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NEWS RELEASE

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FOR RELEASE \_\_\_\_\_ January 6, 2006 2:30 p.m. \_\_\_\_\_

Auditor of State David A. Vaudt today released a report on the driver's license issuance program administered by the Department of Transportation (DOT) and County Treasurers' offices. The review, required by section 321M.9 of the *Code of Iowa*, was conducted to calculate and compare the cumulative costs of issuing driver's licenses and non-operator's identification cards by DOT issuance stations and County Treasurers' offices.

County Treasurer's offices in 81 counties issue driver's licenses and non-operator's identification cards. The other 18 counties are served by DOT issuance stations.

Vaudt reported the cost to issue a card (whether a driver's license or a non-operator's identification card) ranged from \$3.65 to \$31.34 during the fiscal year ended June 30, 2005. The cost per card does not include the cost of equipment or materials, such as card stock, laminate and photography equipment, to produce driver's licenses and non-operator's identification cards because those costs are paid by DOT for all DOT issuance stations and County Treasurers' offices. The cost per card is summarized in the following table.

	Number of Cards Issued	Ranges of Total Cost per Card	Average Cost per Card	
			Salaries and Benefits Only	Total Cost
DOT Issuance Stations	644,482	\$ 9.36 – 31.34	11.92	12.29
County Treasurers' Offices	357,976	3.65 – 19.62	9.41	9.93

The following tables identify the two DOT issuance stations and the five County Treasurers' offices with the highest and lowest cost per card.

DOT Issuance Station	Number of Cards Issued	Salaries and Benefits Only		Total Costs	
		Amount	Cost per Card	Amount	Cost per Card
<b>Highest:</b>					
Clay	12,544	\$ 311,820	24.86	319,770	25.49
Carroll	9,722	297,620	30.61	304,697	31.34
<b>Lowest:</b>					
Dubuque	30,857	280,366	9.09	288,818	9.36
Scott	59,029	565,243	9.58	587,138	9.95

County Treasurer's Office	Number of Cards Issued	Salaries and Benefits Only		Total Costs	
		Amount	Cost per Card	Amount	Cost per Card
<b>Highest:</b>					
Fayette	6,168	102,498	16.62	105,391	17.09
Pocahontas	2,392	38,962	16.29	41,243	17.24
Lucas	3,299	58,136	17.62	61,496	18.64
Sac	1,662	29,171	17.55	32,459	19.53
Palo Alto	2,226	43,315	19.46	43,680	19.62
<b>Lowest:</b>					
Cherokee	4,323	14,538	3.36	15,794	3.65
Union	4,642	19,408	4.18	19,995	4.31
Warren	11,525	51,523	4.47	51,918	4.50
Jasper	11,693	54,634	4.67	59,730	5.11
Wayne	2,048	9,834	4.80	10,622	5.19

Vaudt reported a number of factors contribute to the variations in cost per card at both the DOT issuance stations and the County Treasurers' offices. These factors include the number of commercial driver's licenses issued and the level of testing offered, the number of staff issuing licenses, the percentage of time spent issuing licenses, the salary levels of employees issuing licenses, whether the County Treasurer spends a large percentage of time on driver's license services, indirect costs and multiple issuance sites. Vaudt also stated these factors may explain variations in the cost per card between particular locations, but the effects of each factor are not uniform at all locations.

While the fees collected for the issuance of individual cards range from \$1 to \$40, the County Treasurers' offices retain \$7 of the total fees collected for issuing each card. During the fiscal year ended June 30, 2005, the 81 counties issuing cards collected approximately \$5.1 million of fees and retained approximately \$2.5 million of those fees. The remainder was remitted to DOT.

Vaudt recommended the Governor and General Assembly consider:

- what costs the amounts retained by the counties are intended to cover,
- whether the fee retained by the counties should be tiered and based on the type of card issued,
- requesting the County Finance Committee to establish standardized accounting requirements for the driver's license issuance function, including identifying costs to be included as part of the driver's license issuance function, and
- whether it would be beneficial to allow additional counties to issue driver's licenses.

A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/specials/specials.htm>.

**A REVIEW OF THE  
DRIVER'S LICENSE ISSUANCE PROGRAM  
ADMINISTERED BY THE  
DEPARTMENT OF TRANSPORTATION  
AND THE  
COUNTY TREASURERS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2005**



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To the Governor and  
Members of the General Assembly:

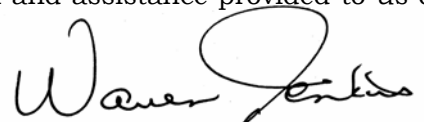
We have conducted a study of the fiscal impact of the driver's license issuance program administered by the Department of Transportation (DOT) and the County Treasurers as required by section 321M.9(4) of the *Code of Iowa*. The study was conducted for the period July 1, 2004 through June 30, 2005. In conducting our review, we performed the following procedures:

- (1) Obtained an understanding of the driver's license issuance program administered at DOT issuance stations and County Treasurers' offices.
- (2) Reviewed previous cost analysis studies conducted by the DOT and County Treasurers' offices.
- (3) Collected, reviewed and analyzed time study data for four 2-week periods at each DOT issuance station and County Treasurer's office.
- (4) Calculated the time spent on issuance activities by all employees in DOT issuance stations and County Treasurers' offices as a percentage of their total time worked.
- (5) Obtained cost information for issuance activities from both DOT and County Treasurers' offices for the fiscal year ended June 30, 2005. This information included, but was not limited to, salaries, travel, training and utilities costs.
- (6) Analyzed cost information for reasonableness and proper inclusion in the calculation of cost per card.
- (7) Calculated a cost per card using the percentage of time spent on issuance activities and the issuance costs reported for each DOT issuance station and County Treasurer's office.
- (8) Performed site visits at 4 DOT issuance stations and 19 County Treasurers' offices to verify time study and cost report data against supporting documentation.

Based on these procedures, we determined the average cost per card issued by the DOT and County Treasurers' offices, based on total costs, were \$12.29 and \$9.93, respectively. The total cost per card ranged from \$9.36 to \$31.34 for the DOT issuance stations and from \$3.65 to \$19.62 for the County Treasurers' offices. The cost per card is summarized in **Schedule 1** for each location.

We extend our appreciation to the personnel of the Department of Transportation and County Treasurers' offices for the courtesy, cooperation and assistance provided to us during our review.

  
DAVID A. VAUDT, CPA  
Auditor of State

  
WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

December 16, 2005

**A Review of the Driver's License Issuance Program Administered by  
the Department of Transportation and the County Treasurers**

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## **Executive Summary**

During the 2004 legislative session, the General Assembly enacted House File 2433 (Chapter 1139 of the 2004 Acts). The legislation modified section 321M.9 of the *Code of Iowa* and directed the Auditor of State to conduct a study of the fiscal impact of the county driver's license issuance program. The study is to include a comparison of the cumulative costs to issue driver's licenses and non-operator's identification cards by DOT issuance stations and County Treasurers' offices. The study is to be based on issuance activities common to both programs. The results of the study are to be used by the General Assembly in evaluating the amount of fees retained by the County Treasurers for issuance of driver's licenses and non-operator's identification cards. The study is to be repeated every 4 years.

To compare the cumulative costs to issue driver's licenses and non-operator's identification cards incurred by the Department of Transportation (DOT) and County Treasurers' offices, we:

- collected, reviewed and analyzed time study data for 2-week periods at each DOT issuance station and County Treasurer's office on 4 occasions, then calculated the time spent on issuance activities as a percentage of total time worked by employees at the DOT issuance stations and County Treasurers' offices,
- obtained cost information related to issuance activities from both DOT and the County Treasurers' offices for the fiscal year ended June 30, 2005, and
- calculated a cost per card using the percentage of time spent on issuance activities and the issuance costs reported for each DOT issuance station and County Treasurer's office.

We also performed site visits at 4 DOT issuance stations and 19 County Treasurers' offices to verify time study and cost report data by reviewing supporting documentation.

The following table summarizes the cost per card we determined as a result of the procedures performed. These amounts do not include the cost of equipment or materials to produce driver's licenses and non-operator's identification cards because they are paid by DOT for all DOT issuance stations and County Treasurers' offices. These costs include items such as card stock, laminate and photography equipment.

	<b>Number of Cards Issued</b>	<b>Ranges of Total Cost per Card</b>	<b>Average Costs per Card</b>	
			<b>Salaries and Benefits Only</b>	<b>Total Cost</b>
DOT Issuance Stations	644,482	\$ 9.36 – 31.34	11.92	12.29
County Treasurers' Offices	357,976	3.65 – 19.62	9.41	9.93

The following table lists the 2 DOT issuance stations and 5 County Treasurers' offices with the highest cost per card as well as the 2 DOT issuance stations and 5 County Treasurers' offices with the lowest cost per card.

**A Study of the Fiscal Impact of the Driver's License Issuance Program**

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DOT Issuance Station /County Treasurer's Office	Number of Cards Issued	Salaries and Benefits Only		Total Costs	
		Amount	Cost per Card	Amount	Cost per Card
<b>DOT Issuance Stations:</b>					
<b>Highest:</b>					
Clay	12,544	\$ 311,820	24.86	319,770	25.49
Carroll	9,722	297,620	30.61	304,697	31.34
<b>Lowest:</b>					
Dubuque	30,857	280,366	9.09	288,818	9.36
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<b>Counties:</b>					
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Union	4,642	19,408	4.18	19,995	4.31
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Jasper	11,693	54,634	4.67	59,730	5.11
Wayne	2,048	9,834	4.80	10,622	5.19

A number of factors contribute to the variations in cost per card at both the DOT issuance stations and County Treasurers' offices, including:

- number of commercial driver's licenses (CDLs) issued and the number of CDL tests administered,
- number of staff issuing licenses,
- percentage of time spent issuing licenses,
- the salary levels of employees issuing licenses,
- whether the County Treasurer spends a large percentage of time on driver's license services, and
- other factors, such as indirect costs and multiple issuance sites.

While these factors may explain the variations in the cost per card between particular locations, our analysis shows the effects of each factor are not uniform at all locations.



**A Review of the Driver's License Issuance Program Administered by  
the Department of Transportation and the County Treasurers**

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The report also includes several items for further consideration by the Governor and the General Assembly.

- When determining the amount of fees the counties are allowed to retain, the General Assembly should consider what the fee is intended to cover.
- The fees charged to customers vary from \$1.00 to \$40.00 per card. In addition, the time spent on the type of card also varies. It takes less time to process a non-operator identification card which has a fee of \$5.00 than it takes to process a commercial driver's license which has a fee of \$16.00 or \$40.00, depending on the term of the license. As a result, the General Assembly may want to consider whether the fee retained should be tiered and based on the type of card processed.
- The General Assembly may also want to consider requesting the County Finance Committee to establish standardized accounting requirements for the driver's license issuance function, including identifying costs to be included as part of the driver's license issuance function. Not all County Treasurers' offices budget and account for the driver's license issuance function separately. As a result, inconsistencies in cost information available at the counties were identified.
- The General Assembly should also consider if it would be beneficial to allow additional counties the opportunity to issue driver's licenses.

## **Introduction**

### **Establishment of the Program**

Prior to January 1994, the Department of Transportation (DOT) issued all driver's licenses and non-operator's identification cards in the State. During the 1993 legislative session, the General Assembly enacted Senate File 232 (Chapter 169 of the 1993 Acts) which established a pilot project allowing certain County Treasurers' offices to issue licenses, non-operator's identification cards and handicapped identification devices. On January 1, 1994, 6 County Treasurers' offices began issuing licenses as part of a pilot project. The counties were Adams, Cass, Fremont, Mills, Montgomery and Page. The legislation establishing the pilot project did not provide for funding to be provided to the County Treasurers participating in the project.

One of the advantages identified for establishing the pilot project included cost efficiencies that could be gained at the County Treasurers' offices chosen to participate. Employees in the County Treasurers' offices were essential to the offices, but their job responsibilities were somewhat cyclical. It was anticipated the counties could add driver's license responsibilities with minimal additional costs.

During the 1994 legislative session, the General Assembly enacted Senate File 2217 (Chapter 1189 of the 1994 Acts) which extended the pilot project until June 30, 1995 and appropriated to each of the 6 participating counties a specific amount for costs associated with the pilot project. The appropriations ranged from \$9,000 to \$16,500.

The General Assembly enacted Senate File 481 (Chapter 220 of the 1995 Acts) during the 1995 legislative session, which ended the pilot project and granted the 6 participating counties statutory authority to issue licenses, non-operator's identification cards and handicapped identification devices. In addition, the legislation allowed the 6 counties to retain \$5.00 for deposit in the county general fund for each motor vehicle license transaction.

During the 1998 legislative session, the General Assembly enacted House File 2424 (Chapter 1143 of the 1998 Acts) which changed the amount of fees the counties were allowed to retain to \$3.75 for each issuance or renewal of licenses and non-operator's identification cards. The legislation also provided the authority to issue licenses, non-operator's identification cards and persons with disabilities identification devices to a maximum of 42 additional counties. In January 2000, 42 additional counties assumed the duties of issuing driver's licenses and non-operator's identification cards.

The General Assembly enacted Senate File 2156 (Chapter 1032 of the 2002 Acts) during the 2002 legislative session, which provided 81 counties the authority to issue licenses, non-operator's identification cards and persons with disabilities identification devices. In 2003, another 32 counties began service. The legislation did not change the per license amount the counties were allowed to retain.

Senate File 97 (Chapter 8 of the 2003 Acts) enacted during the 2003 legislative session increased the fee retention amount to \$5.00 per issuance, effective July 1, 2003.

The 81<sup>st</sup> and last County Treasurer's office to assume driver's license duties began service in early 2004. Also during 2004, House File 2433 (Chapter 1139 of the 2004 Acts) increased the fee retention amount to \$7.00 per issuance, effective July 1, 2004.

Currently, there are 18 DOT issuance stations and 81 County Treasurers' offices issuing driver's licenses. A map illustrating the locations of the sites is included in **Appendix A**.

**A Review of the Driver's License Issuance Program Administered by  
the Department of Transportation and the County Treasurers**

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**Fee Retention**

The counties are allowed to retain a portion of the fee charged to customers for each license or non-operator's identification card issued to them. The fees retained by the counties are to be deposited to the general fund of the county and used to offset expenses incurred by the county in issuing cards. The remaining portion of the fee collected from the customer is remitted to the DOT by the county.

Currently, the counties are allowed to retain \$7.00 for each card issued, regardless of the type of card issued. **Table 1** lists the various types of cards issued and the fee the customer pays for the card. As illustrated by the **Table**, the fees charged to customers range from \$1.00 for an address or name change to \$40.00 for a 5-year commercial driver's license. If a county issues a \$40.00 commercial driver's license, it is allowed to retain \$7.00 for the transaction. Likewise, the county retains \$7.00 for issuing a card with an address or name change while collecting only \$1.00 from the customer. There are also rare occasions when a county may issue a card for which a fee is not collected. In these instances, the county still retains \$7.00.

**Table 1**

Type of Issuance	Duration of Validity	Customer Fee
Commercial (Class, A, B, C)	2-year	\$16.00
	5-year	40.00
Non-Commercial Operator (Class C)	2-year	8.00
	5-year	20.00
Non-Commercial Chauffeur (Class D)	2-year	16.00
	5-year	40.00
Motorcycle License Only – New Issuance	2-year	10.00
	5-year	25.00
Motorcycle License – Added to Existing License	-	1.00 per year
Motorcycle Instruction Permit – Added to Existing License	-	1.00 per year
Motorcycle Permit Only – New Issuance	2-year	8.00
Instruction Permit	2-year	6.00
Commercial Instruction Permit – Added to Existing License	6-month	12.00
Chauffeur's Instruction Permit	2-year	12.00
Motorized Bicycle License – Moped	2-year	8.00
Minor's Restricted License	2-year	8.00
Minor's School License	2-year	8.00
Duplicate	-	3.00
Address or Name Change	-	1.00
Non-operator's Identification Card	-	5.00

**Note:** Fees for the various commercial driver's license (CDL) endorsements have not been included in the **Table**. These fees are added to the basic cost of the license listed above.

**Legislative Appropriations**

The DOT receives a \$650,000 standing appropriation each year from the Road Use Tax Fund for costs associated with issuing driver's licenses and vehicle registrations and titles at County Treasurers' offices. This amount was initially appropriated for the fiscal year ended

**A Review of the Driver's License Issuance Program Administered by  
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June 30, 1992. According to the 1991 Acts of the General Assembly (Chapter 268, section 512) the appropriation was made "for the purpose of providing county treasurers with data processing equipment and support for vehicle registration and titling". The legislation also specified any unused portion would not revert but remain available for expenditure by DOT in subsequent fiscal years.

