

**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)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental activities:										
Net investment in capital assets	\$ 368,581,117	\$ 389,657,031	\$ 406,719,035	\$ 419,227,002	\$ 420,604,201	\$ 430,463,986	\$ 473,483,882	\$ 486,142,713	\$ 493,766,266	\$ 494,172,166
Restricted	26,436,390	29,398,389	27,215,947	27,059,457	27,561,605	27,883,832	17,856,819	16,899,211	22,970,063	27,875,007
Unrestricted	39,963,379	1,717,321	6,274,984	10,104,781	23,032,656	30,114,670	16,951,552	19,244,151	27,817,310	47,886,646
Total governmental activities net position	\$ 434,980,886	\$ 420,772,741	\$ 440,209,966	\$ 456,391,240	\$ 471,218,462	\$ 488,462,488	\$ 508,292,253	\$ 522,286,075	\$ 544,553,639	\$ 569,933,819
Business-type activities:										
Net investment in capital assets	\$ 78,214,604	\$ 82,858,647	\$ 88,977,720	\$ 105,417,468	\$ 118,747,890	\$ 139,578,301	\$ 144,093,261	\$ 174,201,020	\$ 206,228,028	\$ 219,487,810
Restricted	-	1,682,523	5,566,179	5,970,731	1,365,019	5,575,952	8,939,944	4,684,464	1,964,094	1,345,700
Unrestricted	46,257,356	46,692,784	42,988,298	40,272,120	42,307,666	33,303,581	39,331,225	38,841,703	37,426,361	40,249,276
Total business-type activities net position	\$ 124,471,960	\$ 131,233,954	\$ 137,532,197	\$ 151,660,319	\$ 162,420,575	\$ 178,457,834	\$ 192,364,430	\$ 217,727,187	\$ 245,618,483	\$ 261,082,786
Primary government:										
Net investment in capital assets	\$ 446,795,721	\$ 472,515,678	\$ 495,696,755	\$ 524,644,470	\$ 539,352,091	\$ 570,042,287	\$ 617,577,143	\$ 660,343,733	\$ 699,994,294	\$ 713,659,976
Restricted	26,436,390	31,080,912	32,782,126	33,030,188	28,946,624	33,459,784	26,796,763	21,583,675	24,934,157	29,220,707
Unrestricted	86,220,735	48,410,105	49,263,282	50,376,901	65,340,322	63,418,251	56,282,777	58,085,854	65,243,671	88,135,922
Total primary government net position	\$ 559,452,846	\$ 552,006,695	\$ 577,742,163	\$ 608,051,559	\$ 633,639,037	\$ 666,920,322	\$ 700,656,683	\$ 740,013,262	\$ 790,172,122	\$ 831,016,605

