

**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 Eight Fiscal Years
(accrual basis of accounting)

	2003	2004	2005	2006	2007	2008	2009	2010
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	\$ 302,966,015
Restricted	63,168,911	23,551,773	20,413,236	17,839,043	33,537,713	38,811,985	27,163,903	30,280,778
Unrestricted	16,632,915	12,998,239	30,988,222	11,671,162	16,138,748	17,760,261	18,416,398	24,106,536
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	\$ 357,353,329
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	\$ 64,376,299
Restricted	1,700,000	1,088,720	1,089,769	1,072,785	1,072,785	1,072,785	457,350	457,920
Unrestricted	40,124,842	38,320,873	15,982,655	19,743,030	24,237,411	27,590,768	32,824,759	36,611,269
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	\$ 101,445,488
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	\$ 367,342,314
Restricted	64,868,911	24,640,493	21,503,005	18,911,828	34,610,498	39,884,770	27,621,253	30,738,698
Unrestricted	56,757,757	51,319,112	46,970,877	31,414,192	40,376,159	45,351,029	51,241,157	60,717,805
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	\$ 458,798,817

GASB Statement No. 34 implemented in fiscal year 2003.

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

	2003	2004	2005	2006	2007	2008	2009	2010
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	\$ 23,683,353
Public works	20,843,841	13,856,235	10,007,655	6,901,977	8,963,727	11,837,435	13,375,100	10,511,602
Health and social services	755,012	829,841	849,972	929,656	985,322	1,037,464	1,092,443	1,113,846
Culture and recreation	6,925,750	7,140,816	7,450,641	8,486,772	8,562,340	9,022,443	9,308,507	9,355,663
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	5,836,209
General government	3,780,754	4,682,828	5,482,144	5,900,259	5,016,718	4,794,526	4,966,906	5,425,921
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	4,551,673
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	60,478,267
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	6,513,514
Solid waste	1,182,799	1,318,339	1,354,786	1,422,689	1,452,719	1,522,130	1,571,481	1,549,437
Storm Water	-	-	-	-	743,399	746,187	921,824	1,020,304
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	9,083,255
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	69,561,522
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	3,859,194
Public works	44,066	190,300	433,941	257,722	495,334	305,923	906,216	298,400
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	1,336,498
Community and economic development	223,876	722,701	653,643	516,500	599,482	832,464	905,019	485,277
General government	26,093	501,177	152,768	191,788	169,240	482,764	329,147	262,331
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	2,863,503
Public works	3,778,175	4,293,880	3,917,038	4,135,015	4,359,424	4,431,681	4,330,498	4,666,008
Health and social services	290,971	211,233	223,188	237,283	269,484	267,588	268,305	304,591
Culture and recreation	114,648	89,727	67,871	182,467	177,696	175,825	121,134	172,253
Community and economic development	426,079	73,944	143,258	117,411	533,662	1,035,866	1,135,664	579,077
General government	121,515	145,996	91,101	167,438	199,834	202,436	492,351	310,950
Capital grants and contributions	13,285,988	20,801,673	9,277,782	12,221,700	8,219,897	273,984	5,390,380	4,187,992
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	19,326,074
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	7,131,407
Solid waste	1,193,623	1,324,048	1,345,474	1,344,707	1,419,761	1,647,104	1,662,222	1,679,223
Storm water	-	-	-	-	1,247,882	1,515,326	1,793,470	2,071,169
Operating grants and contributions:								
Sanitary sewer	-	-	-	650,111	4,540,127	3,620,736	284,071	8,673
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	855,392
Storm Water	-	-	-	-	3,356,295	5,309,506	4,150,933	2,187,157
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	13,933,021
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	33,259,095
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)	(41,152,193)
Business-type activities	2,829,736	2,443,991	2,556,370	3,713,681	8,857,221	12,550,622	7,889,944	4,849,766
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)	(36,302,427)

