

# PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT

## ADOPTED BUDGET

September 1, 2015 – August 31, 2016



Dr. Rodney Cavness, Superintendent

APPROVED 08/31/2015

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
Port Neches, Texas

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ADOPTED BUDGET

September 1, 2015 – August 31, 2016

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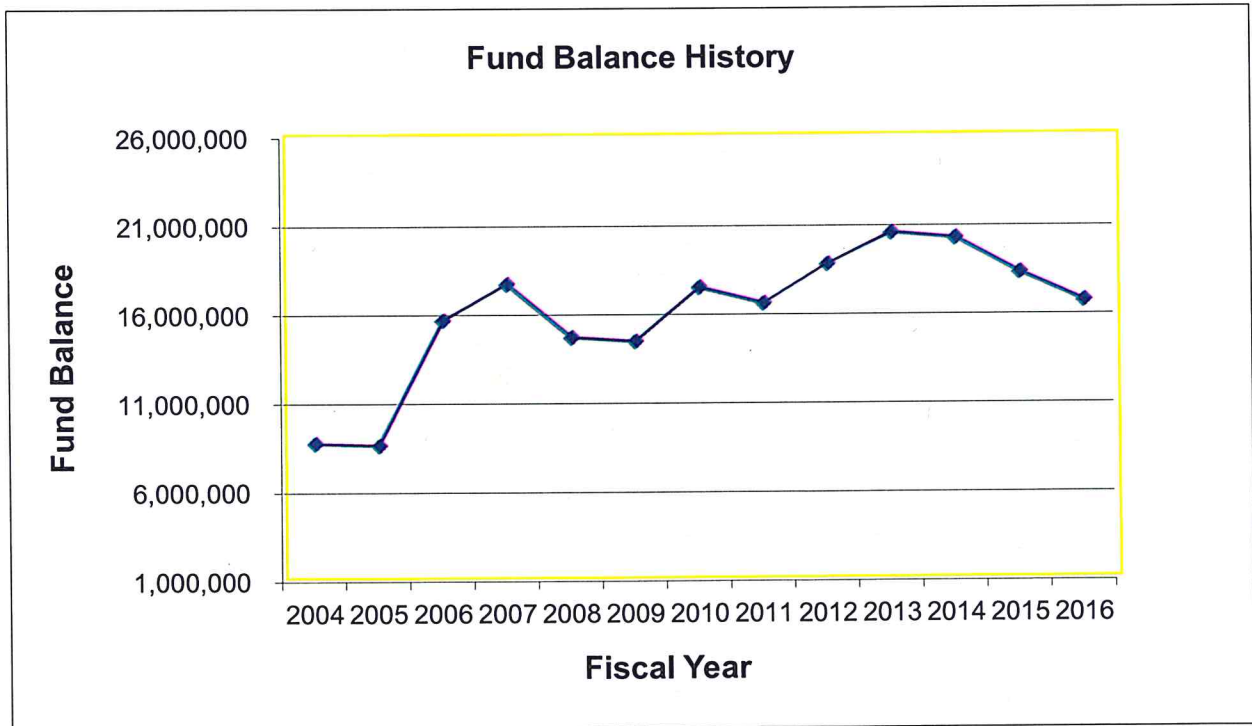
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PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
**GENERAL FUND**  
**FUND BALANCE HISTORY**

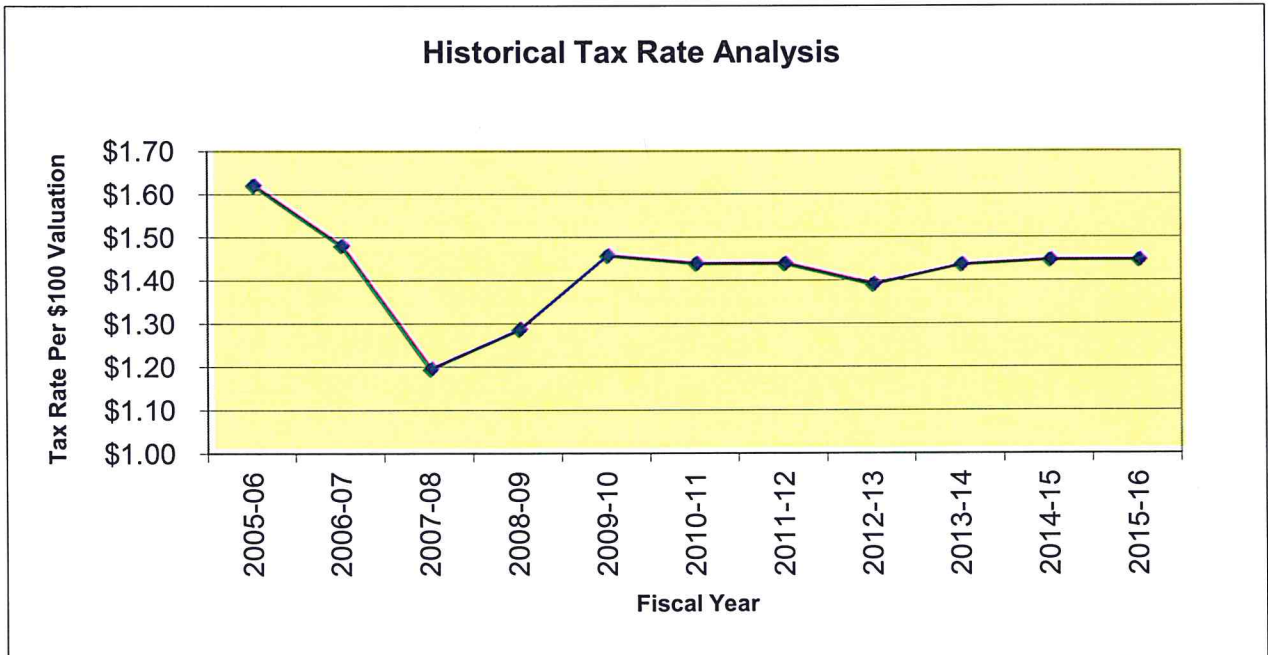
		Increase (Decrease)
September 1, 2004	8,735,683	
2005	8,620,903	(114,780)
2006	15,635,544	7,014,641
2007	17,677,746	2,042,202
2008	14,673,820	(3,003,926)
2009	14,450,509	(223,311)
2010	17,475,662	3,025,153
2011	16,568,439	(907,223)
2012	18,773,253	2,204,814
2013	20,520,309	1,747,056
2014	20,224,847	(295,462)
2015	18,282,728 **	(1,942,119)
2016	16,693,867 **	(1,588,861)

