<b>\$ 6,995,262</b>	<b>\$ 6,098,167</b>	<b>\$ 3,294,737</b>

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Fiscal Year											
2002		2003		2004		2005		2006		2007	
\$	123,501	\$	91,264	\$	75,359	\$	7,813	\$	47,233	\$	7,700
	8,822,286		8,497,469		8,090,498		8,745,770		8,429,180		10,234,813
\$	8,945,787	\$	8,588,733	\$	8,165,857	\$	8,753,583	\$	8,476,413	\$	10,242,513
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\$	34,809,908	\$	30,550,349	\$	35,964,609	\$	19,737,587	\$	17,167,193	\$	16,518,756
	7,608,662		11,168,110		16,726,822		11,136,953		13,175,078		16,746,467
	(430,602)		22,344,402		16,967,983		11,347,844		5,951,173		2,142,098
\$	41,987,968	\$	64,062,861	\$	69,659,414	\$	42,222,384	\$	36,293,444	\$	35,407,321

City of West Des Moines, Iowa  
Schedule 5  
**Changes In Fund Balances, Governmental Funds**  
**Last Ten Fiscal Years**  
*(modified accrual basis of accounting)*

	1998	1999	2000	2001
Revenues:				
Taxes	\$ 23,619,680	\$ 25,549,612	\$ 25,209,467	\$ 30,475,298
Special assessments	704,135	1,274,009	427,546	441,309
Licenses and permits	662,917	1,061,223	765,755	685,869
Intergovernmental	7,789,792	5,990,218	7,089,365	8,106,850
Charges for services	834,910	1,041,493	1,224,748	1,320,276
Use of money and property	1,245,239	1,097,358	1,192,179	1,229,898
Miscellaneous	289,200	634,600	616,956	551,886
<b>Total revenues</b>	<b>35,145,873</b>	<b>36,648,513</b>	<b>36,526,016</b>	<b>42,811,386</b>
Expenditures:				
Public safety	-	-	-	-
Public works	-	-	-	-
Health and social services	-	-	-	-
Culture and recreation	-	-	-	-
Community and economic development	-	-	-	-
General government	-	-	-	-
Community protection	9,175,860	8,763,324	9,444,318	11,033,289
Human development	3,481,879	3,845,969	4,155,191	4,543,466
Home and community environment	8,613,708	9,469,879	6,234,734	6,964,862
Policy and administration	2,786,290	3,119,758	3,345,943	3,819,716
Capital outlay	11,302,433	12,637,809	17,207,172	27,661,173
Debt service:				
Principal	3,270,810	3,520,000	3,397,746	6,010,862
Interest	1,460,040	1,500,415	1,655,173	2,215,674
Bond issuance costs	-	-	-	-
<b>Total expenditures</b>	<b>40,091,020</b>	<b>42,857,154</b>	<b>45,440,277</b>	<b>62,249,042</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(4,945,147)</b>	<b>(6,208,641)</b>	<b>(8,914,261)</b>	<b>(19,437,656)</b>
Other financing sources (uses):				
Issuance of long-term debt	3,142,592	3,000,000	7,000,000	15,000,000
Payments to escrow agent	-	-	-	-
Issuance of capital lease	1,148,997	-	-	83,400
Premium (discount) on long-term debt	-	-	-	-
Proceeds from sale of capital assets	37,304	17,777	28,562	128,378
Transfers In	15,767,510	17,473,801	17,585,087	28,502,278
Transfers Out	(14,722,425)	(16,735,926)	(16,675,861)	(27,526,125)
<b>Total other financing sources (uses)</b>	<b>5,373,978</b>	<b>3,755,652</b>	<b>7,937,788</b>	<b>16,187,931</b>
<b>Net changes in fund balance</b>	<b>\$ 428,831</b>	<b>\$ (2,452,989)</b>	<b>\$ (976,473)</b>	<b>\$ (3,249,725)</b>
Debt service as a percentage of noncapital expenditures	16.4%	16.6%	17.9%	23.8%

Note: Prior to the implementation of GASB 34 in fiscal year 2003, the State of Iowa required reporting by four program areas rather than the functions currently used.



