

Government-Wide Expenses by Function
 (amounts expressed in thousands)

Fiscal Year Ended June 30	Public Safety	Public Works	Health and Social Services	Culture and Recreation	Community and Economic Development	General Government
2003	\$ 12,686	\$ 20,844	\$ 755	\$ 6,926	\$ 3,401	\$ 3,781
2004	14,588	13,856	830	7,141	2,960	4,683

Fiscal Year Ended June 30	Interest on Long-Term Debt	Sewer	Solid Waste	Total
2003	\$ 3,962	\$ 3,305	\$ 1,183	\$ 56,843
2004	6,284	4,030	1,318	55,690

Government-Wide Revenues
(amounts expressed in thousands)

Program Revenues							
Fiscal Year Ended June 30	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions				
2003	\$ 9,092	\$ 2,453	\$ 14,321				
2004	11,690	2,175	21,695				

General Revenues							
Fiscal Year Ended June 30	Taxes	Unrestricted Investment Earnings	Unrestricted Grants and Contributions	Gain (loss) from Joint Venture	Miscellaneous	Total	
2003	\$ 43,513	\$ 1,523	\$ 634	\$ (522)	\$ 125	\$ 45,273	
2004	45,052	1,301	231	(641)	757	46,700	

**General Governmental Expenditures by Function and Transfers Out
Last Ten Fiscal Years**

Year	Community Protection (1)	Human Development (2)	Home and Community Environment (3)	Policy and Admin. (4)	Transfers Out
1994-95	\$ 8,153,937	\$ 5,571,731	\$ 6,926,454	\$ 2,406,077	\$ 5,231,250
1995-96	7,285,909	4,130,889	9,512,643	2,450,574	5,451,654
1996-97	7,465,054	4,404,656	11,327,641	2,555,526	3,813,503
1997-98	9,175,860	4,664,592	12,161,845	2,786,290	7,558,510
1998-99	9,459,240	4,731,456	12,908,891	3,119,758	9,104,470
1999-00	10,149,805	5,361,821	9,375,536	3,345,943	8,116,035
2000-01	11,936,843	6,138,401	12,366,881	3,819,716	11,214,757
2001-02	12,763,380	6,462,220	15,346,216	4,040,018	11,671,918

Notes:

General Fund, special revenue funds and Debt Service Fund

- (1) Includes Police, Fire, Emergency Medical Services, Traffic Control & Safety, and Flood Control
- (2) Includes Human Services, Library, Park & Recreation, and Animal Control
- (3) Includes Public Works Admin, Engineering, Street Maint., Economic Development, and Building Inspection
- (4) Includes Mayor & Council, Administrative Services, Insurance, Legal, Planning, and Government Buildings

Year	Public Safety (5)	Public Works (6)	Health and Social Services (7)	Culture and Recreation (8)	Community and Econ. Development (9)	General Government (10)	Debt Service
2002-03	\$ 11,412,329	\$ 5,676,476	\$ 726,762	\$ 4,215,107	\$ 3,372,440	\$ 3,168,044	\$ 15,456,652
2003-04	12,720,663	6,062,234	769,984	4,642,852	2,892,764	3,715,580	18,269,306

Year	Capital Projects	Transfers Out
2002-03	\$ 45,875,946	\$ 18,468,395
2003-04	42,083,369	64,560,725

Notes:

All funds except proprietary funds

- (5) Includes Police, Fire, Emergency Medical Svcs, Flood Control, Animal Control, and Building Inspection
- (6) Includes Public Works Admin., Engineering, Street Maint., and Traffic Control & Safety
- (7) Includes Human Services
- (8) Includes Library and Park & Recreation
- (9) Includes Economic Development and Planning
- (10) Includes Mayor & Council, Administrative Services, Insurance, Legal, and Government Buildings

