BOARD OF COUNTY COMMISSION AGENDA

August 31, 2026 Meeting

CALL TO ORDER 9:00 AM

PLEDGE OF ALLEGIANCE TO THE FLAG & INVOCATION

APPROVE OF AGENDA

CONSENT AGENDA

Approval of Minutes

PUBLIC COMMENT

Members of the general public are provided an opportunity to address the Board of County Commissioners in a civil and respectful manner. Those planning to address the Board should check in with the Clerk upon arrival. Speakers are generally allotted up to five minutes to speak. No formal actions shall be taken.

*****NOTE: Public comment may begin to be taken at any time after 9:00 AM and it will be ended as soon as all members of the public that have identified themselves to speak at the time public comment is opened have spoken in accordance with the policy stated above.*****

BUSINESS ITEMS

1. **ROAD AND BRIDGE (Emailed Report Information) (9:15 AM – Estimated Time)**
   - The blade operators are blading roads as needed
   - The bridge crew are fixing tubes and bridges as needed following the flooding
   - Bids need to be sent out for sheet piling to replace wing walls on bridges with severe erosion caused by the flooding. The sheet piling to repair these wing walls needs to be longer than what we currently have on hand.
   - The next bridge to be replaced is in Harrison Township. The bridge is ¼ mile south of the N Rd & 80th Rd intersection.
   - Adam will not be in attendance at the meeting unless requested to attend.

2. **APPROVAL OF KANZA CONTRACT BOARD NOMINEE (9:20 AM – Estimated Time)**
    - Kanza originally prepared a contract for services that contained an annual auto-renewal provision subject to budgetary appropriation by the County. This provision has been modified to only allow renewal of the agreement by appropriation of funds to Kanza by the County. An updated copy is included as Exhibit 1 to this Agenda for review and consideration.
    - <u>Action Item:</u> Approve and Authorize Execution of Kanza Contract for Services as Modified
3. **NEMAHA COUNTY SHERIFF (9:25 AM Estimated Time)**
    - Sheriff Vernon has requested to be added to the Agenda to speak with the Commission.
4. **APPROVAL OF ACCOUNTS PAYABLE PAYROLL PROCESSING (9:40 AM – Estimated Time)**
    - Donna Meader will have prepared accounts payable for review and approval by the Board of Commissioners.
    - <u>Action Item:</u> Review and Approve Accounts Payable.
5. **REVIEW OF SETTING HEARING DATE FOR PROPOSED TAX ABATEMENT (9:45 AM – Estimated Time)**
    - Kaeb Welding has submitted a request for property tax abatement to the County.
    - Consideration of this request requires the setting of a public hearing not less than twenty days from the date of publication.
    - A copy of a Notice of Hearing for consideration of this request is included as Exhibit 2 to this Agenda.
    - A copy of the Cost Benefit Analysis for this proposed tax abatement is included as Exhibit 3 to this Agenda.
    - A copy of the County's Revised Statement of Policy and Procedures for Tax Exemptions and Incentives for Economic Development is included as Exhibit 4 to this Agenda.
    - <u>Action Item:</u> Authorize the publication and mailing of the notice of hearing to consider the tax abatement application submitted by Kaeb Welding.
6. **DISCUSSION OF GENERAL COUNTY BUSINESS (9:50 AM – Estimated Time)**
    - A forum to discuss general county business is set aside on this Agenda.
7. **NOXIOUS WEED (9:55 AM – Estimated Time)**
    - Todd Swart has submitted a chemical bid for review and approval. It is included as Exhibit 5 to this Agenda

- Todd has also requested to appear before the Commission to discuss his budget request.
- Action Item: Approve the submitted and recommended chemical bid purchases from Todd Swart.

8. DRUG AND ALCOHOL POLICY APPROVAL – NUTRITION (10:00 AM – Estimated Time)

- Marie has provided a copy of a drug and alcohol policy for review and approval by the Commission related to transportation activities undertaken by the County. A copy of this Policy is included as Exhibit 6 to this Agenda. The Signature Page for this Policy is included as Exhibit 7 to this Agenda.
- Action Item: Approve and Authorize the Execution of the Signature Page for the Drug and Alcohol Policy for Transportation Activities as Presented to the Commission.

9. EXECUTIVE SESSION – PERSONNEL

- It is anticipated that the County Commission may/will vote to recess into executive session to discuss personnel matters related to non-elected personnel pay, performance, termination, separation and/or hiring in accordance with the provisions of K.S.A. 75-4319.

10. EXECUTIVE SESSION – ATTORNEY-CLIENT PRIVILEGE

- It is anticipated that the County Commission may/will vote to recess into executive session for consultation with an attorney for the Commission to discuss matters related to potential legal liability which would be deemed privileged in the attorney-client relationship in accordance with the provisions of K.S.A. 75-4319.

STAFF REPORTS

County Clerk (As Needed)

County Counselor/County Administrator

BOARD GOVERNANCE

Upcoming Meetings and Events

COMMISSIONER REPORTS

Reports of recent engagements and activities.

ADJOURNMENT

NOTE: Please call the Nemaha County Administrator's office at 785-369-8664 to make an appointment.

Nemaha County Mental Health Contract Exhibit 1

This agreement, effective the 1st Day of January 2026, by and between Kanza Mental Health and Guidance Center, Inc., a non-profit corporation, organized under the laws of the State of Kansas, having its principal place of business at 909 South Second Street (PO Box 319), Hiawatha, KS, hereinafter called "CONTRACTOR" and the Board of Commissioners of Nemaha County, State of Kansas, hereinafter called "COUNTY".

I.) Whereas, the COUNTY has levied pursuant to the provisions of KSA 19-4004 and sequential, a tax (or has designated other sources of county funds) to provide for the support of a mental health program in Nemaha County, Kansas, and said COUNTY is desirous of providing such services, but has determined that it is more practical to contract for such services with a non-profit corporation; and

Now, therefore, be it witnessed, that in consideration of the mutual covenants herein contained and the considerations to be paid, it is mutually agreed by and between the parties hereto: That this contract and the services to be rendered, the consideration thereunder, and all of its terms and conditions shall be subject to and governed by Chapter 19, Article 40, of Kansas Statutes Annotated; That the term of this Agreement shall commence on January 1, 2026, and terminate on December 31, 2026. During the term of this Agreement, COUNTY shall pay to CONTRACTOR for the services described herein the total sum of $66,072.00. This funding reflects an allocation to Kanza Mental Health and Guidance Center in the amount of $66,072.00 for 2026 to support services for uninsured and underinsured residents of Nemaha County.

It is agreed that the COUNTY shall make disbursements to the CONTRACTOR as provided in 2022 Session Laws, Chapter 73, KSA 12-1678 a(c) (1).

II.) Whereas, the COUNTY provides for the incarceration of prisoners and is desirous of ensuring access to appropriate outpatient behavioral health care services for such individuals, it is therefore agreed that mental health assessment, treatment, consultation, and care coordination services should be available to incarcerated persons when clinically indicated.

The CONTRACTOR shall provide behavioral health services for incarcerated individuals pursuant to service agreements established with the respective local correctional facilities. These agreements shall define the scope of services to be provided within each facility and the associated compensation for such services.

While the COUNTY may provide payment to the CONTRACTOR for approved behavioral health services for incarcerated individuals who are determined by the CONTRACTOR to be unable to pay for services, the specific services provided and payment amounts shall be determined through contracts established with the local jails. This structure is intended to ensure greater clarity regarding service expectations, appropriate funding levels, and the delivery of comprehensive behavioral health care within correctional settings.

The purpose of these agreements is to support timely behavioral health assessment and treatment during incarceration, improve coordination between correctional and community-based services, and promote continuity of care and improved outcomes for individuals upon release.

Payment for services described in this section shall be made by the COUNTY to the CONTRACTOR upon receipt of appropriate documentation or billing statements as required under applicable agreements. The COUNTY agrees that funds utilized for these services shall be separate from those designated in Sections I or III of this document.

III.) Other Provisions:

A.) In consideration of the payment of said sums, the CONTRACTOR shall furnish and render the services set forth in KSA 19-4001; provided, however, that where the CONTRACTOR determines that a consumer is financially able to contribute to the expense of the service furnished, the CONTRACTOR shall require such consumers to make such payment to purchase behavioral healthcare services according to the Center's sliding fee scale and policies regarding the use of private or public healthcare insurance.

B.) The CONTRACTOR shall keep accurate records of all its financial transactions, the consumers served, and the amounts contributed by consumers for such services, and shall annually make a complete financial report to the COUNTY showing the amount of fees collected, the amount of tax money received under this contract, and all other income and disbursements made.

C.) The CONTRACTOR shall evaluate all persons seeking the services hereby contracted and shall have the right of final determination as to whether or not such persons require said services. The CONTRACTOR shall further have the right of final determination as to the priorities of the needs of persons being served.

D.) Should the COUNTY fail to make the payments as herein set forth, or any parts thereof, at the times specified herein, this contract may, at the option of the CONTRACTOR or the COUNTY, be terminated and ended and thereafter be of no further force and effect.

IV.) Annual Funding and Renewal:

A.) The CONTRACTOR shall submit an annual funding request to the COUNTY to support services provided to uninsured and underinsured COUNTY residents. Funding under this Agreement shall be subject to approval and appropriation by the Board of County Commissioners through the COUNTY'S annual budget process, and the amount approved by the COUNTY shall constitute the funding obligation for the applicable contract year. Unless terminated by either party in accordance with this Agreement, this Agreement shall automatically renew for successive one-year terms, subject to the COUNTY'S annual appropriation of funds.

IN WITNESS WHEREOF, the parties hereto have caused this contract to be signed by their respective offices, duly authorized herein, as of the day and year first above written:

FOR THE KANZA MENTAL HEALTH & GUIDANCE CENTER, INC.:
CONTRACTOR

____
Krista Eylar, Chief Executive Officer

FOR THE BOARD OF COUNTY COMMISSIONERS OF NEMAHA COUNTY, KANSAS:
COUNTY

____
Ben Glace, Commissioner

____
Jason Koch, Commissioner

____
Joseph Dalinghaus, Commissioner

ATTEST: _____________________________________
County Clerk

Approved as to form: ______________________________
County Counselor

Exhibit 2

NOTICE OF HEARING

NOTICE IS HEREBY GIVEN by the County Commission of Nemaha County, Kansas that it will be conducting a public hearing on the ____ day of _____________, 2026 at 10:00 a.m. in the County Commission Meeting Room at the Nemaha County Courthouse, 607 Nemaha, Seneca, Kansas for the purpose of reviewing and considering an "Application for Tax Exemption and Incentives for Economic Development" which has been filed by Kaeb, LLC located at 2250 V Road, Sabetha, KS 66534.

The exemptions and incentives will be considered and evaluated in accordance with Nemaha County's Statement of Policy and Procedures—Tax Exemptions and Incentives for Economic Development" as adopted by Resolution, a copy of which is available in the office of the Nemaha County Clerk, 607 Nemaha Street, Seneca, Kansas.

The County Commission anticipates taking a final vote to deny or grant the application immediately following the public hearing portion of the meeting. The grant or denial of application or any portion thereof, would likewise be in accordance with the above referenced Policy and Procedures.

Any interested persons will be allowed to present any relevant matter to the County Commission to assist them in their decision to grant or deny said application.

DATED this _____ day of _____________________, 2026.

Ben Glace, Chairman
Board of County Commissioners

Exhibit 3

Project Kaeb Welding Rev2 - Impact Report

KANSAS COMMERCE

Scenario 1 with Client Data

Prepared By: State of Kansas

Purpose & Limitations

This report presents the results of an economic and fiscal analysis undertaken by State of Kansas using Impact DashBoard, a customized web application developed by Impact DataSource, LLC.

Impact DashBoard utilizes estimates, assumptions, and other information developed by Impact DataSource from its independent research effort detailed in a custom user guide prepared for State of Kansas.

This report, generated by the Impact DashBoard application, has been prepared by State of Kansas to assist economic development stakeholders in making an evaluation of the economic and fiscal impact of business activity in the community. This report does not purport to contain all of the information that may be needed to conclude such an evaluation. This report is based on a variety of assumptions and contains forward-looking statements concerning the results of operations of the subject firm. State of Kansas made reasonable efforts to ensure that the project-specific data entered into Impact DashBoard reflects realistic estimates of future activity. Estimates of future activity involve known and unknown risks and uncertainties that could cause actual results, performance, or events to differ materially from those expressed or implied in this report.

