

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

ADOPTED BUDGET

September 1, 2020 – August 31, 2021

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

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Port Neches, Texas

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PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT
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GENERAL BUDGET INFORMATION

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT
 PROPOSED BUDGET
 FISCAL YEAR 2019-2020

August 12, 2019

	<u>Operating Fund</u>	<u>Child Nutrition Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>	<u>Total by Enrolled Student*</u>
Estimated Revenues					
Local Revenue	\$ 30,387,924	\$ 1,074,400	\$ 7,831,056	\$ 39,293,380	\$ 7,709
State Revenue	19,009,082	57,700		19,066,782	3,741
Federal Revenue	530,000	1,215,649		1,745,649	342
Total Revenue	<u>49,927,006</u>	<u>2,347,749</u>	<u>7,831,056</u>	<u>60,105,811</u>	<u>11,792</u>
Appropriations					
11 - Instruction	26,985,572			26,985,572	5,294
12 - Library & Media Services	666,412			666,412	131
13 - Curriculum/Instructional Staff Development	1,226,440			1,226,440	241
23 - School Leadership	2,450,328			2,450,328	481
31 - Guidance and Counseling	1,720,535			1,720,535	338
32 - Attendance and Social Work	69,705			69,705	14
33 - Health Services	674,728			674,728	132
34 - Student Transportation	1,703,184			1,703,184	334
35 - Child Nutrition	0	2,891,904		2,891,904	567
36 - Co-Curricular / Extra Curricular Activities	2,460,925			2,460,925	483
41 - General Administration	1,316,453			1,316,453	258
51 - Plant Maintenance & Operations	7,329,161			7,329,161	1,438
52 - Security and Monitoring Services	320,703			320,703	63
53 - Data Processing Services	753,098			753,098	148
71 - Debt Service Principal			4,491,000	4,491,000	881
72 - Debt Service Interest			3,025,000	3,025,000	593
73 - Debt Service Fees			10,000	10,000	2
81 - Facilities Acquisition & Construction	400,000			400,000	78
91 - Contracted Instructional Services(recapture)				0	0
95 - Juvenile Justice Alternative Education Program	36,000			36,000	7
99 - Other Intergovernmental Charges	425,000			425,000	83
Total Appropriations	<u>48,538,244</u>	<u>2,891,904</u>	<u>7,526,000</u>	<u>58,956,148</u>	<u>11,567</u>
Change in Fund Balance	<u>\$ 1,388,762</u>	<u>\$ (544,155)</u>	<u>\$ 305,056</u>	<u>\$ 1,149,663</u>	
FUND BALANCE PROJECTED FOR 8/31/19	<u>21,904,053</u>	<u>387,489</u>	<u>2,792,213</u>	<u>25,083,755</u>	
FUND BALANCE PROJECTED FOR 8/31/20	<u>23,292,815</u>	<u>(156,666)</u>	<u>3,097,269</u>	<u>26,233,418</u>	

* Based on 2019-2020 enrollment projection of 5,097 students.

Port Neches-Groves ISD
2019-2020 Budget Information

Tax Revenue

--	Proposed Tax Rate:	
	Maintenance & Operations	\$1.06835
	Interest & Sinking	<u>\$0.27440</u>
	<u>Total Tax Rate</u>	<u>\$1.34275</u>
--	Certified Taxable Values	\$2,693,697,213

State Revenue

- Based on student population of 5,097
- Estimated new funding from HB3 - \$6,714,540
- Estimated funding from State for salaries - \$2,014,362

Payroll Costs

- 7.5% Raise for all employees
- \$1.25 / hour raise for non-contract employees
- Benefits increase by an estimated \$70,000 - health & insurance
- Christmas stipends of \$200 / employee included (\$140,000)

White Fleet Leased Vehicles

- Additional 8 vehicles budgeted for lease

Capital Expenditures

--	One new route bus and 1 small bus	\$170,000
--	Protective structure for buses	\$275,000
--	Career & Technology equipment	\$28,300
--	Band Instruments	\$76,000
--	Technology Equipment	\$284,285
--	Maintenance Equipment	\$29,000
--	Athletic Department (uniforms)	\$30,000
--	Athletic Department (miscellaneous)	\$10,000
--	Administration building remodel	\$400,000
--	Football Field Jumbotron Screen	\$225,000
--	Golf Cart for Security Officer	\$9,200
--	High School Digital Sign	<u>\$20,000</u>
	Total Capital Budget	<u><u>\$1,556,785</u></u>

