

# PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT

## ADOPTED BUDGET

September 1, 2018 – August 31, 2019



Dr. Mike Gonzales, Superintendent

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
Port Neches, Texas

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ADOPTED BUDGET

September 1, 2018 – August 31, 2019

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**PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
TABLE OF CONTENTS**

**GENERAL BUDGET INFORMATION**

**HISTORICAL INFORMATION - Section A**

Fund Balance History - General Fund	A-1
Historical Taxable Rate Analysis	A-2
Historical Certified Taxable Values	A-3
Historical Enrollment	A-4

**BUDGETED REVENUES - Section B**

Summary By Fund	B-1
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**BUDGETED EXPENDITURES - Section C**

Summary By Fund	C-1
-----------------	-----

**GENERAL FUND - Section D**

Summary of Revenues and Expenditures	D-1
Detail of Revenues	D-2
Summary of Expenditures by Object	D-3
Summary of Expenditures by Function and Object	D-4 -- D-6
Summary of Expenditures by Campus/Department	D-7
Port Neches-Groves High School	D-8
Alternative Education Center	D-9
Groves Middle School	D-10
Port Neches Middle School	D-11
Groves Elementary School	D-12
Port Neches Elementary School	D-13
Ridgewood Elementary School	D-14
Taft Elementary School	D-15
Van Buren Elementary School	D-16
Woodcrest Elementary School	D-17
West Groves Early Learning	D-18
Summer School	D-19
Administration	D-20
Athletics	D-21
Career & Technology	D-22
Curriculum	D-23
Special Education	D-24
Technology Department	D-25
Security	D-26
Maintenance	D-27
Transportation	D-28

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
TABLE OF CONTENTS

District Wide	D-29
<b>CHILD NUTRITION SERVICES FUND - Section E</b>	
Summary of Revenues and Expenditures	E-1
<b>DEBT SERVICE FUND - Section F</b>	
Summary of Revenues and Expenditures	F-1
Summary of Annual Debt Requirements	F-2
Schedule of Current Debt Requirements	F-3
<b>FEDERAL FUNDS - Section G (INFORMATION ONLY)</b>	
Summary of Federal Funds	G-1



Port Neches-Groves ISD  
2018-2019 Budget Information

**Tax Revenue**

--	Proposed Tax Rate:	
	Maintenance & Operations	\$1.17000
	Interest & Sinking	<u>\$0.27441</u>
	<u>Total Tax Rate</u>	<u>\$1.44441</u>
--	Certified Taxable Values	\$2,377,446,401

**State Revenue**

- Based on student population of 5,066 ( same as 17-18)
- Assumes voter approved Tax Ratification Election

**Payroll Costs**

- 1% Raise for all employees
- Benefits increase by an estimated \$100,000 - health & dental insurance
- Christmas stipends of \$200 / employee included (\$140,000)

**White Fleet Leased Vehicles**

- Additional 5 vehicles budgeted for lease

**Capital Expenditures**

- |    |   |             |
|----|---|-------------|
| -- | Includes 10 new regular buses           | \$1,100,000 |
| -- | Includes protective structure for buses | \$150,000   |

**Security**

- Increased budget by \$150,000 for SRO's

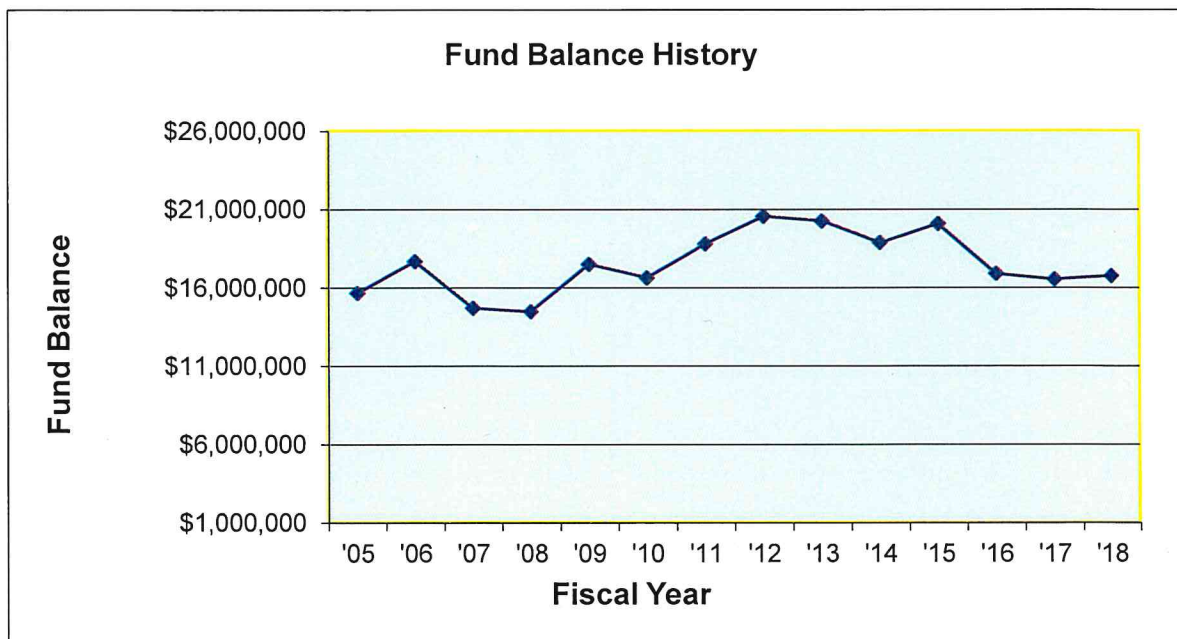
# HISTORICAL INFORMATION

(Section A)

