



HOUSE BILL No. 5394

March 8 1994 Introduced by Reps Dalman Hillegonds and Stille and referred to the Committee on Education

A bill to amend section 20 of Act No 94 of the Public Acts of 1979, entitled as amended

"The state school aid act of 1979,"

as added by Act No 336 of the Public Acts of 1993, being section 388 1620 of the Michigan Compiled Laws

THE PEOPLE OF THE STATE OF MICHIGAN ENACT

1 Section 1 Section 20 of Act No 94 of the Public Acts of
2 1979 as added by Act No 336 of the Public Acts of 1993 being
3 section 388 1620 of the Michigan Compiled Laws is amended to
4 read as follows

5 Sec 20 (1) If the constitutional amendment submitted to
6 the electors at the special election held on March 15, 1994
7 becomes a part of the state constitution of 1963 as provided in
8 section 1 of article XII of the state constitution of 1963, then,
9 except as otherwise provided in this act, from the appropriation

1 in section 11 there is allocated for 1994-95 an amount not to
2 exceed \$7,172,763 200 00 to guarantee each district a foundation
3 allowance per membership pupil and to make payments under this
4 section to public school academies If the constitutional amend-
5 ment submitted to the electors at the special election held on
6 March 15 1994 does not become a part of the state constitution
7 of 1963 as provided in section 1 of article XII of the state con-
8 stitution of 1963, then, except as otherwise provided in this
9 act, from the appropriation in section 11 there is allocated for
10 1994-95 an amount not to exceed \$6 479,763 200 00 to guarantee
11 each district a foundation allowance per membership pupil and to
12 make payments under this section to public school academies The
13 amount of each district s foundation allowance shall be calcu-
14 lated as provided in this section, using a basic foundation
15 allowance for 1994-95 in the amount of \$5,000 00 If the maximum
16 amount allocated under this section exceeds the amount necessary
17 to fully fund payments under this section, that excess amount
18 shall not be expended in 1994-95 and shall not lapse to the gen-
19 eral fund, but instead shall remain in a separate account in the
20 state school aid fund to be used to augment funding under this
21 section in a succeeding fiscal year in which the maximum amount
22 allocated under this section is not sufficient to fully fund
23 those payments If the maximum amount allocated under this sec-
24 tion is not sufficient to fully fund payments under this section,
25 the amount of each district's foundation allowance and the dollar
26 amount prescribed in subsection (10) shall be prorated as
27 necessary

1 (2) For 1995-96 and each succeeding fiscal year, the basic
2 foundation allowance shall be determined by multiplying the
3 amount of the basic foundation allowance for the immediately pre-
4 ceding state fiscal year by the final index calculated under this
5 subsection. This result is the amount of the basic foundation
6 allowance per membership pupil for the current state fiscal
7 year. The final index to be used shall be determined as
8 follows

9 (a) The numerator of the fraction to be used in calculating
10 the index is the total state school aid fund revenue for the cur-
11 rent state fiscal year, adjusted for any change in the rate or
12 base of a tax the proceeds of which are deposited in that fund

13 (b) The denominator of the fraction to be used in calculat-
14 ing the index is the total state school aid fund revenue for the
15 immediately preceding state fiscal year, adjusted for any change
16 in the rate or base of a tax the proceeds of which are deposited
17 in that fund

18 (c) The resulting revenue adjustment factor derived under
19 subdivisions (a) and (b) shall then be adjusted by a pupil mem-
20 bership adjustment factor. The pupil membership adjustment
21 factor shall be computed by dividing the membership for the
22 school year ending in the immediately preceding state fiscal year
23 by the membership for the school year ending in the current state
24 fiscal year. This pupil adjustment factor shall be multiplied by
25 the fraction derived under subdivisions (a) and (b) to determine
26 the final index

1 (3) Subject to subsection (16), for the 1994-95 state fiscal
2 year, the amount of a district's foundation allowance shall be
3 calculated as follows

4 (a) For a district that had combined state and local revenue
5 per membership pupil in the 1993-94 state fiscal year of less
6 than \$4 200 00, the district's foundation allowance for 1994-95
7 is \$4 200 00 or an amount equal to the sum of the district's com-
8 bined state and local revenue per membership pupil in the 1993-94
9 state fiscal year plus \$250 00 whichever is greater

