

# Service Level Budgeting

---

# Service-Level Budgeting

---

The District of Columbia has implemented performance-based budgeting wherein agency budgets are presented as programs, comprised of activities, which are comprised of services and tied to performance measures, which link budgeting to measurable outcomes.

Most agencies using performance-based budgeting construct their budgets at the activity level. However, for improved transparency and program evaluation, the Mayor and District Council legislatively have imposed a requirement for budgeting at the service level under certain conditions.

Specifically, District of Columbia Act 15-487, the "Fiscal Year 2006 Budget Support Act of 2004," subtitle D, "Performance and Financial Accountability" section 1032 [b] requires that:

*"...by appropriation title beginning with Public Safety and Justice and Public Works in fiscal year 2006...the Chief Financial Officer shall provide service level budgets for any operating agency where services are part of an activity that has a minimum threshold of \$5M from the prior fiscal year's appropriation..."*

Accordingly, the affected agencies developed their FY 2006 proposed budgets to meet the service-level budgeting requirements. In addition to the service-level budgets, the agencies were required to provide the methodologies they used to develop these budgets.

The information presented is organized by appropriations title and agency, with the methodologies preceding the budget tables, which show the budget by service, object class and fund type, in accordance with the legal requirements.