

# PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT

## ADOPTED BUDGET

September 1, 2009 – August 31, 2010



Dr. Lani Randall, Superintendent

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
Port Neches, Texas

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ANNUAL OPERATING BUDGET

September 1, 2009 – August 31, 2010

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Cheryl Hernandez, Business Manager

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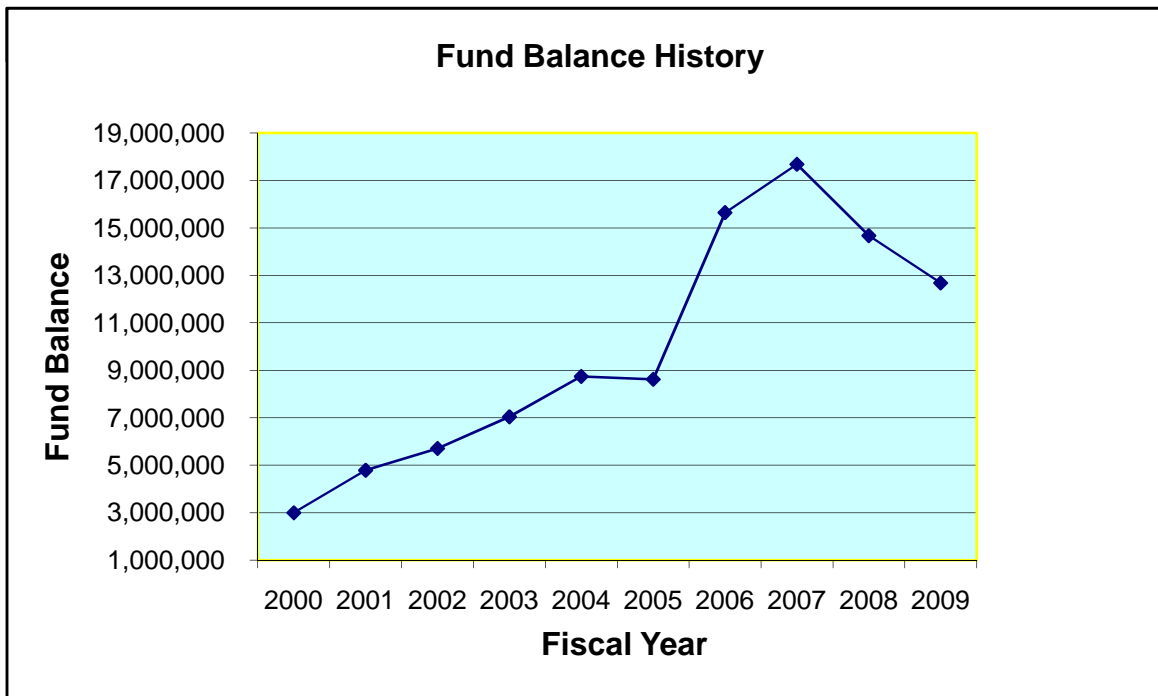
# HISTORICAL INFORMATION

(Section A)

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

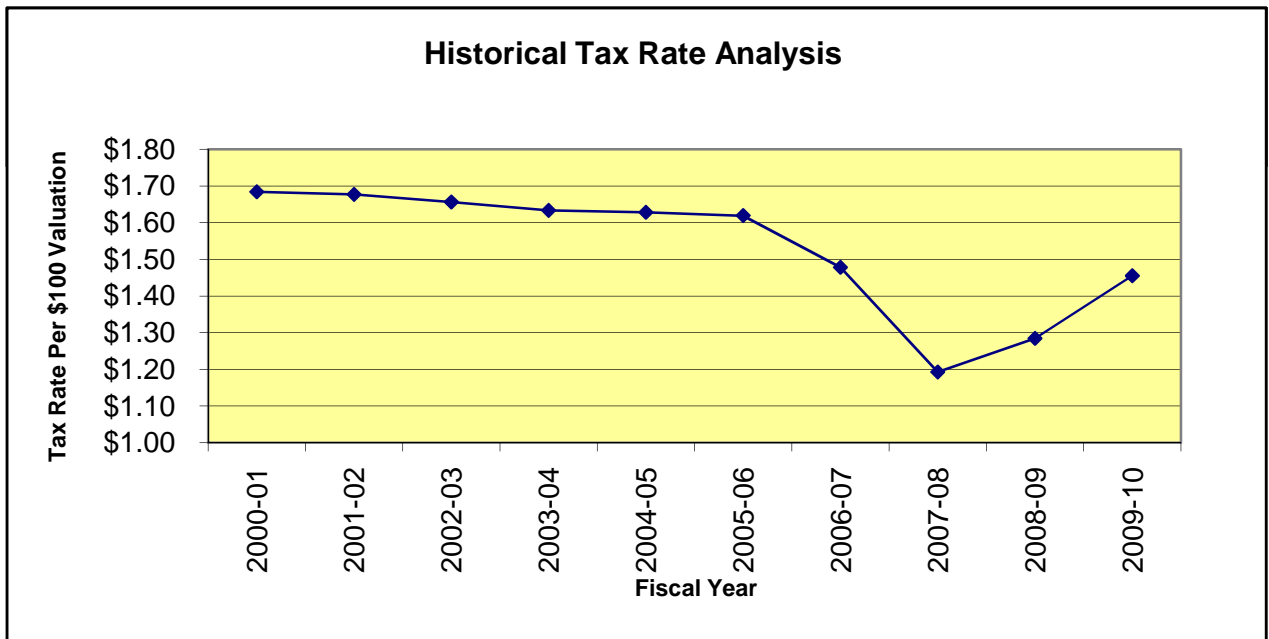
		Increase (Decrease)
September 1, 2000	2,995,789	
2001	4,784,820	1,789,031
2002	5,703,330	918,510
2003	7,042,017	1,338,687
2004	8,735,683	1,693,666
2005	8,620,903	(114,780)
2006	15,635,544	7,014,641
2007	17,677,746	2,042,202
2008	14,673,820	(3,003,926)
2009	12,673,820 *	(2,000,000)

\*\* - Projected Fund Balance from FY 2008-09 Budget



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

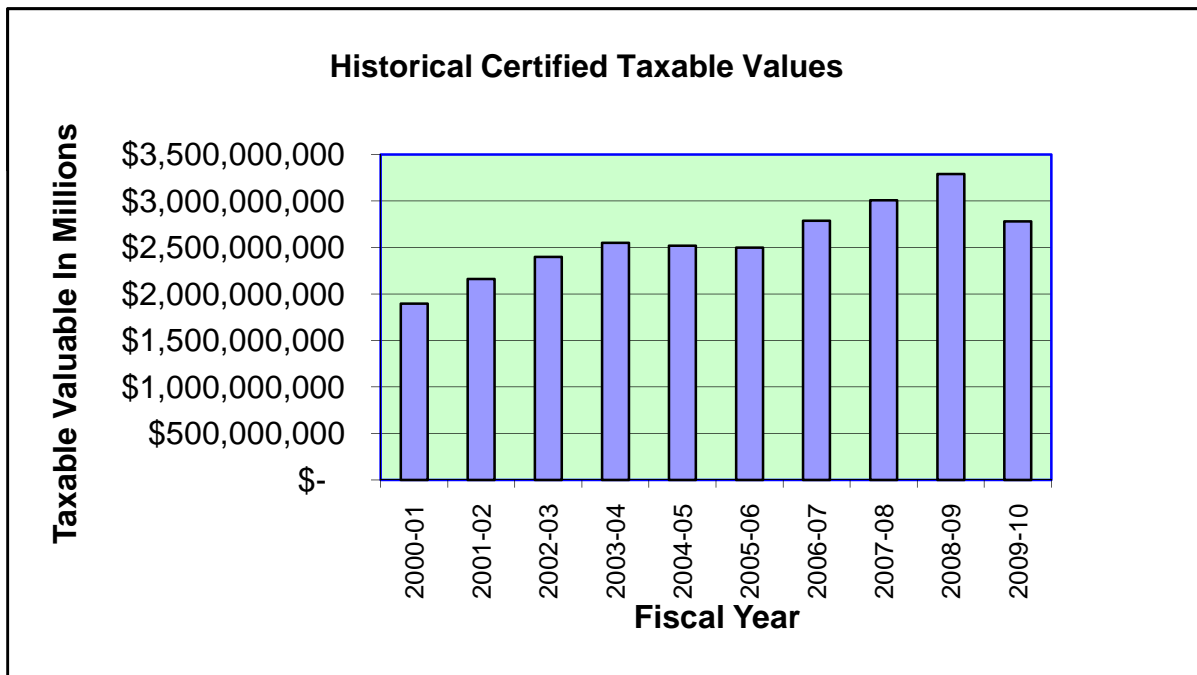
School Year	Total Rate	Maintenance & Operation	Interest & Sinking
2000-01	\$ 1.684053	\$ 1.50	0.184053
2001-02	1.677181	1.50	0.177181
2002-03	1.656362	1.50	0.156362
2003-04	1.633300	1.50	0.133300
2004-05	1.627792	1.50	0.127792
2005-06	1.619000	1.50	0.119000
2006-07	1.478300	1.37	0.108300
2007-08	1.192500	1.04	0.152500
2008-09	1.284000	1.04	0.244000
2009-10	1.454950	1.04	0.414950



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

School Year	Taxable Value	Percentage Increase (Decrease)
2000-01	\$ 1,895,177,375	
2001-02	2,162,764,052	14.12%
2002-03	2,397,553,130	10.86%
2003-04	2,551,267,815	6.41%
2004-05	2,520,174,524	-1.22%
2005-06	2,498,723,994	-0.85%
2006-07	2,788,139,560 *	11.58%
2007-08	3,007,529,347 *	7.87%
2008-09	3,289,967,073 *	9.39%
2009-10	2,782,062,384 *	-15.44%

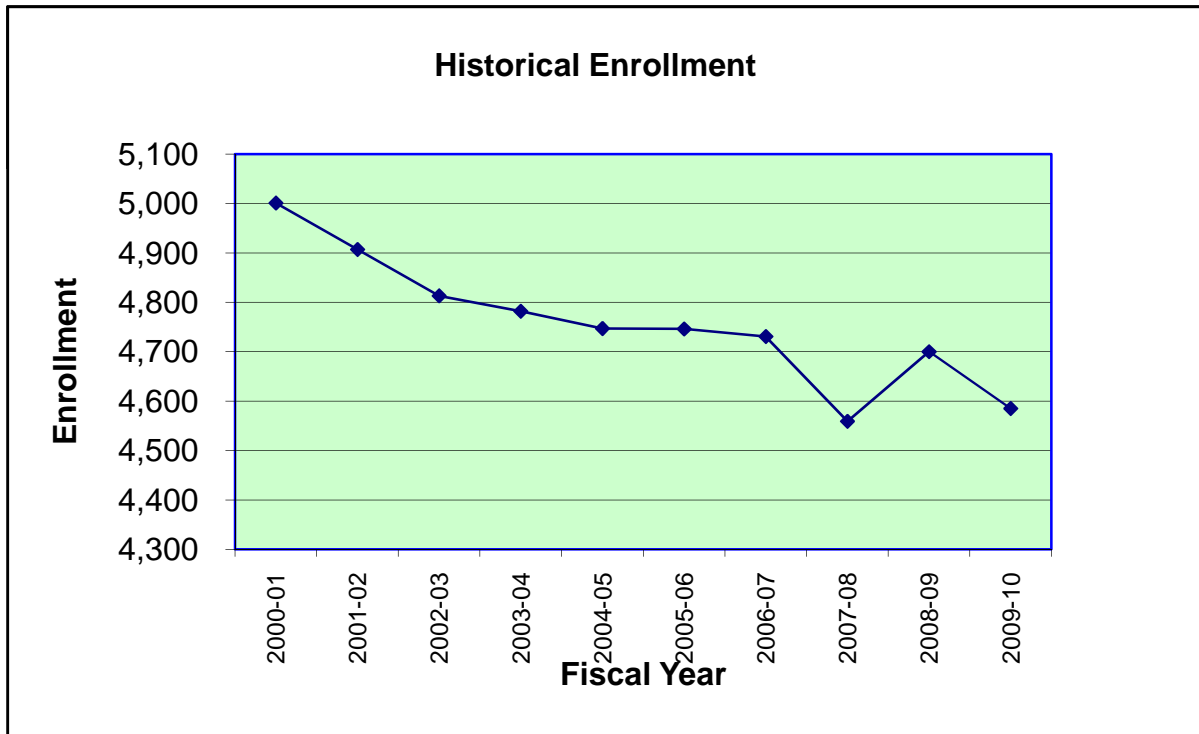
\* - Maintenance & Operations Value Only





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

School Year	Enrollment	Percentage Increase/(Decrease)
2000-01	5,001	
2001-02	4,907	-1.9%
2002-03	4,813	-1.9%
2003-04	4,782	-0.6%
2004-05	4,747	-0.7%
2005-06	4,746	0.0%
2006-07	4,731	-0.3%
2007-08	4,559	-3.6%
2008-09	4,700	3.1%
2009-10	4,585	-2.4%



