

**RESOLUTION**  
**2026-32**

**WHEREAS**, on this 26<sup>th</sup> day of May, 2026, the Board of Supervisors of Cerro Gordo County, Iowa, held a public hearing at 10:05 a.m. to consider an amendment to the fiscal year 2025/2026 budget; and,

**WHEREAS**, there was present a quorum as required by law; and,

**WHEREAS**, after hearing all taxpayers to be heard, the Board of Supervisors took up the budget amendment for final consideration and determined that said budget amendment be approved.

**THEREFORE, BE IT RESOLVED**, that the Board of Supervisors of Cerro Gordo County does hereby approve the fiscal year 2025/2026 budget amendment.

The above and foregoing resolution was adopted by the Board of Supervisors of Cerro Gordo County, Iowa on the 26<sup>th</sup> day of May, 2026. The vote thereon being as follows:

AYES: Callanan, Ginapp, Watts

NAYS: None

ABSENT-NOT VOTING: None

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Casey M. Callanan, Chairperson  
Board of Supervisors

ATTEST:

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Bob Peshak  
Deputy Auditor

**NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET**  
**Board of Supervisors of CERRO GORDO COUNTY**  
 Fiscal Year July 1, 2025 - June 30, 2026

The Board of Supervisors of CERRO GORDO COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2026

**Meeting Date/Time:** 5/26/2026 10:05 AM

**Contact:** Heather Mathre

**Phone:** (641) 421-3045

**Meeting Location:** Cerro Gordo County Courthouse Boardroom

There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <http://www.dom.iowa.gov/local-gov-affairs>.

| REVENUES & OTHER FINANCING SOURCES   |           | Total Budget as Certified or Last Amended | Current Amendment | Total Budget After Current Amendment |
|--|-----------|---|-------------------|--------------------------------------|
| Taxes Levied on Property   | 1         | 20,820,414                                | 0                 | 20,820,414                           |
| Less: Uncollected Delinquent Taxes - Levy Year   | 2         | 17,150                                    | 0                 | 17,150                               |
| Less: Credits to Taxpayers   | 3         | 582,450                                   | 0                 | 582,450                              |
| <b>Net Current Property Tax</b>  | <b>4</b>  | <b>20,220,814</b>                         | <b>0</b>          | <b>20,220,814</b>                    |
| Delinquent Property Tax Revenue  | 5         | 975                                       | 0                 | 975                                  |
| Penalties, Interest & Costs on Taxes   | 6         | 194,100                                   | 0                 | 194,100                              |
| Other County Taxes/TIF Tax Revenues  | 7         | 3,554,790                                 | 145,833           | 3,700,623                            |
| Intergovernmental  | 8         | 10,748,788                                | 207,926           | 10,956,714                           |
| Licenses & Permits   | 9         | 156,130                                   | -3,450            | 152,680                              |
| Charges for Service  | 10        | 1,741,000                                 | -13,760           | 1,727,240                            |
| Use of Money & Property  | 11        | 1,698,910                                 | 10,436            | 1,709,346                            |
| Miscellaneous  | 12        | 1,627,572                                 | 377,840           | 2,005,412                            |
| <b>Subtotal Revenue</b>  | <b>13</b> | <b>39,943,079</b>                         | <b>724,825</b>    | <b>40,667,904</b>                    |
| <b>Other Financing Sources:</b>  |           |   |                   |                                      |
| General Long-Term Debt Proceeds  | 14        | 0   | 0                 | 0                                    |
| Operating Transfers In   | 15        | 9,905,771                                 | 0                 | 9,905,771                            |
| Proceeds of Fixed Asset Sales  | 16        | 25,000                                    | 169,568           | 194,568                              |
| <b>Total Revenues &amp; Other Sources</b>  | <b>17</b> | <b>49,873,850</b>                         | <b>894,393</b>    | <b>50,768,243</b>                    |
| <b>EXPENDITURES &amp; OTHER FINANCING USES</b>   |           |   |                   |                                      |
| <b>Operating:</b>  |           |   |                   |                                      |
| Public Safety and Legal Services   | 18        | 13,052,975                                | 146,500           | 13,199,475                           |
| Physical Health and Social Services  | 19        | 7,040,115                                 | 434,219           | 7,474,334                            |
| Mental Health, ID & DD   | 20        | 0   | 0                 | 0                                    |
| County Environment & Education   | 21        | 2,422,076                                 | 149,423           | 2,571,499                            |
| Roads & Transportation   | 22        | 8,772,649                                 | 1,040,000         | 9,812,649                            |
| Government Services to Residents   | 23        | 1,483,014                                 | 8,500             | 1,491,514                            |
| Administration   | 24        | 5,910,892                                 | 455,272           | 6,366,164                            |
| Nonprogram Current   | 25        | 0   | 3,000             | 3,000                                |
| Debt Service   | 26        | 954,579                                   | 0                 | 954,579                              |
| Capital Projects   | 27        | 5,516,096                                 | -1,573,854        | 3,942,242                            |
| <b>Subtotal Expenditures</b>   | <b>28</b> | <b>45,152,396</b>                         | <b>663,060</b>    | <b>45,815,456</b>                    |
| <b>Other Financing Uses:</b>   |           |   |                   |                                      |
| Operating Transfers Out  | 29        | 9,905,771                                 | 0                 | 9,905,771                            |
| Refunded Debt/Payments to Escrow   | 30        | 0   | 0                 | 0                                    |
| <b>Total Expenditures &amp; Other Uses</b>   | <b>31</b> | <b>55,058,167</b>                         | <b>663,060</b>    | <b>55,721,227</b>                    |
| <b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b> | <b>32</b> | <b>-5,184,317</b>                         | <b>231,333</b>    | <b>-4,952,984</b>                    |
| Beginning Fund Balance - July 1, 2025  | 33        | 31,865,662                                | 5,957,907         | 37,823,569                           |
| Increase (Decrease) in Reserves (GAAP Budgeting)   | 34        | 0   | 0                 | 0                                    |
| Fund Balance - Nonspendable  | 35        | 1,740,827                                 | -95,910           | 1,644,917                            |
| Fund Balance - Restricted  | 36        | 8,657,838                                 | 3,735,750         | 12,393,588                           |
| Fund Balance - Committed   | 37        | 0   | 0                 | 0                                    |
| Fund Balance - Assigned  | 38        | 1,828,320                                 | 95,217            | 1,923,537                            |
| Fund Balance - Unassigned  | 39        | 14,454,360                                | 2,454,183         | 16,908,543                           |
| <b>Total Ending Fund Balance - June 30, 2026</b>   | <b>40</b> | <b>26,681,345</b>                         | <b>6,189,240</b>  | <b>32,870,585</b>                    |

**Explanation of Changes:** Secondary Road expenditures, Health Insurance Fund, Local Fees

**RESOLUTION**

**2026-33**

**WHEREAS**, it is desired to make supplemental appropriations, in accordance with Section 331.434 (6) of the Code of Iowa; and,

**NOW THEREFORE, Be It Resolved** by the Board of Supervisors of Cerro Gordo County, as follows:

Section 1. The amounts itemized by account number on the attached schedule are hereby appropriated from the resources of each fund so itemized. (The following amounts are for FY 2026).

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, 2025.

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 of money for any purpose in excess of the amounts appropriated pursuant to this resolution. For purposes of this section, the use of holding accounts shall be deemed an appropriate mechanism for the allocation of expenses. Appropriations made to such accounts shall be deemed as sufficient authority for department heads to expend such resources and will be allocated to expenditure accounts in the same manner as the related expenditures are allocated.

Section 4. If at any time during the 2025-2026 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, the Auditor 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 officers monthly during the 2025-2026 budget year.

**\*APPROPRIATIONS SUMMARY BY DEPARTMENT**

**WHEREAS**, the pages attached shall be treated as if incorporated into this document.

The above and foregoing resolution was adopted by the Board of Supervisors of Cerro Gordo County, Iowa on May 26, 2026, the vote thereon being as follows:

AYES: Callanan, Ginapp, Watts

NAYS: None

ABSENT-NOT VOTING: None

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Casey M. Callanan, Chairman  
Board of Supervisors

ATTEST:

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Bob Peshak  
Deputy Auditor

| Department                                | FY2026 Adopted Budget | FY2026 Appropriations | Supplemental Appropriations 5/26/2026 | Total Appropriations 5/26/2026 |
|---|-----------------------|-----------------------|---------------------------------------|--------------------------------|
| 000 Non-Department                        | 677,015               | 677,015               | 3,000                                 | 680,015                        |
| 011 Board of Supervisors                  | 323,234               | 323,234               | 35,300                                | 358,534                        |
| 012 Personnel                             | 208,761               | 208,761               | -                                     | 208,761                        |
| 013 LG Opioid Abatement                   | 375,000               | 375,000               | -                                     | 375,000                        |
| 014 Medical Examiner                      | 197,330               | 197,330               | -                                     | 197,330                        |
| 015 County Grants                         | 597,088               | 597,088               | 146,139                               | 743,227                        |
| 017 County Libraries                      | 219,624               | 219,624               | 3,284                                 | 222,908                        |
| 018 Ambulance & Disaster                  | 81,384                | 81,384                | -                                     | 81,384                         |
| 019 Special Projects                      | 3,081,461             | 3,081,461             | (1,092,854)                           | 1,988,607                      |
| 020 Auditor                               | 1,304,434             | 1,304,434             | 15,000                                | 1,319,434                      |
| 030 Treasurer                             | 851,051               | 851,051               | 8,500                                 | 859,551                        |
| 040 Attorney                              | 2,113,244             | 2,113,244             | 14,700                                | 2,127,944                      |
| 050 Sheriff                               | 10,478,305            | 10,478,305            | (238,000)                             | 10,240,305                     |
| 070 Recorder                              | 569,652               | 569,652               | -                                     | 569,652                        |
| 072 Postage                               | 69,510                | 69,510                | 20,279                                | 89,789                         |
| 200 Secondary Roads                       | 10,428,748            | 10,428,748            | 1,040,000                             | 11,468,748                     |
| 206 Courthouse Maintenance                | 710,754               | 710,754               | -                                     | 710,754                        |
| 210 Veterans Affair                       | 287,940               | 287,940               | -                                     | 287,940                        |
| 220 Conservation                          | 2,061,608             | 2,061,608             | -                                     | 2,061,608                      |
| 230 Health Department                     | 5,604,748             | 5,604,748             | 442,219                               | 6,046,967                      |
| 250 General Assistance                    | 113,951               | 113,951               | -                                     | 113,951                        |
| 275 Local DHS                             | 230,890               | 230,890               | -                                     | 230,890                        |
| 280 Mental Health Advocate/Human Services | 107,286               | 107,286               | (18,000)                              | 89,286                         |
| 290 Court Services                        | 709,042               | 709,042               | 25,800                                | 734,842                        |
| 441 Planning & Zoning                     | 234,873               | 234,873               | -                                     | 234,873                        |
| 442 Safety                                | 93,498                | 93,498                | -                                     | 93,498                         |
| 501 Civil Service Commission              | 3,000                 | 3,000                 | -                                     | 3,000                          |
| 521 IT                                    | 1,833,433             | 1,833,433             | -                                     | 1,833,433                      |
| 531 GIS                                   | 155,869               | 155,869               | 7,693                                 | 163,562                        |
| 999 No Department                         | 1,429,663             | 1,429,663             | 250,000                               | 1,679,663                      |
| Total                                     | 45,152,396            | 45,152,396            | 663,060                               | 45,815,456                     |



**Cerro Gordo County Treasurer**  
**Cerro Gordo County Courthouse**

220 N Washington Ave Mason City, IA 50401-3254 (641) 421-3033  
Nikki Fessler, Treasurer

FAX (641) 421-3089  
CGTreas@cgcounty.org  
nfessler@cgcounty.org

May 21, 2026

To: Board of Supervisors

Re: Abatement

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Motion to abate \$300.00 in taxes on VIN 31183, 777 S Eisenhower Ave, Lot 132, Mason City, Iowa. Mobile home was junked in August of 2024.

Nikki Fessler



**Cerro Gordo County Treasurer  
Cerro Gordo County Courthouse**

220 N Washington Ave Mason City, IA 50401-3254 (641) 421-3033

Nikki Fessler, Treasurer

FAX (641) 421-3089

[CGTreas@cgcounty.org](mailto:CGTreas@cgcounty.org)

[nfessler@cgcounty.org](mailto:nfessler@cgcounty.org)

May 20, 2026

To: Board of Supervisors

Re: Abatement

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Motion to abate taxes on a Mobile home at 777 S Eisenhower Ave Lot 327, Mason City, Iowa with a VIN of 98A17150 in the amount of \$3993.00. Mobile home was awarded to Gracious Estates by the Iowa District Court on 5/15/2026. Mobile home has been vacant for 2 years. Prior owner hadn't paid taxes since 2016.

