Appropriation Maintenance Application (AMA) Glossary

Resources: Policies, Procedures, and Instructions

The Statewide Operating Policies and Procedures related to establishing budgets and appropriations are located on the MMB Statewide Financial Policies website and are linked below:

MMB Statewide Operating Policy 0301-01 Establishing Budgets
MMB Statewide Operating Procedure 0301-01.1 Establishing Appropriation Budgets

The Budget and Accounting Instructions provide guidance on establishing and closing budgetary accounts in SWIFT. Updated annually, these instructions detail how to prepare for year-end close, how to establish budgets for the new budget period, and the time frame when tasks must be completed.

Alt Date

Alt Date is used to record and track the end date for continuing appropriations or for direct appropriations that have an end date beyond the current biennium. This field is populated from a drop-down list with the format month/day/year; for example, December 31, 2016, would be 12/31/2016. Alt Date is required for appropriation Types 02 and 03 and optional for all other appropriation types. If the appropriation is available until expended, the agency may select the last date available on the drop-down list, 6/30/2099.

Appropriation ID

An appropriation legally authorizes the spending or collection of receipts as specified in session laws or state statutes. The appropriation ID is a 7-character alphanumeric identifier. It indicates a single appropriation budget that controls the total amount of an agency's expenditures. An appropriation ID can only be associated with one fund; this rule applies to all appropriation types, including non-dedicated appropriations (Appropriation Type 99).

Appropriation Type

Appropriation Type determines how a balance in the appropriation is handled at year-end. This field is required for all appropriations. Below is a listing of appropriation types.

Code	Description
01	Regular - Direct Appropriation. Balance cancels at the end of the budget period.

Code	Description
02	Continuing – Direct Appropriation. Balance doesn't close and remains in the original budget period. • This appropriation type is used for capital fund appropriations. • If a type 02 appropriation is selected, a Session Law, Capital Appropriations Legal Citation format is required for the Legal Citation 1 field and a Session Law Appropriations Legal Citation format should be used for the Legal Citation 2 field. **Note:** AMA requires the Alt Date field be completed when Type is 02.
03	Special - Direct Appropriation. Balance rolls forward at the end of the budget period. If the appropriation has an end date, the agency must change the Appropriation Type code from 03 to 01 in the final year so the balance cancels at the end of the budget period. **Note**: AMA requires the Alt Date field be completed when Type is 03.
04	Special - Dedicated Appropriation. Balance rolls forward at the end of the budget period. The legal citation for a Type 04 appropriation is typically from Minnesota Statutes using the Statutory Citation Legal Citation format.
05	Biennial – Direct Appropriation. Balance rolls forward even years (1st year of biennium), cancels odd years (2nd year of biennium). The legal citation is typically from Minnesota Session Laws using the Session Law Appropriations Legal Citation format.
06	Open Appropriation. The appropriation amount is adjusted to match actual expenditures so there is a $0 balance at the end of the budget period.
07	MNSCU Alternate Budget Close. Balance rolls forward at an alternate date to accommodate "Work 9, Pay 12" for Minnesota State.
08	Education Aids Alternate Budget Close. Allows the Department of Education to keep the appropriation open after fiscal year close: 15 months after June 30 budget period year end.
99	Non-Dedicated Receipt. Type 99 identifies appropriations established for revenue deposits at the fund level. Agencies create revenue budgets which reference the appropriation.

Bill Area

Bill Area designates bond-funded capital projects and is required in SWIFT for all capital fund appropriations, except fund 3501, General Projects. **A96 is typically the bill area code for capital project appropriations funded with general obligation bonds. An agency's Executive Budget Officer will notify the agency if a different bill area code is required.** Bill Area values are listed below:

Code	Description
A91	911 Revenue Bonds
A92	Arbitrage 5I Projects

Code	Description
A94	Taxable Bond Proceeds
A95	Arbitrage – Debt Service
A96	Arbitrage - Continuing
A98	Fund 4901 Debt Service
NON	NON – No Value Required

Budget Activity

Budget Activity is 7 characters long. The first 3 characters are the agency code, plus 2 characters for budget program followed by 2 characters for the activity code from the agency's current budget programmatic structure. This chart field is required for all appropriations.

