

Statistical Section
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 Four Fiscal Years
(accrual basis of accounting)

	Fiscal Year			
	2003	2004	2005	2006
Governmental activities:				
Invested in capital assets, net of related debt	\$ 125,624,407	\$ 197,872,579	\$ 198,074,527	\$ 244,126,609
Restricted	63,168,911	23,551,773	20,413,236	17,839,043
Unrestricted	16,632,915	12,998,239	30,988,222	11,171,162
Total governmental activities net assets	\$ 205,426,233	\$ 234,422,591	\$ 249,475,985	\$ 273,136,814
Business-type activities:				
Invested in capital assets, net of related debt	\$ 36,351,010	\$ 41,712,779	\$ 45,374,573	\$ 44,241,020
Restricted	1,700,000	1,088,720	1,089,769	1,072,785
Unrestricted	40,124,842	38,320,873	15,982,655	19,743,030
Total business-type activities net assets	\$ 78,175,852	\$ 81,122,372	\$ 62,446,997	\$ 65,056,835
Primary government:				
Invested in capital assets, net of related debt	\$ 161,975,417	\$ 239,585,358	\$ 243,449,100	\$ 288,367,629
Restricted	64,868,911	24,640,493	21,503,005	18,911,828
Unrestricted	56,757,757	51,319,112	46,970,877	30,914,192
Total primary government net assets	\$ 283,602,085	\$ 315,544,963	\$ 311,922,982	\$ 338,193,649

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

	Fiscal Year			
	2003	2004	2005	2006
Expenses:				
Governmental activities:				
Public safety	\$ 12,686,404	\$ 14,587,854	\$ 15,647,658	\$ 17,814,329
Public works	20,843,841	13,856,235	10,007,655	6,901,977
Health and social services	755,012	829,841	849,972	929,656
Culture and recreation	6,925,750	7,140,816	7,450,641	8,486,772
Community and economic development	3,401,126	2,959,958	4,945,081	3,617,735
General government	3,780,754	4,682,828	5,482,144	6,400,259
Interest on long-term debt	3,962,321	6,284,431	6,390,890	6,042,440
Total governmental activities expenses	52,355,208	50,341,963	50,774,041	50,193,168
Business-type activities:				
Sanitary sewer	3,305,046	4,030,245	3,989,864	3,939,689
Solid waste	1,182,799	1,318,339	1,354,786	1,422,689
Total business-type activities expenses	4,487,845	5,348,584	5,344,650	5,362,378
Total primary government expenses	56,843,053	55,690,547	56,118,691	55,555,546
Program revenue:				
Governmental activities:				
Charges for services:				
Public safety	1,602,755	2,284,751	2,462,880	2,420,064
Public works	44,066	190,300	433,941	257,722
Health and social services	858	890	140	-
Culture and recreation	911,470	1,091,036	1,190,800	1,333,080
Community and economic development	223,876	722,701	653,643	516,500
General government	26,093	501,177	152,768	191,788
Operating grants and contributions:				
Public safety	1,484,726	1,641,945	2,116,613	2,321,333
Public works	3,778,175	4,293,880	3,917,038	4,135,015
Health and social services	290,971	211,233	223,188	237,283
Culture and recreation	114,648	89,727	67,871	182,467
Community and economic development	426,079	73,944	143,258	117,411
General government	121,515	145,996	91,101	167,438
Capital grants and contributions	13,285,988	20,801,673	9,277,782	12,221,700
Total governmental activities program revenue	22,311,220	32,049,253	20,731,023	24,101,801
Business-type activities:				
Charges for services:				
Sanitary sewer	5,088,908	5,575,443	6,013,830	6,281,847
Solid waste	1,193,623	1,324,048	1,345,474	1,344,707
Operating grants and contributions, sanitary sewer				
	-	-	-	-
Capital grants and contributions:				
Sanitary sewer	1,035,050.00	893,084	541,716	1,475,197
Solid waste	-	-	-	-
Total business-type activities program revenues	7,317,581	7,792,575	7,901,020	9,101,751
Total primary government program revenues	29,628,801	39,841,828	28,632,043	33,203,552
Net (expense) revenue:				
Governmental activities	(30,043,988)	(18,292,710)	(30,043,018)	(26,091,367)
Business-type activities	2,829,736	2,443,991	2,556,370	3,739,373
Total primary government net expense	(27,214,252)	(15,848,719)	(27,486,648)	(22,351,994)

