



**2023-2024  
Adopted Budget**

**Mooreville Board of Education**

Mr. Greg Whitfield, Chairperson

Ms. Kerry Pennell, Vice Chairperson

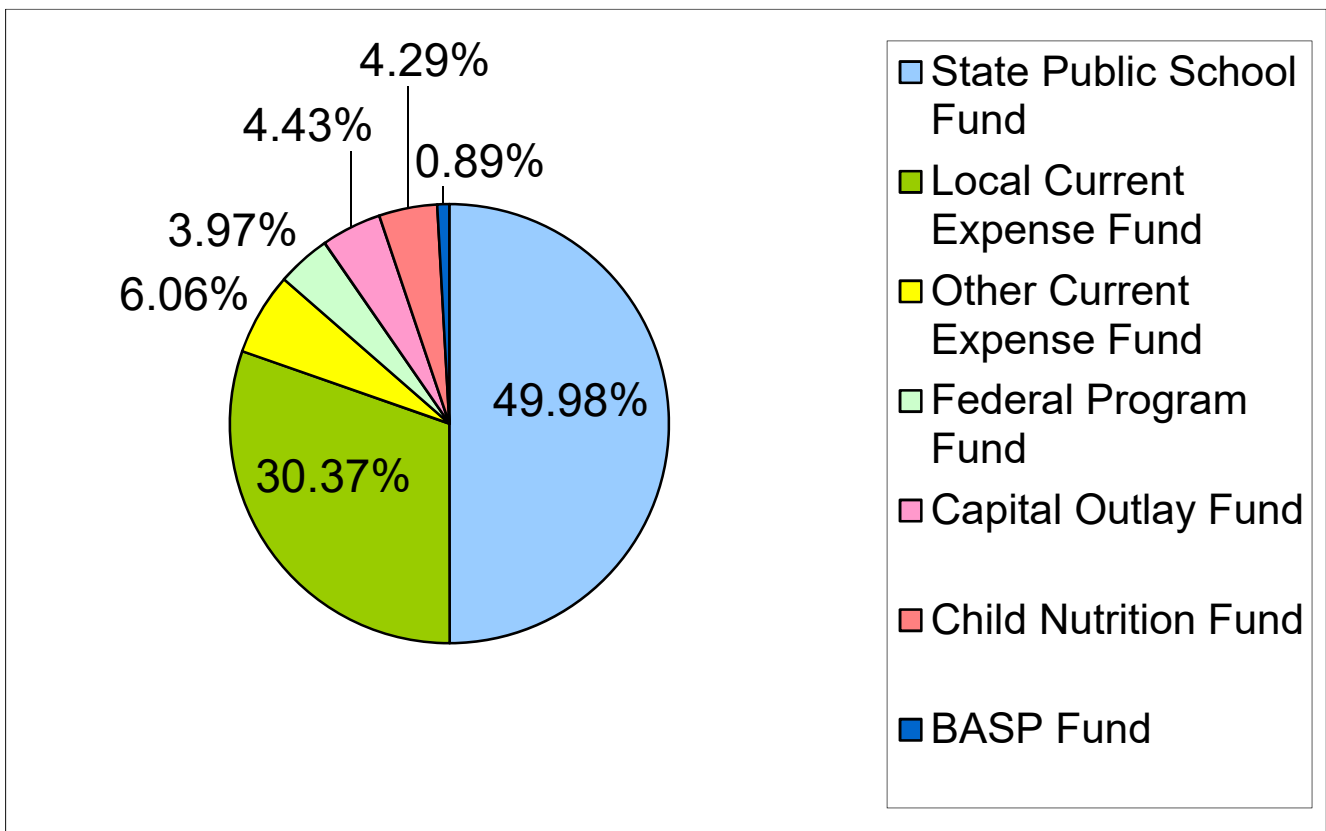
Dr. Debbie Marsh

Mr. Roger Hyatt

Mr. Rakeem Brawley

Dr. Jason Gardner, Superintendent

State Public School Fund	\$	43,607,936.00	49.98%
Local Current Expense Fund		26,500,324.00	30.37%
Other Current Expense Fund		5,286,007.00	6.06%
Federal Program Fund		3,467,697.00	3.97%
Capital Outlay Fund		3,867,371.00	4.43%
Child Nutrition Fund		3,740,162.00	4.29%
BASP Fund		777,376.00	0.89%
<b>Total</b>	<b>\$</b>	<b>87,246,873.00</b>	



**BUDGET RESOLUTION  
MOORESVILLE GRADED SCHOOL DISTRICT**

BE IT RESOLVED BY THE Mooresville Graded School District BOARD OF EDUCATION:

SECTION 1 - THE FOLLOWING AMOUNTS ARE HEREBY APPROPRIATED FOR THE OPERATION OF THE SCHOOL ADMINISTRATIVE UNIT IN THE LOCAL CURRENT EXPENSE FUND FOR THE FISCAL YEAR BEGINNING July 1, 2023 AND ENDING June 30, 2024:

INSTRUCTIONAL SERVICES - 5xxx	13,953,720.00
SYSTEM-WIDE SUPPORT SERVICES - 6xxx	10,637,060
COMMUNITY SERVICES PROGRAM - 7xxx	104,544
NONPROGRAMMED CHARGES - 8xxx	1,805,000
	<u>26,500,324</u>
TOTAL LOCAL CURRENT EXPENSE FUND APPROPRIATION	<u>26,500,324</u>

SECTION 2 - THE FOLLOWING REVENUES ARE ESTIMATED TO BE AVAILABLE TO THE LOCAL CURRENT EXPENSE FUND FOR THE FISCAL YEAR BEGINNING July 1, 2023 AND ENDING June 30, 2024:

FEDERAL FUNDS	-
STATE FUNDS	-
LOCAL FUNDS	25,775,186
FUND BALANCE APPROPRIATED	725,138
	<u>26,500,324</u>
TOTAL LOCAL CURRENT EXPENSE FUND REVENUE	<u>26,500,324</u>

SECTION 3 - THE FOLLOWING AMOUNTS ARE HEREBY APPROPRIATED FOR THE OPERATION OF THE SCHOOL ADMINISTRATIVE UNIT IN THE STATE PUBLIC SCHOOL FUND FOR THE FISCAL YEAR BEGINNING July 1, 2023 AND ENDING June 30, 2024:

INSTRUCTIONAL SERVICES - 5xxx	39,885,868
SYSTEM-WIDE SUPPORT SERVICES - 6xxx	3,559,785
COMMUNITY SERVICES PROGRAM - 7xxx	162,283
NONPROGRAMMED CHARGES - 8xxx	-
	<u>43,607,936</u>
TOTAL STATE PUBLIC SCHOOL FUND APPROPRIATION	<u>43,607,936</u>

SECTION 4 - THE FOLLOWING REVENUES ARE ESTIMATED TO BE AVAILABLE TO THE STATE PUBLIC SCHOOL FUND FOR THE FISCAL YEAR BEGINNING July 1, 2023 AND ENDING June 30, 2024:

STATE FUNDS	43,607,936
	<u>43,607,936</u>
TOTAL STATE PUBLIC SCHOOL FUND REVENUES	<u>43,607,936</u>

**BUDGET RESOLUTION  
MOORESVILLE GRADED SCHOOL DISTRICT**

SECTION 5 - THE FOLLOWING AMOUNTS ARE HEREBY APPROPRIATED FOR THE OPERATION OF THE SCHOOL ADMINISTRATIVE UNIT IN THE FEDERAL GRANTS FUND FOR THE FISCAL YEAR BEGINNING July 1, 2023 AND ENDING June 30, 2024:

INSTRUCTIONAL SERVICES - 5xxx	3,287,062
SYSTEM-WIDE SUPPORT SERVICES - 6xxx	55,470
COMMUNITY SERVICES PROGRAM - 7xxx	7,551
NONPROGRAMMED CHARGES - 8xxx	117,614
	117,614
 TOTAL FEDERAL GRANTS FUND APPROPRIATION	 3,467,697

SECTION 6 - THE FOLLOWING REVENUES ARE ESTIMATED TO BE AVAILABLE TO THE FEDERAL GRANTS FUND FOR THE FISCAL YEAR BEGINNING July 1, 2023 AND ENDING June 30, 2024:

FEDERAL FUNDS	3,467,697
	3,467,697
 TOTAL FEDERAL GRANTS FUND REVENUES	 3,467,697

SECTION 9 - THE FOLLOWING AMOUNTS ARE HEREBY APPROPRIATED FOR THE OPERATION OF THE SCHOOL ADMINISTRATIVE UNIT IN THE CHILD NUTRITION FUND FOR THE FISCAL YEAR BEGINNING July 1, 2023 AND ENDING June 30, 2024:

SUPPORT SERVICES PROGRAMS

COMMUNITY SERVICES PROGRAM - 7xxx	3,602,735
NONPROGRAMMED CHARGES - 8xxx	137,427
	137,427
 TOTAL CHILD NUTRITION FUND APPROPRIATION	 3,740,162

SECTION 10 - THE FOLLOWING REVENUES ARE ESTIMATED TO BE AVAILABLE TO THE CHILD NUTRITION FUND FOR THE FISCAL YEAR BEGINNING July 1, 2023 AND ENDING June 30, 2024:

LOCAL FUNDS	1,097,044
FEDERAL FUNDS	2,588,178
STATE FUNDS	54,940
FUND BALANCE APPROPRIATED	-
	-
 TOTAL CHILD NUTRITION FUND REVENUE	 3,740,162

**BUDGET RESOLUTION  
MOORESVILLE GRADED SCHOOL DISTRICT**

SECTION 13 - THE FOLLOWING AMOUNTS ARE HEREBY APPROPRIATED FOR THE OPERATION OF THE SCHOOL ADMINISTRATIVE UNIT IN THE CAPITAL OUTLAY FUND FOR THE FISCAL YEAR BEGINNING July 1, 2023 AND ENDING June 30, 2024:

INSTRUCTIONAL SERVICES - 5xxx	110,000
SYSTEM-WIDE SUPPORT SERVICES - 6xxx	32,300
CAPITAL OUTLAY - 9xxx	<u>3,725,071</u>

TOTAL CAPITAL OUTLAY PROJECTS	<u><u>3,867,371</u></u>
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SECTION 14 - THE FOLLOWING REVENUES ARE ESTIMATED TO BE AVAILABLE TO THE CAPITAL OUTLAY FUND FOR THE FISCAL YEAR BEGINNING July 1, 2023 AND ENDING June 30, 2024.

STATE FUNDS	330,000
LOCAL FUNDS	3,352,782
FUND BALANCE APPROPRIATED	<u>184,589</u>

TOTAL CAPITAL OUTLAY REVENUE	<u><u>3,867,371</u></u>
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SECTION 15 - THE FOLLOWING AMOUNTS ARE HEREBY APPROPRIATED FOR THE OPERATION OF THE SCHOOL ADMINISTRATIVE UNIT IN THE BASP FUND FOR THE FISCAL YEAR BEGINNING July 1, 2023 AND ENDING June 30, 2024:

COMMUNITY SERVICES PROGRAM - 7xxx	777,376
NONPROGRAMMED CHARGES - 8xxx	<u>-</u>

TOTAL BASP FUND APPROPRIATION	<u><u>777,376</u></u>
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SECTION 15 - THE FOLLOWING REVENUES ARE ESTIMATED TO BE AVAILABLE TO THE BASP FUND FOR THE FISCAL YEAR BEGINNING July 1, 2023 AND ENDING June 30, 2024:

LOCAL FUNDS	572,376
FEDERAL FUNDS	-
STATE FUNDS	-
FUND BALANCE APPROPRIATED	<u>205,000</u>

TOTAL BASP REVENUE	<u><u>777,376</u></u>
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**BUDGET RESOLUTION  
MOORESVILLE GRADED SCHOOL DISTRICT**

SECTION 16 - THE FOLLOWING AMOUNTS ARE HEREBY APPROPRIATED FOR THE OPERATION OF THE SCHOOL ADMINISTRATIVE UNIT IN THE OTHER LOCAL CURRENT EXPENSE FUND FOR THE FISCAL YEAR BEGINNING July 1, 2023 AND ENDING June 30, 2024:

INSTRUCTIONAL SERVICES - 5xxx	1,871,301.00
SYSTEM-WIDE SUPPORT SERVICES - 6xxx	1,555,969
COMMUNITY SERVICES PROGRAM - 7xxx	37,500
NONPROGRAMMED CHARGES - 8xxx	<u>1,821,237</u>
 TOTAL OTHER CURRENT EXPENSE FUND APPROPRIATION	 <u><u>5,286,007</u></u>

SECTION 17 - THE FOLLOWING REVENUES ARE ESTIMATED TO BE AVAILABLE TO THE OTHER LOCAL CURRENT EXPENSE FUND FOR THE FISCAL YEAR BEGINNING July 1, 2023 AND ENDING June 30, 2024:

FEDERAL FUNDS	761,275
STATE FUNDS	406,128
LOCAL FUNDS	1,406,000
FUND BALANCE APPROPRIATED	<u>2,712,604</u>
 TOTAL OTHER CURRENT EXPENSE FUND REVENUE	 <u><u>5,286,007</u></u>

SECTION 18 - ALL APPROPRIATIONS SHALL BE PAID FIRST FROM REVENUE

RESTRICTED AS TO USE, AND SECOND FROM GENERAL UNRESTRICTED REVENUES.

SECTION 19 - THE SUPERINTENDENT IS HEREBY AUTHORIZED TO TRANSFER

APPROPRIATIONS WITHIN A FUND UNDER THE FOLLOWING CONDITIONS:

He may transfer between sub-functions and objects of expenditure

- a. within a function without limitations  
with a report to the Board of Education being required  
at the next meeting of the Board of Education.

He may transfer amounts not to exceed \$1,000 between functions

- b. with a report on such transfers being required  
at the next meeting of the Board of Education.

He may not transfer any amounts between funds

- c. nor from any contingency appropriation within a fund.

**BUDGET RESOLUTION  
MOORESVILLE GRADED SCHOOL DISTRICT**

SECTION 20 - COPIES OF THE BUDGET RESOLUTION SHALL BE IMMEDIATELY

FURNISHED TO THE SUPERINTENDENT AND SCHOOL FINANCE OFFICER FOR  
DIRECTION IN CARRYING OUT THEIR DUTIES.