Budget Authority Option

Budget Authority Option is used to limit budgeting/encumbrance, spending and transfer authority of appropriations. This attribute is omitted for non-dedicated (Type 99) appropriations. See the SWIFT Quick Reference Guide: Budget/Encumbrance, Spending and Transfer Authority document for the budget, spending and transfer authority calculations for each budget authority option.

Budget Authority Code	Description
A = Appropriation Only	Money is legislatively appropriated or transferred in; no deposits are allowed in budget authority code A appropriations.
	This is the only budget authority option which will allow the amount field to be entered on the Edit Screen in AMA.
	Used with appropriation types 01, 02, 03, 05, 06 and 08.
C = Collected Revenue	Money is deposited or transferred in; no money can come from a legislative appropriation with budget authority C.
	Used with appropriation type 04, except when the fund is 3000 or 3001; and with type 07, except when the fund is 4003.
G = Greater of Budget or Collected Revenue	Money is deposited or transferred in; no money can come from a legislative appropriation with budget authority G.
	Used with appropriation type 04.
	The "G" authority is the default in AMA for federal funds (3000, 3001, or 4003), but the "G" authority may also be selected for other funds if the Request for New Cash Flow Assistance Form 0301-01.5A or the Request for Recurring Cash Flow Assistance Form 0301-01.5B is attached to the AMA transaction. Please read the MMB Statewide Operating Procedure 0301-01.5 Cash Flow Assistance.

Budget Authority Code	Description
L = Lesser of Budget or Collected Revenue	Money is deposited or transferred in; no money can come from a legislative appropriation with budget authority L. Used with appropriation type 04, except when the fund is 3000 or 3001; and with type 07, except when the fund is 4003.
E = Encumber Budget/Spend Collected	Money is deposited or transferred in; no money can come from a legislative appropriation with budget authority E. Used with appropriation type 04, except when the fund is 3000 or 3001; and with type 07, except when the fund is 4003.

Budget Period

Budget Period represents the Budget Fiscal Year which begins on July 1 and ends June 30 of the following calendar year. The available years to create budgets in AMA are from 1995 through the second year of the current biennium. These are the same years available in SWIFT.

Budget Program

Budget Program is 5 characters long. The first 3 characters are the agency code plus 2 characters for the program code from your agency's current budget programmatic structure. This is required for all appropriations.

Budget Status

Budget Status indicates if the appropriation budget is open ("O" – default value) or on hold ("H" – allows payments against open encumbrances only). AMA no longer allows appropriations to be closed ("C" – no accounting transactions can be processed). In rare situations when agencies need to close an appropriation, they should email the SWIFT Support Team (AgencyAssistance.MMB@state.mn.us) for guidance.

Capital Fund Appropriations

Appropriations for capital projects have a three-step MMB approval process in AMA. After review and approval by the MMB Executive Budget Officer, capital appropriations are routed to MMB Capital Budget Coordinator/Debt Management Division and, if approved, are then routed to SWIFT Support Team for final approval. AMA will apply this workflow only to appropriations in capital funds, which are listed below:

Fund	Description
2820	Maximum Effort School Loan
3501	General Projects
3510	Trunk Highway Bond Fund
3520	Transportation-Loc Bridge&Road
3600	Building Construction-Bonded

Fund	Description
3605	Bond Proceeds Grants
3606	Stadium Approp Bond Proceed
3607	Approp Bond Refunding Proceed
3609	State Office Building COP Bond
3610	Tech Lease Project Fund
3611	Leg Off Fac COP Bond Proceed
3612	Lewis Clark Appr Bond Proceed
3614	Duluth RegEX App Bond Proceeds
3615	ElecVehicle Appr Bond Proceeds
3616	Public TV Appr Bond Proceeds
3617	Superfund Appr Bond Proceeds
3620	911 Revenue Bond Capital Proj
4010	MNSCU General Projects
4020	MNSCU Capital Projects
8250	Rural Finance Administration

Capital fund appropriations are set up as Type 02 - Continuing appropriations. AMA validates the legal citation 1 field of Type 02 appropriations: it requires the citation to be entered in the Session Law, Capital Appropriations format. Following the enactment of a capital investment or bonding bill, the MMB Capital Budget Coordinator or EBO will email agencies instructions for establishing capital appropriations.

