

Port Neches-Groves Independent School District
General Fund 2022-23 Adopted Budget
August 29, 2022

Revenue	2021-22 Estimated Actual		2022-23 Proposed Budget		Increase	
	Year-End Estimate	Percent	Proposed Budget	Percent	(Decrease)	Percent
57 - Local	32,934,400	61.46%	35,000,725	65.46%	2,066,325	6.27%
58 - State	19,918,130	37.17%	17,664,097	33.04%	(2,254,033)	-11.32%
59 - Federal	737,300	1.38%	800,000	1.50%	62,700	8.50%
Total Revenue	\$ 53,589,830	100.00%	\$ 53,464,822	100.00%	\$ (125,008)	-0.23%

Expenditures - By Function						
11 - Instruction	30,139,000	56.24%	31,281,137	58.51%	1,142,137	3.79%
12 - Library & Media Services	701,000	1.31%	734,520	1.37%	33,520	4.78%
13 - Curriculum/Instr Staff Development	1,374,000	2.56%	1,475,132	2.76%	101,132	7.36%
23 - School Leadership	2,800,000	5.22%	3,284,681	6.14%	484,681	17.31%
31 - Guidance and Counseling	1,840,000	3.43%	1,995,899	3.73%	155,899	8.47%
32 - Attendance and Social Work	69,000	0.13%	75,606	0.14%	6,606	9.57%
33 - Health Services	734,000	1.37%	770,008	1.44%	36,008	4.91%
34 - Student Transportation	2,000,000	3.73%	1,752,705	3.28%	(247,295)	-12.36%
36 - Co-Curricular / Extra Curricular Activities	3,468,900	6.47%	2,739,055	5.12%	(729,845)	-21.04%
41 - General Administration	1,348,000	2.52%	1,455,637	2.72%	107,637	7.98%
51 - Facilities Maintenance & Operations	7,180,700	13.40%	8,279,507	15.49%	1,098,807	15.30%
52 - Security & Monitoring Services	300,000	0.56%	599,534	1.12%	299,534	99.84%
53 - Data Processing	931,500	1.74%	1,131,907	2.12%	200,407	21.51%
81 - Facilities Acquisition & Construction	1,120,000	2.09%	-	0.00%	(1,120,000)	-100.00%
91 - Contracted Instr Svcs(recapture)	300	0.00%	-	0.00%	(300)	-100.00%
95 - Juvenile Justice Alt Ed Program	36,000	0.07%	36,000	0.07%	-	0.00%
99 - Other Intergovernmental Charges	315,200	0.59%	450,000	0.84%	134,800	42.77%
Total Expenditures	\$ 54,357,600	101.43%	\$ 56,061,328	104.86%	\$ 1,703,728	3.13%
Other Sources & (Uses) Total	(5,000,000)	-9.33%	(2,000,000)	-3.74%		

Fund Balance						
Surplus (Deficit)	(5,767,770)	-10.76%	(4,596,506)	-8.60%	1,171,264	
Beginning Fund Balance	31,067,733		25,299,963		(5,767,770)	
Ending Fund Balance	\$ 25,299,963		\$ 20,703,457		\$ (4,596,506)	

Expenditures - By Major Object						
61 - Salary & Benefits	40,292,800	75.19%	42,687,329	79.84%	2,394,529	5.94%
62 - Purchased & Contracted Services	5,254,700	9.81%	6,091,154	11.39%	836,454	15.92%
63 - Supplies & Materials	2,835,400	5.29%	3,189,184	5.97%	353,784	12.48%
64 - Other Operating Expenditures	2,474,700	4.62%	3,040,886	5.69%	566,186	22.88%
66 - Capital Outlay	3,500,000	6.53%	1,052,775	1.97%	(2,447,225)	-69.92%
Total Expenditures	\$ 54,357,600	101.43%	\$ 56,061,328	104.86%	\$ 1,703,728	3.13%

Expenditures - By Functional Groups						
Instructional (11,12,13)	32,214,000	60.11%	33,490,789	62.64%	1,276,789	3.96%
District Operations (34,51,52,53,81,91,95,99)	11,883,700	22.18%	12,249,653	22.91%	365,953	3.08%
Instructional Support (21, 23, 31, 32, 33, 36, 61)	8,911,900	16.63%	8,865,249	16.58%	(46,651)	-0.52%
Central Administration (41)	1,348,000	2.52%	1,455,637	2.72%	107,637	7.98%
Total Expenditures	\$ 54,357,600	101.43%	\$ 56,061,328	104.86%	\$ 1,703,728	3.13%

* Cost per student in 2022-23 is based on projected enrollment of 5,237 students.

* Cost per student in 2021-22 is based on projected enrollment of 5,194 students.