# REVENUES

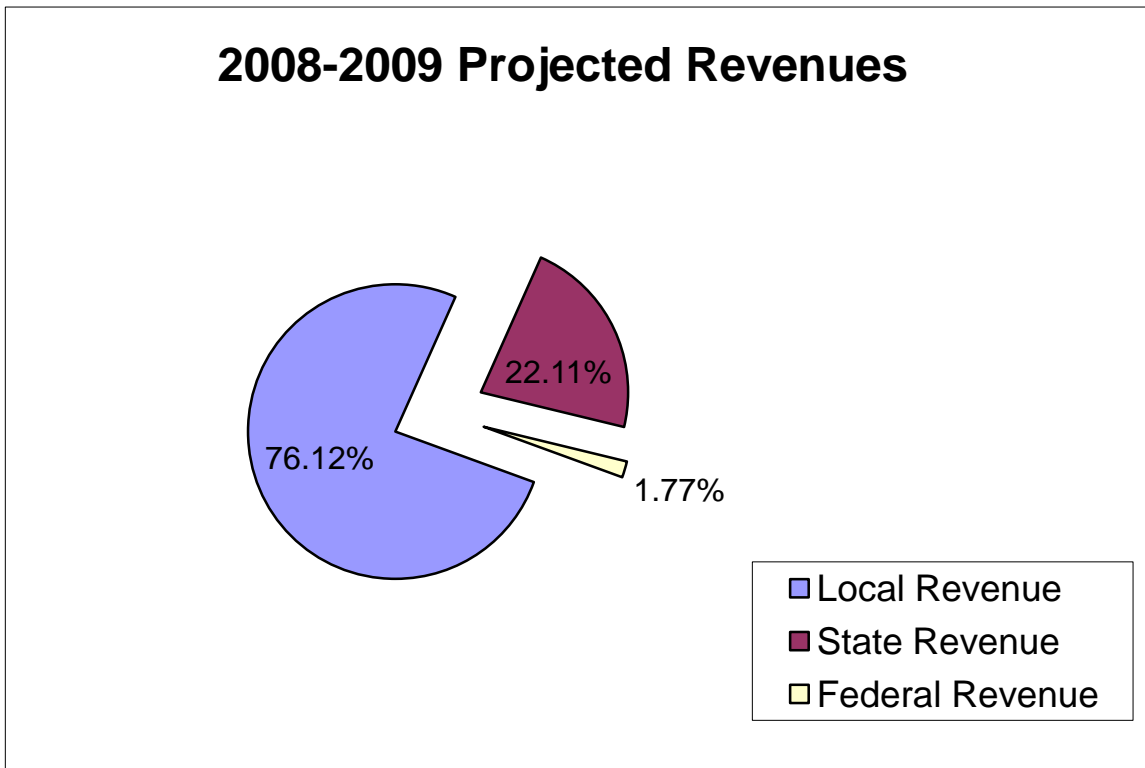
(Section B)

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

<b>TYPE OF REVENUE</b>	2008-09 Revised Budget	2009-10 Adopted Budget
199 Local Maintenance	\$ 45,168,494	\$ 39,309,319
240 Food Service	2,167,800	2,400,107
411 Technology	137,482	126,880
428 High School Allotment	357,596	-
	<u>47,831,372</u>	<u>41,836,306</u>
599 Interest & Sinking	9,647,680	10,903,378
<b>TOTAL ALL FUNDS</b>	<u>\$ 57,479,052</u>	<u>\$ 52,739,684</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
REVENUES  
SUMMARY BY OBJECT

TYPE OF REVENUE	2008-09 Revised Budget	2009-10 Adopted Budget
Local Revenue	\$ 38,218,095	\$ 31,846,152
State Revenue	8,881,177	9,251,556
Federal Revenue	732,100	738,598
<b>TOTAL REVENUE</b>	<b>\$ 47,831,372</b>	<b>\$ 41,836,306</b>



PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
REVENUE DETAIL

	2008-09 Revised Budget	2009-10 Adopted Budget
<b>LOCAL</b>		
Taxes - Current	\$ 33,073,451	\$ 27,371,803
Taxes - Delinquent	100,000	100,000
Taxes - Penalties & Interest	95,000	95,000
Tuition	26,500	26,500
Interest on Investments	460,000	101,000
Foreign Trade Zone	1,371,682	972,190
House Bill 1200 Agreement	1,400,000	1,400,000
Child Nutrition	1,372,400	1,600,659
Athletics	158,100	174,500
Other	160,962	4,500
<b>STATE</b>		
State Aid	7,201,218	7,522,265
Child Nutrition	14,900	13,850
TRS On-Behalf	1,665,059	1,715,441
<b>FEDERAL</b>		
Child Nutrition	732,100	738,598
<b>TOTAL</b>	<b>\$ 47,831,372</b>	<b>\$ 41,836,306</b>

# EXPENDITURES

(Section C)

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

<b>TYPE OF EXPENDITURE</b>	2008-09 Revised Budget	2009-10 Adopted Budget
199 Local Maintenance	\$ 48,772,109	\$ 43,346,685
240 Food Service	2,349,654	2,517,556
411 Technology	137,482	126,880
428 High School Allotment	357,596	-
	<u>51,616,841</u>	<u>45,991,121</u>
599 Interest & Sinking	9,642,320	10,903,867
<b>TOTAL ALL FUNDS</b>	<u>\$ 61,259,161</u>	<u>\$ 56,894,988</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
EXPENDITURES  
SUMMARY BY FUNCTION

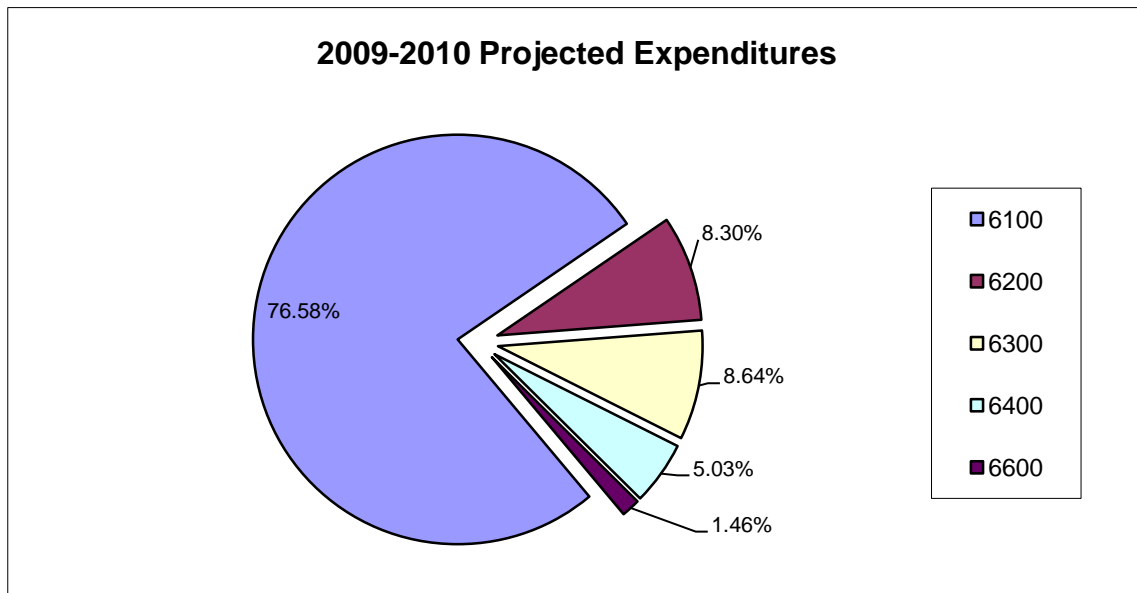
<b>TYPE OF EXPENDITURE</b>	2008-09 Revised Budget	2009-10 Adopted Budget
11 Instructional	\$ 21,151,256	\$ 20,308,150
12 Instructional Resources/Media	748,430	722,631
13 Curriculum/Instructional Staff Development	948,450	951,635
23 School Administration	1,801,950	1,824,335
31 Guidance, Counseling, Evaluation Services	1,432,732	1,422,922
32 Social Work Services	57,752	61,120
33 Health Services	602,193	602,447
34 Student Transportation	841,831	750,624
35 Food Services	2,349,654	2,517,556
36 Cocurricular/Extracurricular	1,805,219	1,910,630
41 General Administration	1,218,135	1,107,550
51 Plant Maintenance/Operations	6,749,950	6,742,736
52 Security & Monitoring Services	100,666	101,106
53 Computer Services	458,543	507,969
81 Facilities Acquisition & Construction	55,000	-
91 Purchase of Student Credits	10,743,524	5,852,400
95 Payments to JJAEP	47,250	47,250
99 Other Uses	504,306	560,060
<b>TOTAL ALL FUNCTIONS</b>	<b>\$ 51,616,841</b>	<b>\$ 45,991,121</b>



