

**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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These schedules contain trend information to help the reader understand how the City's financial performance and well being have changed over time.	
Revenue Capacity	118 - 123
These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.	
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These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	
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These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	

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)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities:										
Net investment in capital assets	\$ 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	\$ 486,142,713
Restricted	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	16,899,211
Unrestricted	25,616,756	38,547,866	39,963,379	1,717,321	6,274,984	10,104,781	23,032,656	30,114,670	16,951,552	19,244,151
Total governmental activities net position	<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>\$ 508,292,253</u>	<u>\$ 522,286,075</u>
Business-type activities:										
Net investment in capital assets	\$ 71,785,215	\$ 76,661,562	\$ 78,214,604	\$ 82,858,647	\$ 88,977,720	\$ 105,417,468	\$ 118,747,890	\$ 139,578,301	\$ 144,093,261	\$ 174,201,020
Restricted	462,920	-	-	1,682,523	5,566,179	5,970,731	1,365,019	5,575,952	8,939,944	4,684,464
Unrestricted	40,765,024	42,576,460	46,257,356	46,692,784	42,988,298	40,272,120	42,307,666	33,303,581	39,331,225	38,841,703
Total business-type activities net position	<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>\$ 192,364,430</u>	<u>\$ 217,727,187</u>
Primary government:										
Net investment in capital assets	\$ 403,108,163	\$ 425,426,598	\$ 446,795,721	\$ 472,515,678	\$ 495,696,755	\$ 524,644,470	\$ 539,352,091	\$ 570,042,287	\$ 617,577,143	\$ 660,343,733
Restricted	39,870,490	30,254,780	26,436,390	31,080,912	32,782,126	33,030,188	28,946,624	33,459,784	26,796,763	21,583,675
Unrestricted	66,381,780	81,124,326	86,220,735	48,410,105	49,263,282	50,376,901	65,340,322	63,418,251	56,282,777	58,085,854
Total primary government net position	<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>\$ 700,656,683</u>	<u>\$ 740,013,262</u>

City of West Des Moines, Iowa

Schedule 2

Changes In Net Position

Last Ten Fiscal Years

(accrual basis of accounting)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses:										
Governmental activities:										
Public safety	\$ 24,796,973	\$ 24,700,994	\$ 26,053,563	\$ 26,908,642	\$ 27,553,472	\$ 30,993,743	\$ 31,868,522	\$ 32,529,006	\$ 35,785,921	\$ 39,711,704
Public works	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	24,647,645
Health and social services	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	1,182,557
Culture and recreation	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	12,045,218
Community and economic development	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	9,115,077
General government	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	12,656,270
Interest on long-term debt	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	5,453,437
Total governmental activities expenses	61,990,136	63,333,986	68,687,482	83,054,805	82,757,422	78,012,114	86,250,987	97,934,011	95,217,647	104,811,908
Business-type activities:										
Sanitary sewer	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	10,720,450
Storm Water	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	3,888,435
Westcom	-	-	-	-	-	-	-	5,322,222	-	-
MidAmerican Energy RecPlex	-	-	-	-	-	-	-	98,759	773,033	1,353,607
Fiber Conduit Utility	-	-	-	-	-	-	-	-	-	892,623
Solid waste	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	2,315,193
Total business-type activities expenses	11,296,116	12,002,580	12,236,307	12,743,242	13,296,273	15,269,478	15,734,308	21,257,739	16,561,063	19,170,308
Total primary government expenses	73,286,252	75,336,566	80,923,789	95,798,047	96,053,695	93,281,592	101,985,295	119,191,750	111,778,710	123,982,216
Program revenue:										
Governmental activities:										
Charges for services:										
Public safety	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	6,216,537
Public works	956,272	104,108	207,541	322,994	423,612	550,566	707,203	318,540	403,416	276,357
Health and social services	-	-	-	-	-	-	-	-	-	-
Culture and recreation	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	1,277,851
Community and economic development	411,260	579,364	871,234	1,062,029	2,292,604	2,029,627	2,066,713	2,929,785	2,851,733	6,380,451
General government	1,284,718	46,383	830,713	958,624	1,317,863	1,629,751	1,580,939	1,609,865	1,818,360	1,929,871
Operating grants and contributions:										
Public safety	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	4,377,358
Public works	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	10,902,066
Health and social services	648,841	226,484	237,948	254,880	272,635	98,356	191,245	181,011	141,417	504,063
Culture and recreation	130,592	177,360	137,992	108,902	106,576	53,909	47,427	65,826	75,524	71,521
Community and economic development	1,046,406	934,355	768,491	740,796	449,233	540,155	3,540,262	863,053	632,488	746,524
General government	1,116,997	336,938	359,569	377,422	120,000	-	-	-	-	500,661
Capital grants and contributions	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	1,197,485
Total governmental activities program revenue	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	34,380,745