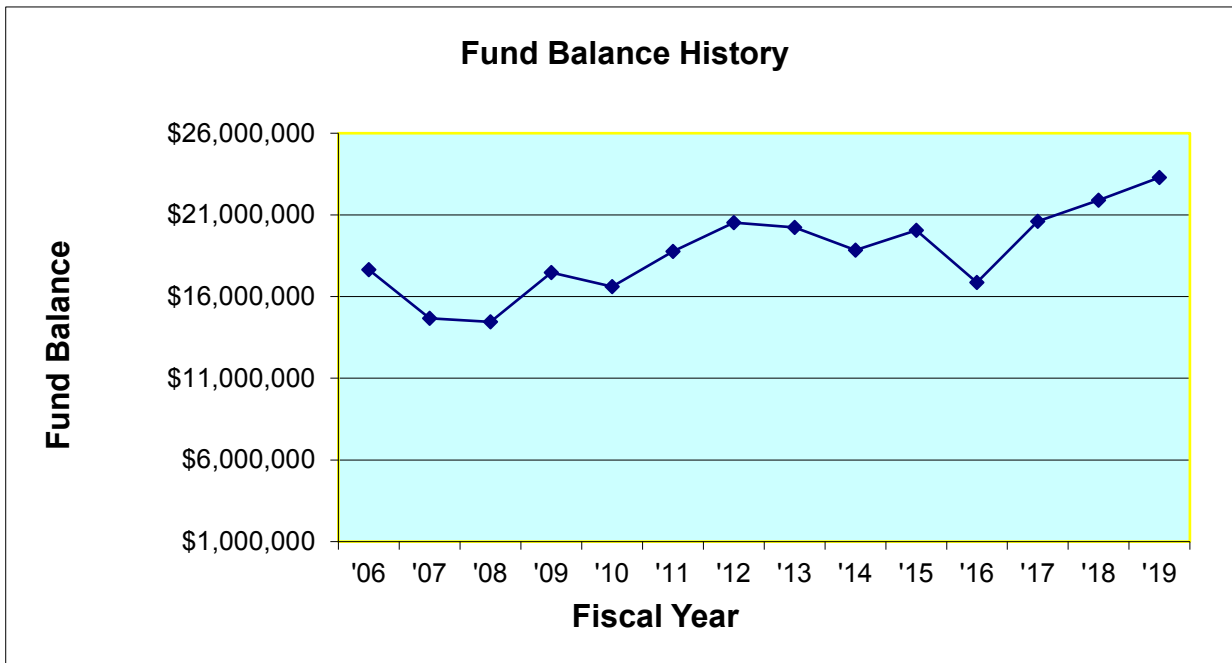
HISTORICAL INFORMATION

(Section A)

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

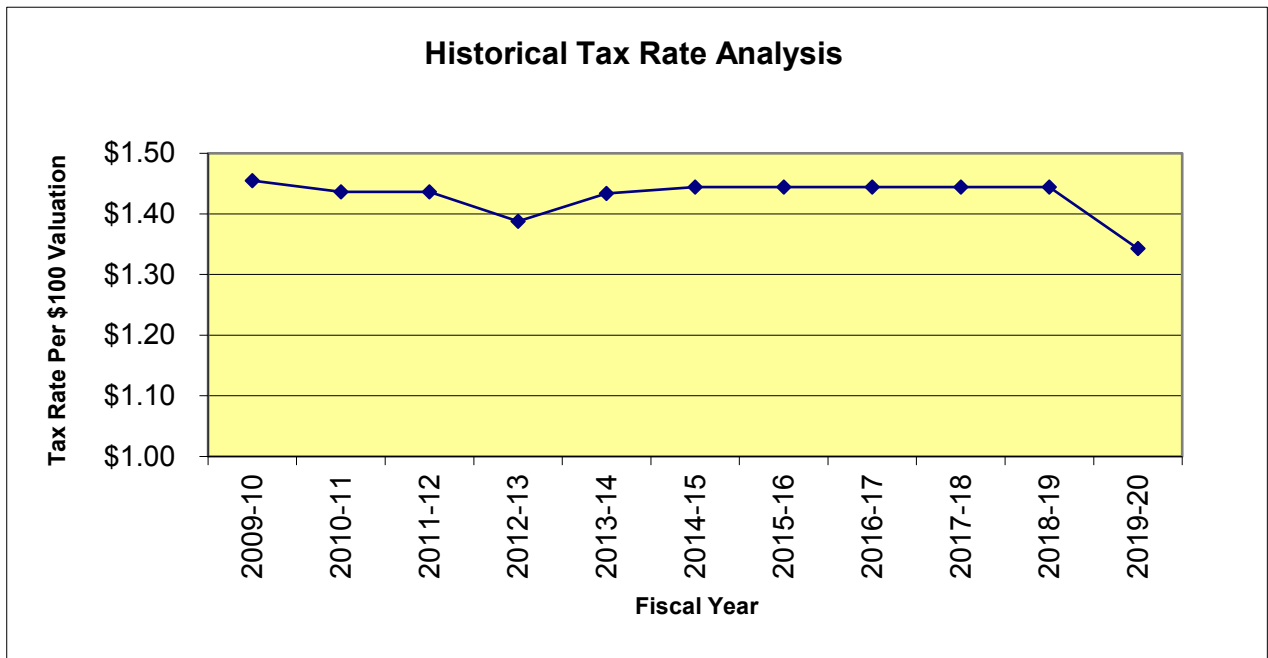
		Increase (Decrease)
September 1, 2007	17,648,465	17,648,465
2008	14,673,820	(2,974,645)
2009	14,450,509	(223,311)
2010	17,475,662	3,025,153
2011	16,599,684	(875,978)
2012	18,773,253	2,173,569
2013	20,520,309	1,747,056
2014	20,224,847	(295,462)
2015	18,844,649	(1,380,198)
2016	20,055,041	1,210,392
2017	16,871,289	(3,183,752)
2018	20,604,053	3,732,764
2019	21,904,053 **	1,300,000
2020	23,292,815	1,388,762

** Projected Fund Balance at 8/31/19



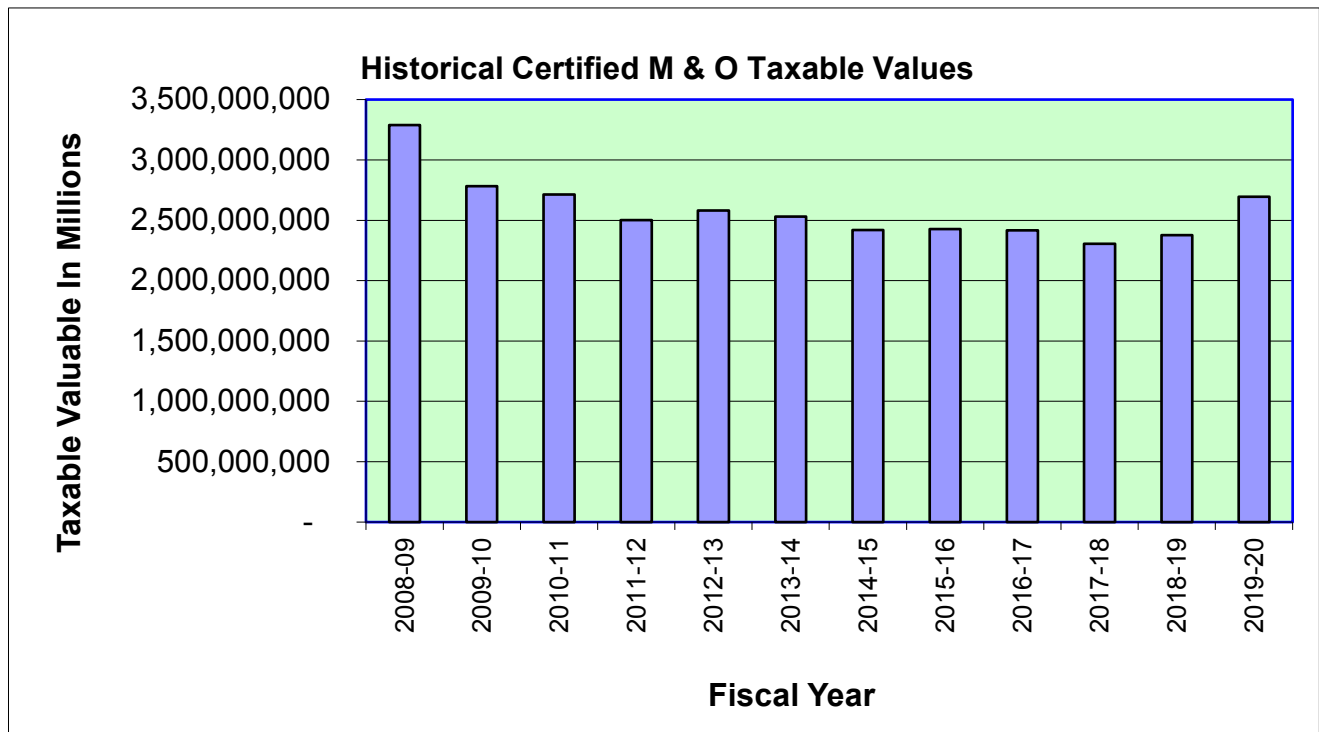
**PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT
HISTORICAL TAX RATE ANALYSIS**

