FY 2028-29 Budget Narrative Instructions
June 2026

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Budget Structure and Narrative Templates

These instructions are intended to provide information for preparing 2028-29 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 to their EBO. ***These changes must be submitted to your EBO before August 7, 2026.***

Narratives Uploaded to SharePoint Site

Agencies that are not changing their budget structure or presentation should start with the budget narratives saved in SharePoint. These narratives are based on the agency's 2026-27 budget narratives and pre-populated with updates for the 2028-29 biennium, including agency profile pie and bar chart information and other updates to the templates. These narratives are uploaded to the MMB Budget Division Document Management SharePoint Site under your agency's folder: Biennial Budget/2028-29 Biennial Budget/Background Narratives/2026-27 Narratives. ***If your agency does 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 pie and bar 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. 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 narrative 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

- **Starting Point:** Last cycle's 2026-27 published budget narratives, with the profile pie chart and bar charts updated with FY 2024-2025 data and other narrative template changes, are uploaded to your agency's folder on the Budget Division Document Management SharePoint Site under the agency's folder to provide you a starting point: Biennial Budget/2028-29 Biennial Budget/Background Narratives/2026-27 Narratives.
- **Budget Structure Reference:** Budget structure reports from BPAS are located in each agency's folder on the Budget Division Document Management SharePoint Site under the agency's folder: Biennial Budget/2028-29 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).
- **Updated Templates:** All budget narrative instructions and templates can be found on the MMB Biennial Budget Instructions webpage. ***Please review the updated templates to ensure that your agency is providing the required information.***
- **Questions:** Email budget.finance.mmb@state.mn.us or contact your agency's assigned EBO 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. ***Please note that the agency profile templates have been updated since last biennium, so start with one of the 2028-29 profile templates or the profile we have updated in the SharePoint folder.***

Data for the Pie Charts

For agencies who used BPAS data to complete the pie chart for the 2026-27 agency profile, the pie chart is updated with FY 2025 data for the 2028-29 agency profile. 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 in the Biennial Budget/2028-29 Biennial Budget/Background Narratives/Reference Materials. The Excel spreadsheet is labeled "Narrative Pie Chart Spending by Category or 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 2025 close data in August 2025 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 2025 spending.

Data for the Historical Spending Bar Chart

For agencies who used consolidated fund statement data to complete the bar chart for the 2026-27 agency profile, the bar chart is updated with FY 2024-25 data for the 2028-29 agency profile. 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" is uploaded to each agency's folder on the Budget Division Document Management SharePoint Site in the Biennial Budget/2028-29 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 2016-2025. The source of the data is BPAS for FY 2016-25. "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 [Minnesota Statute 16A.10](), 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 metrics that you use to assess the success, outcomes, and/or impact of the program.

Resources for identifying and describing performance measures are available at https://mn.gov/mmb/budget/results-management/results-in-budgeting/

Please contact the Results Team at MMB (ResultsManagement@state.mn.us) with questions and for support completing this section.

“RESULTS” Section, Part A: Performance Data (Required)

In this section you will describe the key performance measures by which you understand the success of this budget activity or program. Programs have two options to provide at least three quantitative (numeric) 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 the most current data – preferably from within the last year.
    - If current data isn’t available, a brief description of the evidence that the program/activity will have the intended outcomes is required.
- Include historical data to reflect major trends (MS 16A.10, subd. 1b)
    - If historical data isn’t available, a brief description of the evidence that the program/activity will have or has had the intended outcomes is required. Evidence can be in the form of professional and community knowledge, logic model, current performance measure data, prior evaluation, or evidence-based practices.

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

- **Charts must be accompanied by a brief description** that indicates the source of the data and the type of measure (quantity, quality, or result)
- **All charts and graphs must meet accessibility requirements.** Reference the accessibility instructions and work with your agency’s accessibility officer before you submit your completed template to MMB.

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

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

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

This section was optional in last cycle's 2026-27 budget documents but is now required.

If the program/activity is currently implementing or supporting evidence-based practices, complete the table below. The definitions of evidence used by Results Management are available at https://mn.gov/mmb/results-first/definitions-of-evidence/. Resources to find evidence-based practices are available at https://mn.gov/mmb/evidence/finding/. If this program/activity is not currently implementing or supporting evidence-based practices, remove the blank table and include a brief explanation for why it is not applicable under Part B.

- In the FY 26-27 Expenditures column, list how much money from the program/activity described on this page was allocated to this evidence-based practice if this information is available. If an evidence-based practice is supported but the precise $ or approximate % of expenditure is unknown, complete the table but leave the expenditures column blank. Please add lines to the table as needed.

