

# PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT

## ADOPTED BUDGET

September 1, 2020 – August 31, 2021



Dr. Mike Gonzales, Superintendent

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
Port Neches, Texas

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ADOPTED BUDGET

September 1, 2020 – August 31, 2021

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***Board of Trustees***

Scott Bartlett, President  
Brandon Cropper, Vice President  
Eric Sullivan, Secretary  
Rusty Brittain, Member  
Dustin Marsh, Member  
Jake Lefort, Member  
Lana Parker, Member

***Administration***

Dr. Mike Gonzales, Superintendent of Schools  
Julie Gauthier, Assistant Superintendent for Administrative Services  
Dr. Brenda Duhon, Assistant Superintendent for Curriculum &  
Instruction/Technology  
Sheri Drawhorn, Business Manager

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
Port Neches, Texas

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PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
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## GENERAL BUDGET INFORMATION

**Port Neches-Groves ISD**  
**Budget Information**  
**2020-2021**

August 31, 2020

**Tax Revenue**

--	Proposed Tax Rate:		<u>Last Year</u>	<u>Difference</u>
	Maintenance & Operations	\$1.05470	\$1.06835	(\$0.01365)
	Interest & Sinking	\$0.28800	\$0.27440	\$0.01360
	<u>Total</u>	<u>\$1.34270</u>	<u>\$1.34275</u>	<u>(\$0.00005)</u>
--	Certified District Taxable Value		\$2,627,340,263	

**TEA Revenue Projection**

--	Projected Revenue	\$18,929,491
	Estimated Funding Reduction	(\$1,000,000)
	Total Budgeted	\$17,929,491
--	Based on student population of 5,200 (increase of 39 from 19-20 actual)	

**Chapter 313 Revenue**

- Based on projected data collected Summer 2020
- TOTAL's newly estimated \$4-5 million payment for 20-21 not included in budget revenue

**Payroll Costs**

--	Teacher - step raise (guarantee of 1%), 1.6% raise all other	\$	520,000
--	Increase in health insurance funding - \$228 / person / year	\$	115,000
--	12 new positions	\$	600,000
--	Maintain Christmas stipends	\$	140,000

**White Fleet Leased Vehicles**

--	Increase leased vehicles by 4 vehicles	\$	15,000
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**Capital Expenditures**

--	Administration Remodel	\$	450,000
--	Technology	\$	267,850
--	Band Instruments	\$	87,000
--	Maintenance Equipment	\$	29,000
--	Athletic Department (miscellaneous)	\$	20,000
	<u>Total</u>	<u>\$</u>	<u>853,850</u>

**Professional Services, Supplies & Materials, & Other Operating Costs**

--	Carry over from 19-20 budget to provide extra instructional services to students due to loss of instruction during 19-20	\$	100,000
--	COVID-19 Budget:		
	Ozone USA	350,000	
	Teacher Stipends - Homebound	230,000	
	Overtime - Maintenance	25,000	
	Technology Supplies	10,000	
	Transportation Supplies	10,000	
	Rental of Football Field Bleachers	33,000	
	Maintenance Supplies	50,000	
	<u>Total for COVID-19</u>		<u>708,000</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
ADOPTED BUDGET  
FISCAL YEAR 2020-2021

August 31, 2020

	Operating Fund	Child Nutrition Fund	Debt Service Fund	Total	Total by Enrolled Student*
<b>Estimated Revenues</b>					
Local Revenue	\$ 29,705,277	\$ 1,074,400	\$ 9,214,224	\$ 39,993,901	\$ 7,691.13
State Revenue	20,897,666	57,700	183,378	21,138,744	4,065
Federal Revenue	515,000	1,215,649		1,730,649	333
<b>Total Revenue</b>	<b>51,117,943</b>	<b>2,347,749</b>	<b>9,397,602</b>	<b>62,863,294</b>	<b>12,089</b>
<b>Appropriations</b>					
11 - Instruction	28,213,561			28,213,561	5,426
12 - Library & Media Services	683,379			683,379	131
13 - Curriculum/Instructional Staff Development	1,297,500			1,297,500	250
23 - School Leadership	2,521,871			2,521,871	485
31 - Guidance and Counseling	1,745,463			1,745,463	336
32 - Attendance and Social Work	71,725			71,725	14
33 - Health Services	692,532			692,532	133
34 - Student Transportation	1,403,336			1,403,336	270
35 - Child Nutrition	0	3,023,102		3,023,102	581
36 - Co-Curricular / Extra Curricular Activities	2,457,309			2,457,309	473
41 - General Administration	1,415,519			1,415,519	272
51 - Plant Maintenance & Operations	8,525,001			8,525,001	1,639
52 - Security and Monitoring Services	325,180			325,180	63
53 - Data Processing Services	866,333			866,333	167
71 - Debt Service Principal			5,010,000	5,010,000	963
72 - Debt Service Interest			4,735,600	4,735,600	911
73 - Debt Service Fees			3,750	3,750	1
81 - Facilities Acquisition & Construction	450,000			450,000	87
91 - Contracted Instructional Services(recapture)				0	0
95 - Juvenile Justice Alternative Education Program	36,000			36,000	7
99 - Other Intergovernmental Charges	400,000			400,000	77
<b>Total Appropriations</b>	<b>51,104,709</b>	<b>3,023,102</b>	<b>9,749,350</b>	<b>63,877,161</b>	<b>12,284</b>
<b>Change in Fund Balance</b>	<b>\$ 13,234</b>	<b>\$ (675,353)</b>	<b>\$ (351,748)</b>	<b>\$ (1,013,867)</b>	
<b>FUND BALANCE PROJECTED FOR 8/31/20</b>	<b>27,000,000</b>	<b>(130,000)</b>	<b>3,135,844</b>	<b>30,005,844</b>	
<b>FUND BALANCE PROJECTED FOR 8/31/20</b>	<b>27,013,234</b>	<b>(805,353)</b>	<b>2,784,096</b>	<b>28,991,977</b>	

\* Based on 2020-2021 enrollment projection of 5,200 students.

