

**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)*

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Governmental activities:</b>										
Net investment in capital assets	\$ 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	\$ 473,483,882
Restricted	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	17,856,819
Unrestricted	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	17,067,848
Total governmental activities net position	<u>\$ 372,252,537</u>	<u>\$ 396,347,274</u>	<u>\$ 417,567,682</u>	<u>\$ 434,980,886</u>	<u>\$ 420,772,741</u>	<u>\$ 440,209,966</u>	<u>\$ 456,391,240</u>	<u>\$ 471,218,462</u>	<u>\$ 488,462,488</u>	<u>\$ 508,408,549</u>
<b>Business-type activities:</b>										
Net investment in capital assets	\$ 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	\$ 145,122,059
Restricted	460,130	462,920	-	-	1,682,523	5,566,179	5,970,731	1,365,019	5,575,952	9,781,688
Unrestricted	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	38,616,549
Total business-type activities net position	<u>\$ 106,325,103</u>	<u>\$ 113,013,159</u>	<u>\$ 119,238,022</u>	<u>\$ 124,471,960</u>	<u>\$ 131,233,954</u>	<u>\$ 137,532,197</u>	<u>\$ 151,660,319</u>	<u>\$ 162,420,575</u>	<u>\$ 178,457,834</u>	<u>\$ 193,520,296</u>
<b>Primary government:</b>										
Net investment in capital assets	\$ 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	\$ 618,605,941
Restricted	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	27,638,507
Unrestricted	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	55,684,397
Total primary government net position	<u>\$ 478,577,640</u>	<u>\$ 509,360,433</u>	<u>\$ 536,805,704</u>	<u>\$ 559,452,846</u>	<u>\$ 552,006,695</u>	<u>\$ 577,742,163</u>	<u>\$ 608,051,559</u>	<u>\$ 633,639,037</u>	<u>\$ 666,920,322</u>	<u>\$ 701,928,845</u>

City of West Des Moines, Iowa

Schedule 2

Changes In Net Position

Last Ten Fiscal Years

(accrual basis of accounting)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Expenses:										
Governmental activities:										
Public safety	\$ 23,683,157	\$ 24,796,973	\$ 24,700,994	\$ 26,053,563	\$ 26,908,642	\$ 27,553,472	\$ 30,993,743	\$ 31,868,522	\$ 32,529,006	\$ 35,669,625
Public works	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	19,986,907
Health and social services	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	1,352,625
Culture and recreation	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	11,798,168
Community and economic development	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	8,329,189
General government	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	12,246,766
Interest on long-term debt	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	5,718,071
Total governmental activities expenses	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	95,101,351
Business-type activities:										
Sanitary sewer	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	10,146,423
Storm Water	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	3,342,630
Westcom	-	-	-	-	-	-	-	-	5,322,222	5,669,123
MidAmerican Energy RecPlex	-	-	-	-	-	-	-	-	98,759	773,033
Solid waste	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	2,298,977
Total business-type activities expenses	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	22,230,186
Total primary government expenses	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	117,331,537
Program revenue:										
Governmental activities:										
Charges for services:										
Public safety	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	5,523,533
Public works	442,416	956,272	104,108	207,541	322,994	423,612	550,566	707,203	318,540	403,416
Health and social services	-	-	-	-	-	-	-	-	-	-
Culture and recreation	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	871,763
Community and economic development	437,296	411,260	579,364	871,234	1,062,029	2,292,604	2,029,627	2,066,713	2,929,785	2,851,733
General government	542,589	1,284,718	46,383	830,713	958,624	1,317,863	1,629,751	1,580,939	1,609,865	1,818,360
Operating grants and contributions:										
Public safety	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	938,343
Public works	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	7,551,473
Health and social services	277,529	648,841	226,484	237,948	254,880	272,635	98,356	191,245	181,011	141,417
Culture and recreation	140,754	130,592	177,360	137,992	108,902	106,576	53,909	47,427	65,826	75,524
Community and economic development	623,836	1,046,406	934,355	768,491	740,796	449,233	540,155	3,540,262	863,053	632,488
General government	332,379	1,116,997	336,938	359,569	377,422	120,000	-	-	-	-
Capital grants and contributions	8,029,691	7,125,936	2,704,041	3,781,649	8,443,062	10,552,433	5,173,579	564,549	9,136,189	2,082,067
Total governmental activities program revenue	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	22,890,117