10 (b) For a district that had combined state and local revenue
11 per membership pupil in the 1993-94 state fiscal year of at least
12 \$4 200 00 but less than \$6,500 00, the district's foundation
13 allowance for 1994-95 is the sum of the district's combined state
14 and local revenue per membership pupil in the 1993-94 state
15 fiscal year plus [$\$250\ 00 - (\$90\ 00 \text{ times the ratio calculated by}$
16 $\text{subtracting } \$4\ 200\ 00 \text{ from the district's combined state and}$
17 $\text{local revenue per membership pupil in the 1993-94 state fiscal}$
18 $\text{year and dividing that difference by } 2,300)]$

19 (c) For a district that had combined state and local revenue
20 per membership pupil in the 1993-94 state fiscal year of
21 \$6 500 00 or more, the district's foundation allowance for
22 1994-95 is the sum of the district's combined state and local
23 revenue per membership pupil in 1993-94 plus \$160 00

24 (4) For 1994-95, that portion of a district's foundation
25 allowance that exceeds \$5,000 00 is considered to be a
26 "supplemental allowance For a district described in

1 subsection (3)(c), the district's supplemental allowance shall
2 not exceed \$1,500 00

3 (5) Beginning in the 1995-96 state fiscal year, the amount
4 of a district's foundation allowance shall be calculated as
5 follows

6 (a) For a district that in the immediately preceding state
7 fiscal year had a foundation allowance at least equal to the sum
8 of \$4,200 00 plus the total dollar amount of all adjustments made
9 since 1994-95 in the lowest foundation allowance among all dis-
10 tricts pursuant to the index under subsection (2), but that did
11 not qualify for a supplemental allowance described in
12 subsection (4) in the immediately preceding state fiscal year
13 the district shall receive a foundation allowance in an amount
14 equal to the sum of the district's foundation allowance for the
15 immediately preceding state fiscal year plus the difference
16 between twice the dollar amount of the adjustment from the imme-
17 diately preceding state fiscal year to the current state fiscal
18 year made in the basic foundation allowance pursuant to the index
19 under subsection (2) and [(the dollar amount of the adjustment
20 from the immediately preceding state fiscal year to the current
21 state fiscal year made in the basic foundation allowance pursuant
22 to the index under subsection (2) minus \$50 00) times (the dif-
23 ference between the district's foundation allowance for the imme-
24 diately preceding state fiscal year and the sum of \$4,200 00 plus
25 the total dollar amount of all adjustments made since 1994-95 in
26 the lowest foundation allowance among all districts pursuant to
27 the index under subsection (2)) divided by the difference between

1 the basic foundation allowance for the current state fiscal year
2 and the sum of \$4,200 00 plus the total dollar amount of all
3 adjustments made since 1994-95 in the lowest foundation allowance
4 among all districts pursuant to the index under subsection (2)]
5 However, the foundation allowance for a district that does not
6 receive a supplemental allowance for a state fiscal year shall
7 not exceed the basic foundation allowance for that state fiscal
8 year

9 (b) For a district that in the immediately preceding state
10 fiscal year had a foundation allowance of less than the sum of
11 \$6 500 00 plus the total dollar amount of all adjustments made
12 since 1994-95 in the basic foundation allowance pursuant to the
13 index under subsection (2) and that qualified for a supplemental
14 allowance described in subsection (4) in the immediately preced-
15 ing state fiscal year the district shall receive a foundation
16 allowance in an amount equal to the sum of the district's founda-
17 tion allowance for the immediately preceding state fiscal year
18 plus the dollar amount of the adjustment from the immediately
19 preceding state fiscal year to the current state fiscal year made
20 in the basic foundation allowance pursuant to the index under
21 subsection (2)

22 (c) For a district that had combined state and local revenue
23 per membership pupil in the 1994-95 state fiscal year of
24 \$6,500 00 or more, the district shall receive a foundation allow-
25 ance in an amount equal to the sum of the district's foundation
26 allowance for the immediately preceding state fiscal year plus
27 the dollar amount of the adjustment from the immediately

1 preceding state fiscal year to the current state fiscal year made
2 in the basic foundation allowance pursuant to the index under
3 subsection (2)