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Business-type activities:										
Charges for services:										
Sanitary sewer	\$ 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	\$ 12,172,737
Storm water	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	3,981,788
Westcom	-	-	-	-	-	-	-	3,418,747	-	-
MidAmerican Energy RecPlex	-	-	-	-	-	-	-	-	-	154,390
Fiber Conduit Utility	-	-	-	-	-	-	-	-	-	10,338
Solid waste	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	2,277,827
Operating grants and contributions:										
Sanitary sewer	-	-	-	-	-	-	-	-	5,434	-
Storm water	-	-	-	-	-	-	-	-	-	-
Westcom	-	-	-	-	-	-	-	980,208	-	-
MidAmerican Energy RecPlex	-	-	-	-	-	-	-	-	-	-
Fiber Conduit Utility	-	-	-	-	-	-	-	-	-	-
Solid waste	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions:										
Sanitary sewer	1,210,579	982,089	754,686	2,793,715	1,401,630	1,862,945	2,282,371	896,472	3,026,992	4,259,887
Storm Water	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	1,018,583
Westcom	-	-	-	-	-	-	-	788	-	-
MidAmerican Energy RecPlex	-	-	-	-	-	-	-	2,499,850	4,250,353	4,882,972
Fiber Conduit Utility	-	-	-	-	-	-	-	-	-	-
Solid waste	-	-	-	-	-	-	-	-	-	-
Total business-type activities program revenues	14,755,388	18,282,167	16,507,818	19,289,604	17,357,680	18,537,173	20,060,207	25,048,569	25,970,361	28,758,522
Total primary government program revenues	41,603,898	38,317,691	39,879,661	48,969,185	54,223,581	47,641,473	48,123,312	57,861,381	48,860,478	63,139,267
Net (expense) revenue:										
Governmental activities	(35,141,626)	(43,298,462)	(45,315,639)	(53,375,224)	(45,891,521)	(48,907,814)	(58,187,882)	(65,121,199)	(72,327,530)	(70,431,163)
Business-type activities	3,459,272	6,279,587	4,271,511	6,546,362	4,061,407	3,267,695	4,325,899	3,790,830	9,409,298	9,588,214
Total primary government net (expense) revenue	(31,682,354)	(37,018,875)	(41,044,128)	(46,828,862)	(41,830,114)	(45,640,119)	(53,861,983)	(61,330,369)	(62,918,232)	(60,842,949)
General revenues and other changes in net position:										
Governmental activities:										
Taxes:										
Property taxes	\$ 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	\$ 80,048,152
Hotel motel taxes	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	2,743,692
Other taxes	879,985	869,737	855,554	930,371	839,206	927,829	885,289	3,280,857	13,864,734	10,218,296
Unrestricted grants and contributions	-	945,655	961,742	2,424,385	3,975,812	5,278,449	5,238,857	4,391,355	4,239,744	5,284,509
Investment earnings	59,397	245,879	150,053	115,683	345,601	715,264	1,748,087	3,919,058	2,783,963	543,822
Miscellaneous	1,029,403	480,641	227,310	565,066	226,417	407,737	534,749	767,822	210,573	979,582
Transfers	(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)	(15,393,068)
Contribution to other government	-	-	-	-	-	-	-	-	-	-
Total governmental activities	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	84,424,985
Business-type activities:										
Investment earnings	149,088	66,498	110,121	90,111	236,815	175,868	638,710	1,450,135	1,173,451	345,697
Miscellaneous	-	-	-	-	-	-	23,049	9,629	69,931	35,778
Transfers	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	15,393,068
Total business-type activities	3,228,784	(54,724)	962,427	1,193,236	2,236,836	10,860,427	6,494,409	9,770,299	6,148,309	15,774,543
Total primary government	63,031,418	64,464,146	63,691,270	65,396,269	67,565,582	75,949,515	80,877,944	92,964,096	98,305,604	100,199,528
Changes in net position:										
Governmental activities	24,661,008	21,220,408	17,413,204	10,827,809	19,437,225	16,181,274	16,195,653	18,072,598	19,829,765	13,993,822
Business-type activities	6,688,056	6,224,863	5,233,938	7,739,598	6,298,243	14,128,122	10,820,308	13,561,129	15,557,607	25,362,757
Total primary government	\$ 31,349,064	\$ 27,445,271	\$ 22,647,142	\$ 18,567,407	\$ 25,735,468	\$ 30,309,396	\$ 27,015,961	\$ 31,633,727	\$ 35,387,372	\$ 39,356,579

