

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT

ADOPTED BUDGET

September 1, 2017 – August 31, 2018



Dr. Jimmy Creel, Interim Superintendent

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT
Port Neches, Texas

ADOPTED BUDGET

September 1, 2017 – August 31, 2018

Board of Trustees

Darren McCutcheon, President

Eric Sullivan, Vice President

Scott Bartlett, Secretary

Rusty Brittain, Member

Brandon Cropper, Member

Mark Holmes, Member

Lana Parker, Member

Administration

Dr. Jimmy Creel, Interim Superintendent of Schools

Dr. Mike Gonzales, Assistant Superintendent for Administrative Services

Dr. Brenda Duhon, Assistant Superintendent for Curriculum &
Instruction/Technology

Dr. Marc Keith, Assistant Superintendent for Student Services

Sheri Drawhorn, Business Manager

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT
Port Neches, Texas

PROPOSED BUDGET

September 1, 2017 – August 31, 2018

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HISTORICAL INFORMATION

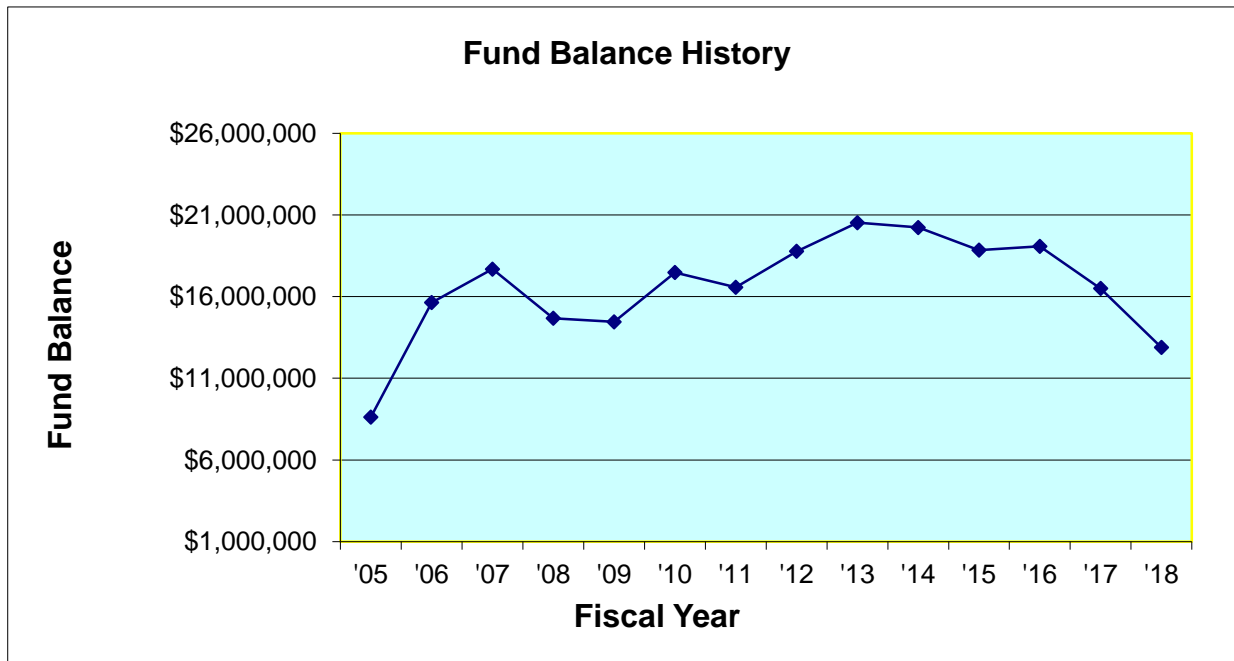
(Section A)

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

		Increase (Decrease)
September 1, 2005	8,620,903	
2006	15,635,544	7,014,641
2007	17,677,746	2,042,202
2008	14,673,820	(3,003,926)
2009	14,450,509	(223,311)
2010	17,475,662	3,025,153
2011	16,568,439	(907,223)
2012	18,773,253	2,204,814
2013	20,520,309	1,747,056
2014	20,224,847	(295,462)
2015	18,844,649	(1,380,198)
2016	19,072,643	227,994
2017	16,500,000 *	(2,572,643)
2018	12,888,276 **	(3,611,724)