\*\* Projected Fund Balance



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

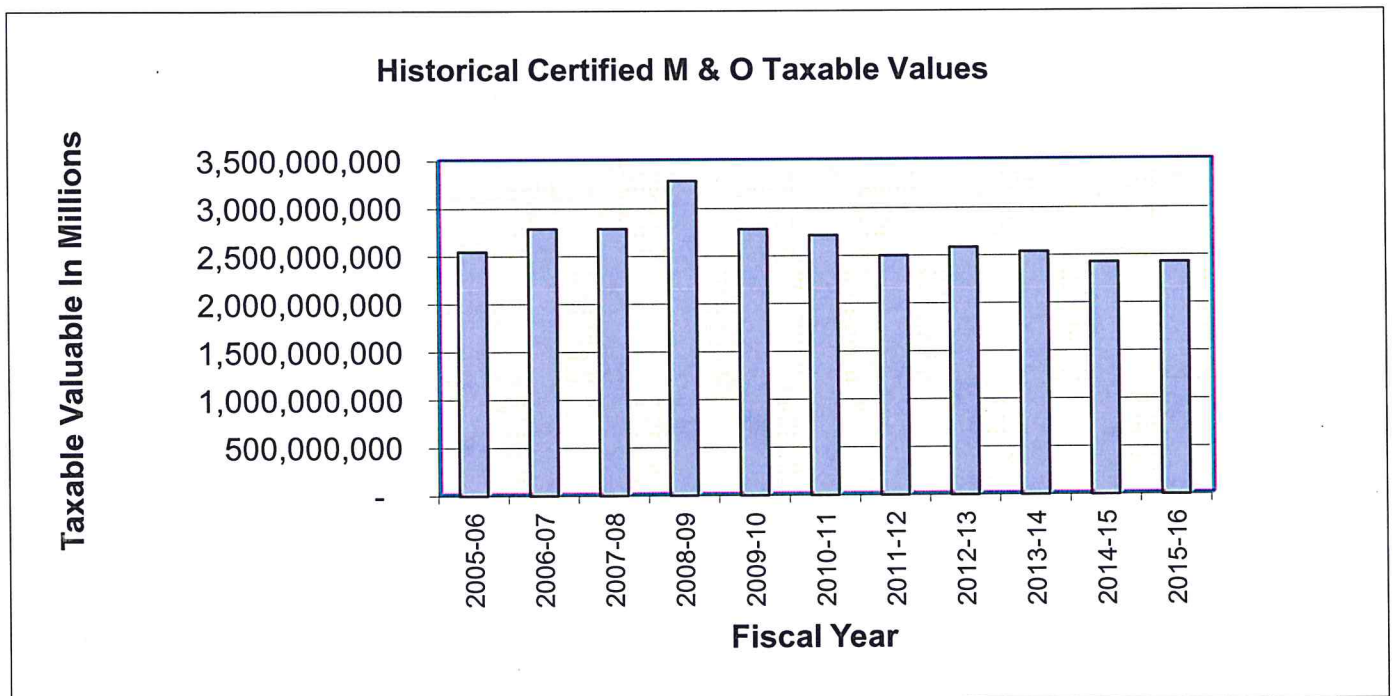
School Year	Total Rate	Maintenance & Operation	Interest & Sinking
2005-06	\$ 1.619000	\$ 1.50	\$ 0.119000
2006-07	1.478300	1.37	0.108300
2007-08	1.192500	1.04	0.152500
2008-09	1.284000	1.04	0.244000
2009-10	1.454950	1.04	0.414950
2010-11	1.436500	1.04	0.396500
2011-12	1.436500	1.04	0.396500
2012-13	1.388070	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



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

<u>School Year</u>	<u>Maintenance &amp; Operations Taxable Value</u>	<u>[M &amp; O] Percentage Increase (Decrease)</u>	<u>Interest &amp; Sinking Taxable Value</u>	<u>[I &amp; S] Percentage Increase (Decrease)</u>
2005-06	2,547,235,457		2,734,309,257	
2006-07	2,786,936,542	9.41%	2,788,139,560	1.97%
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	2,583,089,606	3.21%	3,138,060,256	7.89%
2013-14	2,536,499,526	-1.80%	2,930,117,126	-6.63%
2014-15	2,429,350,182	-4.22%	2,720,173,972	-7.17%
2015-16	2,426,434,605 *	-0.12%	2,756,912,045 *	1.35%

