

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.

Year	Allotment (\$)	Rate
2006-2007	2,748	\$0.86
2007-2008	3,135	\$0.86
2008-2009	3,218	\$0.86
2009-2010	4,765	District Compressed Rate (DCR)
2010-2011	4,765	District Compressed Rate (DCR)

Description of Funding Element

The TEC, §42.101(a), defines the basic allotment. For each student in average daily attendance, 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 \$4,765 or the amount that results from the following formula:

A = \$4,765 × (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 §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 §42.2516, multiplied by \$1.50.

§42.101(a) applies beginning with the 2013-2014 school year. For the 2009-2010 through 2012-2013 school years, Subsection (a) applies, except each reference to \$4,765 in that subsection is replaced with an amount equal to the greater of:

- (1) \$4,765; or
- (2) the amount equal to the product of .0165 and the average statewide property value per weighted student.

However, a greater amount for any school year may be provided by appropriation.

Contact for More Information

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