MANAGEMENT AND BUDGET

FY 2026-27 Base Budget Instructions
Grants Funding Detail

Overview

The grants funding detail is an optional appendix element of the budget document. The stand-alone grants funding detail is not necessary for all agencies and should be included based on consultation with your executive budget officer. Agencies with significant pass through funding or local grant payments should prepare a funding detail page to explain the level and nature of payments to individuals or local assistance payments. If grants are a minor portion of a given activity, the agency may provide the necessary information to explain payments to individuals and local assistance in the program or budget activity narrative rather than preparing a separate page.

Instructions for Completing the Table

The basic format for the grants funding detail should display the grant/program name and legal citation, purpose, recipient type with eligibility criteria and the current and next biennium's planned spending. The grants funding detail template as shown below is available on MMB Biennial Budget Instructions website.(MMB Biennial Budget Instructions website).The Grants Funding Detail is due by November 15 and must be saved to the MMB Budget Division SharePoint site (https://mn365.sharepoint.com/sites/MMB-Budget/SitePages/Home.aspx)in your agency's Biennial Budget/2026-27 Biennial Budget folder.

Some public entities receive funds through state grants. When the state funds an entity such as Horticultural Society, as a grant payment, this expenditure on the budget fiscal report appears under the expenditure category, Grants, Aids and Subsidies. Agencies should anticipate questions on this expenditure category and provide clarifying narrative data to explain the purpose or use of the funding. Federal awards do not need to be included in the grants funding detail because the awards are included in the federal funds summary. However, if including the federal award here will provide additional context to the use of the federal grant or provide a better picture of your agency's operations, include it at your discretion. For example, if an agency combines state funds with federal funds to administer a grant program, include reference to both.

Example of Completed Grants Detail Funding Table

Program Name Federal or State or Both (citation)	Purpose	Recipient Type (s) Eligibility Criteria	FY 2024	FY 2025	FY 2026	FY 2027
Health Care Access Fund (HCAF)- Summer Health Care Internships (State) M.S. 144.1464	Summer internship program for high school and college students.	Statewide non-profit organization representing health facilities.	$ 100,000	$ 100,000	$ 100,000	$ 100,000
HCAF- Sole Community Hospital (State) M.S. 144.1484, subd 1	Preserve hospitals that are geographically isolated (at least 25 miles from another).	Rural hospitals with 50 or fewer beds, 25 or more miles from another hospital, with financial losses.	$200,000	$200,000	$200,000	$200,000