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

<b>TYPE OF EXPENDITURE</b>	2008-09 Revised Budget	2009-10 Adopted Budget
6100 Payroll Costs	\$ 31,824,788	\$ 30,738,314
6200 Contracted Services**	3,263,484	3,331,635
6300 Supplies/Materials	3,400,562	3,466,293
6400 Operating Expenses	1,761,403	2,017,609
6600 Capital Outlay	623,080	584,870
<b>TOTAL</b>	<b>\$ 40,873,317</b>	<b>\$ 40,138,721</b>

\*\* - Amounts do not include student attendance credit payment (Chapter 41) for presentation purposes.



**GENERAL FUND**  
(Section D)

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

	2008-09 Revised Budget	2009-10 Proposed Budget
<b>REVENUES</b>		
Local	36,835,695	30,242,493
State	8,332,799	9,066,826
Federal	-	-
<b>Total Revenue</b>	<u>45,168,494</u>	<u>39,309,319</u>
<b>EXPENDITURES</b>		
Payroll Costs	30,297,088	29,480,433
Professional Services	13,970,108	9,170,635
Supplies & Materials	2,296,012	2,273,768
Other Operating Costs	1,750,403	2,013,859
Capital Outlay	458,498	407,990
<b>Total Expenditures</b>	<u>48,772,109</u>	<u>43,346,685</u>
<b>Excess (Deficiency) of Revenues &amp; Other Sources Over Expenditures &amp; Other Uses</b>	(3,603,615)	(4,037,366)
<b>Fund Balance - September 1</b>	14,574,998	12,673,820 **
<b>Fund Balance - August 31</b>	<u>\$ 10,971,383</u>	<u>\$ 8,636,454</u>

\*\* - Projected Fund Balance from FY 2008-09 Budget

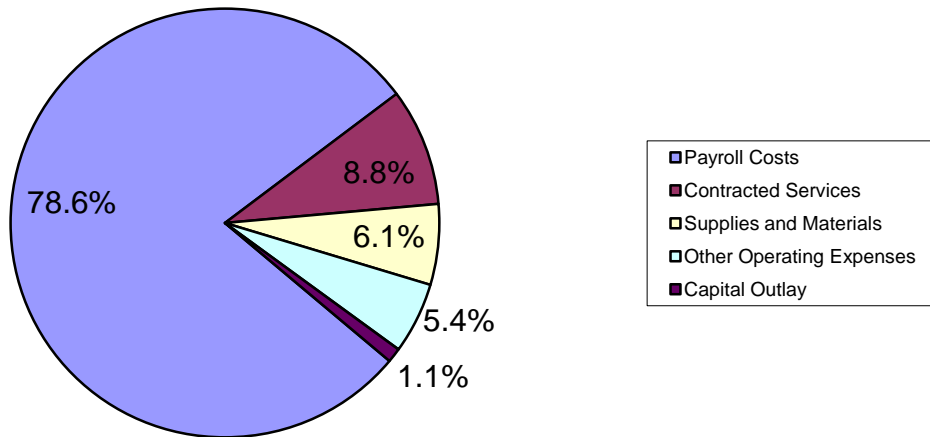
PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
**GENERAL FUND**  
 DETAIL OF REVENUES

<b>REVENUES</b>	<b>2008-09 Revised Budget</b>	<b>2009-10 Proposed Budget</b>
<b>Local</b>		
5711 Taxes, Current Year Levy	33,073,451	27,371,803
5712 Taxes, Prior Years	100,000	100,000
5719 Penalties & Interest and Other Tax Rev	95,000	95,000
5735 Ineligible Transportation	1,500	1,500
5736 Tuition/Fees - Summer School	25,000	25,000
5742 Interest Temporary Investments	450,000	100,000
5743 Rent	1,000	1,000
5744 Gifts & Bequests	16,324	500
5745 Insurance Recovery	142,638	-
5749 Other Revenue - Local Source	1,000	1,000
5749 Other Revenue - Foreign Trade Zone	1,371,682	972,190
5749 Other Revenue - H.B. 1200	1,400,000	1,400,000
5752 Athletic Activities	158,100	174,500
5761 Revenues from Successor	-	-
<b>Total Local Revenues</b>	<b>36,835,695</b>	<b>30,242,493</b>
<b>State</b>		
Per Capita Apportionment	1,129,284	471,324
Foundation School Funds	5,571,456	6,919,061
State Revenues Distributed by TEA	5,000	5,000
TRS/TRS Care On-Behalf Payments	1,627,059	1,671,441
<b>Total State Revenues</b>	<b>8,332,799</b>	<b>9,066,826</b>
<b>Federal</b>		
SHARS Medicaid	-	-
Outreach Medicaid	-	-
<b>Total Federal Revenues</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>45,168,494</b>	<b>39,309,319</b>
<b>OTHER FINANCING SOURCES</b>		
Sale of Real and Personal Property	-	-
Operating Transfers In	-	-
<b>Total Other Sources</b>	<b>-</b>	<b>-</b>
<b>Total Revenues and Other Sources</b>	<b>45,168,494</b>	<b>39,309,319</b>

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

<b>OBJECT</b>	<u>2009-10 Proposed Budget</u>	<u>% of Budget</u>
Payroll Costs	29,480,433	78.6
Contracted Services	3,318,235 **	8.8
Supplies and Materials	2,273,768	6.1
Other Operating Expenses	2,013,859	5.4
Capital Outlay	407,990	1.1
<b>Total Expenditures</b>	<u>37,494,285</u>	<u>100.0</u>

**\*\* - Amount does not include cost of purchase of student attendance credits (Chapter 41 payment)**



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

	2008-09 Revised Budget	2009-10 Proposed Budget
<b>Instructional</b>		
Payroll Costs	19,349,079	18,764,040
Professional Services	326,265	315,695
Supplies and Materials	730,012	801,345
Other Operating Costs	45,300	39,200
Capital Outlay	235,522	260,990
<b>Total Instructional</b>	<u>20,686,178</u>	<u>20,181,270</u>
<b>Instructional Resources &amp; Media Services</b>		
Payroll Costs	685,913	663,323
Supplies and Materials	54,517	53,308
Other Operating Costs	6,000	6,000
Capital Outlay	2,000	-
<b>Total Instructional Resources &amp; Media Svcs</b>	<u>748,430</u>	<u>722,631</u>
<b>Curriculum Development &amp; Instructional Staff Development</b>		
Payroll Costs	735,470	728,155
Professional Services	58,400	81,050
Supplies and Materials	30,000	30,000
Other Operating Costs	94,580	112,430
Capital Outlay	-	-
<b>Total Curriculum Development &amp; Instructional Staff Development</b>	<u>918,450</u>	<u>951,635</u>
<b>School Leadership</b>		
Payroll Costs	1,745,620	1,741,205
Supplies and Materials	-	28,000
Other Operating Costs	28,605	28,230
Capital Outlay	27,725	26,900
<b>Total School Leadership</b>	<u>1,801,950</u>	<u>1,824,335</u>
<b>Guidance, Counseling &amp; Evaluation Services</b>		
Payroll Costs	1,414,586	1,399,182
Professional Services	5,300	9,800
Supplies and Materials	5,583	5,685
Other Operating Costs	7,263	8,255
<b>Total Guidance, Counseling &amp; Evaluation Services</b>	<u>1,432,732</u>	<u>1,422,922</u>
<b>Social Work Services</b>		
Payroll Costs	44,752	50,120
Professional Services	13,000	11,000
<b>Total Social Work Services</b>	<u>57,752</u>	<u>61,120</u>

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

	2008-09 Revised Budget	2009-10 Proposed Budget
<b>Health Services</b>		
Payroll Costs	572,773	572,527
Contracted Services	2,000	2,000
Supplies and Materials	14,875	16,850
Other Operating Costs	7,545	6,570
Capital Outlay	5,000	4,500
<b>Total Health Services</b>	<u>602,193</u>	<u>602,447</u>
<b>Student (Pupil) Transportation</b>		
Payroll Costs	733,581	664,374
Professional Services	12,500	12,500
Supplies and Materials	251,000	212,500
Other Operating Costs	(155,250)	(138,750)
Capital Outlay	-	-
<b>Total Student (Pupil) Transportation</b>	<u>841,831</u>	<u>750,624</u>
<b>Cocurricular/Extracurricular Activities</b>		
Payroll Costs	918,176	964,076
Professional Services	37,695	42,200
Supplies and Materials	147,532	180,500
Other Operating Costs	650,616	688,854
Capital Outlay	51,200	35,000
<b>Total Cocurricular/Extracurricular Activities</b>	<u>1,805,219</u>	<u>1,910,630</u>
<b>General Administration</b>		
Payroll Costs	739,802	729,045
Professional Services	276,708	196,880
Supplies and Materials	58,725	45,625
Other Operating Costs	122,900	121,000
Capital Outlay	20,000	15,000
<b>Total General Administration</b>	<u>1,218,135</u>	<u>1,107,550</u>
<b>Plant Maintenance &amp; Operations</b>		
Payroll Costs	3,037,462	2,878,686
Professional Services	1,787,800	1,814,800
Supplies and Materials	928,888	851,450
Other Operating Costs	942,524	1,141,800
Capital Outlay	53,276	56,000
<b>Total Plant Maintenance &amp; Operations</b>	<u>6,749,950</u>	<u>6,742,736</u>
<b>Security &amp; Monitoring Services</b>		
Payroll Costs	15,666	16,106
Professional Services	60,000	60,000
Supplies and Materials	24,400	24,400
Other Operating Expenses	600	600
<b>Total Security &amp; Monitoring Services</b>	<u>100,666</u>	<u>101,106</u>

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

	2008-09 Revised Budget	2009-10 Proposed Budget
<b>Data Processing Services</b>		
Payroll Costs	309,044	309,594
Professional Services	89,124	137,000
Supplies and Materials	22,875	23,875
Other Operating Costs	1,000	1,000
Capital Outlay	36,500	36,500
<b>Total Data Processing Services</b>	<u>458,543</u>	<u>507,969</u>
<b>Facilities Acquisition &amp; Construction</b>		
Capital Outlay	55,000	-
<b>Total Facilities Acquisition &amp; Construction</b>	<u>55,000</u>	<u>-</u>
<b>Contracted Instructional Services</b>		
Purchase of WADA	10,743,524	5,852,400
<b>Total Contracted Instructional Services</b>	<u>10,743,524</u>	<u>5,852,400</u>
<b>Payment to Juvenile Justice Alt Ed</b>		
Professional Services	47,250	47,250
<b>Total Payment to Juvenile Justice Alt Ed</b>	<u>47,250</u>	<u>47,250</u>
<b>Other Uses</b>		
Professional Services	504,306	560,060
<b>Total Other Uses</b>	<u>504,306</u>	<u>560,060</u>
<b>TOTAL EXPENDITURES</b>	<u><u>48,772,109</u></u>	<u><u>43,346,685</u></u>



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

	FY2008-09 Amended Budget	FY2009-10 Adopted Budget
Port Neches-Groves High School	7,772,160	8,048,447
Alternative Education Center	460,036	468,689
Groves Middle School	3,196,015	3,032,249
Port Neches Middle School	3,103,414	3,006,075
Groves Elementary School	2,046,107	1,883,172
Port Neches Elementary School	1,984,260	1,962,174
Ridgewood Elementary School	2,062,755	2,017,877
Taft Elementary School	2,054,407	1,707,275
Van Buren Elementary School	1,988,764	1,956,353
Woodcrest Elementary School	1,546,747	1,546,788
Early Childhood Center	369,849	378,382
Summer School	133,845	129,449
Athletics	1,256,441	1,392,756
Curriculum	471,798	483,020
Special Education	653,538	662,231
Career & Technology	256,912	253,894
Technology	699,575	907,618
Administration	1,299,009	1,122,300
Maintenance	4,796,076	4,721,359
Transportation	939,611	851,438
District Wide	11,680,790	6,815,139
	<u>48,772,109</u>	<u>43,346,685</u>

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

	FY2008-09 Amended Budget	FY2009-10 Adopted Budget
<b>By Function</b>		
Instructional	5,585,522	5,839,342
Instructional Resources & Media Services	177,860	175,073
Curriculum Development & Instructional Staff Development	130,013	145,369
School Leadership	405,069	402,485
Guidance, Counseling & Evaluation Services	381,138	370,635
Health Services	81,182	82,040
Cocurricular/Extracurricular Activities	441,048	444,533
Plant Maintenance & Operations	450,661	468,082
Data Processing Services	119,667	120,888
	<u>7,772,160</u>	<u>8,048,447</u>

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<b>By Object</b>		
Payroll Costs	7,272,865	7,588,852
Professional Services	67,000	82,300
Supplies and Materials	177,730	186,950
Other Operating Costs	223,354	227,425
Capital Outlay	31,211	38,030
	<u>7,772,160</u>	<u>8,123,557</u>