		Fiscal Year									
		2002	2003	2004	2005	2006	2007				
\$	33,631,941	\$	38,782,554	\$	40,815,026	\$	42,023,906	\$	43,413,473	\$	52,178,661
	568,077		231,943		225,112		485,872		136,656		289,719
	1,003,125		700,261		1,072,584		1,320,158		973,262		975,003
	9,608,244		10,133,859		8,362,211		14,055,362		8,737,982		9,406,490
	1,419,335		1,817,837		2,292,260		2,561,137		2,877,346		3,870,691
	649,164		696,474		987,885		1,582,970		2,250,645		2,574,840
	1,465,597		1,342,002		1,154,478		869,879		1,843,179		1,439,447
	48,345,483		53,704,930		54,909,556		62,899,284		60,232,543		70,734,851
	-		11,412,329		12,720,663		14,487,675		16,220,743		18,065,698
	-		5,676,476		6,062,234		6,407,950		6,573,996		6,735,605
	-		726,762		769,984		806,975		881,172		947,488
	-		4,215,107		4,642,852		5,010,004		5,527,149		5,924,537
	-		3,372,440		2,892,764		4,634,094		3,562,412		3,827,557
	-		3,168,044		3,715,580		3,843,167		4,485,179		4,544,709
	11,065,825		-		-		-		-		-
	5,021,556		-		-		-		-		-
	8,408,187		-		-		-		-		-
	3,746,235		-		-		-		-		-
	28,136,362		45,875,946		42,083,369		38,086,083		15,107,714		16,086,159
	7,047,246		11,211,720		11,729,299		13,434,257		14,921,109		12,785,548
	2,700,596		3,760,575		6,139,566		6,403,714		6,084,607		5,814,531
	-		484,357		400,441		60,348		43,060		-
	66,126,007		89,903,756		91,156,752		93,174,267		73,407,141		74,731,832
	(17,780,524)		(36,198,826)		(36,247,196)		(30,274,983)		(13,174,598)		(3,996,981)
	56,525,000		57,334,590		41,559,249		3,055,000		6,106,869		-
	(3,575,000)		-		-		-		-		-
	-		250,200		-		-		-		420,000
	-		-		(50,403)		34,812		(52,123)		-
	828,267		20,000		121,101		26,693		33,674		15,115
	34,811,099		18,605,963		64,351,651		61,973,160		29,599,379		35,371,885
	(33,704,259)		(18,468,395)		(64,560,725)		(61,663,986)		(28,719,311)		(30,430,042)
	54,885,107		57,742,358		41,420,873		3,425,679		6,968,488		5,376,958
\$	37,104,583	\$	21,543,532	\$	5,173,677	\$	(26,849,304)	\$	(6,206,110)	\$	1,379,977
	25.7%		35.1%		37.2%		36.1%		36.1%		31.7%

City of West Des Moines, Iowa  
 Schedule 6  
 General Government Tax Revenues by Source  
 Last Ten Fiscal Years  
 (modified accrual basis of accounting)

Fiscal Year	Property Taxes (1)	Tax Increment Finance Revenue(TIF)	Cable Franchise	Hotel/ Motel Tax	Total
1998	19,609,433	\$ 3,029,079	\$ 124,844	\$ 856,324	\$ 23,619,680.00
1999	19,390,106	4,241,815	215,715	1,701,976	\$ 25,549,612.00
2000	22,111,729	1,887,180	207,115	1,003,443	\$ 25,209,467.00
2001	23,312,495	5,481,505	181,386	1,499,912	\$ 30,475,298.00
2002	23,366,334	8,568,465	197,957	1,499,185	\$ 33,631,941.00
2003	25,037,082	11,868,449	435,509	1,441,514	\$ 38,782,554.00
2004	27,398,782	11,674,926	313,435	1,427,883	\$ 40,815,026.00
2005	30,164,155	9,945,370	262,617	1,651,764	\$ 42,023,906.00
2006	31,014,272	10,089,944	342,629	1,966,628	\$ 43,413,473.00
2007	34,907,611	14,857,246	281,827	2,131,977	\$ 52,178,661.00
Change 1998-2007	78.01%	390.49%	125.74%	148.97%	120.91%

Source: City records.

(1) For the purposes of this schedule, Property Taxes includes miscellaneous Other City Taxes that are received in conjunction with the county's tax collections on behalf of the City. These misc. taxes include: Utility Tax Replacement / Excise Tax and Machinery & Equipment Tax Replacement which is being phased out.



City of West Des Moines, Iowa  
 Schedule 7  
 Assessed Value and Estimated Actual Value of Taxable Property  
 Last Ten Fiscal Years

Valuation Date Jan. 1,	Fiscal Year Collected	Residential Property	Commercial Property	Industrial Property	Personal Property	Utilities	Tax Increment
1996	1998	\$ 1,323,114,430	\$ 869,243,997	\$17,069,290	\$ 25,776,226	\$ 69,933,436	\$128,320,732
1997	1999	1,392,905,576	830,288,113	19,527,482	16,394,292	71,032,636	147,700,131
1998	2000	1,601,134,020	1,001,073,791	31,648,360	15,109,440	71,601,965	67,351,529
1999	2001	1,726,334,550	1,077,114,757	20,566,690	11,654,582	60,156,148	182,675,824
2000	2002	1,767,314,030	1,080,090,851	17,439,860	9,113,855	63,747,063	299,630,526
2001	2003	1,934,796,130	1,165,307,170	18,477,730	-	65,290,186	457,180,614
2002	2004	2,086,202,897	1,306,469,276	18,911,478	-	60,638,834	311,949,260
2003	2005	2,315,440,320	1,400,238,201	19,387,724	-	60,627,791	365,388,173
2004	2006	2,436,275,657	1,445,862,496	19,344,180	-	63,271,857	375,112,722
2005	2007	2,806,348,158	1,574,956,035	20,295,460	-	67,559,399	491,421,990

Source: Polk and Dallas County Auditor's Offices

Note: The tax rate collected by the City for properties in the Tax Increment Districts varies by district, ranging from a rate > the City's direct rate to a rate < the total rate for all overlapping governments.

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Total Assessed Value	Actual Taxable Value	Total Direct Tax Rate
\$ 2,433,458,111	\$ 1,864,646,853	10.89988
2,477,848,230	1,956,538,970	10.90000
2,787,919,105	2,071,736,731	10.89994
3,078,502,551	2,254,017,087	10.90000
3,237,336,185	2,407,746,576	10.90002
3,641,051,830	2,562,287,676	11.60003
3,784,171,745	2,677,302,154	11.60206
4,161,082,209	2,838,397,892	11.72770
4,339,866,912	2,949,101,530	11.72540
4,960,581,042	3,340,592,057	11.95000

City of West Des Moines, Iowa  
 Schedule 8  
 Direct and Overlapping Property Tax Rates - Per \$1,000 of Assessed Valuation  
 Last Ten Fiscal Years

Fiscal Year	City Direct Rates				Overlapping Rates					Total Direct & Overlapping Rates
	General Fund	Debt Service	Other Levies	Total Direct	School District	County	Community College	Regional Transit	State	
<b>Polk County / West Des Moines Community School District:</b>										
1998	7.35645	2.34559	1.19784	10.89988	13.58058	9.11536	0.47230		0.00500	34.07312
1999	7.38456	2.31128	1.20416	10.90000	13.66525	9.28690	0.50551		0.00500	34.36266
2000	7.67834	2.09413	1.12747	10.89994	13.50526	9.27874	0.52451		0.00500	34.21345
2001	7.73061	2.07053	1.09886	10.90000	13.49887	9.25371	0.54506		0.00500	34.20264
2002	7.57718	2.03732	1.28552	10.90002	13.48681	9.63888	0.54454		0.00500	34.57525
2003	7.99295	2.15299	1.45409	11.60003	13.50200	9.72217	0.54584		0.00400	35.37404
2004	7.94848	2.19945	1.45413	11.60206	13.50422	9.76226	0.58184		0.00400	35.45438
2005	8.01297	2.14435	1.57045	11.72777	13.50200	9.96460	0.59856		0.00400	35.79693
2006	7.75465	2.15008	1.82067	11.72540	13.50341	9.94318	0.68408		0.00400	35.86007
2007	7.98419	2.06729	1.89852	11.95000	13.70060	10.17511	0.68688	0.27070	0.00400	36.78729
<b>Dallas County / Waukee Community School District:</b>										
1998	7.35645	2.34559	1.19784	10.89988	16.86966	6.26157	0.47230		0.00500	34.50841
1999	7.38456	2.31128	1.20416	10.90000	16.97163	6.69435	0.50551		0.00500	35.07649
2000	7.67834	2.09413	1.12747	10.89994	17.34163	6.65965	0.52451		0.00500	35.43073
2001	7.73061	2.07053	1.09886	10.90000	17.48175	7.20946	0.54506		0.00500	36.14127
2002	7.57718	2.03732	1.28552	10.90002	17.46339	7.59039	0.54454		0.00500	36.50334
2003	7.99295	2.15299	1.45409	11.60003	17.64948	7.51400	0.54584		0.00400	37.31335
2004	7.94848	2.19945	1.45413	11.60206	17.66440	7.47940	0.58184		0.00400	37.33170
2005	8.01297	2.14435	1.57038	11.72770	17.89346	7.33479	0.59856		0.00400	37.55851
2006	7.75465	2.15008	1.82067	11.72540	17.84693	6.83794	0.68408		0.00400	37.09835
2007	7.98419	2.06729	1.89852	11.95000	17.80905	6.83669	0.68688	0.27070	0.00400	37.55732