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

Function / Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities:										
Public safety	\$ 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	\$ 10,777,322
Public works	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	12,192,481
Health and social services	648,841	226,484	237,948	254,880	272,635	98,356	191,245	186,311	141,417	504,063
Culture and recreation	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	1,349,372
Community and economic development	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	7,126,975
General government	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	2,430,532
Total governmental activities	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	34,380,745
Business-type activities:										
Sanitary sewer	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	16,432,624
Storm water	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	5,000,371
Westcom	-	-	-	-	-	-	-	4,399,743	5,144,995	-
MidAmerican Energy RecPlex	-	-	-	-	-	-	-	2,499,850	4,250,353	5,037,362
Fiber Conduit Utility	-	-	-	-	-	-	-	-	-	10,338
Solid waste	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	2,277,827
Total business-type activities	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	28,758,522
Total government	\$ 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	\$ 63,139,267

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
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
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	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	45,728,618
Nonspendable	147,108	-	-	535,023	535,023	-	555,962	1,082,278	1,235,269	1,740,153
Total General Fund	\$ 22,481,827	\$ 24,843,852	\$ 25,298,338	\$ 26,738,005	\$ 31,555,460	\$ 36,712,866	\$ 41,056,649	\$ 39,935,736	\$ 36,927,428	\$ 47,468,771
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	608,615	-	-
Restricted for:										
Capital projects	\$ 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	\$ 30,644,568
Debt service	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	648,336
Urban renewal and development	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	8,410,923
Other purposes	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	7,839,952
Unassigned	-	(14,580)	-	-	(112,049)	(7,996,735)	(62,502)	(3,575)	(3,408,579)	(8,313,429)
Total all other governmental funds	\$ 55,541,156	\$ 45,151,180	\$ 32,063,509	\$ 66,320,298	\$ 49,691,264	\$ 44,388,446	\$ 104,600,555	\$ 99,392,255	\$ 50,815,868	\$ 39,230,350