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Business-type activities:										
Charges for services:										
Sanitary sewer	\$ 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	\$ 11,633,673
Storm water	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	3,339,317
Westcom	-	-	-	-	-	-	-	-	3,418,747	4,066,082
MidAmerican Energy RecPlex	-	-	-	-	-	-	-	-	-	-
Solid waste	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	2,211,891
Operating grants and contributions:										
Sanitary sewer	285	-	-	-	-	-	-	-	-	5,434
Storm water	37,882	-	-	-	-	-	-	-	-	-
Westcom	-	-	-	-	-	-	-	-	980,208	1,078,913
MidAmerican Energy RecPlex	-	-	-	-	-	-	-	-	-	-
Solid waste	75,000	-	-	-	-	-	-	-	-	-
Capital grants and contributions:										
Sanitary sewer	382,564	1,210,579	982,089	754,686	2,793,715	1,401,630	1,862,945	2,282,371	896,472	3,026,992
Storm Water	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	1,502,701
Westcom	-	-	-	-	-	-	-	-	788	-
MidAmerican Energy RecPlex	-	-	-	-	-	-	-	-	2,499,850	4,250,353
Solid waste	-	-	-	-	-	-	-	-	-	-
Total business-type activities program revenues	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	31,115,356
Total primary government program revenues	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	54,005,473
Net (expense) revenue:										
Governmental activities	(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)	(72,211,234)
Business-type activities	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	8,885,170
Total primary government net (expense) revenue	(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)	(63,326,064)
General revenues and other changes in net position:										
Governmental activities:										
Taxes:										
Property taxes	\$ 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	\$ 72,600,065
Hotel motel taxes	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	3,363,143
Other taxes	357,518	879,985	869,737	855,554	930,371	839,206	927,829	885,289	3,280,857	13,864,734
Unrestricted grants and contributions	1,116,368	-	945,655	961,742	2,424,385	3,975,812	5,278,449	5,238,857	4,391,355	4,239,744
Investment earnings	285,935	59,397	245,879	150,053	115,683	345,601	715,264	1,748,087	3,919,058	2,783,963
Miscellaneous	-	1,029,403	480,641	227,310	565,066	226,417	407,737	534,749	767,822	210,573
Transfers	29,784	(3,079,696)	121,222	(852,306)	(1,103,125)	(2,000,021)	(10,684,559)	(5,832,650)	(8,310,535)	(4,904,927)
Contribution to other government	(5,385,051)	-	-	-	-	-	-	-	-	-
Total governmental activities	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	92,157,295
Business-type activities:										
Investment earnings	396,043	149,088	66,498	110,121	90,111	236,815	175,868	638,710	1,450,135	1,181,618
Miscellaneous	-	-	-	-	-	-	-	23,049	9,629	90,747
Transfers	(29,784)	3,079,696	(121,222)	852,306	1,103,125	2,000,021	10,684,559	5,832,650	8,310,535	4,904,927
Total business-type activities	366,259	3,228,784	(54,724)	962,427	1,193,236	2,236,836	10,860,427	6,494,409	9,770,299	6,177,292
Total primary government	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	98,334,587
Changes in net position:										
Governmental activities	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	19,946,061
Business-type activities	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	15,062,462
Total primary government	\$ 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	\$ 35,008,523