Nikki Fessler

# SECONDARY ROADS FIVE YEAR PROGRAM

## Iowa Department of Transportation

County: Cerro Gordo County  
Fiscal Year: 2026  
Version: 1.0  
Status: DOT Approved  
DOT Approved: 5/15/2026

### COUNTY CERTIFICATION

The detailed construction program for the secondary road system was adopted by the Board of Supervisors on \_\_\_\_\_ Date

### ATTESTED

\_\_\_\_\_  
County Auditor Date

\_\_\_\_\_  
County Engineer Date

\_\_\_\_\_  
Chairperson, Board of Supervisors Date

Generated on 5/15/2026 9:40 AM

## SECONDARY ROADS FIVE YEAR PROGRAM

| Project Number<br>Project Name<br>Project ID   | Location<br>Description of Work<br>Sec. / Twp. / Rng. | AADT<br>Length<br>Federal ID | Status<br>FM<br>Transfer | Day Labor<br>Type of Work<br>Project Type | Fund                   | Priority Years |     |     |     | Total |         |      |      |      |         |
|--|---|------------------------------|--------------------------|---|------------------------|----------------|-----|-----|-----|-------|---------|------|------|------|---------|
|  |   |                              |                          |   |                        | Accomp<br>Year | 1st | 2nd | 3rd |       | 4th     |      |      |      |         |
|  |   |                              |                          |   |                        | FY             | FY  | FY  | FY  | FY    | 2026    | 2027 | 2028 | 2029 | 2030    |
| LFM--7X-17<br>Zinnia rail project<br>59082   | On S 70, S18 T96N<br>R18W                             | 760                          | New                      | \$0<br>399 Other                          | Local<br>FM<br>Special | \$100          |     |     |     |       |         |      |      |      | \$100   |
|  | 18 / 96N / 18W  |                              |                          | Local                                     | FA                     |                |     |     |     |       |         |      |      |      |         |
|  | SWAP  |                              |                          |   |                        |                |     |     |     |       |         |      |      |      |         |
| Notes: they were funded with the State Rail Crossing Surface Repair Program proj. number 385463L43 |   |                              |                          |   |                        |                |     |     |     |       |         |      |      |      |         |
| LFM--7X-17<br>B20 railroad crossing<br>59083   | On B 20, S24 T97N<br>R20W                             | 560                          | New                      | \$0<br>399 Other                          | Local<br>FM<br>Special | \$100          |     |     |     |       |         |      |      |      | \$100   |
|  | 24 / 97N / 20W  |                              |                          | Local                                     | FA                     |                |     |     |     |       |         |      |      |      |         |
|  | SWAP  |                              |                          |   |                        |                |     |     |     |       |         |      |      |      |         |
| Notes: they were funded with the State Rail Crossing Surface Repair Program, Proj. Number 380019N  |   |                              |                          |   |                        |                |     |     |     |       |         |      |      |      |         |
| FM-C017(127)-55-17<br>S34 Overlay<br>12009   | On S34, from 150th st<br>N approx. 6 miles to<br>B43  | 320<br>6 miles               | Previous                 | \$0<br>1509 Pavement<br>Rehab             | Local<br>FM<br>Special |                |     |     |     |       | \$2,000 |      |      |      | \$2,000 |
|  | 24 / 97N / 20W  |                              |                          | FM  | FA                     |                |     |     |     |       |         |      |      |      |         |
|  | SWAP  |                              |                          |   |                        |                |     |     |     |       |         |      |      |      |         |
| BRS-C017(123)-60-17<br>N-12-A-12<br>53359  | On B 60, Over<br>BEAVER DAM<br>CREEK, S12 T94 R21     | 700                          | Previous                 | \$0<br>2021 Bridge<br>Replacement         | Local<br>FM<br>Special |                |     |     |     |       |         |      |      |      | \$731   |
|  | 12 / 94 / 21  |                              |                          | FA  | FA                     | \$585          |     |     |     |       |         |      |      |      |         |
|  | SWAP  |                              |                          |   |                        | \$146          |     |     |     |       |         |      |      |      |         |