**General Governmental* Revenues by Source and Transfers In
Last Ten Fiscal Years**

Year	Taxes	Inter- governmental Revenue	Charges for Services	Fines and Miscellaneous Revenues
1994-95	\$ 17,901,541	\$ 5,018,565	\$ 687,148	\$ 285,108
1995-96	18,466,307	5,712,007	733,127	243,429
1996-97	21,684,290	5,965,446	843,885	477,845
1997-98	23,619,680	5,459,362	834,910	276,876
1998-99	25,549,612	5,208,252	1,041,493	617,023
1999-00	25,209,467	5,429,663	1,224,748	435,719
2000-01	30,475,298	6,083,123	1,320,276	549,753
2001-02	33,631,941	7,505,813	1,419,335	465,192
2002-03	38,782,554	6,795,129	1,817,837	928,922
2003-04	40,815,026	6,722,746	2,292,260	1,108,440

Year	Licenses and Permits	Use of Money and Property	Transfers In	Total
1994-95	\$ 646,322	\$ 865,760	\$ 2,708,915	\$ 28,113,359
1995-96	671,598	1,143,618	3,427,194	30,397,280
1996-97	650,005	1,118,378	2,686,124	33,425,973
1997-98	662,917	1,245,239	3,496,224	35,595,208
1998-99	1,061,223	1,097,358	3,379,140	37,954,101
1999-00	765,755	1,192,179	4,033,304	38,290,835
2000-01	685,869	1,229,898	4,826,662	45,170,879
2001-02	1,003,125	649,164	6,557,281	51,231,851
2002-03	700,261	696,474	10,629,464	60,350,641
2003-04	1,072,584	987,885	17,761,206	70,760,147

Note:

*General Fund, special revenue funds and Debt Service Fund

**Property Tax Revenues* by Source
Last Ten Fiscal Years**

Collection Year	Total Property Taxes	General Property Tax	Incremental Tax
1993-94	\$ 16,336,567	\$ 15,471,734	\$ 864,833
1994-95	17,100,728	15,834,265	1,266,463
1995-96	17,557,839	17,130,622	427,217
1996-97	20,692,270	18,487,575	2,204,695
1997-98	22,519,974	19,490,842	3,029,132
1998-99	24,243,738	20,001,923	4,241,815
1999-00	24,206,024	22,318,844	1,887,180
2000-01	28,046,318	22,564,813	5,481,505
2001-02	31,587,526	23,019,061	8,568,465
2002-03	37,182,752	25,314,303	11,868,449
2003-04	38,401,617	26,726,691	11,674,926

Note:

*General Fund, special revenue funds and Debt Service Fund

**Property Tax Levies and Collections
Last Ten Fiscal Years**

Collection Year	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collection	Total Tax Collections	Total Collections as Percent of Current Levy
1994-95	\$ 17,455,306	\$ 17,079,460	97.85%	\$ 21,268	\$ 17,100,728	97.97%
1995-96	17,655,096	17,549,617	99.40	8,222	17,557,839	99.45
1996-97	20,503,129	20,687,882	100.90	4,388	20,692,270	100.92
1997-98	22,213,855	22,512,975	101.35	6,999	22,519,974	101.38
1998-99	24,386,437	24,242,117	99.41	1,621	24,243,738	99.41
1999-00	23,875,542	24,129,161	101.06	76,863	24,206,024	101.38
2000-01	27,591,430	28,044,286	101.64	2,032	28,046,318	101.65
2001-02	31,474,669	31,587,309	100.36	217	31,587,526	100.36
2002-03	36,818,095	37,177,890	100.98	4,862	37,182,752	100.99
2003-04	38,012,501	38,383,372	100.98	18,245	38,401,617	101.02

