

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

The statistical section of the City's comprehensive annual financial report presents detailed information as a context for understanding what the information presented in the financial statements, note disclosures and required supplementary information says about the City's overall financial health.

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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial report for the relevant year. The City implemented GASB 34 in fiscal year 2003; schedules presenting government-wide information include information beginning in that year.

City of West Des Moines, Iowa
Schedule 1
Net Assets By Component
Last Seven Fiscal Years
(accrual basis of accounting)

	Fiscal Year						
	2003	2004	2005	2006	2007	2008	2009
Governmental activities:							
Invested in capital assets, net of related debt	\$ 125,624,407	\$ 197,872,579	\$ 198,074,527	\$ 242,935,803	\$ 244,928,693	\$ 258,999,063	\$ 292,458,981
Restricted	63,168,911	23,551,773	20,413,236	17,839,043	33,537,713	38,811,985	27,163,903
Unrestricted	16,632,915	12,998,239	30,988,222	11,671,162	16,138,748	17,760,261	18,416,398
Total governmental activities							
net assets	\$ 205,426,233	\$ 234,422,591	\$ 249,475,985	\$ 272,446,008	\$ 294,605,154	\$ 315,571,309	\$ 338,039,282
Business-type activities:							
Invested in capital assets, net of related debt	\$ 36,351,010	\$ 41,712,779	\$ 45,374,573	\$ 45,431,826	\$ 52,756,898	\$ 58,746,219	\$ 62,493,646
Restricted	1,700,000	1,088,720	1,089,769	1,072,785	1,072,785	1,072,785	457,350
Unrestricted	40,124,842	38,320,873	15,982,655	19,743,030	24,237,411	27,590,768	32,824,759
Total business-type activities							
net assets	\$ 78,175,852	\$ 81,122,372	\$ 62,446,997	\$ 66,247,641	\$ 78,067,094	\$ 87,409,772	\$ 95,775,755
Primary government:							
Invested in capital assets, net of related debt	\$ 161,975,417	\$ 239,585,358	\$ 243,449,100	\$ 288,367,629	\$ 297,685,591	\$ 317,745,282	\$ 354,952,627
Restricted	64,868,911	24,640,493	21,503,005	18,911,828	34,610,498	39,884,770	27,621,253
Unrestricted	56,757,757	51,319,112	46,970,877	31,414,192	40,376,159	45,351,029	51,241,157
Total primary government							
net assets	\$ 283,602,085	\$ 315,544,963	\$ 311,922,982	\$ 338,693,649	\$ 372,672,248	\$ 402,981,081	\$ 433,815,037

GASB Statement No. 34 implemented in fiscal year 2003.

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

	Fiscal Year						
	2003	2004	2005	2006	2007	2008	2009
Expenses:							
Governmental activities:							
Public safety	\$ 12,686,404	\$ 14,587,854	\$ 15,647,658	\$ 17,814,329	\$ 19,749,856	\$ 20,342,187	\$ 21,770,283
Public works	20,843,841	13,856,235	10,007,655	6,901,977	8,963,727	11,837,435	13,375,100
Health and social services	755,012	829,841	849,972	929,656	985,322	1,037,464	1,092,443
Culture and recreation	6,925,750	7,140,816	7,450,641	8,486,772	8,562,340	9,022,443	9,308,507
Community and economic development	3,401,126	2,959,958	4,945,081	3,617,735	3,885,459	5,807,890	6,486,571
General government	3,780,754	4,682,828	5,482,144	5,900,259	5,016,718	4,794,526	4,966,906
Interest on long-term debt	3,962,321	6,284,431	6,390,890	6,042,440	5,884,073	5,621,912	5,253,741
Total governmental activities expenses	52,355,208	50,341,963	50,774,041	49,693,168	53,047,495	58,463,857	62,253,551
Business-type activities:							
Sanitary sewer	3,305,046	4,030,245	3,989,864	3,939,689	9,346,307	5,303,776	5,960,011
Solid waste	1,182,799	1,318,339	1,354,786	1,422,689	1,452,719	1,522,130	1,571,481
Storm Water	-	-	-	-	743,399	746,187	921,824
Total business-type activities expenses	4,487,845	5,348,584	5,344,650	5,362,378	11,542,425	7,572,093	8,453,316
Total primary government expenses	56,843,053	55,690,547	56,118,691	55,055,546	64,589,920	66,035,950	70,706,867
Program revenue:							
Governmental activities:							
Charges for services:							
Public safety	1,602,755	2,284,751	2,462,880	2,420,064	3,444,099	3,636,497	5,011,751
Public works	44,066	190,300	433,941	257,722	495,334	305,923	906,216
Health and social services	858	890	140	-	-	-	-
Culture and recreation	911,470	1,091,036	1,190,800	1,333,080	1,321,027	1,396,476	1,415,877
Community and economic development	223,876	722,701	653,643	516,500	599,482	832,464	905,019
General government	26,093	501,177	152,768	191,788	169,240	482,764	329,147
Operating grants and contributions:							
Public safety	1,484,726	1,641,945	2,116,613	2,321,333	1,912,045	1,963,806	2,901,377
Public works	3,778,175	4,293,880	3,917,038	4,135,015	4,359,424	4,431,681	4,330,498
Health and social services	290,971	211,233	223,188	237,283	269,484	267,588	268,305
Culture and recreation	114,648	89,727	67,871	182,467	177,696	175,825	121,134
Community and economic development	426,079	73,944	143,258	117,411	533,662	1,035,866	1,135,664
General government	121,515	145,996	91,101	167,438	199,834	202,436	492,351
Capital grants and contributions	13,285,988	20,801,673	9,277,782	12,221,700	8,219,897	273,984	5,390,380
Total governmental activities program revenue	22,311,220	32,049,253	20,731,023	24,101,801	21,701,224	15,005,310	23,207,719
Business-type activities:							
Charges for services:							
Sanitary sewer	5,088,908	5,575,443	6,013,830	5,077,364	6,182,572	6,300,448	6,963,248
Solid waste	1,193,623	1,324,048	1,345,474	1,344,707	1,419,761	1,647,104	1,662,222
Storm water	-	-	-	-	1,247,882	1,515,326	1,793,470
Operating grants and contributions:							
Sanitary sewer	-	-	-	650,111	4,540,127	3,620,736	284,071
Capital grants and contributions:							
Sanitary sewer	1,035,050.00	893,084	541,716	2,003,877	3,653,009	1,729,595	1,489,316
Storm Water	-	-	-	-	3,356,295	5,309,506	4,150,933
Total business-type activities program revenues	7,317,581	7,792,575	7,901,020	9,076,059	20,399,646	20,122,715	16,343,260
Total primary government program revenues	29,628,801	39,841,828	28,632,043	33,177,860	42,100,870	35,128,025	39,550,979
Net (expense) revenue:							
Governmental activities	(30,043,988)	(18,292,710)	(30,043,018)	(25,591,367)	(31,346,271)	(43,458,547)	(39,045,832)
Business-type activities	2,829,736	2,443,991	2,556,370	3,713,681	8,857,221	12,550,622	7,889,944
Total primary government net expense	(27,214,252)	(15,848,719)	(27,486,648)	(21,877,686)	(22,489,050)	(30,907,925)	(31,155,888)