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

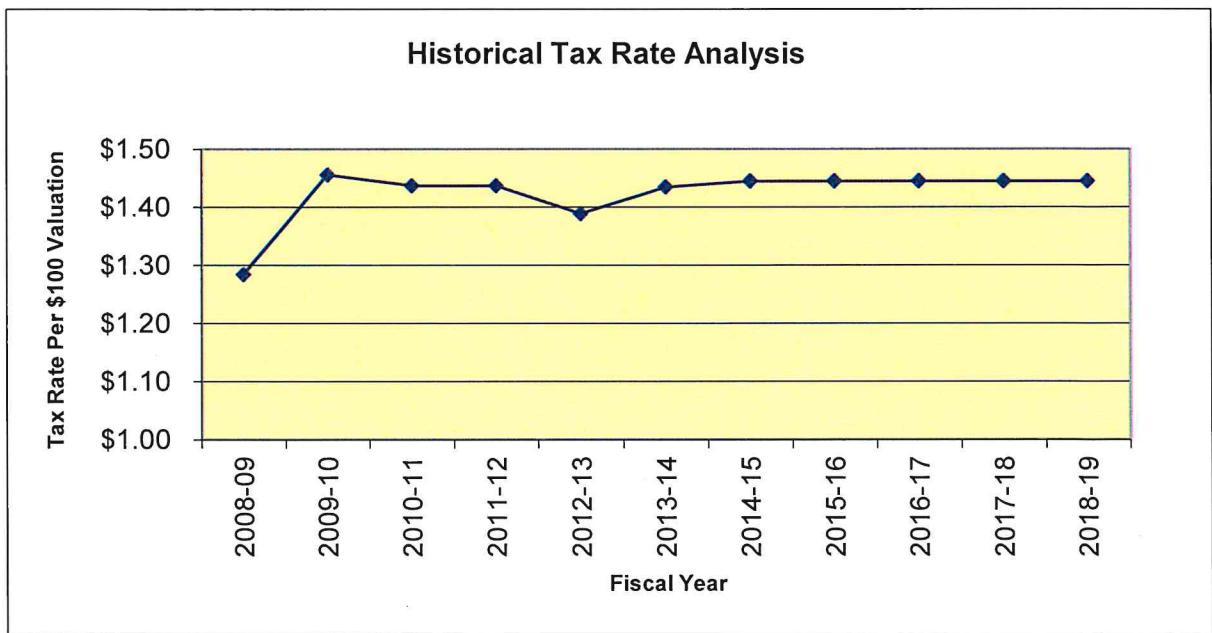
		Increase (Decrease)
September 1, 2006	15,635,544	
2007	17,648,465	2,012,921
2008	14,673,820	(2,974,645)
2009	14,450,509	(223,311)
2010	17,475,662	3,025,153
2011	16,599,684	(875,978)
2012	18,773,253	2,173,569
2013	20,520,309	1,747,056
2014	20,224,847	(295,462)
2015	18,844,649	(1,380,198)
2016	20,055,041	1,210,392
2017	16,871,289	(3,183,752)
2018	16,505,670 **	(365,619)
2019	16,727,004	221,334

\*\* Projected Fund Balance at 8/31/18



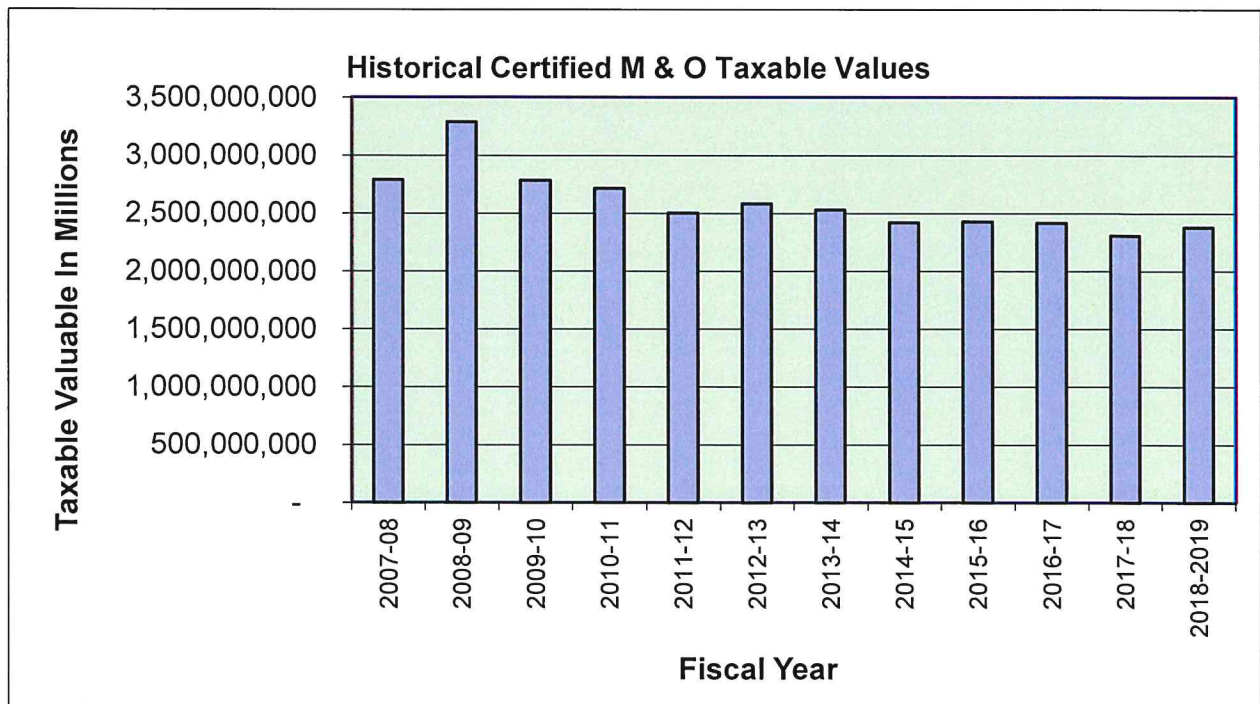
# PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT HISTORICAL TAX RATE ANALYSIS

School Year	Total Rate	Maintenance & Operation	Interest & Sinking
2008-09	1.284000	1.04	0.244000
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