**Property Tax Rates - Direct and All Overlapping Governments
Last Ten Fiscal Years**

Payable Year	City	School District	County Consoli- dated	Area Vocational	Total
<i>Tax Rates Per \$1,000 of Assessed Valuation</i>					
Polk County/West Des Moines Community School District					
1995-96	10.90001	13.60037	9.67695	0.48988	34.66721
1996-97	10.90532	13.54320	9.22555	0.50661	34.18068
1997-98	10.89988	13.58058	9.12036	0.47230	34.07312
1998-99	10.90000	13.66525	9.29190	0.50551	34.36266
1999-00	10.89994	13.50526	9.28374	0.52451	34.21345
2000-01	10.90000	13.49887	9.25871	0.54506	34.20264
2001-02	10.90002	13.48681	9.63888	0.54954	34.57525
2002-03	11.60003	13.50200	9.72617	0.54584	35.37404
2003-04	11.60206	13.50422	9.76626	0.58184	35.45438
2004-05	11.72777	13.50200	9.96860	0.59856	35.79693
Dallas County/Waukee Community School District					
1995-96	10.90001	16.27417	7.01981	0.48988	34.68387
1996-97	10.90532	16.16289	6.79166	0.50661	34.36648
1997-98	10.89988	16.86966	6.26657	0.47230	34.50841
1998-99	10.90000	16.97163	6.69935	0.50551	35.07649
1999-00	10.84994	17.34163	6.71465	0.52451	35.43073
2000-01	10.90000	17.48175	7.21446	0.54506	36.14127
2001-02	10.90002	17.46339	7.59039	0.54954	36.50334
2002-03	11.60003	17.64948	7.51800	0.54584	37.31335
2003-04	11.60206	17.66440	7.48340	0.58184	37.33170
2004-05	11.72777	17.89346	7.33872	0.59856	37.55851

Source: Polk and Dallas County Auditor's Offices.

**Assessed and Taxable Value of Property
Last Ten Fiscal Years**

Assessment January 1	Collection Year Ended June 30	Assessed Value of Property	Taxable Value of Property
1994	1996	\$ 1,959,933,135	\$ 1,565,640,538
1995	1997	2,295,490,764	1,653,277,596
1996	1998	2,426,099,168	1,753,093,206
1997	1999	2,684,090,384	1,802,240,559
1998	2000	2,786,437,613	2,007,856,268
1999	2001	3,077,618,439	2,074,871,554
2000	2002	3,236,249,422	2,108,114,198
2001	2003	3,644,083,364	2,159,465,868
2002	2004	3,783,538,543	2,282,516,128
2003	2005	3,798,673,414	2,517,469,748

Note:

Property is reassessed in the odd number years to make adjustments to all property values

Source:

Polk and Dallas County Assessor's Offices

**Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita
Last Ten Fiscal Years**

Levy Year	Population*	Assessed Value	Gross Bonded Debt	Less Debt Service Funds	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1994-95	39,562	\$ 1,959,933,135	\$ 30,810,000	\$ 259,807	\$ 30,550,193	0.0156 to 1	\$ 772
1995-96	39,562	2,295,490,764	35,010,000	307,770	34,702,230	0.0151 to 1	877
1996-97	39,562	2,426,099,168	32,060,000	829,448	31,231,552	0.0129 to 1	789
1997-98	39,562	2,684,090,384	31,650,000	637,547	31,012,453	0.0116 to 1	784
1998-99	39,562	2,786,437,613	31,130,000	259,958	30,870,042	0.0111 to 1	780
1999-00	39,562	3,077,618,439	34,810,000	1,447,938	33,362,062	0.0108 to 1	843
2000-01	46,403	3,236,249,422	44,320,000	2,613,846	41,706,154	0.0129 to 1	899
2001-02	46,403	3,644,083,364	65,033,814	3,913,946	61,119,868	0.0168 to 1	1,317
2002-03	46,403	3,783,538,543	117,419,257	4,719,389	112,699,868	0.0298 to 1	2,429
2003-04	46,403	3,798,673,414	148,863,512	6,803,146	142,060,366	0.0374 to 1	3,061

Source:

*U.S. Census Bureau

**Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Expenditures*
Last Ten Fiscal Years**

Year	Principal	Total Debt Interest	Total Debt Service	Ratio of Debt Service to General Expenditures	Total General Governmental Expenditures
1994-95	2,098,780	\$ 1,249,895	\$ 3,348,675	14.52	\$ 23,058,199
1995-96	2,554,981	1,275,273	3,830,254	16.38	23,380,015
1996-97	2,807,576	1,641,799	4,449,375	17.28	25,752,877
1997-98	3,270,810	1,460,040	4,730,850	16.43	28,788,587
1998-99	3,409,412	1,611,003	5,020,415	16.61	30,219,345
1999-00	3,190,000	1,473,127	4,663,127	16.52	28,233,105
2000-01	5,731,010	2,169,498	7,900,508	23.06	34,261,841
2001-02	6,845,000	1,416,435	8,261,435	21.40	38,611,834
2002-03	4,592,500	2,693,019	7,285,519	16.55	44,027,810
2003-04	11,449,447	6,124,174	17,573,621	35.66	49,284,125