During the 2001 regular session of the General Assembly (Chapter 180, section 5), the appropriation language was changed to "for providing county treasurers with automation and telecommunications equipment and support for vehicle registration and titling and driver licensing". The legislation again specified the unused portion would not revert but remain available for expenditure by DOT in subsequent fiscal years.

In addition, during the 1999 session of the General Assembly, the DOT was appropriated funds from the Road Use Tax Fund for costs associated with the county issuance of driver's licenses during fiscal year 2000. The appropriation continued for fiscal years 2001 through 2005. In 2005, DOT was appropriated \$1,096,000 for automation, telecommunications and related costs associated with the County issuance of driver's licenses and vehicle registrations and titles. The Legislature has also appropriated funds from the Road Use Tax Fund to DOT for each fiscal year for the payment of costs associated with the production of driver's licenses.

The amounts appropriated to the DOT for fiscal years 2000 through 2005 are summarized in **Table 2**. The **Table** does not include the \$650,000 annual standing appropriation because an undeterminable portion of the appropriation is for costs associated with issuing vehicle registrations and titles done at each of the 99 County Treasurers' offices.

**Table 2**

For the Fiscal Year Ended June 30,	Legislative Session/ Chapter of Acts	Appropriation Amount For Costs Associated With	
		County Issuance of Driver's Licenses	Production of Driver's Licenses
2000	1999/120 and 198	\$ 308,000*	2,069,000*
2001	2000/1216	20,000*	2,103,000*
2002	2001/180	30,000*	3,997,000*
2003	2002/1002	30,000*	3,997,000*
2004	2003/171	30,000*	2,820,000*
2005	2004/1177	##	2,820,000*

\* - or so much thereof as is necessary

## - Appropriation included funds for costs associated with vehicle registrations and titles.

According to DOT officials we spoke with, all equipment and support for the vehicle registration and titling and driver's licensing systems are purchased by DOT and provided to the County Treasurers' offices. The cost of equipment or materials to produce driver's licenses and non-operator's identification cards are not included in this report because they are paid by the DOT for all DOT issuance stations and County Treasurers' offices. These costs would include items such as card stock, laminate and photography equipment.

**Cost Studies**

During the 2003 legislative session, the General Assembly enacted Senate File 97 (Chapter 8 of the 2003 Acts) which required the DOT, in conjunction with the County Treasurers, to conduct a study of the county driver's license issuance program, including the financial effect the program had on counties. The purpose of the study was to determine an appropriate fee level to be retained by the county for providing driver's license services. The County Treasurers created a 5 member Driver's License Committee (DLC) to work with the DOT. The 2 parties used different methods to conduct the study and reported different results.

**A Review of the Driver's License Issuance Program Administered by  
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County Treasurers' Study - The results of the cost analysis conducted by the County Treasurers were reported in 3 stages. The stages and average cost per card are summarized in **Table 3**. The cost per card determined by the County Treasurers ranged from \$5.91 to \$27.66 for total costs.

**Table 3**

Stages	Average Cost per Card
Salaries and benefits	\$10.77
Salaries, benefits and other direct costs	11.28
Salaries, benefits, other direct costs and indirect costs	13.91

The DLC used expenditures incurred by 42 County Treasurers' offices for salaries, benefits and other direct costs during the fiscal year ended June 30, 2003. An indirect cost rate provided by a consulting firm was used for indirect costs. The DLC chose to limit its study to information provided by County Treasurers from the 48 counties providing driver's license services prior to January 1, 2003. Information was received from only 42 of the 48 counties.

To determine the percentage of each employee's time spent providing driver's license services, a Personnel Activity Report (PAR) was completed for the fiscal year ended June 30, 2003. The time allocated to the functions performed by each employee was estimated by the County Treasurer and was not the result of a time study. This percentage was used to allocate the employee's salaries and benefits and direct costs to the driver's license function.

DOT Study - The DOT cost analysis used an activity method in which each step of the driver's license issuance process was timed and the time was applied to a compensation rate. An average compensation rate was calculated for each county based on the employees' salaries and benefits. However, the DOT included only the time that resulted in an issued license. If time spent with a driver did not result in an issued license, that time was not included in the DOT time study. As a result, the amount of time to which a compensation rate was applied was less than the total amount of time spent by the employee. Of the 9 counties selected for the time study conducted by the DOT, 3 were "large volume," 3 were "medium volume" and 3 "low volume".

Based on the information gathered from the 9 counties, the DOT calculated an average cost per card of \$3.85. This amount was reported to the General Assembly in accordance with the requirements established by Senate File 97. DOT officials declined to include the findings of the County Treasurers' DLC study. According to the DOT report, the Department was concerned about the quality of the data used in the study and the unexplained wide range in cost per card among the counties. DOT's report included written explanation from the DLC detailing the differences in the approach of the 2 studies.

Auditor of State's Study - During the 2004 legislative session, the General Assembly enacted House File 2433 (Chapter 1139 of the 2004 Acts). The legislation modified section 321M.9 of the *Code of Iowa* and directed the Auditor of State to conduct a study of the fiscal impact of the county driver's license issuance program. The study is to include a comparison of the cumulative costs to issue driver's licenses and non-operator's identification cards by DOT issuance stations and County Treasurers' offices. The study is to be based on issuance activities common to both programs. The results of the study are to be used by the General Assembly in evaluating the amount of fees retained by the County Treasurers for issuance of driver's licenses and non-operator's identification cards. The study is to be repeated every 4 years.

## **Objectives, Scope and Methodology**

### **Objectives**

Our study was conducted to compare the cumulative costs to issue driver's licenses and non-operator's identification cards incurred by the Department of Transportation (DOT) and County Treasurers' offices.

### **Scope and Methodology**

To gain an understanding of the driver's license issuance program administered by DOT and the County Treasurers' offices, we:

- reviewed previous cost analysis studies conducted by the DOT and the County Treasurers' offices,
- collected, reviewed and analyzed time study data for 2-week periods at each DOT issuance station and County Treasurer's office on 4 occasions during the fiscal year ended June 30, 2005,
- calculated the time spent on issuance activities as a percentage of total time worked by employees at the DOT issuance stations and County Treasurers' offices,
- obtained cost information related to issuance activities from both the DOT and the County Treasurers' offices for the fiscal year ended June 30, 2005,
- analyzed cost information to determine whether it appeared reasonable and was appropriate to include as a driver's license issuance cost,
- calculated a cost per card for the fiscal year ended June 30, 2005 using the percentage of time spent on issuance activities and the issuance costs reported for each DOT issuance station and County Treasurer's office, and
- performed site visits at 4 DOT issuance stations and 19 County Treasurers' offices to verify time study and cost report data by reviewing supporting documentation.

Most County Treasurer's office employees issuing licenses and DOT employees at issuance stations perform functions other than those related to driver's licenses. As a result, it was necessary to conduct time studies to determine the proper portion of the employees' salaries to allocate to the issuance of licenses.

To develop a data collection form to be used during the 4 time study periods, we gained an understanding of driver's license operations at both the DOT and the County Treasurers' offices by reviewing written procedures, conducting interviews with DOT and County Treasurer's office employees and observing operations. Based on our understanding of the similarities and differences in operations between the DOT issuance stations and County Treasurers' offices, we created time study summary forms and daily worksheets to be used by the employees during the time study periods. **Appendix B** includes a copy of the time study summary form used by county employees. **Appendix C** includes a copy of the time study summary form used by DOT employees. We selected the 2-week blocks during which DOT issuance station and County Treasurer's office employees were to track how their time was spent throughout the day.

In addition to salary and benefit costs, DOT issuance stations and County Treasurers' offices incur other direct and indirect costs. Based on our understanding of the processes used to issue licenses, we identified the types of costs involved in issuing driver's licenses and non-operator's identification cards and created a cost report form for the counties to complete. **Appendix D** includes a copy of the cost report form used by the counties.

**A Review of the Driver's License Issuance Program Administered by  
the Department of Transportation and the County Treasurers**

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DOT officials provided us detailed listings of expenditures identified for each station from its centralized accounting system. After we collected cost information from each county and DOT, we performed a cost analysis to link the results of the time studies to the costs reported by the counties and DOT.

To validate time study and cost information collected, we selected 4 DOT issuance stations and 19 County Treasurers' offices and visited the sites to compare the data collected to supporting documentation. During the visits, we traced time study summaries submitted to supporting daily worksheets, traced total hours recorded for each day to supporting payroll records, traced salary and benefit information reported to supporting payroll records, traced direct costs reported to appropriate supporting documentation, and analyzed the reasonableness of indirect costs reported, as applicable.

During our fieldwork, we determined the hours of operation were not consistent between the DOT issuance stations and the County Treasurers' offices. In addition, the hours of operation were not consistent among the County Treasurers' offices. Standard office hours for the County Treasurers' offices vary from 8:30 am until 4:00 pm, Monday through Friday. **Appendix E** includes a list of exceptions to those hours for the County Treasurers' offices. The DOT issuance stations are open Tuesday through Friday, with hours varying between 8:00 am and 6:00 pm and Saturdays from 8:00 am until 1:00 pm.

## **Driver's License Issuance Cost Study**

### **Time Studies**

To obtain an understanding of the various processes involved with issuing driver's licenses and non-operator's identification cards at DOT issuance stations and County Treasurers' offices, we met with representatives of DOT and the County Treasurers' offices. Based on discussions with those representatives, as well as our review of written procedures and observation of operations, a time study summary and daily worksheets were created to record DOT and County Treasurer's office employees' time.

The time study summary forms divide the working day into categories. A preliminary version of the form was tested by the DOT and County Treasurers' office employees by using it to track their time throughout the day. Based on the feedback received from employees at a DOT issuance station and 2 County Treasurers' offices pilot sites, revisions were made to the preliminary time study summary and daily worksheets. Once the forms were finalized, we provided training to DOT and County Treasurers' office employees on the use of the forms.

The driver's license function was divided into 7 categories, as follows:

- Operator's, Motorcycle, Non-Operator's Identification Card Issuances – All activities related to the issuance and production of an operator's license or permit, motorcycle license or permit or a non-operator's identification card. Time spent administering written tests and drive tests was recorded in this category.
- Commercial Driver's License (CDL) Issuances – All activities related to the issuance and production of any CDL license or permit. Time spent administering written tests and drive tests was recorded in this category.
- Department Re-examinations, Recalls, Line Exams – Time spent preparing any necessary paperwork, meeting with individuals, administering any required tests (whether written knowledge, oral knowledge or drive test) and any other process related to performing this function. Travel time was not included in this category as a separate "Travel" category was provided.
- Customer Service – Answering customer questions, whether by phone or in person, and performing record checks. For the DOT issuance stations, this category included the greeter position.
- Reporting and Balancing – Completion of any reports related to driver's licenses, preparing deposits, balancing the cash drawers, completing the transfer to DOT and any set-up and/or shut-down time. This category also included the application summary reviews, as well as the 10% work reviews performed by DOT.
- Travel – Any travel for training, to locations for local drive tests or picking up supplies from DOT. For counties with multiple issuance sites, this category also included the travel time to and from these sites. In addition, for counties or DOT issuance stations providing on-site group tests for trucking schools, any related travel was recorded in this category. Finally, DOT Supervisors used this category for recording time spent traveling to their assigned counties.
- Training and/or Technical Support – Any training and/or technical support related to driver's licenses, including reading manuals and memos, team/staff meetings and technical support calls to the DOT or Digimarc.

The DOT maintains oversight responsibilities for all 99 counties. DOT Supervisors are assigned certain County Treasurers' offices for which they provide technical assistance and perform 10% work reviews and site reviews for driver's license services. The time spent by both the DOT Supervisors and the county employees with whom they worked during the



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time study periods were included in the "Reporting and Balancing" and "Training and/or Technical Support" functions.

The time spent by DOT Supervisors assisting the counties, reviewing their work and performing site reviews will impact the cost per card for both the counties and DOT. However, it will likely have a greater effect on the cost per card issued by DOT because there are only 18 DOT issuance stations providing assistance and oversight to 81 County Treasurers' offices. While the County Treasurers' offices spread this time over all 81 offices, the DOT is able to spread it over only 18 issuance stations. At the same time, consideration should be given to the large number of cards issued by the DOT when compared to County Treasurers' offices. Because the DOT issuance stations issue so many more cards, they have a larger population over which to spread the cost.

As illustrated by **Appendices A and B**, the 7 driver's license categories were the same for both the DOT issuance stations and County Treasurers' offices time study summary forms. In addition, a "Paid Breaks" category was provided for both DOT and County Treasurers' office employees to record any scheduled, paid break taken during the working day. This category was also often used for any paid leave taken by an employee, such as for vacation or sick leave.

For the remainder of the working day, the counties were provided a "Non-Driver's License Functions" category in which to record time spent on property tax, motor vehicle registration or any other County Treasurer's office function not related to driver's license services. However, the DOT issuance station employees were provided 3 additional categories of services performed by DOT which the counties are unable to provide. These categories are as follows:

- Records Processing – Time spent processing lift notices, processing SR22 insurance filings, entering convictions, collecting civil penalty payments, providing certified driving records, etc.
- Remedial Driver Interviews – Time spent preparing any necessary paperwork, meeting with individuals and any other process related to performing this function. However, any travel related to this function was recorded in the "Travel" category. Per review of the completed time studies, travel related to this category will not have a significant impact on the results of the cost per card calculations.
- Presentations – Time spent preparing Driver's Education and/or Senior Driver Education presentations, giving the presentations and any other process related to performing this function. However, any travel related to this function was recorded in the "Travel" category. Based on our review of the completed time studies, travel related to this category appears minimal and will not have a significant impact on the results of the cost per card calculations.

The 2-week time periods listed in **Table 4** were selected as the periods during which DOT issuance station and County Treasurers' office employees were to track how their time was spent throughout the day. By selecting 4 periods spread over a 4-month time period during the fiscal year ended June 30, 2005, we attempted to level out paid leave taken by employees and fluctuations in the number of cards issued.

<b>Table 4</b>
<b>Time Study Periods</b>
April 4 through April 16, 2005
May 16 through May 28, 2005
July 11 through July 23, 2005
August 1 through August 13, 2005

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At the end of each of the 4 time study periods, the time study summary forms were collected from the DOT issuance stations and County Treasurers' offices. The daily worksheets used by DOT and county employees were maintained in the issuance offices. Using the time study summary forms, we created spreadsheets to:

- summarize time spent on each function by employee,
- compile the information by DOT issuance station and County Treasurer's office, and
- combine all DOT issuance stations, as well as County Treasurers' offices.

As the summary forms were received, we:

- reviewed the data submitted, identified any apparent errors or inconsistencies and contacted the submitting office for resolution,
- updated time study spreadsheets with corrected information, and
- carried forward time reported to a cost analysis spreadsheet created for the location to calculate the percentage of time spent on driver's license and non-operator's identification card activities for each employee and location.

To test the validity of the time study data submitted, during our field visits we traced the information to the daily worksheets prepared by each employee. We also traced the total hours recorded on the summary sheet for each day during the time study to supporting payroll documentation such as timesheets, time cards or payroll registers.

During our review of the time study information submitted for each employee, we analyzed the data for any items which would skew the percentage of time allocated to the driver's license issuance function. When we identified employees with a significant amount of paid leave during the time studies, the leave was excluded from the results of the time study. We also identified DOT employees who worked at an issuance station other than their "home" station and made appropriate adjustments to the time they reported for each issuance station at which they worked.

Once the time study data was finalized, the information for the 18 DOT issuance stations and 81 County Treasurers' offices was compiled. As illustrated in **Schedule 2**, the time studies showed the employees at the DOT issuance stations and the County Treasurers' offices spent approximately 76% and 26% of their time on comparable issuance activities, respectively. Based on the time studies, the time spent on driver's license services by the DOT issuance stations ranged from approximately 66% to 80%. The percentage of time at the County Treasurers' offices ranged from approximately 8% to 82%. These percentages represent only the time spent for the employees participating in the time study. This wide range was not unexpected due to the nature of operations at the County Treasurers' offices and the volume of driver's licenses processed by the DOT issuance stations.

After sharing the results of our study with DOT officials, they expressed concern that the Supervisors in the 18 DOT issuance stations may have included time in their time study summary forms that wasn't appropriate for purposes of our analysis. After reviewing the concerns identified, it was determined the affect, if any, of the time improperly reported by 18 individuals would have a minimal impact on the cost per card issued by individual DOT issuance stations given the large volume of cards issued.