Source: Polk and Dallas County Auditor's Offices

Note: State law limits the maximum tax rate for the General Fund to \$8.10 per thousand dollars of assessed valuation. The limit does not include debt service or other special levies.

City of West Des Moines, Iowa  
Schedule 9  
Principal Property Taxpayers  
Current Year and Nine Years Ago

Taxpayer	2008*			1998		
	Assessed Value	Rank	Percentage of Total City Assessed Value	Assessed Value	Rank	Percentage of Total City Assessed Value
Wells Fargo Home Mortgage	184,167,340	1	3.50%			
GPG Jordan Creek LLC	154,186,230	2	2.93%			
Valley West DM	81,900,000	3	1.56%	73,231,210	1	3.01%
Mid-America Investment Company	56,580,000	4	1.07%	35,194,987	3	1.45%
CCOP I LLC	48,196,430	5	0.92%			
IFBF Property Management	44,061,100	6	0.84%			
1776 Westlakes Parkway LC	31,000,000	7	0.59%			
Dallas County Partners II	27,284,360	8	0.52%	21,620,820	7	0.89%
Hy-Vee Food Stores, Inc.	22,971,900	9	0.44%	16,502,714	10	0.68%
Three Fountains I LLC	19,872,500	10	0.38%			
MidAmerican Energy				60,489,136	2	2.49%
Farm Bureau Insurance Companies				33,277,598	4	1.37%
R & R Investors				28,671,130	5	1.18%
Iowa Realty Co. Inc., I.R.F.B. Joint Venture				27,502,270	6	1.13%
Preferred Risk Mutual Life Insurance Co.				21,185,227	8	0.87%
Dallas County Partners				18,108,373	9	0.74%
<b>Total</b>	<u>\$ 670,219,860</u>		<u>12.73%</u>	<u>\$ 335,783,465</u>		<u>13.80%</u>

Source: Polk and Dallas County Assessor's Offices

\* 2007 valuations not available

City of West Des Moines, Iowa  
 Schedule 10  
 Property Tax Levies And Collections  
 Last Ten Fiscal Years  
 (Cash basis of accounting)

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Fiscal Year Ended June 30:	Taxes Levied for the Tax Year	Collected Within the Fiscal Year of the Levy	
		Amount	Percentage of Levy
1998	\$ 22,213,855	\$ 22,512,975	101.35%
1999	24,386,437	24,242,117	99.41%
2000	23,875,542	24,129,161	101.06%
2001	27,591,430	28,044,286	101.64%
2002	31,474,669	31,587,309	100.36%
2003	36,818,095	37,117,890	100.81%
2004	38,012,501	38,383,372	100.98%
2005	38,820,140	39,491,148	101.73%
2006	40,943,977	40,724,880	99.46%
2007	48,771,504	49,195,228	100.87%

Source: City's certified budget for amt. levied; monthly tax statements from Polk and Dallas County Treasurer's Offices.