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues:										
Taxes	\$ 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	\$ 93,010,140
Special assessments	395,576	359,798	315,821	249,814	159,895	200,558	142,102	135,216	20,315	18,759
Licenses and permits	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	4,483,245
Intergovernmental	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	19,622,375
Charges for services	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	8,344,780
Use of money and property	110,219	231,123	241,391	224,398	439,378	674,954	1,431,402	2,946,677	2,322,224	1,112,697
Miscellaneous	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	2,756,143
Total revenues	86,469,295	83,153,186	87,762,758	94,112,955	100,877,024	104,412,380	106,852,892	114,381,947	119,184,799	129,348,139
Expenditures:										
Public safety	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	33,851,988
Public works	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	11,199,019
Health and social services	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	1,048,860
Culture and recreation	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	10,075,208
Community and economic development	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	8,858,793
General government	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	10,601,763
Capital outlay	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	42,163,766
Debt service:										
Principal	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	20,409,279
Interest	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	7,439,816
Total expenditures	84,602,136	89,084,523	103,394,842	111,037,152	136,331,617	124,501,388	135,532,209	153,023,369	180,815,201	145,648,492
Excess (deficiency) of revenues over (under) expenditures	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)	(16,300,353)
Other financing sources (uses):										
Issuance of long-term debt	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	18,905,000
Payments to escrow agent	(11,497,739)	(2,720,000)	-	-	-	-	(3,740,105)	-	(2,775,000)	(3,640,000)
Issuance of capital lease	-	850,000	-	-	-	-	-	-	-	-
Premium (discount) on long-term debt	3,204,245	-	108,907	1,795,889	2,497,042	1,062,083	5,872,838	3,545,669	1,205,358	2,273,607
Proceeds from sale of capital assets	21,300	88,605	11,358	403,959	60,293	71,011	55,804	86,851	22,320	160,530
Transfers In	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	41,227,503
Transfers Out	(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)	(43,983,297)
Total other financing sources (uses)	31,381,360	(2,096,614)	2,998,899	52,620,653	23,643,014	19,943,596	93,235,209	32,763,086	10,045,707	14,943,343
Net changes in fund balance	\$ 33,248,519	\$ (8,027,951)	\$ (12,633,185)	\$ 35,696,456	\$ (11,811,579)	\$ (145,412)	\$ 64,555,892	\$ (5,878,336)	\$ (51,584,695)	\$ (1,357,010)
Debt service as a percentage of noncapital expenditures	24.9%	26.1%	35.3%	20.4%	24.0%	25.1%	25.3%	24.3%	25.4%	23.7%

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

Fiscal Year	Property Taxes (1)	Tax Increment Finance Revenue(TIF)	Local Option Sales Tax (LOST)	Cable Franchise	Hotel/ Motel Tax	Total
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
2021	60,844,104	19,753,584	9,437,581	231,178	2,743,692	93,010,140
Change 2012-2021	31.42%	61.66%	n/a	-23.13%	-7.76%	50.52%

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
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
2019	2021	5,167,497,092	490,040,113	2,455,656,021	55,990,586	104,209,166	732,802,587	9,006,195,565	6,096,904,788	10.95000

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:										
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
2021	8.10000	1.95000	0.94000	10.99000	18.61192	10.26623	0.63533	0.81300	0.00270	41.31918
Polk County / West Des Moines Community School District:										
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
2021	8.10000	1.95000	0.94000	10.99000	13.15863	10.26623	0.63533	0.81300	0.00270	35.86589
Dallas County / Waukee Community School District:										
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
2021	8.10000	1.95000	0.94000	10.99000	17.80043	4.45572	0.63533	0.81300	0.00270	34.69718

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 :										
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
2021	8.10000	1.95000	0.94000	10.99000	18.86940	7.50326	0.63533	0.81300	0.00270	38.81369
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
2020	8.10000	1.95000	0.94000	10.99000	15.90279	9.16522	0.65249	0.80800	0.00280	37.52130
2021	8.10000	1.95000	0.94000	10.99000	16.09271	10.23778	0.63533	0.81300	0.00270	38.77152
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
2020	8.10000	1.95000	0.94000	10.99000	17.22658	9.16522	0.65249	0.80800	0.00280	38.84509
2021	8.10000	1.95000	0.94000	10.99000	17.22479	10.23778	0.63533	0.81300	0.00270	39.90360