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

	2003	2004	2005	2006	2007	2008	2009	2010
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	\$ 56,467,707
Hotel motel taxes	1,441,514	1,427,883	1,651,764	1,966,628	2,131,977	2,369,596	2,537,115	2,450,583
Other taxes	578,864	941,028	895,905	824,369	571,545	407,726	513,509	450,794
Unrestricted grants and contributions	633,606	230,831	354,017	447,479	611,282	596,981	1,280,674	1,007,460
Investment earnings	820,112	1,082,954	1,755,418	2,484,652	2,574,840	2,570,563	1,258,910	197,707
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	(108,011)
Total governmental activities	41,328,350	42,557,394	45,096,412	48,561,390	52,814,611	64,424,702	61,513,805	60,466,240
Business-type activities:								
Investment earnings	702,950	217,866	292,683	657,153	904,698	1,046,340	942,991	711,956
Miscellaneous	-	-	-	25,692	-	-	-	-
Loss from joint venture	(521,578)	-	-	-	-	-	-	-
Transfers	-	284,663	(173,633)	(595,882)	3,248,340	(4,254,284)	(466,952)	108,011
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	819,967
Total primary government	41,509,722	43,059,923	23,864,667	48,648,353	56,967,649	61,216,758	61,989,844	61,286,207
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	19,314,047
Business-type activities	3,011,108	2,946,520	(18,675,375)	3,800,644	13,010,259	9,342,678	8,365,983	5,669,733
Total primary government	\$ 14,295,470	\$ 27,211,204	\$ (3,621,981)	\$ 26,770,667	\$ 34,478,599	\$ 30,308,833	\$ 30,833,956	\$ 24,983,780

GASB Statement No. 34 implemented in fiscal year 2003.

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

Function / Program	Fiscal Year							
	2003	2004	2005	2006	2007	2008	2009	2010
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	\$ 6,724,657
Public works	16,335,309	23,786,198	13,237,080	16,251,231	12,688,071	4,872,142	10,092,139	8,875,090
Health and social services	291,879	212,123	223,328	237,283	269,484	267,588	268,305	304,591
Culture and recreation	1,100,864	1,385,528	1,469,189	1,554,883	1,635,870	1,574,227	1,552,178	1,508,751
Community and economic development	649,955	796,645	796,901	730,825	1,133,144	1,895,830	2,155,241	1,280,879
General government	459,655	782,359	298,437	411,794	426,642	737,768	874,066	632,106
Total governmental activities	22,311,220	32,049,253	20,731,023	24,101,801	21,701,224	15,005,310	23,207,719	19,326,074
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	7,995,472
Solid waste	1,193,623	1,324,048	1,345,474	1,344,707	1,419,761	1,647,104	1,662,222	1,679,223
Storm water	-	-	-	-	4,604,177	6,824,832	5,944,403	4,258,326
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	13,933,021
Total government	\$ 29,628,801	\$ 39,841,828	\$ 28,632,043	\$ 33,177,860	\$ 42,100,870	\$ 35,128,025	\$ 39,550,979	\$ 33,259,095

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 Year			
	2001	2002	2003	2004
General Fund:				
Reserved	\$ -	\$ 123,501	\$ 91,264	\$ 75,359
Unreserved	8,917,707	8,822,286	8,497,469	8,090,498
Total General Fund	\$ 8,917,707	\$ 8,945,787	\$ 8,588,733	\$ 8,165,857
All Other Governmental Funds:				
Reserved	\$ 12,545,332	\$ 34,809,908	\$ 30,550,349	\$ 35,964,609
Unreserved, reported in:				
Special revenue funds	5,673,248	7,608,662	11,168,110	16,726,822
Capital projects funds	(14,923,843)	(430,602)	22,344,402	16,967,983
Total all other government funds	\$ 3,294,737	\$ 41,987,968	\$ 64,062,861	\$ 69,659,414

2005	2006	2007	2008	2009	2010
\$ 7,813	\$ 47,233	\$ 7,700	\$ -	\$ -	\$ 4,950
8,745,770	8,429,180	10,234,813	12,303,137	15,733,356	14,890,544
<u>\$ 8,753,583</u>	<u>\$ 8,476,413</u>	<u>\$ 10,242,513</u>	<u>\$ 12,303,137</u>	<u>\$ 15,733,356</u>	<u>\$ 14,895,494</u>
\$ 19,737,587	\$ 17,167,193	\$ 16,518,756	\$ 21,093,352	\$ 14,258,027	\$ 51,571,911
11,136,953	13,175,078	16,746,467	18,243,042	13,679,529	20,829,755
11,347,844	5,951,173	2,142,098	(69,951)	(4,433,136)	(8,600,545)
<u>\$ 42,222,384</u>	<u>\$ 36,293,444</u>	<u>\$ 35,407,321</u>	<u>\$ 39,266,443</u>	<u>\$ 23,504,420</u>	<u>\$ 63,801,121</u>