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

	Fiscal Year						
	2003	2004	2005	2006	2007	2008	2009
General revenues and other changes in net assets:							
Governmental activities:							
Taxes:							
Property taxes	\$ 37,729,528	\$ 38,401,617	\$ 39,496,558	\$ 40,724,880	\$ 49,764,858	\$ 54,219,517	\$ 55,455,071
Hotel motel taxes	1,441,514	1,427,883	1,651,764	1,966,628	2,131,977	2,369,596	2,537,115
Other taxes	578,864	941,028	895,905	824,369	571,545	407,726	513,509
Unrestricted grants and contributions	633,606	230,831	354,017	447,479	611,282	596,981	1,280,674
Investment earnings	820,112	1,082,954	1,755,418	2,484,652	2,574,840	2,570,563	1,258,910
Miscellaneous	124,726	757,744	769,117	1,517,500	408,449	6,035	1,574
Transfers	-	(284,663)	173,633	595,882	(3,248,340)	4,254,284	466,952
Total governmental activities	41,328,350	42,557,394	45,096,412	48,561,390	52,814,611	64,424,702	61,513,805
Business-type activities:							
Investment earnings	702,950	217,866	292,683	657,153	904,698	1,046,340	942,991
Miscellaneous	-	-	-	25,692	-	-	-
Loss from joint venture	(521,578)	-	-	-	-	-	-
Transfers	-	284,663	(173,633)	(595,882)	3,248,340	(4,254,284)	(466,952)
Special Item:Contribution to Wastewater Reclamation Authority	-	-	(21,350,795)	-	-	-	-
Total business-type activities	181,372	502,529	(21,231,745)	86,963	4,153,038	(3,207,944)	476,039
Total primary government	41,509,722	43,059,923	23,864,667	48,648,353	56,967,649	61,216,758	61,989,844
Changes in net assets:							
Governmental activities	11,284,362	24,264,684	15,053,394	22,970,023	21,468,340	20,966,155	22,467,973
Business-type activities	3,011,108	2,946,520	(18,675,375)	3,800,644	13,010,259	9,342,678	8,365,983
Total primary government	\$ 14,295,470	\$ 27,211,204	\$ (3,621,981)	\$ 26,770,667	\$ 34,478,599	\$ 30,308,833	\$ 30,833,956

GASB Statement No. 34 implemented in fiscal year 2003.

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

Function / Program	Fiscal Year						
	2003	2004	2005	2006	2007	2008	2009
Governmental activities:							
Public safety	\$ 3,473,558	\$ 5,086,400	\$ 4,706,088	\$ 4,915,785	\$ 5,548,013	\$ 5,657,755	\$ 8,265,790
Public works	16,335,309	23,786,198	13,237,080	16,251,231	12,688,071	4,872,142	10,092,139
Health and social services	291,879	212,123	223,328	237,283	269,484	267,588	268,305
Culture and recreation	1,100,864	1,385,528	1,469,189	1,554,883	1,635,870	1,574,227	1,552,178
Community and economic development	649,955	796,645	796,901	730,825	1,133,144	1,895,830	2,155,241
General government	459,655	782,359	298,437	411,794	426,642	737,768	874,066
Total governmental activities	22,311,220	32,049,253	20,731,023	24,101,801	21,701,224	15,005,310	23,207,719
Business-type activities:							
Sanitary sewer	6,123,958	6,468,527	6,555,546	7,731,352	14,375,708	11,650,779	8,736,635
Solid waste	1,193,623	1,324,048	1,345,474	1,344,707	1,419,761	1,647,104	1,662,222
Storm water	-	-	-	-	4,604,177	6,824,832	5,944,403
Total business-type activities	7,317,581	7,792,575	7,901,020	9,076,059	20,399,646	20,122,715	16,343,260
Total government	\$ 29,628,801	\$ 39,841,828	\$ 28,632,043	\$ 33,177,860	\$ 42,100,870	\$ 35,128,025	\$ 39,550,979

GASB Statement No. 34 implemented in fiscal year 2003.