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

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

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

Taxpayer	2021			2012		
	Assessed Value	Rank	Percentage of Total City Assessed Value	Assessed Value	Rank	Percentage of Total City Assessed Value
Microsoft Corporation	\$ 506,883,493	1	5.63%			
Wells Fargo Home Mortgage Inc	206,668,683	2	2.29%	\$ 188,489,940	1	3.09%
GPG Jordan Creek LLC	184,628,520	3	2.05%	162,901,660	2	2.67%
Aviva Real Prperty Holdings LLC	49,500,000	5	0.55%	54,976,357	4	0.90%
MidAmerican Energy	48,744,282	4	0.54%			
Jordan Creek Town Center LLC	47,103,084	7	0.52%			
IFBF Property Management	46,845,180	9	0.52%	40,250,700	7	0.66%
Regency West Office	43,137,000	8	0.48%	51,125,000	5	
Valley West Mall LLC	39,276,000	6	0.44%	67,650,000	3	1.11%
MRES West Glen Holdings LP	34,567,687	10	0.38%	27,440,100	6	0.45%
CCOP I LLC				38,120,570	8	0.62%
1776 Westlakes Parkway LC				28,784,370	9	0.47%
Dallas County Partners				28,860,180	10	0.47%
Total	\$ 1,207,353,929		13.41%	688,598,877		10.44%

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
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%
2021	59,978,003	60,294,568	100.53%		60,294,568	100.53%

*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	Line of Credit	Revenue Bonds			
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	3,305,023	-	-	-	-	215,450,953	3,233	6.32%
2020	201,041,375	-	-	575,599	2,552,368	-	16,050,758	-	-	220,220,100	3,243	6.09%
2021	196,867,967	-	-	542,252	1,896,435	-	43,516,236	2,500,000	-	245,322,890	3,570	6.63%

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	Governmental Activities			Business-Type Activities		Ratio of Net Bonded Debt to Assessed Value		Net Bonded Debt Per Capita
	General Obligation Bonds	Less: Amount Available in Debt Service	Net General Bonded Debt (A)	General Obligation Bonds (B)	Total General Bonded Debt (A+B)			
2012	119,400,616	3,591,183	115,809,433	-	115,809,433	0.01897	to 1	1,953.57
2013	101,834,010	3,497,034	98,336,976	-	98,336,976	0.01627	to 1	1,595.14
2014	77,725,762	3,431,293	74,294,469	-	74,294,469	0.01216	to 1	1,170.53
2015	113,962,258	6,296,984	107,665,274	-	107,665,274	0.01724	to 1	1,666.70
2016	120,494,464	2,963,773	117,530,691	-	117,530,691	0.01834	to 1	1,833.18
2017	120,541,507	1,991,314	118,550,193	-	118,550,193	0.01703	to 1	1,836.28
2018	195,765,057	2,992,585	192,772,472	-	192,772,472	0.02681	to 1	2,938.25
2019	211,537,315	3,144,903	208,392,412	-	208,392,412	0.02628	to 1	3,127.09
2020	201,041,375	1,699,890	199,341,485	16,050,758	215,392,243	0.02599	to 1	3,172.24
2021	196,867,967	648,336	196,219,631	43,516,236	239,735,867	0.02662	to 1	3,488.44

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, 2021

Governmental Unit	General Obligation Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Polk County	\$ 223,886,000	11.90%	\$ 26,642,434
Dallas County	23,850,000	33.64%	\$ 8,023,140
Warren County	37,425,716	7.61%	\$ 2,848,097
Madison County	8,350,475	1.46%	\$ 121,917
West Des Moines CSD	49,735,000	65.99%	\$ 32,820,127
Waukee CSD	244,310,000	45.84%	\$ 111,991,704
Des Moines Area Community College	95,175,000	11.32%	\$ 10,773,810
Norwalk CSD	60,160,000	20.70%	\$ 12,453,120
Winterset CSD	20,415,000	2.49%	\$ 508,334
Van Meter CSD	6,565,410	0.26%	\$ 17,070
Subtotal, overlapping debt			206,199,753
City Direct Debt			199,306,654
Total direct and overlapping debt			\$ 405,506,407

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Debt limit	\$ 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	\$ 450,309,928
Total net debt applicable to limit	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	230,783,687
Legal debt margin	\$ 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	\$ 219,526,241
Total net debt applicable to the limit as a percentage of debt limit	40%	35%	26%	35%	36%	33%	52%	51%	50%	51%

Legal Debt Margin Calculation for Fiscal Year 2021:

Total Assessed Value	\$ 9,006,198,565
Debt limit (5% of total assessed value)	\$ 450,309,928
Less: Debt applicable to limit	
General obligation bonds	225,845,000
TIF revenue bonds	-
Notes from direct borrowings & direct placements	542,252
Note payable, installment contract, LOC	4,396,435
Legal debt margin	<u>\$ 219,526,241</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	
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	-	-	-	-
2021	12,441,901	4,511,705		7,930,196	-	-	-	-

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
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%	1,675,567,036
2021	68,723	3,701,352,057	53,859	3.6%	<i>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	2021			2011		
		Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Wells Fargo Home Mortgage & Credit Services	Financial Services	9,763	1	15.44%	7,404	1 & 6	13.85%
Hy-Vee Inc.	Grocery Stores	1,672	2	2.64%	2,000	2	3.74%
West Des Moines Community School District	Education	1,294	3	2.05%	1,128	4	2.11%
Athene USA Corporation	Insurance	1,200	4	1.90%	-	-	0.00%
The Iowa Clinic	Medical Services	1,100	5	1.74%	-	-	0.00%
Iowa Realty Co., Inc.	Real Estate	1,100	6	1.74%	-	-	0.00%
FBL Financial Group / Iowa Farm Bureau Insurance	Insurance / Financial Services	1,050	7	1.66%	1,048	5	1.96%
City of West Des Moines	Municipal Government	786	8	1.24%	706	8	1.32%
Sammons Financial Group	Insurance / Financial Services	605	9	0.96%	-	-	0.00%
American Equity Investment Life Insurance Company	Insurance / Financial Services	554	10	0.88%	-	-	0.00%
Aviva USA	Insurance	-	-	0.00%	1,157	3	2.16%
Kum & Go	Convenience Store Chain	-	-	0.00%	779	7	1.46%
Target	Retail Store	-	-	0.00%	540	9	1.01%
MetLife	Insurance	-	-	0.00%	534	10	1.00%
All West Des Moines Employees		63,234	-	30.23%	53,466	-	28.61%

* In 2011 Wells Fargo Home Mortgage and Credit Services were counted separately. 6,534 were employed by the Home Mortgage division and 870 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

<u>Functions/Program</u>	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Community Enrichment:										
Human Services	12.25	12.25	13.25	13.25	13.25	13.25	13.75	13.75	13.75	9.75
Library	22.50	22.50	22.50	22.50	25.25	26.25	26.50	27.50	29.00	31.00
Parks & Recreation*****	25.00	25.00	25.00	26.00	26.00	26.00	16.00	17.00	17.00	24.00
Public Safety:										
Emergency Medical Services	51.25	30.25	30.25	33.75	40.75	41.25	41.50	44.70	52.95	66.45
Fire Department	50.00	50.00	51.00	57.00	57.00	59.50	61.50	72.50	74.50	80.50
Police Department	82.75	80.75	83.25	82.25	84.00	87.50	86.00	93.00	91.00	99.00
Westcom Dispatch*	-	20.00	20.00	21.00	24.00	29.00	28.75	31.55	34.30	36.30
Westpet Animal Control**	-	3.00	3.00	4.00	4.33	4.33	4.33	4.00	4.00	4.00
Public Services:										
Community & Economic Dev	4.50	4.50	4.50	4.50	4.50	4.50	4.50	5.00	5.00	5.00
Development Services	22.20	20.20	20.20	23.20	20.00	20.50	20.50	20.50	22.00	20.00
Engineering Services***	-	-	-	7.00	7.00	9.00	20.00	19.00	19.00	20.00
Public Services*****	67.80	64.80	63.80	57.80	62.00	62.00	67.00	67.00	69.00	73.00
Support Services:										
City Manager's Office	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00
City Clerk****	-	1.00	1.00	1.00	1.33	1.33	1.33	1.33	2.00	3.00
Finance	9.75	8.75	9.00	8.75	9.09	9.09	9.09	9.42	8.75	8.75
Human Resources	4.00	4.00	4.50	4.50	4.50	5.50	6.50	6.50	6.50	6.50
Information Services	10.00	10.00	10.00	11.00	11.00	12.00	13.00	13.00	13.00	18.00
Legal	3.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00
Total	369.00	365.00	369.25	385.50	402.00	419.00	429.25	455.75	471.75	515.25

