



MEMORANDUM

DATE: September 25, 2024

TO: All Agencies, Boards, and Commissions
Attention: Agency Finance Officers

FROM: Lee E. Will, Chief Financial Officer *LEW*

SUBJECT: 2025 Session Deficit Budget Adjustments

Section 81-126 provides for the Governor to make recommendations to the Legislature as to the deficiency funding requirements of the various agencies, boards, and commissions of State government. Section 81-126 further defines deficiency as "any increase or decrease in any fund source for any budget program for the biennium in progress."

A deficiency, or deficit, budget adjustment requesting an increase in appropriation should only be submitted to address the most critical situations that cannot be managed within existing appropriations and other requirements of the enacted appropriation laws. Deficit budget adjustments requesting a reduction in appropriations should be submitted where new information or agency efforts to improve performance have resulted in more efficient and effective delivery of services or benefits at lower cost. State agencies, boards, and commissions should consider the remaining months in your current budget plan and undertake necessary management actions that allow you to operate within the current FY 2024-2025 appropriations.

The Nebraska Budget Request and Reporting System (NBRRS) will once again be used by agencies to prepare and submit necessary deficit budget adjustments for consideration during the 2025 legislative session. Specifically, the "Issue Details" screen under the "2025 Deficit" budget cycle will be used to identify any proposals for additional appropriations or reductions to existing appropriations to address a deficiency. Any identified changes should be submitted with appropriate explanation for consideration by **Friday, October 25, 2024**.

To prepare a 2025 deficit budget adjustment request, go to das.nebraska.gov/budget/nbrs.html to login to the NBRRS. You should contact your assigned State Budget Division Budget Analyst with the names of any individuals who will have preparation responsibilities but do not already have access to the NBRRS Issue Details screen. Screen instructions as well as step-by-step instructions to establish access to NBRRS or to reset a forgotten password can also be found under "Budget Instruction".

Budget adjustment requests submitted to the State Budget Division will be formally transmitted to the Legislature's Legislative Fiscal Office. Higher Education submittals will also be made available to the Coordinating Commission for Postsecondary Education. They will also be available to the public via the State Budget Division's website.

Please direct any questions regarding 2025 legislative session deficit budget adjustments to your assigned budget analyst in the Administrative Services - State Budget Division.

Thank you very much for your serious attention to this communication.