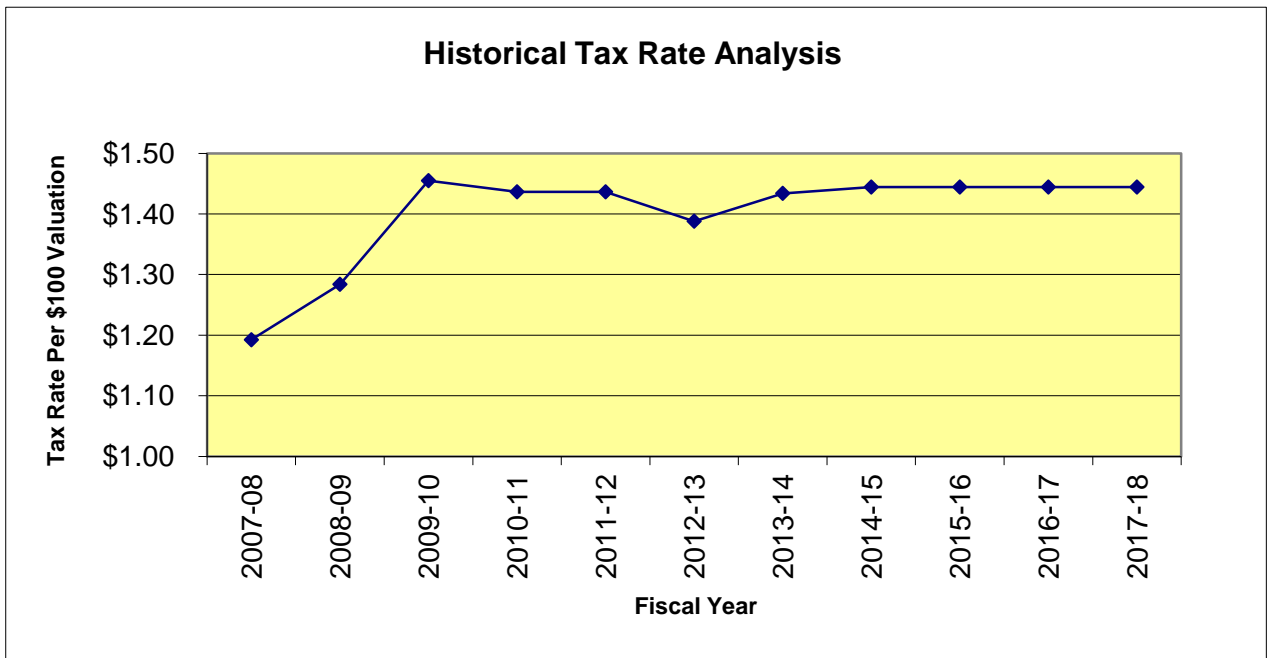
** Projected Fund Balance at 8/31/17

** Projected Fund Balance at 8/31/18



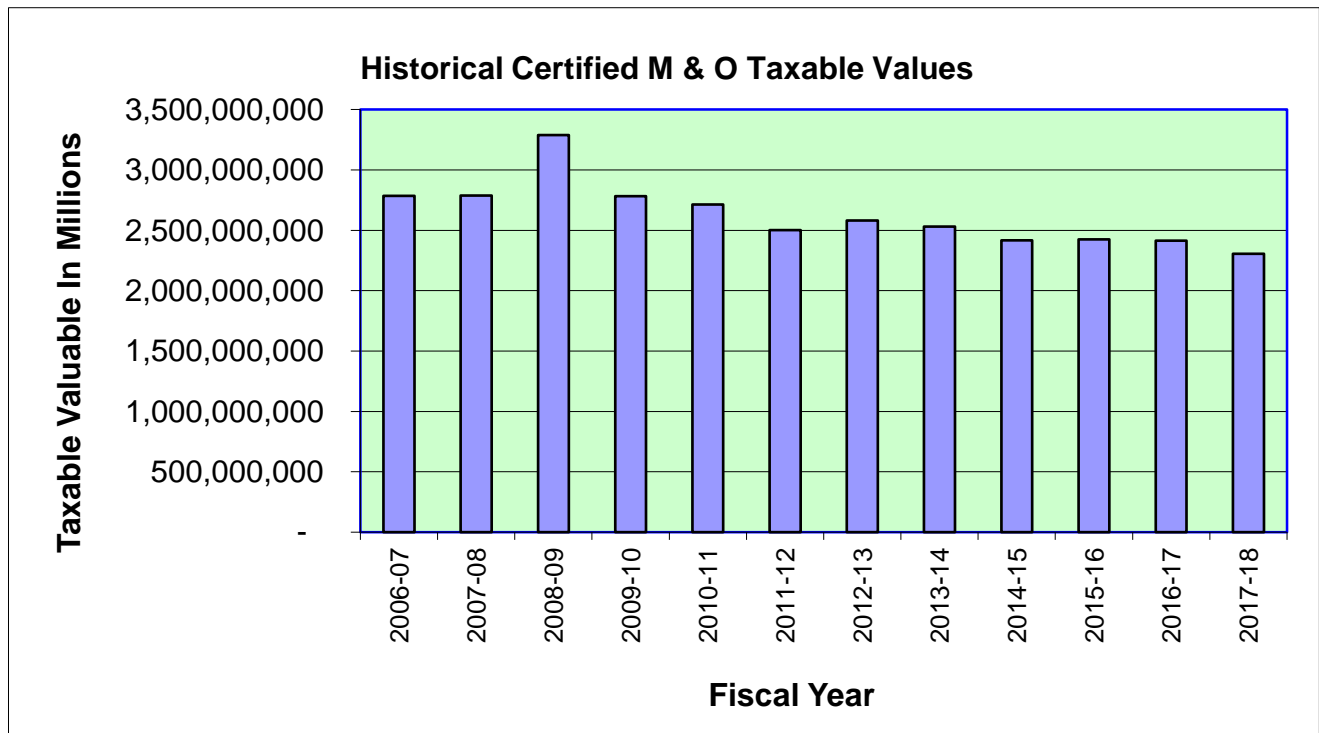
**PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT
HISTORICAL TAX RATE ANALYSIS**

School Year	Total Rate	Maintenance & Operation	Interest & Sinking
2007-08	1.192500	1.04	0.152500
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	1.04	0.404410



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

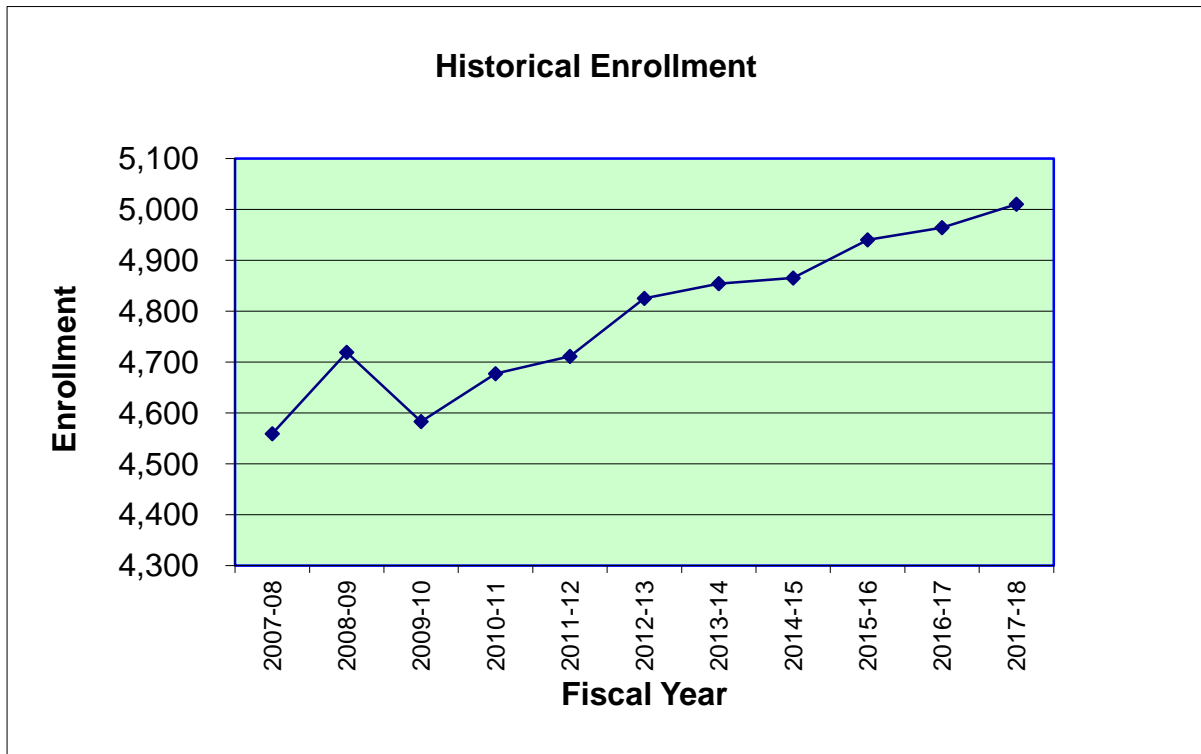
<u>School Year</u>	<u>Maintenance & Operations Taxable Value</u>	<u>[M & O] Percentage Increase (Decrease)</u>	<u>Interest & Sinking Taxable Value</u>	<u>[I & S] Percentage Increase (Decrease)</u>
2006-07	2,786,936,542		2,788,139,560	
2007-08	2,787,768,285	0.03%	2,989,354,085	7.22%
2008-09	3,289,967,073	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%



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

School Year	Enrollment	Percentage Increase/(Decrease)
2007-08	4,559	
2008-09	4,719	3.5%
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	5,010 *	0.9%

* Projected



REVENUES

(Section B)

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

TYPE OF REVENUE	2016-2017 Amended Budget	2017-18 Proposed Budget
199 General Fund	\$ 39,417,323	\$ 40,692,001
240 Child Nutrition Services	2,536,373	2,442,428
599 Interest & Sinking	10,811,008	10,825,000
TOTAL ALL FUNDS	\$ 52,764,704	\$ 53,959,429

EXPENDITURES

(Section C)

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

Board Adopted Budgets	<u>2016-17</u> Amended Budget	<u>2017-18</u> Proposed Budget
199 General Fund	\$ 42,919,373	\$ 44,303,725
240 Child Nutrition Services	2,922,464	2,860,765
599 Interest & Sinking	<u>9,636,530</u>	<u>10,070,000</u>
TOTAL ALL FUNDS	<u>\$ 55,478,367</u>	<u>\$ 57,234,490</u>

GENERAL FUND
(Section D)

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

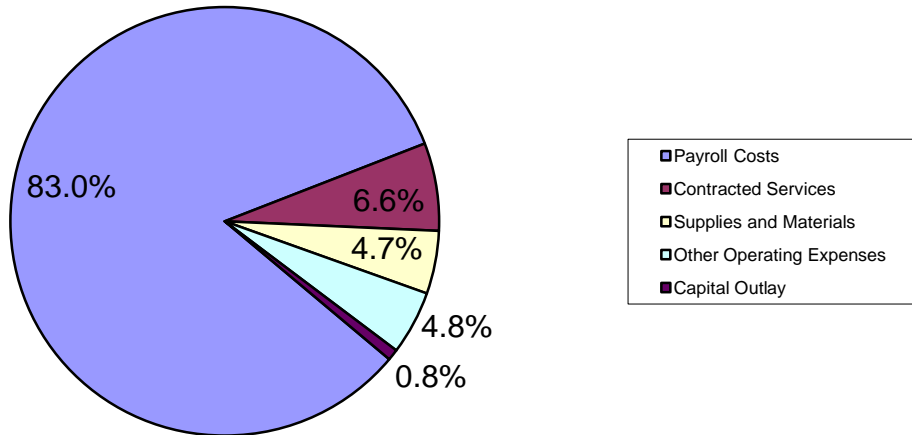
	2016-17 Revised Budget	2017-18 Proposed Budget
REVENUES		
Local	27,643,851	28,159,857
State	10,979,472	11,279,204
Federal	794,000	860,000
Other Proceeds	-	392,940
Total Revenue	<u>39,417,323</u>	<u>40,692,001</u>
EXPENDITURES		
Payroll Costs	35,368,738	36,005,645
Professional Services	3,119,281	3,245,235
Supplies & Materials	2,065,012	2,100,591
Other Operating Costs	1,946,366	2,080,114
Capital Lease	-	87,000
Capital Outlay	419,976	785,140
Total Expenditures	<u>42,919,373</u>	<u>44,303,725</u>
Other Uses	-	
Excess (Deficiency) of Revenues & Other Sources Over Expenditures & Other Uses	(3,502,050)	(3,611,724)
Fund Balance - September 1	19,072,643	15,570,593
Fund Balance - August 31	<u>\$ 15,570,593</u>	<u>\$ 11,958,869</u>

