

COMMISSIONERS PROCEEDINGS

Taylor, Nebraska

9:00 A.M.

February 11th, 2026

The Loup County Board of Commissioners met pursuant to adjournment this 11th day of February 2026 at 9:00 a.m. at the Loup County Courthouse in Taylor, Nebraska. Present were Commissioners Larson, Steckel, and Kraus and County Clerk Copsey. County Attorney White and County Engineer Johnson were present later in the morning. Chairman Larson called the meeting to order. Board members acknowledged receipt of the January 14th, 2026, meeting minutes. Kraus moved to approve the minutes with no additions or corrections. 2nd by Steckel. Roll call vote; yes; Kraus, Steckel, Larson. Nays: none, absent: none, not voting: none. Receipt of advance notice and agenda for February 11th, 2026, meeting was also affirmed by all members present. Chairman Larson referenced the Open Meeting Laws poster located in the meeting room and advised that handouts concerning said laws are available to the public. Also, present were Dustin Copsey, Laura Kraus, James Sheldon, Cody Cone. Steckel moved to audit the claims. 2nd by Kraus. Roll call vote; yes; Steckel, Kraus, Larson. Nays: none, absent: none, not voting: none.

GENERAL FUND

| | | |
|--------------------------|----------------------------------|-------------|
| SALARIES | | \$40,558.32 |
| IN LIEU OF INSURANCE | | \$13,220.84 |
| AFLAC | AFLAC | \$392.70 |
| AMERITAS | EMPLOYER RETIREMENT CONTRIBUTION | \$2,900.21 |
| IRS | FEDERAL TAXES | \$4,045.06 |
| JAMIE COPSEY HSA | HSA UB&T | \$550.00 |
| DAVE/MELISSA LARSON HSA | HSA FLATWATER | \$729.16 |
| ALLYSON STARR | SNOW REMOVAL | \$60.00 |
| APPEARA | RUGS | \$62.15 |
| APPLIED CONNECTIVE | IT SERVICES | \$1,372.40 |
| ASHLEY SPANEL | FEB PHONE | \$40.00 |
| BANKCARD PROC. CENTER | ONSTAR SERVICES | \$277.21 |
| BURWELL TRIBUNE | PRINTING/PUBLISHING | \$177.79 |
| CENTRAL PLAINS VALUATION | APPRAISER MAINTENANCE | \$3,948.75 |
| CORNER STOP | FUEL | \$233.63 |
| CPPD | ELECTRICITY | \$149.25 |
| DAS STATE ACCOUNTING | NETWORK SUBSCRIPTION | \$150.00 |
| DAVE LARSON | FEB PHONE/MILEAGE | \$63.20 |
| DEB STARR | FEB PHONE | \$25.00 |
| DONNA STECKEL | FEB PHONE/MILEAGE | \$42.90 |
| DUSTIN SPANEL | FEB PHONE | \$40.00 |
| EAKES | OFFICE SUPPLIES | \$181.98 |
| GARFIELD CO. TREASURER | GLW EXTENSION | \$1,934.99 |
| GREAT WESTERN GAS | PROPANE | \$376.00 |
| HAMILTON | TELEPHONE/INTERNET | \$404.27 |
| HOMETOWN LEASING | COPY MACHINE LEASE | \$70.49 |
| J&J SANITATION | GARBAGE | \$41.35 |
| JAMIE COPSEY | FEB PHONE | \$25.00 |
| JASON WHITE | FEB PHONE | \$40.00 |
| JD KEEFE | FEB PHONE | \$40.00 |
| KATIE MOON | FEB PHONE | \$25.00 |
| KYLE SHEPARD | FEB PHONE | \$25.00 |
| LAURA KRAUS | EMERGENCY MANAGER | \$250.00 |
| MICROFILM | SCANNING EQUIPMENT | \$52.00 |
| MIDLAND TELECOM | SHERIFF SUPPLIES | \$168.00 |
| MIPS | PROGRAMMING | \$1,112.10 |