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

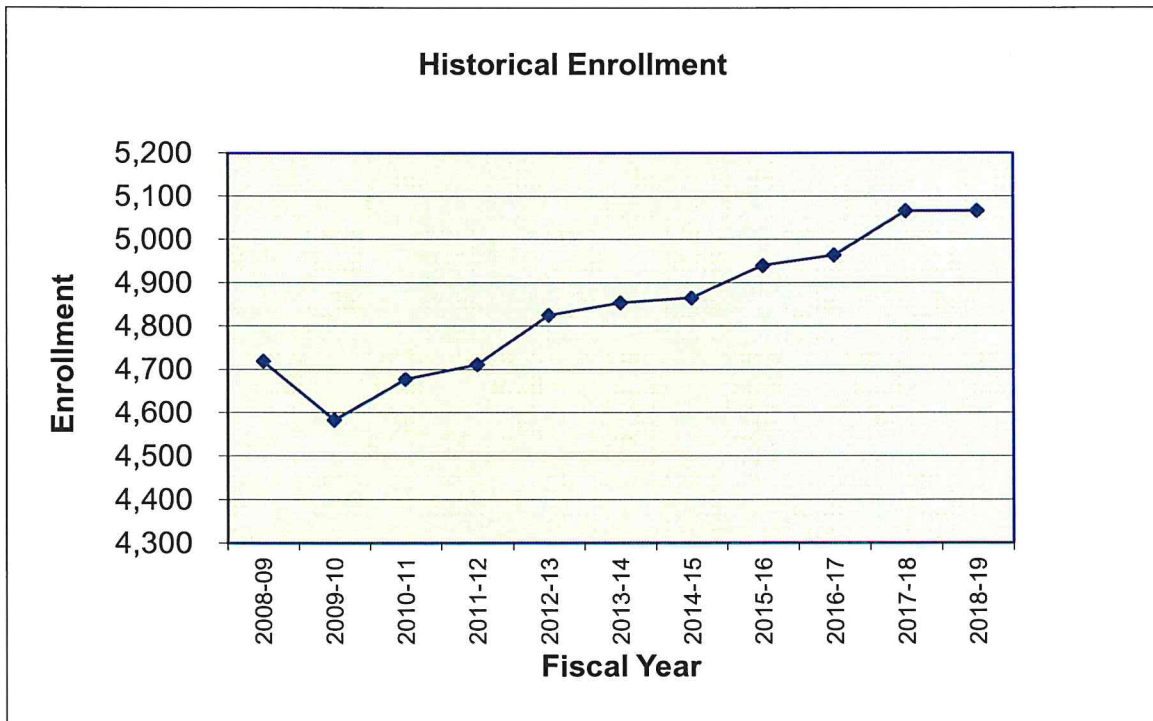
School Year	Maintenance & Operations Taxable Value	[M & O] Percentage Increase (Decrease)	Interest & Sinking Taxable Value	[I & S] Percentage Increase (Decrease)
2007-08	2,787,768,285		2,989,354,085	
2008-09	3,289,967,073	18.01%	3,486,349,373	16.63%
2009-10	2,782,062,384	-15.44%	2,911,206,184	-16.50%
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%
2018-2019	2,377,446,401	3.16%	2,830,087,201	2.69%



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

School Year	Enrollment	Percentage Increase/(Decrease)
2008-09	4,719	
2009-10	4,583	-2.9%
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	5,066 *	2.1%
2018-19	5,066	0.0%

\* Updated 2/1/18



# REVENUES

(Section B)

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

TYPE OF REVENUE		
	2017-2018 Amended Budget	2018-19 Adopted Budget
199 General Fund	\$ 46,578,570	\$ 46,524,473
240 Child Nutrition Services	2,442,428	2,334,617
599 Interest & Sinking	<u>7,605,000</u>	<u>7,735,974</u>
<b>TOTAL ALL FUNDS</b>	<u><u>\$ 56,625,998</u></u>	<u><u>\$ 56,595,064</u></u>



# EXPENDITURES

(Section C)

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

Board Adopted Budgets		
	2017-18 Amended Budget	2018-19 Adopted Budget
199 General Fund	\$ 46,944,189	\$ 46,303,139
240 Child Nutrition Services	2,860,765	2,819,756
599 Interest & Sinking	8,570,000	8,120,000
<b>TOTAL ALL FUNDS</b>	<b>\$ 58,374,954</b>	<b>\$ 57,242,895</b>

# GENERAL FUND

(Section D)

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

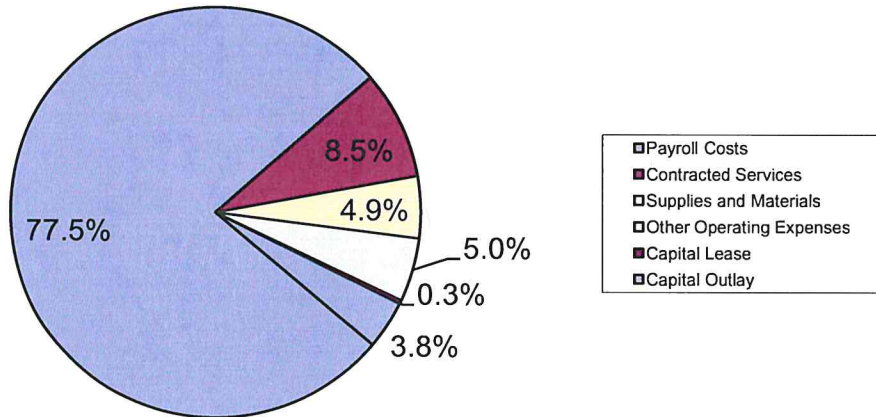
	2017-18 Revised Budget	2018-19 Adopted Budget
<b>REVENUES</b>		
Local	31,509,302	31,488,678
State	11,902,556	14,024,795
Federal	745,000	860,000
Other Proceeds	2,019,717	
Other Proceeds-Capital Leases	401,995	151,000
<b>Total Revenue</b>	<u>46,578,570</u>	<u>46,524,473</u>
<b>EXPENDITURES</b>		
Payroll Costs	35,748,061	35,875,180
Professional Services	3,900,085	3,952,975
Supplies & Materials	2,222,782	2,263,120
Other Operating Costs	2,009,177	2,320,579
Capital Lease	87,000	124,000
Capital Outlay	2,977,084	1,767,285
<b>Total Expenditures</b>	<u>46,944,189</u>	<u>46,303,139</u>
<b>Other Uses</b>	-	
<b>Excess (Deficiency) of Revenues &amp; Other Sources Over Expenditures &amp; Other Uses</b>	(365,619)	221,334
<b>Fund Balance - September 1</b>	16,871,289	16,505,670
<b>Fund Balance - August 31</b>	<u>\$ 16,505,670</u>	<u>\$ 16,727,004</u>