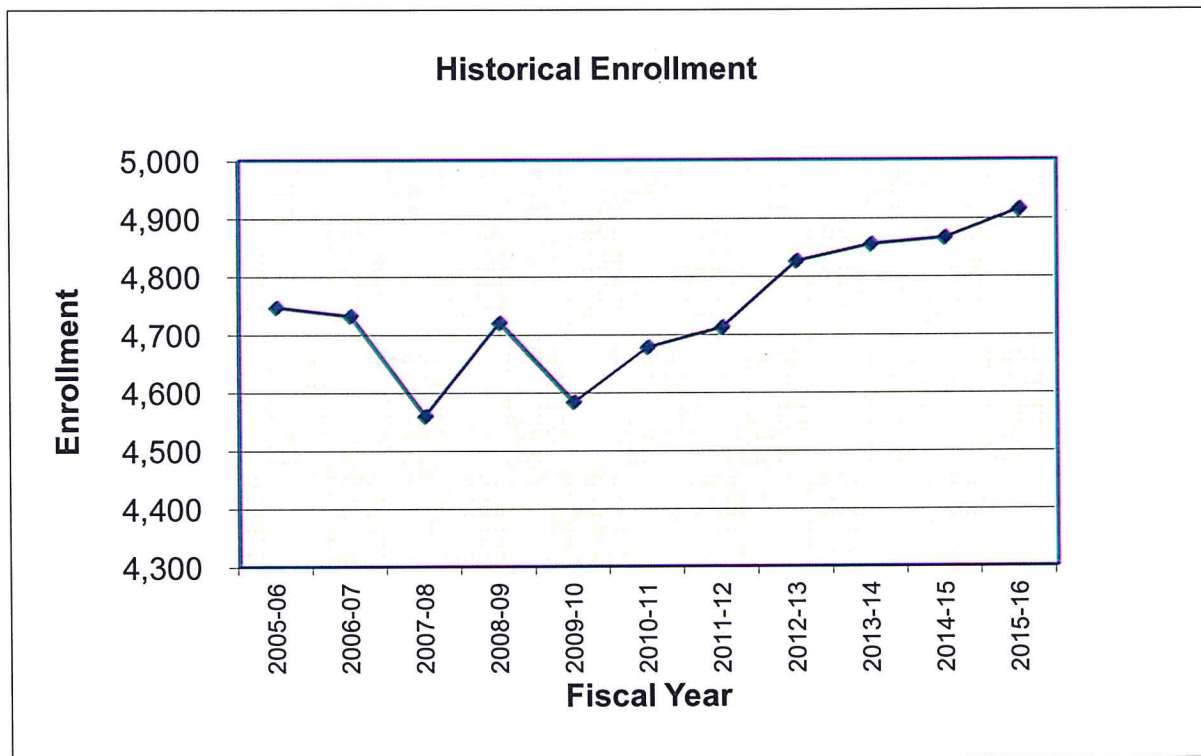
\* Includes additional \$10,000 State mandated homestead exemption



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

School Year	Enrollment	Percentage Increase/(Decrease)
2005-06	4,746	
2006-07	4,731	-0.3%
2007-08	4,559	-3.6%
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	4,914 *	1.0%

\* - Projected





# REVENUES

(Section B)

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

<b>TYPE OF REVENUE</b>	<u>2014-15 Amended Budget</u>	<u>2015-16 Proposed Budget</u>
199 General Fund	\$ 38,147,341	\$ 39,277,954
240 Child Nutrition Services	2,634,125	2,670,201
599 Interest & Sinking	<u>20,545,723</u>	<u>11,413,815</u>
<b>TOTAL ALL FUNDS</b>	<u>\$ 61,327,189</u>	<u>\$ 53,361,970</u>

# EXPENDITURES

(Section C)

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

<b>Board Adopted Budgets</b>	<u>2014-15</u> <u>Amended Budget</u>	<u>2015-16</u> <u>Proposed Budget</u>
199 General Fund	\$ 40,809,460	\$ 40,866,815
240 Child Nutrition Services	3,418,121	2,880,471
599 Interest & Sinking	<u>20,547,356</u>	<u>11,376,515</u>
<b>TOTAL ALL FUNDS</b>	<u>\$ 64,774,937</u>	<u>\$ 55,123,801</u>

**GENERAL FUND**  
(Section D)

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

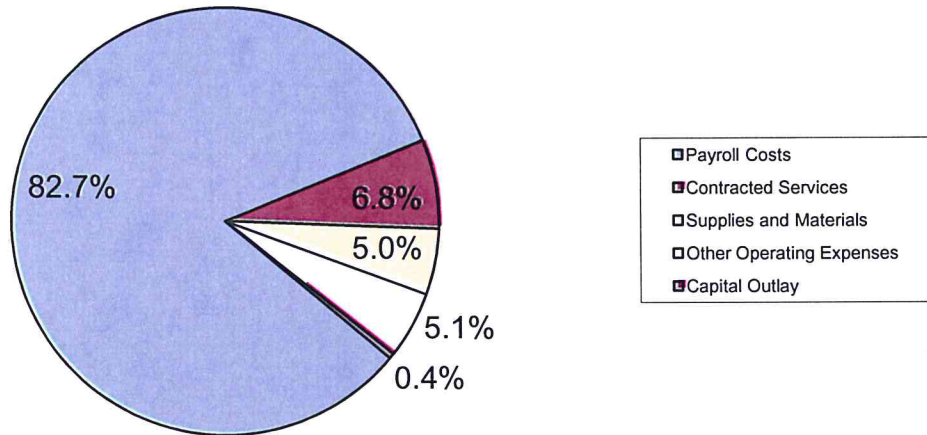
	2014-15 Revised Budget	2015-16 Adopted Budget
<b>REVENUES</b>		
Local	28,841,996	28,527,571
State	9,255,345	10,675,383
Federal	50,000	75,000
<b>Total Revenue</b>	<u>38,147,341</u>	<u>39,277,954</u>
<b>EXPENDITURES</b>		
Payroll Costs	32,273,001	33,810,306
Professional Services	2,755,228	2,765,419
Supplies & Materials	2,227,716	2,042,483
Other Operating Costs	2,057,351	2,079,643
Capital Outlay	726,164	168,964
<b>Total Expenditures</b>	<u>40,039,460</u>	<u>40,866,815</u>
<b>Other Uses</b>	50,000	
<b>Excess (Deficiency) of Revenues &amp; Other Sources Over Expenditures &amp; Other Uses</b>	(1,942,119)	(1,588,861)
<b>Fund Balance - September 1</b>	20,224,847	18,282,728
<b>Projected Fund Balance - August 31</b>	<u>\$ 18,282,728</u>	<u>\$ 16,693,867</u>