State of Kansas and Impact DataSource make no representation or warranty as to the accuracy or completeness of the information contained herein and expressly disclaims any and all liability arising from or related to the use of this report or any errors or omissions it may contain.

Introduction

This report presents the results of an economic impact analysis performed using Impact DashBoard, a model developed by Impact DataSource. The report estimates the impact that a potential project will have on the local economy and estimates the costs and benefits for local taxing districts over a 15-year period.

Economic Impact Overview

The table below summarizes the economic impact of the project over the first 15 years in terms of job creation, salaries paid to workers, and taxable sales.

SUMMARY OF ECONOMIC IMPACT OVER 15 YEARS IN NEMAHA COUNTY			
IMPACT	DIRECT	SPIN-OFF	TOTAL
Jobs	3.0	1.1	**4.1**
Annual Salaries/Wages at Full Ops (Yr 3)	$174,787	$62,873	**$237,661**
Salaries/Wages over 15 Years	$2,736,174	$984,241	**$3,720,415**
Taxable Sales/Purchases in Nemaha County	$4,798,133	$73,818	**$4,871,951**

Totals may not sum due to rounding

The Project may result in new residents moving to the community and potentially new residential properties being constructed as summarized below.

SUMMARY OF POPULATION IMPACT OVER 15 YEARS IN NEMAHA COUNTY			
IMPACT	DIRECT	SPIN-OFF	TOTAL
Workers who will move to Nemaha County	0.5	0.2	**0.7**
New residents in Nemaha County	1.3	0.5	**1.7**
New residential properties constructed in Nemaha County	0.1	0.0	**0.1**
New students to attend local school district	0.2	0.1	**0.3**

Totals may not sum due to rounding

The new taxable property to be supported by the Project over the next 15 years is summarized in the following table.

SUMMARY OF TAXABLE PROPERTY OVER THE FIRST 15 YEARS IN NEMAHA COUNTY						
YR.	NEW RESIDENTIAL PROPERTY	LAND	BUILDINGS...	FF&E	NON-RESIDENTIAL PROPERTY	TOTAL PROPERTY
1	$604	$0	$200,000	$193,750	*$393,750*	**$394,354**
2	$1,233	$0	$204,000	$174,375	*$378,375*	**$379,608**
3	$1,886	$0	$208,080	$155,000	*$363,080*	**$364,966**
4	$1,924	$0	$212,242	$135,625	*$347,867*	**$349,790**
5	$1,962	$0	$216,486	$116,250	*$332,736*	**$334,699**
6	$2,002	$0	$220,816	$96,875	*$317,691*	**$319,693**
7	$2,042	$0	$225,232	$77,500	*$302,732*	**$304,774**
8	$2,082	$0	$229,737	$58,125	*$287,862*	**$289,945**
9	$2,124	$0	$234,332	$38,750	*$273,082*	**$275,206**
10	$2,167	$0	$239,019	$38,750	*$277,769*	**$279,935**
11	$2,210	$0	$243,799	$38,750	*$282,549*	**$284,759**
12	$2,254	$0	$248,675	$38,750	*$287,425*	**$289,679**
13	$2,299	$0	$253,648	$38,750	*$292,398*	**$294,698**
14	$2,345	$0	$258,721	$38,750	*$297,471*	**$299,816**
15	$2,392	$0	$263,896	$38,750	*$302,646*	**$305,038**

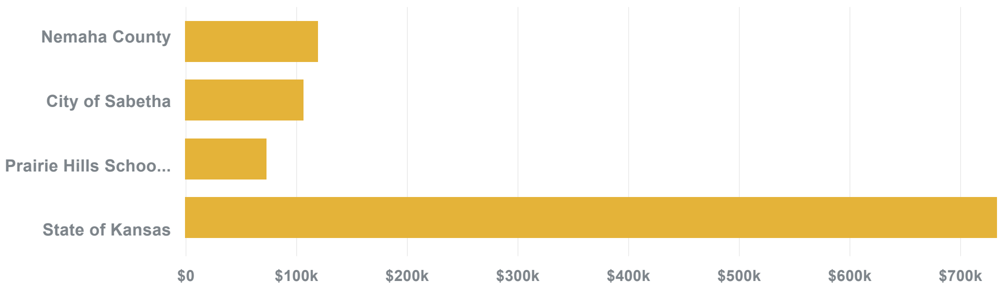
Fiscal Impact Overview

The Project will generate additional benefits and costs, a summary of which is provided below. The source of specific benefits and costs are provided in greater detail for each taxing district on subsequent pages.

FISCAL NET BENEFITS OVER THE NEXT 15 YEARS					
	BENEFITS	COSTS	INCENTIVES	NET BENEFITS LESS INCENTIVES	PRESENT VALUE*
Nemaha County	$251,973	($5,653)	($126,460)	$119,860	$73,531
City of Sabetha	$281,244	($29,242)	($145,193)	$106,809	$63,102
Prairie Hills School District (USD 113)	$264,937	($33,342)	($158,052)	$73,543	$39,423
State of Kansas	$814,890	$0	($81,287)	$733,602	$492,812
Total	**$1,613,043**	**($68,237)**	**($510,992)**	**$1,033,814**	**$668,868**

*The Present Value of Net Benefits expresses the future stream of net benefits received over several years as a single value in today's dollars. Today's dollar and a dollar to be received at differing times in the future are not comparable because of the time value of money. The time value of money is the interest rate or each taxing entity's discount rate. This analysis uses a discount rate of 5.0% to make the dollars comparable.

Net Benefits Less Incentives Over the Next 15 Years



Public Support Overview

A summary of the total Public Support modeled in this analysis is shown below.

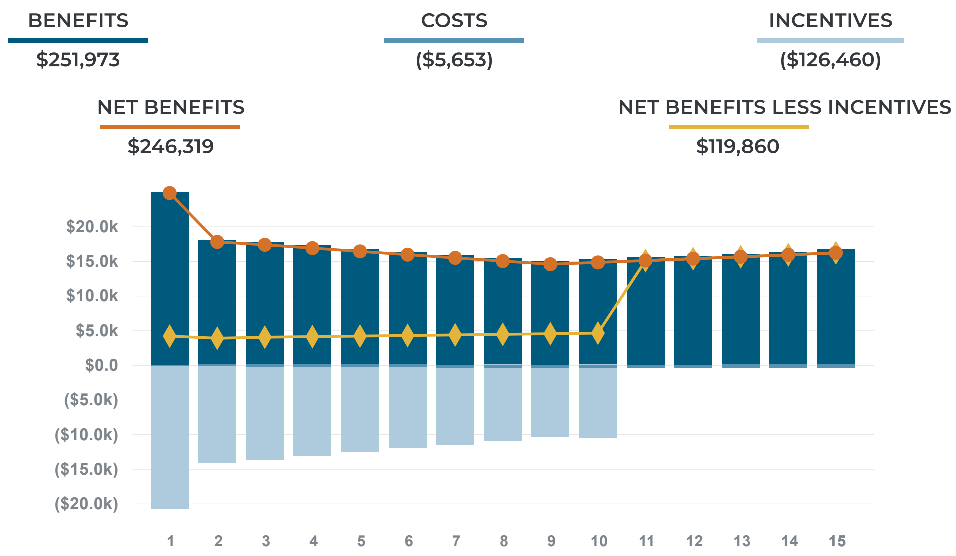
VALUE OF PUBLIC SUPPORT UNDER CONSIDERATION			
	PROPERTY TAX INCENTIVE	SALES TAX INCENTIVE	TOTAL
Nemaha County	$120,272	$6,188	$126,460
City of Sabetha	$143,243	$1,950	$145,193
Prairie Hills School District (USD 113)	$158,052	$0	$158,052
State of Kansas	$4,912	$76,375	$81,287
Total	**$426,480**	**$84,513**	**$510,992**

Nemaha County Fiscal Impact

The table below displays the estimated additional benefits, costs, and net benefits to be received by Nemaha County over the next 15 years of the Project.

NET BENEFITS OVER 15 YEARS: NEMAHA COUNTY			
BENEFITS	PROJECT	HOUSEHOLDS	TOTAL
Sales Taxes	$68,894	$4,185	$73,079
Real Property Taxes	$127,020	$0	$127,020
FF&E Property Taxes	$46,962	$0	$46,962
New Residential Property Taxes	$0	$1,084	$1,084
Miscellaneous Taxes and User Fees	$2,443	$1,384	$3,827
Benefits Subtotal	**$245,319**	**$6,654**	**$251,973**
COSTS	PROJECT	HOUSEHOLDS	TOTAL
Cost of Government Services	($3,616)	($2,037)	($5,653)
Costs Subtotal	**($3,616)**	**($2,037)**	**($5,653)**
Net Benefits	**$241,703**	**$4,616**	**$246,319**
INCENTIVES	PROJECT	HOUSEHOLDS	TOTAL
Capital Investment - Sales Taxes Rebated	($6,187)	$0	($6,187)
Property Taxes Abated	($120,272)	$0	($120,272)
Incentives Subtotal	**($126,460)**	**$0**	**($126,460)**
Net Benefits Less Incentives	**$115,244**	**$4,616**	**$119,860**

Annual Fiscal Net Benefits for Nemaha County



Nemaha County Public Support

Total Incentives

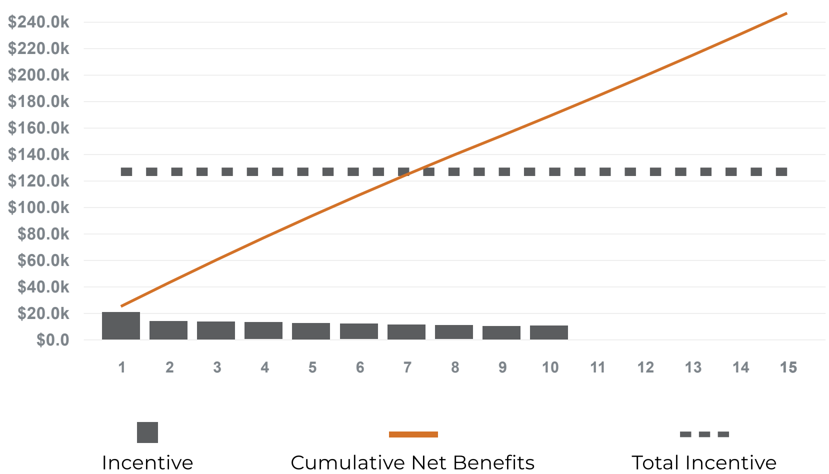
Nemaha County is considering the following incentives for the Project.

INCENTIVES UNDER CONSIDERATION			
YEAR	PROPERTY TAX ABATEMENT	SALES TAX REBATE	TOTAL
1	$14,460	$6,188	$20,648
2	$13,896	$0	$13,896
3	$13,334	$0	$13,334
4	$12,775	$0	$12,775
5	$12,220	$0	$12,220
6	$11,667	$0	$11,667
7	$11,118	$0	$11,118
8	$10,572	$0	$10,572
9	$10,029	$0	$10,029
10	$10,201	$0	$10,201
Total	**$120,272**	**$6,188**	**$126,460**

The graph below depicts the total incentives currently under consideration versus the cumulative net benefits to Nemaha County. The intersection indicates the length of time until the incentives are paid back.