Evidence-based practice:	**Source:**	**FY 26-27 Expenditures**
List the names of program or activity that are evidence-based and directly funded.	*Provide a link to the clearinghouse or journal article that establishes the evidence.*	*If known, please provide as $ or %*

Please contact the Results Team at MMB with questions or for assistance completing this section (ResultsManagement@state.mn.us).

Guide for Writing Budget Narratives

One of our responsibilities in public service is communicating in ways that help people understand how government works. The budget narratives provide an objective, factual description of your agency's mission, goals, activities, and results. Here's how to make sure your audience understands the budget narrative.

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. These tips will help you create a budget narrative that resonates with Minnesotans.

Plan

- Explain your purpose.
- Know your audience. In this case, your readers are legislators, legislative staff, executive branch staff and Minnesotans. Don't assume the reader has an in-depth knowledge of your agency and programs.
- Avoid discussing past budget cuts or justifying budget requests or decisions.
- Identify if you will need information from program or policy staff to fully complete the template.

Organize

- Determine the one or two things you want readers to know about your work.
- Only include essential information, facts, data, and details.
- Consider what your readers might ask and answer those questions.
- Determine a logical sequence of information.

Write

- Use short sentences. If your reader needs to 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 the words your reader uses.
- Avoid jargon and legalese. If people outside your agency or area of expertise wouldn't understand, rewrite it.

Edit

- Use lists and simple tables.
- Use acronyms sparingly. Spell out each acronym on first reference in every document.
- Remove unnecessary words.

- Leave white space. It makes the words 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.

Acronyms

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

Styles

The template has specific heading and paragraph styles for accessibility purposes. Do not change the style, color or font. The style sheet includes headings, subheadings, body, lists, etc. Find the styles on the Home tab under Styles.

Bullets and Numbers

If using bullets or a numbered list, select List from document's styles. Find the styles on the Home tab, click Styles, and select List Paragraph. When using multiple levels of bullets, 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.
- If you're 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.10](https://www.revisor.mn.gov/statutes/cite/16A.10) (https://www.revisor.mn.gov/statutes/cite/16A.10)…".
- Never use "click here" as a description for a text link. Consider using "visit" or other inclusive language.

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 – 2 to 3 pages maximum.
- Program or budget activity narratives – Approximately 1 to 2 pages each.

- Small programs and budget activities – Approximately 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 the built-in Microsoft 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 365:

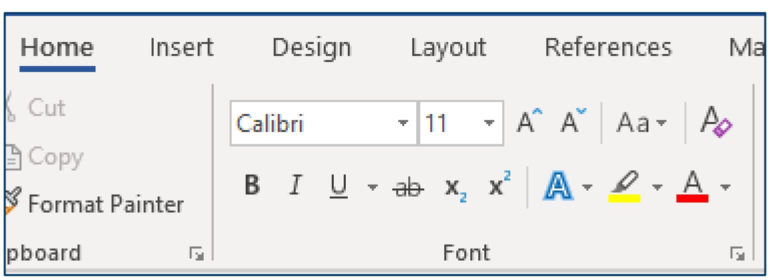
Minnesota State Document Accessibility Reference Guide for O365

Training Modules:
Accessible Work Document Training Modules

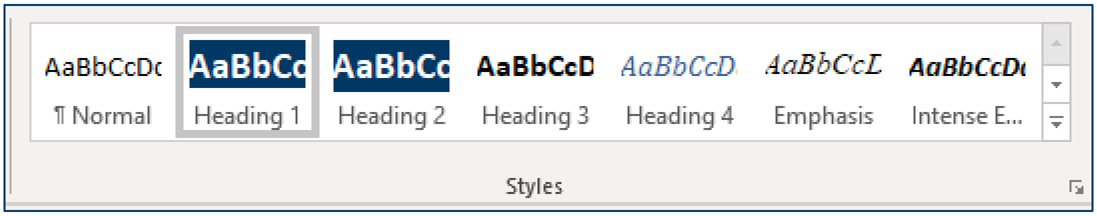
Instructions

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 button 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.