City of West Des Moines, Iowa
Schedule 2

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses:										
Governmental activities:										
Public safety	\$ 26,053,563	\$ 26,908,642	\$ 27,553,472	\$ 30,993,743	\$ 31,868,522	\$ 32,529,006	\$ 35,785,921	\$ 39,711,704	\$ 35,003,796	\$ 39,318,615
Public works	12,356,926	12,866,884	24,317,064	16,035,288	17,480,055	27,219,083	19,986,907	24,647,645	27,275,417	30,285,492
Health and social services	1,114,334	1,221,187	1,234,763	1,251,049	1,402,151	1,382,598	1,352,625	1,182,557	1,144,699	1,798,964
Culture and recreation	10,109,588	11,107,595	10,498,272	9,878,532	10,225,234	11,184,101	11,798,168	12,045,218	13,494,567	14,520,034
Community and economic development	8,658,500	21,653,257	6,980,849	7,578,127	10,593,060	8,695,124	8,329,189	9,115,077	9,197,140	11,668,281
General government	6,651,611	6,952,173	9,081,229	8,953,162	9,736,717	11,513,774	12,246,766	12,656,270	12,640,143	14,081,730
Interest on long-term debt	3,742,960	2,345,067	3,091,773	3,322,213	4,945,248	5,410,325	5,718,071	5,453,437	5,876,515	6,350,112
Total governmental activities expenses	68,687,482	83,054,805	82,757,422	78,012,114	86,250,987	97,934,011	95,217,647	104,811,908	104,632,277	118,023,228
Business-type activities:										
Sanitary sewer	8,798,820	9,349,927	9,268,656	9,815,597	10,011,946	10,688,039	10,146,423	10,720,450	11,482,790	11,462,092
Storm Water	1,598,003	1,506,777	2,243,666	3,649,618	3,714,592	3,099,584	3,342,630	3,888,435	3,656,011	3,967,385
Westcom	-	-	-	-	-	5,322,222	-	-	-	-
MidAmerican Energy RecPlex	-	-	-	-	-	98,759	773,033	1,353,607	5,559,065	7,296,814
Fiber Conduit Utility	-	-	-	-	-	-	-	892,623	2,176,180	3,240,885
Solid waste	1,839,484	1,886,538	1,783,951	1,804,263	2,007,770	2,049,135	2,298,977	2,315,193	2,396,967	2,748,696
Total business-type activities expenses	12,236,307	12,743,242	13,296,273	15,269,478	15,734,308	21,257,739	16,561,063	19,170,308	25,271,013	28,715,872
Total primary government expenses	80,923,789	95,798,047	96,053,695	93,281,592	101,985,295	119,191,750	111,778,710	123,982,216	129,903,290	146,739,100
Program revenue:										
Governmental activities:										
Charges for services:										
Public safety	6,641,203	6,792,943	8,958,481	7,923,356	7,756,927	5,220,130	5,523,533	6,216,537	\$ 6,391,197	\$ 5,705,544
Public works	207,541	322,994	423,612	550,566	707,203	318,540	403,416	276,357	500,530	626,165
Health and social services	-	-	-	-	-	-	-	-	-	-
Culture and recreation	1,384,465	1,430,723	1,512,266	1,406,066	1,515,911	1,459,931	871,763	1,277,851	1,896,346	1,960,331
Community and economic development	871,234	1,062,029	2,292,604	2,029,627	2,066,713	2,929,785	2,851,733	6,380,451	4,013,141	6,734,281
General government	830,713	958,624	1,317,863	1,629,751	1,580,939	1,609,865	1,818,360	1,929,871	2,234,446	2,356,671
Operating grants and contributions:										
Public safety	2,490,415	3,130,192	3,432,717	1,578,849	2,201,970	2,769,952	938,343	4,377,358	\$ 1,944,846	\$ 2,367,290
Public works	5,660,623	6,057,014	7,427,481	8,120,086	7,889,959	8,258,530	7,551,473	10,902,066	9,103,872	9,502,198
Health and social services	237,948	254,880	272,635	98,356	191,245	181,011	141,417	504,063	279,845	114,179
Culture and recreation	137,992	108,902	106,576	53,909	47,427	65,826	75,524	71,521	109,729	73,703
Community and economic development	768,491	740,796	449,233	540,155	3,540,262	863,053	632,488	746,524	542,461	514,678
General government	359,569	377,422	120,000	-	-	-	-	500,661	8,239,783	918,629
Capital grants and contributions	3,781,649	8,443,062	10,552,433	5,173,579	564,549	9,136,189	2,082,067	1,197,485	7,350,502	2,602,356
Total governmental activities program revenue	23,371,843	29,679,581	36,865,901	29,104,300	28,063,105	32,812,812	22,890,117	34,380,745	42,606,698	33,476,025

