

Dave Heineman, Governor

## MEMORANDUM

**DATE:** August 31, 2010

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

**FROM:** Gerry A. Oligmueller, State Budget Administrator

**RE:** FY 2010-11 Second Quarter Allotments

Section 81-1113, R.R.S. 2008, provides for the Budget Division of the Department of Administrative Services, following passage of legislative appropriations, to establish budgetary allotments to aid in the administration of the State budget. Allotments represent the amount of an appropriation to a budget program that an agency is authorized to spend. Allotments are recorded in EnterpriseOne for each budget program and fund type and are reflected in the Allotment Status Report where they can be compared to appropriations as well as actual expenditures. The Budget Division typically provides allotments for all programs on a quarterly basis and also makes specific adjustments as warranted by the particular needs of each budget program. The Budget Division also makes allotments for re-appropriations in a similar manner.

During the first quarter of the current fiscal year, FY2010-11, allotments of both "new" appropriations and re-appropriations were set at 24 percent, though there have been adjustments due to the particular needs of individual budget programs.

On September 1, 2010, the Budget Division will increase allotments for the second quarter of the fiscal year. Second quarter allotment of "new" appropriations and reappropriations are being set at 48 percent. Allotment of reappropriations for the current fiscal year will continue at 48 percent indefinitely to provide for further evaluation of their planned use.

As always, any specific adjustments to allotments may be addressed to your assigned budget management analyst in the Budget Division if an allotment greater than 48 percent for the second quarter is necessary to facilitate the conduct of agency financial transactions.

Thank you.