LEGISLATIVE BUDGET BOARD

Fiscal Year 2026 Operating Budget Instructions

ABEST Data Entry for Executive and Administrative Agencies, Appellate Courts, and Judicial Branch Agencies

LEGISLATIVE BUDGET BOARD STAFF

WWW.LBB.TEXAS.GOV

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CONTENTS

DOCUMENT CONVENTIONS

THIS DOCUMENT USES THE FOLLOWING SYMBOLIC CONVENTIONS:

Caution: This symbol warns you of the possible loss of data.

Important: This symbol indicates information you need to know.

Tip: This symbol indicates information that may be useful.

GETTING STARTED

The agency submissions portion of the Automated Budget and Evaluation System of Texas (ABEST) is a web-based application. It is the application used by the Legislative Budget Board (LBB) to track agency appropriation amounts through the stages of the legislative appropriations process and agency performance through the biennial budget cycle.

This document contains instructions for agencies and appellate courts to enter operating budget data into ABEST for fiscal year 2026. You will be entering expended data for fiscal years 2024 and 2025 and budgeted data for fiscal year 2026. **Institutions of higher education should refer to the instructions titled Fiscal Year 2026 Operating Budget Instructions for Higher Education** posted on the LBB website at: http://www.lbb.texas.gov.

The ABEST data entry process for post-session operating budgets is similar to the data entry for pre-session legislative appropriation requests, but less extensive. You will enter expended and budget data for strategies (objects of expense, methods of finance, full-time equivalents), measures, capital budgets, and supporting information for federal funds, estimated revenue collections, and new or expanded initiatives by the Eighty-ninth Legislature as applicable to your agency.

The recommended process for entering your operating budget data is:

- Read ***Fiscal Year 2026 Operating Budget Instructions for Executive and Administrative Agencies, Appellate Courts, and Judicial Branch Agencies*** (hereinafter called ***Detailed Instructions***) for information about operating budget data and submission requirements, including deadlines. The ***Detailed Instructions*** document is available at: http://www.lbb.texas.gov → **AGENCIES PORTAL** → **AGENCY INSTRUCTIONS AND APPLICATIONS** → **INSTRUCTIONS: BUDGET SUBMISSIONS & OTHER REPORTING** → **Budget Submissions** → **Operating Budget Instructions**.
- Read this ABEST instructions manual, which has been updated for fiscal year 2026 operating budgets.
- Change your agency's **Status** in ABEST from **EMPTY** to **INCOMPLETE**.
- Check, add, revise, and delete data as needed. Enter your agency's data in the order given in this ABEST manual. In particular, enter strategy amounts before capital budget data.
- Clear any closing edits (usually imbalances), change your agency's **Status** to **COMPLETE**, and print and submit reports as required in the ***Detailed Instructions***.
- Submit your agency's operating budget in the LBB's **DOCUMENT SUBMISSIONS** application. For more information, refer to the *SUBMITTING AND POSTING YOUR AGENCY'S OPERATING BUDGET* section of these instructions.
- Post your agency's operating budget in PDF format on your agency's website.

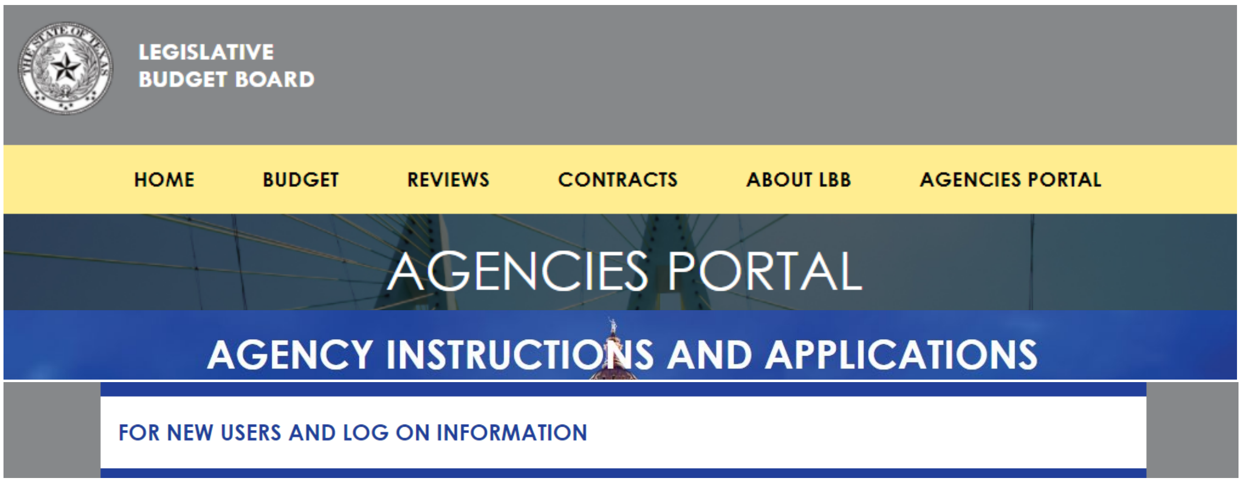
If you have questions about the operating budget data, read the ***Detailed Instructions*** first. If you cannot find the answer, contact your agency's assigned LBB analyst. To determine which analyst is assigned to your agency, visit the LBB website at www.lbb.texas.gov. Select **ABOUT LBB**, then click on **Staff**, then select **Analyst Assignments**.

If you have a problem with the application that you cannot resolve using these procedures, send an email to **WebAppSupport@lbb.texas.gov** or call the ABEST Help Desk at 512-463-3167.

ACCESSING ABEST

The following steps should be completed to request a user ID and password for ABEST. If you have forgotten your user ID or password, refer to the *LOGGING IN* section of these instructions.

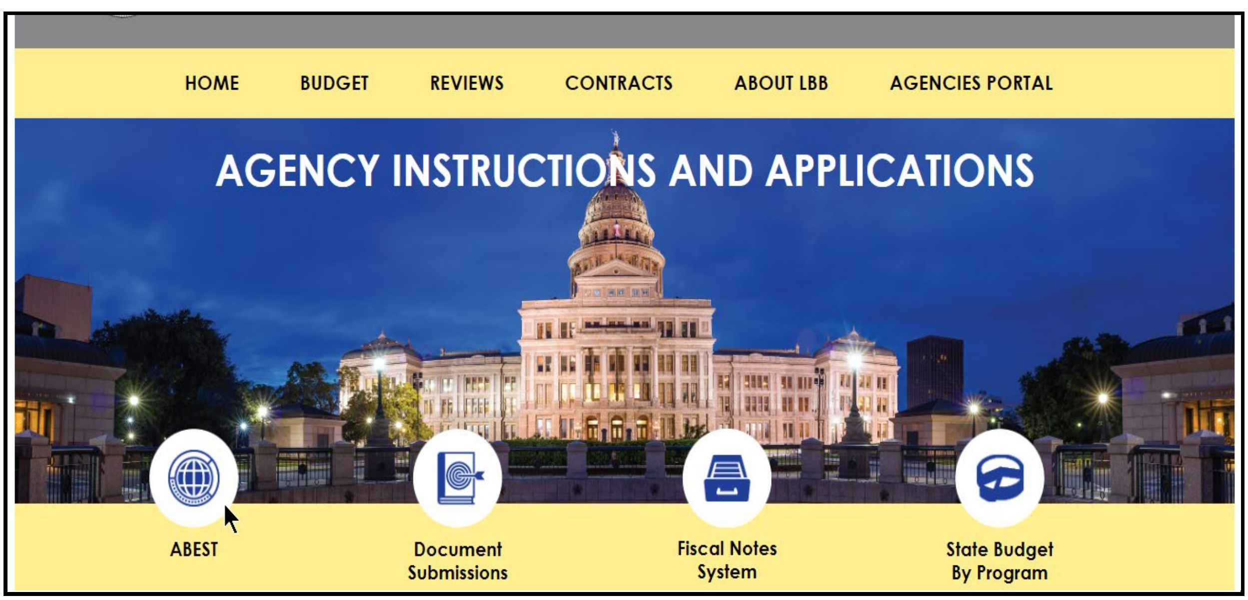
To request a user ID, click **AGENCIES PORTAL** from the LBB website (www.lbb.texas.gov). Under **AGENCY INSTRUCTIONS AND APPLICATIONS**, click **FOR NEW USERS AND LOG ON INFORMATION**, then click **Request Agency Logon**.



If you need additional assistance, send an email request to **WebAppSupport@lbb.texas.gov** or call the LBB Help Desk at 512-463-3167.

LOGGING IN

Google Chrome can be used for ABEST data entry. Other browsers (e.g., Firefox, Safari, Microsoft Edge, etc.) will not work consistently and can create problems in the application. The recommended screen resolution is 1280 x 1024. From the LBB website (www.lbb.texas.gov), click **AGENCIES PORTAL**. Under **AGENCY INSTRUCTIONS AND APPLICATIONS**, click **ABEST** (Automated Budget Evaluation System of Texas), as shown below.



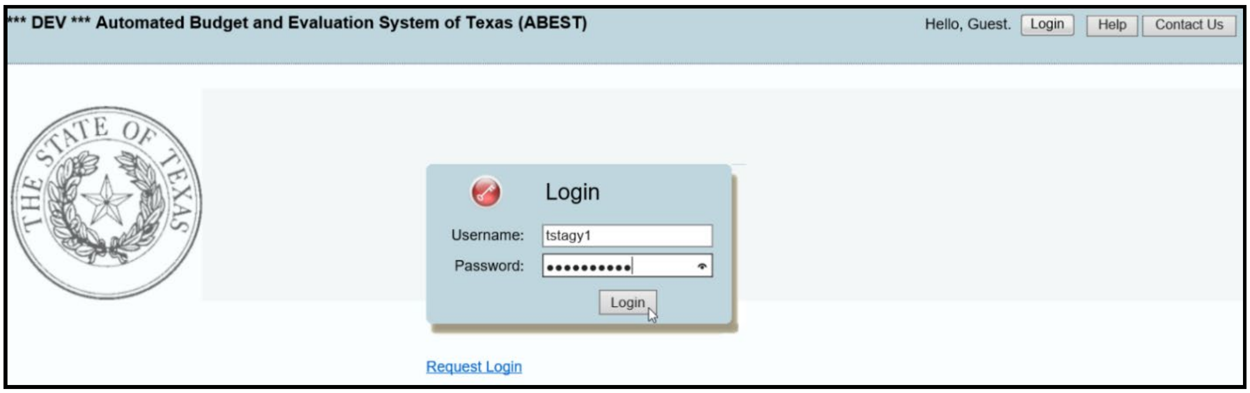
IMPORTANT

If you already have a user ID and have forgotten the user ID or password, or if your user ID or password does not work, do one of the following:

- Under **AGENCY INSTRUCTIONS AND APPLICATIONS** on the LBB's website (www.lbb.texas.gov), click on **FOR NEW USERS AND LOG ON INFORMATION**, then click on **Reset Password** under **Agency Logon Help.** Enter your User ID or email address and click **Send User Info.**

- Send an email to WebAppSupport@lbb.texas.gov or call the LBB Help Desk at 512-463-3167,

Enter your **Username** and **Password** and click **Login**.



IMPORTANT

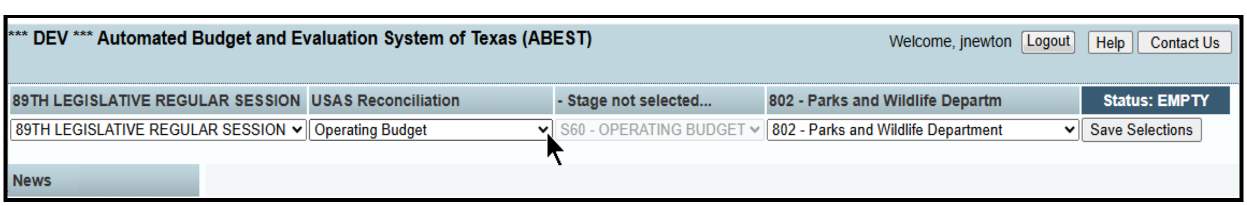
Many of the screenshot examples used throughout these *ABEST Instructions* include a notation (*****DEV*****) in the upper left corner of the graphic. This notation (*****DEV*****) will not appear on your ABEST screens because it only displays in the test version of ABEST which was used to create the screenshot examples.

PROFILE SELECTION AND CONFIRMATION

Upon successfully logging into ABEST, two rows of information with drop-down menu boxes will appear near the top of the screen. The first row is the "user profile confirmation bar" and the second row is the "user profile selection bar." Options selected on the "user profile selection bar" determine the menu layout for a particular business process in ABEST (e.g., Operating Budget, Base Reconciliation, Strategic Plan/Measure Definitions, etc.). The user needs to set their profile by selecting the correct session, business process, stage and agency using the drop-down menu boxes and by saving these selections.

To set your user profile for the business process addressed in these ABEST instructions, complete the following steps.

From the available drop-down menu boxes, select a legislative session, the business process titled **Operating Budget**, **S60 – OPERATING BUDGET**, and your agency code from the drop-down lists (example shown below). Click **Save Selections**.



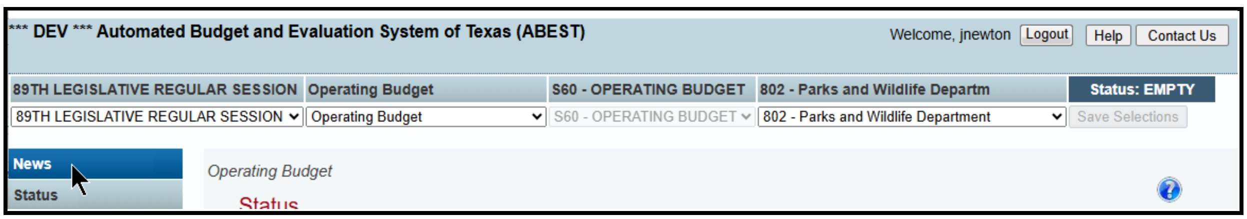
The options you selected on your "user profile selection bar" will display on the "user profile confirmation bar". The agency **Status** associated with these settings is also included on that bar, as shown in the above example (designated as **EMPTY**). The agency **Status** is explained in the following "**IMPORTANT**" box and in more detail later in the *CHANGING AGENCY STATUS TO INCOMPLETE* section of these instructions.

IMPORTANT

Before you enter data into ABEST, verify that you are in the correct session, business process, and agency. Note that you will not be able to access the menus if the agency's **Status** is set to **RESTRICTED** or **LOCKED** (**Status** is located at the right top portion of the "user profile confirmation bar"). The LBB uses these specific statuses to indicate that work is in progress. Other agencies will appear in your agency drop-down menu box when their **Status** is set to **COMPLETE** in ABEST. If the current profile settings (they appear on the same row as the agency **Status)** are not correct, click in the drop-down boxes to select the appropriate settings and click **Save Selections.**

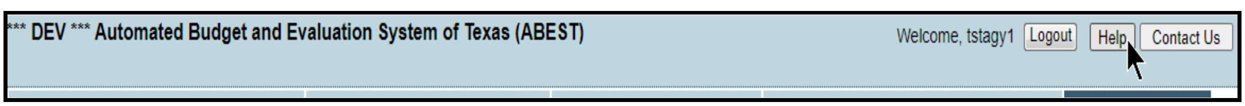
NEWS SCREEN

The ABEST **News** screen provides important information and often conveys details about upcoming deadlines. ABEST may direct you to this screen if this is your first time to log in or if the **News** screen has been updated. Click the **News** menu as shown in the following example.



HELP

You can view this user instructions manual online or get help based on your screen location. Click the **Help** button to view the entire user manual, as shown below.



IMPORTANT

If you are not logged into ABEST or have timed out of ABEST and you click the **Help** button, an overview of ABEST will display instead of the user manual. To view the user manual, log into ABEST and click the **Help** button again.

Click the **Help icon** to get detailed information about the screen you are using. The user instructions manual opens and links to the information based on your screen location. The **Help Icon** is available on every ABEST screen.

HELP DESK CONTACT INFORMATION

Contact the LBB Help Desk by clicking on **Contact Us**, as shown below.

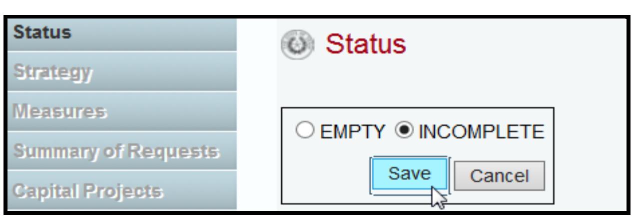
After clicking on the **Contact Us** button, a window will display, as shown in the following example. Enter your message and click **Send Email**.

The Help Desk will respond to email inquiries as soon as possible; however, it can take as long as the end of the next business day in some cases. You can also contact the LBB by sending an email to **WebAppSupport@lbb.texas.gov** or calling the Help Desk at 512-463-3167. Be prepared to leave a message when calling the Help Desk. Your call goes directly to voicemail at all times. A typical call back response from the Help Desk is within 30 minutes.

CHANGING AGENCY STATUS TO INCOMPLETE

After you have selected the appropriate profile settings, you can start entering the operating budget data into ABEST. To begin data entry, complete the following steps. Click the **Status** menu, as shown below.

Select the **INCOMPLETE** radio button and click **Save**.



IMPORTANT

ABEST will not allow you to enter data until you set the agency **Status** to **INCOMPLETE**. As you enter data, closing edits will appear on the **Status** screen. You must clear the edits before you can electronically submit your agency's operating budget. You must set your agency **Status** to **COMPLETE** when you have completed your data entry. Refer to the Changing Agency Status to Complete section of these instructions for details.

DATA ENTRY CONSIDERATIONS

Refer to the following table for information regarding data entry.

DATA ENTRY REFERENCE

TEXT LIMITATIONS	ENTERING DATA	SAVING DATA
• You may copy text from a word processing application and paste it into ABEST, but you should review it and correct formatting problems if necessary. Bulleted lists may not copy properly. Avoid outline styles that combine numbers and bullets. • Numeric fields allow 12 digits maximum. Enter only whole dollar amounts, not decimal places. You do not need to enter commas in numeric fields.	• Click in the data cell and enter the data. • Press **Tab** to move across to the next cell. • At the end of a row, manually click the cursor in a cell on a new row to enter more data. • You can expand some multi-line text fields by double clicking in the field. Use the **Enter** key to start a new line of text in a multi-line text field. Click the cursor outside the field or press **Tab** to move out of the field. Save your work by clicking **Save**. Each expandable multi-line text field provides a character counter and identifies the character limit for that field. • In any active data entry cell for numbers, use the built-in calculator by double-clicking in it. After making a calculation and clicking the "**=**" button, click **Send to Grid**. The calculated number transfers to the cell.	• Save data by pressing **Enter** on your keyboard or by clicking **Save** on the screen. • Use the gray section to add new information to a corresponding grid and click **Save**.
COLOR CONVENTIONS	**IF THE EXPLORER STATUS BAR DOES NOT APPEAR**	**NAVIGATION**
• Unsaved numbers appear blue in color. Saved numbers are black. • Grayed out data cells are "read only" and cannot be changed on the grid you are working on. Those cells were entered previously by your agency on a different grid or by LBB/ABEST.	• Open the **Tools** menu in Internet Explorer and choose **Internet options**. Click the **Security** tab and select **Trusted Sites**. Click the **Sites button** and enter: ***.lbb.texas.gov**.	• To move to the top of a long screen, click the **Top** hyperlink at the bottom of the screen. • To move to the bottom of a long screen, click the **Bottom** hyperlink.

DATA ENTRY CAUTIONS AND IMPORTANT INFORMATION

CAUTION

If an ABEST screen has multiple grids for data entry and each individual grid has its own respective "**Save**" button, you will lose data if you move to another grid without saving first. Save your work frequently by clicking "**Save"**. Any unsaved data must be re-entered. If an ABEST screen has multiple grids for data entry and the screen only has one "**Save**" button for that screen, ABEST allows you to click "**Save**" one time on that screen with multiple grids. You can click "**Save**" after entering data for each grid on the screen or you can enter data for all the grids and click "**Save**" one time. Use the method that works best for you to ensure that your data is saved before moving on to another menu or screen.

CAUTION

You will lose data if ABEST is inactive for 30 minutes or more. Always click "**Save"** if you leave your computer for more than a few minutes. If ABEST becomes inactive, you must close and reopen your internet browser and log back in. Any unsaved data must be re-entered.

IMPORTANT

Read the **News** screen when ABEST directs you to it. It often conveys important information regarding changes and upcoming deadlines.

The ABEST operating budget reports are listed below along with the corresponding ABEST data entry menus and submenus.

ABEST DATA ENTRY MENUS AND SUBMENUS FOR REPORTS

REPORTS BY TYPE AND PART NUMBER	ABEST DATA ENTRY MENU/SUBMENU
Budget Summaries	
Budget Overview	Strategy/Budgeting; Strategy/CFDA/ALNs; Strategy/FTEs
2.A. Summary of Budget By Strategy	Strategy/Budgeting; Strategy/CFDA/ALNs; Strategy/FTEs
2.B. Summary of Budget By Method of Finance	Summary of Requests/MOFs; Summary of Requests/FTEs
2.C. Summary of Budget By Object of Expense	Strategy/Budgeting
2.D. Summary of Budget By Objective Outcomes	Measures/Outcomes
3.A. Strategy Level Detail	Strategy/Budgeting; Measures/Strategy Related
Supporting Schedules	
4.A. Capital Budget Project Schedule Capital Budget Allocation to Strategies	Capital Projects/Projects List; Capital Projects/Projects Detail; Capital Projects/Financing; Capital Projects/Strategy Allocation
4.B. Federal Funds Supporting Schedule	Supporting Information/Federal Funds/Supporting Schedule
4.C. Federal Funds Tracking Schedule	Supporting Information/Federal Funds/Tracking Schedule

4.D. Estimated Revenue Collections Supporting Schedule	Supporting Information/Estimated Revenue Collections Schedule
4.F. Part A Budgetary Impacts Related to Recently Enacted State Legislation Schedule 4.F. Part B Summary of Costs Related to Recently Enacted State Legislation Schedule	Supporting Information/Budgetary Impacts of Recently Enacted Legislation (BIREL)/Descriptions; Supporting Information/BIREL/IT Components; Supporting Information/BIREL/Contract Details; Supporting Information/BIREL/Strategy Related Details; Supporting Information/BIREL/CFDA/ALNs; Supporting Information/BIREL/Outcomes

STRATEGY DETAIL

Enter the total funding amounts for each strategy in your budget structure. Enter the objects of expense (OOEs), methods of finance (MOFs) and full-time-equivalent (FTEs) positions for each strategy listed in the agency's budget structure. You will also enter OOEs, MOFs, and FTEs on other ABEST screens later. To avoid repetition of these instructions, hyperlink section references (denoted in blue, underlined text) will refer you to these initial procedures under the **Strategy** menu. You must use the relevant submenu depending on where you are in the data entry process, but the basic steps are the same.

IMPORTANT

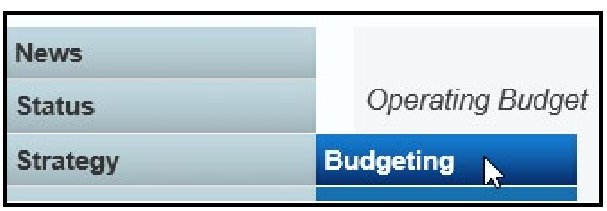
The **OOE and MOF data for each strategy must balance**; you cannot complete your operating budget until each strategy has its financing and expenditures balanced.

IMPORTANT

The federal **Catalog of Federal Domestic Assistance** (CFDA.gov) website transitioned to SAM.gov in May 2018. As part of this change, the term "CFDA number" to refer to the unique 5-digit identifier for federal grants was replaced by the term "Assistance Listing Number" (ALN), though the identifier remains the same. Although the term CFDA has been phased out at the federal level, some state and federal guidance may reference CFDAs instead of ALNs. These instructions use the term "CFDA/ALNs".

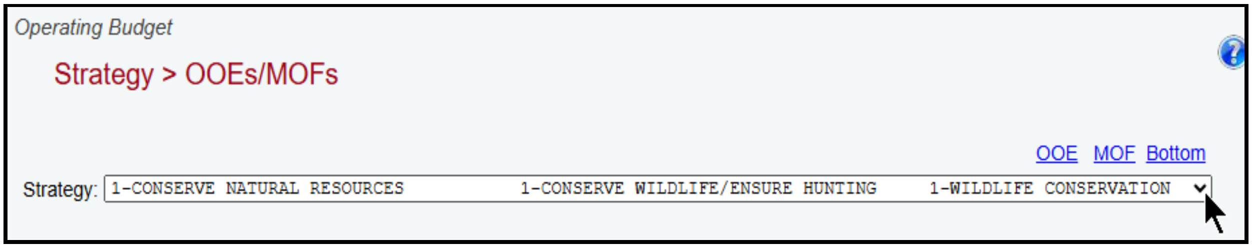
BUDGETING

Click the **Strategy** menu and **Budgeting** submenu to enter the OOEs, MOFs and CFDA/ALNs for each strategy, as shown below.

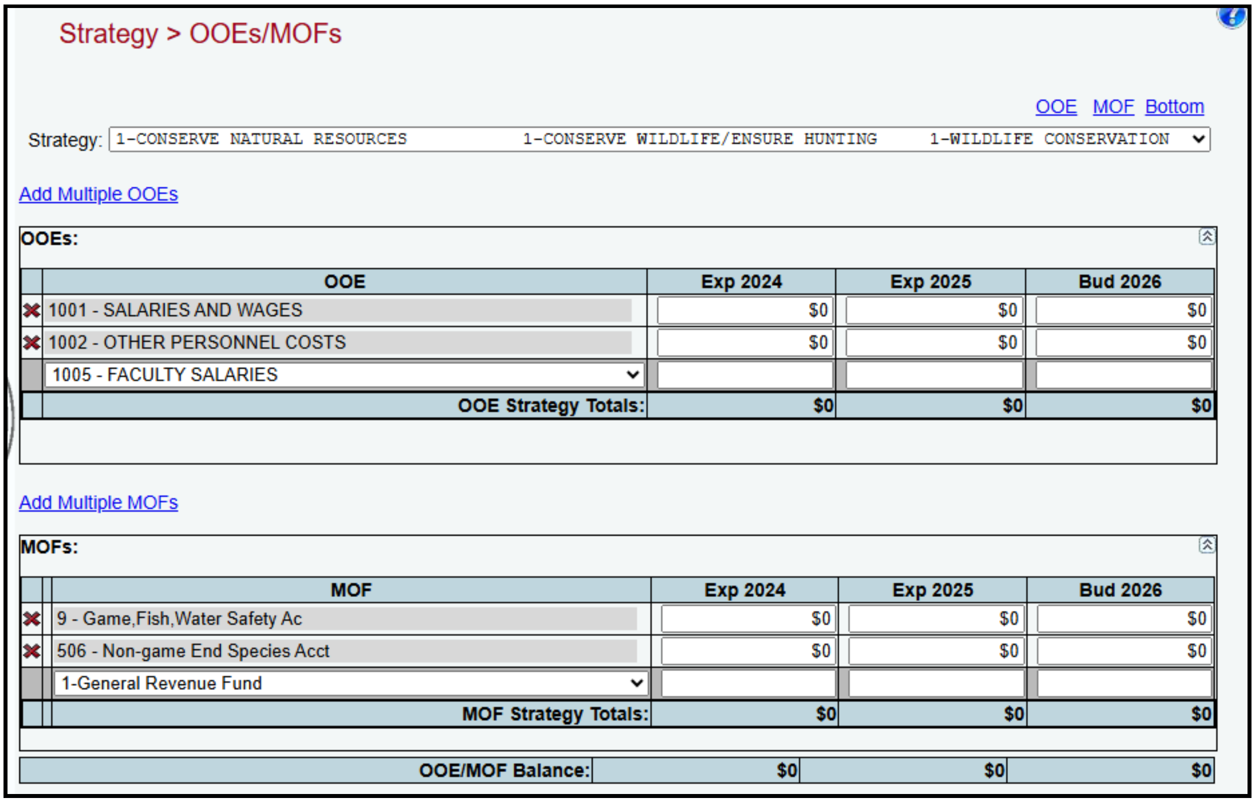


OBJECT OF EXPENSE (OOEs)

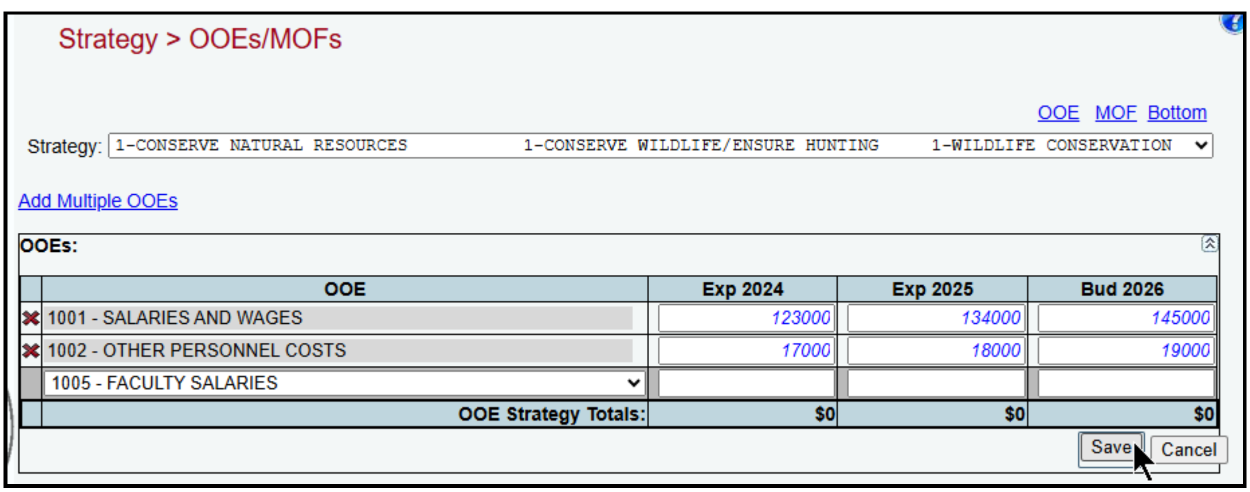
The agency's first Goal, Objective, and Strategy (GOS) load into the **Strategy** drop-down menu box. To change the GOS, select a different **Strategy** from the drop-down box, as shown in the following example.



The OOE and MOF codes previously used for your agency display on the screen (as shown in the following example).

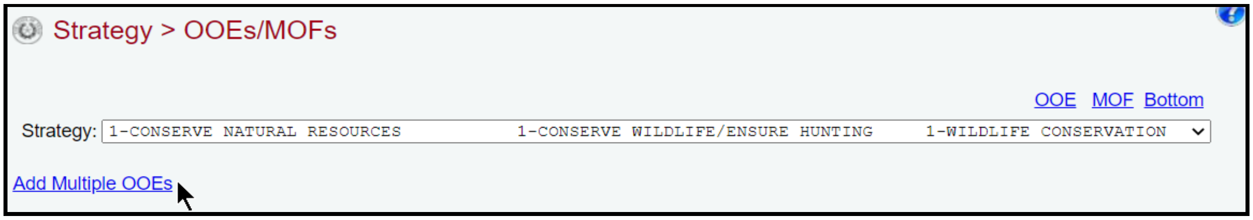


Enter amounts for each OOE displayed and click **Save**.

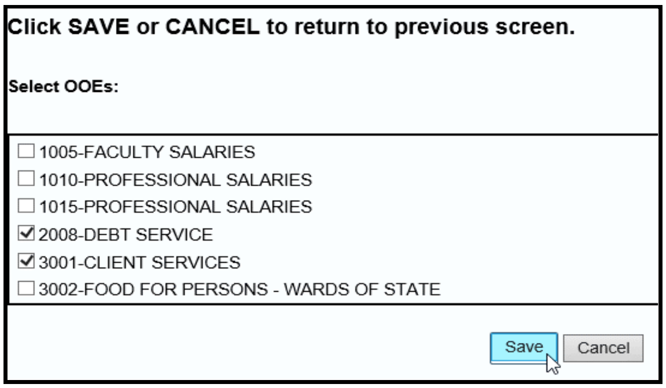


See the details below to add additional OOEs.