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

	Fiscal			
	2000	2001	2002	2003
General Fund:				
Reserved	\$ -	\$ -	\$ 123,501	\$ 91,264
Unreserved	9,364,002	8,917,707	8,822,286	8,497,469
Total General Fund	\$ 9,364,002	\$ 8,917,707	\$ 8,945,787	\$ 8,588,733
All Other Governmental Funds:				
Reserved	\$ 18,483,516	\$ 12,545,332	\$ 34,809,908	\$ 30,550,349
Unreserved, reported in:				
Special revenue funds	6,588,787	5,673,248	7,608,662	11,168,110
Capital projects funds	(18,974,136)	(14,923,843)	(430,602)	22,344,402
Total all other government funds	\$ 6,098,167	\$ 3,294,737	\$ 41,987,968	\$ 64,062,861

Year		2004	2005	2006	2007	2008	2009				
\$	75,359	\$	7,813	\$	47,233	\$	7,700	\$	-	\$	-
	8,090,498		8,745,770		8,429,180		10,234,813		12,303,137		15,733,356
\$	8,165,857	\$	8,753,583	\$	8,476,413	\$	10,242,513	\$	12,303,137	\$	15,733,356
\$	35,964,609	\$	19,737,587	\$	17,167,193	\$	16,518,756	\$	21,093,352	\$	14,258,027
	16,726,822		11,136,953		13,175,078		16,746,467		18,243,042		13,679,529
	16,967,983		11,347,844		5,951,173		2,142,098		(69,951)		(4,433,136)
\$	69,659,414	\$	42,222,384	\$	36,293,444	\$	35,407,321	\$	39,266,443	\$	23,504,420

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

	Fiscal Year				
	2000	2001	2002	2003	2004
Revenues:					
Taxes	\$ 25,209,467	\$ 30,475,298	\$ 33,631,941	\$ 38,782,554	\$ 40,815,026
Special assessments	427,546	441,309	568,077	231,943	225,112
Licenses and permits	765,755	685,869	1,003,125	700,261	1,072,584
Intergovernmental	7,089,365	8,106,850	9,608,244	10,133,859	8,362,211
Charges for services	1,224,748	1,320,276	1,419,335	1,817,837	2,292,260
Use of money and property	1,192,179	1,229,898	649,164	696,474	987,885
Miscellaneous	616,956	551,886	1,465,597	1,342,002	1,154,478
Total revenues	36,526,016	42,811,386	48,345,483	53,704,930	54,909,556
Expenditures:					
Public safety	-	-	-	11,412,329	12,720,663
Public works	-	-	-	5,676,476	6,062,234
Health and social services	-	-	-	726,762	769,984
Culture and recreation	-	-	-	4,215,107	4,642,852
Community and economic development	-	-	-	3,372,440	2,892,764
General government	-	-	-	3,168,044	3,715,580
Community protection	9,444,318	11,033,289	11,065,825	-	-
Human development	4,155,191	4,543,466	5,021,556	-	-
Home and community environment	6,234,734	6,964,862	8,408,187	-	-
Policy and administration	3,345,943	3,819,716	3,746,235	-	-
Capital outlay	17,207,172	27,661,173	28,136,362	45,875,946	42,083,369
Debt service:					
Principal	3,397,746	6,010,862	7,047,246	11,211,720	11,729,299
Interest	1,655,173	2,215,674	2,700,596	3,760,575	6,139,566
Bond issuance costs	-	-	-	484,357	400,441
Total expenditures	45,440,277	62,249,042	66,126,007	89,903,756	91,156,752
Excess (deficiency) of revenues over (under) expenditures	(8,914,261)	(19,437,656)	(17,780,524)	(36,198,826)	(36,247,196)
Other financing sources (uses):					
Issuance of long-term debt	7,000,000	15,000,000	56,525,000	57,334,590	41,559,249
Payments to escrow agent	-	-	(3,575,000)	-	-
Issuance of capital lease	-	83,400	-	250,200	-
Premium (discount) on long-term debt	-	-	-	-	(50,403)
Proceeds from sale of capital assets	28,562	128,378	828,267	20,000	121,101
Transfers In	17,585,087	28,502,278	34,811,099	18,605,963	64,351,651
Transfers Out	(16,675,861)	(27,526,125)	(33,704,259)	(18,468,395)	(64,560,725)
Total other financing sources (uses)	7,937,788	16,187,931	54,885,107	57,742,358	41,420,873
Net changes in fund balance	\$ (976,473)	\$ (3,249,725)	\$ 37,104,583	\$ 21,543,532	\$ 5,173,677
Debt service as a percentage of noncapital expenditures	17.9%	23.8%	25.7%	35.1%	37.2%

Note: Prior to the implementation of GASB 34 in fiscal year 2003, the State of Iowa required reporting by four program areas rather than the functions currently used.