## SECONDARY ROADS FIVE YEAR PROGRAM

| Project Number<br>Project Name<br>Project ID   | Location<br>Description of Work<br>Sec. / Twp. / Rng.   | AADT<br>Length<br>Federal ID | Status<br>FM<br>Transfer | Day Labor<br>Type of Work<br>Project Type | Fund                                 | Priority Years |            |               |            | Total      |         |
|--|---|------------------------------|--------------------------|---|--------------------------------------|----------------|------------|---------------|------------|------------|---------|
|  |   |                              |                          |   |                                      | Accomp<br>Year | 1st        | 2nd           | 3rd        |            | 4th     |
|  |   |                              |                          |   |                                      | FY<br>2026     | FY<br>2027 | FY<br>2028    | FY<br>2029 | FY<br>2030 |         |
| FM-C017()-55-17<br>Slope stabilization<br>55061  | On S56, Slope<br>stabilization between<br>Plymouth south CL<br>and 325th St.<br><br>8 / 97 / 19   | 1561<br>0.1 miles            | Previous                 | \$0<br>311 Right of<br>way<br>FM          | Local<br>FM<br>Special<br>FA<br>SWAP |                | \$1,000    |               |            |            | \$1,000 |
| BRS-C017(125)-60-17<br>H-29-B-27<br>47251  | On S 56, Over creek,<br>from Highway 218 S<br>approx. 0.6 miles to<br>Culvert, S29 T96 R19<br><br>29 / 96 / 19                            | 906<br>0.1 miles             | Previous                 | \$0<br>2021 Bridge<br>Replacement<br>FA   | Local<br>FM<br>Special<br>FA<br>SWAP |                |            | \$320<br>\$80 |            |            | \$400   |
| BROS-1372(624)-8J-17<br>F-6-C-13 - Clear Lake Bridge<br>57533                                      | In the city of Clear<br>Lake, On 275th<br>street, Over WILLOW<br>CREEK, from Grouse<br>E 0.2 miles S6, T96N,<br>R21W<br><br>6 / 96N / 21W | 95<br>106310                 | Previous                 | \$0<br>320 Bridges<br>FA                  | Local<br>FM<br>Special<br>FA<br>SWAP |                |            |               |            |            | \$1,500 |
| Notes: The City of Clear Lake received authorization to use up to \$1,500,000 in city bridge funds |   |                              |                          |   |                                      |                |            |               |            |            |         |
| STP-S-C017(126)-5E-17<br>S56 fr 190th to MC<br>47256   | On S56, from B-47<br>North to Mason City<br>city limits   | 710<br>6.66 miles            | Previous                 | \$0<br>366 HMA<br>Paving<br>FA            | Local<br>FM<br>Special<br>FA<br>SWAP |                | \$1,000    |               |            |            | \$3,150 |

## SECONDARY ROADS FIVE YEAR PROGRAM

| Project Number<br>Project Name<br>Project ID         | Location<br>Description of Work<br>Sec. / Twp. / Rng.       | AADT<br>Length<br>Federal ID | Status<br>FM<br>Transfer | Day Labor<br>Type of Work<br>Project Type | Fund    | Priority Years |      |         |      | Total |         |
|--|---|------------------------------|--------------------------|---|---------|----------------|------|---------|------|-------|---------|
|  |   |                              |                          |   |         | Accomp<br>Year | 1st  | 2nd     | 3rd  |       | 4th     |
|  |   |                              |                          |   |         | FY             | FY   | FY      | FY   | FY    |         |
|  |   |                              |                          |   |         | 2026           | 2027 | 2028    | 2029 | 2030  |         |
| FM-C017()-55-17                                      | On S25, from B65  | 610                          | Previous                 | \$0                                       | Local   |                |      |         |      |       | \$1,750 |
| S25 Overlay  | approx. 4.5 miles to<br>B55                                 | 5 miles                      |                          | 366 HMA<br>Paving                         | FM      |                |      | \$1,750 |      |       |         |
| 12008  |   | 11280                        |                          | Local                                     | Special |                |      |         |      |       |         |
|  |   |                              |                          | Local                                     | FA      |                |      |         |      |       |         |
|  |   |                              |                          |   | SWAP    |                |      |         |      |       |         |
| Notes: Overlay S33 from Swaledale to Franklin County |   |                              |                          |   |         |                |      |         |      |       |         |
| LFM-S25(251)-7X-17                                   | On S25, from 120th st                                       | 15                           | Previous                 | \$0                                       | Local   |                |      | \$600   |      |       | \$600   |
| S25 South of Thornton                                | S approx. 2 miles to<br>County Line                         | 2 miles                      |                          | 366 HMA<br>Paving                         | FM      |                |      |         |      |       |         |
| 49832  |   |                              |                          | Local                                     | Special |                |      |         |      |       |         |
|  |   |                              |                          |   | FA      |                |      |         |      |       |         |
|  |   |                              |                          |   | SWAP    |                |      |         |      |       |         |
| LFM-B35(252)-7X-17                                   | On B35, from East   | 24                           | Previous                 | \$0                                       | Local   |                |      | \$500   |      |       | \$500   |
| B35 Hwu 65 to Rail road ROW                          | Mason City Limits E<br>approx. 0.5 miles to<br>Railroad ROW | 0.54 miles                   |                          | 367 PCC<br>Paving                         | FM      |                |      |         |      |       |         |
| 49833  |   |                              |                          | Local                                     | Special |                |      |         |      |       |         |
|  |   |                              |                          |   | FA      |                |      |         |      |       |         |
|  |   |                              |                          |   | SWAP    |                |      |         |      |       |         |
| L-73-17  | On 200TH ST, Over   | 16                           | Previous                 | \$0                                       | Local   |                |      | \$500   |      |       | \$500   |
| J-17-A-32  | E BR BEAVER DAM<br>CREEK, S17 T95 R20                       |                              |                          | 332 Box<br>Culverts                       | FM      |                |      |         |      |       |         |
| 55052  |   | 105750                       |                          | Local                                     | Special |                |      |         |      |       |         |
|  | 17 / 95 / 20  |                              |                          |   | FA      |                |      |         |      |       |         |
|  |   |                              |                          |   | SWAP    |                |      |         |      |       |         |

