

NEBRASKA

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DEPT. OF ADMINISTRATIVE SERVICES



Jim Pillen, Governor

MEMORANDUM

DATE: September 21, 2026

TO: All State Agencies, Boards and Commissions
State Financial Officers

FROM: Neil Sullivan, State Budget Administrator *NS*

SUBJECT: 2027 Session Deficit Budget Adjustments

Section 81-126 authorizes the Governor to make recommendations to the Legislature regarding deficiency funding requirements of the various agencies, boards, and commissions of state government. The section 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 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 when 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 take the necessary management actions to operate within the current FY 2026-27 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 2027 legislative session. Specifically, the "Issue Details" screen under the "2027 Deficit" budget cycle will be used to identify any proposals for additional appropriations or reductions to existing appropriations to address a

Neil Sullivan, Administrator

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deficiency. Any identified changes should be submitted with appropriate explanation for consideration by **Monday, October 19, 2026.**

To prepare a 2027 deficit budget adjustment request, go to das.nebraska.gov/budget/nbrs.html to login to the NBRRS. Please contact your assigned budget management analyst within the State Budget Division with the names of any individuals responsible for preparing budget requests who do not currently have access to the NBRRS Issue Details screen.

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 2027 legislative session deficit budget adjustments to your assigned budget management analyst in the Administrative Services - State Budget Division.

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