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Business-type activities:										
Charges for services:										
Sanitary sewer	\$ 10,253,778	\$ 10,057,555	\$ 10,443,664	\$ 10,889,405	\$ 11,482,770	\$ 11,226,789	\$ 11,633,673	\$ 12,172,737	\$ 13,019,463	\$ 12,727,288
Storm water	2,201,450	2,257,315	2,458,867	2,397,491	2,465,152	2,909,546	3,339,317	3,981,788	4,473,436	4,743,046
Westcom	-	-	-	-	-	3,418,747	-	-	-	-
MidAmerican Energy RecPlex	-	-	-	-	-	-	-	154,390	2,233,315	3,355,661
Fiber Conduit Utility	-	-	-	-	-	-	-	10,338	-	-
Solid waste	1,797,486	1,817,392	1,847,148	1,877,166	1,906,217	2,039,811	2,211,891	2,277,827	2,356,299	2,437,745
Operating grants and contributions:										
Sanitary sewer	-	-	-	-	-	-	5,434	-	-	-
Storm water	-	-	-	-	-	-	-	-	-	-
Westcom	-	-	-	-	-	980,208	-	-	-	-
MidAmerican Energy RecPlex	-	-	-	-	-	-	-	-	200,000	-
Fiber Conduit Utility	-	-	-	-	-	-	-	-	-	-
Solid waste	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions:										
Sanitary sewer	754,686	2,793,715	1,401,630	1,862,945	2,282,371	896,472	3,026,992	4,259,887	2,228,913	4,879,386
Storm Water	1,500,418	2,363,627	1,206,371	1,510,166	1,923,697	1,076,358	1,502,701	1,018,583	1,887,186	3,008,544
Westcom	-	-	-	-	-	788	-	-	-	-
MidAmerican Energy RecPlex	-	-	-	-	-	2,499,850	4,250,353	4,882,972	1,096,264	713,422
Fiber Conduit Utility	-	-	-	-	-	-	-	-	-	-
Solid waste	-	-	-	-	-	-	-	-	-	-
Total business-type activities program revenues	16,507,818	19,289,604	17,357,680	18,537,173	20,060,207	25,048,569	25,970,361	28,758,522	27,494,876	31,865,092
Total primary government program revenues	39,879,661	48,969,185	54,223,581	47,641,473	48,123,312	57,861,381	48,860,478	63,139,267	70,101,574	65,341,117
Net (expense) revenue:	(45,315,639)	(53,375,224)	(45,891,521)	(48,907,814)	(58,187,882)	(65,121,199)	(72,327,530)	(70,431,163)	(62,025,579)	(84,547,203)
Business-type activities	4,271,511	6,546,362	4,061,407	3,267,695	4,325,899	3,790,830	9,409,298	9,588,214	2,223,863	3,149,220
Total primary government net (expense) revenue	(41,044,128)	(46,828,862)	(41,830,114)	(45,640,119)	(53,861,983)	(61,330,369)	(62,918,232)	(60,842,949)	(59,801,716)	(81,397,983)
General revenues and other changes in net position:										
Governmental activities:										
Taxes:										
Property taxes	\$ 57,929,145	\$ 57,601,375	\$ 57,977,845	\$ 64,302,185	\$ 67,629,043	\$ 74,694,466	\$ 72,600,065	\$ 80,048,152	\$ 84,259,924	\$ 88,556,979
Hotel motel taxes	3,457,345	3,669,278	3,963,886	4,142,183	4,180,160	4,450,774	3,363,143	2,743,692	4,660,364	4,770,885
Other taxes	855,554	930,371	839,206	927,829	885,289	3,280,857	13,864,734	10,218,296	14,816,259	16,426,227
Unrestricted grants and contributions	961,742	2,424,385	3,975,812	5,278,449	5,238,857	4,391,355	4,239,744	5,284,509	4,539,170	5,710,331
Investment earnings	150,053	115,683	345,601	715,264	1,748,087	3,919,058	2,783,963	543,822	486,843	4,069,877
Miscellaneous	227,310	565,066	226,417	407,737	534,749	767,822	210,573	979,582	773,466	721,950
Transfers	(852,306)	(1,103,125)	(2,000,021)	(10,684,559)	(5,832,650)	(8,310,535)	(4,904,927)	(15,393,068)	(25,242,883)	(10,328,866)
Contribution to other government	-	-	-	-	-	-	-	-	-	-
Total governmental activities	62,728,843	64,203,033	65,328,746	65,089,088	74,383,535	83,193,797	92,157,295	84,424,985	84,293,143	109,927,383
Business-type activities:										
Investment earnings	110,121	90,111	236,815	175,868	638,710	1,450,135	1,173,451	345,697	113,990	1,518,972
Miscellaneous	-	-	-	-	23,049	9,629	69,931	35,778	310,560	467,245
Transfers	852,306	1,103,125	2,000,021	10,684,559	5,832,650	8,310,535	4,904,927	15,393,068	25,242,883	10,328,866
Total business-type activities	962,427	1,193,236	2,236,836	10,869,427	6,494,409	9,770,299	6,148,309	15,774,543	25,667,433	12,315,083
Total primary government	63,691,270	65,396,269	67,565,582	75,949,515	80,877,944	92,964,096	98,305,604	100,199,528	109,960,576	122,242,466
Changes in net position:										
Governmental activities	17,413,204	10,827,809	19,437,225	16,181,274	16,195,653	18,072,598	19,829,765	13,993,822	22,267,564	25,380,180
Business-type activities	5,233,938	7,739,598	6,298,243	14,128,122	10,820,308	13,561,129	15,557,607	25,362,757	27,891,296	15,464,303
Total primary government	\$ 22,647,142	\$ 18,567,407	\$ 25,735,468	\$ 30,309,396	\$ 27,015,961	\$ 31,633,727	\$ 35,387,372	\$ 39,356,579	\$ 50,158,860	\$ 40,844,483

City of West Des Moines, Iowa

Schedule 3

Program Revenues by Function/Program
Last Ten Fiscal Years
(accrual basis of accounting)

Function / Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental activities:										
Public safety	\$ 9,140,818	\$ 9,926,613	\$ 13,185,869	\$ 9,935,158	\$ 10,264,109	\$ 8,400,020	\$ 6,508,603	\$ 10,777,322	\$ 8,336,043	\$ 8,072,834
Public works	7,233,022	9,241,752	17,487,104	13,353,278	8,856,499	17,288,113	9,984,426	12,192,481	16,458,237	11,383,813
Health and social services	237,948	254,880	272,635	98,356	191,245	186,311	141,417	504,063	279,845	137,624
Culture and recreation	1,891,722	1,625,403	1,740,593	1,459,975	1,563,338	1,530,665	953,090	1,349,372	2,006,075	2,034,034
Community and economic development	3,678,051	5,794,887	2,741,837	2,627,782	5,606,975	3,797,838	3,484,221	7,126,975	5,052,269	8,572,420
General government	1,190,282	2,836,046	1,437,863	1,629,751	1,580,939	1,609,865	1,818,360	2,430,532	10,474,229	3,275,300
Total governmental activities	23,371,843	29,679,581	36,865,901	29,104,300	28,063,105	32,812,812	22,890,117	34,380,745	42,606,698	33,476,025
Business-type activities:										
Sanitary sewer	11,008,464	12,851,270	11,845,294	12,752,350	13,765,141	12,123,261	14,666,099	16,432,624	15,248,376	17,606,674
Storm water	3,701,868	4,620,942	3,665,238	3,907,657	4,388,849	3,985,904	4,842,018	5,000,371	6,360,622	7,751,590
Westcom	-	-	-	-	-	4,399,743	5,144,995	-	-	-
MidAmerican Energy RecPlex	-	-	-	-	-	2,499,850	4,250,353	5,037,362	3,529,579	4,069,083
Fiber Conduit Utility	-	-	-	-	-	-	-	10,338	-	-
Solid waste	1,797,486	1,817,392	1,847,148	1,877,166	1,906,217	2,039,811	2,211,891	2,277,827	2,356,299	2,437,745
Total business-type activities	16,507,818	19,289,604	17,357,680	18,537,173	20,060,207	25,048,569	31,115,356	28,758,522	27,494,876	31,865,092
Total government	\$ 39,879,661	\$ 48,969,185	\$ 54,223,581	\$ 47,641,473	\$ 48,123,312	\$ 57,861,381	\$ 54,005,473	\$ 63,139,267	\$ 70,101,574	\$ 65,341,117

City of West Des Moines, IA
Schedule 4

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
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	25,298,338	26,202,982	31,020,437	36,712,866	40,500,687	38,853,458	35,692,159	45,728,618	49,955,579	54,424,928
Nonspendable	-	535,023	535,023	-	555,962	1,082,278	1,235,269	1,740,153	1,951,514	2,913,893
Total General Fund	\$ 25,298,338	\$ 26,738,005	\$ 31,555,460	\$ 36,712,866	\$ 41,056,649	\$ 39,935,736	\$ 36,927,428	\$ 47,468,771	\$ 51,907,093	\$ 57,338,821
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	608,615	-	-	-	429,555
Restricted for:										
Capital projects	\$ 18,186,504	\$ 49,225,848	\$ 34,625,993	\$ 38,724,528	\$ 90,928,678	\$ 84,707,605	\$ 36,367,628	\$ 30,644,568	\$ 14,773,180	\$ 18,971,227
Debt service	3,431,293	6,296,994	2,963,773	1,991,314	2,992,585	3,144,903	1,699,890	648,336	2,457,053	2,660,811
Urban renewal and development	5,107,567	5,579,040	6,665,816	6,107,167	4,942,250	3,688,356	5,710,134	8,410,923	10,158,994	10,487,629
Other purposes	5,338,145	5,218,426	5,547,731	5,562,172	5,799,544	7,246,351	10,446,795	7,839,952	7,722,249	9,469,532
Unassigned	-	-	(112,049)	(7,996,735)	(62,502)	(3,575)	(3,408,579)	(8,313,429)	(7,730,099)	(5,346,991)
Total all other governmental funds	\$ 32,063,509	\$ 66,320,298	\$ 49,691,264	\$ 44,388,446	\$ 104,600,555	\$ 99,392,255	\$ 50,815,868	\$ 39,230,350	\$ 27,381,377	\$ 36,671,763