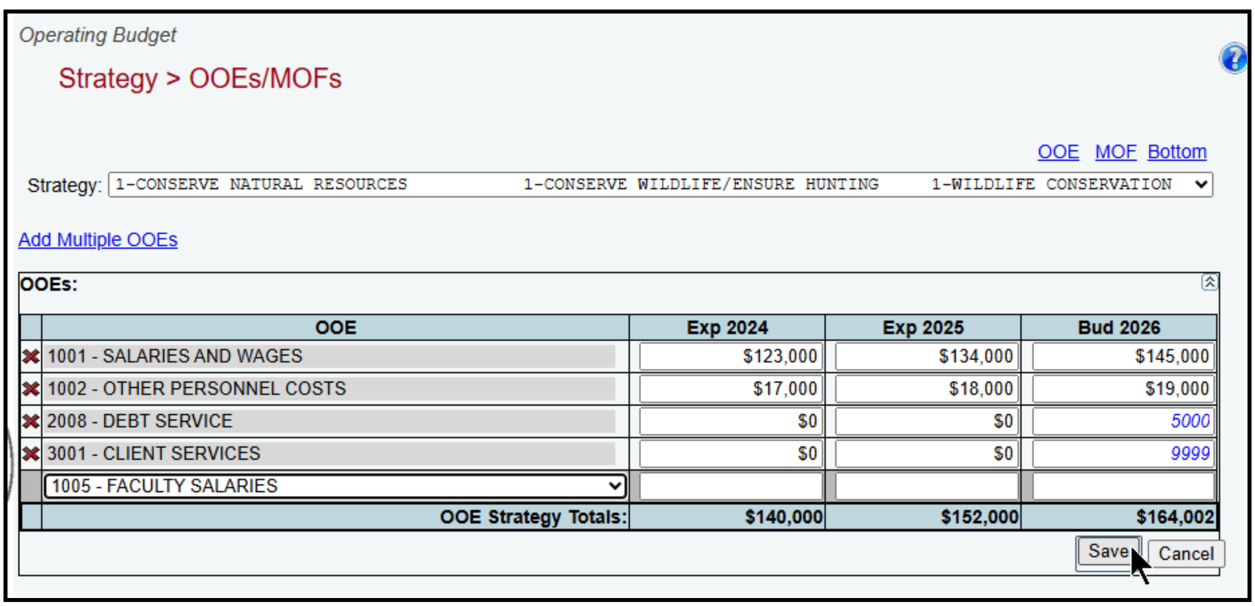
Adding Multiple OOEs **–** Click the **Add Multiple OOEs** hyperlink to add multiple OOEs to the selected GOS (**Strategy**).



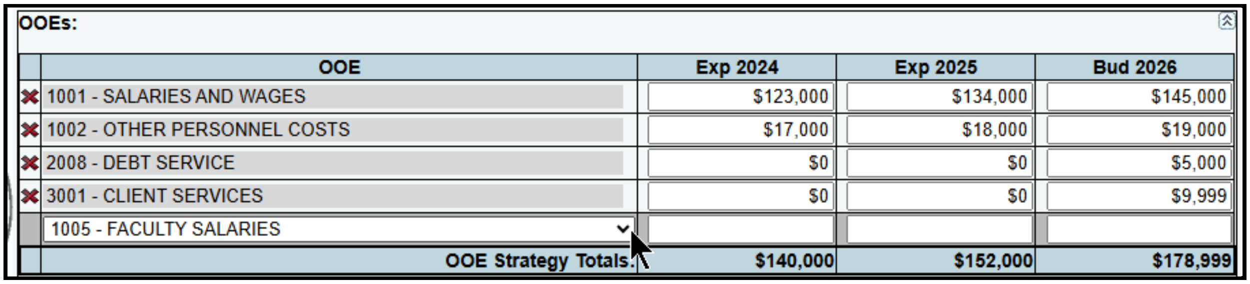
Select the appropriate **OOEs** for the selected strategy and click **Save**, as shown below.



Any added OOEs load into the grid. Enter the dollar amounts for each fiscal year for each displayed OOE and click **Save**, as shown below.



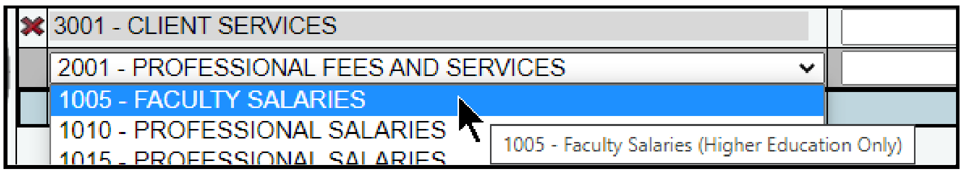
Adding a Single OOE **–** Use the gray section to add a single OOE. As shown in the following example, select an OOE from the drop-down menu box, enter the dollar amounts associated with each fiscal year and click **Save**. The system will not save the data unless you have entered at least one fiscal year amount for each selected OOE.


OOEs:

OOE	Exp 2024	Exp 2025	Bud 2026
1001 - SALARIES AND WAGES	$123,000	$134,000	$145,000
1002 - OTHER PERSONNEL COSTS	$17,000	$18,000	$19,000
2008 - DEBT SERVICE	$0	$0	$5,000
3001 - CLIENT SERVICES	$0	$0	$9,999
1005 - FACULTY SALARIES			
OOE Strategy Totals:	$140,000	$152,000	$178,999

TIP

Click in the drop-down menu box and hover the cursor over individual OOE names to show details (as shown in the below example) related to the OOEs listed in the drop-down menu box.



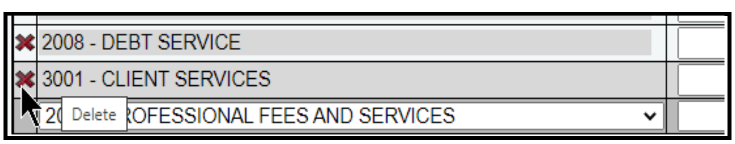
Repeat the previous steps to add as many OOEs as needed to the **OOEs** grid.

Revising OOE Data – Select the GOS from the **Strategy** drop-down menu box, revise any dollar amounts associated with the OOE and click **Save**. As you save the data, notice that the OOE total fields at the bottom of the grid update.

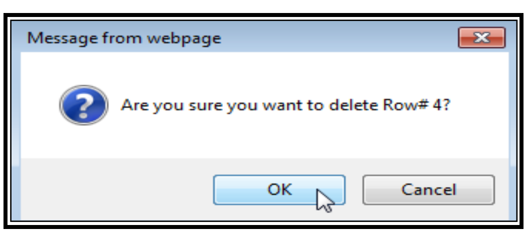
IMPORTANT

You *cannot* modify the OOE code once the item has been saved. To change the OOE code, delete the existing row and re-add the information.

Deleting OOE Data – Save any unsaved data first and then click the red '**x**' to the left of the OOE to delete a row of data, as shown below.

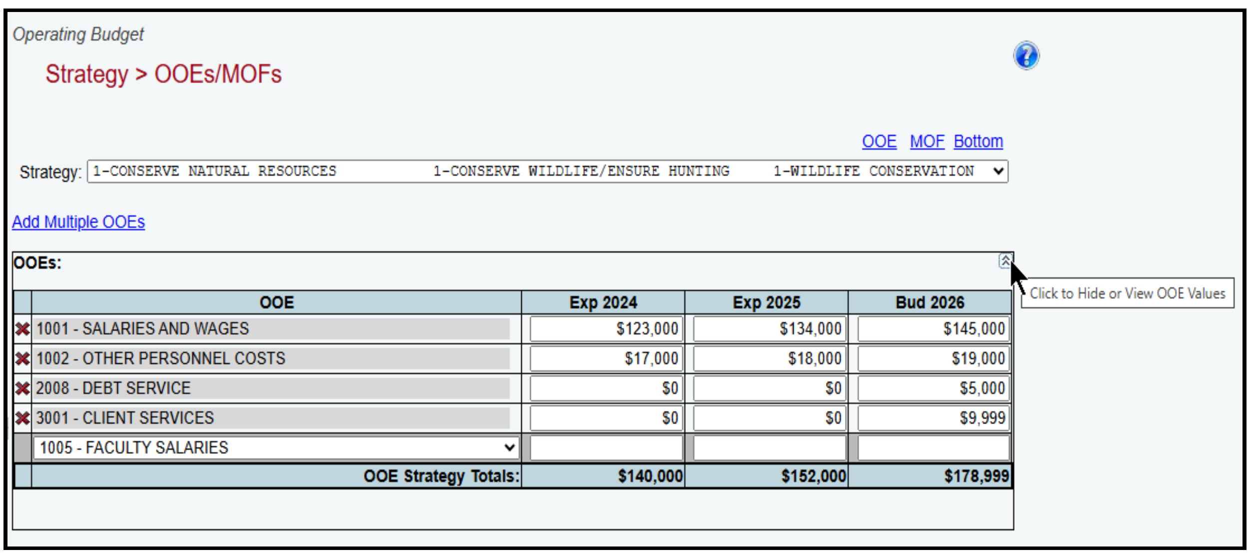


Click **OK** in the pop-up window to confirm, as shown below.



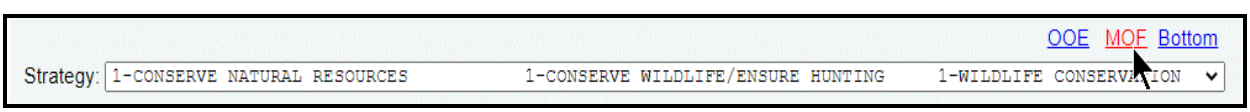
Review the following navigation options (hyperlinks). These options will help you navigate easily within the application and are helpful when you have a large amount of data displayed on the screen.

NAVIGATION OPTIONS REFERENCE	
OOE	Hyperlink directs you to the top portion of the screen and displays the **OOEs** you have entered for the selected strategy.
MOF	Hyperlink directs you to the bottom portion of the screen and displays the **MOFs** you have entered for the selected strategy.
Top and **Bottom**	Hyperlink positions the cursor at the top or bottom of the screen.
Double Arrow (top right of each grid)	Use this toggle switch **(Double Arrow)** to collapse or expand a particular grid. It will enable you to view the details above or below a particular grid (as shown in the below example).



METHODS OF FINANCE (MOFs)

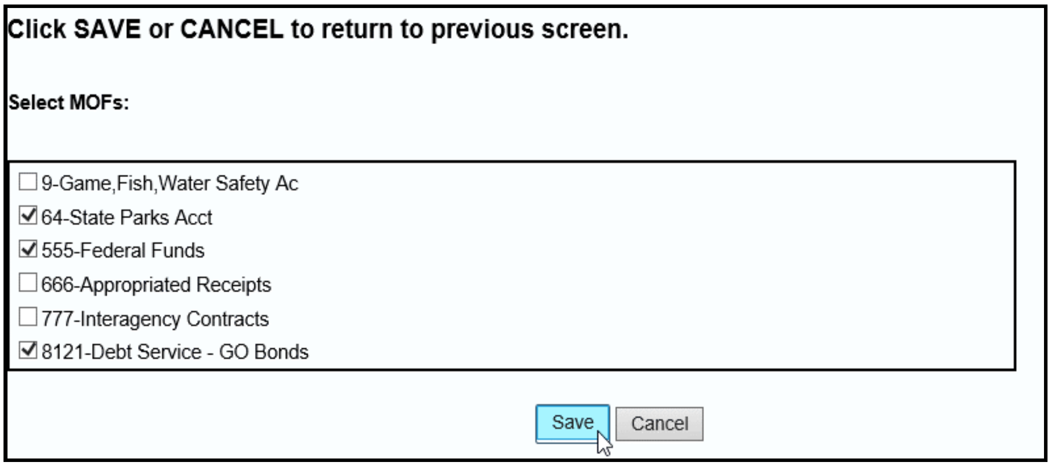
Scroll down to the **MOFs** grid or click the **MOF** hyperlink at the top of the screen, as shown below. The hyperlink will take you to the **MOFs** grid near the middle of the screen.



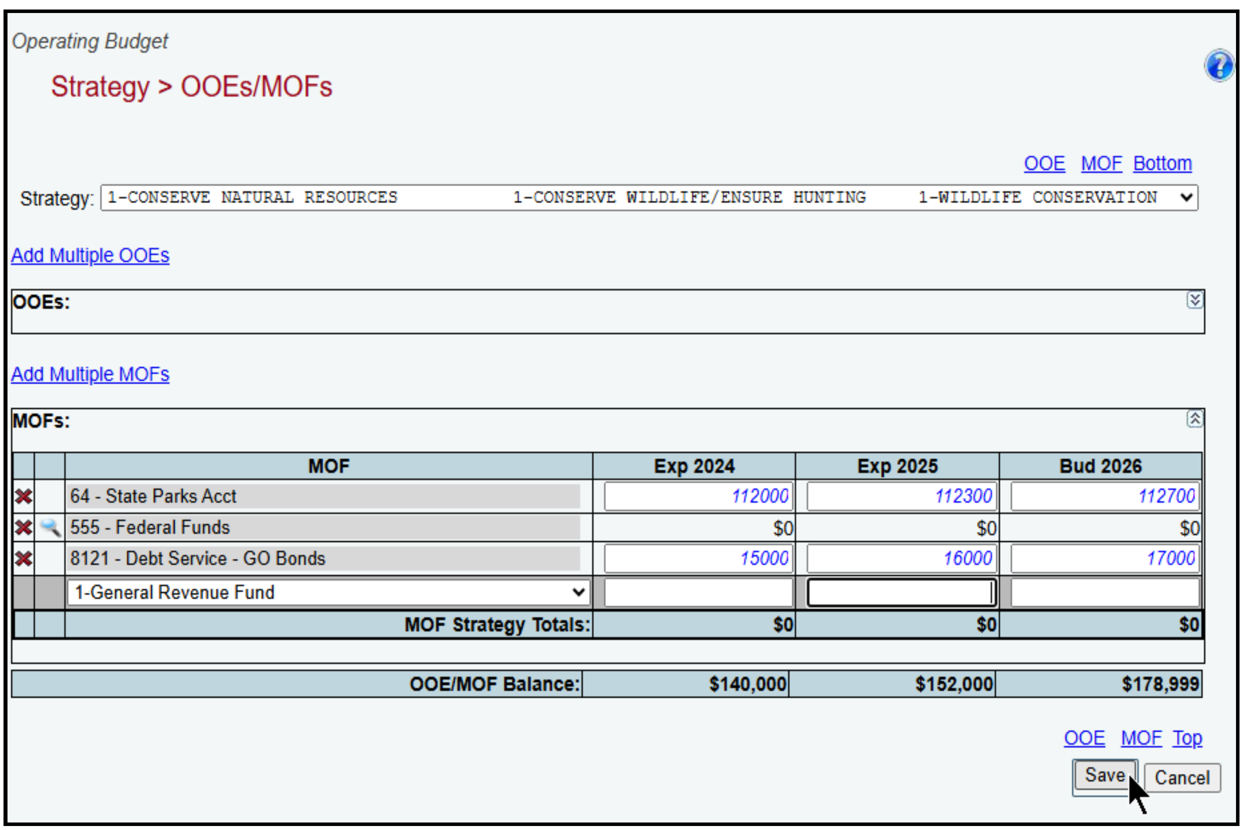
Enter amounts for each MOF displayed and click **Save**. For the selected strategy, you can add multiple MOFs to the **MOFs** grid or you can add each MOF separately along with the corresponding dollar amounts. See the following details to add additional MOFs.

Adding Multiple MOFs **–** Click the **Add Multiple MOFs** hyperlink to add multiple MOFs to the selected strategy.

Select the appropriate **MOFs** and click **Save**, as shown in the following example.



The selected MOFs load into the **MOFs** grid, as shown in the below example. Enter the dollar amounts into the grid for each fiscal year and click **Save**.

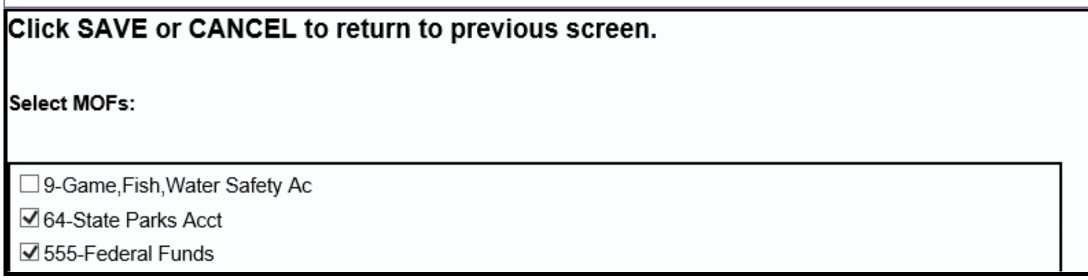


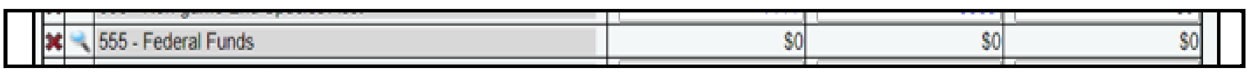
IMPORTANT

The federal **Catalog of Federal Domestic Assistance** (CFDA.gov) website transitioned to SAM.gov in May 2018. As part of this change, the term "CFDA number" to refer to the unique 5-digit identifier for federal grants was replaced by the term "Assistance Listing Number" (ALN), though the identifier remains the same. Although the term CFDA has been phased out at the federal level, some state and federal guidance may reference CFDAs instead of ALNs. These instructions use the term "CFDA/ALNs."

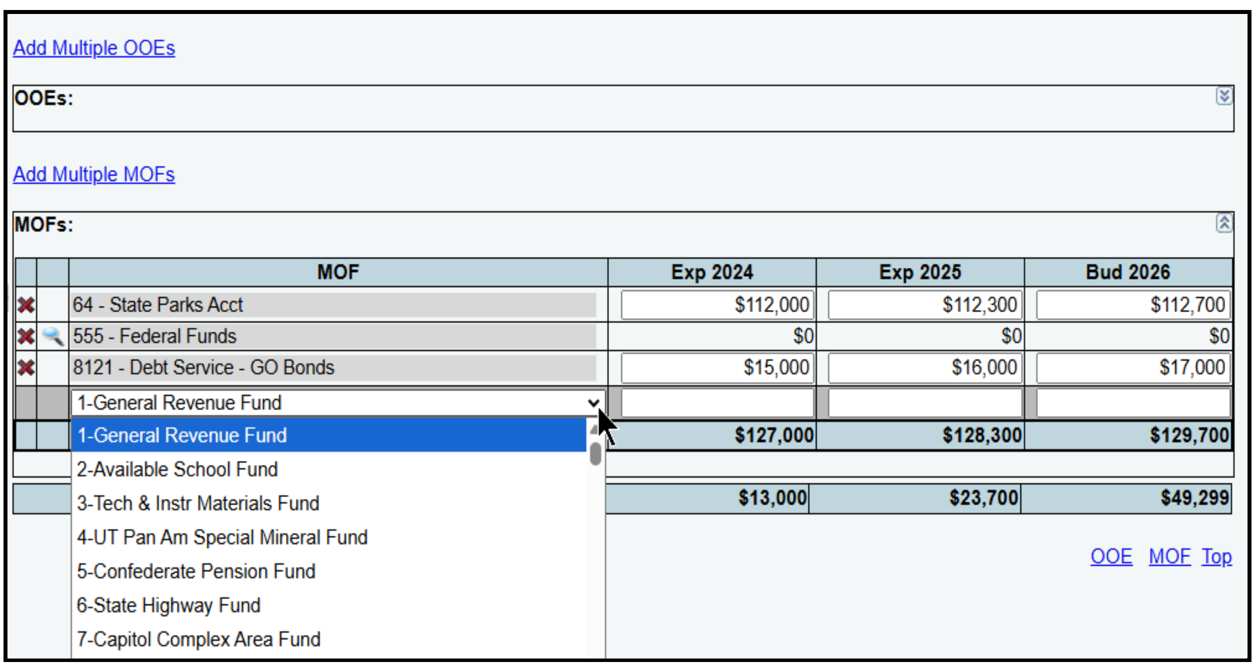
IMPORTANT

Federally funded MOFs are defined at the CFDA/ALNs level. Select the federally funded MOF from the "**Select MOFs**" list and click **Save**. ABEST will save the federally funded MOF (as shown in the below example). Refer to the *CFDA/ALNs* section of these instructions to enter dollar amounts by CFDA/ALNs.



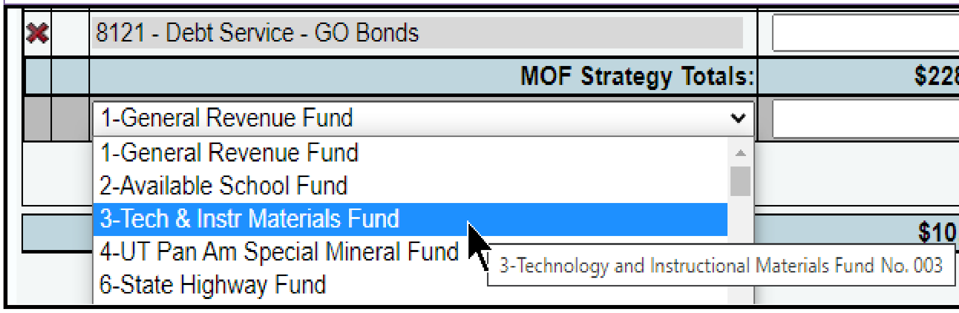


Adding a Single MOF **–** Use the gray section to add a single MOF. Select an **MOF** from the drop-down menu box (as shown in the following example), enter the dollar amounts associated with each fiscal year and click **Save**. The system will not save the data unless you have entered at least one fiscal year amount for the selected MOF.



TIP

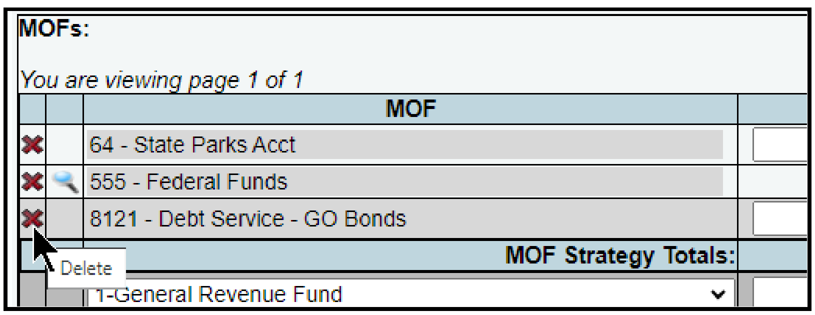
Click in the drop-down menu box and hover the cursor over individual MOF names to show details (example shown below) related to the MOFs listed in the drop-down menu box.



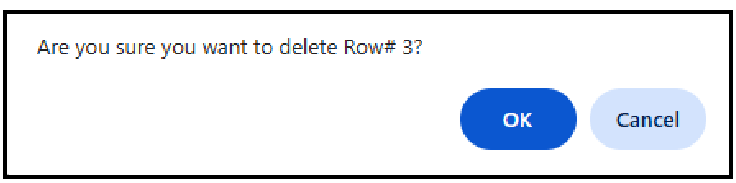
Repeat the previous steps to add as many MOFs as needed to the **MOFs** grid.

Revising MOF Data – Select the GOS from the **Strategy** drop-down menu box, revise any dollar amounts associated with the MOF and click **Save**. You cannot modify the MOF code once the MOF item is saved. To change the MOF code, delete the existing row and re-add the information.

Deleting MOF Data – Save any unsaved data first and then click the red '**x**' to the left of the MOF to delete a row of data, as shown below.

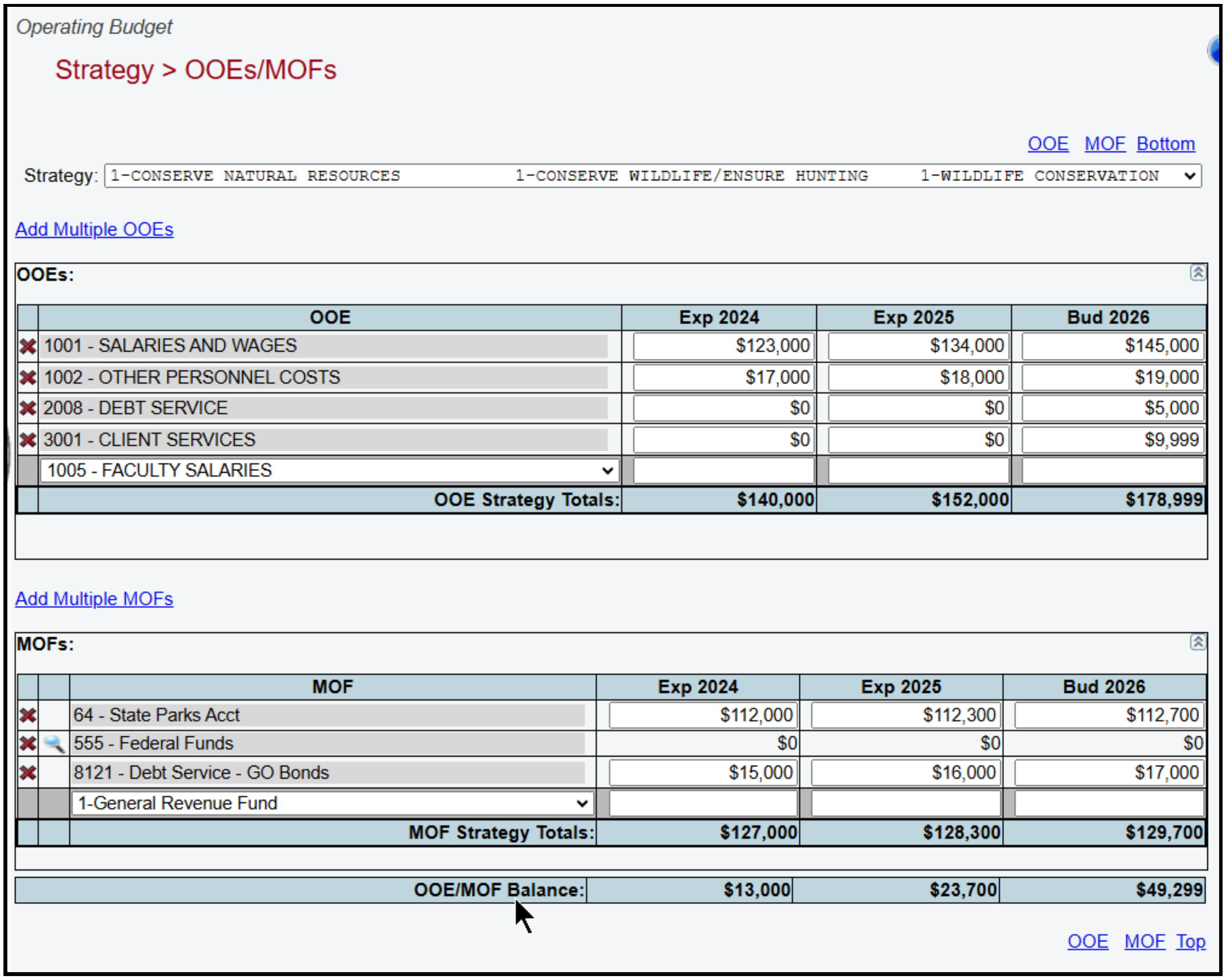


Click **OK** in the pop-up window to confirm, as shown in the following example.



IMPORTANT

After completing your data entry for all OOEs and MOFs, review the **OOE/MOF Balance** (refer to the following example) for each strategy. This total must be zero for each fiscal year listed. You cannot set your agency **Status** to **COMPLETE** until each strategy has its financing (MOFs) and expenditures (OOEs) in balance. Note the imbalance for the **OOE/MOF Balance** in the example shown below. Any differences will appear as a closing edit and will prevent you from closing. You can clear these edits by examining the amounts you entered for the OOEs and MOFs.


Operating Budget

Strategy > OOEs/MOFs

OOE MOF Bottom

Strategy: 1-CONSERVE NATURAL RESOURCES 1-CONSERVE WILDLIFE/ENSURE HUNTING 1-WILDLIFE CONSERVATION

Add Multiple OOEs

OOEs:

OOE	Exp 2024	Exp 2025	Bud 2026
1001 - SALARIES AND WAGES	$123,000	$134,000	$145,000
1002 - OTHER PERSONNEL COSTS	$17,000	$18,000	$19,000
2008 - DEBT SERVICE	$0	$0	$5,000
3001 - CLIENT SERVICES	$0	$0	$9,999
1005 - FACULTY SALARIES			
OOE Strategy Totals:	$140,000	$152,000	$178,999

Add Multiple MOFs

MOFs:

MOF	Exp 2024	Exp 2025	Bud 2026
64 - State Parks Acct	$112,000	$112,300	$112,700
555 - Federal Funds	$0	$0	$0
8121 - Debt Service - GO Bonds	$15,000	$16,000	$17,000
1-General Revenue Fund			
MOF Strategy Totals:	$127,000	$128,300	$129,700

OOE/MOF Balance:	$13,000	$23,700	$49,299

OOE MOF Top

CATALOG OF FEDERAL DOMESTIC ASSISTANCE/ASSISTANCE LISTING NUMBERS (CFDA/ALNs)

IMPORTANT

The federal **Catalog of Federal Domestic Assistance** (CFDA.gov) website transitioned to SAM.gov in May 2018. As part of this change, the term “CFDA number” to refer to the unique 5-digit identifier for federal grants was replaced by the term “Assistance Listing Number” (ALN), though the identifier remains the same. Although the term CFDA has been phased out at the federal level, some state and federal guidance may reference CFDAs instead of ALNs. These instructions use the term “CFDA/ALNs.”

You can add federally funded MOFs from the **Strategy→Budgeting** menu/submenu or from the **Strategy→CFDA/ALNs** menu/submenu. Select the option that works best for you.

- Use the **Strategy→Budgeting** menu/submenu if you want to add CFDA/ALNs while you add federally funded MOFs. Refer to the *Budgeting Submenu* section of these instructions for details.
- Use the **Strategy→CFDA/ALNs** menu/submenu if you want to navigate directly to the **Strategy > CFDA/ALNs** data entry screen to add your federally funded MOFs and CFDA/ALNs. Refer to the *CFDA/ALNs Submenu* section of these instructions for details.

TIP

You can navigate to the **Strategy > CFDA/ALNs** data entry screen by clicking the **Strategy→Budgeting** menu/submenu and then the magnifying glass displayed to the left of a federally funded MOF or you can go directly to the **Strategy > CFDA/ALNs** data entry screen by clicking the **Strategy→CFDA/ALNs** menu/submenu.

IMPORTANT

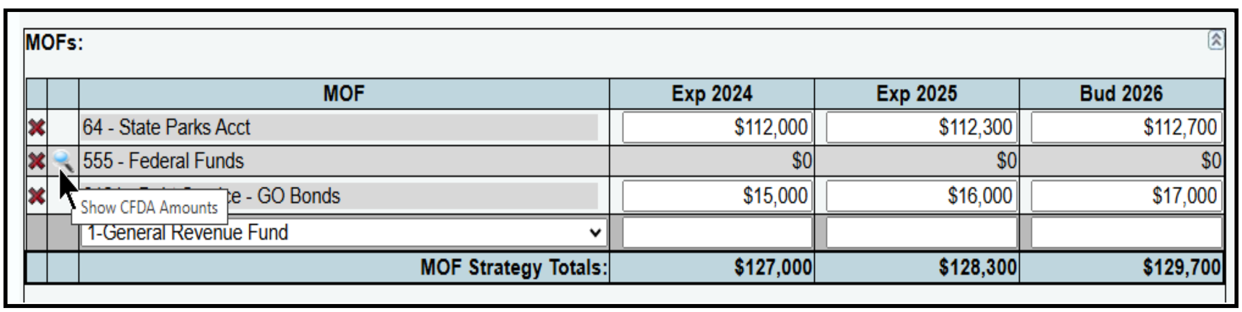
If a CFDA/ALNs number cannot be found in ABEST, send an email to CFDA@lbb.texas.gov and provide the following information:

- Contact Information (name and phone number of requestor);
- Agency code and agency name;
- CFDA/ALNs number;
- Program name for the CFDA/ALNs number you are requesting; and
- Notice of grant award or other documentation that demonstrates you have received Federal Funds along with its intended use. For example, a sub-recipient who is under contract with a primary recipient of a grant award will need to provide a copy of the contract or agreement that they received from the primary recipient.

