

**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 Six Fiscal Years**  
*(accrual basis of accounting)*

	Fiscal Year					
	2003	2004	2005	2006	2007	2008
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	\$ 258,999,063
Restricted	63,168,911	23,551,773	20,413,236	17,839,043	33,537,713	38,811,985
Unrestricted	16,632,915	12,998,239	30,988,222	11,671,162	16,138,748	17,760,261
<b>Total governmental activities 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>	<b>\$ 315,571,309</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	\$ 58,746,219
Restricted	1,700,000	1,088,720	1,089,769	1,072,785	1,072,785	1,072,785
Unrestricted	40,124,842	38,320,873	15,982,655	19,743,030	24,237,411	27,590,768
<b>Total business-type activities 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>	<b>\$ 87,409,772</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	\$ 317,745,282
Restricted	64,868,911	24,640,493	21,503,005	18,911,828	34,610,498	39,884,770
Unrestricted	56,757,757	51,319,112	46,970,877	31,414,192	40,376,159	45,351,029
<b>Total primary government 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>	<b>\$ 402,981,081</b>

GASB Statement No. 34 implemented in fiscal year 2003.

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

	Fiscal Year					
	2003	2004	2005	2006	2007	2008
<b>Expenses:</b>						
Governmental activities:						
Public safety	\$ 12,686,404	\$ 14,587,854	\$ 15,647,658	\$ 17,814,329	\$ 19,749,856	\$ 20,342,187
Public works	20,843,841	13,856,235	10,007,655	6,901,977	8,963,727	11,837,435
Health and social services	755,012	829,841	849,972	929,656	985,322	1,037,464
Culture and recreation	6,925,750	7,140,816	7,450,641	8,486,772	8,562,340	9,022,443
Community and economic development	3,401,126	2,959,958	4,945,081	3,617,735	3,885,459	5,807,890
General government	3,780,754	4,682,828	5,482,144	5,900,259	5,016,718	4,794,526
Interest on long-term debt	3,962,321	6,284,431	6,390,890	6,042,440	5,884,073	5,621,912
<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>	<b>58,463,857</b>
Business-type activities:						
Sanitary sewer	3,305,046	4,030,245	3,989,864	3,939,689	9,346,307	5,303,776
Solid waste	1,182,799	1,318,339	1,354,786	1,422,689	1,452,719	1,522,130
Storm Water	-	-	-	-	743,399	746,187
<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>7,572,093</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>66,035,950</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	3,636,497
Public works	44,066	190,300	433,941	257,722	495,334	305,923
Health and social services	858	890	140	-	-	-
Culture and recreation	911,470	1,091,036	1,190,800	1,333,080	1,321,027	1,396,476
Community and economic development	223,876	722,701	653,643	516,500	599,482	832,464
General government	26,093	501,177	152,768	191,788	169,240	482,764
Operating grants and contributions:						
Public safety	1,484,726	1,641,945	2,116,613	2,321,333	1,912,045	1,963,806
Public works	3,778,175	4,293,880	3,917,038	4,135,015	4,359,424	4,431,681
Health and social services	290,971	211,233	223,188	237,283	269,484	267,588
Culture and recreation	114,648	89,727	67,871	182,467	177,696	175,825
Community and economic development	426,079	73,944	143,258	117,411	533,662	1,035,866
General government	121,515	145,996	91,101	167,438	199,834	202,436
Capital grants and contributions	13,285,988	20,801,673	9,277,782	12,221,700	8,219,897	273,984
<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>	<b>15,005,310</b>
Business-type activities:						
Charges for services:						
Sanitary sewer	5,088,908	5,575,443	6,013,830	5,077,364	6,182,572	6,300,448
Solid waste	1,193,623	1,324,048	1,345,474	1,344,707	1,419,761	1,647,104
Storm water	-	-	-	-	1,247,882	1,515,326
Operating grants and contributions:						
Sanitary sewer	-	-	-	650,111	4,540,127	3,620,736
Capital grants and contributions:						
Sanitary sewer	1,035,050.00	893,084	541,716	2,003,877	3,653,009	1,729,595
Solid waste	-	-	-	-	-	-
Storm Water	-	-	-	-	3,356,295	5,309,506
<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>20,122,715</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>35,128,025</b>
<b>Net (expense) revenue:</b>						
Governmental activities	(30,043,988)	(18,292,710)	(30,043,018)	(25,591,367)	(31,346,271)	(43,458,547)
Business-type activities	2,829,736	2,443,991	2,556,370	3,713,681	8,857,221	12,550,622
<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>	<b>(30,907,925)</b>

