

**STATISTICAL SECTION
(UNAUDITED)**

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

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.

City of West Des Moines, Iowa

Schedule 1

Net Position By Component
Last Ten Fiscal Years
(accrual basis of accounting)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental activities:										
Net investment in capital assets	\$ 302,966,015	\$ 321,551,229	\$ 331,322,948	\$ 348,765,036	\$ 368,581,117	\$ 389,657,031	\$ 406,719,035	\$ 419,227,002	\$ 420,604,201	\$ 430,463,986
Restricted	30,280,778	36,114,937	39,407,570	30,254,780	26,436,390	29,398,389	27,215,947	27,059,457	27,581,605	27,883,832
Unrestricted	24,106,536	14,586,371	25,616,756	38,547,866	39,963,379	1,717,321	6,274,984	10,104,781	23,032,656	30,114,670
Total governmental activities net position	\$ 357,353,329	\$ 372,252,537	\$ 396,347,274	\$ 417,567,682	\$ 434,980,886	\$ 420,772,741	\$ 440,209,966	\$ 456,391,240	\$ 471,218,462	\$ 488,462,488
Business-type activities:										
Net investment in capital assets	\$ 64,376,299	\$ 66,624,832	\$ 71,785,215	\$ 76,661,562	\$ 78,214,604	\$ 82,858,647	\$ 88,977,720	\$ 105,417,468	\$ 118,747,890	\$ 139,578,301
Restricted	457,920	460,130	462,920	-	-	1,682,523	5,566,179	5,970,731	1,365,019	5,575,952
Unrestricted	36,611,269	39,240,141	40,765,024	42,576,460	46,257,356	46,692,784	42,988,298	40,272,120	42,307,666	33,303,581
Total business-type activities net position	\$ 101,445,488	\$ 106,325,103	\$ 113,013,159	\$ 119,238,022	\$ 124,471,960	\$ 131,233,954	\$ 137,532,197	\$ 151,660,319	\$ 162,420,575	\$ 178,457,834
Primary government:										
Net investment in capital assets	\$ 367,342,314	\$ 388,176,061	\$ 403,108,163	\$ 425,426,598	\$ 446,795,721	\$ 472,515,678	\$ 495,696,755	\$ 524,644,470	\$ 539,352,091	\$ 570,042,287
Restricted	30,738,698	36,575,067	39,870,490	30,254,780	26,436,390	31,080,912	32,782,126	33,030,188	28,946,624	33,459,784
Unrestricted	60,717,805	53,826,512	66,381,780	81,124,326	86,220,735	48,410,105	49,263,282	50,376,901	65,340,322	63,418,251
Total primary government net position	\$ 458,798,817	\$ 478,577,640	\$ 509,360,433	\$ 536,805,704	\$ 559,452,846	\$ 552,006,695	\$ 577,742,163	\$ 608,051,559	\$ 633,639,037	\$ 666,920,322

City of West Des Moines, Iowa
Schedule 2

Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses:										
Governmental activities:										
Public safety	\$ 23,683,353	\$ 23,683,157	\$ 24,796,973	\$ 24,700,994	\$ 26,053,563	\$ 26,908,642	\$ 27,563,472	\$ 30,993,743	\$ 31,868,522	\$ 32,529,006
Public works	10,511,602	14,401,577	9,522,787	10,742,899	12,356,926	12,866,884	24,317,064	16,035,288	17,480,055	27,219,083
Health and social services	1,113,846	1,119,049	1,191,055	1,152,757	1,114,334	1,221,187	1,234,763	1,251,049	1,402,151	1,382,598
Culture and recreation	9,355,663	9,644,825	9,526,437	9,495,234	10,109,588	11,107,595	10,498,272	9,878,532	10,225,234	11,184,101
Community and economic development	5,836,209	6,245,150	7,587,871	7,592,235	8,658,500	21,653,257	6,980,849	7,578,127	10,593,060	8,695,124
General government	5,425,921	5,590,913	5,712,265	6,199,838	6,651,611	6,952,173	9,081,229	8,953,162	9,736,717	11,513,774
Interest on long-term debt	4,551,673	5,050,716	3,652,748	3,450,029	3,742,960	2,345,067	3,091,773	3,322,213	4,945,248	5,410,325
Total governmental activities expenses	60,478,267	65,735,387	61,990,136	63,333,986	68,687,482	83,054,805	82,757,422	78,012,114	86,250,987	97,934,011
Business-type activities:										
Sanitary sewer	6,513,514	7,285,218	8,254,719	8,372,160	8,798,820	9,349,927	9,268,656	9,815,597	10,011,946	10,688,039
Storm Water	1,020,304	1,264,278	1,310,785	1,852,241	1,598,003	1,506,777	2,243,666	3,649,618	3,714,592	3,099,584
Westcom	-	-	-	-	-	-	-	-	-	5,322,222
MidAmerican Energy RecPlex	-	-	-	-	-	-	-	-	-	98,759
Solid waste	1,549,437	1,663,021	1,730,612	1,778,179	1,839,484	1,886,538	1,783,951	1,804,263	2,007,770	2,049,135
Total business-type activities expenses	9,083,255	10,212,517	11,296,116	12,002,580	12,236,307	12,743,242	13,296,273	15,269,478	15,734,308	21,257,739
Total primary government expenses	69,561,522	75,947,904	73,286,252	75,336,566	80,923,789	95,798,047	96,053,695	93,281,592	101,985,295	119,191,750
Program revenue:										
Governmental activities:										
Charges for services:										
Public safety	3,859,194	4,656,246	4,721,074	5,608,894	6,641,203	6,792,943	8,958,481	7,923,356	7,756,927	5,220,130
Public works	298,400	442,416	956,272	104,108	207,541	322,994	423,612	550,566	707,203	318,540
Health and social services	-	-	-	-	-	-	-	-	-	-
Culture and recreation	1,336,498	1,391,873	1,392,190	1,343,505	1,384,465	1,430,723	1,512,266	1,406,066	1,515,911	1,459,931
Community and economic development	485,277	437,296	411,260	579,364	871,234	1,062,029	2,292,604	2,029,627	2,066,713	2,929,785
General government	262,331	542,589	1,284,718	46,383	830,713	958,624	1,317,863	1,629,751	1,580,939	1,609,865
Operating grants and contributions:										
Public safety	2,863,503	2,542,721	2,663,420	2,469,593	2,490,415	3,130,192	3,432,717	1,578,849	2,201,970	2,769,952
Public works	4,666,008	5,039,619	5,350,804	5,504,499	5,660,623	6,057,014	7,427,481	8,120,086	7,889,959	8,258,530
Health and social services	304,591	277,529	648,841	226,484	237,948	254,880	272,635	98,356	191,245	181,011
Culture and recreation	172,253	140,754	130,592	177,360	137,992	108,902	106,576	53,909	47,427	65,826
Community and economic development	579,077	623,836	1,046,406	934,355	768,491	740,796	449,233	540,155	3,540,262	863,053
General government	310,950	332,379	1,116,997	336,938	359,569	377,422	120,000	-	-	-
Capital grants and contributions	4,187,992	8,029,691	7,125,936	2,704,041	3,781,649	8,443,062	10,562,433	5,173,579	564,549	9,136,189
Total governmental activities program revenue	19,326,074	24,456,949	26,848,510	20,035,524	23,371,843	29,679,581	36,865,901	29,104,300	28,063,105	32,812,812

