

IA Code 331.655(5) requires a study to be completed, every 6 years, by the ISSDA, related to the fees required in the preceding parts of the section. Those fees are largely attributable to the service of civil process although there are also fees related to the service of warrants and the transport of individuals. Despite any differences, the knowledge, skill set, training, processes, coordination and time required to complete all of the processes in this section share many commonalities. To maintain consistency with the last presentation to this legislature, the following categories were utilized to take into account the above requirements, making it possible to assign actual reported costs to specific division activities: Notices/Orders; Condemnations; Sheriff Sales; Subpoenas; Warrants; Transports/Mental Commitments; and Executions.

The attached data was calculated using actual reported costs and service activity by each respective Sheriff's Office. Per IA Code Section 331.655(5), counties were split into two categories, Urban and Rural. Those designations were made using publicly available data showing population, land area, and population density. Counties deemed Urban clearly stand apart in population density from those considered Rural.

There are two instances in the data where costs and service levels were not reported and it was not possible to generate accurate average costs of a particular activity. Sufficient data exists from other reporting counties to arrive at reasonable conclusions.

The following pages contain Tables and Charts to show the results of the study. The important data elements are the designations of Urban, Rural, or Combined; required fee amounts per current IA Code; individual county costs associated with service activity; and average costs of service. It is very easy to arrive at the conclusion that the fees the Sheriff shall charge in accordance with this section are inadequate to cover the associated costs. It should also be apparent that these fees can be specifically attributed to an individual or individual activity rather than the general service of the public.

Attached:

Table 1.1 Urban County Costs per Service Type

- utilizes all data provided by Urban counties

Table 1.2 Rural County Costs per Service Type

- utilizes all data provided by Rural counties

Table 1.3 Combined County Costs per Service Type

- utilizes all data provided by all counties

Chart 1.1 Average Costs vs. Currently Required Fees

- represents the data in Tables 1.1, 1.2 and 1.3

Table 2.1 Urban County Costs per Service Type

- removes Johnson and Dallas counties as outlier data due to significantly higher reported costs per service

Table 2.2 Rural County Costs per Service Type

- removes Hamilton, Jefferson and Osceola counties as outlier data due to significantly higher reported costs per service.

Table 2.3 Combined County Costs per Service Type

- outlier data noted above is removed

Chart 2.1 Average Costs vs. Currently Required Fees

- represents the data in Tables 2.1, 2.2 and 2.3

Chart 3.2 Reporting Counties Aggregate Services, Costs, Income (Loss)

Table 1.1 Urban County Costs per Service Type

| SERVICE TYPE                         | Required Fee | LINN   | POLK   | SCOTT  | DUBUQUE | BLACK HAWK | WOODBURY | JOHNSON  | DALLAS | AVERAGE       |
|--------------------------------------|--------------|--------|--------|--------|---------|------------|----------|----------|--------|---------------|
| <b>NOTICES/ORDERS</b>                | 30.00        | 66.08  | 69.67  | 75.29  | 99.93   | 97.76      | 137.94   | 204.91   | 190.43 | <b>117.75</b> |
| <b>CONDEMNATIONS</b>                 | 200.00       | 330.39 | 348.33 | 376.45 | 499.64  | 488.80     | 689.69   | 1,024.54 | 952.14 | <b>588.75</b> |
| <b>SHERIFF SALES</b>                 | 75.00        | 165.19 | 174.17 | 188.22 | 249.82  | 244.40     | 344.84   | 512.27   | 476.07 | <b>294.37</b> |
| <b>SUBPOENAS</b>                     | 35.00        | 82.60  | 87.08  | 94.11  | 124.91  | 122.20     | 172.42   | 256.14   | 238.04 | <b>147.19</b> |
| <b>WARRANTS</b>                      | 35.00        | 99.12  | 100.77 |        | 149.89  |            | 206.91   | 307.36   | 285.64 | <b>191.62</b> |
| <b>TRANSPORTS/MENTAL COMMITMENTS</b> | 30.00        | 115.64 | 489.45 | 131.76 | 174.88  | 171.08     | 241.39   | 358.59   | 333.25 | <b>252.00</b> |
| <b>EXECUTIONS</b>                    | 30.00        | 132.15 | 139.33 | 150.58 | 199.86  | 195.52     | 275.88   | 409.82   | 380.86 | <b>235.50</b> |

