Del. Co. Aud.

DELAWARE COUNTY IOWA
FILED
2003 JL 17 PM 3:00
BOOK 2003 PAGE 3438
DEBORAH L. PEYTON
DELAWARE CO. RECORDER
N/C

Instrument Preparer: Sharon McCrabb, Courthouse, Manchester, Iowa phone 563-927-4701

CERTIFICATION

Attached hereto is the supporting documentation for the filing of Delaware County Ordinance #23 in regard to establishing a school local option sales and services tax

1. Delaware County Ordinance #23 signed by the Board of Supervisors on June 30, 2003.

2. Copy of the Supervisors' Minutes dated June 30 in Book X showing the final reading of Ordinance #23 and adoption of same.

3. Copy of proof of publication of Delaware County Ordinance #23 in The Manchester Press on July 8, 2003 and in the Delaware County Leader on July 8, 2003.

I, Sharon McCrabb, County Auditor, do hereby certify that the attached are original instruments or true copies of the above listed instruments.

Dated this 17 day of July, 2003.

Sharon McCrabb

Sharon McCrabb, Delaware County Auditor

STATE OF IOWA)
) SS:
DELAWARE COUNTY)

Subscribed and sworn to me and in my presence by Sharon McCrabb, Delaware County Auditor on this 17 day of July, 2003.

Carolyn A. Wilson

Carolyn A. Wilson, Notary Public in and for the State of Iowa.

My Commission expires 12-17-04.

CAROLYN A. WILSON
Commission Number 167742
My Comm. Exp. 12-17-04

Ordinance No. 23

An ordinance establishing a School Local Option Sales and Services tax applicable to transactions within the school districts incorporated areas, of the following school districts located within Delaware County:

Edgewood-Colesburg Community School
Maquoketa Valley Community School
Monticello Community School
North Linn Community School
Starmont Community School
West Delaware County Community School
Western Dubuque County Community School

Be It Enacted by the Board of Supervisors of Delaware County, Iowa:

Section 1. School Local Option Sales and Services Tax. There is imposed a local option sales and services tax applicable to transactions within Delaware County.

The rate of the tax shall be one percent (1%) upon the gross receipts taxed under Chapter 422 -Local Option Tax, Division IV, of the Iowa Code in the following school districts located in Delaware County: Edgewood-Colesburg Community School; Maquoketa Valley Community School; Monticello Community School; North Linn Community School; Starmont Community School; West Delaware County Community School; Western Dubuque County Community School.

The school local sales services tax is imposed on transactions occurring on or after January 1, 2004 and through December 31, 2013 within the following school district jurisdictions within Delaware County, Iowa: Edgewood-Colesburg Community School; Maquoketa Valley Community School; Monticello Community School; North Linn Community School; Starmont Community School; West Delaware County Community School; Western Dubuque County Community School. All persons required to collect state gross receipts taxes shall collect the tax. However, the tax shall not be imposed on the gross receipts from the sale of motor fuel or special fuel as defined in Chapter 324 of the Iowa Code, on the gross receipts from the rental of rooms, apartments, or sleeping quarters which are taxed under Chapter 422 of the Iowa Code during the period the School Local Option Tax is imposed, on the gross receipts from the sale of a lottery ticket or share in a lottery game conducted pursuant to Chapter 99E of the Iowa Code, and on the sale or rental of tangible personal property described in section 422.45, subsections 26 and 27 of the Iowa Code.

All applicable provisions of the appropriate sections of Chapter 422, Division IV, of the Iowa Code are adopted by reference.

Passed by the Board of Supervisors on this 30 day of June, 2003.