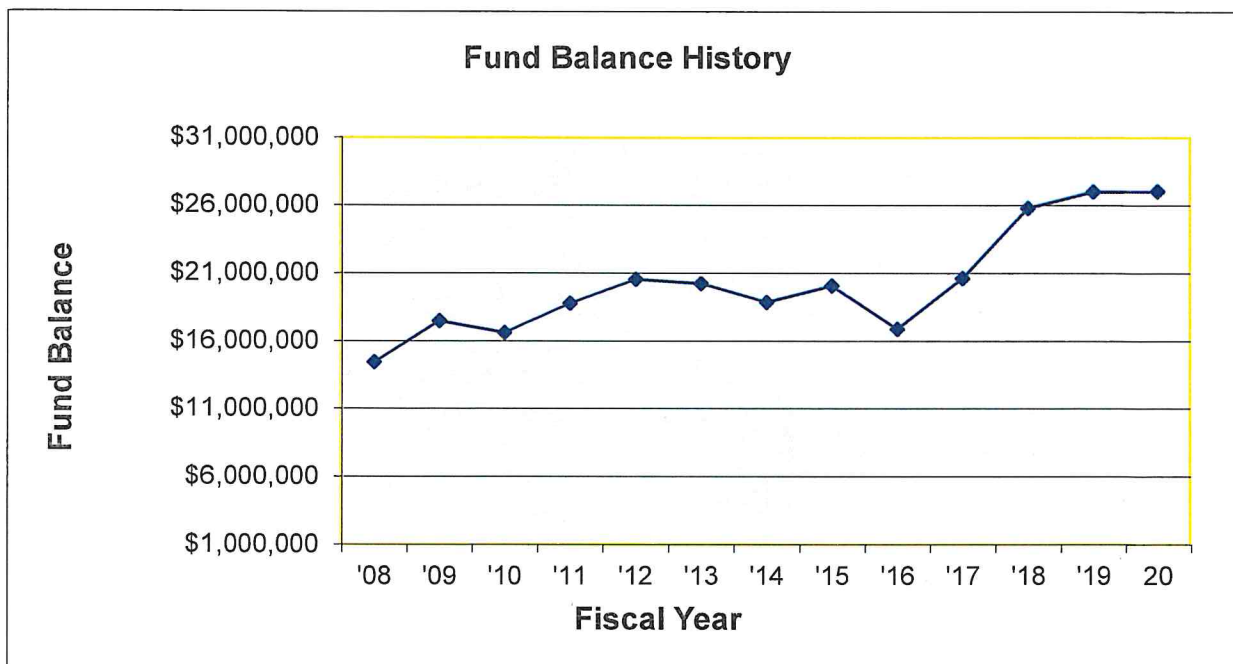
# HISTORICAL INFORMATION

## (Section A)

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND  
FUND BALANCE HISTORY

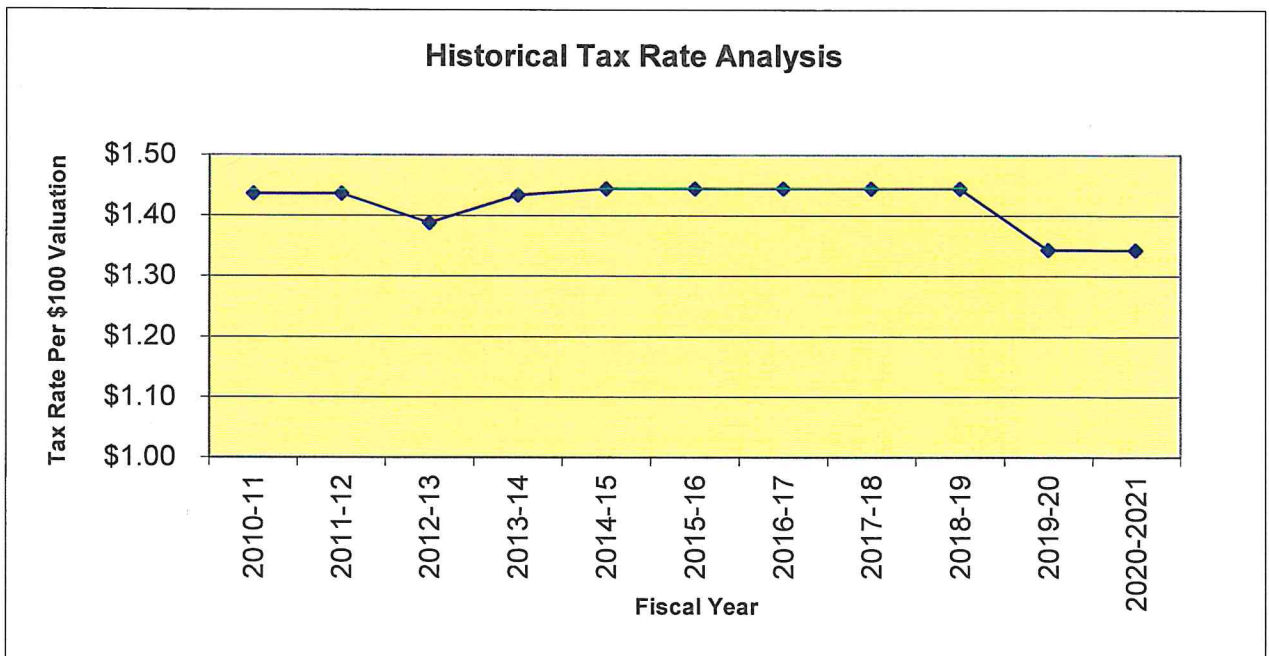
		Increase (Decrease)
September 1, 2008	14,673,820	
2009	14,450,509	(223,311)
2010	17,475,662	3,025,153
2011	16,599,684	(875,978)
2012	18,773,253	2,173,569
2013	20,520,309	1,747,056
2014	20,224,847	(295,462)
2015	18,844,649	(1,380,198)
2016	20,055,041	1,210,392
2017	16,871,289	(3,183,752)
2018	20,604,053	3,732,764
2019	25,783,421	5,179,368
2020	27,000,000 **	1,216,579
2021	27,013,234	13,234

\*\* Projected Fund Balance at 8/31/20



# PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT HISTORICAL TAX RATE ANALYSIS

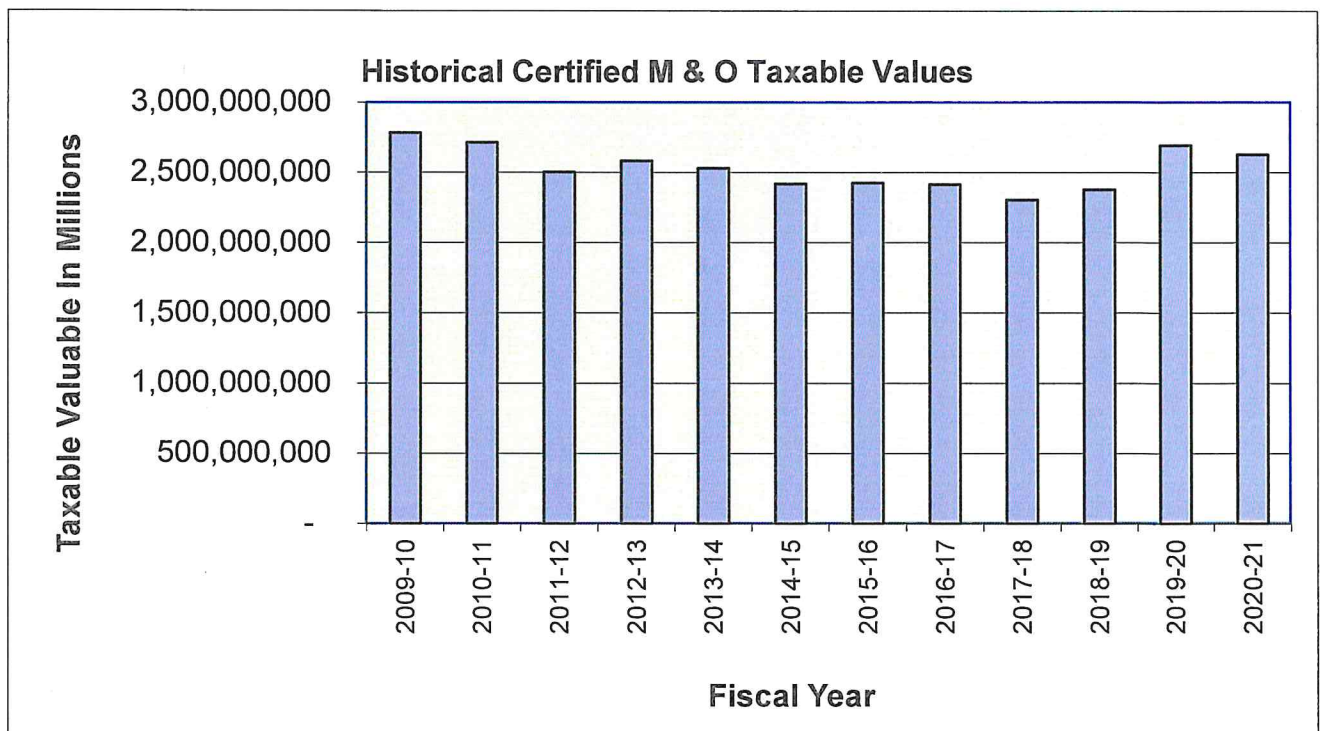
School Year	Total Rate	Maintenance & Operation	Interest & Sinking
2010-11	1.436500	1.04	0.396500
2011-12	1.436500	1.04	0.396500
2012-13	1.388070	1.04	0.348070
2013-14	1.434000	1.04	0.394000
2014-15	1.444410	1.04	0.404410
2015-16	1.444410	1.04	0.404410
2016-17	1.444410	1.04	0.404410
2017-18	1.444410	1.17	0.274410
2018-19	1.444410	1.17	0.274410
2019-20	1.34275	1.06835	0.274400
2020-2021	1.34270	1.05470	0.288000