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## **Cost Reports**

There are 3 primary components to the cost of providing driver's license services. These components are:

- Salaries and benefits - includes employee salaries and the employer share of FICA, IPERS, health insurance, dental insurance and any other benefit provided to the employees.
- Other direct costs - office supplies, mileage, training, rent, utilities and/or any other miscellaneous cost associated with providing driver's license services.
- Indirect costs - any cost not directly linked to driver's license services but which are costs of maintaining the facility from which licenses are issued, such as building insurance, janitorial costs, utilities and/or any other miscellaneous indirect cost.

County Costs - In order to gather the cost information from each County Treasurer's office, a cost report form was created. As illustrated by **Appendix D**, information requested included the salary of each employee participating in the time study, the employer share of any benefits provided to each employee, direct costs related to providing driver's license services, any indirect costs currently allocated on the county's accounting system and any other indirect costs the County Treasurer felt should be considered when determining the cost per card of providing driver's license services. We requested cash basis information for the fiscal year ended June 30, 2005.

Some costs, such as utilities, were reported as direct costs by some counties and indirect costs by others. For example, when a county has a location used only for issuing driver's licenses, the utility costs of that location may have been reported as a direct cost. Also, when a county established and maintained a separate budget for driver's license services, utilities could be reported as a direct cost. However, some counties allocated utilities cost based on square feet of space occupied, the rough percentage of space occupied in the courthouse, the County Treasurer's judgment or some other basis. The allocated costs were typically reported as an indirect cost.

DOT Costs - We obtained a detailed listing of cash basis expenditures from a DOT official for the fiscal year ended June 30, 2005 for each DOT issuance station and the central cost center used to record expenses for all stations.

The costs for each DOT issuance station included the salary costs for most of the employees working in the particular station. However, the salaries and benefits for employees in a supervisory position were recorded in the central cost center. These costs were allocated to the station where the employee was assigned, as well as any other costs related to a specific station.

We also reviewed other central costs with a DOT official and determined the only costs appropriate to allocate to the DOT issuance stations for purposes of our study were expenses for reproduction supplies, such as toner, ink and paper. The supplies were not shared with County Treasurers' offices. We allocated these costs among the 18 DOT issuance stations based on the portion of driver's licenses and non-operator's identification cards issued when compared to the total number issued by all DOT issuance stations. While there were other costs exclusive to the operation of DOT issuance stations, these costs were minimal and would not have an impact on the cost per card calculation.

The remaining central costs were for expenses that were not exclusive to the operation of the DOT issuance stations. For example, the central costs included salaries and benefits for employees responsible for supervision of both DOT issuance stations and County Treasurers' offices.

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The purchase of testing equipment and card stock, laminate and other supplies and equipment necessary for the production of the driver's licenses and non-operator's identification cards are maintained in a separate cost center. Because DOT purchases these supplies and equipment for all DOT issuance stations and supplies each County Treasurer's office with the same products, we did not include these costs in our study.

The costs accumulated for each DOT issuance station are for operation of the whole station, but each station performs both driver's license and non-driver's license functions. As a result, it was necessary to prorate the costs between the functions. We made this allocation based on the results of the DOT employees' time study.

Cost Analysis - Cost information was entered into a spreadsheet established for each DOT issuance station and County Treasurer's office. We reviewed the data for apparent errors, inconsistencies or omissions and contacted the submitting office for resolution. Each location's costs were also analyzed to determine if the amounts appeared reasonable and whether individual cost components were appropriate to include as an issuance cost. During our analysis of direct costs and indirect costs, we determined the costs reported as indirect by some counties were actually direct costs of providing issuance services. These costs were reclassified as necessary.

To test the validity of the cost data submitted, during our field visits at the County Treasurers' offices we traced the costs to payroll registers, expenditure reports and other supporting documentation. Some counties recorded the costs associated with driver's license services separately in their accounting records. Other counties recorded these costs within the total costs of the office and either needed to identify or allocate the costs attributed to the driver's license services. Costs we were unable to verify were excluded from the cost analysis spreadsheet. Buena Vista County was unable to provide support for the non-salary direct costs reported; therefore, only salary and benefit information was entered on their cost analysis spreadsheet.

The DOT records all costs in a centrally maintained accounting system. The accounting system identifies costs specific to each DOT issuance station which we were able to determine were properly allocated.

Cost information for each DOT issuance station and County Treasurer's office has been included in **Schedule 3**. The costs have been categorized into the 3 major components of salaries and benefits, other direct costs and indirect costs.

### **Study Results**

Cost per Card - We obtained from DOT officials the number of cards issued by each location during the fiscal year ended June 30, 2005. This information is presented in **Schedule 4** for each type of card. The **Schedule** also includes a breakdown by percentage of the different types of cards issued for each location.

Using the number of cards issued, we calculated the issuance cost per card for each DOT issuance station and County Treasurer's office. **Schedule 1** includes the cost per card for salaries and benefits only, for total direct costs and for total costs. As stated previously, the cost per card amounts do not include costs for equipment and supplies used to produce the cards.

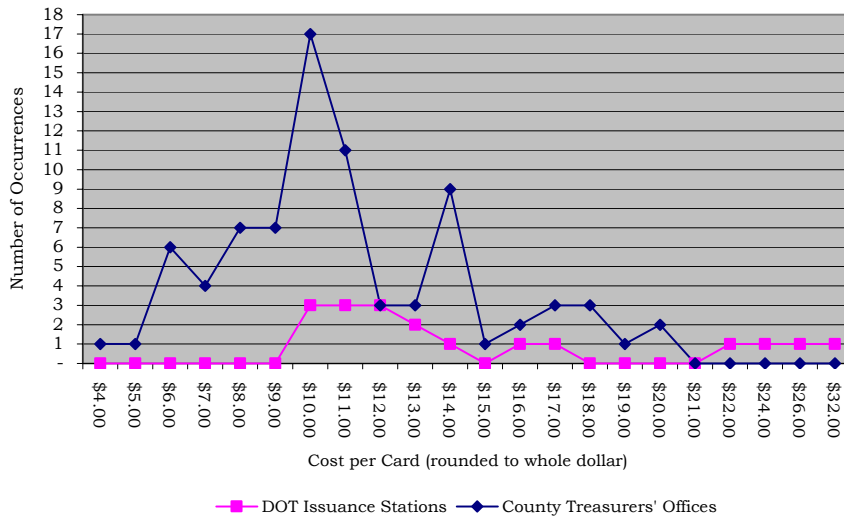
**Table 5** summarizes the number of cards issued and the ranges and the average cost per card for licenses issued by DOT issuance stations and County Treasurers' offices. The graph illustrates the distribution of the cost per card for both DOT issuance stations and County Treasurers' offices.

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**Table 5**

	Number of Cards Issued	Ranges of Total Cost per Card	Average Costs per Card	
			Salaries and Benefits Only	Total Cost
DOT Issuance Stations	644,482	\$ 9.36 – 31.34	11.92	12.29
County Treasurers' Offices	357,976	3.65 – 19.62	9.41	9.93

**Cost Distribution**



As illustrated by the graph, the cost per card for most of the DOT issuance stations and County Treasurers' offices is in the \$8.00 to \$14.00 range. As shown in **Table 6**, 63% of the DOT issuance stations and County Treasurers' offices are in this range. The cost per card for 19 counties is less than \$8.00, while no DOT issuance stations have costs per card less than \$8.00.

**Table 6**

Cost Range	DOT Issuance Stations		County Treasurers' Offices		Total	
	Number	Percent	Number	Percent	Number	Percent
\$ 3.65 – 8.00	-	-	19	23%	19	19%
8.01 – 10.00	3	17%	24	30%	27	28%
10.01 – 12.00	6	33%	14	17%	20	20%
12.01 – 14.00	3	17%	12	15%	15	15%
14.01 and over	6	33%	12	15%	18	18%
Total	18	100%	81	100%	99	100%

**Table 7** lists the 2 DOT issuance stations and 5 County Treasurers' offices with the highest cost per card as well as the 2 DOT issuance stations and 5 County Treasurers' offices with the lowest cost per card.

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**Table 7**

DOT Issuance Station / County Treasurers' Offices	Number of Cards Issued	Salaries and Benefits Only		Total Costs	
		Amount	Cost per Card	Amount	Cost per Card
<b>DOT Issuance Stations:</b>					
<b>Highest:</b>					
Clay	12,544	\$ 311,820	24.86	319,770	25.49
Carroll	9,722	297,620	30.61	304,697	31.34
<b>Lowest:</b>					
Dubuque	30,857	280,366	9.09	288,818	9.36
Scott	59,029	565,243	9.58	587,138	9.95
<b>County Treasurers' Offices:</b>					
<b>Highest:</b>					
Fayette	6,168	102,498	16.62	105,391	17.09
Pocahontas	2,392	38,962	16.29	41,243	17.24
Lucas	3,299	58,136	17.62	61,496	18.64
Sac	1,662	29,171	17.55	32,459	19.53
Palo Alto	2,226	43,315	19.46	43,680	19.62
<b>Lowest:</b>					
Cherokee	4,323	14,538	3.36	15,794	3.65
Union	4,642	19,408	4.18	19,995	4.31
Warren	11,525	51,523	4.47	51,918	4.50
Jasper	11,693	54,634	4.67	59,730	5.11
Wayne	2,048	9,834	4.80	10,622	5.19

**Table 8** lists the 2 DOT issuance stations and 5 County Treasurers' offices with the highest number of issuances as well as the 2 DOT issuance stations and 5 County Treasurers' offices with the lowest number of issuances.

**Table 8**

DOT Issuance Station / County Treasurers' Offices	Number of Cards Issued	Salaries and Benefits Only		Total Costs	
		Amount	Cost per Card	Amount	Cost per Card
<b>DOT Issuance Stations:</b>					
<b>Highest:</b>					
Linn	77,593	\$ 791,225	10.20	821,287	10.58
Polk	141,823	1,390,137	9.80	1,412,689	9.96
<b>Lowest:</b>					
Carroll	9,722	297,620	30.61	304,697	31.34
Clay	12,544	311,820	24.86	319,770	25.49
<b>County Treasurer's Offices:</b>					
<b>Highest:</b>					
Sioux	10,584	90,766	8.58	95,441	9.02
Lee	10,592	107,374	10.14	109,043	10.29
Warren	11,525	51,523	4.47	51,918	4.50
Jasper	11,693	54,634	4.67	59,730	5.11
Dallas	14,166	75,276	5.31	127,643	9.01
<b>Lowest:</b>					
Ringgold	1,577	19,890	12.61	20,670	13.11
Taylor	1,578	16,909	10.72	17,261	10.94
Dickinson	1,644	15,780	9.60	15,800	9.61
Sac	1,662	29,171	17.55	32,459	19.53
Adams	1,728	16,683	9.65	17,102	9.90

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Variations in Cost – There are a number of factors contributing to the variations in cost per card at both the DOT issuance stations and County Treasurers' offices, including:

- number of commercial driver's licenses (CDLs) issued and the number of CDL tests administered,
- number of staff issuing licenses,
- percentage of time spent issuing licenses,
- the salary levels of employees issuing licenses,
- whether the County Treasurer spends a large percentage of time on driver's license services, and
- other factors, such as indirect costs and multiple issuance sites.

While these factors may explain the variations in the cost per card between particular locations, our analysis shows the effects of each factor are not uniform at all locations. For example, Jasper and Decatur Counties both use primarily 2 employees to issue driver's licenses. These employees spend approximately 72% and 18%, respectively, of their time on driver's licenses. The cost per card at Jasper and Decatur Counties is \$5.11 and \$5.63, respectively. Van Buren and Kossuth Counties also use primarily 2 employees to issue driver's licenses. The employees at Van Buren County spend approximately 38% of their time on issuing driver's licenses while the Kossuth County employees spend approximately 74% of their time issuing driver's licenses. The cost per card at Van Buren and Kossuth Counties is \$16.76 and \$10.96, respectively. While most counties with limited employees have a lower cost per card, there are also several others with limited employees involved where other factors contribute to higher costs. Therefore, each location's situation must be evaluated individually.

Certain decisions made at the discretion of individual County Treasurers may impact the cost per card for some counties. For instance, the County Treasurer typically has the highest salary in the office and may choose to devote a large percentage of his/her time to driver's license issuance services and, therefore, increase the cost per card issued by his/her County. Similar discretionary decisions are not available to DOT employees involved in the issuance process.

Examples of the effect of each of these components are discussed in the following paragraphs.

- Commercial Driver's Licenses – Prior to issuing a commercial driver's license (CDL), a series of requirements must be completed. Issuing a CDL takes significantly more time than issuing a non-CDL. It appears the number of CDLs issued by a DOT issuance station affects their cost per card. The 4 DOT issuance stations with the highest percentage of CDLs issued also have the highest cost per card. This is summarized in **Table 9**.

**Table 9**

<b>DOT Issuance Station</b>	<b>CDLs as a % of Total Cards Issued (Schedule 4)</b>	<b>Number of CDLs Issued (Schedule 4)</b>	<b>Total Cost per Card (Schedule 1)</b>	<b>Rank of Station in Cost Comparison<sup>^</sup> (Schedule 1)</b>
Webster	11.5%	1,897	\$21.33	15
Carroll	10.2%	993	31.34	18
Clay	8.9%	1,115	25.49	17
Wapello	7.5%	1,135	23.10	16

<sup>^</sup> - The locations have been ranked from lowest cost per card to the highest.

In addition, the DOT issuance stations issuing the lowest percentages of CDLs had costs per card ranging from \$9.95 to \$11.66 and were in the low to mid-range of the cost per card.

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However, this same effect does not hold true for the County Treasurers' offices. As illustrated by **Table 10**, 12.4% of the licenses issued by the Audubon County Treasurer's Office during fiscal year 2005 were CDLs. While this percentage is greater than any of the DOT issuance stations, Audubon County is in the middle of the range of cost per card for the counties. Likewise, O'Brien and Shelby Counties are in the lower range of cost per card, yet 9.5% and 10.6%, respectively, of the cards they issued were CDLs. **Table 10** lists the counties with the highest percentages of CDL issuances.

**Table 10**

<b>Counties with Highest % of CDLs</b>	<b>CDLs as a % of Total Cards Issued (Schedule 4)</b>	<b>Number of CDLs Issued (Schedule 4)</b>	<b>Total Cost per Card (Schedule 1)</b>	<b>Rank of County in Cost Comparison^ (Schedule 1)</b>
Audubon	12.4%	276	\$ 9.82	40
Franklin	10.9%	397	15.14	71
Adair	10.6%	234	9.02	28
Shelby	10.6%	410	7.89	19
Chickasaw	9.9%	391	10.66	49
Pocahontas	9.7%	231	17.24	78
Howard	9.7%	332	9.54	34
Osceola	9.5%	205	9.41	32
O'Brien	9.5%	287	7.54	16

^ - The locations have been ranked from lowest cost per card to the highest.

In addition, the percentage of CDLs issued by the counties with higher average costs per card ranged from 7.7% to 9.7%, as illustrated in **Table 11**. The average percentage of CDLs issued by the County Treasurers' offices is 7.4%, as illustrated by **Schedule 4**.

**Table 11**

<b>Counties with Highest Cost per Card</b>	<b>CDLs as a % of Total Cards Issued (Schedule 4)</b>	<b>Number of CDLs Issued (Schedule 4)</b>	<b>Total Cost per Card (Schedule 1)</b>	<b>Rank of County in Cost Comparison^ (Schedule 1)</b>
Palo Alto	7.7%	172	\$19.62	81
Sac	9.0%	149	19.53	80
Lucas	8.5%	281	18.64	79
Pocahontas	9.7%	231	17.24	78
Fayette	8.5%	524	17.09	77
Harrison	7.7%	322	17.06	76
Van Buren	7.8%	137	16.76	75
Tama	7.9%	343	16.34	74

^ - The locations have been ranked from lowest cost per card to the highest.

While all DOT issuance stations and County Treasurers' offices issue CDLs, not all County Treasurers' offices choose to offer the CDL drive tests. The CDL drive tests include the pre-trip, skills and road tests. CDL tests are only required for initial issuances and not renewals. One DOT issuance station or County Treasurer's office may administer the CDL drive tests for a customer, which is the more time consuming part of the issuance process, and another station or office may actually issue the license. The County Treasurer's office that issues the license retains the \$7.00 fee even though minimal time was spent on the process. The cost per card at the station or office conducting the CDL tests may be higher as a result.



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- Number of Staff Issuing Licenses – All of the employees at the DOT issuance stations perform driver's license issuance duties. As illustrated by **Schedule 2**, the number of employees included in the time studies for the DOT issuance stations ranged from 5 at Muscatine County to 40 at Polk County. The number of employees providing driver's license services does not appear to impact the cost per card at the DOT issuance stations.

