

MEMORANDUM

DATE: June 13, 2017

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

FROM: Gerry A. Oligmueller, State Budget Administrator

RE: FY 2017-18 Budget Status Report

As we begin the 2017-2019 biennium, we encourage you to begin setting up your fiscal year 2017-18 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 2017-18 as well as any authorized carryover reappropriations from FY 2016-17. 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 327, the "mainline" 2017-2019 biennium budget bill passed during the 2017 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 2017-18 budget plan for your organization is underscored by recent tax receipt forecast revisions, appropriation reductions, and continuing reports from the Department of Revenue that actual monthly general fund tax receipts have under-performed the monthly forecasted amounts. Close monitoring of your FY 2017-18 budget plan and prudent fiscal management will continue to be important in the upcoming months. It will take on additional importance if it becomes necessary to exercise additional administrative fiscal restraint or seek legislative adjustments to appropriations for FY 2017-18 during the FY 2017-18 fiscal year. Please understand the importance of completing your Budget Status report for FY 2017-18 in a timely manner no later than July 31, 2017.

The following subledger structure as contained in the Payroll & Financial Center (aka 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 2017-18

BUREAPPR (Reappropriation) – in some rare instances, the unexpended balance of FY 2016-17 appropriation authorized by the Legislature to be “carried over” into FY 2017-18 (contact your assigned State Budget Division budget analyst if assistance is needed in identifying whether reappropriation is authorized and in what amount)

BUENC (Certified Encumbrances) – certified encumbrance reappropriation from FY 2016-17 into FY 2017-18; 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

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-2017-19-biennium.html>.

Please enter the Budget Status Report budget information into EnterpriseOne by no later than Monday, July 31, 2017. You may contact your assigned budget analyst in the Department of Administrative Services - State Budget Division if you have questions or require assistance regarding the Budget Status Report.

Thank you for your attention to these important matters.