

FY 2026-27 Biennial Budget Cycle

BPAS: Actual and Budget Data Sources

BPAS has two data types: actual data and budget data. All data except FTE are displayed in thousands.

- Actual data is historical data, loaded from SWIFT after hard close of each fiscal year (budget period).
 - Actual years' data is reported in dollars and cents and displayed in thousands of dollars, so it is possible that a zero is displayed on screens or reports for data less than 0.5 or \$500.
- Budget data is current, budget and planning years' data. It is derived from the current year budget data in SWIFT and copied into the budget and planning years (4 years). It is available for agencies to edit to reconcile appropriations and to establish the appropriation base.
 - Budget data is rounded to the nearest thousand-dollar amount and displayed and stored in thousands, so it is possible that a zero is shown for data less than 0.5 or \$500.
- The most recently closed fiscal year (budget period) may have federal and special revenue fund appropriations that are not balanced (sources do not equal uses). Access may be given to agencies to reconcile these appropriations.

Fiscal Year or Budget Period	Actual FY 2022	Actual FY 2023	Actual FY 2024	Current FY 2025	Budget and Planning Years FY 2026-2029
Financial Data Source	BPAS (originally from SWIFT hard close)	BPAS (originally from SWIFT hard close)	SWIFT hard close	SWIFT budget as of FY 2024 hard close	FY 2025 SWIFT budget appropriation, revenue and expenditure data copied into FY 2026 - 2029
FTE Data Source	SEMA4 (payroll system) as of FY 2022 hard close	SEMA4 (payroll system) as of FY 2023 hard close	SEMA4 (payroll system) as of FY 2024 hard close	Actual FY 2024 FTE copied into FY 2025	Actual FY 2024 FTE copied into FY 2026 - 2029
Data Entry Status in BPAS	Actual data cannot be changed	Actual data cannot be changed	Actual data can only be changed with special agency access	Open for edit	Open for edit

Understanding BPAS Data Structure and Fields

BPAS data fields can be classified into two sets:

1. **Budget Process data fields** define the timeline and distinct phases within the biennial budget process and are used for data security settings. Examples include Budget Year, Cycle, Scenario and Budget Period.

2. **Budget Structure data fields** define budget or accounting data attributes and how budget data is organized within an agency’s programmatic structure. Examples include Appropriation, Program, Activity, and Account.

Being familiar with the two sets of data and knowing how they work together is key to understanding BPAS screens and reports.

BPAS Budget Process Data Fields and Definitions

Budget Year

The budget year defines the biennial budget that is being prepared. It designates the first year of the biennial budget to be produced, e.g., 2026, is the budget year value for the 2026-2027 biennial budget. Budget year governs screen display and data collections.

Cycle

Cycle denotes the particular year—first or second—within the two-year biennial budget process. Cycle controls the budget periods (fiscal years) available for entering data:

- Biennial Cycle – Year one, begins July 1 of odd-numbered calendar years
 - Three years of actual data
 - Five years of estimated data (current FY, and two future biennia)
- Supplemental Cycle – Year two, begins July 1 of even-numbered years.
 - Four years of actual data
 - Four years of estimated data

Budget Period (FY)

Budget period, also known as a fiscal year, represents one operating fiscal year. Beginning on July 1 and ending on June 30 of the following year, a fiscal year is designated by the year in which it ends.

BUDGET YEAR	CYCLE	BUDGET PERIOD (FY)	DATA TYPE
2026	Biennial	2022	Actual
		2023	Actual
		2024	Actual
		2025	Current
		2026	Estimated
		2027	Estimated
		2028	Estimated
		2029	Estimated
	Supplemental	2022	Actual
		2023	Actual
		2024	Actual
		2025	Actual
		2026	Estimated
		2027	Estimated
	2028	Estimated	
	2029	Estimated	

Scenario

Scenarios designate phases within each budget cycle. There are separate sets of scenarios for Base and Change data. Scenarios that combine Change and Forecast Base data are found exclusively in Scenario drop-downs on Reports Module screens and are used only for reporting.

BASE SCENARIO	CHANGE SCENARIO	COMBINED BASE + CHANGE SCENARIO
	Agency Change (summary only)	
	Gov Decision Change (summary only for MMB use)	
November Forecast	Gov Rec Change	November Forecast plus Gov Rec Change = Governor's Recommendations
February Forecast	Gov Rec Revised	February Forecast plus Gov Rec Revised Change = Governor's Revised Recommendations
May Base	Enacted Change	May Base plus Enacted Change = Enacted Budget

Budget Structure Data Fields and Definitions

Appropriation

Appropriations are the basic unit of budgetary control in BPAS and in the accounting system, SWIFT. Each appropriation is tied to a Fund, Agency, Program and Activity. BPAS has an appropriation directory available within the system for users to view the attributes for each agency appropriation. Example of Budget Services appropriation.

Fund → Agency → Program → Activity → Appropriation

FUND CODE	AGENCY CODE	PROGRAM CODE	ACTIVITY CODE	APPR ID	APPROPRIATION NAME	APPR TYPE
1000	G10	G1001	G100102	G100002	Budget Services	05

Appropriation Type

The same type codes used in SWIFT are also included for appropriation data in BPAS. BPAS organizes type codes into five groups for budgetary reporting. These type groups describe the nature of the legislative appropriation. For example, the Direct type group (type codes 01, 03, 05, 08) includes appropriations which amounts are set in law. Other Groups are: Open, Dedicated, Continuing and Non-Dedicated.

