FY 2024-25 Budget Narrative Instructions
June 2022

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Budget Structure and Narrative Templates

These instructions are intended to provide information for preparing 2024-25 biennial budget narrative submissions by providing guidance on how to present your budget based on your agency's budget structure.

How is Budget Structure Used?

Agency budget books, narratives and fiscal reports are organized around an agency's budget structure as established in the accounting system, SWIFT. Each agency has a budget structure to define how it plans and manages its work, allocates resources, and achieves and reports on results. It serves as an important tool, used by the governor and legislature in making decisions about allocating resources and in measuring agency success in achieving its goals.

Changes to your agency budget structure need to be reviewed and approved by your executive budget officer (EBO) prior to entry into the accounting system - SWIFT or the Budget Planning and Analysis System (BPAS). If a new budget program or activity is being added or a program or activity name change is being requested, the agency must submit the Budget Structure Change Form (http://mn.gov/mmb-stat/documents/swift/forms/budget-structure-changes.xlsx) to their executive budget officer (EBO). ***These changes must be submitted to your EBO prior to August 12.***

Narratives Uploaded to SharePoint Site

Agencies not making changes to their budget structure or presentation should start with the budget narratives published with the 2022-23 budget document. The 2022-23 narratives are updated with 2020-21 data in the profile pie and bar charts. These updated narratives are uploaded to the MMB Budget Division Document Management SharePoint Site (https://mn365.sharepoint.com/sites/MMB-Budget/SitePages/Home.aspx) under your agency's folder: Biennial Budget/2024-25 Biennial Budget/Background Narratives/2022-23 Narratives. **If your agency did not use data from the Budget Planning and Analysis System (BPAS) or the consolidated fund statement to populate the pie or bar charts, your agency will need to update its own charts in the profile.**

How Do I Choose a Presentation Structure?

You must determine how your agency's budget should be presented. Each agency is required to complete an Agency Profile or Small Agency Profile. The Small Agency Profile is for "small" agencies that perhaps only have one program and budget activity or do not use the SWIFT accounting system. Small agencies do not need to complete a Program or Budget Activity Narrative.

The larger agencies must complete the Agency Profile, and Program or Budget Activity Narrative templates. In order to reduce duplication, agencies may choose to report information at the program level or the budget activity level. You should make this decision based on your agency's program and budget activity structure, how results are measured, and how resources are allocated. Please consult with your EBO to decide which level is the most informative for your agency. Once the decision has been made, agencies will need to complete one template for each program or budget activity.

Presentation options include:

- Small Agency Profile only

- Agency Profile + Budget Program Narratives
- Agency Profile + Budget Activity Narratives
- Agency Profile + combination of Budget Program and Budget Activity Narratives

MMB has developed several templates to allow flexibility in agency's budget presentations. There are two different templates available for both the Agency Profile and the Small Agency Profile. The only difference between the two templates is the pie chart, one displays Spending by Program, and the other displays Spending by Category. Choose the one that best presents your agency's budget information. For example, if your agency only has one budget program, the Spending by Program would not be an informative graph. In this case, the Spending by Category would be a better choice.

Resources

- The 2022-23 published budget narratives with the profile pie chart and bar charts updated with FY 2021 data are uploaded to your agency's folder on the Budget Division Document Management SharePoint Site (https://mn365.sharepoint.com/sites/MMB-Budget/SitePages/Home.aspx) under the agency's folder: Biennial Budget/2024-25 Biennial Budget/Background Narratives/2022-23 Narratives).
- Budget structure reports for BPAS are located in each agency's folder on the Budget Division Document Management SharePoint Site under the agency's folder: Biennial Budget/2024-25 Biennial Budget/Background Narratives/Reference Materials.
  - Agency Budget Structure are the programs and activities for the agency with each appropriation, fund and type as it is currently assigned in the Budget Planning and Analysis System (BPAS).
- All budget narrative instructions and templates can be found on the MMB Biennial Budget Instructions website (http://mn.gov/mmb/budget/budget-instructions/bibudprep/).
- Email budget.finance.mmb@state.mn.us or contact your agency's assigned executive budget officer with questions.

Completing the Budget Charts in the Agency Profile

Overview of Templates

For both the Agency Profile and Small Agency Profile, there are two templates available. The only difference between the two templates is the pie chart, one displays Spending by Program, and the other displays Spending by Category. Choose the one that best presents your agency's budget information. For example, if your agency only has one budget program, the Spending by Program would not be an informative graph; therefore, the Spending by Category would be a better choice.

Data for the Pie Charts

For agencies who used BPAS data to complete the pie chart for the 2022-23 agency profile the pie chart is updated with FY 2021 data. If you would like to review the data used to complete the charts, the spending by category and spending by program data for each agency is uploaded to your agency's folder on the Budget Division Document Management SharePoint Site (https://mn365.sharepoint.com/sites/MMB-Budget/SitePages/Home.aspx) in the Biennial Budget/2024-25 Biennial Budget/Background Narratives/Reference Materials. The Excel spreadsheet is labeled "Narrative Pie Chart Spending by Category and Program". Use this report to review or complete your pie chart data based on either category or program within your narrative. The data for the pie chart is entered directly into the chart embedded in the budget narrative Word document template.

The source of the data for the pie charts is BPAS. The data was loaded with FY 2021 close data in August 2021 and includes any reconciliation the agency completed after the load. The purpose of the charts in the narratives is to provide readers with a high-level overview of your agency's budget, displaying percent spending by category or program. The intent is for the data to present an accurate summary level display of your agency's FY 2021 spending.

Data for the Historical Spending Bar Chart

For agencies who used consolidated fund statement data to complete the bar chart for the 2022-23 agency profile, the bar chart is updated with FY 2020-21 data. If you would like to review the data used to complete to complete the historical spending bar chart, the Excel spreadsheet labeled "Narrative Bar Chart Spending by Fund.xlsx" is uploaded to each agency's folder on the Budget Division Document Management SharePoint Site (https://mn365.sharepoint.com/sites/MMB-Budget/SitePages/Home.aspx) in the Biennial Budget/2024-25 Biennial Budget/Background Narratives/Reference Materials. The Narrative Bar Chart Spending by Fund report contains general fund, federal fund and other funds spending by fiscal year for 2010-2021. The source of the data is historical consolidated fund statements for FY 2010 through FY 2011, and then BPAS for FY 2013-21. "Other Funds" does not include data for funds not included in the consolidated fund statement. The data for your agency may be entered directly into the chart embedded in the budget narrative Word document template. Instructions are on the first tab of the Excel workbook.