BUDGETING SUBMENU

Use the **Strategy→Budgeting** menu/submenu if you want to add federally funded **MOFs** along with your agency's other **MOFs**. Complete the steps mentioned previously in the ***METHODS OF FINANCE (MOFs)*** section to add federally funded **MOFs**.

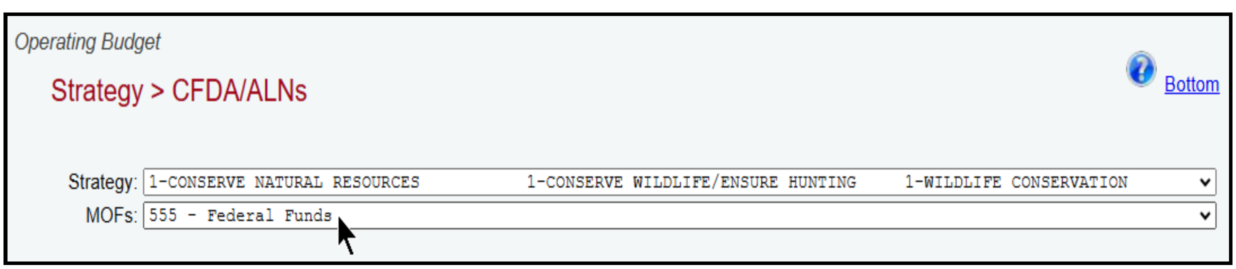
To enter dollar amounts at the CFDA/ALNs level, click the magnifying glass located to the left of the federally funded **MOF** code (as shown in the following example) and you will be directed to the **Strategy > CFDA/ALNs** screen.



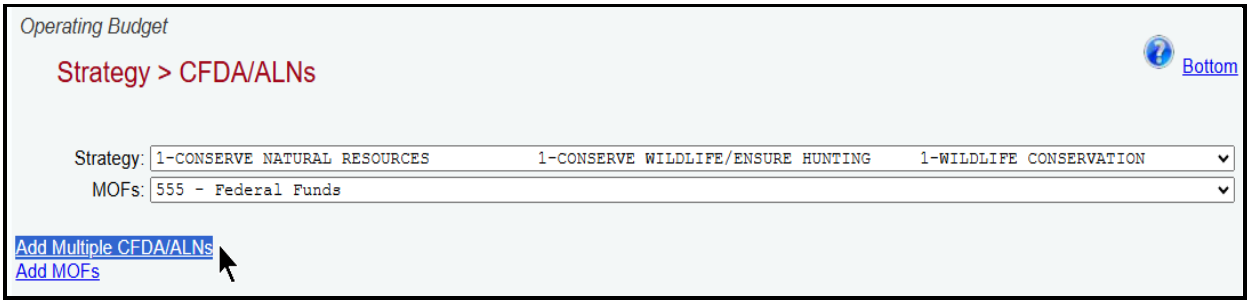
MOFs:

MOF	Exp 2024	Exp 2025	Bud 2026
64 - State Parks Acct	$112,000	$112,300	$112,700
555 - Federal Funds	$0	$0	$0
...e - GO Bonds	$15,000	$16,000	$17,000
1-General Revenue Fund			
MOF Strategy Totals:	$127,000	$128,300	$129,700

The strategy and MOF load in the drop-down menu boxes, as shown below.



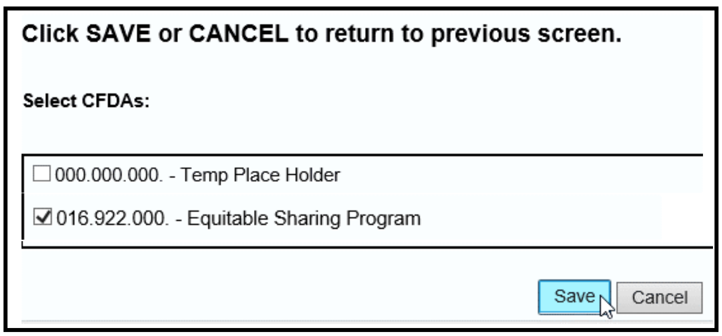
Adding Multiple CFDA/ALNs **–** Click the **Add Multiple CFDA/ALNs** hyperlink to add multiple CFDA/ALNs for the selected **Strategy** and **MOF**, as shown below.



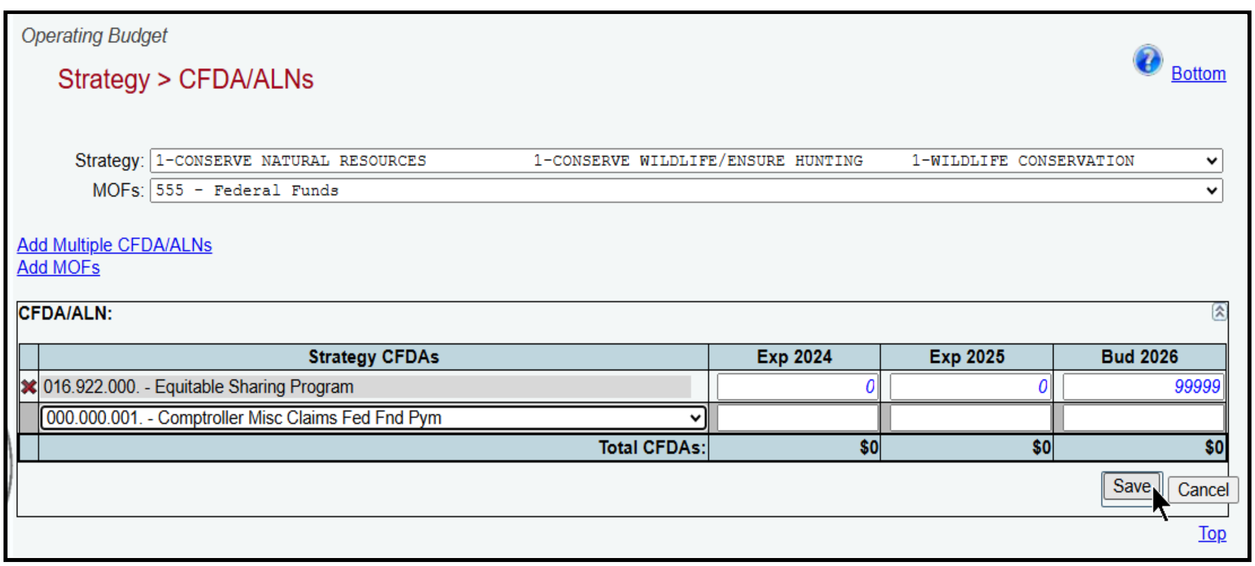
TIP

The nine-digit CFDA/ALNs codes display leading zeroes. For example, to add CFDA/ALNs 16-922, select 016.922.000 from the CFDA/ALNs listing.

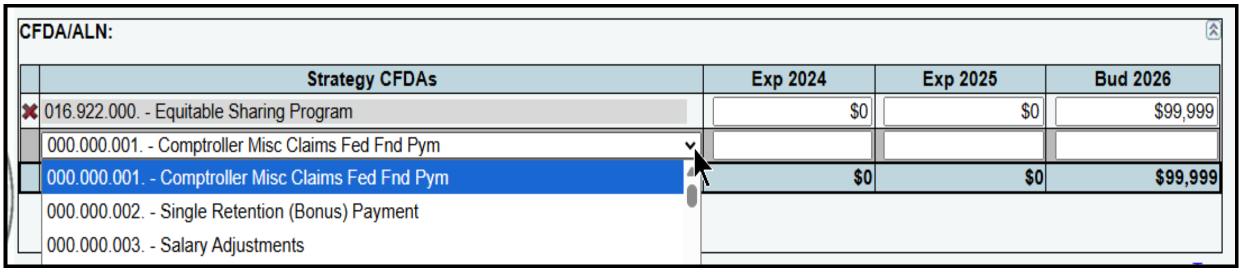
Select the appropriate **CFDA/ALNs** and click **Save**, as shown below.



The selected **CFDA/ALNs** load into the grid, as shown in the following example. Enter the dollar amounts for each applicable fiscal year and click **Save**.



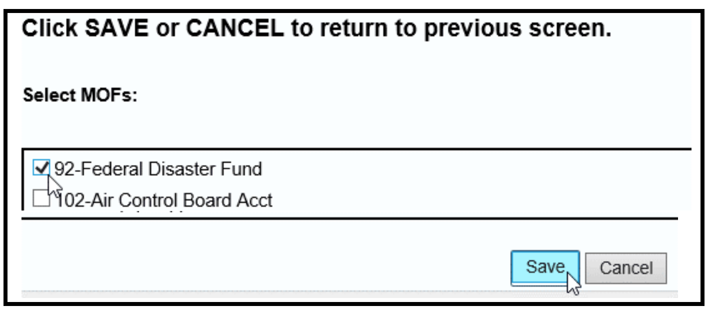
Adding a Single CFDA/ALNs **–** Use the gray section to add a **CFDA/ALNs** for the strategy and **MOF** listed. Select the **CFDA/ALNs** from the drop-down list (as shown in the below example), enter the dollar amounts associated with each fiscal year and click **Save**. The system will not save the data unless you have entered at least one fiscal year amount for the selected **CFDA/ALNs**.



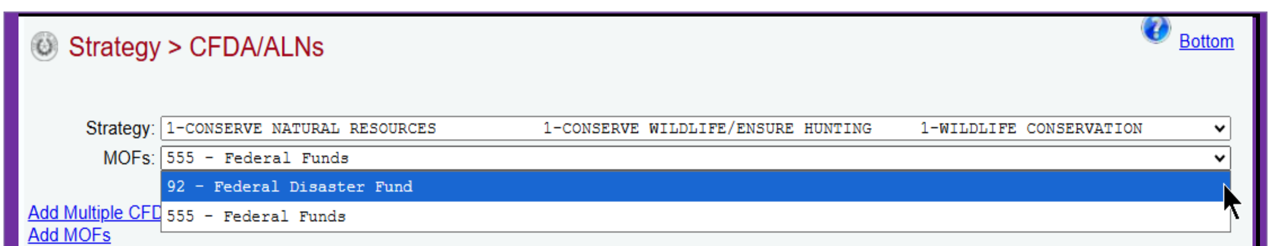
Repeat the previous steps to add as many **CFDA/ALNs** as needed.

Adding Additional Federally Funded MOFs **–** To add additional federally funded **MOFs** from the **Strategy > CFDA/ALNs** screen, select the appropriate strategy and click **Add MOFs**.

Select the appropriate **MOFs** and click **Save**, as shown below.



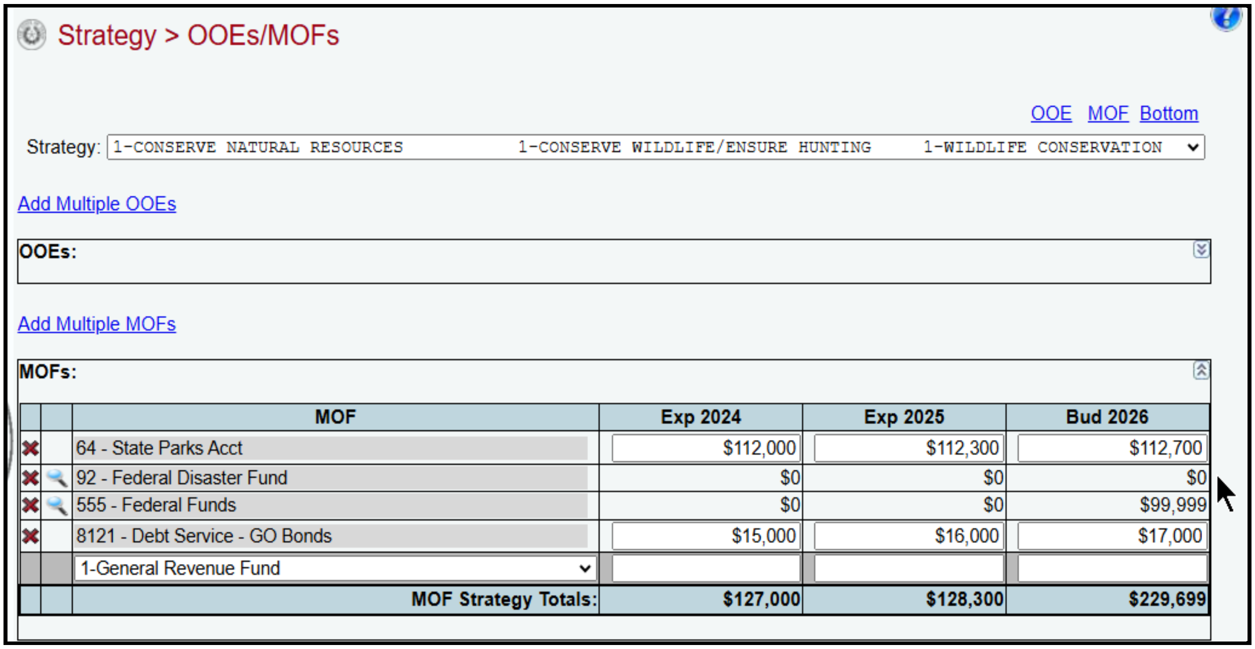
The selected MOFs load into the **MOFs** drop-down menu box for the selected **Strategy**, as shown in the below example.



TIP

Click the back button on your browser or select the **Strategy→Budgeting** menu/submenu to return to the OOE, MOF, and FTE detail by strategy.

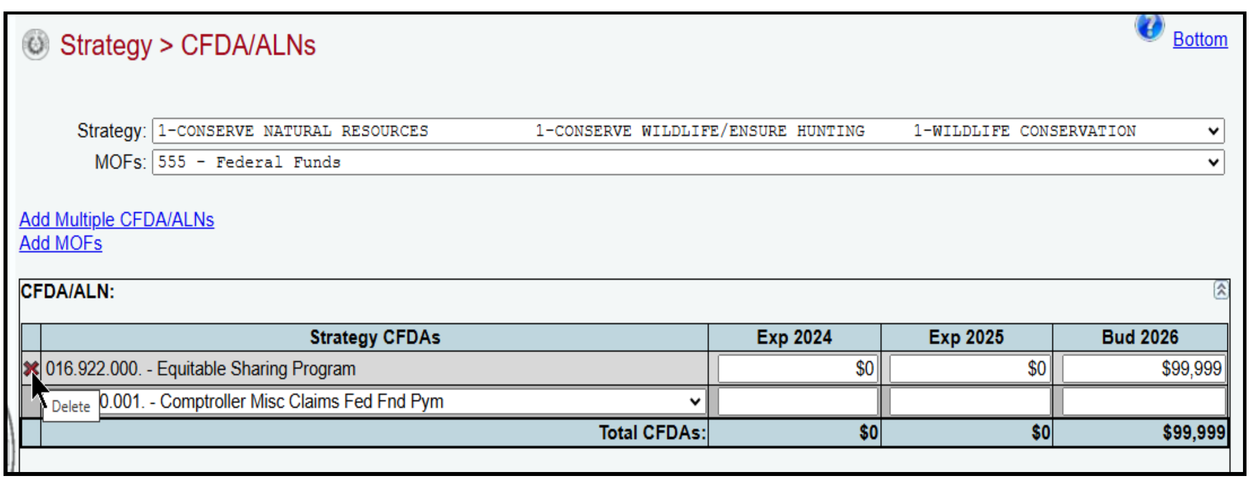
The CFDA/ALNs detail rolls up for the corresponding **MOF**, and the CFDA/ALNs amounts are not editable from the **MOFs** grid, as shown in the below example.



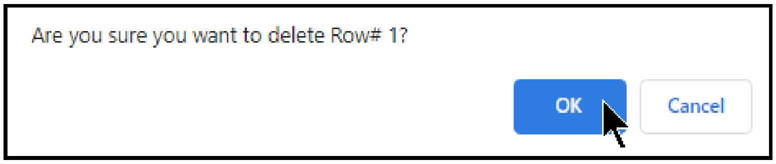
Revising CFDA/ALNs Data – Click the **magnifying glass** next to the federally funded **MOF** to update the CFDA/ALNs entries for the corresponding **MOF**. Select the appropriate **CFDA/ALNs**, revise any dollar amounts associated with the **CFDA/ALNs** and click **Save**.

IMPORTANT
You *cannot* modify the **CFDA/ALNs** code once the item is saved. To modify this field, delete the existing row and re-add the information.

Deleting CFDA/ALNs Data – Save any unsaved data first, then click the **magnifying glass** next to the federally funded MOF which will direct you to the **CFDA/ALNs** grid. As shown in the following example, click the red '**x**' to the left of the **CFDA/ALNs** to delete a row of data.

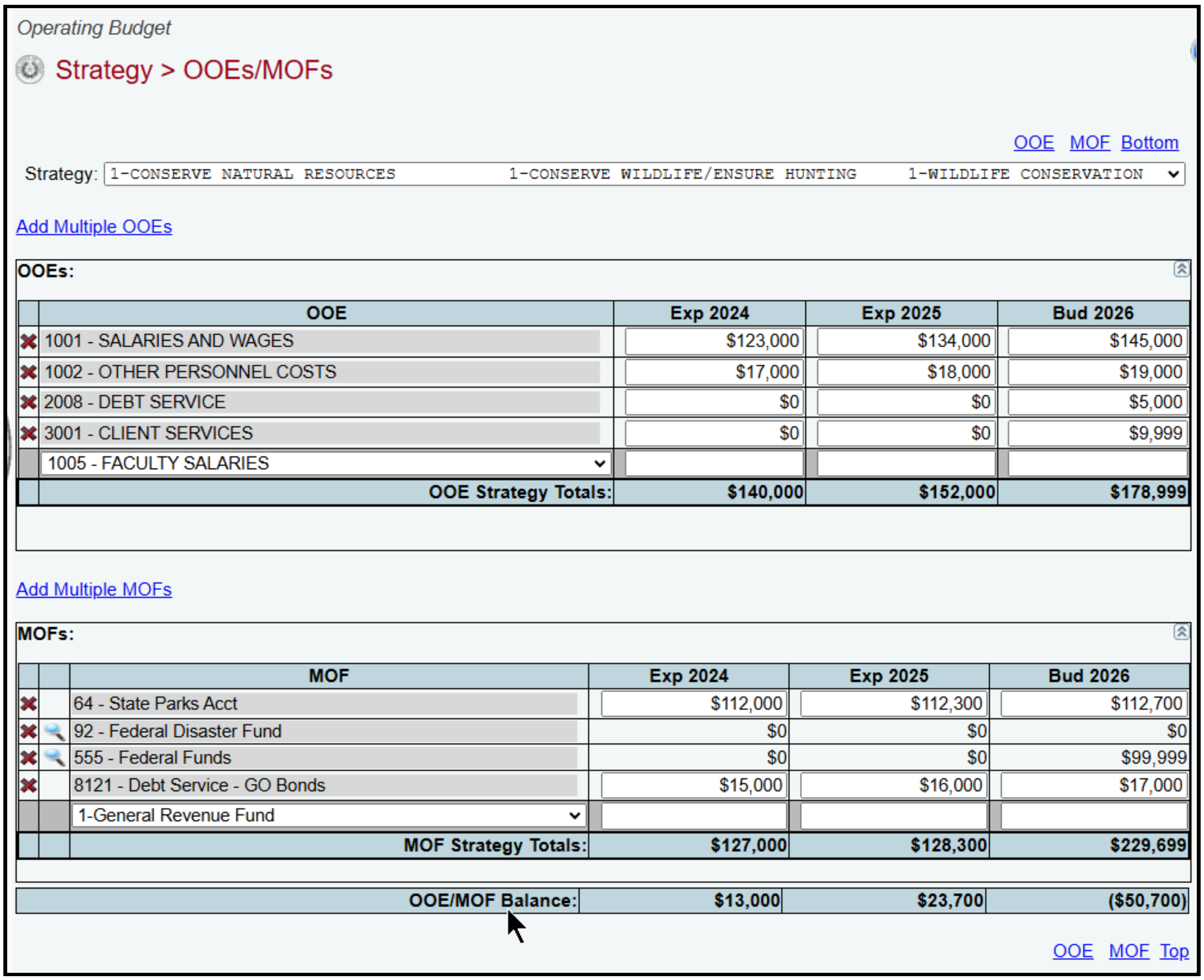


Then click **OK** to confirm your request.



IMPORTANT

As revisions are made to any MOF/CFDA/ALNs data, note any imbalances for the **OOE/MOF Balance** difference on the **Strategy > OOEs/MOFs** screen (example shown below). Any differences will appear as a closing edit and will prevent you from submitting your agency's operating budget. You can clear these edits by examining the amounts entered for OOEs/MOFs. Check each strategy to ensure the OOE/MOF difference is zero for each fiscal year listed.



OOE	Exp 2024	Exp 2025	Bud 2026
1001 - SALARIES AND WAGES	$123,000	$134,000	$145,000
1002 - OTHER PERSONNEL COSTS	$17,000	$18,000	$19,000
2008 - DEBT SERVICE	$0	$0	$5,000
3001 - CLIENT SERVICES	$0	$0	$9,999
1005 - FACULTY SALARIES			
OOE Strategy Totals:	$140,000	$152,000	$178,999

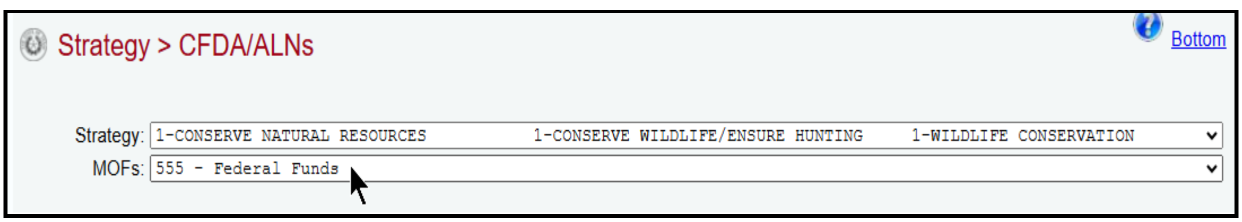
MOF	Exp 2024	Exp 2025	Bud 2026
64 - State Parks Acct	$112,000	$112,300	$112,700
92 - Federal Disaster Fund	$0	$0	$0
555 - Federal Funds	$0	$0	$99,999
8121 - Debt Service - GO Bonds	$15,000	$16,000	$17,000
1-General Revenue Fund			
MOF Strategy Totals:	$127,000	$128,300	$229,699
OOE/MOF Balance:	$13,000	$23,700	($50,700)

CFDA/ALNS SUBMENU

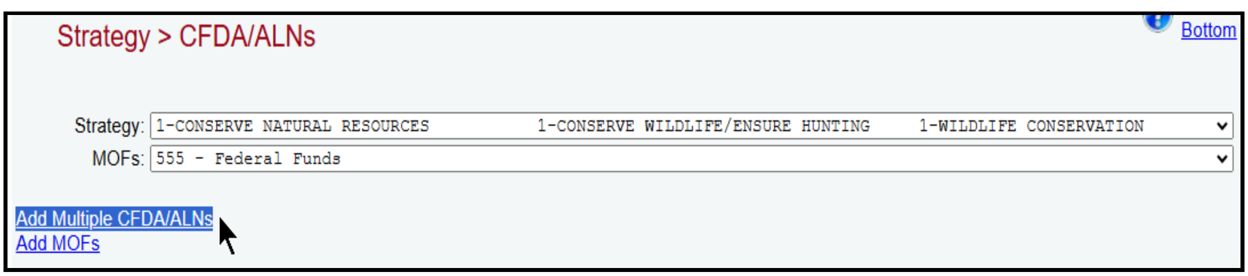
To navigate directly to the **Strategy > CFDA/ALNs** data entry screen, click the **Strategy** menu and **CFDA/ALNs** submenu, as shown in the following example.

The agency's first GOS and MOF (if previously added) load into the drop-down menu boxes. To change the GOS or MOF, select a different item from the drop-down menu boxes. To add a new MOF, click **Add MOFs**, as shown below.

Select the appropriate **MOFs** and click **Save**. As shown below, the selected MOFs load into the **MOFs** drop-down menu box for the selected strategy.



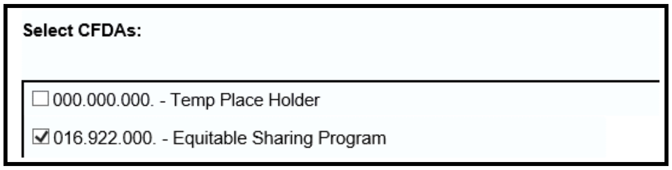
Select an MOF from the **MOFs** drop-down menu box, then click **Add Multiple CFDA/ALNs** to choose the CFDA/ALNs associated with that strategy and MOF.



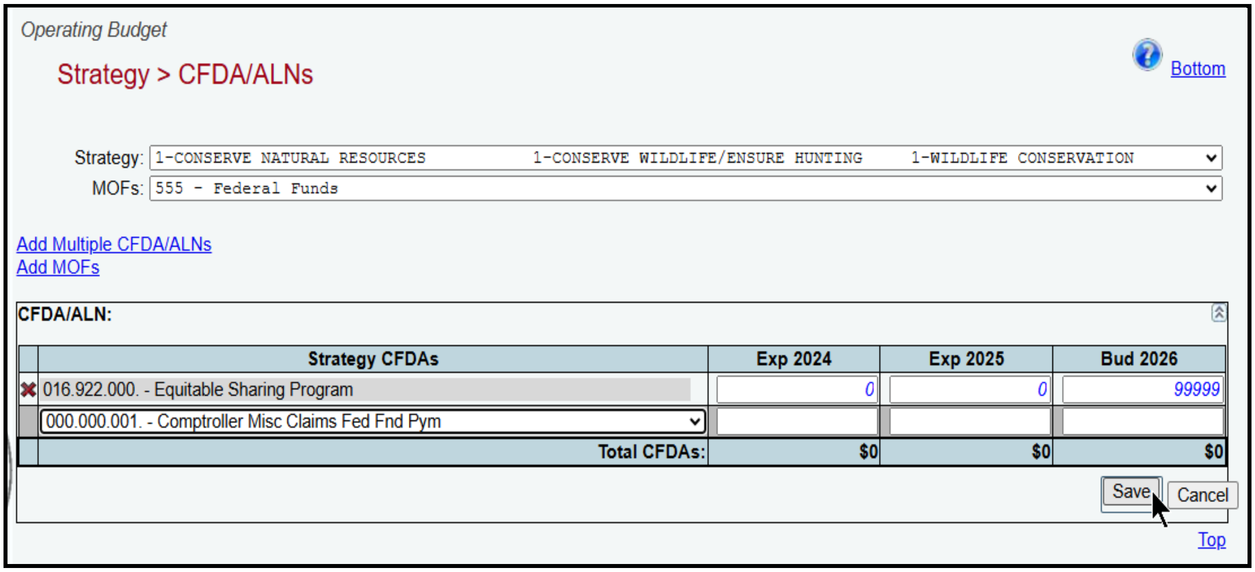
TIP

The nine-digit CFDA/ALNs codes display leading zeroes. For example, to add CFDA/ALNs 16-922, select 016.922.000 from the CFDA/ALNs listing.

Select the appropriate **CFDA/ALNs** and click **Save**.



The selected CFDA/ALNs load into the grid, as shown in the following example. Enter the dollar amounts for each fiscal year and click **Save**.



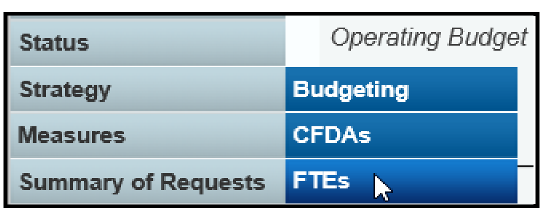
Add, delete, and revise individual CFDA/ALNs just as you did earlier for the strategy. Refer to the strategy OOEs and MOFs sections of these instructions for data entry details.

TIP

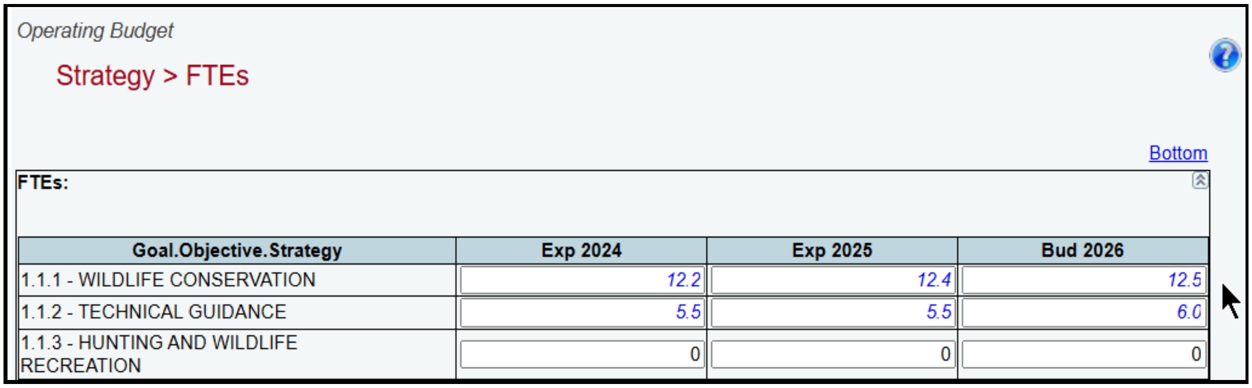
Click the back button on your browser to review the CFDA/ALNs totals rolled up (**Strategy→Budgeting** menu/submenu).

FULL-TIME EQUIVALENTS (FTES)

Click the **Strategy** menu and **FTEs** submenu to enter the FTEs for each strategy, as shown below.



Enter the FTE numbers associated with each GOS (as shown in the following example) and click **Save**. As you save the data, the **FTE Strategy Totals** at the bottom of the **FTEs** grid will update.



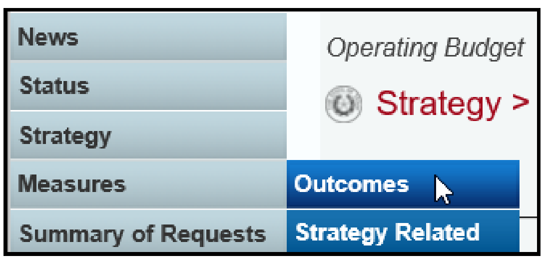
After you enter the OOE, MOF, CFDA/ALNs, and FTE data for each strategy and the OOEs and MOFs are in balance for each strategy, your work on the **Strategy** menu is complete.