(Continued)

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

	Fiscal Year			
	2003	2004	2005	2006
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
Hotel motel taxes	1,441,514	1,427,883	1,651,764	1,966,628
Other taxes	578,864	941,028	895,905	824,369
Unrestricted grants and contributions	633,606	230,831	354,017	447,479
Investment earnings	820,112	1,082,954	1,755,418	2,484,652
Miscellaneous	124,726	757,744	769,117	1,517,500
Transfers	-	(284,663)	173,633	1,786,688
Total governmental activities	41,328,350	42,557,394	45,096,412	49,752,196
Business-type activities:				
Investment earnings	702,950	217,866	292,683	657,153
Miscellaneous	-	-	-	-
Loss from joint venture	(521,578)	-	-	-
Transfers	-	284,663	(173,633)	(1,786,688)
Special Item:Contribution to Wastewater Reclamation Authority	-	-	(21,350,795)	-
Total business-type activities	181,372	502,529	(21,231,745)	(1,129,535)
Total primary government	41,509,722	43,059,923	23,864,667	48,622,661
Changes in net assets:				
Governmental activities	11,284,362	24,264,684	15,053,394	23,660,829
Business-type activities	3,011,108	2,946,520	(18,675,375)	2,609,838
Total primary government	\$ 14,295,470	\$ 27,211,204	\$ (3,621,981)	\$ 26,270,667

GASB Statement No. 34 implemented in fiscal year 2003.

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

Function / Program	Fiscal Year			
	2003	2004	2005	2006
Governmental activities:				
Public safety	\$ 3,473,558	\$ 5,086,400	\$ 4,706,088	\$ 4,915,785
Public works	16,335,309	23,786,198	13,237,080	16,251,231
Health and social services	291,879	212,123	223,328	237,283
Culture and recreation	1,100,864	1,385,528	1,469,189	1,554,883
Community and economic development	649,955	796,645	796,901	730,825
General government	459,655	782,359	298,437	411,794
Total governmental activities	22,311,220	32,049,253	20,731,023	24,101,801
Business-type activities:				
Sanitary sewer	6,123,958	6,468,527	6,555,546	7,757,044
Solid waste	1,193,623	1,324,048	1,345,474	1,344,707
Total business-type activities	7,317,581	7,792,575	7,901,020	9,101,751
Total government	\$ 29,628,801	\$ 39,841,828	\$ 28,632,043	\$ 33,203,552

GASB Statement No. 34 implemented in fiscal year 2003.

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

	Fiscal Year			
	1997	1998	1999	2000
General Fund:				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	7,787,657	8,564,332	9,443,380	9,364,002
Total General Fund	\$ 7,787,657	\$ 8,564,332	\$ 9,443,380	\$ 9,364,002
All Other Governmental Funds:				
Reserved	\$ 6,749,844	\$ 7,324,196	\$ 8,551,488	\$ 18,483,516
Unreserved, reported in:				
Special revenue funds	7,758,117	7,580,928	5,727,532	6,588,787
Capital projects funds	(3,832,818)	(4,577,825)	(7,283,758)	(18,974,136)
Total all other government funds	\$ 10,675,143	\$ 10,327,299	\$ 6,995,262	\$ 6,098,167