	2005	2006	2007	2008	2009
\$	42,023,906	\$ 43,413,473	\$ 52,178,661	\$ 56,886,469	\$ 58,295,948
	485,872	136,656	289,719	109,807	811,801
	1,320,158	973,262	975,003	1,239,900	1,457,440
	14,055,362	8,737,982	9,406,490	8,626,836	15,405,673
	2,561,137	2,877,346	3,870,691	3,137,752	3,846,730
	1,582,970	2,250,645	2,574,840	2,409,358	1,066,751
	869,879	1,843,179	1,439,447	2,664,929	2,982,979
	62,899,284	60,232,543	70,734,851	75,075,051	83,867,322
	14,487,675	16,220,743	18,065,698	19,285,895	20,692,061
	6,407,950	6,573,996	6,735,605	7,222,303	9,212,032
	806,975	881,172	947,488	1,013,531	1,068,302
	5,010,004	5,527,149	5,924,537	6,369,572	6,728,349
	4,634,094	3,562,412	3,827,557	5,721,841	6,434,853
	3,843,167	4,485,179	4,544,709	4,834,942	4,689,574
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	38,086,083	15,107,714	16,086,159	18,015,390	20,783,005
	13,434,257	14,921,109	12,785,548	24,856,121	21,971,688
	6,403,714	6,084,607	5,814,531	5,567,214	5,211,717
	60,348	43,060	-	214,830	-
	93,174,267	73,407,141	74,731,832	93,101,639	96,791,581
	(30,274,983)	(13,174,598)	(3,996,981)	(18,026,588)	(12,924,259)
	3,055,000	6,106,869	-	20,070,000	-
	-	-	-	-	-
	-	-	420,000	-	336,466
	34,812	(52,123)	-	-	-
	26,693	33,674	15,115	17,155	26,618
	61,973,160	29,599,379	35,371,885	49,246,479	42,499,110
	(61,663,986)	(28,719,311)	(30,430,042)	(45,387,300)	(42,269,739)
	3,425,679	6,968,488	5,376,958	23,946,334	592,455
\$	(26,849,304)	\$ (6,206,110)	\$ 1,379,977	\$ 5,919,746	\$ (12,331,804)
	36.1%	36.1%	31.7%	40.8%	35.8%

Last Ten Fiscal Years
(modified accrual basis of accounting)

Fiscal Year	Property Taxes (1)	Tax Increment Finance Revenue(TIF)	Cable Franchise	Hotel/ Motel Tax	Total
2000	22,111,729	1,887,180	207,115	1,003,443 \$	25,209,467
2001	23,312,495	5,481,505	181,386	1,499,912 \$	30,475,298
2002	23,366,334	8,568,465	197,957	1,499,185 \$	33,631,941
2003	25,037,082	11,868,449	435,509	1,441,514 \$	38,782,554
2004	27,398,782	11,674,926	313,435	1,427,883 \$	40,815,026
2005	30,164,155	9,945,370	262,617	1,651,764 \$	42,023,906
2006	31,014,272	10,089,944	342,629	1,966,628 \$	43,413,473
2007	34,907,611	14,857,246	281,827	2,131,977 \$	52,178,661
2008	37,961,238	16,258,279	297,356	2,369,596 \$	56,886,469
2009	41,261,516	14,193,555	303,761	2,537,115 \$	58,295,948
Change 2000-2009	86.60%	652.10%	46.66%	152.84%	131.25%

Source: City records.

(1) For the purposes of this schedule, Property Taxes includes miscellaneous Other City Taxes that are received in conjunction with the county's tax collections on behalf of the City. These misc. taxes include Utility Tax Replacement / Excise Tax.



City of West Des Moines, Iowa

Schedule 7

Assessed Value and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years

Valuation Date Jan. 1,	Fiscal Year Collected	Residential Property	Commercial Property	Industrial Property	Personal Property	Utilities	Tax Increment
1998	2000	1,601,134,020	1,001,073,791	31,648,360	15,109,440	71,601,965	67,351,529
1999	2001	1,726,334,550	1,077,114,757	20,566,690	11,654,582	60,156,148	182,675,824
2000	2002	1,767,314,030	1,080,090,851	17,439,860	9,113,855	63,747,063	299,630,526
2001	2003	1,934,796,130	1,165,307,170	18,477,730	-	65,290,186	457,180,614
2002	2004	2,086,202,897	1,306,469,276	18,911,478	-	60,638,834	311,949,260
2003	2005	2,315,440,320	1,400,238,201	19,387,724	-	60,627,791	365,388,173
2004	2006	2,436,275,657	1,445,862,496	19,344,180	-	63,271,857	375,112,722
2005	2007	2,806,348,158	1,574,956,035	20,295,460	-	67,559,399	491,421,990
2006	2008	2,936,360,174	1,713,854,952	21,505,125	-	69,692,494	527,883,468
2007	2009	3,190,575,026	1,930,481,940	21,818,907	-	66,077,910	484,394,040

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

Note: The tax rate collected by the City for properties in the Tax Increment Districts varies by district, ranging from a rate > the City's direct rate to a rate

Total Assessed Value	Actual Taxable Value	Total Direct Tax Rate
2,787,919,105	2,071,736,731	10.89994
3,078,502,551	2,254,017,087	10.90000
3,237,336,185	2,407,746,576	10.90002
3,641,051,830	2,562,287,676	11.60003
3,784,171,745	2,677,302,154	11.60206
4,161,082,209	2,838,397,892	11.72770
4,339,866,912	2,949,101,530	11.72540
4,960,581,042	3,340,592,057	11.95000
5,269,296,213	3,594,665,835	12.05000
5,693,347,823	3,820,324,623	12.05000

< the total rate for all overlapping government

City of West Des Moines, Iowa
Schedule 8
Direct and Overlapping Property Tax Rates - Per \$1,000 of Assessed Valuation
Last Ten Fiscal Years