Alternatively, the number of County Treasurers' office employees participating in the driver's license issuance function explains the cost per card variations for some counties; however, not all counties. As illustrated by **Schedule 2**, there are 6 County Treasurers' offices with 2 staff issuing driver's licenses and 16 County Treasurers' offices with 3 staff issuing licenses. Of these 22 offices, 9 have a cost per card lower than the average cost of \$9.93 and 13 have a cost per card exceeding \$9.93. In addition, there are 7 County Treasurers' offices using 7 or more employees to issue cards. Of these 7 offices, 2 have a cost per card less than \$9.93 and 5 have a cost per card exceeding \$9.93. Of these offices, Fayette County has the highest cost per card of \$17.09.

**Table 12** summarizes the ranges of cost per card for the County Treasurers' offices using the least and most employees in the driver's license issuance process.

**Table 12**

Number of County Treasurers' Offices	Number of Employees	Cost per Card Range	Number of Offices with Cost per Card	
			less than \$9.93	more than \$9.93
22	2 - 3	\$ 5.11 - 16.34	9	13
7	7 - 9	9.61 - 17.09	2	5

**Table 13** shows the number of employees participating in the driver's license issuance function for the 5 County Treasurers' offices with the highest cost per card and the 5 offices with the lowest cost per card.

**Table 13**

County Treasurers' Offices	Cost per Card	Number of Employees
<b>Highest Cost per Card:</b>		
Fayette	\$17.09	8
Pocahontas	17.24	6
Lucas	18.64	5
Sac	19.53	5
Palo Alto	19.62	4
<b>Lowest Cost per Card:</b>		
Cherokee	3.65	4
Union	4.31	6
Warren	4.50	4
Jasper	5.11	2
Wayne	5.19	3

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- Percentage of Time – As illustrated by **Schedule 2**, the percentage of time spent on the driver's license issuance function for employees participating in the time studies at the DOT issuance stations ranged from 65.5% to 79.8%. The DOT issuance station with the highest percentage of time also had the lowest cost per card. **Table 14** shows the percentage of time spent on issuance activities according to the time studies for the DOT issuance stations listed in **Table 7**, as well as the 2 stations with the highest percentage of time and the 2 stations with the lowest percentage of time. **Table 14** also shows the cost per card and number of cards issued by each of the stations.

**Table 14**

<b>DOT Issuance Station</b>	<b>Percentage of Time</b>	<b>Cost per Card</b>	<b>Number of Cards Issued</b>
<b>Highest Cost per Card:</b>			
Clay	74.67%	\$ 25.49	12,544
Carroll	74.30%	31.34	9,722
<b>Lowest Cost per Card:</b>			
Dubuque @	79.82%	9.36	30,857
Scott	73.50%	9.95	59,029
<b>Highest Percentage of Time:</b>			
Story	79.13%	11.66	31,388
<b>Lowest Percentage of Time:</b>			
Clinton	65.52%	12.94	15,045
Muscatine	66.86%	10.77	14,375

@- Dubuque also has the highest percentage of time.

**Table 15** shows the percentage of time spent on issuance activities according to the time studies for the County Treasurers' offices listed in **Table 7**, as well as the 3 offices with the highest percentage of time spent and 3 offices with the lowest percentage of time. The **Table** also shows the cost per card and number of cards issued by each office.

**Table 15**

<b>County Treasurers' Offices</b>	<b>Percentage of Time</b>	<b>Cost per Card</b>	<b>Number of Cards Issued</b>
<b>Highest Cost per Card:</b>			
Fayette	33.40%	\$ 17.09	6,168
Pocahontas	23.47%	17.24	2,392
Lucas	35.12%	18.64	3,299
Sac	28.40%	19.53	1,662
Palo Alto	32.22%	19.62	2,226
<b>Lowest Cost per Card:</b>			
Cherokee	12.76%	3.65	4,323
Union	13.45%	4.31	4,642
Warren	46.62%	4.50	11,525
Jasper	71.73%	5.11	11,693
Wayne	8.97%	5.19	2,048

**A Review of the Driver's License Issuance Program Administered by  
the Department of Transportation and the County Treasurers**

County Treasurers' Offices	Percentage of Time	Cost per Card	Number of Cards Issued
<b>Highest Percentage of Time:</b>			
Mahaska	82.09%	\$ 13.33	7,478
Kossuth	74.09%	10.96	5,723
Sioux	71.22%	9.02	10,584
<b>Lowest Percentage of Time:</b>			
Dickinson	8.27%	9.61	1,644
Guthrie	11.02%	7.56	3,093
Davis	11.38%	10.75	1,775

- Salary Levels – **Schedule 5** shows the average annual salaries for staff participating in the driver's license function at both the DOT issuance stations and County Treasurers' offices by region of the State. While salary levels may impact the cost of issuing driver's licenses, it was not possible to identify a trend that could be applied to the entire population. For example, in northwest Iowa, O'Brien County had the highest average annual salary for employees with driver's license duties but it had one of the lowest costs per card. Pocahontas County had the lowest average salary for this region and one of the highest costs per card. In central Iowa, the DOT issuance station in Webster County had the highest average salary and the highest cost per card, while the Jasper County Treasurer's office had the lowest average salary and lowest cost per card.

**Table 16** shows the DOT issuance station or County Treasurer's office with the highest and lowest average salaries for employees with driver's license duties by region.

**Table 16**

Region	Highest Average Salary			Lowest Average Salary		
	Location	Average Salary	Cost per Card	Location	Average Salary	Cost per Card
Northwest	O'Brien Co.	\$ 32,562	\$ 7.54	Pocahontas Co.	\$ 24,998	\$17.24
West Central	Carroll - DOT	36,855	31.34	Sac Co.	24,207	19.53
Southwest	Pottawattamie - DOT	35,246	11.35	Adams Co.	25,134	9.90
North Central	Cerro Gordo - DOT	41,243	15.92	Kossuth Co.	22,838	10.96
Central	Webster - DOT	36,169	21.33	Jasper Co.	28,431	5.11
South Central	Wapello - DOT	35,908	23.10	Mahaska Co.	25,117	13.33
Northeast	Black Hawk - DOT	34,254	12.95	Clayton Co.	25,447	10.51
East Central	Muscatine - DOT	34,880	10.77	Cedar Co.	28,732	6.05
Southeast	Des Moines - DOT	39,005	16.03	Keokuk Co.	27,267	9.51

- County Treasurer's Time – The amount of time the County Treasurer spends on driver's license functions may also impact the cost per card for County Treasurers' offices. Some County Treasurers spend little or no time on this function while others spend a significant amount of time. Because the County Treasurer's salary is typically the highest salary in the office, it is expected the counties with the County Treasurer spending a significant portion of time on the driver's license functions will have a higher cost per card.

**A Review of the Driver's License Issuance Program Administered by  
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**Schedule 5** shows the percentage of time the County Treasurers reported spending on the driver's license issuance function at each county. **Table 17** summarizes the counties with the highest and lowest percentage of County Treasurer's time and their cost per card.

**Table 17**

County Treasurers' Offices	% of County Treasurer's Time	Cost per Card
<b>Highest Percentage of County Treasurer's Time:</b>		
Winneshiek	38.2%	\$ 8.69
Mitchell	33.5%	11.25
Tama	33.3%	16.34
Allamakee	31.9%	11.71
Winnebago	31.4%	15.70
<b>Lowest Percentage of County Treasurer's Time:</b>		
Chickasaw	0.0%	10.66
Delaware	0.0%	7.57
Fremont	0.0%	11.44
Humboldt	0.0%	10.96
Jasper	0.0%	5.11
Kossuth	0.0%	10.96
Mahaska	0.0%	13.33
Palo Alto	0.0%	9.02
Shelby	0.0%	7.89

As illustrated by the **Table**, the cost per card varies significantly regardless of the amount of time the County Treasurer spent on driver's license activities. For the 5 counties with the highest cost per card (as shown on **Table 7**), 4 of the County Treasurers spend less than 6% of their time on the driver's license issuance function. Only the Lucas County Treasurer spends a significant amount of time, at 31%. For the 5 counties with the lowest cost per card (as shown on **Table 7**), 2 of the County Treasurers spend less than 1% of their time, 2 spend between 6% and 9% and 1 spends over 16%.

- Other Factors – Other factors that may impact the cost per card include whether costs other than salaries and benefits were included in total costs and the existence of multiple issuance sites.

The DOT issuance stations included other direct costs such as utilities, office supplies and mileage reimbursements in total costs. No indirect costs were allocated to the stations.

**A Review of the Driver's License Issuance Program Administered by  
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The County Treasurers' offices do not record other direct and indirect costs of issuing driver's licenses in a consistent manner. Of the 81 County Treasurers' offices issuing driver's licenses:

- o 8 included salaries and benefits only,
- o 2 included salaries, benefits and indirect costs,
- o 42 included salaries, benefits and other direct costs, and
- o 29 included salaries, benefits, other direct costs and indirect costs.

Of the 8 County Treasurers' offices including only salaries and benefits, 6 of them had a cost per card less than the average of \$9.93. The cost per card for the other 2 was less than \$11.00.

Driver's license services are provided from multiple locations by 6 County Treasurers' offices and 1 office provides driver's license services at 2 permanent courthouses. These offices are identified in **Schedule 1**. The cost per card at the 6 counties with multiple sites ranges from \$6.81 to \$17.09. Of those offices, 5 had a cost per card less than \$9.93. Operating multiple sites does not appear to have a significant impact on the cost per card.

**Additional Information**

As previously stated, legislation has established rates to be paid by the customer for each type of card issued. The amounts collected by the DOT issuance stations and County Treasurers' offices for driver's licenses and non-operator's identification cards for the fiscal year ended June 30, 2005 total \$9,012,219 and \$5,117,472, respectively, for a total of \$14,129,691. The amounts collected are listed by location in **Schedule 6**.

The **Schedule** also includes the amounts incurred for salaries and benefits related to the driver's license issuance function as well as total costs to issue cards (excluding any cost for equipment and supplies to produce the cards). These costs represent salaries and benefits allocated to the driver's license issuance function based on the time studies we conducted and other costs directly or indirectly attributable to the issuance of cards. Some of these costs are considered fixed costs and existed prior to the counties providing driver's license services. These costs vary by county and the amount is indeterminable.

The counties retained \$2,459,212 of the fees collected for the year ended June 30, 2005, which is approximately 69% of the total costs incurred by the counties for the driver's license issuance function. The remaining amount collected by the counties, as well as the amount collected by the DOT issuance stations, is remitted to the State.

## **ITEMS FOR FURTHER CONSIDERATION**

As a result of our review, we identified the following items for further consideration by the Governor and the General Assembly.

- The average cost per card for the County Treasurers' offices calculated at \$9.41 and \$9.93, based on salaries and benefits only and total costs, respectively. The cost per card based on total costs for the County Treasurers' offices ranged from \$3.65 to \$19.62. The majority of the offices have a cost per card exceeding the \$7.00 currently retained. However, the County Treasurers' offices have not identified incremental costs associated with providing driver's license services. A large portion of the costs at the counties consists of salaries and benefits. Based on our observations and discussions with County Treasurers, some of the offices have been able to perform driver's license services without adding staff or additional facilities. Therefore, some County Treasurers' offices have incurred only limited additional costs since providing driver's license services. When determining the amount of fees the counties are allowed to retain, the General Assembly should consider what the fee is intended to cover.
- The fees charged to customers vary from \$1.00 to \$40.00 per card. The time spent issuing cards also varies by type. It takes less time to process a non-operator identification card which has a fee of \$5.00 than it takes to process a CDL which has a fee of \$16.00 or \$40.00, depending on the term of the license. As a result, the General Assembly may want to consider whether the fee retained should be tiered and based on the type card processed.
- Not all County Treasurers' offices budget and account for the driver's license issuance function separately. This resulted in some inconsistencies in cost information available at the counties. In addition, the types of costs included as part of the issuance function, as identified by the County Treasurers, were not consistent. Some offices include salaries and benefits only; others are able to identify other costs directly associated with the issuance process, while still others also allocate indirect costs to the function. The General Assembly may want to consider requesting the County Finance Committee to establish standardized accounting requirements for the driver's license issuance function, including identifying costs to be included as part of the driver's license issuance function.
- Section 321M.3 of the *Code of Iowa* lists the 81 counties authorized to issue driver's licenses, non-operator identification cards and persons with disabilities identification devices, provided the counties continue to meet the DOT's standards for issuance. However, the *Code* does not contain a provision that allows any additional counties to be granted the authority to issue driver's licenses, non-operator identification cards and persons with disabilities identification devices. The General Assembly should consider whether other counties should be allowed to issue these items.

**A Review of Driver's License Issuance Program  
Administered by the  
Department of Transportation and the County Treasurers**

## **Schedules**



**Schedule 1**

A Review of the Driver's License Issuance Program Administered by  
the Department of Transportation and the County Treasurers

Driver's License Cost per Card by Location  
For the fiscal year ended June 30, 2005

<u>DOT Issuance Station</u>	<u>Number of Cards Issued</u>	<u>Cost per Card</u>			<u>Rank*</u>
		<u>Salaries and Benefits Only</u>	<u>Total Direct Costs</u>	<u>Grand Total</u>	
Black Hawk	51,238	\$ 12.55	12.95	12.95	11
Carroll	9,722	30.61	31.34	31.34	18
Cerro Gordo	20,404	15.44	15.92	15.92	13
Clay	12,544	24.86	25.49	25.49	17
Clinton	15,045	12.40	12.94	12.94	10
Des Moines	16,014	15.46	16.03	16.03	14
Dubuque	30,857	9.09	9.36	9.36	1
Johnson	43,872	10.57	10.90	10.90	6
Linn	77,593	10.20	10.58	10.58	4
Marshall	15,712	12.92	13.44	13.44	12
Muscatine	14,375	10.48	10.77	10.77	5
Polk	141,823	9.80	9.96	9.96	3
Pottawattamie	35,675	10.95	11.35	11.35	7
Scott	59,029	9.58	9.95	9.95	2
Story	31,388	11.26	11.66	11.66	9
Wapello	15,220	22.29	23.10	23.10	16
Webster	16,428	20.66	21.33	21.33	15
Woodbury	37,543	11.01	11.36	11.36	8
<b>Total</b>	<u>644,482</u>	<u>\$ 11.92</u>	<u>12.29</u>	<u>12.29</u>	
<b>County Treasurer's Office</b>					
Adair	2,204	\$ 8.67	9.02	9.02	28
Adams	1,728	9.65	9.90	9.90	42
Allamakee	4,821	11.41	11.58	11.71	57
Appanoose	4,374	6.96	7.39	7.39	15
Audubon	2,232	9.51	9.82	9.82	40
# Benton	5,249	6.33	6.81	6.81	12
Boone	6,445	9.63	9.63	9.63	36
Bremer	7,420	5.14	5.31	5.39	6
Buchanan	4,833	12.83	13.11	13.11	61
@ Buena Vista	7,158	10.80	10.80	10.80	51
Butler	2,465	12.70	12.95	13.11	62
Calhoun	1,983	15.08	15.21	15.34	72
Cass	5,780	7.95	8.06	8.15	20
Cedar	3,648	6.03	6.05	6.05	9
Cherokee	4,323	3.36	3.65	3.65	1
Chickasaw	3,944	10.42	10.66	10.66	49
Clarke	3,425	12.27	12.51	12.51	59

A Review of the Driver's License Issuance Program Administered by  
the Department of Transportation and the County Treasurers

Driver's License Cost per Card by Location  
For the fiscal year ended June 30, 2005