**City of West Des Moines, Iowa
Schedule 2 (continued):**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Business-type activities:										
Charges for services:										
Sanitary sewer	\$ 7,131,407	\$ 8,203,582	\$ 9,225,687	\$ 9,814,708	\$ 10,253,778	\$ 10,057,555	\$ 10,443,664	\$ 10,889,405	\$ 11,482,770	\$ 11,226,789
Storm water	2,071,169	2,111,487	2,156,738	2,165,281	2,201,450	2,257,315	2,458,867	2,397,491	2,465,152	2,909,546
Westcom	-	-	-	-	-	-	-	-	-	3,418,747
MidAmerican Energy RecPlex	-	-	-	-	-	-	-	-	-	-
Solid waste	1,679,223	1,709,893	1,772,291	1,762,412	1,797,486	1,817,392	1,847,148	1,877,166	1,906,217	2,039,811
Operating grants and contributions:										
Sanitary sewer	8,673	285	-	-	-	-	-	-	-	-
Storm water	-	37,882	-	-	-	-	-	-	-	-
Westcom	-	-	-	-	-	-	-	-	-	980,208
MidAmerican Energy RecPlex	-	-	-	-	-	-	-	-	-	-
Solid waste	-	75,000	-	-	-	-	-	-	-	-
Capital grants and contributions:										
Sanitary sewer	855,392	382,564	1,210,579	982,089	754,686	2,793,715	1,401,630	1,862,945	2,282,371	896,472
Storm Water	2,187,157	2,205,180	390,093	3,557,677	1,500,418	2,363,627	1,206,371	1,510,166	1,923,697	1,076,358
Westcom	-	-	-	-	-	-	-	-	-	788
MidAmerican Energy RecPlex	-	-	-	-	-	-	-	-	-	-
Solid waste	-	-	-	-	-	-	-	-	-	2,499,850
Total business-type activities program revenues	13,933,021	14,725,873	14,755,388	18,282,167	16,507,818	19,289,604	17,357,680	18,537,173	20,060,207	25,048,569
Total primary government program revenues	33,259,095	39,182,822	41,603,898	38,317,691	39,879,661	48,969,185	54,223,581	47,641,473	48,123,312	57,861,381
Net (expense) revenue:										
Governmental activities	(41,152,193)	(41,278,438)	(35,141,626)	(43,298,462)	(45,315,639)	(53,375,224)	(45,891,521)	(48,907,814)	(58,187,882)	(65,121,199)
Business-type activities	4,849,766	4,513,356	3,459,272	6,279,587	4,271,511	6,546,362	4,061,407	3,267,695	4,325,899	3,790,830
Total primary government net (expense)/revenue	(36,302,427)	(36,765,082)	(31,682,354)	(37,018,875)	(41,044,128)	(46,828,862)	(41,830,114)	(45,640,119)	(53,861,983)	(61,330,369)
General revenues and other changes in net position:										
Governmental activities:										
Taxes:										
Property taxes	\$ 56,467,707	\$ 56,151,749	\$ 57,842,225	\$ 58,568,528	\$ 57,929,145	\$ 57,601,375	\$ 57,977,845	\$ 64,302,185	\$ 67,629,043	\$ 74,694,466
Hotel motel taxes	2,450,583	3,621,343	3,071,320	3,287,208	3,457,345	3,669,278	3,963,886	4,142,183	4,180,160	4,450,774
Other taxes	450,794	357,518	879,985	869,737	855,554	930,371	839,206	927,829	885,289	3,280,857
Unrestricted grants and contributions	1,007,460	1,116,368	-	945,655	961,742	2,424,385	3,975,812	5,278,449	5,238,857	4,391,355
Investment earnings	197,707	285,935	59,397	245,879	150,053	115,683	345,601	715,264	1,748,087	3,919,058
Miscellaneous	-	-	1,029,403	480,641	227,310	565,066	226,417	407,737	534,749	767,822
Transfers	(108,011)	29,784	(3,079,696)	121,222	(852,306)	(1,103,125)	(2,000,021)	(10,684,559)	(5,832,650)	(8,310,535)
Contribution to other government	-	(5,385,051)	-	-	-	-	-	-	-	-
Total governmental activities	60,466,240	56,177,646	59,802,634	64,518,870	62,728,843	64,203,033	65,328,746	65,089,088	74,383,535	83,193,797
Business-type activities:										
Investment earnings	711,956	396,043	149,088	66,498	110,121	90,111	236,815	175,868	638,710	1,450,135
Miscellaneous	-	-	-	-	-	-	-	-	23,049	9,629
Transfers	108,011	(29,784)	3,079,696	(121,222)	852,306	1,103,125	2,000,021	10,684,559	5,832,650	8,310,535
Total business-type activities	819,967	366,259	3,228,784	(54,724)	962,427	1,193,236	2,236,836	10,860,427	6,494,409	9,770,299
Total primary government	61,286,207	56,543,905	63,031,418	64,464,146	63,691,270	65,396,269	67,565,582	75,949,515	80,877,944	92,964,096
Changes in net position:										
Governmental activities	19,314,047	14,899,208	24,661,008	21,220,408	17,413,204	10,827,809	19,437,225	16,181,274	16,195,653	18,072,598
Business-type activities	5,669,733	4,879,615	6,688,056	6,224,863	5,233,938	7,739,598	6,298,243	14,128,122	10,820,308	13,561,129
Total primary government	\$ 24,983,780	\$ 19,778,823	\$ 31,349,064	\$ 27,445,271	\$ 22,647,142	\$ 18,567,407	\$ 25,735,468	\$ 30,309,396	\$ 27,015,961	\$ 31,633,727

City of West Des Moines, Iowa

Schedule 3

Program Revenues by Function/Program

Last Ten Fiscal Years

(accrual basis of accounting)