Fiscal Year	City Direct Rates				Overlapping Rates					Total Direct & Overlapping Rates
	General Fund	Debt Service	Other Levies	Total Direct	School District	County	Community College	Regional Transit	State	
Polk County / West Des Moines Community School District:										
2000	7.67834	2.09413	1.12747	10.89994	13.50526	9.27874	0.52451		0.00500	34.21345
2001	7.73061	2.07053	1.09886	10.90000	13.49887	9.25371	0.54506		0.00500	34.20264
2002	7.57718	2.03732	1.28552	10.90002	13.48681	9.63888	0.54454		0.00500	34.57525
2003	7.99295	2.15299	1.45409	11.60003	13.50200	9.72217	0.54584		0.00400	35.37404
2004	7.94848	2.19945	1.45413	11.60206	13.50422	9.76226	0.58184		0.00400	35.45438
2005	8.01297	2.14435	1.57045	11.72777	13.50200	9.96460	0.59856		0.00400	35.79693
2006	7.75465	2.15008	1.82067	11.72540	13.50341	9.94318	0.68408		0.00400	35.86007
2007	7.98419	2.06729	1.89852	11.95000	13.70060	10.17511	0.68688	0.27070	0.00400	36.78729
2008	7.94081	1.99881	2.11037	12.04999	13.70031	10.16218	0.60276	0.33240	0.00350	36.85114
2009	8.09676	2.00053	1.95271	12.05000	13.69179	10.12532	0.56386	0.33566	0.00350	36.77013
Dallas County / Waukee Community School District:										
2000	7.67834	2.09413	1.12747	10.89994	17.34163	6.65965	0.52451		0.00500	35.43073
2001	7.73061	2.07053	1.09886	10.90000	17.48175	7.20946	0.54506		0.00500	36.14127
2002	7.57718	2.03732	1.28552	10.90002	17.46339	7.59039	0.54454		0.00500	36.50334
2003	7.99295	2.15299	1.45409	11.60003	17.64948	7.51400	0.54584		0.00400	37.31335
2004	7.94848	2.19945	1.45413	11.60206	17.66440	7.47940	0.58184		0.00400	37.33170
2005	8.01297	2.14435	1.57038	11.72770	17.89346	7.33479	0.59856		0.00400	37.55851
2006	7.75465	2.15008	1.82067	11.72540	17.84693	6.83794	0.68408		0.00400	37.09835
2007	7.98419	2.06729	1.89852	11.95000	17.80905	6.83669	0.68688	0.27070	0.00400	37.55732
2008	7.94081	1.99881	2.11037	12.04999	17.80148	6.93669	0.60276	0.33240	0.00350	37.72682
2009	8.09676	2.00053	1.95271	12.05000	17.75814	6.33037	0.56386	0.33566	0.00350	37.04153
Warren County / Norwalk Community School District :										
*										
2007	7.98419	2.06729	1.89852	11.95000	21.27253	6.88094	0.68688	0.27070	0.00400	41.06505
2008	7.94081	1.99881	2.11037	12.04999	21.03490	7.23323	0.60276	0.33240	0.00350	41.25678
2009	8.09676	2.00053	1.95271	12.05000	20.89092	6.89026	0.56386	0.33566	0.00350	40.73420

Source: Polk, Dallas, and Warren County Auditor's Offices
 * City's corporate boundaries did not extend into Warren County prior to 2007

Note: State law limits the maximum tax rate for the General Fund to \$8.10 per thousand dollars of assessed valuation. The limit does not include debt service or other special levies.

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

Taxpayer	2009			2000		
	Assessed Value	Rank	Percentage of Total City Assessed Value	Assessed Value	Rank	Percentage of Total City Assessed Value
Wells Fargo Home Mortgage	194,964,583	1	3.42%			
GPG Jordan Creek LLC	174,282,507	2	3.06%			
Valley West DM	70,029,260	3	1.23%	71,851,470	1	2.58%
Mid-America Investment Company	58,388,610	4	1.03%	42,795,980	3	1.54%
CCOP I LLC	51,790,814	5	0.91%			
IFBF Property Management	45,477,120	6	0.80%			
1776 Westlakes Parkway LC	31,936,930	7	0.56%			
Dallas County Partners II	31,640,092	8	0.56%	21,620,820	8	0.78%
Water Tower Place Shopping Ctr LC	28,698,740	9	0.50%			
West Glen I LLC	28,605,000	10	0.50%			
MidAmerican Energy				53,390,550	2	1.92%
Farm Bureau Insurance Companies				33,151,540	4	1.19%
Preferred Risk Mutual Life Insurance Co.				18,866,800	9	0.68%
Dallas County Partners				27,451,530	5	0.98%
Dallas County Partners				18,108,373	10	0.65%
Knapp Family, LC				26,940,720	6	0.97%
CMS Wellington Apts.				20,681,940	7	0.74%
Total	<u>\$ 715,813,656</u>		<u>13.58%</u>	<u>\$ 334,859,723</u>		<u>12.01%</u>

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

City of West Des Moines, Iowa
 Schedule 10
Property Tax Levies And Collections
Last Ten Fiscal Years
(Cash basis of accounting)

Fiscal Year Ended June 30:	Taxes Levied for the Tax Year	Collected Within the Fiscal Year of the Levy	
		Amount	Percentage of Levy
2000	23,875,542	24,129,161	101.06%
2001	27,591,430	28,044,286	101.64%
2002	31,474,669	31,587,309	100.36%
2003	36,818,095	37,117,890	100.81%
2004	38,012,501	38,383,372	100.98%
2005	38,820,140	39,491,148	101.73%
2006	40,943,977	40,724,880	99.46%
2007	48,771,504	49,195,228	100.87%
2008	53,699,307	53,373,210	99.39%
2009	55,471,754	54,891,361	98.95%