ADOPTED THIS 6th DAY OF NOVEMBER 2023

APPROVED \_\_\_\_\_, SUPERINTENDENT

APPROVED \_\_\_\_\_, BOARD CHAIRMAN

**North Carolina Department of Public Instructions  
Division of School Business Services / School Allotment Section  
Public Schools for Fiscal Year 2023-24**

**LEA# 491 Mooresville City  
305 N Main  
Mooresville, NC 28115**

**STATE PUBLIC SCHOOL FUND**

<b>Fiscal Year</b>	<b>LEA</b>	<b>PRC</b>	<b>Description</b>	<b>Grant Year</b>	<b>Position</b>	<b>Month</b>	<b>Y-T-D Allotment</b>
2023-24	491	001	CLASSROOM TEACHERS		265.82	0	22,403,995.00
2023-24	491	002	CENTRAL OFFICE ADMINISTRATION		0	0	553,792.00
2023-24	491	003	NON-INSTRUCTIONAL SUPPORT		0	0	1,871,977.00
2023-24	491	004	K-5 PROGRAM ENHANCEMENT TEACHERS		14	0	1,148,518.00
2023-24	491	005	SCHOOL BUILDING ADMINISTRATION		0	168	1,724,322.00
2023-24	491	006	SCHOOL HEALTH SUPPORT		15	0	1,305,114.00
2023-24	491	007	INSTRUCTIONAL SUPPORT		15	0	1,281,120.00
2023-24	491	013	CAREER AND TECHNICAL EDU-MONTHS		0	319	2,422,041.00
2023-24	491	014	CAREER AND TECHNICAL EDU-PROGRAM		0	0	106,493.00
2023-24	491	016	SUMMER READING CAMPS		0	0	48,868.00
2023-24	491	024	DISADVANTAGED STUDENTS		0	0	231,924.00
2023-24	491	027	TEACHER ASSISTANTS		0	0	1,876,584.00
2023-24	491	032	CHILDREN WITH SPECIAL NEEDS		0	0	4,189,454.00
2023-24	491	034	ACADEMICALLY & INTELLECTUALLY		0	0	346,186.00
2023-24	491	039	SCHOOL SAFETY GRANTS		0	0	89,416.00
2023-24	491	048	PRINCIPAL PERFORMANCE BONUSES		0	0	12,918.00
2023-24	491	054	LIMITED ENGLISH (LEP)		0	0	245,973.00
2023-24	491	056	TRANSPORTATION		0	0	1,221,450.00
2023-24	491	061	CLASSROOM MATERIAL, INSTR SUPPLIES.		0	0	227,842.00
2023-24	491	069	AT-RISK STUDENT SER/ALTERNATIVE		0	0	1,397,176.00
2023-24	491	071	SUPPLEMENTAL FUNDS FOR TEACHER		0	0	469,639.00
2023-24	491	131	TEXTBOOK & DIGITAL RESOURCES		0	0	184,158.00
			<b>Subtotal</b>		<b>309.82</b>	<b>487</b>	<b>43,358,960.00</b>

**OTHER PROGRAMS**

<b>Fiscal Year</b>	<b>LEA</b>	<b>PRC</b>	<b>Description</b>	<b>Grant Year</b>	<b>Position</b>	<b>Month</b>	<b>Y-T-D Allotment</b>
2023-24	491	012	DRIVER TRAINING		0	0	106,848.00
2023-24	491	015	SCHOOL TECHNOLOGY FUND		0	0	142,128.00
			<b>Subtotal</b>		<b>0</b>	<b>0</b>	<b>248,976.00</b>

			<b>Grand Total</b>		<b>309.82</b>	<b>487</b>	<b>43,607,936.00</b>
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**Mooresville Graded School District  
2023-2024 Proposed Current Expense Budget**

		2022-2023 Budget	2023-2024 Budget	\$Incr/ Budget	
<b>Revenues:</b>					
County appropriation	2.4110.	\$ 13,520,256	\$ 14,814,072	\$ 1,293,816	
Local supplemental tax	2.4120.	7,850,000	10,706,114	2,856,114	
Fines and forfeitures	2.4410.	254,210	255,000	790	
Fund Balance	2.4910	-	725,138	725,138	
<b>Total revenues</b>		<b>\$ 21,624,466</b>	<b>\$ 26,500,324</b>	<b>\$ 4,875,858</b>	
<b>Expenditures:</b>					
<b>Classroom teachers:</b>					
Teacher salaries	2.5xx0.001.1XX	\$ 1,004,423	\$ 880,000	\$ (124,423)	20 positions, extended day assignments
FICA taxes	2.5xx0.001.211	76,838	67,320	(9,518)	7.65%
Retirement	2.5xx0.001.221	246,084	220,176	(25,908)	25.02%
Hospitalization	2.5xx0.001.231	73,970	151,140	77,170	\$7,557 per position
Travel	2.5110.001.332	4,000	4,000	-	
<b>Total classroom teachers</b>		<b>\$ 1,405,315</b>	<b>\$ 1,322,636</b>	<b>\$ (82,679)</b>	
<b>District level administration:</b>					
Director/supervisor salaries	2.xxxx.002.1xx	\$ 1,262,460	\$ 1,078,247	\$ (184,213)	10 positions
School board salaries	2.6910.002.192	15,000	15,000	-	
Superintendent supplement	2.6941.002.18x	40,000	35,468	(4,532)	
FICA taxes	2.xxxx.002.211	100,787	86,347	(14,440)	
Retirement	2.xxxx.002.221	319,103	434,526	115,423	
Hospitalization	2.xxxx.002.231	100,229	75,570	(24,659)	
Contract Services - HR	2.6620.002.311	-	-	-	
<b>Total district level administration</b>		<b>\$ 1,837,579</b>	<b>\$ 1,725,158</b>	<b>\$ (112,421)</b>	
<b>Non-instructional support personnel:</b>					
Substitutes	2.5xxx.003.162	\$ 400,000	\$ 425,000	\$ 25,000	
Clerical salaries-admin.	2.6940.003.151	397,000	591,600	194,600	10 positions
Clerical salaries - school	2.5xxx.003.151	1,058,200	1,296,000	237,800	32 positions
Custodian salaries	2.6540.003.173	90,000	550,000	460,000	state shortage
FICA taxes	2.xxxx.003.211	141,924	218,989	77,065	
Retirement	2.xxxx.003.221	356,525	609,888	253,363	
Hospitalization	2.xxxx.003.231	281,086	317,394	36,308	
<b>Total non-instructional support personnel</b>		<b>\$ 2,724,735</b>	<b>\$ 4,008,870</b>	<b>\$ 1,284,135</b>	
<b>School building administration:</b>					
Principal/Asst. princ. salaries	2.54xx.005.1xx	\$ 774,000	\$ 700,000	\$ (74,000)	12 positions, held harmless
FICA taxes	2.54xx.005.211	59,211	53,550	(5,661)	
Retirement	2.54xx.005.221	167,596	175,140	7,544	
Hospitalization	2.54xx.005.231	81,367	90,684	9,317	
Contracted Services	2.54xx.005.311	-	20,000	20,000	
<b>Total school building administration</b>		<b>\$ 1,082,174</b>	<b>\$ 1,039,374</b>	<b>\$ (42,800)</b>	
<b>Health Support</b>					
Guidance Salary & Benefits	2.5830.006.xxx	276,709	643,244	366,535	9 positions
Nurse Salary & Benefits	2.5840.006.xxx		83,524	83,524	1 position
<b>Total Health Support</b>		<b>\$ 276,709</b>	<b>\$ 726,767</b>	<b>\$ 450,058</b>	