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

REVENUES	2017-18 Revised Budget	2018-19 Adopted Budget
<b>Local</b>		
5711 Taxes, Current Year Levy	25,749,445	26,515,786
5712 Taxes, Prior Years	150,000	150,000
5719 Penalties & Interest and Other Tax Rev	150,000	150,000
5735 Ineligible Transportation	-	-
5736 Tuition/Fees - Summer School	30,000	30,000
5738 Tuition/Fees - Indian Summer	29,000	29,000
5742 Interest Temporary Investments	75,000	75,000
5743 Rent	8,000	6,000
5744 Gifts and Bequests	500	500
5745 Insurance Recovery	-	-
5749 Other Revenue - Local Source	150,000	150,000
5749 Other Revenue - Foreign Trade Zone	782,357	1,445,392
5749 Other Revenue - H.B. 1200	4,100,000	2,650,000
5752 Athletic Activities	285,000	287,000
5761 Revenues from Successor	-	-
<b>Total Local Revenues</b>	<u>31,509,302</u>	<u>31,488,678</u>
<b>State</b>		
5811 Per Capita Apportionment	957,400	2,168,376
5812 Foundation School Funds	9,122,940	9,842,824
5826 PreK Supplemental Funds	5,500	5,500
5831 TRS/TRS Care On-Behalf Payments	<u>1,816,716</u>	<u>2,008,095</u>
<b>Total State Revenues</b>	<u>11,902,556</u>	<u>14,024,795</u>
<b>Federal</b>		
5931 SHARS Reimbursement	715,000	830,000
5949 E-Rate	<u>30,000</u>	<u>30,000</u>
<b>Total Federal Revenues</b>	<u>745,000</u>	<u>860,000</u>
<b>Other</b>		
7912 Sales of Assets	2,019,717	
7913 Lease Purchase Proceeds	<u>401,995</u>	<u>151,000</u>
<b>Total Other Revenue</b>	<u>2,421,712</u>	<u>151,000</u>
<b>Total Revenues</b>	<u><u>46,578,570</u></u>	<u><u>46,524,473</u></u>

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

OBJECT	2018-19 Adopted Budget	% of Budget
Payroll Costs	35,875,180	77.5
Contracted Services	3,952,975	8.5
Supplies and Materials	2,263,120	4.9
Other Operating Expenses	2,320,579	5.0
Capital Lease	124,000	0.3
Capital Outlay	1,767,285	3.8
<b>Total Expenditures</b>	<b>46,303,139</b>	<b>100.0</b>



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

	2017-18 Revised Budget	2018-19 Adopted Budget
<b>Instructional</b>		
Payroll Costs	23,160,633	23,326,600
Professional Services	631,829	670,000
Supplies and Materials	850,859	871,227
Other Operating Costs	15,910	16,910
Capital Outlay	297,562	284,235
<b>Total Instructional</b>	<u>24,956,793</u>	<u>25,168,972</u>
<b>Instructional Resources &amp; Media Services</b>		
Payroll Costs	683,838	541,101
Contracted Services	1,920	1,920
Supplies and Materials	57,706	56,308
Other Operating Costs	1,550	2,200
Capital Outlay	-	-
<b>Total Instructional Resources &amp; Media Svcs</b>	<u>745,014</u>	<u>601,529</u>
<b>Curriculum Development &amp; Instructional Staff Development</b>		
Payroll Costs	1,009,631	894,832
Professional Services	56,280	53,980
Supplies and Materials	38,300	39,000
Other Operating Costs	109,920	144,020
<b>Total Curriculum Development &amp; Instructional Staff Development</b>	<u>1,214,131</u>	<u>1,131,832</u>
<b>School Leadership</b>		
Payroll Costs	2,255,259	2,297,545
Supplies and Materials	19,800	19,800
Other Operating Costs	18,657	22,400
Capital Outlay	25,892	27,449
<b>Total School Leadership</b>	<u>2,319,608</u>	<u>2,367,194</u>
<b>Guidance, Counseling &amp; Evaluation Services</b>		
Payroll Costs	1,591,951	1,524,015
Professional Services	56,375	51,955
Supplies and Materials	7,506	7,800
Other Operating Costs	8,769	14,375
<b>Total Guidance, Counseling &amp; Evaluation Services</b>	<u>1,664,601</u>	<u>1,598,145</u>

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

	2017-18 Revised Budget	2018-19 Adopted Budget
<b>Social Work</b>		
Payroll	91,938	60,491
Supplies and Materials	5,000	5,000
<b>Total Social Work</b>	<u>96,938</u>	<u>65,491</u>
<b>Health Services</b>		
Payroll Costs	621,258	604,687
Contracted Services	500	2,000
Supplies and Materials	23,704	23,755
Other Operating Costs	4,751	5,545
<b>Total Health Services</b>	<u>650,213</u>	<u>635,987</u>
<b>Student (Pupil) Transportation</b>		
Payroll Costs	1,027,415	1,079,098
Professional Services	27,060	28,760
Supplies and Materials	220,000	227,500
Other Operating Costs	(205,360)	(207,000)
Capital Outlay	185,805	1,250,000
<b>Total Student (Pupil) Transportation</b>	<u>1,254,920</u>	<u>2,378,358</u>
<b>Cocurricular/Extracurricular Activities</b>		
Payroll Costs	949,744	1,024,451
Professional Services	60,125	58,725
Supplies and Materials	228,300	215,680
Other Operating Costs	785,950	820,935
Capital Outlay	93,810	10,000
<b>Total Cocurricular/Extracurricular Activities</b>	<u>2,117,929</u>	<u>2,129,791</u>
<b>General Administration</b>		
Payroll Costs	848,484	860,507
Professional Services	180,965	166,820
Supplies and Materials	43,600	42,300
Other Operating Costs	151,700	166,300
Capital Outlay	-	-
<b>Total General Administration</b>	<u>1,224,749</u>	<u>1,235,927</u>
<b>Plant Maintenance &amp; Operations</b>		
Payroll Costs	2,968,647	3,107,500
Professional Services	1,883,345	1,871,700
Supplies and Materials	598,190	622,150
Other Operating Costs	1,109,150	1,326,000
Capital Outlay	300,690	157,000
<b>Total Plant Maintenance &amp; Operations</b>	<u>6,860,022</u>	<u>7,084,350</u>



