

Appendix C

State Budget Categories

State law requires all counties and Baltimore City to appropriate and record expenditures for education in accordance with standardized state budget categories. This is so the Maryland State Department of Education may collect and compare data on local education spending from across the state. These state budget categories are generally based on broad functional classifications such as administration, instructional costs, special education, and student transportation. Effective for FY1998, the state required the use of two new categories—mid-level administration and textbooks and instructional supplies.

The following tables display actual, budgeted, and approved funding by state budget category. Listed on the right are the current state budget categories.

Categories

- 1—Administration
- 2—Mid-Level Administration
- 3—Instructional Salaries
- 4—Textbooks and Instructional Supplies
- 5—Other Instructional Costs
- 6—Special Education
- 7—Student Personnel Services
- 8—Health Services
- 9—Student Transportation
- 10—Operation of Plant and Equipment
- 11—Maintenance of Plant
- 12—Fixed Charges
- 14—Community Services
- 37—Instructional Television Special Revenue Fund
- 41—Adult Education Fund
- 51—Real Estate Fund
- 61—Food Services Fund
- 71—Field Trip Fund
- 81—Entrepreneurial Activities Fund

**Category 1
Administration
Summary of Resources
By Object of Expenditure**

OBJECT OF EXPENDITURE	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 CURRENT	FY 2006 BUDGET	FY 2006 CHANGE
POSITIONS					
Administrative	69.000	67.000	68.000	70.000	2.000
Professional	9.100	10.100	10.100	12.100	2.000
Supporting Services	248.100	252.100	256.112	264.612	8.500
TOTAL POSITIONS	326.200	329.200	334.212	346.712	12.500
01 SALARIES & WAGES					
Administrative	\$7,690,963	\$7,749,896	\$7,850,045	\$8,313,302	\$463,257
Professional	714,498	864,328	864,328	1,023,244	158,916
Supporting Services	13,918,574	15,339,936	15,516,022	16,831,423	1,315,401
TOTAL POSITION DOLLARS	22,324,035	23,954,160	24,230,395	26,167,969	1,937,574
OTHER SALARIES					
Administrative					
Professional	542,972	1,242,951	1,035,382	996,204	(39,178)
Supporting Services	884,116	742,432	653,766	798,649	144,883
TOTAL OTHER SALARIES	1,427,088	1,985,383	1,689,148	1,794,853	105,705
TOTAL SALARIES AND WAGES	23,751,123	25,939,543	25,919,543	27,962,822	2,043,279
02 CONTRACTUAL SERVICES	3,211,072	3,592,182	3,620,161	5,753,325	2,133,164
03 SUPPLIES & MATERIALS	618,555	725,601	725,601	731,296	5,695
04 OTHER					
Staff Dev & Travel	244,879	296,688	296,688	323,008	26,320
Insur & Fixed Charges					
Utilities	16,000	16,000	16,000	16,000	
Grants & Other	744,099	519,894	519,894	467,316	(52,578)
TOTAL OTHER	1,004,978	832,582	832,582	806,324	(26,258)
05 EQUIPMENT	721,722	813,260	813,260	1,047,521	234,261
GRAND TOTAL AMOUNTS	\$29,307,450	\$31,903,168	\$31,911,147	\$36,301,288	\$4,390,141