Fiscal Year											
2001		2002		2003		2004		2005		2006	
\$	-	\$	123,501	\$	91,264	\$	75,359	\$	7,813	\$	47,233
	8,917,707		8,822,286		8,497,469		8,090,498		8,745,770		7,929,180
\$	8,917,707	\$	8,945,787	\$	8,588,733	\$	8,165,857	\$	8,753,583	\$	7,976,413
\$	12,545,332	\$	34,809,908	\$	30,550,349	\$	35,964,609	\$	19,737,587	\$	17,167,193
	5,673,248		7,608,662		11,168,110		16,726,822		11,136,953		13,175,078
	(14,923,843)		(430,602)		22,344,402		16,967,983		11,347,844		5,951,173
\$	3,294,737	\$	41,987,968	\$	64,062,861	\$	69,659,414	\$	42,222,384	\$	36,293,444

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			
	1997	1998	1999	2000
Revenues:				
Taxes	\$ 21,684,290	\$ 23,619,680	\$ 25,549,612	\$ 25,209,467
Special assessments	451,170	704,135	1,274,009	427,546
Licenses and permits	650,005	662,917	1,061,223	765,755
Intergovernmental	8,250,295	7,789,792	5,990,218	7,089,365
Charges for services	843,885	834,910	1,041,493	1,224,748
Use of money and property	1,118,378	1,245,239	1,097,358	1,192,179
Miscellaneous	487,400	289,200	634,600	616,956
Total revenues	33,485,423	35,145,873	36,648,513	36,526,016
Expenditures:				
Public safety	-	-	-	-
Public works	-	-	-	-
Health and social services	-	-	-	-
Culture and recreation	-	-	-	-
Community and economic development	-	-	-	-
General government	-	-	-	-
Community protection	7,465,054	9,175,860	8,763,324	9,444,318
Human development	3,292,312	3,481,879	3,845,969	4,155,191
Home and community environment	7,990,610	8,613,708	9,469,879	6,234,734
Policy and administration	2,556,146	2,786,290	3,119,758	3,345,943
Capital outlay	8,558,293	11,302,433	12,637,809	17,207,172
Debt service:				
Principal	2,807,576	3,270,810	3,520,000	3,397,746
Interest	1,641,799	1,460,040	1,500,415	1,655,173
Bond issuance costs	-	-	-	-
Total expenditures	34,311,790	40,091,020	42,857,154	45,440,277
Excess (deficiency) of revenues over (under) expenditures	(826,367)	(4,945,147)	(6,208,641)	(8,914,261)
Other financing sources (uses):				
Issuance of long-term debt	2,283,272	3,142,592	3,000,000	7,000,000
Payments to escrow agent	-	-	-	-
Issuance of capital lease	-	1,148,997	-	-
Premium (discount) on long-term debt	-	-	-	-
Proceeds from sale of capital assets	366,129	37,304	17,777	28,562
Transfers in	10,523,359	15,767,510	17,473,801	17,585,087
Transfers out	(9,701,621)	(14,722,425)	(16,735,926)	(16,675,861)
Total other financing sources (uses)	3,471,139	5,373,978	3,755,652	7,937,788
Net changes in fund balance	\$ 2,644,772	\$ 428,831	\$ (2,452,989)	\$ (976,473)
Debt service as a percentage of noncapital expenditures	17.3%	16.4%	16.6%	17.9%

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.

		Fiscal Year									
		2001	2002	2003	2004	2005	2006				
\$	30,475,298	\$	33,631,941	\$	38,782,554	\$	40,815,026	\$	42,023,906	\$	43,413,473
	441,309		568,077		231,943		225,112		485,872		136,656
	685,869		1,003,125		700,261		1,072,584		1,320,158		973,262
	8,106,850		9,608,244		10,133,859		8,362,211		14,055,362		8,737,982
	1,320,276		1,419,335		1,817,837		2,292,260		2,561,137		2,877,346
	1,229,898		649,164		696,474		987,885		1,582,970		2,250,645
	551,886		1,465,597		1,342,002		1,154,478		869,879		1,843,179
	42,811,386		48,345,483		53,704,930		54,909,556		62,899,284		60,232,543
	-		-		11,412,329		12,720,663		14,487,675		16,220,743
	-		-		5,676,476		6,062,234		6,407,950		6,573,996
	-		-		726,762		769,984		806,975		881,172
	-		-		4,215,107		4,642,852		5,010,004		5,527,149
	-		-		3,372,440		2,892,764		4,634,094		3,562,412
	-		-		3,168,044		3,715,580		3,843,167		4,985,179
	11,033,289		11,065,825		-		-		-		-
	4,543,466		5,021,556		-		-		-		-
	6,964,862		8,408,187		-		-		-		-
	3,819,716		3,746,235		-		-		-		-
	27,661,173		28,136,362		45,875,946		42,083,369		38,086,083		15,107,714
	6,010,862		7,047,246		11,211,720		11,729,299		13,434,257		14,921,109
	2,215,674		2,700,596		3,760,575		6,139,566		6,403,714		6,084,607
	-		-		484,357		400,441		60,348		43,060
	62,249,042		66,126,007		89,903,756		91,156,752		93,174,267		73,907,141
	(19,437,656)		(17,780,524)		(36,198,826)		(36,247,196)		(30,274,983)		(13,674,598)
	15,000,000		56,525,000		57,334,590		41,559,249		3,055,000		6,106,869
	-		(3,575,000)		-		-		-		-
	83,400		-		250,200		-		-		-
	-		-		-		(50,403)		34,812		(52,123)
	128,378		828,267		20,000		121,101		26,693		33,674
	28,502,278		34,811,099		18,605,963		64,351,651		61,973,160		29,599,379
	(27,526,125)		(33,704,259)		(18,468,395)		(64,560,725)		(61,663,986)		(28,719,311)
	16,187,931		54,885,107		57,742,358		41,420,873		3,425,679		6,968,488
\$	(3,249,725)	\$	37,104,583	\$	21,543,532	\$	5,173,677	\$	(26,849,304)	\$	(6,706,110)
	23.8%		25.7%		35.1%		37.2%		36.1%		35.8%

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

Fiscal Year	Property Tax	Tax Increment Finance Revenue(TIF)	Cable Franchise	Hotel/ Motel Tax	Total
1997	18,657,152	\$ 2,175,206	\$ 123,845	\$ 728,087	\$ 21,684,290
1998	19,609,433	3,029,079	124,844	856,324	23,619,680
1999	19,390,106	4,241,815	215,715	1,701,976	25,549,612
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
Change 1997-2006	66.23%	363.86%	176.66%	170.11%	100.21%

Source: City records.

(1) For the purpose of this schedule, property taxes include miscellaneous other City taxes that are received in conjunction with the County's 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
1995	1997	*	*	*	*	*	*
1996	1998	1,323,114,430	869,243,997	17,069,290	25,776,226	69,933,436	128,320,732
1997	1999	1,392,905,576	830,288,113	19,527,482	16,394,292	71,032,636	147,700,131
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

* Detail is not available for this year.

Source: Polk and Dallas 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
\$ 2,297,879,436	\$ 1,760,804,021	10.90532
2,433,458,111	1,864,646,853	10.89988
2,477,848,230	1,956,538,970	10.90000
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

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	State	
Polk County / West Des Moines Community School District:									
1997	7.30504	2.35493	1.24535	10.90532	13.54320	9.22055	0.50661	0.00500	34.18068
1998	7.35645	2.34559	1.19784	10.89988	13.58058	9.11536	0.47230	0.00500	34.07312
1999	7.38456	2.31128	1.20416	10.90000	13.66525	9.28690	0.50551	0.00500	34.36266
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
Dallas County / Waukee Community School District:									
1997	7.30504	2.35493	1.24535	10.90532	16.16289	6.78666	0.50661	0.00500	34.36648
1998	7.35645	2.34559	1.19784	10.89988	16.86966	6.26157	0.47230	0.00500	34.50841
1999	7.38456	2.31128	1.20416	10.90000	16.97163	6.69435	0.50551	0.00500	35.07649
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