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

Delinquent Tax Collections	Total Collections	
	Amount	Percentage of Levy
76,863	24,206,024	101.38%
2,032	28,046,318	101.65%
217	31,587,526	100.36%
4,862	37,122,752	100.83%
18,245	38,401,617	101.02%
5,410	39,496,558	101.74%
-	40,724,880	99.46%
5,107	49,200,335	100.88%
297,640	53,670,850	99.95%
2,902	54,894,263	98.96%

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

Fiscal Year	Governmental Activities				Business-type Activities		
	General	Tax Increment	Capital Leases	Loans Payable	Financing Agreements	General	Revenue Bonds
	Obligation Bonds	Financing Bonds		& Installment Contracts		Obligation Bonds	
2000	25,730,186	6,870,000	519,190	1,541,808	4,265,586	2,209,814	7,474,000
2001	27,420,480	14,825,000	439,571	1,183,965	3,800,738	2,074,520	6,991,000
2002	65,033,814	24,075,000	244,621	825,873	3,315,238	1,941,186	6,487,000
2003	117,419,257	17,990,000	269,142	849,434	2,790,827	1,783,686	5,955,000
2004	148,863,512	16,295,000	204,978	516,348	2,302,506	611,486	5,384,000
2005	144,280,000	10,600,000	157,466	412,729	-	-	4,802,000
2006	136,625,000	9,450,000	207,993	332,381	-	-	4,199,000
2007	125,840,000	7,705,000	432,344	275,739	-	-	3,567,000
2008	123,125,000	5,890,000	183,019	256,737	-	-	2,912,000
2009	107,185,000	-	387,451	238,829	-	-	2,545,000

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

* Based on most recent year Personal Income data is available; 2007

Total Primary Government	Total Debt Per Capita	Total Debt as a Percentage of Personal Income	
48,610,584	1,048	3.20%	
56,735,274	1,223	3.65%	
101,922,732	2,196	6.30%	
147,057,346	3,169	8.84%	
174,177,830	3,754	9.91%	
160,252,195	3,097	7.90%	
150,814,374	2,915	7.44%	
137,820,083	2,663	6.51%	
132,366,756	2,558	6.25%	*
110,356,280	2,133	5.21%	*

City of West Des Moines, Iowa
 Schedule 12
Ratios of General Obligation Bonded Debt
Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Tax Increment Financing Bonds	Gross Bonded Debt	Less: Amount Available in Debt Service	Net General Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2000	27,940,000	6,870,000	34,810,000	1,447,938	33,362,062	0.01197 to 1	718.96
2001	29,495,000	14,825,000	44,320,000	2,613,846	41,706,154	0.01355 to 1	898.78
2002	66,975,000	24,075,000	91,050,000	3,913,946	87,136,054	0.02692 to 1	1,877.81
2003	119,202,943	17,990,000	137,192,943	4,719,389	132,473,554	0.03638 to 1	2,854.85
2004	149,474,998	16,295,000	165,769,998	6,803,146	158,966,852	0.04201 to 1	3,425.79
2005	144,280,000	10,600,000	154,880,000	9,276,283	145,603,717	0.03499 to 1	2,813.92
2006	136,625,000	9,450,000	146,075,000	4,713,432	141,361,568	0.03257 to 1	2,731.94
2007	125,840,000	7,705,000	133,545,000	5,493,105	128,051,895	0.02581 to 1	2,474.72
2008	123,125,000	5,890,000	129,015,000	6,255,047	122,759,953	0.02330 to 1	2,372.45
2009	107,185,000	-	107,185,000	3,994,661	103,190,339	0.01812 to 1	1,994.25

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, 2009

Governmental Unit	General Obligation Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Polk County	\$ 227,804,000	14.37%	\$ 32,735,435
Dallas County	\$ 17,275,000	35.06%	\$ 6,056,615
Warren County	\$ 420,000	0.09%	\$ 378
West Des Moines Community School District (CSD)	\$ 1,190,000	64.01%	\$ 761,719
Des Moines Independent CSD	\$ 2,060,000	0.02%	\$ 412
Waukee CSD	\$ 105,380,000	52.90%	\$ 55,746,020
Des Moines Area Community College	\$ 80,065,000	11.84%	\$ 9,479,696
			104,780,275
			107,811,280
			\$ 212,591,555

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

	2000	2001	2002	2003	2004
Debt limit	\$ 153,925,128	\$ 161,866,809	\$ 182,052,592	\$ 189,208,587	\$ 207,747,136
Total net debt applicable to limit	45,943,536	92,120,494	138,311,519	166,491,324	155,450,195
Legal debt margin	\$ 107,981,592	\$ 69,746,315	\$ 43,741,073	\$ 22,717,263	\$ 52,296,941
Total net debt applicable to the limit as a percentage of debt limit	29.85%	56.91%	75.97%	87.99%	74.83%

	2005		2006		2007		2008		2009
\$	207,991,349	\$	216,929,744	\$	248,177,690	\$	263,464,811	\$	284,667,391
	146,615,374		146,615,374		134,253,083		129,454,756		107,811,280
\$	61,375,975	\$	70,314,370	\$	113,924,607	\$	134,010,055	\$	176,856,111
	70.49%		67.59%		54.10%		49.14%		37.87%