Table 1.2 Rural County Costs per Service Type

| SERVICE TYPE                         | Required Fee | BUCHANAN | JEFFERSON | FLOYD    | BENTON | HARDIN | HOWARD | OSCEOLA  | HAMILTON | WAYNE  | MARION | AVERAGE         |
|--------------------------------------|--------------|----------|-----------|----------|--------|--------|--------|----------|----------|--------|--------|-----------------|
| <b>NOTICES/ORDERS</b>                | 30.00        | 197.14   | 519.15    | 314.62   | 90.82  | 140.77 | 198.31 | 574.46   | 394.72   | 159.15 | 186.88 | <b>277.60</b>   |
| <b>CONDEMNATIONS</b>                 | 200.00       | 985.71   | 2,595.77  | 1,573.08 | 454.08 | 703.83 | 991.53 | 2,872.28 | 1,973.62 | 795.77 | 934.40 | <b>1,388.01</b> |
| <b>SHERIFF SALES</b>                 | 75.00        | 492.86   | 1,297.89  | 786.54   | 227.04 | 351.91 | 495.77 | 1,436.14 | 986.81   | 397.89 | 467.20 | <b>694.00</b>   |
| <b>SUBPOENAS</b>                     | 35.00        | 246.43   | 648.94    | 393.27   | 113.52 | 175.96 | 247.88 | 718.07   | 493.41   | 198.94 | 233.60 | <b>347.00</b>   |
| <b>WARRANTS</b>                      | 35.00        | 295.71   | 778.73    | 471.92   | 136.22 | 211.15 | 297.46 | 861.69   | 592.09   | 238.73 |        | <b>431.52</b>   |
| <b>TRANSPORTS/MENTAL COMMITMENTS</b> | 30.00        | 345.00   | 908.52    | 550.58   | 158.93 | 246.34 | 347.04 | 1,005.30 | 690.77   |        | 327.04 | <b>508.83</b>   |
| <b>EXECUTIONS</b>                    | 30.00        | 394.28   | 1,038.31  | 629.23   | 181.63 | 281.53 | 396.61 | 1,148.91 | 789.45   | 318.31 | 373.76 | <b>555.20</b>   |

Table 1.3 Combined County Costs per Service Type

| SERVICE TYPE                     | REQUIRED FEE | URBAN AVERAGE | RURAL AVERAGE | COMBINED AVERAGE |
|----------------------------------|--------------|---------------|---------------|------------------|
| NOTICES/ORDERS                   | 30.00        | 117.75        | 277.60        | 206.92           |
| CONDEMNATIONS                    | 200.00       | 588.75        | 1,388.01      | 1,034.59         |
| SHERIFF SALES                    | 75.00        | 294.37        | 694.00        | 517.29           |
| SUBPOENAS                        | 35.00        | 147.19        | 347.00        | 258.65           |
| WARRANTS                         | 35.00        | 191.62        | 431.52        | 336.21           |
| TRANSPORTS/MENTAL<br>COMMITMENTS | 30.00        | 252.00        | 508.83        | 388.64           |
| EXECUTIONS                       | 30.00        | 235.50        | 555.20        | 413.83           |

