

**RESOLUTION**  
**2026-**

**WHEREAS**, it is desired to transfer monies from the General Supplemental Fund to the General Fund; and,

**WHEREAS**, it is desired to transfer monies from the General Fund to the Capital Projects Fund; and,

**WHEREAS**, said operating transfers are in accordance with Section 331.432, Code of Iowa; and,

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

The sum of Three million forty-three thousand nine hundred fourteen and 00/100 (\$3,043,914) dollars is ordered to be transferred from the General Supplemental Fund to the General Fund, effective June 22, 2026. (Transfer #1446)

The sum of Two million two hundred eighty-eight thousand one hundred forty and 00/100 (\$2,288,140) dollars is ordered to be transferred from the General Fund to the Capital Projects Fund, effective June 22, 2026. (Transfer #1447)

The Auditor is directed to correct his books accordingly and to notify the Treasurer of this operating transfer.

The above and foregoing resolution was approved by the Board of Supervisors of Cerro Gordo County, Iowa on the 22nd day of June, 2026. The vote thereon being as follows:

AYES: Callanan, Ginapp, Watts

NAYS: None

ABSENT: None

---

Casey M. Callanan, Chairman  
Board of Supervisors

ATTEST:

---

Bob Peshak  
Deputy Auditor

**RESOLUTION**

**2026-**

**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 2027).

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, 2026.

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 2026-2027 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 2026-2027 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 June 22, 2026, the vote thereon being as follows:

AYES: Callanan, Ginapp, Watts

NAYS: None

ABSENT-NOT VOTING: None

---

Casey M. Callanan, Chairperson  
Board of Supervisors

ATTEST:

---

Bob Peshak  
Deputy Auditor

Department	FY2027 Adopted Budget	FY2027 Appropriations
000 Non-Department	693,364	693,364
011 Board of Supervisors	422,445	422,445
012 Personnel	224,432	224,432
013 LG Opioid Abatement	291,095	291,095
014 Medical Examiner	196,608	196,608
015 County Grants	547,768	547,768
017 County Libraries	219,624	219,624
018 Ambulance & Disaster	85,406	85,406
019 Special Projects	2,555,365	2,555,365
020 Auditor	1,316,261	1,316,261
030 Treasurer	903,339	903,339
040 Attorney	2,251,257	2,251,257
050 Sheriff	11,118,237	11,118,237
070 Recorder	549,516	549,516
072 Postage	87,510	87,510
200 Secondary Roads	11,717,400	11,717,400
206 Courthouse Maintenance	741,549	741,549
210 Veterans Affair	295,872	295,872
220 Conservation	2,652,534	2,652,534
230 Health Department	5,444,999	5,444,999
250 General Assistance	126,861	126,861
275 Local DHS	229,750	229,750
280 Mental Health Advocate/Human Services	111,816	111,816
290 Court Services	731,082	731,082
441 Planning & Zoning	252,445	252,445
442 Safety	95,343	95,343
501 Civil Service Commission	3,000	3,000
521 IT	1,883,882	1,883,882
531 GIS	167,530	167,530
999 No Department	-	-
<b>Total</b>	<b>45,916,290</b>	<b>45,916,290</b>

**PROCEEDINGS FOR SETTING DATES FOR  
PUBLIC HEARING AND BID LETTING**

Cerro Gordo, Iowa

June 22, 2026

The Board of Supervisors of County of Cerro Gordo, Iowa, met at Cerro Gordo County Court House, Mason City, Iowa, on June 22, 2026, at 10:00 a.m. The Chairperson presided and the roll being called, the following named Board Members were present and absent:

Present: Callanan, Ginapp, Watts

Absent: None

The Board took up and considered the proposed **Cerro Gordo County - Rockwell Secondary Roads Building, Rockwell, IA**. Board Member        introduced the resolution next hereinafter set out and moved its adoption, seconded by Board Member        . After due consideration thereof by the Board, the Chairperson put the question on the motion and the roll being called, the following named Board Members voted:

Ayes: Callanan, Ginapp, Watts

Nays: None

Whereupon, the Chairperson declared the said motion duly carried and the said resolution adopted, as follows:

RESOLUTION NO. 2026-

RESOLUTION SETTING DATES FOR PUBLIC HEARING AND BID LETTING

To provide for a notice of hearing and letting on proposed plans, specifications, form of contract, and estimate of cost for the **Cerro Gordo County - Rockwell Secondary Roads Building, Rockwell, IA** and taking of bids therefor.

WHEREAS, Cerro Gordo, Iowa, has heretofore established a **Cerro Gordo County - Rockwell Secondary Roads Building, Rockwell, IA**, and it is necessary and desirable that said **Cerro Gordo County - Rockwell Secondary Roads Building, Rockwell, IA** be constructed and such improvements are in the best interests of the County and may be hereafter referred to as the "**Cerro Gordo County - Rockwell Secondary Roads Building, Rockwell, IA** " (and sometimes hereinafter referred to as the "Project"), the Project to be as described in and to be contracted for and completed in accordance with the proposed plans and specifications and form of contract prepared by Bergland + Cram Architects., the Project Engineers for the Project, such proposed plans, specifications, form of contract, and estimate of cost being on file with the County Auditor; and

WHEREAS, detailed plans and specifications, notice of hearing and notice to bidders, form of contract and estimate of cost have been prepared and filed by the Project Engineers for the Project and have been examined by this Board;

WHEREAS, it is necessary to fix a time and place of public hearing on the proposed plans, specifications, and form of contract and estimate of cost for the Project and to advertise for sealed bids for the Project.

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

Section 1. The detailed plans and specifications, notice of hearing and notice to bidders, form of contract, and estimate of cost referred to in the preamble hereof are subject to the hearing.

Section 2. The Project is necessary and desirable for the County, and it is in the best interests of the County to proceed toward the construction of the Project.

Section 3. The amount of the bid security to accompany each bid is hereby fixed at 5%.

Section 4. The Board hereby delegates to the Auditor the duty of receiving, opening, and announcing the results of all bids for the construction of the Project, on the 14th day of July 2026, at 10:05 a.m., at the Board Chambers, Cerro Gordo County Court House, Mason City, Iowa. The 20th day of July 2026, at a meeting starting at 10:00 a.m., at the Board Chambers, Cerro Gordo Court House, Mason City, Iowa, is hereby fixed as the time and place of hearing on the proposed

plans, specifications, form of contract, and estimate of cost for the Project and also as the time and place the Board will consider bids received.

Section 5. The Auditor is hereby authorized and directed to post Notice to Bidders at least once in a relevant contractor plan room service with statewide circulation, and in a relevant construction lead generating service with statewide circulation, and on an internet site sponsored by either the County or statewide association that represents the County. Posting shall not be less than thirteen clear days nor more than forty-five days prior to July 14, 2026, which is hereby fixed as the date for receiving bids. Said bids are to be filed prior to 10:00 a.m. on said date; and,

Section 6. The Auditor is hereby directed to publish Notice of Hearing once in the Globe Gazette, a legal newspaper, printed wholly in the English language, published at least once weekly and having general circulation in this County. Publication shall not be less than four clear days nor more than twenty days prior to the date hereinafter fixed as the date for a public hearing on the final plans, specifications, form of contract and estimate of cost for said project, said hearing to be at the Board Meeting starting at 10:00 a.m. on July 20, 2026.

PASSED AND APPROVED this 22nd day of June 2026.

---

Casey M. Callanan, Chairperson  
Cerro Gordo County Board of Supervisors

ATTEST:

---

Adam V. Wedmore, County Auditor  
Cerro Gordo County