

2026-27 Biennial Budget Process and Timeline

Date	What Activity Happens ...	BPAS/DE Screen
June 14	2026-27 biennial budget timeline and background narrative instructions issued on the Biennial Budget Instructions webpage .	
Before August 9	Agency budget structure (program or activity) change requests to EBO.	
August 9	Base budget and departmental earnings instructions issued on the Biennial Budget Instructions webpage .	
August 9	Agency budget narratives due to MMB. Agency actions: <ul style="list-style-type: none"> • Final budget (background) narrative(s) uploaded into your agency Biennial Budget/2026-27 Biennial Budget/Background Narratives folder on the MMB Budget Division Document Management SharePoint site. 	
Mid August	Governor’s budget request instructions issued.	
Weekend of August 16	FY 2024 close and FY 2025 budget data (as of FY 2024 close) are loaded from SWIFT (accounting system) to BPAS. FY 2025 (current year) appropriation, revenue and expenditure budget data copied into FY 2026 – 2029. FY 2024 FTE is loaded from SEMA4 (payroll system) and copied to FY 2025 – 2029.	<ul style="list-style-type: none"> • Appropriation Entry/Edit
August 20	BPAS open for agency users. <i>Agencies will be contacted by MMB Budget Planning and Operations about FY 2024 appropriations needing to be reconciled.</i> Agency actions: <ul style="list-style-type: none"> • Review loaded data. • Enter/edit dedicated revenue forecasts for FY 2025, FY 2026-27, and FY 2028-29 to establish available base budget amounts. • Enter appropriation base adjustments to establish/update direct and open appropriations for FY 2025, FY 2026-27 and FY 2028-29 to current law. • Adjust expenditure budgets within available resources. • Reconcile appropriations (FY 2024 – 2029) that have differences between available resources and uses of funding. • Enter/edit non-dedicated revenue forecasts for FY 2025, FY 2026-27 and FY 2028-29. 	<ul style="list-style-type: none"> • Appropriation Entry/Edit

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August 20	Departmental Earnings (DE) system open for agency users. Agency actions: <ul style="list-style-type: none"> • Review revenue account codes assigned to each DE group. • Review and edit DE group purpose and legal citation. • Enter starting accumulated balance forward for each DE group. • Review data for each revenue account code. • Enter Other Resources, Resource Reductions and Expenditures. • Review and edit narrative (Background Information, Forecast Basis, Recent Changes and Agency Analysis/Comments) • Review and edit legal citation for each account on the DE account directory 	<ul style="list-style-type: none"> • DE Group Summary • DE Detail View • Data Entry • Narrative Entry • Agency Revenue Detail Report • DE Group Summary Report • DE Account Directory
October 1	Budget (background) narratives published to MMB Summary of Agencies, Programs, and Activities webpage .	
October 15	Agency base budgets due. Agency actions: <ul style="list-style-type: none"> • Finalize historical and current year data in BPAS. • Finalize all dedicated and non-dedicated revenue estimates for budget years in BPAS. • Finalize all base adjustments to provide current law information for the November forecast and base budget information provided to the legislature. • Finalize all base level budget information in BPAS, including FTE data. Confirm that available resources equal uses of funding at the appropriation and account level. • Review professional and technical contract expenditures in account codes 41130 (Professional Technical Services with Outside Vendors) and 41145 (IT/Prof/Tech O/S Vendor). • Run agency November forecast fiscal reports to validate data. • Certify base budget and non-dedicated revenues by uploading signed certification form and required reports to SharePoint site. 	<ul style="list-style-type: none"> • Appropriation Entry/Edit • Standard Reports • Fiscal Reports

Date	What Activity Happens ...	BPAS/DE Screen
October 15	Agency change items due. (<i>Agencies must follow the Governor’s Budget Request (Change) instructions</i>). Agency Actions: <ul style="list-style-type: none"> Change items entered in BPAS, including summary level funding information. Draft change item narratives uploaded to MMB Budget Division Document Management SharePoint site in your agency Biennial Budget/2026-27 Biennial Budget/CI Narratives folder. 	<ul style="list-style-type: none"> Change Item Entry Description Funding Summary Change Item Summary report
November	Agencies with forecast programs. Agency Actions: Update budget estimates and base adjustments in BPAS prior to the November forecast release.	<ul style="list-style-type: none"> Appropriation Entry/Edit Standard Reports Fiscal Reports
November 15	Additional documents due to MMB, if applicable. <ul style="list-style-type: none"> Agency Federal Funds Summary, Grants Funding Detail, and Internal Services Fund Statements and Narrative, if applicable are due to MMB. Departmental Earnings Report, if applicable, is due in the Departmental Earnings (DE) System. 	<ul style="list-style-type: none"> Departmental Earnings System
December 2	<ul style="list-style-type: none"> Agency base budget books submitted to the legislature. (Agencies with forecast programs are submitted after the November forecast is released) 	
November 2024 – January 2025	Governor decision making.	
January	<ul style="list-style-type: none"> Recommended change items are entered at the appropriation and account level in BPAS. Governor’s budget books finalized. 	<ul style="list-style-type: none"> Change Item Detail Change Item Detail report Fiscal Reports
January 28	Governor’s Proposed Budget submitted to the legislature and published to the MMB Governor’s Budget Recommendations webpage .	