Delaware County Board of Supervisors

Bill Skinner
Bill Skinner, Chairperson

Shirley E. Helmrichs
Shirley E. Helmrichs

Steven L. Koeneke
Steven L. Koeneke

ATTEST:

Sharon McCrabb
Sharon McCrabb, County Auditor and/
or Ex Officio Clerk of the Board

Supervisor's Minutes,

KOCH BROTHERS, DES MOINES C-089-X H-0192-1

Township (Cont.)	Cemetery	Fire	Ambulance/Other	Total
Prairie FD #2	.00600	.60750		.61350
Prairie FD #7	.00600	.60750		.61350
Prairie FD #11	.00600	.60750		.61350
Richland	.04900	.29222		.34122
South Fork FD #3	.05000	.50000	.07000	.62000
South Fork FD #4	.05000	.50000	.07000	.62000
South Fork FD #5	.05000	.50000	.07000	.62000
Union	.06750	.50000	.06500	.63250

All ayes.

Motion made by Helmrichs, seconded by Koeneke and carried that the Contract Amendment Between Scenic Valley Area VIII Agency on Aging and Delaware County Community Services to provide assessment and case management service for the period July 1, 2003 through June 30, 2004 in the amount of $32,000.00 be approved. All ayes.

Motion made by Helmrichs, seconded by Koeneke and carried that the Business Associate Agreement with Scenic Valley Area VIII Agency on Aging be approved in order to comply with the HIPAA requirements. All ayes.

Motion made by Helmrichs, seconded by Koeneke and carried that the Services Agreement with Mercy Medical Center to provide for inpatient psychiatric services and detoxification services for the period July 1, 2003 through June 30, 2004 be approved. All ayes.

Motion made by Helmrichs, seconded by Koeneke and carried that the "Memorandum of Understanding Between the Iowa Department of Public Health and Delaware County Board of Supervisors" to provide financial assistance to address water quality issues in the amount of $13,130 for the fiscal year 2003/2004 be approved. All ayes.

Mark Nahra, County Engineer, gave the Board an update of secondary road projects.

There being no further business, this meeting adjourned. These minutes were read and approved.

Steven L. Koeneke, Vice-Chairperson

Sharon McCrabb, Auditor

****

June 30, 2003
Manchester, Iowa

STATE OF IOWA)
) SS:
DELAWARE COUNTY)

The Delaware County Board of Supervisors met in regular session this date at 1:00 p.m. with all members present. Also present were Dave Gudenkauf, Mark Nahra, Bill Murray and three members of the media. Bill Skinner, Chairperson, called the meeting to order.

Motion made by Helmrichs, seconded by Koeneke and carried that Deb Peyton be allowed to attend a Recorder's Summer School in Council Bluffs on August 11th through August 13th, 2003. All ayes.

Motion made by Koeneke, seconded by Helmrichs and carried that the following claims be allowed for payment along with the June 27, 2003 payroll in the amount of $108,413.73 through warrants #15814 - #15936:

	General Basic Fund	
Iowa Telecom	phone service	$91.12
Manchester Post Office	stamps	111.00
Wellmark, Blue Cross, Blue Shield	insurance expense	1,744.32
Pinellas Co. Sheriff's Department	service fees	35.00
	Mental Health Fund	
Iowa Telecom	phone service	223.22
	Secondary Road Fund	
Iowa Telecom	phone service	254.11
Terry Gudenkauf	tiling	7,165.37
Walmart	supplies	176.27

All ayes.

Motion made by Helmrichs, seconded by Koeneke and carried that the following wages be set for county employees for the fiscal year 2003/2004:

Auditor's Office	
Judy Zehr, Deputy 80%	$30,104.00
Carla Becker, Deputy 80%	30,104.00
Monica Heiserman, Deputy 75%	28,222.00
Jill Tracey, Temp. Pt-time	6.76/hr.
Bob Clemen, Temp. Pt.-time	6.76/hr.
All Election Officials	6.14/hr.
Recorder's Office	
Marsha Mescher, Deputy 80%	30,104.00
Daneen Schindler, Deputy 80%	28,222.00
Courthouse Maintenance	
Terry Tutton, Janitor	10.84/hr.
Faith Steffen, Janitor	8.95/hr.
Human Services	
Milo Timmerman, Pt-time Janitor	8.43/hr.
Kathy Steenhard, Pt-time Secretary	7.95/hr.
Treasurer's Office	
Karol Boies, Deputy 80%	30,104.00
Pam Klein, Deputy 80%	30,104.00
Michelle Africa, Clerk	14.36/hr.
Barbara Robinson, Clerk	10.40/hr.
Marjorie O'Brien, Pt-time Clerk	10.37/hr.
County Attorney's Office	
Kathy Hauschild, Office Manager	28,222.00
Richard Feeney, II, Assist Attny.	27,040.00
Community Services	
Patrick Kane, General Relief Dir.	$9,562.00
Ann Shackelford, Secretary 25%	5,944.00
Peggy Petlon, Co. Social Worker 10%	2,923.00
Laura Schuman, Co. So. Worker 10%	3,035.00
Florence Logan, Pt-time Sec. 20%	2,461.00

Mental Health

Patrick Kane, Community Services Director	$25,744.00(70%)
Sandy Ahrens, Supported Employemnt Prog.	24,965.00
Marjean Billhorn, Community Life Trainer	20,237.00
Kim Gehling, Community Serv. Coordinator	29,380.00
Carol Krogmann, Community Life Trainer	21,135.00
Peggy Petlon, Co. Social Worker	26,306.00(90%)
Laura Schuman, Co. Social Worker	27,312.00(90%)
Sheri Weber, Job Trainer	19,460.00
Ann Shackelford, Secretary	17,833.00(75%)
Florence Logan, Pt-time Secretary	9,842.00(80%)
Agnes Wulfekuhle, Pt-time Janitor	5.68/hr.

Water/Well Inspector, Board of Health, E911 and Emergency Management (Co. Services Dept.)

Norman Wellman, County Services Director	39,520.00
Dennis Lyons, County Sanitarian	24,960.00
Shirley Lyons, Pt-time Secretary	10.80/hr.
Communications Officers and Radio Comm.	7.78/hr.

Secondary Road Department	Summer Rates	Winter Rates
Douglas Bush, Equipment Operator	$15.66	$15.66
Eugene Carpenter, Equipment Operator	15.66	15.66
Douglas J. Cole, Seasonal Part-time Laborer	8.25	N/A
Russell Creveling, Seasonal Roadside Mower	7.25	N/A
Douglas Dabroski, Survey Party Chief	17.25	N/A
Craig Davis, Acting Asst. to the Engineer	19.66	19.66
Dean W. Dempster, Maintenance Person	15.50	15.66
Christopher Deutmeyer, Maintenance Person	14.73	15.50
James Diers, Sign Man	15.50	15.66
Dennis Dugan, Equipment Operator	15.66	15.66
Ronald Dzaboff, Maintainer Operator	13.95	14.88
Lonnie Fry, Maintainer Operator	15.50	15.66
Randall Gudenkauf, Maintenance Person	14.73	15.50
Jason Haight, Equipment Operator	15.66	15.66
Theodore Hoeger, Seasonal Part-time Laborer	7.25	N/A
JoEllen Holtorf, Office Manager	16.17	N/A
Christopher Hucker, Maintainer Operator	15.50	15.66
Ernest Jesenovec, Maintenance Person	12.40	12.53
Richard Langel, Equipment Operator	15.66	15.66
Robert Larson, Seasonal Rock Checker	8.25	N/A
Alfred Lechtenberg, Seasonal Scale Person	8.25	N/A
Jeffery Madlom, Foreman	21.20	21.20
Donald R. McNamara, Maintainer Operator	15.50	15.66
Jerome Moorman, Maintainer Operator	15.50	15.66
Mark J. Nahra, County Engineer	$78,778.52/annually	
Stephen Novak, Maintainer Operator	15.50	15.66
Patrick Oberbroeckling, Maintainer Operator	15.50	15.66
Gerald Petlon, Mechanic	15.68	15.68
Gerald Smith, Maintenance Person	15.50	15.66
Mark Thole, Maintainer Operator	15.50	15.66
Mitchell Thole, Seasonal Part-time Laborer	8.25	N/A
Ronald C. Thole, Maintenance Person	15.50	15.66
David Tibbott, Head Mechanic	16.13	16.13
Mitchell Timmons, Seasonal Part-time Laborer	8.25	N/A
Jerry Wendling, Maintenance Person	14.00	14.16
Ryan M. Wessels, Seasonal Part-time Laborer	8.25	N/A
Arthur Wickman, Maintainer Operator	15.50	15.66
Michael Wilhelm, Maintainer Operator	15.50	15.66