PERFORMANCE MEASURES

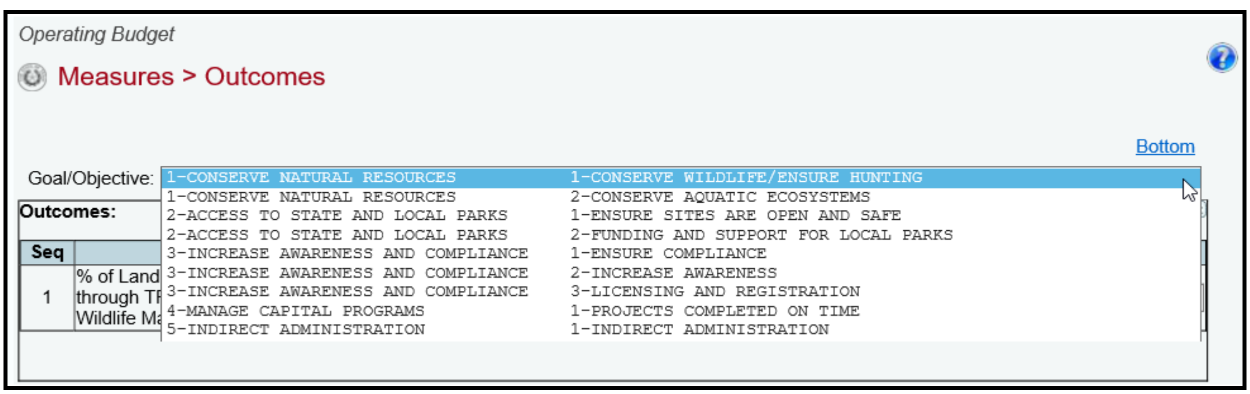
You are required to report both key and non-key outcome, output, explanatory, and efficiency performance measures for the operating budget process.

OUTCOME MEASURES

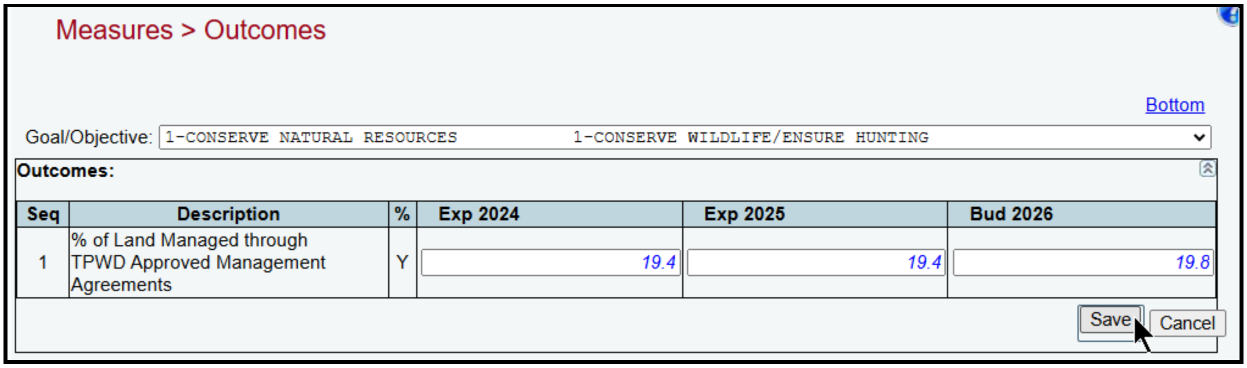
Click the **Measures** menu and the **Outcomes** submenu.



The agency's first goal and objective (GO) displays in the **Goal/Objective** drop-down menu box. To change the GO, select a different GO from the drop-down menu box, as shown below.



Adding Outcome Amounts – Enter the amounts for each fiscal year listed and click **Save**, as shown in the following example. Repeat this step for each outcome listed in your agency's strategic plan.

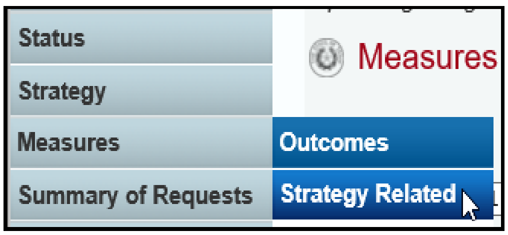


Seq	Description	%	Exp 2024	Exp 2025	Bud 2026
1	% of Land Managed through TPWD Approved Management Agreements	Y	19.4	19.4	19.8

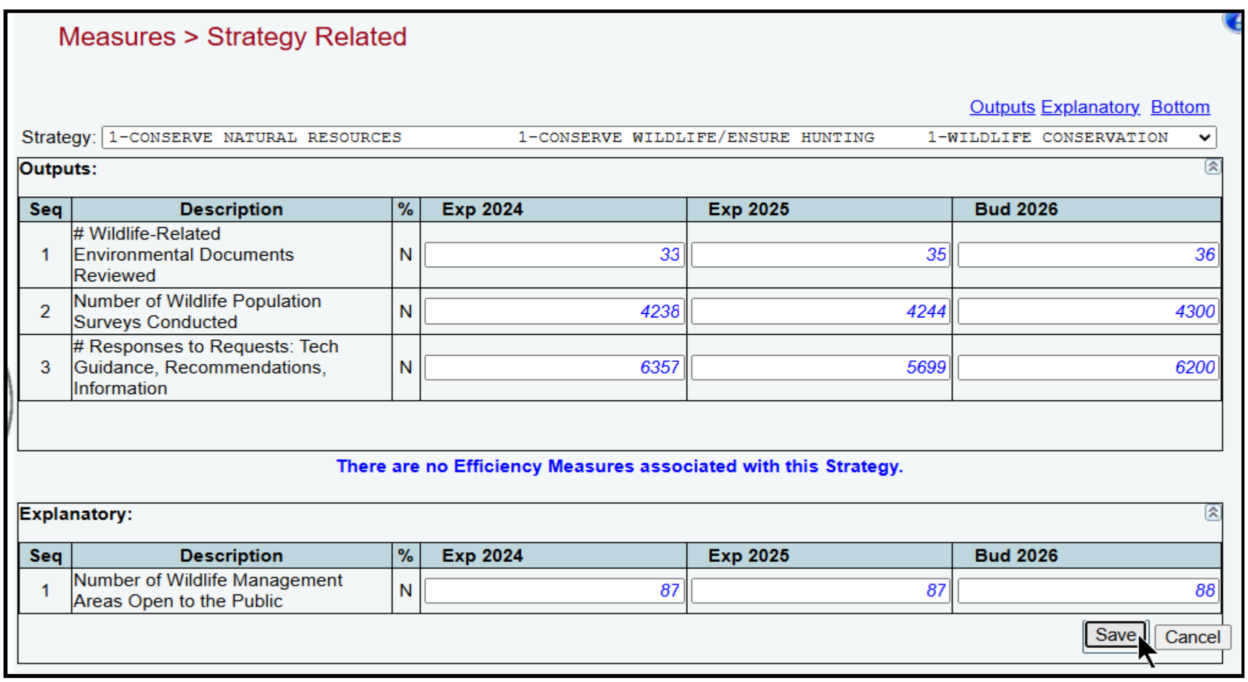
Revising Outcome Amounts **–** Select the goal and objective from the **Goal/Objective** drop-down menu box. Revise any fiscal year amounts associated with the selected outcome and click **Save**.

OUTPUT, EXPLANATORY, AND EFFICIENCY MEASURES

Click the **Measures** menu and the **Strategy Related** submenu, as shown below.



Entering & Revising Amounts **–** The agency's first GOS displays in the **Strategy** drop-down menu box. To change the GOS, select a different **Strategy** from the drop-down menu box. Position the cursor on the first measure listed in the **Outputs** grid. Enter the amounts for each fiscal year listed and click **Save**, as shown in the below example.



Seq	Description	%	Exp 2024	Exp 2025	Bud 2026
1	# Wildlife-Related Environmental Documents Reviewed	N	33	35	36
2	Number of Wildlife Population Surveys Conducted	N	4238	4244	4300
3	# Responses to Requests: Tech Guidance, Recommendations, Information	N	6357	5699	6200

Seq	Description	%	Exp 2024	Exp 2025	Bud 2026
1	Number of Wildlife Management Areas Open to the Public	N	87	87	88

Repeat the steps for each strategy and measure type (output, efficiency, and explanatory). Review the following navigation options.

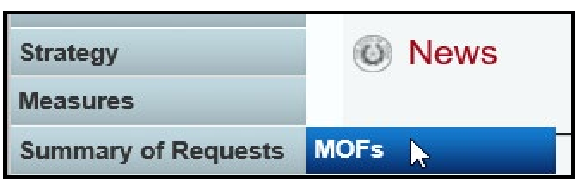
NAVIGATION OPTIONS REFERENCE	
Double Arrow (top right of each grid)	Use this toggle switch (Double Arrow) to collapse or expand a particular grid. It will enable you to view the details above/below a particular grid.
Outputs	Hyperlink directs you to the first grid on the screen and displays the output measures for the selected strategy.
Efficiency	Hyperlink directs you to the second grid on the screen and displays the efficiency measures for the selected strategy.
Explanatory	Hyperlink directs you to the third grid on the screen and displays the explanatory measures for the selected strategy.
Top and **Bottom**	Hyperlink positions the cursor at the top or bottom of the screen.

SUMMARY OF REQUESTS

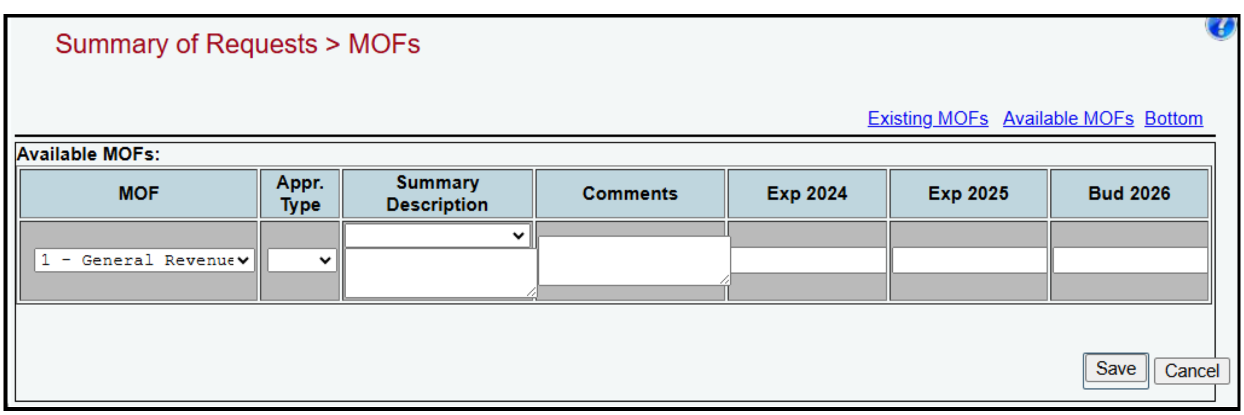
You will enter the budget amounts by MOF (including the appropriation type) and FTE. The totals on these submenus must equal the totals for all strategies.

METHODS OF FINANCE (MOFS)

Click the **Summary of Requests** menu and the **MOFs** submenu.



The **Summary of Requests > MOFs** screen displays, as shown below. The MOF codes previously used for your agency will not automatically load. You will need to add each MOF to the screen.



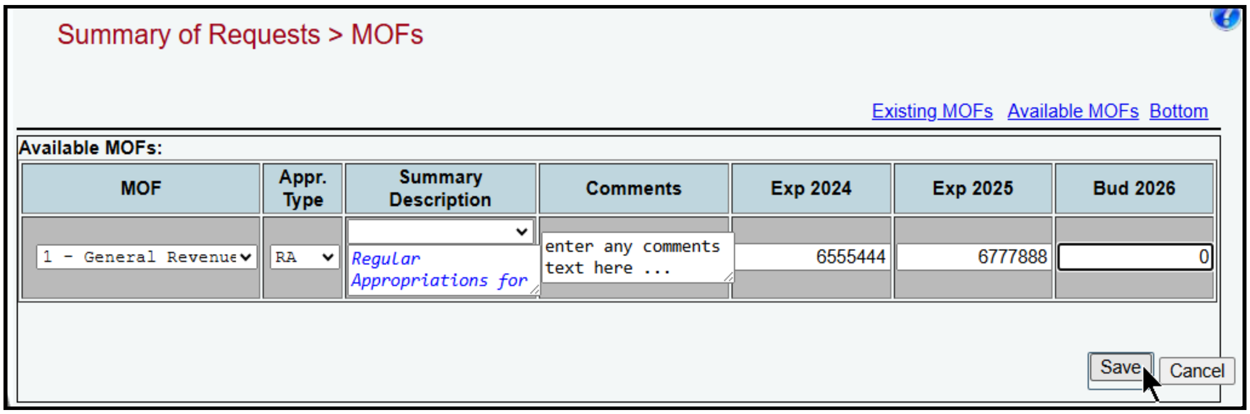
IMPORTANT

The totals on the **Summary of Requests > MOFs** screen must equal the totals for all strategies.

Review the navigation options below.

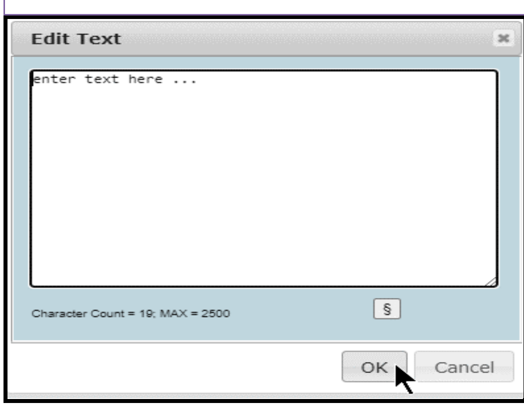
NAVIGATION OPTIONS REFERENCE	
Available MOFs	Hyperlink directs you to the **Available MOFs** grid. Use this grid to add new MOFs to your summary of request.
Existing MOFs	Hyperlink directs you to the **Existing MOFs** grid. Use this grid to add new appropriation types to an existing MOF in your summary of request.
Top and **Bottom**	Hyperlink positions the cursor at the top or bottom of the screen.

Select a **MOF**, appropriation type (**Appr. Type**), and **Summary Description** from each respective drop-down menu list. Enter **Comments** and the dollar amounts for each fiscal year and click **Save**, as shown in the below example.



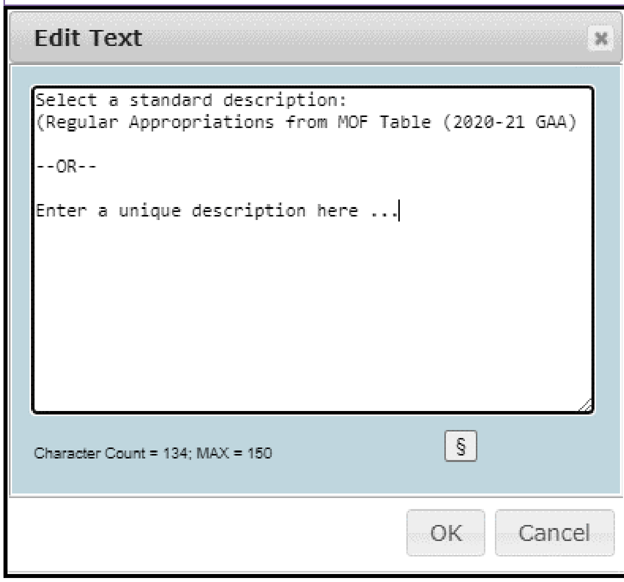
TIP

You can expand the **Summary Description** and **Comments** fields by double clicking in the cell. The character limits are 150 and 2,500, respectively. Use your keyboard's **Enter** key to start a new line of text in the text field. Within the text field, click **OK** or **Cancel** to move out of the text field. Save your work by clicking **Save**. Each of those text fields provides a character counter and identifies the character limit.

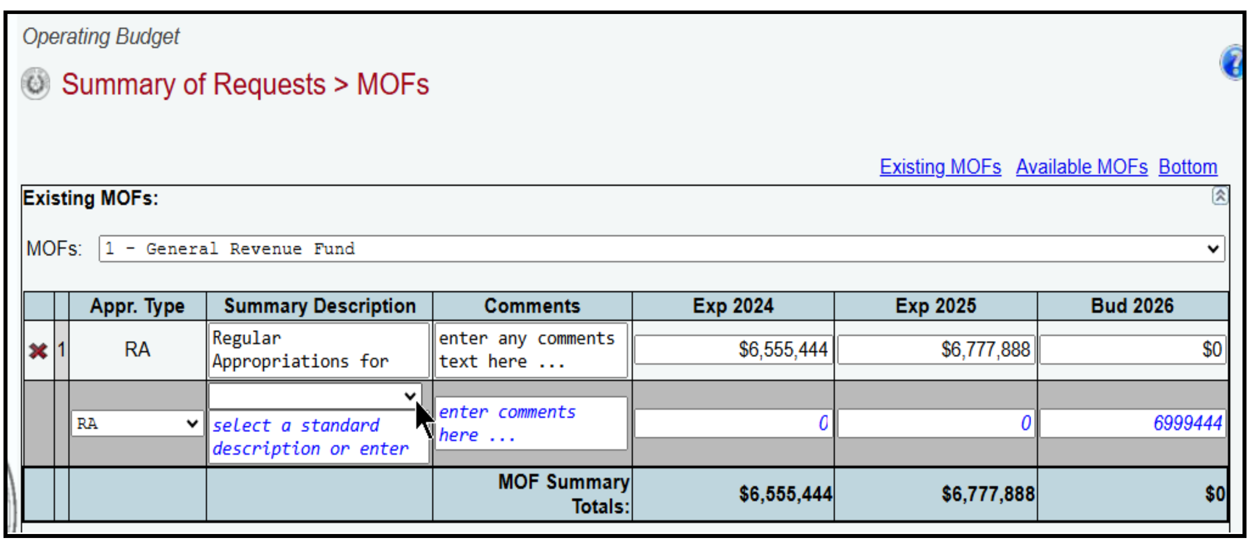


IMPORTANT

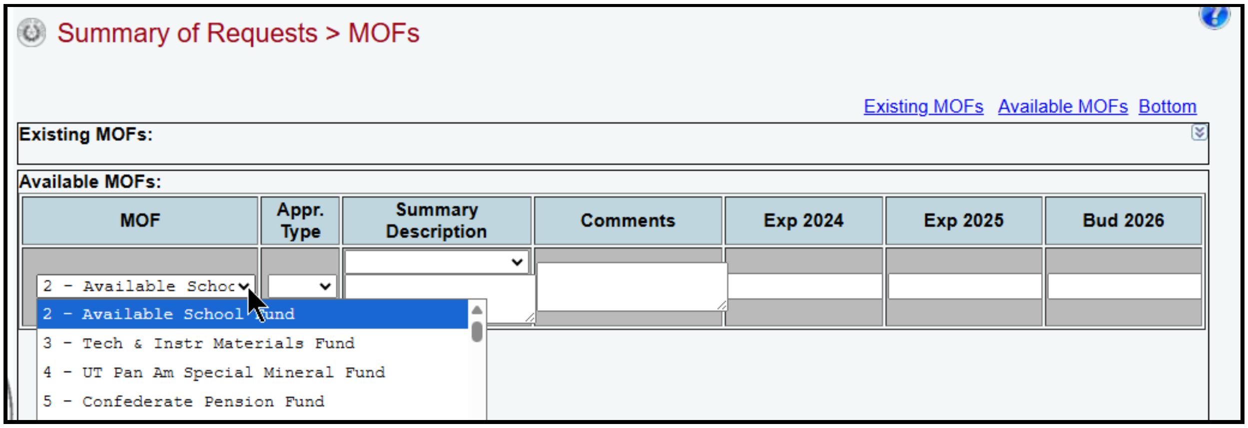
Some appropriation types (**Appr. Type**) have a drop-down list of standard descriptions. Select a standard description or enter a unique description. To enter a unique description, double click in the white space below the drop-down menu box and begin typing. If a standard description applies to the selected appropriation type, use it rather than entering your own description. Using a standard description helps LBB analysts gather information on the impact across all agencies of certain provisions in the General Appropriations Act and other legislation.



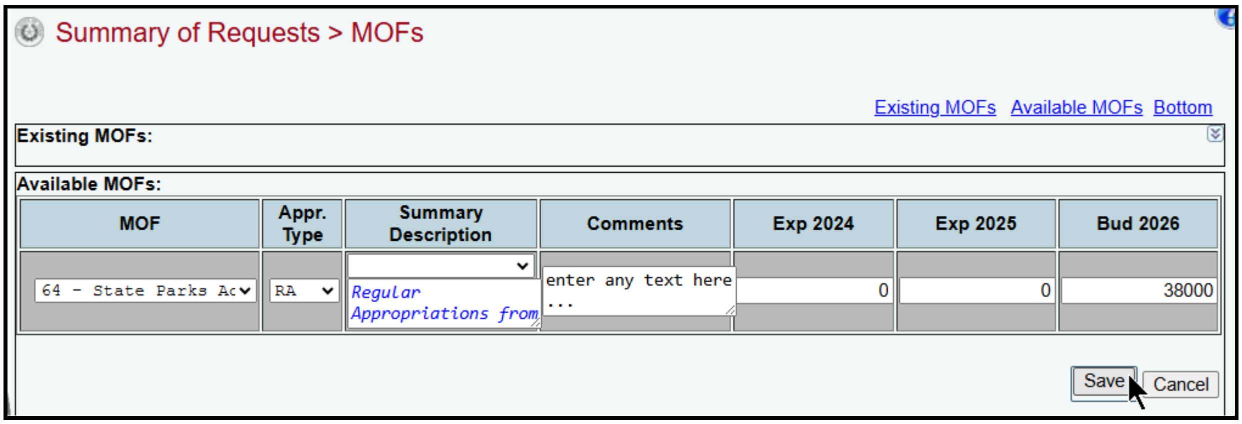
Adding Appropriation Types for Existing MOFs – Use the gray section at the bottom of the **Existing MOFs** grid to add additional appropriation types (**Appr. Type**) for the MOF listed, as shown in the below example. Enter data in the appropriate fields and click **Save**.



Adding New MOFs – Click the **Available MOFs** hyperlink at the top/bottom of the screen or place your cursor in the bottom grid labeled **Available MOFs** (as shown in the following example). The MOF drop-down list includes all the MOFs that have not been used in your agency's Summary of Request.



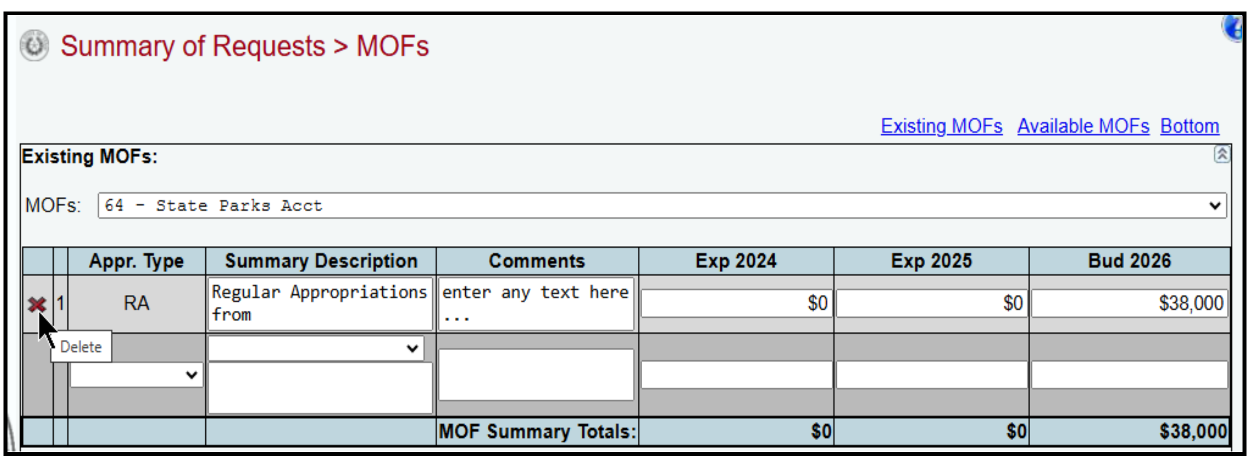
Select an **MOF**, **Appr. Type**, and **Summary Description** from each respective drop-down list. Enter **Comments** and the dollar amounts for each fiscal year and click **Save**, as shown below**.**



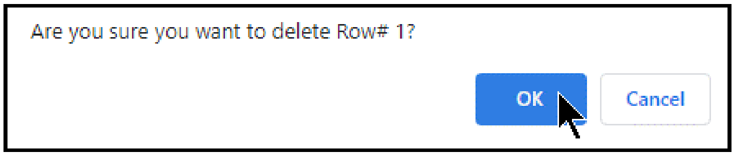
IMPORTANT

Each **MOF** you enter has its own data entry screen with appropriation types and descriptions. You may add as many appropriation types and descriptions as needed for each **MOF**.

Deleting Appropriation Types – Save any unsaved data first and then click the red '**x**' to the left of the **Appr. Type** to delete a row of data.

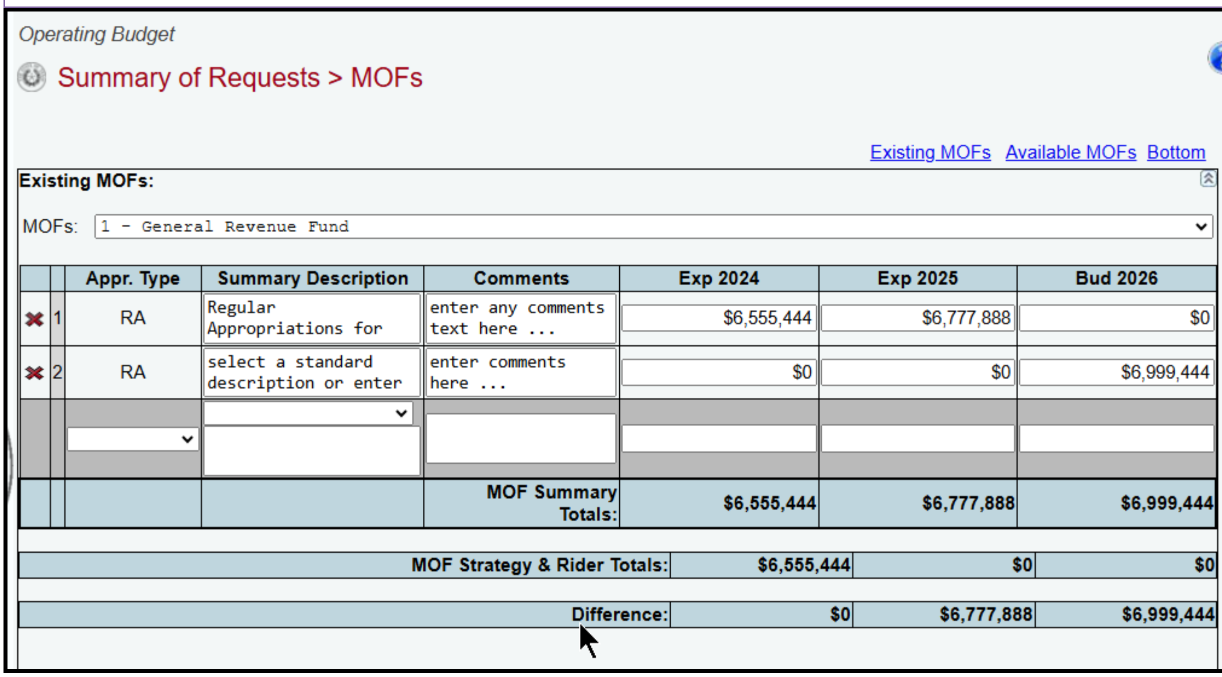


Click **OK** to confirm your request.



IMPORTANT

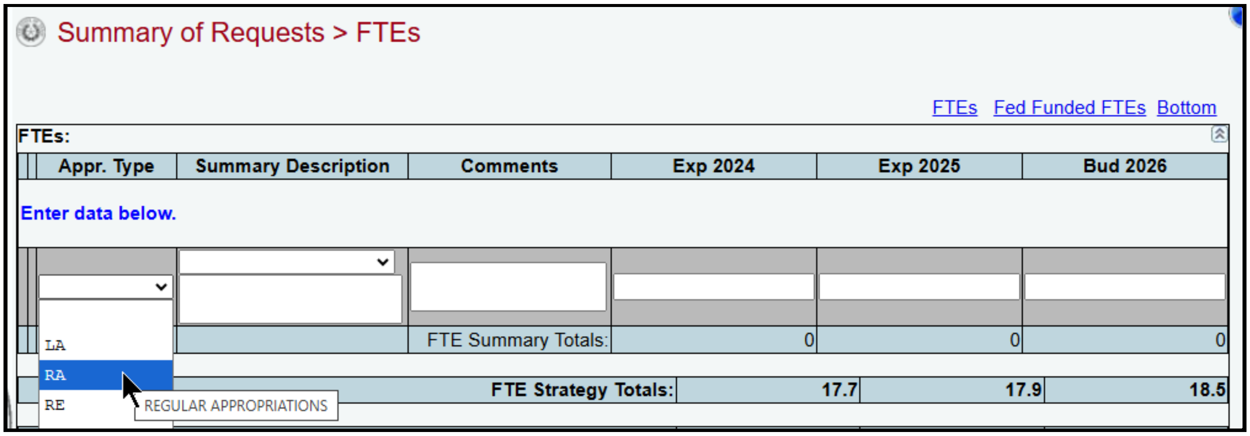
The **MOF Summary Totals** and the **MOF Strategy & Rider Totals** must match for each fiscal year to balance. A difference other than zero (example shown below) for each fiscal year results in a closing edit.



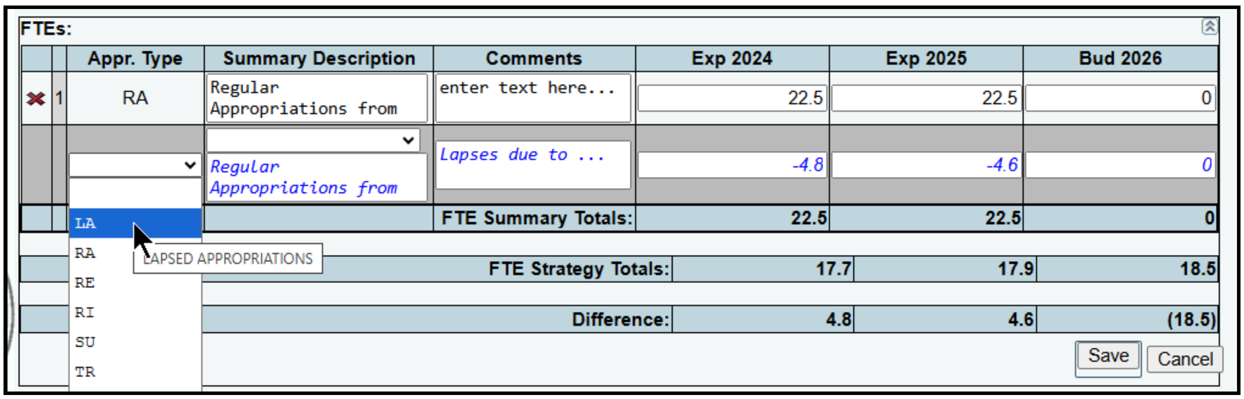
FULL-TIME EQUIVALENTS (FTES)

To enter a summary of FTE data, click the **Summary of Requests** menu and the **FTEs** submenu, as shown below.

Select an **Appr. Type** and **Summary Description** from the drop-down lists, as shown in the following example. Enter **Comments** and the **FTEs** for each fiscal year and click **Save**.