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| SARGENT TIRE | VEHICLE MAINTENANCE | \$142.71 |
| SCHAPER & WHITE | SECRETARY SALARY | \$900.00 |
| SUMMER STROHL | FEB PHONE | \$25.00 |
| TAYLOR PUBLIC LIBRARY | LIBRARY | \$1,060.00 |
| TREVOR KRAUS | FEB PHONE | \$40.00 |
| VALLEY COUNTY JAIL | JAIL KEEP | \$100.00 |
| VILLAGE OF TAYLOR | SEWER | \$64.08 |
| WESTERN CARTOGRAPHERS | PLAT MAPS | \$84.40 |
| ZANE YOUNG | FEB PHONE | \$40.00 |
| TOTAL GENERAL FUND | | \$76,240.94 |

ROAD FUND

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|------------------------|----------------------------------|--------------------|
| SALARIES | | \$16,526.77 |
| AMERITAS | EMPLOYER RETIREMENT CONTRIBUTION | \$1,115.56 |
| IRS | FEDERAL TAXES | \$1,211.04 |
| CHRISTOPHER SLAGLE | FEB PHONE | \$40.00 |
| CORNER STOP | FUEL | \$2,654.83 |
| CPPD | ELECTRICITY | \$172.36 |
| DANIEL HARTMAN | FEB PHONE | \$40.00 |
| DUSTIN COPSEY | FEB PHONE | \$40.00 |
| ED SHERBECK | FEB PHONE | \$40.00 |
| GARFIELD CO. TREASURER | DRY CREEK AVENUE | \$150.00 |
| GREAT WESTERN GAS | PROPANE | \$264.00 |
| HAMILTON | INTERNET | \$65.21 |
| J&J SANITATION | GARBAGE | \$21.21 |
| JOHNNY SCHRODER | FEB PHONE | \$25.00 |
| MAVERICK | REPAIR/SUPPLIES | \$192.00 |
| MIPS | TIME CLOCK | \$57.40 |
| SCHNEIDERS PARTS HOUSE | SHOP SUPPLIES | \$497.08 |
| SEVEN SPRINGS INC. | WATER FOR SHOP | \$12.50 |
| THOENE FARM SERVICES | SHOP SUPPLIES | \$17.24 |
| TOTAL ROAD FUND | | \$23,142.20 |

VISITOR PROMOTION FUND

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|-------------------------------------|--------------------------|-------------------|
| LC HISTORICAL SOCIETY | WEBSITE/CONSULTING/LABOR | \$4,570.00 |
| TAYLOR AREA BUILDERS | EMPLOYEE LABOR | \$1,215.00 |
| VET. OF FOREIGN WARS POST 6159 | MOWING | \$700.00 |
| TOTAL VISITOR PROMOTION FUND | | \$6,485.00 |

VISITOR IMPROVEMENT FUND

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|---------------------------------------|---------------------|-------------------|
| LC HISTORICAL SOCIETY | ELECTRICITY | \$734.82 |
| TAYLOR AREA BUILDERS | UTILITIES/INSURANCE | \$3,295.52 |
| TOTAL VISITOR IMPROVEMENT FUND | | \$4,030.34 |

AMBULANCE FUND

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|-----------------------------|------------------------|-------------------|
| BRIANNA DUNBAR | MPCC TRAINING/EMT | \$668.06 |
| CORNER STOP | FUEL | \$90.00 |
| DEARBORN LIFE INSUR. CO. | INSURANCE | \$20.64 |
| HAMILTON | INTERNET | \$74.95 |
| INSURANCE AID SERVICES | CLERICAL BILLING | \$508.25 |
| LOUP COUNTY AMBULANCE | TRAINING REIMBURSEMENT | \$714.13 |
| MATHESON TRI-GAS INC | SUPPLIES | \$47.43 |
| REGION 26 | ID BADGES | \$12.00 |
| THOMAS ZIEGLER | MPCC TRAINING/EMT | \$496.00 |
| VCHS | AMBULANCE SUPPLIES | \$4.44 |
| TOTAL AMBULANCE FUND | | \$2,635.90 |

Larson moved to allow claims. 2nd by Kraus. Roll call vote; yes; Larson, Kraus, Steckel.
Nays: none, absent: none, not voting: none. Steckel moved for the adoption of a resolution transferring funds from the General Fund to the Road Fund. 2nd by Kraus. Roll call vote;

yes; Steckel, Kraus, Larson. Nays: none, absent: none, not voting: none. Said resolution can be found in Commissioners Record No. 10 Page 678.