Category 2
Mid-Level Administration
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 CURRENT	FY 2006 BUDGET	FY 2006 CHANGE
POSITIONS					
Administrative	494,000	504,000	505,000	534,000	29,000
Professional	61,100	52,000	52,000	54,000	2,000
Supporting Services	943,300	984,125	986,375	1,024,125	37,750
TOTAL POSITIONS	1,498,400	1,540,125	1,543,375	1,612,125	68,750
01 SALARIES & WAGES					
Administrative	\$48,268,007	\$51,173,771	\$51,173,771	\$55,762,675	\$4,588,904
Professional	5,518,807	4,812,524	4,812,524	4,941,052	128,528
Supporting Services	36,952,768	39,927,218	39,927,218	42,316,496	2,389,278
TOTAL POSITION DOLLARS	90,739,582	95,913,513	95,913,513	103,020,223	7,106,710
OTHER SALARIES					
Administrative	722,291	267,000	267,000	267,000	
Professional	420,611	342,728	342,728	423,579	80,851
Supporting Services	1,714,435	1,904,401	1,904,401	1,847,775	(56,626)
TOTAL OTHER SALARIES	2,857,337	2,514,129	2,514,129	2,538,354	24,225
TOTAL SALARIES AND WAGES	93,596,919	98,427,642	98,427,642	105,558,577	7,130,935
02 CONTRACTUAL SERVICES	1,113,895	1,540,717	1,540,717	1,698,544	157,827
03 SUPPLIES & MATERIALS	687,425	541,242	541,242	1,154,035	612,793
04 OTHER					
Staff Dev & Travel	71,042	96,557	96,557	291,420	194,863
Insur & Fixed Charges					
Utilities					
Grants & Other	1,045,740	91,300	91,300	91,300	
TOTAL OTHER	1,116,782	187,857	187,857	382,720	194,863
05 EQUIPMENT	49,515	27,287	27,287	54,070	26,783
GRAND TOTAL AMOUNTS	\$96,564,536	\$100,724,745	\$100,724,745	\$108,847,946	\$8,123,201

Category 3
Instructional Salaries
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 CURRENT	FY 2006 BUDGET	FY 2006 CHANGE
POSITIONS					
Administrative	2.000	2.000	4.000	2.000	(2.000)
Professional	9,257.050	9,304.690	9,301.290	9,560.540	259.250
Supporting Services	1,340.825	1,339.170	1,351.070	1,371.195	20.125
TOTAL POSITIONS	10,599.875	10,645.860	10,656.360	10,933.735	277.375
01 SALARIES & WAGES					
Administrative	\$154,006	\$200,219	\$321,559	\$198,640	(\$122,919)
Professional	562,810,116	598,704,435	595,362,589	628,331,879	32,969,290
Supporting Services	39,563,847	41,950,241	42,111,769	45,586,697	3,474,928
TOTAL POSITION DOLLARS	602,527,969	640,854,895	637,795,917	674,117,216	36,321,299
OTHER SALARIES					
Administrative	62,440				
Professional	42,463,754	48,240,067	51,391,309	51,481,097	89,788
Supporting Services	8,377,081	4,460,923	3,795,456	3,858,144	62,688
TOTAL OTHER SALARIES	50,903,275	52,700,990	55,186,765	55,339,241	152,476
TOTAL SALARIES AND WAGES	653,431,244	693,555,885	692,982,682	729,456,457	36,473,775
02 CONTRACTUAL SERVICES					
03 SUPPLIES & MATERIALS					
04 OTHER					
Staff Dev & Travel					
Insur & Fixed Charges					
Utilities					
Grants & Other					
TOTAL OTHER					
05 EQUIPMENT					
GRAND TOTAL AMOUNTS	\$653,431,244	\$693,555,885	\$692,982,682	\$729,456,457	\$36,473,775

Category 4
Textbooks And Instructional Supplies
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 CURRENT	FY 2006 BUDGET	FY 2006 CHANGE
POSITIONS					
Administrative					
Professional					
Supporting Services					
TOTAL POSITIONS					
01 SALARIES & WAGES					
Administrative					
Professional					
Supporting Services					
TOTAL POSITION DOLLARS					
OTHER SALARIES					
Administrative					
Professional					
Supporting Services					
TOTAL OTHER SALARIES					
TOTAL SALARIES AND WAGES					
02 CONTRACTUAL SERVICES					
03 SUPPLIES & MATERIALS	25,861,693	29,048,982	29,046,909	32,973,468	3,926,559
04 OTHER					
Staff Dev & Travel				1,922	1,922
Insur & Fixed Charges					
Utilities					
Grants & Other					
TOTAL OTHER				1,922	1,922
05 EQUIPMENT					
GRAND TOTAL AMOUNTS	<u>\$25,861,693</u>	<u>\$29,048,982</u>	<u>\$29,046,909</u>	<u>\$32,975,390</u>	<u>\$3,928,481</u>