## SECONDARY ROADS FIVE YEAR PROGRAM

| Project Number<br>Project Name<br>Project ID                 | Location<br>Description of Work<br>Sec. / Twp. / Rng.  | AADT<br>Length<br>Federal ID | Status<br>FM<br>Transfer | Day Labor<br>Type of Work<br>Project Type | Fund                                 | Priority Years |            |            |            | Total   |
|--|--|------------------------------|--------------------------|---|--------------------------------------|----------------|------------|------------|------------|---------|
|  |  |                              |                          |   |                                      | Accomp<br>Year | 1st        | 2nd        | 3rd        |         |
|  |  |                              |                          |   | FY<br>2026                           | FY<br>2027     | FY<br>2028 | FY<br>2029 | FY<br>2030 |         |
| LFM-D20A12(273)--7X-17<br>D-20-A-12 B20 East of S14<br>49836 | On B 20, Over<br>WINNEBAGO RIVER,<br>S17 T97 R22   | 944                          | Previous                 | \$0<br>320 Bridges                        | Local<br>FM<br>Special<br>FA<br>SWAP |                |            | \$1,800    |            | \$1,800 |
| L-260th(275)--73-17<br>260th pave/patch<br>49838             | On 260th st, from<br>East Mason City<br>Limits E approx. 4.5<br>miles to Floyd County<br>Line<br>8 / 96 / 19 | 15<br>4.48 miles             | Previous                 | \$0<br>366 HMA<br>Paving<br>Local         | Local<br>FM<br>Special<br>FA<br>SWAP |                |            | \$1,750    |            | \$1,750 |
| L-B65(243)--73-17<br>Pheasant rebuild South<br>49828         | On Pheasant and<br>120th St, from<br>Rockwell City limits S<br>2.5 miles to Hwy 65                           | 24<br>2.52 miles<br>18860    | Previous                 | \$0<br>366 HMA<br>Paving<br>Local         | Local<br>FM<br>Special<br>FA<br>SWAP |                |            |            | \$3,500    | \$3,500 |
| LFM-119--7X-17<br>H-12-C-25 Nora Springs Bridge<br>49835     | On B 30, Over IANR<br>RR, S12 T96 R19<br>12 / 96 / 19  | 2617<br>18850                | Previous                 | \$0<br>320 Bridges<br>Local               | Local<br>FM<br>Special<br>FA<br>SWAP |                |            |            | \$1,800    | \$1,800 |

Notes: this project is on hold for the time being and its status has been updated to reflect that in TPMS development.

## SECONDARY ROADS FIVE YEAR PROGRAM

| Project Number<br>Project Name<br>Project ID                 | Location<br>Description of Work<br>Sec. / Twp. / Rng. | AADT<br>Length<br>Federal ID | Status<br>FM<br>Transfer | Day Labor<br>Type of Work<br>Project Type | Fund          | Accomp<br>Year |            |            |            |            | Priority Years |     |     |     |     |         |         |
|--|---|------------------------------|--------------------------|---|---------------|----------------|------------|------------|------------|------------|----------------|-----|-----|-----|-----|---------|---------|
|  |   |                              |                          |   |               | FY<br>2026     | FY<br>2027 | FY<br>2028 | FY<br>2029 | FY<br>2030 | Total          | 1st | 2nd | 3rd | 4th |         |         |
| L-H35D51(274)-73-17<br>H-35-D-51 South of Claybanks<br>49837 | On WREN AVE, Over<br>WINNEBAGO RIVER,<br>S35 T96 R19  | 29                           | Previous                 | \$0<br>320 Bridges                        | Local<br>FM   |                |            |            |            |            |                |     |     |     |     | \$1,800 | \$1,800 |
|  | 35 / 96 / 19  | 106180                       |                          | Local                                     | Special<br>FA |                |            |            |            |            |                |     |     |     |     |         | SWAP    |