Source: Polk and Dallas County Auditor's Offices

Note: State law limits the maximum tax rate for the General Fund to \$8.10 per thousand dollars of assessed valuation. 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	2006			1997		
	Assessed Value	Rank	Percentage of Total City Assessed Value	Assessed Value	Rank	Percentage of Total City Assessed Value
Valley West Mall	\$ 107,793,720	1	2.48%	\$ 73,231,210	1	3.19%
Wells Fargo Home Mortgage	63,750,829	2	1.47	-	-	-
Mid-America Investment Company	52,005,000	3	1.20	35,194,987	3	1.53
Dallas County Partners	41,740,371	4	0.96	18,108,373	9	0.79
IFBF Property Management	40,425,110	5	0.93	-	-	-
Knapp Family, L.C.	30,430,000	6	0.70	-	-	-
Dallas County Partners II	26,811,177	7	0.62	21,620,820	7	0.94
Hy-Vee Food Stores	23,405,510	8	0.54	16,502,714	10	0.72
CMS Wellington Apts.	20,794,800	9	0.48	-	-	-
West Lakes Development Co.	19,471,705	10	0.45	-	-	-
MidAmerican Energy	-	-	-	60,489,136	2	2.63
Farm Bureau Insurance Companies	-	-	-	33,277,598	4	1.45
R & R Investors	-	-	-	28,671,130	5	1.18
Iowa Realty Co. Inc., I.R.F.B. Joint Venture	-	-	-	27,502,270	6	1.13
Preferred Risk Mutual Life Insurance Co.	-	-	-	21,185,227	8	0.87
Total	<u>\$ 426,628,222</u>		<u>9.83%</u>	<u>\$ 335,783,465</u>		<u>14.43%</u>

Source: Polk and Dallas 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		Delinquent Tax Collections
		Amount	Percentage of Levy	
1997	\$ 20,503,129	\$ 20,687,882	100.90%	\$ 4,388
1998	22,213,855	22,512,975	101.35	6,999
1999	24,386,437	24,242,117	99.41	1,621
2000	23,875,542	24,129,161	101.06	76,863
2001	27,591,430	28,044,286	101.64	2,032
2002	31,474,669	31,587,309	100.36	217
2003	36,818,095	37,117,890	100.81	4,862
2004	38,012,501	38,383,372	100.98	18,245
2005	38,820,140	39,491,148	101.73	5,410
2006	40,943,977	40,724,880	99.46	-

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

Total Collections

	Amount	Percentage of Levy
\$	20,692,270	100.92%
	22,519,974	101.38
	24,243,738	99.41
	24,206,024	101.38
	28,046,318	101.65
	31,587,526	100.36
	37,122,752	100.83
	38,401,617	101.02
	39,496,558	101.74
	40,724,880	99.46

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

Fiscal Year	Governmental Activities			
	General Obligation Bonds	Tax Increment Financing Bonds	Capital Leases	Loans Payable & Installment Contracts
1997	\$ 29,462,530	\$ 4,765,069	\$ -	\$ 619,409
1998	29,191,720	3,111,436	817,900	524,429
1999	28,782,308	-	672,923	500,146
2000	25,730,186	6,870,000	519,190	1,541,808
2001	27,420,480	14,825,000	439,571	1,183,965
2002	65,033,814	24,075,000	244,621	825,873
2003	117,419,257	17,990,000	269,142	849,434
2004	148,863,512	16,295,000	204,978	516,348
2005	144,280,000	10,600,000	157,466	412,729
2006	136,625,000	9,450,000	207,993	332,381

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

Business-type Activities			Total Primary Government	Total Debt Per Capita
Financing Agreements	General Obligation Bonds	Revenue Bonds		
\$ 5,925,547	\$ 2,597,470	\$ 7,012,000	\$ 50,382,025	\$ 1,273
5,397,710	2,458,280	8,380,000	49,881,475	1,261
4,709,383	2,347,692	7,937,000	44,949,452	1,136
4,265,586	2,209,814	7,474,000	48,610,584	1,048
3,800,738	2,074,520	6,991,000	56,735,274	1,223
3,315,238	1,941,186	6,487,000	101,922,732	2,196
2,790,827	1,783,686	5,955,000	147,057,346	3,169
2,302,506	611,486	5,384,000	174,177,830	3,754
-	-	4,802,000	160,252,195	3,097
-	-	4,199,000	150,814,374	2,915

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
1997	\$ 32,060,000	\$ 4,765,069	\$ 36,825,069	\$ 829,448	\$ 35,995,621	0.01566 to 1	\$ 910
1998	31,650,000	3,111,436	34,761,436	637,547	34,123,889	0.01402 to 1	862.54
1999	31,130,000	-	31,130,000	259,958	30,870,042	0.01246 to 1	780.30
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

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, 2006

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Polk County	\$ 183,695,000	15.72%	\$ 28,876,854
Des Moines Area Community College	53,240,000	9.03	4,807,572
West Des Moines Community School District	24,775,000	65.74	16,287,085
Subtotal, overlapping debt			49,971,511
City Direct Debt			146,615,374
Total direct and overlapping debt			\$ 196,586,885

Sources: Finance officer for each government entity listed

City of West Des Moines, Iowa
Schedule 14
Legal Debt Margin Information
Last Ten Fiscal Years

	1997	1998	1999	2000
Debt limit	\$ 114,893,972	\$ 121,672,906	\$ 123,892,412	\$ 139,395,955
Total net debt applicable to limit	37,444,478	36,103,765	32,303,069	36,870,998
Legal debt margin	\$ 77,449,494	\$ 85,569,141	\$ 91,589,343	\$ 102,524,957
Total net debt applicable to the limit as a percentage of debt limit	32.59%	29.67%	26.07%	26.45%

	2001	2002	2003	2004	2005	2006
\$	153,925,128	\$ 161,866,809	\$ 182,052,592	\$ 189,208,587	\$ 208,054,110	\$ 248,177,690
	45,943,536	92,120,494	138,311,519	166,491,324	155,450,195	146,615,374
\$	107,981,592	\$ 69,746,315	\$ 43,741,073	\$ 22,717,263	\$ 52,603,915	\$ 101,562,316
	29.85%	56.91%	75.97%	87.99%	74.72%	59.08%

Legal Debt Margin Calculation for Fiscal Year 2006:

Total Assessed Value	01/01/2005	\$ 4,963,553,808
Debt limit (5% of total assessed value)		\$ 248,177,690
Less: Debt applicable to limit		
General obligation bonds		136,625,000
General obligation bonds payable by enterprise funds		-
TIF revenue bonds		9,450,000
Capital lease obligations		207,993
Loans payable and installment contracts		332,381
Legal debt margin		\$ 101,562,316

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:	Net Available Revenue	Debt Service		Total	
		Operating Expenses		Principal	Interest		
1997	\$ 4,574,605	\$ 1,594,337	\$ 2,980,268	\$ 354,000	\$ 333,046	\$ 687,046	4.34
1998	4,955,054	1,560,582	3,394,472	370,000	318,078	688,078	4.93
1999	6,109,276	1,390,121	4,719,155	443,000	374,944	817,944	5.77
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

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)
1997	39,562	\$ 12,590,007	\$ 28,134	2.5%	\$ 651,252,029
1998	39,562	13,614,781	30,217	2.2	704,030,575
1999	39,562	14,365,888	31,399	2.0	815,650,848
2000	46,403	15,218,999	32,728	2.5	858,590,928
2001	46,403	15,800,827	33,487	2.8	853,491,553
2002	46,403	16,646,109	34,858	3.5	871,552,123
2003	46,403	17,302,853	35,852	4.0	965,124,639
2004	46,403	18,640,861	37,862	4.5	914,997,369
2005	51,744	NA	NA	4.2	1,115,625,249
2006	51,744	NA	NA	NA	NA

