

(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, WHICH MEANS THOSE ACTIVITIES ASSOCIATED WITH THE GENERAL REGULATIONS, DIRECTION, AND CONTROL OF THE COUNTY BOARD, INCLUDING:

1. EXECUTIVE ADMINISTRATION;
2. BUSINESS SUPPORT SERVICES;
3. CENTRALIZED SUPPORT SERVICES; AND
4. STAFF PROVIDING ADMINISTRATION AND SUPERVISION TO THE SCHOOL INSTRUCTIONAL PROGRAMS;

(ii) Instructional salaries, WHICH MEANS THOSE ACTIVITIES WHICH DEAL DIRECTLY WITH TEACHING STUDENTS, INCLUDING:

1. TEACHERS;
2. AIDES;
3. PSYCHOLOGICAL PERSONNEL;
4. GUIDANCE COUNSELORS;
5. LIBRARY PERSONNEL; AND
6. THE OFFICE OF THE SCHOOL PRINCIPAL;

(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;