City of West Des Moines, Iowa
Schedule 5

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues:										
Taxes	\$ 62,242,044	\$ 62,201,024	\$ 62,780,937	\$ 69,372,197	\$ 72,694,492	\$ 82,426,097	\$ 89,827,942	\$ 93,010,140	\$ 103,736,547	\$ 109,754,091
Special assessments	315,821	249,814	159,896	200,558	142,102	135,216	20,315	18,759	109,089	10,028
Licenses and permits	2,172,885	2,326,549	4,400,512	1,980,884	1,904,626	2,198,311	2,286,131	4,483,245	3,122,143	4,683,916
Intergovernmental	15,117,233	21,328,305	23,718,226	22,711,155	21,170,528	18,132,681	17,194,007	19,622,375	29,251,306	16,898,035
Charges for services	5,600,845	5,722,482	7,183,974	5,812,211	5,996,384	6,549,407	5,974,133	8,344,780	8,583,807	9,445,157
Use of money and property	241,391	224,398	439,378	674,954	1,431,402	2,946,677	2,322,224	1,112,697	1,136,608	4,411,120
Miscellaneous	2,072,539	2,060,383	2,194,102	3,660,421	3,513,358	1,993,558	1,560,047	2,756,143	2,047,758	2,171,601
Total revenues	87,762,758	94,112,955	100,877,024	104,412,380	106,852,892	114,381,947	119,184,799	129,348,139	147,987,258	147,373,948
Expenditures:										
Public safety	25,550,009	26,739,914	27,397,684	29,142,995	29,050,021	29,962,498	31,072,665	33,851,988	35,905,424	37,635,675
Public works	7,899,715	8,199,192	8,536,611	9,363,033	9,240,888	10,491,829	10,397,404	11,199,019	11,297,334	12,305,432
Health and social services	1,059,392	1,105,932	1,152,347	1,141,940	1,271,677	1,262,124	1,211,144	1,048,860	1,117,091	1,733,754
Culture and recreation	7,528,417	7,743,062	8,172,199	7,955,071	8,687,823	9,463,436	9,950,981	10,075,208	11,773,060	12,912,199
Community and economic development	8,539,842	21,691,199	6,821,846	7,367,319	10,359,086	8,444,642	8,058,579	8,858,793	9,014,115	11,506,256
General government	6,088,713	6,865,765	7,572,490	7,684,444	8,371,646	9,852,201	9,934,929	10,601,763	10,844,647	12,135,723
Capital outlay	13,670,433	19,115,297	54,187,611	39,190,028	43,414,199	56,782,109	82,244,679	42,163,766	68,826,412	70,500,323
Debt service:										
Principal	29,373,453	16,283,339	18,694,167	18,275,455	19,223,888	20,050,580	20,458,686	20,409,279	24,247,345	27,552,510
Interest	3,684,868	3,293,452	3,796,662	4,381,103	5,912,981	6,713,950	7,486,134	7,439,816	7,724,122	8,266,536
Total expenditures	103,394,842	111,037,152	136,331,617	124,501,388	135,532,209	153,023,369	180,815,201	145,648,492	180,749,550	194,548,408
Excess (deficiency) of revenues over (under) expenditures	(15,632,084)	(16,924,197)	(35,454,593)	(20,089,008)	(28,679,317)	(38,641,422)	(61,630,402)	(16,300,353)	(32,762,292)	(47,174,460)
Other financing sources (uses):										
Issuance of long-term debt	4,385,000	51,255,000	23,080,000	18,543,214	93,203,217	33,696,783	12,625,000	18,905,000	39,400,000	62,055,000
Payments to escrow agent	-	-	-	-	(3,740,105)	-	(2,775,000)	(3,640,000)	-	-
Issuance of capital lease	-	-	-	-	-	-	-	-	-	-
Premium (discount) on long-term debt	108,907	1,795,889	2,497,042	1,062,083	5,872,838	3,545,669	1,205,358	2,273,607	3,794,236	4,900,935
Proceeds from sale of capital assets	11,358	403,959	60,293	71,011	55,804	86,851	22,320	160,530	89,483	91,681
Transfers In	45,661,770	27,012,339	25,124,899	26,401,678	29,098,378	35,926,342	54,880,527	41,227,503	39,442,588	40,338,199
Transfers Out	(47,168,136)	(27,846,534)	(27,119,220)	(26,134,390)	(31,254,923)	(40,492,559)	(55,912,498)	(43,983,297)	(57,374,666)	(45,489,241)
Total other financing sources (uses)	2,998,899	52,620,653	23,643,014	19,943,596	93,235,209	32,763,086	10,045,707	14,943,343	25,351,641	61,896,574
Net changes in fund balance	\$ (12,633,185)	\$ 35,696,456	\$ (11,811,579)	\$ (145,412)	\$ 64,555,892	\$ (5,878,336)	\$ (51,584,695)	\$ (1,357,010)	\$ (7,410,651)	\$ 14,722,114
Debt service as a percentage of noncapital expenditures	35.3%	20.4%	24.0%	25.1%	25.3%	24.3%	25.4%	23.7%	24.5%	25.8%

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
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
2022	62,846,739	22,048,876	13,960,193	220,375	4,660,364	103,736,547
2023	65,862,618	23,420,721	15,504,151	195,716	4,770,885	109,754,091
Change 2014-2023	38.15%	116.41%	n/a	-31.66%	37.99%	76.33%

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
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	732,805,587	9,006,198,565	6,096,904,788	10.95000
2020	2022	5,338,581,279	500,722,375	2,523,532,107	55,693,925	128,057,277	815,728,178	9,362,315,141	6,414,435,455	10.95000
2021	2023	5,811,838,375	646,872,225	2,572,924,080	65,573,581	146,795,074	875,531,002	10,119,534,337	6,733,509,117	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:										
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
2022	8.10000	1.91000	0.94000	10.95000	16.05937	9.93801	0.67789	0.82377	0.00260	38.45164
2023	8.10000	1.91000	0.94000	10.95000	15.34447	9.60691	0.69448	0.83939	0.00240	37.43765
Polk County / West Des Moines Community School District:										
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
2022	8.10000	1.91000	0.94000	10.95000	13.15921	9.93801	0.67789	0.82377	0.00260	35.55148
2023	8.10000	1.91000	0.94000	10.95000	13.15798	9.60691	0.69448	0.83939	0.00240	35.25116
Dallas County / Waukee Community School District:										
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
2022	8.10000	1.91000	0.94000	10.95000	17.80270	4.27321	0.67789	0.82377	0.00260	34.53017
2023	8.10000	1.91000	0.94000	10.95000	17.80254	3.89782	0.69448	0.83939	0.00240	34.18663

