

Agency Responsibilities Throughout the Operating Budget Cycle

This document provides an overview of recurring activities that occur each fiscal year in the operating budget cycle. However, processes and timelines are subject to change, so please use this as a reference but continue to stay in contact with your assigned Office of Budget Analysis (OBA) analyst.

April – May

- Review updates to the Managing for Results (MFR) template

May – June

- Complete budget closeout activities: prepare closing amendments, complete encumbrance review and revert unspent funds, and when ready to close submit the Agency Closing to DBM Form
- Review and update Workday data prior to OBA's statewide copy of Workday data for Statewide Personnel System (SPS) agencies into the Budget Analysis and Reporting System (BARS). This data copy creates the starting point for the FY 2028 budget request

Late July – Early August

- Attend OBA Budget Instructions training and BARS Refresher training
- Review your agency's Target Memo

August – October

- Submit budget requests to OBA by your assigned due date (provided in your agency's Target Memo). If OBA submits your budget request submission (BRS), you will receive additional guidance.
- Submit all required supplemental materials to OBA with your agency's budget submission. This list can be found in the checklist in Budget Instructions
- Submit the FY 2028 MFR using the OBA provided template with updated data, as well as the MFR checklist and Certification Statement

September – November

- Respond to questions from OBA about your budget submission

December

- Participate in the 24-hour review of the Governor's Allowance. Identify and communicate any technical corrections or factual errors

January

- Review the Governor's Budget as introduced
- Prepare for legislative budget hearings

January – March

- Prepare and submit second-quarter (Q2) budget projections to OBA and the Audit and Finance Compliance Unit (AFCU)
- Submit draft budget testimony to OBA for review and approval prior to legislative hearings
- Coordinate with OBA on fiscal notes and legislative budget issues
- Respond to legislative information requests, as needed