Legal Debt Margin Calculation for Fiscal Year 2009:

Total Assessed Value	1/1/2007	\$	5,693,347,823
Debt limit (5% of total assessed value)		\$	284,667,391
Less: Debt applicable to limit			
General obligation bonds			107,185,000
Capital lease obligations			387,451
Loans payable and installment contracts			238,829
Legal debt margin		\$	<u>176,856,111</u>

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

Fiscal Year	Sewer Revenue Bonds						Ratio of Coverage
	Revenue	Less: Operating Expenses	Net Available Revenue	Debt Service			
				Principal	Interest	Total	
2000	5,677,784	1,165,942	4,511,842	463,000	355,446	818,446	5.51
2001	5,595,665	1,358,646	4,237,019	483,000	334,750	817,750	5.18
2002	5,837,911	1,939,441	3,898,470	504,000	312,596	816,596	4.77
2003	5,872,071	1,582,809	4,289,262	529,000	289,022	818,022	5.24
2004	5,793,309	1,693,768	4,099,541	571,000	222,481	793,481	5.17
2005	6,306,513	2,140,953	4,165,560	582,000	203,458	785,458	5.30
2006	6,939,000	1,544,192	5,394,808	603,000	183,332	786,332	6.86
2007	8,297,929	2,253,982	6,043,947	632,000	136,910	768,910	7.86
2008	7,336,709	2,447,237	4,889,472	655,000	109,260	764,260	6.40
2009	8,378,001	2,728,070	5,649,931	367,000	87,360	454,360	12.43

Notes:

Revenue = Operating Revenue + investment earnings

Operating expenses excluding depreciation and amortization expenses

City of West Des Moines, Iowa
 Schedule 16
Demographic and Economic Statistics
Last Ten Fiscal Years

Calendar Year	Population	Personal Income	Per Capita Income	Unemployment Rate	Taxable Retail Sales (1)
2000	46,403	1,518,677,384	32,728	2.5%	858,590,928
2001	46,403	1,553,897,261	33,487	2.8%	853,491,553
2002	46,403	1,617,515,774	34,858	3.5%	871,552,123
2003	46,403	1,663,640,356	35,852	1.7%	965,124,639
2004	46,403	1,756,910,386	37,862	1.9%	914,997,369
2005	51,744	2,029,140,960	39,215	2.6%	1,115,625,249
2006	51,744	2,026,502,016	39,164	2.3%	1,256,339,527
2007	51,744	2,117,519,712	40,923	2.2%	1,354,682,059
2008	51,744	N/A	N/A	2.7%	1,397,818,852
2009	51,744	N/A	N/A	N/A	1,563,886,251

Sources: U.S. Census Bureau

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 independent financial advisor

NA - Information not available

(1) Year ending March 31st

City of West Des Moines, Iowa
Schedule 17
Principal Employers
Current Year and Ten Years Ago

Employer	Type of Business	2009			1999		
		Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Wells Fargo Home Mortgage	Financial Services	3,154	1	4.83%	-	-	*
Hy-Vee Inc.	Grocery Stores	1,802	2	2.76%	690	6	*
West Des Moines Community School District	Education	1,426	3	2.19%	950	3	*
Wells Fargo Card Services / Norwest Card Services	Financial Services	1,242	4	1.90%	900	4	*
FBL Financial Group / Iowa Farm Bureau Insurance	Insurance / Financial Services	1,164	5	1.78%	658	7	*
City of West Des Moines	Municipal Government	757	6	1.16%	-	-	*
Iowa Foundation for Medical Care	Healthcare Management	645	7	0.99%	-	-	*
ADP National Service Center	Financial Services	600	8	0.92%	-	-	*
Guide One Insurance Company		523	9	0.80%			
Target		515	10	0.79%			
Associates Credit Card Center	Financial Services	-	-	-	1,650	1	*
Sears Credit Services	Financial Services	-	-	-	1,100	2	*
John Deere Credit	Financial Services	-	-	-	550	9	*
Delevan Corp	Manufacturing	-	-	-	457	10	*
Marsh Insurance / Kirke Van Orsdel	Insurance				600	8	*
Preferred Risk / Guide One Insurance Company	Insurance				700	5	*
All other employers		53,417	-	81.87%	*	*	*

* Information not available

Source: Bond Offering Statements prepared by independent financial advisor



City of West Des Moines, Iowa

Schedule 18

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

Functions/Program	2000	2001	2002	2003	2004	2005	2006
Community Enrichment:							
Human Services	11.50	11.50	11.50	11.50	12.00	12.00	12.00
Library	23.10	23.10	23.10	23.10	23.60	23.60	23.60
Parks & Recreation	21.50	22.00	22.75	22.75	22.75	23.75	23.75
Public Safety:							
Emergency Medical Services	10.00	10.00	10.00	13.00	13.00	16.00	16.00
Fire	31.00	31.00	31.00	36.00	36.00	39.00	39.00
Police	79.00	85.00	72.75	76.75	81.75	81.75	82.75
WestCom Dispatch Center	-	-	15.25	17.25	18.25	18.25	18.25
Public Services:							
Community & Economic Dev Development Services	19.00	20.00	20.00	22.00	22.00	22.00	22.00
Public Works	65.50	63.00	63.00	63.00	67.00	68.00	71.00
Support Services:							
Administrative Services	9.75	9.75	9.75	10.25	9.25	9.25	9.25
City Manager's Office	3.50	3.50	3.50	3.50	3.50	3.50	4.00
Human Resources	3.50	4.00	4.00	4.00	4.00	4.00	4.50
Information Services	3.00	4.00	4.00	5.00	6.00	7.00	7.00
Legal	1.50	2.00	3.00	3.00	3.00	3.00	3.00
Total	281.85	288.85	293.60	311.10	322.10	331.10	336.10