Category 5
Other Instructional Costs
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 CURRENT	FY 2006 BUDGET	FY 2006 CHANGE
POSITIONS					
Administrative					
Professional					
Supporting Services					
TOTAL POSITIONS					
01 SALARIES & WAGES					
Administrative					
Professional					
Supporting Services					
TOTAL POSITION DOLLARS					
OTHER SALARIES					
Administrative					
Professional					
Supporting Services					
TOTAL OTHER SALARIES					
TOTAL SALARIES AND WAGES					
02 CONTRACTUAL SERVICES	6,656,560	6,806,363	7,767,174	10,054,461	2,287,287
03 SUPPLIES & MATERIALS					
04 OTHER					
Staff Dev & Travel	952,913	1,494,875	1,497,375	1,485,514	(11,861)
Insur & Fixed Charges					
Utilities					
Grants & Other	2,995,010	3,115,967	3,453,114	3,966,260	513,146
TOTAL OTHER	3,947,923	4,610,842	4,950,489	5,451,774	501,285
05 EQUIPMENT	2,741,740	3,267,184	3,355,897	3,711,692	355,795
GRAND TOTAL AMOUNTS	<u>\$13,346,223</u>	<u>\$14,684,389</u>	<u>\$16,073,560</u>	<u>\$19,217,927</u>	<u>\$3,144,367</u>

**Category 6
Special Education
Summary of Resources
By Object of Expenditure**

OBJECT OF EXPENDITURE	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 CURRENT	FY 2006 BUDGET	FY 2006 CHANGE
POSITIONS					
Administrative	34.000	34.000	35.000	37.000	2.000
Professional	1,707.900	1,775.800	1,774.800	1,868.200	93.400
Supporting Services	1,132.043	1,168.102	1,171.102	1,234.477	63.375
TOTAL POSITIONS	2,873.943	2,977.902	2,980.902	3,139.677	158.775
01 SALARIES & WAGES					
Administrative	\$3,394,524	\$3,662,764	\$3,749,859	\$4,040,558	\$290,699
Professional	103,581,507	114,860,868	114,773,773	124,277,851	9,504,078
Supporting Services	31,298,412	34,433,352	34,345,915	38,305,386	3,959,471
TOTAL POSITION DOLLARS	138,274,443	152,956,984	152,869,547	166,623,795	13,754,248
OTHER SALARIES					
Administrative					
Professional	3,934,883	4,059,857	4,059,857	4,342,676	282,819
Supporting Services	2,701,438	3,451,132	2,738,569	2,767,209	28,640
TOTAL OTHER SALARIES	6,636,321	7,510,989	6,798,426	7,109,885	311,459
TOTAL SALARIES AND WAGES	144,910,764	160,467,973	159,667,973	173,733,680	14,065,707
02 CONTRACTUAL SERVICES	1,959,495	1,294,333	1,286,354	1,286,354	
03 SUPPLIES & MATERIALS	2,179,878	2,695,637	2,695,637	3,275,860	580,223
04 OTHER					
Staff Dev & Travel	336,233	378,521	378,521	427,356	48,835
Insur & Fixed Charges					
Utilities					
Grants & Other	29,481,314	34,707,402	34,707,402	33,646,019	(1,061,383)
TOTAL OTHER	29,817,547	35,085,923	35,085,923	34,073,375	(1,012,548)
05 EQUIPMENT	177,386	254,864	254,864	269,333	14,469
GRAND TOTAL AMOUNTS	\$179,045,070	\$199,798,730	\$198,990,751	\$212,638,602	\$13,647,851

Category 7
Student Personnel Services
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 CURRENT	FY 2006 BUDGET	FY 2006 CHANGE
POSITIONS					
Administrative	9.000	9.000	9.000	9.000	
Professional	67.500	66.690	66.690	68.690	2.000
Supporting Services	44.000	45.760	45.760	45.760	
TOTAL POSITIONS	120.500	121.450	121.450	123.450	2.000
01 SALARIES & WAGES					
Administrative	\$951,744	\$980,960	\$980,960	\$1,006,391	\$25,431
Professional	5,807,278	6,230,477	6,232,323	6,479,032	246,709
Supporting Services	1,767,255	1,906,440	1,911,824	1,984,461	72,637
TOTAL POSITION DOLLARS	8,526,277	9,117,877	9,125,107	9,469,884	344,777
OTHER SALARIES					
Administrative					
Professional	32,867	40,029	32,629	32,629	
Supporting Services	54,846	41,180	48,580	162,247	113,667
TOTAL OTHER SALARIES	87,713	81,209	81,209	194,876	113,667
TOTAL SALARIES AND WAGES	8,613,990	9,199,086	9,206,316	9,664,760	458,444
02 CONTRACTUAL SERVICES	28,112	31,151	31,151	31,151	
03 SUPPLIES & MATERIALS	12,737	16,892	16,892	21,404	4,512
04 OTHER					
Staff Dev & Travel	8,226	11,822	11,822	11,822	
Insur & Fixed Charges					
Utilities					
Grants & Other					
TOTAL OTHER	8,226	11,822	11,822	11,822	
05 EQUIPMENT					
GRAND TOTAL AMOUNTS	\$8,663,065	\$9,258,951	\$9,266,181	\$9,729,137	\$462,956

