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property taxes through levy limitations and spending limitations, there were a couple of political subdivisions that bore the brunt more heavily than others of that effort, and we had to find, in my estimation, state dollars to fund them and to continue their operations because they were deemed to be vital components of the state's and local services. Those were K-12 education, community colleges, ESUs, and to some extent the counties, although the municipalities would feel, I think, that they bore their share as well, but I think on a percentage basis you could easily say that community colleges were amongst those who suffered the most in the levy reductions because they're still going to have an additional levy reduction as are K-12 schools. And you had to find a way for them to continue to provide the services that are important to their communities and the state of Nebraska. It is unfortunate that the proposal that we bring to you will cause a variation in their levy over the next two years. And I hope that we can all make an effort to explain to our constituents why that's occurring. But we could not mechanically implement the credit system that is in place for the second year in this year. It was simply not doable for a variety of reasons. The forms are one problem, computer programming is a problem, there are a number of just purely mechanical difficulties. It was both a blessing and a bane that the community college formula was such that, if we distributed \$30 million through that formula, we got \$30 million worth of property tax relief and could do that in this year. But, as I've indicated, it will, and as Senator Kristensen indicated, it will cause substantial fluctuations in their levies. I, frankly, wish that we had been able to find a way to ameliorate that swing in the community college levies, because I frankly don't think it's fair to them. And it may not turn out fair to them in the next tax year. But....and, frankly, I wouldn't mind if, after this is all over with and next year we were able to find some way to ease the issue for the community colleges. I don't think they should be jeopardized by our decisions that are driven, not by policy issues but by the pure mechanics of a larger issue...

PRESIDENT MAURSTAD: One minute.

SENATOR WICKERSHAM: ...that we're attempting to address. So, even if we're not able to do it this year, I would certainly be