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

	FY2008-09 Amended Budget	FY2009-10 Adopted Budget
<b>By Function</b>		
Instructional	332,048	340,026
Instructional Resources & Media Services	500	500
Curriculum Development & Instructional Staff Development	2,350	2,350
School Leadership	109,453	109,774
Guidance, Counseling & Evaluation Services	300	300
Health Services	100	100
Plant Maintenance & Operations	15,285	15,639
	<u>460,036</u>	<u>468,689</u>

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**By Object**

Payroll Costs	446,834	441,650
Professional Services	7,300	6,000
Supplies and Materials	11,005	11,005
Other Operating Costs	3,550	3,550
Capital Outlay	-	-
	<u>468,689</u>	<u>462,205</u>

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

	FY2008-09 Amended Budget	FY2009-10 Adopted Budget
<b>By Function</b>		
Instructional	2,398,745	2,256,007
Instructional Resources & Media Services	81,882	75,879
Curriculum Development & Instructional Staff Development	50,768	46,587
School Leadership	230,668	233,834
Guidance, Counseling & Evaluation Services	113,211	107,856
Health Services	59,308	49,315
Cocurricular/Extracurricular Activities	49,496	50,379
Plant Maintenance & Operations	206,982	207,367
Security & Monitoring Services	4,955	5,025
	<u>3,196,015</u>	<u>3,032,249</u>

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<b>By Object</b>		
Payroll Costs	3,060,674	3,229,969
Professional Services	18,900	25,100
Supplies and Materials	65,590	64,250
Other Operating Costs	40,850	40,125
Capital Outlay	10,001	10,000
	<u>3,196,015</u>	<u>3,369,444</u>

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

	FY2008-09 Amended Budget	FY2009-10 Adopted Budget
<b>By Function</b>		
Instructional	2,320,431	2,242,348
Instructional Resources & Media Services	85,880	81,457
Curriculum Development & Instructional Staff Development	44,568	43,287
School Leadership	230,621	233,900
Guidance, Counseling & Evaluation Services	114,387	110,741
Health Services	54,220	56,421
Cocurricular/Extracurricular Activities	51,033	51,702
Plant Maintenance & Operations	197,619	181,144
Security & Monitoring Services	4,655	5,075
	<u>3,103,414</u>	<u>3,006,075</u>

**By Object**

Payroll Costs	2,967,544	3,084,128
Professional Services	20,195	26,395
Supplies and Materials	69,505	69,905
Other Operating Costs	32,800	34,825
Capital Outlay	13,370	9,370
	<u>3,103,414</u>	<u>3,224,623</u>

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

	FY2008-09 Amended Budget	FY2009-10 Adopted Budget
<b>By Function</b>		
Instructional	1,569,432	1,406,371
Instructional Resources & Media Services	69,911	67,762
Curriculum Development & Instructional Staff Development	3,900	4,000
School Leadership	134,510	136,962
Guidance, Counseling & Evaluation Services	79,776	81,386
Health Services	49,798	50,895
Cocurricular/Extracurricular Activities	4,934	6,100
Plant Maintenance & Operations	133,846	129,696
	<u>2,046,107</u>	<u>1,883,172</u>

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<b>By Object</b>		
Payroll Costs	1,974,807	1,916,325
Professional Services	15,470	16,000
Supplies and Materials	44,600	48,020
Other Operating Costs	9,230	10,940
Capital Outlay	2,000	-
	<u>2,046,107</u>	<u>1,991,285</u>

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

	FY2008-09 Amended Budget	FY2009-10 Adopted Budget
<b>By Function</b>		
Instructional	1,531,255	1,501,281
Instructional Resources & Media Services	70,931	72,123
Curriculum Development & Instructional Staff Development	2,900	3,400
School Leadership	133,505	136,911
Guidance, Counseling & Evaluation Services	88,365	82,229
Health Services	48,303	49,501
Cocurricular/Extracurricular Activities	4,316	5,047
Plant Maintenance & Operations	104,685	111,682
	<u>1,984,260</u>	<u>1,962,174</u>

**By Object**

Payroll Costs	1,913,210	1,926,492
Professional Services	15,000	16,200
Supplies and Materials	45,412	51,380
Other Operating Costs	7,638	8,770
Capital Outlay	3,000	-
	<u>1,984,260</u>	<u>2,002,842</u>

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

	FY2008-09 Amended Budget	FY2009-10 Adopted Budget
<b>By Function</b>		
Instructional	1,606,065	1,563,022
Instructional Resources & Media Services	54,382	56,425
Curriculum Development & Instructional Staff Development	2,000	2,000
School Leadership	126,613	133,910
Guidance, Counseling & Evaluation Services	72,009	74,228
Health Services	48,601	49,768
Cocurricular/Extracurricular Activities	3,848	4,250
Plant Maintenance & Operations	149,237	134,274
	<u>2,062,755</u>	<u>2,017,877</u>

**By Object**

Payroll Costs	1,987,905	1,996,361
Professional Services	15,200	16,000
Supplies and Materials	51,716	53,570
Other Operating Costs	7,934	8,340
Capital Outlay	-	-
	<u>2,062,755</u>	<u>2,074,271</u>



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

	FY2008-09 Amended Budget	FY2009-10 Adopted Budget
<b>By Function</b>		
Instructional	1,574,103	1,239,533
Instructional Resources & Media Services	77,097	54,333
Curriculum Development & Instructional Staff Development	1,900	1,900
School Leadership	137,871	141,376
Guidance, Counseling & Evaluation Services	74,484	76,753
Health Services	66,468	69,102
Cocurricular/Extracurricular Activities	3,867	4,214
Plant Maintenance & Operations	118,617	120,064
	<u>2,054,407</u>	<u>1,707,275</u>

**By Object**

Payroll Costs	1,979,637	2,150,704
Professional Services	15,500	11,700
Supplies and Materials	47,670	48,065
Other Operating Costs	6,660	7,155
Capital Outlay	4,940	4,330
	<u>2,054,407</u>	<u>2,221,954</u>

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

	FY2008-09 Amended Budget	FY2009-10 Adopted Budget
<b>By Function</b>		
Instructional	1,520,886	1,481,913
Instructional Resources & Media Services	72,789	74,423
Curriculum Development & Instructional Staff Development	2,000	2,400
School Leadership	128,792	132,307
Guidance, Counseling & Evaluation Services	72,736	74,962
Health Services	55,672	58,010
Cocurricular/Extracurricular Activities	3,775	4,075
Plant Maintenance & Operations	132,114	128,263
	<u>1,988,764</u>	<u>1,956,353</u>

**By Object**

Payroll Costs	1,916,175	1,930,247
Professional Services	16,000	16,800
Supplies and Materials	46,954	45,780
Other Operating Costs	9,635	9,660
Capital Outlay	-	-
	<u>1,988,764</u>	<u>2,002,487</u>