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

REVENUES	2014-15 Revised Budget	2015-16 Adopted Budget
<b>Local</b>		
5711 Taxes, Current Year Levy	24,141,612	24,333,425
5712 Taxes, Prior Years	130,000	150,000
5719 Penalties & Interest and Other Tax Rev	90,000	150,000
5735 Ineligible Transportation	500	500
5736 Tuition/Fees - Summer School	25,000	25,000
5738 Tuition/Fees - Indian Summer	30,000	30,000
5742 Interest Temporary Investments	20,000	20,000
5743 Rent	20,000	10,000
5744 Gifts and Bequests	-	500
5745 Insurance Recovery	-	-
5749 Other Revenue - Local Source	140,400	130,000
5749 Other Revenue - Foreign Trade Zone	2,302,841	1,331,806
5749 Other Revenue - H.B. 1200	1,670,143	2,090,490
5752 Athletic Activities	271,500	255,850
5761 Revenues from Successor	-	-
<b>Total Local Revenues</b>	<u>28,841,996</u>	<u>28,527,571</u>
<b>State</b>		
5811 Per Capita Apportionment	1,184,898	819,838
5812 Foundation School Funds	6,231,384	7,986,789
5826 PreK Supplemental Funds	5,000	5,000
5831 TRS/TRS Care On-Behalf Payments	1,834,063	1,863,756
<b>Total State Revenues</b>	<u>9,255,345</u>	<u>10,675,383</u>
<b>Federal</b>		
5931 SHARS Reimbursement	50,000	75,000
<b>Total Federal Revenues</b>	<u>50,000</u>	<u>75,000</u>
<b>Total Revenues</b>	<u>38,147,341</u>	<u>39,277,954</u>

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

<b>OBJECT</b>	<u>2015-16 Adopted Budget</u>	<u>% of Budget</u>
Payroll Costs	33,810,306	82.7
Contracted Services	2,765,419	6.8
Supplies and Materials	2,042,483	5.0
Other Operating Expenses	2,079,643	5.1
Capital Outlay	168,964	0.4
<b>Total Expenditures</b>	<u><u>40,866,815</u></u>	<u><u>100.0</u></u>





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

	2014-15 Revised Budget	2015-16 Adopted Budget
<b>Instructional</b>		
Payroll Costs	20,719,939	21,899,766
Professional Services	292,140	315,890
Supplies and Materials	795,085	758,889
Other Operating Costs	14,050	11,500
Capital Outlay	249,252	61,265
<b>Total Instructional</b>	<u>22,070,466</u>	<u>23,047,310</u>
<b>Instructional Resources &amp; Media Services</b>		
Payroll Costs	638,889	658,120
Supplies and Materials	59,054	57,954
Other Operating Costs	150	150
Capital Outlay	-	-
<b>Total Instructional Resources &amp; Media Svcs</b>	<u>698,093</u>	<u>716,224</u>
<b>Curriculum Development &amp; Instructional Staff Development</b>		
Payroll Costs	969,726	990,739
Professional Services	49,550	56,000
Supplies and Materials	40,430	35,000
Other Operating Costs	105,880	94,900
<b>Total Curriculum Development &amp; Instructional Staff Development</b>	<u>1,165,586</u>	<u>1,176,639</u>
<b>School Leadership</b>		
Payroll Costs	2,102,821	2,173,050
Supplies and Materials	22,000	19,200
Other Operating Costs	15,860	15,080
Capital Outlay	21,245	24,314
<b>Total School Leadership</b>	<u>2,161,926</u>	<u>2,231,644</u>
<b>Guidance, Counseling &amp; Evaluation Services</b>		
Payroll Costs	1,485,740	1,506,420
Professional Services	28,550	28,600
Supplies and Materials	10,632	8,800
Other Operating Costs	4,471	6,150
<b>Total Guidance, Counseling &amp; Evaluation Services</b>	<u>1,529,393</u>	<u>1,549,970</u>

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

	2014-15 Revised Budget	2015-16 Adopted Budget
<b>Health Services</b>		
Payroll Costs	530,617	582,242
Contracted Services	800	500
Supplies and Materials	20,176	20,700
Other Operating Costs	3,624	4,300
<b>Total Health Services</b>	<u>555,217</u>	<u>607,742</u>
<b>Student (Pupil) Transportation</b>		
Payroll Costs	919,644	974,812
Professional Services	13,200	13,000
Supplies and Materials	205,500	205,500
Other Operating Costs	(202,900)	(221,400)
Capital Outlay	38,000	73,000
<b>Total Student (Pupil) Transportation</b>	<u>973,444</u>	<u>1,044,912</u>
<b>Cocurricular/Extracurricular Activities</b>		
Payroll Costs	906,496	855,342
Professional Services	57,075	54,000
Supplies and Materials	219,177	214,925
Other Operating Costs	711,170	771,985
Capital Outlay	51,189	10,000
<b>Total Cocurricular/Extracurricular Activities</b>	<u>1,945,107</u>	<u>1,906,252</u>
<b>General Administration</b>		
Payroll Costs	745,109	731,981
Professional Services	103,965	87,800
Supplies and Materials	38,500	37,000
Other Operating Costs	89,550	109,500
<b>Total General Administration</b>	<u>977,124</u>	<u>966,281</u>
<b>Plant Maintenance &amp; Operations</b>		
Payroll Costs	2,794,172	2,940,162
Professional Services	1,704,315	1,750,654
Supplies and Materials	718,776	575,990
Other Operating Costs	1,311,857	1,277,300
Capital Outlay	185,584	8,699
<b>Total Plant Maintenance &amp; Operations</b>	<u>6,714,704</u>	<u>6,552,805</u>
<b>Security &amp; Monitoring Services</b>		
Payroll Costs	17,617	17,823
Professional Services	65,000	65,000
Supplies and Materials	21,730	21,730
Other Operating Expenses	444	444
Capital Outlay	107,000	-
<b>Total Security &amp; Monitoring Services</b>	<u>211,791</u>	<u>104,997</u>

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

	2014-15 Revised Budget	2015-16 Adopted Budget
<b>Data Processing Services</b>		
Payroll Costs	442,231	479,849
Professional Services	1,860	14,530
Supplies and Materials	87,461	90,915
Other Operating Costs	500	500
Capital Outlay	33,424	16,000
<b>Total Data Processing Services</b>	<u>565,476</u>	<u>601,794</u>
<b>Contracted Instructional Services</b>		
Purchase of WADA	-	-
<b>Total Contracted Instructional Services</b>	<u>-</u>	<u>-</u>
<b>Facilities Acq. &amp; Construction</b>		
Capital Outlay	54,000	-
<b>Total Facilities Acq. &amp; Construction</b>	<u>54,000</u>	<u>-</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>		
Transfers Out	50,000	
Professional Services	381,133	324,245
<b>Total Other Uses</b>	<u>431,133</u>	<u>324,245</u>
<b>TOTAL EXPENDITURES</b>	<u><u>40,089,460</u></u>	<u><u>40,866,815</u></u>

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

	2014-2015 Amended Budget	2015-2016 Adopted Budget
Port Neches-Groves High School	8,461,137	8,663,956
Alternative Education Center	428,979	517,833
Groves Middle School	3,496,647	3,637,079
Port Neches Middle School	3,414,812	3,501,164
Groves Elementary School	2,140,918	2,194,605
Port Neches Elementary School	1,929,846	2,139,195
Ridgewood Elementary School	2,250,505	2,277,486
Taft Elementary School	2,179,747	2,044,579
Van Buren Elementary School	2,140,920	2,195,429
Woodcrest Elementary School	1,728,781	1,834,196
West Groves Early Learning	33,849	484,558
Summer School	136,515	136,515
Administration	967,197	965,154
Athletics	1,370,316	1,346,510
Career & Technology	125,658	110,760
Curriculum	794,951	737,420
Special Education	724,196	790,589
Technology	926,614	731,781
Security	200,966	94,172
Maintenance	4,897,002	4,760,397
Transportation	1,052,066	1,123,534
District Wide	687,838	579,903
	<u>40,089,460</u>	<u>40,866,815</u>

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

	2014-2015 Amended Budget	2015-2016 Adopted Budget
<b>By Function</b>		
Instructional	6,187,302	6,393,057
Instructional Resources & Media Services	124,893	128,843
Curriculum Development & Instructional Staff Development	214,202	213,871
School Leadership	615,248	623,508
Guidance, Counseling & Evaluation Services	362,948	353,509
Health Services	94,875	98,939
Cocurricular/Extracurricular Activities	378,012	333,806
Plant Maintenance & Operations	348,849	385,971
Data Processing Services	134,808	132,452
	<u>8,461,137</u>	<u>8,663,956</u>

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<b>By Object</b>		
Payroll Costs	7,879,092	8,168,831
Professional Services	73,750	71,700
Supplies and Materials	221,867	208,325
Other Operating Costs	211,378	209,100
Capital Outlay	75,050	6,000
	<u>8,461,137</u>	<u>8,663,956</u>

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

	2014-2015 Amended Budget	2015-2016 Adopted Budget
<b>By Function</b>		
Instructional	293,387	374,063
Instructional Resources & Media Services	500	500
Curriculum Development & Instructional Staff Development	150	150
School Leadership	117,876	121,652
Guidance, Counseling & Evaluation Services	7,100	7,100
Health Services	100	100
Plant Maintenance & Operations	9,866	14,268
	<u>428,979</u>	<u>517,833</u>

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**By Object**

Payroll Costs	408,629	497,083
Professional Services	11,900	11,900
Supplies and Materials	7,200	7,200
Other Operating Costs	1,250	1,650
	<u>428,979</u>	<u>517,833</u>

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

	2014-2015 Amended Budget	2015-2016 Adopted Budget
<b>By Function</b>		
Instructional	2,672,656	2,791,995
Instructional Resources & Media Services	65,869	68,324
Curriculum Development & Instructional Staff Development	107,302	112,523
School Leadership	249,406	255,252
Guidance, Counseling & Evaluation Services	106,446	110,599
Health Services	53,206	50,704
Cocurricular/Extracurricular Activities	76,460	76,628
Plant Maintenance & Operations	159,991	165,743
Security & Monitoring Services	5,311	5,311
	<u>3,496,647</u>	<u>3,637,079</u>

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**By Object**

Payroll Costs	3,328,980	3,482,299
Professional Services	28,000	35,765
Supplies and Materials	71,678	67,920
Other Operating Costs	48,805	51,095
Capital Outlay	19,184	-
	<u>3,496,647</u>	<u>3,637,079</u>

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

	2014-2015 Amended Budget	2015-2016 Adopted Budget
<b>By Function</b>		
Instructional	2,531,328	2,582,751
Instructional Resources & Media Services	73,864	77,025
Curriculum Development & Instructional Staff Development	114,687	119,518
School Leadership	271,523	264,340
Guidance, Counseling & Evaluation Services	125,478	129,843
Health Services	48,211	50,410
Cocurricular/Extracurricular Activities	71,165	77,972
Plant Maintenance & Operations	173,245	193,994
Security & Monitoring Services	5,311	5,311
	<u>3,414,812</u>	<u>3,501,164</u>

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<b>By Object</b>		
Payroll Costs	3,260,359	3,338,964
Professional Services	28,350	29,450
Supplies and Materials	73,948	75,860
Other Operating Costs	40,985	43,625
Capital Outlay	11,170	13,265
	<u>3,414,812</u>	<u>3,501,164</u>



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

	2014-2015 Amended Budget	2015-2016 Adopted Budget
<b>By Function</b>		
Instructional	1,634,663	1,666,943
Instructional Resources & Media Services	76,580	79,608
Curriculum Development & Instructional Staff Development	5,700	5,250
School Leadership	142,700	152,239
Guidance, Counseling & Evaluation Services	92,593	95,944
Health Services	51,636	53,362
Cocurricular/Extracurricular Activities	10,392	11,155
Plant Maintenance & Operations	126,654	130,104
	<u>2,140,918</u>	<u>2,194,605</u>