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

	Fiscal Year					
	2003	2004	2005	2006	2007	2008
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	\$ 54,219,517
Hotel motel taxes	1,441,514	1,427,883	1,651,764	1,966,628	2,131,977	2,369,596
Other taxes	578,864	941,028	895,905	824,369	571,545	407,726
Unrestricted grants and contributions	633,606	230,831	354,017	447,479	611,282	596,981
Investment earnings	820,112	1,082,954	1,755,418	2,484,652	2,574,840	2,570,563
Miscellaneous	124,726	757,744	769,117	1,517,500	408,449	6,035
Transfers	-	(284,663)	173,633	595,882	(3,248,340)	4,254,284
<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>	<b>64,424,702</b>
Business-type activities:						
Investment earnings	702,950	217,866	292,683	657,153	904,698	1,046,340
Miscellaneous	-	-	-	25,692	-	-
Loss from joint venture	(521,578)	-	-	-	-	-
Transfers	-	284,663	(173,633)	(595,882)	3,248,340	(4,254,284)
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>(3,207,944)</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>	<b>61,216,758</b>
Changes in net assets:						
Governmental activities	11,284,362	24,264,684	15,053,394	22,970,023	21,468,340	20,966,155
Business-type activities	3,011,108	2,946,520	(18,675,375)	3,800,644	13,010,259	9,342,678
<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>	<b>\$ 30,308,833</b>

GASB Statement No. 34 implemented in fiscal year 2003.

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

Function / Program	Fiscal Year					
	2003	2004	2005	2006	2007	2008
<b>Governmental activities:</b>						
Public safety	\$ 3,473,558	\$ 5,086,400	\$ 4,706,088	\$ 4,915,785	\$ 5,548,013	\$ 5,657,755
Public works	16,335,309	23,786,198	13,237,080	16,251,231	12,688,071	4,872,142
Health and social services	291,879	212,123	223,328	237,283	269,484	267,588
Culture and recreation	1,100,864	1,385,528	1,469,189	1,554,883	1,635,870	1,574,227
Community and economic development	649,955	796,645	796,901	730,825	1,133,144	1,895,830
General government	459,655	782,359	298,437	411,794	426,642	737,768
<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>	<b>15,005,310</b>
<b>Business-type activities:</b>						
Sanitary sewer	6,123,958	6,468,527	6,555,546	7,731,352	14,375,708	11,650,779
Solid waste	1,193,623	1,324,048	1,345,474	1,344,707	1,419,761	1,647,104
Storm water	-	-	-	-	4,604,177	6,824,832
<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>20,122,715</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>	<b>\$ 35,128,025</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)*

	1999	2000	2001	2002
General Fund:				
Reserved	\$ -	\$ -	\$ -	\$ 123,501
Unreserved	9,443,380	9,364,002	8,917,707	8,822,286
<b>Total General Fund</b>	<b>\$ 9,443,380</b>	<b>\$ 9,364,002</b>	<b>\$ 8,917,707</b>	<b>\$ 8,945,787</b>
All Other Governmental Funds:				
Reserved	\$ 8,551,488	\$ 18,483,516	\$ 12,545,332	\$ 34,809,908
Unreserved, reported in:				
Special revenue funds	5,727,532	6,588,787	5,673,248	7,608,662
Capital projects funds	(7,283,758)	(18,974,136)	(14,923,843)	(430,602)
<b>Total all other government funds</b>	<b>\$ 6,995,262</b>	<b>\$ 6,098,167</b>	<b>\$ 3,294,737</b>	<b>\$ 41,987,968</b>