<u>County Treasurer's Office</u>	<u>Number of Cards Issued</u>	<u>Cost per Card</u>			<u>Rank*</u>
		<u>Salaries and Benefits Only</u>	<u>Total Direct Costs</u>	<u>Grand Total</u>	
Clayton	4,876	10.16	10.46	10.51	48
Crawford	5,645	12.38	12.50	13.50	68
Dallas	14,166	5.31	6.25	9.01	27
Davis	1,775	10.35	10.35	10.75	50
Decatur	2,331	5.63	5.63	5.63	7
Delaware	6,237	7.31	7.34	7.57	18
Dickinson	1,644	9.60	9.61	9.61	35
Emmett	3,207	9.72	9.72	9.72	37
# Fayette	6,168	16.62	17.09	17.09	77
Floyd	4,804	12.63	12.81	13.15	64
Franklin	3,642	14.62	14.73	15.14	71
Fremont	2,327	10.96	11.44	11.44	56
Greene	3,427	9.88	9.88	9.88	41
Grundy	1,838	13.56	13.70	13.70	69
Guthrie	3,093	7.49	7.56	7.56	17
Hamilton	4,801	5.88	5.96	5.96	8
Hancock	3,524	7.77	8.15	8.35	21
Hardin	4,785	9.46	9.62	9.95	43
Harrison	4,203	15.92	16.94	17.06	76
Henry	6,265	9.23	9.46	10.08	44
Howard	3,406	9.28	9.54	9.54	34
Humboldt	3,044	10.72	10.80	10.96	53
Ida	2,668	6.26	6.26	6.69	10
Iowa	4,787	8.63	8.84	8.98	26
# Jackson	5,897	9.72	9.72	9.72	38
Jasper	11,693	4.67	4.93	5.11	4
Jefferson	5,666	8.39	8.41	8.41	22
Jones	4,604	6.21	6.28	7.13	14
Keokuk	2,719	9.42	9.51	9.51	33
Kossuth	5,723	10.37	10.70	10.96	54
^ Lee	10,592	10.14	10.29	10.29	45
Louisa	2,378	9.97	10.45	10.45	46
Lucas	3,299	17.62	17.70	18.64	79
Lyon	3,652	8.93	9.08	9.08	30
Madison	3,942	6.64	6.74	6.74	11
Mahaska	7,478	13.20	13.33	13.33	66
# Marion	9,701	8.59	8.74	8.74	25

**Schedule 1**

A Review of the Driver's License Issuance Program Administered by  
the Department of Transportation and the County Treasurers

Driver's License Cost per Card by Location  
For the fiscal year ended June 30, 2005

<u>County Treasurer's Office</u>	<u>Number of Cards Issued</u>	<u>Cost per Card</u>			<u>Rank*</u>
		<u>Salaries and Benefits Only</u>	<u>Total Direct Costs</u>	<u>Grand Total</u>	
Mills	4,047	7.85	8.23	9.20	31
Mitchell	3,443	11.16	11.25	11.25	55
Monona	3,064	6.90	6.97	6.97	13
Monroe	2,311	10.45	10.45	10.45	47
Montgomery	3,887	12.30	12.61	12.84	60
O'Brien	3,013	7.42	7.54	7.54	16
Osceola	2,158	9.27	9.41	9.41	32
# Page	5,145	9.36	9.76	9.76	39
Palo Alto	2,226	19.46	19.62	19.62	81
Plymouth	4,955	9.63	10.14	13.37	67
Pocahontas	2,392	16.29	17.19	17.24	78
Poweshiek	4,694	14.19	14.32	14.32	70
Ringgold	1,577	12.61	13.11	13.11	63
Sac	1,662	17.55	19.51	19.53	80
Shelby	3,857	7.43	7.89	7.89	19
# Sioux	10,584	8.58	9.02	9.02	29
Tama	4,365	16.33	16.34	16.34	74
Taylor	1,578	10.72	10.94	10.94	52
Union	4,642	4.18	4.31	4.31	2
Van Buren	1,762	16.38	16.76	16.76	75
Warren	11,525	4.47	4.50	4.50	3
Washington	5,718	8.26	8.45	8.53	23
Wayne	2,048	4.80	5.19	5.19	5
Winnebago	3,076	14.33	15.70	15.70	73
Winneshiek	6,514	8.69	8.69	8.69	24
Worth	1,826	12.23	13.21	13.21	65
Wright	3,868	12.02	12.24	12.24	58
<b>Total</b>	<u>357,976</u>	<u>\$ 9.41</u>	<u>9.67</u>	<u>9.93</u>	

\* - The locations have been ranked from lowest total cost per card to highest. A rank of 1 indicates the least total cost per card. The DOT station with the largest cost per card is ranked 18 and the county treasurer's office with the largest cost per card is ranked 81.

# - These counties provide driver's license services from multiple locations.

@ - Buena Vista reported additional direct costs that were not included because supporting documentation was not provided when requested.

^ - Lee County operates two permanent courthouses. Driver's license issuance services are provided at both locations.

A Review of the Driver's License Issuance Program Administered by  
the Department of Transportation and the County Treasurers

Comparison of Time Study Data to Number of Cards Issued and Cost per Card  
For the fiscal year ended June 30, 2005

DOT Issuance Station	Per Time Studies		Total Number of Cards Issued	Cost per Card - Grand Total
	Percentage of Total Time Spent on Issuance Activities**	Number of Employees		
Black Hawk	77.35%	18	51,238	\$ 12.95
Carroll	74.30	8	9,722	31.34
Cerro Gordo	72.60	8	20,404	15.92
Clay	74.67	8	12,544	25.49
Clinton	65.52	6	15,045	12.94
Des Moines	71.52	7	16,014	16.03
Dubuque	79.82	8	30,857	9.36
Johnson	78.26	13	43,872	10.90
Linn	78.13	22	77,593	10.58
Marshall	76.56	6	15,712	13.44
Muscatine	66.86	5	14,375	10.77
Polk	75.86	40	141,823	9.96
Pottawattamie	74.06	11	35,675	11.35
Scott	73.50	17	59,029	9.95
Story	79.13	10	31,388	11.66
Wapello	72.92	10	15,220	23.10
Webster	76.68	9	16,428	21.33
Woodbury	77.37	12	37,543	11.36
<b>Average</b>	<b>75.51%</b>	<b>218</b>	<b>644,482</b>	<b>\$ 12.29</b>
<b>County Treasurer's Office</b>				
Adair	12.84%	5	2,204	\$ 9.02
Adams	16.40	4	1,728	9.90
Allamakee	27.27	7	4,821	11.71
Appanoose	14.41	6	4,374	7.39
Audubon	15.52	4	2,232	9.82
Benton	18.22	4	5,249	6.81
Boone	18.63	9	6,445	9.63
Bremer	30.07	5	7,420	5.39
Buchanan	18.28	8	4,833	13.11
Buena Vista	54.48	4	7,158	10.80
Butler	29.18	3	2,465	13.11
Calhoun	15.03	5	1,983	15.34
Cass	20.98	6	5,780	8.15
Cedar	22.58	3	3,648	6.05
Cherokee	12.76	4	4,323	3.65
Chickasaw	63.62	2	3,944	10.66
Clarke	46.80	3	3,425	12.51

**Schedule 2**

A Review of the Driver's License Issuance Program Administered by  
the Department of Transportation and the County Treasurers

Comparison of Time Study Data to Number of Cards Issued and Cost per Card  
For the fiscal year ended June 30, 2005

<b>County Treasurer's Office</b>	<b>Per Time Studies</b>		<b>Total Number of Cards Issued</b>	<b>Cost per Card - Grand Total</b>
	<b>Percentage of Total Time Spent on Issuance Activities**</b>	<b>Number of Employees</b>		
Clayton	51.29	3	4,876	10.51
Crawford	29.75	7	5,645	13.50
Dallas	53.72	4	14,166	9.01
Davis	11.38	4	1,775	10.75
Decatur	18.04	2	2,331	5.63
Delaware	25.34	4	6,237	7.57
Dickinson	8.27	8	1,644	9.61
Emmett	26.23	5	3,207	9.72
Fayette	33.40	8	6,168	17.09
Floyd	40.31	3	4,804	13.15
Franklin	45.94	4	3,642	15.14
Fremont	17.72	4	2,327	11.44
Greene	21.68	6	3,427	9.88
Grundy	10.14	5	1,838	13.70
Guthrie	11.02	6	3,093	7.56
Hamilton	24.61	3	4,801	5.96
Hancock	20.01	5	3,524	8.35
Hardin	34.34	3	4,785	9.95
Harrison	51.43	4	4,203	17.06
Henry	19.82	8	6,265	10.08
Howard	21.62	5	3,406	9.54
Humboldt	22.30	3	3,044	10.96
Ida	26.38	3	2,668	6.69
Iowa	26.91	4	4,787	8.98
Jackson	23.67	6	5,897	9.72
Jasper	71.73	2	11,693	5.11
Jefferson	36.91	4	5,666	8.41
Jones	12.38	6	4,604	7.13
Keokuk	14.85	5	2,719	9.51
Kossuth	74.09	2	5,723	10.96
Lee	44.20	6	10,592	10.29
Louisa	13.43	4	2,378	10.45
Lucas	35.12	5	3,299	18.64
Lyon	16.26	6	3,652	9.08
Madison	14.69	5	3,942	6.74
Mahaska	82.09	3	7,478	13.33

A Review of the Driver's License Issuance Program Administered by  
the Department of Transportation and the County Treasurers

Comparison of Time Study Data to Number of Cards Issued and Cost per Card  
For the fiscal year ended June 30, 2005

<u>County Treasurer's Office</u>	<u>Per Time Studies</u>		<u>Total Number of Cards Issued</u>	<u>Cost per Card - Grand Total</u>
	<u>Percentage of Total Time Spent on Issuance Activities**</u>	<u>Number of Employees</u>		
Marion	40.90	6	9,701	8.74
Mills	14.38	5	4,047	9.20
Mitchell	26.15	4	3,443	11.25
Monona	35.27	2	3,064	6.97
Monroe	12.37	4	2,311	10.45
Montgomery	36.54	4	3,887	12.84
O'Brien	11.88	5	3,013	7.54
Osceola	14.68	4	2,158	9.41
Page	22.50	6	5,145	9.76
Palo Alto	32.22	4	2,226	19.62
Plymouth	65.93	4	4,955	13.37
Pocahontas	23.47	6	2,392	17.24
Poweshiek	29.69	6	4,694	14.32
Ringgold	12.44	4	1,577	13.11
Sac	28.40	5	1,662	19.53
Shelby	32.94	3	3,857	7.89
Sioux	71.22	3	10,584	9.02
Tama	48.70	3	4,365	16.34
Taylor	17.89	4	1,578	10.94
Union	13.45	6	4,642	4.31
Van Buren	37.65	2	1,762	16.76
Warren	46.62	4	11,525	4.50
Washington	17.14	6	5,718	8.53
Wayne	8.97	3	2,048	5.19
Winnebago	28.76	3	3,076	15.70
Winneshiek	37.85	4	6,514	8.69
Worth	13.94	5	1,826	13.21
Wright	37.00	3	3,868	12.24
<b>Average</b>	<u>26.18%</u>	<u>365</u>	<u>357,976</u>	<u>\$ 9.93</u>

\*\* - Represents the individuals participating in the time studies. Does not necessarily represent total employees from that location.

A Review of the Driver's License Issuance Program Administered by  
the Department of Transportation and the County Treasurers

Driver's License Issuance Costs by Location  
For the fiscal year ended June 30, 2005

<b>DOT Issuance Station</b>	<b>Direct Costs</b>				
	<b>Salaries and Benefits</b>	<b>Other Direct Costs</b>			
		<b>Office Supplies</b>	<b>Mileage and Subsistence</b>	<b>Utilities</b>	<b>Other</b>
Black Hawk	\$ 643,186	6,960	3,090	2,943	7,606
Carroll	297,620	1,670	2,416	389	2,602
Cerro Gordo	315,021	3,455	2,018	3,097	1,232
Clay	311,820	2,691	2,429	1,375	1,455
Clinton	186,593	1,493	1,075	2,695	2,865
Des Moines	247,590	1,438	1,094	3,140	3,454
Dubuque	280,366	2,596	2,855	295	2,706
Johnson	463,761	4,428	3,313	3,045	3,861
Linn	791,225	6,392	4,825	7,098	11,747
Marshall	203,007	1,022	178	4,110	2,782
Muscatine	150,593	1,085	80	1,739	1,344
Polk	1,390,137	12,172	547	812	9,021
Pottawattamie	390,713	3,830	875	5,150	4,509
Scott	565,243	4,517	3,046	6,972	7,360
Story	353,535	3,985	561	4,663	3,309
Wapello	339,269	1,633	2,227	4,885	3,498
Webster	339,361	2,703	2,606	2,634	3,139
Woodbury	413,511	3,438	1,959	2,852	4,604
<b>Subtotal</b>	<b>7,682,551</b>	<b>65,508</b>	<b>35,194</b>	<b>57,894</b>	<b>77,094</b>
<b>County Treasurer's Office</b>					
Adair	19,108	3	448	315	-
Adams	16,683	7	-	-	412
Allamakee	55,021	390	-	106	313
Appanoose	30,432	174	146	383	1,200
Audubon	21,223	25	472	187	-
Benton	33,243	99	1,244	1,137	-
Boone	62,084	-	-	-	-
Bremer	38,168	51	137	447	568
Buchanan	62,017	100	65	500	659
Buena Vista	77,335	-	-	-	-
Butler	31,314	78	-	523	-
Calhoun	29,903	-	61	-	200
Cass	45,952 #	-	396	218	-
Cedar	21,983	100	-	-	-
Cherokee	14,538	52	687	517	-

<b>Total</b>	<b>Total Direct Costs</b>	<b>Total Indirect Costs**</b>	<b>Grand Total</b>
20,599	663,785	-	663,785
7,077	304,697	-	304,697
9,802	324,823	-	324,823
7,950	319,770	-	319,770
8,128	194,721	-	194,721
9,126	256,716	-	256,716
8,452	288,818	-	288,818
14,647	478,408	-	478,408
30,062	821,287	-	821,287
8,092	211,099	-	211,099
4,248	154,841	-	154,841
22,552	1,412,689	-	1,412,689
14,364	405,077	-	405,077
21,895	587,138	-	587,138
12,518	366,053	-	366,053
12,243	351,512	-	351,512
11,082	350,443	-	350,443
12,853	426,364	-	426,364
<b>235,690</b>	<b>7,918,241</b>	<b>-</b>	<b>7,918,241</b>
766	19,874	-	19,874
419	17,102	-	17,102
809	55,830	622	56,452
1,903	32,335	-	32,335
684	21,907	-	21,907
2,480	35,723	-	35,723
-	62,084	-	62,084
1,203	39,371	596	39,967
1,324	63,341	-	63,341
-	77,335	-	77,335
601	31,915	391	32,306
261	30,164	246	30,410
614	46,566	550	47,116
100	22,083	-	22,083
1,256	15,794	-	15,794



A Review of the Driver's License Issuance Program Administered by  
the Department of Transportation and the County Treasurers

Driver's License Issuance Costs by Location  
For the fiscal year ended June 30, 2005

<b>County Treasurer's Office</b>	<b>Direct Costs</b>				
	<b>Salaries and Benefits</b>	<b>Other Direct Costs</b>			
		<b>Office Supplies</b>	<b>Mileage and Subsistence</b>	<b>Utilities</b>	<b>Other</b>
Chickasaw	41,090	217	108	586	33
Clarke	42,025	146	-	450	210
Clayton	49,543	37	406	696	311
Crawford	69,890	252	42	404	-
Dallas	75,276	118	123	-	13,000
Davis	18,363	-	-	-	-
Decatur	13,135	-	-	-	-
Delaware	45,616	50	112	-	15
Dickinson	15,780	20	-	-	-
Emmett	31,170	-	-	-	-
Fayette	102,498	9	1,264	520	1,100
Floyd	60,695	250	573	-	-
Franklin	53,250	237	145	-	-
Fremont	25,493	-	526	596	-
Greene	33,855	-	-	-	-
Grundy	24,925	25	55	100	80
Guthrie	23,154	50	122	-	50
Hamilton	28,231	125	110	-	166
Hancock	27,382	427	-	350	549
Hardin	45,253	-	-	174	613
Harrison	66,913	344	1,520	944	1,487
Henry	57,820	163	206	1,064	-
Howard	31,612	85	142	627	27
Humboldt	32,632	110	130	-	-
Ida	16,704	-	-	-	-
Iowa	41,302	100	291	616	-
Jackson	57,302	-	-	-	-
Jasper	54,634	309	441	1,050	1,184
Jefferson	47,565	88	-	-	-
Jones	28,571	136	81	-	106
Keokuk	25,606	-	260	-	-
Kossuth	59,357	364	136	1,289	115
Lee	107,374	-	487	1,182	-
Louisa	23,709	350	50	500	250
Lucas	58,136	-	-	-	270
Lyon	32,600	19	-	505	22