Function / Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental activities:										
Public safety	\$ 6,724,657	\$ 7,401,727	\$ 7,384,494	\$ 8,078,487	\$ 9,140,818	\$ 9,926,613	\$ 13,185,869	\$ 9,935,158	\$ 10,284,109	\$ 8,400,020
Public works	8,875,090	12,572,431	13,433,012	8,124,895	7,233,022	9,241,752	17,487,104	13,353,278	8,856,499	17,288,113
Health and social services	304,591	277,529	648,841	226,484	237,948	254,880	272,635	98,356	191,245	186,311
Culture and recreation	1,508,751	1,650,898	1,522,782	1,520,865	1,891,722	1,625,403	1,740,593	1,459,975	1,563,338	1,530,665
Community and economic development	1,280,879	1,626,828	1,457,666	1,513,719	3,678,051	5,794,887	2,741,837	2,627,782	5,606,975	3,797,838
General government	632,106	927,536	2,401,715	571,074	1,190,282	2,836,046	1,437,863	1,629,751	1,580,939	1,609,865
Total governmental activities	19,326,074	24,456,949	26,848,510	20,035,524	23,371,843	29,679,581	36,865,901	29,104,300	28,063,105	32,812,812
Business-type activities:										
Sanitary sewer	7,995,472	8,586,431	10,436,266	10,796,797	11,008,464	12,851,270	11,845,294	12,752,350	13,765,141	12,123,261
Storm water	4,258,326	4,354,549	2,546,831	5,722,958	3,701,868	4,620,942	3,665,238	3,907,657	4,388,849	3,985,904
Westcom	-	-	-	-	-	-	-	-	-	4,399,743
MidAmerican Energy RecPlex	-	-	-	-	-	-	-	-	-	2,499,850
Solid waste	1,679,223	1,784,893	1,772,291	1,762,412	1,797,486	1,817,392	1,847,148	1,877,166	1,906,217	2,039,811
Total business-type activities	13,933,021	14,725,873	14,755,388	18,282,167	16,507,818	19,289,604	17,357,680	18,537,173	20,060,207	25,048,569
Total government	\$ 33,259,095	\$ 39,182,822	\$ 41,603,898	\$ 38,317,691	\$ 39,879,661	\$ 48,969,185	\$ 54,223,581	\$ 47,641,473	\$ 48,123,312	\$ 57,861,381

City of West Des Moines, IA
Schedule 4

Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2010	2011*	2012	2013	2014	2015	2016	2017	2018	2019
General Fund:										
Reserved	\$ 4,950	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Unreserved	14,890,544	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Assigned	N/A	4,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	N/A	17,448,724	22,334,719	24,843,852	25,298,338	26,202,982	31,020,437	36,712,866	40,500,687	38,853,458
Nonspendable	N/A	-	147,108	-	-	535,023	535,023	-	555,962	1,082,278
Total General Fund	\$ 14,895,494	\$ 17,453,674	\$ 22,481,827	\$ 24,843,852	\$ 25,298,338	\$ 26,738,005	\$ 31,555,460	\$ 36,712,866	\$ 41,056,649	\$ 39,935,736
All Other Governmental Funds:										
Reserved	\$ 51,571,911	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Unreserved, reported in:										
Special revenue funds	20,829,755	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Capital projects funds	(8,600,545)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Nonspendable	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	608,615
Restricted for:										
Capital projects	N/A	\$ 10,794,471	\$ 25,810,078	\$ 18,323,593	\$ 18,186,504	\$ 49,225,848	\$ 34,625,993	\$ 38,724,528	\$ 90,928,678	\$ 84,707,605
Debt service	N/A	3,580,012	19,724,769	16,237,372	3,431,293	6,296,984	2,963,773	1,991,314	2,992,585	3,144,903
Urban renewal and development	N/A	3,957,336	4,244,492	4,979,438	5,107,567	5,579,040	6,665,816	6,107,167	4,942,250	3,688,356
Other purposes	N/A	17,783,118	5,761,817	5,625,357	5,338,145	5,218,426	5,547,731	5,562,172	5,799,544	7,246,351
Unassigned	N/A	(8,227,876)	-	(14,580)	-	-	(112,049)	(7,996,735)	(62,502)	(3,575)
Total all other governmental funds	\$ 63,801,121	\$ 27,887,061	\$ 55,541,156	\$ 45,151,180	\$ 32,063,509	\$ 66,320,298	\$ 49,691,264	\$ 44,388,446	\$ 104,600,555	\$ 99,392,255

*The City of West Des Moines implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Type Definitions*, issued March 2009, effective the fiscal year ending June 30, 2011. This Statement establishes new standards for fund balance classifications based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