Direct Appropriated Dedicated Revenue (Ded Rev Dir App)

Agencies with dedicated revenues that are direct appropriated must create two appropriations: a control appropriation, which collects the revenue, and an expenditure appropriation. The agency will transfer money in the amount of the direct appropriation from the control appropriation to the expenditure appropriation. This 1-character code identifies the appropriation as an expense or control appropriation. Options for this attribute are "E" – Expense Appropriation or "C" – Control Appropriation. This classification replaces the Dedicated Receipt Cap attribute. **This field should only be used for direct appropriated dedicated revenue appropriations.** Direct appropriated dedicated revenue appropriations are typically in fund 2000 - Restrict Misc Special Revenue.

Fin Dept ID

Fin Dept ID (financial department identifier) represents the organizational function to which expenditures and other activities must be applied. The department structure should represent the organizational structure of an agency or department. Combined with other ChartField values, Fin Dept IDs form the basis for department budgets that track revenues and expenditures.

Fund

Fund is an independent fiscal and accounting entity with a self-balancing group of accounts, recording cash and/or other resources together with all related liabilities, obligations, reserves and equities. Funds are created for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

An appropriation can belong to only one fund. AMA validates this requirement for all appropriations and funds. AMA applies other validations to appropriation entries in particular funds. For example, capital fund appropriations must have an Alt Date and Bill Area; the legal citation 1 field for a type 02 appropriation must be entered in the Session Law, Capital Appropriations format. AMA also routes capital fund appropriations for approval to the MMB Capital Budget Coordinator/Debt Management Division following EBO approval. See Capital Fund Appropriations, above.

Fund Balance Classification

GASB (Government Accounting Standards Board) Statement 54 Fund Balance Reporting and Governmental Fund Type Definitions requires reporting of the fund balance for governmental funds in classifications based primarily on the extent to which the government is bound to honor specific purposes with the balances.

The GASB 54 fund balance classification is based on the classification of the revenue source. MMB policy classifies the fund balance based on the majority of the of the fund revenue for most special revenue funds.

Appropriations set up in funds 1000-2999 are required to indicate fund balance classification; it is not required for appropriations in funds 3000 or greater. A fund balance is classified as "R" for restricted, "C" for committed, or "A" for assigned. AMA automatically restricts the fund balance classification value(s) available to select by the appropriation fund code. Guidance for the fund balance classifications and a table listing governmental funds and the permitted classifications are shown below.

Questions about GASB Statement 54 fund balance classification can be directed to Nicole Berndt (Nicole.Berndt@state.mn.us).

Restricted Fund Balance

- Restriction is imposed by constitutional law.
- Restriction is imposed by enabling legislation that authorizes the government to assess, levy, or otherwise collect resources (new revenue) from an external party and at the same time restricts those resources for a legally enforceable purpose.
- Externally restricted by creditors (bond covenants), grantors, contributors (gifts or endowments), or laws or regulations of other governments (federal grants).

Committed Fund Balance

- Restriction is imposed by enabling legislation that authorizes the government to redirect existing resources (existing revenue) from an external party and restrict those resources for a

specific purpose. The funds cannot be used for any other purpose unless the government removes or changes the restriction.
- Contractual obligations to the extent the existing resources in the fund have been specifically committed to satisfy the contractual requirements (court settlement with a restricted use).

Assigned Fund Balance

All funds except fund 1000:
- A residual balance that is not restricted or committed is an assigned fund balance. This cannot be a negative amount.
- Constrained by the government's intent but not restricted or committed, essentially the remainder.

General Fund: *

- General taxes of the government are not considered restricted revenue. Appropriations within Fund 1000 – General Fund should not be classified as restricted or committed.
- The appropriated amount is classified as assigned because the use is defined by the appropriation law.

Special Revenue Funds: **

- Fund 2000 - Restricted Miscellaneous Special Revenue appropriations should have revenue sources that meet the definition of restricted or committed.
- Fund 2001 – Other Miscellaneous Special Revenue appropriations should have revenue sources that meet the definition of assigned.
- If an appropriation is currently in the 2001 fund and the revenue source is restricted or committed it should be reported in Fund 2000.
- Conversely, if an appropriation is currently in the 2000 fund and the revenue source is assigned it should be reported in Fund 2001.

Fund Balance Classification for Governmental Funds Table

R: Restricted; C: Committed; A: Assigned.