<b>Total</b>	<b>Total Direct Costs</b>	<b>Total Indirect Costs**</b>	<b>Grand Total</b>
944	42,034	-	42,034
806	42,831	-	42,831
1,450	50,993	270	51,263
698	70,588	5,619	76,207
13,241	88,517	39,126	127,643
-	18,363	715	19,078
-	13,135	-	13,135
177	45,793	1,436	47,229
20	15,800	-	15,800
-	31,170	-	31,170
2,893	105,391	-	105,391
823	61,518	1,659	63,177
382	53,632	1,519	55,151
1,122	26,615	-	26,615
-	33,855	-	33,855
260	25,185	-	25,185
222	23,376	-	23,376
401	28,632	-	28,632
1,326	28,708	722	29,430
787	46,040	1,550	47,590
4,295	71,208	478	71,686
1,433	59,253	3,892	63,145
881	32,493	-	32,493
240	32,872	500	33,372
-	16,704	1,150	17,854
1,007	42,309	695	43,004
-	57,302	-	57,302
2,984	57,618	2,112	59,730
88	47,653	-	47,653
323	28,894	3,952	32,846
260	25,866	-	25,866
1,904	61,261	1,456	62,717
1,669	109,043	-	109,043
1,150	24,859	-	24,859
270	58,406	3,090	61,496
546	33,146	-	33,146

A Review of the Driver's License Issuance Program Administered by  
the Department of Transportation and the County Treasurers

Driver's License Issuance Costs by Location  
For the fiscal year ended June 30, 2005

<b>County Treasurer's Office</b>	<b>Direct Costs</b>				
	<b>Salaries and Benefits</b>	<b>Other Direct Costs</b>			
		<b>Office Supplies</b>	<b>Mileage and Subsistence</b>	<b>Utilities</b>	<b>Other</b>
Madison	26,193	-	100	280	-
Mahaska	98,728	497	350	6	72
Marion	83,343	179	700	612	-
Mills	31,769	313	120	757	340
Mitchell	38,417	50	-	-	270
Monona	21,147	125	-	96	-
Monroe	24,150	-	-	-	-
Montgomery	47,804	360	284	303	250
O'Brien	22,353	189	171	-	-
Osceola	19,997	-	-	308	-
Page	48,146	29	400	693	930
Palo Alto	43,315	-	125	240	-
Plymouth	47,730	632	511	557	836
Pocahontas	38,962	100	1,030	836	200
Poweshiek	66,606	30	-	582	-
Ringgold	19,890	334	-	358	88
Sac	29,171	154	1,187	1,922	-
Shelby	28,651	500	940	330	-
Sioux	90,766	446	1,292	1,822	1,115
Tama	71,275	-	70	-	-
Taylor	16,909	-	18	177	157
Union	19,408	20	382	-	185
Van Buren	28,853	235	14	125	300
Warren	51,523	8	225	-	162
Washington	47,231	139	90	221	649
Wayne	9,834	69	-	528	191
Winnebago	44,076	444	237	1,547	1,976
Winneshiek	56,608	-	-	-	-
Worth	22,330	50	400	1,225	125
Wright	46,510	302	138	408	-
<b>Subtotal</b>	<b>3,369,160</b>	<b>10,315</b>	<b>19,770</b>	<b>29,919</b>	<b>30,786</b>
<b>Total</b>	<b>\$ 11,051,711</b>	<b>75,823</b>	<b>54,964</b>	<b>87,813</b>	<b>107,880</b>

\*\* - Indirect costs include utilities, insurance and other indirect costs.

<b>Total</b>	<b>Total Direct Costs</b>	<b>Total Indirect Costs**</b>	<b>Grand Total</b>
380	26,573	-	26,573
925	99,653	-	99,653
1,491	84,834	-	84,834
1,530	33,299	3,923	37,222
320	38,737	-	38,737
221	21,368	-	21,368
-	24,150	-	24,150
1,197	49,001	890	49,891
360	22,713	-	22,713
308	20,305	-	20,305
2,052	50,198	-	50,198
365	43,680	-	43,680
2,536	50,266	15,975	66,241
2,166	41,128	115	41,243
612	67,218	-	67,218
780	20,670	-	20,670
3,263	32,434	25	32,459
1,770	30,421	-	30,421
4,675	95,441	-	95,441
70	71,345	-	71,345
352	17,261	-	17,261
587	19,995	-	19,995
674	29,527	-	29,527
395	51,918	-	51,918
1,099	48,330	467	48,797
788	10,622	-	10,622
4,204	48,280	-	48,280
-	56,608	-	56,608
1,800	24,130	-	24,130
848	47,358	-	47,358
<b>90,790</b>	<b>3,459,950</b>	<b>93,741</b>	<b>3,553,691</b>
<b>326,480</b>	<b>11,378,191</b>	<b>93,741</b>	<b>11,471,932</b>

A Review of the Driver's License Issuance Program Administered by  
the Department of Transportation and the County Treasurers

Number of Cards Issued by Type by Location  
For the fiscal year ended June 30, 2005

DOT Issuance Station	Operator's and Motorcycle Licenses		Commercial Driver's Licenses		Instruction Permits	
	Number	Percent	Number	Percent	Number	Percent
Black Hawk	38,837	75.8%	2,715	5.3%	2,863	5.6%
Carroll	7,263	74.7%	993	10.2%	642	6.6%
Cerro Gordo	15,862	77.7%	1,267	6.2%	1,147	5.6%
Clay	9,633	76.8%	1,115	8.9%	758	6.0%
Clinton	11,647	77.4%	820	5.5%	840	5.6%
Des Moines	11,981	74.8%	1,162	7.3%	993	6.2%
Dubuque	24,281	78.7%	1,628	5.3%	1,810	5.9%
Johnson	32,765	74.7%	1,709	3.9%	2,144	4.9%
Linn	59,978	77.3%	3,805	4.9%	4,541	5.9%
Marshall	11,768	74.9%	869	5.5%	876	5.6%
Muscatine	10,580	73.6%	810	5.6%	871	6.1%
Polk	108,706	76.6%	6,272	4.4%	7,574	5.3%
Pottawattamie	26,305	73.7%	2,235	6.3%	1,916	5.4%
Scott	45,551	77.2%	2,510	4.3%	2,938	5.0%
Story	23,489	74.8%	1,485	4.7%	1,667	5.3%
Wapello	11,159	73.3%	1,135	7.5%	913	6.0%
Webster	11,673	71.1%	1,897	11.5%	1,027	6.3%
Woodbury	27,274	72.6%	1,782	4.7%	2,327	6.2%
<b>Subtotal</b>	<b>488,752</b>	<b>75.8%</b>	<b>34,209</b>	<b>5.3%</b>	<b>35,847</b>	<b>5.6%</b>
<b>County Treasurer's Office</b>						
Adair	1,691	76.7%	234	10.6%	121	5.5%
Adams	1,340	77.5%	163	9.4%	105	6.1%
Allamakee	3,729	77.3%	411	8.5%	286	5.9%
Appanoose	3,385	77.4%	274	6.3%	301	6.9%
Audubon	1,666	74.6%	276	12.4%	118	5.3%
Benton	4,159	79.2%	375	7.1%	317	6.0%
Boone	5,128	79.6%	412	6.4%	351	5.4%
Bremer	6,100	82.2%	386	5.2%	336	4.5%
Buchanan	3,766	77.9%	341	7.1%	308	6.4%
Buena Vista	5,269	73.6%	401	5.6%	389	5.4%
Butler	2,023	82.1%	188	7.6%	123	5.0%
Calhoun	1,599	80.6%	177	8.9%	83	4.2%
Cass	4,436	76.7%	492	8.5%	347	6.0%
Cedar	2,871	78.7%	314	8.6%	224	6.1%
Cherokee	3,336	77.2%	370	8.6%	233	5.4%
Chickasaw	3,049	77.3%	391	9.9%	225	5.7%
Clarke	2,555	74.6%	302	8.8%	195	5.7%

<b>Minor's Restricted Licenses</b>		<b>Non-Operator's Identification Cards</b>		<b>Other**</b>		<b>Total</b>
<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>
553	1.1%	5,097	9.9%	1,173	2.3%	51,238
262	2.7%	467	4.8%	95	1.0%	9,722
284	1.4%	1,723	8.4%	121	0.6%	20,404
312	2.5%	636	5.1%	90	0.7%	12,544
153	1.0%	1,524	10.1%	61	0.4%	15,045
176	1.1%	1,625	10.1%	77	0.5%	16,014
349	1.1%	2,462	8.0%	327	1.1%	30,857
530	1.2%	3,835	8.7%	2,889	6.6%	43,872
959	1.2%	7,344	9.5%	966	1.2%	77,593
277	1.8%	1,540	9.8%	382	2.4%	15,712
215	1.5%	1,650	11.5%	249	1.7%	14,375
996	0.7%	13,874	9.8%	4,401	3.1%	141,823
343	1.0%	4,637	13.0%	239	0.7%	35,675
528	0.9%	7,002	11.9%	500	0.8%	59,029
329	1.0%	1,731	5.5%	2,687	8.6%	31,388
191	1.3%	1,594	10.5%	228	1.5%	15,220
279	1.7%	1,384	8.4%	168	1.0%	16,428
357	1.0%	4,989	13.3%	814	2.2%	37,543
<b>7,093</b>	<b>1.1%</b>	<b>63,114</b>	<b>9.8%</b>	<b>15,467</b>	<b>2.4%</b>	<b>644,482</b>
63	2.9%	85	3.9%	10	0.5%	2,204
40	2.3%	72	4.2%	8	0.5%	1,728
68	1.4%	225	4.7%	102	2.1%	4,821
64	1.5%	333	7.6%	17	0.4%	4,374
82	3.7%	85	3.8%	5	0.2%	2,232
126	2.4%	248	4.7%	24	0.5%	5,249
133	2.1%	401	6.2%	20	0.3%	6,445
161	2.2%	318	4.3%	119	1.6%	7,420
120	2.5%	292	6.0%	6	0.1%	4,833
142	2.0%	651	9.1%	306	4.3%	7,158
38	1.5%	84	3.4%	9	0.4%	2,465
57	2.9%	63	3.2%	4	0.2%	1,983
102	1.8%	348	6.0%	55	1.0%	5,780
78	2.1%	147	4.0%	14	0.4%	3,648
99	2.3%	228	5.3%	57	1.3%	4,323
93	2.4%	172	4.4%	14	0.4%	3,944
68	2.0%	254	7.4%	51	1.5%	3,425

A Review of the Driver's License Issuance Program Administered by  
the Department of Transportation and the County Treasurers

Number of Cards Issued by Type by Location  
For the fiscal year ended June 30, 2005

<b>County Treasurer's Office</b>	<b>Operator's and Motorcycle Licenses</b>		<b>Commercial Driver's Licenses</b>		<b>Instruction Permits</b>	
	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>
Clayton	3,881	79.6%	410	8.4%	266	5.5%
Crawford	3,987	70.6%	467	8.3%	375	6.6%
Dallas	11,557	81.6%	571	4.0%	815	5.8%
Davis	1,408	79.3%	152	8.6%	93	5.2%
Decatur	1,798	77.1%	197	8.5%	128	5.5%
Delaware	4,881	78.3%	494	7.9%	394	6.3%
Dickinson	1,445	87.9%	63	3.8%	37	2.3%
Emmett	2,550	79.5%	245	7.6%	142	4.4%
Fayette	4,808	78.0%	524	8.5%	338	5.5%
Floyd	3,718	77.4%	336	7.0%	309	6.4%
Franklin	2,743	75.3%	397	10.9%	202	5.5%
Fremont	1,805	77.6%	215	9.2%	141	6.1%
Greene	2,691	78.5%	270	7.9%	203	5.9%
Grundy	1,508	82.0%	147	8.0%	70	3.8%
Guthrie	2,474	80.0%	235	7.6%	164	5.3%
Hamilton	3,741	77.9%	375	7.8%	248	5.2%
Hancock	2,760	78.3%	281	8.0%	197	5.6%
Hardin	3,834	80.1%	373	7.8%	217	4.5%
Harrison	3,281	78.1%	322	7.7%	254	6.0%
Henry	4,891	78.1%	384	6.1%	340	5.4%
Howard	2,637	77.4%	332	9.7%	193	5.7%
Humboldt	2,354	77.3%	256	8.4%	163	5.4%
Ida	2,017	75.6%	250	9.4%	182	6.8%
Iowa	3,756	78.5%	360	7.5%	292	6.1%
Jackson	4,667	79.1%	430	7.3%	311	5.3%
Jasper	9,265	79.2%	705	6.0%	640	5.5%
Jefferson	4,341	76.6%	209	3.7%	307	5.4%
Jones	3,588	77.9%	329	7.1%	283	6.1%
Keokuk	2,104	77.4%	243	8.9%	147	5.4%
Kossuth	4,434	77.5%	483	8.4%	342	6.0%
Lee	8,315	78.5%	554	5.2%	584	5.5%
Louisa	1,841	77.4%	155	6.5%	124	5.2%
Lucas	2,508	76.0%	281	8.5%	241	7.3%
Lyon	2,859	78.3%	325	8.9%	196	5.4%
Madison	3,124	79.2%	290	7.4%	258	6.5%
Mahaska	5,844	78.1%	512	6.8%	342	4.6%
Marion	7,708	79.5%	551	5.7%	607	6.3%

<b>Minor's Restricted Licenses</b>		<b>Non-Operator's Identification Cards</b>		<b>Other**</b>		<b>Total</b>
<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>
96	2.0%	188	3.9%	35	0.7%	4,876
96	1.7%	485	8.6%	235	4.2%	5,645
296	2.1%	622	4.4%	305	2.2%	14,166
27	1.5%	88	5.0%	7	0.4%	1,775
41	1.8%	114	4.9%	53	2.3%	2,331
154	2.5%	294	4.7%	20	0.3%	6,237
21	1.3%	64	3.9%	14	0.9%	1,644
41	1.3%	178	5.6%	51	1.6%	3,207
123	2.0%	344	5.6%	31	0.5%	6,168
71	1.5%	352	7.3%	18	0.4%	4,804
94	2.6%	155	4.3%	51	1.4%	3,642
42	1.8%	121	5.2%	3	0.1%	2,327
59	1.7%	181	5.3%	23	0.7%	3,427
46	2.5%	55	3.0%	12	0.7%	1,838
88	2.8%	111	3.6%	21	0.7%	3,093
86	1.8%	319	6.6%	32	0.7%	4,801
68	1.9%	160	4.5%	58	1.6%	3,524
98	2.0%	220	4.6%	43	0.9%	4,785
84	2.0%	242	5.8%	20	0.5%	4,203
140	2.2%	436	7.0%	74	1.2%	6,265
72	2.1%	152	4.5%	20	0.6%	3,406
90	3.0%	142	4.7%	39	1.3%	3,044
76	2.8%	123	4.6%	20	0.7%	2,668
96	2.0%	248	5.2%	35	0.7%	4,787
129	2.2%	341	5.8%	19	0.3%	5,897
197	1.7%	811	6.9%	75	0.6%	11,693
37	0.7%	361	6.4%	411	7.3%	5,666
122	2.6%	245	5.3%	37	0.8%	4,604
76	2.8%	133	4.9%	16	0.6%	2,719
193	3.4%	248	4.3%	23	0.4%	5,723
185	1.7%	924	8.7%	30	0.3%	10,592
61	2.6%	180	7.6%	17	0.7%	2,378
76	2.3%	169	5.1%	24	0.7%	3,299
124	3.4%	104	2.8%	44	1.2%	3,652
82	2.1%	182	4.6%	6	0.2%	3,942
137	1.8%	571	7.6%	72	1.0%	7,478
187	1.9%	579	6.0%	69	0.7%	9,701



A Review of the Driver's License Issuance Program Administered by  
the Department of Transportation and the County Treasurers

Number of Cards Issued by Type by Location  
For the fiscal year ended June 30, 2005

