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Legislature

Face of school aid changes

BY SHANE ANTHONY
 Staff writer

A debate that pitted a new governor against the Legislature produced yet another change in the way Nebraska supports public schools.

LB149 received headlines from the moment the Education Committee advanced it unanimously Jan. 19. The bill relieved schools of having to pay back what then looked like a \$22 million overpayment from the year before. It also changed certification dates from Dec. 1 to Feb. 1 in the hope that by using more recent real numbers instead of three-year averages, the state-aid formula would be more predictable.

The votes were decidedly for the bill. But the debate was intense.

"State aid has been a fight in this state since the day it was designed," said Speaker Doug Kristensen.

According to Kristensen, the fight began in 1989 when senators passed LB1059, creating a pot of money for

school funding. Then, in 1996, the Legislature passed LB1114, which set limits on property tax levies. Under that bill, schools now receive \$1.10 per \$100 of property valuation. The figure will drop to \$1 in 2001.

Property taxes support only local schools and governments. Before LB1114 passed, local school districts could set property tax levies to the levels they needed. The bill's passage meant the state would have to put more of its own money — raised primarily from sales and income taxes — into schools to support the loss of property tax revenues.

The Legislature did that in 1997 when it passed LB806, said Harrison Sen. Bob Wickersham. That bill, he said, set a formula for calculating state aid. In simplified form that formula reads "needs minus resources equals state aid."

Unfortunately, said Hastings Sen. Ardyce Bohlke, the LB806 formula was flawed. It used a three-year average of data that was three years old to deter-

mine needs. Schools anticipated losing property taxes after LB1114 passed, and they looked for ways to become more efficient. So when the state Department of Education certified schools' state aid on Dec. 1, 1997, the figures were inflated.

A year later, the department certified state aid for the 1999-2000 school year. Included in that calculation was an auditing mechanism called the "respin." The respin looks back to correct overpayments or underpayments from the past year. The December 1998 respin indicated schools had been overpaid by \$22 million.

Under state law, they would have to pay that amount back.

The respin usually makes minor corrections, Bohlke said, but a \$22 million swing would have been disastrous.

Schools had already spent the \$22 million without knowing there was an error. The blame for that error, she said, rested squarely on senators' shoulders.

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