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obligations of these plans. But the actuarial tables require us to calculate these out over a 30-year period and Senator Stuhr mentioned that OPS was at a 40-year period, I believe, and now is going to a 30-year period. Forty years was an acceptable number under the Internal Revenue Code, so they were complying with the historical number. Now the Internal Revenue Service has said that they're going to do a 30-year amortization, so OPS is complying with that, as is the state plan, and Senator Stuhr has done a good job of introducing a bill that would make us in compliance with the federal law. So again, \$12.8 million is the actuarial shortfall of the state teachers; \$5.8 million is what the Omaha teachers are short. But again, it's over a 30-year period. Now several people said that Omaha needs to step up and I don't disagree with that, but I do want to tell you that they have. In 2003, the employer, Omaha, contributed \$3.2 million to their retirement fund, another \$3.5 million in 2004, \$3 million in 2005. So the Omaha School District did step up and contribute money over the past three years to try to address the shortfall that came about due to the falling stock market. So OPS has stepped up. They have not required their teachers to increase the money out of their pockets that would go into the retirement. OPS, as an employer, made the decision that we'll go ahead and do this. So OPS is stepping up. They are putting money away, trying to address this, and honestly, I think Senator Stuhr would agree with this, most retirement plans throughout the country are in similar situations in that we've had a series of years...

SENATOR CUDABACK: One minute.

SENATOR BOURNE: ...of bad returns on the market. So there are a number of funds that, under actuarial studies, need some infusions of cash. Okay. But I want to point out that what I'm trying to do here with this amendment, and I believe it's drafted properly, is to simply say if we as a Legislature decide to give an extra nickel or an extra percent to the state teachers, we should do the same for all teachers. Thank you.

SENATOR CUDABACK: Thank you, Senator Bourne. Senator Brown.

SENATOR BROWN: Mr. President, members, I would like to pose a