**Category 8
Health Services
Summary of Resources
By Object of Expenditure**

OBJECT OF EXPENDITURE	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 CURRENT	FY 2006 BUDGET	FY 2006 CHANGE
POSITIONS					
Administrative					
Professional					
Supporting Services					
TOTAL POSITIONS					
01 SALARIES & WAGES					
Administrative					
Professional					
Supporting Services					
TOTAL POSITION DOLLARS					
OTHER SALARIES					
Administrative					
Professional	13,829	23,288	23,288	23,288	
Supporting Services					
TOTAL OTHER SALARIES	13,829	23,288	23,288	23,288	
TOTAL SALARIES AND WAGES	13,829	23,288	23,288	23,288	
02 CONTRACTUAL SERVICES	17,015	20,500	20,500	20,500	
03 SUPPLIES & MATERIALS	1,630	1,590	1,590	1,590	
04 OTHER					
Staff Dev & Travel					
Insur & Fixed Charges					
Utilities					
Grants & Other					
TOTAL OTHER					
05 EQUIPMENT					
GRAND TOTAL AMOUNTS	\$32,474	\$45,378	\$45,378	\$45,378	

**Category 9
Student Transportation
Summary of Resources
By Object of Expenditure**

OBJECT OF EXPENDITURE	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 CURRENT	FY 2006 BUDGET	FY 2006 CHANGE
POSITIONS					
Administrative	2,000	2,000	2,000	2,000	
Professional					
Supporting Services	1,618,050	1,686,180	1,686,180	1,726,580	40,400
TOTAL POSITIONS	1,620,050	1,688,180	1,688,180	1,728,580	40,400
01 SALARIES & WAGES					
Administrative	\$225,589	\$231,906	\$231,906	\$238,282	\$6,376
Professional					
Supporting Services	42,524,677	47,207,029	47,207,029	50,509,396	3,302,367
TOTAL POSITION DOLLARS	42,750,266	47,438,935	47,438,935	50,747,678	3,308,743
OTHER SALARIES					
Administrative					
Professional	267,278	100,000	100,000	100,000	
Supporting Services	5,380,939	3,009,572	3,009,572	3,143,494	133,922
TOTAL OTHER SALARIES	5,648,217	3,109,572	3,109,572	3,243,494	133,922
TOTAL SALARIES AND WAGES	48,398,483	50,548,507	50,548,507	53,991,172	3,442,665
02 CONTRACTUAL SERVICES	1,170,443	780,274	783,563	969,563	186,000
03 SUPPLIES & MATERIALS	6,621,815	6,501,657	6,501,657	7,905,862	1,404,205
04 OTHER					
Staff Dev & Travel	46,997	58,409	58,409	58,409	
Insur & Fixed Charges					
Utilities					
Grants & Other	1,019,091	1,774,408	1,719,998	1,739,953	19,955
TOTAL OTHER	1,066,088	1,832,817	1,778,407	1,798,362	19,955
05 EQUIPMENT	6,918,258	7,378,163	7,378,163	8,234,874	856,711
GRAND TOTAL AMOUNTS	\$64,175,087	\$67,041,418	\$66,990,297	\$72,899,833	\$5,909,536