4 (6) Subject to subsection (7), to ensure that a district
5 receives the district's foundation allowance, there is allocated
6 to each district as the state portion of the district's founda-
7 tion allowance an amount equal to the difference between the
8 lesser of the district's foundation allowance or \$6,500 00 and
9 the amount of the district s local revenue per membership pupil
10 received by the district in the school fiscal year ending in the
11 current state fiscal year, which amount shall not be less than
12 zero For a district that has a millage reduction required under
13 section 31 of article IX of the state constitution of 1963, the
14 amount per membership pupil of local school operating revenue
15 shall be calculated for these purposes as if that reduction did
16 not occur

17 (7) Beginning in 1995-96 if a district s combined state and
18 local revenue per membership pupil is greater than twice the
19 basic foundation allowance for the current state fiscal year, as
20 adjusted under subsection (2), the payment of the state portion
21 of the district's foundation allowance, as calculated under
22 subsection (6), shall be reduced by 1/2 of the dollar amount by
23 which the ratio of the district's foundation allowance to the
24 basic foundation allowance in a fiscal year exceeds that same
25 ratio in the 1994-95 fiscal year

26 (8) The indices to be computed under this section for each
27 state fiscal year shall be a topic of each revenue estimating

1 conference conducted under section 367b of the management and
2 budget act, Act No 431 of the Public Acts of 1984, being
3 section 18 1367b of the Michigan Compiled Laws If a revenue
4 estimating conference fails to reach a consensus on the estimate
5 of an index, the state treasurer shall compute an estimated index
6 and certify it to the director of the department of management
7 and budget and the superintendent of public instruction The
8 state treasurer also shall compute a final index for each fiscal
9 year, based upon available data, and certify the final index to
10 the director of the department of management and budget and the
11 superintendent of public instruction not later than 120 days fol-
12 lowing the end of that fiscal year If the final certified index
13 for a fiscal year differs from the estimated index used in the
14 adoption of the state budget for the fiscal year and used during
15 the fiscal year as the basis for making payments under this act,
16 the department shall make any necessary payment adjustments to
17 reflect the final certified index

18 (9) All fractions used in making calculations under this
19 section shall be rounded to the fourth decimal place and the
20 dollar amount of an increase in the foundation allowance shall be
21 rounded to the nearest whole dollar

22 (10) For pupils in membership in a public school academy,
23 there is allocated under this section for 1994-95 to a public
24 school academy an amount per membership pupil in the public
25 school academy equal to the foundation allowance for the district
26 in which the public school academy is located or \$5,500 00,
27 whichever is less For 1995-96 and each succeeding fiscal year,

1 the \$5,500 00 amount prescribed in this subsection shall be
2 adjusted by an amount equal to the dollar amount of the adjust-
3 ment from the immediately preceding state fiscal year to the cur-
4 rent state fiscal year in the basic foundation allowance pursuant
5 to the index under subsection (2), as determined by the depart-
6 ment of treasury

7 (11) If a district had combined state and local revenue per
8 membership pupil in the 1994-95 state fiscal year of more than
9 \$6,500 00, the district may levy school operating taxes as pro-
10 vided in section 1211(3) of the school code of 1976, being sec-
11 tion 380 1211 of the Michigan Compiled Laws. However, if the
12 district does not receive a payment under subsection (12), if the
13 number of those mills a district described in this subsection may
14 levy is 0 5 mills or less and if the district elects not to levy
15 those mills, the district instead shall receive a separate sup-
16 plemental payment under this subsection in an amount equal to the
17 amount the district would have received had it levied those
18 mills, as determined by the department of treasury

19 (12) For a district that had combined state and local reve-
20 nue per membership pupil in the 1993-94 state fiscal year of more
21 than \$6,500 00 and that had fewer than 100 pupils in membership,
22 if the district elects not to levy school operating taxes ~~as~~
23 ~~provided in~~ UNDER section 1211(3) of the school code of 1976,
24 being section 380 1211 of the Michigan Compiled Laws, there is
25 allocated under this subsection for 1994-95 and each succeeding
26 fiscal year a separate supplemental payment in an amount equal to
27 the amount the district would have received per membership pupil

1 had it levied those school operating taxes, as determined by the
2 department of treasury

3 (13) State allocations to a district or public school acad-
4 emy under this section shall be adjusted by subtracting from the
5 allocations the lesser of an amount equal to 50% of the money
6 received under section 3(c)(1) of title I of chapter 1124, 64
7 Stat 1100, 20 U S C 238, or \$160 00 per membership pupil A
8 deduction in any year shall not exceed the amount of deductible
9 impact aid for which a district is eligible under section 3(c)(1)
10 of title I of chapter 1124, 64 Stat 1100, 20 U S C 238 Any
11 deductions made under this act shall be consistent with the
12 requirements of section 5 of title I of chapter 1124, 64
13 Stat 1100, 20 U S C 240, and its regulations