APPROPRIATION TYPE CODE	APPROPRIATION TYPE NAME	APPROPRIATION TYPE GROUP (BPAS ONLY)
01	Regular Direct	Direct
02	Continuing Direct	Continuing (Capital)
03	Special Direct	Direct
04	Special Dedicated	Dedicated (statutory)

APPROPRIATION TYPE CODE	APPROPRIATION TYPE NAME	APPROPRIATION TYPE GROUP (BPAS ONLY)
05	Biennial Direct	Direct
06	Open	Open
07	MnSCU Alternate Close	Dedicated (statutory)
08	Education Alternate Close	Direct
99	Non Dedicated	Non Dedicated (NDR)
77 (BPAS only)	Excluded	Exclude (not included on reports)
88 (BPAS only)	Federal Admin Reimbursement	FFP Offset

Account

Data is entered and stored in BPAS by appropriation and account. Each account aggregates to successively higher levels in the BPAS account hierarchy. The hierarchy levels, from lowest to highest are: Account, Account Class, Account Category, Account Group and Account Type. The table below illustrates the levels of the account hierarchy that are used in BPAS screens and reports. BPAS has an account directory available within the application for users to view the hierarchical structure for each account.

ACCOUNT TYPE	ACCOUNT GROUP	ACCOUNT CATEGORY	OPERATOR
Available Resources	Balance Forward In	Balance Forward In	Plus
	Appropriation	Appropriation (Source)	Plus
		Base Adjustment	Plus
	Revenues	Taxes	Plus
		Federal Grants	Plus
		Departmental Earnings	Plus
		Investment Income	Plus
		All Other Revenue	Plus
	Net Transfers	Transfers In	Plus
		Transfers Out	Minus
	Net Loan Activity	Loans In (Receipts)	Plus
		Loans Out (Loan Issuances)	Minus
Cancellations	Cancellations	Minus	
Balance Forward Out	Balance Forward Out	Minus	
Use of Funds	Expenditures	Compensation	Plus
		Operating	Plus
		Grants, Aids and Subsidies	Plus
		Capital Outlay-Real Property	Plus
		Other Financial Transaction	Plus

(Sum of Available Resources) MINUS (Sum of Use of Funds) = ACCOUNT NET

Account Net

Account Net is the term and calculation used in the BPAS that identifies the difference between Available Resources (Sources) and Use of Funds (Uses) in an appropriation. An operating appropriation's account net must be zero to be reconciled in BPAS unless it is a non-dedicated, continuing (capital) or federal admin reimbursement appropriation type. See the table above for the account net calculation.

Example of the Appropriation Entry/Edit Screen for the 2026-27 Biennial Budget Cycle

- Displaying the accounts collapsed to the account group level and budget periods 2022 - 2029.
- Displaying appropriations that are not balanced or where the account net is not zero for FY 2025 – 2029. All budget periods displaying on the screen and included on fiscal reports need to be reconciled or balanced to zero by October 15, 2024.

2026 (Biennial) - November Forecast									
Approp :		B041G06 - Pesticide & Fertilizer Mgmt			Fund : 1000 - General				
Agency :		B04 - Agriculture			Bud Prog : B0401 - Protection Services				
Approp Type Group :		Direct (Direct)			Bud Activity : B040111 - Pesticide and Fertilizer Management				
Appropriation Budgeting									
(Dollars in Thousands)									
		Actual	Actual	Actual	Current	Estimated	Estimated	Estimated	Estimated
+	Name (CD)	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29
+	Balance Forward In (BFIN)		18						
+	Appropriation (APPTOT)	610	610	633	633	633	633	633	633
+	Revenues (REV)								
+	Net Transfers (NETTRAN)	11	23	125					
+	Net Loan Activity (NETLOAN)								
+	Cancellations (CANCEL)								
+	Balance Forward Out (BFOUT)	18							
	Available Resources (SOURCES)	603	651	758	633	633	633	633	633
+	Expenditures (EXP)	603	516	302	619	619	619	619	619
	Use of Funds (USES)	603	516	302	619	619	619	619	619
	Account Net (NETACCT)	0	135	456	14	14	14	14	14

Change Item Cost (Savings)

The Change Item Cost (Savings) calculation is used at the Change Item Funding Summary level to show the impact of an agency’s proposed change item on the state budget. The calculation is Use of Funds (Uses) less Available Resources (Sources). The calculation is displayed on the Change Funding Summary Screen.

Example of the Change Item Funding Summary Screen for the 2026-27 Biennial Budget Cycle

- Displaying the accounts collapsed to the account type level.
- Highlighting the Change Item Cost (Savings) for the change item.
- All proposed change items need to be entered in BPAS, including funding summary information by October 15, 2024.

CI ID: B04-1
 CI Name: B04-1 - Test Agency Request
 Fund: All (1) funds.

Funding Summary Preview

(Dollars in Thousands)

	FY25	FY26	FY27	FY28	FY29
+ 1000 - General					
+ Available Resources (CH_SOURCE)					
+ Use of Funds (CH_USE)		125	125	125	125
Change Item Cost (Savings) (CH_NETACCT)		125	125	125	125
New Full-Time Equivalent (CH_FTE_NEW)		1.00	1.00	1.00	1.00
Maintain Full-Time Equivalent (CH_FTE_MAIN)					