Category 10
Operation Of Plant And Equipment
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 CURRENT	FY 2006 BUDGET	FY 2006 CHANGE
POSITIONS					
Administrative	7.000	5.000	5.000	5.000	
Professional					
Supporting Services	1,273.450	1,276.700	1,280.050	1,324.050	44.000
TOTAL POSITIONS	1,280.450	1,281.700	1,285.050	1,329.050	44.000
01 SALARIES & WAGES					
Administrative	\$668,046	\$531,358	\$531,358	\$551,256	\$19,898
Professional					
Supporting Services	44,330,910	46,322,578	46,456,849	49,164,000	2,707,151
TOTAL POSITION DOLLARS	44,998,956	46,853,936	46,988,207	49,715,256	2,727,049
OTHER SALARIES					
Administrative					
Professional	306,168	92,000	92,000	92,000	
Supporting Services	1,977,983	1,656,084	1,612,984	1,653,042	40,058
TOTAL OTHER SALARIES	2,284,151	1,748,084	1,704,984	1,745,042	40,058
TOTAL SALARIES AND WAGES	47,283,107	48,602,020	48,693,191	51,460,298	2,767,107
02 CONTRACTUAL SERVICES	373,386	298,178	298,178	315,801	17,623
03 SUPPLIES & MATERIALS	2,097,224	2,006,888	2,006,888	2,183,659	176,771
04 OTHER					
Staff Dev & Travel	36,720	68,079	68,079	68,079	
Insur & Fixed Charges					
Utilities	26,639,251	29,226,452	32,436,233	32,536,233	100,000
Grants & Other	3,512,298	3,806,298	3,806,298	3,972,301	166,003
TOTAL OTHER	30,188,269	33,100,829	36,310,610	36,576,613	266,003
05 EQUIPMENT	379,175	301,482	301,482	313,733	12,251
GRAND TOTAL AMOUNTS	\$80,321,161	\$84,309,397	\$87,610,349	\$90,850,104	\$3,239,755

Category 11
Maintenance Of Plant
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 CURRENT	FY 2006 BUDGET	FY 2006 CHANGE
POSITIONS					
Administrative	2.000	4.000	4.000	4.000	
Professional					
Supporting Services	360.500	375.500	375.500	376.500	1.000
TOTAL POSITIONS	362.500	379.500	379.500	380.500	1.000
01 SALARIES & WAGES					
Administrative	\$209,888	\$387,404	\$387,404	\$411,155	\$23,751
Professional					
Supporting Services	16,725,461	18,480,274	18,480,274	19,175,438	695,164
TOTAL POSITION DOLLARS	16,935,349	18,867,678	18,867,678	19,586,593	718,915
OTHER SALARIES					
Administrative					
Professional	290,857				
Supporting Services	538,551	608,526	608,526	625,261	16,735
TOTAL OTHER SALARIES	829,408	608,526	608,526	625,261	16,735
TOTAL SALARIES AND WAGES	17,764,757	19,476,204	19,476,204	20,211,854	735,650
02 CONTRACTUAL SERVICES	2,795,854	2,834,341	2,834,341	3,044,365	210,024
03 SUPPLIES & MATERIALS	2,085,644	2,286,220	2,286,220	2,415,848	129,628
04 OTHER					
Staff Dev & Travel	6,154	17,156	17,156	17,156	
Insur & Fixed Charges					
Utilities					
Grants & Other	1,969,801	1,808,239	1,808,239	1,808,239	
TOTAL OTHER	1,975,955	1,825,395	1,825,395	1,825,395	
05 EQUIPMENT	703,950	949,740	949,740	1,119,740	170,000
GRAND TOTAL AMOUNTS	\$25,326,160	\$27,371,900	\$27,371,900	\$28,617,202	\$1,245,302

**Category 12
Fixed Charges
Summary of Resources
By Object of Expenditure**

OBJECT OF EXPENDITURE	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 CURRENT	FY 2006 BUDGET	FY 2006 CHANGE
POSITIONS					
Administrative					
Professional					
Supporting Services					
TOTAL POSITIONS					
01 SALARIES & WAGES					
Administrative					
Professional					
Supporting Services					
TOTAL POSITION DOLLARS					
OTHER SALARIES					
Administrative					
Professional					
Supporting Services					
TOTAL OTHER SALARIES					
TOTAL SALARIES AND WAGES					
02 CONTRACTUAL SERVICES					
03 SUPPLIES & MATERIALS					
04 OTHER					
Staff Dev & Travel	99,000	111,625	111,625	111,625	
Insur & Fixed Charges	265,691,797	298,376,657	298,107,912	325,198,474	27,090,562
Utilities					
Grants & Other	4,253,864	3,670,780	4,069,521	4,224,567	155,046
TOTAL OTHER	270,044,661	302,159,062	302,289,058	329,534,666	27,245,608
05 EQUIPMENT					
GRAND TOTAL AMOUNTS	\$270,044,661	\$302,159,062	\$302,289,058	\$329,534,666	\$27,245,608