Port Neches-Groves Independent School District
Debt Service Fund 2022-23 Adopted Budget
August 29, 2022

Revenue	2021-22 Estimated Actual		2022-23 Proposed Budget		Increase	
	Year-End Estimate	Percent	Proposed Budget	Percent	(Decrease)	Percent
57 - Local	12,556,555	98.63%	13,661,467	100.00%	1,104,912	8.80%
58 - State	173,979	1.37%	-	0.00%	(173,979)	-100.00%
59 - Federal	-	0.00%	-	0.00%	-	0.00%
Total Revenue	\$ 12,730,534	100.00%	\$ 13,661,467	100.00%	\$ 930,933	7.31%

Expenditures - By Function						
71 - Debt Service	12,676,257	99.57%	13,859,849	101.45%	1,183,592	9.34%
72 - Interest on Long Term Debt	-	0.00%	-	0.00%	-	0.00%
73 - Bond Issuance Costs & Fees	-	0.00%	-	0.00%	-	0.00%
Total Expenditures	\$ 12,676,257	99.57%	\$ 13,859,849	101.45%	\$ 1,183,592	9.34%

Fund Balance						
Surplus (Deficit)	54,277	0.43%	(198,382)	-1.45%	(252,659)	
Beginning Fund Balance	2,972,696		3,026,973		54,277	
Ending Fund Balance	\$ 3,026,973		\$ 2,828,591		\$ (198,382)	

Expenditures - By Major Object						
61 - Salary & Benefits	-	0.00%	-	0.00%	-	0.00%
62 - Purchased & Contracted Svcs	-	0.00%	-	0.00%	-	0.00%
63 - Supplies & Materials	-	0.00%	-	0.00%	-	0.00%
64 - Other Operating Expenditures	-	0.00%	-	0.00%	-	0.00%
65 - Debt Service	12,676,257	99.57%	13,859,849	101.45%	1,183,592	9.34%
66 - Capital Outlay	-	0.00%	-	0.00%	-	0.00%
Total Expenditures	\$ 12,676,257	99.57%	\$ 13,859,849	101.45%	\$ 1,183,592	9.34%

Exenditures - By Functional Groups						
Debt Service (71)	12,676,257	99.57%	13,859,849	101.45%	1,183,592	9.34%
Total Expenditures	\$ 12,676,257	99.57%	\$ 13,859,849	101.45%	\$ 1,183,592	9.34%

* Cost per student in 2022-23 is based on projected enrollment of 5,237 students.

* Cost per student in 2021-22 is based on projected enrollment of 5,194 students.

Port Neches-Groves Independent School District
Child Nutrition Fund 2022-23 Adopted Budget
August 29, 2022

Revenue	2021-22 Estimated Actual		2022-23 Proposed Budget		Increase (Decrease)	Percent
	Year-End Estimate	Percent	Proposed Budget	Percent		
57 - Local	224,587	6.52%	1,025,900	43.38%	801,313	356.79%
58 - State	71,937	2.09%	55,800	2.36%	(16,137)	-22.43%
59 - Federal	3,147,913	91.39%	1,283,231	54.26%	(1,864,682)	-59.24%
Total Revenue	\$ 3,444,437	100.00%	\$ 2,364,931	100.00%	\$ (1,079,506)	-31.34%

Expenditures - By Function						
35 - Food Service	2,829,628	82.15%	2,964,096	125.34%	134,468	4.75%
51 - Facilities Maint & Operations	-	0.00%	-	0.00%	-	0.00%
Total Expenditures	\$ 2,829,628	82.15%	\$ 2,964,096	125.34%	\$ 134,468	4.75%

Fund Balance						
Surplus (Deficit)	614,809	17.85%	(599,165)	-25.34%	(1,213,974)	
Beginning Fund Balance	125,772		740,581		614,809	
Ending Fund Balance	\$ 740,581		\$ 141,416		\$ (599,165)	

Expenditures - By Major Object						
61 - Salary & Benefits	1,526,032	44.30%	1,637,865	69.26%	111,833	7.33%
62 - Purchased & Contracted Svcs	19,648	0.57%	21,000	0.89%	1,352	6.88%
63 - Supplies & Materials	1,267,299	36.79%	1,277,731	54.03%	10,432	0.82%
64 - Other Operating Expenditures	1,015	0.03%	2,500	0.11%	1,485	146.31%
66 - Capital Outlay	15,634	0.45%	25,000	1.06%	9,366	59.91%
Total Expenditures	\$ 2,829,628	82.15%	\$ 2,964,096	125.34%	\$ 134,468	4.75%

Expenditures - By Functional Groups						
District Operations (35)	2,829,628	82.15%	2,964,096	125.34%	134,468	4.75%
Total Expenditures	\$ 2,829,628	82.15%	\$ 2,964,096	125.34%	\$ 134,468	4.75%

* Cost per student in 2022-23 is based on projected enrollment of 5,237 students.
* Cost per student in 2021-22 is based on projected enrollment of 5,194 students.