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

	2017-18 Revised Budget	2018-19 Adopted Budget
<b>Security &amp; Monitoring Services</b>		
Payroll Costs	23,805	31,609
Professional Services	77,000	215,500
Supplies and Materials	28,730	30,000
Other Operating Expenses	445	3,345
Capital Outlay	-	-
<b>Total Security &amp; Monitoring Services</b>	<u>129,980</u>	<u>280,454</u>
<b>Data Processing Services</b>		
Payroll Costs	515,458	522,744
Professional Services	7,570	5,000
Supplies and Materials	102,230	100,000
Other Operating Costs	500	500
Capital Outlay	79,500	66,050
<b>Total Data Processing Services</b>	<u>705,258</u>	<u>694,294</u>
<b>Debt Service</b>		
Lease Payment	87,000	124,000
<b>Total Debt Service</b>	<u>87,000</u>	<u>124,000</u>
<b>Capital Acquisition</b>		
Asset Purchases	2,019,717	-
<b>Total Capital Acquisition</b>	<u>2,019,717</u>	<u>-</u>
<b>Recapture to TEA</b>		
Professional Services	436,316	345,815
<b>Total Recapture for Chapter 41</b>	<u>436,316</u>	<u>345,815</u>
<b>Payment to Juvenile Justice Alt Ed</b>		
Professional Services	36,000	36,000
<b>Total Payment to Juvenile Justice Alt Ed</b>	<u>36,000</u>	<u>36,000</u>
<b>Other Uses</b>		
Professional Services	425,000	425,000
<b>Total Other Uses</b>	<u>425,000</u>	<u>425,000</u>
<b>TOTAL EXPENDITURES</b>	<u>46,944,189</u>	<u>46,303,139</u>

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

	2017-2018 Amended Budget	2018-2019 Adopted Budget
Port Neches-Groves High School	9,483,188	9,747,865
Alternative Education Center	520,756	529,794
Groves Middle School	3,816,302	3,881,592
Port Neches Middle School	3,799,187	3,822,651
Groves Elementary School	2,295,185	2,174,504
Port Neches Elementary School	2,183,384	2,098,764
Ridgewood Elementary School	2,331,019	2,293,249
Taft Elementary School	2,206,741	2,152,723
Van Buren Elementary School	2,259,991	2,199,830
Woodcrest Elementary School	2,060,906	2,047,643
West Groves Early Learning	545,564	447,116
Summer School	151,510	150,110
Administration	1,226,649	1,232,727
Athletics	1,134,046	1,113,860
Career & Technology	107,842	114,343
Curriculum	884,587	815,710
Special Education	1,177,911	1,173,597
Technology	984,764	989,268
Security	107,980	258,454
Maintenance	5,128,611	5,275,666
Transportation	1,395,405	2,541,043
Construction	-	-
District Wide	3,142,661	1,242,630
	<u>46,944,189</u>	<u>46,303,139</u>

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

	2017-2018 Amended Budget	2018-2019 Adopted Budget
<b>By Function</b>		
Instructional	6,832,532	7,084,288
Instructional Resources & Media Services	135,517	134,724
Curriculum Development	-	
& Instructional Staff Development	166,291	155,606
School Leadership	652,335	685,998
Guidance, Counseling & Evaluation Services	374,082	365,169
Health Services	105,897	107,389
Cocurricular/Extracurricular Activities	666,614	646,251
Plant Maintenance & Operations	405,588	422,615
Data Processing Services	144,332	145,825
	<u>9,483,188</u>	<u>9,747,865</u>

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<b>By Object</b>		
Payroll Costs	8,930,393	9,220,055
Professional Services	68,600	68,700
Supplies and Materials	206,235	199,360
Other Operating Costs	213,000	219,750
Capital Outlay	64,960	40,000
	<u>9,483,188</u>	<u>9,747,865</u>

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

	2017-2018 Amended Budget	2018-2019 Adopted Budget
<b>By Function</b>		
Instructional	401,299	406,090
Instructional Resources & Media Services	500	500
Curriculum Development & Instructional Staff Development	300	300
School Leadership	96,944	101,132
Guidance, Counseling & Evaluation Services	6,600	7,100
Health Services	100	100
Plant Maintenance & Operations	15,013	14,572
	<u>520,756</u>	<u>529,794</u>

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<b>By Object</b>		
Payroll Costs	498,356	507,894
Professional Services	11,200	10,000
Supplies and Materials	6,800	7,500
Other Operating Costs	4,400	4,400
	<u>520,756</u>	<u>529,794</u>

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

	2017-2018 Amended Budget	2018-2019 Adopted Budget
<b>By Function</b>		
Instructional	2,850,299	2,894,463
Instructional Resources & Media Services	74,339	74,835
Curriculum Development & Instructional Staff Development	138,499	120,805
School Leadership	272,329	279,847
Guidance, Counseling & Evaluation Services	119,006	120,504
Health Services	54,716	55,520
Cocurricular/Extracurricular Activities	142,339	146,971
Plant Maintenance & Operations	159,275	183,147
Security & Monitoring Services	5,500	5,500
	<u>3,816,302</u>	<u>3,881,592</u>

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**By Object**

Payroll Costs	3,617,210	3,688,556
Professional Services	33,625	34,645
Supplies and Materials	85,417	92,191
Other Operating Costs	54,050	54,200
Capital Outlay	26,000	12,000
	<u>3,816,302</u>	<u>3,881,592</u>