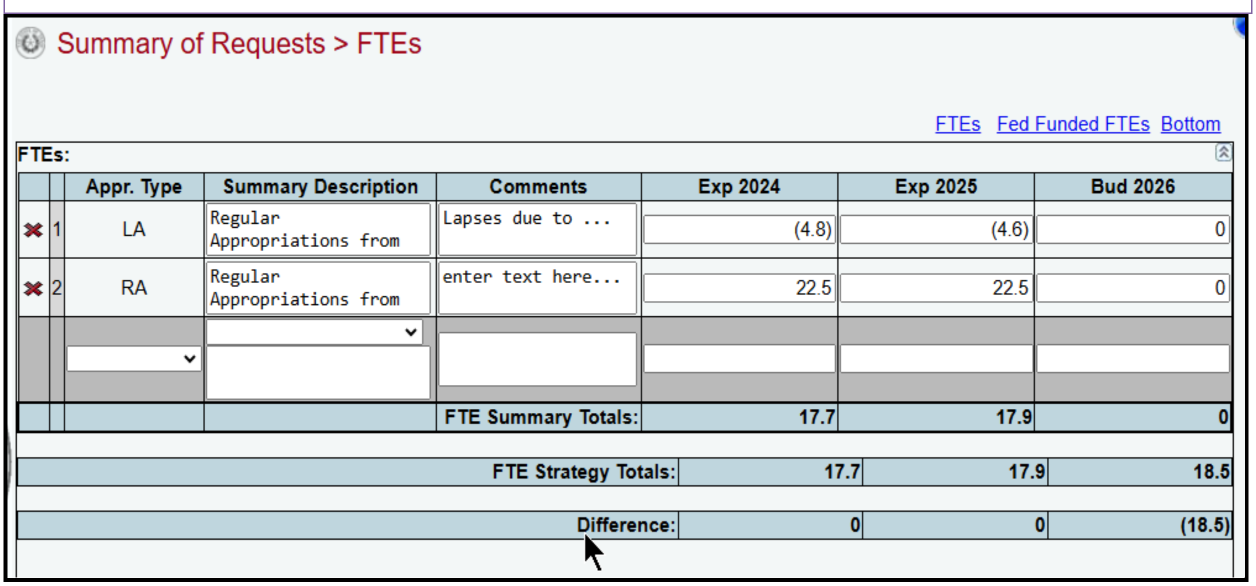


Adding Appropriation Types – As shown on the below example, use the gray section at the bottom of the **FTEs** grid to add additional appropriation types **(Appr. Type)**. Enter data in the appropriate fields and click **Save.**

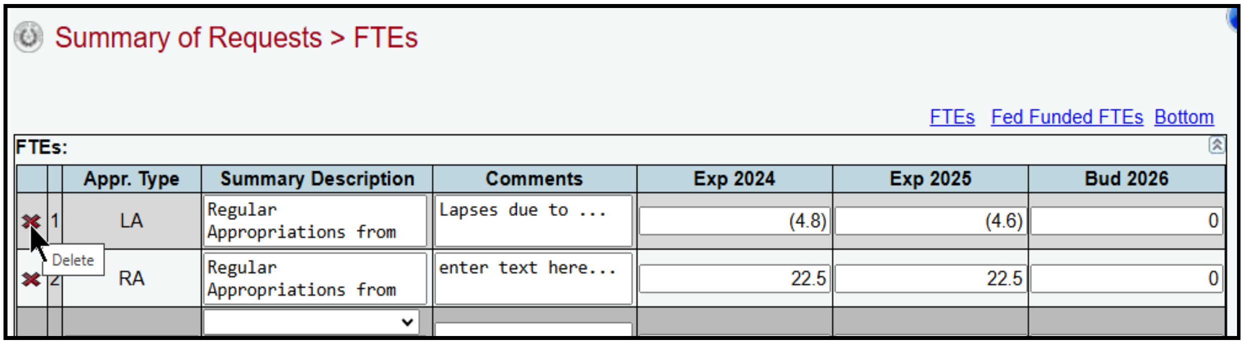


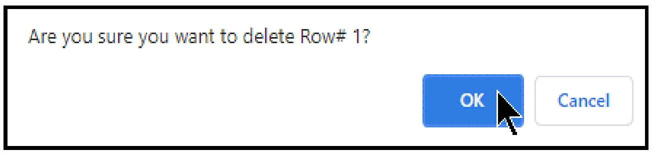
IMPORTANT

To balance, the **FTE Summary Totals** and the **FTE Strategy Totals** should display identical numbers for each fiscal year. A difference other than zero (see below example) for each fiscal year will result in a closing edit on the agency's **Status** screen. You cannot change the agency **Status** to **COMPLETE** until you clear all closing edits.

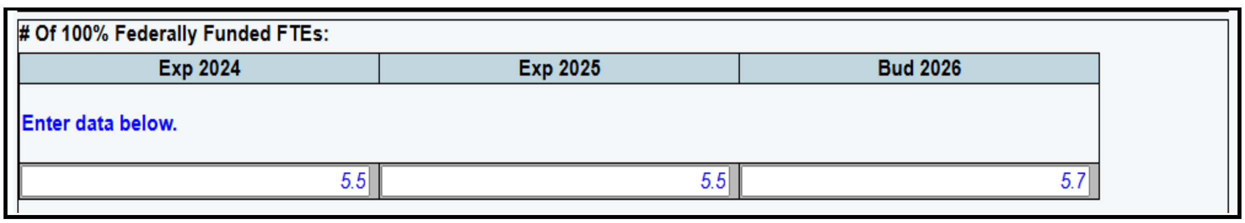


Deleting Appropriation Types – Save any unsaved data first and then click the red '**x**' to the left of the **Appr. Type** to delete a row of data. Click **OK** to confirm your request, as shown in the below examples.





Enter the **Number (#) Of 100% Federally Funded FTEs** in the bottom grid (as shown in the following example) and click **Save**.

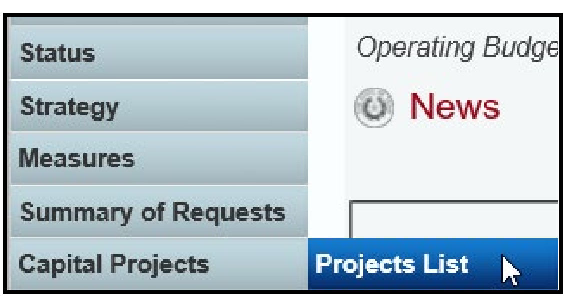


CAPITAL BUDGETS

For agencies required to enter data for the **Capital Budget Project Schedule** (see the ***Detailed Instructions***), enter data on the **Strategy→Budgeting** menu/submenu *before* entering capital budget data; otherwise, the **Capital Projects > Strategy Allocation** screen will not have any strategies listed.

PROJECTS LIST

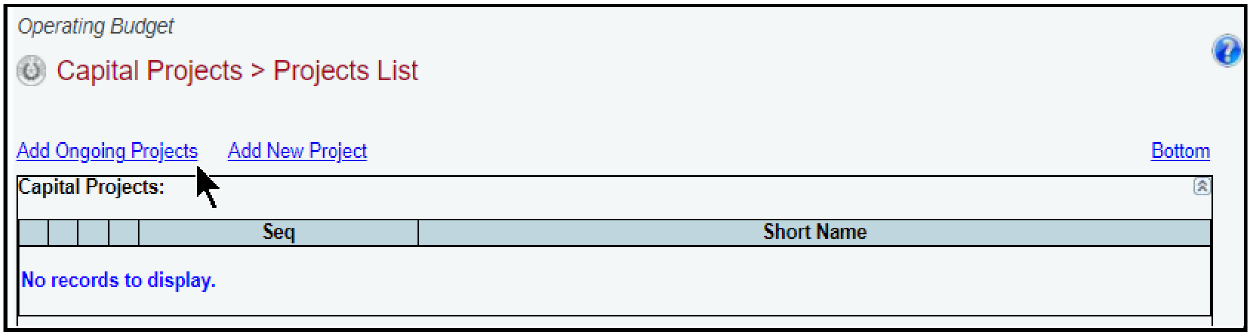
Click the **Capital Projects** menu and the **Projects List** submenu to create a capital project, as shown below.



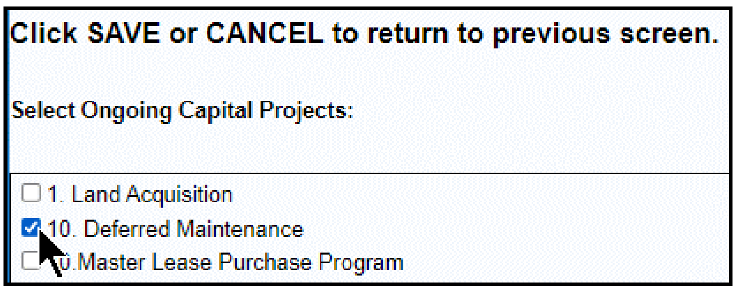
ONGOING CAPITAL PROJECTS

ABEST defines an "ongoing" capital project as a project your agency has used in the past.

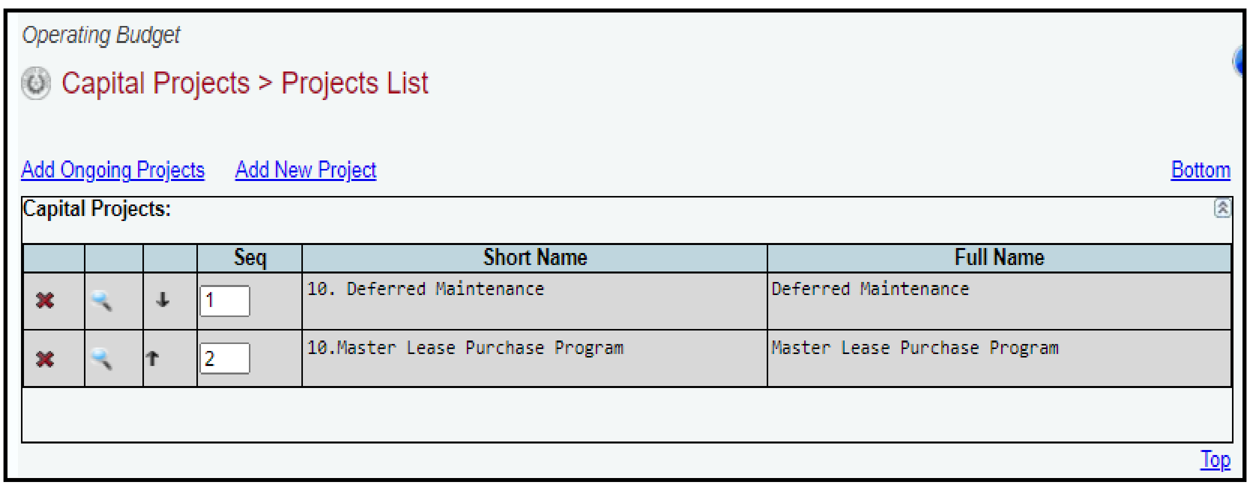
Adding Ongoing Projects **–** To add an ongoing capital project, click the **Add Ongoing Projects** hyperlink, as shown below.



The screen lists all **Ongoing Capital Projects** for your agency. Review the ongoing projects for accuracy, select the appropriate projects and click **Save**.



The selected ongoing projects display on the **Capital Projects** grid, as shown in the below example.



TIP

You cannot modify the project **Short Name** or **Full Name** from the **Capital Projects > Projects List** screen. To edit the project names, click on the **magnifying glass** for the desired project. The icon directs you to the **Capital Projects > Projects Detail** screen where you can update these fields.

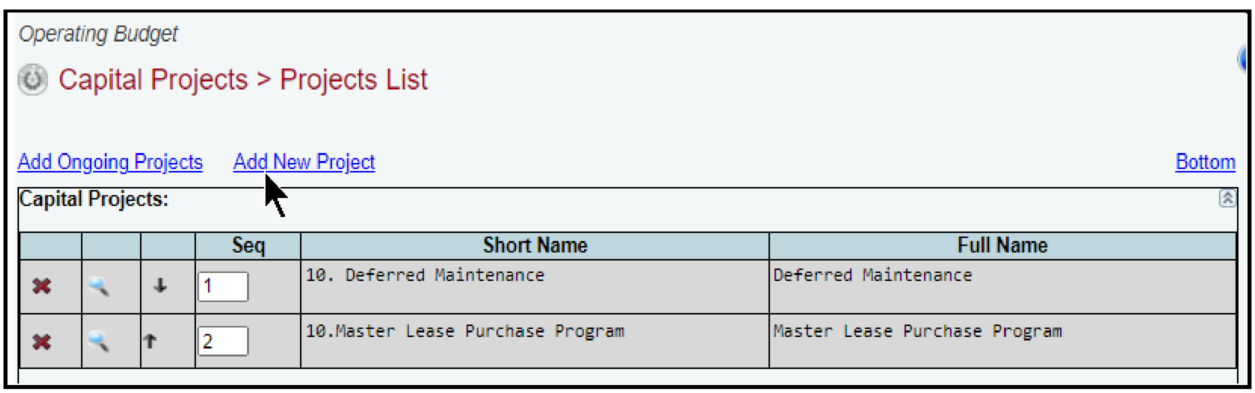
Review the navigation options below.

NAVIGATION OPTIONS REFERENCE	
Double Arrow (top right of Capital Projects grid)	Use this toggle switch to collapse/expand a particular grid. It will enable you to view the details above/below a particular grid.
Add Ongoing Projects	Hyperlink allows you to add multiple ongoing projects that your agency has used in the past.
Add New Project	Hyperlink allows you to add new projects that your agency has requested for the first time. The link directs you to the **Capital Projects > Projects Detail** screen. You can also access this **Capital Projects > Projects Detail** screen by clicking the magnifying glass on **Capital Projects > Projects List** screen or by clicking the **Capital Projects→Projects Detail** menu/submenu.
Magnifying glass	Icon directs you to the **Capital Projects > Projects Detail** screen.
↑↓	Click on the up or down arrow to re-sequence your agency's capital projects.
Top and **Bottom**	Hyperlink positions the cursor at the top or bottom of the screen.

NEW CAPITAL PROJECTS

ABEST defines a capital project as *new* when an agency requests funding for the first time.

Adding New Projects **–** To add a new capital project from the **Capital Projects > Projects List** screen, click the **Add New Project** hyperlink, as shown in the following example. The hyperlink will direct you to the **Capital Projects > Projects Detail** screen. For more details, refer to the Projects Detail section of these instructions.



TIP

You can add a new project by clicking the **Add New Project** hyperlink on the **Capital Projects > Projects List** screen or you can click the **Capital Projects** menu and the **Capital Projects Detail** submenu. Either option will direct you to the **Capital Projects > Projects Detail** screen.

Repeat the previous steps to add as many projects as necessary.

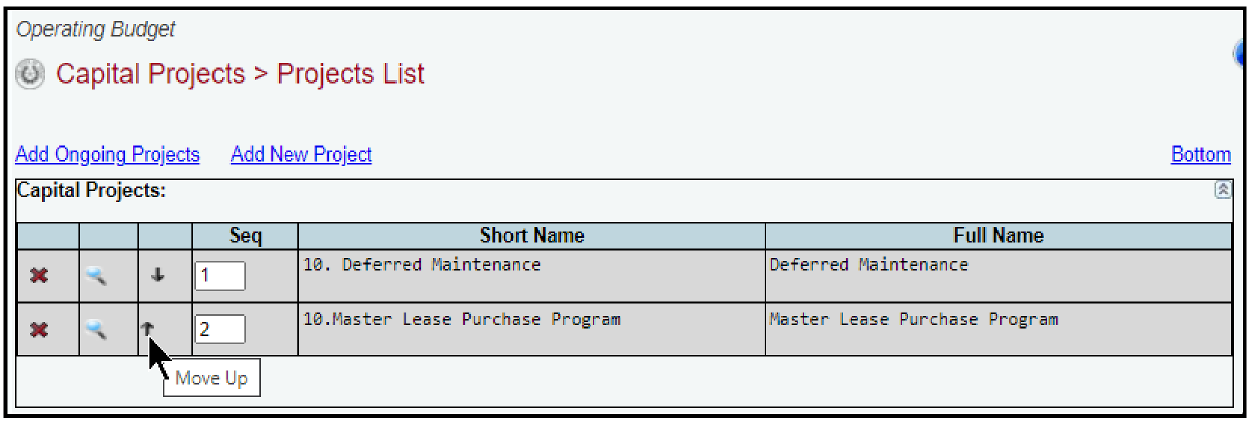
TIP

You cannot modify the project **Short Name** or **Full Name** from the **Capital Projects > Project List** screen. Click on the **magnifying glass** for the desired project. The icon directs you to the **Capital Projects > Projects Detail** screen where you can update these fields.

RESEQUENCING AND DELETING PROJECTS

You can resequence or delete capital projects from the **Capital Projects** list grid. ABEST lists projects in the order they are added.

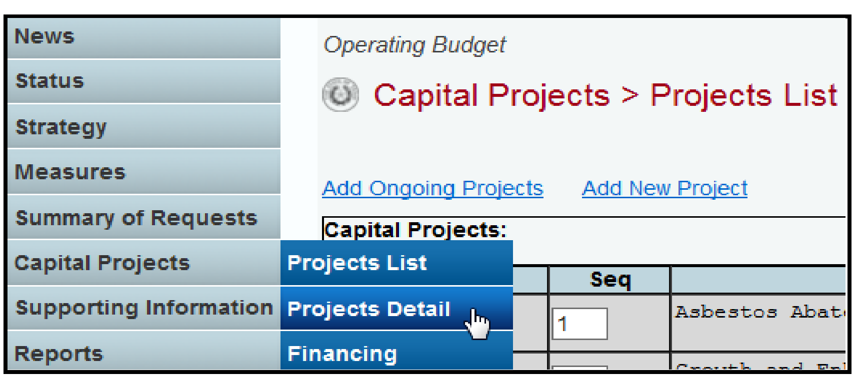
Resequencing Projects **–** As shown below, click the **↑↓** arrows to resequence the capital projects. Sequence 2 moves to sequence 1 by clicking the up arrow.



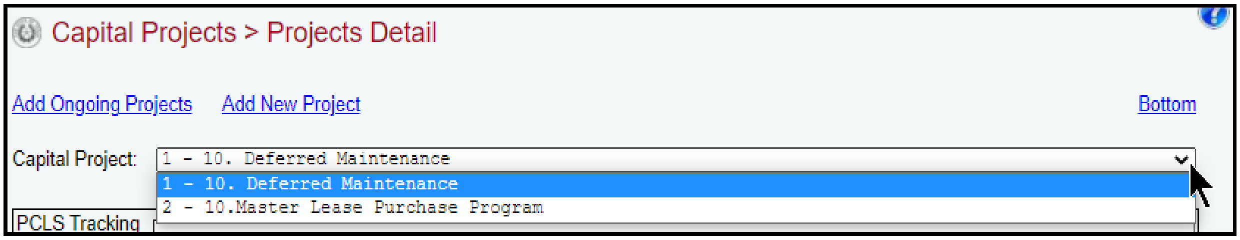
Deleting Projects **–** Delete a project by clicking the red '**x**' in the leftmost position on the **Capital Projects** list grid. Click **OK** to confirm your request.

PROJECTS DETAIL

To access the **Capital Projects > Projects Detail** screen, click the **Capital Projects** menu and the **Projects Detail** submenu, as shown below. You will also be directed to the **Capital Projects > Projects Detail** screen if you clicked on the **Add New Project** hyperlink while on the **Capital Projects > Projects List** screen.

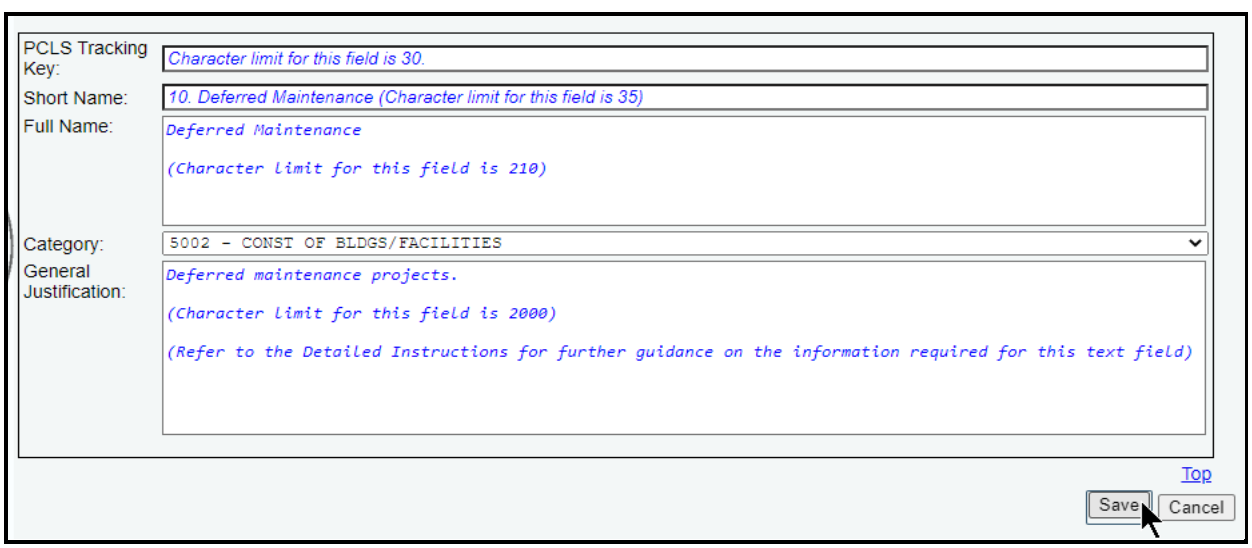


When you click the **Capital Projects** menu and the **Projects Detail** submenu, the **Capital Projects > Projects Detail** screen appears as shown below. The first capital project displays in the **Capital Project** drop-down menu box. To select a different project, click in the **Capital Project** drop-down menu box, as shown below.



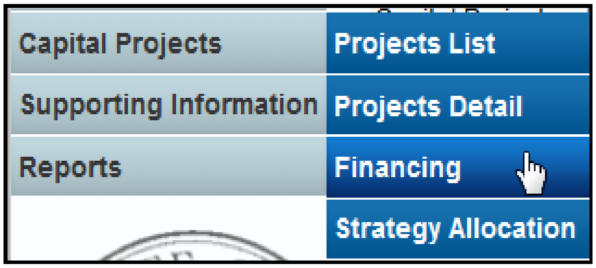
If you were directed to the **Capital Projects > Projects Detail** screen after clicking on the **Add New Project** hyperlink located on the **Capital Projects > Projects List** screen, you will see the following screen.

For each **Capital Project (**on either of the **Capital Projects > Projects Detail** screens previously described), enter the project detail, and click **Save**. The character limits for each text field are noted in the below example, and a warning displays when entered data exceeds the field limit. Refer to the ***Detailed Instructions*** for further guidance on the information required for each data field.



FINANCING

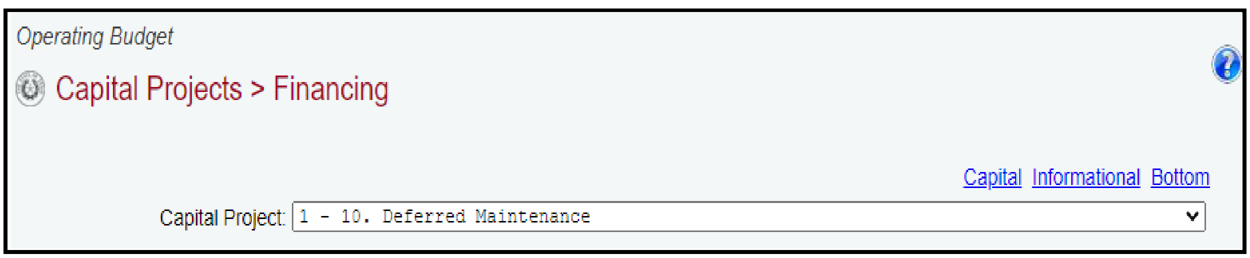
Click the **Capital Projects** menu and the **Financing** submenu to add MOFs and Types of Financing (TOFs) for each capital project. You will need to enter the data here before moving to the **Strategy Allocation** submenu.



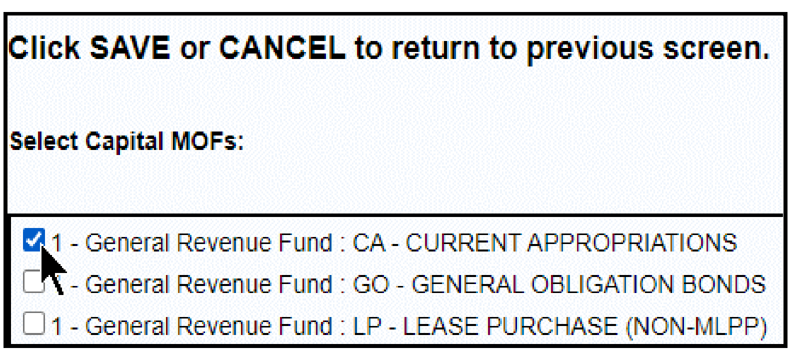
The **Capital Projects > Financing** screen displays two grids (**Capital** and **Informational**) for data entry. The **Capital** grid refers to expenses you would normally include in the capital budget, and the **Informational** grid refers to non-capital costs associated with the project. Refer to the ***Detailed Instructions*** for additional guidance.

Near the top of the **Capital Projects > Information** screen are three hyperlinks (**Capital, Informational,** and **Bottom**) that will help you navigate easily within the application and are helpful when you have a large amount of data displayed on the screen. You can also scroll down to the **Capital** or **Informational** grids.

The agency's first capital project loads into the **Capital Project** drop-down menu box, as shown below. To change the project, select a different **Capital Project** from the drop-down menu box.

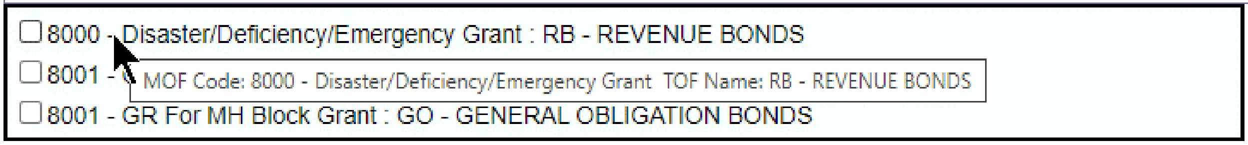


Adding MOFs – After you have selected a capital project, click the **Add Multiple MOFs – Capital** hyperlink to add one or more **MOFs** and **TOFs** to the selected project. Select the appropriate **MOF/TOF** combinations and click **Save**.

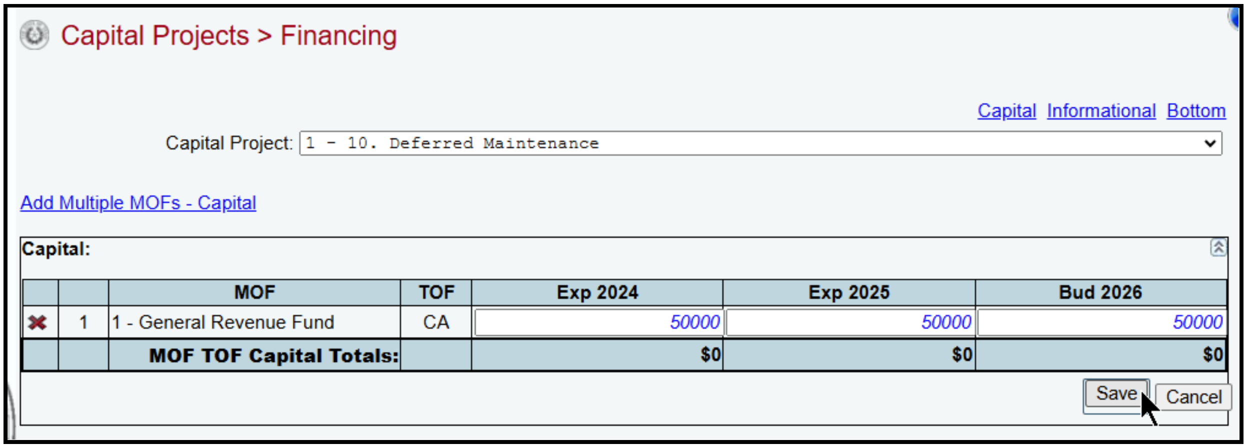


TIP

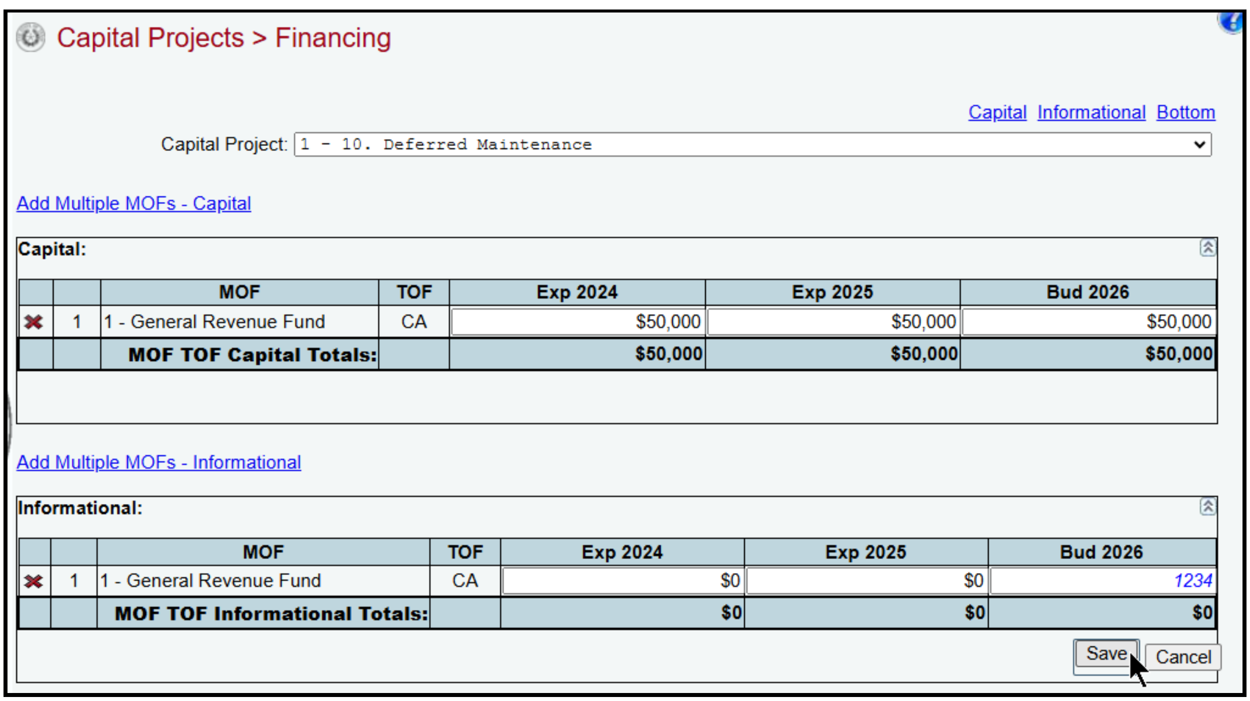
Click in the drop-down menu box and hover the cursor over the names to show the items listed in the drop-down box.



The selected items load into the **Capital** grid. Enter the dollar amounts for each fiscal year and click **Save**, as shown in the following example.



Entering Informational Expenses **–** To enter the informational expenses, click in the second grid or click the **Informational** hyperlink. Add the data just like you did for the capital expenses, and click **Save**, as shown in the below example.



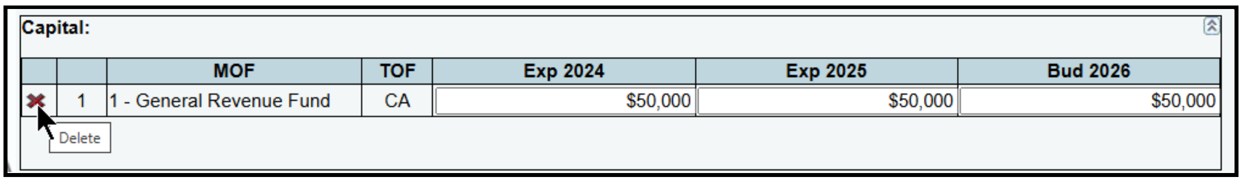
As you save the data, the **MOF TOF Capital Totals** fields at the bottom of each grid will update. Repeat the previous steps to add as many MOFs/TOFs as needed. You may add more than one TOF for each MOF.

