

FY 2026-27 Biennial Budget Documents

What is produced for the biennial budget?

Agency Biennial Budget Book Documents and Reports

1. Budget narratives/background materials
2. Agency fiscal reports with data from BPAS (Expenditures Overview, Financing by Fund and Change Summary) that include actual FY 2022 – 2024, Current FY 2025, Forecast and Governor’s Recommendations for Budget Years FY 2026 – 2027)
3. Change item narrative summaries
4. Federal funds summary, grants funding detail, and internal service fund financial statements and narrative (if applicable for your agency)

Agency Budget Narrative Book (background materials) Document Content and Order (Published October 1, 2024)

(<https://mn.gov/mmb/budget/research-and-data/summary-of-agencies-programs-activities.jsp>)

- Table of Contents
- Agency Profile (background narrative) – Required all agencies
 - Program or Activity Level Information
 - Program Narratives (background) – Depends on agency budget structure
 - Activity Narratives (background) – Depends on agency budget structure

Agency Base Budget Book Document Content and Order (Published December 2, 2024)

(<https://mn.gov/mmb/budget/current-budget/governors-budget-recommendations/>). Fiscal reports include Forecast Base columns only for budget fiscal years 2026-27.

- Table of Contents
- Agency Profile (background narrative) – Required all agencies
- Agency Expenditures Overview (fiscal report) – Required all agencies
- Agency Financing by Fund (fiscal report) – Required all agencies
- Agency Change Summary (fiscal report) – Required all agencies
 - Program or Activity Level Information
 - Program Narratives (background) – Depends on agency budget structure
 - Program Expenditures Overview (fiscal report) – Depends on agency budget structure
 - Program Financing by Fund (fiscal report) – Depends on agency budget structure
 - Activity Narratives (background) – Depends on agency budget structure
 - Activity Expenditures Overview (fiscal report) – Depends on agency budget structure
 - Activity Financing by Fund (fiscal report) – Depends on agency budget structure
 - Appendix
 - Agency Change Item Request Narrative(s) for the Judicial Branch, Constitutional Offices and Higher Education Institutions.

Governor's Recommended Agency Budget Book Document Content and Order (Published by January 28, 2025)

(<https://mn.gov/mmb/budget/current-budget/governors-budget-recommendations/>). Fiscal reports include Forecast Base and Governor's Recommendations columns for budget years 2026-27.

- Table of Contents
- Agency Profile (background narrative) – Required all agencies
- Agency Expenditures Overview (fiscal report) – Required all agencies
- Agency Financing by Fund (fiscal report) – Required all agencies
- Agency Change Summary (fiscal report) – Required all agencies

Program or Activity Level Information

- Program Narratives (background) – Depends on agency budget structure
- Program Expenditures Overview (fiscal report) – Depends on agency budget structure
- Program Financing by Fund (fiscal report) – Depends on agency budget structure
- Activity Narratives (background) – Depends on agency budget structure
- Activity Expenditures Overview (fiscal report) – Depends on agency budget structure
- Activity Financing by Fund (fiscal report) – Depends on agency budget structure

Appendix

- Federal Fund Summary (Table and Narrative) – Required if agency has federal funds
- Grants Detail (Table and Narrative) – Optional
- Internal Service Fund Statements – Required if agency has internal services fund(s)

Fund Statements and Related Documents (Published with the November Forecast, February Forecast, Governor's Proposed Budget and the End of Session)

(<https://mn.gov/mmb/budget/current-budget/governors-budget-recommendations/>)

- General Fund Balance Analysis Summary and Detail, including other General Fund financial summaries.
- Consolidated Fund Statement that includes individual budgetary fund statements for the most relevant funds for operating budget decision-making in the general fund, special revenue funds, permanent trust funds and select debt service funds.

Contract Report (Published by January 28, 2025)

Minnesota Statute 16A.11, Subd. 3(c) requires that detailed budgets include information on professional and technical contracts as part of the biennial budget.

A separate professional technical services contracts report is generated from BPAS based on the actual dollars spent or budgeted in the account codes 41130 (Professional Technical Services with Outside Vendors) and 41145 (IT/Prof/Tech O/S Vendor). Agencies should review their professional technical services expenditures during preparation of their base budget, so they are prepared to explain significant changes between biennia if questions are received from legislative committees.

The report is published at the time of the Governor’s budget release. The [2024-25 Professional and Technical Contract Report](#) is on the MMB Governor’s Budget Recommendations website.

Departmental Earnings Report (Published by January 28, 2025)

The departmental earnings report is a statutorily required element of the biennial budget document. In the report, agency fee revenues are matched with the cost of the activity for which they are collected to determine if departmental earnings are under/over recovering the cost of the related activities. The analysis includes actual revenue and expenditure data for FY 2023-24, estimates for FY 2025, projected current law revenues and expenditures for FY 2026-27 and Governor’s recommended revenues and expenditures for FY 2026-27. This biennial report also serves as a comprehensive inventory of fees and charges collected by each agency. Agencies must use the Departmental Earnings (DE) System to complete their departmental earnings analysis by November 15, 2024.

The 2026-27 Departmental Earnings Report includes the following information:

- A listing of the departmental earnings by agency by departmental earnings group;
- A statewide summary of departmental earnings, including any change items related to fees approved by the Governor; and
- Departmental Earnings group summary reports, including fiscal data and narratives, for each group within an agency. These reports will be generated from the DE system and include data entered by agencies, as well as data from BPAS.

Detailed instructions for the Departmental Earnings report and the system are provided in separate documents on the MMB website [MMB Biennial Budget Instructions webpage](#) and [MMB Budget Planning and Analysis System webpage](#).