<b>County Treasurer's Office</b>	<b>Operator's and Motorcycle Licenses</b>		<b>Commercial Driver's Licenses</b>		<b>Instruction Permits</b>	
	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>
Mills	3,194	78.9%	283	7.0%	198	4.9%
Mitchell	2,703	78.5%	291	8.5%	216	6.3%
Monona	2,412	78.7%	252	8.2%	147	4.8%
Monroe	1,807	78.2%	177	7.7%	133	5.8%
Montgomery	3,018	77.6%	246	6.3%	217	5.6%
O'Brien	2,301	76.4%	287	9.5%	179	5.9%
Osceola	1,632	75.6%	205	9.5%	161	7.5%
Page	4,092	79.5%	323	6.3%	275	5.3%
Palo Alto	1,743	78.3%	172	7.7%	109	4.9%
Plymouth	3,870	78.1%	453	9.1%	260	5.2%
Pocahontas	1,919	80.2%	231	9.7%	111	4.6%
Poweshiek	3,715	79.1%	338	7.2%	235	5.0%
Ringgold	1,236	78.4%	146	9.3%	83	5.3%
Sac	1,316	79.2%	149	9.0%	93	5.6%
Shelby	2,955	76.6%	410	10.6%	222	5.8%
Sioux	8,148	77.0%	931	8.8%	624	5.9%
Tama	3,296	75.5%	343	7.9%	208	4.8%
Taylor	1,265	80.2%	137	8.7%	70	4.4%
Union	3,607	77.7%	371	8.0%	249	5.4%
Van Buren	1,405	79.7%	137	7.8%	101	5.7%
Warren	9,303	80.7%	713	6.2%	654	5.7%
Washington	4,414	77.2%	434	7.6%	293	5.1%
Wayne	1,622	79.2%	175	8.5%	139	6.8%
Winnebago	2,548	82.8%	190	6.2%	148	4.8%
Winneshiek	5,211	80.0%	509	7.8%	292	4.5%
Worth	1,471	80.6%	142	7.8%	95	5.2%
Wright	2,981	77.1%	300	7.8%	225	5.8%
<b>Subtotal</b>	<b>280,409</b>	<b>78.3%</b>	<b>26,575</b>	<b>7.4%</b>	<b>19,944</b>	<b>5.6%</b>
<b>Total</b>	<b>769,161</b>	<b>76.7%</b>	<b>60,784</b>	<b>6.1%</b>	<b>55,791</b>	<b>5.6%</b>
Percent Issued:						
DOT Issuance Stations		63.54%		56.28%		64.25%
County Treasurers' Offices		36.46%		43.72%		35.75%
Total		<u>100.00%</u>		<u>100.00%</u>		<u>100.00%</u>

\*\* Includes Foreign National Temporary Cards and Moped Licenses

<b>Minor's Restricted Licenses</b>		<b>Non-Operator's Identification Cards</b>		<b>Other**</b>		<b>Total</b>
<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>
66	1.6%	294	7.3%	12	0.3%	4,047
66	1.9%	148	4.3%	19	0.6%	3,443
68	2.2%	178	5.8%	7	0.2%	3,064
28	1.2%	149	6.4%	17	0.7%	2,311
55	1.4%	332	8.5%	19	0.5%	3,887
89	3.0%	124	4.1%	33	1.1%	3,013
43	2.0%	86	4.0%	31	1.4%	2,158
95	1.8%	317	6.2%	43	0.8%	5,145
60	2.7%	115	5.2%	27	1.2%	2,226
89	1.8%	247	5.0%	36	0.7%	4,955
46	1.9%	70	2.9%	15	0.6%	2,392
110	2.3%	251	5.3%	45	1.0%	4,694
31	2.0%	68	4.3%	13	0.8%	1,577
26	1.6%	64	3.9%	14	0.8%	1,662
89	2.3%	167	4.3%	14	0.4%	3,857
247	2.3%	369	3.5%	265	2.5%	10,584
72	1.6%	390	8.9%	56	1.3%	4,365
31	2.0%	67	4.2%	8	0.5%	1,578
83	1.8%	313	6.7%	19	0.4%	4,642
36	2.0%	79	4.5%	4	0.2%	1,762
258	2.2%	538	4.7%	59	0.5%	11,525
95	1.7%	418	7.3%	64	1.1%	5,718
32	1.6%	79	3.9%	1	0.0%	2,048
41	1.3%	110	3.6%	39	1.3%	3,076
105	1.6%	274	4.2%	123	1.9%	6,514
32	1.8%	75	4.1%	11	0.6%	1,826
71	1.8%	218	5.6%	73	1.9%	3,868
7,309	2.1%	19,788	5.5%	3,951	1.1%	357,976
14,402	1.4%	82,902	8.3%	19,418	1.9%	1,002,458
	49.25%		76.13%		79.65%	64.29%
	50.75%		23.87%		20.35%	35.71%
	100.00%		100.00%		100.00%	100.00%

**Schedule 5**

A Review of the Driver's License Issuance Program Administered by  
the Department of Transportation and the County Treasurers

Salary Information for Employees with Driver's License Duties by Region of the State  
For the fiscal year ended June 30, 2005

<b>County</b>	<b>Number of Cards Issued</b>	<b>Cost per Card Grand Total</b>	<b>County Treasurer's Annual Salary</b>	<b>% of Treasurer's Time on Driver's Licenses</b>	<b>Average Annual Salary for Staff with Driver License Duties</b>
<b>Northwest Iowa</b>					
Buena Vista	7,158	\$ 10.80	\$ 39,302	23.3%	\$ 26,774
Cherokee	4,323	3.65	39,719	0.2	29,713
Clay (DOT)	12,544	25.49	NA	N/A	30,645
Dickinson	1,644	9.61	44,777	17.8	30,321
Emmett	3,207	9.72	38,268	5.2	27,855
Lyon	3,652	9.08	37,820	7.2	28,416
O'Brien	3,013	7.54	40,500	1.5	32,562
Osceola	2,158	9.41	33,793	15.0	27,828
Palo Alto	2,226	19.62	NA	N/A	30,215
Plymouth	4,955	13.37	43,632	25.0 ##	27,148
Pocahontas	2,392	17.24	36,000	3.6	24,998
Sioux	10,584	9.02	NA	N/A	30,738
<b>West Central Iowa</b>					
Audubon	2,232	9.82	32,859	5.0	27,470
Calhoun	1,983	15.34	35,649	1.9	27,614
Carroll (DOT)	9,722	31.34	NA	N/A	36,855
Crawford	5,645	13.50	36,335	6.7	27,498
Greene	3,427	9.88	35,779	N/A	25,774
Guthrie	3,093	7.56	35,545	11.4	28,046
Harrison	4,203	17.06	39,580	29.7	30,727
Ida	2,668	6.69	32,252	3.0	24,665
Monona	3,064	6.97	33,450	6.3	28,250
Sac	1,662	19.53	34,655	5.3	24,207
Shelby	3,857	7.89	NA	N/A	27,888
Woodbury (DOT)	37,543	11.36	NA	N/A	32,989
<b>Southwest Iowa</b>					
Adair	2,204	9.02	34,680	13.4	26,767
Adams	1,728	9.90	32,005	10.7	25,134
Cass	5,780	8.15	41,640	3.3	29,169
Fremont	2,327	11.44	NA	N/A	25,475
Mills	4,047	9.20	37,693	1.7	31,285
Montgomery	3,887	12.84	38,163	19.9	31,095
Page	5,145	9.76	38,731	3.4	29,174
Pottawattamie (DOT)	35,675	11.35	NA	N/A	35,246
Ringgold	1,577	13.11	30,748	20.1	26,136
Taylor	1,578	10.94	30,503	7.8	26,436
Union	4,642	4.31	37,281	7.8	29,884

A Review of the Driver's License Issuance Program Administered by  
the Department of Transportation and the County Treasurers

Salary Information for Employees with Driver's License Duties by Region of the State  
For the fiscal year ended June 30, 2005

County	Number of Cards Issued	Cost per Card Grand Total	County Treasurer's Annual Salary	% of Treasurer's Time on Driver's Licenses	Average Annual Salary for Staff with Driver License Duties
<b>North Central Iowa</b>					
Butler	2,465	13.11	38,018	7.2	28,233
Cerro Gordo (DOT)	20,404	15.92	NA	N/A	41,243
Floyd	4,804	13.15	43,263	10.5	33,730
Franklin	3,642	15.14	37,772	23.9	28,430
Hancock	3,524	8.35	40,000	15.2	28,695
Humboldt	3,044	10.96	NA	N/A	28,920
Kossuth	5,723	10.96	NA	N/A	22,838
Mitchell	3,443	11.25	36,590	33.5	27,615
Winnebago	3,076	15.70	40,614	31.4	33,845
Worth	1,826	13.21	37,033	13.0	24,764
Wright	3,868	12.24	41,036	11.6	29,819
<b>Central Iowa</b>					
Boone	6,445	9.63	43,008	14.1	29,845
Dallas	14,166	9.01	48,960	16.7	32,341
Grundy	1,838	13.70	38,529	5.9	31,748
Hamilton	4,801	5.96	38,628	19.6	31,444
Hardin	4,785	9.95	38,220	19.7	31,258
Jasper	11,693	5.11	NA	N/A	28,431
Marshall (DOT)	15,712	13.44	NA	N/A	33,398
Polk (DOT)	141,823	9.96	NA	N/A	34,153
Poweshiek	4,694	14.32	40,063	18.6	29,295
Story (DOT)	31,388	11.66	NA	N/A	33,068
Tama	4,365	16.34	38,213	33.3	31,580
Webster (DOT)	16,428	21.33	NA	N/A	36,169
<b>South Central Iowa</b>					
Appanoose	4,374	7.39	36,196	31.2	27,045
Clarke	3,425	12.51	39,188	9.1	33,482
Davis	1,775	10.75	34,889	3.8	29,220
Decatur	2,331	5.63	29,931	15.3	26,938
Lucas	3,299	18.64	35,200	31.0	28,147
Madison	3,942	6.74	36,214	4.3	30,122
Mahaska	7,478	13.33	NA	N/A	25,117
Marion	9,701	8.74	45,840	14.5	32,581
Monroe	2,311	10.45	36,687	15.2	31,184
Wapello (DOT)	15,220	23.10	NA	N/A	35,908
Warren	11,525	4.50	45,587	16.1	29,899
Wayne	2,048	5.19	32,402	8.7	28,082

**Schedule 5**

A Review of the Driver's License Issuance Program Administered by  
the Department of Transportation and the County Treasurers

Salary Information for Employees with Driver's License Duties by Region of the State  
For the fiscal year ended June 30, 2005

<b>County</b>	<b>Number of Cards Issued</b>	<b>Cost per Card Grand Total</b>	<b>County Treasurer's Annual Salary</b>	<b>% of Treasurer's Time on Driver's Licenses</b>	<b>Average Annual Salary for Staff with Driver License Duties</b>
<b>Northeast Iowa</b>					
Allamakee	4,821	11.71	36,758	31.9	27,004
Black Hawk (DOT)	51,238	12.95	NA	N/A	34,254
Bremer	7,420	5.39	42,122	6.7	29,868
Buchanan	4,833	13.11	40,382	8.2	28,006
Chickasaw	3,944	10.66	NA	N/A	20,289
Clayton	4,876	10.51	37,473	27.1	25,477
Delaware	6,237	7.57	NA	N/A	29,752
Dubuque (DOT)	30,857	9.36	NA	N/A	32,558
Fayette	6,168	17.09	41,865	2.0	31,347
Howard	3,406	9.54	33,417	20.8	26,666
Winneshiek	6,514	8.69	39,059	38.2	29,240
<b>East Central Iowa</b>					
Benton	5,249	6.81	46,594	22.1	32,807
Cedar	3,648	6.05	38,812	9.2	28,732
Clinton (DOT)	15,045	12.94	NA	N/A	34,831
Iowa	4,787	8.98	38,700	23.2	32,411
Jackson	5,897	9.72	41,957	11.1	32,866
Johnson (DOT)	43,872	10.90	NA	N/A	34,006
Jones	4,604	7.13	42,706	1.5	31,088
Linn (DOT)	77,593	10.58	NA	N/A	34,499
Muscatine (DOT)	14,375	10.77	NA	N/A	34,880
Scott (DOT)	59,029	9.95	NA	N/A	33,868
<b>Southeast Iowa</b>					
Des Moines (DOT)	16,014	16.03	NA	N/A	39,005
Henry	6,265	10.08	39,953	23.9	30,450
Jefferson	5,666	8.41	37,100	26.5	32,151
Keokuk	2,719	9.51	33,774	1.8	27,267
Lee	10,592	10.29	44,379	27.5	28,362
Louisa	2,378	10.45	37,334	1.0	31,267
Van Buren	1,762	16.76	35,325	27.5	28,368
Washington	5,718	8.53	43,043	16.9	33,313

NA - The County Treasurer did not work on Driver Licenses or it is a DOT site.

## - County Treasurer's time was charged as indirect costs.

A Review of the Driver's License Issuance Program Administered by  
the Department of Transportation and the County Treasurers

Revenue Collected Compared to Issuance Costs  
For the fiscal year ended June 30, 2005

DOT Issuance Station	Revenue		Issuance Costs	
	Total Amount Received	Total Amount Retained	Salaries and Benefits	Grand Total
Black Hawk	\$ 729,394	**	643,186	663,785
Carroll	142,071	**	297,620	304,697
Cerro Gordo	290,942	**	315,021	324,823
Clay	195,087	**	311,820	319,770
Clinton	206,109	**	186,593	194,721
Des Moines	229,145	**	247,590	256,716
Dubuque	434,523	**	280,366	288,818
Johnson	581,781	**	463,761	478,408
Linn	1,081,879	**	791,225	821,287
Marshall	226,631	**	203,007	211,099
Muscatine	203,201	**	150,593	154,841
Polk	1,997,550	**	1,390,137	1,412,689
Pottawattamie	490,737	**	390,713	405,077
Scott	797,388	**	565,243	587,138
Story	431,702	**	353,535	366,053
Wapello	220,612	**	339,269	351,512
Webster	237,930	**	339,361	350,443
Woodbury	515,537	**	413,511	426,364
<b>Subtotal</b>	<b>9,012,219</b>		<b>7,682,551</b>	<b>7,918,241</b>
<b>County Treasurer's Office</b>				
Adair	\$ 32,645	15,463	19,108	19,874
Adams	25,198	12,075	16,683	17,102
Allamakee	70,294	33,698	55,021	56,452
Appanoose	61,731	30,506	30,432	32,335
Audubon	32,309	15,617	21,223	21,907
Benton	73,161	36,722	33,243	35,723
Boone	88,253	45,220	62,084	62,084
Bremer	104,896	51,905	38,168	39,967
Buchanan	66,469	33,824	62,017	63,341
Buena Vista	95,128	50,057	77,335	77,335
Butler	35,253	17,087	31,314	32,306
Calhoun	28,456	13,867	29,903	30,410
Cass	80,510	40,348	45,952	47,116
Cedar	52,330	24,990	21,983	22,083
Cherokee	64,380	29,407	14,538	15,794
Chickasaw	67,085	27,594	41,090	42,034

**Schedule 6**A Review of the Driver's License Issuance Program Administered by  
the Department of Transportation and the County TreasurersRevenue Collected Compared to Issuance Costs  
For the fiscal year ended June 30, 2005

<b>County Treasurer's Office</b>	<b>Revenue</b>		<b>Issuance Costs</b>	
	<b>Total Amount Received</b>	<b>Total Amount Retained</b>	<b>Salaries and Benefits</b>	<b>Grand Total</b>
Clarke	49,826	23,548	42,025	42,831
Clayton	72,733	33,530	49,543	51,263
Crawford	76,705	38,542	69,890	76,207
Dallas	194,116	98,266	75,276	127,643
Davis	26,333	12,173	18,363	19,078
Decatur	34,203	16,310	13,135	13,135
Delaware	91,148	42,798	45,616	47,229
Dickinson	25,050	11,487	15,780	15,800
Emmett	46,785	22,414	31,170	31,170
Fayette	88,066	42,504	102,498	105,391
Floyd	66,868	33,110	60,695	63,177
Franklin	51,499	24,955	53,250	55,151
Fremont	34,524	14,770	25,493	26,615
Greene	46,557	23,877	33,855	33,855
Grundy	25,494	12,621	24,925	25,185
Guthrie	44,025	21,644	23,154	23,376
Hamilton	66,790	32,389	28,231	28,632
Hancock	49,044	23,982	27,382	29,430
Hardin	68,718	33,474	45,253	47,590
Harrison	59,266	28,952	66,913	71,686
Henry	87,511	43,176	57,820	63,145
Howard	50,230	23,583	31,612	32,493
Humboldt	42,443	20,818	32,632	33,372
Ida	38,365	18,221	16,704	17,854
Iowa	68,776	32,774	41,302	43,004
Jackson	86,553	41,132	57,302	57,302
Jasper	160,135	80,045	54,634	59,730
Jefferson	77,489	38,192	47,565	47,653
Jones	64,174	31,458	28,571	32,846
Keokuk	38,020	18,613	25,606	25,866
Kossuth	83,662	39,172	59,357	62,717
Lee	149,114	73,038	107,374	109,043
Louisa	31,868	16,317	23,709	24,859
Lucas	46,376	22,596	58,136	61,496
Lyon	54,572	24,353	32,600	33,146
Madison	58,097	26,796	26,193	26,573

A Review of the Driver's License Issuance Program Administered by  
the Department of Transportation and the County Treasurers

Revenue Collected Compared to Issuance Costs  
For the fiscal year ended June 30, 2005

<u>County Treasurer's Office</u>	<u>Revenue</u>		<u>Issuance Costs</u>	
	<u>Total Amount Received</u>	<u>Total Amount Retained</u>	<u>Salaries and Benefits</u>	<u>Grand Total</u>
Mahaska	105,306	51,289	98,728	99,653
Marion	139,257	60,823	83,343	84,834
Mills	59,333	27,860	31,769	37,222
Mitchell	48,902	23,583	38,417	38,737
Monona	44,151	20,657	21,147	21,368
Monroe	42,955	15,764	24,150	24,150
Montgomery	54,185	26,572	47,804	49,891
O'Brien	43,715	20,552	22,353	22,713
Osceola	32,616	14,798	19,997	20,305
Page	73,557	35,385	48,146	50,198
Palo Alto	31,114	15,057	43,315	43,680
Plymouth	73,170	34,552	47,730	66,241
Pocahontas	34,208	16,450	38,962	41,243
Poweshiek	68,001	32,242	66,606	67,218
Ringgold	23,990	10,787	19,890	20,670
Sac	23,445	11,200	29,171	32,459
Shelby	55,929	26,376	28,651	30,421
Sioux	158,658	74,809	90,766	95,441
Tama	58,599	29,792	71,275	71,345
Taylor	22,395	10,829	16,909	17,261
Union	66,442	32,032	19,408	19,995
Van Buren	25,460	12,103	28,853	29,527
Warren	172,292	78,582	51,523	51,918
Washington	79,574	38,479	47,231	48,797
Wayne	29,256	13,951	9,834	10,622
Winnebago	46,064	21,042	44,076	48,280
Winneshiek	93,989	44,625	56,608	56,608
Worth	25,623	12,502	22,330	24,130
Wright	52,053	26,509	46,510	47,358
<b>Subtotal</b>	<u>5,117,472</u>	<u>2,459,212</u>	<u>3,369,160</u>	<u>3,553,691</u>
<b>Total</b>	<u>\$ 14,129,691</u>	<u>2,459,212</u>	<u>11,051,711</u>	<u>11,471,932</u>

\*\* - Not applicable for DOT issuance stations. Total amount collected is retained by the State.