Non-SWIFT Data

Agencies that do not use the state accounting system (SWIFT) may use data from their accounting system to populate the budget charts on the narratives. The source of the data must be noted in the footnotes section under the budget charts. Please also provide your EBO with a copy of the source data reports.

Program Performance

As required by statute, the biennial budget narrative documents provide information on program performance. The program/budget activity narrative and the small agency profile ask you to describe the key data elements you use to measure successful outcomes or determine progress.

Feel free to contact the Results Team at MMB (resultsfirstmn@state.mn.us) if you have any questions about completing this section.

"RESULTS" Section, Part A: Performance Data

You have two options to display performance measure data.

For both options, agencies should list three to five performance measures that:

- Are directly related to the goals and strategies for this specific program/activity, with an emphasis on serving the program/activity's customers.
- Include historical data to reflect major trends (MS 16A.10, subd. 1b)
- Include the most current data – preferably from within the last year.

Option 1: Use charts or graphs produced by your agency that demonstrate trends in performance measures.

Option 2: Use the table included in the template. Templates have a performance measure table to identify the measures, previous data, and current data.

For Option 1 and Option 2, you are encouraged to include at least one of each of the following types of measures.

Quantity: How much did we do?	Quality: How well did we do it?	Result: Is anyone better off?
Counts customers served and activities performed. These are generally associated with agency workload or effort.	Demonstrates how well the activities were performed and usually measures efficiency, timeliness, accuracy, workload ratios, unit cost, staff turnover, etc.	Shows the extent to which your customers are better off. This usually has to do with improved skills, knowledge, attitude, behavior, customer satisfaction, or life situation.
Example: Number of children served.	Example: Proportion of children served within 48 hours of application.	Example: Proportion of children reporting improved health.
Example: Number of clients provided job training.	Example: Percentage of clients with childcare and transportation needs met.	Example: Percentage of clients employed 6 months after completion.
Example: Number of job applicants processed.	Example: Average recruitment period.	Example: Non-promotion workforce turnover rate.

"RESULTS" Section, Part B: Evidence of Effectiveness (Optional response)

If applicable, use the table in this section to identify examples of evidence-based practices supported by this program/activity in fiscal years 2022-23. "Evidence-based practices" are those where impact evaluations (more details/resources below) have found that the program/activity caused a change in at least one outcome of interest. Feel free to contact the Results Team at MMB (resultsfirstmn@state.mn.us) if you have any questions about completing this section. *If there are no evidence-based components supported by this program/activity or the concept is not applicable to this program/activity, you do not need to include a response to Part B.*

- Additional information on the State's definition of evidence is available at https://mn.gov/mmb/results-first/definitions-of-evidence/.
- Additional information on finding and identifying evidence-based practices is available at https://mn.gov/mmb/evidence/finding/.
- Additional information on evidence-based activities that are currently operating in Minnesota is available at the Minnesota Inventory.

Feel free to contact the Results Team at MMB (resultsfirstmn@state.mn.us) if you have any questions about completing this section.

Guide for Writing Budget Narratives

One of our responsibilities in public service is to help Minnesotans understand how government works. We help accomplish this goal by communicating in ways that resonate with people. Here's how to make sure your agency budget narratives help Minnesotans understand your agency's mission, purpose, and activities.

Write So Others Understand

Readers should easily find what they need, understand what they find, and use what they find to meet their needs on the first try.

We know it's not easy to write so others understand. Below are some tips to help you create a budget narrative that resonates with Minnesotans.

Plan

- Explain your purpose.
- Know your reader: In this case your readers are legislators, legislative staff, executive branch staff, and Minnesotans. Your document should provide an objective, factual description of your agency's mission, goals, activities, and results. It shouldn't assume the reader has an in-depth knowledge or your agency and programs.

Organize

- Determine the one thing, maybe two, you want readers to know about your work.
- Only include essential information, facts, data, and details.
- Answer your readers anticipated questions.
- Determine a logical sequence of information.

Write

- Use short sentences. If your reader must read the sentence more than once to understand it, rewrite it!
- Use short words whenever possible. Don't use two syllables when one will do.
- Use active descriptive words.
- Use active voice.
- Use words your reader uses.
- Avoid jargon and legalese. If people outside your agency or area of expertise wouldn't understand, rewrite.

Edit

- Use lists and tables
- Use acronyms sparingly. If you must use them, spell them out the first time they are used in each document.
- Remove unnecessary words
- Leave white space. It makes the words that are there easier to read.

Review

- Have someone unfamiliar with the document review it for understanding.

Style and Formatting Requirements

Narrative Style

- Use concise descriptions. The fewer words, the better.

Audience

The budget narrative documents are intended to provide an objective, factual presentation of your agency's mission, goals, activities, and results. They are not intended to justify budget requests or decisions or discuss results of budget cuts. The audience includes legislators, legislative staff, executive branch staff and the public at large.

Acronyms

If you must use acronyms, spell them out the first time they are used in each document.

Styles

The template has specific styles for headings and paragraphs for accessibility purposes; do not change the style or font. The style sheet includes headings, subheadings, body, lists, etc. Find the style sheet on the Home tab, Styles.

Bullets and Numbers

If using bullets or a numbered list, select List from document's style sheet. Find the style sheet on the Home tab, click Styles, and select List Paragraph. If multiple levels of bullets are used, a solid black circle is used for the first level (•) and a dash is used for the second level (-).

Additional Information

- If you have supporting information on your agency's website, include a link.
- For accessibility purposes, web links must include the full URL (http://www.---).
- If you are going to link text to a website (e.g., statutory reference), you will need to include the full URL in parentheses following the linked text. For example, "Pursuant to M.S. 16A.127 (https://www.revisor.mn.gov/statutes/?id=16A.127)…"
- Never use "click here" as a description for a text link.