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Delinquent Tax Collections	Total Collections	
	Amount	Percentage of Levy
\$ 6,999	\$ 22,519,974	101.38%
1,621	24,243,738	99.41%
76,863	24,206,024	101.38%
2,032	28,046,318	101.65%
217	31,587,526	100.36%
4,862	37,122,752	100.83%
18,245	38,401,617	101.02%
5,410	39,496,558	101.74%
-	40,724,880	99.46%
5,107	49,200,335	100.88%

City of West Des Moines, Iowa  
 Schedule 11  
 Outstanding Debt By Type  
 Last Ten Fiscal Years

Fiscal Year	Governmental Activities			
	General	Tax Increment	Capital	Loans Payable
	Obligation Bonds	Financing Bonds	Leases	& Installment Contracts
1998	\$ 29,191,720	\$ 3,111,436	\$ 817,900	\$ 524,429
1999	28,782,308	-	672,923	500,146
2000	25,730,186	6,870,000	519,190	1,541,808
2001	27,420,480	14,825,000	439,571	1,183,965
2002	65,033,814	24,075,000	244,621	825,873
2003	117,419,257	17,990,000	269,142	849,434
2004	148,863,512	16,295,000	204,978	516,348
2005	144,280,000	10,600,000	157,466	412,729
2006	136,625,000	9,450,000	207,993	332,381
2007	125,840,000	7,705,000	432,344	275,739

Note: Details regarding the City's outstanding debt may be found in the notes to the basic financial statements.

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Business-type Activities			Total Primary Government	Total Debt Per Capita
Financing Agreements	General Obligation Bonds	Revenue Bonds		
\$ 5,397,710	\$ 2,458,280	\$ 8,380,000	\$ 49,881,475	\$ 1,261
4,709,383	2,347,692	7,937,000	44,949,452	1,136
4,265,586	2,209,814	7,474,000	48,610,584	1,048
3,800,738	2,074,520	6,991,000	56,735,274	1,223
3,315,238	1,941,186	6,487,000	101,922,732	2,196
2,790,827	1,783,686	5,955,000	147,057,346	3,169
2,302,506	611,486	5,384,000	174,177,830	3,754
-	-	4,802,000	160,252,195	3,097
-	-	4,199,000	150,814,374	2,915
-	-	3,567,000	137,820,083	2,663

City of West Des Moines, Iowa  
 Schedule 12  
 Ratios of General Obligation Bonded Debt  
 Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Tax Increment Financing Bonds	Gross Bonded Debt	Less: Amount Available in Debt Service	Net General Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1998	\$ 31,650,000	\$ 3,111,436	\$ 34,761,436	\$ 637,547	\$ 34,123,889	0.01402 to 1	\$ 863
1999	31,130,000	-	31,130,000	259,958	30,870,042	0.01246 to 1	780.30
2000	27,940,000	6,870,000	34,810,000	1,447,938	33,362,062	0.01197 to 1	718.96
2001	29,495,000	14,825,000	44,320,000	2,613,846	41,706,154	0.01355 to 1	898.78
2002	66,975,000	24,075,000	91,050,000	3,913,946	87,136,054	0.02692 to 1	1,877.81
2003	119,202,943	17,990,000	137,192,943	4,719,389	132,473,554	0.03638 to 1	2,854.85
2004	149,474,998	16,295,000	165,769,998	6,803,146	158,966,852	0.04201 to 1	3,425.79
2005	144,280,000	10,600,000	154,880,000	9,276,283	145,603,717	0.03499 to 1	2,813.92
2006	136,625,000	9,450,000	146,075,000	4,713,432	141,361,568	0.03257 to 1	2,731.94
2007	125,840,000	7,705,000	133,545,000	5,493,105	128,051,895	0.02581 to 1	2,474.72

Note: Details regarding the City's outstanding debt may be found in the notes to the basic financial statements.

City of West Des Moines, Iowa  
 Schedule 13  
 Direct and Overlapping Governmental Activities Debt  
 For the Year Ended June 30, 2007

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Polk County	\$ 251,860,000	15.72%	\$ 39,592,392
Des Moines Area Community College	68,075,000	9.03%	6,147,173
West Des Moines Community School District	18,815,000	65.74%	12,368,981
<b>Subtotal, overlapping debt</b>			58,108,546
City Direct Debt			134,253,083
<b>Total direct and overlapping debt</b>			\$ 192,361,629

Sources: Finance officer for each government entity listed

City of West Des Moines, Iowa  
 Schedule 14  
 Legal Debt Margin Information  
 Last Ten Fiscal Years