Chart 1.1 Average Costs vs. Currently Required Fees

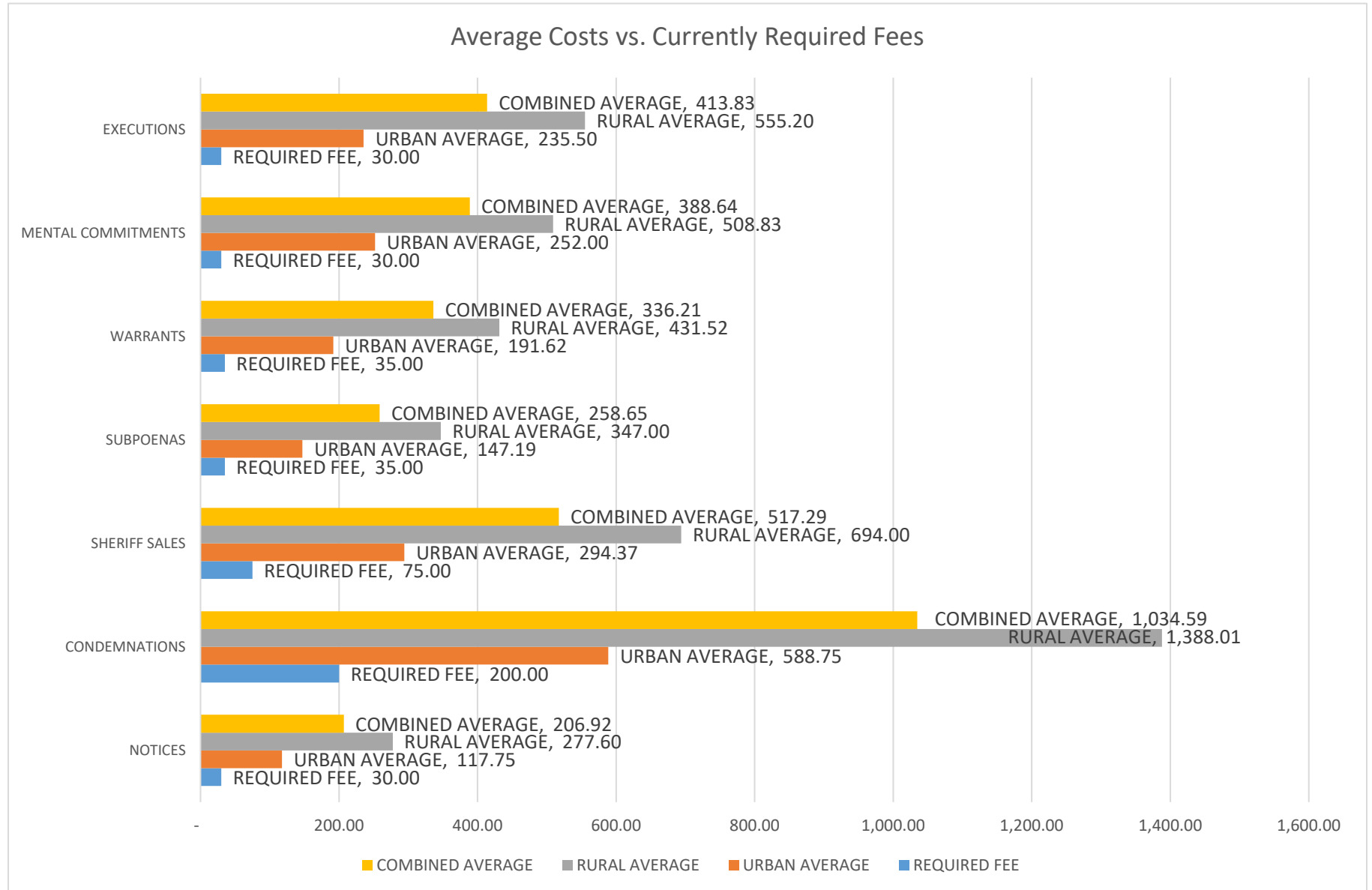


Table 2.1 Urban County Costs per Service Type (outliers removed)