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			
	2001	2002	2003	2004
Revenues:				
Taxes	\$ 30,475,298	\$ 33,631,941	\$ 38,782,554	\$ 40,815,026
Special assessments	441,309	568,077	231,943	225,112
Licenses and permits	685,869	1,003,125	700,261	1,072,584
Intergovernmental	8,106,850	9,608,244	10,133,859	8,362,211
Charges for services	1,320,276	1,419,335	1,817,837	2,292,260
Use of money and property	1,229,898	649,164	696,474	987,885
Miscellaneous	551,886	1,465,597	1,342,002	1,154,478
Total revenues	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	11,033,289	11,065,825	-	-
Human development	4,543,466	5,021,556	-	-
Home and community environment	6,964,862	8,408,187	-	-
Policy and administration	3,819,716	3,746,235	-	-
Capital outlay	27,661,173	28,136,362	45,875,946	42,083,369
Debt service:				
Principal	6,010,862	7,047,246	11,211,720	11,729,299
Interest	2,215,674	2,700,596	3,760,575	6,139,566
Bond issuance costs	-	-	484,357	400,441
Total expenditures	62,249,042	66,126,007	89,903,756	91,156,752
Excess (deficiency) of revenues over (under) expenditures	(19,437,656)	(17,780,524)	(36,198,826)	(36,247,196)
Other financing sources (uses):				
Issuance of long-term debt	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	128,378	828,267	20,000	121,101
Transfers In	28,502,278	34,811,099	18,605,963	64,351,651
Transfers Out	(27,526,125)	(33,704,259)	(18,468,395)	(64,560,725)
Total other financing sources (uses)	16,187,931	54,885,107	57,742,358	41,420,873
Net changes in fund balance	\$ (3,249,725)	\$ 37,104,583	\$ 21,543,532	\$ 5,173,677
Debt service as a percentage of noncapital expenditures	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	2010
\$	42,023,906	\$ 43,413,473	\$ 52,178,661	\$ 56,886,469	\$ 58,295,948	\$ 59,218,487
	485,872	136,656	289,719	109,807	811,801	219,979
	1,320,158	973,262	975,003	1,239,900	1,457,440	1,017,766
	14,055,362	8,737,982	9,406,490	8,626,836	15,405,673	11,912,577
	2,561,137	2,877,346	3,870,691	3,137,752	3,846,730	3,694,455
	1,582,970	2,250,645	2,574,840	2,409,358	1,066,751	142,076
	869,879	1,843,179	1,439,447	2,664,929	2,982,979	1,732,625
	62,899,284	60,232,543	70,734,851	75,075,051	83,867,322	77,937,965
	14,487,675	16,220,743	18,065,698	19,285,895	20,692,061	21,888,463
	6,407,950	6,573,996	6,735,605	7,222,303	9,212,032	9,239,194
	806,975	881,172	947,488	1,013,531	1,068,302	1,092,425
	5,010,004	5,527,149	5,924,537	6,369,572	6,728,349	6,792,238
	4,634,094	3,562,412	3,827,557	5,721,841	6,434,853	5,718,922
	3,843,167	4,485,179	4,544,709	4,834,942	4,689,574	5,131,798
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	38,086,083	15,107,714	16,086,159	18,015,390	20,783,005	17,970,097
	13,434,257	14,921,109	12,785,548	24,856,121	21,971,688	23,295,328
	6,403,714	6,084,607	5,814,531	5,567,214	5,211,717	4,762,119
	60,348	43,060	-	214,830	-	-
	93,174,267	73,407,141	74,731,832	93,101,639	96,791,581	95,890,584
	(30,274,983)	(13,174,598)	(3,996,981)	(18,026,588)	(12,924,259)	(17,952,619)
	3,055,000	6,106,869	-	20,070,000	-	54,965,000
	-	-	-	-	-	-
	-	-	420,000	-	336,466	-
	34,812	(52,123)	-	-	-	2,929,609
	26,693	33,674	15,115	17,155	26,618	23,633
	61,973,160	29,599,379	35,371,885	49,246,479	42,499,110	84,593,346
	(61,663,986)	(28,719,311)	(30,430,042)	(45,387,300)	(42,269,739)	(85,100,130)
	3,425,679	6,968,488	5,376,958	23,946,334	592,455	57,411,458
\$	(26,849,304)	\$ (6,206,110)	\$ 1,379,977	\$ 5,919,746	\$ (12,331,804)	\$ 39,458,839
	36.1%	36.1%	31.7%	40.8%	34.2%	35.1%

