

MEMORANDUM

DATE: June 29, 2016

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

FROM: Gerry A. Oligmueller, State Budget Administrator

RE: FY 2016-17 Budget Status Report

As we begin the second fiscal year of the 2015-2017 biennium, we encourage you to begin setting up your fiscal year 2016-17 budget information on 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 2016-17 as well as carryover reappropriations from FY 2015-16. Contact your assigned State Budget Division budget 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 Section 81-138. Section 81-138, Reissue Revised Statutes of Nebraska, 2014, requires all agencies to provide an estimate of fiscal year expenditures to the Director of Administrative Services and requires the Director to withhold appropriations when such estimates are not provided by the agency. Further, section 7 of LB 657, the "mainline" 2015-2017 biennium budget bill passed during the 2015 legislative session, directs that all agencies, boards, and commissions shall promptly establish their detailed Budget Status Reports in the state's accounting system.

Your diligence in establishing the FY 2016-17 budget plan for your organization is underscored by the recent reports from the Department of Revenue that actual general fund tax receipts year-to-date through May for FY 2015-16 are \$71 million below the tax receipt forecast which is the basis for the first year of our current biennial appropriations. A reasonable conclusion is that actual general fund tax receipts may also not perform to the forecasted amount for FY 2016-17. Consequently, your FY 2016-17 budget plan will take on additional importance if it becomes necessary to exercise additional administrative fiscal restraint or seek legislative adjustments to appropriations for FY 2016-17 during the FY 2016-17 fiscal year. As usual, the second fiscal year budget of the current biennium is also the base upon which future decision-making will occur about appropriations for the following 2017-2019 budget biennium. Please understand the importance of completing your Budget Status Report for FY 2016-17 in a timely manner no later than July 29, 2016.

The following subledger structure as contained in the EnterpriseOne Training Guide entitled “Enter/Revise Final Approved Budget” should be used:

Subledger-

BUAPPROP (Annual “New” Appropriation) – appropriation amounts as specifically authorized by Legislative Bill for FY 2016-17

BUREAPPR (Reappropriation) – unexpended balance of FY 2015-16 appropriation authorized by the Legislature to be “carried over” into FY 2016-17 (see year-end June 30, 2016 Allotment Status Report; contact your assigned State Budget Division budget analyst if assistance is needed in identifying the amount)

BUENC (Certified Encumbrances) – certified encumbrance reappropriation from FY 2015-16 into FY2016-17; represents any mid-biennium 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

Using the subledgers as noted above will help all of us to track “new” appropriations in a much easier fashion and helps in the electronic transmittal and loading of historical expenditure and funding information, such as the base year budget, into the Nebraska Budget Request and Reporting System.

NOTE: Please pay special attention to the need to click the “Show Periods” checkbox 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 EnterpriseOne Training Manual (in Microsoft Word (.docx) format) at: http://das.nebraska.gov/nis/training_manuals-9.1/Budgeting/Lesson%201%20Working%20with%20Transactions/Enter%20Revise%20Final%20Approved%20Budget/Publishing%20Content/Training%20Guide/Budgeting_TRAIN.docx

As an alternative to the manual entry method, Agencies may also use an Excel 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 <http://budget.nebraska.gov/agency-2015-17-biennium.html>.

Please enter the Budget Status Report budget information into EnterpriseOne by no later than Friday, July 29, 2016. You may contact your assigned budget analyst in the Administrative Services - State Budget Division if you have questions or require assistance regarding the Budget Status Report.

Copy “Budgeted Amounts” to Budget Request System

We will continue to offer a process to copy Budget Status “Budgeted Amounts” from the state’s accounting system into the biennial budget request system, the Nebraska Budget Request and Reporting System (NBRRS). This process includes functionality that allows the State Budget Division, at an agency’s request, to extract the agency’s FY 2016-17 “Budgeted Amounts” from the EnterpriseOne Budget Status Report and load the amounts into the budget request system’s Base Appropriation screen. This extract process requires that the agency enter its FY 2016-17 “Budgeted Amounts” at the same subprogram level of detail as the agency’s budget request for each fund type.

The extract process also requires that the agency use the EnterpriseOne subledger field as listed above to separately identify “new” appropriations from reappropriations and encumbrances. Budget Status subledger BUAPPROP entries will be copied into the “FY17 Cur. Appr” column, representing the biennial request base appropriation. Budget Status subledgers BUREAPPR and BUENC entries will be copied into the “FY16 Reappr” column representing the unexpended carry-over appropriation from FY 2015-16.

NOTE: The load process will overwrite any amounts previously entered into the Base Appropriation screen.

If your agency would like to take advantage of this extract process, contact your assigned budget analyst in the State Budget Division to request that the EnterpriseOne FY 2016-17 “Budgeted Amounts” be loaded into NBRRS.

Thank you for your attention to these important matters.