| SERVICE TYPE                         | Required Fee | LINN   | POLK   | SCOTT  | DUBUQUE | BLACK HAWK | WOODBURY | URBAN AVERAGE |
|--------------------------------------|--------------|--------|--------|--------|---------|------------|----------|---------------|
| <b>NOTICES/ORDERS</b>                | 30.00        | 66.08  | 69.67  | 75.29  | 99.93   | 97.76      | 137.94   | <b>91.11</b>  |
| <b>CONDEMNATIONS</b>                 | 200.00       | 330.39 | 348.33 | 376.45 | 499.64  | 488.80     | 689.69   | <b>455.55</b> |
| <b>SHERIFF SALES</b>                 | 75.00        | 165.19 | 174.17 | 188.22 | 249.82  | 244.40     | 344.84   | <b>227.78</b> |
| <b>SUBPOENAS</b>                     | 35.00        | 82.60  | 87.08  | 94.11  | 124.91  | 122.20     | 172.42   | <b>113.89</b> |
| <b>WARRANTS</b>                      | 35.00        | 99.12  | 100.77 |        | 149.89  |            | 206.91   | <b>139.17</b> |
| <b>TRANSPORTS/MENTAL COMMITMENTS</b> | 30.00        | 115.64 | 489.45 | 131.76 | 174.88  | 171.08     | 241.39   | <b>220.70</b> |
| <b>EXECUTIONS</b>                    | 30.00        | 132.15 | 139.33 | 150.58 | 199.86  | 195.52     | 275.88   | <b>182.22</b> |

Table 2.2 Rural County Costs per Service Type (outliers removed)

| SERVICE TYPE                         | Required Fee | BUCHANAN | FLOYD    | BENTON | HARDIN | HOWARD | WAYNE  | MARION | RURAL AVERAGE |
|--------------------------------------|--------------|----------|----------|--------|--------|--------|--------|--------|---------------|
| <b>NOTICES/ORDERS</b>                | 30.00        | 197.14   | 314.62   | 90.82  | 140.77 | 198.31 | 159.15 | 186.88 | <b>183.95</b> |
| <b>CONDEMNATIONS</b>                 | 200.00       | 985.71   | 1,573.08 | 454.08 | 703.83 | 991.53 | 795.77 | 934.40 | <b>919.77</b> |
| <b>SHERIFF SALES</b>                 | 75.00        | 492.86   | 786.54   | 227.04 | 351.91 | 495.77 | 397.89 | 467.20 | <b>459.89</b> |
| <b>SUBPOENAS</b>                     | 35.00        | 246.43   | 393.27   | 113.52 | 175.96 | 247.88 | 198.94 | 233.60 | <b>229.94</b> |
| <b>WARRANTS</b>                      | 35.00        | 295.71   | 471.92   | 136.22 | 211.15 | 297.46 | 238.73 |        | <b>275.20</b> |
| <b>TRANSPORTS/MENTAL COMMITMENTS</b> | 30.00        | 345.00   | 550.58   | 158.93 | 246.34 | 347.04 |        | 327.04 | <b>329.15</b> |
| <b>EXECUTIONS</b>                    | 30.00        | 394.28   | 629.23   | 181.63 | 281.53 | 396.61 | 318.31 | 373.76 | <b>367.91</b> |

Table 2.3 Combined County Costs per Service Type (outliers removed)

| SERVICE TYPE       | REQUIRED FEE | URBAN AVERAGE | RURAL AVERAGE | COMBINED AVERAGE |
|--------------------|--------------|---------------|---------------|------------------|
| NOTICES            | 30.00        | 91.11         | 183.95        | 141.10           |
| CONDEMNATIONS      | 200.00       | 455.55        | 919.77        | 705.52           |
| SHERIFF SALES      | 75.00        | 227.78        | 459.89        | 352.76           |
| SUBPOENAS          | 35.00        | 113.89        | 229.94        | 176.38           |
| WARRANTS           | 35.00        | 139.17        | 275.20        | 220.79           |
| MENTAL COMMITMENTS | 30.00        | 220.70        | 329.15        | 274.93           |
| EXECUTIONS         | 30.00        | 182.22        | 367.91        | 282.21           |