14 (14) A district or public school academy may use any funds
15 allocated under this section in conjunction with any federal
16 funds for which the district or public school academy otherwise
17 would be eligible

18 (15) The legislature shall continue to work toward greater
19 equity among districts' foundation allowances

20 (16) For the purposes of calculating the amount of a
21 district's foundation allowance for 1994-95 under this section
22 if a district's combined state and local revenue per membership
23 pupil in the 1992-93 state fiscal year was greater than the
24 district's combined state and local revenue per membership pupil
25 in the 1993-94 state fiscal year, the amount of the district's
26 combined state and local revenue per membership pupil in the
27 1993-94 state fiscal year shall be considered to be an amount

1 equal to 1/2 of the sum of the district's combined state and
2 local revenue per membership pupil in the 1993-94 state fiscal
3 year plus the district's combined state and local revenue per
4 membership pupil in the 1992-93 state fiscal year In order to
5 calculate a district's combined state and local revenue per mem-
6 bership pupil in the 1992-93 state fiscal year, all references in
7 subsection (17) to "1993-94" shall be considered to read
8 "1992-93" and all references in subsection (17) to an August pay-
9 ment for a particular year shall be considered to be to the
10 August payment for the immediately preceding year

11 (17) As used in this section

12 (a) "Combined state and local revenue per membership pupil ,
13 except as provided in this subsection, means the aggregate of the
14 district's state school aid received by or paid on behalf of the
15 district under this section, except for payments received because
16 of an adjustment in the district s state school aid for a prior
17 fiscal year, and the district's local school operating revenue,
18 divided by the district s membership For the purpose of calcu-
19 lating a district s combined state and local revenue per member-
20 ship pupil in the 1994-95 state fiscal year only, combined state
21 and local revenue per membership pupil does not include the pay-
22 ment received by the district under section 20c For the purpose
23 of calculating a district s combined state and local revenue per
24 membership pupil in the 1993-94 state fiscal year only, combined
25 state and local revenue per membership pupil means the aggregate
26 of the following, divided by the number of full-time equated
27 pupils in grades K to 12 actually enrolled and in regular daily

1 attendance on the 1993-94 pupil membership count day, as
2 determined by the department using the unaudited count completed
3 by the department not later than 60 days after the pupil member-
4 ship count day or the number of pupils registered for attendance
5 plus pupils received by transfer and minus pupils lost as defined
6 by rules promulgated by the state board, and as corrected by a
7 subsequent department audit

8 (1) Total state school aid received by or paid on behalf of
9 the district pursuant to this act in 1993-94, except for payments
10 received because of an adjustment in the district's state school
11 aid for a prior fiscal year, including the amount of a district's
12 August 1994 payment delayed under section 17b and excluding all
13 of the following received by the district for 1993-94

14 (A) Money received by the district under section 17b for
15 restoring the delayed August 1993 payment

16 (B) Early childhood grants under section 36

17 (C) All special education payments under article 5

18 (D) Special education transportation under former section
19 71, as calculated under former section 72

20 (E) Federal impact aid adjustments under former section
21 21(3)

22 (F) Economic development job training grant payments under
23 section 107a

24 (G) Edge program payments under section 107b

25 (H) Adult literacy grant payments under former
26 section 107c

1 (I) Adult education categorical payments under former
2 section 107d

3 (J) Payments under former section 28 to a district in which
4 a federal military air base closed

5 (K) Bilingual education payments under section 41

6 (L) Payments for court placed pupils under section 24(2)

7 (M) An amount equal to 50% of payments under former section
8 47(3)

9 (N) Mathematics and science center payments under section
10 99

11 (O) Repayments attributable to the repeal of part 7a of the
12 school code of 1976

13 (P) Payments under section 145 for costs of court-ordered
14 desegregation

15 (Q) For a district that had combined state and local revenue
16 per membership pupil in the 1993-94 state fiscal year of less
17 than \$6,500 00, compensatory education payments under former sec-
18 tion 31