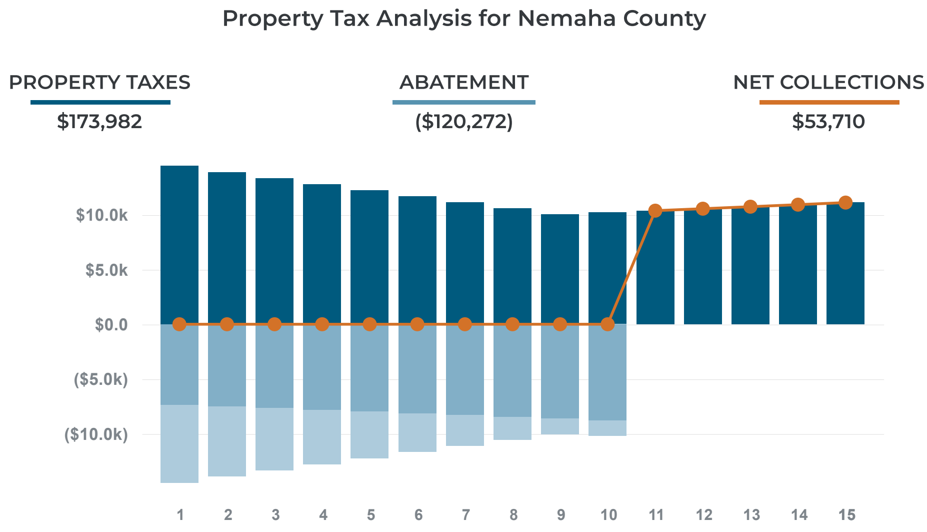
Total Incentive vs. Net Benefits for Nemaha County

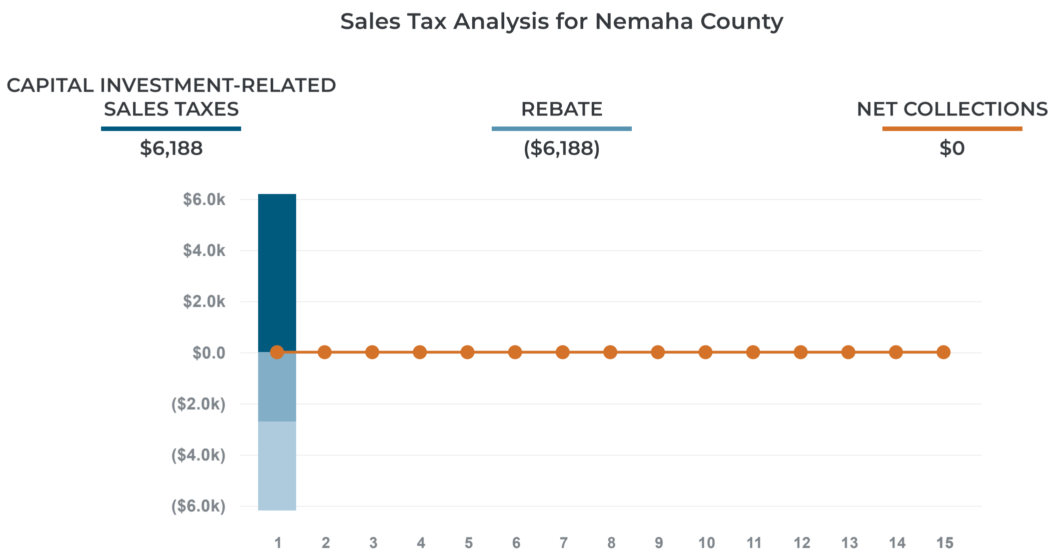
$126,460	$42,153	13.0%	7.1 Yrs
Total Incentive	Per Job	Rate of Return	Payback Period



Tax Incentives

The following property tax incentive is modeled for Nemaha County in this analysis.





City of Sabetha Fiscal Impact

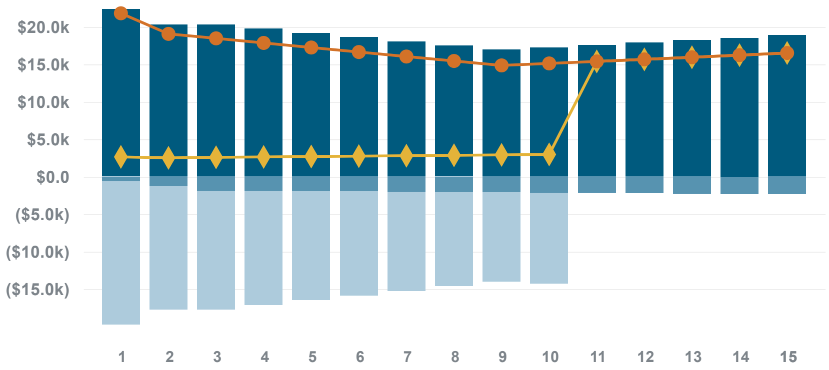
The table below displays the estimated additional benefits, costs, and net benefits to be received by City of Sabetha over the next 15 years of the Project.

NET BENEFITS OVER 15 YEARS: CITY OF SABETHA			
BENEFITS	PROJECT	HOUSEHOLDS	TOTAL
Sales Taxes	$43,654	$1,779	$45,433
Real Property Taxes	$151,279	$0	$151,279
FF&E Property Taxes	$55,931	$0	$55,931
New Residential Property Taxes	$0	$658	$658
Transient Guest Taxes	$0	$0	$0
Utility Revenue	$13,534	$5,218	$18,752
Utility Franchise Fees	$2,638	$1,024	$3,662
Miscellaneous Taxes and User Fees	$3,958	$1,570	$5,528
Benefits Subtotal	**$270,995**	**$10,249**	**$281,244**
COSTS	PROJECT	HOUSEHOLDS	TOTAL
Cost of Government Services	($7,085)	($2,798)	($9,883)
Cost of Utility Services	($13,974)	($5,385)	($19,359)
Costs Subtotal	**($21,059)**	**($8,183)**	**($29,242)**
Net Benefits	**$249,936**	**$2,065**	**$252,002**
INCENTIVES	PROJECT	HOUSEHOLDS	TOTAL
Capital Investment - Sales Taxes Rebated	($1,950)	$0	($1,950)
Property Taxes Abated	($143,243)	$0	($143,243)
Incentives Subtotal	**($145,193)**	**$0**	**($145,193)**
Net Benefits Less Incentives	**$104,744**	**$2,065**	**$106,809**

Annual Fiscal Net Benefits for City of Sabetha

BENEFITS	COSTS	INCENTIVES
$281,244	($29,242)	($145,193)

NET BENEFITS	NET BENEFITS LESS INCENTIVES
$252,002	$106,809



City of Sabetha Public Support

Total Incentives

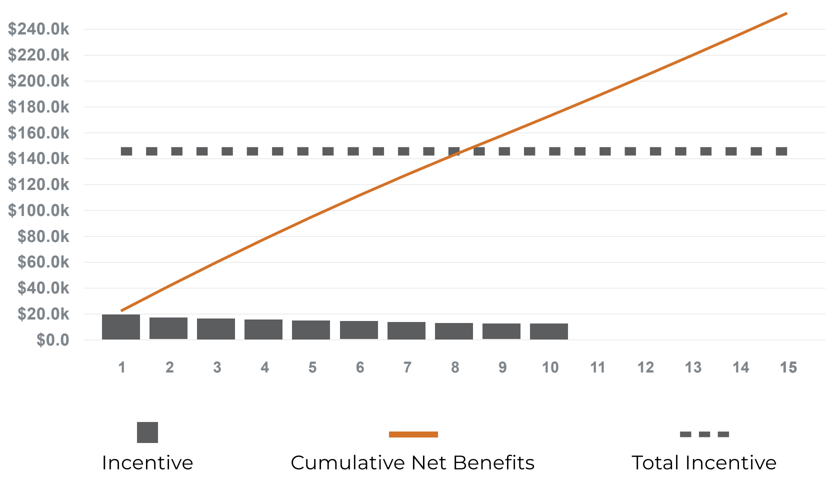
City of Sabetha is considering the following incentives for the Project.

INCENTIVES UNDER CONSIDERATION			
YEAR	PROPERTY TAX ABATEMENT	SALES TAX REBATE	TOTAL
1	$17,222	$1,950	$19,172
2	$16,550	$0	$16,550
3	$15,881	$0	$15,881
4	$15,215	$0	$15,215
5	$14,554	$0	$14,554
6	$13,895	$0	$13,895
7	$13,241	$0	$13,241
8	$12,591	$0	$12,591
9	$11,944	$0	$11,944
10	$12,149	$0	$12,149
Total	**$143,243**	**$1,950**	**$145,193**

The graph below depicts the total incentives currently under consideration versus the cumulative net benefits to City of Sabetha. The intersection indicates the length of time until the incentives are paid back.

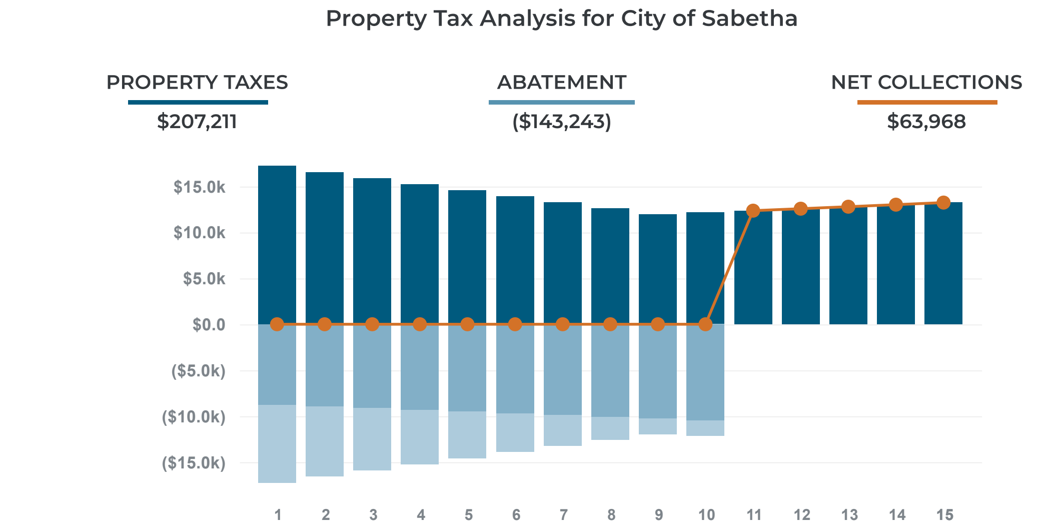
Total Incentive vs. Net Benefits for City of Sabetha

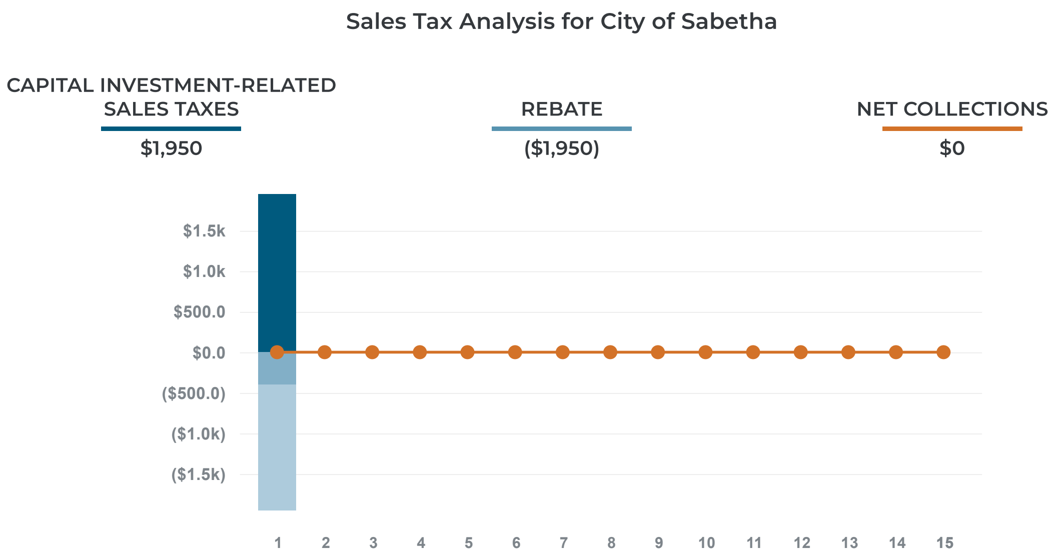
$145,193	$48,398	11.6%	8.2 Yrs
Total Incentive	Per Job	Rate of Return	Payback Period



Tax Incentives

The following property tax incentive is modeled for City of Sabetha in this analysis.



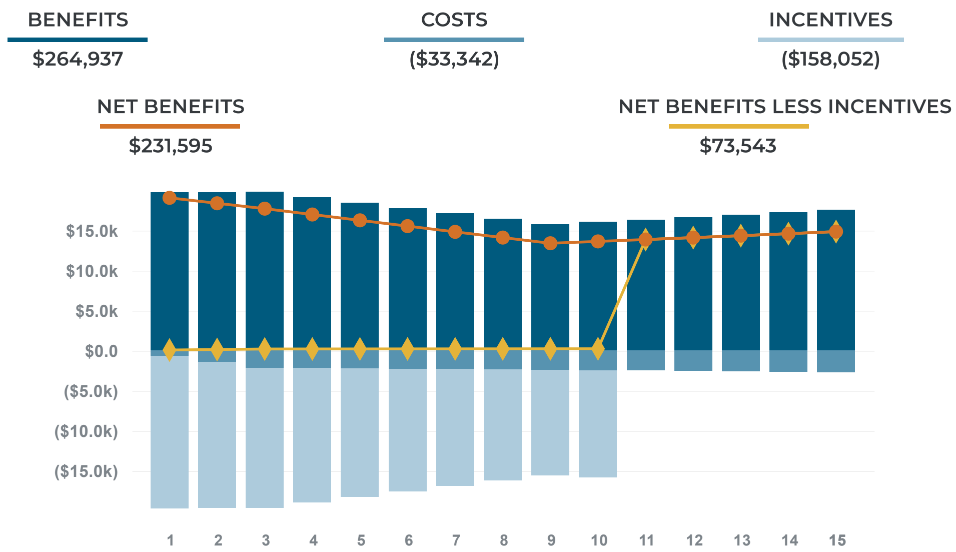


Prairie Hills School District (USD 113) Fiscal Impact

The table below displays the estimated additional benefits, costs, and net benefits to be received by Prairie Hills School District (USD 113) over the next 15 years of the Project.