**Category 14
Community Services
Summary of Resources
By Object of Expenditure**

OBJECT OF EXPENDITURE	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 CURRENT	FY 2006 BUDGET	FY 2006 CHANGE
POSITIONS					
Administrative					
Professional					
Supporting Services					
TOTAL POSITIONS					
01 SALARIES & WAGES					
Administrative					
Professional					
Supporting Services					
TOTAL POSITION DOLLARS					
OTHER SALARIES					
Administrative					
Professional					
Supporting Services					
TOTAL OTHER SALARIES					
TOTAL SALARIES AND WAGES					
02 CONTRACTUAL SERVICES	154,753	222,000	122,000	122,000	
03 SUPPLIES & MATERIALS	5,930				
04 OTHER					
Staff Dev & Travel					
Insur & Fixed Charges					
Utilities					
Grants & Other	50,000	50,000	50,000	50,000	
TOTAL OTHER	50,000	50,000	50,000	50,000	
05 EQUIPMENT					
GRAND TOTAL AMOUNTS	\$210,683	\$272,000	\$172,000	\$172,000	

Category 37
Cable Television Fund
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 CURRENT	FY 2006 BUDGET	FY 2006 CHANGE
POSITIONS					
Administrative	1,000	1,000	1,000	1,000	
Professional	1,000	1,000	1,000	1,000	
Supporting Services	11,500	11,500	11,500	11,500	
TOTAL POSITIONS	13,500	13,500	13,500	13,500	
01 SALARIES & WAGES					
Administrative	\$105,900	\$108,866	\$108,866	\$113,400	\$4,534
Professional	98,464	92,721	92,721	93,228	507
Supporting Services	597,434	632,572	632,572	660,307	27,735
TOTAL POSITION DOLLARS	801,798	834,159	834,159	866,935	32,776
OTHER SALARIES					
Administrative					
Professional					
Supporting Services	17,593	19,336	19,336	19,868	532
TOTAL OTHER SALARIES	17,593	19,336	19,336	19,868	532
TOTAL SALARIES AND WAGES	819,391	853,495	853,495	886,803	33,308
02 CONTRACTUAL SERVICES	17,938	16,500	16,500	16,500	
03 SUPPLIES & MATERIALS	33,783	65,982	65,982	65,982	
04 OTHER					
Staff Dev & Travel	17,872	20,001	20,001	20,001	
Insur & Fixed Charges	166,830	189,244	189,244	193,452	4,208
Utilities					
Grants & Other	17,506				
TOTAL OTHER	202,208	209,245	209,245	213,453	4,208
05 EQUIPMENT	25,380	31,778	31,778	31,778	
GRAND TOTAL AMOUNTS	\$1,098,700	\$1,177,000	\$1,177,000	\$1,214,516	\$37,516

Category 41
Adult Education Fund
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 CURRENT	FY 2006 BUDGET	FY 2006 CHANGE
POSITIONS					
Administrative					
Professional	3.000	1.600	1.600	1.600	
Supporting Services	4.800	4.000	4.000	2.000	(2.000)
TOTAL POSITIONS	7.800	5.600	5.600	3.600	(2.000)
01 SALARIES & WAGES					
Administrative					
Professional	295,392	148,354	148,354	149,165	811
Supporting Services	160,949	161,648	161,648	78,429	(83,219)
TOTAL POSITION DOLLARS	456,341	310,002	310,002	227,594	(82,408)
OTHER SALARIES					
Administrative					
Professional	2,329,255	1,416,415	1,416,415	1,416,415	
Supporting Services	194,967	113,760	113,760	116,888	3,128
TOTAL OTHER SALARIES	2,524,222	1,530,175	1,530,175	1,533,303	3,128
TOTAL SALARIES AND WAGES	2,980,563	1,840,177	1,840,177	1,760,897	(79,280)
02 CONTRACTUAL SERVICES	424,294	1,185,150	1,185,150	1,185,150	
03 SUPPLIES & MATERIALS	275,841	331,941	331,941	331,941	
04 OTHER					
Staff Dev & Travel	10,510	4,752	4,752	4,752	
Insur & Fixed Charges	262,942	197,844	197,844	197,003	(841)
Utilities					
Grants & Other	128,699	171,075	171,075	171,075	
TOTAL OTHER	402,151	373,671	373,671	372,830	(841)
05 EQUIPMENT	9,569	26,480	26,480	26,480	
GRAND TOTAL AMOUNTS	\$4,092,418	\$3,757,419	\$3,757,419	\$3,677,298	(\$80,121)