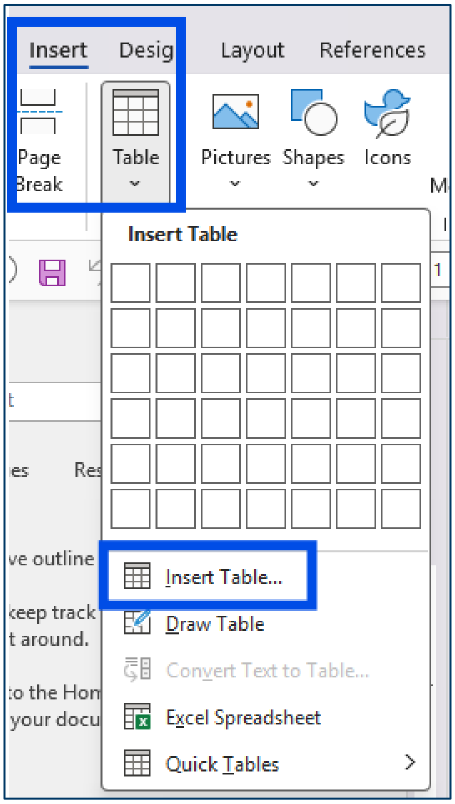
Copy and Paste information into the template

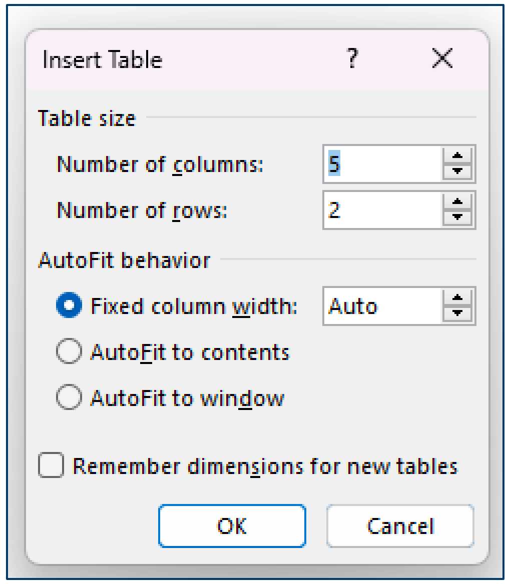
There are some changes to this year's template. It is ok to copy and paste information into the template. **Follow these instructions** to maintain the document format:

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





Charts

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

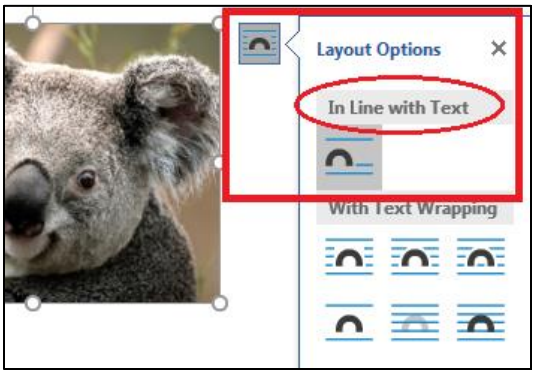
- Import the chart from the originating program (Excel or other program)
- As an image

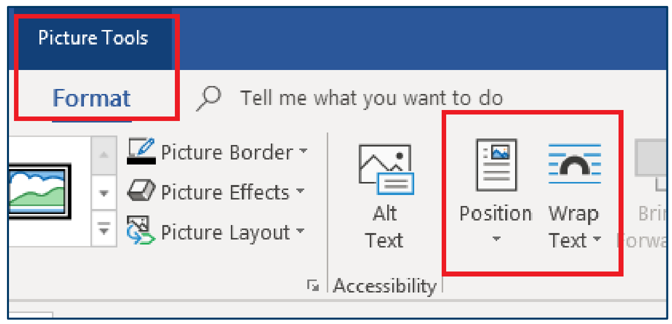
Please follow these guidelines for good accessibility:

- 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.





