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other improvements and let's make sure these kids have books and proper instruction and things of that nature. That's all I'm suggesting.

SENATOR CUNNINGHAM: Well, and likewise, I think your thoughts and your heart is in the right place, but a lot of the schools I represent I just don't think it's physically possible to do it. One of my schools, actually it's the town I live in, when it's all said and done I believe they will probably be cut about \$250,000 and there just isn't the room to make those cuts without getting some from the staff, just isn't...there's nothing else there. So I think we're putting a big burden on those school boards. And you say that there wouldn't be a penalty or anything, but I just don't think we should put the word "shall" in the law. Senator Bourne, go ahead.

SENATOR BOURNE: Thank you. If I could respond, I was looking at a...this is a little bit of an old report. It was the Nebraska Tax Research Council's 2001 report on teachers' salaries and K-12 spending and it talks about salaries, and Senator Cunningham is right, but the salaries that he is mentioning, the 80 to 85 percent, are all salaries--staff, administration, certificated teachers, things of that nature. And, again, I'm acknowledging that this report might...is a little bit dated. Whether there's new information or not, I don't know.

SPEAKER BROMM: One minute.

SENATOR BOURNE: But it did talk in here that teachers' salaries are actually less than half of the total expenditure on salaries. Of this 85 percent, and it's...the amount spent on teacher salary is...salaries is, well, it says is 42 percent of the total spent on education. So to say that...oops, I'm sorry. It's actually 40 percent. It's actually decreasing. In 1990, it was 42 percent, and the year 2000 it was 40 percent, so it's dropped 2 percent. So I don't think it's accurate to say that teacher salaries make up 80 percent of a school district's budget. It's all salaries. And again, I respectfully suggest that maybe some of these salary increases could be foregone in return so that the kids aren't affected in the classroom.