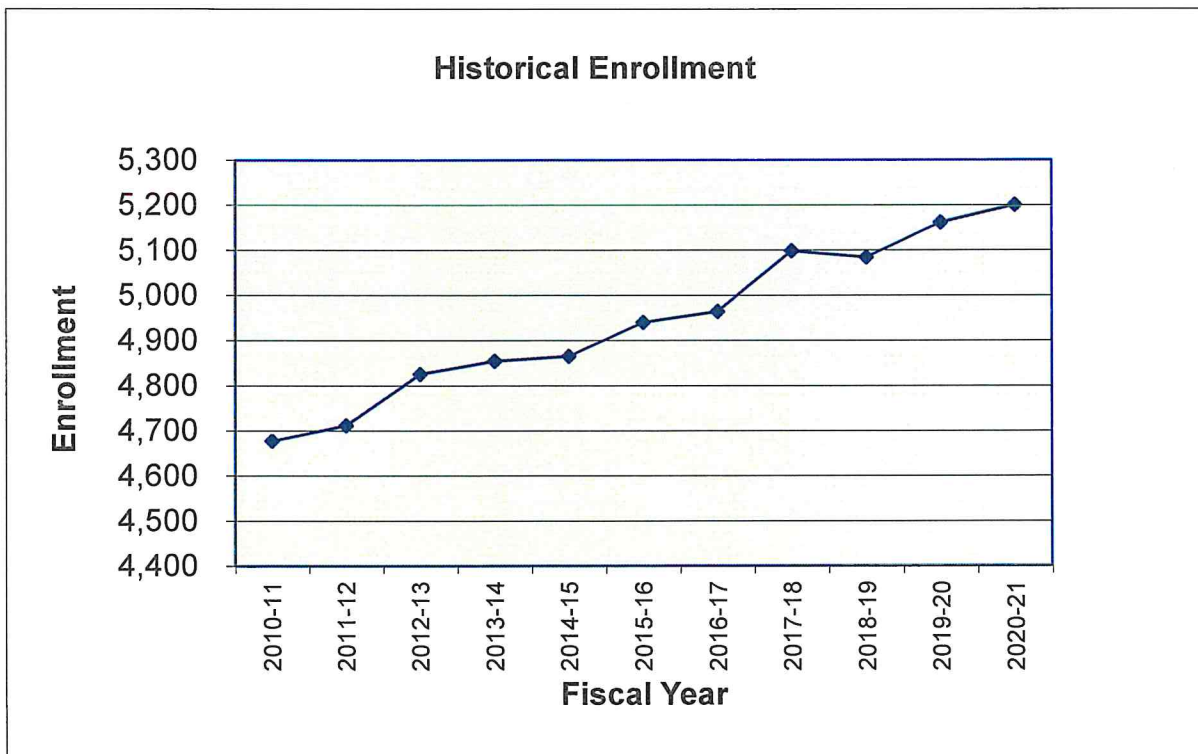
**PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
HISTORICAL CERTIFIED TAXABLE VALUES**

<u>School Year</u>	<u>Maintenance &amp; Operations Taxable Value</u>	<u>[M &amp; O] Percentage Increase (Decrease)</u>	<u>Interest &amp; Sinking Taxable Value</u>	<u>[I &amp; S] Percentage Increase (Decrease)</u>
2009-10	2,782,062,384		2,911,206,184	
2010-11	2,713,301,162	-2.47%	2,789,541,462	-4.18%
2011-12	2,502,726,612	-7.76%	2,908,503,112	4.26%
2012-13	2,581,923,916	3.16%	3,138,060,256	7.89%
2013-14	2,530,498,605	-1.99%	2,930,117,126	-6.63%
2014-15	2,418,194,992	-4.44%	2,720,173,972	-7.17%
2015-16	2,426,434,605	0.34%	2,756,912,045	1.35%
2016-17	2,415,326,770	-0.46%	2,685,833,000	-2.58%
2017-18	2,304,657,902	-4.58%	2,756,017,402	2.61%
2018-19	2,377,446,401	3.16%	2,830,087,201	2.69%
2019-20	2,693,697,213	13.30%	2,931,320,213	3.58%
2020-21	2,627,340,263	-2.46%	3,301,379,663	12.62%



**PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
HISTORICAL ENROLLMENT**

School Year	Enrollment	Percentage Increase/(Decrease)
2010-11	4,677	
2011-12	4,711	0.7%
2012-13	4,825	2.4%
2013-14	4,854	0.6%
2014-15	4,865	0.2%
2015-16	4,940	1.5%
2016-17	4,964	0.5%
2017-18	5,098	2.7%
2018-19	5,084	-0.3%
2019-20	5,161	1.5%
2020-21	5,200	0.8%





# REVENUES

## (Section B)

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
BUDGETED REVENUES  
SUMMARY BY FUND

TYPE OF REVENUE	2019-2020	2020-2021
	Amended Budget	Proposed Budget
199 General Fund	\$ 52,384,113	\$ 51,117,943
240 Child Nutrition Services	2,347,749	2,347,749
599 Interest & Sinking	8,256,056	9,397,602
<b>TOTAL ALL FUNDS</b>	<b>\$ 62,987,918</b>	<b>\$ 62,863,294</b>

# EXPENDITURES

(Section C)

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
BUDGETED EXPENDITURES  
SUMMARY BY FUND

<b>Board Adopted Budgets</b>		
	2019-2020 Amended Budget	2020-2021 Proposed Budget
199 General Fund	\$ 51,489,951	\$ 51,104,709
240 Child Nutrition Services	2,908,904	3,023,102
599 Interest & Sinking	7,951,000	9,749,350
<b>TOTAL ALL FUNDS</b>	<b>\$ 62,349,855</b>	<b>\$ 63,877,161</b>

