

Office of
School FinanceBasic
Allotment

Legal Reference

Texas Education Code, Chapter 48, Subchapter B



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.



Program Description

The TEC, §48.051(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 \$6,160 (as provided by appropriation) or the amount that results from the following formula:

A = \$6,160 × (TR ÷ MCR), where:

- **A** is the allotment to which a district is
- **TR** is the district's Tier One maintenance and operations (M&O) [compressed] tax rate, as provided by Section 45.0032; and
- **MCR** is the state maximum compressed tax rate, which is the product of the state compression percentage, as determined under the TEC, §48.255, multiplied by \$1.00.

Prior to House Bill 3, 86th Texas Legislature, Regular Session, 2019, which transferred TEC, §42.101 to §48.051, the basic allotment was calculated using the district's compressed tax rate defined as the product of the state compression percentage, as determined under former TEC, §42.2156, multiplied by the M&O tax rate adopted by the district for the 2005 tax year.

The table on the next page shows the basic allotment in place for the 2009-2010 through 2024-2025 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
2019-2020	\$6,160
2020-2021	\$6,160
2021-2022	\$6,160
2022-2023	\$6,160
2023-2024	\$6,160
2024-2025	\$6,160



Contact for More Information

State Funding, Forecasting and Fiscal Analysis, **(512) 463-9238** or sfinance@tea.texas.gov