City of West Des Moines, Iowa
Schedule 5

Changes In Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues:										
Taxes	\$ 59,218,487	\$ 60,074,073	\$ 61,793,530	\$ 62,725,473	\$ 62,242,044	\$ 62,201,024	\$ 62,780,937	\$ 69,372,197	\$ 72,694,492	\$ 82,426,097
Special assessments	219,979	285,121	395,576	359,798	315,821	249,814	159,895	200,558	142,102	135,216
Licenses and permits	1,017,766	1,023,653	1,404,430	1,638,474	2,172,885	2,326,549	4,400,512	1,980,884	1,904,626	2,198,311
Intergovernmental	11,912,577	18,885,005	15,956,531	11,335,540	15,117,233	21,328,305	23,718,226	22,711,155	21,170,528	18,132,681
Charges for services	3,694,455	4,254,710	4,759,448	4,817,190	5,600,845	5,722,482	7,183,974	5,812,211	5,996,384	6,549,407
Use of money and property	142,076	247,705	110,219	231,123	241,391	224,398	439,378	674,954	1,431,402	2,946,677
Miscellaneous	1,732,625	1,833,998	2,049,561	2,045,588	2,072,539	2,060,383	2,194,102	3,660,421	3,513,358	1,993,558
Total revenues	77,937,965	86,604,265	86,469,295	83,153,186	87,762,758	94,112,955	100,877,024	104,412,380	106,852,892	114,381,947
Expenditures:										
Public safety	21,888,463	22,746,328	23,330,603	24,478,042	25,550,009	26,739,914	27,397,684	29,142,995	29,050,021	29,962,498
Public works	9,239,194	13,278,333	6,476,619	7,234,347	7,899,715	8,199,192	8,536,611	9,363,033	9,240,888	10,491,829
Health and social services	1,092,425	1,082,744	1,125,608	1,117,964	1,059,392	1,105,932	1,152,347	1,141,940	1,271,677	1,262,124
Culture and recreation	6,792,238	7,237,052	6,849,848	6,927,142	7,528,417	7,743,062	8,172,199	7,955,071	8,687,823	9,463,436
Community and economic development	5,718,922	6,195,337	7,387,617	7,497,883	8,539,842	21,691,199	6,821,846	7,367,319	10,359,086	8,444,642
General government	5,131,798	5,959,287	5,371,275	5,848,266	6,088,713	6,865,765	7,572,490	7,684,444	8,371,646	9,852,201
Capital outlay	17,970,097	16,919,978	14,975,786	16,238,960	13,670,433	19,115,297	54,187,611	39,190,028	43,414,199	56,782,109
Debt service:										
Principal	23,295,328	46,342,770	14,830,982	15,645,323	29,373,453	16,283,339	18,694,167	18,275,455	19,223,888	20,050,580
Interest	4,762,119	5,549,995	4,253,798	4,096,596	3,684,868	3,293,452	3,796,662	4,381,103	5,912,981	6,713,950
Total expenditures	95,890,584	125,311,824	84,602,136	89,084,523	103,394,842	111,037,152	136,331,617	124,501,388	135,532,209	153,023,369
Excess (deficiency) of revenues over (under) expenditures	(17,952,619)	(38,707,559)	1,867,159	(5,931,337)	(15,632,084)	(16,924,197)	(35,454,593)	(20,089,008)	(28,679,317)	(38,641,422)
Other financing sources (uses):										
Issuance of long-term debt	54,965,000	4,963,424	40,385,000	72,950	4,385,000	51,255,000	23,080,000	18,543,214	93,203,217	33,696,783
Payments to escrow agent	-	-	(11,497,739)	(2,720,000)	-	-	-	-	(3,740,105)	-
Issuance of capital lease	-	832,032	-	850,000	-	-	-	-	-	-
Premium (discount) on long-term debt	2,929,609	(281)	3,204,245	-	108,907	1,795,889	2,497,042	1,062,083	5,872,838	3,545,669
Proceeds from sale of capital assets	23,633	-	21,300	88,605	11,358	403,959	60,293	71,011	55,804	86,851
Transfers in	84,593,346	21,031,612	27,886,566	25,755,270	45,661,770	27,012,339	25,124,899	26,401,678	29,098,378	35,926,342
Transfers Out	(85,100,130)	(21,475,108)	(28,618,012)	(26,143,439)	(47,168,136)	(27,846,534)	(27,119,220)	(26,134,390)	(31,254,923)	(40,492,559)
Total other financing sources (uses)	57,411,458	5,351,679	31,381,360	(2,096,614)	2,998,899	52,620,653	23,643,014	19,943,596	93,235,209	32,763,086
Net changes in fund balance	\$ 39,458,839	\$ (33,355,880)	\$ 33,248,519	\$ (8,027,951)	\$ (12,633,185)	\$ 35,696,456	\$ (11,811,579)	\$ (145,412)	\$ 64,555,892	\$ (5,878,336)
Debt service as a percentage of noncapital expenditures	35.1%	46.7%	24.9%	26.1%	35.3%	20.4%	24.0%	25.1%	25.3%	24.3%

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)	Finance Revenue	Tax Increment	Local Option Sales Tax (LOST)	Cable Franchise	Hotel/ Motel Tax	Total
2010	\$ 43,597,288	\$	12,870,419	\$ -	\$ 300,198	\$ 2,450,583	\$ 59,218,487
2011	46,235,084		10,722,622	-	300,979	2,815,388	60,074,073
2012	46,299,204		12,219,161	-	300,737	2,974,428	61,793,530
2013	45,871,977		13,272,106	-	294,182	3,287,208	62,725,473
2014	47,675,917		10,822,378	-	286,404	3,457,345	62,242,044
2015	49,087,368		9,172,349	-	272,029	3,669,278	62,201,024
2016	49,217,966		9,323,812	-	275,273	3,963,886	62,780,937
2017	52,776,592		12,183,281	3,416	266,724	4,142,183	69,372,197
2018	54,724,849		13,531,467	3,309	254,708	4,180,160	72,694,492
2019	57,602,485		17,702,649	2,417,836	252,353	4,450,774	82,426,097
Change							
2010-2019	32.12%		37.55%	n/a	-15.94%	81.62%	39.19%

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 miscellaneous 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**

Valuation Date Jan. 1	Fiscal Year Collected	Residential Property	Multi-Residential Property	Commercial Property	Industrial Property	Utilities	Tax Increment	Total Assessed Value	Actual Taxable Value	Total Direct Tax Rate
2008	2010	\$ 3,373,591,777		\$ 1,971,150,188	\$ 21,850,279	\$ 74,240,564	\$ 444,502,202	\$ 5,885,335,010	\$ 3,979,630,063	12.05000
2009	2011	3,518,096,224		2,006,487,532	36,249,137	77,233,162	360,625,798	5,998,691,853	4,084,690,238	12.05000
2010	2012	3,596,162,970		1,978,387,072	35,461,977	80,033,040	413,950,068	6,103,995,127	4,205,957,596	12.05000
2011	2013	3,599,922,685		1,871,149,143	35,687,153	82,255,886	456,215,897	6,045,230,764	4,221,370,425	12.05000
2012	2014	3,660,465,036		1,933,557,882	37,269,222	84,371,549	394,337,882	6,110,001,571	4,323,503,805	12.05000
2013	2015	3,777,274,059		1,994,723,069	39,046,340	69,014,743	364,715,578	6,244,773,789	4,379,018,663	12.05000
2014	2016	3,762,282,445		2,183,517,561	39,763,958	78,806,498	344,791,179	6,409,161,641	4,403,448,240	12.00000
2015	2017	4,102,433,391	\$ 285,337,409	1,979,073,438	45,947,912	97,509,502	451,307,237	6,961,608,889	4,774,220,905	12.00000
2016	2018	4,227,989,357	311,238,983	1,977,050,072	43,836,449	98,457,678	530,420,970	7,188,993,509	4,973,828,618	12.00000
2017	2019	4,623,331,072	372,948,566	2,131,748,495	47,171,558	96,988,441	658,996,590	7,931,184,722	5,424,794,165	11.79000

Source: Polk, Dallas, Warren, and Madison 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

Note: Prior to FY 2017 Multi-Residential Property was included with Commercial Property and taxed at the same rate. Beginning in FY 2017 it's rollback percentage is 3.75% less than Commercial Property. The rollback percentage for Multi-Residential Property will decrease 3.75% per year until it is taxed at the same rate as Residential Property

