



Jim Pillen, Governor

MEMORANDUM

DATE: June 10, 2025

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

FROM: Neil Sullivan, State Budget Administrator NS

RE: FY 2025-26 Budget Status Report

As we begin the 2025-2027 biennium, we encourage you to begin setting up your fiscal year 2025-26 budget information for the Budget Status Report. I would like to remind you of the requirement for agencies to complete the "Budgeted Amount" portion of the Budget Status Report. This figure should include all "new" appropriations authorized by the Legislature for FY 2025-26.

The current FY 2024-25 Budget Status Report should also be updated as soon as possible to reflect any new appropriation provided this Legislative Session for the current fiscal year. Contact your assigned State Budget Division analyst if you need assistance identifying appropriation amounts and source.

In addition to serving as a continuous up-to-date report for your budget management purposes, the Budget Status Report satisfies the appropriations management requirement of Statute 81-138, which requires all agencies to provide an estimate of fiscal year expenditures to the Director of Administrative Services and requires the appropriations to be withheld when such estimates are not provided by the agency. Further, section 8 of LB 261, the "mainline" 2025-2027 biennium budget bill passed during the 2025 109th 1st legislative session, directs that all agencies, boards, and commissions shall promptly establish their detailed Budget Status Reports in the state's accounting system.

Neil Sullivan, State Budget Administrator

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Please understand the importance of completing your Budget Status Report for FY 2025-26 in a timely manner no later than July 31, 2025.

The following subledger structure should be use as described in the Payroll & Financial Center (aka EnterpriseOne) Training Guide entitled "Enter/Revise Final Approved Budget".

Subledger-

BUAPPROP (Annual "New" Appropriation) – appropriation amounts as specifically authorized by legislative bill for FY 2025-26

BUREAPPR (Reappropriation) – in some rare instances, the unexpended balance of FY 2024-25 appropriation is authorized by the Legislature to be "carried over" into FY 2025-26 (contact your assigned State Budget Division analyst if assistance is needed in identifying whether reappropriation is authorized and in what amount)

BUENC (Certified Encumbrances) – certified encumbrance reappropriation from FY 2024-25 into FY 2025-26; represents any biennial certified encumbrance amounts not in a program reappropriated pursuant to legislative authorization

BUTRANSF (All Other) – includes administratively increased or decreased federal funds, and unlimited cash funds, revolving funds, and in a few cases, trust funds; and any other changes not included in the other three subledgers above

Please take note that the "Show Periods" checkbox must be selected while following the steps in the outlined instructions.

For additional instructions on how to manually enter the necessary data into EnterpriseOne, I encourage you to use the Budget Status Training Manual at:

<https://das.nebraska.gov/budget/Training%20Guides/BudgetStatusTrainingManual.pdf>

As an alternative to the manual entry method, agencies may also use a spreadsheet template to set up their budgeted amounts for the Budget Status Report. The template facilitates a "journal entry upload" and helps avoid some of the data entry required in the traditional, manual Budget Status setup. The template with instructions is attached and is also available on the Budget Division website at:

<https://das.nebraska.gov/budget/publications/docs/2025-2027/BudgetStatusUploadTemplateFY26.xlsx>

Please enter the Budget Status Report information into EnterpriseOne no later than Thursday, July 31, 2025. You may contact your assigned State Budget Division analyst if you have questions or require assistance regarding the Budget Status Report.

Thank you for your attention to these important matters.