**Mooresville Graded School District  
2023-2024 Proposed Current Expense Budget**

		2022-2023 Budget	2023-2024 Budget	\$Incr/ Budget	
<b>Instructional Support</b>					
Instructional Coach Salary & Benefits	2.5110.007.xxx	\$ -	\$ 154,418	\$ 154,418	2 positions
Media Salary & Benefits	2.5810.007.xxx	64,222	79,199	14,977	1 positions
<b>Total Instructional Support</b>		<b>\$ 64,222</b>	<b>\$ 233,616</b>	<b>\$ 169,394</b>	
<b>Non-contributory employee benefits:</b>					
Instructional Services Supplements	2.5xxx.009.181	\$ 2,390,700	\$ 2,989,743	\$ 599,043	
Systemwide Support Services Supplement	2.6xxx.009.181	314,000	646,178	332,178	
Ancillary Services Supplements	2.7xxx.009.181	11,000	18,500	7,500	
Workers' compensation	2.6940.009.232	100,000	168,136	68,136	
Unemployment	2.5110.009.233	5,000	38,000	33,000	
Life insurance	2.5110.009.235	7,000	8,000	1,000	
Longevity	2.xxxx.009.184	1,000	75,000	74,000	
Annual leave	2.xxxx.009.188	6,000	55,000	49,000	
FICA taxes	2.xxxx.009.211	236,527	289,508	52,981	
Retirement	2.xxxx.009.221	700,609	946,862	246,253	
<b>Total non-contributory employee benefits</b>		<b>\$ 3,771,836</b>	<b>\$ 5,234,927</b>	<b>\$ 1,463,091</b>	
<b>Drivers Education</b>					
Driver Ed Salaries & Benefits	2.5110.012.xxx	\$ 62,000	\$ 58,000	\$ (4,000)	1 position & state shortage
Contracted Services	2.5110.012.311	-	-	-	
Repairs	2.5110.012.422	-	-	-	
Gas	2.5110.012.423	-	7,000	7,000	
<b>Total drivers education</b>		<b>\$ 62,000</b>	<b>\$ 65,000</b>	<b>\$ 3,000</b>	
<b>CTE - MOE</b>					
Salary Differential	2.5120.013.131	\$ 7,000	\$ 7,010	\$ 10	National Boards
FICA taxes	2.5120.013.211	536	536	0	
Retirement	2.5120.013.221	1,715	1,754	39	
<b>Total CTE MOE</b>		<b>\$ 9,251</b>	<b>\$ 9,300</b>	<b>\$ 49</b>	
<b>Vocational Education - program support:</b>					
Contract Services	2.5120.014.311			\$ -	
Workshop Expenses	2.5120.014.312	5,000	5,000	-	
Supplies & Materials	2.5120.014.411	15,000	15,000	-	
<b>Total vocational education</b>		<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>	
<b>School technology fund:</b>					
Technology technician	2.6400.015.146	\$ 424,000	\$ 475,000	\$ 51,000	8 positions
Contract Services	2.5110.015.311			-	
Supplies & Materials	2.5110.015.411			-	
Computer software/supplies	2.5110.015.418	170,000	170,000	-	
Computer Equipment/Servers	2.5110.015.462			-	
Technology technician travel	2.5110.015.332		3,500	3,500	
FICA taxes	2.6400.015.211	32,436	36,338	3,902	
Retirement	2.6400.015.221	103,880	118,845	14,965	
Hospitalization	2.6400.015.231	59,176	60,456	1,280	
<b>Total school technology fund</b>		<b>\$ 789,492</b>	<b>\$ 864,139</b>	<b>\$ 74,647</b>	
<b>Mentors:</b>					
Mentor Additional Pay	2.5110.022.193	\$ 20,000	\$ 20,000	\$ -	mentor pay stipends
FICA taxes	2.5110.022.211	1,530	1,530	-	
Retirement	2.5110.022.221	4,900	5,004	104	
<b>Total mentors</b>		<b>\$ 26,430</b>	<b>\$ 26,534</b>	<b>\$ 104</b>	

**Mooresville Graded School District  
2023-2024 Proposed Current Expense Budget**

		2022-2023 Budget	2023-2024 Budget	\$Incr/ Budget	
<b>Teacher Assistants:</b>					
Teacher Assistant salary	2.5110.027.14x	\$ 90,000	\$ 566,610	\$ 476,610	state shortage
FICA taxes	2.5110.027.211	6,885	43,380	36,495	
Retirement	2.5110.027.221	22,050	141,766	119,716	
Hospitalization	2.5110.027.231	22,191	83,335	61,144	
Teacher Assistant salary	2.5270.027.142	42,000	43,260	1,260	1 position
FICA taxes	2.5270.027.211	3,213	3,309	96	
Retirement	2.5270.027.221	10,290	11,248	958	
Hospitalization	2.5270.027.231	7,397	7,557	160	
Teacher Assistant salary	2.5860.027.146			-	
FICA taxes	2.5860.027.211		-	-	
Retirement	2.5860.027.221		-	-	
Hospitalization	2.5860.027.231			-	
<b>Total teacher assistants</b>		<b>\$ 204,026</b>	<b>\$ 900,464</b>	<b>\$ 696,438</b>	
<b>Staff Development:</b>					
Substitute pay	2.5870.028.163	\$ -		\$ -	
Workshop expenses	2.5870.028.312	75,678	75,678	-	
FICA taxes	2.5870.028.211	-		-	
<b>Total staff development</b>		<b>\$ 75,678</b>	<b>\$ 75,678</b>	<b>\$ -</b>	
<b>Exceptional Children:</b>					
Teacher Pay	2.5210.032.121	\$ 75,000	\$ 365,000	\$ 290,000	state shortage
FICA taxes	2.5210.032.211	5,738	27,923	22,185	
Retirement	2.5210.032.221	18,375	91,323	72,948	
Hospitalization	2.5210.032.231	7,397		(7,397)	
<b>Total exceptional children</b>		<b>\$ 106,510</b>	<b>\$ 484,246</b>	<b>\$ 377,736</b>	
<b>Child Nutrition</b>					
CN Charges	2.7200.035.459	\$ 15,000	\$ 15,000	\$ -	
<b>Total child nutrition</b>		<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ -</b>	
<b>Charter Schools:</b>					
Payments to Charter Schools	2.8100.036.717	\$ 1,400,000	\$ 1,600,000	\$ 200,000	Based on 850 students
<b>Total charter schools</b>		<b>\$ 1,400,000</b>	<b>\$ 1,600,000</b>	<b>\$ 200,000</b>	
<b>Bonus Pay</b>					
Bonus Pay	2.5xxx.045.180	\$ 30,000	\$ -	\$ (30,000)	
FICA taxes	2.5XXX.045.211	2,295	-	(2,295)	
<b>Total Bonus Pay</b>		<b>\$ 32,295</b>	<b>\$ -</b>	<b>\$ (32,295)</b>	
<b>Safe &amp; Drug Free Schools</b>					
Contract Services	2.5830.048.311	\$ 10,000	\$ 10,000	\$ -	
<b>Total safe &amp; drug free schools</b>		<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	