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	1998	1999	2000	2001
Debt limit	\$ 123,892,412	\$ 139,395,955	\$ 153,925,128	\$ 161,866,809
Total net debt applicable to limit	32,303,069	36,870,998	45,943,536	92,120,494
Legal debt margin	\$ 91,589,343	\$ 102,524,957	\$ 107,981,592	\$ 69,746,315
Total net debt applicable to the limit as a percentage of debt limit	26.07%	26.45%	29.85%	56.91%

	2002		2003		2004		2005		2006		2007
\$	182,052,592	\$	189,208,587	\$	207,747,136	\$	207,991,349	\$	216,929,744	\$	248,177,690
	138,311,519		166,491,324		155,450,195		146,615,374		146,615,374		134,253,083
\$	43,741,073	\$	22,717,263	\$	52,296,941	\$	61,375,975	\$	70,314,370	\$	113,924,607
	75.97%		87.99%		74.83%		70.49%		67.59%		54.10%

**Legal Debt Margin Calculation for Fiscal Year 2007:**

Total Assessed Value	1/1/2005	\$	4,963,553,808
Debt limit (5% of total assessed value)		\$	248,177,690
Less: Debt applicable to limit			
General obligation bonds			125,840,000
General obligation bonds payable by enterprise funds			-
TIF revenue bonds			7,705,000
Capital lease obligations			432,344
Loans payable and installment contracts			275,739
Legal debt margin		\$	<u>113,924,607</u>

City of West Des Moines, Iowa  
 Schedule 15  
 Pledged-Revenue Coverage  
 Last Ten Fiscal Years

Fiscal Year	Sewer Revenue Bonds						Ratio of Coverage
	Revenue	Less: Operating Expenses	Net Available Revenue	Debt Service			
				Principal	Interest	Total	
1998	4,955,054	1,560,582	3,394,472	370,000	318,078	688,078	4.93
1999	6,109,276	1,390,121	4,719,155	443,000	374,944	817,944	5.77
2000	5,677,784	1,165,942	4,511,842	463,000	355,446	818,446	5.51
2001	5,595,665	1,358,646	4,237,019	483,000	334,750	817,750	5.18
2002	5,837,911	1,939,441	3,898,470	504,000	312,596	816,596	4.77
2003	5,872,071	1,582,809	4,289,262	529,000	289,022	818,022	5.24
2004	5,793,309	1,693,768	4,099,541	571,000	222,481	793,481	5.17
2005	6,306,513	2,140,953	4,165,560	582,000	203,458	785,458	5.30
2006	6,939,000	1,544,192	5,394,808	603,000	183,332	786,332	6.86
2007	8,297,929	2,253,982	6,043,947	632,000	136,910	768,910	7.86

Notes:

Revenue = Operating Revenue + investment earnings

Operating expenses excluding depreciation and amortization expenses:



City of West Des Moines, Iowa  
 Schedule 16  
 Demographic and Economic Statistics  
 Last Ten Fiscal Years

Calendar Year	Population	Personal Income	Per Capita Income	Unemployment Rate	Taxable Retail Sales (1)
1998	39,562	\$ 13,614,781	\$ 30,217	2.2%	\$ 704,030,575
1999	39,562	14,365,888	31,399	2.0%	815,650,848
2000	46,403	15,218,999	32,728	2.5%	858,590,928
2001	46,403	15,800,827	33,487	2.8%	853,491,553
2002	46,403	16,646,109	34,858	3.5%	871,552,123
2003	46,403	17,302,853	35,852	4.0%	965,124,639
2004	46,403	18,640,861	37,862	4.5%	914,997,369
2005	51,744	NA	39,215	4.2%	1,115,625,249
2006	51,744	NA	NA	3.4%	1,256,339,527
2007	51,744	NA	NA	NA	1,354,682,059

Sources: U.S. Census Bureau  
 West Des Moines Fact Book compiled by the City's Community & Economic Development Department  
 Bond Offering Statements prepared by independent financial advisor

NA - Information not available

(1) Year ending March 31st

City of West Des Moines, Iowa  
Schedule 17  
Principal Employers  
Current Year and Nine Years Ago