19 (R) Professional development payments under former section
20 98

21 (S) Payments under former section 11a(6)

22 (i) Local school operating revenue for 1993-94

23 (ii) Eligible fund equity expenditures for 1993-94

24 (iv) The amount of transportation funding under article 7
25 paid to an intermediate district that is attributable to trans-
26 portation services provided in 1993-94 by the intermediate
27 district for the district's pupils within the district, based on

1 a report submitted not later than May 15 1994 to the department
2 of treasury by the intermediate district detailing the number of
3 pupils within each district for whom the intermediate district
4 provided those transportation services

5 (b) "Current state fiscal year" means the state fiscal year
6 for which a particular calculation is made

7 (c) "Eligible fund equity expenditures for 1993-94" means an
8 amount, calculated by the department of treasury, equal to the
9 district's budgeted expenditures from the district's fund equity
10 for 1993-94, as provided for in the district's official board
11 adopted budget as of October 1, 1993 and reported to the depart-
12 ment of treasury not later than February 1, 1994, prorated so
13 that the total statewide amount of eligible fund equity expendi-
14 tures for 1993-94 does not exceed \$20,000,000 00, with the prora-
15 tion weighted as to a district's membership

16 (d) "Immediately preceding state fiscal year" means the
17 state fiscal year immediately preceding the current state fiscal
18 year

19 (e) "Local school operating revenue" means subject to sub-
20 division (a), school operating taxes other than those levied pur-
21 suant to section 705, 705a, 705b, 1211(3), or 1211c of the school
22 code of 1976 For calculating a district's local school operat-
23 ing revenue for 1993-94, local school operating revenue does not
24 include a district's revenue from money received by the district
25 in the 1993-94 school fiscal year from federal impact aid under
26 section 3(c)(1) of title I of chapter 1124, 64 Stat 1100, 20
27 U S C 238 from federal payments in lieu of taxes or from

1 penalties and interest on delinquent property and specific
2 taxes For calculating a district's local school operating reve-
3 nue for 1993-94 only, local school operating revenue includes all
4 of the following specific tax revenue levied and retained by the
5 district for school operating purposes for the 1993-94 school
6 fiscal year that was provided for in the district's official
7 board-adopted budget as of October 1, 1993 and reported to the
8 department of treasury not later than February 1, 1994, prorated
9 so that the total statewide amount of the following specific tax
10 revenue included in local school operating revenue does not
11 exceed \$85,000,000 00

12 (i) Industrial facilities tax levied under section 11 of Act
13 No 198 of the Public Acts of 1974, being section 207 561 of the
14 Michigan Compiled Laws, and retained by the district

15 (ii) Commercial facilities tax levied under section 12 of
16 the commercial redevelopment act, Act No 255 of the Public Acts
17 of 1978, being section 207 662 of the Michigan Compiled Laws, and
18 retained by the district

19 (iii) Commercial forest specific tax described in section 7a
20 of Act No 94 of the Public Acts of 1925, being section 320 307a
21 of the Michigan Compiled Laws, retained by the district

22 (iv) Technology park facilities tax levied under section 12
23 of the technology park development act, Act No 385 of the Public
24 Acts of 1984, being section 207 712 of the Michigan Compiled
25 Laws, and retained by the district

26 (v) Enterprise zone facilities tax levied under section 21
27 of the enterprise zone act, Act No 224 of the Public Acts of

1 1985, being section 125 2121 of the Michigan Compiled Laws, and
2 retained by the district

3 (vi) Neighborhood enterprise zone tax levied under section 9
4 of the neighborhood enterprise zone act Act No 147 of the
5 Public Acts of 1992, being section 207 779 of the Michigan
6 Compiled Laws, and retained by the district

7 (vii) Commercial housing facilities tax levied pursuant to
8 Act No 438 of the Public Acts of 1976, being sections 207 601 to
9 207 615 of the Michigan Compiled Laws, and retained by the
10 district

11 (viii) The specific tax relating to trailer coach parks
12 levied under section 41 of Act No 243 of the Public Acts of
13 1959, being section 125 1041 of the Michigan Compiled Laws, and
14 retained by the district

15 (ix) Revenue received by the district from fees or taxes on
16 private forest preserves pursuant to section 11 of Act No 86 of
17 the Public Acts of 1917, being section 320 281 of the Michigan
18 Compiled Laws