NET BENEFITS OVER 15 YEARS: PRAIRIE HILLS SCHOOL DISTRICT (USD 113)			
BENEFITS	PROJECT	HOUSEHOLDS	TOTAL
Real Property Taxes	$166,920	$0	$166,920
FF&E Property Taxes	$61,714	$0	$61,714
New Residential Property Taxes	$0	$845	$845
Addtl. State & Federal School Funding	$0	$35,458	$35,458
Benefits Subtotal	**$228,633**	**$36,303**	**$264,937**
COSTS	PROJECT	HOUSEHOLDS	TOTAL
Cost to Educate New Students	$0	($33,342)	($33,342)
Costs Subtotal	**$0**	**($33,342)**	**($33,342)**
Net Benefits	**$228,633**	**$2,962**	**$231,595**
INCENTIVES	PROJECT	HOUSEHOLDS	TOTAL
Property Taxes Abated	($158,052)	$0	($158,052)
Incentives Subtotal	**($158,052)**	**$0**	**($158,052)**
Net Benefits Less Incentives	**$70,581**	**$2,962**	**$73,543**

Annual Fiscal Net Benefits for Prairie Hills School District (USD 113)



Prairie Hills School District (USD 113) Public Support

Total Incentives

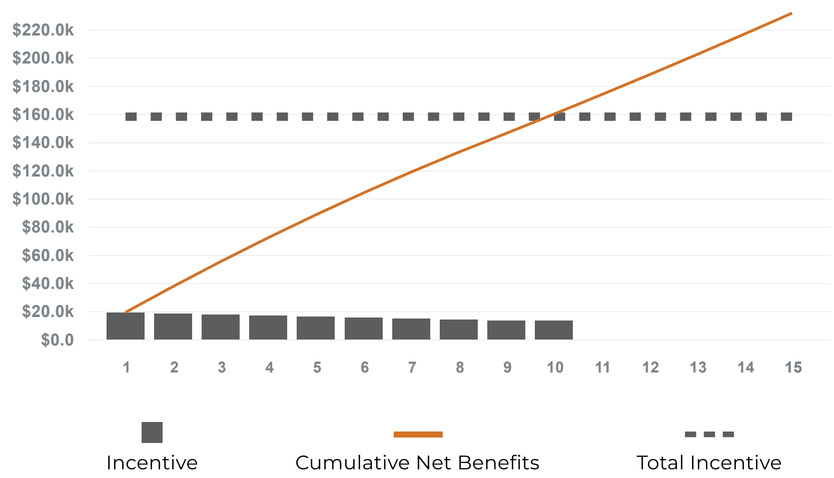
Prairie Hills School District (USD 113) is considering the following incentives for the Project.

INCENTIVES UNDER CONSIDERATION		
YEAR	PROPERTY TAX ABATEMENT	TOTAL
1	$19,003	$19,003
2	$18,261	$18,261
3	$17,523	$17,523
4	$16,788	$16,788
5	$16,058	$16,058
6	$15,332	$15,332
7	$14,610	$14,610
8	$13,893	$13,893
9	$13,179	$13,179
10	$13,405	$13,405
Total	**$158,052**	**$158,052**

The graph below depicts the total incentives currently under consideration versus the cumulative net benefits to Prairie Hills School District (USD 113). The intersection indicates the length of time until the incentives are paid back.

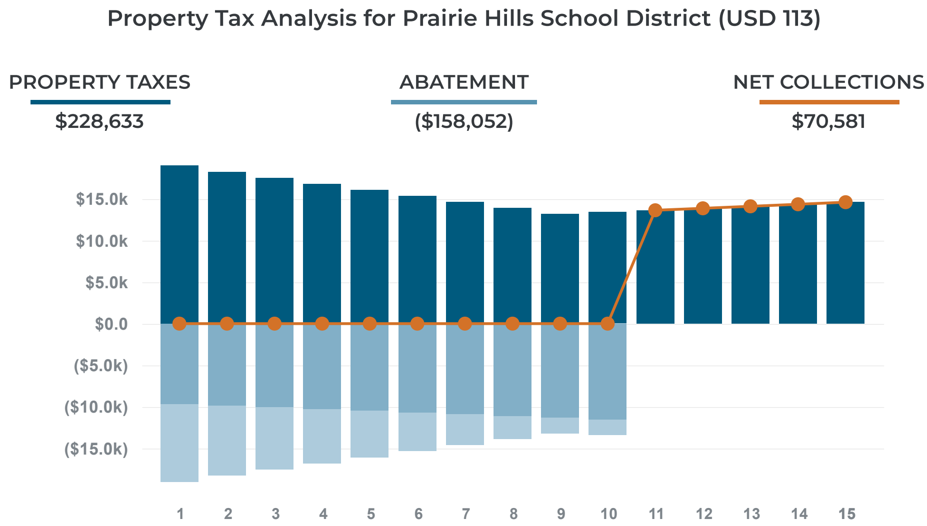
Total Incentive vs. Net Benefits for Prairie Hills School District (USD 113)

$158,052	$52,684	9.8%	9.9 Yrs
Total Incentive	Per Job	Rate of Return	Payback Period



Tax Incentives

The following property tax incentive is modeled for Prairie Hills School District (USD 113) in this analysis.

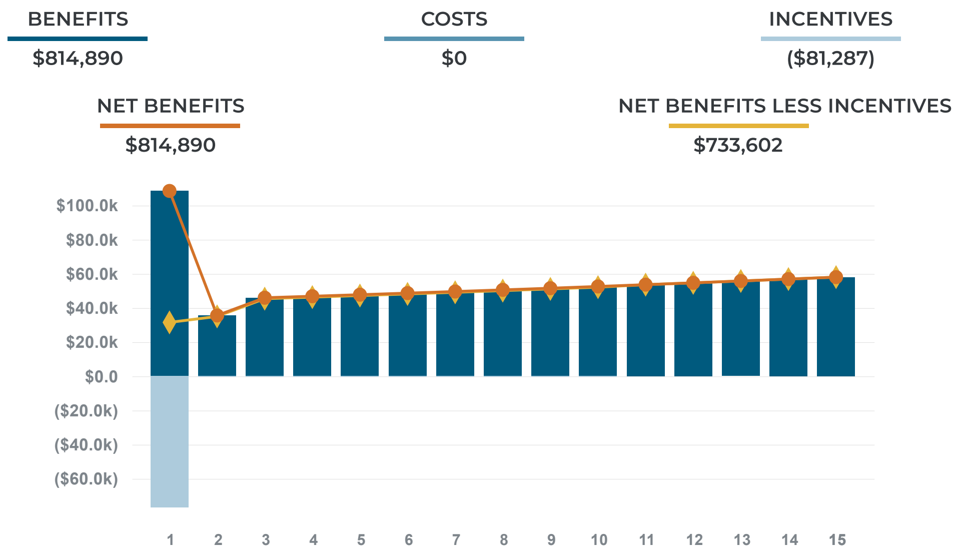


State of Kansas Fiscal Impact

The table below displays the estimated additional benefits, costs, and net benefits to be received by State of Kansas over the next 15 years of the Project.

NET BENEFITS OVER 15 YEARS: STATE OF KANSAS			
BENEFITS	PROJECT	HOUSEHOLDS	TOTAL
Sales Taxes	$352,652	$98,667	$451,320
Income Taxes	$319,379	$0	$319,379
Real Property Taxes	$5,188	$0	$5,188
FF&E Property Taxes	$1,918	$0	$1,918
New Residential Property Taxes	$0	$0	$0
Corporate Income Taxes	$37,085	$0	$37,085
Benefits Subtotal	**$716,222**	**$98,667**	**$814,890**
COSTS	PROJECT	HOUSEHOLDS	TOTAL
None Estimated	$0	$0	$0
Costs Subtotal	**$0**	**$0**	**$0**
Net Benefits	**$716,222**	**$98,667**	**$814,890**
INCENTIVES	PROJECT	HOUSEHOLDS	TOTAL
Capital Investment - Sales Taxes Rebated	($76,375)	$0	($76,375)
Property Taxes Abated	($4,912)	$0	($4,912)
Incentives Subtotal	**($81,287)**	**$0**	**($81,287)**
Net Benefits Less Incentives	**$634,935**	**$98,667**	**$733,602**

Annual Fiscal Net Benefits for State of Kansas



State of Kansas Public Support

Total Incentives

State of Kansas is considering the following incentives for the Project.

INCENTIVES UNDER CONSIDERATION			
YEAR	PROPERTY TAX ABATEMENT	SALES TAX REBATE	TOTAL
1	$591	$76,375	$76,966
2	$568	$0	$568
3	$545	$0	$545
4	$522	$0	$522
5	$499	$0	$499
6	$477	$0	$477
7	$454	$0	$454
8	$432	$0	$432
9	$410	$0	$410
10	$417	$0	$417
Total	**$4,912**	**$76,375**	**$81,287**

The graph below depicts the total incentives currently under consideration versus the cumulative net benefits to State of Kansas. The intersection indicates the length of time until the incentives are paid back.

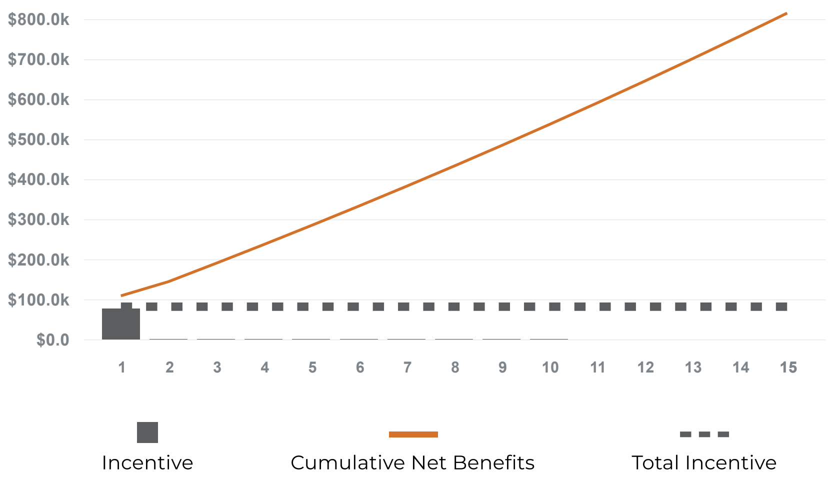
Total Incentive vs. Net Benefits for State of Kansas

$81,287
Total Incentive

$27,096
Per Job

66.8%
Rate of Return

0.8 Yrs
Payback Period

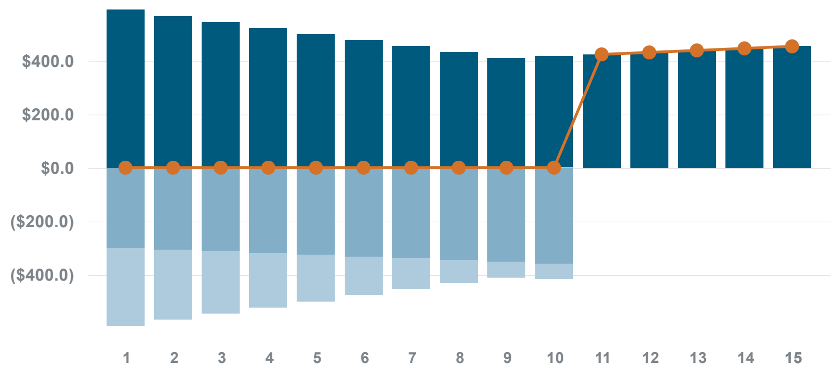


Tax Incentives

The following property tax incentive is modeled for State of Kansas in this analysis.