**SECONDARY ROADS FIVE YEAR PROGRAM**

| <b>Fund</b>  | <b>2026</b>        | <b>2027</b>        | <b>2028</b>        | <b>2029</b>        | <b>2030</b>        | <b>Total</b>        |
|--------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| SWAP         | \$146,206          | \$80,000           |                    |                    |                    | \$226,206           |
| FM           | \$2,000,000        | \$2,000,000        | \$1,750,000        |                    |                    | \$5,750,000         |
| Local        | \$200,000          |                    | \$1,600,000        | \$3,550,000        | \$7,100,000        | \$12,450,000        |
| FA           | \$584,826          | \$3,970,000        |                    |                    |                    | \$4,554,826         |
| <b>Total</b> | <b>\$2,931,032</b> | <b>\$6,050,000</b> | <b>\$3,350,000</b> | <b>\$3,550,000</b> | <b>\$7,100,000</b> | <b>\$22,981,032</b> |

# SECONDARY ROADS BUDGET

## Iowa Department of Transportation

County: Cerro Gordo County  
Fiscal Year: 2026  
Version: 1  
Status: DOT Approved  
DOT Approved: 5/15/2026

### COUNTY CERTIFICATION

This Secondary Road Budget was adopted by the Board of Supervisors on \_\_\_\_\_

Date

### ATTESTED

\_\_\_\_\_  
County Auditor

Date

\_\_\_\_\_  
County Engineer

Date

\_\_\_\_\_  
Chairperson, Board of Supervisors

Date

# SECONDARY ROADS BUDGET

|   | Actual Receipts Prior Years |                      | Estimated Receipts |                 |
|---|-----------------------------|----------------------|--------------------|-----------------|
|   | 2nd Prior<br>FY 2023        | 1st Prior<br>FY 2024 | Current<br>FY 2025 | Next<br>FY 2026 |
| 1. County Auditor's Beginning Balance   | \$6,356,163.51              | \$5,676,987.48       | \$5,394,724.82     | \$6,124,874.93  |
| Receipts from Property Tax Levies   | \$2,680,000.00              | \$2,600,000.00       | \$2,600,000.00     | \$2,800,000.00  |
| 2A. Local Option Sales Tax  | \$1,212,779.91              | \$1,279,273.91       | \$1,200,000.00     | \$1,200,000.00  |
| 3. Regular Road Use Tax Received  | \$4,216,210.51              | \$4,280,066.75       | \$4,037,625.00     | \$4,292,586.00  |
| 3b. Amount for 306.4(a3)  | \$57,183.56                 | \$58,597.87          | \$55,174.35        | \$58,285.69     |
| 3c. Time 21   | \$490,234.70                | \$486,436.76         | \$479,161.00       | \$479,154.00    |
| 4. RISE Funds   | \$0.00                      | \$0.00               | \$0.00             | \$0.00          |
| 5. FA Bridge Replacement Funds  | \$0.00                      | \$55,218.03          | \$0.00             | \$0.00          |
| 5a. SWAP Bridge Replacement Funds   | \$0.00                      | \$0.00               | \$0.00             | \$0.00          |
| 6. Proposed transfer of FM funds to Local Secondary Fund.(Section 309.10)   | \$0.00                      | \$0.00               | \$0.00             | \$0.00          |
| 7. Tax Refunds (-) and/or Credits (+).(Section 309.10 - Code of Iowa)   | \$2,431.15                  | \$1,808.79           | \$0.00             | \$0.00          |
| 8. Miscellaneous Receipts   | \$18,897.95                 | \$38,271.71          | \$18,000.00        | \$18,000.00     |
| licensesAndPermits  | \$1,865.90                  | \$4,605.80           | \$1,800.00         | \$2,000.00      |
| usedMaterial  |                             |                      |                    |                 |
| <i>Donations, sale of used materials, Special Assessments, etc</i>  |                             |                      |                    |                 |
| <i>Itemized for 2026</i>  |                             |                      |                    |                 |
| All Other   | \$8,874.46                  | \$1,014,905.95       |                    |                 |
| 9. Total Miscellaneous Receipts   | \$29,638.31                 | \$1,057,783.46       | \$19,800.00        | \$20,000.00     |
| 10. TOTAL RECEIPTS  | \$15,044,641.65             | \$15,496,173.05      | \$13,786,485.17    | \$14,974,900.62 |
| 11. Road Use Tax Funds or other local funds not transferred to Secondary Roads to be transferred to FM fund for construction. | 0                           | 0                    | \$0.00             | \$0.00          |