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<b>By Object</b>		
Payroll Costs	2,070,194	2,124,721
Professional Services	11,000	11,000
Supplies and Materials	42,541	39,683
Other Operating Costs	17,183	19,201
	<u>2,140,918</u>	<u>2,194,605</u>

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

	2014-2015 Amended Budget	2015-2016 Adopted Budget
<b>By Function</b>		
Instructional	1,451,543	1,645,104
Instructional Resources & Media Services	81,593	84,949
Curriculum Development & Instructional Staff Development	2,600	3,000
School Leadership	142,279	149,443
Guidance, Counseling & Evaluation Services	64,825	67,287
Health Services	52,924	54,890
Cocurricular/Extracurricular Activities	10,287	10,824
Plant Maintenance & Operations	123,795	123,698
	<u>1,929,846</u>	<u>2,139,195</u>

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**By Object**

Payroll Costs	1,856,474	2,063,195
Professional Services	11,800	12,100
Supplies and Materials	47,989	50,900
Other Operating Costs	13,583	13,000
	<u>1,929,846</u>	<u>2,139,195</u>

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

	2014-2015 Amended Budget	2015-2016 Adopted Budget
<b>By Function</b>		
Instructional	1,757,892	1,776,848
Instructional Resources & Media Services	65,252	64,761
Curriculum Development & Instructional Staff Development	315	3,000
School Leadership	147,472	156,741
Guidance, Counseling & Evaluation Services	83,945	87,233
Health Services	52,131	53,295
Cocurricular/Extracurricular Activities	5,860	6,964
Plant Maintenance & Operations	137,638	128,644
	<u>2,250,505</u>	<u>2,277,486</u>

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<b>By Object</b>		
Payroll Costs	2,168,746	2,199,726
Professional Services	11,250	11,500
Supplies and Materials	63,679	54,645
Other Operating Costs	6,830	11,615
	<u>2,250,505</u>	<u>2,277,486</u>

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

	2014-2015 Amended Budget	2015-2016 Adopted Budget
<b>By Function</b>		
Instructional	1,700,561	1,563,752
Instructional Resources & Media Services	61,134	58,163
Curriculum Development & Instructional Staff Development	2,540	2,500
School Leadership	152,908	163,022
Guidance, Counseling & Evaluation Services	93,365	82,680
Health Services	47,611	49,610
Cocurricular/Extracurricular Activities	6,167	6,881
Plant Maintenance & Operations	115,461	117,971
	<u>2,179,747</u>	<u>2,044,579</u>

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<b>By Object</b>		
Payroll Costs	2,094,953	1,969,539
Professional Services	11,625	11,625
Supplies and Materials	61,425	49,780
Other Operating Costs	8,744	10,635
Capital Outlay	3,000	3,000
	<u>2,179,747</u>	<u>2,044,579</u>

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

	2014-2015 Amended Budget	2015-2016 Adopted Budget
<b>By Function</b>		
Instructional	1,621,546	1,667,908
Instructional Resources & Media Services	83,360	86,399
Curriculum Development & Instructional Staff Development	2,500	2,000
School Leadership	145,890	155,641
Guidance, Counseling & Evaluation Services	84,581	87,910
Health Services	63,347	50,470
Cocurricular/Extracurricular Activities	5,567	6,703
Plant Maintenance & Operations	134,129	138,398
	<u>2,140,920</u>	<u>2,195,429</u>

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<b>By Object</b>		
Payroll Costs	2,073,804	2,126,009
Professional Services	11,000	11,000
Supplies and Materials	46,540	47,671
Other Operating Costs	9,576	10,749
	<u>2,140,920</u>	<u>2,195,429</u>

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

	2014-2015 Amended Budget	2015-2016 Adopted Budget
<b>By Function</b>		
Instructional	1,235,176	1,326,886
Instructional Resources & Media Services	63,018	65,622
Curriculum Development & Instructional Staff Development	1,700	1,200
School Leadership	151,338	156,897
Guidance, Counseling & Evaluation Services	86,773	90,100
Health Services	74,667	77,551
Cocurricular/Extracurricular Activities	5,536	6,465
Plant Maintenance & Operations	110,573	109,475
	<u>1,728,781</u>	<u>1,834,196</u>

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<b>By Object</b>		
Payroll Costs	1,666,673	1,773,992
Professional Services	11,200	11,200
Supplies and Materials	44,611	42,114
Other Operating Costs	6,297	6,890
	<u>1,728,781</u>	<u>1,834,196</u>

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

	2014-2015 Amended Budget	2015-2016 Adopted Budget
<b>By Function</b>		
Instructional	26,379	417,581
Instructional Resources & Media Services	-	-
Curriculum Development & Instructional Staff Development	-	1,000
School Leadership	3,091	9,696
Health Services	4,379	56,281
	<u>33,849</u>	<u>484,558</u>

**By Object**

Payroll Costs	21,904	477,258
Professional Services		6,000
Supplies and Materials	11,945	1,300
Other Operating Costs		
	<u>33,849</u>	<u>484,558</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
 SUMMER SCHOOL  
 DEPARTMENT BUDGET

	2014-2015 Amended Budget	2015-2016 Adopted Budget
<b>By Function</b>		
Instructional	109,945	109,945
School Leadership	15,700	15,700
Transportation	6,105	6,105
Plant Maintenance & Operations	4,765	4,765
	136,515	136,515

<b>By Object</b>		
Payroll Costs	132,015	132,015
Supplies and Materials	4,500	4,500
	136,515	136,515



PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
 ADMINISTRATION  
 DEPARTMENT BUDGET

	2014-2015 Amended Budget	2015-2016 Adopted Budget
Superintendent	360,113	300,306
Board of Trustees	20,000	38,000
Tax Office	6,000	6,000
Personnel	250,235	277,776
General Administration	330,149	342,372
Plant Maintenance & Operations	700	700
	967,197	965,154

