

Introduction

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The FY 2006 Proposed Budget and Financial Plan includes several special studies of topics that add detail and context to information presented in the primary budget volume. Some of these are required by the Fiscal Year 2006 Budget Submission Requirements Resolution of 2004, others summarize work done by the Office of Budget and Planning, and other offices in the Office of the Chief Financial Officer, as part of their efforts to provide decision-makers with better information upon which to make budget and management decisions regarding the District's finances.

This volume presents five studies:

- **Baseball in the District of Columbia** - The chapter on Baseball in the District describes the return of baseball to the District of Columbia, the terms of the agreement between Major League Baseball and the District, and how the new stadium will be financed. It also briefly summarizes the roles of various District agencies that will take part in the construction project.
- **Benchmarking and the District of Columbia** - For several agencies or functions, this study presents benchmarks for District programs. Data for other jurisdictions are included.
- **Fixed Costs** - Fixed costs expenditures are a major cost driver of the District's overall expenditures. If fixed costs were budgeted as a separate agency, that agency would be the 8th largest in District government. This study describes the methodology for estimating fixed costs, the challenges in developing estimates, and how changes in fixed costs are made a part of the District's budget.
- **Service-Level Budgeting** - The requirements for the FY 2005 Budget specified 20 services, in five agencies, for which the District must budget at the service level and provided a phased-in approach for other agencies. Before this requirement, budgets were built at the activity level to form programs for the agency. This change requires budgets to be built at the service level to form activities to form programs for the agency. The FY 2006 study provides the methodology and details for services that meet the threshold of activities with budgets in excess of \$5m, for appropriations titles required under the phased-in approach.
- **MPD Overtime** - This study provides a private contractor's report of an analysis of MPD overtime according to the requirements of the District of Columbia Act 15-487, the "Fiscal Year 2006 Budget Support Act of 2004," subtitle E, "FY 2006 Budget Submission Act of 2004" section 1042 [c] which requires that: "The Mayor shall include, as a special study, with the fiscal year 2006 budget submission to Council, a study of expenditures by the Metropolitan Police Department, looking particularly at the use of overtime..."