Don't

- Use custom styles
- Use text boxes
- Adjust the margins of the document
- Use section breaks
- Change the headers or footers on the templates
- Hyphenate words

Page Limits

- Agency profiles should not exceed 2-3 pages
- Program or budget activity narratives should be limited to 1 -2 pages each
- Small programs and budget activities should be 1 page

Creating Accessible Documents

The budget document must be produced in an accessible format. Instructions on steps you must take to make your budget narratives accessible are provided below, including an accessibility checklist. Your agency's accessibility officer should also review your budget narratives before submitting them to MMB. Once we receive your completed narratives, we will evaluate them using an accessibility checker. If accessibility errors are found, the documents will be returned to you for correction.

Use the following links to access the Minnesota State Document Accessibility Reference Guides and Training Modules.

For Office 2013:

> Minnesota State Document Accessibility Reference Guide for Office 2013 [http://mn.gov/mnit/assets/MinnesotaStateAccessibleDocumentReferenceGuide2013_tcm38-223313.pdf]

For Office 365:

> Minnesota State Document Accessibility Reference Guide for O365 [https://mn.gov/mnit/assets/MinnesotaStateAccessibleDocumentReferenceGuide_O365_tcm38-468856.pdf]

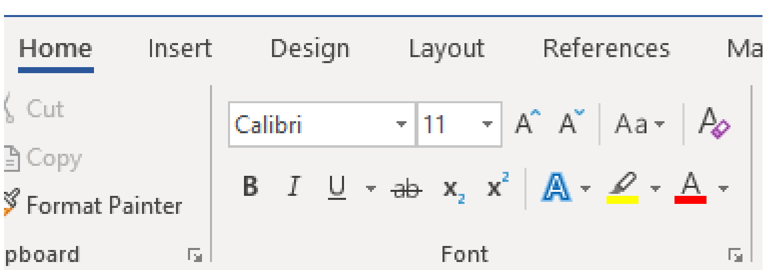
Training Modules

> Accessible Work Document Training Modules [https://mn.gov/mnit/about-mnit/accessibility/training/]

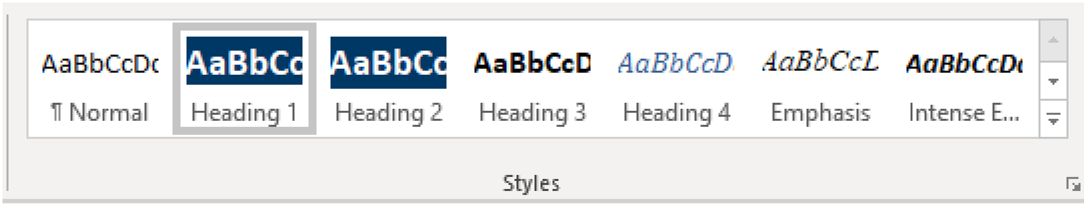
Instructions

Formatting Text

- Do not edit font and size, as the templates have been set with the font and size for consistent budget pages across agencies.
- Do not give styles new names. Assistive technologies ONLY recognize existing MSWord style names. For example, do not change "Heading 2" into "Budget 2".
- Do not use the tools in the Font group on the Home tab to make text look like headings or other styles. It is ok to use the bold, italic, and underline buttons to make plain text stand out.



- If you need to format text, use the **Styles** menu found on the **Home** tab. Pick the appropriate style for the text.



Copy and Paste information into the template

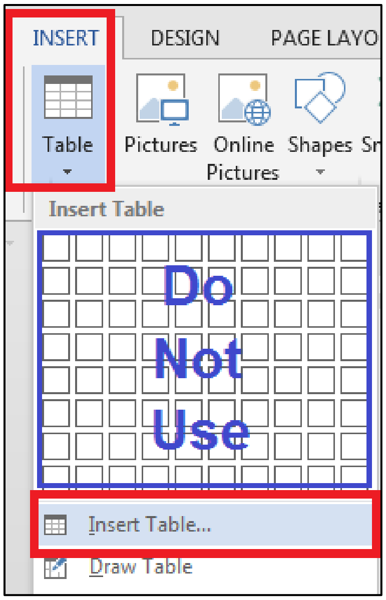
There are some changes to this year's template. It is ok to copy and paste information into the template. **Follow these instructions** to maintain the document format:

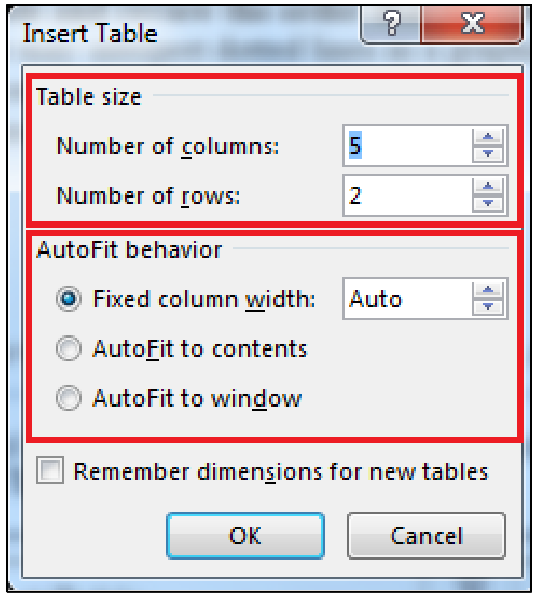
1. Copy the information from the source.
2. Right-click on the document where you want the information to be placed.
3. Choose either **Keep Text Only** (for text) or **Use Destination Theme** (or Use Destination Style for graphs, charts, etc.). Do **not** use Ctrl + v to paste the content.

Insert a Table

1. On the Insert tab, select the Table button
2. Select Insert Table
3. Enter the number of columns and rows you want, choose the AutoFit behavior, and click OK

Please do not be tempted to use the Draw Table tool. Although it is convenient, this tool does not create an accessible table. You must select Insert Table instead.





Charts

There are two ways of adding a chart that is not part of the template.

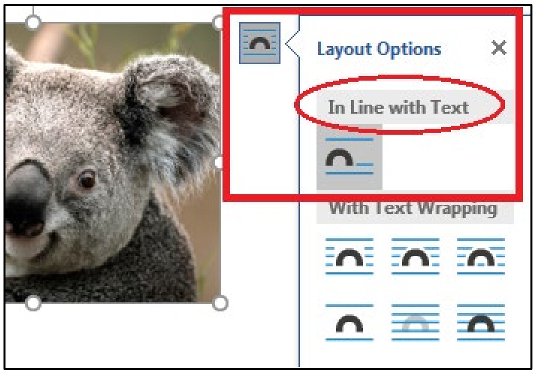
- Import the chart from the originating program (Excel or other program)
- As an image

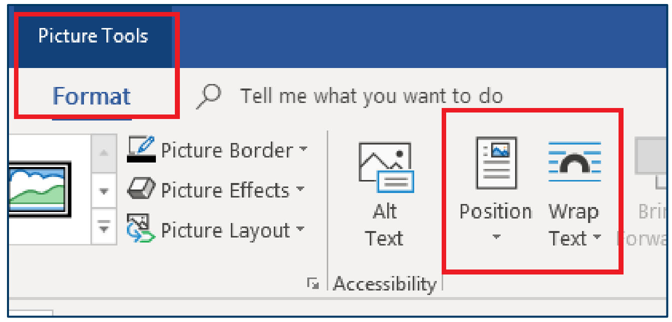
Please follow these guidelines for good accessibility:

- Make sure the colors have good contrast in both color and black and white (print the chart to check contrast in grayscale). If using Microsoft Office, **do not** use the default colors. For ease of accessibility, use a built-in monochromatic color scheme. These documents are viewed both online and in print, so good contrast in both formats is important. Please use the approved State of Minnesota branding colors and color schemes.
- If using an image of a chart:
    - Make sure the image is very clean. Images that are pixelated or blurry are difficult to read and look unprofessional.
    - Use the built in Snipping Tool to get a clean screen shot of the original chart.
- Images of charts must be placed **In Line** (see next section)
- Add good **Alternate Text** to the chart (see next section)

Images

1. Set “In Line with Text”
    a. Click on the image. The Layout Options button appears to the right of the image. Click on the button to open the menu and choose In Line with Text (Alt + JP + PO).
    b. Another way of accessing the In Line menu in Office 365 is the **Picture Tools**, **Format** tab. Use either the Position or Wrap Text menus.





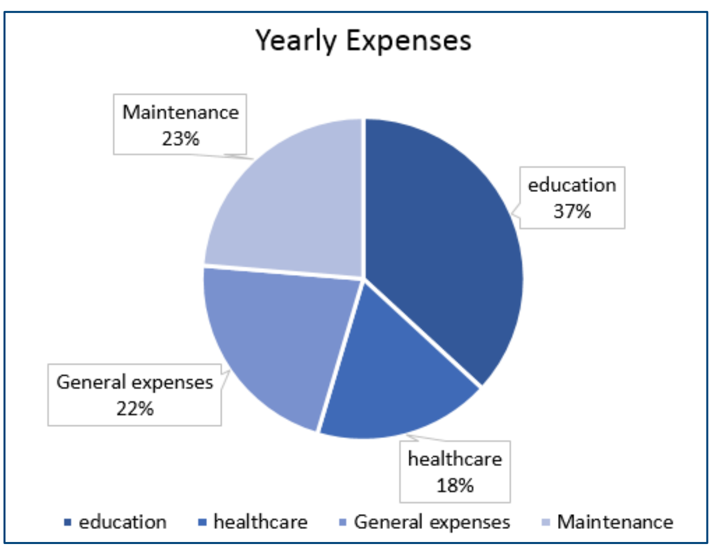
Add Alt Text to your image/chart

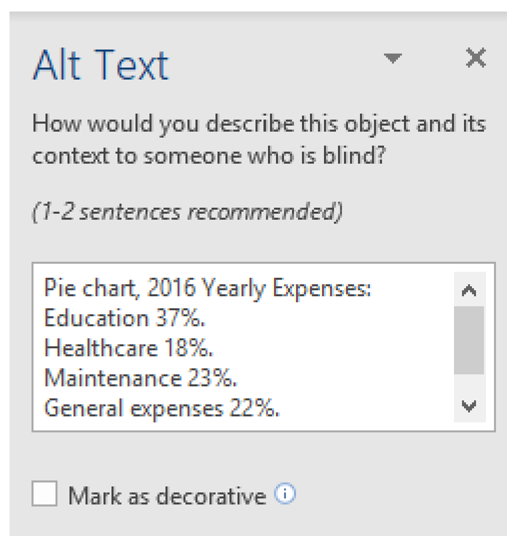
Alt text is used by people who are blind or deaf/blind who use screen or refreshable braille readers. Alt Text describes the image to the users so they can understand the image/chart.

<u>General guidelines for alt text:</u>

- Use clear, concise language. Try to not type more than 180 characters (not always possible)
- If the image is a chart, start description with the type of chart. If the image is not a chart, do not start your alt text with "image of" or "picture of"
- If you have a full description of the image in your text, refer to the text
- For graphs and charts that are not fully described in the text, put the tabular information into the alt text. Use punctuation to separate groups of items and values (see "Good alt text" below).

  Good options for large charts with multiple data points:
  - Summarize the chart in the text of the document. The alt text can refer the user to the text. Example: "Pie chart, 2016 Yearly Expenses, as described in paragraph below."
  - Place a link to the original table in the text of the document. The alt text can then summarize the chart in one sentence and refer to the link in the body text.





Examples:

Poor Alt Text:
Pie chart of yearly expenses

OR:

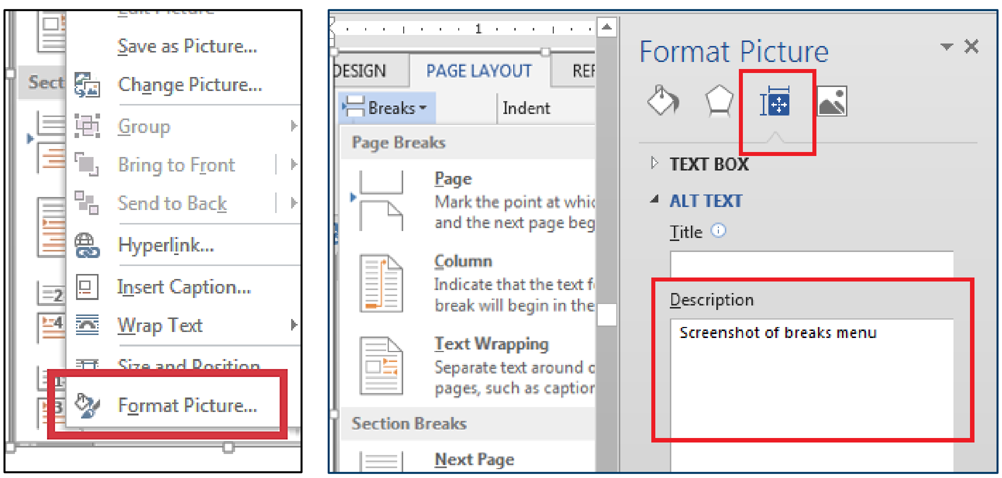
This is a picture of a chart that has all of the yearly expenses we expect to pay every year. It has education, healthcare, general expenses, and maintenance costs.

Good Alt Text:
Pie chart, 2016 Yearly expenses: Education 37%, Healthcare 18%, Maintenance 23%, General expenses 22%.

<u>**How to insert Alt Text**</u>

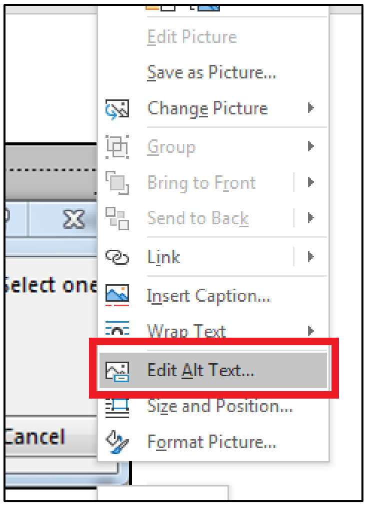
For Microsoft Office 2013:

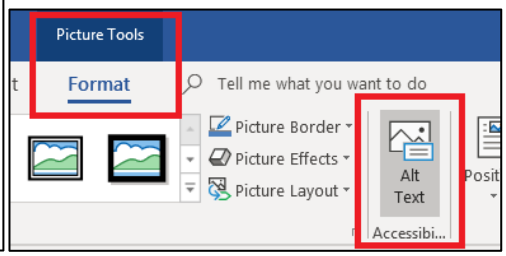
1. After inserting your image, right-click on it, and choose **Format Picture to open the Format Picture Pane** (Alt + JP + O).
2. Click on the **Layout & Properties** icon and then select **Alt Text.**
3. Only use the **Description** field. Do **not** type in the Title field.

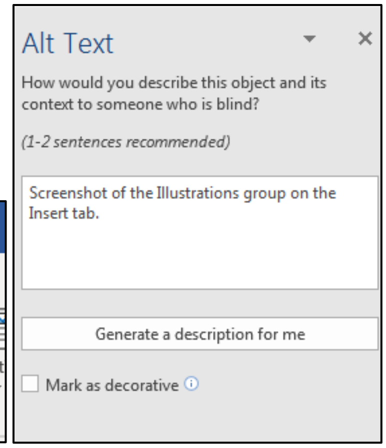


For Microsoft Office 365:

1. After inserting your image, right-click on it (or Shift+F10) and choose **Edit Alt Text**. Alternately, you can open the **Picture Tools, Format Tab**, and then choose **Alt Text**.
2. Describe the image in the **text field**. Use a clear, concise description. If the image shows something that is not written out in the body of your document, you must describe it. If it is something that is fully described within your document, you can refer to the existing text description.



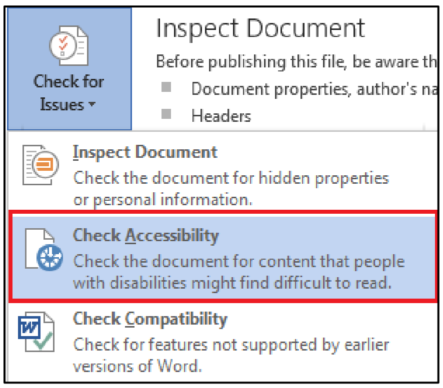


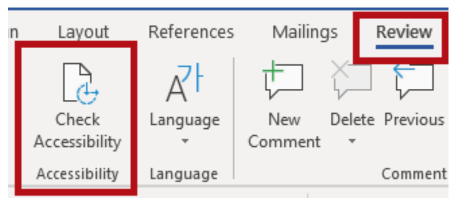


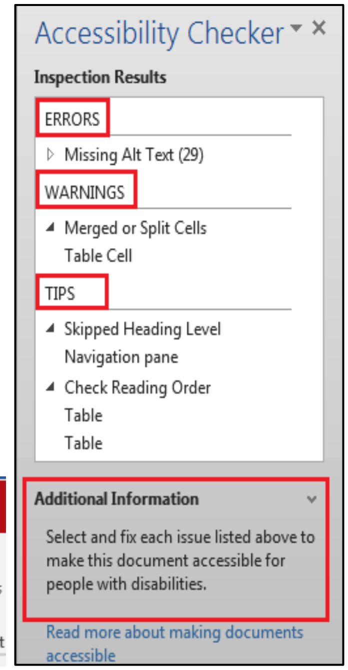
Check Accessibility

<u>Using the Accessibility Checker</u>

1. On the **File** tab, select **Check for Issues** button and then choose **Check Accessibility (Alt+F+I+I)**. Your document reopens with the **Accessibility Checker** dialog box. Office 365 also has a **Check Accessibility** button on the Review tab.
2. There are three levels of results:
   - **Errors:** Fix all errors to make your content accessible for AT users (Exceptions: Tables do not need alt text. Single cell tables used for formatting do not need header rows or alt text).
   - **Warnings:** This is content that may pose a problem for people with disabilities to access or understand. You may need to fix these.
   - **Tips:** Offers tips on how to make that area better organized or more user-friendly.
3. The bottom of the Accessibility Checker has an **Additional Information** dialog box that explains in further detail why and how a problem is fixed.
4. Select each result; Word goes to the page with the problem and highlights the problem area.


Check for Issues
Inspect Document
Before publishing this file, be aware th
Document properties, author's na
Headers
Inspect Document
Check the document for hidden properties or personal information.
Check Accessibility
Check the document for content that people with disabilities might find difficult to read.
Check Compatibility
Check for features not supported by earlier versions of Word.


Layout
References
Mailings
Review
Check Accessibility
Language
New Comment
Delete
Previous
Accessibility
Language
Comment


Accessibility Checker
Inspection Results
ERRORS
Missing Alt Text (29)
WARNINGS
Merged or Split Cells
Table Cell
TIPS
Skipped Heading Level
Navigation pane
Check Reading Order
Table
Table
Additional Information
Select and fix each issue listed above to make this document accessible for people with disabilities.
Read more about making documents accessible

Checklists

Agency Profile

- ☐ Update the alt text title and description for both charts. Ensure the description you provide describes the data within the charts for your agency.
- ☐ Run accessibility checker. Fix any errors.
- ☐ Send document to your agency's accessibility officer for review.

Small Agency Profile

- ☐ Update the alt text title and description for both charts. Ensure the description you provide describes the data within the charts for your agency.
- ☐ If you are following Option 1 for the Results section, did you follow the instructions above for "Importing information from other sources (Copy and Paste)," and "Using Images"?
- ☐ If you are following Option 1, be sure to add an alt text to graphic.
- ☐ If you are following Option 2 for the Results section, update the alt text title and description for the table. Ensure the description you provide describes the data within the performance measurement table.
- ☐ Run accessibility checker. Fix any errors.
- ☐ Send document to your agency's accessibility officer for review.

Program/Budget Activity Narratives

- ☐ If you are following Option 1 for the Results section, did you follow the instructions above for "Importing information from other sources (Copy and Paste)," and "Using Images"?
- ☐ If you are following Option 1, be sure to add an alt text to graphic.
- ☐ If you are following Option 2 for the Results section, update the alt text title and description for the table. Ensure the description you provide describes the data within the performance measurement table.
- ☐ Run accessibility checker. Fix any errors.
- ☐ Send document to your agency's accessibility officer for review.

Agency Change Item Narratives

- ☐ Update the alt text title and description for the Fiscal Impact table.
- ☐ If you are using your own charts or graphics for the Result section, did you follow the instructions above for "Importing information from other sources (Copy and Paste)," and "Using Images"?
- ☐ Be sure to add an alt text to the chart of graphic that you've imported.
- ☐ Run accessibility checker in Word. Fix any errors.
- ☐ Send document to your agency's accessibility officer for review.

Using SharePoint for Document Submission

Establishing User Access

Each agency has an agency secured folder on the MMB Budget Division Document Management SharePoint site (https://mn365.sharepoint.com/sites/MMB-Budget/SitePages/Home.aspx). Agency staff will need to request access to the site by submitting a Budget System User Authorization Form. Completed forms should be submitted to budget.finance.mmb@state.mn.us. Access is granted to agency users based on two types of access, Agency or Agency Legislative Initiatives. Please contact MMB if there are questions on which access a user may need.

Questions related to the use of SharePoint for submission of documents should be emailed to budget.finance.mmb@state.mn.us.

Narrative Templates

All narrative templates can be found on the MMB Biennial Budget Instructions website (http://mn.gov/mmb/budget/budget-instructions/bibudprep/).

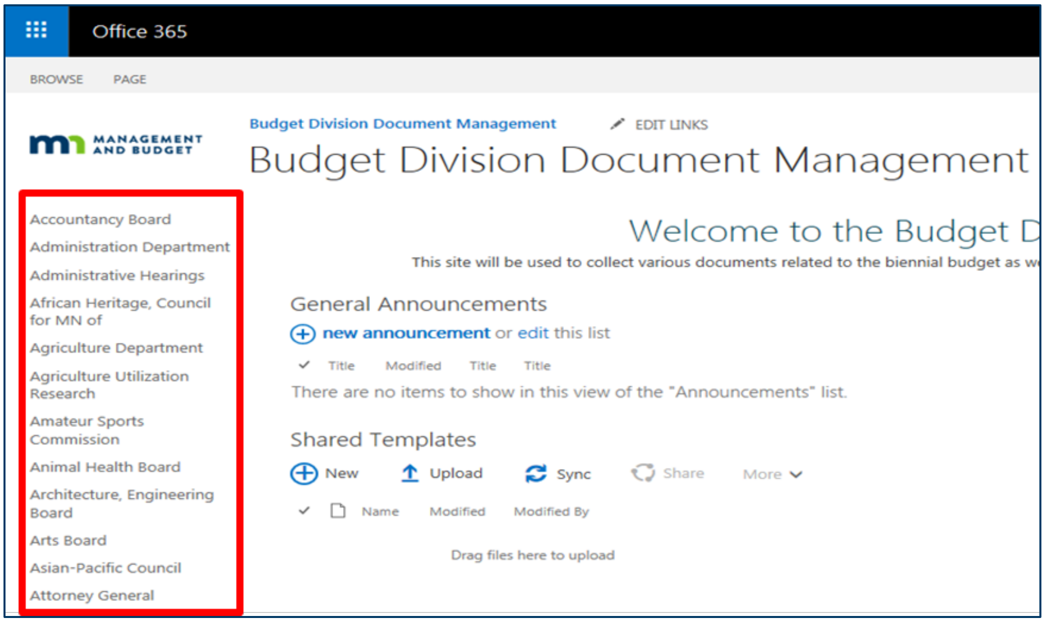
Instructions

Agencies must submit their budget narrative documents by uploading completed documents to the MMB Budget Division Document Management SharePoint site, as instructed in the Biennial Budget Instructions. Remember that once a document is uploaded to SharePoint, MMB considers this document as the final agency submission. If agencies have corrections or changes needed to a document after upload, they will need to work with their EBO to have those changes incorporated.