Fiscal Year						
2003	2004	2005	2006	2007	2008	
\$ 91,264	\$ 75,359	\$ 7,813	\$ 47,233	\$ 7,700	\$ -	
8,497,469	8,090,498	8,745,770	8,429,180	10,234,813	12,303,137	
<u>\$ 8,588,733</u>	<u>\$ 8,165,857</u>	<u>\$ 8,753,583</u>	<u>\$ 8,476,413</u>	<u>\$ 10,242,513</u>	<u>\$ 12,303,137</u>	
\$ 30,550,349	\$ 35,964,609	\$ 19,737,587	\$ 17,167,193	\$ 16,518,756	\$ 21,093,352	
11,168,110	16,726,822	11,136,953	13,175,078	16,746,467	18,243,042	
22,344,402	16,967,983	11,347,844	5,951,173	2,142,098	(69,951)	
<u>\$ 64,062,861</u>	<u>\$ 69,659,414</u>	<u>\$ 42,222,384</u>	<u>\$ 36,293,444</u>	<u>\$ 35,407,321</u>	<u>\$ 39,266,443</u>	

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

	1999	2000	2001	2002	2003	Fiscal
<b>Revenues:</b>						
Taxes	\$ 25,549,612	\$ 25,209,467	\$ 30,475,298	\$ 33,631,941	\$ 38,782,554	
Special assessments	1,274,009	427,546	441,309	568,077	231,943	
Licenses and permits	1,061,223	765,755	685,869	1,003,125	700,261	
Intergovernmental	5,990,218	7,089,365	8,106,850	9,608,244	10,133,859	
Charges for services	1,041,493	1,224,748	1,320,276	1,419,335	1,817,837	
Use of money and property	1,097,358	1,192,179	1,229,898	649,164	696,474	
Miscellaneous	634,600	616,956	551,886	1,465,597	1,342,002	
<b>Total revenues</b>	<b>36,648,513</b>	<b>36,526,016</b>	<b>42,811,386</b>	<b>48,345,483</b>	<b>53,704,930</b>	
<b>Expenditures:</b>						
Public safety	-	-	-	-	11,412,329	
Public works	-	-	-	-	5,676,476	
Health and social services	-	-	-	-	726,762	
Culture and recreation	-	-	-	-	4,215,107	
Community and economic development	-	-	-	-	3,372,440	
General government	-	-	-	-	3,168,044	
Community protection	8,763,324	9,444,318	11,033,289	11,065,825	-	
Human development	3,845,969	4,155,191	4,543,466	5,021,556	-	
Home and community environment	9,469,879	6,234,734	6,964,862	8,408,187	-	
Policy and administration	3,119,758	3,345,943	3,819,716	3,746,235	-	
Capital outlay	12,637,809	17,207,172	27,661,173	28,136,362	45,875,946	
<b>Debt service:</b>						
Principal	3,520,000	3,397,746	6,010,862	7,047,246	11,211,720	
Interest	1,500,415	1,655,173	2,215,674	2,700,596	3,760,575	
Bond issuance costs	-	-	-	-	484,357	
<b>Total expenditures</b>	<b>42,857,154</b>	<b>45,440,277</b>	<b>62,249,042</b>	<b>66,126,007</b>	<b>89,903,756</b>	
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(6,208,641)</b>	<b>(8,914,261)</b>	<b>(19,437,656)</b>	<b>(17,780,524)</b>	<b>(36,198,826)</b>	
<b>Other financing sources (uses):</b>						
Issuance of long-term debt	3,000,000	7,000,000	15,000,000	56,525,000	57,334,590	
Payments to escrow agent	-	-	-	(3,575,000)	-	
Issuance of capital lease	-	-	83,400	-	250,200	
Premium (discount) on long-term debt	-	-	-	-	-	
Proceeds from sale of capital assets	17,777	28,562	128,378	828,267	20,000	
Transfers In	17,473,801	17,585,087	28,502,278	34,811,099	18,605,963	
Transfers Out	(16,735,926)	(16,675,861)	(27,526,125)	(33,704,259)	(18,468,395)	
<b>Total other financing sources (uses)</b>	<b>3,755,652</b>	<b>7,937,788</b>	<b>16,187,931</b>	<b>54,885,107</b>	<b>57,742,358</b>	
<b>Net changes in fund balance</b>	<b>\$ (2,452,989)</b>	<b>\$ (976,473)</b>	<b>\$ (3,249,725)</b>	<b>\$ 37,104,583</b>	<b>\$ 21,543,532</b>	
Debt service as a percentage of noncapital expenditures	16.6%	17.9%	23.8%	25.7%	35.1%	