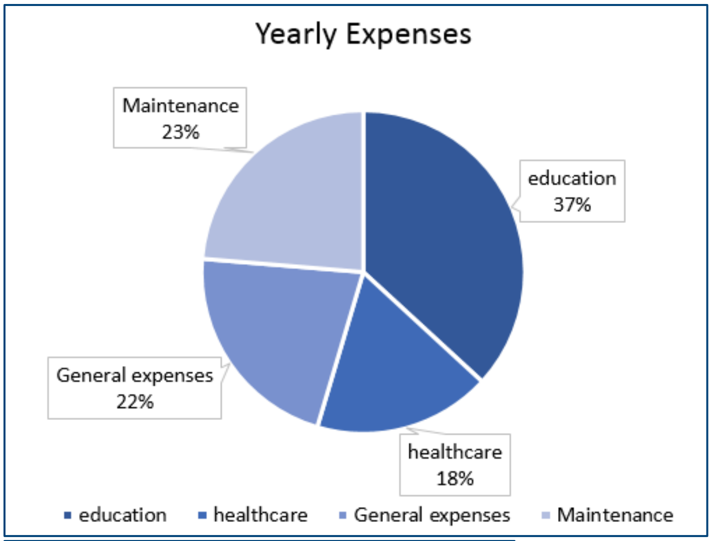
Add Alt Text to your image/chart

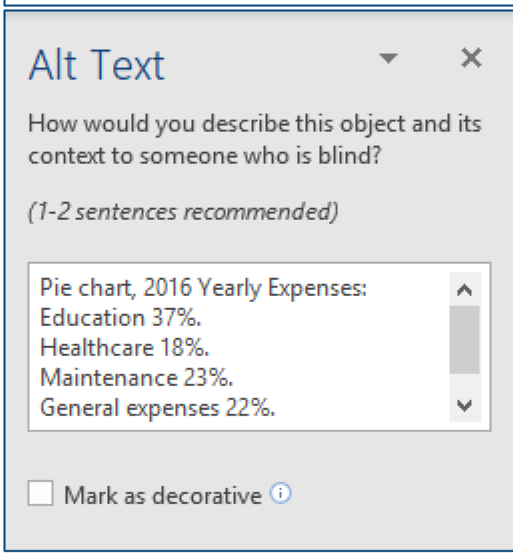
Alt text is used by people who have cognitive or visual disabilities. Alt Text describes the image to the users so they can understand the image/chart.

General guidelines for alt text:

- Use clear, concise language. Keep it at 180 characters or less
- If the image is a chart, start description with the type of chart. Do not start 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:

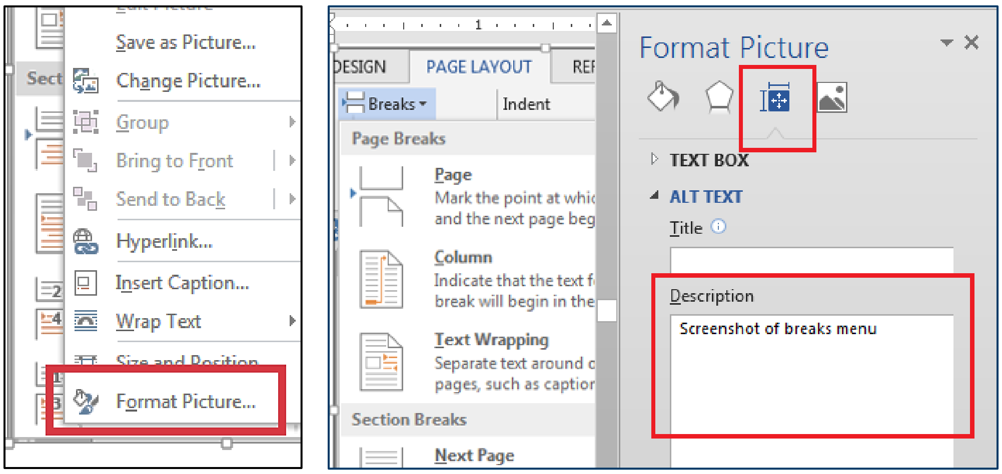
This is a picture of a chart that has all of the yearly expenses we expect to pay every year. It has education, healthcare, general expenses, and maintenance costs.

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

How to insert Alt Text

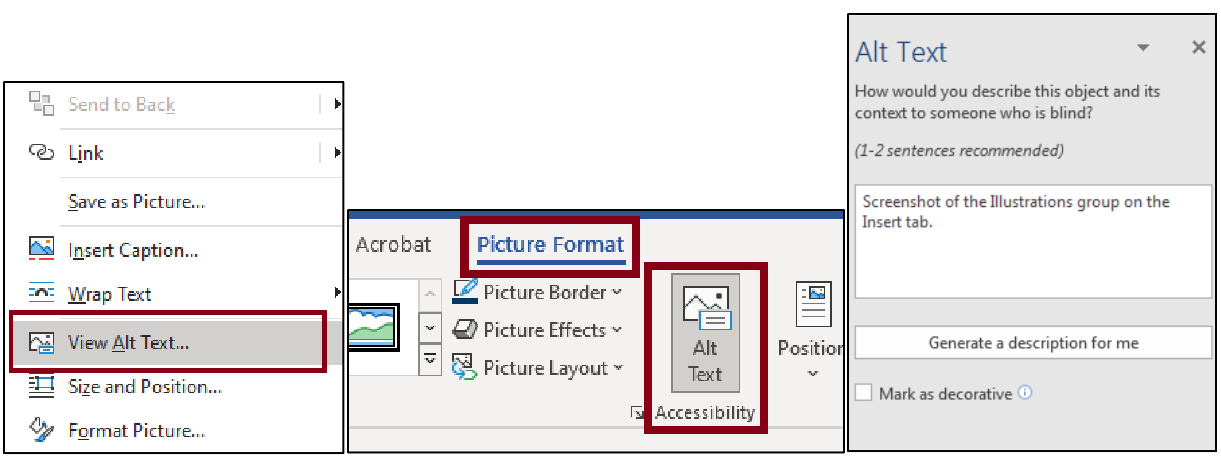
For Microsoft Office 2013:

1. After inserting your image, right-click on it, and choose **Format Picture to open the Format Picture Pane** (Alt + JP + O).
2. Select 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:

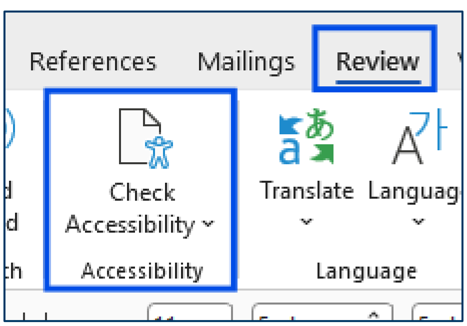
1. After inserting your image, right-click on it (Shift+F10) and choose **View Alt Text** or **Edit Alt Text** (depending on your version of software)**.**
   Alternately, you can open the **Picture Format Tab** and then choose **Alt Text**.
2. Describe the image in the **text field**. Use a clear, concise 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.

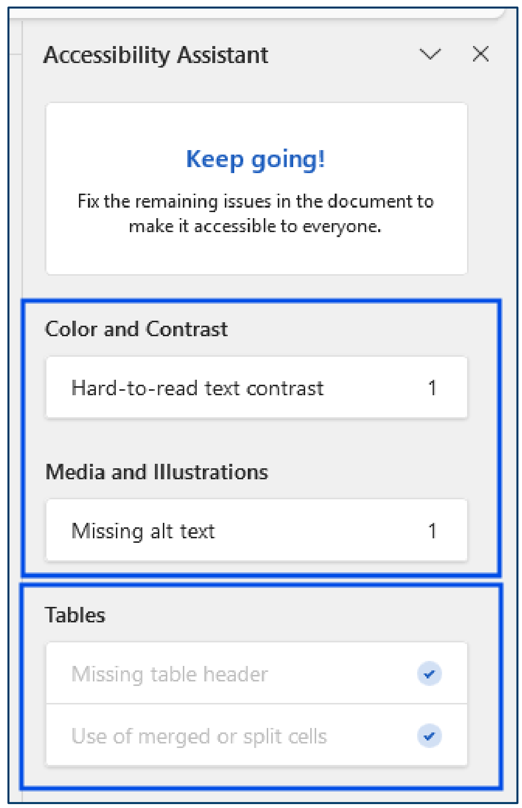


Check Accessibility

Using the Accessibility Assistant (Accessibility Checker)

1. Open the **Review** tab on the ribbon. Select **Check Accessibility**. The Accessibility Assistant panel opens.
2. Review the results. The Accessibility Assistant lists items that may cause accessibility barriers.
3. Choose an item in the list to see suggested fixes. Follow the on-screen prompts.
4. Confirm your updates. As you fix items, the Assistant automatically updates. Continue until the panel shows no more issues.





Checklists

Agency Profile

- ☐ Update the alt text 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 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 alt text to all graphics.
- ☐ 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 alt text to all graphics.
- ☐ Run accessibility checker. 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. 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 webpage.