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**By Object**

Payroll Costs	734,482	730,154
Professional Services	103,965	87,800
Supplies and Materials	39,200	37,700
Other Operating Costs	89,550	109,500
	967,197	965,154

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

	2014-2015 Amended Budget	2015-2016 Adopted Budget
<b>By Function</b>		
Co-Curricular Activities	1,330,443	1,305,645
Plant Maintenance & Operations	39,873	40,865
	1,370,316	1,346,510

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<b>By Object</b>		
Payroll Costs	749,630	698,446
Professional Services	38,375	33,500
Supplies and Materials	195,677	192,925
Other Operating Costs	381,634	411,639
Capital Outlay	5,000	10,000
	1,370,316	1,346,510

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

	2014-2015 Amended Budget	2015-2016 Adopted Budget
<b>By Function</b>		
Instructional	43,300	42,300
Curriculum Development & Instructional Staff Development	43,358	41,460
Cocurricular/Extracurricular Activities	39,000	27,000
	<u>125,658</u>	<u>110,760</u>

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**By Object**

Payroll Costs	35,483	36,585
Professional Services	9,300	7,800
Supplies and Materials	32,350	32,000
Other Operating Costs	48,525	34,375
	<u>125,658</u>	<u>110,760</u>

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

	2014-2015 Amended Budget	2015-2016 Adopted Budget
<b>By Function</b>		
Instructional	253,528	199,802
Curriculum Development & Instructional Staff Development	456,438	456,658
Guidance, Counseling & Evaluation Services	16,000	16,000
Plant Maintenance & Operations	68,985	64,960
	794,951	737,420

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<b>By Object</b>		
Payroll Costs	561,951	500,620
Professional Services	35,350	39,350
Supplies and Materials	177,150	184,450
Other Operating Costs	20,500	13,000
	794,951	737,420

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
 SPECIAL EDUCATION  
 DEPARTMENT BUDGET

	2014-2015 Amended Budget	2015-2016 Adopted Budget
<b>By Function</b>		
Instructional	167,858	213,306
Curriculum Development & Instructional Staff Development	155,668	159,987
Guidance, Counseling & Evaluation Services	400,670	417,296
	<u>724,196</u>	<u>790,589</u>

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<b>By Object</b>		
Payroll Costs	537,396	620,194
Professional Services	128,335	141,300
Supplies and Materials	45,930	15,000
Other Operating Costs	12,535	14,095
	<u>724,196</u>	<u>790,589</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
 TECHNOLOGY DEPARTMENT  
 DEPARTMENT BUDGET

	2014-2015 Amended Budget	2015-2016 Adopted Budget
<b>By Function</b>		
Instructional	297,052	158,885
Curriculum Development & Instructional Staff Development	49,997	45,383
Plant Maintenance & Operations	150,521	59,795
Data Processing Services	429,044	467,718
	<u>926,614</u>	<u>731,781</u>

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<b>By Object</b>		
Payroll Costs	328,286	355,346
Professional Services	83,111	100,825
Supplies and Materials	272,476	203,880
Other Operating Costs	19,230	16,730
Capital Outlay	223,511	55,000
	<u>926,614</u>	<u>731,781</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
**SECURITY**  
 SCHOOL BUDGET

	2014-2015 Amended Budget	2015-2016 Adopted Budget
<b>By Function</b>		
Security & Monitoring	200,966	94,172
	200,966	94,172

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<b>By Object</b>		
Payroll Costs	6,792	6,998
Professional Services	65,000	65,000
Supplies and Materials	21,730	21,730
Other Operating Costs	444	444
Capital Outlay	107,000	-
	200,966	94,172

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

	2014-2015 Amended Budget	2015-2016 Adopted Budget
<b>By Function</b>		
Plant Maintenance & Operations	4,897,002	4,760,397

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<b>By Object</b>		
Payroll Costs	1,315,371	1,397,839
Professional Services	1,650,784	1,698,859
Supplies and Materials	431,381	379,700
Other Operating Costs	1,309,217	1,275,300
Capital Outlay	190,249	8,699
	4,897,002	4,760,397



PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
 TRANSPORTATION  
 DEPARTMENT BUDGET

	2014-2015 Amended Budget	2015-2016 Adopted Budget
<b>By Function</b>		
Transportation	962,066	1,033,534
Plant Maintenance & Operations	90,000	90,000
	1,052,066	1,123,534

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**By Object**

Payroll Costs	908,266	963,434
Professional Services	13,200	13,000
Supplies and Materials	293,500	293,500
Other Operating Costs	(200,900)	(219,400)
Capital Outlay	38,000	73,000
	1,052,066	1,123,534

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

	2014-2015 Amended Budget	2015-2016 Adopted Budget
Payroll Contingency	133,521	147,058
Tax Appraisal (JCAD)	381,133	324,245
Payments to JJAEP	36,000	36,000
Student Attendance Credits (Chp 41 Pmts)	-	-
Misc Contracted Services	800	500
Supplies Contingency	20,399	27,000
Travel	11,985	45,100
Misc Operating Costs	104,000	-
	<u>687,838</u>	<u>579,903</u>

Two reports "999"

**CHILD NUTRITION SERVICES**  
(Section E)

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

	2014-15 Amended Budget	2015-16 Adopted Budget
<b>REVENUES</b>		
Local	\$ 1,478,850	\$ 1,481,850
State	57,250	57,450
Federal	1,098,025	1,130,901
<b>Total Revenues</b>	<u>2,634,125</u>	<u>2,670,201</u>
<b>EXPENDITURES</b>		
Payroll Costs	1,293,526	1,433,470
Contracted Service	22,200	23,700
Food and Non-Food Supplies	1,363,925	1,379,601
Other Operating Costs	28,300	3,700
Capital Outlay	710,170	40,000
<b>Total Expenditures</b>	<u>3,418,121</u>	<u>2,880,471</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(783,996)	(210,270)
<b>Fund Balance - September 1</b>	1,138,666	354,670
<b>Fund Balance - August 31</b>	<u>\$ 354,670</u>	<u>\$ 144,400</u>