**Mooresville Graded School District  
2023-2024 Proposed Current Expense Budget**

		2022-2023 Budget	2023-2024 Budget	\$Incr/ Budget	
<b>Transportation of pupils (regular school):</b>					
Bus driver salaries	2.6550.056.171	\$ -	\$ -	\$ -	
Contracted Services	2.6550.056.311	5,000	5,000	-	
Workshop expense	2.6550.056.312			-	
Supplies & Materials	2.6550.056.411	5,000	5,000	-	
Telecommunication	2.6550.056.344	45,000	45,000	-	
FICA taxes	2.6550.056.211			-	
Retirement	2.6550.056.221			-	
Hospitalization	2.6550.056.231	100,000	110,000	10,000	Unbudgeted by state
<b>Total transportation of pupils</b>		<b>\$ 155,000</b>	<b>\$ 165,000</b>	<b>\$ 10,000</b>	
<b>Instructional supplies/materials/equipment:</b>					
Contract Services	2.5110.061.311	\$ 8,700	\$ 8,700	\$ -	
Instructional Supplies	2.5110.061.41x	381,012	565,000	183,988	
	2.5110.061.411.3				
Art supplies	12.002	7,500	8,000	500	
Duplicating costs	2.5110.061.315	208,474	275,000	66,526	
Testing supplies	2.6710.061.411	12,000	21,000	9,000	
<b>Total instructional supplies/materials/equip.</b>		<b>\$ 617,686</b>	<b>\$ 877,700</b>	<b>\$ 260,014</b>	
<b>At-risk student services:</b>					
Summer Programs	2.5350.069.1XX		\$ 150,000	\$ 150,000	
Homebound tutoring	2.5350.069.198	30,000	30,000	-	
Contract services	2.5330.069.311	25,000	-	(25,000)	
MI-WAYE supplies	2.5310.069.411	10,000	10,000	-	
SRO Dogs	2.5850.069.311	3,000	21,000	18,000	
Safety supplies & materials	2.5850.069.411	-	10,000	10,000	
Safety equipment	2.5850.069.461		25,000		
FICA taxes	2.5350.069.211	2,295	13,770	11,475	
Retirement	2.5350.069.221	7,350	45,036	37,686	
<b>Total at-risk student services</b>		<b>\$ 77,645</b>	<b>\$ 304,806</b>	<b>\$ 227,161</b>	
<b>At-risk student services:</b>					
School Based Remediation	2.5330.269.1xx	95,670	107,075	11,405	
<b>Total at-risk student services</b>		<b>\$ 95,670</b>	<b>\$ 107,075</b>	<b>\$ 11,405</b>	
<b>Administrative Support</b>					
Workshop Expense	2.5870.472.312	\$ 10,000	\$ 10,000	\$ -	
Supplies & materials	2.5110.472.411	8,500	8,500	-	
<b>Total administrative support</b>		<b>\$ 18,500</b>	<b>\$ 18,500</b>	<b>\$ -</b>	
<b>Plant operations:</b>					
Security monitoring services	2.6510.482.345	\$ 11,000	\$ 75,000	\$ 64,000	
Public utilities	2.6530.482.321	965,000	1,226,870	261,870	
Natural gas	2.6530.482.322	175,500	195,000	19,500	
Water, sewer & trash collection	2.6530.482.323	280,000	280,000	-	
	2.6540.482.311.0				
Energy Education	00.802	3,500	-	(3,500)	
Pest Services	2.6580.482.319	-	29,400	29,400	
Telephone - schools	2.6530.482.341	150,000	157,500	7,500	
Mobile classroom lease	2.6570.482.327	100,000	-	(100,000)	
<b>Total plant operations</b>		<b>\$ 1,685,000</b>	<b>\$ 1,963,770</b>	<b>\$ 278,770</b>	

**Mooresville Graded School District  
2023-2024 Proposed Current Expense Budget**

		2022-2023	2023-2024	\$Incr/	
		Budget	Budget	Budget	
<b>Board of education expenses:</b>					
Meetings and workshops	2.6910.482.312	\$ 75,000	\$ 75,000	\$ -	
Employment screening	2.6910.482.319.0.005	65,000	70,000	5,000	
Employee assistance program	2.6910.482.319.0.004	16,640	15,000	(1,640)	
Tax collection fees	2.6910.482.319.000.003	120,000	161,000	41,000	
Recruiting	2.6910.482.311	5,000	15,000	10,000	
Advertising	2.6910.482.313	2,000	5,500	3,500	
Supplies and materials	2.6910.482.411		1,000	1,000	
Dues and subscriptions	2.6910.482.361	42,000	43,000	1,000	
Awards and recognition	2.6910.482.319.0.008	10,000	17,000	7,000	
<b>Total board of education expenses</b>		<b>\$ 335,640</b>	<b>\$ 402,500</b>	<b>\$ 66,860</b>	
<b>Professional fees and insurance:</b>					
Accounting fees	2.6930.482.311	\$ 46,500	\$ 30,000	\$ (16,500)	
Legal fees	2.6920.482.311	35,000	37,500	2,500	
Liability insurance	2.6610.482.371	217,000	229,000	12,000	Includes Volunteer Ins and CTE Ins. & Privacy/Security Ins.
Vehicle liability insurance	2.6610.482.372	37,000	38,850	1,850	
Building/equipment insurance	2.6610.482.373	157,000	213,500	56,500	
Employee bonds	2.6610.482.375	1,000	300	(700)	
Other insurance/judgments	2.6610.482.379	5,000	5,500	500	Student Accident Ins
Southern association fees / visit	2.5400.482.361	10,066	11,100	1,034	Dues
<b>Total professional fees and insurance</b>		<b>\$ 508,566</b>	<b>\$ 565,750</b>	<b>\$ 57,184</b>	
<b>District operations:</b>					
Finance supplies & materials	2.6610.482.411	\$ 3,000	\$ 5,000	\$ 2,000	
HR supplies & materials	2.6620.482.411	3,000	5,000	2,000	
Contract Services	2.6940.482.311	65,000	75,000	10,000	Frontline, LINQ, OSP
Mobile	2.6940.482.344	10,000	10,000	-	
Office supplies	2.69xx.482.411	60,000	65,000	5,000	
District-wide parent communication	2.6950.482.311	30,000	30,000	-	
PIO supplies & materials	2.6950.482.411	-	5,000	5,000	
<b>Total district operations</b>		<b>\$ 171,000</b>	<b>\$ 195,000</b>	<b>\$ 24,000</b>	
<b>Year round intersessions:</b>					
ROTC Transportation	2.5111.483.333	\$ 5,000	\$ 5,000	\$ -	
Health Advisory Council	2.5840.483.311	4,000	4,500	500	
Pupil support - schools	2.5830.483.xxx	76,000	86,000	10,000	
<b>Total pupil support</b>		<b>\$ 85,000</b>	<b>\$ 95,500</b>	<b>\$ 10,500</b>	
<b>Athletics:</b>					
Coaching supplements	2.5501.485.181	\$ 250,000	\$ 315,000	\$ 65,000	
Transportation	2.5501.485.319	230,000	305,900	75,900	
Supplies and equipment	2.5501.485.411	9,000	15,000	6,000	
Insurance	2.5501.485.379	25,000	26,000	1,000	
Contract services	2.5501.485.311	54,000	60,000	6,000	
FICA taxes	2.5501.485.211	19,125	24,098	4,973	
Retirement	2.5501.485.221	49,000	78,813	29,813	
<b>Total athletics</b>		<b>\$ 636,125</b>	<b>\$ 824,811</b>	<b>\$ 188,686</b>	

**Mooresville Graded School District  
2023-2024 Proposed Current Expense Budget**

		2022-2023 Budget	2023-2024 Budget	\$Incr/ Budget	
<b>Band and chorus:</b>					
Band uniforms	2.5502.486.411	\$ -	\$ 50,000	\$ 50,000	
Band/choral supplements	2.5502.486.196	8,365	8,783	418	
High school band	2.5502.486.411	43,251	43,251	-	
Middle school band	2.5502.486.411	8,269	12,000	3,731	
Selma Burke band equipment	2.5502.886.411.319	35,000	-	(35,000)	
Intermediate school	2.5502.486.411	2,205	2,315	110	
Chorus and drama	2.5502.486.411	8,775	13,163	4,388	
FICA taxes	2.5502.486.211	640	672	32	
Retirement	2.5502.486.221	2,049	2,198	149	
<b>Total band and chorus</b>		<b>\$ 108,554</b>	<b>\$ 132,382</b>	<b>\$ 23,828</b>	
<b>Community schools:</b>					
Web Master Supplement	2.6950.489.192	\$ 5,000	\$ 2,500	\$ (2,500)	
FICA	2.6950.489.211	383	383	-	
Retirement	2.6950.489.221	1,225	626	(600)	
Public Relations Contracted Services	2.7100.489.311	53,000	55,000	2,000	
Special programs	2.7100.489.411	5,000	10,000	5,000	
<b>Total community schools</b>		<b>\$ 64,608</b>	<b>\$ 68,509</b>	<b>\$ 3,901</b>	
<b>BASP Program:</b>					
BASP Director Salary	2.7100.701.113	\$ 54,720	\$ -	\$ (54,720)	
BASP supplements	2.7100.701.181			-	
BASP Longevity	2.7100.701.184			-	
FICA Taxes	2.7100.701.211	4,186	-	(4,186)	
Retirement	2.7100.701.221	13,406	-	(13,406)	
Hospital Insurance	2.7100.701.231	7,397	-	(7,397)	
Transfer to Fund 6 - BASP	2.8400.701.715		205,000	205,000	Provide funds for breakeven
<b>Total BASP</b>		<b>\$ 79,709</b>	<b>\$ 205,000</b>	<b>\$ 125,291</b>	