Sources: U.S. Census Bureau
 West Des Moines Fact Book compiled by the City's Community & Economic Development Department
 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 Nine Years Ago

Employer	Type of Business	1997		2006
		Employees	Rank	Employees
Wells Fargo Home Mortgage	Financial Services	-	-	1,600
Hy-Vee Food Stores	Grocery Stores	690	6	1,397
FBL Financial Group	Insurance / Financial Services	658	7	1,169
West Des Moines Community School District	Education	950	3	1,165
Preferred Risk / Guide One Insurance Company	Insurance	700	5	1,000
Kirke-Van Orsdel / Marsh	Insurance	600	8	950
Norwest / Wells Fargo Card Services	Financial Services	900	4	941
City of West Des Moines	Government	220	19	556
Delavan Inc / Turbine Feul Technologies	Manufacturing	457	10	450
J.C. Penney Company	Retail	200	21	284
Sears Operation Center	Retail Support & Financial Services	1,100	2	200
Associates Credit Card Center	Financial Services	1,650	1	-
John Deere Credit	Financial Services	550	9	-

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 Nine Fiscal Years

Functions/Program	Full-Time Equivalent Employees as of June 30			
	1998	1999	2000	2001
Community Enrichment:				
Human Services	10.00	11.00	11.50	11.50
Library	22.00	21.50	23.10	23.10
Parks & Recreation	17.75	19.75	21.50	22.00
Public Safety:				
Emergency Medical Services	6.00	9.00	10.00	10.00
Fire	22.00	22.00	31.00	31.00
Police	72.00	76.00	79.00	85.00
WestCom Dispatch Center	-	-	-	-
Public Services:				
Community Development	18.00	19.00	19.00	20.00
Public Works	60.50	63.50	65.50	63.00
Support Services:				
Administrative Services	9.75	9.75	9.75	9.75
City Manager's Office	3.50	3.50	3.50	3.50
Human Resources	3.50	3.50	3.50	4.00
Information Services	2.00	2.00	3.00	4.00
Legal	-	1.00	1.50	2.00
Total	247.00	261.50	281.85	288.85

Source: City Payroll records

Note: Number of Full-Time Equivalent Employees was not available for June 30, 1997

Full-Time Equivalent Employees as of June 30

2002	2003	2004	2005	2006
11.50	11.50	12.00	12.00	12.00
23.10	23.10	23.60	23.60	23.60
22.75	22.75	22.75	23.75	23.75
10.00	13.00	13.00	16.00	16.00
31.00	36.00	36.00	39.00	39.00
72.75	76.75	81.75	81.75	82.75
15.25	17.25	18.25	18.25	18.25
20.00	22.00	22.00	22.00	22.00
63.00	63.00	67.00	68.00	71.00
9.75	10.25	9.25	9.25	9.25
3.50	3.50	3.50	3.50	4.00
4.00	4.00	4.00	4.00	4.50
4.00	5.00	6.00	7.00	7.00
3.00	3.00	3.00	3.00	3.00
293.60	311.10	322.10	331.10	336.10

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

Function/Program	Calendar Year			
	1997	1998	1999	2000
Emergency Medical Services				
Total ambulance calls	NA	NA	NA	NA
Fire Department				
Total incidents	1,266	1,290	1,544	1,601
Total estimated loss	\$ 462,385	\$ 957,349	\$ 2,695,040	\$ 2,810,040
Police Department				
Number of parking tickets issues	NA	NA	NA	NA
Percent of parking tickets paid	NA	NA	NA	NA
Calls for service	NA	NA	NA	44,724
Case Reports	NA	NA	NA	6,607
Fed UCR Part 1 Crimes	NA	NA	NA	1,864
Development Services				
Total building permits issued	1,169	1,317	1,526	1,451
Total value of permits issued	\$ 132,245,307	\$ 129,855,162	\$ 214,413,990	\$ 139,621,124
Public Works				
% Citizens satisfied with city maintenance*	-	-	90%	-
Lane miles of streets per operator	22.00	20.14	20.95	20.77
Library				
Volumes in collection	98,833	113,327	125,483	136,908
Annual circulation	530,870	591,775	615,945	645,284
Parks & Recreation				
Aquatic Centers	1	1	1	1
Aquatic Center attendance	35,909	33,226	34,574	30,497
Rec program participation	NA	NA	NA	NA
Total acres of parks maintained	1,061.5	1,070.9	1,098.6	1,205.9
Total miles of trails maintained	7.7	8.6	13.2	15.8

