Budget Deep Dive Checklist

Purpose: Budget deep dives are intended to allow legislators a more thorough review of program outcomes, spending, and finance in the legislative interim session. But deep dives answer four broad questions: What are we in government attempting to accomplish? How are we organized to accomplish it? What are we buying? How are we paying for it?

Detailed Questions

NAME OF FUNCTION: State Capitol Fund (2020)

What We Are Attempting to Accomplish
1. What authorizes delivery/provision of the function (statute, intent, rule)?
2. What other activities are undertaken without explicit authority?
3. What alternative government and non-government resources exist to achieve these outcomes? Why is the state involved?

How We Are Organized
4. What organizations are associated with this function?
5. What are the missions of the organizations associated with that function?
6. What outcomes are achieved by the organization associated with this function?
7. What data is collected/reported to document/demonstrate progress toward the outcome?
8. How are appropriations structured to accomplish this function?
9. In what units of measure are outputs reported, how and why have those outputs changed over time?
10. Are there standards (industry, national, etc.) for output or output per unit of input? How do they compare to this?
11. To whom is performance data reported?
12. What decisions are based on reporting data?
13. How might you recommend the authorization, mission, or performance measurement change?

What We Are Buying
14. What is the largest category of expenditure for the organization and how big is it?
15. How does this expenditure support the above justification/authorization?
16. What is that category of expenditure buying (how many/costs per unit)?
17. How does the above relate to units of output?
18. How has the expenditure changed over five years relative to the units of output?
19. Are there any outliers/anomalies in current or budgeted spending in this category?
20. Does the amount of expenditure for a category change significantly in accounting period 12 or 13? Why?
21. How might you recommend this expenditure category change based on the above?
REPEAT 14-21 FOR OTHER SIGNIFICANT EXPENDITURE CATEGORIES FROM LARGEST TO SMALLEST

How We Are Paying For It
22. What is the largest fund or account from which resources are drawn to support the above expenditures and how big is it?
23. What are the revenue sources for that fund or account and what are their relative shares?
24. Is the source one-time or ongoing and do ongoing sources match or exceed ongoing expenditures?
25. How has the source changed over time relative to expenditures and units of output?
26. Are there any outliers/anomalies in current or budgeted periods for this source?
27. Are there unencumbered balances in a source that relate directly to his function/organization? If so, how have those balances changed over time?
28. What is a reasonable balance and why?
29. Is the availability of sources (grants or previous "building blocks"), rather than mission or objective, driving expenditures?
30. Are other sources available to support the same expenditure?
31. How might you recommend this revenue category change based on the above?
REPEAT 22-31 FOR OTHER SIGNIFICANT SOURCES OF APPROPRIATION FROM LARGEST TO SMALLEST

Do We Balance?
32. What are total expenditures and total sources? Do they equal one another?
33. Have all appropriated or authorized sources been expended at year-end?
34. How have nonlapsing appropriation balances (if any) changed over time?
35. Are fees or taxes supporting a function, and are those fees or taxes reasonable?