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

	FY2008-09 Amended Budget	FY2009-10 Adopted Budget
<b>By Function</b>		
Instructional	1,108,013	1,098,670
Instructional Resources & Media Services	52,348	53,714
Curriculum Development & Instructional Staff Development	2,100	2,100
School Leadership	131,213	137,911
Guidance, Counseling & Evaluation Services	75,122	77,181
Health Services	62,761	64,833
Cocurricular/Extracurricular Activities	3,555	3,787
Plant Maintenance & Operations	111,635	108,592
	<u>1,546,747</u>	<u>1,546,788</u>

**By Object**

Payroll Costs	1,486,647	1,581,389
Professional Services	15,900	12,100
Supplies and Materials	37,655	37,940
Other Operating Costs	6,545	6,780
Capital Outlay	-	-
	<u>1,546,747</u>	<u>1,638,209</u>

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
EARLY CHILDHOOD CENTER  
SCHOOL BUDGET

	FY2008-09 Amended Budget	FY2009-10 Adopted Budget
<b>By Function</b>		
Instructional	279,108	288,772
Curriculum Development & Instructional Staff Development	1,000	1,000
School Leadership	2,300	1,680
Health Services	52,350	52,068
Cocurricular/Extracurricular Activities	1,085	586
Plant Maintenance & Operations	34,006	34,276
	<u>369,849</u>	<u>378,382</u>

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**By Object**

Payroll Costs	361,149	365,147
Professional Services	700	4,450
Supplies and Materials	5,850	5,850
Other Operating Costs	2,150	1,350
Capital Outlay	-	-
	<u>369,849</u>	<u>376,797</u>

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

	FY2008-09 Amended Budget	FY2009-10 Adopted Budget
Instructional	106,700	102,304
School Leadership	12,185	12,185
Transportation	9,410	9,410
Plant Maintenance & Operations	5,550	5,550
	133,845	129,449

**By Function**

Instructional  
School Leadership  
Transportation  
Plant Maintenance & Operations

**By Object**

Payroll Costs  
Supplies and Materials

Payroll Costs	129,345	124,949
Supplies and Materials	4,500	4,500
	133,845	129,449

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

	FY2008-09 Amended Budget	FY2009-10 Adopted Budget	Increase (Decrease)
<b>By Function</b>			
Co-Curricular Activities	1,137,848	1,238,407	100,559
Plant Maintenance & Operations	118,593	154,349	35,756
	<u>1,256,441</u>	<u>1,392,756</u>	136,315

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**By Object**

Payroll Costs	690,214	756,297	66,083
Professional Services	20,795	36,800	16,005
Supplies and Materials	162,032	204,000	41,968
Other Operating Costs	332,200	360,659	28,459
Capital Outlay	51,200	35,000	(16,200)
	<u>1,256,441</u>	<u>1,392,756</u>	136,315

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

	FY2008-09 Amended Budget	FY2009-10 Adopted Budget
<b>By Function</b>		
Instructional	103,015	115,870
Curriculum Development & Instructional Staff Development	337,423	334,511
Plant Maintenance & Operations	31,360	32,639
	471,798	483,020

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**By Object**

Payroll Costs	292,298	291,354
Professional Services	46,000	44,500
Supplies and Materials	117,500	119,000
Other Operating Costs	16,000	16,000
Capital Outlay	-	-
	471,798	470,854

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
**SPECIAL EDUCATION**  
DEPARTMENT BUDGET

	FY2008-09 Amended Budget	FY2009-10 Adopted Budget
<b>By Function</b>		
Instructional	135,423	133,518
Curriculum Development & Instructional Staff Development	163,856	164,662
Guidance, Counseling & Evaluation Services	354,259	364,051
	653,538	662,231

**By Object**

Payroll Costs	486,038	493,937
Professional Services	118,500	117,200
Supplies and Materials	24,000	24,000
Other Operating Costs	25,000	25,000
	653,538	660,137



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

	FY2008-09 Amended Budget	FY2009-10 Adopted Budget
<b>By Function</b>		
Instructional	87,600	83,500
Curriculum Development & Instructional Staff Development	138,062	138,244
School Leadership	4,500	5,000
Cocurricular/Extracurricular Activities	26,750	27,150
	256,912	253,894

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<b>By Object</b>		
Payroll Costs	127,473	127,863
Professional Services	10,000	10,500
Supplies and Materials	61,500	62,500
Other Operating Costs	41,939	42,250
Capital Outlay	16,000	11,000
	256,912	254,113

PORT NECHES-GROVES INDEPENDENT SCHOOL DISTRICT  
 TECHNOLOGY DEPARTMENT  
 DEPARTMENT BUDGET

	FY2008-09 Amended Budget	FY2009-10 Adopted Budget
<b>By Function</b>		
Instructional	289,832	355,936
Curriculum Development & Instructional Staff Development	29,260	49,625
Plant Maintenance & Operations	32,000	38,000
Security & Monitoring Services - 877	90,951	90,996
Data Processing Services	257,532	373,061
	699,575	907,618

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<b>By Object</b>		
Payroll Costs	221,015	222,947
Professional Services	136,700	276,700
Supplies and Materials	147,380	182,240
Other Operating Costs	5,980	5,980
Capital Outlay	188,500	219,760
	699,575	907,627

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

	FY2008-09 Amended Budget	FY2009-10 Adopted Budget
Superintendent	418,671	332,194
Board of Trustees	54,825	46,625
Tax Office	29,436	6,500
Personnel	294,695	291,913
General Administration	420,508	430,318
Plant Maintenance & Operations	750	750
Data Processing Services	80,124	14,000
	1,299,009	1,122,300

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**By Object**

Payroll Costs	734,566	729,043
Professional Services	357,068	204,880
Supplies and Materials	59,475	47,375
Other Operating Costs	122,900	121,000
Capital Outlay	25,000	20,000
	1,299,009	1,122,298

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

	FY2008-09 Amended Budget	FY2009-10 Adopted Budget
<b>By Function</b>		
Plant Maintenance & Operations	4,741,076	4,721,359
Facilities Construction	55,000	-
	4,796,076	4,721,359

<b>By Object</b>		
Payroll Costs	1,304,462	1,218,370
Professional Services	1,751,800	1,761,800
Supplies and Materials	734,638	642,000
Other Operating Costs	925,800	1,130,800
Capital Outlay	79,376	28,000
	4,796,076	4,780,970

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

	FY2008-09 Amended Budget	FY2009-10 Adopted Budget
<b>By Function</b>		
Transportation	852,387	765,438
Cocurricular/Extracurricular Activities	500	-
Plant Maintenance & Operations	86,724	86,000
Security & Monitoring Services	-	-
	939,611	851,438

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<b>By Object</b>		
Payroll Costs	744,137	679,188
Professional Services	13,000	12,500
Supplies and Materials	331,000	292,500
Other Operating Costs	(148,526)	(132,750)
Capital Outlay	-	-
	939,611	851,438