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

	2017-2018 Amended Budget	2018-2019 Adopted Budget
<b>By Function</b>		
Instructional	2,813,358	2,820,248
Instructional Resources & Media Services	81,418	82,769
Curriculum Development & Instructional Staff Development	124,031	105,867
School Leadership	282,344	282,623
Guidance, Counseling & Evaluation Services	107,974	110,023
Health Services	56,219	57,072
Cocurricular/Extracurricular Activities	130,642	146,817
Plant Maintenance & Operations	197,701	211,732
Security & Monitoring Services	5,500	5,500
	<u>3,799,187</u>	<u>3,822,651</u>

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<b>By Object</b>		
Payroll Costs	3,619,286	3,630,140
Professional Services	29,730	31,100
Supplies and Materials	92,351	91,491
Other Operating Costs	42,820	45,920
Capital Outlay	15,000	24,000
	<u>3,799,187</u>	<u>3,822,651</u>

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

	2017-2018 Amended Budget	2018-2019 Adopted Budget
<b>By Function</b>		
Instructional	1,756,638	1,720,654
Instructional Resources & Media Services	84,653	11,922
Curriculum Development & Instructional Staff Development	5,000	5,000
School Leadership	166,322	168,538
Guidance, Counseling & Evaluation Services	110,949	88,135
Health Services	52,320	58,065
Cocurricular/Extracurricular Activities	5,783	4,777
Plant Maintenance & Operations	113,520	117,413
	<u>2,295,185</u>	<u>2,174,504</u>

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<b>By Object</b>		
Payroll Costs	2,225,772	2,100,378
Professional Services	11,640	12,500
Supplies and Materials	45,973	47,576
Other Operating Costs	11,800	14,050
	<u>2,295,185</u>	<u>2,174,504</u>

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

	2017-2018 Amended Budget	2018-2019 Adopted Budget
<b>By Function</b>		
Instructional	1,666,569	1,623,727
Instructional Resources & Media Services	66,599	11,621
Curriculum Development & Instructional Staff Development	4,300	4,300
School Leadership	146,030	145,740
Guidance, Counseling & Evaluation Services	100,026	110,904
Health Services	58,989	59,693
Cocurricular/Extracurricular Activities	7,828	8,004
Plant Maintenance & Operations	133,043	134,775
	<u>2,183,384</u>	<u>2,098,764</u>

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<b>By Object</b>		
Payroll Costs	2,112,195	2,026,050
Professional Services	12,415	13,325
Supplies and Materials	46,414	46,529
Other Operating Costs	12,360	12,860
	<u>2,183,384</u>	<u>2,098,764</u>



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

	2017-2018 Amended Budget	2018-2019 Adopted Budget
<b>By Function</b>		
Instructional	1,825,538	1,793,590
Instructional Resources & Media Services	68,558	69,258
Curriculum Development & Instructional Staff Development	3,235	2,500
School Leadership	163,891	163,915
Guidance, Counseling & Evaluation Services	92,080	93,287
Health Services	56,864	57,665
Cocurricular/Extracurricular Activities	5,724	6,329
Plant Maintenance & Operations	115,129	106,705
	<u>2,331,019</u>	<u>2,293,249</u>

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<b>By Object</b>		
Payroll Costs	2,255,725	2,217,270
Professional Services	12,140	13,000
Supplies and Materials	52,890	53,575
Other Operating Costs	10,264	9,404
	<u>2,331,019</u>	<u>2,293,249</u>

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

	2017-2018 Amended Budget	2018-2019 Adopted Budget
<b>By Function</b>		
Instructional	1,735,248	1,653,392
Instructional Resources & Media Services	62,088	62,787
Curriculum Development & Instructional Staff Development	3,300	3,300
School Leadership	166,366	168,617
Guidance, Counseling & Evaluation Services	71,702	72,667
Health Services	55,919	56,572
Cocurricular/Extracurricular Activities	5,221	6,329
Plant Maintenance & Operations	106,897	129,059
	<u>2,206,741</u>	<u>2,152,723</u>

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<b>By Object</b>		
Payroll Costs	2,133,276	2,077,627
Professional Services	12,640	13,500
Supplies and Materials	51,250	50,921
Other Operating Costs	9,575	10,675
Capital Outlay	-	-
	<u>2,206,741</u>	<u>2,152,723</u>

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

	2017-2018 Amended Budget	2018-2019 Adopted Budget
<b>By Function</b>		
Instructional	1,739,964	1,694,586
Instructional Resources & Media Services	91,065	66,262
Curriculum Development & Instructional Staff Development	2,000	1,000
School Leadership	167,458	167,740
Guidance, Counseling & Evaluation Services	64,694	69,847
Health Services	53,574	54,220
Cocurricular/Extracurricular Activities	6,822	6,329
Plant Maintenance & Operations	134,414	139,846
	<u>2,259,991</u>	<u>2,199,830</u>

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<b>By Object</b>		
Payroll Costs	2,191,948	2,133,298
Professional Services	11,640	12,500
Supplies and Materials	44,934	44,757
Other Operating Costs	11,469	9,275
	<u>2,259,991</u>	<u>2,199,830</u>

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

	2017-2018 Amended Budget	2018-2019 Adopted Budget
<b>By Function</b>		
Instructional	1,523,290	1,572,881
Instructional Resources & Media Services	69,777	70,851
Curriculum Development & Instructional Staff Development	900	900
School Leadership	170,463	168,144
Guidance, Counseling & Evaluation Services	95,196	96,448
Health Services	81,275	53,333
Cocurricular/Extracurricular Activities	5,324	6,459
Plant Maintenance & Operations	114,681	78,627
	<u>2,060,906</u>	<u>2,047,643</u>

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<b>By Object</b>		
Payroll Costs	2,000,549	1,984,367
Professional Services	11,740	12,600
Supplies and Materials	42,317	42,876
Other Operating Costs	6,300	7,800
	<u>2,060,906</u>	<u>2,047,643</u>

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

	2017-2018 Amended Budget	2018-2019 Adopted Budget
<b>By Function</b>		
Instructional	431,546	374,753
Instructional Resources & Media Services	-	-
Curriculum Development & Instructional Staff Development	500	1,000
School Leadership	9,290	9,115
Guidance & Counseling	39,501	30
Health Services	62,977	60,468
Co-Curricular	1,750	1,750
	<u>545,564</u>	<u>447,116</u>