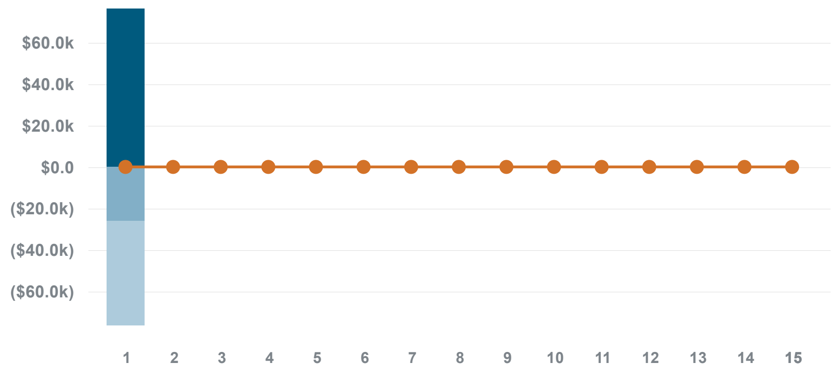
Property Tax Analysis for State of Kansas

PROPERTY TAXES	ABATEMENT	NET COLLECTIONS
$7,106	($4,912)	$2,194



Sales Tax Analysis for State of Kansas

CAPITAL INVESTMENT-RELATED SALES TAXES	REBATE	NET COLLECTIONS
$76,375	($76,375)	$0



Methodology

Overview of Methodology

The Impact DashBoard model combines project-specific attributes with community data, tax rates, and assumptions to estimate the economic impact of the Project and the fiscal impact for local taxing districts over a 15-year period.

The economic impact as calculated in this report can be categorized into two main types of impacts. First, the direct economic impacts are the jobs and payroll directly created by the Project. Second, this economic impact analysis calculates the spin-off or indirect and induced impacts that result from the Project. Indirect jobs and salaries are created in new or existing area firms, such as maintenance companies and service firms, that may supply goods and services for the Project. In addition, induced jobs and salaries are created in new or existing local businesses, such as retail stores, gas stations, banks, restaurants, and service companies that may supply goods and services to new workers and their families.

The economic impact estimates in this report are based on the Regional Input-Output Modeling System (RIMS II), a widely used regional input-output model developed by the U. S. Department of Commerce, Bureau of Economic Analysis. The RIMS II model is a standard tool used to estimate regional economic impacts. The economic impacts estimated using the RIMS II model are generally recognized as reasonable and plausible assuming the data input into the model is accurate or based on reasonable assumptions. Impact DataSource utilizes adjusted county-level multipliers to estimate the impact occurring at the sub-county level.

Two types of regional economic multipliers were used in this analysis: an employment multiplier and an earnings multiplier. An employment multiplier was used to estimate the number of indirect and induced jobs created or supported in the area. An earnings multiplier was used to estimate the amount of salaries to be paid to workers in these new indirect and induced jobs. The employment multiplier shows the estimated number of total jobs created for each direct job. The earnings multiplier shows the estimated amount of total salaries paid to these workers for every dollar paid to a direct worker. The multipliers used in this analysis are listed below:

333992 WELDING AND SOLDERING EQUIPMENT MANUFACTURING		NEMAHA COUNTY
Employment Multiplier	(Type II Direct Effect)	1.3515
Earnings Multiplier	(Type II Direct Effect)	1.3597

Most of the revenues estimated in this study result from calculations relying on (1) attributes of the Project, (2) assumptions to derive the value of associated taxable property or sales, and (3) local tax rates. In some cases, revenues are estimated on a per new household, per new worker, or per new school student basis.

The company or Project developer was not asked, nor could reasonably provide data for calculating some other revenues. For example, while the city will likely receive revenues from fines paid on speeding tickets given to new workers, the company does not know the propensity of its workers to speed. Therefore, some revenues are calculated using an average revenue approach.

This approach uses relies on two assumptions:

1. The taxing entity has two general revenue sources: revenues from residents and revenues from businesses.
2. The taxing entity will collect (a) about the same amount of miscellaneous taxes and user fees from each new household that results from the Project as it currently collects from existing households on average, and (b) the same amount of miscellaneous taxes and user fees from the new business (on a per worker basis) will be collected as it collects from existing businesses.

In the case of the school district, some additional state and federal revenues are estimated on a per new school student basis consistent with historical funding levels.

Additionally, this analysis sought to estimate the additional expenditures faced by local jurisdictions to provide services to new households and new businesses. A marginal cost approach was used to calculate these additional costs.

This approach relies on two assumptions:

1. The taxing entity spends money on services for two general groups: revenues from residents and revenues from businesses.
2. The taxing entity will spend slightly less than its current average cost to provide local government services (police, fire, EMS, etc.) to (a) new residents and (b) businesses on a per worker basis.

In the case of the school district, the marginal cost to educate new students was estimated based on a portion of the school's current expenditures per student and applied to the headcount of new school students resulting from the Project.

About Impact DataSource

Established in 1993, Impact DataSource is an Austin, Texas-based economic consulting firm. Impact DataSource provides high-quality economic research, specializing in economic and fiscal impact analyses. The company is highly focused on supporting economic development professionals and organizations through its consulting services and software. Impact DataSource has conducted thousands of economic impact analyses of new businesses, retention and expansion projects, developments, and activities in all industry groups throughout the U.S.

For more information on Impact DataSource, LLC and our product Impact DashBoard, please visit our website www.impactdatasource.com

Appendix

NEMAHA COUNTY PROPERTY TAX ABATEMENT				
YR.	LAND	BUILDINGS...	FF&E	TOTAL
1	$0	$7,345	$7,115	**$14,460**
2	$0	$7,492	$6,404	**$13,896**
3	$0	$7,642	$5,692	**$13,334**
4	$0	$7,795	$4,981	**$12,775**
5	$0	$7,950	$4,269	**$12,220**
6	$0	$8,109	$3,558	**$11,667**
7	$0	$8,272	$2,846	**$11,118**
8	$0	$8,437	$2,135	**$10,572**
9	$0	$8,606	$1,423	**$10,029**
10	$0	$8,778	$1,423	**$10,201**
11	$0	$0	$0	**$0**
12	$0	$0	$0	**$0**
13	$0	$0	$0	**$0**
14	$0	$0	$0	**$0**
15	$0	$0	$0	**$0**
Total	**$0**	**$80,426**	**$39,847**	**$120,272**

NEMAHA COUNTY PROPERTY TAX ABATEMENT SCHEDULE			
YR.	LAND	BUILDINGS...	FF&E
1	0.0%	100.0%	100.0%
2	0.0%	100.0%	100.0%
3	0.0%	100.0%	100.0%
4	0.0%	100.0%	100.0%
5	0.0%	100.0%	100.0%
6	0.0%	100.0%	100.0%
7	0.0%	100.0%	100.0%
8	0.0%	100.0%	100.0%
9	0.0%	100.0%	100.0%
10	0.0%	100.0%	100.0%
11	0.0%	0.0%	0.0%
12	0.0%	0.0%	0.0%
13	0.0%	0.0%	0.0%
14	0.0%	0.0%	0.0%
15	0.0%	0.0%	0.0%

NEMAHA COUNTY CONSTRUCTION MATERIALS AND FF&E PURCHASES: SALES TAX REBATE			
YR.	CONSTRUCTION MATERIALS REBATE	FF&E EXPENDITURES REBATE	TOTAL
1	$2,700	$3,488	**$6,188**
2	$0	$0	**$0**
3	$0	$0	**$0**
4	$0	$0	**$0**
5	$0	$0	**$0**
6	$0	$0	**$0**
7	$0	$0	**$0**
8	$0	$0	**$0**
9	$0	$0	**$0**
10	$0	$0	**$0**
11	$0	$0	**$0**
12	$0	$0	**$0**
13	$0	$0	**$0**
14	$0	$0	**$0**
15	$0	$0	**$0**
Total	**$2,700**	**$3,488**	**$6,188**

NEMAHA COUNTY CONSTRUCTION MATERIALS AND FF&E PURCHASES REBATE SCHEDULE		
YR.	CONSTRUCTION MATERIALS	FF&E PURCHASES
1	100.0%	100.0%
2	0.0%	0.0%
3	0.0%	0.0%
4	0.0%	0.0%
5	0.0%	0.0%
6	0.0%	0.0%
7	0.0%	0.0%
8	0.0%	0.0%
9	0.0%	0.0%
10	0.0%	0.0%
11	0.0%	0.0%
12	0.0%	0.0%
13	0.0%	0.0%
14	0.0%	0.0%
15	0.0%	0.0%

CITY OF SABETHA PROPERTY TAX ABATEMENT				
YR.	LAND	BUILDINGS...	FF&E	TOTAL
1	$0	$8,748	$8,474	**$17,222**
2	$0	$8,923	$7,627	**$16,550**
3	$0	$9,101	$6,780	**$15,881**
4	$0	$9,283	$5,932	**$15,215**
5	$0	$9,469	$5,085	**$14,554**
6	$0	$9,658	$4,237	**$13,895**
7	$0	$9,851	$3,390	**$13,241**
8	$0	$10,048	$2,542	**$12,591**
9	$0	$10,249	$1,695	**$11,944**
10	$0	$10,454	$1,695	**$12,149**
11	$0	$0	$0	**$0**
12	$0	$0	$0	**$0**
13	$0	$0	$0	**$0**
14	$0	$0	$0	**$0**
15	$0	$0	$0	**$0**
Total	**$0**	**$95,786**	**$47,457**	**$143,243**

CITY OF SABETHA PROPERTY TAX ABATEMENT SCHEDULE			
YR.	LAND	BUILDINGS...	FF&E
1	0.0%	100.0%	100.0%
2	0.0%	100.0%	100.0%
3	0.0%	100.0%	100.0%
4	0.0%	100.0%	100.0%
5	0.0%	100.0%	100.0%
6	0.0%	100.0%	100.0%
7	0.0%	100.0%	100.0%
8	0.0%	100.0%	100.0%
9	0.0%	100.0%	100.0%
10	0.0%	100.0%	100.0%
11	0.0%	0.0%	0.0%
12	0.0%	0.0%	0.0%
13	0.0%	0.0%	0.0%
14	0.0%	0.0%	0.0%
15	0.0%	0.0%	0.0%

CITY OF SABETHA CONSTRUCTION MATERIALS AND FF&E PURCHASES: SALES TAX REBATE			
YR.	CONSTRUCTION MATERIALS REBATE	FF&E EXPENDITURES REBATE	TOTAL
1	$400	$1,550	**$1,950**
2	$0	$0	**$0**
3	$0	$0	**$0**
4	$0	$0	**$0**
5	$0	$0	**$0**
6	$0	$0	**$0**
7	$0	$0	**$0**
8	$0	$0	**$0**
9	$0	$0	**$0**
10	$0	$0	**$0**
11	$0	$0	**$0**
12	$0	$0	**$0**
13	$0	$0	**$0**
14	$0	$0	**$0**
15	$0	$0	**$0**
Total	**$400**	**$1,550**	**$1,950**

CITY OF SABETHA CONSTRUCTION MATERIALS AND FF&E PURCHASES REBATE SCHEDULE		
YR.	CONSTRUCTION MATERIALS	FF&E PURCHASES
1	100.0%	100.0%
2	0.0%	0.0%
3	0.0%	0.0%
4	0.0%	0.0%
5	0.0%	0.0%
6	0.0%	0.0%
7	0.0%	0.0%
8	0.0%	0.0%
9	0.0%	0.0%
10	0.0%	0.0%
11	0.0%	0.0%
12	0.0%	0.0%
13	0.0%	0.0%
14	0.0%	0.0%
15	0.0%	0.0%

PRAIRIE HILLS SCHOOL DISTRICT (USD 113) PROPERTY TAX ABATEMENT				
YR.	LAND	BUILDINGS...	FF&E	TOTAL
1	$0	$9,652	$9,351	**$19,003**
2	$0	$9,845	$8,416	**$18,261**
3	$0	$10,042	$7,480	**$17,523**
4	$0	$10,243	$6,545	**$16,788**
5	$0	$10,448	$5,610	**$16,058**
6	$0	$10,657	$4,675	**$15,332**
7	$0	$10,870	$3,740	**$14,610**
8	$0	$11,087	$2,805	**$13,893**
9	$0	$11,309	$1,870	**$13,179**
10	$0	$11,535	$1,870	**$13,405**
11	$0	$0	$0	**$0**
12	$0	$0	$0	**$0**
13	$0	$0	$0	**$0**
14	$0	$0	$0	**$0**
15	$0	$0	$0	**$0**
Total	**$0**	**$105,689**	**$52,363**	**$158,052**

