

towards...and you are not enticing anybody into education, you are not improving education by improving the salary of that teacher that today is making 30 or 35 thousand dollars. What you want to do is you want to draw the best person into college and the best person away from college to start teaching school, and that is what we are aiming at. We are not aiming for more trips to Phoenix and more vacation and improving that top salary, and there are plenty of top salaries in the state, I will guarantee you that, and I will give you the Omaha's and the Lincoln's and the Grand Island's salary schedules. I very much support Senator Smith because these are the things that we need to address is to get those beginning salaries, get the smart kid into education, and with that, as I said, I will support Senator Smith on it, and we do need to give this consideration.

PRESIDENT: Thank you. Senator Smith, please, followed by Senator Coordsen, then Senator Elmer. Senator Coordsen, please.

SENATOR COORDSEN: Thank you, Mr. President and members of the body. I haven't...I guess I will use the phrase I've heard several times, I haven't as yet spoke on this matter, but Senator Smith's amendment or proposed amendment brings to mind several things that have crossed my mind during the debate on LB 89. When Phase I was struck by the agreement and the adoption of the Conway amendment, it took from the teachers in most of outstate Nebraska the opportunity to participate in whatever amount of money that we will appropriate to this, and I suppose that it can be justified in many people's minds on the basis of that these districts can afford it as the property valuation is so high and their tax rate levy is low, as Senator Nelson alluded to. Several years ago, and I haven't updated my figures but taxes, whether they are high or low, are a factor of the affordability of the person who is writing the check, and I happen to represent about 15 or 16 Class I districts and a like number of Class II and III high schools, and we did a little affordability study of taxes, and I found something that was quite surprising to me that in 1985 my rural districts had a per return net taxable income on the part of the taxpayers of from 9 to 12 thousand dollars a year with which to pay these low tax rate levies. My Class II and III high schools had approximately \$19,000 per income tax return, whether that was a joint return or whatever. And I point no fingers, but that particular year Omaha Westside had \$33,000 net taxable per return. That is fine, but when we start to compare as happens sometimes on the floor of valuations per student tax levies, it is not a truly