deputy sheriff except that in counties over two hundred fifty thousand population, the annual base salary of any additional deputies shall not exceed seventy-five percent of the annual base salary of the sheriff.

- 2. The board of supervisors shall determine the compensation for other employees in the sheriff's office.
- 3. The total annual compensation including the annual base salary, overtime pay, longevity pay, shift differential pay or other forms of supplemental pay and fringe benefits received by a deputy sheriff shall be less than the total annual compensation including fringe benefits received by the sheriff.
- 4. As used in this section, "base salary" means the basic compensation excluding overtime pay, longevity pay, shift differential pay, or other supplemental pay and fringe benefits.
 - Sec. 2. This Act becomes effective January first following its enactment.

Approved April 7, 1980

CHAPTER 1122 RURAL WATER DISTRICTS H. F. 2578

AN ACT authorizing rural water districts to finance the full cost of construction or purchase of any water district facility.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section three hundred fifty-seven A point eleven (357A.11), subsection eight (8), Code 1979, is amended to read as follows:

8. Have power to finance up-te-minety-five-percent all or part of the cost of the construction or purchase of any project necessary to carry out the purposes for which the district is incorporated, previded-the-balance-of the-cost-of-construction-or-purchase-is-acquired-by--subscription,--donation, gift,--er--otherwise--than-through-the-medium-of-leans, or to refinance up-to minety-five-percent all or part of the original cost of any such project, and to evidence such that financing by issuance of revenue bonds or notes which shall mature in a period not to exceed forty years from date of issuance, shall bear interest, or combined interest and insurance charges, at a rate not to exceed six percent per annum, shall be payable only from revenue derived from sale of water by the district, and shall never become or be construed to be a debt against the state of Iowa or any of its political subdivisions other than the district issuing the bonds. A statutory mortgage lien shall exist upon the water system and appurtenances and extensions so acquired in favor of the holders of the bonds and notes.