**GENERAL FUND**  
(Section D)

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF REVENUES AND EXPENDITURES

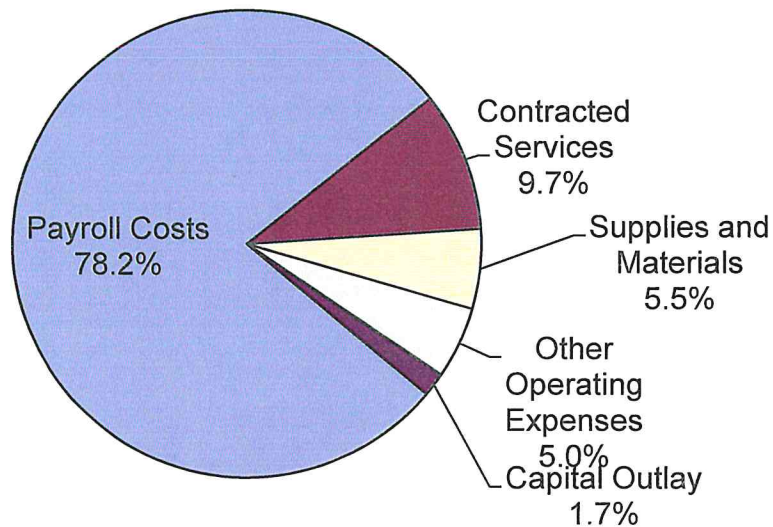
	2019-2020 Amended Budget	2020-2021 Proposed Budget
<b>REVENUES</b>		
Local	32,151,538	29,705,277
State	19,702,575	20,897,666
Federal	530,000	515,000
<b>Total Revenue</b>	<u>52,384,113</u>	<u>51,117,943</u>
<b>EXPENDITURES</b>		
Payroll Costs	38,392,370	39,940,908
Professional Services	6,103,739	4,948,654
Supplies & Materials	2,787,517	2,815,366
Other Operating Costs	2,212,652	2,545,931
Capital Outlay	1,993,673	853,850
<b>Total Expenditures</b>	<u>51,489,951</u>	<u>51,104,709</u>
<b>Other Uses</b>	-	
<b>Excess (Deficiency) of Revenues &amp; Other Sources Over Expenditures &amp; Other Uses</b>	894,162	13,234
<b>Fund Balance - September 1</b>	25,783,421	26,677,583
<b>Fund Balance - August 31</b>	<u>\$ 26,677,583</u>	<u>\$ 26,690,817</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND  
DETAIL OF REVENUES

REVENUES	2019-2020 Amended Budget	2020-2021 Proposed Budget
<b>Local</b>		
5711 Taxes, Current Year Levy	26,699,931	25,593,405
5712 Taxes, Prior Years	150,000	150,000
5719 Penalties & Interest and Other Tax Rev	90,000	78,000
5735 Ineligible Transportation	-	-
5736 Tuition/Fees - Summer School	30,000	30,000
5738 Tuition/Fees - Indian Summer	25,000	25,000
5742 Interest Temporary Investments	100,000	200,000
5743 Rent	2,000	145,000
5744 Gifts and Bequests	500	500
5745 Insurance Recovery	2,350,000	450,000
5749 Other Revenue - Local Source	224,107	171,500
5749 Other Revenue - Foreign Trade Zone	821,000	988,872
5749 Other Revenue - H.B. 1200	1,370,000	1,583,000
5752 Athletic Activities	289,000	290,000
5761 Revenues from Successor	-	-
<b>Total Local Revenues</b>	<b>32,151,538</b>	<b>29,705,277</b>
<b>State</b>		
5811 Per Capita Apportionment	1,206,987	1,932,104
5812 Foundation School Funds	15,154,644	16,179,158
5812 Foundation - Transition Grant	1,118,326	511,722
5826 PreK Supplemental Funds	5,500	5,500
5831 TRS/TRS Care On-Behalf Payments	2,217,118	2,269,182
<b>Total State Revenues</b>	<b>19,702,575</b>	<b>20,897,666</b>
<b>Federal</b>		
5931 SHARS Reimbursement	500,000	500,000
5949 E-Rate	30,000	15,000
<b>Total Federal Revenues</b>	<b>530,000</b>	<b>515,000</b>
<b>Other</b>		
7912 Sales of Assets	-	-
<b>Total Other Revenue</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>52,384,113</b>	<b>51,117,943</b>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENDITURES BY OBJECT

OBJECT	2020-2021 Proposed Budget	% of Budget
Payroll Costs	39,940,908	78.2
Contracted Services	4,948,654	9.7
Supplies and Materials	2,815,366	5.5
Other Operating Expenses	2,545,931	5.0
Capital Outlay	853,850	1.7
<b>Total Expenditures</b>	<b>51,104,709</b>	<b>100.0</b>





PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENDITURES BY FUNCTION AND OBJECT

	2019-2020 Amended Budget	2020-2021 Proposed Budget
<b>Instructional</b>		
Payroll Costs	25,092,501	25,988,689
Professional Services	821,012	856,012
Supplies and Materials	997,768	1,092,350
Other Operating Costs	37,510	19,510
Capital Outlay	855,481	257,000
<b>Total Instructional</b>	<u>27,804,272</u>	<u>28,213,561</u>
<b>Instructional Resources &amp; Media Services</b>		
Payroll Costs	612,612	612,499
Contracted Services	2,000	2,000
Supplies and Materials	56,100	65,180
Other Operating Costs	3,700	3,700
Capital Outlay	-	-
<b>Total Instructional Resources &amp; Media Svcs</b>	<u>674,412</u>	<u>683,379</u>
<b>Curriculum Development &amp; Instructional Staff Development</b>		
Payroll Costs	968,870	1,019,430
Professional Services	97,900	76,900
Supplies and Materials	41,200	41,200
Other Operating Costs	130,470	159,970
<b>Total Curriculum Development &amp; Instructional Staff Development</b>	<u>1,238,440</u>	<u>1,297,500</u>
<b>School Leadership</b>		
Payroll Costs	2,407,239	2,444,791
Supplies and Materials	19,000	19,000
Other Operating Costs	29,160	28,151
Capital Outlay	29,929	29,929
<b>Total School Leadership</b>	<u>2,485,328</u>	<u>2,521,871</u>
<b>Guidance, Counseling &amp; Evaluation Services</b>		
Payroll Costs	1,676,668	1,670,096
Professional Services	39,880	51,380
Supplies and Materials	7,800	7,800
Other Operating Costs	16,187	16,187
<b>Total Guidance, Counseling &amp; Evaluation Services</b>	<u>1,740,535</u>	<u>1,745,463</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENDITURES BY FUNCTION AND OBJECT

	2019-2020 Amended Budget	2020-2021 Proposed Budget
<b>Social Work</b>		
Payroll	64,705	66,725
Supplies and Materials	5,000	5,000
<b>Total Social Work</b>	<u>69,705</u>	<u>71,725</u>
<b>Health Services</b>		
Payroll Costs	650,753	659,752
Contracted Services	2,000	2,000
Supplies and Materials	25,120	24,455
Other Operating Costs	4,755	6,325
<b>Total Health Services</b>	<u>682,628</u>	<u>692,532</u>
<b>Student (Pupil) Transportation</b>		
Payroll Costs	1,102,334	1,221,486
Professional Services	64,850	64,850
Supplies and Materials	358,500	322,500
Other Operating Costs	(168,800)	(205,500)
Capital Outlay	204,785	-
<b>Total Student (Pupil) Transportation</b>	<u>1,561,669</u>	<u>1,403,336</u>
<b>Cocurricular/Extracurricular Activities</b>		
Payroll Costs	1,152,705	1,212,939
Professional Services	70,075	103,575
Supplies and Materials	275,580	258,230
Other Operating Costs	729,565	827,565
Capital Outlay	348,000	55,000
<b>Total Cocurricular/Extracurricular Activities</b>	<u>2,575,925</u>	<u>2,457,309</u>
<b>General Administration</b>		
Payroll Costs	936,253	962,319
Professional Services	205,400	226,900
Supplies and Materials	52,500	49,000
Other Operating Costs	153,300	177,300
Capital Outlay	-	-
<b>Total General Administration</b>	<u>1,347,453</u>	<u>1,415,519</u>
<b>Plant Maintenance &amp; Operations</b>		
Payroll Costs	3,125,624	3,435,464
Professional Services	4,061,407	2,799,037
Supplies and Materials	788,789	772,500
Other Operating Costs	1,257,091	1,489,000
Capital Outlay	538,357	29,000
<b>Total Plant Maintenance &amp; Operations</b>	<u>9,771,268</u>	<u>8,525,001</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
GENERAL FUND  
SUMMARY OF EXPENDITURES BY FUNCTION AND OBJECT

	2019-2020 Amended Budget	2020-2021 Proposed Budget
<b>Security &amp; Monitoring Services</b>		
Payroll Costs	32,558	29,235
Professional Services	222,500	235,500
Supplies and Materials	46,000	45,000
Other Operating Expenses	12,445	15,445
Capital Outlay	9,200	-
<b>Total Security &amp; Monitoring Services</b>	<b>322,703</b>	<b>325,180</b>
<b>Data Processing Services</b>		
Payroll Costs	569,548	617,483
Professional Services	71,200	75,500
Supplies and Materials	104,000	104,000
Other Operating Costs	6,500	6,500
Capital Outlay	37,850	62,850
<b>Total Data Processing Services</b>	<b>789,098</b>	<b>866,333</b>
<b>Debt Service</b>		
Lease Payment	-	-
<b>Total Debt Service</b>	<b>-</b>	<b>-</b>
<b>Capital Acquisition</b>		
Asset Purchases	-	450,000
<b>Total Capital Acquisition</b>	<b>-</b>	<b>450,000</b>
<b>Recapture to TEA</b>		
Professional Services	-	-
<b>Total Recapture for Chapter 41</b>	<b>-</b>	<b>-</b>
<b>Payment to Juvenile Justice Alt Ed</b>		
Professional Services	36,000	36,000
<b>Total Payment to Juvenile Justice Alt Ed</b>	<b>36,000</b>	<b>36,000</b>
<b>Other Uses</b>		
Professional Services	390,515	400,000
<b>Total Other Uses</b>	<b>390,515</b>	<b>400,000</b>
<b>TOTAL EXPENDITURES</b>	<b>51,489,951</b>	<b>51,104,709</b>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
EXPENDITURES  
SCHOOL / DEPARTMENT SUMMARY

	2019-2020 Amended Budget	2020-2021 Adopted Budget
Port Neches-Groves High School	10,345,244	10,755,371
Alternative Education Center	570,695	590,887
Groves Middle School	4,016,524	4,149,111
Port Neches Middle School	4,056,823	4,223,776
Groves Elementary School	2,356,437	2,589,141
Port Neches Elementary School	2,315,821	2,420,575
Ridgewood Elementary School	2,440,121	2,498,463
Taft Elementary School	2,410,020	2,414,661
Van Buren Elementary School	2,286,307	2,274,296
Woodcrest Elementary School	2,376,536	2,044,532
West Groves Early Learning	444,182	605,431
Summer School	147,435	136,220
Administration	1,349,253	1,417,319
Athletics	1,344,719	1,229,297
Career & Technology	220,935	205,236
Curriculum	921,636	925,051
Special Education	1,381,587	1,363,402
Technology	1,542,308	1,194,549
Security	282,603	245,080
Maintenance	7,610,719	6,654,953
Transportation	1,620,354	1,451,716
Construction	-	-
District Wide	1,449,692	1,715,642
	<u>51,489,951</u>	<u>51,104,709</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
PORT NECHES-GROVES HIGH SCHOOL  
SCHOOL BUDGET

2019-2020 Amended Budget	2020-2021 Adopted Budget
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**By Function**

Instructional	7,550,506	7,826,401
Instructional Resources & Media Services	113,021	112,703
Curriculum Development & Instructional Staff Development	162,555	166,979
School Leadership	636,668	651,942
Guidance, Counseling & Evaluation Services	442,228	467,712
Health Services	114,854	118,717
Cocurricular/Extracurricular Activities	797,236	801,186
Plant Maintenance & Operations	366,217	442,468
Security	6,000	6,000
Data Processing Services	155,959	161,263
	<u>10,345,244</u>	<u>10,755,371</u>

**By Object**

Payroll Costs	9,714,634	10,168,761
Professional Services	69,650	73,650
Supplies and Materials	203,960	203,960
Other Operating Costs	247,000	254,000
Capital Outlay	110,000	55,000
	<u>10,345,244</u>	<u>10,755,371</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
ALTERNATIVE EDUCATION CENTER  
SCHOOL BUDGET

	2019-2020 Amended Budget	2020-2021 Adopted Budget
<b>By Function</b>		
Instructional	439,107	455,504
Instructional Resources & Media Services	500	500
Curriculum Development & Instructional Staff Development	300	300
School Leadership	108,237	111,535
Guidance, Counseling & Evaluation Services	7,100	7,100
Health Services	100	100
Plant Maintenance & Operations	15,351	15,848
	<u>570,695</u>	<u>590,887</u>

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**By Object**

Payroll Costs	548,795	568,987
Professional Services	10,000	10,000
Supplies and Materials	7,500	7,500
Other Operating Costs	4,400	4,400
	<u>570,695</u>	<u>590,887</u>



PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
GROVES MIDDLE SCHOOL  
SCHOOL BUDGET

	2019-2020 Amended Budget	2020-2021 Adopted Budget
<b>By Function</b>		
Instructional	2,994,410	3,066,688
Instructional Resources & Media Services	79,548	82,048
Curriculum Development & Instructional Staff Development	128,663	132,650
School Leadership	302,027	326,217
Guidance, Counseling & Evaluation Services	130,150	134,215
Health Services	60,066	61,946
Cocurricular/Extracurricular Activities	140,046	151,307
Plant Maintenance & Operations	176,114	188,540
Security & Monitoring Services	5,500	5,500
	<u>4,016,524</u>	<u>4,149,111</u>