Sheriff's Department

Lt. Wm. J. Hermes, Investigator 85%	$39,786.80	
F. K. Porter, Patrol Officer 83.5%	39,084.68	
Larry Gronewold, Patrol Officer 83.5%	39,084.68	
Bradley Ketchum, Patrol Officer 83.5%	39,084.68	
Michael Wilson, Patrol Officer 83.5%	39,084.68	
Casey Snyder, Patrol Officer 83.5%	39,084.68	
Kurt Hoefer, Patrol Officer 82%	38,382.56	(7-1-03 through 5-6-04)
83.5%	39,084.68	(5-7-04 through 6-30-04)
Eric Brooks, Patrol Officer 82%	38,382.56	
Jared Nikkel, Patrol Officer 82%	38,382.56	
Patricia Becker, Office Deputy 83.5%	39,084.68	
Roger Satterlee, Jail Administrator	22,427.20	
Joette Orcutt, Jailer	22,427.20	
Marlene Chapman, Jailer	22,427.20	
Susan Krager, Jailer	22,427.20	

All ayes.

This being the date set by publication in The Manchester Press and the Delaware County Leader on June 10th, 2003, for the second reading of Ordinance #23, the ordinance was read as follows:

Ordinance No. 23

An ordinance establishing a School Local Option Sales and Services tax applicable to transactions within the school districts incorporated areas, of the following school districts located within Delaware County: Edgewood-Colesburg Community School; Maquoketa Valley Community School; Monticello Community School; North Linn Community School; Starmont Community School; West Delaware County Community School; Western Dubuque County Community School.

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OCH BROTHERS, DES MOINES C-089-X H-0192-1

Edgewood-Colesburg Community School; Maquoketa Valley Community School; Monticello Community School; North Linn Community School; Starmont Community School; West Delaware County Community School; Western Dubuque County Community School.

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All applicable provisions of the appropriate sections of Chapter 422, Division IV, of the Iowa Code are adopted by reference.

Passed by the Board of Supervisors on this 30th day of June, 2003.

Delaware County Board of Supervisors
/S/ Bill Skinner, Chairperson
/S/ Shirley E. Helmrichs
/S/ Steven L. Koeneke

ATTEST: /S/ Sharon McCrabb, County Auditor and/or Ex Officio Clerk of the Board

Motion made by Koeneke, seconded by Helmrichs and carried that the second reading of Ordinance #23 be approved and the third and final reading be waived and the ordinance hereby adopted. All ayes.

Motion made by Helmrichs, seconded by Koeneke and carried that a bid letting be set at 1:00 p.m. on August 4, 2003 for the replacement of the Schnittjer's Bridge in Delhi Township and the Freiburger Bridge on the Hazel Green/Union Township line. All ayes.

Motion made by Koeneke, seconded by Helmrichs and carried that the following resolution be approved:

RESOLUTION FOR INTERFUND OPERATING TRANSFER

WHEREAS, it is desired to authorize the Auditor to periodically transfer sums from the general basic fund and rural services basic fund to the secondary road fund during the 2003/2004 budget year, and

WHEREAS, said transfers must be in accordance with Section 331.429, sub-section 1, Code of Iowa.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Delaware County, Iowa, as follows:

Section 1. Transfers from the general fund not to exceed in any year the dollar equivalent of a tax of sixteen and seven-eights cents per thousand dollars of assessed value on all taxable property in the county.