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)	Cable Franchise	Hotel/ Motel Tax	Total
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
2010	43,597,288	12,870,419	300,198	2,450,583	59,218,487
Change 2000-2010	87.01%	134.80%	65.50%	63.38%	94.32%

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
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
2008	2010	3,373,591,777	1,971,150,188	21,850,279	-	74,240,564	444,502,202

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 < the total rate for all overlapping governments.

Total Assessed Value	Actual Taxable Value	Total Direct Tax Rate
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
5,885,335,010	3,979,630,063	12.05000

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:										
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
2010	8.08219	2.00055	1.96726	12.05000	13.64410	9.97134	0.56778	0.38095	0.00350	36.61767
Dallas County / Waukee Community School District:										
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
2010	8.08219	2.00055	1.96726	12.05000	17.80336	6.26394	0.56778	0.38095	0.00300	37.06903
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
2010	8.08219	2.00055	1.96726	12.05000	20.56618	6.56329	0.56778	0.38095	0.00300	40.13120

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	2010			2001		
	Assessed Value	Rank	Percentage of Total City Assessed Value	Assessed Value	Rank	Percentage of Total City Assessed Value
Wells Fargo Home Mortgage	188,454,660	1	3.31%	19,844,485	8	0.64%
GPG Jordan Creek LLC	175,142,440	2	3.08%			
Valley West DM	70,218,000	3	1.23%	90,856,000	1	2.95%
Mid-America Investment Company	55,130,500	4	0.97%	37,295,280	3	1.21%
CCOP I LLC	49,114,960	5	0.86%			
IFBF Property Management	45,599,700	6	0.80%	35,804,100	4	1.16%
West Glen I LLC	37,741,100	7	0.66%			
1776 Westlakes Parkway LC	32,023,000	8	0.56%			
Dallas County Partners II	31,725,370	9	0.56%	22,064,995	7	0.72%
Water Tower Place Shopping Center LC	28,776,100	10	0.51%			
Dallas County Partners				39,424,008	2	1.28%
Knapp Family, LC				29,096,500	5	0.95%
CMS Wellington Apts.				22,338,000	6	0.73%
Fountain Two				19,362,000	9	0.63%
Hy-Vee Food Stores				18,814,500	10	0.61%
Total	\$ 713,925,830		13.55%	\$ 334,899,868		10.88%

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
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%
2010	56,012,774	55,896,481	99.79%

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
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%
-	55,896,481	99.79%

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

Fiscal Year	Governmental Activities				Business-type Activities		
	General Obligation Bonds	Tax Increment Financing Bonds	Capital Leases	Loans Payable & Installment Contracts	Financing Agreements	General Obligation Bonds	Revenue Bonds
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
2010	138,890,000	-	285,637	240,327	-	-	2,164,000

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	
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	6.38%	
132,366,756	2,558	6.12%	*
110,356,280	2,133	5.11%	*
141,579,964	2,417	6.44%	*

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
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
2010	138,890,000	-	138,890,000	37,115,667	101,774,333	0.01729 to 1	1,737.33

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, 2010

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
			139,415,964
			\$ 244,196,239

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

	2001	2002	2003	2004	2005
Debt limit	\$ 161,866,809	\$ 182,052,592	\$ 189,208,587	\$ 207,747,136	\$ 207,991,349
Total net debt applicable to limit	92,120,494	138,311,519	166,491,324	155,450,195	146,615,374
Legal debt margin	\$ 69,746,315	\$ 43,741,073	\$ 22,717,263	\$ 52,296,941	\$ 61,375,975
Total net debt applicable to the limit as a percentage of debt limit	56.91%	75.97%	87.99%	74.83%	70.49%

	2006	2007	2008	2009	2010
\$	216,929,744	\$ 248,177,690	\$ 263,464,811	\$ 284,667,391	\$ 294,266,751
	146,615,374	134,253,083	129,454,756	107,811,280	139,415,964
\$	70,314,370	\$ 113,924,607	\$ 134,010,055	\$ 176,856,111	\$ 154,850,787
	67.59%	54.10%	49.14%	37.87%	47.38%