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<b>By Object</b>		
Payroll Costs	499,421	430,866
Professional Services	31,760	2,000
Supplies and Materials	10,832	10,300
Other Operating Costs	3,551	3,950
	<u>545,564</u>	<u>447,116</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
**SUMMER SCHOOL**  
DEPARTMENT BUDGET

	2017-2018 Amended Budget	2018-2019 Adopted Budget

**By Function**

Instructional	124,445	122,745
School Leadership	15,785	15,785
Transportation	6,315	6,315
Plant Maintenance & Operations	4,965	5,265
	<u>151,510</u>	<u>150,110</u>

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**By Object**

Payroll Costs	144,110	144,110
Supplies and Materials	5,700	6,000
Travel & Subsistence	1,700	-
	<u>151,510</u>	<u>150,110</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
ADMINISTRATION  
DEPARTMENT BUDGET

	2017-2018 Amended Budget	2018-2019 Adopted Budget
Superintendent	397,389	406,592
Board of Trustees	66,200	73,500
Tax Office	6,500	6,500
Personnel	311,352	312,502
General Administration	443,408	431,833
Plant Maintenance & Operations	1,800	1,800
	<u>1,226,649</u>	<u>1,232,727</u>

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**By Object**

Payroll Costs	848,484	855,507
Professional Services	180,965	166,820
Supplies and Materials	45,500	44,100
Other Operating Costs	151,700	166,300
Capital		
	<u>1,226,649</u>	<u>1,232,727</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
ATHLETICS  
DEPARTMENT BUDGET

	2017-2018 Amended Budget	2018-2019 Adopted Budget
<b>By Function</b>		
Co-Curricular Activities	1,092,882	1,071,925
Plant Maintenance & Operations	41,164	41,935
	<u>1,134,046</u>	<u>1,113,860</u>

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<b>By Object</b>		
Payroll Costs	408,996	418,045
Professional Services	43,000	43,500
Supplies and Materials	173,300	162,330
Other Operating Costs	450,200	479,985
Capital Outlay	58,550	10,000
	<u>1,134,046</u>	<u>1,113,860</u>



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

	2017-2018 Amended Budget	2018-2019 Adopted Budget
<b>By Function</b>		
Instructional	43,083	46,950
Curriculum Development & Instructional Staff Development	33,409	36,043
Cocurricular/Extracurricular Activities	31,350	31,350
	<u>107,842</u>	<u>114,343</u>

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<b>By Object</b>		
Payroll Costs	28,534	31,168
Professional Services	5,800	7,800
Supplies and Materials	36,783	36,650
Other Operating Costs	36,725	38,725
	<u>107,842</u>	<u>114,343</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
CURRICULUM  
DEPARTMENT BUDGET

	2017-2018 Amended Budget	2018-2019 Adopted Budget
<b>By Function</b>		
Instructional	269,006	272,759
Curriculum Development & Instructional Staff Development	530,205	458,630
Guidance, Counseling & Evaluation Services	16,000	40,780
Plant Maintenance & Operations	69,376	43,541
	<u>884,587</u>	<u>815,710</u>

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**By Object**

Payroll Costs	534,907	432,050
Professional Services	61,630	78,410
Supplies and Materials	250,100	252,500
Other Operating Costs	37,950	52,750
	<u>884,587</u>	<u>815,710</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
SPECIAL EDUCATION  
DEPARTMENT BUDGET

	2017-2018 Amended Budget	2018-2019 Adopted Budget
<b>By Function</b>		
Instructional	562,607	595,850
Curriculum Development & Instructional Staff Development	171,013	174,496
Guidance, Counseling & Evaluation Services	444,291	403,251
	<u>1,177,911</u>	<u>1,173,597</u>

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**By Object**

Payroll Costs	664,016	638,702
Professional Services	461,800	482,800
Supplies and Materials	37,000	37,000
Other Operating Costs	15,095	15,095
	<u>1,177,911</u>	<u>1,173,597</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
TECHNOLOGY DEPARTMENT  
DEPARTMENT BUDGET

	2017-2018 Amended Budget	2018-2019 Adopted Budget
<b>By Function</b>		
Instructional	360,510	358,914
Curriculum Development & Instructional Staff Development	13,183	29,085
Plant Maintenance & Operations	49,445	52,000
Security	6,000	6,000
Data Processing Services	555,626	543,269
	<u>984,764</u>	<u>989,268</u>

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**By Object**

Payroll Costs	379,319	383,514
Professional Services	69,734	83,000
Supplies and Materials	227,549	235,669
Other Operating Costs	1,800	12,800
Capital Outlay	306,362	274,285
	<u>984,764</u>	<u>989,268</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
SECURITY  
SCHOOL BUDGET

**By Function**

Security & Monitoring

2017-2018 Amended Budget	2018-2019 Adopted Budget
107,980	258,454
<u>107,980</u>	<u>258,454</u>

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**By Object**

Payroll Costs

Professional Services

Supplies and Materials

Other Operating Costs

Capital Outlay

7,805	15,609
71,000	209,500
28,730	30,000
445	3,345
-	-
<u>107,980</u>	<u>258,454</u>

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

2017-2018 Amended Budget	2018-2019 Adopted Budget
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**By Function**

Plant Maintenance & Operations

5,128,611	5,275,666
<u>5,128,611</u>	<u>5,275,666</u>

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**By Object**

Payroll Costs	1,451,221	1,532,966
Professional Services	1,834,050	1,819,700
Supplies and Materials	435,500	442,000
Other Operating Costs	1,107,150	1,324,000
Capital Outlay	300,690	157,000
	<u>5,128,611</u>	<u>5,275,666</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
**TRANSPORTATION**  
DEPARTMENT BUDGET

2017-2018 Amended Budget	2018-2019 Adopted Budget
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**By Function**

Transportation	1,248,405	2,347,043
Plant Maintenance & Operations	60,000	70,000
Debt Service - Vehicle Leases	87,000	124,000
	<u>1,395,405</u>	<u>2,541,043</u>