School Year	Total Rate	Maintenance & Operation	Interest & Sinking
2009-10	1.454950	1.04	0.414950
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



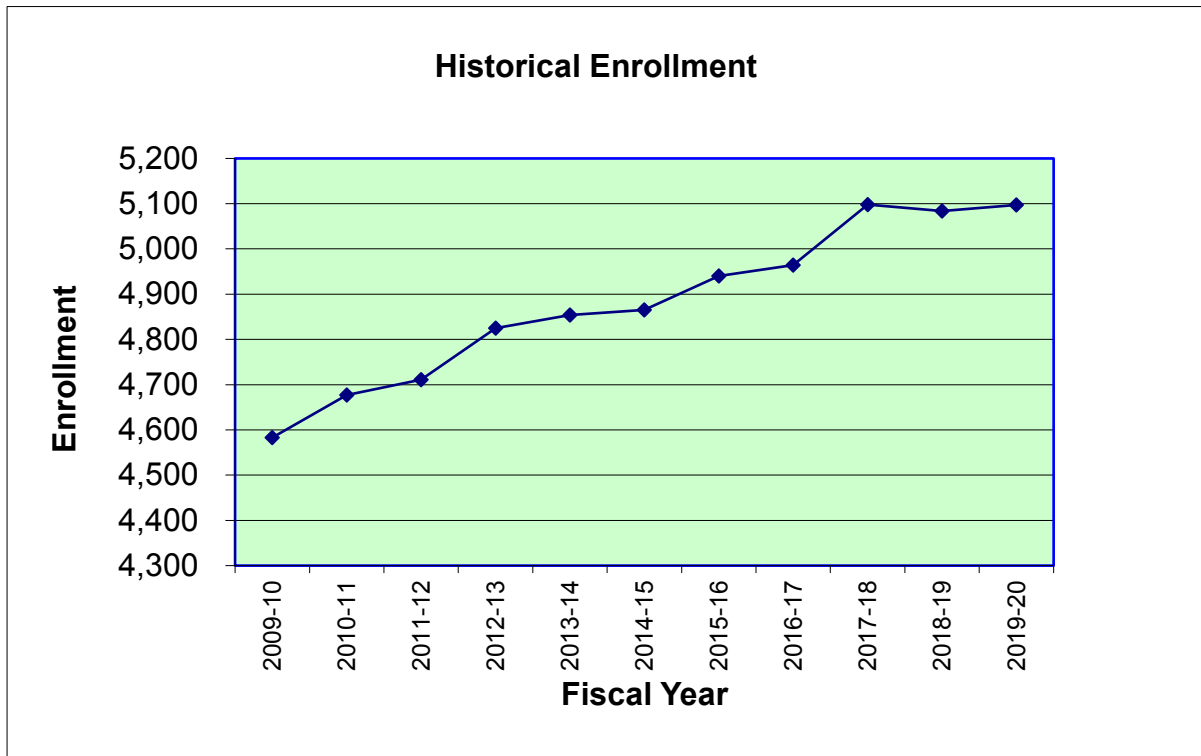
**PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT
HISTORICAL CERTIFIED TAXABLE VALUES**

<u>School Year</u>	<u>Maintenance & Operations Taxable Value</u>	<u>[M & O] Percentage Increase (Decrease)</u>	<u>Interest & Sinking Taxable Value</u>	<u>[I & S] Percentage Increase (Decrease)</u>
2008-09	3,289,967,073		3,486,349,373	
2009-10	2,782,062,384	-15.44%	2,911,206,184	-16.50%
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%



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

School Year	Enrollment	Percentage Increase/(Decrease)
2009-10	4,583	
2010-11	4,677	2.1%
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	5,097	0.3%



REVENUES

(Section B)

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

TYPE OF REVENUE	2018-2019 Amended Budget	2019-2020 Proposed Budget
199 General Fund	\$ 46,373,473	\$ 49,927,006
240 Child Nutrition Services	2,334,617	2,347,749
599 Interest & Sinking	7,735,974	7,831,056
TOTAL ALL FUNDS	\$ 56,444,064	\$ 60,105,811

EXPENDITURES

(Section C)

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

Board Adopted Budgets	2018-19 Amended Budget	2019-20 Proposed Budget
199 General Fund	\$ 46,152,139	\$ 48,538,244
240 Child Nutrition Services	2,819,756	2,891,904
599 Interest & Sinking	8,120,000	7,526,000
TOTAL ALL FUNDS	\$ 57,091,895	\$ 58,956,148

GENERAL FUND
(Section D)

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

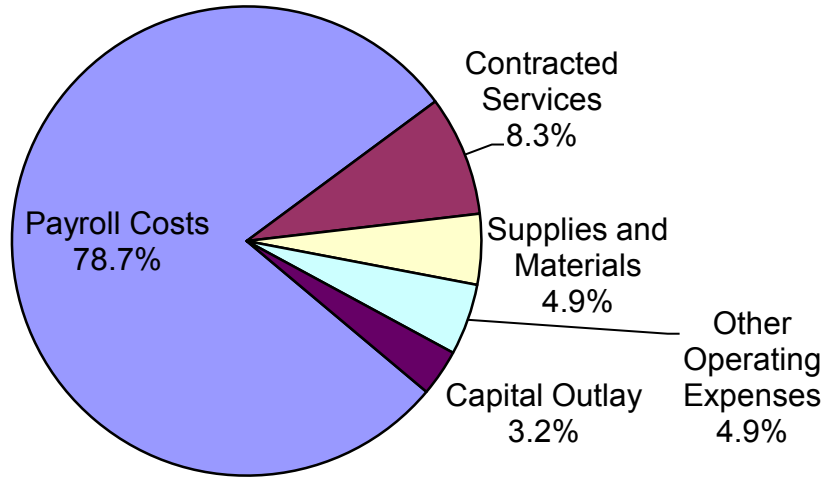
	2018-19 Revised Budget	2019-20 Proposed Budget
REVENUES		
Local	31,488,678	30,387,924
State	14,024,795	19,009,082
Federal	860,000	530,000
Total Revenue	<u>46,373,473</u>	<u>49,927,006</u>
EXPENDITURES		
Payroll Costs	35,609,380	38,222,245
Professional Services	4,373,885	4,019,304
Supplies & Materials	2,312,175	2,358,399
Other Operating Costs	2,295,434	2,381,511
Capital Outlay	1,561,265	1,556,785
Total Expenditures	<u>46,152,139</u>	<u>48,538,244</u>
Other Uses	-	
Excess (Deficiency) of Revenues & Other Sources Over Expenditures & Other Uses	221,334	1,388,762
Fund Balance - September 1	20,604,053	20,825,387
Fund Balance - August 31	<u>\$ 20,825,387</u>	<u>\$ 22,214,149</u>

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

REVENUES	2018-19 Revised Budget	2019-20 Proposed Budget
Local		
5711 Taxes, Current Year Levy	26,515,786	27,393,424
5712 Taxes, Prior Years	150,000	150,000
5719 Penalties & Interest and Other Tax Rev	150,000	90,000
5735 Ineligible Transportation	-	-
5736 Tuition/Fees - Summer School	30,000	30,000
5738 Tuition/Fees - Indian Summer	29,000	25,000
5742 Interest Temporary Investments	75,000	100,000
5743 Rent	6,000	2,000
5744 Gifts and Bequests	500	500
5745 Insurance Recovery	-	-
5749 Other Revenue - Local Source	150,000	117,000
5749 Other Revenue - Foreign Trade Zone	1,445,392	821,000
5749 Other Revenue - H.B. 1200	2,650,000	1,370,000
5752 Athletic Activities	287,000	289,000
5761 Revenues from Successor	-	-
Total Local Revenues	31,488,678	30,387,924
State		
5811 Per Capita Apportionment	2,168,376	1,206,987
5812 Foundation School Funds	9,842,824	14,461,151
5812 Foundation - Transition Grant	-	1,118,326
5826 PreK Supplemental Funds	5,500	5,500
5831 TRS/TRS Care On-Behalf Payments	2,008,095	2,217,118
Total State Revenues	14,024,795	19,009,082
Federal		
5931 SHARS Reimbursement	830,000	500,000
5949 E-Rate	30,000	30,000
Total Federal Revenues	860,000	530,000
Other		
7912 Sales of Assets	-	-
Total Other Revenue	-	-
Total Revenues	46,373,473	49,927,006

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

OBJECT	<u>2019-20 Proposed Budget</u>	<u>% of Budget</u>
Payroll Costs	38,222,245	78.7
Contracted Services	4,019,304	8.3
Supplies and Materials	2,358,399	4.9
Other Operating Expenses	2,381,511	4.9
Capital Outlay	1,556,785	3.2
Total Expenditures	<u><u>48,538,244</u></u>	<u><u>100.0</u></u>



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

	2018-19 Revised Budget	2019-20 Proposed Budget
Instructional		
Payroll Costs	23,096,250	24,934,401
Professional Services	861,505	783,012
Supplies and Materials	889,672	906,114
Other Operating Costs	19,810	19,510
Capital Outlay	301,735	342,535
Total Instructional	<u>25,168,972</u>	<u>26,985,572</u>
Instructional Resources & Media Services		
Payroll Costs	541,101	604,612
Contracted Services	1,920	2,000
Supplies and Materials	55,508	56,100
Other Operating Costs	3,000	3,700
Capital Outlay	-	-
Total Instructional Resources & Media Svcs	<u>601,529</u>	<u>666,412</u>
Curriculum Development & Instructional Staff Development		
Payroll Costs	887,382	970,570
Professional Services	61,980	65,200
Supplies and Materials	41,792	42,000
Other Operating Costs	140,678	148,670
Total Curriculum Development & Instructional Staff Development	<u>1,131,832</u>	<u>1,226,440</u>
School Leadership		
Payroll Costs	2,297,545	2,378,239
Supplies and Materials	19,800	19,000
Other Operating Costs	21,557	23,400
Capital Outlay	28,292	29,689
Total School Leadership	<u>2,367,194</u>	<u>2,450,328</u>
Guidance, Counseling & Evaluation Services		
Payroll Costs	1,524,015	1,645,168
Professional Services	51,280	51,380
Supplies and Materials	7,732	7,800
Other Operating Costs	15,118	16,187
Total Guidance, Counseling & Evaluation Services	<u>1,598,145</u>	<u>1,720,535</u>