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**By Object**

Payroll Costs	3,817,539	3,943,901
Professional Services	35,225	35,225
Supplies and Materials	104,525	108,850
Other Operating Costs	47,235	53,135
Capital Outlay	12,000	8,000
	<u>4,016,524</u>	<u>4,149,111</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
PORT NECHES MIDDLE SCHOOL  
SCHOOL BUDGET

	2019-2020 Amended Budget	2020-2021 Adopted Budget
<b>By Function</b>		
Instructional	3,036,391	3,145,469
Instructional Resources & Media Services	88,762	91,433
Curriculum Development & Instructional Staff Development	113,539	117,626
School Leadership	311,798	309,778
Guidance, Counseling & Evaluation Services	118,021	121,483
Health Services	61,377	62,831
Cocurricular/Extracurricular Activities	149,561	160,758
Plant Maintenance & Operations	171,874	208,898
Security & Monitoring Services	5,500	5,500
	<u>4,056,823</u>	<u>4,223,776</u>

**By Object**

Payroll Costs	3,859,546	4,014,574
Professional Services	31,812	31,812
Supplies and Materials	103,025	107,350
Other Operating Costs	38,440	46,040
Capital Outlay	24,000	24,000
	<u>4,056,823</u>	<u>4,223,776</u>



PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
GROVES ELEMENTARY SCHOOL  
SCHOOL BUDGET

	2019-2020 Amended Budget	2020-2021 Adopted Budget
<b>By Function</b>		
Instructional	1,820,371	2,031,168
Instructional Resources & Media Services	43,465	39,977
Curriculum Development & Instructional Staff Development	6,100	6,100
School Leadership	183,215	194,124
Guidance, Counseling & Evaluation Services	94,491	97,424
Health Services	60,580	63,849
Cocurricular/Extracurricular Activities	16,734	16,753
Plant Maintenance & Operations	131,481	139,746
	<u>2,356,437</u>	<u>2,589,141</u>

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**By Object**

Payroll Costs	2,277,837	2,509,911
Professional Services	12,500	12,500
Supplies and Materials	48,840	48,580
Other Operating Costs	17,260	18,150
	<u>2,356,437</u>	<u>2,589,141</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
PORT NECHES ELEMENTARY SCHOOL  
SCHOOL BUDGET

	2019-2020 Amended Budget	2020-2021 Adopted Budget
<b>By Function</b>		
Instructional	1,798,977	1,888,838
Instructional Resources & Media Services	36,329	33,530
Curriculum Development & Instructional Staff Development	5,000	5,000
School Leadership	152,058	158,917
Guidance, Counseling & Evaluation Services	117,788	120,924
Health Services	64,001	66,067
Cocurricular/Extracurricular Activities	16,961	16,564
Plant Maintenance & Operations	124,707	130,735
	<u>2,315,821</u>	<u>2,420,575</u>

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**By Object**

Payroll Costs	2,238,836	2,343,590
Professional Services	12,650	12,650
Supplies and Materials	50,700	50,700
Other Operating Costs	13,635	13,635
	<u>2,315,821</u>	<u>2,420,575</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
RIDGEWOOD ELEMENTARY SCHOOL  
SCHOOL BUDGET

	2019-2020 Amended Budget	2020-2021 Adopted Budget
<b>By Function</b>		
Instructional	1,904,288	1,916,510
Instructional Resources & Media Services	74,153	76,252
Curriculum Development & Instructional Staff Development	2,500	2,500
School Leadership	176,375	180,934
Guidance, Counseling & Evaluation Services	99,633	102,482
Health Services	61,786	58,607
Cocurricular/Extracurricular Activities	8,327	8,026
Plant Maintenance & Operations	113,059	153,152
	<u>2,440,121</u>	<u>2,498,463</u>

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**By Object**

Payroll Costs	2,359,096	2,417,438
Professional Services	13,000	13,000
Supplies and Materials	58,621	58,621
Other Operating Costs	9,404	9,404
	<u>2,440,121</u>	<u>2,498,463</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
TAFT ELEMENTARY SCHOOL  
SCHOOL BUDGET

	2019-2020 Amended Budget	2020-2021 Adopted Budget
<b>By Function</b>		
Instructional	1,885,338	1,883,258
Instructional Resources & Media Services	67,017	68,598
Curriculum Development & Instructional Staff Development	3,300	3,300
School Leadership	189,203	192,702
Guidance, Counseling & Evaluation Services	74,956	77,104
Health Services	60,577	62,031
Cocurricular/Extracurricular Activities	8,327	7,371
Plant Maintenance & Operations	121,302	120,297
	<u>2,410,020</u>	<u>2,414,661</u>

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**By Object**

Payroll Costs	2,333,445	2,338,086
Professional Services	13,500	13,500
Supplies and Materials	52,200	52,100
Other Operating Costs	10,875	10,975
Capital Outlay	-	-
	<u>2,410,020</u>	<u>2,414,661</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
VAN BUREN ELEMENTARY SCHOOL  
SCHOOL BUDGET

	2019-2020 Amended Budget	2020-2021 Adopted Budget
<b>By Function</b>		
Instructional	1,787,831	1,736,754
Instructional Resources & Media Services	70,529	72,385
Curriculum Development & Instructional Staff Development	1,500	1,500
School Leadership	179,646	186,339
Guidance, Counseling & Evaluation Services	69,061	71,389
Health Services	58,049	59,762
Cocurricular/Extracurricular Activities	8,452	7,835
Plant Maintenance & Operations	111,239	138,332
	<u>2,286,307</u>	<u>2,274,296</u>

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**By Object**

Payroll Costs	2,216,395	2,204,384
Professional Services	12,500	12,500
Supplies and Materials	46,875	46,875
Other Operating Costs	10,537	10,537
	<u>2,286,307</u>	<u>2,274,296</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
WOODCREST ELEMENTARY SCHOOL  
SCHOOL BUDGET

	2019-2020 Amended Budget	2020-2021 Adopted Budget
<b>By Function</b>		
Instructional	1,522,232	1,555,449
Instructional Resources & Media Services	75,588	78,153
Curriculum Development & Instructional Staff Development	1,035	1,000
School Leadership	176,578	181,883
Guidance, Counseling & Evaluation Services	75,522	72,809
Health Services	52,550	54,998
Cocurricular/Extracurricular Activities	8,300	8,052
Plant Maintenance & Operations	464,731	92,188
	<u>2,376,536</u>	<u>2,044,532</u>

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**By Object**

Payroll Costs	1,935,441	1,978,472
Professional Services	12,600	12,600
Supplies and Materials	44,560	44,560
Other Operating Costs	8,935	8,900
Capital Improvements (Land Purchase)	375,000	-
	<u>2,376,536</u>	<u>2,044,532</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
WEST GROVES EARLY LEARNING  
SCHOOL BUDGET

	2019-2020 Amended Budget	2020-2021 Adopted Budget
<b>By Function</b>		
Instructional	367,126	525,533
Instructional Resources & Media Services	-	-
Curriculum Development & Instructional Staff Development	1,000	1,500
School Leadership	9,129	9,200
Guidance & Counseling	30	-
Health Services	65,147	67,448
Co-Curricular	1,750	1,750
	<u>444,182</u>	<u>605,431</u>