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

	FY2008-09 Amended Budget	FY2009-10 Adopted Budget
<b>Campus Wide</b>		
Substitutes	10,000	10,000
Payroll Contingency	70,516	72,029
Salary Contingency	120,300	-
Emergency Insurance Supplement	-	-
Health Insurance Contingeny	-	-
Benefits Contingency	6,730	95,900
Social Work Contingency	13,000	11,000
Supplies Contingency	50,500	49,500
Student Activities Contingency	18,764	12,000
Drug Prevention	-	-
Health Services	5,000	7,000
Travel	57,000	65,500
Capital Outlay	33,900	32,500
	<u>385,710</u>	<u>355,429</u>
<b>Other</b>		
Payments to JJAEP	47,250	47,250
Student Attendance Credits	10,743,524	5,852,400
Operating Transfers Out	-	-
Jefferson County Appraisal District	504,306	560,060
	<u>11,680,790</u>	<u>6,815,139</u>

**CHILD NUTRITION SERVICES FUND**  
(Section E)

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

	2008-09 Revised Budget	2009-10 Proposed Budget
<b>REVENUES</b>		
Local	\$ 1,382,400	\$ 1,603,659
State	53,300	57,850
Federal	732,100	738,598
<b>Total Revenues</b>	<u>2,167,800</u>	<u>2,400,107</u>
<b>EXPENDITURES</b>		
Payroll Costs	1,220,104	1,257,881
Contracted Service	14,900	13,400
Food and Non-Food Supplies	1,084,550	1,192,525
Other Operating Costs	3,000	3,750
Capital Outlay	27,100	50,000
<b>Total Expenditures</b>	<u>2,349,654</u>	<u>2,517,556</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(181,854)	(117,449)
<b>Fund Balance - September 1</b>	501,624	319,770
<b>Fund Balance - August 31</b>	<u>\$ 319,770</u>	<u>\$ 202,321</u>



**TECHNOLOGY FUND**  
(Section F)

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

	2008-09 Revised Budget	2009-10 Proposed Budget
<b>REVENUES</b>		
Local Revenue	\$ -	\$ -
State Revenue	137,482	126,880
<b>Total Revenues</b>	<b>137,482</b>	<b>126,880</b>
<b>EXPENDITURES</b>		
Capital Outlay	137,482	126,880
<b>Total Expenditures</b>	<b>137,482</b>	<b>126,880</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	-	-
<b>Other Resources</b>		
Operating Transfers In	-	-
<b>Excess (Deficiency) of Revenues &amp; Other Sources Over Expenditures &amp; Other Uses</b>	-	-
<b>Fund Balance - September 1</b>	-	-
<b>Fund Balance - August 31</b>	<b>\$ -</b>	<b>\$ -</b>

**HIGH SCHOOL ALLOTMENT FUND**  
(Section G)

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

	2008-09 Revised Budget	2009-10 Proposed Budget
<b>REVENUES</b>		
Local Revenue	\$ -	\$ -
State Revenue	357,596	-
<b>Total Revenues</b>	<b>357,596</b>	<b>-</b>
<b>EXPENDITURES</b>		
Payroll Costs	307,596	-
Professional Services	30,000	-
Supplies & Materials	20,000	-
<b>Total Expenditures</b>	<b>357,596</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues &amp; Other Sources Over Expenditures &amp; Other Uses</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - September 1</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - August 31</b>	<b>\$ -</b>	<b>\$ -</b>

**DEBT SERVICE FUND**  
(Section H)

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

	2008-09 Revised Budget	2009-10 Proposed Budget
<b>REVENUES</b>		
Property Taxes - Current	\$ 8,238,713	\$ 10,883,378
Property Taxes - Delinquent	10,000	10,000
Interest and Penalties	8,000	8,000
Interest Earnings	20,000	2,000
<b>Total Revenues</b>	<u>8,276,713</u>	<u>10,903,378</u>
<b>EXPENDITURES</b>		
Principal Payments	3,025,000	4,519,653
Interest Payments	5,683,895	6,379,214
Fiscal Agent Fees	933,425	5,000
<b>Total Expenditures</b>	<u>9,642,320</u>	<u>10,903,867</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(1,365,607)	(489)
<b>Other Resources</b>		
Premium on Issuance of Bonds	1,318,403	-
Prepaid Interest	52,564	
<b>Excess (Deficiency) of Revenues &amp; Other Sources Over Expenditures &amp; Other Uses</b>	<u>5,360</u>	<u>(489)</u>
<b>Fund Balance - September 1</b>	600,185	605,545
<b>Fund Balance - August 31</b>	<u>\$ 605,545</u>	<u>\$ 605,056</u>

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

Fiscal Year	Principal	Interest	Total
2009	3,025,000	5,630,319	8,655,319
2010	4,519,652	6,379,214	10,898,866
2011	5,045,000	5,853,241	10,898,241
2012	5,255,000	5,634,135	10,889,135
2013	5,415,000	5,433,341	10,848,341
2014	5,248,539	5,529,233	10,777,773
2015	5,635,000	5,047,366	10,682,366
2016	4,709,019	5,863,197	10,572,216
2017	4,748,519	5,743,172	10,491,691
2018	5,060,000	4,415,048	9,475,048
2019	4,765,000	4,220,926	8,985,926
2020	4,450,000	4,037,729	8,487,729
2021	4,655,000	3,844,301	8,499,301
2022	4,865,000	3,630,011	8,495,011
2023	5,095,000	3,403,381	8,498,381
2024	5,330,000	3,164,491	8,494,491
2025	5,585,000	2,914,906	8,499,906
2026	5,855,000	2,654,172	8,509,172
2027	6,135,000	2,379,563	8,514,563
2028	6,440,000	2,087,819	8,527,819
2029	6,755,000	1,776,466	8,531,466
2030	7,095,000	1,443,669	8,538,669
2031	7,455,000	1,084,625	8,539,625
2032	7,835,000	702,375	8,537,375
2033	7,070,000	329,750	7,399,750
	3,060,000	76,500	3,136,500
	<u>\$ 141,105,730</u>	<u>\$ 93,278,949</u>	<u>\$ 234,384,679</u>

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

<u>Issue</u>	<b>Balance</b>	<b>New</b>	<b>Fiscal Year 2010</b>			<b>Balance</b>
	<b>Outstanding</b>		<b>Issue</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
	<b>09/01/09</b>					<b>08/31/10</b>
U/T Schoolhouse Bonds 1998	\$ 5,000,000	\$ -	500,000	190,000	690,000	4,500,000
U/T Refunding Bonds 2005	7,584,652	-	709,653	634,848	1,344,501	6,874,999
U/T School Bldg & Refunding Bonds 2007	20,208,539	-	930,000	894,860	1,824,860	19,278,539
U/T Refunding Bonds 2008	59,590,000	-	1,315,000	2,777,881	4,092,881	58,275,000
U/T Refunding Bonds 2009	-	45,697,538	1,065,000	1,881,625	2,946,625	44,632,538
	<u>\$ 92,383,191</u>	<u>\$ 45,697,538</u>	<u>\$ 4,519,653</u>	<u>\$ 6,379,214</u>	<u>\$ 10,898,867</u>	<u>\$ 133,561,076</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.