

ALLAMAKEE  
COUNTY BOS  
MINUTES 01.05.2026

MINUTES OF THE ALLAMAKEE  
COUNTY BOARD OF  
SUPERVISORS  
MONDAY, JANUARY 5, 2026  
(UNOFFICIAL)

Board members present: Byrnes, Keatley, and Clark. All members voting "AYE" unless noted. Meeting called to order by Supervisor Clark, followed by the Pledge of Allegiance.

26.019-Motion Keatley/Second Byrnes to approve today's agenda and minutes from January 2, 2026. Motion Carried.

The following people were present at various times throughout the meeting in person or via Zoom: Joseph Moses – Standard newspaper, Denise Beyer – Auditor and Clerk to Supervisors, Mike Hohenbrink – Postville Herald, Deana Hageman – RSVP, Clark Mellick. Public Comment: Deana Hageman presented Northeast Iowa Retired Senior Volunteer Program (RSVP) information and asked Supervisors to consider a contribution to RSVP in the FY27 budget.

Notification of electronically filed Manure Management Plan update for Saffron LLC.

26.020-Motion Byrnes/Second Keatley to accept and place on file quarterly report for Planning & Zoning. Motion carried.

Sheriff Mellick notified Supervisors of resignation of dispatcher/jailer, Christopher Brink.

Mellick requested to postpone hiring a dispatcher/corrections officer to next week.

Department Head updates: Sheriff Mellick gave update on the fire pump building and other department updates. Auditor Beyer gave valuations update and reminded Supervisors of first budget work session on Wednesday.

26.021-Motion Keatley/Second Byrnes to adjourn. Motion carried. Tom Clark, Chairperson

ATTEST:  
Denise Beyer - Auditor  
Published in the Postville Herald on January 14, 2026

ALLAMAKEE  
COUNTY BOS  
MINUTES 01.07.2026

MINUTES OF THE ALLAMAKEE  
COUNTY BOARD OF  
SUPERVISORS  
WEDNESDAY, JANUARY 7, 2026

Board members present: Byrnes, Keatley, and Clark.

Board and Auditor Beyer met from approximately 8:30 a.m. – 12:00 p.m. (Noon) with department heads to discuss their budget proposals for FY27. No action taken.

Tom Clark, Chairperson

ATTEST:  
Denise Beyer - Auditor  
Published in the Postville Herald on January 14, 2026

ALLAMAKEE COUNTY TREASURER • SEMI-ANNUAL REPORT

Allamakee County – Accounting Semi-Annual Report  
Nicki Smetsrud, Treasurer-Allamakee County, Waukon, IA  
For the period from July – December, Inclusive  
Statement of Account By Fund