Fund	Description	Classification
1000	General Fund*	A
1050	Transit Assistance Fund	C
1100	Medical Education & Research	A
1200	State Government Special Revenue	C or A
1201	Health Related Boards	C or A
1250	Health Care Response	A
1251	COVID Minnesota	A
1300	Minnesota Resources	A
2000	Restricted Miscellaneous Special Revenue**	R or C
2001	Other Miscellaneous Special Revenue**	A
2002	Climate and Economic Dev	A
2005	Opiate Epidemic Response	R or C

Fund	Description	Classification
2018	Agricultural Fund	R
2020	Construction Code	R
2050	Environmental & Natural Resources	A
2051	Environmental Trust	R
2100	Water Recreation	C
2101	Snowmobile	C
2102	All-Terrain Vehicles	C
2103	Off-Highway Motorcycles	C
2104	Off-Road Vehicles	C
2106	State Park	C
2107	State Parks & Trails – Lottery in Lieu	C
2108	Metro Parks & Trails – Lottery in Lieu	C
2109	Local Trails Grants – Lottery in Lieu	C
2110	Zoos – Lottery in Lieu	C
2111	Nongame	C
2112	Invasive Species	C
2113	Forest Management Investment	C
2114	Mineral Management	C
2115	Mining Administration Account	C
2116	Cross Country Ski	C
2117	Natural Resources Miscellaneous Statutory	C
2118	Land Acquisition	C
2119	State Land & Water Conservation	C
2120	Water Management Account	C
2121	Rgnl Pks and Trls Lott In Lieu	C
2122	Underserved Comms Lott In Lieu	C
2200	Game & Fish	R
2201	Computerized Lic Deer / Bear Mgmt	R
2202	Deer Habitat Improvement	R
2203	Waterfowl Habitat Improvement	R
2204	Trout and Salmon Management	R
2205	Pheasant Habitat Improvement	R
2206	Wild Rice Management	R
2207	Wildlife Acquisition Surcharge	R
2208	Wild Turkey Management	R
2209	Heritage Enhancement	R
2210	Lifetime Fish & Wildlife Trust	R
2211	Walleye Stamp	R
2212	Peace Officer Training Account	R
2213	Wolf Management and Monitoring	R
2300	Outdoor Heritage Fund	R
2301	Arts & Cultural Heritage Fund	R
2302	Clean Water Fund	R
2303	Parks and Trails Fund	R
2340	Renewable Development	R
2350	Petroleum Tank Release Cleanup	R
2360	Health Care Access	C or A
2370	Iron Range Resources and Rehabilitation	R

Fund	Description	Classification
2380	Douglas J Johnson Econ Protect	C
2390	Workforce Development	R
2400	Endowment	R
2401	Reinvest in Minnesota – Gifts	R
2402	Reinvest in Minnesota – CH Plates	R
2403	Gift	R
2500	Municipal State Aid Streets	R
2600	County State Aid Highways	R
2700	Trunk Highway	R
2710	Highway User Tax Distribution	R
2720	State Airports	R
2721	Hangar Loan Revolving	R
2722	Air Transportation Revolving	R
2800	Environmental	R
2801	Remediation Fund	R
2802	Closed Land Fill	R
2820	Maximum Effort School Loan	R
2830	Workers Compensation	R

Journal Class

Journal Class shows the purpose of the journal. The Journal Class values are listed below:

Journal Class	Description
APP	APP is the default value for transactions when creating a new appropriation or modifying an existing appropriation. APP is the journal class to be used when entering a forecast adjustment amount to an appropriation. Be sure to use a negative dollar amount on an AMA transaction, when decreasing the appropriation dollar amount.
CNL	Select CNL when entering an amount of money to cancel for an appropriation or when entering an amount to reverse a cancellation. **NOTE: Be sure to use a negative dollar amount when entering an amount to cancel; AMA does not assume a negative amount for CNL.**
RED	The RED journal class should only be used on an AMA appropriation transaction when specifically directed to do so by MMB. **NOTE: Be sure to use a negative dollar amount when entering an RED journal class appropriation transaction; AMA does not assume a negative amount.**

Legal Citations

Legal Citation is the session law or state statute which gives the authority for the agency to spend and/or collect money and create an appropriation to do so. Legal Citation 1 is required for all appropriations; Legal Citation 2 and Legal Citation 3 are optional to complete in AMA. Each legal citation field has a maximum length of 18 characters. There are three different formats for entering a legal citation: Session Law, Session Law Capital Appropriations and Statutory Citation.

