



Jim Pillen, Governor

MEMORANDUM

DATE: September 10, 2025

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

FROM: Neil Sullivan, State Budget Administrator *NS*

SUBJECT: 2026 Mid-Biennium 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. This statute further defines deficiency as "any decrease or increase in any fund source for any budget program for the biennium in progress."

A deficiency, or deficit, budget adjustments including a request for 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, including a request for reductions 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 2025 - 2027 biennial appropriations.

Neil Sullivan, Administrator

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The Nebraska Budget Request and Reporting System (NBRRS) will once again be used by agencies to prepare and submit necessary 2026 session mid-biennium budget adjustments for consideration during the 2026 legislative session. Specifically, the “Issue Details” screen under the “2026 Mid-Biennium Adjustment” 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 October 24, 2025.***

Go to <https://budget.nebraska.gov/nbrrs.html> to login to the NBRRS and begin preparing 2026 session mid-biennium budget adjustments. NBRRS credentialing has migrated to Centurion and your first login will prompt you to convert your user id to the new Centurion platform. ***This conversion process will be available through September 30th.*** After this date, you will need to work with your assigned budget analyst.

You should contact your assigned Administrative Services - 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 can be found at <https://das.nebraska.gov/budget/nbrrs.html>.

Budget adjustment requests submitted to the State Budget Division by agencies, boards, and commissions will be formally transmitted to the Legislative Fiscal Office. Higher Education submittals will also be made available to the Coordinating Commission for Postsecondary Education. They will also be viewable by the public via the State Budget Division’s website.

Please direct any questions regarding 2026 legislative session mid-biennium adjustments to your assigned budget analyst in the Administrative Services - State Budget Division.

You must also complete the “IT Project Proposal” screen (and related “IT Issue”) impacting FY 2026 and FY 2027 to undergo review by the Nebraska Information Technology Commission for requests for funding related to information technology projects. The deadline for completing entry of the IT Project Proposals for review by the NITC is also no later than October 24, 2025. Questions regarding submission of project proposals should be directed to Marcus Rechtenbach of the Office of the CIO at marcus.rechtenbach@nebraska.gov or (402) 471-8615.

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