Certification Date January 12, 2026

Fund	Balance July	Revenues	Total to be Accounted for	Disbursements	Fund Balance December	Auditor's Warrants Outstanding
01 General Basic	4,050,869.34	3,030,484.17	7,081,353.51	3,003,982.99	4,077,370.52	25,343.51
02 General Supplemental	1,009,996.35	1,494,224.74	2,504,221.09	1,361,889.72	1,142,331.37	2,688.71
03 Well Grant Fund	31,217.05	51,502.92	82,719.97	36,192.55	46,527.42	1,144.29
04 Sheriff's Forfeitures	268.90	.00	268.90	.00	268.90	.00
05 Prisoner Room & Board	23,836.01	300.00	24,136.01	.00	24,136.01	.00
06 MH-DD Services	.00	.00	.00	.00	.00	.00
07 Rural Services Basic Fund	1,430,425.24	1,626,101.02	3,056,526.26	1,468,751.96	1,587,774.30	11,595.77
08 Records Management	170,106.57	35,165.98	205,272.55	19,899.81	185,372.74	4.72
09 Secondary Road Fund	4,612,659.06	3,710,661.13	8,323,320.19	3,492,444.69	4,830,875.50	34,036.47
10 Reap-Conservation	54,946.64	11,706.68	66,653.32	.00	66,653.32	.00
11 Conservation-Special Projects	5,087.15	.00	5,087.15	.00	5,087.15	.00
12 Tax Sale Redemption	.00	92,765.77	92,765.77	92,765.77	.00	.00
13 Watershed	6,758.95	.00	6,758.95	.00	6,758.95	.00
14 Drainage District	31,341.69	7,448.56	38,790.25	.00	38,790.25	.00
16 Future Tax Collections	70,580.10	8,339.58	78,919.68	75,306.87	3,612.81	.00
17 Revolving Loan Fund	174,464.43	6,145.56	180,609.99	.00	180,609.99	.00
18 Assessor-FICA	.00	.00	.00	.00	.00	.00
20 Emergency Manage/Disaster Serv	36,481.16	93,674.39	130,155.55	58,661.36	71,494.19	425.01
21 Special Appraisers	.00	.00	.00	.00	.00	.00
22 Assessor Fund	1,011,077.32	360,245.59	1,371,322.91	493,069.54	878,253.37	4,257.70
23 Brucellosis/T.B. Erad	21.02	.00	21.02	.00	.00	.00
24 School Control	87,898.60	6,515,665.17	6,603,563.77	6,494,256.51	109,307.26	.00
25 Corporation Control	29,955.41	3,078,281.98	3,108,237.39	3,076,371.99	31,865.40	.00
26 Township Control	31,783.46	394,086.00	425,869.46	341,361.61	84,507.85	.00
27 Area School Control	7,376.89	551,591.97	558,968.86	549,733.33	9,235.53	.00
28 Drivers License Trust	.00	37,921.00	37,921.00	37,921.00	.00	.00
29 County Ag Extension	2,098.09	169,285.85	171,383.94	168,549.82	2,834.12	.00
30 Special Assessment Control	1,501.22	8,609.60	10,110.82	9,351.44	759.38	.00
31 County Specials Control	.00	.00	.00	.00	.00	.00
32 Motor Vehicle Trust	284,125.42	1,863,092.36	2,147,217.78	1,748,671.56	398,546.22	.00
33 Use Tax Trust	223,553.18	1,223,327.16	1,446,880.34	1,286,664.93	160,215.41	.00
34 Historic Preservation Grant	5,321.52	.00	5,321.52	.00	5,321.52	.00
35 Bankruptcy Tax Escrow Account	.00	.00	.00	.00	.00	.00
36 Emergency Medical Service	9,050.00	9,050.00	18,100.00	9,000.00	9,100.00	.00
37 E-911 Surcharge	662,936.43	367,356.96	1,030,293.39	266,843.19	763,450.20	2,060.91
38 County Conservation Reserves	69,383.69	500.00	69,883.69	.00	69,883.69	.00
39 Health Insurance	114,603.00	663,025.00	777,628.00	676,078.25	101,549.75	101,549.75
40 Auditor's Clearing Fund	69.28	557.20	626.48	626.48	.00	.00
41 Organ Donation/Anat Gift Fund	59.90	423.43	483.33	395.78	87.55	.00
42 Citizens Convenience Center	2,162.00	.00	2,162.00	.00	2,162.00	.00
43 Attorney's Forfeiture Fund	4,480.61	220.50	4,701.11	1,297.58	3,403.53	.00
44 Allamakee/Howard Case Mgmt	.00	.00	.00	.00	.00	.00
45 Recorders Electronic Trans	.00	.00	.00	.00	.00	.00
50 Recorders Electronic Fee	203.00	1,462.00	1,665.00	1,473.00	192.00	.00
55 Employee Benefits Clearing	.00	596,851.00	596,851.00	596,851.00	.00	.00
56 Tactical Force	66,295.09	36,846.00	103,141.09	30,763.54	72,377.55	.00
57 Mississippi River Trail	.00	.00	.00	.00	.00	.00
58 Assessor-IPERS	.00	.00	.00	.00	.00	.00
59 Waukon Area Fire Protect Dist	17,288.15	.00	17,288.15	17,288.15	.00	.00
60 Public Safety Center	.00	.00	.00	.00	.00	.00
61 Safety Center Debt Service	93,989.54	181,024.20	275,013.74	32,537.50	242,476.24	.00
62 Sheriff Commissary Fund	651.78	.00	651.78	.00	651.78	.00
63 County Hospital	7,402.91	704,910.44	712,313.35	700,464.79	11,848.56	.00
	14,442,326.15	26,932,853.91	41,375,180.06	26,149,487.73	15,225,692.33	183,106.84

Waukon, IA 52172-1795  
Jsnusry 12, 2026 Balance on Hand \$15,225,692.33

I, Nicki Smetsrud, Treasurer of Allamakee County,  
do hereby certify that the report given is a correct summary of the  
business transacted by me as said during the period therein specified.

*Nicki Smetsrud*

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