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A Review of the Driver's License Issuance Program Administered by  
the Department of Transportation and the County Treasurers

Staff

This review was conducted by:

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Tamera S. Kusian, CPA  
Deputy Auditor of State

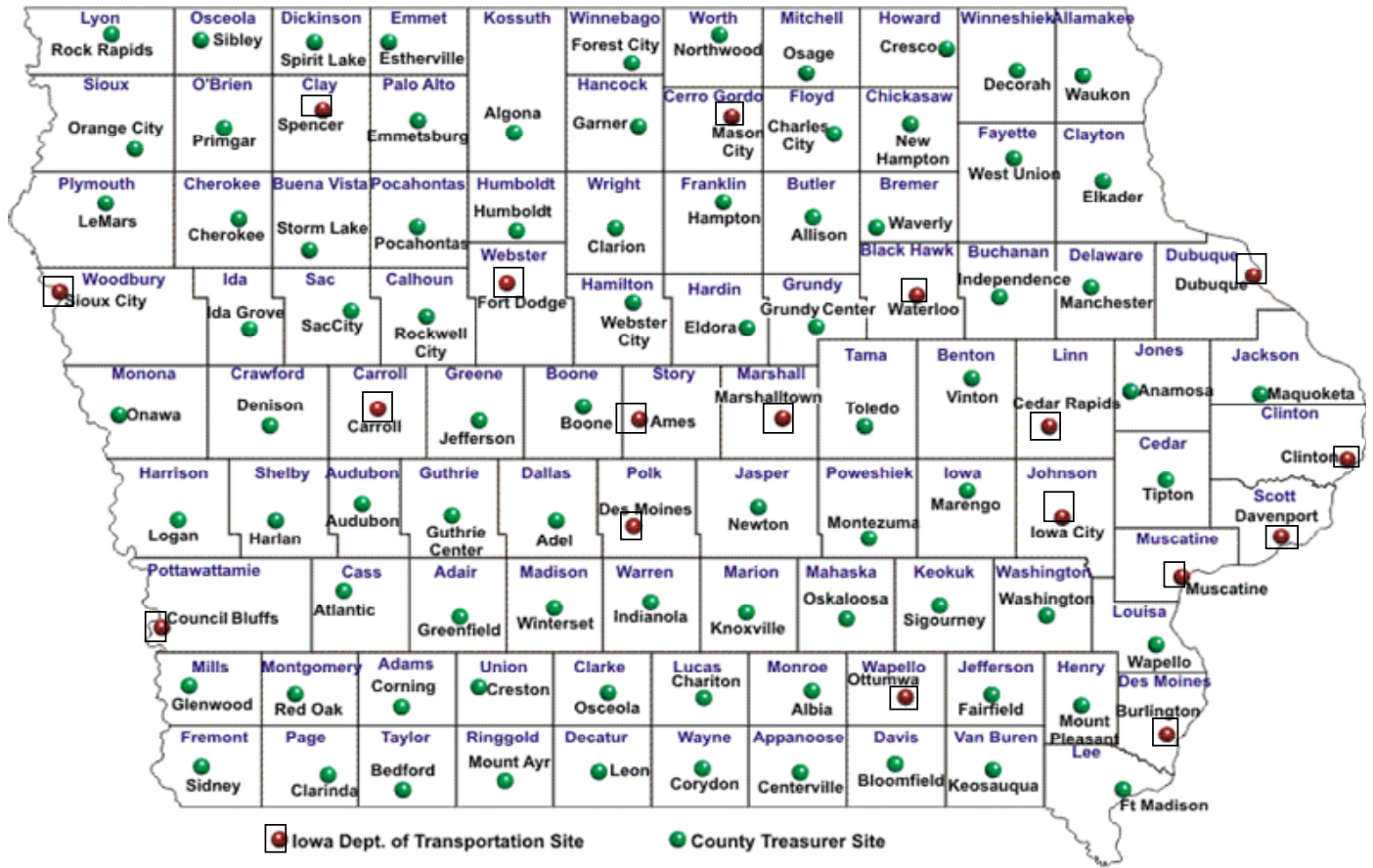
## **Appendices**

**A Review of the Driver's License Issuance Program  
Administered by the Department of Transportation and the  
County Treasurers**

A Review of the Driver's License Issuance Program Administered by the Department of Transportation and the County Treasurers

Map of Driver's License Issuance Sites

## Iowa Driver's License Issuance Sites



**Appendix B**

A Review of the Driver's License Issuance Program Administered by  
the Department of Transportation and the County Treasurers

County Time Study Summary

Activity Date	Mon	Tu	Wed	Thur	Fri	Mon	Tu	Wed	Thur	Fri	Total Time
	Operator's/Motorcycle/ Non-Operator's Identification Card Issuances										
CDL Issuances											
Dept. Re-exams/ Recalls/Line Exams											
Customer Service											
Reporting and Balancing											
Travel											
Training/Technical Support											
Paid Breaks											
Non-Driver's License Functions											
<b>Total Time</b>											

A Review of the Driver's License Issuance Program Administered by  
the Department of Transportation and the County Treasurers

DOT Time Study Summary

Activity	Tu	Wed	Thur	Fri	Sat	Tu	Wed	Thur	Fri	Sat	Total Time
	Date										
Operator's/Motorcycle/ Non-Operator's Identification Card Issuances											
CDL Issuances											
Dept. Re-exams/ Recalls/Line Exams											
Customer Service											
Reporting and Balancing											
Travel											
Training/Technical Support											
Paid Breaks											
Records Processing											
Remedial Driver Interviews											
Presentations											
<b>Total Time</b>											

**Appendix D**

A Review of the Driver's License Issuance Program Administered by  
the Department of Transportation and the County Treasurers

County Cost Report

**Direct Costs Related to Driver's Licenses:**

**Employee Salaries (For FYE 06/30/05):**

^ As calculated in the following section.

<u>Employee Name</u>	<u>Employee Title</u>	<u>Employee Gross Annual Salary (Full-Time)</u>	<u>Employee Hourly Rate (Part-Time)</u>	<u>Actual Gross Pay Charged to Driver's Licenses</u>	<u>Benefits as a Percentage of Pay^</u>

**County's Share of Benefits (Please check those that apply and indicate a percentage of pay):**

	<u>Applicable?</u>	<u>Percentage of Salary</u>
FICA	X	7.65%
IPERS	X	5.75%
Health Insurance	___	_____
Dental Insurance	___	_____
Life Insurance	___	_____
Deferred Compensation	___	_____
Other (Please list):	___	_____
_____	___	_____

**Other Direct Costs (Please check those that apply and include the amount as of 06/30/05):**

	<u>Applicable?</u>	<u>Amount</u>
Office Supplies	___	_____
Mileage & Subsistence	___	_____
Training	___	_____
Rent	___	_____
Utilities (i.e., Elec, Phone)	___	_____
Other (Please list):	___	_____
_____	___	_____
_____	___	_____
_____	___	_____

A Review of the Driver's License Issuance Program Administered by  
the Department of Transportation and the County Treasurers

County Cost Report

**Indirect Costs Related to Driver's Licenses:**

Do you currently charge any indirect costs to the driver's license function?      **YES    NO**

If so, please list below the indirect costs that are charged. For each cost listed, please indicate the amount as of 06/30/05 and the allocation basis used.

<u>Indirect Cost</u>	<u>Amount</u>	<u>Allocation Basis</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

In addition, please specify any other indirect costs NOT currently charged which you feel should be considered. For each cost listed, please specify the amount as of 06/30/05 and the allocation basis used.

<u>Indirect Cost</u>	<u>Amount</u>	<u>Allocation Basis</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____



A Review of the Driver's License Issuance Program Administered by  
the Department of Transportation and the County Treasurers

Exceptions to Standard County Hours

<u>County</u>	<u>Exceptions to Standard County Hours</u>
Adair	Drives on Friday only. No CDL Drives.
Adams	Drives on Tuesday afternoon only. No CDL Drives.
Allamakee	Drives and Motorcycle Skills on Monday, Wednesday and Friday.
Appanoose	CDL Drives on Wednesday and Car Drives on Thursday.
Audubon	CDL Drives on Thursday 8:30-2:30. All others daily.
Benton	Belle Plaine on Wednesday. Drives by appointment. No CDL Drives.
Boone	Drives on Wednesday only; Motorcycle Skills 1:00-2:00 only.
Bremer	Motorcycle Skills on Friday at 9:00 a.m. by appointment. No CDL Drives.
Buchanan	Drives Tuesday, Wednesday and Thursday; Motorcycle Skills on Tuesday and Thursday. No CDL Drives.
Buena Vista	Drives on Monday, Thursday and Friday; Motorcycle Skills on Thursday at 9:00 am. No CDL Drives.
Butler	Driver's Licenses Tuesday, Wednesday and Thursday; drives on Thursday 1:00-3:00. No CDL Drives.
Calhoun	Standard hours. No CDL Drives.
Cass	CDL Drives and Motorcycle Skills on Tuesday; Car Drives on Wednesday.
Cedar	Drives on Wednesday. No CDL Drives.
Cherokee	Driver's Licenses Monday, Tuesday, Thursday and Friday 10:00-3:00 and Wednesday 8:30-4:00; Drives on Wednesday only.
Chickasaw	Car Drives by appointment only; CDL Drives on Thursday.
Clarke	Drives on Monday, Tuesday, Thursday and Friday.
Clayton	Drives by appointment. No CDL Drives.
Crawford	Drives Tuesday; Motorcycle Skills on Wednesday mornings. CDL's temporarily unavailable.
Dallas	CDL Drives and Motorcycle Skills on Wednesday and Thursday.
Davis	Driver's Licenses on Tuesday, Wednesday, Thursday and Friday; Drives on Thursday only. No CDL Drives or Motorcycle Skills.
Decatur	Drives 8:00-3:00 on Tuesday. No CDL Drives.
Delaware	No CDL Drives.
Dickinson	Driver's Licenses Wednesday only. No CDL Drives.
Emmet	Driver's Licenses on Tuesday, Wednesday and Thursday; Drives on Wednesday only. No CDL Drives.
Fayette	Oelwein on Tuesday. No CDL Drives.

A Review of the Driver's License Issuance Program Administered by  
the Department of Transportation and the County Treasurers

Exceptions to Standard County Hours

County	Exceptions to Standard County Hours
Floyd	Drives on Wednesday.
Franklin	CDL Drives and Motorcycle Skills on Wednesday and Thursday 8:00-2:00.
Fremont	CDL Drives on Wednesday and Thursday mornings; Motorcycle Skills on Tuesday and Friday mornings.
Greene	Drives on Wednesday.
Grundy	Driver's Licenses on Wednesday and Thursday. No CDL Drives.
Guthrie	Drives on Monday. No CDL Drives.
Hamilton	Driver's Licenses Monday and Wednesday 8:00-4:00 and Thursday 12:00-4:00; Drives on Wednesday only.
Hancock	Drives on Tuesday. No CDL Drives.
Hardin	Driver's Licenses on Monday, Wednesday, Thursday and Friday; Drives on Wednesday only. No CDL Drives.
Harrison	Drives on Thursday. No CDL Drives.
Henry	CDL Drives and Motorcycle Skills on Wednesday.
Howard	Testing 8:00-3:45 daily. Drives by appointment.
Humboldt	Drives on Tuesday. No CDL Drives.
Ida	Driver's Licenses on Tuesday, Wednesday and Thursday. No CDL Drives.
Iowa	Driver's Licenses on Tuesday, Wednesday, Thursday and Friday; Drives on Wednesday. No CDL Drives.
Jackson	Driver's Licenses Monday, Tuesday, Thursday and Friday 9:00-4:00 and Wednesday 9:00-11:00 in Maquoketa and 1:00-4:00 in Bellevue. No CDL Drives.
Jasper	Test 8:00-3:30, Drives by appointment.
Jefferson	No CDL Drives or Motorcycle Skills.
Jones	Drives on Tuesday. No CDL Drives.
Keokuk	Written and drive tests 8:00-3:30. No CDL Drives.
Kossuth	8:15-3:45 daily; no CDL Drives.
Lee	Standard hours.
Louisa	Drives on Wednesday. No CDL Drives or Motorcycle Skills.
Lucas	Drives on Tuesday; Motorcycle Skills on Monday afternoons. No CDL Drives.
Lyon	CDL Drives on the 2nd and 4th Mondays of the month.
Madison	Drives on Tuesday and Friday.
Mahaska	Car Drives on Monday, Wednesday and Friday; CDL Drives on Tuesday; Motorcycle Skills on Thursday.
Marion	Drives on Tuesday; CDL Drives on Thursday.
Mills	No CDL Drives.

A Review of the Driver's License Issuance Program Administered by  
the Department of Transportation and the County Treasurers

Exceptions to Standard County Hours

County	Exceptions to Standard County Hours
Mitchell	Car Drives and Motorcycle Skills on Wednesday; CDL by appointment.
Monona	Car Drives and Motorcycle Skills on Tuesday, Wednesday and Thursday. CDL Drives discontinued.
Monroe	Motorcycle Skills on Wednesday; other drives on Thursday. No CDL Drives.
Montgomery	Drives on Tuesday.
O'Brien	Motorcycle Skills on Wednesday. No CDL Drives.
Osceola	Motorcycle Skills on Thursday. No CDL Drives.
Page	Drives on Tuesday 9:00-2:30 and Wednesday 9:00-3:00.
Palo Alto	Driver's Licenses on Tuesday, Wednesday and Thursday; drives on Wednesday. No CDL Drives.
Plymouth	Driver's Licenses on Wednesday and Thursday; drives on Thursday.
Pocahontas	Drives on Tuesday.
Poweshiek	No CDL Drives or Motorcycle Skills.
Ringgold	Drives on Tuesday. No CDL Drives.
Sac	Driver's Licenses on Tuesday and Wednesday; drives every other Tuesday.
Shelby	Drives on Thursday.
Tama	Drives on Thursday. No. CDL Drives.
Taylor	Drives Tuesday mornings. No CDL Drives.
Union	Drives on Wednesday.
Van Buren	Drives Tuesday afternoons and Thursday mornings; Motorcycle Skills on Wednesday mornings. No CDL Drives.
Warren	8:00-3:30 daily.
Washington	Motorcycle Skills Wednesday mornings.
Wayne	Drives on Thursday. No CDL Drives or Motorcycle Skills.
Winnebago	Driver's Licenses on Tuesday, Wednesday and Thursday; drives on Thursday. No CDL Drives.
Winneshiek	CDLs by appointment.
Worth	No CDL Drives or Motorcycle Skills.
Wright	CDL Drives on Wednesday and Thursday.

Note: All DOT sites are open Tuesday - Friday with hours varying between 8:00-6:00 and Saturdays from 8:00-1:00. Standard county hours are approximately 8:00-4:30.