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	
Polk County / Des Moines Community School District:										
2010	8.09676	2.00053	1.95271	12.05000	17.78888	10.12532	0.56386	0.33566	0.00350	40.86722
2011	8.08219	2.00055	1.96726	12.05000	17.64277	9.97134	0.56778	0.38095	0.00300	40.61584
2012	8.09998	2.00000	1.95002	12.05000	17.64347	10.05423	0.56008	0.38830	0.00340	40.69948
2013	8.10000	2.00000	1.95000	12.05000	18.34845	10.07059	0.58466	0.55300	0.00330	41.61000
2014	8.10000	2.00000	1.95000	12.05000	18.34842	10.25715	0.69120	0.63300	0.00330	41.98307
2015	8.10000	2.00000	1.95000	12.05000	18.14592	10.60460	0.65724	0.69800	0.00330	42.15906
2016	8.10000	1.95283	1.94717	12.00000	18.42809	10.84198	0.67574	0.76300	0.00330	42.71211
2017	8.10000	1.95000	1.95000	12.00000	18.50586	10.39630	0.72334	0.78300	0.00330	42.41180
2018	8.10000	1.95000	1.95000	12.00000	18.56349	10.39541	0.67458	0.78300	0.00310	42.41958
2019	8.10000	1.95000	1.74000	11.79000	18.60074	10.33864	0.67468	0.78300	0.00290	42.18996
Polk County / West Des Moines Community School District:										
2010	8.09676	2.00053	1.95271	12.05000	13.69179	10.12532	0.56386	0.33566	0.00350	36.77013
2011	8.08219	2.00055	1.96726	12.05000	13.64410	9.97134	0.56778	0.38095	0.00300	36.61717
2012	8.09998	2.00000	1.95002	12.05000	13.94266	10.05423	0.56008	0.38830	0.00340	36.99867
2013	8.10000	2.00000	1.95000	12.05000	13.30184	10.07059	0.58466	0.55300	0.00330	36.56339
2014	8.10000	2.00000	1.95000	12.05000	13.26452	10.25715	0.69120	0.63300	0.00330	36.89917
2015	8.10000	2.00000	1.95000	12.05000	13.26572	10.25715	0.69120	0.63300	0.00330	36.90037
2016	8.10000	1.95283	1.94717	12.00000	13.24189	10.84198	0.67574	0.76300	0.00330	37.52591
2017	8.10000	1.95000	1.95000	12.00000	13.26872	10.39630	0.72334	0.78300	0.00330	37.17466
2018	8.10000	1.95000	1.95000	12.00000	13.26871	10.39541	0.67458	0.78300	0.00310	37.12480
2019	8.10000	1.95000	1.74000	11.79000	13.27000	10.33864	0.67468	0.78300	0.00290	36.85922
Dallas County / Waukee Community School District:										
2010	8.08219	2.00055	1.96726	12.05000	17.80336	6.26394	0.56778	0.38095	0.00300	37.06903
2011	8.09998	2.00000	1.95002	12.05000	17.79315	5.72984	0.56008	0.38830	0.00340	36.52477
2012	8.10000	2.00000	1.95000	12.05000	17.80292	5.23877	0.59018	0.40300	0.00320	36.08807
2013	8.10000	2.00000	1.95000	12.05000	17.61083	5.25442	0.58466	0.55300	0.00330	36.05621
2014	8.10000	2.00000	1.95000	12.05000	16.57669	4.81190	0.69120	0.63300	0.00330	34.76609
2015	8.10000	2.00000	1.95000	12.05000	16.57427	4.79944	0.65721	0.69800	0.00330	34.78222
2016	8.10000	1.95283	1.94717	12.00000	16.69522	4.79841	0.67574	0.76300	0.00330	34.93567
2017	8.10000	1.95000	1.95000	12.00000	17.64874	4.92583	0.72334	0.78300	0.00330	36.08421
2018	8.10000	1.95000	1.95000	12.00000	17.85545	4.79002	0.67458	0.78300	0.00310	36.10615
2019	8.10000	1.95000	1.74000	11.79000	17.85658	5.09038	0.69468	0.78300	0.00290	36.21754

City of West Des Moines, Iowa
Schedule 8 (continued):

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	
Warren County / Norwalk Community School District :										
2010	8.08219	2.00055	1.96726	12.05000	20.56618	6.56329	0.56778	0.38095	0.00300	40.13120
2011	8.09998	2.00000	1.95002	12.05000	20.16885	6.36577	0.56008	0.38830	0.00340	39.53640
2012	8.10000	2.00000	1.95000	12.05000	20.01224	6.16492	0.59018	0.40300	0.00320	39.22354
2013	8.10000	2.00000	1.95000	12.05000	20.57095	6.16946	0.58466	0.55300	0.00330	39.93137
2014	8.10000	2.00000	1.95000	12.05000	19.80039	6.09558	0.69120	0.63300	0.00330	39.27347
2015	8.10000	2.00000	1.95000	12.05000	19.89589	6.09176	0.65724	0.69800	0.00330	39.39619
2016	8.10000	1.95283	1.94717	12.00000	20.61029	6.15660	0.67574	0.76300	0.00330	40.20893
2017	8.10000	1.95000	1.95000	12.00000	20.48322	6.22250	0.72334	0.78300	0.00330	40.21536
2018	8.10000	1.95000	1.95000	12.00000	20.15731	6.20807	0.67458	0.78300	0.00310	39.82606
2019	8.10000	1.95000	1.74000	11.79000	19.68416	6.71655	0.67468	0.78300	0.00290	39.65129
Madison County / Van Meter Community School District :										
*										
2012	8.10000	2.00000	1.95000	12.05000	18.23000	7.96054	0.59018	0.40300	0.00320	39.23692
2013	8.10000	2.00000	1.95000	12.05000	16.56006	8.65420	0.58466	0.55300	0.00330	38.40522
2014	8.10000	2.00000	1.95000	12.05000	16.00558	8.73622	0.69120	0.63300	0.00330	38.11930
2015	8.10000	2.00000	1.95000	12.05000	15.95771	8.59099	0.65724	0.69800	0.00330	37.95724
2016	8.10000	1.95283	1.94717	12.00000	15.95980	8.68862	0.67574	0.76300	0.00330	38.09046
2017	8.10000	1.95000	1.95000	12.00000	15.97798	9.20077	0.72334	0.78300	0.00330	38.68839
2018	8.10000	1.95000	1.95000	12.00000	15.98012	9.22088	0.67458	0.78300	0.00310	38.66168
2019	8.10000	1.95000	1.74000	11.79000	16.03000	9.26279	0.67468	0.78300	0.00290	38.54337
Madison County / Winterset Community School District :										
*										
2012	8.10000	2.00000	1.95000	12.05000	19.61273	7.96054	0.59018	0.40300	0.00320	40.61965
2013	8.10000	2.00000	1.95000	12.05000	19.43152	8.65420	0.58466	0.55300	0.00330	41.27668
2014	8.10000	2.00000	1.95000	12.05000	19.02607	8.59634	0.69120	0.63300	0.00330	40.99991
2015	8.10000	2.00000	1.95000	12.05000	18.49000	8.59099	0.65724	0.69800	0.00330	40.48953
2016	8.10000	1.95283	1.94717	12.00000	17.49000	8.68862	0.67574	0.76300	0.00330	39.62066
2017	8.10000	1.95000	1.95000	12.00000	17.49000	9.20070	0.72334	0.78300	0.00330	40.20034
2018	8.10000	1.95000	1.95000	12.00000	17.24000	9.22088	0.67458	0.78300	0.00310	39.92156
2019	8.10000	1.95000	1.74000	11.79000	17.24000	9.26279	0.67468	0.78300	0.00290	39.75337