Section 2. Transfers from the rural services fund not to exceed in any year the dollar equivalent of a tax of three dollars and three-eights cents per thousand dollars as assessed value on all taxable property not located within the corporate limits of a city in the county.

Section 3. Notwithstanding the provisions of Section 1 and 2, the amount of any transfer shall not exceed available fund balances in the transferring fund.

Section 4. The Auditor is directed to correct her books when said operating transfers are made and to notify the Treasurer and County Engineer of the amounts of said transfers.

Section 5. Total transfers are to be made monthly in the rural services fund with estimated adjustments made when necessary, total transfers not to exceed $1,241,700.00. Total transfers are to be made monthly in the general basic fund with estimated adjustments made when necessary, total transers not to exceed $131,480.00.

The above and foregoing resolution was adopted by the Board of Supervisors of Delaware County, Iowa, on June 30, 2003.

Delaware County Board of Supervisors
/S/ Bill Skinner, Chairperson

ATTEST: /S/ Sharon McCrabb, Auditor

The Board discussed the charges submitted by John Swift for tree removal in a road right-of-way. The Board realized that a permit had been issued by the secondary road department under section 319.14 of the Code of Iowa in order for the tree to be removed, however also advised the permit in no way indicated that the county would incur any of the cost.

Motion made by Helmrichs, seconded by Koeneke and carried that the claim submitted by John Swift for costs incurred for tree removal in the road right-of-way be denied. All ayes.

Chairperson, Bill Skinner, made the following appointments:

EASTERN IOWA REGIONAL HOUSING AUTHORITY BOARD
Cliff Bunting for a period of one year to 7-1-04
Brian Muller for a period of one year to 7-1-04

DELAWARE COUNTY CONSERVATION BOARD
Georgia Darnell for a period of 5 years to 7-1-08

EASTERN IOWA TOURISM COUNCIL
Marie Steenlage for a period of one year to 7-1-04

VETERAN AFFAIRS COMMISSION
Mike Zellner for a period of 3 years to 7-1-06

RESOURCE, CONSERVATION & DEVELOPMENT BOARD
Bill Skinner for a period of one year to 7-1-04

Motion made by Koeneke, seconded by Helmrichs and carried that the following appointments are approved:

DELAWARE COUNTY COMPENSATION BOARD
David Tracey appointed by Sharon McCrabb, Auditor for 4 years to 7-1-07
Frederick Vorwald appointed by John LeClere, Sheriff for 4 years to 7-1-07
John M. Carr appointed by John Bernau, County Attorney for 4 years to 7-1-07

All ayes.

Motion made by Helmrichs, seconded by Koeneke and carried that the following resolution be approved:

FY 2003/2004 APPROPRIATION RESOLUTION

WHEREAS, it is desired to make appropriations for each of the different officers and departments for the fiscal year beginning July 1, 2003, in accordance with Section 331.434, Subsection 6, Code of Iowa,

NOW, THEREFORE, BE IT RESOLVED, by the Board of Supervisors of Delaware County, Iowa, as follows:

Section 1. The amounts itemized by fund and by department or office on the following schedule are hereby appropriated from the resources of each fund so itemized, and the department or office listed in the first column on the same line of the schedule.

Section 2. Subject to the provisions of other county procedures and regulations, and applicable state law, the appropriations authorized under Section 1 shall constitute authorization for the department or officer listed to make expenditures or incur obligations from the itemized fund, effective July 1, 2003.

Section 3. In accordance with Section 331.437, Code of Iowa, no department or officer shall expend or contract to expend any money or incur any liability, or enter into any contract which by its terms involves the expenditure or money for any purpose in excess of the amounts appropriated pursuant to this resolution.