Employer	Type of Business	1998			2007		
		Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Wells Fargo Home Mortgage	Financial Services	-	-	*	3,177	1	5.94%
West Des Moines Community School District	Education	950	3	*	1,350	2	2.53%
FBL Financial Group	Insurance / Financial Services	800	5	*	1,160	3	2.17%
Wells Fargo Card Services	Financial Services	1,300	2	*	1,069	4	2.00%
Marsh Insurance	Insurance	700	7	*	1,031	5	1.93%
Hy-Vee Inc.	Grocery Stores	795	6	*	759	6	1.42%
Iowa Foundation for Medical Care	Healthcare Management	-	-	*	645	7	1.21%
Preferred Risk / Guide One Insurance Company	Insurance	850	4	*	523	8	0.98%
ADP National Service Center	Financial Services	-	-	*	520	9	0.97%
ITA Group	Consulting	-	-	*	450	10	0.84%
Sears Credit Services	Financial Services	1,400	1	*	-	-	-
John Deere Credit	Financial Services	687	8	*	-	-	-
Fawn Engineering Corporation	Manufacturing	625	9	*	-	-	-
Iowa Realty	Real Estate	375	10	*	-	-	-
All other employers		*	*	*	53,417	-	100.00%

\* Information not available

Source: Bond Offering Statements prepared by independent financial advisor



City of West Des Moines, Iowa

Schedule 18

Full-Time Equivalent City Government Employees By Function / Program  
Last Ten Fiscal Years

Functions/Program	Full-Time Equivalent Employees				
	1998	1999	2000	2001	2002
Community Enrichment:					
Human Services	10.00	11.00	11.50	11.50	11.50
Library	22.00	21.50	23.10	23.10	23.10
Parks & Recreation	17.75	19.75	21.50	22.00	22.75
Public Safety:					
Emergency Medical Services	6.00	9.00	10.00	10.00	10.00
Fire	22.00	22.00	31.00	31.00	31.00
Police	72.00	76.00	79.00	85.00	72.75
WestCom Dispatch Center	-	-	-	-	15.25
Public Services:					
Community Development	18.00	19.00	19.00	20.00	20.00
Public Works	60.50	63.50	65.50	63.00	63.00
Support Services:					
Administrative Services	9.75	9.75	9.75	9.75	9.75
City Manager's Office	3.50	3.50	3.50	3.50	3.50
Human Resources	3.50	3.50	3.50	4.00	4.00
Information Services	2.00	2.00	3.00	4.00	4.00
Legal	-	1.00	1.50	2.00	3.00
<b>Total</b>	<b>247.00</b>	<b>261.50</b>	<b>281.85</b>	<b>288.85</b>	<b>293.60</b>

Source: City Payroll records

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as of June 30

2003	2004	2005	2006	2007
11.50	12.00	12.00	12.00	12.00
23.10	23.60	23.60	23.60	23.60
22.75	22.75	23.75	23.75	23.75
13.00	13.00	16.00	16.00	19.00
36.00	36.00	39.00	39.00	51.00
76.75	81.75	81.75	82.75	82.75
17.25	18.25	18.25	18.25	20.25
22.00	22.00	22.00	22.00	23.00
63.00	67.00	68.00	71.00	72.00
10.25	9.25	9.25	9.25	9.50
3.50	3.50	3.50	4.00	4.00
4.00	4.00	4.00	4.50	4.50
5.00	6.00	7.00	7.00	7.00
3.00	3.00	3.00	3.00	3.00
<u>311.10</u>	<u>322.10</u>	<u>331.10</u>	<u>336.10</u>	<u>355.35</u>

City of West Des Moines  
 Schedule 19  
 Operating Indicators By Department  
 Last Ten Fiscal Years