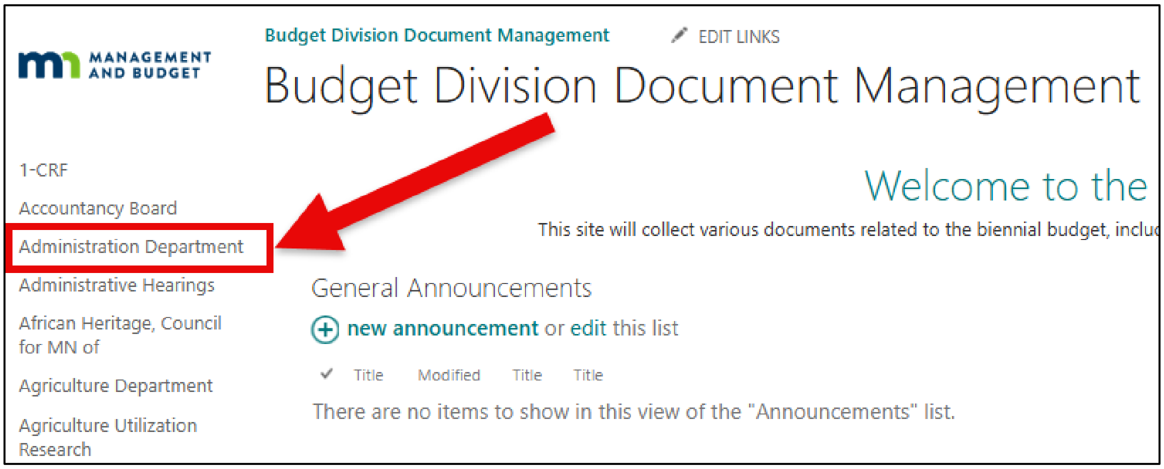
Instructions

Agencies must submit their budget narrative documents by uploading completed documents to the MMB Budget Division Document Management SharePoint site. ***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 and notify both their EBO and budget.finance.mmb@state.mn.us to ensure proper version control.

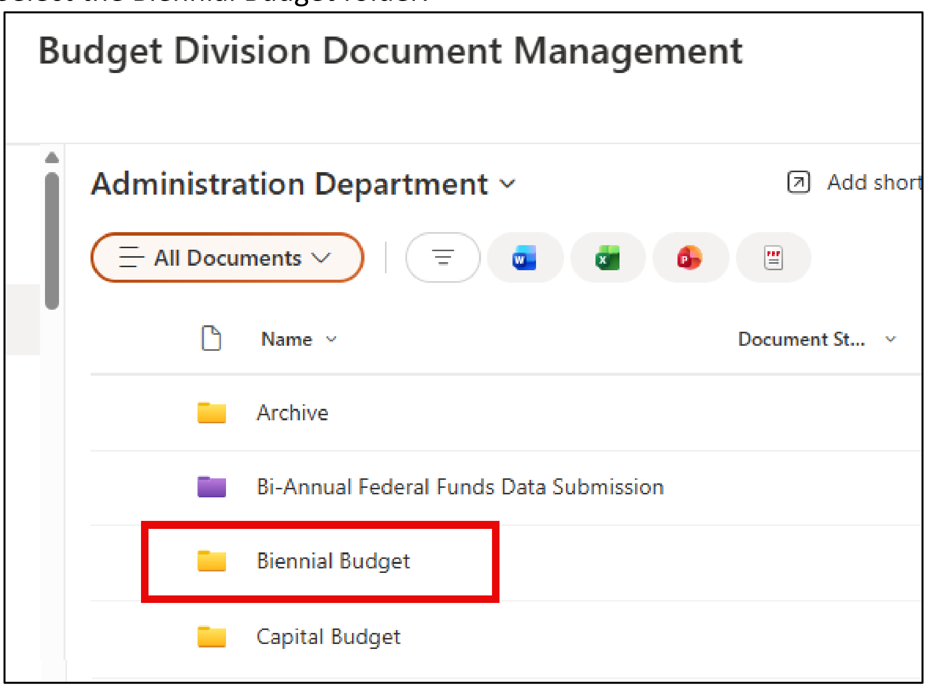
For more instructions on SharePoint functionality, refer to the SharePoint User Guide.

Uploading a Document to SharePoint

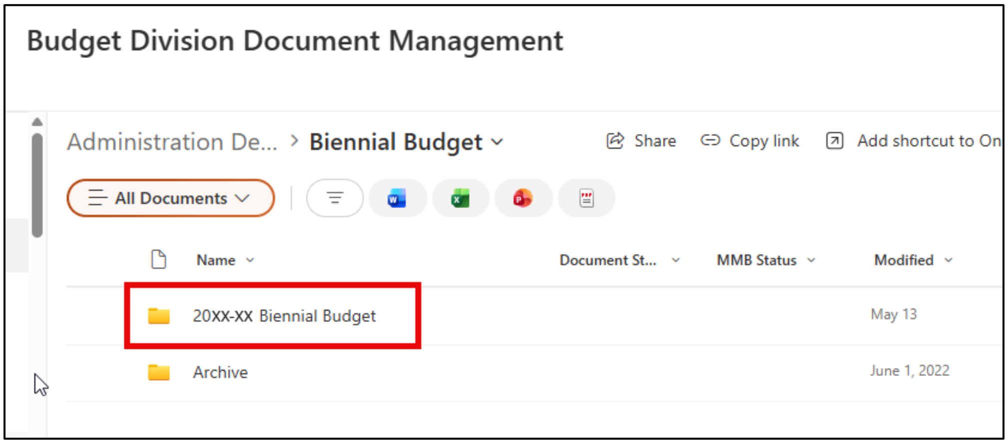
1. Open a web browser and go to the [Budget Division Document Management SharePoint site](). If prompted, log in with your employee ID and password.
2. Select your agency from the menu on the left-hand side of the page.