**DEBT SERVICE**  
(Section F)

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

	2014-15 Amended Budget	2015-16 Adopted Budget
<b>REVENUES</b>		
Property Taxes - Current	\$ 10,522,880	\$ 11,308,315 a)
Property Taxes - Delinquent	30,000	80,000
Interest and Penalties	25,000	25,000
Interest Earnings	500	500
<b>Total Revenues</b>	<u>10,578,380</u>	<u>11,413,815</u>
<b>EXPENDITURES</b>		
Principal Payments	5,785,000	5,534,015 b)
Interest Payments	4,787,513	5,835,000
Other Debt Service Fees	36,672	7,500
<b>Total Expenditures</b>	<u>10,609,185</u>	<u>11,376,515</u>
<b>OTHER SOURCES AND USES</b>		
Sale of Bonds	9,014,998	-
Premium on Issuance of Bonds	934,314	-
Prepaid Interest	18,031	-
Other Uses	(9,938,171)	-
<b>Total Expenditures</b>	<u>29,172</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues and Other Sources</b>		
<b>Over Expenditures and Other Uses</b>	(1,633)	37,300
<b>Fund Balance - September 1</b>	1,400,032	1,398,399 **
<b>Fund Balance - August 31</b>	<u>\$ 1,398,399</u>	<u>\$ 1,435,699</u>

\*\* - Projected

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

b) Includes \$970,000 additional payment on bond principal

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

Fiscal Year	Principal	Interest	Total
2016	4,564,015	5,834,315	10,398,330
2017	4,438,519	5,852,361	10,290,880
2018	5,150,000	4,116,336	9,266,336
2019	4,444,998	4,316,948	8,761,946
2020	4,555,000	3,754,749	8,309,749
2021	4,765,000	3,559,730	8,324,730
2022	4,965,000	3,349,029	8,314,029
2023	5,180,000	3,129,441	8,309,441
2024	5,395,000	2,909,058	8,304,058
2025	5,630,000	2,683,361	8,313,361
2026	5,870,000	2,438,508	8,308,508
2027	6,140,000	2,176,174	8,316,174
2028	6,420,000	1,912,394	8,332,394
2029	6,695,000	1,641,536	8,336,536
2030	7,005,000	1,343,201	8,348,201
2031	7,325,000	1,015,820	8,340,820
2032	7,675,000	666,780	8,341,780
2033	6,985,000	320,595	7,305,595
2034	3,060,000	76,500	3,136,500
	<u>\$ 106,262,532</u>	<u>\$ 51,096,836</u>	<u>\$ 157,359,368</u>



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

Issue	Balance	Fiscal Year 2016			Balance
	Outstanding 09/01/15	Principal	Interest	Total	Outstanding 08/31/16
U/T School Bldg & Refunding Bonds 2007	\$ 5,425,000	1,005,000	231,056	1,236,056	4,420,000
U/T Refunding Bonds 2008	37,285,000	1,780,000	1,735,994	3,515,994	35,505,000
U/T Refunding Bonds 2009	37,762,538	474,019	2,661,018	3,135,037	37,288,519
U/T Refunding Bonds 2010	1,895,000	475,000	67,475	542,475	1,420,000
U/T Refunding Bonds 2013	7,235,000	70,000	257,363	327,363	7,165,000
U/T Refunding Bonds 2014	7,799,996	679,996	594,154	1,274,150	7,120,000
U/T Refunding Bonds 2015	8,859,998	80,000	287,255	367,255	8,779,998
	<u>\$ 106,262,532</u>	<u>\$ 4,564,015</u>	<u>\$ 5,834,315</u>	<u>\$ 10,398,330</u>	<u>\$ 101,698,517</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	2014-2015 Maximum Entitlement	2015-2016 Planning Amount
<b>211</b>	<b>Title I, Part A - Accelerated Instruction</b>		
	Payroll Costs	649,129	590,000
	Professional Services	24,945	24,579
	Supplies and Materials	24,574	21,257
	Other Operating Costs	16,118	19,082
		<u>714,766</u>	<u>654,918</u>
<b>255</b>	<b>Title II, Part A - Training &amp; Recruiting</b>		
	Payroll Costs	106,307	101,408
	Professional Services	10,894	10,022
	Supplies and Materials	1,406	100
	Other Operating Costs	11,791	8,817
		<u>130,398</u>	<u>120,347</u>
<b>263</b>	<b>Title III - Language Inst LEP</b>		
	Payroll Costs	163	100
	Professional Services	3,389	3,389
	Supplies and Materials	20,366	13,314
	Other Operating Costs	573	300
		<u>24,491</u>	<u>17,103</u>
<b>224</b>	<b>IDEA Part B, Formula</b>		
	Payroll Costs	656,652	602,324
	Professional Services	301,000	126,203
	Supplies and Materials	1,000	2,000
	Other Operating Costs	-	1,000
		<u>958,652</u>	<u>731,527</u>

<u>Fund Number</u>	<u>Grant Description</u>	<u>2014-2015 Maximum Entitlement</u>	<u>2015-2016 Planning Amount</u>
<b>225</b>	<b>IDEA Part B, Preschool</b>		
	Payroll Costs	30,788	27,371
		<u>30,788</u>	<u>27,371</u>
<b>226</b>	<b>IDEA Part B, Discretionary</b>		
	Professional Services - Residential	112,209	TBD
	Professional Services - High Cost	91,109	TBD
		<u>203,318</u>	<u>TBD</u>
<b>244</b>	<b>Title II, Part C - Carl Perkins</b>		
	Professional Services	5,759	5,400
	Supplies and Materials	39,214	34,804
	Other Operating Costs	3,601	4,000
	Capital Outlay	-	-
		<u>48,574</u>	<u>44,204</u>
<b>TOTAL FEDERAL FUNDS RECEIVED</b>		<u>\$ 2,110,987</u>	<u>\$ 1,595,470</u>