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

	2018-19 Revised Budget	2019-20 Proposed Budget
Social Work		
Payroll	60,491	64,705
Supplies and Materials	5,000	5,000
Total Social Work	<u>65,491</u>	<u>69,705</u>
Health Services		
Payroll Costs	604,687	642,978
Contracted Services	2,000	2,000
Supplies and Materials	24,150	24,305
Other Operating Costs	5,150	5,445
Total Health Services	<u>635,987</u>	<u>674,728</u>
Student (Pupil) Transportation		
Payroll Costs	1,079,098	1,131,334
Professional Services	48,760	64,850
Supplies and Materials	265,500	262,500
Other Operating Costs	(199,980)	(200,500)
Capital Outlay	878,480	445,000
Total Student (Pupil) Transportation	<u>2,071,858</u>	<u>1,703,184</u>
Cocurricular/Extracurricular Activities		
Payroll Costs	1,006,451	1,076,255
Professional Services	68,795	63,425
Supplies and Materials	246,203	229,680
Other Operating Costs	800,842	826,565
Capital Outlay	94,000	265,000
Total Cocurricular/Extracurricular Activities	<u>2,216,291</u>	<u>2,460,925</u>
General Administration		
Payroll Costs	850,507	915,253
Professional Services	194,620	194,900
Supplies and Materials	38,500	39,000
Other Operating Costs	152,300	167,300
Capital Outlay	-	-
Total General Administration	<u>1,235,927</u>	<u>1,316,453</u>
Plant Maintenance & Operations		
Payroll Costs	3,107,500	3,268,624
Professional Services	2,022,700	2,070,037
Supplies and Materials	588,150	622,500
Other Operating Costs	1,326,000	1,339,000
Capital Outlay	221,000	29,000
Total Plant Maintenance & Operations	<u>7,265,350</u>	<u>7,329,161</u>

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

	2018-19 Revised Budget	2019-20 Proposed Budget
Security & Monitoring Services		
Payroll Costs	31,609	30,558
Professional Services	216,710	225,500
Supplies and Materials	30,000	40,000
Other Operating Expenses	2,135	15,445
Capital Outlay	-	-
Total Security & Monitoring Services	<u>280,454</u>	<u>320,703</u>
Data Processing Services		
Payroll Costs	522,744	559,548
Professional Services	17,000	17,000
Supplies and Materials	100,000	100,000
Other Operating Costs	500	10,500
Capital Outlay	66,050	66,050
Total Data Processing Services	<u>706,294</u>	<u>753,098</u>
Debt Service		
Lease Payment	-	-
Total Debt Service	<u>-</u>	<u>-</u>
Capital Acquisition		
Asset Purchases	-	400,000
Total Capital Acquisition	<u>-</u>	<u>400,000</u>
Recapture to TEA		
Professional Services	345,815	-
Total Recapture for Chapter 41	<u>345,815</u>	<u>-</u>
Payment to Juvenile Justice Alt Ed		
Professional Services	36,000	36,000
Total Payment to Juvenile Justice Alt Ed	<u>36,000</u>	<u>36,000</u>
Other Uses		
Professional Services	425,000	425,000
Total Other Uses	<u>425,000</u>	<u>425,000</u>
TOTAL EXPENDITURES	<u><u>46,152,139</u></u>	<u><u>48,538,244</u></u>

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

	2018-2019 Amended Budget	2019-2020 Proposed Budget
Port Neches-Groves High School	9,697,615	10,371,674
Alternative Education Center	529,794	580,695
Groves Middle School	3,849,022	4,072,394
Port Neches Middle School	3,795,721	4,086,546
Groves Elementary School	2,183,904	2,413,031
Port Neches Elementary School	2,099,764	2,212,683
Ridgewood Elementary School	2,293,649	2,466,755
Taft Elementary School	2,112,723	2,414,250
Van Buren Elementary School	2,198,830	2,361,962
Woodcrest Elementary School	2,047,643	1,951,964
West Groves Early Learning	447,116	444,413
Summer School	150,410	148,435
Administration	1,238,227	1,318,253
Athletics	1,199,510	1,344,769
Career & Technology	159,843	169,535
Curriculum	826,860	868,840
Special Education	1,349,897	1,336,587
Technology	1,001,268	1,042,308
Security	258,454	277,603
Maintenance	5,456,666	5,466,612
Transportation	2,110,543	1,744,869
Construction	-	-
District Wide	1,144,680	1,444,066
	<u>46,152,139</u>	<u>48,538,244</u>

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

	2018-2019 Amended Budget	2019-2020 Proposed Budget
By Function		
Instructional	7,025,588	7,598,186
Instructional Resources & Media Services	133,924	113,021
Curriculum Development & Instructional Staff Development	151,606	162,555
School Leadership	685,998	636,668
Guidance, Counseling & Evaluation Services	365,169	442,228
Health Services	107,389	114,854
Cocurricular/Extracurricular Activities	659,501	705,986
Plant Maintenance & Operations	422,615	436,217
Security	-	6,000
Data Processing Services	145,825	155,959
	<u>9,697,615</u>	<u>10,371,674</u>

By Object		
Payroll Costs	9,158,055	9,786,414
Professional Services	68,700	68,500
Supplies and Materials	199,360	202,760
Other Operating Costs	231,500	254,000
Capital Outlay	40,000	60,000
	<u>9,697,615</u>	<u>10,371,674</u>

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

	2018-2019 Amended Budget	2019-2020 Proposed Budget
By Function		
Instructional	406,090	449,107
Instructional Resources & Media Services	500	500
Curriculum Development & Instructional Staff Development	300	300
School Leadership	101,132	108,237
Guidance, Counseling & Evaluation Services	7,100	7,100
Health Services	100	100
Plant Maintenance & Operations	14,572	15,351
	<u>529,794</u>	<u>580,695</u>

By Object

Payroll Costs	507,894	558,795
Professional Services	10,000	10,000
Supplies and Materials	7,500	7,500
Other Operating Costs	4,400	4,400
	<u>529,794</u>	<u>580,695</u>

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

	2018-2019 Amended Budget	2019-2020 Proposed Budget
By Function		
Instructional	2,859,463	3,033,905
Instructional Resources & Media Services	74,835	79,548
Curriculum Development & Instructional Staff Development	120,805	128,663
School Leadership	279,847	302,276
Guidance, Counseling & Evaluation Services	120,504	130,150
Health Services	55,520	59,692
Cocurricular/Extracurricular Activities	149,401	136,546
Plant Maintenance & Operations	183,147	196,114
Security & Monitoring Services	5,500	5,500
	<u>3,849,022</u>	<u>4,072,394</u>