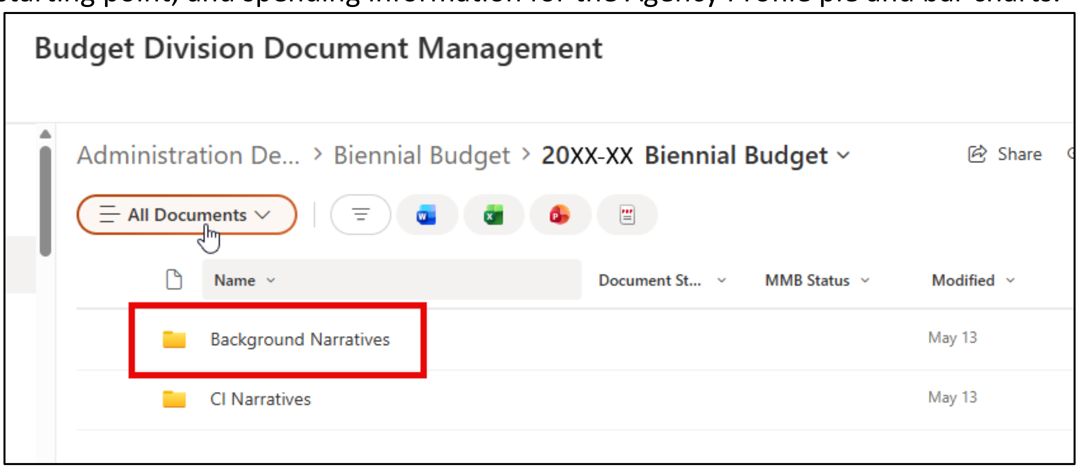
3. Select the Biennial Budget folder.



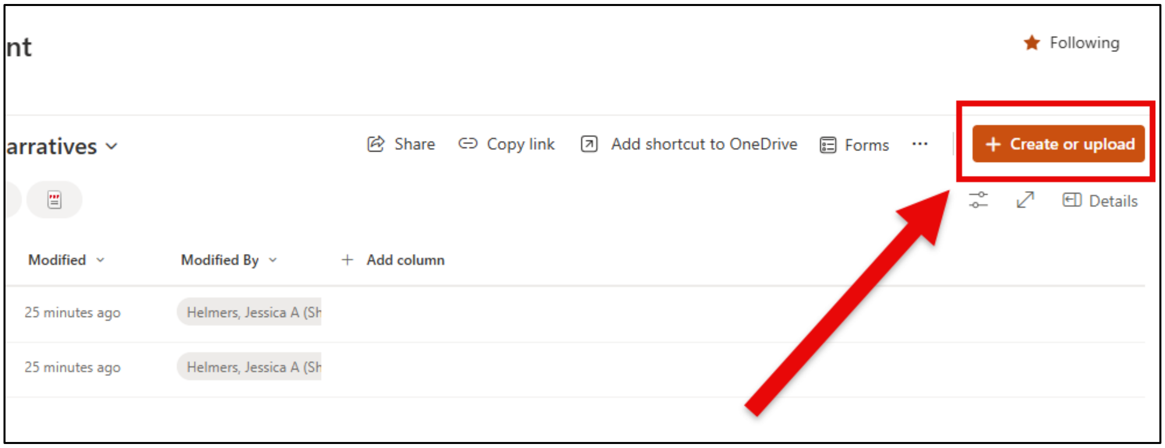
4. Select the 2028-29 Biennial Budget folder.