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

* City's corporate boundaries did not extend into Madison County prior to 2012

Note: State law limits the maximum tax rate for the General Fund to \$8.10 per thousand dollars of assessed valuation.

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

Taxpayer	2019			2010		
	Assessed Value	Rank	Percentage of Total City Assessed Value	Assessed Value	Rank	Percentage of Total City Assessed Value
Microsoft Corporation	\$ 340,404,443	1	4.29%			
Wells Fargo Home Mortgage Inc	206,668,674	2	2.61%	\$ 188,454,660	1	3.20%
GPG Jordan Creek LLC	172,798,128	3	2.18%	175,142,440	2	2.98%
MidAmerican Energy	51,395,992	4	0.65%			
Aviva Real Prperty Holdings LLC	49,500,000	5	0.62%			
Valley West Mall LLC	46,836,000	6	0.59%	70,218,000	3	1.19%
Jordan Creek Town Center LLC	46,706,607	7	0.59%			
Regency West Office	42,273,900	8	0.53%			
IFBF Property Management	40,255,920	9	0.51%	45,599,700	6	0.77%
MRES West Glen Holdings LP	36,043,365	10	0.45%	37,741,100	7	0.64%
Mid-America Investment Company				55,130,500	4	0.94%
CCOP I LLC				49,114,960	5	0.83%
1776 Westlakes Parkway LC				32,023,000	8	0.54%
Dallas County Partners				31,725,370	9	0.54%
Water Tower Place Shopping Ctr LC				28,776,100	10	0.49%
Total	<u>\$ 1,032,883,029</u>		<u>13.02%</u>	<u>713,925,830</u>		<u>12.12%</u>

Source: Polk, Dallas, Warren, and Madison 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)

Fiscal Ended June 30th	Taxes Levied for the Tax Year	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years*	Total Collections	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2010	\$ 43,083,063	\$ 43,026,062	99.87%		\$ 43,026,062	99.87%
2011	45,147,267	45,015,780	99.71%		45,015,780	99.71%
2012	45,901,436	45,677,788	99.51%		45,677,788	99.51%
2013	45,810,651	45,418,689	99.14%		45,418,689	99.14%
2014	47,154,213	47,130,490	99.95%		47,130,490	99.95%
2015	48,523,258	48,427,111	99.80%		48,427,111	99.80%
2016	48,748,929	48,653,263	99.80%		48,653,263	99.80%
2017	52,096,862	52,078,945	99.97%		52,078,945	99.97%
2018	54,096,896	54,097,576	100.00%		54,097,576	100.00%
2019	57,066,411	56,991,817	99.87%		56,991,817	99.87%

*Due to the no availability of delinquent collection detail, the City has applied a policy of applying subsequent years collections to oldest levied tax year first

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

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

Fiscal Year	Governmental Activities					Business-type Activities				Total Primary Government	Total Debt Per Capita	Total Debt as a Percentage of Personal Income
	General Obligation Bonds	Tax Increment Financing Bonds	Capital Leases	Notes from Direct Borrowings & Placements	Loans Payable & Installment Contracts	Financing Agreements	General Obligation Bonds	Loans Payable	Revenue Bonds			
2010	\$141,822,308	\$ -	\$ 285,637	\$ -	\$ 240,327	\$ -	\$ -	\$ -	\$ 2,164,000	\$ 144,512,272	2,509	5.79%
2011	101,081,101	-	978,328	-	4,307,341	-	-	-	1,771,000	108,137,770	1,842	4.08%
2012	119,400,616	-	760,022	-	3,230,493	-	-	-	1,364,000	124,755,131	2,104	4.50%
2013	101,834,010	-	559,497	-	2,833,646	-	-	-	-	105,227,153	1,707	3.63%
2014	77,725,762	-	282,867	-	1,586,823	-	-	-	-	79,595,452	1,254	2.66%
2015	113,962,258	-	109,527	-	1,416,822	-	-	-	-	115,488,607	1,788	3.69%
2016	120,494,464	-	-	-	1,651,754	-	-	-	-	122,146,218	1,905	4.15%
2017	120,541,507	-	-	-	1,879,513	-	-	-	-	122,421,020	1,896	3.93%
2018	195,765,057	-	-	-	1,595,625	-	-	-	-	197,360,682	3,008	6.07%
2019	211,537,315	-	-	608,615	2,982,029	-	-	322,994	-	215,450,953	3,233	6.32%

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 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
2010	\$ 141,822,308	\$ -	\$ 141,822,308	\$ 37,115,667	\$ 104,706,641	0.01729 to 1	1,817.54
2011	101,081,101	-	101,081,101	3,580,012	97,501,089	0.01625 to 1	1,660.84
2012	119,400,616	-	119,400,616	3,591,183	115,809,433	0.01897 to 1	1,953.57
2013	101,834,010	-	101,834,010	3,497,034	98,336,976	0.01627 to 1	1,595.14
2014	77,725,762	-	77,725,762	3,431,293	74,294,469	0.01216 to 1	1,170.53
2015	113,962,258	-	113,962,258	6,296,984	107,665,274	0.01649 to 1	1,666.70
2016	120,494,464	-	120,494,464	2,963,773	117,530,691	0.01834 to 1	1,833.18
2017	120,541,507	-	120,541,507	1,991,314	118,550,193	0.01703 to 1	1,836.28
2018	195,765,057	-	195,765,057	2,992,585	192,772,472	0.02681 to 1	2,938.25
2019	211,537,315	-	211,537,315	3,144,903	208,392,412	0.02628 to 1	3,127.09

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, 2019

Governmental Unit	General Obligation Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Polk County	\$ 254,626,000	12.55%	\$ 31,955,563
Dallas County	28,780,000	33.73%	9,707,494
Warren County	9,680,704	3.04%	294,293
Madison County	735,000	1.63%	11,981
West Des Moines CSD	10,235,000	66.22%	6,777,617
Waukee CSD	175,625,000	46.38%	81,454,875
Des Moines Area Community College	108,010,000	11.36%	12,269,936
Norwalk CSD	35,705,000	9.60%	3,427,680
Winterset CSD	24,060,000	2.81%	676,086
Van Meter CSD	7,210,000	0.28%	20,188
Subtotal, overlapping debt			146,595,713
City Direct Debt			215,450,953
Total direct and overlapping debt			\$ 362,046,666

Sources: Official Bond Offering Statement and Finance officer for each government entity listed

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of West Des Moines. This process recognizes that, when considering the government's ability to issue and repay long-term debt the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

The percentage of an overlapping government's debt that is applicable to City of West Des Moines residents and businesses located within that particular government's jurisdiction is calculated based on the portion of that government's taxable value that lies within the boundaries of the city.

