

designed essentially to be revenue neutral, so I think we are really talking in the end about the same \$28 million. Under current law half of that money is allocated out to cities, counties, and schools, and the other half, of course, is allocated to the State of Nebraska. This law will now, in effect, what the law will do is...this change will say that the \$28 million is to be paid to us in accelerated payments, beginning...well, we take care of February 28, 1986, and then we pick it up at quarterly times each year thereafter.

SENATOR WARNER: How much money would be deposited in prior to July 1?

SENATOR V. JOHNSON: Seven point five million dollars.

SENATOR WARNER: Seven point five, and then from July 1 of '86 through June 30 of '87 there would be 28 million collected overall.

SENATOR V. JOHNSON: Yes, yes. It is my understanding that this particular measure results in a one-time bookkeeping windfall of 7.5 million.

SENATOR WARNER: Is the language, on page 3, line 12, is that 7.5 million, is that the language that places it in the General Fund, or is it somewhere else?

SENATOR V. JOHNSON: It is...the language on page 3 is the language which, in effect, places it in the General Fund.

SENATOR WARNER: Since this is...I assume you anticipate what I'm concerned about. This is one-time money. And I would have...I have a very large concern because of historical occurrences of utilizing one-time money. I would be far more comfortable if that one-time money was either in the cash reserve and we do none of the 13.5 million back, including interest, we do not do that. My concern is pure and simple it is one-time money, and if we build that into operating budgets, then we have to come back in '87 and we have 7.5 million of obligations with no visible means of support.

SENATOR V. JOHNSON: I think, Senator Warner, that the way not to build this into the operating budget is for the Appropriations Committee to determine, in the end, that we