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.



Year	2004	2005	2006	2007	2008
\$	40,815,026	\$ 42,023,906	\$ 43,413,473	\$ 52,178,661	\$ 56,886,469
	225,112	485,872	136,656	289,719	109,807
	1,072,584	1,320,158	973,262	975,003	1,239,900
	8,362,211	14,055,362	8,737,982	9,406,490	8,626,836
	2,292,260	2,561,137	2,877,346	3,870,691	3,137,752
	987,885	1,582,970	2,250,645	2,574,840	2,409,358
	1,154,478	869,879	1,843,179	1,439,447	2,664,929
	54,909,556	62,899,284	60,232,543	70,734,851	75,075,051
	12,720,663	14,487,675	16,220,743	18,065,698	19,285,895
	6,062,234	6,407,950	6,573,996	6,735,605	7,222,303
	769,984	806,975	881,172	947,488	1,013,531
	4,642,852	5,010,004	5,527,149	5,924,537	6,369,572
	2,892,764	4,634,094	3,562,412	3,827,557	5,721,841
	3,715,580	3,843,167	4,485,179	4,544,709	4,834,942
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	42,083,369	38,086,083	15,107,714	16,086,159	18,015,390
	11,729,299	13,434,257	14,921,109	12,785,548	24,856,121
	6,139,566	6,403,714	6,084,607	5,814,531	5,567,214
	400,441	60,348	43,060	-	214,830
	91,156,752	93,174,267	73,407,141	74,731,832	93,101,639
	(36,247,196)	(30,274,983)	(13,174,598)	(3,996,981)	(18,026,588)
	41,559,249	3,055,000	6,106,869	-	20,070,000
	-	-	-	-	-
	-	-	-	420,000	-
	(50,403)	34,812	(52,123)	-	-
	121,101	26,693	33,674	15,115	17,155
	64,351,651	61,973,160	29,599,379	35,371,885	49,246,479
	(64,560,725)	(61,663,986)	(28,719,311)	(30,430,042)	(45,387,300)
	41,420,873	3,425,679	6,968,488	5,376,958	23,946,334
\$	5,173,677	\$ (26,849,304)	\$ (6,206,110)	\$ 1,379,977	\$ 5,919,746
	37.2%	36.1%	36.1%	31.7%	40.8%



**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
1999	19,390,106	4,241,815	215,715	1,701,976 \$	25,549,612
2000	22,111,729	1,887,180	207,115	1,003,443 \$	25,209,467
2001	23,312,495	5,481,505	181,386	1,499,912 \$	30,475,298
2002	23,366,334	8,568,465	197,957	1,499,185 \$	33,631,941
2003	25,037,082	11,868,449	435,509	1,441,514 \$	38,782,554
2004	27,398,782	11,674,926	313,435	1,427,883 \$	40,815,026
2005	30,164,155	9,945,370	262,617	1,651,764 \$	42,023,906
2006	31,014,272	10,089,944	342,629	1,966,628 \$	43,413,473
2007	34,907,611	14,857,246	281,827	2,131,977 \$	52,178,661
2008	37,961,238	16,258,279	297,356	2,369,596 \$	56,886,469
Change 1999-2008	95.78%	283.29%	37.85%	39.23%	122.65%