Section 4. If at any time during the 2003/2004 budget year the Auditor shall ascertain that the available resources of a fund for that year will be less than said fund's total appropriations, she shall immediately so inform the board and recommend appropriate corrective action.

Section 5. The Auditor shall establish separate accounts for the appropriations authorized in Section 1, each of which account shall indicate the amount of the appropriation, the amounts charged thereto, and the unencumbered balance. The Auditor shall report the status of such accounts to the applicable departments and offices monthly, during the 2003/2004 budget year.

Section 6. All appropriations authorized pursuant to this resolution lapse at the close of the business day on June 30, 2004.

The 2003/2004 fiscal year budget appropriated and accounted for currently by department and fund is as follows:

Department	General Basic	MH/DD Fund	Rural Services	Secondary Road	Other	Expend Trusts	Total
Supervisors	868,207		81,700				949,907
Auditor	399,767						399,767
Treasurer	278,765						278,765
Attorney	181,529						181,529
Sheriff	1,135,437					13,400	1,148,837
Clerk of Court	57,750						57,750
Recorder	167,187					3,000	170,187
Community Services	143,053						143,053
County Engineer				6,132,000			6,132,000
Veterans Affairs	10,113						10,113
Conservation	412,706				41,000	19,710	473,416
Local Health	95,550						95,550
Weed Commissioner			750				750
Human Services	87,290						87,290
County Farm	19,200						19,200
Medical Examiner	18,000						18,000
Fairgrounds	37,000						37,000
County Services	120,440						120,440
County Library			45,675				45,675
Historical Society	6,500						6,500
Mental Health		2,180,355					2,180,355
TOTALS	4,038,494	2,180,355	128,125	6,132,000	41,000	36,110	12,556,084

Dated this 30th day of June, 2003.

Delaware County Board of Supervisors
/S/ Bill Skinner, Chairperson

ATTEST:
/S/ Sharon McCrabb, Auditor

All ayes.

Motion made by Koeneke, seconded by Helmrichs and carried that the following county warrants shown as lost or destroyed and issued to Melissa Sheppard be reissued: warrant #7361, issued 6-10-02 in the amount of $103.55; warrant #14563, issued 5-14-01 in the amount of $30.00; warrant #132 issued 7-9-01 in the amount of $30.00; warrant no. 8136, issued 7-8-02 in the amount of $30.00; warrant #13620, issued 3-21-03 in the amount of $27.70 and warrant #13815, issued 4-4-03 in the amount of $27.70. All ayes.

Motion made by Helmrichs, seconded by Koeneke and carried that the following cigarette permits be approved for a one year period from July 1, 2003 through June 30, 2004: Camp O Bar & Grill, Delhi, Iowa; The Detour, Petersburg, Iowa; Hart Ridge, Inc., Manchester, Iowa. All ayes.

Motion made by Koeneke, seconded by Helmrichs and carried that the Contract and Bond with Traffic Marking Service, Inc. for pavement markings (North and South) in the amount of $31,637.71 be approved. All ayes.

Motion made by Helmrichs, seconded by Koeneke and carried that Gibbs Engineering & Surveying of Manchester, Iowa be hired to provide preliminary and final design engineering along with right of way documents for the 260th Avenue local grading project. All ayes.

Motion made by Koeneke, seconded by Helmrichs and carried that the following agreement be approved:

Supervisor's Minutes,

KOCH BROTHERS, DES MOINES C-089-X H-0192-T

AGREEMENT FOR USE OF SECONDARY ROADS AS DETOURS

This agreement, entered into this ____day of _____, 2003 by and between the City of Manchester hereinafter known as the Party of the First Part; and the Delaware County Board of Supervisors, hereinafter known as the Party of the Second Part.