**Mooresville Graded School District  
2023-2024 Proposed Current Expense Budget**

		2022-2023 Budget	2023-2024 Budget	\$Incr/ Budget	
<b>Plant repair/maintenance:</b>					
Custodial supplies	2.6540.802.411	\$ 159,350	\$ 175,000	\$ 15,650	
Maintenance salaries	2.6580.802.175	556,000	669,000	113,000	11 positions
Contract services	2.6580.802.311	98,472	10,000	(88,472)	
Training/Certifications	2.6580.802.312	7,000	7,000	-	
Repair/maintenance - buildings	2.6580.802.325	648,824	500,000	(148,824)	
HVAC water treatment	2.6580.802.325.0 00.805	85,000	135,000	50,000	
Contract painting	2.6580.802.325.0 00.804	100,000	275,000	175,000	
Travel reimbursement	2.6580.802.332	2,000	-	(2,000)	
Supplies and materials	2.6580.802.411	4,410	5,000	590	
System landscaping	2.6580.802.325.0 00.806	5,700	105,000	99,300	
Gas	2.6550.802.423	17,000	19,000	2,000	
FICA taxes	2.6580.802.211	42,534	51,179	8,645	
Retirement	2.6580.802.221	136,220	167,384	31,164	
Hospitalization	2.6580.802.231	88,764	93,750	4,986	
<b>Total plant repair/maintenance</b>		<b>\$ 1,951,274</b>	<b>\$ 2,212,312</b>	<b>\$ 261,038</b>	
<b>Debt Service</b>					
Apple Lease	2.8310.802.381	\$ 1,121,237		\$ (1,121,237)	
		\$ 1,121,237	\$ -	\$ (1,121,237)	
<b>Contingency</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total expenditures</b>		<b>\$ 21,624,466</b>	<b>\$ 26,500,324</b>	<b>\$ 4,875,858</b>	

**Mooreville Graded School District  
Federal Program Funds  
2023-2024**

Description	PRC	Amount
CTE - Program Improvement	017	\$ 76,321
McKinney Vento Homeless	026	-
IDEA VI-B - Preschool Handicapped	049	40,095
IASA Title I - LEA Basic Program	050	762,907
IDEA VI-B - Handicapped	060	1,174,683
Improving Teacher Quality	103	216,385
Title III - Language Acquisition	104	54,391
ESEA Title IV - Student Support and Academic Enrichment	108	56,158
IDEA VIB Targeted Assistance	118	-
IDEA-Targeted Assistance for Preschool Federal Grant	119	-
ESSER II	171	277,739
ESSER II - Supplemental Contracted Instructional Support	173	1,428
ESSER II - School Nutrition COVID Support	174	701
ESSER II - Learning Loss Funding	176	23,194
ESSER II - Summer Career Accelerator Program	177	76,141
ESSER II - Competency-Based Assessment	178	129
ARP-ESSER III	181	632,067
ARP-HCY Education for Homeless Children & Youth	183	30,000
ARP-ESSER III IDEA 611 Grants to States	185	33,076
ARP-ESSER III IDEA Preschool Grants	186	635
ARP-Gaggle Grants	193	6,369
ARP-ESSER III Principal Retention Supplements	206	5,279
Total Federal Grants		<u>\$ 3,467,697</u>



Mooresville Graded School District  
 2023-2024  
 Capital Outlay Budget

	2022-2023	2023-2024
<b><u>Revenues:</u></b>		
County Appropriation	\$ 2,419,292	\$ 3,291,131
Local Supplementary Tax	1,000,000	31,651
Interest Earned	5,000	30,000
Fund Equity	1,882,034	184,589
K-12 Athletic Facilities Grant	-	-
Needs-Based Capital Funding	615,750	330,000
Selma Burke Middle School	-	-
<b>Total Revenues</b>	<b>\$ 5,922,076</b>	<b>\$ 3,867,371</b>
<b><u>Expenditures:</u></b>		
Category I Projects:		
Debt Service - Private Loan	1,378,667	1,337,067
Roofing	420,500	738,000
Purchase of Land		
Renovations @ MHS	34,000	90,700
Renovations @ NF Woods	9,100	11,250
Renovations - Central Services	14,500	6,000
Renovations - C&I House	-	3,000
Renovations - Transportation	-	29,000
System Renovation		105,000
ADA Compliance - System	10,000	10,000
Renovations @ MHS Annex	309,500	198,200
Renovations @ MMS	109,300	265,200
Renovations @ Park View	61,600	17,500
Renovations @ MIS	39,300	49,500
Renovations @ EMIS	49,000	32,100
Renovations @ RRE	43,900	17,900
Renovations @MHS Stadium & Bus Lot	18,000	11,000
Renovations - Permits	1,623	2,000
Renovations @ South	114,850	37,500
Park View/South Project	2,295,727	-
Athletic Facilities Improvements		113,428
Needs-Based Capital Improvements	615,750	401,161
Selma Burke Middle School		
<b>Total Category I Project</b>	<b>5,525,317</b>	<b>3,475,506</b>

Mooresville Graded School District  
 2023-2024  
 Capital Outlay Budget

Category II Projects: (Furniture/Equipment)		
Technology	107,809	110,000
School Furniture and Equipment MHS	-	4,000
MHS Annex		4,000
MMS	-	4,000
Woods	-	4,000
EMIS	-	4,000
MIS	-	4,000
PV	-	4,000
South	-	4,000
RRES		4,000
Furniture and Equipment - System	130,200	15,000
Child Nutrition Equipment		
Custodial/Maintenance Equipment	48,750	95,800
Transportation Equipment		
Band Instruments & Equipment	-	-
School Safety Projects	-	30,000
<b>Total Category II Project</b>	<b>286,759</b>	<b>286,800</b>
Category III (Vehicles):		
Activity Bus	110,000	
Driver Education Vehicle		
Maintenance Vehicles		
<b>Total Category III Project</b>	<b>110,000</b>	-
Contingency		105,065
<b>Total Expenditures</b>	<b>5,922,076</b>	<b>3,867,371</b>

Mooresville Graded School District  
2023-24 School Nutrition Fund Budget

	2022-23 Budget	2023-24 Budget	\$\$ Incr./ (Decr.)
<b>Revenues:</b>			
USDA Grants Regular	\$ 1,287,900	\$ 2,108,543	\$ 820,643
USDA Grants-Comm Used	169,000	230,000	61,000
Student Breakfast Sales	59,000	64,969	5,969
Reduced Student Breakfast	-	-	-
Adult Breakfast Sales	-	-	-
Paid Student Lunch Sales	568,000	599,660	31,660
Reduced Student Lunch Sales	19,000	-	(19,000)
Adult Lunch Sales	-	-	-
Supplemental Sales	261,044	363,248	102,204
Kindergarten Breakfast	-	12,000	12,000
Suppers and Banquets	-	-	-
Catered Supplemental	65,000	64,600	(400)
Interest	10,000	94,775	84,775
Disposition of Fixed Assets		10,000	10,000
Indirect Cost	115,000	137,427	22,427
Catered Lunch Sales			-
Transfer from State	59,785	54,940	(4,845)
Fund Balance Appropriated			-
Total Revenues	\$ 2,613,729	\$ 3,740,162	\$ 1,126,433