Legal Debt Margin Calculation for Fiscal Year 2010:

Total Assessed Value	1/1/2008	\$ 5,885,335,010
Debt limit (5% of total assessed value)		\$ 294,266,751
Less: Debt applicable to limit		
General obligation bonds		138,890,000
TIF revenue bonds		-
Capital lease obligations		285,637
Loans payable and installment contracts		240,327
Legal debt margin		<u>\$ 154,850,787</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	
2010	7,830,313	3,128,894	4,701,419	381,000	76,350	457,350	10.28	

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)
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	2,161,295,136	41,769	2.2%	1,354,682,059
2008	51,744	2,199,430,464	42,506	2.9%	1,397,818,852
2009	51,744	N/A	N/A	4.1%	1,563,886,251
2010	58,581	N/A	N/A	N/A	1,496,999,951

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	2010			2000		
		Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Wells Fargo Home Mortgage	Financial Services	3,609	1	5.66%	-	-	*
Wells Fargo Card Services / Norwest Card Services	Financial Services	1,443	2	2.26%	900	7	*
West Des Moines Community School District	Education	1,355	3	2.13%	1,200	2	*
Aviva USA	Insurance	1,300	4	2.04%	-	-	*
FBL Financial Group / Iowa Farm Bureau Insurance	Insurance / Financial Services	1,054	5	1.65%	1,085	3	*
City of West Des Moines	Municipal Government	757	6	1.19%	-	-	*
Hy-Vee Inc.	Grocery Stores	752	7	1.18%	1,345	1	*
Iowa Foundation for Medical Care	Healthcare Management	645	8	1.01%	-	-	*
ADP National Service Center	Financial Services	550	9	0.86%	-	-	*
Guide One Insurance Company	Insurance	480	10	0.75%	975	4	*
Sears Credit Services	Financial Services	-	-	-	800	8	*
Associates Credit Card Center	Financial Services	-	-	-	640	10	*
John Deere Credit	Financial Services	-	-	-	770	9	*
Marsh Insurance / Kirke Van Orsdel	Insurance	-	-	-	951	5	*
Norwest Mortgage	Financial Services	-	-	-	927	6	*
All West Des Moines Employees		51,774	-	81.27%	*	*	*

* 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	2001	2002	2003	2004	2005	2006	2007
Community Enrichment:							
Human Services	11.50	11.50	11.50	12.00	12.00	12.00	12.00
Library	23.10	23.10	23.10	23.60	23.60	23.60	23.60
Parks & Recreation	22.00	22.75	22.75	22.75	23.75	23.75	23.75
Public Safety:							
Emergency Medical Services & Dispatch	10.00	25.25	30.25	31.25	34.25	34.25	39.25
Fire	31.00	31.00	36.00	36.00	39.00	39.00	51.00
Police	85.00	72.75	76.75	81.75	81.75	82.75	82.75
Public Services:							
Community & Economic Dev							
Development Services	20.00	20.00	22.00	22.00	22.00	22.00	23.00
Public Works	63.00	63.00	63.00	67.00	68.00	71.00	72.00
Support Services:							
Administrative Services	9.75	9.75	10.25	9.25	9.25	9.25	9.50
City Manager's Office	3.50	3.50	3.50	3.50	3.50	4.00	4.00
Human Resources	4.00	4.00	4.00	4.00	4.00	4.50	4.50
Information Services	4.00	4.00	5.00	6.00	7.00	7.00	7.00
Legal	2.00	3.00	3.00	3.00	3.00	3.00	3.00
Total	288.85	293.60	311.10	322.10	331.10	336.10	355.35

Source: City Payroll records

2008	2009	2010
12.00	12.00	12.25
23.60	23.60	23.60
25.50	25.75	25.75
39.25	39.25	39.25
51.00	51.00	51.00
82.75	85.75	85.75
	5.00	5.00
23.00	24.00	23.00
74.00	68.00	67.00
9.50	9.50	9.75
4.00	4.00	4.00
4.50	4.50	4.50
9.00	10.00	10.00
3.00	3.00	3.00
<u>361.10</u>	<u>365.35</u>	<u>363.85</u>