# SECONDARY ROADS BUDGET

|  | Actual Expenditures Prior Years |                        | Estimated Expenditures |                        |
|--|---------------------------------|------------------------|------------------------|------------------------|
|  | Prior 2                         | Prior 1                | Current                | Next                   |
|  | FY 2023                         | FY 2024                | FY 2025                | FY 2026                |
| <b>70X * Administration and Engineering</b>  |                                 |                        |                        |                        |
| 700 Administration Expenditures  | \$164,736.10                    | \$175,089.54           | \$185,443.97           | \$209,100.00           |
| 701 Engineering Expenditures   | \$437,136.34                    | \$475,054.79           | \$371,131.33           | \$517,400.00           |
| <b>TOTAL ADMINISTRATION AND ENGINEERING</b>  | <b>\$601,872.44</b>             | <b>\$650,144.33</b>    | <b>\$556,575.30</b>    | <b>\$726,500.00</b>    |
| <b>020* Construction</b>   |                                 |                        |                        |                        |
| Adjusted Construction Program Expenditures (300) on FM and Local Sec. Roads<br><i>(With other than FM funds ---See Accomplishment Year projects)</i> | \$1,642,086.15                  | \$2,262,460.90         | \$1,115,283.26         | \$2,000,000.00         |
| <b>71X* Roadway Maintenance</b>  |                                 |                        |                        |                        |
| 710 Bridges and Culverts (420, 430)  | \$128,077.87                    | \$71,035.68            | \$108,291.95           | \$146,000.00           |
| 711 Roads (4250, 460, 480)   | \$2,542,247.24                  | \$2,315,910.31         | \$2,545,205.14         | \$3,526,648.00         |
| 712 Snow and Ice Control (520)   | \$550,669.32                    | \$347,953.95           | \$277,443.32           | \$788,000.00           |
| 713 Traffic Controls (590)   | \$367,746.25                    | \$335,991.73           | \$335,227.93           | \$320,000.00           |
| 714 Road Clearing (490)  | \$82,298.40                     | \$123,158.62           | \$139,814.30           | \$97,000.00            |
| <b>TOTAL ROADWAY MAINTENANCE</b>   | <b>\$3,671,039.08</b>           | <b>\$3,194,050.29</b>  | <b>\$3,405,982.64</b>  | <b>\$4,877,648.00</b>  |
| <b>72X * General Roadway</b>   |                                 |                        |                        |                        |
| 720 New Equipment (610)  | \$619,054.69                    | \$1,541,838.69         | \$1,061.96             | \$1,100,000.00         |
| 721 Equipment Operations (620, 630, 650)   | \$2,290,282.44                  | \$2,108,203.89         | \$2,183,443.12         | \$2,322,100.00         |
| 722 Tools, Materials and Supplies (655, 660, 670, 680, 690)  | \$159,603.98                    | \$71,122.94            | \$125,036.83           | \$122,500.00           |
| 723 Real Estate and Buildings (800)  | \$383,715.39                    | \$273,627.19           | \$274,227.13           | \$220,000.00           |
| <b>TOTAL GENERAL ROADWAY</b>   | <b>\$3,452,656.50</b>           | <b>\$3,994,792.71</b>  | <b>\$2,583,769.04</b>  | <b>\$3,764,600.00</b>  |
| <b>TOTAL EXPENDITURES (70X + 020 + 71X + 72X)</b>  | <b>\$9,367,654.17</b>           | <b>\$10,101,448.23</b> | <b>\$7,661,610.24</b>  | <b>\$11,368,748.00</b> |
| County Auditor's balance at end of fiscal year   | \$5,676,987.48                  | \$5,394,724.82         | \$6,124,874.93         | \$3,606,152.62         |
| <b>TOTAL (Must equal receipts) [Does not include transfer of Road Use Tax to FM Fund]</b>  | <b>\$15,044,641.65</b>          | <b>\$15,496,173.05</b> | <b>\$13,786,485.17</b> | <b>\$14,974,900.62</b> |