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

Function / Program	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Governmental activities:</b>										
Public safety	\$ 7,401,727	\$ 7,384,494	\$ 8,078,487	\$ 9,140,818	\$ 9,926,613	\$ 13,185,869	\$ 9,935,158	\$ 10,264,109	\$ 8,400,020	\$ 6,508,603
Public works	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	9,984,426
Health and social services	277,529	648,841	226,484	237,948	254,880	272,635	98,356	191,245	186,311	141,417
Culture and recreation	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	953,090
Community and economic development	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	3,484,221
General government	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	1,818,360
Total governmental activities	<u>24,456,949</u>	<u>26,848,510</u>	<u>20,035,524</u>	<u>23,371,843</u>	<u>29,679,581</u>	<u>36,865,901</u>	<u>29,104,300</u>	<u>28,063,105</u>	<u>32,812,812</u>	<u>22,890,117</u>
<b>Business-type activities:</b>										
Sanitary sewer	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	14,666,099
Storm water	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	4,842,018
Westcom	-	-	-	-	-	-	-	-	4,399,743	5,144,995
MidAmerican Energy RecPlex	-	-	-	-	-	-	-	-	2,499,850	4,250,353
Solid waste	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	2,211,891
Total business-type activities	<u>14,725,873</u>	<u>14,755,388</u>	<u>18,282,167</u>	<u>16,507,818</u>	<u>19,289,604</u>	<u>17,357,680</u>	<u>18,537,173</u>	<u>20,060,207</u>	<u>25,048,569</u>	<u>31,115,356</u>
Total government	<u>\$ 39,182,822</u>	<u>\$ 41,603,898</u>	<u>\$ 38,317,691</u>	<u>\$ 39,879,661</u>	<u>\$ 48,969,185</u>	<u>\$ 54,223,581</u>	<u>\$ 47,641,473</u>	<u>\$ 48,123,312</u>	<u>\$ 57,861,381</u>	<u>\$ 54,005,473</u>

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

	2011*	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Fund:										
Reserved	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Unreserved	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Assigned	4,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	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	35,692,159
Nonspendable	-	147,108	-	-	535,023	535,023	-	555,962	1,082,278	1,235,269
<b>Total General Fund</b>	<b>\$ 17,453,674</b>	<b>\$ 22,481,827</b>	<b>\$ 24,843,852</b>	<b>\$ 25,298,338</b>	<b>\$ 26,738,005</b>	<b>\$ 31,555,460</b>	<b>\$ 36,712,866</b>	<b>\$ 41,056,649</b>	<b>\$ 39,935,736</b>	<b>\$ 36,927,428</b>
All Other Governmental Funds:										
Reserved	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Unreserved, reported in:										
Special revenue funds	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Capital projects funds	N/A	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	608,615	-
Restricted for:										
Capital projects	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	\$ 36,367,628
Debt service	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	1,699,890
Urban renewal and development	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	5,710,134
Other purposes	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	10,446,795
Unassigned	(8,227,876)	-	(14,580)	-	-	(112,049)	(7,996,735)	(62,502)	(3,575)	(3,408,579)
<b>Total all other governmental funds</b>	<b>\$ 27,887,061</b>	<b>\$ 55,541,156</b>	<b>\$ 45,151,180</b>	<b>\$ 32,063,509</b>	<b>\$ 66,320,298</b>	<b>\$ 49,691,264</b>	<b>\$ 44,388,446</b>	<b>\$ 104,600,555</b>	<b>\$ 99,392,255</b>	<b>\$ 50,815,868</b>