Note:

*General Fund, special revenue funds and Debt Service Fund

**Computation of Direct and Overlapping Bonded Debt
June 30, 2004**

Name of Governmental Unit	Total Bonded Debt Outstanding	Percent Applicable to City of West Des Moines	Amount Applicable to City of West Des Moines
Direct, City of West Des Moines	\$ 148,863,512	100.00%	\$ 148,863,512
Overlapping:			
Des Moines Ind. CSD	7,380,000	0.02	1,476
West Des Moines CSD	45,095,000	65.74	29,645,453
Waukee CSD	46,935,000	47.30	22,200,255
Polk County	190,658,000	15.61	29,761,714
Dallas County	9,790,000	23.57	2,307,503
Area XI DMACC	48,900,000	1.71	836,190
Subtotal overlapping debt	<u>348,758,000</u>		<u>84,752,591</u>
Total direct and overlapping debt	<u>\$ 497,621,512</u>		<u>\$ 233,616,103</u>

**Revenue Bond/Notes Coverage
Last Ten Fiscal Years**

Fiscal Year Ended June 30	Sewer Revenue Bonds			Annual Debt Service			Ratio Coverage
	Revenue	Expenses	Net Revenue Available for Debt Service	Principal	Interest	Total	
1995	\$ 4,462,787	\$ 1,677,212	\$ 2,785,575	\$ 260,000	\$ 223,153	\$ 483,153	5.765
1996	5,068,160	2,352,626	2,715,534	342,000	316,056	658,056	4.127
1997	4,216,632	2,216,258	2,000,374	354,000	333,046	687,046	2.912
1998	4,533,864	2,283,749	2,250,115	430,000	384,002	814,002	2.764
1999	5,383,921	2,113,927	3,269,994	443,000	374,944	817,944	3.998
2000	5,086,803	1,922,406	3,164,397	463,000	355,446	818,446	3.866
2001	4,842,550	2,171,830	2,670,720	483,000	334,750	817,750	3.266
2002	5,151,442	2,762,008	2,389,434	504,000	312,596	816,596	2.926
2003	5,169,122	2,829,483	2,339,639	532,000	254,468	786,468	2.975
2004	5,575,443	2,959,467	2,615,976	571,000	222,481	793,481	3.297

Demographic Statistics

Year	West Des Moines Population	% Change	Polk County	% Change	State of Iowa	% Change
1960	11,949	112.80%	225,880	0.43%	2,737,537	4.44%
1970	16,441	37.59	286,130	26.67	2,824,376	3.17
1980	21,894	33.17	303,170	5.95	2,914,017	3.17
1985	23,456	7.13	-	-	-	-
1990	31,702	35.15	328,140	8.24	2,776,755	(4.71)
1995	39,562	24.79	-	-	-	-
2000	46,403	17.29	374,601	14.16	2,926,324	5.39

Source:
U.S. Census Bureau, 1985 Special Census, 1995 Special Census.

**Property Value, Construction and Bank Deposits
Last Ten Fiscal Years**

Fiscal Year Ended June 30	Commercial		Residential		Tax-exempt	
	Permits	Value	Permits	Value	Permits	Value
1995	180	\$ 33,193,063	548	\$ 80,861,631	8	\$ 5,136,425
1996	171	24,064,022	641	85,820,768	4	287,492
1997	191	50,874,748	584	61,343,237	7	18,766,295
1998	182	35,787,650	710	90,789,979	4	1,446,000
1999	207	100,332,700	855	106,891,398	6	4,033,125
2000	165	24,612,583	851	100,477,927	13	12,632,910
2001	142	50,960,503	652	62,868,526	9	9,154,925
2002	129	30,581,359	790	162,099,833	13	26,120,833
2003	157	63,865,560	601	63,800,810	6	6,904,960
2004	284	159,070,132	647	82,277,072	9	19,238,280