Chart 2.1 Average Costs vs. Currently Required Fees (outliers removed)

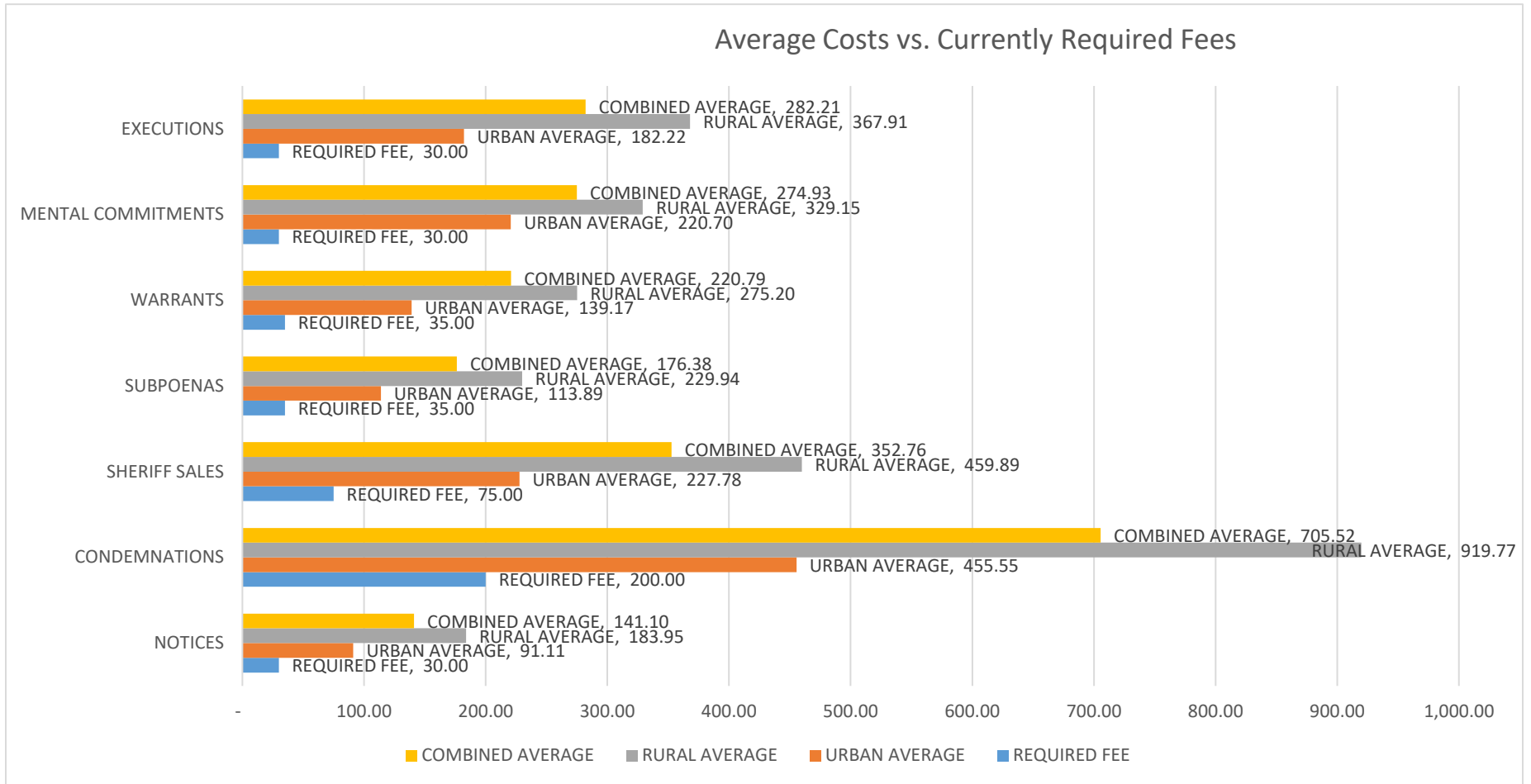




Chart 3.1 Reporting Counties

| County     | 2021 Census Data | Land Area | Density | Class |
|------------|------------------|-----------|---------|-------|
| Linn       | 228,939          | 716.9     | 319.4   | Urban |
| Polk       | 496,844          | 573.8     | 865.9   | Urban |
| Scott      | 174,170          | 458.1     | 380.2   | Urban |
| Dubuque    | 98,718           | 608.3     | 162.3   | Urban |
| Johnson    | 154,748          | 614.0     | 252.0   | Urban |
| Dallas     | 103,796          | 588.4     | 176.4   | Urban |
| Black Hawk | 130,368          | 565.8     | 230.4   | Urban |
| Woodbury   | 105,607          | 872.8     | 121.0   | Urban |
| Buchanan   | 20,657           | 571.0     | 36.2    | Rural |
| Jefferson  | 15,647           | 435.5     | 35.9    | Rural |
| Floyd      | 15,413           | 500.6     | 30.8    | Rural |
| Benton     | 25,691           | 716.3     | 35.9    | Rural |
| Hardin     | 16,708           | 569.3     | 29.3    | Rural |
| Howard     | 9,478            | 473.2     | 20.0    | Rural |
| Osceola    | 6,159            | 398.7     | 15.4    | Rural |
| Hamilton   | 14,887           | 576.8     | 25.8    | Rural |
| Wayne      | 6,508            | 525.4     | 12.4    | Rural |
| Marion     | 33,380           | 554.5     | 60.2    | Rural |
|            |                  |           |         |       |
| Total      | 1,657,718        | 10,320    |         |       |

|             | IA Counties | Population | Land Area |
|-------------|-------------|------------|-----------|
| Total       | 99          | 3,193,079  | 55,857    |
| ISSDA Study | 18          | 1,657,718  | 10,320    |
| ISSDA %     | 18.2%       | 52%        | 18.5%     |

Chart 3.2 Reporting Counties Aggregate Services, Costs, Income (Loss)

| SERVICE TYPE                  | Number of Reported Services | Calculated Cost per Service Type | Currently Required Fee | Derived Revenue | Related Code Section |