PRAIRIE HILLS SCHOOL DISTRICT (USD 113) PROPERTY TAX ABATEMENT SCHEDULE			
YR.	LAND	BUILDINGS...	FF&E
1	0.0%	100.0%	100.0%
2	0.0%	100.0%	100.0%
3	0.0%	100.0%	100.0%
4	0.0%	100.0%	100.0%
5	0.0%	100.0%	100.0%
6	0.0%	100.0%	100.0%
7	0.0%	100.0%	100.0%
8	0.0%	100.0%	100.0%
9	0.0%	100.0%	100.0%
10	0.0%	100.0%	100.0%
11	0.0%	0.0%	0.0%
12	0.0%	0.0%	0.0%
13	0.0%	0.0%	0.0%
14	0.0%	0.0%	0.0%
15	0.0%	0.0%	0.0%

STATE OF KANSAS PROPERTY TAX ABATEMENT				
YR.	LAND	BUILDINGS...	FF&E	TOTAL
1	$0	$300	$291	**$591**
2	$0	$306	$262	**$568**
3	$0	$312	$233	**$545**
4	$0	$318	$203	**$522**
5	$0	$325	$174	**$499**
6	$0	$331	$145	**$477**
7	$0	$338	$116	**$454**
8	$0	$345	$87	**$432**
9	$0	$351	$58	**$410**
10	$0	$359	$58	**$417**
11	$0	$0	$0	**$0**
12	$0	$0	$0	**$0**
13	$0	$0	$0	**$0**
14	$0	$0	$0	**$0**
15	$0	$0	$0	**$0**
Total	**$0**	**$3,285**	**$1,628**	**$4,912**

STATE OF KANSAS PROPERTY TAX ABATEMENT SCHEDULE			
YR.	LAND	BUILDINGS...	FF&E
1	0.0%	100.0%	100.0%
2	0.0%	100.0%	100.0%
3	0.0%	100.0%	100.0%
4	0.0%	100.0%	100.0%
5	0.0%	100.0%	100.0%
6	0.0%	100.0%	100.0%
7	0.0%	100.0%	100.0%
8	0.0%	100.0%	100.0%
9	0.0%	100.0%	100.0%
10	0.0%	100.0%	100.0%
11	0.0%	0.0%	0.0%
12	0.0%	0.0%	0.0%
13	0.0%	0.0%	0.0%
14	0.0%	0.0%	0.0%
15	0.0%	0.0%	0.0%

STATE OF KANSAS CONSTRUCTION MATERIALS AND FF&E PURCHASES: SALES TAX REBATE			
YR.	CONSTRUCTION MATERIALS REBATE	FF&E EXPENDITURES REBATE	TOTAL
1	$26,000	$50,375	**$76,375**
2	$0	$0	**$0**
3	$0	$0	**$0**
4	$0	$0	**$0**
5	$0	$0	**$0**
6	$0	$0	**$0**
7	$0	$0	**$0**
8	$0	$0	**$0**
9	$0	$0	**$0**
10	$0	$0	**$0**
11	$0	$0	**$0**
12	$0	$0	**$0**
13	$0	$0	**$0**
14	$0	$0	**$0**
15	$0	$0	**$0**
Total	**$26,000**	**$50,375**	**$76,375**

STATE OF KANSAS CONSTRUCTION MATERIALS AND FF&E PURCHASES REBATE SCHEDULE		
YR.	CONSTRUCTION MATERIALS	FF&E PURCHASES
1	100.0%	100.0%
2	0.0%	0.0%
3	0.0%	0.0%
4	0.0%	0.0%
5	0.0%	0.0%
6	0.0%	0.0%
7	0.0%	0.0%
8	0.0%	0.0%
9	0.0%	0.0%
10	0.0%	0.0%
11	0.0%	0.0%
12	0.0%	0.0%
13	0.0%	0.0%
14	0.0%	0.0%
15	0.0%	0.0%

Exhibit 4

REVISED STATEMENT OF POLICY AND PROCEDURES
TAX EXEMPTIONS AND INCENTIVES FOR ECONOMIC DEVELOPMENT

COUNTY OF NEMAHA, KANSAS

Purpose. The purpose of this statement is to revise the official policy and procedures of the County of Nemaha for the granting of property tax exemptions and tax incentives for real and personal property used for economic development purposes, in accordance with the provisions of Article 11, Section 13 of the Constitution of the State of Kansas, and previously adopted by the Nemaha County Commissioners on a date subsequent to August 5, 1986.

General Objective. The securing of private economic growth and development and the addition of new jobs within the area are important current and long-term objectives of this County. The granting of property tax exemptions and tax incentives is one of the tools available under Kansas law to help secure these public objectives. This Statement is intended to establish the procedure and policy standards to govern the fair, effective and judicious use of the power to grant such exemptions and tax incentives in this county.

Legal Authority. The governing bodies of Kansas counties and cities may exempt property used for economic development purposes from taxes for a maximum of 10 years, in accordance with the provisions of Article 11, Section 13 of the Kansas Constitution, subject to such limitations or prohibitions as may be enacted by the legislature that are uniformly applicable to all cities and counties. This authority is discretionary with the County, and the County may provide for tax exemptions-incentives in an amount and for purposes more restrictive than that authorized by the Constitution or any such legislation. Pursuant to its home rule powers, the County may (1) require the owners of any property for which an exemption is requested to provide certain information, (2) condition the granting of an exemption to an agreement providing for the payment of in lieu charges of taxes under the provisions of K.S.A. 12-147 and 12-148, and (3) require the payment of initial application and annual renewal fees reasonably necessary to cover the costs of administration.

General procedures. The following basic procedure shall govern the issuance of tax exemptions-incentives within this County: (1) The applicant business shall apply for a tax exemption-incentive by filing a written application as set forth herein. (2) The County shall then determine whether the requested tax exemption-incentive (a) may be lawfully granted, and (b) should be granted, with the amount thereof later determined. (3) If it is determined that some tax exemption-incentive should be granted, a 100 percent exemption of that property of the business legally eligible for exemption should be provided, but subject to an agreement of the business to make an in lieu tax payment as may be required by the County. (4) The amount of the tax incentive, which will be an amount less than the taxes otherwise payable if the property were not exempt, will then be determined in accordance with this Statement. (5) Upon the failure of the business to fully and timely pay the in lieu tax payments, as may be required as a condition of the granting of an exemption, or to provide reports or other information requested by the County and reasonably necessary for the implementation of this policy, the County may either deny, revoke, or not renew, the authorization of such and exemption. All requests for a tax exemption-incentive for economic development purposes shall be considered and acted upon in accordance with this Statement.

"Tax incentive" Defined: The terms "tax incentive" or "tax exemption-incentive" shall mean the difference between the amount of ad valorem property taxes the affected business would pay if there were no county-granted exemption and the amount required to be paid as in lieu taxes or charges. For example, if the taxes required with no exemption were $5,000, and the required in lieu payments were $3,000, the "tax incentive" would be $2,000.

Jurisdiction. It shall be the policy of the County to consider applications for tax exemptions-incentives only as to property located outside of incorporated cities. Further, the County shall consult with the applicable city or cities if an application relates to a business located or to be located within three miles of a city.

Nominal Tax Determination. All tangible property of a business receiving a tax exemption-incentive under this Statement shall be annually assessed by the county appraiser in the same manner as if it were not exempt, but the amount thereof shall not be placed on the assessment rolls. The amount of the property taxes which would be payable shall also be determined annually by the county clerk and treasurer, in the same manner as if the property were not exempt, but such amount shall not be placed on the tax rolls. Separate assessment and tax calculations shall be made for the land, for the improvement thereon, and any tangible personal property associated therewith, of the exempt business. The appropriate county officers are requested to provide the Board of County Commissioners hereinafter referred to as the "Board" with this information as early as possible, but **not later than NOVEMBER 15th**, of each year.

Minimum Payment In Lieu of Taxes. Any applicant receiving a tax exemption-incentive pursuant to this Statement shall be required to make a minimum payment in lieu of taxes which equals the amount of property tax which was paid or was payable for the most recent year on the appraised valuation of the real estate, including either buildings together with land or land only, prior to the construction of new buildings or added improvements to buildings on such property or prior to the acquisition of the property by the new business. The purpose of requiring this minimum in lieu tax payment is to insure that the county, school district and any other taxing jurisdictions affected by the exemption will not receive less tax revenue from the exempted property than was received prior to the exemption. For extraordinary reasons, such as when vacant buildings are acquired for a new business, or when the market value of the property decreases, this requirement may be waived in part or in whole by the Board.

Special Assessments. Any tax exemption granted for real property under this Statement shall not affect the liability of such property for any special assessments levied or to be levied against such property.

Pirating. It shall be the policy of the County to discourage applications for tax exemptions-incentives, or to grant such incentives, which deliberately encourage and cause the pirating of business from another Kansas community to this community, or from this community to another Kansas community. It is the intent of the County to avoid participation in "bidding wars" between counties and cities or areas competing for the location of new businesses or expansion of existing businesses, through attempts to offer the largest tax incentive or other public inducement, which is detrimental to the state's economy and the public interest.

Application of "But-For" Principle. Any tax exemption-incentive granted by the County shall be subject to the "but-for" principle, i.e., the tax incentive must make such a difference in determining the establishment or expansion of the business that the business would not otherwise be established or expanded in the County **but- for** the availability of the tax incentive. It is the policy of the Board that private businesses should not be subsidized with public funds, the indirect consequences of tax exemptions-incentives, unless some public good results and the public subsidization can reasonably be expected to make a significant difference in achieving economic growth and development and the creation of new jobs within the County.

Standard for Determining Benefits. The County will consider granting tax exemptions-incentives only upon a clear and factual showing of direct economic benefit to the County through advancement of its economic development goals, including the creation of additional jobs and the stimulation of additional private investment. The Board, in determining the amount and term of a tax exemption-incentive to be granted, shall consider various factors including, but not limited to, the following;

(a) The appraised valuation of the property in relation to the economic benefit to the County of increased employment.
(b) The gain in tax revenue which may result from the new or expanded business, including the increase in the property tax based upon the expiration of the exemption.
(c) The contribution that the new or expanded business will make towards increased employment and earnings within the community.
(d) The number of new jobs created directly by the business in relation to the amount of tax incentives granted.
(e) The kinds of jobs created in relation to the type of skills available from the local labor market.
(f) The utilization by the business of labor skills and abilities of unemployed persons in the community.
(g) The degree to which the business improves the diversification of the economy of the County and its' environs.
(h) The degree to which the ultimate market for the manufactured products is outside the community, recognizing that outside markets bring in "new money" to the local economy.
(i) The potential of the business for future and additional job creation.
(j) The beneficial impacts the business may have by creating other new jobs and businesses, including the utilization of local products or other materials and substances in manufacturing.
(k) The beneficial economic impact the business will have on a particular area of the County, including designated enterprise zones and areas of needed revitalization or redevelopment.

(l) The compatibility of the location of the business with land use and development plans of the County and the availability of existing infrastructure facilities and essential public services.

(m) The extent to which additional direct or indirect public costs to the County and to other local units would be necessary, such as the cost of the extension of public facilities.

(n) The extent to which the economic and employment benefits of the tax incentive accrue to the residents and taxpayers of those taxing subdivisions which indirectly "subsidize" the business as a result of the forgone tax revenue.

No Exemptions. (1) No tax exemption shall be granted if the exemption would create, in the judgment of the Board, an unfair advantage for one business over another competing business within the County. (2) No tax exemption shall be granted to any business which commenced operations prior to August 5, 1986, nor for the expansion of a business unless such expansion created new employment.

Amount of Tax Incentives. The two primary objectives of the County in granting tax exemptions for economic development are to (1) provide needed jobs, and (2) expand the economic and tax base of the County. The County recognizes that a simple system of determining the amount of tax incentives to be granted to reach these objectives may not always be equitable if applied uniformly to different kinds of businesses. As a result, in determining the amount of tax incentive granted, the County shall consider the factors and criteria set forth elsewhere in this Statement. In addition, the County shall consider the following standards:

Application Required. The County will not consider the granting of any tax exemption-incentive unless the business submits a full and complete application, and provides such additional information as may be requested by the Board. The Nemaha County Clerk is hereby authorized and empowered to prepare a standard application form which, upon completion, will provide the Board with adequate and sufficient information to determine whether a tax incentive should be granted and the amount thereof. The accuracy of the information provided in the application shall be verified by the applicant. Any misstatement of or error in fact may render the application null and void and may be cause for the repeal of any resolution adopted in reliance on said information.