<b>Expenditures:</b>			
Salary Director	76,596	96,721	20,125
Salary Clerical	70,740	86,676	15,936
Salary/Technology-commodity driver	36,000	83,242	47,242
Salary/Cafeteria Assistants	616,000	637,236	21,236
Salary/Manager	235,000	322,494	87,494
Substitutes	30,000	-	(30,000)
Supplements	50,000	74,497	24,497
Inservice - Stipend	-		-
Inservice-Workshop	5,000	3,500	(1,500)
Travel	2,000	3,439	1,439
Contracted Services	7,000	7,000	-
Cont Repair and Maintenance	25,000	50,000	25,000
Other Purchased Services	-	300	300
Supplies	115,000	264,519	149,519
Gas, Oil, Etc	1,700	215	(1,485)
Computer Software Supplies	10,000	48,007	38,007
Supplies Other	-	275	275
Food Purchased	750,000	1,301,870	551,870
USDA Commodities	-		-
Indirect Cost	115,000	137,427	22,427
Depreciation	29,000	49,816	20,816
Equipment	10,000	109,951	99,951
Misc Expense			-
Emp. Social Sec. Cost	86,012	96,117	10,105
Employers Retirement Cost	222,726	205,220	(17,506)
Employers Hosp Ins Cost	110,955	151,140	40,185
Longevity/Annual Leave Pay	10,000	10,500	500
Unemployment Insurance	-	-	-
Contingency	-	-	-
Total Expenditures	\$ 2,613,729	\$ 3,740,162	\$ 1,126,433

Mooresville Graded School District  
2023-2024  
Before and After School Budget

	2022-23 Budget	2023-24 Budget	\$\$ Incr./ (Decr.)
<b>Revenues:</b>			
Before and After School Fees	\$ 488,241	\$ 572,376	\$ 84,135
Transfer from Current Expense		205,000	205,000
Fund Balance Appropriated			
<b>Total Revenues</b>	<b>\$ 488,241</b>	<b>\$ 777,376</b>	<b>\$ 289,135</b>

<b>Expenditures:</b>			
Teacher assistant salaries	\$ 220,242	\$ 422,542	\$ 202,300
OT salaries	7,000	4,776	(2,224)
Supplemental Pay	30,000	-	(30,000)
Bus Driver Salaries	2,000	-	(2,000)
Substitute pay	-	-	-
Longevity	4,000	8,812	4,812
Annual Leave	-	3,200	3,200
Staff development	-	-	-
Telephone	4,000	3,900	(100)
Field trips	10,000	7,577	(2,423)
Supplies and materials	25,000	32,786	7,786
Food costs	20,000	29,959	9,959
FICA taxes	20,138	32,945	12,807
Retirement	64,494	109,777	45,283
Hospitalization	81,367	121,102	39,735
Contingency			-
<b>Total Expenditures</b>	<b>\$ 488,241</b>	<b>\$ 777,376</b>	<b>\$ 289,135</b>

**Mooresville Graded School District  
2023-2024 Other Current Expense Budget**

		2022-23 Budget	2023-24 Budget	\$Incr/ Budget	
<b>Revenues:</b>					
Sales Tax	8.3250	\$ 51,640	\$ 75,000	\$ 23,360	
Nurse Grant	8.3200.007	50,000	50,000	-	
NC PreK	8.3200.413	340,560	356,128	15,568	
MAC District-Wide Reimbursements	8.3700.305	245,089	232,942	(12,147)	
MAC Direct Services	8.3700.306	130,000	150,000	20,000	
NJROTC reimbursements	8.3800	78,500	80,500	2,000	
NC DHHS K-12 COVID Testing	8.3800.350	100,648	219,033	118,385	
ECF Funding	8.3800.430		3,800	3,800	
BASP Stabilization Grant	8.3800.701	174,700	-	(174,700)	
Pre-K Tuition	8.4120.050	112,500	120,000	7,500	
Tuition	8.4210.	21,000	30,000	9,000	
Driver Ed. Fee	8.4210.012	25,000	21,000	(4,000)	
Rental school property	8.4420.	80,000	145,000	65,000	
Contributions/Donations	8.4430.		-	-	
ABC distributions	8.4440.	500,000	550,000	50,000	
Interest	8.445	35,300	150,000	114,700	
Miscellaneous	8.4490.	45,000	45,000	-	
Digital 1:1 Fees	8.4490.815	15,000	50,000	35,000	
Disposal of Fixed Assets	8.4820.	10,000	15,000	5,000	
Indirect Costs	8.4880	200,000	100,000	(100,000)	
Other restricted revenue	8.489x	191,764	180,000	(11,764)	Lowes, Carolina Panthers & MBTA
Fund balance appropriated	8.4910.	-	2,712,604	2,712,604	
<b>Total revenues</b>		<b>\$ 2,406,701</b>	<b>\$ 5,286,007</b>	<b>\$ 2,879,306</b>	
<b>Classroom teachers:</b>					
Teacher salaries	8.5110.001.1xx	\$ 112,700	\$ 113,000	\$ 300	Bible Teacher & ROTC
Supplemental Pay	8.5110.001.181	\$ 5,200	\$ 5,306	106	
ROTC Salary Differential	8.5110.001.187	25,000	27,015	2,015	
FICA taxes	8.5110.001.211	10,932	11,117	185	7.65%
Retirement	8.5110.001.221	35,011	36,359	1,348	25.02%
Hospitalization	8.5110.001.231	3,600	3,778	178	
Travel	8.5110.001.332			-	
<b>Total classroom teachers</b>		<b>\$ 192,443</b>	<b>\$ 196,575</b>	<b>\$ 4,132</b>	
<b>Instructional Support:</b>					
School Nurse	8.5840.007.131	\$ 59,400	\$ 60,610	\$ 1,210	1 position
FICA taxes	8.5840.007.211	4,544	4,637	93	
Retirement	8.5840.007.221	14,553	15,165	612	
Hospitalization	8.5840.007.231	7,397	7,557	160	
<b>Total instructional support</b>		<b>\$ 85,894</b>	<b>\$ 87,968</b>	<b>\$ 2,074</b>	
<b>Non-contributory employee benefits:</b>					
Annual Leave Payout	8.5xxxx.009.188	\$ 10,000	\$ 10,000	\$ -	
FICA taxes	8.5xxxx.009.211	765	765	-	
Retirement	8.5xxxx.009.221	2,450	2,502	52	
<b>Total non-contributory employee benefits</b>		<b>\$ 13,215</b>	<b>\$ 13,267</b>	<b>\$ 52</b>	
<b>Drivers Education</b>					
Vehicle - Future Purchase	8.5110.012.551	\$ -	\$ -	\$ -	
Repairs	8.5110.012.422	1,000	1,000	-	
Gas	8.5110.012.423	-	-	-	
<b>Total drivers education</b>		<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ -</b>	