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**By Object**

Payroll Costs	406,932	504,681
Professional Services	23,500	86,500
Supplies and Materials	10,675	10,300
Other Operating Costs	3,075	3,950
	<u>444,182</u>	<u>605,431</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
SUMMER SCHOOL  
DEPARTMENT BUDGET

	2019-2020 Amended Budget	2020-2021 Adopted Budget
<b>By Function</b>		
Instructional	121,470	127,300
School Leadership	15,385	3,300
Transportation	5,315	3,020
Plant Maintenance & Operations	5,265	2,600
	<u>147,435</u>	<u>136,220</u>

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**By Object**

Payroll Costs	141,534	130,220
Supplies and Materials	6,000	6,000
Travel & Subsistence	-	-
	<u>147,534</u>	<u>136,220</u>



PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
ADMINISTRATION  
DEPARTMENT BUDGET

	2019-2020 Amended Budget	2020-2021 Adopted Budget
Superintendent	466,528	475,542
Board of Trustees	55,700	63,500
Tax Office	6,500	6,500
Personnel	332,803	361,190
General Administration	485,922	508,787
Plant Maintenance & Operations	1,800	1,800
	<u>1,349,253</u>	<u>1,417,319</u>

**By Object**

Payroll Costs	936,253	962,319
Professional Services	205,400	226,900
Supplies and Materials	54,300	50,800
Other Operating Costs	153,300	177,300
Capital		
	<u>1,349,253</u>	<u>1,417,319</u>

## ATHLETICS DEPARTMENT BUDGET

## By Function

## By Object

D-21

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
CAREER & TECHNOLOGY  
DEPARTMENT BUDGET

	2019-2020 Amended Budget	2020-2021 Adopted Budget
<b>By Function</b>		
Instructional	142,879	123,300
Curriculum Development & Instructional Staff Development	46,706	50,586
Cocurricular/Extracurricular Activities	31,350	31,350
	<u>220,935</u>	<u>205,236</u>

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**By Object**

Payroll Costs	42,496	45,711
Professional Services	15,800	18,800
Supplies and Materials	52,879	100,000
Other Operating Costs	40,060	40,725
Capital	69,700	-
	<u>220,935</u>	<u>205,236</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
CURRICULUM  
DEPARTMENT BUDGET

	2019-2020 Amended Budget	2020-2021 Adopted Budget
<b>By Function</b>		
Instructional	322,687	310,291
Curriculum Development & Instructional Staff Development	519,825	526,151
Guidance, Counseling & Evaluation Services	29,280	40,780
Plant Maintenance & Operations	46,244	47,829
Data Processing	3,600	-
	<u>921,636</u>	<u>925,051</u>

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**By Object**

Payroll Costs	435,106	415,521
Professional Services	115,630	106,130
Supplies and Materials	308,500	341,500
Other Operating Costs	62,400	61,900
	<u>921,636</u>	<u>925,051</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
SPECIAL EDUCATION  
DEPARTMENT BUDGET

	2019-2020 Amended Budget	2020-2021 Adopted Budget
<b>By Function</b>		
Instructional	756,280	713,453
Curriculum Development & Instructional Staff Development	194,132	234,208
Guidance, Counseling & Evaluation Services	431,175	415,741
	<u>1,381,587</u>	<u>1,363,402</u>

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**By Object**

Payroll Costs	704,292	731,107
Professional Services	608,800	563,800
Supplies and Materials	48,700	48,700
Other Operating Costs	19,795	19,795
	<u>1,381,587</u>	<u>1,363,402</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
TECHNOLOGY DEPARTMENT  
DEPARTMENT BUDGET

	2019-2020 Amended Budget	2020-2021 Adopted Budget
<b>By Function</b>		
Instructional	827,514	365,679
Curriculum Development & Instructional Staff Development	23,455	22,300
Plant Maintenance & Operations	62,000	62,000
Security	6,000	46,000
Data Processing Services	623,339	698,570
	<u>1,542,308</u>	<u>1,194,549</u>

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**By Object**

Payroll Costs	415,954	460,730
Professional Services	149,200	163,500
Supplies and Materials	236,723	289,669
Other Operating Costs	12,800	12,800
Capital Outlay	727,631	267,850
	<u>1,542,308</u>	<u>1,194,549</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
SECURITY  
SCHOOL BUDGET

2019-2020 Amended Budget	2020-2021 Adopted Budget
282,603	245,080
282,603	245,080

**By Function**

Security & Monitoring

282,603	245,080
282,603	245,080

**By Object**

Payroll Costs  
Professional Services  
Supplies and Materials  
Other Operating Costs  
Capital Outlay

10,458	10,135
216,500	229,500
46,000	5,000
445	445
9,200	-
282,603	245,080

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
PLANT MAINTENANCE & OPERATIONS  
DEPARTMENT BUDGET

2019-2020 Amended Budget	2020-2021 Adopted Budget
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**By Function**

Plant Maintenance & Operations

7,610,719	6,654,953
<u>7,610,719</u>	<u>6,654,953</u>

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**By Object**

Payroll Costs  
Professional Services  
Supplies and Materials  
Other Operating Costs  
Capital Outlay

1,684,575	1,809,916
3,900,407	2,737,037
618,289	592,000
1,255,091	1,487,000
152,357	29,000
<u>7,610,719</u>	<u>6,654,953</u>



PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
TRANSPORTATION  
DEPARTMENT BUDGET

	2019-2020 Amended Budget	2020-2021 Adopted Budget
Transportation	1,550,354	1,381,716
Plant Maintenance & Operations	70,000	70,000
Debt Service - Vehicle Leases	-	-
	<u>1,620,354</u>	<u>1,451,716</u>

**By Function**

Transportation  
Plant Maintenance & Operations  
Debt Service - Vehicle Leases

**By Object**

Payroll Costs  
Professional Services  
Supplies and Materials  
Other Operating Costs  
Capital Outlay

Payroll Costs	1,091,019	1,199,866
Professional Services	64,850	64,850
Supplies and Materials	426,500	390,500
Other Operating Costs	(166,800)	(203,500)
Capital Outlay	204,785	-
	<u>1,620,354</u>	<u>1,451,716</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
DISTRICT WIDE - UNALLOCATED  
DEPARTMENT BUDGET

	2019-2020 Amended Budget	2020-2021 Adopted Budget
Payroll Contingency	826,912	704,646
Tax Appraisal (JCAD)	390,515	400,000
Payments to JJAEP	36,000	36,000
Student Attendance Credits (Chp 41 Pmts)	-	-
Misc Contracted Services	101,000	2,000
Supplies Contingency	44,315	63,971
Travel	39,950	59,025
Capital	11,000	450,000
	<u>1,449,692</u>	<u>1,715,642</u>

# CHILD NUTRITION SERVICES

(Section E)

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
CHILD NUTRITION SERVICES FUND  
SUMMARY OF REVENUES AND EXPENDITURES

	2019-2020 Amended Budget	2020-21 Proposed Budget
<b>REVENUES</b>		
Local	\$ 1,074,400	\$ 1,074,400
State	57,700	57,700
Federal	1,215,649	1,215,649
<b>Total Revenues</b>	<u>2,347,749</u>	<u>2,347,749</u>
<b>EXPENDITURES</b>		
Payroll Costs	1,545,155	1,659,353
Contracted Service	23,700	23,700
Food and Non-Food Supplies	1,301,849	1,301,849
Other Operating Costs	2,700	2,700
Capital Outlay	35,500	35,500
<b>Total Expenditures</b>	<u>2,908,904</u>	<u>3,023,102</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(561,155)	(675,353)
<b>Fund Balance - September 1</b>	368,348	(192,807)
<b>Fund Balance - August 31</b>	<u>\$ (192,807)</u>	<u>\$ (868,160)</u>

