

CLASSIFICATION OF PROGRAM REVIEW AND OPERATING EXPENDITURES

During planning of district-wide operations, it is important to assign anticipated expenditures to one of two categories--operating or program review. Some expenditures are part of the normal operation of departments and would be classified as operating. Others are more expansive, seeking to increase services, and would likely be classified as program review. Operating items should be included in department budgets during the regular budget development cycle. Program review items should be considered and evaluated during the program review process prior to budget development.

Characteristics of Operating Items

- Normal items to operate and accomplish existing job
- Replacement of obsolete equipment
- Supplies and materials for existing staff
- Maintenance costs for existing software
- Travel for conferences

Characteristics of Program Review Items

- A new department
- New positions
- Supplies, and travel for new positions
- New software not covered by existing budget
- New Equipment
- Items that expand the scope or services currently offered