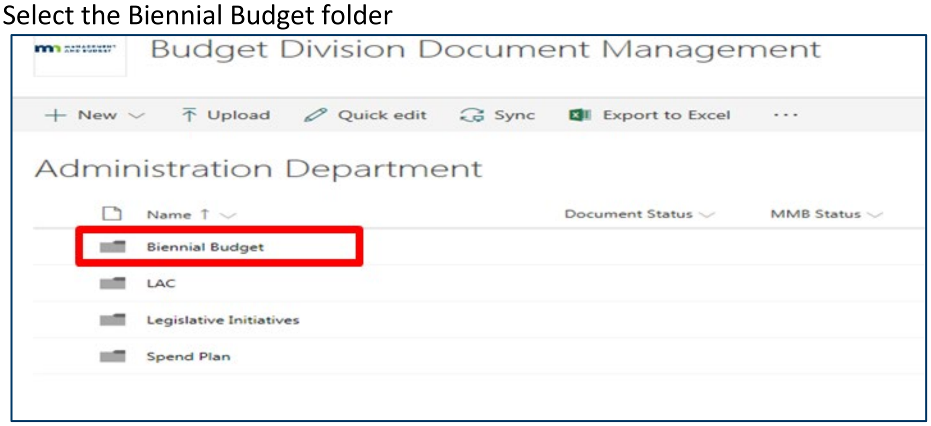
For more instructions on SharePoint functionality, refer to the SharePoint Reference Guide (https://mn.gov/mmb-stat/documents/budget/budget-instructions/sharepoint-instructions.pdf).

Uploading a Document to SharePoint

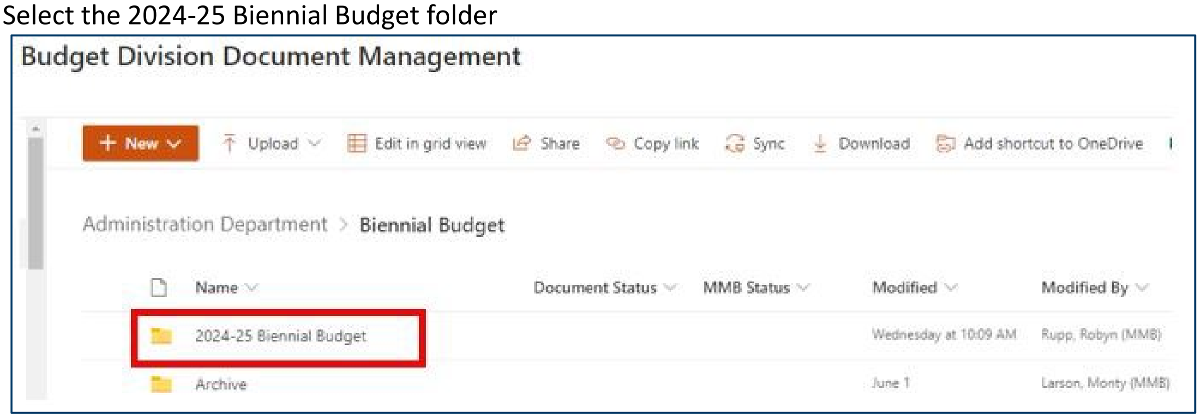
1. Open a web browser and go to the Budget Division Document Management SharePoint site URL: https://mn365.sharepoint.com/sites/MMB-Budget/SitePages/Home.aspx. If prompted, log in with your employee ID and password.
2. Select your agency from the menu on the left-hand side of the page.