The Board reviewed the Clerk of the District Court monthly fee report, fund balances from Treasurer, the Treasurer's tax remaining reports, and delinquent tax list.

Larson moved to appoint Richard Johnson, license #S-541 Class A as Loup County Highway Superintendent for one year period from January 1, 2026, through December 31, 2026. 2nd by Steckel. Roll call vote; yes; Larson, Steckel, Kraus. Nays: none, absent: none, not voting: none.

Larson moved to reappoint Bonita Ziegler to the Loup Basin Public Health Board for 2-year term. 2nd by Steckel. Roll call vote; yes; Larson, Steckel, Kraus. Nays: none, absent: none, not voting: none.

The Board reviewed the annual report for GLW extension.

Kraus moved to enter into fiber/data equipment agreement with Hamilton for Road department and Sheriff department and authorize chairman to sign agreement. 2nd by Steckel. Roll call vote; yes; Kraus, Steckel, Larson. Nays: none, absent: none, not voting: none.

The Board reviewed auditor reports from most recent audit. Kraus moved to authorize chairman to sign management representation letter. 2nd by Steckel. Roll call vote; yes; Kraus, Steckel, Larson. Nays: none, absent: none, not voting: none.

Kraus moved to declare the list of items from the Sheriff department as surplus property. 2nd by Steckel. Roll call vote; yes; Kraus, Steckel, Larson. Nays: none, absent: none, not voting: none.

Clerk Copsy provided update on Argo/weed department.

James Sheldon met with the Board regarding the upcoming sale of his land and the need to have it surveyed. He discussed that he has hired and paid for a private surveyor to complete the survey. However, his surveyor has been unable to complete the survey as he has had to wait for the County Surveyor to establish the corner as it is on the county road. Sheldon expressed frustration with County Surveyor because he has not completed this in a timely manner thus costing him more money due to delaying the sale of the land. Cody Cone also met with the Board and expressed frustration with the County Surveyor not completing this matter in timely manner.

Kraus discussed that the county is more than willing to assist landowners as necessary with establishing corners if it falls within statutory requirements. Attorney White and the Board agreed that it is the County Surveyor's responsibility to establish the corner for James Sheldon's property as it is on the roadway and will discuss Sheldon's and Cone's concerns with County Surveyor Johnson and make sure this gets completed as soon as possible.

County Engineer Johnson met with the Board. He reports he is awaiting a response from Nebraska Department of Transportation regarding guardrail on South Lake Road. He also provided design updates for Upstream bridge. The Board discussed James Sheldon's and Cody Cone's concerns with County Engineer Johnson and informed him that this matter needs to be prioritized and completed right away.

Dustin Copsey, Road Department Foreman provided road department update including road maintenance, equipment repair and maintenance, tree removal, average estimated cost of maintaining roads with three machines, ditch work needed on 823rd road.

The Board discussed the resolutions for restating the purpose of the Equipment Sinking Fund and for the return of monies transferred from the Inheritance Fund.

Steckel moved to adopt a resolution for restating purpose of Equipment Sinking Fund. 2nd by Larson. Roll call vote; yes; Steckel, Larson, Kraus. Nays: none, absent: none, not voting: none. Said resolution can be found in Commissioners Record No. 10 Page 679.

Steckel moved to adopt a resolution for transfer to return monies transferred from Inheritance Fund. 2nd by Kraus. Roll call vote; yes; Steckel, Kraus, Larson. Nays: none, absent: none, not voting: none. Said resolution can be found in Commissioners Record No. 10 Page 680.

Laura Kraus, Emergency Manager, provided an update of upcoming training and events. She also informed the Board that they are working on the paperwork for the new EMTs and was pleased to announce that one new EMT has passed their test and is ready to start.

Public Comment: None.

There being no further business, the Board adjourned at 10:29 a.m.

s/ David Larson, Chairman of the Loup
County Board of Commissioners

ATTEST:

Jamie Copsey
Loup County Clerk