

## Appropriation Budget Process Overview

The Appropriation budget type is one of four budget types available within the Statewide Financial Management Application (SFMA).

The **Appropriation** structure represents the highest level of budgeting capabilities in SFMA and satisfies the reporting needs of the Legislature and the DAS Chief Financial Office (CFO).

- Appropriations (or Limitations) are the legal spending authority set by the State Legislature for each agency.
- SFMA does not make a distinction between a limitation and an appropriation, they are both considered appropriations within the system.
- Each line item on an approved appropriation bill is assigned an Appropriation Number per the [OAM 20.10.00](#) and [Article V 15a. of the Oregon Constitution](#). This coincides with the Governor's line-item veto authority (Line-item--the ability to veto distinct lines or items within a bill, while approving the remainder).
- This Appropriation Number is provided by the agency entered into SFMA on the 20 Appropriation Number Profile.

### Appropriation Profile

The **20 profile** in SFMA determines the classification and level of control to be exercised over an appropriation. This Appropriation Number can be associated to the agency PCA Profiles and their related control indicators. The 20 profile is maintained and updated by the SABRS. The Appropriation profile budget control elements and other indicators are provided by the agency. Appropriations are posted at the Appropriated Fund, Agency and Program Level 02 levels.

### Appropriation Setup Process

The following steps are the general process for creating new appropriations:

#### Agency will:

For new appropriations the agency will submit a 20 Profile form. This is found on our website. The agency will define the appropriation number, title and the various indicators listed. The Bill Number and Section should also be noted. SABRS requires the following on the form at a minimum:

1. Appn Yr.
2. Appn No
3. Appd Fund
4. Title
5. Legal Reference

Note: following are the guidelines for appropriation number prefixes:

- 3\*\*\*\*: Other fund appropriations
- 4\*\*\*\*: Lottery fund appropriations
- 6\*\*\*\*: Federal fund appropriations
- 8\*\*\*\*: General fund appropriations
- 7\*\*\*\*: Revenue only appropriations (these are set up for agencies that collect GF Revenue; appd fund 8800)

**SABRS will:**

1. SABRS will update or establish the 20 profile on SFMA based on the information submitted by the agency.
2. Email the agency when the appropriation has been setup.

**Agency will:**

1. Agency will send in an active PCA. Agencies must update PCA/Index profiles on SFMA to match with new appropriation numbers before the next step can occur.  
Note: Main Budget/Allotment PCAs should not have project or grant numbers associated with the PCA for loading purposes if possible.

**SABRS will:**

1. SABRS loads appropriations into SFMA.
2. SABRS will audit the information, load the appropriation, and email the agency when complete.

Below are examples of standard language that is used when a new appropriation number is required. If an existing chapter (bill), section/subsection is NOT referenced then a new appropriation is required.

**Legislative Session Action:**

- SECTION 13. Notwithstanding any other law limiting expenditures, the amount of \$1,253,415 is established for the biennium ending June 30, 2017, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Higher Education Coordinating Commission, for debt service on outstanding general obligation bonds sold pursuant to Article XI-Q of the Oregon Constitution for the benefit of Oregon public universities.

- **SECTION 136. In addition to and not in lieu of any other appropriation, there is appropriated to the Department of Land Conservation and Development, for the biennium beginning July 1, 2019, out of the General Fund, the amount of \$2,005,563 for the implementation of the provisions of chapter \_\_, Oregon Laws 2019 (Enrolled House Bill 2001), and chapter \_\_, Oregon Laws 2019 (Enrolled House Bill 2003).**

**Emergency Board Action:**

Established a General Fund appropriation for the Department of Administrative Services and allocated \$73,053 from the Emergency Fund established by section 1, chapter 837, Oregon Laws 2015 and \$2,000,000 from the special purpose appropriation made to the Emergency Board by section 109 (1), chapter 82, Oregon Laws 2016, to the newly established appropriation for costs associated with the unlawful occupation of the Malheur National Wildlife Refuge in Harney County, for distribution to state and local agencies to reimburse for expenses incurred during the occupation.

**New Appropriation with references to multiple subsections:**

*For more information related to profiles on SFMA, please see the Statewide Financial Management Services website.*

Each item on an approved appropriation bill is assigned an appropriation number. In this example, 8 new appropriations are being established.

**SECTION 194.** In addition to and not in lieu of any other appropriation, there is appropriated to the Oregon Business Development Department, for the biennium beginning July 1, 2021, out of the General Fund, the following amounts, for infrastructure, for the purpose of making grants to the following entities for financial assistance due to the 2020 wildfire season for building and planning departments staffing:

|                          |            |
|--------------------------|------------|
| (1) Lane County.....     | \$ 755,319 |
| (2) Linn County.....     | \$ 275,000 |
| (3) Lincoln County.....  | \$ 190,000 |
| (4) Douglas County.....  | \$ 375,000 |
| (5) Marion County.....   | \$ 975,000 |
| (6) Jackson County.....  | \$ 710,000 |
| (7) City of Talent.....  | \$ 280,000 |
| (8) City of Phoenix..... | \$ 677,755 |

**SECTION 195.** In addition to and not in lieu of any other appropriation, there is appropriated to the Oregon Business Development Department, for the biennium beginning July 1, 2021, out of the General Fund, the following amounts, for infrastructure, for the purpose of making grants to the following entities for staffing and operational needs associated with the 2020 wildfire season:

|                          |            |
|--------------------------|------------|
| (1) City of Gates.....   | \$ 251,000 |
| (2) City of Detroit..... | \$ 521,000 |

**SECTION 196.** Notwithstanding any other law limiting expenditures, the following amounts are established for the biennium beginning July 1, 2021, as the maximum limits for payment of expenses by the Oregon Business Development Department, from American Rescue Plan Act Coronavirus State Fiscal Recovery Fund moneys received by the Oregon Department of Administrative Services and transferred to the Oregon Business Development Department, for infrastructure, for grants to the following entities, for the following purposes:

|   |              |
|---|--------------|
| (1) City of Mill City - Storm<br>Drainage Improvements..... | \$ 2,923,500 |
|---|--------------|