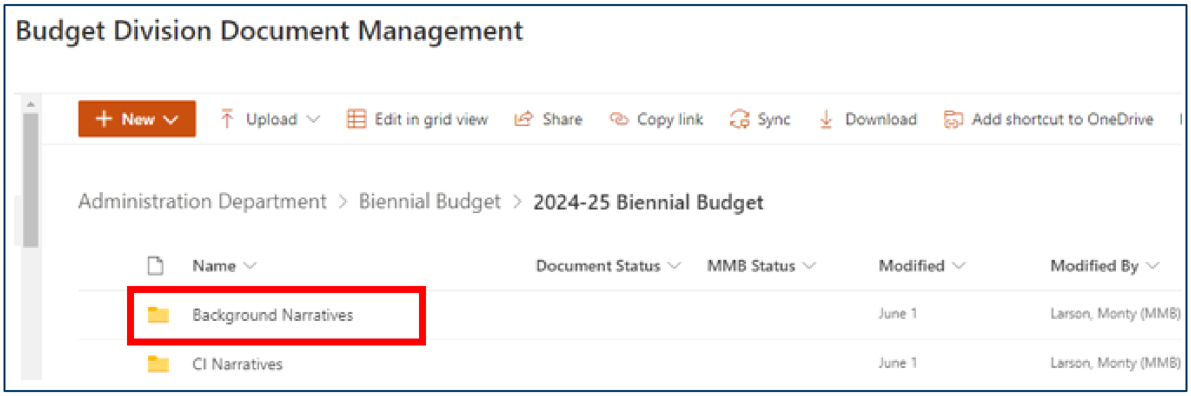
3. Select the Biennial Budget folder



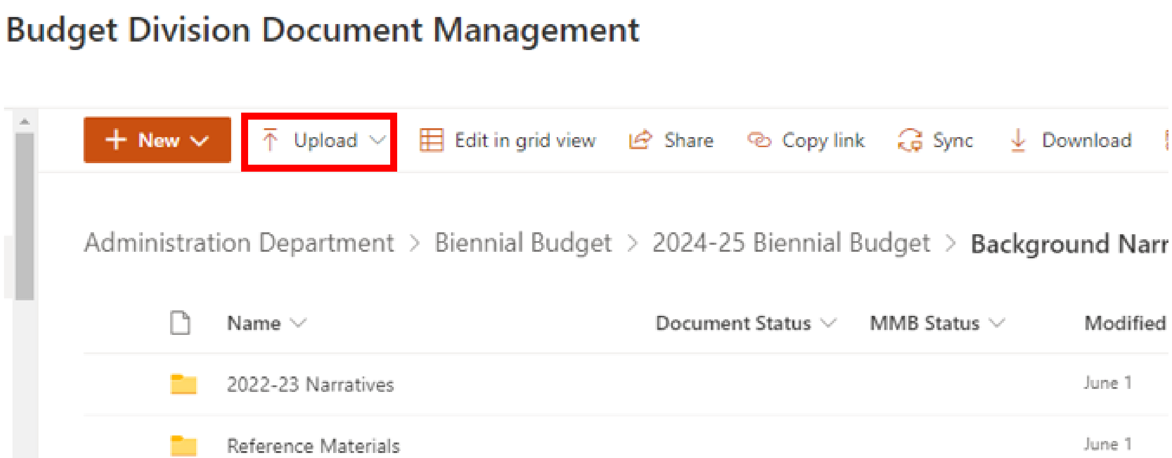
4. Select the 2024-25 Biennial Budget folder



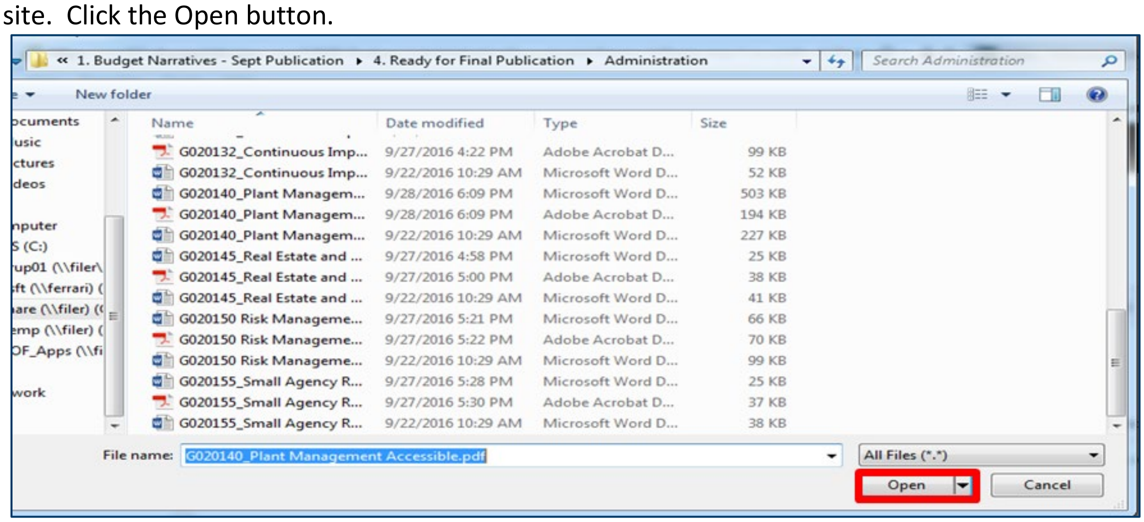
5. Select the Background Narratives folder. This is the folder where agencies will upload their final submitted budget narratives. Also within the Background Narratives folder are folders called 2022-23 Narratives and Reference Materials, which have information that will help agencies prepare their narratives, i.e., 2022-23 published budget narratives and 2021 spending information for the Agency Profile pie and bar charts.



6. Select the Upload tool



7. Search your computer for the document or documents you wish to upload to the SharePoint site. Click the Open button.

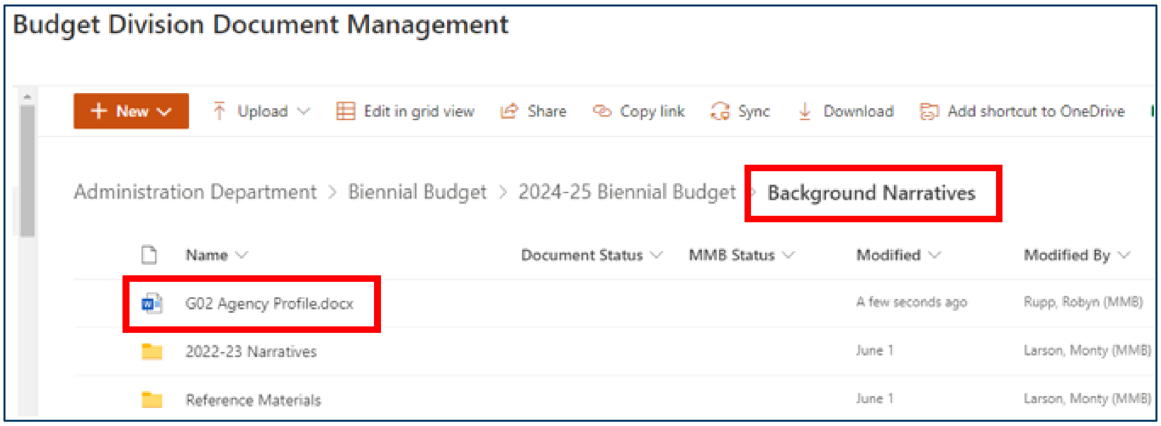


8. SharePoint will bring you to the document properties menu. Please verify that the name listed in the File name box is using the naming convention listed below:

Naming conventions for the templates are as follows:

Template	File Name When Saving the Document to SharePoint
Agency Profile	Agency Code Agency Profile (e.g., G02 Agency Profile)
Program/Activity Template	Program/Activity Number-Name of Program or Activity

9. Select Open and upload your document to the document library



For more instructions on SharePoint functionality, refer to the [SharePoint Reference Guide](https://mn.gov/mmb-stat/documents/budget/budget-instructions/sharepoint-instructions.pdf) (https://mn.gov/mmb-stat/documents/budget/budget-instructions/sharepoint-instructions.pdf)