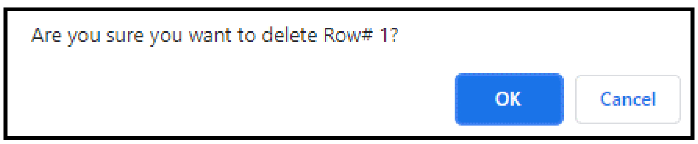
Revising MOF Data **–** Select the desired project from the **Capital Project** drop-down menu box. Revise any dollar amounts associated with the **MOF** and **TOF**, and click **Save**.

IMPORTANT

You cannot modify the **MOF** or **TOF** fields. To change the **MOF** or **TOF**, delete the existing row and re-enter the data with the appropriate codes.

Deleting MOF Data **–** Save any unsaved data first and then click the red '**x**' in the leftmost column on the screen to delete a row of data. Click **OK** in the confirmation window.



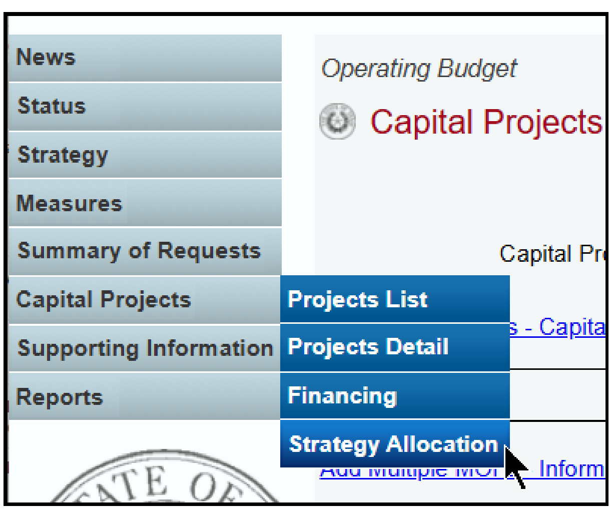


IMPORTANT

To minimize closing edits, the **MOF/TOF** total must equal the **Capital > Strategy Allocation** for each project (**Capital** and **Informational**).

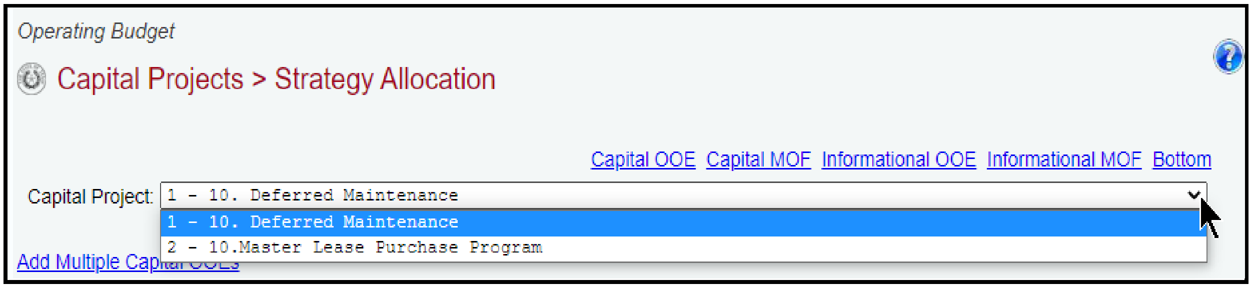
STRATEGY ALLOCATION

As shown below, click the **Capital Projects** menu and the **Strategy Allocation** submenu to assign the strategies, OOEs, and MOFs for each capital project.

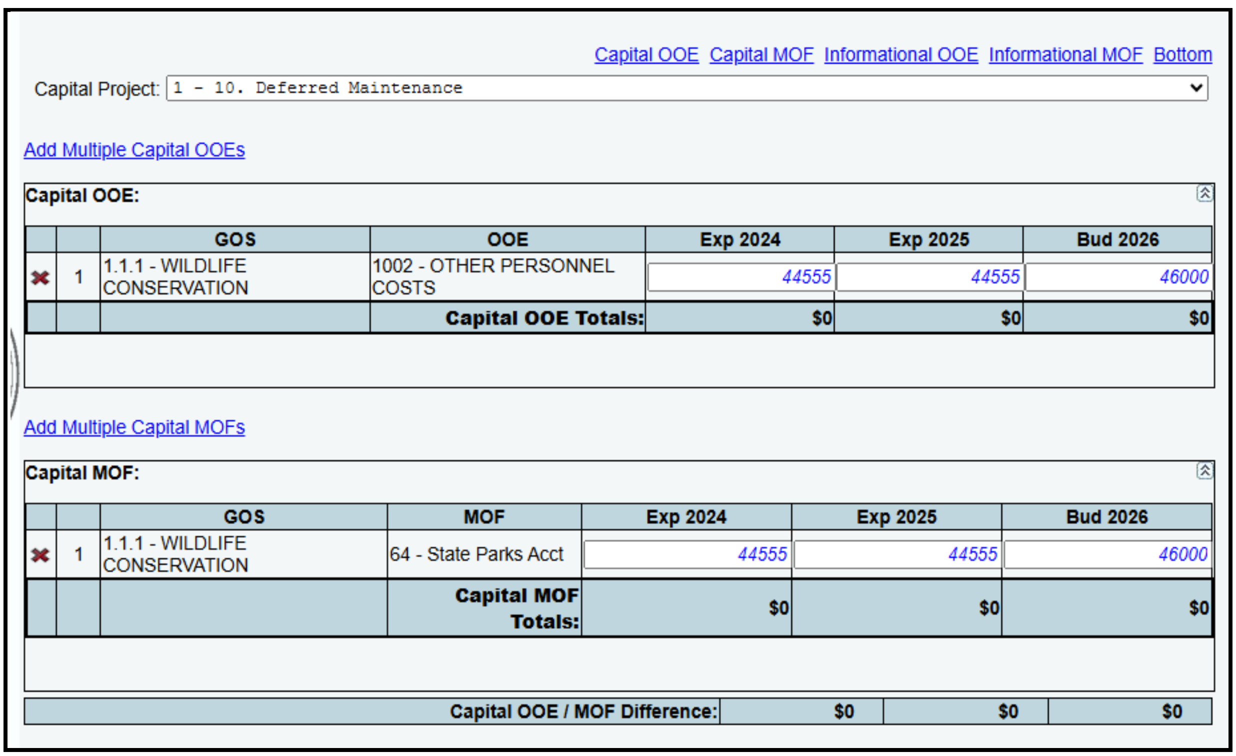


Near the top of the **Capital Projects > Strategy Allocation** screen are hyperlinks that will help you navigate easily within the application and are helpful when you have a large amount of data displayed on the screen. You can also scroll down to each grid for **Capital OOE**, **Capital MOF**, **Informational OOE**, or **Informational MOF**.

The agency's first capital project loads into the **Capital Project** drop-down menu box. To change the project, select a different **Capital Project** from the drop-down box, as shown below.



After selecting a **Capital Project**, enter the strategies (**GOS**), **OOEs**, and **MOFs** by capital project. The **Capital Projects > Strategy Allocation** data entry screen allows you to add OOEs and MOFs, just as you did earlier for the strategy. Refer to the strategy *OOEs* and *MOFs* sections of these instructions for data entry details. As shown in the below example, select an **OOE** or **MOF** code from the drop-down menu boxes. Enter the dollar amounts associated with each selected **GOS** and **OOE/MOF** code and click **Save**.

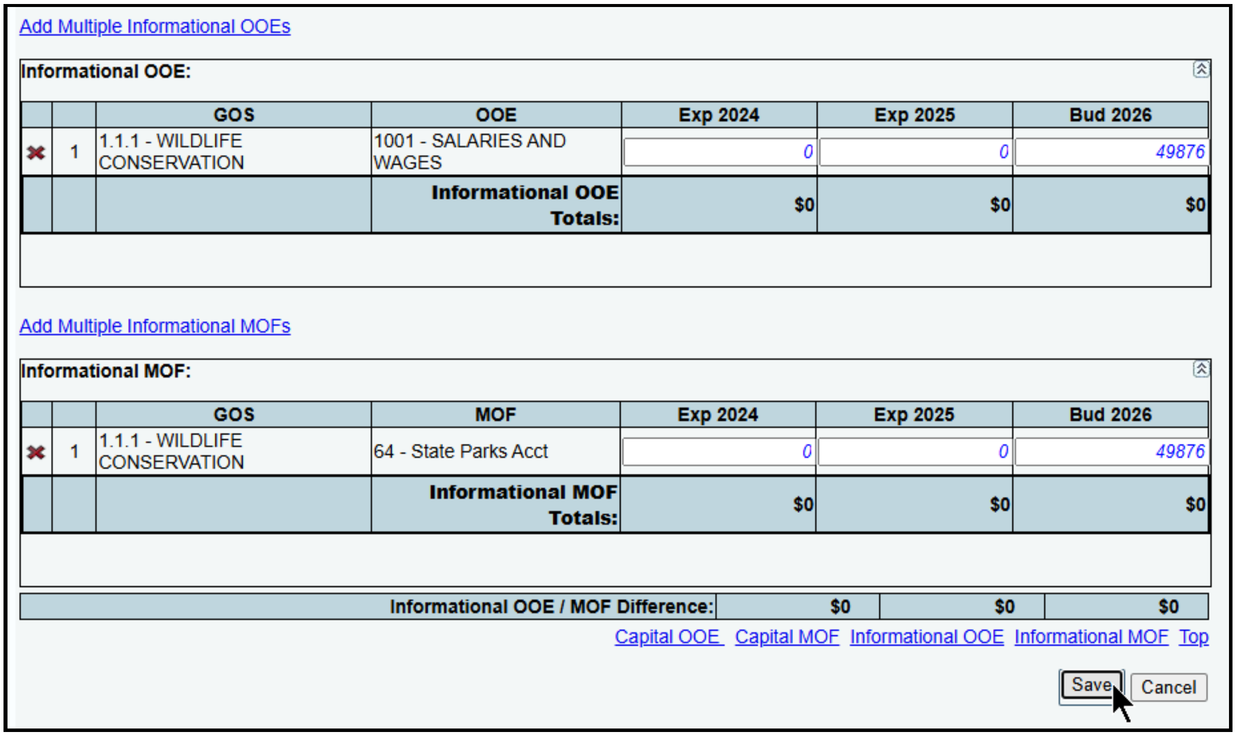


		GOS	OOE	Exp 2024	Exp 2025	Bud 2026
	1	1.1.1 - WILDLIFE CONSERVATION	1002 - OTHER PERSONNEL COSTS	44555	44555	46000
			Capital OOE Totals:	$0	$0	$0

		GOS	MOF	Exp 2024	Exp 2025	Bud 2026
	1	1.1.1 - WILDLIFE CONSERVATION	64 - State Parks Acct	44555	44555	46000
			Capital MOF Totals:	$0	$0	$0

Capital OOE / MOF Difference:	$0	$0	$0

Entering Informational Expenses **–** To enter informational expenses, click in the third and fourth grids or click the **Informational** hyperlinks. Add the data just like you did for the capital expenses, and click **Save**.



IMPORTANT

You cannot use capital OOE 5000 for **Informational** grid data.

IMPORTANT

The **GOS** drop-down menu boxes only displays those strategies for which you have entered **OOE/MOF** amounts in the **Strategy→Budgeting** menu/submenu. The **GOS** disappears from the drop-down menu box on the screen once the total **OOE/MOF** amount (**Strategy→Budgeting** menu/submenu) is allocated. To allocate a capital project to a strategy that does not appear here, return to the **Strategy→Budgeting** menu/submenu, select the strategy, add the desired **OOE**(s) or **MOF**(s), and enter the data. Then return to this **Capital Projects > Strategy Allocation** screen.

You have completed the **Capital Projects→Strategy Allocation** menu/submenu once you have entered the informational and capital costs by strategy, OOE, and MOF for each project.

To minimize closing edits, review the edit checks listed in the following table.

EDIT CHECKS REFERENCE
Rule 1 – There must be enough appropriation authority in your strategies (**Strategy→Budgeting** menu/submenu) to cover the sum of **all** strategy allocations to **all** projects (**Capital Budgets→ Strategy Allocation** menu/submenu and **Capital Budgets→Financing** menu/submenu).
Rule 2 – For each project, the total in **Capital Projects > Strategy Allocation** (OOE) must equal the total in **Capital Projects > Financing** (MOF) for capital and informational costs.
Rule 3 – For each project, the MOF total in **Capital Projects > Financing** (MOF) must equal the total in **Capital Projects > Strategy Allocation** (MOF) for capital and informational costs.

SUPPORTING INFORMATION

Some agencies may be required to enter supporting information for their operating budgets in addition to the information previously discussed (see ***Detailed Instructions***). The supporting schedules required for operating budgets are less extensive than for an agency's Legislative Appropriations Request (LAR).

- All agencies are required to submit a **Federal Funds Tracking Schedule** for any grant award that equaled or exceeded $5.0 million or upon request by the LBB or Office of the Governor. Refer to the ***Detailed Instructions*** for further policy requirements related to Federal Funds reporting.
- For any federal award that requires a state expenditure to fulfill a maintenance of effort (MOE) or federal match requirement, please record the minimum required MOE and/or federal match requirement amount for each federal fiscal year. Refer to the ***Detailed Instructions*** for additional details.
- If your agency collects revenues, complete the **Estimated Revenue Collections Supporting Schedule**.
- The **Budgetary Impacts Related to Recently Enacted State Legislation Schedule** is a supporting schedule that is ONLY REQUIRED IF SPECIFICALLY REQUESTED by the LBB or Office of the Governor. The schedule applies to newly implemented or expanded programs because of recently enacted state legislation by the Eighty-ninth Legislature. Read the ***Detailed Instructions*** for information about the data required for this supporting schedule.

If none of the above-noted supporting information issues apply to your agency, skip this section and go to the **C**HANGING AGENCY STATUS TO COMPLETE section of these instructions.

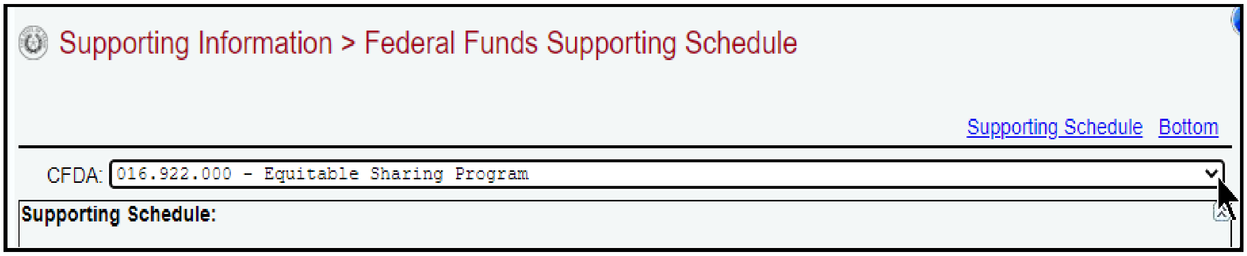
FEDERAL FUNDS SUPPORTING SCHEDULE

The CFDA/ALNs detail entered on the **Strategy** menu populates some of the **Federal Funds Supporting Schedule**. For any Federal Funds reported in the **Federal Funds Supporting Schedule**, you must identify amounts for the related employee benefits (federal and related state general revenue) for each CFDA/ALNs program from which you received Federal Funds. The employee benefits costs include Federal Funds and related state General Revenue Funds used as a match or maintenance of effort for employee benefits. Refer to the ***Detailed Instructions*** for further guidance.

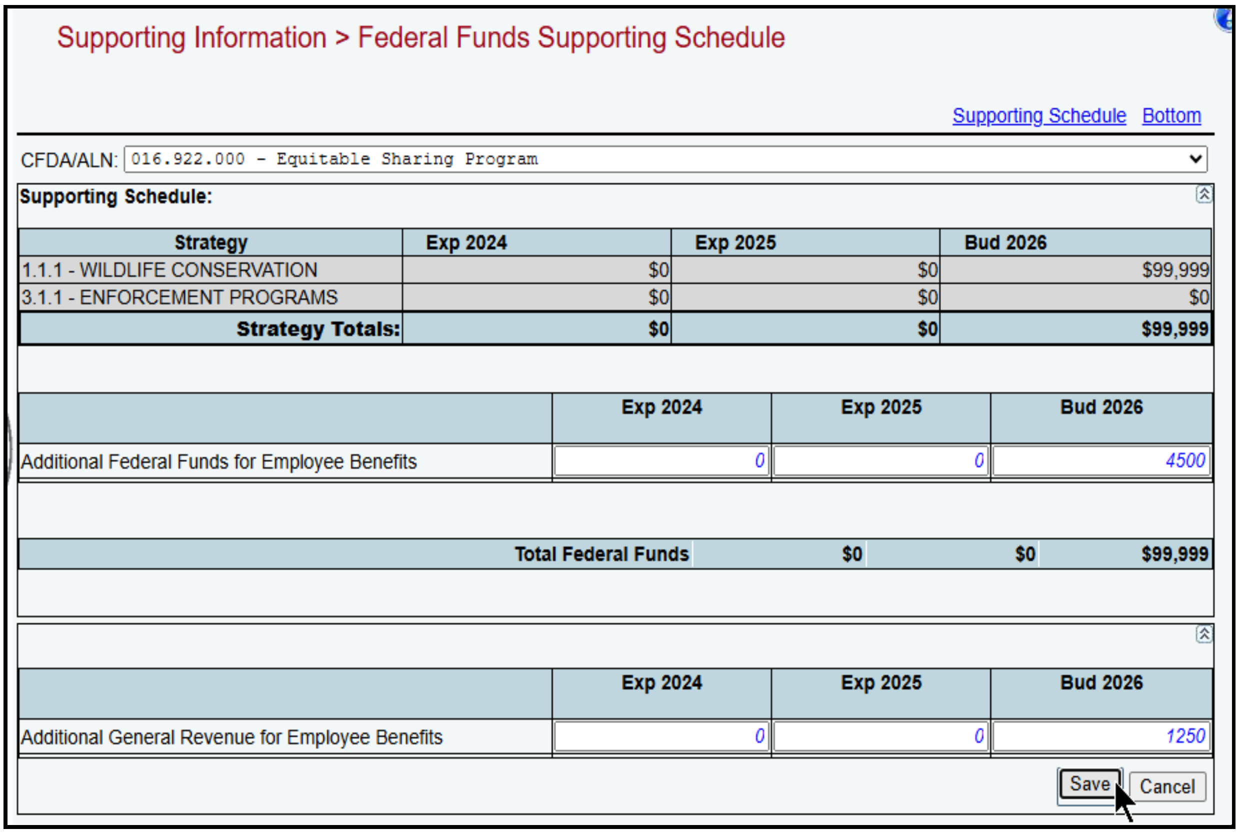
IMPORTANT
If your agency expended/budgeted more than $5.0 million in Federal Funds in FY2024, FY2025, or FY2026, ABEST will display a warning on the closing edits screen to enter benefits data for Federal Funds (and related General Revenue Funds) on the **Supporting Information > Federal Funds Supporting Schedule** screen. If you have entered the required data, ignore the warning, it is not a closing edit and will not prevent you from submitting the operating budget.

Click the **Supporting Information** menu and the **Federal Funds** and **Supporting Schedule** submenus, as shown in the following example. The screen displays two grids for data entry.

A list of CFDA/ALNs entered on the **Strategy→Budgeting** menu/submenu appear in the **CFDA/ALNs** drop-down menu box on the **Supporting Information > Federal Funds Supporting Schedule** screen. To change the CFDA/ALNs, select a different CFDA/ALNs from the drop-down box, as shown in the following example.



The screen displays the strategies your agency allocated funds to for the selected CFDA/ALNs. Enter the **Additional Federal Funds for Employee Benefits** (not included in the strategy amounts). Then scroll down and enter **Additional General Revenue for Employee Benefits** used as a match for employee benefits and click **Save**, as shown in the below example.



Repeat the previous steps for each CFDA/ALNs listed in the drop-down menu box.

FEDERAL FUNDS TRACKING SCHEDULE

IMPORTANT

All agencies are required to submit a **Federal Funds Tracking Schedule** for any grant award that equaled or exceeded $5.0 million or upon request by the LBB or Office of the Governor. Please note that the $5.0 million threshold refers specifically to the award and not the final expended amount. Refer to the *Detailed Instructions* for additional details.

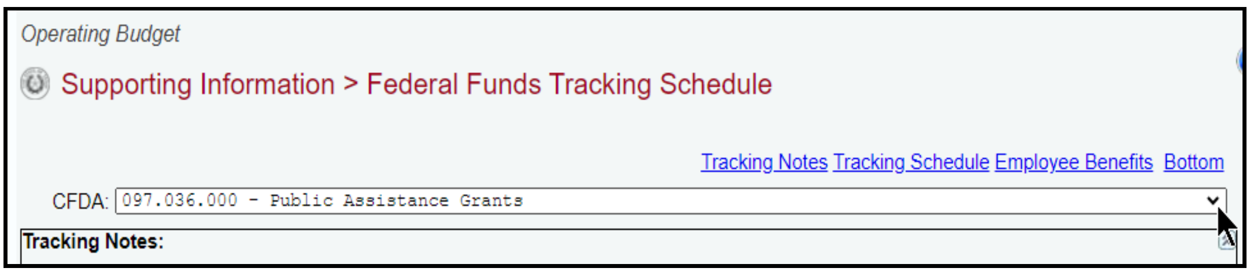
For any federal award that requires a state expenditure to fulfill a maintenance of effort (MOE) or federal match requirement, please record the minimum required MOE and/or federal match requirement amount for each federal fiscal year. Refer to the Detailed Instructions for additional details.

All agencies in receipt of Federal Funds for any grant award that equaled or exceeded $5.0 million, or upon request of the LBB or Office of the Governor, are required to submit the **Federal Funds Tracking Schedule**.

Because the federal and state fiscal years do not begin on the same date, the LBB and the Office of the Governor need specific data to track Federal Funds expenditures efficiently. You need to enter data in ABEST for specific CFDA/ALNs and tie it to the state's fiscal year.

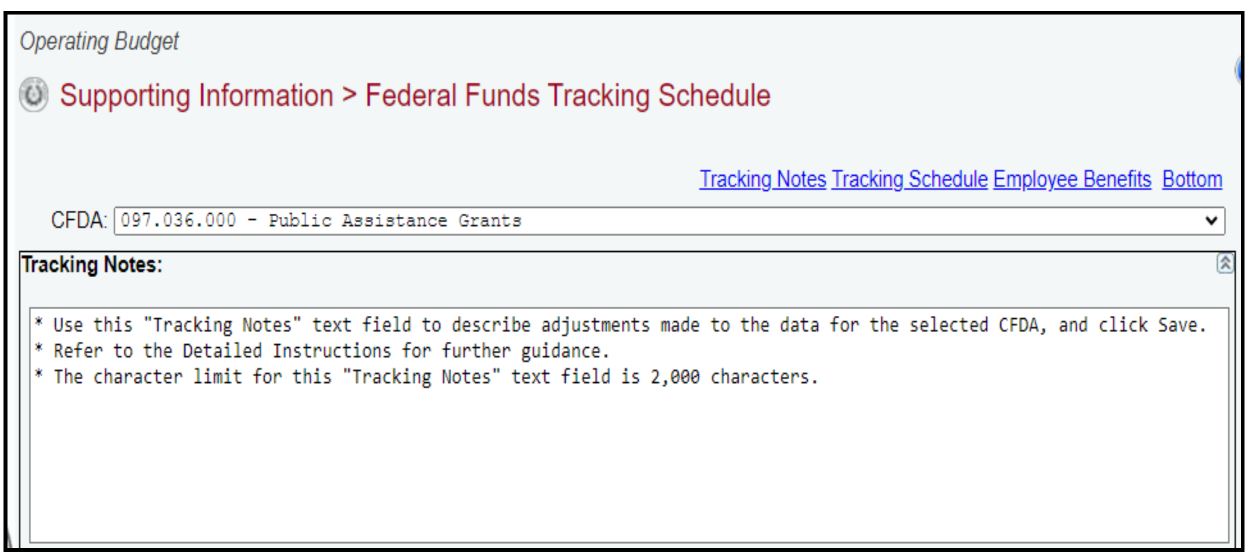
Click the **Supporting Information** menu, and the **Federal Funds** and **Tracking Schedule** submenus, as shown below.

Select a **CFDA/ALNs** from the drop-down menu list, as shown below.



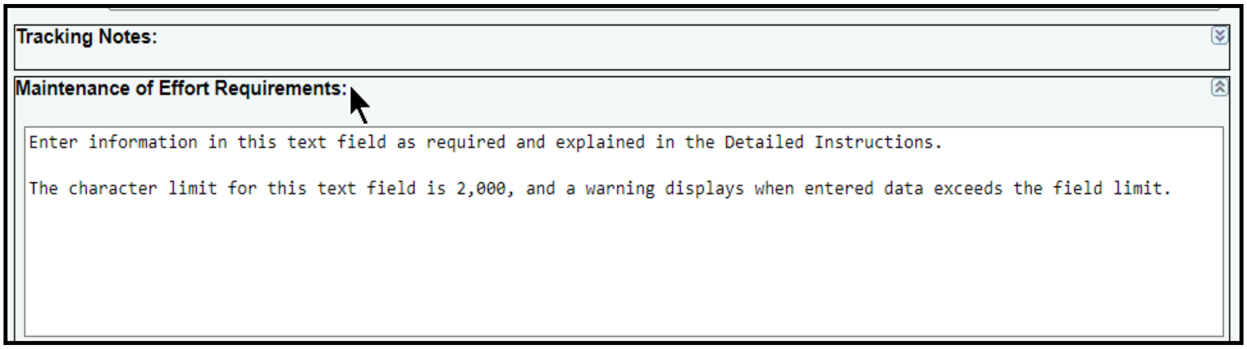
TRACKING NOTES

Click in the first grid labeled **Tracking Notes**. Use the tracking notes field to describe any adjustments made to the data for the selected CFDA/ALNs, and click **Save**. Refer to the ***Detailed Instructions*** for further guidance. The character limit for the **Tracking Notes** field is 2,000, and a warning displays when entered data exceeds the field limit.



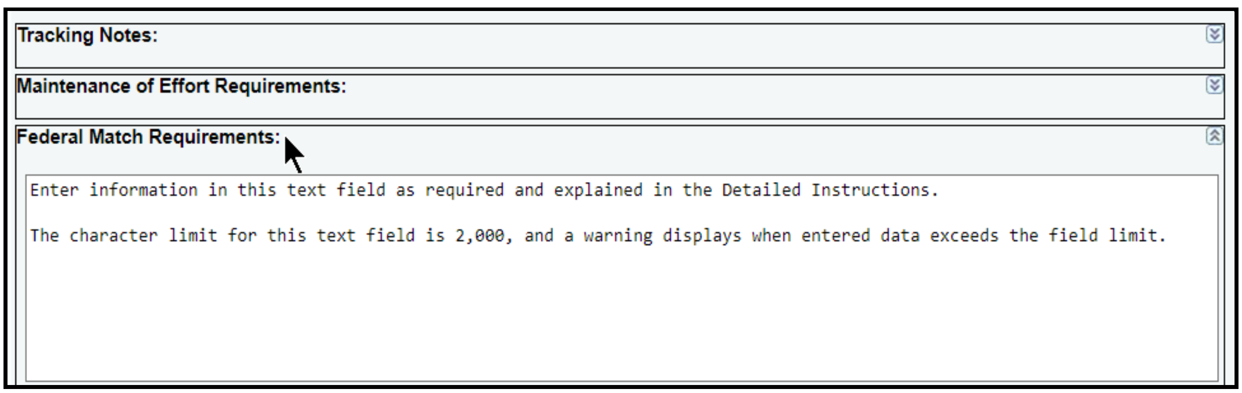
MAINTENANCE OF EFFORT REQUIREMENTS

Click in the second grid labeled **Maintenance of Effort Requirements**. Enter the information as required and explained in the ***Detailed Instructions***. The character limit for the **Maintenance of Effort Requirements** field is 2,000, and a warning displays when entered data exceeds the field limit.



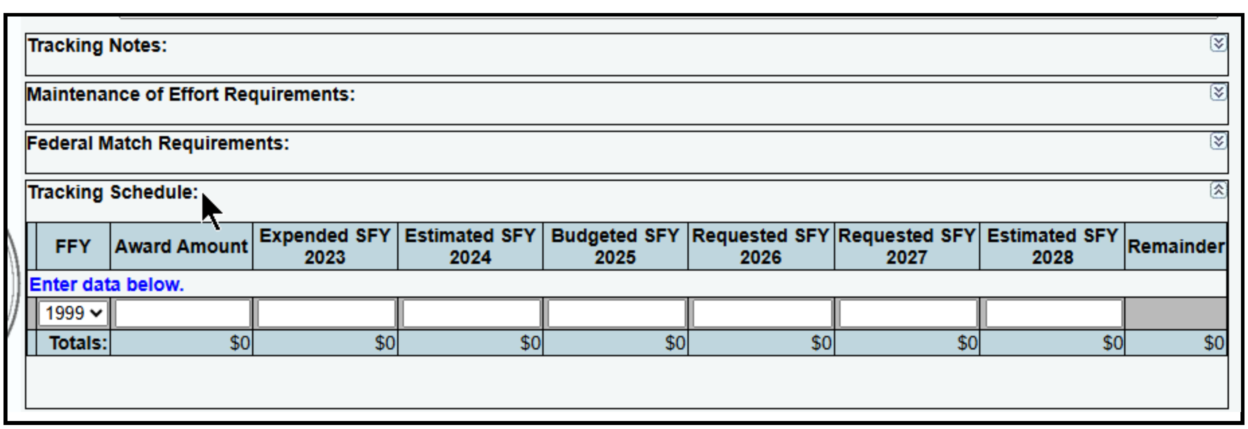
FEDERAL MATCH

Click in the third grid labeled **Federal Match Requirements**. Enter the information as required and explained in the ***Detailed Instructions***. The character limit for the **Federal Match Requirements** field is 2,000, and a warning displays when entered data exceeds the field limit.



TRACKING SCHEDULE

Click in the fourth grid labeled **Tracking Schedule**.



Review the following **Tracking Schedule Criteria** table.

Tracking Schedule Criteria	
Award Amount	Enter the total amount of Federal Funds awarded for the selected CFDA/ALNs for each federal fiscal year.
Expended SFY	Enter the dollars actually expended for the selected CFDA/ALNs for those state fiscal years (SFY).
Estimated SFY	Enter the estimated expenditures for the selected CFDA/ALNs for those state fiscal years (SFY).
Budgeted SFY	Enter the amount budgeted for the selected CFDA/ALNs for the state fiscal year (SFY).
Requested SFY	Enter the amount requested for the selected CFDA/ALNs for the state fiscal year (SFY).
Remainder	The **Remainder** column displays the difference between the **Award Amount** and the total of all the SFY columns for each federal fiscal year (FFY).

Adding Data **–** Use the drop-down menu box in the gray section (far left column) of the **Tracking Schedule** grid to select the **FFY** (Federal Fiscal Year) in which the **Award Amount** was made, enter the dollar amounts associated with each state fiscal year (**SFY**), and click **Save.** The following provides examples of the data to be entered in the **Tracking Schedule** grid.