Category 51
Real Estate Fund
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 CURRENT	FY 2006 BUDGET	FY 2006 CHANGE
POSITIONS					
Administrative	1,000	1,000	1,000	1,000	
Professional					
Supporting Services	3,000	3,000	3,000	3,000	
TOTAL POSITIONS	4,000	4,000	4,000	4,000	
01 SALARIES & WAGES					
Administrative	\$96,526	\$99,234	\$99,234	\$101,962	\$2,728
Professional					
Supporting Services	200,734	187,265	187,265	193,841	6,576
TOTAL POSITION DOLLARS	297,260	286,499	286,499	295,803	9,304
OTHER SALARIES					
Administrative					
Professional					
Supporting Services	32,284	212,191	212,191	218,026	5,835
TOTAL OTHER SALARIES	32,284	212,191	212,191	218,026	5,835
TOTAL SALARIES AND WAGES	329,544	498,690	498,690	513,829	15,139
02 CONTRACTUAL SERVICES	296,077	120,055	120,055	140,055	20,000
03 SUPPLIES & MATERIALS	11,710	51,863	51,863	71,863	20,000
04 OTHER					
Staff Dev & Travel	2,726	3,420	3,420	3,420	
Insur & Fixed Charges	70,233	49,178	49,178	49,330	152
Utilities	120,860	120,860	120,860	120,860	
Grants & Other	669,544	872,772	872,772	890,870	18,098
TOTAL OTHER	863,363	1,046,230	1,046,230	1,064,480	18,250
05 EQUIPMENT	1,671	4,700	4,700	4,700	
GRAND TOTAL AMOUNTS	\$1,502,365	\$1,721,538	\$1,721,538	\$1,794,927	\$73,389

Category 61
Food Service Fund
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 CURRENT	FY 2006 BUDGET	FY 2006 CHANGE
POSITIONS					
Administrative	1.000	1.000	1.000	1.000	
Professional					
Supporting Services	574.350	576.350	576.350	588.480	12.130
TOTAL POSITIONS	575.350	577.350	577.350	589.480	12.130
01 SALARIES & WAGES					
Administrative	\$101,570	\$106,484	\$106,484	\$113,400	\$6,916
Professional					
Supporting Services	13,714,876	14,936,034	14,936,034	15,503,755	567,721
TOTAL POSITION DOLLARS	13,816,446	15,042,518	15,042,518	15,617,155	574,637
OTHER SALARIES					
Administrative					
Professional					
Supporting Services	675,618	908,791	908,791	725,423	(183,368)
TOTAL OTHER SALARIES	675,618	908,791	908,791	725,423	(183,368)
TOTAL SALARIES AND WAGES	14,492,064	15,951,309	15,951,309	16,342,578	391,269
02 CONTRACTUAL SERVICES	684,114	910,040	910,040	927,558	17,518
03 SUPPLIES & MATERIALS	11,397,006	14,091,954	14,091,954	14,420,050	328,096
04 OTHER					
Staff Dev & Travel	108,781	142,328	142,328	137,040	(5,288)
Insur & Fixed Charges	7,028,585	7,858,296	7,858,296	8,613,632	755,336
Utilities					
Grants & Other	744,219	745,375	745,375	745,375	
TOTAL OTHER	7,881,585	8,745,999	8,745,999	9,496,047	750,048
05 EQUIPMENT	248,262	394,473	394,473	365,182	(29,291)
GRAND TOTAL AMOUNTS	\$34,703,031	\$40,093,775	\$40,093,775	\$41,551,415	\$1,457,640