By Object		
Payroll Costs	3,653,556	3,874,934
Professional Services	34,645	35,225
Supplies and Materials	92,161	102,675
Other Operating Costs	56,660	47,560
Capital Outlay	12,000	12,000
	<u>3,849,022</u>	<u>4,072,394</u>

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

	2018-2019 Amended Budget	2019-2020 Proposed Budget
By Function		
Instructional	2,793,248	3,042,854
Instructional Resources & Media Services	82,769	88,762
Curriculum Development & Instructional Staff Development	105,867	113,539
School Leadership	282,623	311,558
Guidance, Counseling & Evaluation Services	110,023	118,021
Health Services	57,072	61,377
Cocurricular/Extracurricular Activities	146,887	143,061
Plant Maintenance & Operations	211,732	201,874
Security & Monitoring Services	5,500	5,500
	<u>3,795,721</u>	<u>4,086,546</u>

By Object		
Payroll Costs	3,603,140	3,890,709
Professional Services	31,170	31,812
Supplies and Materials	91,491	99,825
Other Operating Costs	45,920	40,200
Capital Outlay	24,000	24,000
	<u>3,795,721</u>	<u>4,086,546</u>

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

	2018-2019 Amended Budget	2019-2020 Proposed Budget
By Function		
Instructional	1,723,247	1,879,715
Instructional Resources & Media Services	11,922	43,465
Curriculum Development & Instructional Staff Development	4,208	5,000
School Leadership	167,637	183,215
Guidance, Counseling & Evaluation Services	88,135	94,091
Health Services	58,065	60,580
Cocurricular/Extracurricular Activities	13,277	15,484
Plant Maintenance & Operations	117,413	131,481
	<u>2,183,904</u>	<u>2,413,031</u>

By Object		
Payroll Costs	2,104,778	2,334,231
Professional Services	12,500	12,500
Supplies and Materials	54,915	50,350
Other Operating Costs	11,711	15,950
	<u>2,183,904</u>	<u>2,413,031</u>

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

	2018-2019 Amended Budget	2019-2020 Proposed Budget
By Function		
Instructional	1,614,013	1,696,089
Instructional Resources & Media Services	11,621	36,329
Curriculum Development & Instructional Staff Development	4,300	5,000
School Leadership	146,454	152,058
Guidance, Counseling & Evaluation Services	110,904	117,788
Health Services	59,693	64,001
Cocurricular/Extracurricular Activities	18,004	16,711
Plant Maintenance & Operations	134,775	124,707
	<u>2,099,764</u>	<u>2,212,683</u>

By Object		
Payroll Costs	2,025,050	2,135,698
Professional Services	12,650	12,650
Supplies and Materials	46,815	50,700
Other Operating Costs	15,249	13,635
	<u>2,099,764</u>	<u>2,212,683</u>

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

	2018-2019 Amended Budget	2019-2020 Proposed Budget
By Function		
Instructional	1,793,990	1,922,922
Instructional Resources & Media Services	69,258	74,153
Curriculum Development & Instructional Staff Development	2,500	2,500
School Leadership	163,915	176,375
Guidance, Counseling & Evaluation Services	93,287	99,633
Health Services	57,665	61,786
Cocurricular/Extracurricular Activities	6,329	6,327
Plant Maintenance & Operations	106,705	123,059
	2,293,649	2,466,755

By Object		
Payroll Costs	2,217,270	2,385,730
Professional Services	13,000	13,000
Supplies and Materials	53,575	58,621
Other Operating Costs	9,804	9,404
	2,293,649	2,466,755

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

	2018-2019 Amended Budget	2019-2020 Proposed Budget
By Function		
Instructional	1,613,392	1,892,068
Instructional Resources & Media Services	62,787	67,017
Curriculum Development & Instructional Staff Development	3,300	3,300
School Leadership	168,617	189,203
Guidance, Counseling & Evaluation Services	72,667	74,956
Health Services	56,572	60,577
Cocurricular/Extracurricular Activities	6,329	5,827
Plant Maintenance & Operations	129,059	121,302
	<u>2,112,723</u>	<u>2,414,250</u>

By Object		
Payroll Costs	2,037,627	2,338,175
Professional Services	13,500	13,500
Supplies and Materials	50,921	52,100
Other Operating Costs	10,675	10,475
Capital Outlay	-	-
	<u>2,112,723</u>	<u>2,414,250</u>

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

	2018-2019 Amended Budget	2019-2020 Proposed Budget
By Function		
Instructional	1,692,648	1,838,486
Instructional Resources & Media Services	66,262	70,529
Curriculum Development & Instructional Staff Development	1,301	1,500
School Leadership	167,740	179,646
Guidance, Counseling & Evaluation Services	70,484	69,061
Health Services	54,220	58,174
Cocurricular/Extracurricular Activities	6,329	6,327
Plant Maintenance & Operations	139,846	138,239
	<u>2,198,830</u>	<u>2,361,962</u>

By Object		
Payroll Costs	2,132,298	2,292,050
Professional Services	12,500	12,500
Supplies and Materials	43,819	47,000
Other Operating Costs	10,213	10,412
	<u>2,198,830</u>	<u>2,361,962</u>

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

	2018-2019 Amended Budget	2019-2020 Proposed Budget
By Function		
Instructional	1,572,881	1,474,695
Instructional Resources & Media Services	70,851	75,588
Curriculum Development & Instructional Staff Development	900	1,000
School Leadership	168,144	176,578
Guidance, Counseling & Evaluation Services	96,448	75,522
Health Services	53,333	52,550
Cocurricular/Extracurricular Activities	6,459	6,300
Plant Maintenance & Operations	78,627	89,731
	2,047,643	1,951,964

By Object		
Payroll Costs	1,984,367	1,885,904
Professional Services	12,600	12,600
Supplies and Materials	42,557	44,560
Other Operating Costs	8,119	8,900
	2,047,643	1,951,964

