

(C) CATEGORIES.

THE BUDGET SHALL BE PREPARED TO INCLUDE THE FOLLOWING CATEGORIES:

PART I

(1) CURRENT EXPENSE FUND, ESTIMATED RECEIPTS:

(I) REVENUE FROM LOCAL SOURCES;

(II) REVENUE FROM STATE SOURCES;

(III) REVENUE FROM FEDERAL SOURCES;

(IV) UNLIQUIDATED SURPLUS, THE ACTUAL FROM THE PREVIOUS FISCAL YEAR AND THE ESTIMATED FROM THE CURRENT FISCAL YEAR, WHETHER ACCRUED FROM REVENUES OR EXPENDITURES; AND

(V) REVENUE FROM ALL OTHER SOURCES WITH IDENTIFICATION OF THE SOURCE.

(2) CURRENT EXPENSE FUND, REQUESTED APPROPRIATIONS:

(I) ADMINISTRATION;

(II) INSTRUCTIONAL SALARIES;

(III) OTHER INSTRUCTIONAL COSTS;

(IV) SPECIAL EDUCATION WITH SUBCATEGORIES AND ITEMS BUDGETED IN THIS CATEGORY TO BE DETERMINED BY THE STATE BOARD WITH THE ADVICE OF THE COUNTY BOARD;

(V) STUDENT PERSONNEL SERVICES;

(VI) HEALTH SERVICES;

(VII) STUDENT TRANSPORTATION;

(VIII) OPERATION OF PLANT AND EQUIPMENT;

(IX) MAINTENANCE OF PLANT;

(X) FIXED CHARGES;

(XI) FOOD SERVICES;

(XII) CAPITAL OUTLAY; AND

(XIII) DEBT SERVICE.

PART II

(3) SCHOOL CONSTRUCTION FUND, ESTIMATED RECEIPTS: