



FY 2026-27 Base Budget Instructions Federal Funds Summary

Overview

The federal funds table is a mandatory element of the budget presentation for all agencies that receive and spend federal funds, including Temporary Assistance for Needy Families (TANF - 3002) and American Rescue Plan Act (ARPA - 3015) federal funds. The Summary is the source document for those executive branch agencies and grants that require legislative review through the process directed in [Minnesota Statute 3.3005](#), prior to the agency having the authority to spend. Please read the Federal Funds Section of the Base Budget Instructions document on the MMB Biennial Budget Instructions webpage (<https://mn.gov/mmb/budget/budget-instructions/bibudprep/>) prior to completing the federal funds summary table and narrative.

The required elements of the summary table, according to [Minnesota Statute 3.3005](#), includes:

- The name of all received and anticipated federal awards
- The federal agency from which the funds are available
- The federal identification number
- A brief description of the purpose of the grant
- An indication of whether a match or maintenance of effort (MOE) is required
- Federal spending amounts for actual FY 2024, estimate for FY 2025, and estimated amounts for FY 2026 and 2027 and FY 2028 and 2029
- Legal Authority other than M.S. 3.3005
- The number of full-time equivalent positions needed to implement the grant.

The agency total on the federal funds summary should tie to the total shown on your agency fiscal reports.

The federal funds summary table and narrative are 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. The Federal Fund Summary template as shown below is available on the MMB Biennial Budget Instructions website (<https://mn.gov/mmb/budget/budget-instructions/bibudprep/>).

Instructions for Completing the Template. [Do not change the template formatting]

1. **Federal Agency:** Name the federal agency granting the award. [Column A]
2. **ALN:** The federal Assistance Listing Number (ALN) for the award. [Column B]
3. **Federal Grant Name:** Identify federal grants by a short name. Spell out all acronyms so that the purpose description is clear and understandable to the general public. [Column D]

- a. Give each grant its own row in the spreadsheet. Distinct federal programs should, in general, be listed separately. Small grants may be consolidated.
- b. Group the federal awards by program. If awards are allocated to multiple programs, agencies have the option to include the award in one program area, or to list the award proportionally by program area.
- c. Include a brief description with the general purpose of the award, whether the grant will fund agency activities or will be granted to another agency or organization.
4. **Brief Purpose:** Include a brief description with the general purpose of the award, whether the grant will fund agency activities or will be granted to another agency or organization. [Column E]
5. **Amounts by Fiscal Year (Dollar Amounts Entered in Thousands):**
 - a. FY 2024 Actuals enter the actual amount spent in FY 2024 for the grant. [Column G]
 - b. FY 2025 Current Authority enter the current spending authority for the grant, if the legal authority to spend is M.S. 3.3005. *This column will not be printed in the final federal funds summary in the agency book.* [Column H]
 - c. FY 2025 Budget enter the current anticipated spending amount for the federal grant as entered in the Budget Planning and Analysis System (BPAS). Federal grants submitted in Fall 20-day LAC process must be included in the amount entered or any increased amount that requires legislative review for the current fiscal year, FY 2025. [Column I]
 - d. FY 2026 Base and FY 2027 Base columns enter the anticipated spending for the grant as entered in BPAS. [Column J and K]
 - e. FY 2028 Base and FY 2029 Base columns enter the anticipated spending for the grant as entered in BPAS. *These columns will not be printed in the final federal funds summary in the agency book.* [Column L and M]
 - f. The grant amounts entered in columns G, I, J, K, L and M should tie to BPAS reports.
6. **Required State Match or Maintenance of Effort (MOE):** Indicate whether a state match or MOE is required. Agencies should include additional information about the amount of the match or MOE in the table or the narrative. [Column N]
7. **Legal Authority Other than M.S. 3.3005:** Legal authority for an executive branch agency to spend a grant other than M.S. 3.3005. *This column will not be printed in the final federal funds summary in the agency book.* [Column O]
8. **FTEs:** Include the number of full-time equivalent positions needed to implement the grant, or that are paid from the grant. [Column P]
9. **Totals:** The agency total on the federal funds summary should tie to the total shown in an agency's budget fiscal reports. If your agency has TANF or ARPA funds they should be shown on the federal funds summary after the Federal Funds (3000) total.

Instructions for Completing the Narrative

Please provide a brief narrative of the agency's federal funds to give a general overview of the role of the federal funds within the agency. The narrative should be written in plain language. **The Federal Funds Summary narrative can be provided in Microsoft Word instead of Excel and include the following information, where applicable:**

1. For new grants, provide a narrative description of the short-and long-term commitments required, including whether continuation of any full-time equivalent positions will be condition of receiving the federal award.
2. Maintenance of effort levels (MOE)
3. Agency Legal Authority to Spend Other than M.S. 3.3005 for executive branch agencies
4. Changing funding levels or trends that may impact future awards
5. Major state funding related to federal awards
6. Basis for estimates
7. Indicate whether the federal funding has flexibility in how the funds are spent.

Example of Federal Funds Summary Table included in Agency Books

Federal Agency and ALN	Federal Award Name and Brief Purpose	FY 2024 Actual	FY 2025 Budget	FY 2026 Base	FY 2027 Base	Required State Match or MOE?	FTEs
Environmental Protection Agency 66.454	Water Quality Management Planning: Measures for the prevention and control of surface and ground water pollution, includes monitoring coordination and water assessments.	\$325	\$325	\$300	\$300	MOE	2.5
U.S. Department of Health and Human Services 93.568	Low Income Household Water Assistance Program - The program is to carry out grants to assist low-income households, particularly those with the lowest incomes, that pay a high proportion of household income for drinking water and wastewater services.	\$6,100	\$5,000	\$3,000	\$3,000	Match	1.0
	Federal Fund - Agency Total	\$6,425	\$5,32 5	\$3,300	\$3,300		3. 5