\*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)*

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Revenues:</b>										
Taxes	\$ 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	\$ 89,827,942
Special assessments	285,121	395,576	359,798	315,821	249,814	159,895	200,558	142,102	135,216	20,315
Licenses and permits	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	2,286,131
Intergovernmental	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	17,194,007
Charges for services	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	5,974,133
Use of money and property	247,705	110,219	231,123	241,391	224,398	439,378	674,954	1,431,402	2,946,677	2,322,224
Miscellaneous	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	1,560,047
<b>Total revenues</b>	<b>86,604,265</b>	<b>86,469,295</b>	<b>83,153,186</b>	<b>87,762,758</b>	<b>94,112,955</b>	<b>100,877,024</b>	<b>104,412,380</b>	<b>106,852,892</b>	<b>114,381,947</b>	<b>119,184,799</b>
<b>Expenditures:</b>										
Public safety	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	31,072,665
Public works	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	10,397,404
Health and social services	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	1,211,144
Culture and recreation	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	9,950,981
Community and economic development	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	8,058,579
General government	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	9,934,929
Capital outlay	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	82,244,679
Debt service:										
Principal	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	20,458,686
Interest	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	7,486,134
<b>Total expenditures</b>	<b>125,311,824</b>	<b>84,602,136</b>	<b>89,084,523</b>	<b>103,394,842</b>	<b>111,037,152</b>	<b>136,331,617</b>	<b>124,501,388</b>	<b>135,532,209</b>	<b>153,023,369</b>	<b>180,815,201</b>
Excess (deficiency) of revenues over (under) expenditures	(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)	(61,630,402)
<b>Other financing sources (uses):</b>										
Issuance of long-term debt	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	12,625,000
Payments to escrow agent	-	(11,497,739)	(2,720,000)	-	-	-	-	(3,740,105)	-	(2,775,000)
Issuance of capital lease	832,032	-	850,000	-	-	-	-	-	-	-
Premium (discount) on long-term debt	(281)	3,204,245	-	108,907	1,795,889	2,497,042	1,062,083	5,872,838	3,545,669	1,205,358
Proceeds from sale of capital assets	-	21,300	88,605	11,358	403,959	60,293	71,011	55,804	86,851	22,320
Transfers In	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	54,880,527
Transfers Out	(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)	(55,912,498)
<b>Total other financing sources (uses)</b>	<b>5,351,679</b>	<b>31,381,360</b>	<b>(2,096,614)</b>	<b>2,998,899</b>	<b>52,620,653</b>	<b>23,643,014</b>	<b>19,943,596</b>	<b>93,235,209</b>	<b>32,763,086</b>	<b>10,045,707</b>
<b>Net changes in fund balance</b>	<b>\$ (33,355,880)</b>	<b>\$ 33,248,519</b>	<b>\$ (8,027,951)</b>	<b>\$ (12,633,185)</b>	<b>\$ 35,696,456</b>	<b>\$ (11,811,579)</b>	<b>\$ (145,412)</b>	<b>\$ 64,555,892</b>	<b>\$ (5,878,336)</b>	<b>\$ (51,584,695)</b>
Debt service as a percentage of noncapital expenditures	46.7%	24.9%	26.1%	35.3%	20.4%	24.0%	25.1%	25.3%	24.3%	25.9%

**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)	Local Option Sales Tax (LOST)	Cable Franchise	Hotel/ Motel Tax	Total
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
2020	57,504,510	15,674,198	13,039,868	246,223	3,363,143	89,827,942
Change 2011-2020	24.37%	46.18%	n/a	-18.19%	19.46%	49.53%

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
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
2018	2020	4,836,009,809	411,674,952	2,308,602,820	51,087,084	100,086,936	580,495,302	8,287,956,903	5,738,802,153	10.99000

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	
<b>Polk County / Des Moines Community School District:</b>										
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	10.37794	0.67468	0.78300	0.00290	42.22926
2020	8.10000	1.95000	0.94000	10.99000	18.60686	10.37537	0.65249	0.80800	0.00280	41.43552
<b>Polk County / West Des Moines Community School District:</b>										
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	10.60460	0.65724	0.69800	0.00330	37.27886
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	10.37794	0.67468	0.78300	0.00290	36.89852
2020	8.10000	1.95000	0.94000	10.99000	13.16229	10.37537	0.65249	0.80800	0.00280	35.99095
<b>Dallas County / Waukee Community School District:</b>										
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
2020	8.10000	1.95000	0.94000	10.99000	17.85609	4.90444	0.65249	0.80800	0.00280	35.21382