19 (x) Specific tax on low grade iron ore levied under Act
20 No 77 of the Public Acts of 1951 being sections 211 621 to
21 211 626 of the Michigan Compiled Laws, and retained by the
22 district

23 (xi) Revenue received by the district from state payments in
24 lieu of taxes under section 1 of Act No 116 of the Public Acts
25 of 1917, being section 211 581 of the Michigan Compiled Laws

1 (f) "Local school operating revenue per membership pupil"
 2 means a district's local school operating revenue divided by the
 3 district's membership

4 (g) 'Membership' means, except as otherwise provided in sub-
 5 division (a), the definition of that term under section 6(4) as
 6 in effect for the particular fiscal year for which a particular
 7 calculation is made

8 (h) 'School operating purposes' means the purposes included
 9 in the operation costs of the district as prescribed in
 10 section 7

11 (i) "School operating taxes" means local ad valorem property
 12 taxes levied and retained for school operating purposes For
 13 determining a district's school operating taxes for 1993-94,
 14 school operating taxes does not include any of the following

15 (1) The number of mills of property tax levied in 1993 by a
 16 district for payment of principal or interest on notes or bonds
 17 issued to fund an operating deficit pursuant to section 1356 of
 18 the school code of 1976, being section 380 1356 of the Michigan
 19 Compiled Laws

20 (2) The number of mills of property taxes levied in 1993 by
 21 a district for operating a community college under part 25 of the
 22 school code of 1976 being sections 380 1601 to 380 1607 of the
 23 Michigan Compiled Laws, as reported by the district to the
 24 department for the purpose of compiling the activity classifica-
 25 tion structure data under section 204 of Act No 163 of the
 26 Public Acts of 1993

1 (111) The number of mills of property taxes levied in 1993
 2 by a district that is a school district of the first class that
 3 are attributable to payments by the district to a public library
 4 commission pursuant to section 11(d) of the property tax limita-
 5 tion act, Act No 62 of the Public Acts of 1933, being
 6 section 211 211 of the Michigan Compiled Laws

7 (1v) The number of mills of property taxes levied in 1993 by
 8 a district for the operation of a library established pursuant to
 9 Act No 261 of the Public Acts of 1913, being sections 397 261 to
 10 397 262 of the Michigan Compiled Laws or levied in 1993 by a
 11 district for operation of a library under section 260 or 1451 of
 12 the school code of 1976, being sections 380 260 and 380 1451 of
 13 the Michigan Compiled Laws, that were not included in the operat-
 14 ing millage reported by the district to the department as of
 15 April 1, 1993 However, a district may report to the department
 16 not later than April 1, 1994 the number of mills the district
 17 levied in 1993 for a purpose described in this subparagraph that
 18 the district does not want considered as operating millage and
 19 then that number of mills is excluded from school operating taxes
 20 for the purposes of this section ~~but that exclusion~~ EXCLUSION
 21 OF MILLAGE UNDER THIS SUBPARAGRAPH shall not affect a district's
 22 1993-94 allocation under this act

23 (v) The number of mills of property taxes levied in 1993 by
 24 a district under section 1212 of the school code of 1976, being
 25 section 380 1212 of the Michigan Compiled Laws

26 (v1) THE NUMBER OF MILLS LEVIED IN 1993 FOR OPERATION OF A
 27 COMMUNITY SWIMMING POOL IF A DISTRICT INCLUDED THE MILLAGE IT

1 LEVIED IN 1993 FOR OPERATION OF A COMMUNITY SWIMMING POOL AS PART
2 OF ITS OPERATING MILLAGE REPORTED TO THE DEPARTMENT FOR 1993, THE
3 DISTRICT MAY REPORT TO THE DEPARTMENT NOT LATER THAN APRIL 15,
4 1994 THE NUMBER OF MILLS IT LEVIED IN 1993 FOR OPERATION OF A
5 COMMUNITY SWIMMING POOL THAT THE DISTRICT DOES NOT WANT CONSID-
6 ERED AS OPERATING MILLAGE AND THEN THAT NUMBER OF MILLS IS
7 EXCLUDED FROM SCHOOL OPERATING TAXES FOR THE PURPOSES OF THIS
8 SECTION EXCLUSION OF MILLAGE UNDER THIS SUBPARAGRAPH SHALL NOT
9 AFFECT A DISTRICT S 1993-94 ALLOCATION UNDER THIS ACT