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

REVENUES	2016-17 Revised Budget	2017-18 Proposed Budget
Local		
5711 Taxes, Current Year Levy	24,097,000	23,000,000
5712 Taxes, Prior Years	200,000	150,000
5719 Penalties & Interest and Other Tax Rev	150,000	150,000
5735 Ineligible Transportation	200	-
5736 Tuition/Fees - Summer School	25,000	30,000
5738 Tuition/Fees - Indian Summer	27,000	29,000
5742 Interest Temporary Investments	150,000	75,000
5743 Rent	8,000	8,000
5744 Gifts and Bequests	500	500
5745 Insurance Recovery	-	-
5749 Other Revenue - Local Source	148,000	150,000
5749 Other Revenue - Foreign Trade Zone	858,730	782,357
5749 Other Revenue - H.B. 1200	1,725,621	3,500,000
5752 Athletic Activities	253,800	285,000
5761 Revenues from Successor	-	-
Total Local Revenues	27,643,851	28,159,857
State		
5811 Per Capita Apportionment	1,222,615	957,400
5812 Foundation School Funds	7,820,000	8,499,588
5826 PreK Supplemental Funds	6,300	5,500
5831 TRS/TRS Care On-Behalf Payments	1,930,557	1,816,716
Total State Revenues	10,979,472	11,279,204
Federal		
5931 SHARS Reimbursement	764,000	830,000
5949 E-Rate	30,000	30,000
Total Federal Revenues	794,000	860,000
Other		
7913 Lease Purchase Proceeds	-	392,940
Total Federal Revenues	-	392,940
Total Revenues	39,417,323	40,692,001

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

OBJECT	<u>2017-18 Proposed Budget</u>	<u>% of Budget</u>
Payroll Costs	35,457,926	83.0
Contracted Services	2,825,099	6.6
Supplies and Materials	2,028,346	4.7
Other Operating Expenses	2,056,111	4.8
Capital Outlay	359,455	0.8
Total Expenditures	<u><u>42,726,937</u></u>	<u><u>100.0</u></u>



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

	2016-17 Revised Budget	2017-18 Proposed Budget
Instructional		
Payroll Costs	21,965,948	23,307,917
Professional Services	490,250	538,860
Supplies and Materials	805,876	799,406
Other Operating Costs	13,100	16,910
Capital Outlay	234,600	206,200
Total Instructional	<u>23,509,774</u>	<u>24,869,293</u>
Instructional Resources & Media Services		
Payroll Costs	630,257	683,838
Contracted Services	750	1,920
Supplies and Materials	59,062	57,706
Other Operating Costs	650	1,550
Capital Outlay	-	-
Total Instructional Resources & Media Svcs	<u>690,719</u>	<u>745,014</u>
Curriculum Development & Instructional Staff Development		
Payroll Costs	983,423	1,009,631
Professional Services	55,964	52,480
Supplies and Materials	36,600	36,500
Other Operating Costs	94,776	127,320
Total Curriculum Development & Instructional Staff Development	<u>1,170,763</u>	<u>1,225,931</u>
School Leadership		
Payroll Costs	2,132,690	2,256,259
Supplies and Materials	19,600	19,800
Other Operating Costs	19,704	19,350
Capital Outlay	22,899	24,699
Total School Leadership	<u>2,194,893</u>	<u>2,320,108</u>
Guidance, Counseling & Evaluation Services		
Payroll Costs	1,448,028	1,621,951
Professional Services	28,100	27,200
Supplies and Materials	8,905	7,600
Other Operating Costs	4,695	8,350
Total Guidance, Counseling & Evaluation Services	<u>1,489,728</u>	<u>1,665,101</u>

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

	2016-17 Revised Budget	2017-18 Proposed Budget
Social Work		
Payroll	82,175	91,938
Payroll	3,000	5,000
Total Social Work	<u>85,175</u>	<u>96,938</u>
Health Services		
Payroll Costs	577,078	621,258
Contracted Services	500	500
Supplies and Materials	23,258	23,605
Other Operating Costs	3,387	4,850
Total Health Services	<u>604,223</u>	<u>650,213</u>
Student (Pupil) Transportation		
Payroll Costs	962,002	1,004,040
Professional Services	17,500	14,760
Supplies and Materials	198,750	191,500
Other Operating Costs	(209,750)	(207,360)
Capital Outlay	46,000	118,000
Total Student (Pupil) Transportation	<u>1,014,502</u>	<u>1,120,940</u>
Cocurricular/Extracurricular Activities		
Payroll Costs	886,250	988,244
Professional Services	56,424	50,725
Supplies and Materials	209,757	210,800
Other Operating Costs	780,165	781,350
Capital Outlay	45,260	15,000
Total Cocurricular/Extracurricular Activities	<u>1,977,856</u>	<u>2,046,119</u>
General Administration		
Payroll Costs	803,587	848,484
Professional Services	133,100	174,820
Supplies and Materials	38,300	38,000
Other Operating Costs	147,200	147,500
Capital Outlay	7,100	70,750
Total General Administration	<u>1,129,287</u>	<u>1,279,554</u>
Plant Maintenance & Operations		
Payroll Costs	2,660,765	3,032,822
Professional Services	1,806,779	1,820,600
Supplies and Materials	544,455	597,690
Other Operating Costs	1,088,300	1,174,000
Capital Outlay	60,500	300,690
Total Plant Maintenance & Operations	<u>6,160,799</u>	<u>6,925,802</u>