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

	2018-2019 Amended Budget	2019-2020 Proposed Budget
By Function		
Instructional	374,753	367,357
Instructional Resources & Media Services	-	-
Curriculum Development & Instructional Staff Development	1,000	1,000
School Leadership	9,115	9,129
Guidance & Counseling	30	30
Health Services	60,468	65,147
Co-Curricular	1,750	1,750
	447,116	444,413

By Object		
Payroll Costs	430,866	428,163
Professional Services	2,000	2,000
Supplies and Materials	10,300	10,300
Other Operating Costs	3,950	3,950
	447,116	444,413

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT
SUMMER SCHOOL
DEPARTMENT BUDGET

	2018-2019 Amended Budget	2019-2020 Proposed Budget
By Function		
Instructional	123,045	121,470
School Leadership	15,785	15,385
Transportation	6,315	6,315
Plant Maintenance & Operations	5,265	5,265
	150,410	148,435

By Object		
Payroll Costs	144,110	142,435
Supplies and Materials	5,800	6,000
Travel & Subsistence	500	-
	150,410	148,435

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT
ADMINISTRATION
DEPARTMENT BUDGET

	2018-2019 Amended Budget	2019-2020 Proposed Budget
Superintendent	389,392	410,428
Board of Trustees	56,500	63,500
Tax Office	6,500	6,500
Personnel	307,502	330,803
General Administration	476,033	505,222
Plant Maintenance & Operations	2,300	1,800
	1,238,227	1,318,253

By Object

Payroll Costs	850,507	915,253
Professional Services	194,620	194,900
Supplies and Materials	40,800	40,800
Other Operating Costs	152,300	167,300
Capital		
	1,238,227	1,318,253

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT
ATHLETICS
DEPARTMENT BUDGET

	2018-2019 Amended Budget	2019-2020 Proposed Budget
By Function		
Co-Curricular Activities	1,157,575	1,301,256
Plant Maintenance & Operations	41,935	43,513
	1,199,510	1,344,769

By Object		
Payroll Costs	415,045	399,874
Professional Services	53,500	47,200
Supplies and Materials	186,853	172,330
Other Operating Costs	450,112	460,365
Capital Outlay	94,000	265,000
	1,199,510	1,344,769

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

	2018-2019 Amended Budget	2019-2020 Proposed Budget
By Function		
Instructional	99,200	90,814
Curriculum Development & Instructional Staff Development	35,793	47,371
Cocurricular/Extracurricular Activities	24,850	31,350
	159,843	169,535

By Object		
Payroll Costs	31,168	44,496
Professional Services	20,800	18,800
Supplies and Materials	66,400	39,214
Other Operating Costs	33,975	38,725
Capital	7,500	28,300
	159,843	169,535

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT
CURRICULUM
DEPARTMENT BUDGET

	2018-2019 Amended Budget	2019-2020 Proposed Budget
By Function		
Instructional	276,959	285,691
Curriculum Development & Instructional Staff Development	465,580	496,125
Guidance, Counseling & Evaluation Services	40,780	40,780
Plant Maintenance & Operations	43,541	46,244
	826,860	868,840

By Object		
Payroll Costs	431,800	470,510
Professional Services	92,110	94,930
Supplies and Materials	252,000	250,500
Other Operating Costs	50,950	52,900
	826,860	868,840

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT
SPECIAL EDUCATION
 DEPARTMENT BUDGET

	2018-2019 Amended Budget	2019-2020 Proposed Budget
By Function		
Instructional	771,150	711,280
Curriculum Development & Instructional Staff Development	175,496	194,132
Guidance, Counseling & Evaluation Services	403,251	431,175
	1,349,897	1,336,587

By Object		
Payroll Costs	638,702	704,292
Professional Services	658,100	578,800
Supplies and Materials	36,000	33,700
Other Operating Costs	17,095	19,795
	1,349,897	1,336,587

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT
 TECHNOLOGY DEPARTMENT
 DEPARTMENT BUDGET

	2018-2019 Amended Budget	2019-2020 Proposed Budget
By Function		
Instructional	358,914	368,914
Curriculum Development & Instructional Staff Development	29,085	23,455
Plant Maintenance & Operations	52,000	62,000
Security	6,000	6,000
Data Processing Services	555,269	581,939
	1,001,268	1,042,308

By Object		
Payroll Costs	383,514	404,554
Professional Services	92,505	105,000
Supplies and Materials	228,164	235,669
Other Operating Costs	12,800	12,800
Capital Outlay	284,285	284,285
	1,001,268	1,042,308

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT
SECURITY
 SCHOOL BUDGET

	2018-2019 Amended Budget	2019-2020 Proposed Budget
By Function		
Security & Monitoring	258,454	277,603
	258,454	277,603

By Object		
Payroll Costs	15,609	8,458
Professional Services	210,710	219,500
Supplies and Materials	30,000	40,000
Other Operating Costs	2,135	445
Capital Outlay	-	9,200
	258,454	277,603

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

2018-2019 Amended Budget	2019-2020 Proposed Budget
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By Function

Plant Maintenance & Operations

5,456,666	5,466,612
5,456,666	5,466,612

By Object

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

1,532,966	1,650,575
1,970,700	2,008,037
408,411	442,000
1,323,589	1,337,000
221,000	29,000
5,456,666	5,466,612

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT
TRANSPORTATION
DEPARTMENT BUDGET

	2018-2019 Amended Budget	2019-2020 Proposed Budget
By Function		
Transportation	2,040,543	1,674,869
Plant Maintenance & Operations	70,000	70,000
Debt Service - Vehicle Leases	-	-
	2,110,543	1,744,869

By Object

Payroll Costs	1,047,783	1,103,019
Professional Services	48,760	64,850
Supplies and Materials	333,500	330,500
Other Operating Costs	(197,980)	(198,500)
Lease Payment	-	-
Capital Outlay	878,480	445,000
	2,110,543	1,744,869

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

	2018-2019 Amended Budget	2019-2020 Proposed Budget
Payroll Contingency	263,275	467,976
Tax Appraisal (JCAD)	425,000	425,000
Payments to JJAEP	36,000	36,000
Student Attendance Credits (Chp 41 Pmts)	345,815	-
Misc Contracted Services	5,000	5,000
Supplies Contingency	27,833	38,295
Travel	41,757	71,795
Capital	-	400,000
	<u>1,144,680</u>	<u>1,444,066</u>

CHILD NUTRITION SERVICES

(Section E)

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

	2018-19 Amended Budget	2019-20 Proposed Budget
REVENUES		
Local	\$ 1,080,600	\$ 1,074,400
State	56,450	57,700
Federal	1,197,567	1,215,649
Total Revenues	<u>2,334,617</u>	<u>2,347,749</u>
EXPENDITURES		
Payroll Costs	1,407,589	1,528,155
Contracted Service	23,700	23,700
Food and Non-Food Supplies	1,340,767	1,301,849
Other Operating Costs	2,700	2,700
Capital Outlay	45,000	35,500
Total Expenditures	<u>2,819,756</u>	<u>2,891,904</u>
Excess (Deficiency) of Revenues Over Expenditures	(485,139)	(544,155)
Fund Balance - September 1	368,348	(116,791)
Fund Balance - August 31	<u>\$ (116,791)</u>	<u>\$ (660,946)</u>

DEBT SERVICE

(Section F)

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

	2018-19 Amended Budget	2019-20 Proposed Budget
REVENUES		
Property Taxes - Current	\$ 7,436,244	\$ 7,741,056
Property Taxes - Delinquent	40,000	40,000
Interest and Penalties	40,000	30,000
Interest Earnings	30,000	20,000
State Revenue	189,730	-
Total Revenues	<u>7,735,974</u>	<u>7,831,056</u>
EXPENDITURES		
Principal Payments	4,520,000	4,491,000
Interest Payments	3,590,000	3,025,000
Other Debt Service Fees	10,000	10,000
Total Expenditures	<u>8,120,000</u>	<u>7,526,000</u>
OTHER SOURCES AND USES		
Sale of Bonds		-
Premium on Issuance of Bonds		-
Prepaid Interest		-
Other Uses		-
Total Expenditures	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(384,026)	305,056
Fund Balance - September 1	3,202,213	2,818,187 **
Fund Balance - August 31	<u>\$ 2,818,187</u>	<u>\$ 3,123,243</u>

** - Projected

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

Fiscal Year	Principal	Interest	Total
2020	4,490,000	3,016,118	7,506,118
2021	4,710,000	2,811,243	7,521,243
2022	4,910,000	2,598,355	7,508,355
2023	5,130,000	2,379,018	7,509,018
2024	5,340,000	2,160,568	7,500,568
2025	5,570,000	1,938,705	7,508,705
2026	5,805,000	1,702,149	7,507,149
2027	6,060,000	1,452,899	7,512,899
2028	6,315,000	1,211,731	7,526,731
2029	6,530,000	1,000,545	7,530,545
2030	6,745,000	801,508	7,546,508
2031	6,945,000	594,620	7,539,620
2032	7,155,000	380,230	7,535,230
2033	6,320,000	176,020	6,496,020
2034	2,695,000	40,425	2,735,425
	<u>\$ 84,720,000</u>	<u>\$ 22,264,131</u>	<u>\$ 106,984,131</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE FUND
 SCHEDULE OF CURRENT DEBT REQUIREMENTS
 2019-2020 BUDGET

Issue	Balance	Fiscal Year 2020			Balance
	Outstanding 08/31/19	Principal	Interest	Total	Outstanding 08/31/20
U/T Refunding Bonds 2009	\$ -				\$ -
U/T Refunding Bonds 2010	-				-
U/T Refunding Bonds 2013	6,360,000	525,000	219,738	744,738	5,835,000
U/T Refunding Bonds 2014	5,155,000	530,000	154,950	684,950	4,625,000
U/T Refunding Bonds 2015	7,985,000	540,000	249,055	789,055	7,445,000
U/T Refunding Bonds 2016	33,510,000	1,390,000	1,167,100	2,557,100	32,120,000
U/T Refunding Bonds 2016A	31,710,000	1,505,000	1,225,275	2,730,275	30,205,000
	<u>\$ 84,720,000</u>	<u>\$ 4,490,000</u>	<u>\$ 3,016,118</u>	<u>\$ 7,506,118</u>	<u>\$ 80,230,000</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)

Fund Number	Grant Description	2018-2019 Maximum Entitlement	2019-2020 Planning Amount
211	Title I, Part A - Accelerated Instruction		
	Payroll Costs	784,400	709,971
	Professional Services	14,505	13,568
	Supplies and Materials	15,990	12,000
	Other Operating Costs	-	-
		<u>814,895</u>	<u>735,539</u>
255	Title II, Part A - Training & Recruiting		
	Payroll Costs	145,119	111,851
	Professional Services	2,399	3,000
	Supplies and Materials	1	3,000
	Other Operating Costs	-	-
		<u>147,519</u>	<u>117,851</u>
263	Title III - Language Inst LEP		
	Payroll Costs	-	-
	Professional Services	4,481	4,330
	Supplies and Materials	27,757	17,218
	Other Operating Costs	6,500	5,000
		<u>38,738</u>	<u>26,548</u>
224	IDEA Part B, Formula		
	Payroll Costs	707,948	723,558
	Professional Services	209,601	185,053
	Supplies and Materials	-	1,000
	Other Operating Costs	340	2,000
		<u>917,889</u>	<u>911,611</u>

Fund Number	Grant Description	2018-2019 Maximum Entitlement	2019-2020 Planning Amount
225	IDEA Part B, Preschool		
	Payroll Costs	31,752	32,969
		<u>31,752</u>	<u>32,969</u>
226	IDEA Part B, Discretionary		
	Professional Services - Residential	356,914	TBD
	Professional Services - High Cost	59,656	TBD
		<u>416,570</u>	<u>TBD</u>
244	Title II, Part C - Carl Perkins		
	Professional Services	4,990	5,000
	Supplies and Materials	41,829	40,000
	Other Operating Costs	5,650	5,000
	Capital Outlay	-	-
		<u>52,469</u>	<u>50,000</u>
TOTAL FEDERAL FUNDS RECEIVED		<u>\$ 2,419,832</u>	<u>\$ 1,874,518</u>