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

<u>Function/Program:</u>	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Emergency Medical Services										
Total ambulance calls	6,295	6,800	7,337	7,979	8,717	8,686	9,219	9,769	10,092	12,471
Fire Department										
Total incidents	2,513	2,554	2,881	2,982	3,431	3,397	3,672	3,730	3,867	3,966
Total estimated loss	\$ 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	\$ 4,066,765
Police Department										
Number of parking tickets issued	968	801	1,615	1,105	797	482	744	908	570	702
Percent of parking tickets paid	80.89%	77.21%	84.24%	80.36%	77.83%	76.76%	58.47%	62.33%	63.33%	62.82%
Calls for service	50,430	48,987	80,365	46,464	46,866	48,802	54,511	57,394	60,658	65,737
Case Reports	6,356	6,230	6,676	6,521	6,640	6,090	5,216	5,651	5,487	4,438
Fed UCR Part 1 Crimes	1,961	1,790	1,833	2,642	1,599	1,711	1,491	1,879	1,515	1,987
Development Services										
Total building permits issued	1,002	1,060	1,105	1,047	935	1,033	1,051	1,025	1,195	1,530
Total value of permits issued	\$ 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	\$ 1,222,269,028
Public Works										
Lane miles of streets per operato	28.00	28.00	28.00	30.08	24.59	30.11	27.53	30.93	32.35	33.08
Library										
Volumes in collection	178,509	195,915	179,755	148,942	130,648	147,726	151,899	181,751	175,056	178,158
Annual circulation	685,899	674,699	651,770	695,092	678,110	671,500	694,969*	737,975	726,096	826,648
Parks & Recreation										
Aquatic Centers	2	2	2	2	2	2	2	2	2	2
Aquatic Center attendance	112,364	91,948	76,247	88,060	90,873	90,166	70,000	82,773	53,349	37,303
Rec program registrations	6,574	6,051	6,041	6,344	6,075	7,757	10,736	9,853	4,081	4,269
Total acres of parks maintained	1,239	1,239	1,269	1,275	1,275	1,282	1,303	1,303	1,323	1,500
Total miles of trails maintained	49	49	50	50	56	58	58	60	62	66

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

<u>Department:</u>	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
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	714	724	729	733	756	774	785	791	816
Unpaved	58	57	55	53	54	57	52	50	50	44
Wastewater (Miles):										
Storm Sewer	195	200	200	207	210	212	220	225	230	242
Sanitary Sewer	233	234	238	240	248	245	251	255	257	264
Parks & Recreation:										
Park Acreage	1,239	1,239	1,269	1,275	1,275	1,282	1,303	1,303	1,323	1,500
Parks	36	36	38	40	40	41	43	43	43	44
Parks with Playground Equipment	23	20	20	20	20	20	20	21	24	24
Miles of Trails	49	49	50	50	56	58	58	60	62	66
Baseball/Softball Diamonds	24	25	25	25	25	25	25	25	25	25
Horseshoe Courts	18	18	18	18	18	18	14	16	16	16
Sand Volleyball Courts	3	3	3	3	2	2	2	5	5	5
Soccer/Football Fields	21	21	20	20	20	20	20	20	21	21
Basketball Courts	14	14	15	15	17	17	18	18	18	18
Tennis Courts	12	12	13	13	13	15	16	16	16	16
Archery Ranges	-	-	-	-	1	1	1	1	1	1
Aquatic Centers	2	2	2	2	2	2	2	2	2	2
Wading Pools/Spray Grounds	1	1	2	2	2	2	2	2	1	1
Dog Parks	1	1	1	1	1	1	1	1	1	1
RecPlex Sports Venue										
Indoor Ice Arena	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	2
Hardwood Courts	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Multipurpose Courts	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Indoor Pickleball Courts	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Indoor Soccer Field	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1
Outdoor Soccer Field	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	3
Indoor Batting Cages	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Esports Center	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1
Parks & 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	178,509	195,915	179,755	148,942	130,648	147,726	151,899	181,751	175,056	178,158

Source: Department capital asset records

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