WHEREAS, The Party of the First Part has determined the necessity to rehabilitate the pavement on Iowa 13 from the Maquoketa River Bridge (Main Street) to the Honey Creek Bridge (Iowa 13) and;

WHEREAS, It is necessary to provide a detour for the construction site during the construction period, and;

WHEREAS, The Party of the Second Part agrees to permit the use of Delaware County secondary roads as a detour, more particularly described as follows: 165th Street from Iowa Highway 13 to 145th Avenue; 145th Avenue to 210th Street; 210th Street to Iowa Highway 13, and;

WHEREAS, Authorized engineers representing both the Party of the First Part and the Party of the Second Part shall jointly execute and sign a written report concerning the condition of the proposed detour, after jointly inspecting said road, the subject of the proposed detour; said report to be in sufficient detail as to reasonably reflect the condition of the roadway base, surface, shoulders and bridges, and shall be based on the inspection report prepared by the Iowa Department of Transportation, and;

WHEREAS, the Iowa Department of Transportation agrees to provide all traffic control devices required by the Iowa MUTCD including the marking of no-passing zones as specified in Section 3B-S of the Iowa MUTCD during the period the secondary road and structures are being utilized as a primary road detour, and;

WHEREAS, Prior to revocation of the detour, the Party of the First Part shall restore the secondary road to as good condition as it was prior to its designation as a temporary primary road, or compensate the county for excessive traffic upon the secondary road during the period it was used as a detour, in accordance with Section 313.28 of the Iowa Code.

WHEREAS, The detour period is estimated to begin April 1, 2004 and end November 1, 2004.

NOW THEREFORE, BE IT AGREED that the described secondary road be used as a detour under stipulations outlined above.

IN WITNESS WHEREOF, The parties hereto have caused this agreement to be executed by proper officers thereunto duly authorized as of the date below indicated.

Date - 6-30-03.

/S/ Bill Skinner, Chairperson
Delaware County Board of Supervisors

All ayes

Dave Gudenkauf reported several concerns on gravel roads near his home.

Mark Nahra, County Engineer, gave the Board an update on secondary road projects.

There being no further business, this meeting adjourned. These minutes were read and approved.

Bill Skinner
Bill Skinner, Chairperson

Sharon McCrabb, Auditor

****

July 7, 2003
Manchester, Iowa

STATE OF IOWA)
) SS:
DELAWARE COUNTY)

The Delaware County Board of Supervisors met in regular session this date at 1:00 p.m. with all members present. Mark Nahra, Dave Gudenkauf and three members of the media were also present. Bill Skinner, Chairperson, called the meeting to order.

Motion made by Koeneke, seconded by Helmrichs and carried that the following county employees be allowed to attend their respective meetings: Bill Skinner to attend an RC&D meeting in Maquoketa on July 9th; Mark Nahra to attend a Farm to Market Review Board meeting in Ames on July 8th and two engineer meetings in Ames on July 9th. All ayes.

Motion made by Helmrichs, seconded by Koeneke and carried that the following claims be allowed for payment:

	General Basic Fund	
Aquilla	utility services	$16.43
Iowa Telecom	phone services	504.23
Delaware County Sheriff	petty cash	50.00
Alliant	utilities	150.00
Delaware County Fair	appropriation	37,000.00
	Mental Health	
AMOCO	fuel	188.30
Aquila	utilities	11.96
	Conservation Trust Fund	
Alliant Energy	electric service	8.47

All ayes.

Motion made by Koeneke, seconded by Helmrichs and carried that the following quarterly reports be approved as follows for the period April 1, 2003 through June 30, 2003:

John LeClere, Sheriff - fees received and paid to the General Basic Fund	$58,373.99
Sharon McCrabb, Auditor - fees received and paid to the General Basic Fund	398.65
Deb Peyton, Recorder - fees received and paid to the General Basic Fund	43,684.68

STATE OF IOWA, Delaware County-ss.

