

something 10 mills then you are going to be talking of state support in the vicinity of 180 probably 170-180 million dollars. This means a much higher sales and income tax rate and I'm sure this is acceptable. So, in theory it is fine, but you have a very practical problem of having too much state support as far as sales and income tax rates are concerned if you get that down to low, so again I would say, I believe that Senator Burbach's bill that he has here would at least provide partially a...a..partial relief for the area that you have concern.

SENATOR MARESH: Senator Warner is....why is it that a school district in Jefferson County, a class one school at the present mil levy of 26.03 would go down to 8.45 according to LB472? That seems like quite a reduction about 1/3 of the mil levy whereas some of these hardly don't get any aid at all.

SENATOR WARNER: Could I ask you what their pupil assessed value is on the sheet that you are looking at?

SENATOR MARESH: It will take a while to find them, I have them here.

SENATOR WARNER: I can give you a specific answer on that if you could give me the figures otherwise I can give you those factors that affect it generally.

SENATOR MARESH: What is that you want to know?

SENATOR WARNER: I would like to know the assessed value per pupil, the enrollment and the per pupil cost.

SENATOR MARESH: The assessed evaluation is 1,122,201....

SENATOR WARNER: Per pupil Senator Maresh.

SENATOR MARESH: Oh, a...a... \$542.

SENATOR WARNER: That is their cost.

SENATOR MARESH: Oh yes. Operating expenses is \$580.21.

SENATOR WARNER: Yeah that is their per pupil cost, then do you see a place their that says assessed evaluation, just above that per pupil.

SENATOR MARESH: Oh yes, \$28,402.

SENATOR WARNER: OK, then what is their enrollment?

SENATOR MARESH: 39 pupils.

SENATOR WARNER: 39 students. Well one of the problems is that there are a couple of things that need to be pointed out. The runs that are made their are assuming are a based upon what was filed, both by the school district. Now if their cost is \$580 per pupil and you say that they now have a

(end belt #7)

(start belt #8)

26 mil levy you take that times your 28,000 and you just a minute, there must be some error on that sheet because 28, the 26 mills times 28,000 assessed evaluation per pupil will raise more money than they are spending. I assume that is a