Session Law Appropriations

This format is used for direct appropriations authorized in Minnesota Session Laws.

YYS [space] CHP [space] ART [space] SEC [space] SUB

The table below provides example citations for the following:

- Regular Session: Minnesota Laws of 2019, chapter 64, article 1, section 4, subd. 4D

- Special Session: Minnesota Laws of 2019, 1st Spec. Sess., chapter 1, article 1, section 2, subd. 2A

Example	Year		Session	Chapter				Article			Section				Subdivision		
Regular	1	9			0	6	4		0	1		0	0	4		0	4	D
Special	1	9	1		0	0	1		0	1		0	0	2		0	2	A

Session Law, Capital Appropriations (Legal Citation 1 field)

This format is used for capital fund appropriations; it does not require a subdivision.

YYS [space] CHP [space] ART [space] SEC

The table below provides example citations for the following:

- Regular Session: Minnesota Laws of 2018, chapter 214

- Special Session: Minnesota Laws of 2017, 1st Spec. Sess., chapter 8

Example	Year		Session	Chapter				Article			Section		
Regular	1	8			2	1	4		0	0		0	0	0
Special	1	7	1		0	0	8		0	0		0	0	0

Statutory Citation

MS [space] Chapter [period] Section [space] Subd/Paragraph (only if necessary)

Example: Minnesota Statutes 4.07, subd. 3

M	S	Chapter Number	.	Section Number	space	Subdivision Number													
M	S	4	.	0	7		3											

or

Bond (MMB Only)

XX[space]XX[space]XXXX

Example: 01 29 09TH

LLBC

Legal level of Budgetary Control is a two-digit code representing the lowest level at which an agency's management may not reallocate resources without special approval. The LLBC drives the workflow for transfers and is the basis for compiling the Comprehensive Annual Financial Report (CAFR) Legal Level of Budgetary Control (LLBC) report. This attribute does not apply to non-dedicated (Type 99) appropriations.

LLBC Code	Description
00	Agency – EBO approval required if transfer to another agency.
01	Budget Program – EBO approval required if budget programs are not the same for the transfer out and transfer in appropriations.
02	Budget Activity - EBO approval required if the budget programs and/or budget activities are not the same for the transfer out and transfer in appropriations.
03	Appropriation (Rider) – EBO approval required.
08	Non LLBC Fund - EBO Approval Required.
09	Non LLBC Fund - Agency Approval Only.

AMA limits LLBC code dropdown values by the appropriation fund code. LLBC codes 00-03 are used for funds 1000; 1200; 1201; 1250; 1251; 2005; class 2100 funds; class 2200 funds; 2300; 2301; 2302; 2303; 2340; 2350; 2360; 2390; 2700; 2710; 2720; 2721; 2722; 2800; 2801; and 2830. All other funds use LLBC codes 08 or 09.

Non-Dedicated Appropriation

A non-dedicated appropriation is an appropriation ID which is strictly used for revenue budgets and depositing money at the fund level. Expenditures or transfers are not allowed for a non-dedicated appropriation (type 99). Agencies create a new non-dedicated appropriation ID in AMA only once, for

the budget period in which the revenue collection is initially authorized. The attributes required for a non-dedicated appropriation AMA entry are Appropriation Type (defaults to 99), Fund, Budget Program, Budget Activity and Legal Citation 1. After the appropriation has been posted to SWIFT, the agency creates revenue budget(s) each year using the non-dedicated appropriation ID. Agencies must take care to establish revenue budgets in the same fund. An appropriation ID can only be associated with one fund; this includes non-dedicated appropriations.

Recall

Recall refers to the AMA menu option and screen that lists appropriations submitted for approval or pending approval. Transactions listed on the Recall screen can be selected and recalled back to the Edit screen. SWIFT entries are available for recall up until approval by SWIFT Support Team for upload into SWIFT; BPAS appropriation entries can be recalled up until approval by Budget Operations Team for upload into BPAS.

Workflow

Workflow refers to the sequence of actions in a business process. The AMA workflow controls and tracks the routing of appropriation approvals. When an agency enters and submits an appropriation transaction into AMA, the agency's request is routed through a multi-step approval process that culminates in the transaction being posted to SWIFT and/or BPAS.