# DEBT SERVICE

## (Section F)

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
DEBT SERVICE FUND  
SUMMARY OF REVENUES AND EXPENDITURES  
2019-2020 BUDGET

	2019-20 Amended Budget	2020-21 Proposed Budget
<b>REVENUES</b>		
Property Taxes - Current	\$ 7,741,056	\$ 9,119,224
Property Taxes - Delinquent	40,000	45,000
Interest and Penalties	30,000	25,000
Interest Earnings	20,000	25,000
State Revenue	-	183,378
<b>Total Revenues</b>	<u>7,831,056</u>	<u>9,397,602</u>
<b>EXPENDITURES</b>		
Principal Payments	4,491,000	5,010,000
Interest Payments	3,025,000	4,735,600
Other Debt Service Fees	10,000	3,750
<b>Total Expenditures</b>	<u>7,526,000</u>	<u>9,749,350</u>
<b>OTHER SOURCES AND USES</b>		
Sale of Bonds		-
Premium on Issuance of Bonds		-
Prepaid Interest		-
Other Uses		-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	305,056	(351,748)
<b>Fund Balance - September 1</b>	2,830,788	3,135,844 **
<b>Fund Balance - August 31</b>	<u>\$ 3,135,844</u>	<u>\$ 2,784,096</u>

\*\* - Projected

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
DEBT SERVICE FUND  
SUMMARY OF ANNUAL DEBT REQUIREMENTS  
2019-2020 BUDGET

Fiscal Year	Principal	Interest	Total
2021	\$ 5,010,000	\$ 4,735,568	9,745,568
2022	5,210,000	4,507,680	9,717,680
2023	6,230,000	4,253,343	10,483,343
2024	6,490,000	3,978,643	10,468,643
2025	6,795,000	3,697,405	10,492,405
2026	7,030,000	3,399,599	10,429,599
2027	7,105,000	3,093,599	10,198,599
2028	7,290,000	2,801,931	10,091,931
2029	7,405,000	2,544,495	9,949,495
2030	7,530,000	2,303,958	9,833,958
2031	7,700,000	2,069,895	9,769,895
2032	7,830,000	1,841,205	9,671,205
2033	7,345,000	1,619,995	8,964,995
2034	6,060,000	1,440,500	7,500,500
2035	4,030,000	1,323,606	5,353,606
2036	4,020,000	1,220,488	5,240,488
2037	3,970,000	1,100,638	5,070,638
2038	3,965,000	981,613	4,946,613
2039	4,125,000	870,575	4,995,575
2040	4,400,000	764,013	5,164,013
2041	4,700,000	638,513	5,338,513
2042	4,840,000	495,413	5,335,413
2043	4,985,000	354,269	5,339,269
2044	5,125,000	215,256	5,340,256
2045	<u>5,265,000</u>	<u>72,394</u>	<u>5,337,394</u>
	<u>\$ 144,455,000</u>	<u>\$ 50,324,589</u>	<u>\$ 194,779,589</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
DEBT SERVICE FUND  
SCHEDULE OF CURRENT DEBT REQUIREMENTS  
2020-2021 BUDGET

Issue	Balance Outstanding 08/31/20	Fiscal Year 2021			Balance Outstanding 08/31/21
		Principal	Interest	Total	
U/T Refunding Bonds 2013	5,835,000	560,000	192,613	\$ 752,613	5,275,000
U/T Refunding Bonds 2014	4,625,000	525,000	133,850	\$ 658,850	4,100,000
U/T Refunding Bonds 2015	7,445,000	540,000	227,455	\$ 767,455	6,905,000
U/T Refunding Bonds 2016	32,120,000	1,500,000	1,109,300	\$ 2,609,300	30,620,000
U/T Refunding Bonds 2016/	30,205,000	1,585,000	1,148,025	\$ 2,733,025	28,620,000
School Bonds Series 2020	64,225,000	300,000	1,924,326	\$ 2,224,326	63,925,000
	<u>144,455,000</u>	<u>5,010,000</u>	<u>4,735,569</u>	<u>9,745,569</u>	<u>139,445,000</u>

**Legal Debt Limit**

The statutes of the State of Texas prescribe a legal debt limit of 10% of the assessed valuation. The District is substantially below this legal limitation.



# FEDERAL FUNDS

(Section G)

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
FEDERAL REVENUES  
SUMMARY BY FUND  
(For Information Only)

<b>Fund Number</b>	<b>Grant Description</b>	<b>2019-2020 Maximum Entitlement</b>	<b>2020-2021 Planning Amount</b>
<b>211</b>	<b>Title I, Part A - Accelerated Instruction</b>		
	Payroll Costs	731,385	669,822
	Professional Services	14,000	-
	Supplies and Materials	26,980	9,551
	Other Operating Costs	-	-
		<u>772,365</u>	<u>679,373</u>
<b>255</b>	<b>Title II, Part A - Training &amp; Recruiting</b>		
	Payroll Costs	109,298	116,685
	Professional Services	2,280	2,386
	Supplies and Materials	1	200
	Other Operating Costs	1	49
		<u>111,580</u>	<u>119,320</u>
<b>263</b>	<b>Title III - Language Inst LEP</b>		
	Payroll Costs	-	-
	Professional Services	4,340	3,782
	Supplies and Materials	28,497	20,366
	Other Operating Costs	5,000	5,000
		<u>37,837</u>	<u>29,148</u>
<b>224</b>	<b>IDEA Part B, Formula</b>		
	Payroll Costs	749,665	739,936
	Professional Services	207,053	187,664
	Supplies and Materials	1,000	1,000
	Other Operating Costs	2,000	1,000
		<u>959,718</u>	<u>929,600</u>

<b>Fund Number</b>	<b>Grant Description</b>	<b>2019-2020 Maximum Entitlement</b>	<b>2020-2021 Planning Amount</b>
<b>225</b>	<b>IDEA Part B, Preschool</b>		
	Payroll Costs	41,504	38,104
		<u>41,504</u>	<u>38,104</u>
<b>244</b>	<b>Title II, Part C - Carl Perkins</b>		
	Professional Services	4,682	4,800
	Supplies and Materials	39,992	31,066
	Other Operating Costs	1,900	2,000
	Capital Outlay	-	-
		<u>46,574</u>	<u>37,866</u>
<b>266</b>	<b>CARES Act - ESSER</b>		
	Other Operating Costs	-	-
	Capital Outlay	565,743	-
		<u>565,743</u>	<u>-</u>
<b>289</b>	<b>Various Misc. Grants</b>		
	Professional Services	1,075	-
	Payroll	66,173	54,677
	Other	-	-
		<u>67,248</u>	<u>54,677</u>
<b>TOTAL FEDERAL FUNDS RECEIVED</b>		<u>\$ 2,386,148</u>	<u>\$ 1,833,411</u>