I, Larry K. Woellert, being duly sworn depose and say that I am publisher of The Manchester Press, a newspaper published weekly in Manchester, in said county, and that the Del. Co. Board of Supervisors

in case of Ordinance No. 23

a copy of which is hereto attached, was published in said newspaper for 1 weeks consecutively; the first publication having been made on the 8th day of July A.D. 2003, and the last on the 8th day of July A.D. 2003

Publication fee, $ 17.50

Larry K. Woellert

Subscribed by Larry K. Woellert and by him sworn to before me, a notary public in and of Delaware County, Iowa this 8th day of July A.D. 2003

Witness my hand and seal the date last above written.

Lori Schulte Trenkamp Notary Public

NOTARIAL SEAL IOWA
LORI SCHULTE TRENKAMP
COMMISSION NO. 719071
MY COMM. EXPIRES 7/16/05

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Be It Enacted by the Board of Supervisors of Delaware County, Iowa:

Section 1. School Local Option Sales and Services Tax. There is imposed a local option sales and services tax applicable to transactions within Delaware County.

The rate of the tax shall be one percent (1%) upon the gross receipts taxed under Chapter 422-Local Option Tax, Division IV, of the Iowa Code in the following school districts located in Delaware County: Edgewood-Colesburg Community School; Maquoketa Valley Community School; Monticello Community School; North Linn Community School; Starmont Community School; West Delaware County Community School; Western Dubuque County Community School.

The school local sales services tax is imposed on transactions occurring on or after January 1, 2004 and through December 31, 2013 within the following school district jurisdictions within Delaware County, Iowa: Edgewood-Colesburg Community School; Maquoketa Valley Community School; Monticello Community School; North Linn Community School; Starmont Community School; West Delaware County Community School; Western Dubuque County Community School. All persons required to collect state gross receipts taxes shall collect the tax. However, the tax shall not be imposed on the gross receipts from the sale of motor fuel or special fuel as defined in Chapter 324 of the Iowa Code, on the gross receipts from the rental of rooms, apartments, or sleeping quarters which are taxed under Chapter 422 of the Iowa Code during the period the School Local Option Tax is imposed, on the gross receipts from the sale of a lottery ticket or share in a lottery game conducted pursuant to Chapter 99E of the Iowa Code, and on the sale or rental of tangible personal property described in section 422.45, subsections 26 and 27 of the Iowa Code.

All applicable provisions of the appropriate sections of Chapter 422, Division IV, of the Iowa Code are adopted by reference.

Passed by the Board of Supervisors on this 30th day of June, 2003.

Delaware County Board of Supervisors
/S/ Bill Skinner, Chairperson
/S/ Shirley E. Helmrichs
/S/ Steven L. Koeneke

ATTEST:
/S/ Sharon McCrabb, County Auditor and/or
Ex Officio Clerk of the Board

P28

KIND_____

State of Iowa, Delaware County, ss
I, Mary Neele being duly sworn, state that I am the publisher of the Delaware County Leader, a newspaper published at Hopkinton, Delaware County, Iowa, and the attached notice was published in said newspaper for One consecutive weeks beginning July 8 2003, and ending Same 20___.
PRINTERS FEES: $ 33.50

Mary Neele

SUBSCRIBED IN MY PRESENCE AND SWORN TO BEFORE ME BY Mary Neele
ON THIS 9th DAY OF July, 2003

Geraldine P. Huber
Notary Public

GERALDINE P. HUBER
Commission Number 150066
My Commission Expires
Jan 26, 2004

Legal Notice—Delaware County
Board of Supervisors
ORDINANCE NO. 23

An ordinance establishing a School Local Option Sales and Services Tax applicable to transactions within the school districts incorporated areas, of the following school districts located within Delaware County:

Edgewood-Colesburg Community School
Maquoketa Valley Community School
Monticello Community School
North Linn Community School
Starmont Community School
West Delaware County Community School
Western Dubuque county Community School

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Delaware County Board of Supervisors
Bill Skinner, Chairperson
Shirley E. Helmrichs
Steven L. Koeneke

ATTEST:
Sharon McCrabb, County Auditor and/or Ex-Officio Clerk of the Board