**Mooresville Graded School District  
2023-2024 Other Current Expense Budget**

		2022-23 Budget	2023-24 Budget	\$Incr/ Budget	
<b>Exceptional Children</b>					
Teacher salary	8.5210.032.121	\$ 44,000	\$ 6,610	\$ (37,390)	NBPTS HH
Specialist salary	8.5210.032.133	49,568	115,000	65,432	2 positions
Teacher Assistant Salary	8.5210.032.142	-	-	-	
Office Support	8.5210.032.151	1,000	2,000	1,000	additional duties
Supplement	8.5210.032.181	5,000	11,500	6,500	
EC Preschool Assistant	8.5230.032.142	25,000	-	(25,000)	
Mental Health Coordinator	8.5830.032.131	-	72,500	72,500	1 position
FICA taxes	8.5xxx.032.211	9,530	15,882	6,352	
Retirement	8.5xxx.032.221	30,519	51,444	20,925	
Hospitalization	8.5xxx.032.231	12,397	22,671	10,274	
Contracted Services	8.5xxx.032.311	1,000	1,000	-	
Workshop Expenses	8.5xxx.032.312	10,000	10,000	-	
Supplies	8.5210.032.411	40,000	30,000	(10,000)	
Food Purchases	8.5210.032.459	1,000	1,000	-	
Bus Monitor	8.6550.032.147	70,000	70,000	-	
FICA taxes	8.6550.032.211	5,355	5,355	-	
Retirement	8.6550.032.221	17,150	17,514	364	
Hospitalization	8.6550.032.231	-	-	-	
Total exceptional children		\$ 321,519	\$ 432,476	\$ 110,957	
<b>Pre-K Blended Class:</b>					
Teacher salary	8.5340.050.121	\$ -	\$ -	\$ -	
Teacher asst. salary	8.5340.050.142	81,350	113,000	31,650	3.5 positions
Salary Supplemental Pay	8.5340.050.181	4,881	6,780	1,899	
Instructional Supplies	8.5340.050.411	5,000	5,000	-	
FICA taxes	8.5340.050.211	6,597	9,163	2,566	
Retirement	8.5340.050.221	21,127	29,969	8,842	
Hospital insurance	8.5340.050.231	22,191	26,450	4,259	
Total Pre-K Blended Program		\$ 141,146	\$ 190,362	\$ 49,216	
<b>Instructional Supplies &amp; Materials</b>					
Duplicating Services	8.5110.061.315	\$ 72,170	\$ 72,170	\$ -	
Supplies & Materials	8.5110.061.411				
Supplies & Materials-Park View Elementary	8.5110.061.411.316	-	10,000	10,000	Amazon grant
Total Supplies & Materials		\$ 72,170	\$ 82,170	\$ 10,000	
<b>Staff Development:</b>					
Staff Development	8.5870.103.312	\$ 360,830	\$ 250,000	\$ (110,830)	District wide PD
Total Staff Development		\$ 360,830	\$ 250,000	\$ (110,830)	
<b>MAC Contracted Services:</b>					
Contracted Services	8.5210.306.311	\$ 20,000	\$ 15,000	\$ (5,000)	
Total MAC contracted services		\$ 20,000	\$ 15,000	\$ (5,000)	
<b>NC DHHS COVID Testing Program</b>					
Nurse salary	8.5840.350.1xx	\$ 60,500	\$ -	\$ (60,500)	1 position
FICA Taxes	8.5840.350.211	4,628	-	(4,628)	
Retirement	8.5840.350.221	14,823	-	(14,823)	
Hospital insurance	8.5840.350.231	7,397	-	(7,397)	
Advertising	8.5840.350.313	-	-	-	
Mobile communication	8.5840.350.344	1,300	-	(1,300)	
Supplies & Materials	8.5840.350.411	1,500	-	(1,500)	
Indirect Costs	8.8100.350.392	10,500	-	(10,500)	
Total NC DHHS COVID Testing Program		\$ 100,648	\$ -	\$ (100,648)	
<b>Burroughs Wellcome Grant</b>					
Professional Development	8.5110.371.312	\$ -	\$ -	\$ -	
Supplies & Materials	8.5110.371.411	15,000	-	(15,000)	
Total Burroughs Wellcome Grant		\$ 15,000	\$ -	\$ (15,000)	

**Mooresville Graded School District  
2023-2024 Other Current Expense Budget**

		2022-23 Budget	2023-24 Budget	\$Incr/ Budget	
<b>NC PreK</b>					
Teacher salary	8.5230.413.121	\$ 170,000	\$ 177,500	\$ 7,500	4 positions
Teacher asst. salary	8.5230.413.142	105,730	139,000	33,270	4 positions
Supplement	8.5230.413.181	-	-	-	
Substitute salary	8.5230.413.162	10,000	15,000	5,000	
Bonus pay	8.5230.413.183	-	-	-	
Contract service	8.5230.413.311	-	-	-	
Instructional Supplies	8.5230.413.411	10,000	10,000	-	
Food Cost	8.5230.413.451	10,000	20,000	10,000	
FICA taxes	8.5230.413.211	21,858	25,360	3,502	
Retirement	8.5230.413.221	67,554	79,188	11,634	
Hospital insurance	8.5230.413.231	59,176	60,456	1,280	
<b>Total NC PreK</b>		<b>\$ 454,318</b>	<b>\$ 526,504</b>	<b>\$ 72,186</b>	
<b>ECF Funding</b>					
Telecommunication	8.6550.430.344	\$ -	\$ -	\$ -	
Computer Hardware	8.6550.430.542	-	-	-	
Debt Service	8.8310.430.381	-	-	-	
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Professional Services</b>					
Telecommunication	8.6530.482.341	\$ -	\$ -	\$ -	
Contracted services	8.6613.482.311	10,000	16,000	6,000	
<b>Total Professional Services</b>		<b>\$ 10,000</b>	<b>\$ 16,000</b>	<b>\$ 6,000</b>	
<b>Accountability</b>					
Supplies and materials	8.6820.487.411	\$ 8,068	\$ 10,000	\$ 1,932	
<b>Total student info. mgmt. system</b>		<b>\$ 8,068</b>	<b>\$ 10,000</b>	<b>\$ 1,932</b>	
<b>Lowes Hometown Grant</b>					
Site Improvements	8.6570.501.532	\$ 108,777	\$ 104,000	\$ (4,777)	South Elementary playground
		<b>\$ 108,777</b>	<b>\$ 104,000</b>	<b>\$ (4,777)</b>	
<b>Carolina Panthers Charities</b>					
Flag Football Coaching Stipends	8.5501.520.192	\$ -	\$ 2,000	\$ 2,000	
FICA taxes	8.5501.520.211	-	153	153	
Retirement	8.5501.520.221	-	500	500	
		<b>\$ -</b>	<b>\$ 2,653</b>	<b>\$ 2,653</b>	
<b>Principal Discretionary</b>					
Supplies & Materials	8.5110.611.411	\$ -	\$ 52,501	\$ 52,501	
		<b>\$ -</b>	<b>\$ 52,501</b>	<b>\$ 52,501</b>	
<b>PAC Supervisor salary</b>					
PAC Supervisor salary	8.5502.650.113	\$ 44,000	\$ 55,000	\$ 11,000	1 position
PAC Rental Assistants	8.5502.650.175	20,000	25,000	5,000	
FICA taxes	8.5502.650.211	4,896	6,120	1,224	
Retirement	8.5502.650.221	15,680	20,016	4,336	
Hospital insurance	8.5502.650.231	7,397	7,557	160	
Contracted Services	8.7100.650.311	30,000	30,000	-	
Supplies & Materials	8.7100.650.411	5,000	7,500	2,500	
		<b>\$ 126,973</b>	<b>\$ 151,193</b>	<b>\$ 24,220</b>	
<b>Stabilization Grant</b>					
BASP Salary	8.7100.701.178	\$ 174,700	\$ -	\$ (174,700)	
		<b>\$ 174,700</b>	<b>\$ -</b>	<b>\$ (174,700)</b>	
<b>Local Transportation</b>					
Vehicle Purchase	8.6550.706.551	\$ -	\$ 142,000	\$ 142,000	Activity bus
License & Tag Fees	8.6550.706.552	-	2,500	2,500	
		<b>\$ -</b>	<b>\$ 144,500</b>	<b>\$ 144,500</b>	
<b>Digital 1:1 Computer parts/repairs</b>					
Debt Service	8.8310.815.381	\$ -	\$ 1,821,237	\$ 1,821,237	Apple lease
School device supplies & materials	8.6400.815.411	100,000	1,088,600	988,600	Purchase of bookbags, warranties & cases
Repair & maintenance	8.6400.815.422	100,000	100,000	-	Device repairs
<b>Total Digital 1:1 Computer parts/repair</b>		<b>\$ 200,000</b>	<b>\$ 3,009,837</b>	<b>\$ 2,809,837</b>	
<b>Contingency</b>					
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total expenditures</b>		<b>\$ 2,406,701</b>	<b>\$ 5,286,007</b>	<b>\$ 2,879,306</b>	