Application and Renewal Fees. Any business requesting a tax exemption pursuant to this Statement shall pay to the County an application fee of $250.00, which shall be submitted at the same time the application form required in Section 15 is submitted. In addition, any business which has been granted a tax exemption shall pay an annual renewal fee in the amount of $100.00.

Initial Review Procedure. On receipt of the completed application form and the required fee, the Nemaha County Clerk shall determine (a) whether the applicant is eligible for an exemption under the Kansas Constitution, this Statement and any other applicable laws. If the application is incomplete, the County Clerk shall immediately notify the applicant, noting the need for such changes or additions as deemed necessary. If questions arise as to whether the business is legally eligible for an exemption, the matter shall be referred to the County's legal advisor, who shall consult with the applicant business. If the application is found complete, and is for a purpose which appears to be authorized by law, the County Clerk shall so notify the Administrative Review Committee.

Administrative Review Committee. There is hereby created an Administrative Review Committee, which shall be composed of the chairman of the Board or other member of the Board designated by the chairman, who shall serve as committee chairman, the County Clerk and the County Appraiser, which shall meet on call of the committee chairman. The purpose of the Administrative Review Committee shall be to receive and review requests and applications for tax exemptions-incentives, to gather and review such additional information as may be deemed necessary, to conduct preliminary negotiations with the applicant business, and to make such recommendations as deemed advisable to the Board. Administrative Review Committee records, including applications for tax exemptions, may be withheld from public disclosure under the Kansas Open Records Act as provided for under subsections (20) and (31) and other subsections of K.S.A. Supp. 45-221, but shall be available for public inspection when otherwise required by law. The committee is authorized to issue administrative letters of intent when requested by the applicant upon a finding that the public interest requires confidentiality in order to successfully negotiate the location of the prospective business within the city or an expansion of an existing business. Such administrative letters of intent shall not be binding on the Board, and shall be superseded by any final action by the Board or by letter of intent issued by the Board under Section 21.

Initial Board Action. Upon receiving the recommendations of the Administrative Review Committee, the Board shall first determine whether to reject the requested exemption or to further consider the request. Upon a favorable vote for further consideration, the Board shall either (1) issue a letter of intent as provided by Section 21, or (2) schedule a public hearing thereon.

Notice and Hearing. No tax exemption shall be granted by the County prior to a public hearing thereon, except by waiver of this requirement under Section 27. Notice of the public hearing shall be published at least seven days prior to the hearing in the official county newspaper, giving the time and place, and the hearing may be held at a regular or special meeting of the Board. The county clerk shall thereupon notify the superintendent of the appropriate school district, and the clerk of the township and any other taxing jurisdiction, excluding the state, which derives or could derive property taxes from the affected business, and the clerk of any city located within three miles of the property advising them of the scheduled public hearing and inviting their review and comment. Upon request, the county clerk shall provide any such public agency with a copy of the application. The applicant shall be invited, but not required to attend the public hearing.

Letters of Intent. Upon receiving the recommendations of the Administrative Review Committee, the Board may issue a letter of intent, setting forth in general terms its proposed plans for granting a tax exemption-incentive and any conditions thereto. Such letters of intent shall be issued only with the approval of the Board, and as an expression of good faith intent, but shall not in any way bind the County to the granting of an exemption-incentive. Such letters of intent expire six months after issuance, but may be renewed. A public hearing shall not be required prior to the issuance of letters of intent. No elected or appointed officer, employee, or committee of the county, and no chamber, board, development council or other public or private body or individual, shall be authorized to speak for a commit the Board to the granting of a tax exemption-incentive. Letters of intent issued by the Board shall supersede any letters issued by the Administrative Review committee.

Annual Renewal. The extent of any tax exemption-incentive granted shall be subject to annual review and determination by the Board to insure that the ownership and use of the property and any other qualifying criteria of the business for the tax exemption-incentive continue to exist. The review shall be completed by no later than **February 1** of each year. The County may require an annual renewal application to be filed or other information to assure the continued qualification of the exempt business.

Transfer of Ownership or Use. No exemption or tax incentives granted by the County shall be transferred as a result of a change in the majority ownership of the business. Any new owner shall file a new application for a tax exemption-incentive. Further, the County shall be notified by the business of any substantive change in the use of a tax exempt property.

Distribution of Revenue. The granting of tax exemptions-incentives by the County is hereby declared to be a contract under the provisions of K.S.A. 12-147. The in lieu of taxes payment which may be required of a business granted a tax exemption under this Statement shall be paid to the county treasure, with the notice of the amount and date paid provided to the County. The county treasurer is directed to apportion the payment, under the provisions of subsection (3) of K.S.A. 12-148, to the general fund of all taxing subdivisions, excluding the state, which levy taxes on property where the business is situated. The apportionment shall be based on the relative amount of taxes levied, for any and all purposes, by each of the applicable taxing subdivisions.

Exemption Resolution. The county clerk shall provide a copy of the resolution, as published in the official county newspaper, granting an exemption from taxation to the applicant for use in filing an initial request for tax exemption as required by K.S.A. 79-213 and by K.S.A. 79-210 for subsequent years.

Exemption Forms. A copy of the exemption applications required by K.S.A. 79-213 and 79-210, and the statement required by K.S.A. 79-214 for the cessation of an exempt use of property, shall be filed with the county clerk by the property owner.

Waiver of Statement Requirements. The Board reserves the right to grant or not grant a tax exemption-incentive under circumstances beyond the scope of this Statement, or to waive any procedural requirement. However, no such action or waiver shall be taken or made except upon a finding by the Board that a compelling or imperative reason or emergency exists, and that such action or waiver is found and declared to be in the public interest.

Definitions. For the purpose of this Statement, in the application to the County, the words or phrases as used in either the constitution or this Statement shall have meaning or be construed as follows:

(a) "Applicant" shall mean and include the business, property owner or owners, and their officers, employees and agents.
(b) "Associated therewith" as used with respect to tangible personal property shall mean being located within, upon or adjacent to building or added improvements to buildings.
(c) "Commenced operations" shall mean the start of the business activity housed in the building for which a tax exemption-incentive is requested.

(d) "Economic development purposes" shall mean the establishment of a new business or the expansion of an existing business, engaged in manufacturing articles of commerce, conducting research and development, or storing goods or commodities which are sold or traded in interstate commerce, which results in additional employment.

(e) "Expansion" shall mean the enlargement of a building or buildings, construction of a new building, the addition of tangible personal property, or any combination thereof, which increases the employment capacity of a business eligible for a tax exemption-incentive and which results in the creation of new employment.

(f) "Manufacturing articles of commerce" shall mean a business engaged in the mechanical or chemical transformation of materials or substances into new product, as defined in the "Standard Industrial Classification Manual."

(g) "Research and Development" shall mean the application of science or technology to the improvement of either the process of manufacturing or manufactured products or both.

(h) "Storing goods or commodities which are sold or traded interstate commerce" shall refer to the business of storing property which may be exempt from ad valorem taxation under the provisions of K.S.A. 79-201f.

(i) "Tangible personal property" shall mean machinery and equipment used during the term of the tax exemption which may be granted.

THIS REVISED POLICY AND STATEMENT WAS ENACTED AND RESOLVED BY THE Nemaha County Commissioners, attested by the County Clerk all of Nemaha County, Kansas this 8th day of September, 2008.

THE NEMAHA COUNTY BOARD OF COMMISSIONERS

Gary L Scoby | Galen Steinlage | Mark A Wessel

GARY SCOBY, CHAIRMAN | **GALEN STEINLAGE, MEMBER** | **MARK WESSEL, MEMBER**

ATTEST:

Leann Jones
LEANN JONES, NEMAHA COUNTY CLERK

DATE September 8, 2008

Exhibit 5

Agenda item for the next meeting

Nemaha County Noxious Weed Department for review and approval

This was sent to Austin Parker 8-27-2026

8-24-2026 I contacted the chemical distributors by email for their prices of:

360 gal Remedy, 2 x 2 1/2
25 cases of Escort, 8x16 oz 3200 oz
180 gal Freelexx, 2 x 2 1/2
360 gal 2,4-D Amine 4 #, 2 x 2 1/2
10 gal Milestone, 2 x 2 1/2
50 gal Glyphosate, 2 x 2 1/2
20 gal 90% non-ionic surfactant 2 x 2 1/2

	Remedy	Escort	Freelexx	Amine 4#	Milestone	glyphosate	surfactant
Nutrien Ag	$42.00 g	$1.49 oz	$35.00 g	$14.47 g	$285.00 g	$12.74 g	$8.50 g
	$15,120.00	$4,768.00		$5,209.20		$637.00	$170.00
						Nutrien Ag Total	**$25,904.20**
MFA	$43.00 g	$1.85 oz	$35.00 g	$15.10 g	$285.00 g	$12.97 g	$8.71 g
Van Diest	$42.44 g	$1.54 oz	$35.00 g	$14.99 g	$265.00 g	$13.99 g	$8.54 g
			$6,300.00		$2,650.00		
						Van Diest Total	**$8,950.00**

My recommendation is highlighted above. **Total $34,854.20**

Funding source: Noxious Weed chemical commodities

Todd Swart, Director

Exhibit 6

Nemaha County Transportation

Drug and Alcohol Policy

Effective as of [07/01/2026]

Last Revised: [06/30/2026]

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SERVICE, VALUE, EXPERTISE

Table of Contents

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Anti-Drug and Alcohol Misuse Prevention Policy

Policy Approval

We have reviewed and concur with the contents of the Nemaha County Transportation Anti-Drug and Alcohol Misuse Prevention Policy. Our signatures indicate approval of the policy and its contents.

Nemaha County Transportation Governing Board	Date
Nemaha County Transportation Governing Board	Date
Nemaha County Transportation Governing Board	Date
Nemaha County Transportation Governing Board	Date
Nemaha County Transportation Governing Board	Date

1. Purpose of Policy

This policy complies with 49 CFR Part 655, as amended and 49 CFR Part 40, as amended. Copies of Parts 655 and 40 are available in the drug and alcohol program manager's office and can be found on the internet at the Federal Transit Administration (FTA) Drug and Alcohol Program website http://transit-safety.fta.dot.gov/DrugAndAlcohol/. All covered employees are required to submit to drug and alcohol tests as a condition of employment in accordance with 49 CFR Part 655.

Portions of this policy are not FTA-mandated but reflect Nemaha County Transportation Zero Tolerance's policy. These additional provisions are identified by **bold text**.

In addition, DOT has published 49 CFR Part 32, implementing the Drug-Free Workplace Act of 1988, which requires the establishment of drug-free workplace policies and the reporting of certain drug-related offenses to the FTA.

The unlawful manufacture, distribution, dispensation, possession or use of a controlled substance is prohibited in the covered workplace. An employee who is convicted of any criminal drug statute for a violation occurring in the workplace shall notify Human Resources in writing no later than five days after such conviction.

Employees must abide by the terms of this policy as a condition of employment.

2. Covered Employees

This policy applies to every person, including an applicant or transferee, who performs or will perform a "safety-sensitive function" as defined in Part 655, section 655.4.

You are a covered employee if you perform any of the following:

- Operating a revenue service vehicle, in or out of revenue service
- Operating a non-revenue vehicle requiring a commercial driver's license
- Controlling movement or dispatch of a revenue service vehicle
- Maintaining (including repairs, overhaul and rebuilding) of a revenue service vehicle or equipment used in revenue service
- Carrying a firearm for security purposes

A volunteer is a covered employee if:

(1) the volunteer is required to have a commercial driver's license to operate the vehicle; or
(2) the volunteer performs a safety-sensitive function and receives remuneration in excess of his or her actual expenses incurred

See Attachment A for a list of covered positions by job title.

3. Prohibited Behavior

Use of illegal drugs is prohibited at all times. Prohibited drugs include:

- marijuana
- cocaine
- phencyclidine (PCP)
- opioids
- amphetamines

All covered employees are prohibited from performing or continuing to perform safety-sensitive functions while having an alcohol concentration of 0.04 or greater.

All covered employees are prohibited from consuming alcohol while performing safety-sensitive job functions or while on-call to perform safety-sensitive job functions. If an on-call employee has consumed alcohol, they must acknowledge the use of alcohol at the time that they are called to report for duty. If the on-call employee claims the ability to perform his or her safety-sensitive function, he or she must take an alcohol test with a result of less than 0.02 prior to performance.

All covered employees are prohibited from consuming alcohol within four (4) hours prior to the performance of safety-sensitive job functions.

All covered employees required to take a post-accident test are prohibited from consuming alcohol for eight (8) hours following involvement in an accident or until he or she submits to the post-accident drug and alcohol test, whichever occurs first.

