



FY 2028-29 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 (fund 3000), including Temporary Assistance for Needy Families (TANF – fund 3001) 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 Statutes, section 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](#) prior to completing the Federal Funds Summary table and narrative.

The required elements of the summary table, according to [Minnesota Statutes, section 3.3005](#), include:

- The name of all received and anticipated federal awards
- The federal agency from which the funds are available
- The federal identification number (ALN)
- 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 2026, estimate for FY 2027, and estimated amounts for FY 2028 and 2029 and FY 2030 and 2031
- Legal Authority other than M.S. 3.3005
- The number of full-time equivalent positions needed to implement the grant

The Federal Funds Summary table and narrative are due by **November 13** and must be saved to the [MMB Budget Division SharePoint site](#) in your agency's Biennial Budget/2028-29 Biennial Budget folder.

Creating the Federal Funds Summary in the new BPAS Module

Agencies will complete the Federal Funds Summary table and narrative by entering data in the new BPAS Federal Funds Module. This is new, starting with the FY 2028-29 biennial budget process. Producing the Federal Funds Summary in BPAS will modernize the process, support data standardization, and improve reconciliation with BPAS base budget data. As in years before, the agency total on the Federal Funds Summary should tie to the federal fund total expenditures in each fiscal year shown on your agency's fiscal reports.

Information about BPAS data entry steps, data validation, and how to review the final published report are available on [MMB's BPAS System website](#). Resources include the BPAS User Guide, a BPAS Federal Funds Module Process and Q&A document, and a training video.

If your agency encounters issues using BPAS to complete the Federal Funds Summary, please contact MMB Budget Operations for assistance at budget.finance.mmb@state.mn.us.

Federal Funds Summary Table

The following fields are in the new BPAS Federal Funds Module for data entry to produce the Federal Funds Summary table. When entering information, please spell out all acronyms and ensure names and descriptions are understandable to the general public. Current year and next biennium expenditure amounts should include anticipated, pending, and awarded federal funds.

1. **Federal Grant Name:** Identify federal grants with a short name.
 - a. This field names one line in the Federal Funds Summary. Agencies should consider using their [most recently published](#) name when creating this field in BPAS for the first time.
 - b. This field is also referred to as the Federal Funds Identification (FF ID) name.
 - i. An FF ID is a BPAS-specific field used to group data to create one line in the Federal Funds Summary and, in the future, one Interim LAC Request, such as one Fall 20-Day review form.
 - c. Considerations:
 - i. Distinct federal programs should, in general, be listed separately. Small grants may be consolidated.
 - ii. Each appropriation ID may be assigned to only one FF ID.
 - iii. Each FF ID should be made up of appropriation IDs that are in the same fund and ideally the same activity/program to facilitate auto-ordering in the report.
 - iv. As a best practice, each FF ID should correspond to only one ALN; however, agencies may include more than one ALN when appropriate (e.g., when a program includes both discretionary and formula-based federal funds under separate ALNs).
2. **ALN:** Select the federal Assistance Listing Number (ALN) for the award from the list provided. If it is not available, one can be added manually.
3. **Federal Agency:** Identify the name of the federal agency granting the award. This is assigned based on the ALN selection. Please note that the federal agency/department name is included systematically, and agency sub-tier names can be mentioned in the “Brief Purpose of Grant” field to provide clarity.
4. **Brief Purpose of Grant:** Include a brief description with the general purpose of the award and whether the grant will fund agency activities or will be granted to another agency or organization.
5. **State Legal Authority:** Enter your agency’s most specific legal authority to spend or receive these federal funds, other than M.S. 3.3005. If there is no specific statute or law available, enter M.S. 4.07. This field will not be published.
6. **Match Requirement:** Indicate whether a state match is required. Agencies should include additional information about the amount of the match in the narrative.
7. **Maintenance of Effort (MOE):** Indicate whether MOE is required. Agencies should include additional information about the amount of the MOE in the narrative.

8. **Comment:** This field is optional and is not published. As such, it may be used to note federal award identification numbers, award history, or cross-references to the SWIFT grants management module, such as the project ID.

9. **Amounts by Fiscal Year:**

Dollar amounts displayed in the BPAS Federal Funds Module are expenditures for the current base scenario, as entered in the BPAS Appropriation Entry/Edit screen. Amounts reflect the total of all the federal fund appropriation IDs assigned to each FF ID/Federal Grant Name. Amounts are displayed in thousands. Amounts must be finalized in the BPAS Appropriation Entry/Edit screen by October 15, 2026.

The agency total on the Federal Funds Summary PDF report should tie to the agency's total federal fund expenditures in their BPAS base budget and related fiscal reports. This can be checked by comparing the BPAS Entity Detail Report to the BPAS Federal Fund Module reports.

- a. **FY 2026 Actuals:** The actual amount spent in FY 2026 for the grant, as uploaded from SWIFT hard close into BPAS.
- b. **FY 2027 Budget:** The anticipated spending amount for the federal grant in the current fiscal year, as entered in BPAS. For grants that use the Federal Funds Summary for spending authority, this amount should include amounts submitted in the Fall 20-Day LAC process, as well as any new request for increased spending authority for the current fiscal year requiring legislative review through this Federal Funds Summary.
- c. **FY 2028 and FY 2029 Base:** The anticipated spending for the grant as entered in BPAS.
- d. **FY 2030 and FY 2031 Estimated:** The anticipated spending for the grant as entered in BPAS. These planning years will not be published in the Federal Funds Summary.

The one field not pulled directly from the BPAS Appropriation Entry/Edit screen is the FY 2027 Remaining Biennial Authority field.

- e. **Remaining Biennial Authority in FY 2027:** This field must be entered by the agency and is used as a calculation check to ensure that any reduction in spending authority is identified and intentional before submitting the Federal Funds Summary. Enter the current remaining biennial spending authority for the grant, if the legal authority to spend comes from the process in M.S. 3.3005. This field will not be published in the Federal Funds Summary.
10. **FTEs:** The number of full-time equivalent positions needed to implement the grant, or that are paid from the grant. The amount reflects the FY 2028 BPAS base budget FTEs summed for all the federal fund appropriation IDs assigned to each FF ID/Federal Grant Name. FTEs must be finalized in the BPAS Appropriation Entry/Edit screen by October 15, 2026.
11. **Totals:** The agency totals, by fiscal year and fund, on the Federal Funds Summary should tie to the total shown in an agency's budget fiscal reports.

Federal Funds Summary 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 may 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. Match and Maintenance of Effort (MOE) levels.
3. Agency Legal Authority to spend or receive federal funds other than M.S. 3.3005 for executive branch agencies.
4. Changes in funding levels or trends that may impact future awards.
5. Major state funding related to federal awards.
6. Basis for estimates.
7. Indication of 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 2026 Actual	FY 2027 Budget	FY 2028 Base	FY 2029 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	\$5,325	\$3,300	\$3,300		3.5