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 :										
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
2022	8.10000	1.91000	0.94000	10.95000	18.77356	7.26724	0.67789	0.82377	0.00260	38.49506
2023	8.10000	1.91000	0.94000	10.95000	18.55082	6.76578	0.69448	0.83939	0.00240	37.80287
Madison County / Van Meter Community School District :										
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
2022	8.10000	1.91000	0.94000	10.95000	16.08574	10.28301	0.67789	0.82377	0.00260	38.82301
2023	8.10000	1.91000	0.94000	10.95000	16.09077	8.44440	0.69448	0.83939	0.00240	37.02144
Madison County / Winterset Community School District :										
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
2022	8.10000	1.91000	0.94000	10.95000	17.22000	10.28301	0.67789	0.82377	0.00260	39.95727
2023	8.10000	1.91000	0.94000	10.95000	16.97003	8.44440	0.69448	0.83939	0.00240	37.90070

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	2023			2014		
	Assessed Value	Rank	Percentage of Total City Assessed Value	Assessed Value	Rank	Percentage of Total City Assessed Value
Microsoft Corporation	\$ 558,765,269	1	5.52%	-		0.00%
Wells Fargo Home Mortgage Inc	206,668,683	2	2.04%	\$ 188,156,500	1	
GPG Jordan Creek LLC	153,176,040	3	1.51%	160,993,510	2	2.63%
MidAmerican Energy	66,365,046	4	0.66%			
Aviva Real Prperty Holdings LLC	49,500,000	5	0.49%	54,977,907	4	0.90%
Midland National Life Insurance Co	49,500,000	6	0.49%			
IFBF Property Management	48,303,270	7	0.48%	40,250,700	6	0.66%
Regency West Office	41,481,000	8	0.41%	51,125,000	5	0.84%
Jordan Creek Town Center LLC	39,685,068	9	0.39%			
LOJA WTP LLC	36,331,146	10	0.36%			
Valley West Mall LLC				67,650,000	3	1.11%
CCOP I LLC				33,793,390	8	0.55%
1776 Westlakes Parkway LC				28,860,180	9	0.47%
MRES West Glen Holdings LP				37,499,000	7	0.61%
Dallas County Partners II				28,784,370	10	0.47%
Total	\$ 1,249,775,522		12.35%	692,090,557		8.25%

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**
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%
2022	62,376,085	62,211,048	99.74%		62,211,048	99.74%
2023	65,288,243	65,136,258	99.77%		65,136,258	99.77%

*Collected amount include all cash basis property taxes, including delinquent taxes related to prior years, which may result in over 100%

**Collections for delinquencies are not available from the County by the year levied. Delinquencies are recorded in the fiscal year collected.

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	Loans Payable & Installment Contracts			
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	3,305	6.46%
2021	196,867,967	-	-	542,252	1,896,435	-	43,516,236	2,500,000	-	245,322,890	3,613	6.79%
2022	214,933,695	-	-	508,570	922,770	-	40,878,720	25,100,000	-	282,343,755	4,108	7.63%
2023	252,617,732	-	-	474,551	7,668,572	-	85,600,704	2,000,000	485,000	348,846,559	4,780	8.37%

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)		
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	3,232.13
2021	196,867,967	648,336	196,219,631	43,516,236	239,735,867	0.02662 to 1	3,530.77
2022	214,933,695	2,457,053	212,476,642	40,878,720	253,355,362	0.02709 to 1	3,686.62
2023	252,617,732	2,660,811	249,956,921	85,600,704	335,557,625	0.03316 to 1	4,597.69

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, 2023

Governmental Unit	General Obligation Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Polk County	\$ 221,569,000	11.39%	\$ 25,236,709
Dallas County	22,210,000	34.46%	\$ 7,653,566
Warren County	39,393,059	8.85%	\$ 3,486,286
Madison County	7,715,247	1.81%	\$ 139,646
West Des Moines CSD	45,605,000	66.13%	\$ 30,158,587
Waukee CSD	285,630,000	46.18%	\$ 131,903,934
Des Moines Area Community College	104,605,000	11.70%	\$ 12,238,785
Norwalk CSD	57,375,000	22.41%	\$ 12,857,738
Winterset CSD	18,285,000	3.11%	\$ 568,664
Van Meter CSD	5,280,000	0.29%	\$ 15,312
Urbandale-Windsor Heights Sanitary Sewer	5,790,000	0.05%	\$ 2,895
Subtotal, overlapping debt			<u>224,262,122</u>
City Direct Debt			<u>260,760,855</u>
Total direct and overlapping debt			<u><u>\$ 485,022,977</u></u>

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Debt limit	\$ 305,500,079	\$ 312,238,689	\$ 320,461,851	\$ 348,080,444	\$ 359,449,675	\$ 396,559,236	\$ 414,397,845	\$ 450,309,928	\$ 468,115,757	\$ 506,339,850
Total net debt applicable to limit	79,595,451	110,786,349	115,741,755	116,009,513	186,315,625	202,228,638	206,307,967	230,783,687	265,986,340	329,803,123
Legal debt margin	\$ 225,904,628	\$ 201,452,340	\$ 204,720,096	\$ 232,070,931	\$ 173,134,050	\$ 194,330,598	\$ 208,089,878	\$ 219,526,241	\$ 202,129,417	\$ 176,536,727

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

26%	35%	36%	33%	52%	51%	50%	51%	57%	65%
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Legal Debt Margin Calculation for Fiscal Year 2023:

Total Assessed Value	\$ 10,126,797,007
Debt limit (5% of total assessed value)	\$ 506,339,850
Less: Debt applicable to limit	
General obligation bonds	319,175,000
Notes from direct borrowings & direct placements	474,551
Installment contract, Line of credit, Note payable	10,153,572
Legal debt margin	<u>\$ 176,536,727</u>

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

Sewer Revenue Bonds							
Fiscal Year	Pledge Revenue*	Less:		Debt Service			Ratio of Coverage
		Operating Expenses	Net Available Revenue	Principal	Interest	Total	
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	-	-	-	-
2022	13,094,182	4,433,469	8,660,713	-	-	-	-
2023	13,859,341	4,606,041	9,253,300	-	-	-	-

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
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%	1,807,157,089
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%	1,805,998,792
2022	72,984	4,165,926,720	57,080	2.7%	2,081,579,697
2023	70,741	3,486,540,926	49,286	2.8%	<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	2023			2013		
		Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Wells Fargo Home Mortgage & Credit Services	Financial Services	9000	1	13.97%	7696	1	12.71%
Athene USA Corporation	Insurance	1665	2	2.58%	1457	3	2.41%
Hy-Vee Inc.	Grocery Stores	1594	3	2.47%	2100	2	3.47%
West Des Moines Community School District	Education	1424	4	2.21%	1309	4	2.16%
FBL Financial Group / Iowa Farm Bureau Insurance	Insurance / Financial Services	1016	5	1.58%	955	5	1.58%
American Equity Investment Life Insurance Company	Insurance / Financial Services	889	6	1.38%			0.00%
Sammons Financial Group	Insurance / Financial Services	753	7	1.17%	466	10	0.77%
The Iowa Clinic	Medical Services	669	8	1.04%			0.00%
Microsoft	Information Technology	630	9	0.98%			0.00%
ITA Group Inc	Consulting	482	10	0.75%			0.00%
ADP	Payroll Data Processing			0.00%	550	6	0.91%
Telligen	Insurance			0.00%	549	7	0.91%
MetLife	Insurance			0.00%	534	8	0.88%
GuideOne Insurance Company	Insurance			0.00%	519	9	0.86%
				0.00%			0.00%
All West Des Moines Employees		64,414	-	28.13%	60,538	-	26.65%

* 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.

City of West Des Moines, Iowa
Schedule 18

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

Functions/Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Community Enrichment:										
Human Services	13.25	13.25	13.25	13.25	13.75	13.75	13.75	9.75	10.00	9.50
Library	22.50	22.50	25.25	26.25	26.50	27.50	29.00	31.00	31.50	32.50
Parks & Recreation*****	25.00	26.00	26.00	26.00	16.00	17.00	17.00	24.00	24.00	24.00
Public Safety:										
Emergency Medical Services	30.25	33.75	40.75	41.25	41.50	44.70	52.95	66.45	66.45	70.20
Fire Department	51.00	57.00	57.00	59.50	61.50	72.50	74.50	80.50	80.50	82.50
Police Department	83.25	82.25	84.00	87.50	86.00	93.00	91.00	99.00	99.00	101.00
Westcom Dispatch*	20.00	21.00	24.00	29.00	28.75	31.55	34.30	36.30	36.30	40.30
Westpet Animal Control**	3.00	4.00	4.33	4.33	4.33	4.00	4.00	4.00	4.00	4.00
Public Services:										
Community & Economic Dev	4.50	4.50	4.50	4.50	4.50	5.00	5.00	5.00	5.00	6.00
Development Services	20.20	23.20	20.00	20.50	20.50	20.50	22.00	20.00	20.00	20.00
Engineering Services***	-	7.00	7.00	9.00	20.00	19.00	19.00	20.00	22.00	22.00
Public Services*****	63.80	57.80	62.00	62.00	67.00	67.00	69.00	73.00	74.00	82.00
Support Services:										
Diversity, Equity, and Inclusion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
City Manager's Office	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00
City Clerk****	1.00	1.00	1.33	1.33	1.33	1.33	2.00	3.00	3.00	3.00
Finance	9.00	8.75	9.09	9.09	9.09	9.42	8.75	8.75	8.75	8.75
Human Resources	4.50	4.50	4.50	5.50	6.50	6.50	6.50	6.50	7.50	7.50
Information Services	10.00	11.00	11.00	12.00	13.00	13.00	13.00	18.00	18.00	18.00
Legal	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00
Total	369.25	385.50	402.00	419.00	429.25	455.75	471.75	515.25	521.00	542.25