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

	2016-17 Revised Budget	2017-18 Proposed Budget
Security & Monitoring Services		
Payroll Costs	17,275	23,805
Professional Services	65,260	71,000
Supplies and Materials	26,470	21,730
Other Operating Expenses	444	445
Capital Outlay	-	-
Total Security & Monitoring Services	<u>109,449</u>	<u>116,980</u>
Data Processing Services		
Payroll Costs	469,260	515,458
Professional Services	9,054	11,570
Supplies and Materials	90,875	91,704
Other Operating Costs	500	500
Capital Outlay	26,516	74,500
Total Data Processing Services	<u>596,205</u>	<u>693,732</u>
Debt Service		
Lease Payment	-	87,000
Total Debt Service	<u>-</u>	<u>87,000</u>
Facilities Acq. & Construction		
Capital Outlay	1,750,000	-
Total Facilities Acq. & Construction	<u>1,750,000</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	400,000	425,000
Total Other Uses	<u>400,000</u>	<u>425,000</u>
TOTAL EXPENDITURES	<u><u>42,919,373</u></u>	<u><u>44,303,725</u></u>

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

	2016-2017 Amended Budget	2017-2018 Proposed Budget
Port Neches-Groves High School	9,066,818	9,502,303
Alternative Education Center	488,931	520,756
Groves Middle School	3,653,899	3,835,627
Port Neches Middle School	3,531,648	3,802,612
Groves Elementary School	2,172,398	2,301,552
Port Neches Elementary School	2,120,417	2,245,751
Ridgewood Elementary School	2,198,542	2,348,253
Taft Elementary School	1,962,315	2,216,741
Van Buren Elementary School	2,155,947	2,203,858
Woodcrest Elementary School	1,889,865	2,066,273
West Groves Early Learning	537,100	559,715
Summer School	152,778	148,610
Administration	1,131,087	1,281,354
Athletics	1,002,138	1,047,896
Career & Technology	104,741	107,709
Curriculum	829,130	851,587
Special Education	959,952	1,071,911
Technology	839,430	904,193
Security	100,382	100,980
Maintenance	4,625,911	5,152,686
Transportation	1,074,819	1,256,625
Construction	1,750,000	-
District Wide	571,125	776,733
	<u>42,919,373</u>	<u>44,303,725</u>

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

	2016-2017 Amended Budget	2017-2018 Proposed Budget
By Function		
Instructional	6,563,829	6,867,532
Instructional Resources & Media Services	128,107	135,517
Curriculum Development & Instructional Staff Development	231,600	170,791
School Leadership	621,051	652,960
Guidance, Counseling & Evaluation Services	340,751	374,082
Health Services	98,945	105,897
Cocurricular/Extracurricular Activities	647,867	625,604
Plant Maintenance & Operations	301,789	425,588
Data Processing Services	132,879	144,332
	<u>9,066,818</u>	<u>9,502,303</u>

By Object		
Payroll Costs	8,493,303	9,004,393
Professional Services	65,300	61,200
Supplies and Materials	211,050	203,360
Other Operating Costs	223,290	211,150
Capital Outlay	73,875	22,200
	<u>9,066,818</u>	<u>9,502,303</u>

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

	2016-2017 Amended Budget	2017-2018 Proposed Budget
By Function		
Instructional	369,415	402,299
Instructional Resources & Media Services	500	500
Curriculum Development & Instructional Staff Development	300	300
School Leadership	97,571	95,444
Guidance, Counseling & Evaluation Services	7,100	7,100
Health Services	100	100
Plant Maintenance & Operations	13,945	15,013
	<u>488,931</u>	<u>520,756</u>

By Object

Payroll Costs	466,631	498,356
Professional Services	11,900	11,700
Supplies and Materials	8,000	8,300
Other Operating Costs	2,400	2,400
	<u>488,931</u>	<u>520,756</u>

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

	2016-2017 Amended Budget	2017-2018 Proposed Budget
By Function		
Instructional	2,767,570	2,868,299
Instructional Resources & Media Services	69,448	74,339
Curriculum Development & Instructional Staff Development	108,202	138,499
School Leadership	249,944	272,154
Guidance, Counseling & Evaluation Services	109,691	119,006
Health Services	50,047	54,716
Cocurricular/Extracurricular Activities	142,001	143,839
Plant Maintenance & Operations	152,367	159,275
Security & Monitoring Services	4,629	5,500
	<u>3,653,899</u>	<u>3,835,627</u>

By Object		
Payroll Costs	3,453,133	3,636,210
Professional Services	31,474	32,625
Supplies and Materials	83,821	84,742
Other Operating Costs	53,846	56,050
Capital Outlay	31,625	26,000
	<u>3,653,899</u>	<u>3,835,627</u>

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

	2016-2017 Amended Budget	2017-2018 Proposed Budget
By Function		
Instructional	2,593,619	2,816,608
Instructional Resources & Media Services	77,165	81,418
Curriculum Development & Instructional Staff Development	115,859	124,031
School Leadership	258,903	282,169
Guidance, Counseling & Evaluation Services	100,691	107,974
Health Services	51,783	56,219
Cocurricular/Extracurricular Activities	144,202	131,742
Plant Maintenance & Operations	184,988	196,951
Security & Monitoring Services	4,438	5,500
	<u>3,531,648</u>	<u>3,802,612</u>

By Object		
Payroll Costs	3,346,110	3,624,286
Professional Services	29,150	28,730
Supplies and Materials	96,128	90,476
Other Operating Costs	46,045	44,120
Capital Outlay	14,215	15,000
	<u>3,531,648</u>	<u>3,802,612</u>

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

	2016-2017 Amended Budget	2017-2018 Proposed Budget
By Function		
Instructional	1,619,632	1,763,138
Instructional Resources & Media Services	82,469	84,653
Curriculum Development & Instructional Staff Development	8,368	5,000
School Leadership	167,912	166,189
Guidance, Counseling & Evaluation Services	104,091	110,949
Health Services	52,388	52,320
Cocurricular/Extracurricular Activities	9,092	5,783
Plant Maintenance & Operations	128,446	113,520
	2,172,398	2,301,552

By Object		
Payroll Costs	2,097,182	2,233,272
Professional Services	11,000	10,640
Supplies and Materials	47,620	45,840
Other Operating Costs	16,596	11,800
	2,172,398	2,301,552

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

	2016-2017 Amended Budget	2017-2018 Proposed Budget
By Function		
Instructional	1,660,699	1,728,069
Instructional Resources & Media Services	62,854	66,599
Curriculum Development & Instructional Staff Development	4,300	4,300
School Leadership	134,634	145,897
Guidance, Counseling & Evaluation Services	73,249	100,026
Health Services	54,589	58,989
Cocurricular/Extracurricular Activities	8,723	8,828
Plant Maintenance & Operations	121,369	133,043
	<u>2,120,417</u>	<u>2,245,751</u>

By Object		
Payroll Costs	2,043,001	2,174,695
Professional Services	12,600	11,740
Supplies and Materials	52,416	46,281
Other Operating Costs	12,400	13,035
	<u>2,120,417</u>	<u>2,245,751</u>

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

	2016-2017 Amended Budget	2017-2018 Proposed Budget
By Function		
Instructional	1,730,835	1,842,998
Instructional Resources & Media Services	63,640	68,558
Curriculum Development & Instructional Staff Development	2,735	2,700
School Leadership	165,753	162,932
Guidance, Counseling & Evaluation Services	84,800	92,080
Health Services	52,164	56,632
Cocurricular/Extracurricular Activities	6,894	7,224
Plant Maintenance & Operations	91,721	115,129
	<u>2,198,542</u>	<u>2,348,253</u>

By Object		
Payroll Costs	2,117,730	2,272,725
Professional Services	11,500	11,140
Supplies and Materials	59,928	54,084
Other Operating Costs	9,384	10,304
	<u>2,198,542</u>	<u>2,348,253</u>

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

	2016-2017 Amended Budget	2017-2018 Proposed Budget
By Function		
Instructional	1,521,989	1,744,248
Instructional Resources & Media Services	57,333	62,088
Curriculum Development & Instructional Staff Development	3,205	3,300
School Leadership	151,846	166,366
Guidance, Counseling & Evaluation Services	77,856	71,702
Health Services	51,604	55,919
Cocurricular/Extracurricular Activities	6,846	6,221
Plant Maintenance & Operations	91,636	106,897
	<u>1,962,315</u>	<u>2,216,741</u>

By Object		
Payroll Costs	1,888,025	2,143,276
Professional Services	11,800	11,640
Supplies and Materials	51,705	51,250
Other Operating Costs	10,785	10,575
Capital Outlay	-	-
	<u>1,962,315</u>	<u>2,216,741</u>

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

	2016-2017 Amended Budget	2017-2018 Proposed Budget
By Function		
Instructional	1,658,839	1,684,164
Instructional Resources & Media Services	84,348	91,065
Curriculum Development & Instructional Staff Development	2,031	2,000
School Leadership	158,704	167,325
Guidance, Counseling & Evaluation Services	87,883	64,694
Health Services	49,553	53,574
Cocurricular/Extracurricular Activities	6,633	6,822
Plant Maintenance & Operations	107,956	134,214
	<u>2,155,947</u>	<u>2,203,858</u>

By Object		
Payroll Costs	2,084,281	2,136,948
Professional Services	11,000	10,640
Supplies and Materials	49,475	44,895
Other Operating Costs	11,191	11,375
	<u>2,155,947</u>	<u>2,203,858</u>

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

	2016-2017 Amended Budget	2017-2018 Proposed Budget
By Function		
Instructional	1,392,610	1,527,290
Instructional Resources & Media Services	64,855	69,777
Curriculum Development & Instructional Staff Development	900	900
School Leadership	156,319	170,330
Guidance, Counseling & Evaluation Services	87,543	95,196
Health Services	75,426	81,275
Cocurricular/Extracurricular Activities	6,425	6,824
Plant Maintenance & Operations	105,787	114,681
	<u>1,889,865</u>	<u>2,066,273</u>

By Object		
Payroll Costs	1,826,041	2,005,549
Professional Services	11,200	10,740
Supplies and Materials	46,469	42,184
Other Operating Costs	6,155	7,800
	<u>1,889,865</u>	<u>2,066,273</u>

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

	2016-2017 Amended Budget	2017-2018 Proposed Budget
By Function		
Instructional	470,098	445,130
Instructional Resources & Media Services	-	-
Curriculum Development & Instructional Staff Development	-	1,000
School Leadership	8,423	8,557
Guidance & Counseling	-	39,501
Health Services	56,829	63,777
Co-Curricular	1,750	1,750
	<u>537,100</u>	<u>559,715</u>