NA - Historical date not available

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

Calendar Year					
2001	2002	2003	2004	2005	
	2,349	2,405	2,622	2,894	3,245
	1,670	1,975	2,569	2,375	2,341
\$	979,985	\$ 473,165	\$ 344,715	\$ 3,987,860	\$ 856,572
	NA	1,217	1,204	1,195	1,178
	NA	70.17%	81.24%	81.21%	74.88%
	43,062	38,336	39,115	44,051	51,439
	6,858	6,694	6,832	7,199	7,385
	1,885	1,861	1,993	1,872	1,970
	1,171	1,372	1,185	1,567	1,159
\$	124,039,871	\$ 220,108,303	\$ 135,901,444	\$ 363,813,418	\$ 176,762,250
	-	91%	-	93%	-
	20.57	21.39	21.33	21.43	22.78
	142,238	143,130	145,782	149,579	154,740
	615,492	626,694	631,784	612,398	620,089
	1	1	2	2	2
	32,283	36,287	89,051	96,957	136,198
	NA	46,989	49,910	54,372	57,810
	1,206.8	1,216.7	1,220.6	1,222.2	1,222.2
	18.8	19.8	22.0	28.1	37.3

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

Department	1997	1998	1999	2000
Police: Stations	1	1	1	1
Fire: Stations	3	3	3	3
Public Works:				
Streets (Miles):				
Paved	163	164	164	164
Unpaved	16	16	16	16
Traffic Signals				
Wastewater (Miles):				
Storm Sewer	81	84	84	84
Sanitary Sewer	166	169	169	169
Parks & Recreation:				
Park Acreage	1,057	1,106	1,214	1,200
Parks	17	18	23	22
Parks with Playground Equipment	8	11	12	13
Miles of Trails	8	12	13	18
Baseball/Softball Diamonds	24	24	24	24
Horseshoe Courts	18	18	18	18
Sand Volleyball Courts	5	5	5	5
Soccer/Football Fields	21	21	21	21
Basketball Courts	8	7	8	8
Tennis Courts	10	10	10	10
Swimming pools	1	1	1	1
Aquatic Centers	-	-	-	-
Wading Pools	1	1		1
Dog Parks	-	-	-	-
Parks and Recreation / Other:				
Cemetery acres	9	9	9	9
Library:				
Facilities	1	1	1	1
Volumes in collection	98,833	113,327	125,483	136,908

Source: Department capital asset records

2001	2002	2003	2004	2005	2006
1	1	1	1	1	1
3	4	4	4	4	4
164	487	516	545	622	620
16	26	39	36	37	43
84	82	85	110	153	180
169	176	191	197	211	220
1,217	1,221	1,222	1,222	1,222	1,222
33	33	33	33	33	33
15	15	18	18	18	19
20	21	28	35	35	50
24	24	24	24	24	24
18	18	18	18	18	18
5	5	5	5	5	5
21	21	21	21	21	21
8	9	9	9	9	13
10	10	10	10	10	11
1	1	-	-	-	-
-	-	2	2	2	2
1	1	2	2	2	1
-	-	-	-	1	1
9	9	9	9	9	9
1	1	1	1	1	1
142,238	143,130	145,782	149,579	154,740	157,681