**Category 71
Field Trip Fund
Summary of Resources
By Object of Expenditure**

OBJECT OF EXPENDITURE	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 CURRENT	FY 2006 BUDGET	FY 2006 CHANGE
POSITIONS					
Administrative					
Professional					
Supporting Services	3,000	3,000	3,000	3,000	
TOTAL POSITIONS	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	
01 SALARIES & WAGES					
Administrative					
Professional					
Supporting Services	119,142	119,504	119,504	122,449	2,945
TOTAL POSITION DOLLARS	<u>119,142</u>	<u>119,504</u>	<u>119,504</u>	<u>122,449</u>	<u>2,945</u>
OTHER SALARIES					
Administrative					
Professional					
Supporting Services	673,651	682,786	682,786	701,563	18,777
TOTAL OTHER SALARIES	<u>673,651</u>	<u>682,786</u>	<u>682,786</u>	<u>701,563</u>	<u>18,777</u>
TOTAL SALARIES AND WAGES	<u>792,793</u>	<u>802,290</u>	<u>802,290</u>	<u>824,012</u>	<u>21,722</u>
02 CONTRACTUAL SERVICES	29,720	72,351	72,351	30,000	(42,351)
03 SUPPLIES & MATERIALS	347,170	395,644	395,644	395,644	
04 OTHER					
Staff Dev & Travel					
Insur & Fixed Charges	72,799	86,447	86,447	89,963	3,516
Utilities					
Grants & Other					
TOTAL OTHER	<u>72,799</u>	<u>86,447</u>	<u>86,447</u>	<u>89,963</u>	<u>3,516</u>
05 EQUIPMENT					
GRAND TOTAL AMOUNTS	<u>\$1,242,482</u>	<u>\$1,356,732</u>	<u>\$1,356,732</u>	<u>\$1,339,619</u>	<u>(\$17,113)</u>

Category 81
Entrepreneurial Activities
Summary of Resources
By Object of Expenditure

OBJECT OF EXPENDITURE	FY 2004 ACTUAL	FY 2005 BUDGET	FY 2005 CURRENT	FY 2006 BUDGET	FY 2006 CHANGE
POSITIONS					
Administrative	1.000	1.000	1.000	1.000	
Professional	1.000	1.000	1.000	1.000	
Supporting Services	5.250	6.000	6.800	4.800	(2.000)
TOTAL POSITIONS	<u>7.250</u>	<u>8.000</u>	<u>8.800</u>	<u>6.800</u>	<u>(2.000)</u>
01 SALARIES & WAGES					
Administrative	\$100,345	\$103,154	\$103,154	\$105,990	\$2,836
Professional	98,464	92,721	92,721	93,228	507
Supporting Services	242,226	272,136	292,136	209,374	(82,762)
TOTAL POSITION DOLLARS	<u>441,035</u>	<u>468,011</u>	<u>488,011</u>	<u>408,592</u>	<u>(79,419)</u>
OTHER SALARIES					
Administrative					
Professional					
Supporting Services	123,142	39,668	114,668	117,822	3,154
TOTAL OTHER SALARIES	<u>123,142</u>	<u>39,668</u>	<u>114,668</u>	<u>117,822</u>	<u>3,154</u>
TOTAL SALARIES AND WAGES	<u>564,177</u>	<u>507,679</u>	<u>602,679</u>	<u>526,414</u>	<u>(76,265)</u>
02 CONTRACTUAL SERVICES	13,398	30,000	30,000	30,000	
03 SUPPLIES & MATERIALS	537,792	435,381	554,381	554,381	
04 OTHER					
Staff Dev & Travel	6,809	12,000	12,000	12,000	
Insur & Fixed Charges	107,614	117,004	136,004	102,057	(33,947)
Utilities					
Grants & Other					
TOTAL OTHER	<u>114,423</u>	<u>129,004</u>	<u>148,004</u>	<u>114,057</u>	<u>(33,947)</u>
05 EQUIPMENT	1,313		40,000	40,000	
GRAND TOTAL AMOUNTS	<u>\$1,231,103</u>	<u>\$1,102,064</u>	<u>\$1,375,064</u>	<u>\$1,264,852</u>	<u>(\$110,212)</u>