Source: City Payroll records

2007	2008	2009
12.00	12.00	12.00
23.60	23.60	23.60
23.75	25.50	25.75
19.00	19.00	19.00
51.00	51.00	51.00
82.75	82.75	85.75
20.25	20.25	20.25
		5.00
23.00	23.00	24.00
72.00	74.00	68.00
9.50	9.50	9.50
4.00	4.00	4.00
4.50	4.50	4.50
7.00	9.00	10.00
3.00	3.00	3.00
<u>355.35</u>	<u>361.10</u>	<u>365.35</u>

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

Function/Program	2000	2001	2002	2003	2004	2005	2006
Emergency Medical Services							
Total ambulance calls	NA	2,349	2,405	2,622	2,894	3,245	3,251
Fire Department							
Total incidents	1,601	1,670	1,975	2,309	2,614	2,265	2,310
Total estimated loss	\$ 2,810,040	\$ 979,985	\$ 473,165	\$ 459,020	\$ 1,676,790	\$ 2,795,050	\$ 1,178,372
Police Department							
Number of parking tickets issues	NA	NA	1,217	1,204	1,351	937	1,163
Percent of parking tickets paid	NA	NA	70.17%	81.24%	83.35%	73.12%	77.30%
Calls for service	44,724	43,062	38,336	39,115	44,051	51,439	51,273
Case Reports	6,607	6,858	6,694	6,832	7,199	7,385	7,094
Fed UCR Part 1 Crimes	1,864	1,885	1,861	1,993	1,872	1,970	2,033
Development Services							
Total building permits issued	1,451	1,171	1,372	1,185	1,567	1,159	1,197
Total value of permits issued	\$ 139,621,124	\$ 124,039,871	\$ 220,108,303	\$ 135,901,444	\$ 363,813,418	\$ 176,762,250	\$181,231,329
Public Works							
Lane miles of streets per operator	20.77	20.57	21.39	21.33	21.43	22.78	23.43
Library							
Volumes in collection	136,908	142,238	143,130	145,782	149,579	154,740	157,740
Annual circulation	645,284	615,492	626,694	631,784	612,398	620,089	651,583
Parks & Recreation							
Aquatic Centers	1	1	1	2	2	2	2
Aquatic Center attendance	30,497	32,283	36,287	89,051	96,957	136,198	133,671
Rec program participation	NA	NA	46,989	47,006	54,683	59,410	63,402
Total acres of parks maintained	1,206	1,207	1,217	1,221	1,222	1,222	1,222
Total miles of trails maintained	16	19	20	22	28	33	36

NA - Historical data not available

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

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

2007	2008	2009
3,395	4,137	5,395
2,466	2,476	2,756
\$ 1,403,750	\$ 1,211,950	\$ 991,000
1,090	1,115	1,205
75.29%	73.95%	78.81%
48,450	48,675	CY
6,279	6,453	CY
1,698	1,918	CY
1,213	1,135	1,009
\$173,263,974	\$252,906,667	\$380,668,062
24.57	25.00	27.00
160,801	164,456	172,718
713,913	784,906	815,944
2	2	2
137,499	135,038	122,517
72,073	69,873	68,256
1,230	1,278	1,238
38	44	45

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

Department	2000	2001	2002	2003	2004
Police: Stations	1	1	1	1	1
Fire: Stations	3	3	4	4	4
Public Works:					
Streets (Miles):					
Paved	164	164	487	516	545
Unpaved	16	16	26	39	36
Wastewater (Miles):					
Storm Sewer	84	84	82	85	110
Sanitary Sewer	169	169	176	191	197
Parks & Recreation:					
Park Acreage	1,200	1,217	1,221	1,222	1,222
Parks	22	33	33	33	33
Parks with Playground Equipment	13	15	15	18	18
Miles of Trails	18	20	21	28	35
Baseball/Softball Diamonds	24	24	24	24	24
Horseshoe Courts	18	18	18	18	18
Sand Volleyball Courts	5	5	5	5	5
Soccer/Football Fields	21	21	21	21	21
Basketball Courts	8	8	9	9	9
Tennis Courts	10	10	10	10	10
Swimming pools	1	1	1	-	-
Aquatic Centers	-	-	-	2	2
Wading Pools	1	1	1	2	2
Dog Parks	-	-	-	-	-
Parks and Recreation / Other:					
Cemetery acres	9	9	9	9	9
Library:					
Facilities	1	1	1	1	1
Volumes in collection	136,908	142,238	143,130	145,782	149,579

Source: Department capital asset records

2005	2006	2007	2008	2009
1	1	1	1	1
4	4	5	5	5
622	620	642	658	670
37	43	42	42	48
153	160	170	184	190
211	220	223	230	233
1,222	1,222	1,238	1,278	1,238
33	33	37	40	36
18	19	20	21	22
35	50	38	44	45
24	24	24	24	24
18	18	18	18	18
5	5	5	5	5
21	21	21	21	21
9	13	13	14	14
10	11	11	11	11
-	-	-	-	-
2	2	2	2	2
2	1	1	1	1
1	1	1	1	1
9	9	9	9	9
1	1	1	1	1
154,740	157,681	160,801	164,456	172,718