**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.

**City of West Des Moines, Iowa**

Schedule 7

**Assessed Value and Estimated Actual Value of Taxable Property**

**Last Ten Fiscal Years**

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Valuation Date Jan. 1,	Fiscal Year Collected	Residential Property	Commercial Property	Industrial Property	Personal Property	Utilities	Tax Increment
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
2006	2008	2,936,360,174	1,713,854,952	21,505,125	-	69,692,494	527,883,468

Source: Polk, Dallas, and Warren 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

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Total Assessed Value	Actual Taxable Value	Total Direct Tax Rate
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
5,269,296,213	3,594,665,835	12.05000

< the total rate for all overlapping government

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>										
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
2008	7.94081	1.99881	2.11037	12.04999	13.70031	10.16218	0.60276	0.33240	0.00350	36.85114
<b>Dallas County / Waukee Community School District:</b>										
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
2008	7.94081	1.99881	2.11037	12.04999	17.80148	6.93669	0.60276	0.33240	0.00350	37.72682
<b>Warren County / Norwalk Community School District :</b>										
*										
2007	7.98419	2.06729	1.89852	11.95000	21.27253	6.88094	0.68688	0.27070	0.00400	41.06505
2008	7.94081	1.99881	2.11037	12.04999	21.03490	7.23323	0.60276	0.33240	0.00350	41.25678

Source: Polk, Dallas, and Warren County Auditor's Offices

\* City's corporate boundaries did not extend into Warren County prior to 2007

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			1999		
	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	1.55%	73,231,210	1	2.96%
Mid-America Investment Company	56,580,000	4	1.07%	35,194,987	3	1.42%
CCOP I LLC	48,196,430	5	0.91%			
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	0.87%
Hy-Vee Food Stores, Inc.	22,971,900	9	0.44%	16,502,714	10	0.67%
Three Fountains I LLC	19,872,500	10	0.38%			
MidAmerican Energy				60,489,136	2	2.44%
Farm Bureau Insurance Companies				33,277,598	4	1.34%
R & R Investors				28,671,130	5	1.16%
Iowa Realty Co. Inc., I.R.F.B. Joint Venture				27,502,270	6	1.11%
Preferred Risk Mutual Life Insurance Co.				21,185,227	8	0.85%
Dallas County Partners				18,108,373	9	0.73%
<b>Total</b>	<u>\$ 670,219,860</u>		<u>12.72%</u>	<u>\$ 335,783,465</u>		<u>13.55%</u>

Source: Polk, Dallas, and Warren County Assessor's Offices

**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
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%
2008	53,699,307	53,373,210	99.39%

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



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Delinquent Tax Collections	Total Collections	
	Amount	Percentage of Levy
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%
297,640	53,670,850	99.95%

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

Fiscal Year	Governmental Activities				Business-type Activities		
	General	Tax Increment	Capital Leases	Loans Payable	Financing Agreements	General	Revenue Bonds
	Obligation Bonds	Financing Bonds		& Installment Contracts		Obligation Bonds	
1999	28,782,308	-	672,923	500,146	4,709,383	2,347,692	7,937,000
2000	25,730,186	6,870,000	519,190	1,541,808	4,265,586	2,209,814	7,474,000
2001	27,420,480	14,825,000	439,571	1,183,965	3,800,738	2,074,520	6,991,000
2002	65,033,814	24,075,000	244,621	825,873	3,315,238	1,941,186	6,487,000
2003	117,419,257	17,990,000	269,142	849,434	2,790,827	1,783,686	5,955,000
2004	148,863,512	16,295,000	204,978	516,348	2,302,506	611,486	5,384,000
2005	144,280,000	10,600,000	157,466	412,729	-	-	4,802,000
2006	136,625,000	9,450,000	207,993	332,381	-	-	4,199,000
2007	125,840,000	7,705,000	432,344	275,739	-	-	3,567,000
2008	123,125,000	5,890,000	183,019	256,737	-	-	2,912,000