By Object		
Payroll Costs	524,000	543,705
Professional Services		1,760
Supplies and Materials	11,250	9,800
Other Operating Costs	1,850	4,450
	<u>537,100</u>	<u>559,715</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT
SUMMER SCHOOL
DEPARTMENT BUDGET

	2016-2017 Amended Budget	2017-2018 Proposed Budget
By Function		
Instructional	113,545	121,745
School Leadership	23,785	15,785
Transportation	10,683	6,315
Plant Maintenance & Operations	4,765	4,765
	152,778	148,610

By Object		
Payroll Costs	148,278	144,110
Supplies and Materials	4,500	4,500
	152,778	148,610

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT
ADMINISTRATION
DEPARTMENT BUDGET

	2016-2017 Amended Budget	2017-2018 Proposed Budget
Superintendent	332,464	388,044
Board of Trustees	64,400	66,500
Tax Office	6,000	6,500
Personnel	296,087	311,352
General Administration	430,336	507,158
Plant Maintenance & Operations	1,800	1,800
	1,131,087	1,281,354

By Object

Payroll Costs	803,587	848,484
Professional Services	133,100	174,820
Supplies and Materials	40,100	39,800
Other Operating Costs	147,200	147,500
Capital	7,100	70,750
	1,131,087	1,281,354

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT
ATHLETICS
DEPARTMENT BUDGET

	2016-2017 Amended Budget	2017-2018 Proposed Budget
Co-Curricular Activities	966,923	1,006,732
Plant Maintenance & Operations	35,215	41,164
	1,002,138	1,047,896

By Function

Co-Curricular Activities
Plant Maintenance & Operations

By Object

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

Payroll Costs	358,428	408,996
Professional Services	37,500	33,500
Supplies and Materials	156,300	156,800
Other Operating Costs	439,910	433,600
Capital Outlay	10,000	15,000
	1,002,138	1,047,896

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

	2016-2017 Amended Budget	2017-2018 Proposed Budget
By Function		
Instructional	48,550	48,550
Curriculum Development & Instructional Staff Development	30,441	33,409
Cocurricular/Extracurricular Activities	25,750	25,750
	104,741	107,709

By Object		
Payroll Costs	26,566	28,534
Professional Services	7,800	7,800
Supplies and Materials	38,250	38,250
Other Operating Costs	32,125	33,125
	104,741	107,709

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT
CURRICULUM
DEPARTMENT BUDGET

	2016-2017 Amended Budget	2017-2018 Proposed Budget
By Function		
Instructional	285,398	240,006
Curriculum Development & Instructional Staff Development	464,278	526,205
Guidance, Counseling & Evaluation Services	16,000	16,000
Plant Maintenance & Operations	63,454	69,376
	829,130	851,587

By Object		
Payroll Costs	571,180	534,907
Professional Services	45,564	55,030
Supplies and Materials	200,100	218,300
Other Operating Costs	12,286	43,350
	829,130	851,587

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT
SPECIAL EDUCATION
DEPARTMENT BUDGET

	2016-2017 Amended Budget	2017-2018 Proposed Budget
By Function		
Instructional	400,895	456,607
Curriculum Development & Instructional Staff Development	159,519	171,013
Guidance, Counseling & Evaluation Services	399,538	444,291
	959,952	1,071,911

By Object		
Payroll Costs	599,757	664,016
Professional Services	323,800	374,600
Supplies and Materials	19,000	20,000
Other Operating Costs	17,395	13,295
	959,952	1,071,911

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT
 TECHNOLOGY DEPARTMENT
 DEPARTMENT BUDGET

	2016-2017 Amended Budget	2017-2018 Proposed Budget
By Function		
Instructional	283,010	274,010
Curriculum Development & Instructional Staff Development	35,644	24,983
Plant Maintenance & Operations	57,650	61,000
Data Processing Services	463,126	544,200
	839,430	904,193

By Object		
Payroll Costs	348,425	379,319
Professional Services	83,204	77,070
Supplies and Materials	218,340	218,204
Other Operating Costs	12,800	12,100
Capital Outlay	173,661	217,500
	836,430	904,193

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT
SECURITY
 SCHOOL BUDGET

	2016-2017 Amended Budget	2017-2018 Proposed Budget
By Function		
Security & Monitoring	100,382	100,980
	100,382	100,980

By Object		
Payroll Costs	8,208	7,805
Professional Services	65,260	71,000
Supplies and Materials	26,470	21,730
Other Operating Costs	444	445
Capital Outlay	-	-
	100,382	100,980

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

2016-2017 Amended Budget	2017-2018 Proposed Budget
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By Function

Plant Maintenance & Operations

4,625,911	5,152,686
<u>4,625,911</u>	<u>5,152,686</u>

By Object

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

1,359,982	1,495,396
1,762,129	1,772,600
357,000	412,000
1,086,300	1,172,000
60,500	300,690
<u>4,625,911</u>	<u>5,152,686</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT
TRANSPORTATION
DEPARTMENT BUDGET

	2016-2017 Amended Budget	2017-2018 Proposed Budget
By Function		
Transportation	1,003,819	1,099,625
Plant Maintenance & Operations	71,000	70,000
Debt Service - Vehicle Leases	-	87,000
	1,074,819	1,256,625

By Object

Payroll Costs	951,319	982,725
Professional Services	17,500	14,760
Supplies and Materials	267,750	259,500
Other Operating Costs	(207,750)	(205,360)
Lease Payment	-	87,000
Capital Outlay	46,000	118,000
	1,074,819	1,256,625