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Debt limit	\$ 294,266,751	\$ 299,934,593	\$ 305,199,756	\$ 302,261,538	\$ 305,500,079	\$ 312,238,689	\$ 320,461,851	\$ 348,080,444	\$ 359,449,675	\$ 396,559,236
Total net debt applicable to limit	139,415,964	103,985,669	123,391,131	105,227,152	79,595,451	110,786,349	115,741,755	116,009,513	186,315,625	202,228,638
Legal debt margin	\$ 154,850,787	\$ 195,948,924	\$ 181,808,625	\$ 197,034,386	\$ 225,904,628	\$ 201,452,340	\$ 204,720,096	\$ 232,070,931	\$ 173,134,050	\$ 194,330,598

Total net debt applicable to the limit as a percentage of debt limit

	47.38%	34.67%	40.43%	34.81%	26.05%	35.48%	36.12%	33.33%	51.83%	51.00%
--	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------

Legal Debt Margin Calculation for Fiscal Year 2019:

Total Assessed Value	\$ 7,931,184,722
Debt limit (5% of total assessed value)	\$ 396,559,236
Less: Debt applicable to limit	
General obligation bonds	198,315,000
TIF revenue bonds	-
Notes from direct borrowings & direct placements	608,615
Note payable and installment contracts	3,305,023
Legal debt margin	\$ 194,330,598

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

Sewer Revenue Bonds

Fiscal Year	Pledge Revenue*	Less:		Net Available Revenue	Debt Service			Ratio of Coverage
		Operating Expenses			Principal	Interest	Total	
2010	\$ 7,830,313	\$ 3,128,894		\$ 4,701,419	\$ 381,000	\$ 76,350	\$ 457,350	10.28
2011	8,585,615	3,216,312		5,369,303	393,000	64,920	457,920	11.73
2012	9,079,154	3,908,020		5,171,134	407,000	53,130	460,130	11.24
2013	9,750,097	3,450,803		6,299,294	-	-	-	-
2014	10,356,470	3,576,901		6,779,569	-	-	-	-
2015	9,972,282	3,795,272		6,177,010	-	-	-	-
2016	10,660,901	3,654,104		7,006,797	-	-	-	-
2017	11,040,485	3,758,899		7,281,586	-	-	-	-
2018	11,990,874	3,898,381		8,092,493	-	-	-	-
2019	12,112,758	4,428,739		7,684,019	-	-	-	-

Notes:

* Pledged Revenues include operating revenue and 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
2010	57,609	\$ 2,495,852,316	\$ 43,324	4.4%	\$ 1,496,999,951
2011	58,706	2,649,401,780	45,130	4.5%	1,529,029,060
2012	59,281	2,771,564,593	46,753	3.8%	1,681,710,058
2013	61,648	2,901,216,528	47,061	3.4%	1,636,714,660
2014	63,471	2,987,008,731	47,061	3.2%	1,647,831,070
2015	64,598	3,131,969,432	48,484	3.3%	1,723,946,833
2016	64,113	2,942,914,926	45,902	2.8%	1,768,926,175
2017	64,560	3,118,635,360	48,306	2.4%	1,796,720,183
2018	65,608	3,252,647,816	49,577	2.3%	1,750,840,994
2019	66,641	3,407,887,458	51,138	2.0%	1,810,890,381

Sources: City of West Des Moines, Community & Economic Development Department; City Demographics. Per Capita Income is based on Metropolitan Des Moines/West Des Moines and based on figures from Bureau of Economic Analysis Bond Offering Statements prepared by an independent financial advisor, U.S. Census Bureau, and Iowa Dept. of Revenue Qtrly Retail Sales and Tax Data.

City of West Des Moines, Iowa
Schedule 17

Principal Employers
Current Year and Ten Years Ago

Employer	Type of Business	2019			2009		
		Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Wells Fargo Home Mortgage & Credit Services	Financial Services	9,144	1	14.65%	4,396	1 & 4*	8.22%
West Des Moines Community School District	Education	1,294	2	2.07%	1,426	3	2.67%
Hy-Vee Inc.	Grocery Stores	1,260	3	2.02%	1,802	2	3.37%
Athene USA Corporation	Insurance	1,100	4	1.76%			
FBL Financial Group / Iowa Farm Bureau Insurance	Insurance / Financial Services	1,011	5	1.62%	1,164	5	2.18%
Universal Pediatrics	Home Health Care	985	6	1.58%			
The Iowa Clinic	Medical Services	950	7	1.52%			
Iowa Realty Co., Inc.	Real Estate	740	8	1.19%			
Guide One Insurance Company	Insurance	651	9	1.04%	523	9	0.98%
Aureon	Recruiting	600	10	0.96%			
City of West Des Moines	Municipal Government	597		0.96%	757	6	1.42%
Iowa Foundation for Medical Care	Healthcare Management				645	7	1.21%
ADP National Service Center	Financial Services	350		0.56%	600	8	1.12%
Target	Retail	313		0.50%	515	10	0.96%
All West Des Moines Employees		62,424		30.42%	53,466		22.12%

* In 2009 Wells Fargo Home Mortgage and Credit Services were counted separately. 3,154 were employed by the Home Mortgage division and 1,242 were employed by the Credit Services Division.

Source: Bond Offering Statements prepared by independent financial advisor and Economic Development Dept.