**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	
<b>Warren County / Norwalk Community School District :</b>										
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	6.17961	0.67468	0.78300	0.00290	39.11435
2020	8.10000	1.95000	0.94000	10.99000	18.93926	7.30879	0.65249	0.80800	0.00280	38.70134
<b>Madison County / Van Meter Community School District :</b>										
*										
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
2020	8.10000	1.95000	0.94000	10.99000	15.90279	9.16522	0.65249	0.80800	0.00280	37.52130
<b>Madison County / Winterset Community School District :</b>										
*										
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
2020	8.10000	1.95000	0.94000	10.99000	17.22658	9.16522	0.65249	0.80800	0.00280	38.84509

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

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

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

Taxpayer	2020			2011		
	Assessed Value	Rank	Percentage of Total City Assessed Value	Assessed Value	Rank	Percentage of Total City Assessed Value
Microsoft Corporation	\$ 365,389,758	1	4.41%			
Wells Fargo Home Mortgage Inc	206,668,683	2	2.49%	\$ 188,489,940	1	3.14%
GPG Jordan Creek LLC	182,673,828	3	2.20%	175,142,440	2	2.92%
Aviva Real Prperty Holdings LLC	49,500,000	5	0.60%	54,939,070	4	0.92%
MidAmerican Energy	48,744,282	4	0.59%			
Jordan Creek Town Center LLC	46,706,607	7	0.56%			
IFBF Property Management	44,010,180	9	0.53%	45,599,700	5	0.76%
Regency West Office	43,470,000	8	0.52%			
Valley West Mall LLC	39,276,000	6	0.47%	67,710,000	3	1.13%
MRES West Glen Holdings LP	34,397,208	10	0.42%	46,642,400	6	0.78%
Mid-America Investment Company	-			55,130,500	7	0.92%
CCOP I LLC				40,041,570	8	0.67%
1776 Westlakes Parkway LC				32,703,880	9	0.55%
Dallas County Partners				31,725,370	10	0.53%
<b>Total</b>	<b>\$ 1,060,836,546</b>		<b>12.80%</b>	<b>738,124,870</b>		<b>12.30%</b>

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
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%
2020	57,410,675	56,925,867	99.16%		56,925,867	99.16%

\*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			
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%
2020	201,041,375	-	-	575,599	2,356,359	-	16,050,758	196,009	-	220,220,100	3,243	6.09%

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 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
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
2020	201,041,375	-	201,041,375	1,699,890	199,341,485	0.02513 to 1	2,935.85

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, 2020**

Governmental Unit	General Obligation Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Polk County	\$ 253,531,000	12.18%	\$ 30,880,076
Dallas County	25,455,000	33.85%	\$ 8,616,518
Warren County	37,898,168	3.88%	\$ 1,470,449
Madison County	865,000	2.16%	\$ 18,684
West Des Moines CSD	38,670,000	65.97%	\$ 25,510,599
Waukee CSD	179,255,000	46.27%	\$ 82,941,289
Des Moines Area Community College	103,700,000	11.25%	\$ 11,666,250
Norwalk CSD	55,030,000	11.67%	\$ 6,422,001
Winterset CSD	22,700,000	3.71%	\$ 842,170
Van Meter CSD	6,910,000	0.27%	\$ 18,657
Subtotal, overlapping debt			168,386,693
City Direct Debt			220,220,100
Total direct and overlapping debt			\$ 388,606,793

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**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Debt limit	\$ 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	\$ 414,397,845
Total net debt applicable to limit	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	206,307,967
Legal debt margin	\$ 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	\$ 208,089,878
<b>Total net debt applicable to the limit as a percentage of debt limit</b>	34.67%	40.43%	34.81%	26.05%	35.48%	36.12%	33.33%	51.83%	51.00%	49.78%

Legal Debt Margin Calculation for Fiscal Year 2020:

Total Assessed Value	\$ 8,287,956,903
Debt limit (5% of total assessed value)	\$ 414,397,845
Less: Debt applicable to limit	
General obligation bonds	203,180,000
TIF revenue bonds	-
Notes from direct borrowings & direct placements:	575,599
Note payable and installment contracts	2,552,368
Legal debt margin	<u>\$ 208,089,878</u>

**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	
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	-	-	-	-
2020	12,555,469	3,667,227		8,888,242	-	-	-	-

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
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
2020	67,899	3,613,245,285	53,215	5.6%	<i>information unavailable</i>

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	2020			2010		
		Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Wells Fargo Home Mortgage & Credit Services	Financial Services	8,932	1	14.14%	5,052	1 & 2*	9.76%
Hy-Vee Inc.	Grocery Stores	1,672	2	2.65%	752	7	1.45%
West Des Moines Community School District	Education	1,294	3	2.05%	1,355	3	2.62%
Athene USA Corporation	Insurance	1,100	4	1.74%	1,300	4	2.51%
The Iowa Clinic	Medical Services	1,100	5	1.74%	-	-	0.00%
Iowa Realty Co., Inc.	Real Estate	1,100	6	1.74%	480	10	0.93%
FBL Financial Group / Iowa Farm Bureau Insurance	Insurance / Financial Services	1,050	7	1.66%	1,054	5	2.04%
City of West Des Moines	Municipal Government	634	8	1.00%	757	6	1.46%
Sammons Financial Group	Insurance / Financial Services	605	9	0.96%	-	-	0.00%
ITA Group	Customer Loyalty Solutions	590	10	0.93%	-	-	0.00%
Iowa Foundation for Medical Care	Healthcare Management	-		0.00%	645	8	1.25%
ADP National Service Center	Financial Services	-		0.00%	550	9	1.06%
All West Des Moines Employees		63,158		28.61%	51,774	-	23.07%

\* In 2010 Wells Fargo Home Mortgage and Credit Services were counted separately. 3,609 were employed by the Home Mortgage division and 1,443 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	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Community Enrichment:</b>										
Human Services	12.25	12.25	12.25	13.25	13.25	13.25	13.25	13.75	13.75	13.75
Library	23.60	22.50	22.50	22.50	22.50	25.25	26.25	26.50	27.50	29.00
Parks & Recreation*****	25.75	25.00	25.00	25.00	26.00	26.00	26.00	16.00	17.00	17.00
<b>Public Safety:</b>										
Emergency Medical Services	47.25	51.25	30.25	30.25	33.75	40.75	41.25	41.50	44.70	52.95
Fire Department	51.00	50.00	50.00	51.00	57.00	57.00	59.50	61.50	72.50	74.50
Police Department	84.75	82.75	80.75	83.25	82.25	84.00	87.50	86.00	93.00	91.00
Westcom Dispatch*	-	-	20.00	20.00	21.00	24.00	29.00	28.75	31.55	34.30
Westpet Animal Control**	-	-	3.00	3.00	4.00	4.33	4.33	4.33	4.00	4.00
<b>Public Services:</b>										
Community & Economic Dev	5.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	5.00	5.00
Development Services	22.00	22.20	20.20	20.20	23.20	20.00	20.50	20.50	20.50	22.00
Engineering Services***	-	-	-	-	7.00	7.00	9.00	20.00	19.00	19.00
Public Services*****	67.00	67.80	64.80	63.80	57.80	62.00	62.00	67.00	67.00	69.00
<b>Support Services:</b>										
City Manager's Office	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00
City Clerk****	-	-	1.00	1.00	1.00	1.33	1.33	1.33	1.33	2.00
Finance	9.75	9.75	8.75	9.00	8.75	9.09	9.09	9.09	9.42	8.75
Human Resources	4.50	4.00	4.00	4.50	4.50	4.50	5.50	6.50	6.50	6.50
Information Services	10.00	10.00	10.00	10.00	11.00	11.00	12.00	13.00	13.00	13.00
Legal	3.00	3.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00
<b>Total</b>	<b>370.35</b>	<b>369.00</b>	<b>365.00</b>	<b>369.25</b>	<b>385.50</b>	<b>402.00</b>	<b>419.00</b>	<b>429.25</b>	<b>455.75</b>	<b>471.75</b>