|-------------------------------|-----------------------------|----------------------------------|------------------------|-----------------|----------------------|
| NOTICES/ORDERS                | 56,748                      | 5,598,662.93                     | 30.00                  | 1,702,440.00    | 1a & f               |
| CONDEMNATIONS                 | 105                         | 90,926.76                        | 200.00                 | 21,000.00       | 1e                   |
| SHERIFF SALES                 | 1,240                       | 292,812.56                       | 75.00                  | 93,000.00       | 1k                   |
| SUBPOENAS                     | 8,426                       | 1,180,669.69                     | 35.00                  | 294,910.00      | 1c                   |
| WARRANTS                      | 6,210                       | 1,373,164.35                     | 35.00                  | 217,350.00      | 1b                   |
| TRANSPORTS/MENTAL COMMITMENTS | 6,123                       | 1,541,166.44                     | 30.00                  | 183,690.00      | 1f, j, & l           |
| EXECUTIONS                    | 38,493                      | 6,025,174.81                     | 30.00                  | 1,154,790.00    | 1f                   |
| Totals                        | 117,345                     | 16,102,577.53                    |                        | 3,667,180.00    |                      |
|                               |                             |                                  | Estimated Revenue for  |                 |                      |
|                               |                             |                                  | Hourly Deputy Fees     | 1,233,682.97    | 1h, l & p            |

|                             |                 |
|-----------------------------|-----------------|
| Actual Reported Fee Revenue | 4,644,926.97    |
| Actual Mileage Revenue      | 255,936.00      |
| Total Reported Revenue      | 4,900,862.97    |
|                             |                 |
| Surplus (Deficit)           | (11,201,714.56) |