City of West Des Moines, Iowa
Schedule 18
Full-Time Equivalent City Government Employees By Function / Program
Last Ten Fiscal Years

Functions/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Community Enrichment:										
Human Services	12.25	12.25	12.25	12.25	13.25	13.25	13.25	13.25	13.75	13.75
Library	23.60	23.60	22.50	22.50	22.50	22.50	25.25	26.25	26.50	27.50
Parks & Recreation****	25.75	25.75	25.00	25.00	25.00	26.00	26.00	26.00	16.00	17.00
Public Safety:										
Emergency Medical Services	45.25	47.25	51.25	30.25	30.25	33.75	40.75	41.25	41.50	44.70
Fire Department	51.00	51.00	50.00	50.00	51.00	57.00	57.00	59.50	61.50	72.50
Police Department	85.75	84.75	82.75	80.75	83.25	82.25	84.00	87.50	86.00	93.00
Westcom Dispatch*	-	-	-	20.00	20.00	21.00	24.00	29.00	28.75	31.55
Westpet Animal Control**	-	-	-	3.00	3.00	4.00	4.33	4.33	4.33	4.00
Public Services:										
Community & Economic Dev	5.50	5.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	5.00
Development Services	23.00	22.00	22.20	20.20	20.20	23.20	20.00	20.50	20.50	20.50
Engineering Services***	-	-	-	-	-	7.00	7.00	9.00	20.00	19.00
Public Services****	68.00	67.00	67.80	64.80	63.80	57.80	62.00	62.00	67.00	67.00
Support Services:										
City Manager's Office	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00
City Clerk****	-	-	-	1.00	1.00	1.00	1.33	1.33	1.33	1.33
Finance	9.50	9.75	9.75	8.75	9.00	8.75	9.09	9.09	9.09	9.42
Human Resources	4.50	4.50	4.00	4.00	4.50	4.50	4.50	5.50	6.50	6.50
Information Services	10.00	10.00	10.00	10.00	10.00	11.00	11.00	12.00	13.00	13.00
Legal	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00
Total	371.10	370.35	369.00	365.00	369.25	385.50	402.00	419.00	429.25	455.75

Source: City Payroll records, Budget Summary Personnel

* Westcom Dispatch included with Emergency Medical Services prior to 2013.

** Westpet Animal Control included with Police Department prior to 2013.

*** Engineering Services Department created in 2015.

**** City Clerk Included with City Manager's Office prior to 2013.

***** Departmental reorganization in 2018 resulted in a net decrease of FTE's in Parks & Recreation with a corresponding increase in FTE's split between Public Services and Engineering Services.

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

Function/Program:	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Emergency Medical Services										
Total ambulance calls	5,678	6,005	6,295	6,800	7,337	7,979	8,717	8,686	9,219	9,769
Fire Department										
Total incidents	2,539	2,638	2,513	2,554	2,881	2,982	3,431	3,397	3,672	3,730
Total estimated loss	\$ 990,400	\$ 2,012,250	\$ 1,693,070	\$ 1,107,070	\$ 1,022,067	\$ 1,467,625	\$ 1,951,025	\$ 7,401,799	\$ 4,792,512	\$ 3,011,010
Police Department										
Number of parking tickets issued	1,392	1,148	968	801	1,615	1,105	797	482	744	908
Percent of parking tickets paid	79.04%	82.14%	80.89%	77.21%	84.24%	80.36%	77.83%	76.76%	58.47%	62.33%
Calls for service	48,798	46,931	50,430	48,987	80,365	46,464	46,866	48,802	54,511	57,394
Case Reports	6,570	6,533	6,356	6,230	6,676	6,521	6,640	6,090	5,216	5,651
Fed UCR Part 1 Crimes	1,887	1,968	1,961	1,790	1,833	2,642	1,599	1,711	1,491	1,879
Development Services										
Total building permits issued	1,163	1,158	1,002	1,060	1,105	1,047	935	1,033	1,051	1,025
Total value of permits issued	\$133,491,107	\$297,239,849	\$227,758,147	\$237,701,490	\$404,077,538	\$471,952,558	\$1,256,576,333	\$ 288,664,683	\$ 323,885,538	\$ 676,118,578
Public Works										
Lane miles of streets per operator	28.00	28.00	28.00	28.00	28.00	30.08	24.59	30.11	27.53	30.93
Library										
Volumes in collection	180,188	180,308	178,509	195,915	179,755	148,942	130,648	147,726	151,899	181,751
Annual circulation	691,721	689,193	685,899	674,699	651,770	695,092	678,110	671,500	694,969*	737,975
Parks & Recreation										
Aquatic Centers	2	2	2	2	2	2	2	2	2	2
Aquatic Center attendance	124,499	103,049	112,364	91,948	76,247	88,060	90,873	90,166	70,000	82,773
Rec program registrations	6,619	6,612	6,574	6,051	6,041	6,344	6,075	7,757	10,736	9,853
Total acres of parks maintained	1,238	1,238	1,239	1,239	1,269	1,275	1,275	1,282	1,303	1,303
Total miles of trails maintained	48	48	49	49	50	50	56	58	58	60

Source: City Departmental data

* Includes physical and digital materials

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

Department:	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Police: Stations	1	1	1	1	1	1	1	1	1	1
Fire: Stations	5	5	5	5	5	5	5	5	5	5
Public Works:										
Streets (Miles):										
Paved	691	708	708	714	724	729	733	756	774	785
Unpaved	51	50	58	57	55	53	54	57	52	50
Wastewater (Miles):										
Storm Sewer	182	187	195	200	200	207	210	212	220	225
Sanitary Sewer	232	232	233	234	238	240	248	245	251	255
Parks & Recreation:										
Park Acreage	1,238	1,238	1,239	1,239	1,269	1,275	1,275	1,282	1,303	1,303
Parks	36	36	36	36	38	40	40	41	43	43
Parks with Playground Equipment	23	23	23	20	20	20	20	20	20	21
Miles of Trails	48	48	49	49	50	50	56	58	58	60
Baseball/Softball Diamonds	24	24	24	25	25	25	25	25	25	25
Horseshoe Courts	18	18	18	18	18	18	18	18	14	16
Sand Volleyball Courts	5	5	3	3	3	3	2	2	2	5
Soccer/Football Fields	21	21	21	21	20	20	20	20	20	20
Basketball Courts	13	14	14	14	15	15	17	17	18	18
Tennis Courts	11	12	12	12	13	13	13	15	16	16
Archery Ranges	-	-	-	-	-	-	1	1	1	1
Aquatic Centers	2	2	2	2	2	2	2	2	2	2
Wading Pools/Spray Grounds	1	1	1	1	2	2	2	2	2	2
Dog Parks	1	1	1	1	1	1	1	1	1	1
Parks and Recreation / Other:										
Cemetery acres	9	9	9	9	9	9	9	9	9	9
Library:										
Facilities	1	1	1	1	1	1	1	1	1	1
Volumes in collection	180,188	180,308	178,509	195,915	179,755	148,942	130,648	147,726	151,899	181,751

Source: Department capital asset records