Fiscal Year Ended June 30	Miscellaneous		Total	
	Permits	Value	Permits	Value
1995	341	\$ 635,242	1,077	\$ 119,826,361
1996	390	858,367	1,206	111,030,649
1997	387	1,261,027	1,169	132,245,307
1998	421	1,831,533	1,317	129,855,162
1999	458	3,156,767	1,526	214,413,990
2000	422	1,897,704	1,451	139,621,124
2001	368	1,055,917	1,171	124,039,871
2002	440	1,306,278	1,372	220,108,303
2003	421	1,330,114	1,185	135,901,444
2004	501	6,480,485	1,441	267,065,969

Source:
City Building Inspection Department Records.

**Property Value, Construction and Bank Deposits
Last Ten Fiscal Years**

Levy Year	Bank Deposits (1)	Property Value (2)		
		Commercial	Residential	Other
1994-95	\$ 426,060,000	\$ 672,992,660	\$ 1,059,800,592	\$ 51,869,127
1995-96	450,204,000	765,501,044	1,260,887,268	46,106,622
1996-97	485,998,000	869,243,997	1,318,810,480	42,845,516
1997-98	557,347,000	915,181,468	1,470,699,894	43,475,405
1998-99	671,896,000	1,004,575,362	1,601,637,125	46,697,100
1999-00	754,360,000	1,075,555,122	1,685,555,834	32,221,272
2000-01	779,406,000	1,080,090,851	1,767,314,030	39,459,988
2001-02	814,485,000	1,165,307,170	1,934,796,130	37,317,891
2002-03	840,191,000	1,251,082,058	1,983,238,137	35,352,397
2003-04	865,897,000	1,400,238,201	2,315,440,320	33,502,845

Source:

(1) Iowa Bank Directory.

(2) Polk and Dallas County Auditor's Offices.

Top Ten Taxpayers

Taxpayer	Type of Business	January 1, 2003 Assessed Valuation*	Percentage of Total Assessed Valuation
Valley West Mall	Commercial Shopping Center	\$ 106,992,820	2.82%
Wells Fargo Home Mortgage	Mortgage Banking	63,277,137	1.67
Mid-America Investment Company	Commerical Property	51,618,600	1.36
Dallas County Partners	Office Buildings	41,430,266	1.09
IFBF Property Management	Office Buildings	40,174,390	1.06
Knapp Family, L.C.	Office Buildings	30,205,740	0.80
Dallas County Partners II	Office Buildings	26,611,972	0.70
HyVee Food Stores	Grocery Stores	20,755,630	0.55
CMS Wellington Apts.	Apartment Buildings	20,600,800	0.54
West Lakes Development Co.	Commercial Property	19,328,025	0.51
		<u>\$ 420,995,380</u>	

* Source: Polk and Dallas County Assessor's Offices.

Percent of total assessed value calculated based on assessed value in Table VI (assessed and estimated) total of all taxpayers assessed values.

Miscellaneous Statistical Data
June 30, 2004

Government Data:

Date of Incorporation	1893
Form of Government	Mayor – Council
Last General Election	2002
Registered Voters	30,722
Number of Votes Cast	13,139
Percent of Registered Voting	43%
City Employees:	
Civil Service	246
Noncivil Service	50

Geographic Data:

Area (square miles)	37.32
Population/square mile	1,243
Miles of streets:	
Paved	545
Unpaved	36
Miles of sewers:	
Storm	110
Sanitary	196.5

Service Data:

Public Education facilities:	
Elementary	11
Middle School	2
Ninth Grade School	1
High School	1
Fire and Rescue Protection:	
Number of stations	4
Number of employees:	
Firefighters	35
Paid on-call	52
Office staff	1
Police Protection:	
Number of stations	1
Number of employees:	
Officers	62
Dispatchers	19
Office staff	14

(Continued)