Function/Program	1998	1999	2000	2001	2002	2003
Emergency Medical Services						
Total ambulance calls	NA	NA	NA	2,349	2,405	2,622
Fire Department						
Total incidents	1,290	1,544	1,601	1,670	1,975	2,569
Total estimated loss	\$ 957,349	\$ 2,695,040	\$ 2,810,040	\$ 979,985	\$ 473,165	\$ 344,715
Police Department						
Number of parking tickets issues	NA	NA	NA	NA	1,217	1,204
Percent of parking tickets paid	NA	NA	NA	NA	70.17%	81.24%
Calls for service	NA	NA	44,724	43,062	38,336	39,115
Case Reports	NA	NA	6,607	6,858	6,694	6,832
Fed UCR Part 1 Crimes	NA	NA	1,864	1,885	1,861	1,993
Development Services						
Total building permits issued	1,317	1,526	1,451	1,171	1,372	1,185
Total value of permits issued	\$ 129,855,162	\$ 214,413,990	\$ 139,621,124	\$ 124,039,871	\$ 220,108,303	\$ 135,901,444
Public Works						
% Citizens satisfied with city maintenance*	-	90%	-	-	91%	-
Lane miles of streets per operator	20.14	20.95	20.77	20.57	21.39	21.33
Library						
Volumes in collection	113,327	125,483	136,908	142,238	143,130	145,782
Annual circulation	591,775	615,945	645,284	615,492	626,694	631,784
Parks & Recreation						
Aquatic Centers	1	1	1	1	1	2
Aquatic Center attendance	33,226	34,574	30,497	32,283	36,287	89,051
Rec program participation	NA	NA	NA	NA	46,989	49,910
Total acres of parks maintained	1,070.9	1,098.6	1,205.9	1,206.8	1,216.7	1,220.6
Total miles of trails maintained	8.6	13.2	15.8	18.8	19.8	22.0

NA - Historical date not available

\* Based on independent survey of City residents, completed every two to three years.

	2004	2005	2006	2007
	2,894	3,245	3,245	3,245
	2,375	2,341	2,341	2,341
\$	3,987,860	\$ 856,572	\$ 856,572	\$ 856,572
	1,195	1,178	1,178	1,178
	81.21%	74.88%	74.88%	74.88%
	44,051	51,439	51,439	51,439
	7,199	7,385	7,385	7,385
	1,872	1,970	1,970	1,970
	1,567	1,159	1,159	1,159
\$	363,813,418	\$ 176,762,250	\$ 176,762,250	\$ 176,762,250
	93%	-	-	-
	21.43	22.78	22.78	22.78
	149,579	154,740	154,740	154,740
	612,398	620,089	620,089	620,089
	2	2	2	2
	96,957	136,198	136,198	136,198
	54,372	57,810	57,810	57,810
	1,222.2	1,222.2	1,222.2	1,222.2
	28.1	37.3	37.3	37.3

City of West Des Moines, Iowa  
 Schedule 20  
 Capital Asset Statistics By Department  
 Last Ten Fiscal Years

Department	1998	1999	2000	2001
Police: Stations	1	1	1	1
Fire: Stations	3	3	3	3
Public Works:				
Streets (Miles):				
Paved	164	164	164	164
Unpaved	16	16	16	16
Traffic Signals				
Wastewater (Miles):				
Storm Sewer	84	84	84	84
Sanitary Sewer	169	169	169	169
Parks & Recreation:				
Park Acreage	1,106	1,214	1,200	1,217
Parks	18	23	22	33
Parks with Playground Equipment	11	12	13	15
Miles of Trails	12	13	18	20
Baseball/Softball Diamonds	24	24	24	24
Horseshoe Courts	18	18	18	18
Sand Volleyball Courts	5	5	5	5
Soccer/Football Fields	21	21	21	21
Basketball Courts	7	8	8	8
Tennis Courts	10	10	10	10
Swimming pools	1	1	1	1
Aquatic Centers	-	-	-	-
Wading Pools	1	-	1	1
Dog Parks	-	-	-	-
Parks and Recreation / Other:				
Cemetery acres	9	9	9	9
Library:				
Facilities	1	1	1	1
Volumes in collection	113,327	125,483	136,908	142,238

Source: Department capital asset records



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2002	2003	2004	2005	2006	2007
1	1	1	1	1	1
4	4	4	4	4	5
487	516	545	622	620	642
26	39	36	37	43	42
82	85	110	153	180	150
176	191	197	211	220	223
1,221	1,222	1,222	1,222	1,222	1,274
33	33	33	33	33	37
15	18	18	18	19	20
21	28	28	33	36	38
24	24	24	24	24	24
18	18	18	18	18	18
5	5	5	5	5	5
21	21	21	21	21	21
9	9	9	9	13	13
10	10	10	10	11	11
1	-	-	-	-	-
-	2	2	2	2	2
1	2	2	2	1	1
-	-	-	1	1	1
9	9	9	9	9	9
1	1	1	1	1	1
143,130	145,782	149,579	154,740	157,681	160,801