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

	2016-2017 Amended Budget	2017-2018 Proposed Budget
Payroll Contingency	103,571	237,938
Tax Appraisal (JCAD)	400,000	425,000
Payments to JJAEP	36,000	36,000
Student Attendance Credits (Chp 41 Pmts)	-	-
Misc Contracted Services	500	500
Supplies Contingency	19,340	30,295
Travel	11,714	47,000
Misc Operating Costs	-	-
	571,125	776,733

CHILD NUTRITION SERVICES

(Section E)

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

	2016-17 Amended Budget	2017-18 Proposed Budget
REVENUES		
Local	\$ 1,340,500	\$ 1,241,200
State	63,350	63,550
Federal	1,132,523	1,137,678
Total Revenues	<u>2,536,373</u>	<u>2,442,428</u>
EXPENDITURES		
Payroll Costs	1,429,540	1,431,667
Contracted Service	23,700	23,620
Food and Non-Food Supplies	1,425,524	1,361,778
Other Operating Costs	3,700	3,700
Capital Outlay	40,000	40,000
Total Expenditures	<u>2,922,464</u>	<u>2,860,765</u>
Excess (Deficiency) of Revenues Over Expenditures	(386,091)	(418,337)
Fund Balance - September 1	409,212	23,121
Fund Balance - August 31	<u>\$ 23,121</u>	<u>\$ (395,216)</u>

DEBT SERVICE

(Section F)

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

	2016-17 Amended Budget	2017-18 Proposed Budget
REVENUES		
Property Taxes - Current	\$ 10,464,008	\$ 10,500,000 a)
Property Taxes - Delinquent	55,000	50,000
Interest and Penalties	30,000	30,000
Interest Earnings	8,000	15,000
State Revenue	254,000	230,000
Total Revenues	<u>10,811,008</u>	<u>10,825,000</u>
EXPENDITURES		
Principal Payments	4,578,519	6,560,000
Interest Payments	5,053,011	3,500,000
Other Debt Service Fees	5,000	10,000
Total Expenditures	<u>9,636,530</u>	<u>10,070,000</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	1,174,478	755,000
Fund Balance - September 1	3,061,329	4,235,807 **
Fund Balance - August 31	<u>\$ 4,235,807</u>	<u>\$ 4,990,807</u>

** - Projected

a) Based on \$0.40441 / \$100 of property valuation

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

Fiscal Year	Principal	Interest	Total
2018	5,045,000	3,490,662	8,535,662
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>\$ 94,284,998</u>	<u>\$ 29,341,025</u>	<u>\$ 123,626,023</u>

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

Issue	Balance	Fiscal Year 2018			Balance
	Outstanding 09/01/17	Principal	Interest	Total	Outstanding 08/31/18
U/T Refunding Bonds 2009	\$ 3,125,000	\$ 1,535,000	\$ 80,594	\$ 1,615,594	\$ 1,590,000
U/T Refunding Bonds 2010	945,000	475,000	29,475	504,475	470,000
U/T Refunding Bonds 2013	6,815,000	225,000	249,988	474,988	6,590,000
U/T Refunding Bonds 2014	6,095,000	650,000	190,150	840,150	5,445,000
U/T Refunding Bonds 2015	8,694,998	560,000	271,055	831,055	8,134,998
U/T Refunding Bonds 2016	36,900,000	1,600,000	1,406,500	3,006,500	35,300,000
U/T Refunding Bonds 2016A	31,710,000	-	1,262,900	1,262,900	31,710,000
	<u>\$ 94,284,998</u>	<u>\$ 5,045,000</u>	<u>\$ 3,490,662</u>	<u>\$ 8,535,662</u>	<u>\$ 89,239,998</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	2016-2017 Maximum Entitlement	2017-2018 Planning Amount
211	Title I, Part A - Accelerated Instruction		
	Payroll Costs	696,132	656,400
	Professional Services	22,567	2,000
	Supplies and Materials	20,738	1,500
	Other Operating Costs	17,000	100
		<u>756,437</u>	<u>660,000</u>
255	Title II, Part A - Training & Recruiting		
	Payroll Costs	121,198	101,924
	Professional Services	11,359	205
	Supplies and Materials	3,500	50
	Other Operating Costs	13,744	50
		<u>149,801</u>	<u>102,229</u>
263	Title III - Language Inst LEP		
	Payroll Costs	-	-
	Professional Services	6,398	3,439
	Supplies and Materials	18,553	18,055
	Other Operating Costs	500	500
		<u>25,451</u>	<u>21,994</u>
224	IDEA Part B, Formula		
	Payroll Costs	743,759	731,232
	Professional Services	200,000	115,000
	Supplies and Materials	2,000	2,500
	Other Operating Costs	1,000	2,340
		<u>946,759</u>	<u>851,072</u>

Fund Number	Grant Description	2016-2017 Maximum Entitlement	2017-2018 Planning Amount
225	IDEA Part B, Preschool		
	Payroll Costs	32,152	28,789
		<u>32,152</u>	<u>28,789</u>
226	IDEA Part B, Discretionary		
	Professional Services - Residential	304,751	TBD
	Professional Services - High Cost	71,578	TBD
		<u>376,329</u>	<u>TBD</u>
244	Title II, Part C - Carl Perkins		
	Professional Services	5,065	5,050
	Supplies and Materials	37,426	28,085
	Other Operating Costs	6,000	2,500
	Capital Outlay	-	-
		<u>48,491</u>	<u>35,635</u>
TOTAL FEDERAL FUNDS RECEIVED		<u>\$ 2,335,420</u>	<u>\$ 1,699,719</u>