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:	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Emergency Medical Services</b>										
Total ambulance calls	6,005	6,295	6,800	7,337	7,979	8,717	8,686	9,219	9,769	10,092
<b>Fire Department</b>										
Total incidents	2,638	2,513	2,554	2,881	2,982	3,431	3,397	3,672	3,730	3,867
Total estimated loss	\$ 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	\$ 7,789,515
<b>Police Department</b>										
Number of parking tickets issued	1,148	968	801	1,615	1,105	797	482	744	908	570
Percent of parking tickets paid	82.14%	80.89%	77.21%	84.24%	80.36%	77.83%	76.76%	58.47%	62.33%	63.33%
Calls for service	46,931	50,430	48,987	80,365	46,464	46,866	48,802	54,511	57,394	60,658
Case Reports	6,533	6,356	6,230	6,676	6,521	6,640	6,090	5,216	5,651	5,487
Fed UCR Part 1 Crimes	1,968	1,961	1,790	1,833	2,642	1,599	1,711	1,491	1,879	1,515
<b>Development Services</b>										
Total building permits issued	1,158	1,002	1,060	1,105	1,047	935	1,033	1,051	1,025	1,195
Total value of permits issued	\$ 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	\$ 514,390,850
<b>Public Works</b>										
Lane miles of streets per operato	28.00	28.00	28.00	28.00	30.08	24.59	30.11	27.53	30.93	32.35
<b>Library</b>										
Volumes in collection	180,308	178,509	195,915	179,755	148,942	130,648	147,726	151,899	181,751	175,056
Annual circulation	689,193	685,899	674,699	651,770	695,092	678,110	671,500	694,969*	737,975	726,096
<b>Parks &amp; Recreation</b>										
Aquatic Centers	2	2	2	2	2	2	2	2	2	2
Aquatic Center attendance	103,049	112,364	91,948	76,247	88,060	90,873	90,166	70,000	82,773	53,349
Rec program registrations	6,612	6,574	6,051	6,041	6,344	6,075	7,757	10,736	9,853	4,081
Total acres of parks maintained	1,238	1,239	1,239	1,269	1,275	1,275	1,282	1,303	1,303	1,323
Total miles of trails maintained	48	49	49	50	50	56	58	58	60	62

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**

<b>Department:</b>	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
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	708	708	714	724	729	733	756	774	785	791
Unpaved	50	58	57	55	53	54	57	52	50	50
Wastewater (Miles):										
Storm Sewer	187	195	200	200	207	210	212	220	225	230
Sanitary Sewer	232	233	234	238	240	248	245	251	255	257
Parks & Recreation:										
Park Acreage	1,238	1,239	1,239	1,269	1,275	1,275	1,282	1,303	1,303	1,323
Parks	36	36	36	38	40	40	41	43	43	43
Parks with Playground Equipment	23	23	20	20	20	20	20	20	21	24
Miles of Trails	48	49	49	50	50	56	58	58	60	62
Baseball/Softball Diamonds	24	24	25	25	25	25	25	25	25	25
Horseshoe Courts	18	18	18	18	18	18	18	14	16	16
Sand Volleyball Courts	5	3	3	3	3	2	2	2	5	5
Soccer/Football Fields	21	21	21	20	20	20	20	20	20	21
Basketball Courts	14	14	14	15	15	17	17	18	18	18
Tennis Courts	12	12	12	13	13	13	15	16	16	16
Archery Ranges	-	-	-	-	-	1	1	1	1	1
Aquatic Centers	2	2	2	2	2	2	2	2	2	2
Wading Pools/Spray Grounds	1	1	1	2	2	2	2	2	2	1
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	180,308	178,509	195,915	179,755	148,942	130,648	147,726	151,899	181,751	175,056

Source: Department capital asset records

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