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

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Total Primary Government	Total Debt Per Capita
44,949,452	1,136
48,610,584	1,048
56,735,274	1,223
101,922,732	2,196
147,057,346	3,169
174,177,830	3,754
160,252,195	3,097
150,814,374	2,915
137,820,083	2,663
132,366,756	2,558

**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
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
2008	123,125,000	5,890,000	129,015,000	6,255,047	122,759,953	0.02330 to 1	2,372.45

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, 2008**

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Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Polk County	\$ 111,563,074	15.72%	\$ 17,537,715
Des Moines Area Community College	82,815,000	14.44%	11,958,486
West Des Moines Community School District	12,805,000	71.23%	9,121,002
			<hr/>
<b>Subtotal, overlapping debt</b>			38,617,203
City Direct Debt			<hr/>
			129,454,756
			<hr/>
<b>Total direct and overlapping debt</b>			<u><u>\$ 168,071,959</u></u>

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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	1999	2000	2001	2002	2003
Debt limit	\$ 139,395,955	\$ 153,925,128	\$ 161,866,809	\$ 182,052,592	\$ 189,208,587
Total net debt applicable to limit	36,870,998	45,943,536	92,120,494	138,311,519	166,491,324
Legal debt margin	\$ 102,524,957	\$ 107,981,592	\$ 69,746,315	\$ 43,741,073	\$ 22,717,263
<b>Total net debt applicable to the limit as a percentage of debt limit</b>	26.45%	29.85%	56.91%	75.97%	87.99%

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	2004		2005		2006		2007		2008
\$	207,747,136	\$	207,991,349	\$	216,929,744	\$	248,177,690	\$	263,464,811
	155,450,195		146,615,374		146,615,374		134,253,083		129,454,756
\$	52,296,941	\$	61,375,975	\$	70,314,370	\$	113,924,607	\$	134,010,055
	74.83%		70.49%		67.59%		54.10%		49.14%

**Legal Debt Margin Calculation for Fiscal Year 2008:**

Total Assessed Value	1/1/2006	\$	5,269,296,213
Debt limit (5% of total assessed value)		\$	263,464,811
Less: Debt applicable to limit			
General obligation bonds			123,125,000
TIF revenue bonds			5,890,000
Capital lease obligations			183,019
Loans payable and installment contracts			256,737
Legal debt margin		\$	<u>134,010,055</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
2008	7,336,709	2,447,237	4,889,472	655,000	109,260	764,260	6.40

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**

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Calendar Year	Population	Personal Income	Per Capita Income	Unemployment Rate	Taxable Retail Sales (1)
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	1.7%	965,124,639
2004	46,403	18,640,861	37,862	1.9%	914,997,369
2005	51,744	NA	39,215	2.6%	1,115,625,249
2006	51,744	NA	NA	2.3%	1,256,339,527
2007	51,744	NA	NA	2.2%	1,354,682,059
2008	51,744	NA	NA	NA	1,397,818,852