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

Function/Program	2001	2002	2003	2004	2005	2006	2007
Emergency Medical Services							
Total ambulance calls	2,349	2,405	2,622	2,894	3,245	3,251	3,395
Fire Department							
Total incidents	1,670	1,975	2,309	2,614	2,265	2,310	2,466
Total estimated loss	\$ 979,985	\$ 473,165	\$ 459,020	\$ 1,676,790	\$ 2,795,050	\$ 1,178,372	\$ 1,403,750
Police Department							
Number of parking tickets issues	NA	1,217	1,204	1,351	937	1,163	1,090
Percent of parking tickets paid	NA	70.17%	81.24%	83.35%	73.12%	77.30%	75.29%
Calls for service	43,062	38,336	39,115	44,051	51,439	51,273	48,450
Case Reports	6,858	6,694	6,832	7,199	7,385	7,094	6,279
Fed UCR Part 1 Crimes	1,885	1,861	1,993	1,872	1,970	2,033	1,698
Development Services							
Total building permits issued	1,171	1,372	1,185	1,567	1,159	1,197	1,213
Total value of permits issued	\$ 124,039,871	\$ 220,108,303	\$ 135,901,444	\$ 363,813,418	\$ 176,762,250	\$ 181,231,329	\$ 173,263,974
Public Works							
Lane miles of streets per operator	20.57	21.39	21.33	21.43	22.78	23.43	24.57
Library							
Volumes in collection	142,238	143,130	145,782	149,579	154,740	157,740	160,801
Annual circulation	615,492	626,694	631,784	612,398	620,089	651,583	713,913
Parks & Recreation							
Aquatic Centers	1	1	2	2	2	2	2
Aquatic Center attendance	32,283	36,287	89,051	96,957	136,198	133,671	137,499
Rec program participation	NA	46,989	47,006	54,683	59,410	63,402	72,073
Total acres of parks maintained	1,207	1,217	1,221	1,222	1,222	1,222	1,230
Total miles of trails maintained	19	20	22	28	33	36	38

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.

	2008	2009	2010
	4,137	5,395	5,678
	2,476	2,756	2,539
\$	1,211,950	\$ 991,000	\$ 990,400
	1,115	1,205	1,392
	73.95%	78.81%	79.04%
	48,675	48,956	CY
	6,453	6,617	CY
	1,918	1,888	CY
	1,135	1,009	1,163
\$252,906,667	\$380,668,062	\$133,491,107	
	25.00	27.00	28.00
	164,456	172,718	180,188
	784,906	815,944	691,721
	2	2	2
	135,038	122,517	124,499
	69,873	68,256	70,231
	1,278	1,238	1,238
	44	45	48

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

Department	2001	2002	2003	2004	2005
Police: Stations	1	1	1	1	1
Fire: Stations	3	4	4	4	4
Public Works:					
Streets (Miles):					
Paved	164	487	516	545	622
Unpaved	16	26	39	36	37
Wastewater (Miles):					
Storm Sewer	84	82	85	110	153
Sanitary Sewer	169	176	191	197	211
Parks & Recreation:					
Park Acreage	1,217	1,221	1,222	1,222	1,222
Parks	33	33	33	33	33
Parks with Playground Equipment	15	15	18	18	18
Miles of Trails	20	21	28	35	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	9	9	9	9
Tennis Courts	10	10	10	10	10
Swimming pools	1	1	-	-	-
Aquatic Centers	-	-	2	2	2
Wading Pools	1	1	2	2	2
Dog Parks	-	-	-	-	1
Parks and Recreation / Other:					
Cemetery acres	9	9	9	9	9
Library:					
Facilities	1	1	1	1	1
Volumes in collection	142,238	143,130	145,782	149,579	154,740

Source: Department capital asset records

2006	2007	2008	2009	2010
1	1	1	1	1
4	5	5	5	5
620	642	658	670	691
43	42	42	48	51
160	170	184	190	182
220	223	230	233	232
1,222	1,238	1,278	1,238	1,238
33	37	40	36	36
19	20	21	22	23
50	38	44	45	48
24	24	24	24	24
18	18	18	18	18
5	5	5	5	5
21	21	21	21	21
13	13	14	14	15
11	11	11	11	12
-	-	-	-	-
2	2	2	2	2
1	1	1	1	1
1	1	1	1	1
9	9	9	9	9
1	1	1	1	1
157,681	160,801	164,456	172,718	180,188

