deception, in my opinion, to enact into a law a bill which will require the expenditure of a substantial sum of money on an annual basis unless we do provide that source of money. It does so happen that this year we do have, I believe, in the state treasury, a certain amount of a surplus. I am sure that Senator Warner, the Chairman of the Appropriations Committee, and other members can tell you that there are many designing eyes gazing at that surplus at the present time. I can assure you that if the present pace of events on this floor continue unabated, that prior to the time that we enact this bill into law on Final Reading, there will be more attempts to delete that surplus and there will be more dollars proposed to have been removed from it than are available. Therefore, I believe it is responsible to attempt at this point in time to recognize the need for this money and to place it in the bill. I want to point out also that this bill has some of the same principal qualities that I recognize from the time many years ago when we passed LB 518 into law and we required the State of Nebraska to reimburse to local government the amount of money that was being removed from their coffers by virtue of the personal property tax exemption law. But it did not take very long for some astute county officials to find out that as we reduced the amount of money that was available from the counties, we increased it from the state, therefore, although a tractor might have been purchased for $6,000 in 1958, by the time we passed the bill in 1976 that tractor was worth $18,000 and so the state had to cough up a lot of money but the local government did not lose any local money. I'm concerned that there may be some individuals on the school boards who are at least as intelligent as they were back in the late 1970s and decide that perhaps they can reduce the cost of the teachers' salaries locally, knowing that the state must pick up the difference. Recognizing that this amendment does not address that issue, I still offer this amendment because I believe it is important that we place in the bill an amount of money, in this instance in excess of $100 million, that will take care of that problem and it maybe even provides for some property tax relief. Very frankly, I would prefer that it was twice that much. Then I think we would have a substantial amount of money for property tax relief and we would not be perpetrating any kind of deception on any those members of the educational community or the public by the passage of this bill. It is easy to move a bill off General File like this. It is not easy to continue to move it as it approaches Final Reading.

PRESIDENT: Excuse me, Senator Schmit. (Gavel.) Would you