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**By Object**

Payroll Costs	1,020,900	1,047,783
Professional Services	27,060	28,760
Supplies and Materials	278,000	295,500
Other Operating Costs	(203,360)	(205,000)
Lease Payment	87,000	124,000
Capital Outlay	185,805	1,250,000
	<u>1,395,405</u>	<u>2,541,043</u>

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

	2017-2018 Amended Budget	2018-2019 Adopted Budget
Payroll Contingency	175,638	359,225
Tax Appraisal (JCAD)	425,000	425,000
Payments to JJAEP	36,000	36,000
Student Attendance Credits (Chp 41 Pmts)	436,316	345,815
Misc Contracted Services	500	2,000
Supplies Contingency	19,307	34,295
Travel	30,183	40,295
Capital	2,019,717	-
	<u>3,142,661</u>	<u>1,242,630</u>



# CHILD NUTRITION SERVICES

(Section E)

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

	2017-18 Amended Budget	2018-19 Adopted Budget
<b>REVENUES</b>		
Local	\$ 1,241,200	\$ 1,080,600
State	63,550	56,450
Federal	1,137,678	1,197,567
<b>Total Revenues</b>	<u>2,442,428</u>	<u>2,334,617</u>
<b>EXPENDITURES</b>		
Payroll Costs	1,431,667	1,407,589
Contracted Service	23,620	23,700
Food and Non-Food Supplies	1,336,778	1,345,767
Other Operating Costs	3,700	2,700
Capital Outlay	65,000	40,000
<b>Total Expenditures</b>	<u>2,860,765</u>	<u>2,819,756</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(418,337)	(485,139)
<b>Fund Balance - September 1</b>	381,588	-
<b>Fund Balance - August 31</b>	<u>\$ (36,749)</u>	<u>\$ (485,139)</u>

# DEBT SERVICE

(Section F)

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

	2017-18 Amended Budget	2018-19 Adopted Budget
<b>REVENUES</b>		
Property Taxes - Current	\$ 7,280,000	\$ 7,436,244
Property Taxes - Delinquent	50,000	40,000
Interest and Penalties	30,000	40,000
Interest Earnings	15,000	30,000
State Revenue	230,000	189,730
<b>Total Revenues</b>	<u>7,605,000</u>	<u>7,735,974</u>
<b>EXPENDITURES</b>		
Principal Payments	5,060,000	4,520,000
Interest Payments	3,500,000	3,590,000
Other Debt Service Fees	10,000	10,000
<b>Total Expenditures</b>	<u>8,570,000</u>	<u>8,120,000</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>	(965,000)	(384,026)
<b>Fund Balance - September 1</b>	4,170,338	3,205,338 **
<b>Fund Balance - August 31</b>	<u>\$ 3,205,338</u>	<u>\$ 2,821,312</u>

\*\* - Projected

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

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	4,519,998	3,586,232	8,106,230
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>\$ 89,239,998</u>	<u>\$ 25,850,363</u>	<u>\$ 115,090,361</u>

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

Issue	Balance Outstanding 08/31/18	Fiscal Year 2019			Balance Outstanding 08/31/19
		Principal	Interest	Total	
U/T Refunding Bonds 2009	\$ 1,590,000	\$ 1,590,000	\$ 27,825	\$ 1,617,825	\$ -
U/T Refunding Bonds 2010	470,000	470,000	9,988	479,988	-
U/T Refunding Bonds 2013	6,590,000	230,000	238,613	468,613	6,360,000
U/T Refunding Bonds 2014	5,445,000	290,000	171,350	461,350	5,155,000
U/T Refunding Bonds 2015	8,134,998	149,998	259,855	409,853	7,985,000
U/T Refunding Bonds 2016	35,300,000	1,790,000	1,230,700	3,020,700	33,510,000
U/T Refunding Bonds 2016A	31,710,000	-	-	-	31,710,000
	<u>\$ 89,239,998</u>	<u>\$ 4,519,998</u>	<u>\$ 1,938,331</u>	<u>\$ 6,458,329</u>	<u>\$ 84,720,000</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>2017-2018 Maximum Entitlement</b>	<b>2018-2019 Planning Amount</b>
<b>211</b>	<b>Title I, Part A - Accelerated Instruction</b>		
	Payroll Costs	738,958	735,999
	Professional Services	14,000	14,000
	Supplies and Materials	28,858	25,000
	Other Operating Costs	-	-
		<u>781,816</u>	<u>774,999</u>
<b>255</b>	<b>Title II, Part A - Training &amp; Recruiting</b>		
	Payroll Costs	138,319	108,718
	Professional Services	2,094	2,400
	Supplies and Materials	1	100
	Other Operating Costs	-	7,400
		<u>140,414</u>	<u>118,618</u>
<b>263</b>	<b>Title III - Language Inst LEP</b>		
	Payroll Costs	-	-
	Professional Services	3,453	4,000
	Supplies and Materials	21,542	20,000
	Other Operating Costs	1,621	1,000
		<u>26,616</u>	<u>25,000</u>
<b>224</b>	<b>IDEA Part B, Formula</b>		
	Payroll Costs	740,232	717,948
	Professional Services	166,968	164,500
	Supplies and Materials	40	-
	Other Operating Costs	-	2,340
		<u>907,240</u>	<u>884,788</u>



<b>Fund Number</b>	<b>Grant Description</b>	<b>2017-2018 Maximum Entitlement</b>	<b>2018-2019 Planning Amount</b>
<b>225</b>	<b>IDEA Part B, Preschool</b>		
	Payroll Costs	35,009	31,752
		<u>35,009</u>	<u>31,752</u>
<b>226</b>	<b>IDEA Part B, Discretionary</b>		
	Professional Services - Residential	304,751	TBD
	Professional Services - High Cost	74,114	TBD
		<u>378,865</u>	<u>TBD</u>
<b>244</b>	<b>Title II, Part C - Carl Perkins</b>		
	Professional Services	4,855	4,500
	Supplies and Materials	31,469	31,000
	Other Operating Costs	2,500	2,500
	Capital Outlay	-	-
		<u>38,824</u>	<u>38,000</u>
<b>TOTAL FEDERAL FUNDS RECEIVED</b>		<u>\$ 2,308,784</u>	<u>\$ 1,873,157</u>