Miscellaneous Statistical Data (Continued)
June 30, 2004

Emergency Medical Services, number of ambulances	4
Number of employees:	
Paramedics	11
Part-time EMT/Paramedics	34
Office staff	2
Leisure Services:	
Parks	33
Number of park acres	1,222
Number of picnic shelters	21
Number of dog parks	1
Number of playgrounds	18
Number of outdoor aquatic centers	2
Number of wading/spray pools	2
Number of tennis courts	10
Number of softball/baseball fields	24
Number of soccer fields	21
Number of horseshoe courts	18
Number of sand volleyball courts	5
Number of basketball courts	9
Miles of trails	34.8
Libraries:	
Number of volumes	149,579
Annual circulation	612,398
Cemeteries:	
Number of facilities	1
Number of acres	8.66

**Insurance in Force
June 30, 2004**

Insurance Company	Policy Number	Coverage	Amount of Coverage
Iowa Communities Assurance Pool	IP015981413000064	Municipal General Liability: "Bodily Injury, Personal Injury, Property Damage, and Advertising Injury" (Each Occurrence, Deductible \$10,000)	\$ 8,000,000
		Municipal Automobile Liability Coverage: "Bodily Injury and Property Damage" (Each Accident, \$1,000 Deductible)	8,000,000
		Public Officials Liability Coverage (Each Claim and Aggregate, \$5,000 Deductible)	8,000,000
		Law Enforcement Officers Liability (\$5,000 Deductible)	8,000,000
Greenwich Insurance Company.	500058953	Employer's Liability, Coverage "B"	Statutory
Travelers Casualty and Surety	020BY103178032BCM	Employees Dishonesty Coverage (\$5,000 Deductible)	1,000,000
		Computer Fraud (\$5,000 Deductible)	1,000,000
Iowa Communities Assurance Pool	IP026981413000064	Commercial Property Coverage Blanket Real and Personal Property (Replacement Cost, Agreed Amount) (\$ 10,000 Deductible)	82,933,100
		Sublimits:	
		Municipal Automobile Physical Damage Coverage: "Comprehensive and Collision Coverage" (Coverage amt. varies per vehicle, \$1,000 Deductible)	7,857,301
		Buildings & Contents (10,000 Deductible)	64,243,796
		Book Collection (\$10,000 Deductible)	67,500
		Fine Arts (\$10,000 Deductible)	75,000
		Personal Property (\$10,000 Deductible)	12,449,300
		EDP Hardware (\$10,000 Deductible)	3,845,000
		Valuable Papers and Records, Various Locations (\$ 10,000 Deductible)	200,000
		Radio/Television Antennas (\$250 Deductible)	20,000
		Miscellaneous, Scheduled and Unscheduled (\$10,000 Deductible)	2,032,504

Policies are renewed annually

Salary and Surety Bond of Principal Officials
June 30, 2004

Officials	Title	Annual Salary	Amount of Surety Bond
Elected Officials:			
Eugene T. Meyer	Mayor	\$ 10,000	\$ 1,000,000
Robert L. Parks	Council Member	9,000	1,000,000
Loretta J. Sieman	Council Member	9,000	1,000,000
Ted Ohmart	Council Member	9,000	1,000,000
Brad Olson	Council Member	9,000	1,000,000
Steven K. Gaer	Council Member	9,000	1,000,000
Council Appointed Officials:			
Jeffrey A. Pomeranz	City Manager	144,057	1,000,000
Jody E. Smith	City Clerk	103,522	1,000,000
Richard J. Scieszinski	City Attorney	98,000	1,000,000
Manager Appointed Officials:			
Ray Seidelman	Assistant to the City Manager	58,107	1,000,000
Larry Read	Director of Public Works	104,492	1,000,000
Jack O'Donnell	Police Chief	103,522	1,000,000
Jody E. Smith	Director of Administrative Services	103,522	1,000,000
Clyde E. Evans	Director of Community Development	99,064	1,000,000
Don L. Cox	Fire Chief	104,492	1,000,000
Jeff Dumermuth	EMS Director	82,212	1,000,000
Diana Borash	Westcom Dispatch Center Director	83,427	1,000,000
Gary D. Scott	Parks/Recreation Director	93,418	1,000,000
Susan Paterson-Nielsen	Human Services Director	75,284	1,000,000
Jane Pauba Dodge	Human Resources Manager	92,450	1,000,000
Darrel Greifzu	Information Services Director	94,696	1,000,000