Tracking Notes:

Maintenance of Effort Requirements:

Federal Match Requirements:

Tracking Schedule:

	FFY	Award Amount	Expended SFY 2023	Estimated SFY 2024	Budgeted SFY 2025	Requested SFY 2026	Requested SFY 2027	Estimated SFY 2028	Remainder
✖	2017	$5,000,000	$1,000,000	$0	$0	$0	$0	$0	$4,000,000
✖	2018	$10,000,000	$2,000,000	$2,000,000	$0	$0	$0	$0	$6,000,000
✖	2019	$15,000,000	$3,000,000	$3,000,000	$3,000,000	$0	$0	$0	$6,000,000
✖	2020	$1,000,000	$200,000	$200,000	$200,000	$200,000	$200,000	$0	$0
✖	2021	$2,000,000	$10,000	$398,000	$398,000	$398,000	$398,000	$398,000	$0
✖	2022	$3,000,000	$0	$600,000	$600,000	$600,000	$600,000	$600,000	$0
✖	2023	$4,000,000	$0	$0	$22,000	$795,600	$795,600	$795,600	$1,591,200
✖	2024	$5,000,000	$0	$0	$0	$11,000	$997,800	$997,800	$2,993,400
✖	2025	$6,000,000	$0	$0	$0	$600,000	$1,200,000	$1,200,000	$3,000,000
✖	2026	$7,000,000	$0	$0	$0	$0	$700,000	$1,400,000	$4,900,000
✖	2027	$8,000,000	$0	$0	$0	$0	$0	$800,000	$7,200,000
	1999								
	Totals:	**$66,000,000**	**$6,210,000**	**$6,198,000**	**$4,220,000**	**$2,604,600**	**$4,891,400**	**$6,191,400**	**$35,684,600**

IMPORTANT

The **Remainder** column displays the difference between the **Award Amount** and the total of all the **SFY** columns for each federal fiscal year (**FFY**). If a dollar amount appears in the **Remainder** column for any given **FFY** (as shown in the previous example), an explanation on each amount should be provided in the **Tracking Notes** text field if that amount is anything other than carry forward award balance.

IMPORTANT

You cannot modify the **FFY**. To change the **FFY**, delete the existing row and re-add the desired year.

Deleting Data – Save any unsaved data first and then click the red '**x**' to the left of the **FFY** to delete a row of data. Click **OK** in the confirmation window.

Tracking Schedule:

	FFY	Award Amount	Expended SFY 2023	Estimated SFY 2024	Budgeted SFY 2025	Requested SFY 2026	Requested SFY 2027	Estimated SFY 2028	Remainder
x	2017	$5,000,000	$1,000,000	$0	$0	$0	$0	$0	$4,000,000
x Delete		$10,000,000	$2,000,000	$2,000,000	$0	$0	$0	$0	$6,000,000
x	2019	$15,000,000	$3,000,000	$3,000,000	$3,000,000	$0	$0	$0	$6,000,000

Are you sure you want to delete Row# 1?

OK Cancel

EMPLOYEE BENEFITS PAYMENTS

The fifth grid labeled **Employee Benefits Payments** (example shown below) is automatically populated with data from the **Supporting Information > Federal Funds Supporting Schedule** screen. **DISREGARD COLUMNS FOR FISCAL YEARS 2023, 2027, and 2028 for Operating Budget purposes.**

Tracking Notes:

Maintenance of Effort Requirements:

Federal Match Requirements:

Tracking Schedule:

Employee Benefits Payments:

Expended SFY 2023	Estimated SFY 2024	Budgeted SFY 2025	Requested SFY 2026	Requested SFY 2027	Estimated SFY 2028	Total
$0	$0	$0	$4,500	$0	$0	$4,500

Tracking Notes Maintenance of Effort Requirements Federal Match Requirements Tracking Schedule Employee Benefits Top

Repeat the previous steps for each of the agency's CFDA/ALNs as needed.

ESTIMATED REVENUE COLLECTIONS SUPPORTING SCHEDULE

The following agencies are required to enter data for the **Supporting Information > Estimated Revenue Collections Supporting Schedule**:

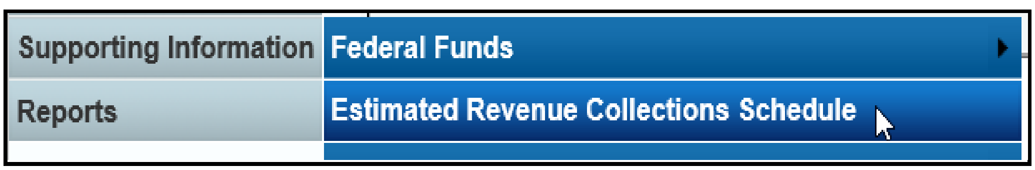
- Article II – Health and Human Services and Article VIII – Regulatory;
- agencies with an Appropriations Limited to Revenue Collections rider;
- agencies collecting revenues appropriated/budgeted in the agency's **Summary of Budget By Method of Finance Schedule** (including riders); and
- agencies instructed by the LBB or the Office of the Governor.

If your agency needs to submit this schedule, refer to the ***Detailed Instructions*** for data requirement details.

IMPORTANT

Agencies affected by Article IX, Section 13.10, *Definition, Appropriation, Reporting and Audit of Earned Federal Funds,* of the 2026-27 General Appropriations Act should read the ***Detailed Instructions*** about reporting earned Federal Funds on this schedule.

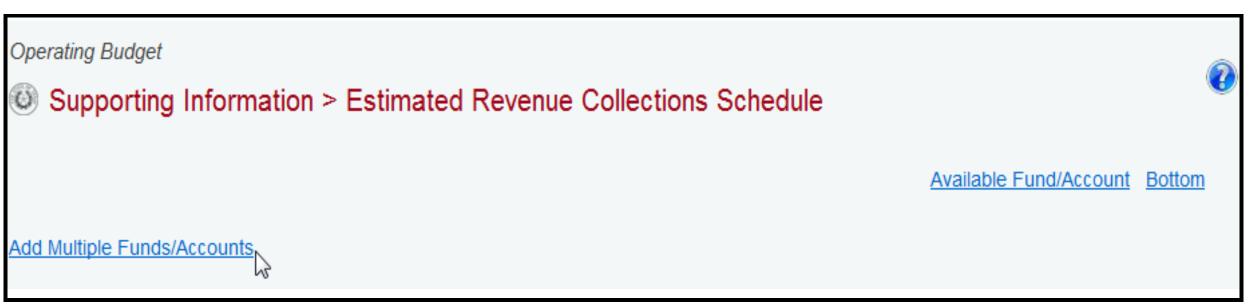
Click the **Supporting Information** menu and the **Estimated Revenue Collections Schedule** submenu, as shown below.



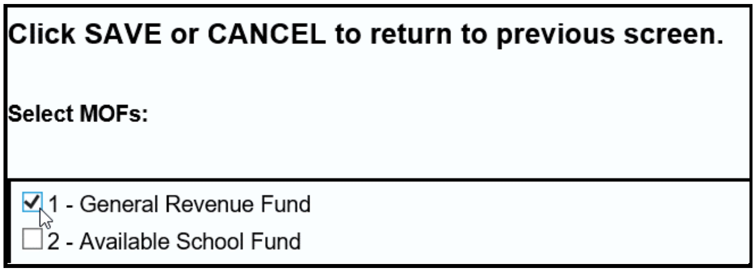
METHODS OF FINANCE

You can add multiple MOFs to the **Revenues** grid or you can add each MOF separately along with the corresponding dollar amounts.

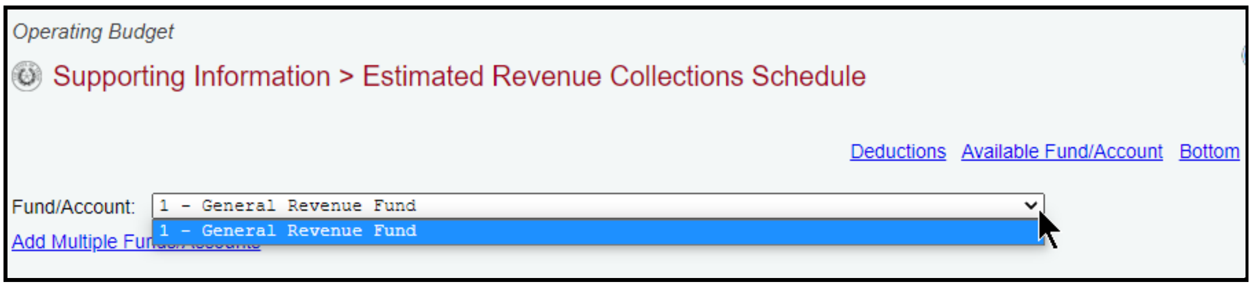
Adding Multiple MOFs **–** Click the **Add Multiple Funds/Accounts** hyperlink (shown below) to add multiple MOFs for your agency's **Estimated Revenue Collections Supporting Schedule**.



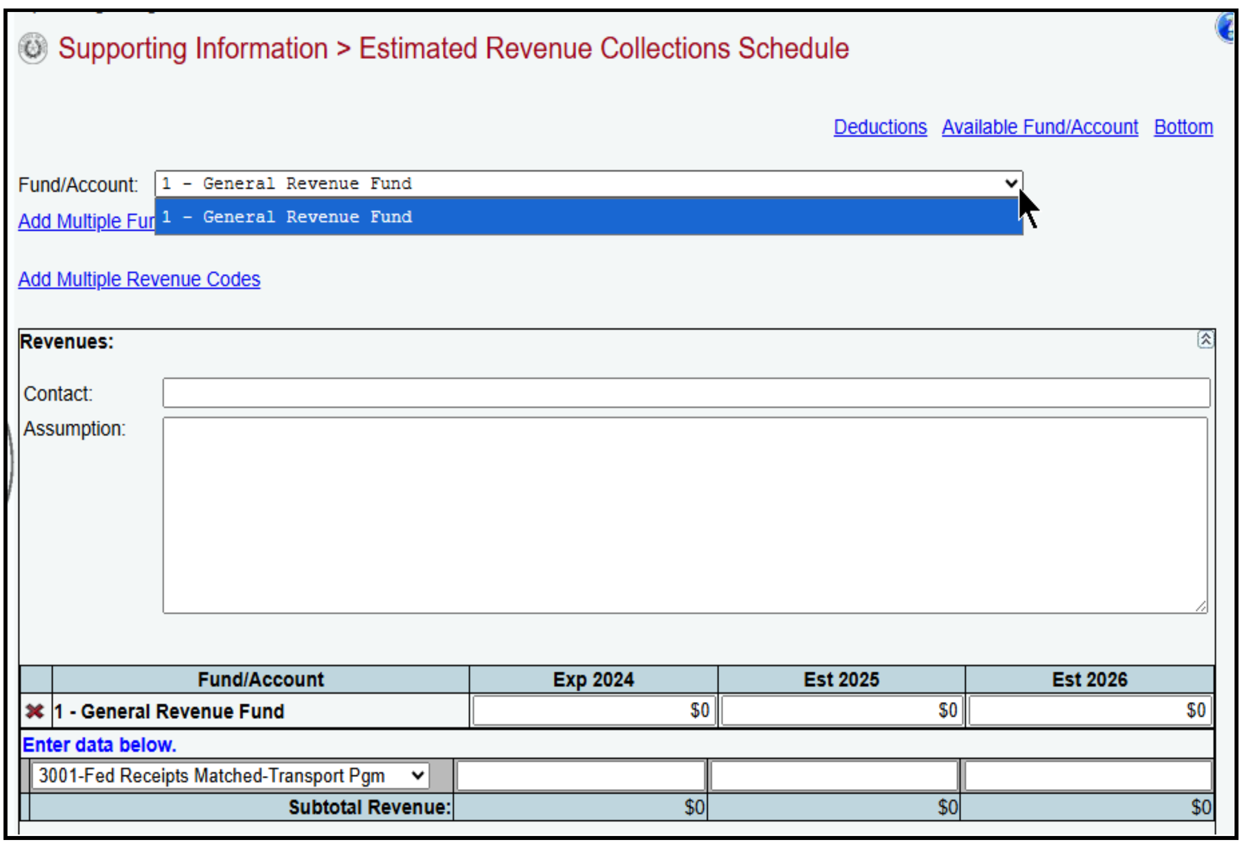
Select the appropriate MOFs for your agency's **Estimated Revenue Collections Supporting Schedule** (as shown in the following example) and click **Save**.



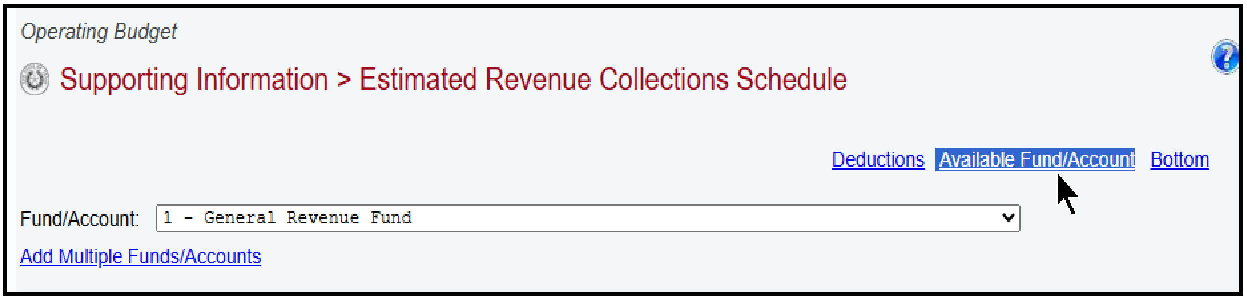
All the MOFs you select and save (as shown in the previous example) will load into the **Fund/Account** drop-down menu box, as shown below.



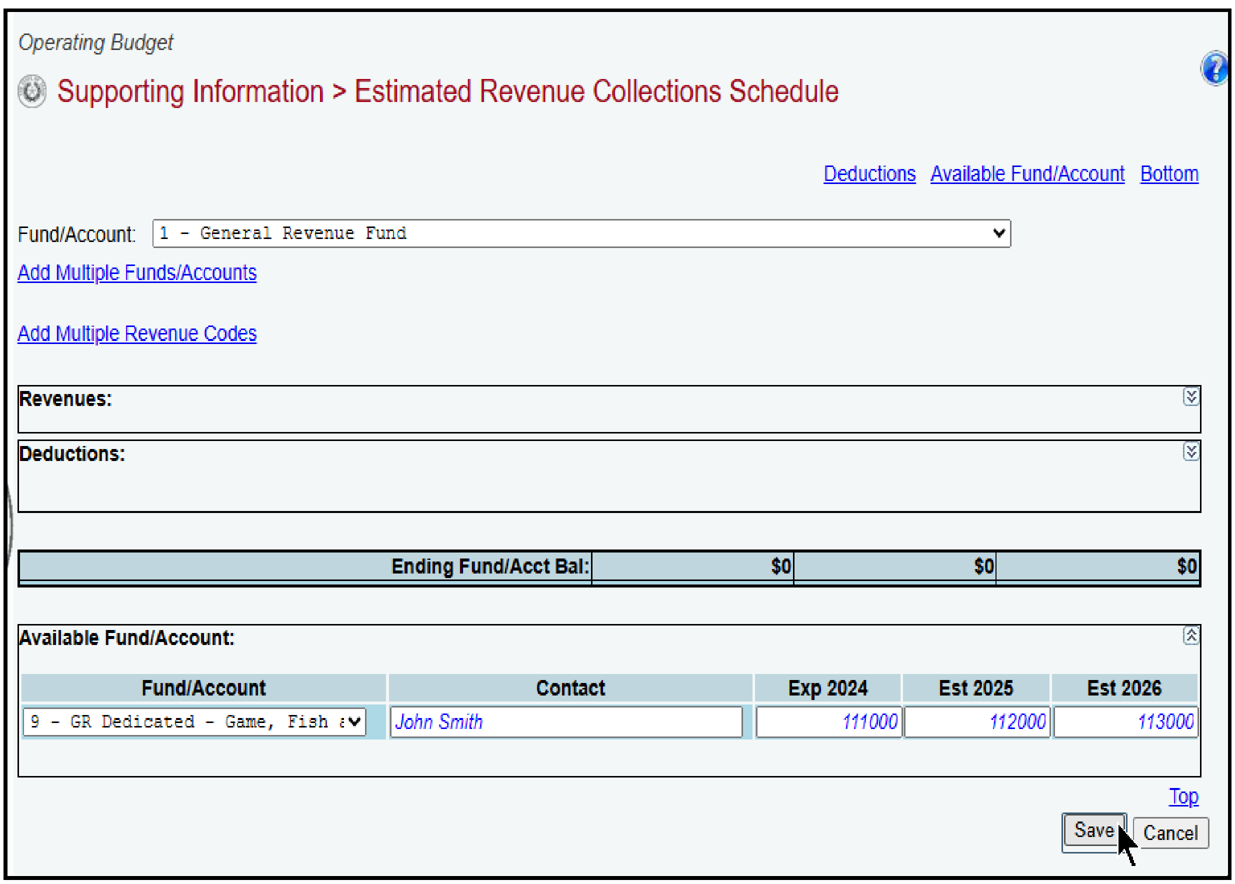
When you click on a MOF from the **Fund/Account** drop-down menu box, it will display in the **Revenues** and **Fund/Account** grids, as shown in the following example.



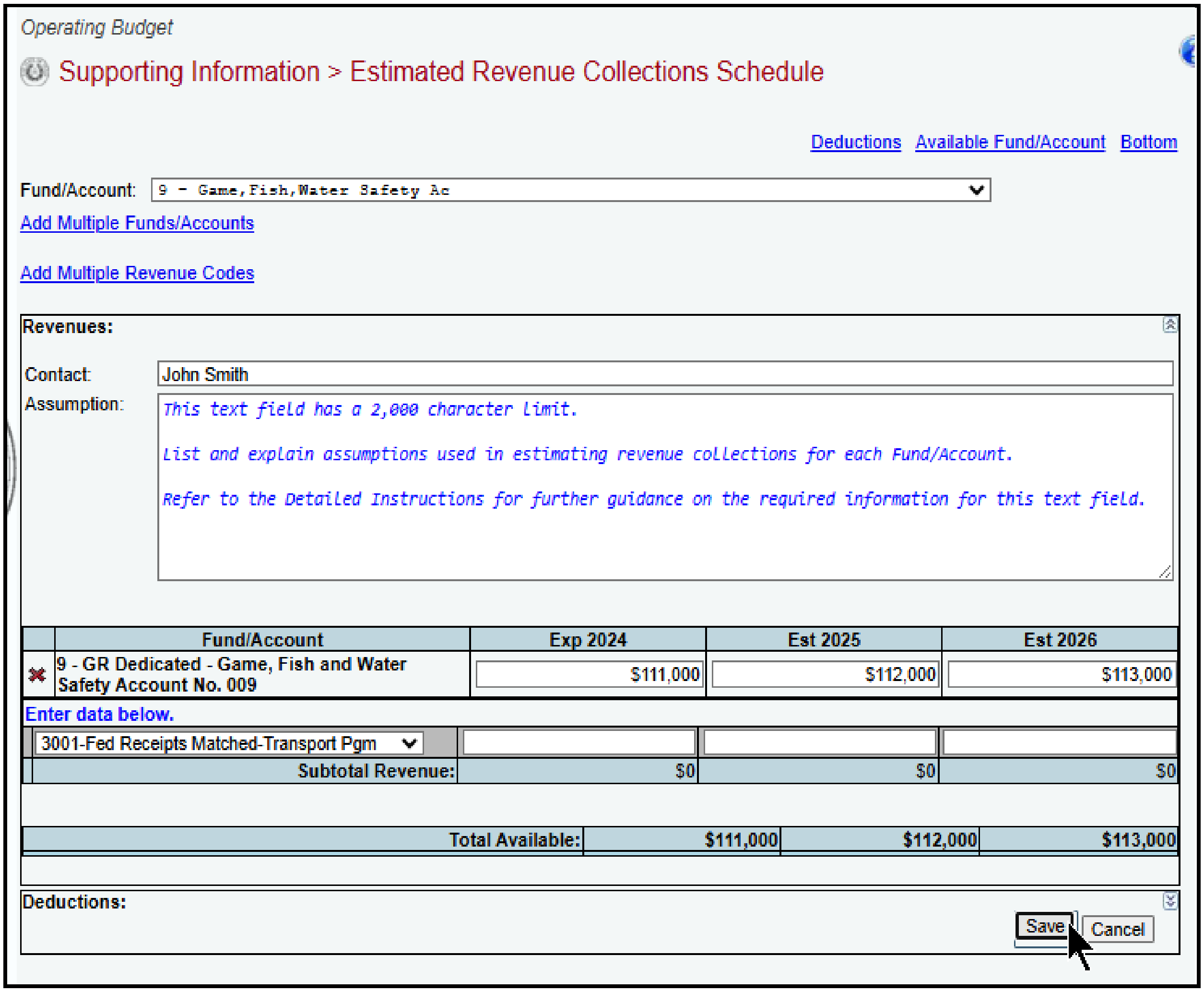
Adding a Single MOF **–** To add an available single MOF, click the **Available Fund/Account** hyperlink (shown in the following example). The **Available Fund/Account** hyperlink directs you to the bottom portion of the screen where the MOFs that have not been used can be accessed. You can also scroll down to the **Available Fund/Account** grid if you prefer.



As shown in the following example, select a MOF from the **Fund/Account** drop-down menu box and enter the name of the agency's **Contact** person for the selected **Fund/Account** (the character limit for the **Contact** field is 35, and a warning displays when entered data exceeds the field limit), and click **Save**. You can enter the dollar amounts at this time or later, but at a minimum, the **Contact** name must be entered in order for the selected MOF to save.

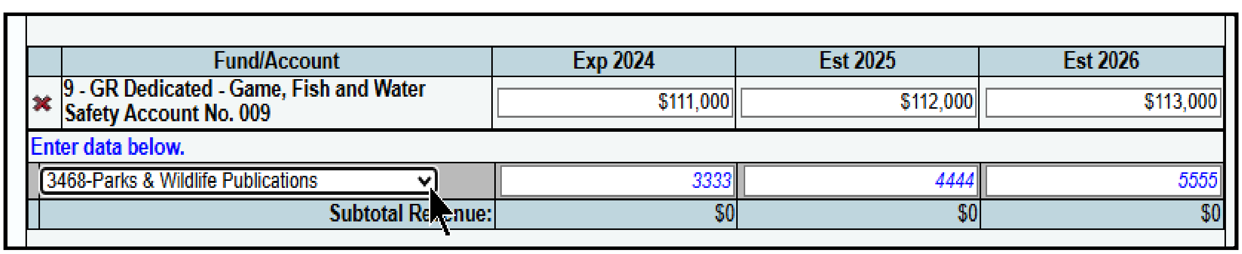


The selected and saved MOF loads into the **Fund/Account** drop-down menu box (shown below). When you click on a MOF from the **Fund/Account** drop-down menu box, it will display in the **Revenues** and **Fund/Account** grids. Once the MOF is displayed, the remaining data fields can be completed or revised for that selected MOF. As shown in the following example, complete all fields and click **Save**.



REVENUES

For the selected MOF, enter the applicable revenue codes and the corresponding fiscal year amounts (as shown in the following example) and click **Save**.



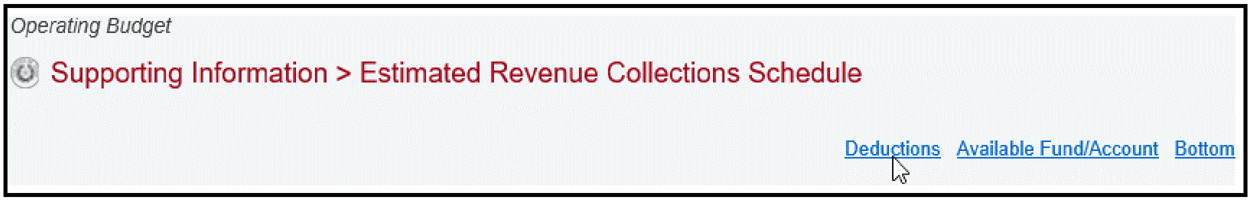
IMPORTANT

Estimated revenue code amounts may exceed amounts budgeted and/or appropriated, and should represent collections rather than appropriated amounts.

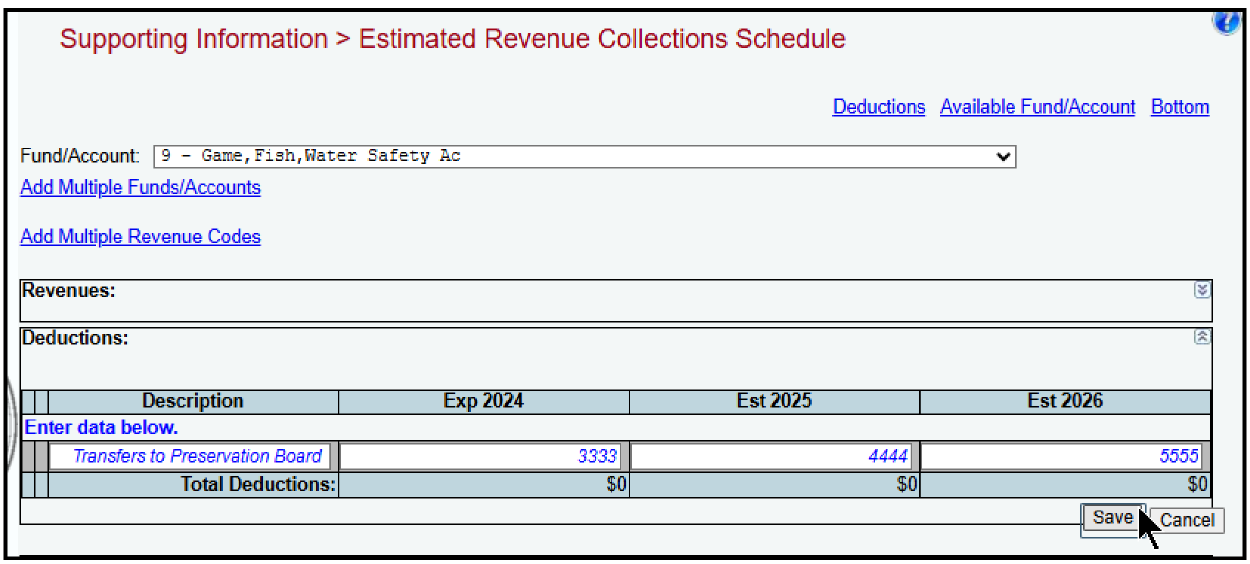
Repeat the previous steps to add all the revenue codes for each MOF listed in the **Fund/Account** drop-down menu box.

DEDUCTIONS

Click the **Deductions** hyperlink (shown below) to add deductions data for the selected MOF, or scroll down to the **Deductions** grid.



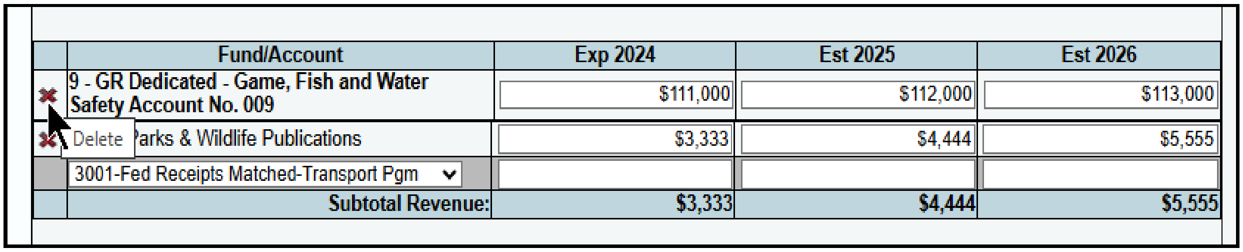
If there is **Deductions** data for a selected MOF, enter a **Description(s)** and the amounts for each fiscal year, and click **Save**. The **Description** text you choose to enter is optional (refer to the ***Detailed Instructions*** for examples) and the character limit for the **Description** field is 70 (a warning displays when entered data exceeds the field limit). Enter the deductions as positive numbers (<u>the entered positive dollar amounts will display as negative deductions on the generated ABEST report</u>).



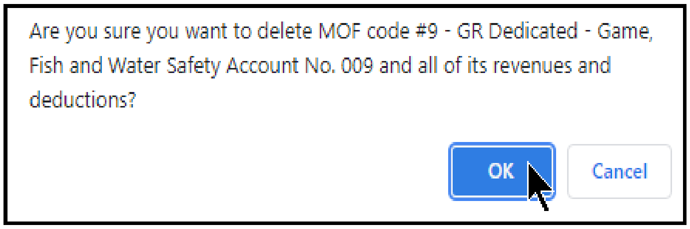
Repeat the previous steps to add all the deductions for each MOF listed in the MOFs drop-down menu box.

Revising Estimated Revenue Collections Schedule Data – Once MOFs are added, you can revise the detail (e.g., contact person, assumption(s), fiscal year dollars, revenues/deductions).

Deleting Estimated Revenue Collections Schedule Data – Save any unsaved data first, and then click the red '**x**' to the left of the **Fund/Account** to delete a row of data (as shown in the following example). If you delete a MOF that has existing revenue codes and/or deductions, all of the revenue codes and deductions associated with the MOF will be deleted.



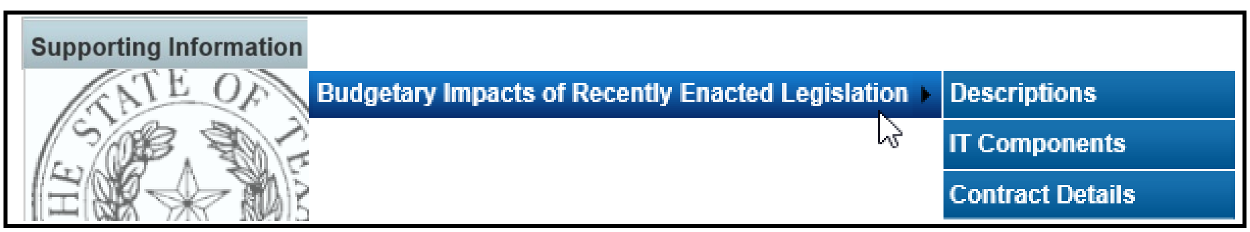
Click **OK** in the confirmation window.



BUDGETARY IMPACTS RELATED TO RECENTLY ENACTED STATE LEGISLATION SCHEDULE

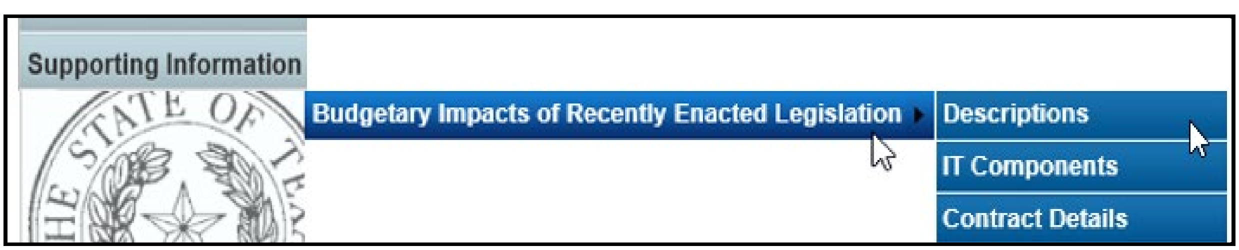
The **Budgetary Impacts Related to Recently Enacted State Legislation Schedule** is a supporting schedule that is ONLY REQUIRED IF SPECIFICALLY REQUESTED by the LBB or Governor's Office. If requested by the LBB or Governor's Office, the schedule applies to newly implemented or expanded programs because of recently enacted state legislation by the Eighty-ninth Legislature.

Read the ***Detailed Instructions*** for information about the data required for this supporting schedule. The data you enter into ABEST on six different screens produces two reports: Schedule 4.F. Part A and Schedule 4.F. Part B (for more information see the **Generating Reports** section of these instructions). The six ABEST screens are accessed by clicking on the **Supporting Information** menu, then the submenu items that are shown below.

