

## Basic Allotment

### Texas Education Code (TEC) and Texas Administrative Code (TAC)

TEC, Chapter 42, Subchapter B; 19 TAC §203.25

### History/Relevant Background Information

The basic allotment is the legislatively mandated apportionment of funds from the general revenue funds that goes to each school district to provide a basic level of education for the district's residents.

### Description of Funding Element

The TEC, §42.101(a), defines the basic allotment. For each student in average daily attendance (ADA), not including the time students spend each day in special education programs in an instructional arrangement other than mainstream or career and technology education programs, for which an additional allotment is made under Subchapter C, a district is entitled to an allotment equal to the lesser of \$5,140 (as provided by appropriation) or the amount that results from the following formula:

**A = \$5,140 × (DCR ÷ MCR)**, where:

**A** is the allotment to which a district is entitled;

**DCR** is the district's compressed tax rate, which is the product of the state compression percentage, as determined under the TEC, §42.2516, multiplied by the maintenance and operations (M&O) tax rate adopted by the district for the 2005 tax year; and

**MCR** is the state maximum compressed tax rate, which is the product of the state compression percentage, as determined under the TEC, §42.2516, multiplied by \$1.50.

For a school district that adopted an M&O tax rate below the maximum rate permitted by law in 2005 that has subsequently raised its M&O tax rate by more than 6 pennies since the 2005 tax year, the additional pennies above the original DCR plus 6 cents will be applied to the DCR until the district's DCR is equal to the MCR.

The table below shows the basic allotment in place for the 2009–2010 through 2018-2019 school years.

School Year	Basic Allotment
2009–2010	\$4,765
2010–2011	\$4,765
2011–2012	\$4,765
2012–2013	\$4,765
2013–2014	\$4,950
2014–2015	\$5,040
2015-2016	\$5,140
2016-2017	\$5,140
2017-2018	\$5,140
2018-2019	\$5,140

### Contact for More Information

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