4. Consequences for Violations

Following a positive drug or alcohol (BAC at or above 0.04) test result or test refusal, the employee will be immediately removed from safety-sensitive duty and provided with contact information for Substance Abuse Professionals (SAPs).

Following a BAC of 0.02 or greater, but less than 0.04, the employee will be immediately removed from safety-sensitive duties until the start of their next regularly scheduled duty period (but for not less than eight hours) unless a retest results in the employee's alcohol concentration being less than 0.02.

Zero Tolerance

Per Nemaha County Transportation Zero Tolerance policy, any employee who tests positive for drugs or alcohol (BAC at or above 0.04) or refuses to test will be terminated from employment.

5. Circumstances for Testing

Pre-Employment Testing

A negative pre-employment drug test result is required before an employee can first perform safety-sensitive functions. If a pre-employment test is cancelled, the individual will be required to undergo another test and successfully pass with a verified negative result before performing safety-sensitive functions.

If a covered employee has not performed a safety-sensitive function for 90 or more consecutive calendar days and has not been in the random testing pool during that time, the employee must take and pass a pre-employment test before he or she can return to a safety-sensitive function.

A covered employee or applicant who has previously failed or refused a DOT drug and/or alcohol test must provide proof of having successfully completed a referral, evaluation, and treatment plan meeting DOT requirements.

Reasonable Suspicion Testing

All covered employees shall be subject to a drug and/or alcohol test when Nemaha County Transportation Zero Tolerance has reasonable suspicion to believe that the covered employee has used a prohibited drug and/or engaged in alcohol misuse. A reasonable suspicion referral for testing will be made by a trained supervisor or other trained company official on the basis of specific, contemporaneous, articulable observations concerning the appearance, behavior, speech, or body odors of the covered employee.

Covered employees may be subject to reasonable suspicion drug testing any time while on duty. Covered employees may be subject to reasonable suspicion alcohol testing while the employee is performing safety-sensitive functions, just before the employee is to perform safety-sensitive functions, or just after the employee has ceased performing such functions.

Post-Accident Testing

Covered employees shall be subject to post-accident drug and alcohol testing under the following circumstances:

> <u>Fatal Accidents</u>
> As soon as practicable following an accident involving the loss of a human life, drug and alcohol tests will be conducted on each surviving covered employee operating the public transportation vehicle at the time of the accident. In addition, any other covered employee whose performance could have contributed to the accident, as determined by Nemaha County Transportation Zero Tolerance using the best information available at the time of the decision, will be tested.

Non-fatal Accidents

As soon as practicable following an accident not involving the loss of a human life, drug and alcohol tests will be conducted on each covered employee operating the public transportation vehicle at the time of the accident if at least one of the following conditions is met:

(1) The accident results in injuries requiring immediate medical treatment away from the scene, unless the covered employee can be completely discounted as a contributing factor to the accident
(2) One or more vehicles incurs disabling damage and must be towed away from the scene, unless the covered employee can be completely discounted as a contributing factor to the accident

In addition, any other covered employee whose performance could have contributed to the accident, as determined by Nemaha County Transportation Zero Tolerance using the best information available at the time of the decision, will be tested.

A covered employee subject to post-accident testing must remain readily available, or it is considered a refusal to test. Nothing in this section shall be construed to require the delay of necessary medical attention for the injured following an accident or to prohibit a covered employee from leaving the scene of an accident for the period necessary to obtain assistance in responding to the accident or to obtain necessary emergency medical care.

Random Testing

Random drug and alcohol tests are unannounced and unpredictable, and the dates for administering random tests are spread reasonably throughout the calendar year. Random testing will be conducted at all times of the day when safety-sensitive functions are performed.

Testing rates will meet or exceed the minimum annual percentage rate set each year by the FTA administrator. The current year testing rates can be viewed online at www.transportation.gov/odapc/random-testing-rates.

The selection of employees for random drug and alcohol testing will be made by a scientifically valid method, such as a random number table or a computer-based random number generator. Under the selection process used, each covered employee will have an equal chance of being tested each time selections are made.

A covered employee may only be randomly tested for alcohol misuse while the employee is performing safety-sensitive functions, just before the employee is to perform safety-sensitive functions, or just after the employee has ceased performing such functions. A covered employee may be randomly tested for prohibited drug use anytime while on duty.

Each covered employee who is notified of selection for random drug or random alcohol testing must immediately proceed to the designated testing site.

6. Testing Procedures

All FTA drug and alcohol testing will be conducted in accordance with 49 CFR Part 40, as amended.

Dilute Urine Specimen

If there is a negative dilute test result, Nemaha County Transportation will go by their policy they on how to handle negative dilute test results. See Attachment B: Dilute Negative Drug Test Results.

If there is a negative dilute test result and the policy requires a retest, Nemaha County Transportation will conduct one additional retest. The result of the second test will be the test of record.

Dilute negative results with a creatinine level greater than or equal to 2 mg/dL but less than or equal to 5 mg/dL require an immediate recollection under direct observation (see 49 CFR Part 40, section 40.67).

Split Specimen Test

In the event of a verified positive test result, or a verified adulterated or substituted result, the employee can request that the split specimen be tested at a second laboratory. Nemaha County Transportation Zero Tolerance guarantees that the split specimen test will be conducted in a timely fashion. Nemaha County Transportation will pay for the cost of the Split Specimen Test.

7. Test Refusals

As a covered employee, you have refused to test if you:

(1) Fail to appear for any test (except a pre-employment test) within a reasonable time, as determined by Nemaha County Transportation Zero Tolerance.
(2) Fail to remain at the testing site until the testing process is complete. An employee who leaves the testing site before the testing process commences for a pre-employment test has not refused to test.
(3) Fail to provide a specimen for a drug or alcohol test. An employee who does not provide a specimen because he or she has left the testing site before the testing process commenced for a pre-employment test has not refused to test.
(4) In the case of a directly observed or monitored urine drug collection, fail to permit monitoring or observation of your provision of a specimen.
(5) Fail to provide a sufficient specimen for a drug or alcohol test without a valid medical explanation.
(6) Fail or decline to take a second drug test as directed by the collector or Nemaha County Transportation Zero Tolerance.
(7) Fail to undergo a medical evaluation as required by the MRO or Nemaha County Transportation Zero Tolerance's Designated Employer Representative (DER).
(8) Fail to cooperate with any part of the testing process.
(9) Fail to follow an observer's instructions to raise and lower clothing and turn around during a directly observed urine drug test.
(10) Possess or wear a prosthetic or other device used to tamper with the collection process.
(11) Admit to the adulteration or substitution of a specimen to the collector or MRO.
(12) Refuse to sign the certification at Step 2 of the Alcohol Testing Form (ATF).
(13) Fail to remain readily available following an accident.

As a covered employee, if the MRO reports that you have a verified adulterated or substituted test result, you have refused to take a drug test.

As a covered employee, if you refuse to take a drug and/or alcohol test, you incur the same consequences as testing positive and will be immediately removed from performing safety-sensitive functions and provided with contact information for SAPs.

8. Voluntary Self-Referral

Any employee who has a drug and/or alcohol abuse problem and has not been notified of the requirement to submit to reasonable suspicion, random or post-accident testing or has not refused a drug or alcohol test may voluntarily refer her or himself to the Director of Nemaha County Public Transportation or HR Department, who will refer the individual to a substance abuse counselor for evaluation and treatment.

The substance abuse counselor will evaluate the employee and make a specific recommendation regarding the appropriate treatment. Employees are encouraged to voluntarily seek professional substance abuse assistance before any substance use or dependence affects job performance.

Any safety-sensitive employee who admits to a drug and/or alcohol problem will immediately be removed from his/her safety-sensitive function and will not be allowed to perform such function until successful completion of a prescribed rehabilitation program.

Employees may request approval to take unpaid time off to participate in rehabilitation or treatment program. Leave may be granted if the employee agrees to abstain from using the problem substance (drug or alcohol) and abides by all Nemaha County policies, rules and prohibitions relating to conduct in the workplace. Employees who voluntarily enter into a rehabilitation program shall be required to provide proof that they have successfully completed the program.

9. Prescription Drug Use

The appropriate use of legally prescribed drugs and non-prescription medications is not prohibited. However, the use of any substance which carries a warning label that indicates that mental functioning, motor skills, or judgment may be adversely affected must be reported to the Director of Nemaha County Public Transportation or HR Department. Medical advice should be sought, as appropriate, while taking such medication and before performing safety-sensitive duties.

10. Contact Person

For questions about Nemaha County Transportation anti-drug and alcohol misuse program, contact:

1. **Designated Employer Representative (DER) / Drug and Alcohol Program Manager (DAPM)**
   Primary Contact
   Marie Weaver
   Nemaha County Transportation
   1500 Community Drive
   Seneca, KS 66538
   785-336-8011

   Secondary Contact
   Brenda Rottinghaus
   Nemaha County Transportation
   1500 Community Drive
   Seneca, KS 66538
   785-336-8011

2. **Local Collection Site**
   Nemaha Valley Community Hospital
   1600 Community Drive
   Seneca, KS 66538
   785-336-6181

In most instances the Nemaha County Transportation mobile collector can do your collections onsite. However, a local collection site has been set up for use when the on-site collector is unavailable.

3. **Medical Review Officer (MRO)**
   1180 8th Avenue W, Suite 328
   Palmetto, FL 34221
   Local: 941-753-9199
   Toll Free: 1-888-808-4MRO (4676)

4. **Certified Laboratory**
   Clinical Reference Laboratory
   11711 W. 83rd Terrace
   Lenexa, KS 66150
   Toll-Free: 1-800-716-0006

5. **Employee Assistance Program (EAP)**
   Referral for Substance Abuse Professional (SAP)
   Employee Assistance Program
   Toll Free: 1-800-999-1196

Attachment A: Covered Positions

The following specific job titles identify those employees who perform safety-sensitive job functions at Nemaha County Transportation:

(1) Public Transit Driver

(2) Public Transit Dispatcher/Driver

(3) Director of Senior Services and Public Transit

(4)

(5)

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Attachment B: Dilute Negative Drug Test Results

(This attachment explains what happens when an employer receives a report from the MRO of a negative dilute specimen and the employer options)

Nemaha County Transportation

A negative dilute specimen (Creatinine 5mg/dl to <20 mg/dl, Specific gravity between 1.001 & 1.003) is a specimen that contains an unusually high level of water concentration. Some of the ways this can occur are outlined below:

1. Donor may consume large amounts of water as part of their regular routine.
2. In the case of "shy bladder" collector may offer extra fluids in order to obtain a specimen.
3. Donor may consume large amounts of water in an effort to intentionally dilute the specimen causing drug concentrations to fall below the cutoff levels.
4. Donor may conceal additional water on their person and add to the specimen in an effort to deliberately dilute the sample.

As an employer you may establish different policies regarding dilute negative specimens based on different types of tests. Under 49 CFR Part 40 Section 40.197, you have the following options:

a. Accept a negative dilute specimen as a valid drug test.

b. Require one recollection of the specimen.

Please mark the different types of tests in which your Nemaha County Transportation will accept a negative dilute specimen or require a repeat test to be performed.

Pre-Employment	___XX____	Accept Test	_________	Repeat Test
Post-Accident	___XX____	Accept Test	_________	Repeat Test
Reasonable Cause	___XX____	Accept Test	_________	Repeat Test
Return to Duty	___XX____	Accept Test	_________	Repeat Test
Follow-Up	___XX____	Accept Test	_________	Repeat Test
Random	___XX____	Accept Test	_________	Repeat Test

1) You must treat all employees the same for this purpose. For example, you must not retest some employees and not others for each test type. Retests should be completed as soon as possible.

2) You are required to inform your employees in advance of your decisions on these matters.

3) You must ensure that the employee is given the minimum possible advance notice that the employee must go to the collection site.

4) You must treat the result of the recollected test as the test result of record.

5) You are required to follow the provisions regarding negative dilute specimens as outlined under Section 40.197 of 49 CFR Part 40.

________________________ ____________________ ________________

Signature Title Date

COMPLIANCEONE
SERVICE, VALUE, EXPERTISE

Anti-Drug and Alcohol Misuse Prevention Policy

Policy Approval

We have reviewed and concur with the contents of the Nemaha County Transportation Anti-Drug and Alcohol Misuse Prevention Policy. Our signatures indicate approval of the policy and its contents.

Nemaha County Transportation Governing Board	Date
Nemaha County Transportation Governing Board	Date
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Nemaha County Transportation Governing Board	Date
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