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 Ten Years Ago

Employer	Type of Business	2008			1999		
		Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Wells Fargo Home Mortgage	Financial Services	3,177	1	4.84%	-	-	*
Hy-Vee Inc.	Grocery Stores	1,802	2	2.74%	690	6	*
West Des Moines Community School District	Education	1,400	3	2.13%	950	3	*
Wells Fargo Card Services / Norwest Card Services	Financial Services	1,278	1	1.95%	900	4	*
FBL Financial Group / Iowa Farm Bureau Insurance	Insurance / Financial Services	1,175	2	1.79%	658	7	*
Marsh Insurance / Kirke Van Orsdel	Insurance	1,031	3	1.57%	600	8	*
City of West Des Moines	Municipal Government	723	7	1.10%	-	-	*
Iowa Foundation for Medical Care	Healthcare Management	645	8	0.98%	-	-	*
Preferred Risk / Guide One Insurance Company	Insurance	523	9	0.80%	700	5	*
ADP National Service Center	Financial Services	520	10	0.79%	-	-	*
Associates Credit Card Center	Financial Services	-	-	-	1,650	1	*
Sears Credit Services	Financial Services	-	-	-	1,100	2	*
John Deere Credit	Financial Services	-	-	-	550	9	*
Delevan Corp	Manufacturing	-	-	-	457	10	*
All other employers		53,417	-	81.32%	*	*	*

\* 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	1999	2000	2001	2002	2003	2004	2005
Community Enrichment:							
Human Services	11.00	11.50	11.50	11.50	11.50	12.00	12.00
Library	21.50	23.10	23.10	23.10	23.10	23.60	23.60
Parks & Recreation	19.75	21.50	22.00	22.75	22.75	22.75	23.75
Public Safety:							
Emergency Medical Services	9.00	10.00	10.00	10.00	13.00	13.00	16.00
Fire	22.00	31.00	31.00	31.00	36.00	36.00	39.00
Police	76.00	79.00	85.00	72.75	76.75	81.75	81.75
WestCom Dispatch Center	-	-	-	15.25	17.25	18.25	18.25
Public Services:							
Community Development	19.00	19.00	20.00	20.00	22.00	22.00	22.00
Public Works	63.50	65.50	63.00	63.00	63.00	67.00	68.00
Support Services:							
Administrative Services	9.75	9.75	9.75	9.75	10.25	9.25	9.25
City Manager's Office	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Human Resources	3.50	3.50	4.00	4.00	4.00	4.00	4.00
Information Services	2.00	3.00	4.00	4.00	5.00	6.00	7.00
Legal	1.00	1.50	2.00	3.00	3.00	3.00	3.00
<b>Total</b>	<b>261.50</b>	<b>281.85</b>	<b>288.85</b>	<b>293.60</b>	<b>311.10</b>	<b>322.10</b>	<b>331.10</b>

Source: City Payroll records

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2006	2007	2008
12.00	12.00	12.00
23.60	23.60	23.60
23.75	23.75	25.50
16.00	19.00	19.00
39.00	51.00	51.00
82.75	82.75	82.75
18.25	20.25	20.25
22.00	23.00	23.00
71.00	72.00	74.00
9.25	9.50	9.50
4.00	4.00	4.00
4.50	4.50	4.50
7.00	7.00	9.00
3.00	3.00	3.00
<u>336.10</u>	<u>355.35</u>	<u>361.10</u>