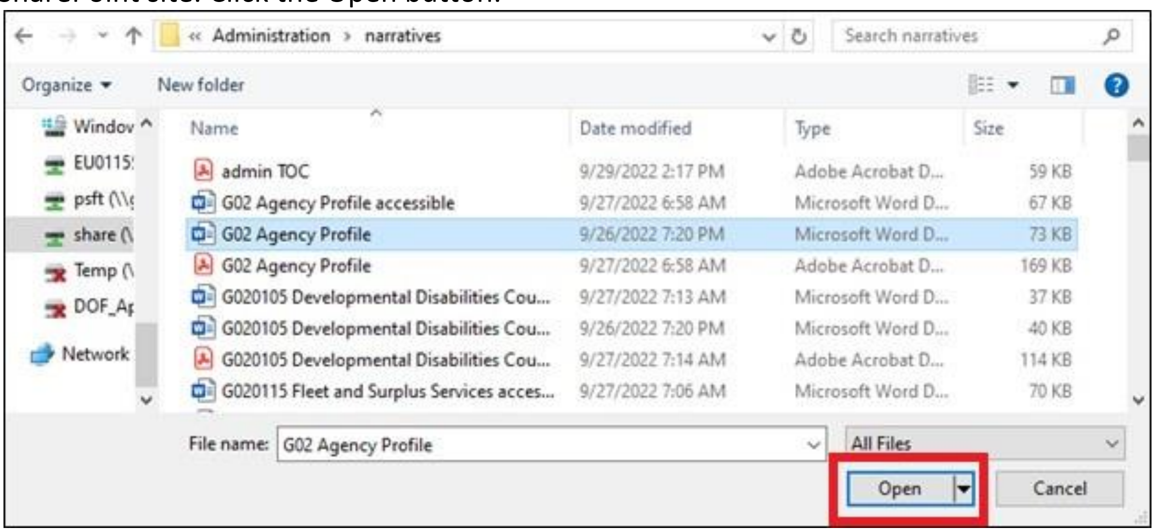
5. Select the **Background Narratives** folder. This is the folder where agencies will upload their final submitted budget narratives (as a Word document). Also within the Background Narratives folder are folders called 2026-27 Narratives and Reference Materials, which have information that will help agencies prepare their narratives, i.e., 2026-27 published budget narratives updated with information for 2028-29 to provide a starting point, and spending information for the Agency Profile pie and bar charts.



6. Select the Upload tool.



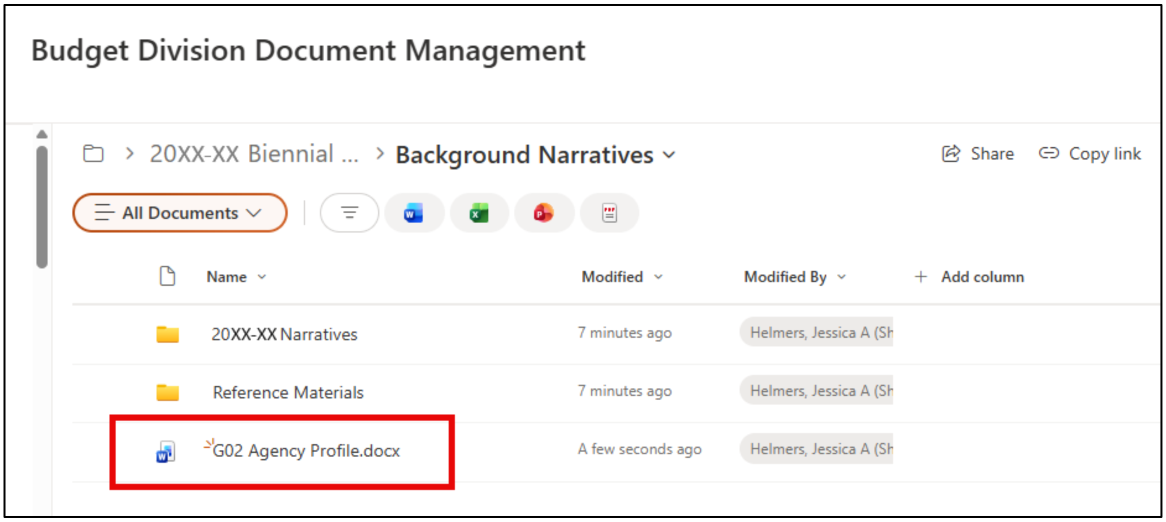
7. Search your computer for the document or documents you wish to upload to the SharePoint site. Click the Open button.



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:

Template	**File Name When Saving the Document to SharePoint**
Agency Profile	Agency Code Agency Profile (e.g., T79 Agency Profile)
Program/Activity Template	Program/Activity Number-Name of Program or Activity (e.g., T792022 - State Road Construction)

9. Select Open and upload your document to the Background Narratives folder.



For more instructions on SharePoint functionality, refer to the [SharePoint User Guide.]()