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

Function/Program:	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Emergency Medical Services										
Total ambulance calls	7,337	7,979	8,717	8,686	9,219	9,769	10,092	12,471	13,374	11,654
Fire Department										
Total incidents	2,881	2,982	3,431	3,397	3,672	3,730	3,867	3,966	5,193	5,199
Total estimated loss	\$ 1,022,067	\$ 1,467,625	\$ 1,951,025	\$ 7,401,799	\$ 4,792,512	\$ 3,011,010	\$ 7,789,515	\$ 4,066,765	\$ 9,543,226	\$ 3,505,273
Police Department										
Number of parking tickets issued	1,615	1,105	797	482	744	908	570	702	432	639
Percent of parking tickets paid	84.24%	80.36%	77.83%	76.76%	58.47%	62.33%	63.33%	62.82%	62.27%	84.40%
Calls for service	80,365	46,464	46,866	48,802	54,511	57,394	60,658	65,737	71,243	68,288
Case Reports	6,676	6,521	6,640	6,090	5,216	5,651	5,487	4,438	6,554	5,347
Fed UCR Part 1 Crimes	1,833	2,642	1,599	1,711	1,491	1,879	1,515	1,987	1,557	1,378
Development Services										
Total building permits issued	1,105	1,047	935	1,033	1,051	1,025	1,195	1,530	1,640	1,267
Total value of permits issued	\$ 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	\$ 645,645,922	\$ 1,222,060,548
Public Works										
Lane miles of streets per operator	28.00	30.08	24.59	30.11	27.53	30.93	32.35	33.08	33.50	33.65
Library										
Volumes in collection	179,755	148,942	130,648	147,726	151,899	181,751	175,056	178,158	180,976	191,877
Annual circulation (physical items)	600,570	659,577	637,400	624,493	628,225	634,265	456,111	566,764	630,779	496,184
Annual circulation (electronic items)	25,887	35,045	47,974	64,948	66,114	81,303	97,880	112,531	110,868	127,864
Program attendance	38,535	40,881	34,331	37,496	38,663	41,844	44,184	8,848	20,520	32,211
Public computer usage	45,388	43,327	44,300	41,533	39,662	39,727	23,463	9,728	21,186	29,342
Parks & Recreation										
Aquatic Centers	2	2	2	2	2	2	2	2	2	2
Aquatic Center attendance	76,247	88,060	90,873	90,166	70,000	82,773	53,349	37,303	107,131	103,791
Rec program registrations	6,041	6,344	6,075	7,757	10,736	9,853	4,081	4,269	10,021	12,361
Total acres of parks maintained	1,269	1,275	1,275	1,282	1,303	1,303	1,323	1,500	1,509	1,554
Total miles of trails maintained	50	50	56	58	58	60	62	66	69	75

Source: City Departmental data

*Note: 2020 and 2021 took place during a global pandemic

City of West Des Moines, Iowa
Schedule 20

Capital Asset Statistics By Department
Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Department:										
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	724	729	733	756	774	785	791	816	829	833
Unpaved	55	53	54	57	52	50	50	44	42	42
Wastewater (Miles):										
Storm Sewer	200	207	210	212	220	225	230	242	248	252
Sanitary Sewer	238	240	248	245	251	255	257	264	269	274
Parks & Recreation:										
Park Acreage	1,269	1,275	1,275	1,282	1,303	1,303	1,323	1,500	1,509	1,554
Parks	38	40	40	41	43	43	43	44	46	48
Parks with Playground Equipment	20	20	20	20	20	21	24	24	24	24
Miles of Trails	50	50	56	58	58	60	62	66	69	75
Baseball/Softball Diamonds	25	25	25	25	25	25	25	25	25	25
Horseshoe Courts	18	18	18	18	14	16	16	16	16	16
Sand Volleyball Courts	3	3	2	2	2	5	5	5	5	5
Soccer/Football Fields	20	20	20	20	20	20	21	21	22	22
Basketball Courts	15	15	17	17	18	18	18	18	19	19
Tennis Courts	13	13	13	15	16	16	16	16	16	16
Archery Ranges	-	-	1	1	1	1	1	1	1	1
Aquatic Centers	2	2	2	2	2	2	2	2	2	2
Wading Pools/Spray Grounds	2	2	2	2	2	2	1	1	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	2	2	2
Hardwood Courts	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	3	3
Multipurpose Courts	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1	1
Indoor Pickleball Courts	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	2	2
Indoor Soccer Field	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1	1	1
Outdoor Soccer Field	n/a	n/a	n/a	n/a	n/a	n/a	n/a	3	3	3
Indoor Batting Cages	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	4	4
Esports Center	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1	30	30
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	179,755	148,942	130,648	147,726	151,899	181,751	175,056	178,158	180,976	191,877

Source: Department capital asset records

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