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

Function/Program	1999	2000	2001	2002	2003	2004
<b>Emergency Medical Services</b>						
Total ambulance calls	NA	NA	2,349	2,405	2,622	2,894
<b>Fire Department</b>						
Total incidents	1,544	1,601	1,670	1,975	2,309	2,614
Total estimated loss	\$ 2,695,040	\$ 2,810,040	\$ 979,985	\$ 473,165	\$ 459,020	\$ 1,676,790
<b>Police Department</b>						
Number of parking tickets issues	NA	NA	NA	1,217	1,204	1,351
Percent of parking tickets paid	NA	NA	NA	70.17%	81.24%	83.35%
Calls for service	NA	44,724	43,062	38,336	39,115	44,051
Case Reports	NA	6,607	6,858	6,694	6,832	7,199
Fed UCR Part 1 Crimes	NA	1,864	1,885	1,861	1,993	1,872
<b>Development Services</b>						
Total building permits issued	1,526	1,451	1,171	1,372	1,185	1,567
Total value of permits issued	\$ 214,413,990	\$ 139,621,124	\$ 124,039,871	\$ 220,108,303	\$ 135,901,444	\$ 363,813,418
<b>Public Works</b>						
Lane miles of streets per operator	20.95	20.77	20.57	21.39	21.33	21.43
<b>Library</b>						
Volumes in collection	125,483	136,908	142,238	143,130	145,782	149,579
Annual circulation	615,945	645,284	615,492	626,694	631,784	612,398
<b>Parks &amp; Recreation</b>						
Aquatic Centers	1	1	1	1	2	2
Aquatic Center attendance	34,574	30,497	32,283	36,287	89,051	96,957
Rec program participation	NA	NA	NA	46,989	47,006	54,683
Total acres of parks maintained	1,099	1,206	1,207	1,217	1,221	1,222
Total miles of trails maintained	13	16	19	20	22	28

NA - Historical data not available

CY - Data maintained on calendar year basis, not yet available

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

	2005	2006	2007	2008
	3,245	3,251	3,395	4,137
	2,265	2,310	2,466	2,476
\$	2,795,050	\$ 1,178,372	\$ 1,403,750	\$ 1,211,950
	937	1,163	1,090	1,115
	73.12%	77.30%	75.29%	73.95%
	51,439	51,273	48,450	CY
	7,385	7,094	6,279	CY
	1,970	2,033	1,698	CY
	1,159	1,197	1,213	1,135
\$	176,762,250	\$181,231,329	\$173,263,974	\$252,906,667
	22.78	23.43	24.57	25.00
	154,740	157,740	160,801	164,456
	620,089	651,583	713,913	784,906
	2	2	2	2
	136,198	133,671	137,499	135,038
	59,410	63,402	72,073	69,873
	1,222	1,222	1,230	1,278
	33	36	38	44

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

Department	1999	2000	2001	2002	2003
Police: Stations	1	1	1	1	1
Fire: Stations	3	3	3	4	4
Public Works:					
Streets (Miles):					
Paved	164	164	164	487	516
Unpaved	16	16	16	26	39
Wastewater (Miles):					
Storm Sewer	84	84	84	82	85
Sanitary Sewer	169	169	169	176	191
Parks & Recreation:					
Park Acreage	1,214	1,200	1,217	1,221	1,222
Parks	23	22	33	33	33
Parks with Playground Equipment	12	13	15	15	18
Miles of Trails	13	18	20	21	28
Baseball/Softball Diamonds	24	24	24	24	24
Horseshoe Courts	18	18	18	18	18
Sand Volleyball Courts	5	5	5	5	5
Soccer/Football Fields	21	21	21	21	21
Basketball Courts	8	8	8	9	9
Tennis Courts	10	10	10	10	10
Swimming pools	1	1	1	1	-
Aquatic Centers	-	-	-	-	2
Wading Pools	-	1	1	1	2
Dog Parks	-	-	-	-	-
Parks and Recreation / Other:					
Cemetery acres	9	9	9	9	9
Library:					
Facilities	1	1	1	1	1
Volumes in collection	125,483	136,908	142,238	143,130	145,782

Source: Department capital asset records



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2004	2005	2006	2007	2008
1	1	1	1	1
4	4	4	5	5
545	622	620	642	658
36	37	43	42	42
110	153	160	170	184
197	211	220	223	230
1,222	1,222	1,222	1,238	1,278
33	33	33	37	40
18	18	19	20	21
35	35	50	38	44
24	24	24	24	24
18	18	18	18	18
5	5	5	5	5
21	21	21	21	21
9	9	13	13	14
10	10	11	11	11
-	-	-	-	-
2	2	2	2	2
2	2	1	1	1
-	1	1	1	1
9	9	9	9	9
1	1	1	1	1
149,579	154,740	157,681	160,801	164,456

