

# KIRBYVILLE CISD



As with most school districts across the state, Kirbyville CISD is facing a significant deficit budget for the 2024-2025 school year following legislative inaction to update an outdated school funding model. State funding for school districts has not been updated since 2019 despite substantial inflation, leading to multimillion-dollar budget shortfalls in school districts across Texas. Additionally, though they approved \$4 billion in new funding for public schools in 2023, state leaders have not provided those funds to public schools.

## Voter-approval tax rate election (VATRE)

Kirbyville CISD board of trustees approved a tax rate of \$1.0668 for the 2024-2025 school year.

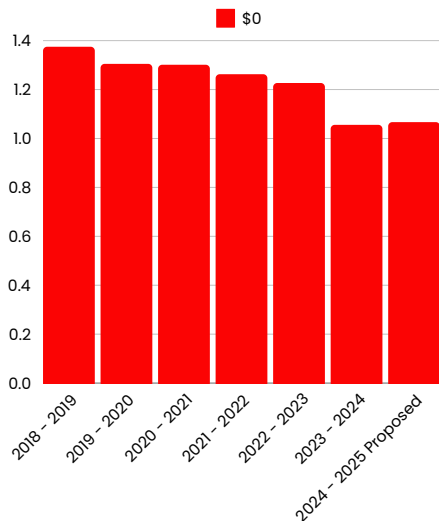
The MCR, maximum compressed rate, set by the state, for Kirbyville CISD for maintenance and operations, or M&O, is \$0.6718, with an additional \$0.05 in enrichment pennies, know as “golden” pennies. The first 5 golden pennies can be accessed at the school board’s discretion without voter approval. The remaining three golden pennies require a tax rate election.

With the approval of the M&O tax rate of \$0.7518, the board of trustees called for a voter-approval tax rate election.

If the tax rate is approved by voters, the district’s M&O tax rate will remain at \$0.7518. This would represent an average \$11 yearly increase from prior year on a homestead exempt property that is valued at \$200,000. Homeowners aged 65 and over are not impacted if they have filed for and received an Over 65 Homestead Exemption through the local appraisal district.

**2024-2025**  
**M&O Tax Rate \$0.7518**  
**I&S Tax Rate \$0.3150**  
**Total Tax Rate \$1.0668**

## Kirbyville CISD Tax Rate History



The tax rate set by Kirbyville CISD for the 2023-2024 school was the lowest rate in recent history. The proposed VATRE would increase the overall tax rate by \$0.0111 from the 2023-2024 school year. This rate is still significantly lower than the rates set in recent years.

If approved by voters, a VATRE would generate nearly \$827,000 for the 2024-2025 school year. An estimated \$117,000 would be generated through local taxes with the estimated remaining \$710,000 through enrichment of state revenue. The funds would provide to protect class size ratios, prioritize retaining and adding student programs, and continue to provide teacher and staff raises. Kirbyville CISD provided staff with a 3% payroll increase for all returning staff for the 2024 - 2025 school year.

<b>2024 - 2025 Revenue with Voters Approval</b>	
M&O \$0.07518	I&S \$0.03150
\$1.0668	
Local Revenue	\$4,188,760.00
State Revenue	\$15,594,983.00
Federal Revenue	\$1,847,989.00
<b>\$21,631,732</b>	
<b>Adopted Expenditure Budget</b>	
Payroll	\$14,000,146.18
Contracted maint.	\$2,283,668.00
Supplies	\$1,676,290.00
Prof. Dev., Travel, etc..	\$1,266,910.00
Debt Payment	\$1,517,976.00
Capital Outlay	\$661,500.00
<b>\$21,406,490.18</b>	
<b>\$225,242</b>	

<b>2024 - 2025 Revenue without Approval</b>	
M&O \$0.07218	I&S \$0.03150
\$1.0368	
Local Revenue	\$4,070,965.00
State Revenue	\$14,884,633.00
Federal Revenue	\$1,847,989.00
<b>\$20,803,587</b>	
<b>Adopted Expenditure Budget</b>	
Payroll	\$14,000,146.18
Contracted maint.	\$2,283,668.00
Supplies	\$1,676,290.00
Prof. Dev., Travel, etc..	\$1,266,910.00
Debt Payment	\$1,517,976.00
Capital Outlay	\$661,500.00
<b>\$21,406,490.18</b>	
<b>-\$602,903</b>	