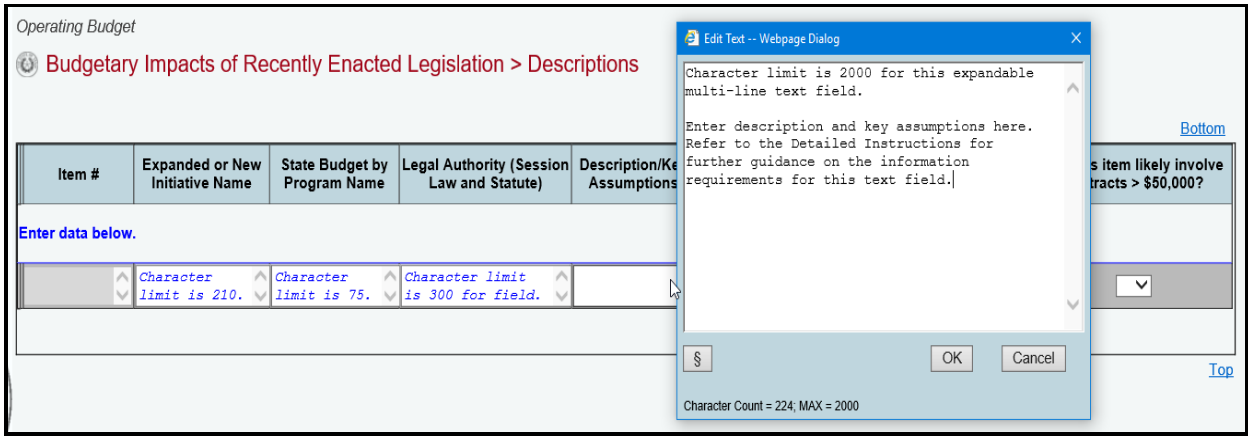


DESCRIPTIONS

To access the first screen for data entry, click the **Supporting Information→Budgetary Impacts of Recently Enacted Legislation→Descriptions** menu/submenus, as shown below.



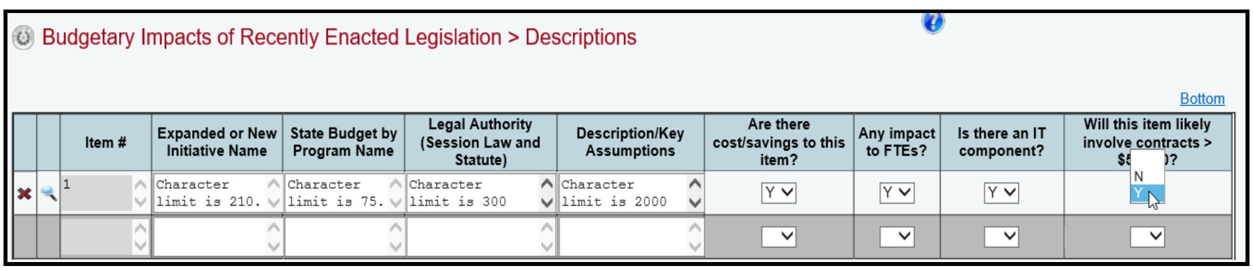
Four areas of information (shown in the following example) must be entered for each expanded or new initiative that is implemented because of recently enacted state legislation by the Eighty-ninth Legislature: **Expanded or New Initiative Name**; **State Budget by Program Name**; **Legal Authority**; and **Description/Key Assumptions**.



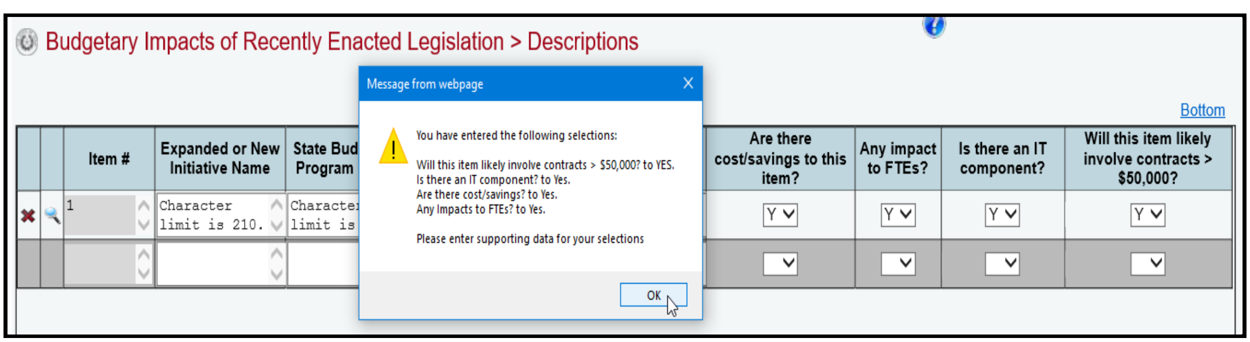
TIP

As shown in the above example, you can expand the multi-line text fields by double clicking in the field. Use your keyboard's **Enter** key to start a new line of text in a multi-line text field. Within a multi-line field, click **OK** or **Cancel** to move out of the field. Save your work by clicking **Save**. Each expandable multi-line text field provides a character counter and identifies the character limit for that field.

After making the informational text entries, four questions (shown below) need to be answered with a yes (**Y**) or no (**N**) for each entered **Expanded or New Initiative Name**, and click **Save**.



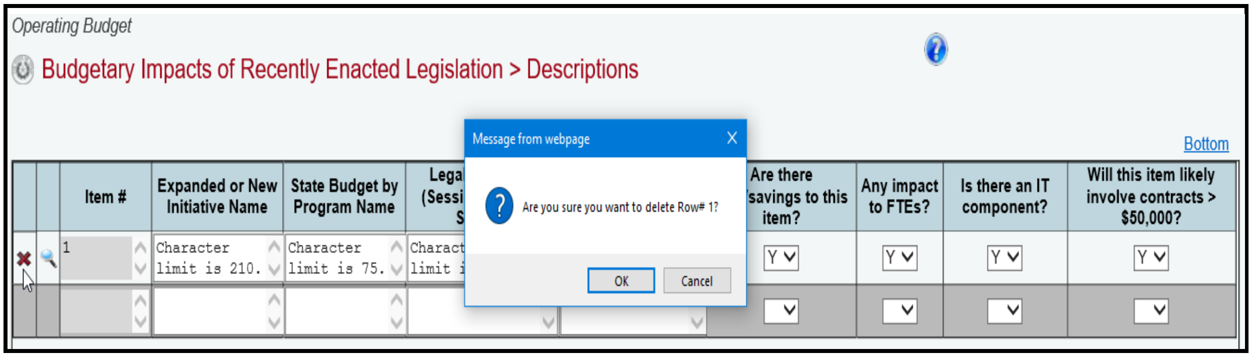
If you select yes (**Y**) for any of the four questions in the **Descriptions** grid, when you click **Save** a caution window will display (shown below) that reminds you to enter the required supporting data for the item(s) in which yes (**Y**) was selected. If the required supporting data is not provided on the applicable submenu, a closing edit will occur.



IMPORTANT

All four questions relate to the entire initiative you enter in **Expanded or New Initiative Name**.

Deleting Data **–** Save any unsaved data first, then click the red '**x**' to the left of the magnifying glass to delete a row of data (as shown below). Click **OK** in the confirmation window.

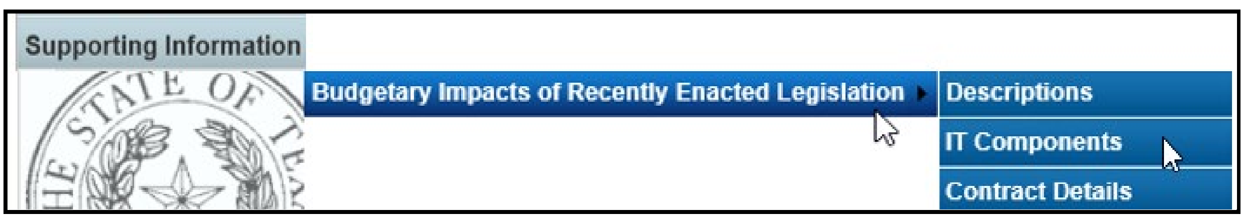


TIP

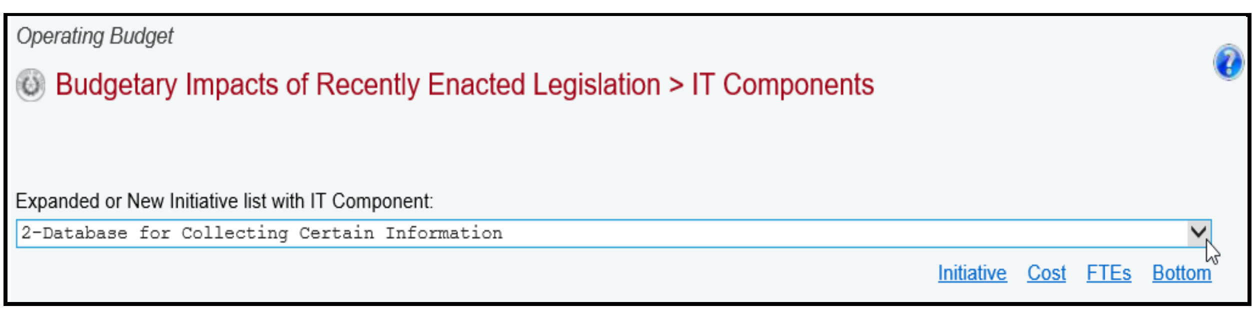
You can navigate to the **Budgetary Impacts of Recently Enacted Legislation > Strategy Related Details** data entry screen by clicking the magnifying glass displayed to the left of the **Item #** on the **Descriptions** grid.

IT COMPONENTS

If you entered an **Expanded or New Initiative Name** that has an information technology (IT) component, then click the **Supporting Information→Budgetary Impacts of Recently Enacted Legislation→IT Components** menu/submenus, as shown below.

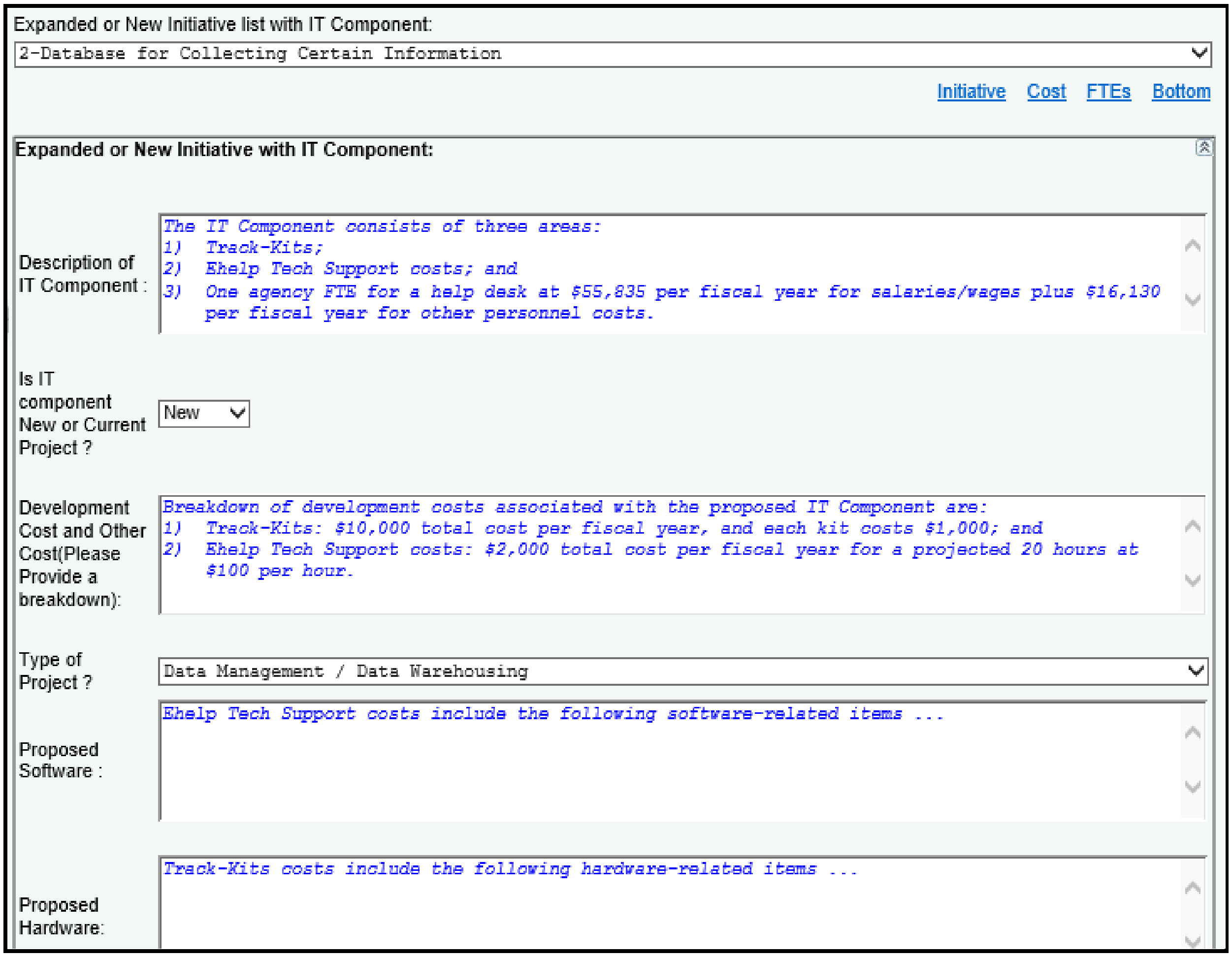


Select the desired initiative from the drop-down menu box, as shown below.



The data entry grids for the **Budgetary Impacts of Recently Enacted Legislation>IT Components** screen are shown in the following example, along with example text. Enter information in the various text fields (character limit for each text field is unlimited).

For the drop-down menu boxes for the two questions **Is IT component New or Current Project?** and **Type of Project?**, select the applicable category.


Expanded or New Initiative list with IT Component:

2-Database for Collecting Certain Information

Initiative Cost FTEs Bottom

Expanded or New Initiative with IT Component:

Description of IT Component :

The IT Component consists of three areas:
1) Track-Kits;
2) Ehelp Tech Support costs; and
3) One agency FTE for a help desk at $55,835 per fiscal year for salaries/wages plus $16,130 per fiscal year for other personnel costs.

Is IT component New or Current Project ? New

Development Cost and Other Cost(Please Provide a breakdown):

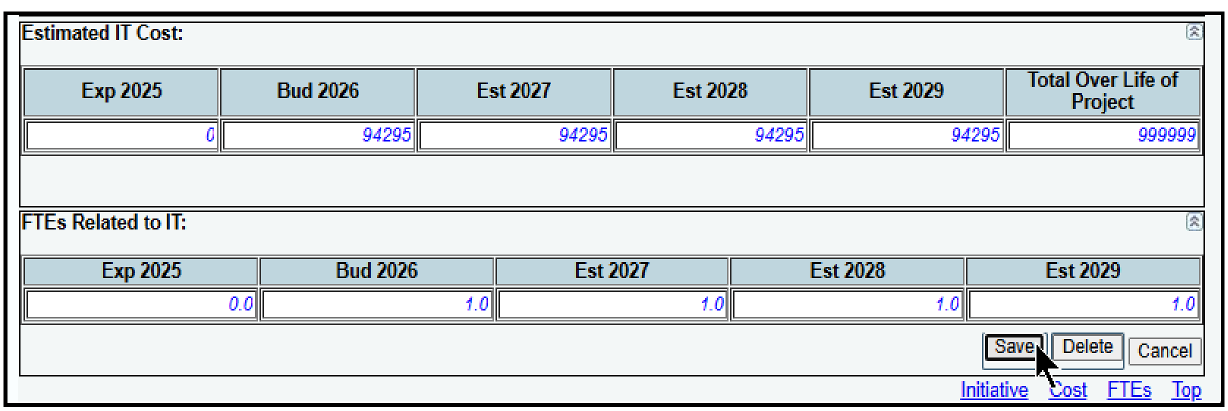
Breakdown of development costs associated with the proposed IT Component are:
1) Track-Kits: $10,000 total cost per fiscal year, and each kit costs $1,000; and
2) Ehelp Tech Support costs: $2,000 total cost per fiscal year for a projected 20 hours at $100 per hour.

Type of Project ? Data Management / Data Warehousing

Proposed Software : *Ehelp Tech Support costs include the following software-related items ...*

Proposed Hardware: *Track-Kits costs include the following hardware-related items ...*

For each fiscal year, enter the **Estimated IT Cost** dollars and the number of **FTEs Related to IT**, as shown in the following example. Regarding the dollar amount entered for **Total Over Life of Project**, that amount must be equal to or exceed the sum of the fiscal years. Then click **Save**.


Estimated IT Cost:

Exp 2025	Bud 2026	Est 2027	Est 2028	Est 2029	Total Over Life of Project
0	94295	94295	94295	94295	999999

FTEs Related to IT:

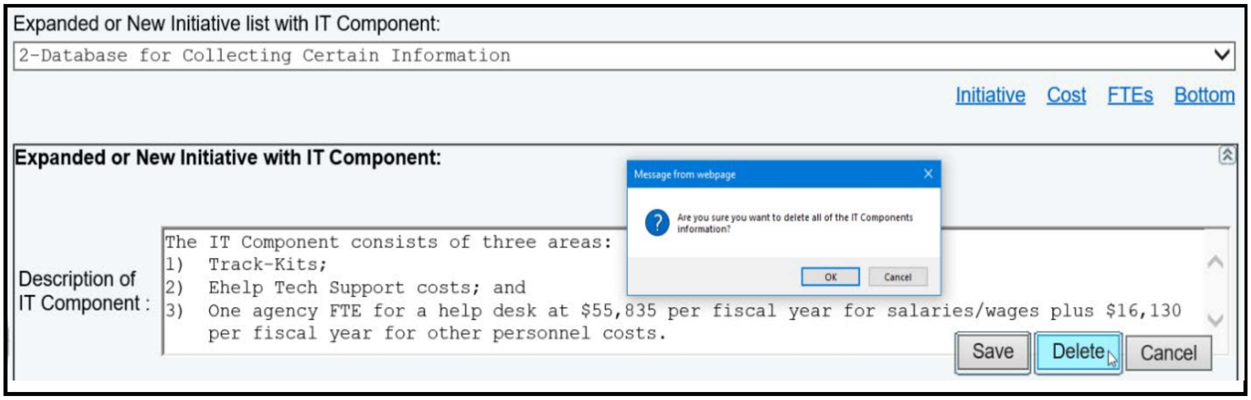
Exp 2025	Bud 2026	Est 2027	Est 2028	Est 2029
0.0	1.0	1.0	1.0	1.0

Save Delete Cancel

Initiative Cost FTEs Top

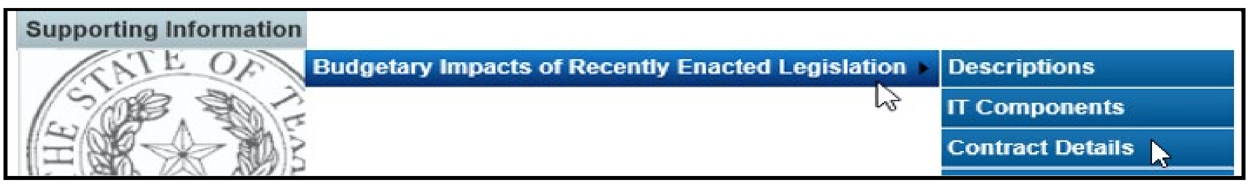
IMPORTANT

If you click on the **Delete** button on the **Budgetary Impacts of Recently Enacted Legislation>IT Components** screen as shown below, all of the **IT Components** information for the initiative will be deleted, and the answer on the **Descriptions** screen for **"Is there an IT component?"** will automatically be changed from "**Y**" (yes) to "**N**" (no).



CONTRACT DETAILS

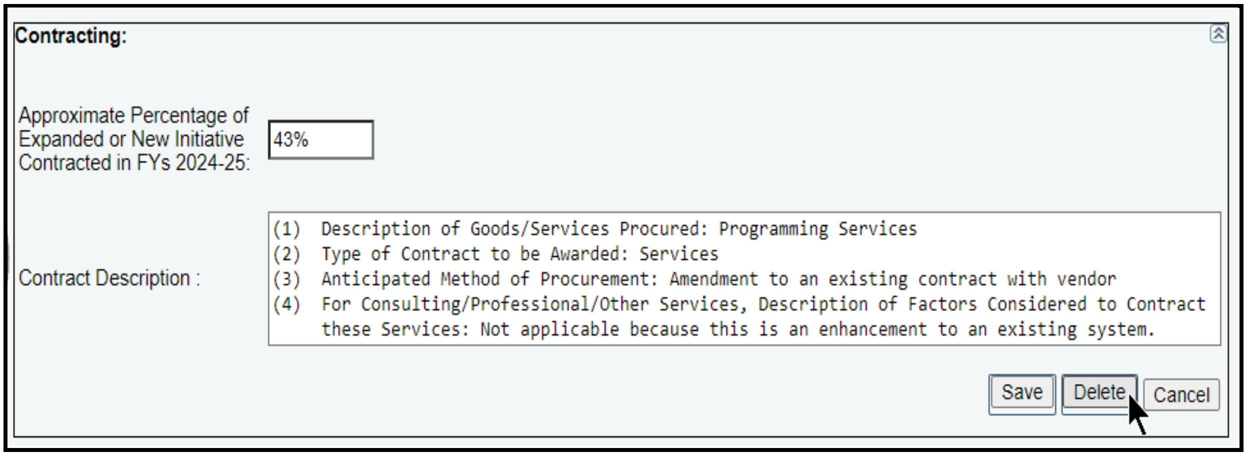
If you entered an **Expanded or New Initiative Name** that will likely require a contract (for any purpose) that will exceed $50,000, you must provide information about the potential contract(s). Click the **Supporting Information→Budgetary Impacts of Recently Enacted Legislation→ Contract Details** menu/submenus, as shown below.



Enter in the box for **Approximate Percentage of Expanded or New Initiative Contracted in FYs 2026-27** the percentage of the total initiative cost estimated to be expended on contracted goods or services. Also, provide information in the **Contract Description** box (character limit is unlimited) as shown in the following example, and click **Save**.

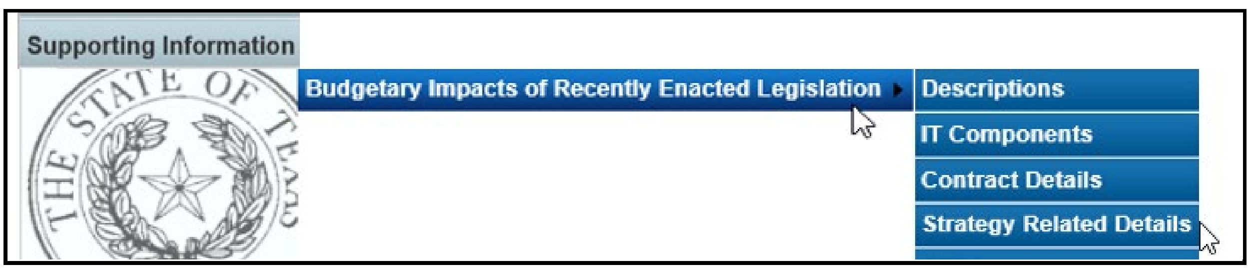
IMPORTANT

If you click on the **Delete** button on the **Budgetary Impacts of Recently Enacted Legislation > Contract Details** screen (shown below), a confirmation window will display. Before clicking on the **OK** button, ensure that you do want all of the **Contract Details** information for the initiative to be deleted, and the answer on the **Descriptions** screen for **"Will this item likely involve contracts > $50,000?"** will automatically be changed from "**Y**" (yes) to "**N**" (no).



STRATEGY RELATED DETAILS

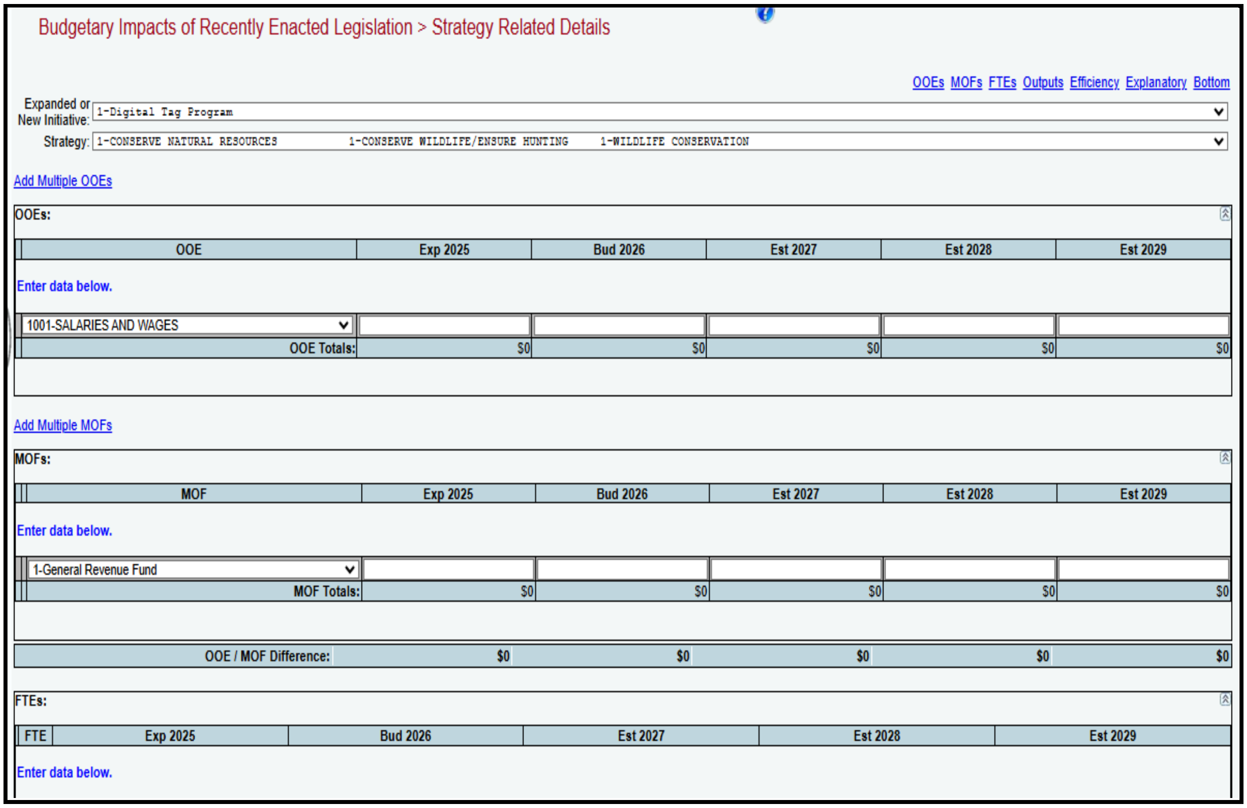
If you entered an **Expanded or New Initiative Name** that has a cost and/or savings, then click the **Supporting Information→Budgetary Impacts of Recently Enacted Legislation→ Strategy Related Details** menu/submenus, as shown below.



Select an initiative from the drop-down menu box for **Expanded or New Initiative**, click on the applicable GOS from the **Strategy** drop-down menu box.

Enter information in the different grids on the **Budgetary Impacts of Recently Enacted Legislation > Strategy Related Details** screen. Add the OOEs, MOFs, CFDA/ALNs and FTEs data just as you did earlier for the strategy. Refer to the strategy *OOEs*, *MOFs*, *CFDA/ALNs*, and

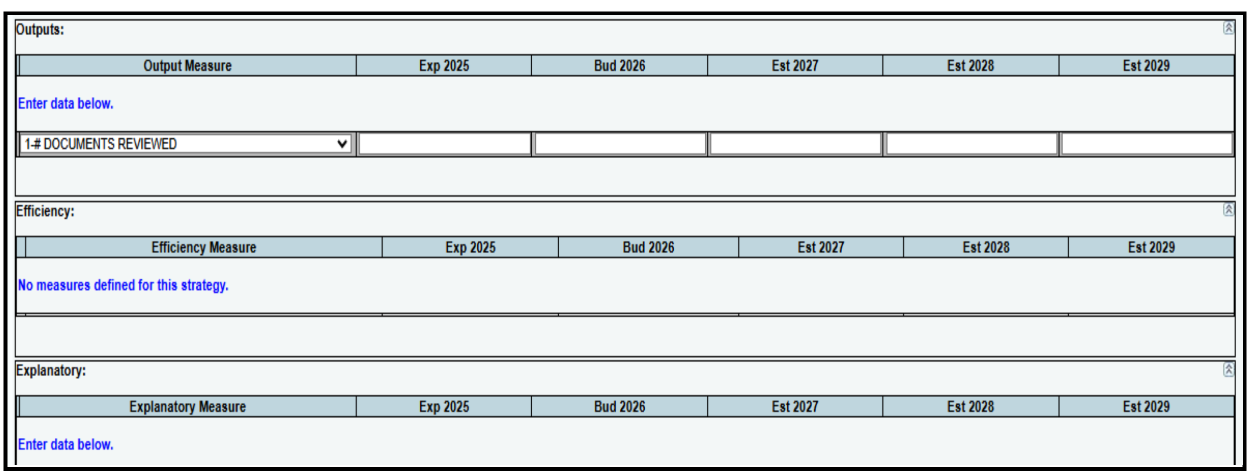
FTEs sections of these instructions for data entry details. Data entered should apply *only* to the selected **Expanded or New Initiative**.



IMPORTANT

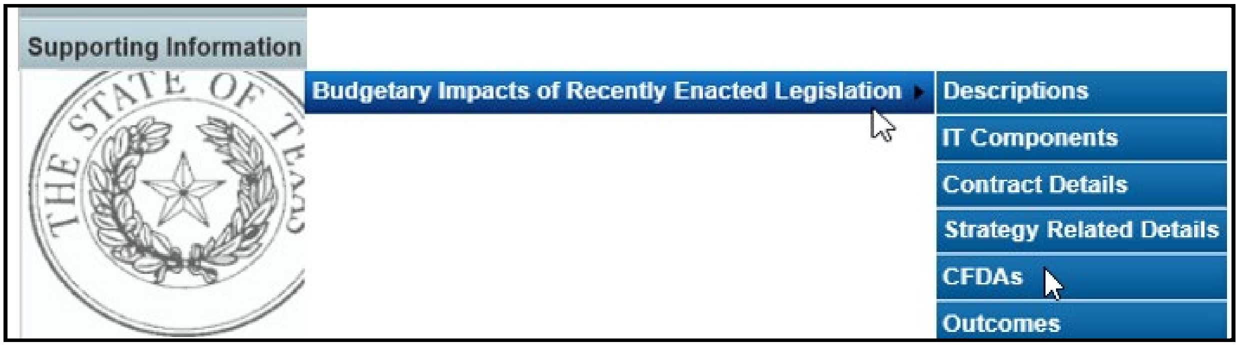
If you entered an **Expanded or New Initiative Name** that caused (or is projected to cause) an estimated savings or cost reduction in a given fiscal year(s), enter those dollar amounts as a negative value.

Continuing with the three remaining grids on the **Budgetary Impacts of Recently Enacted Legislation > Strategy Related Details** screen, use the drop-down menu boxes to select the desired measure name, then enter the fiscal year data for each applicable strategy related performance measure (**Outputs**, **Efficiency**, **Explanatory**), and click **Save**. The data you enter here should apply *only* to the selected **Expanded or New Initiative**.

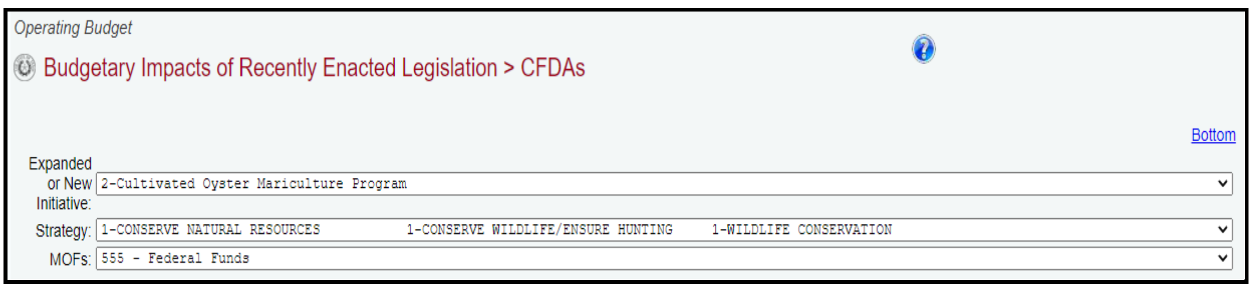


CFDA/ALNs

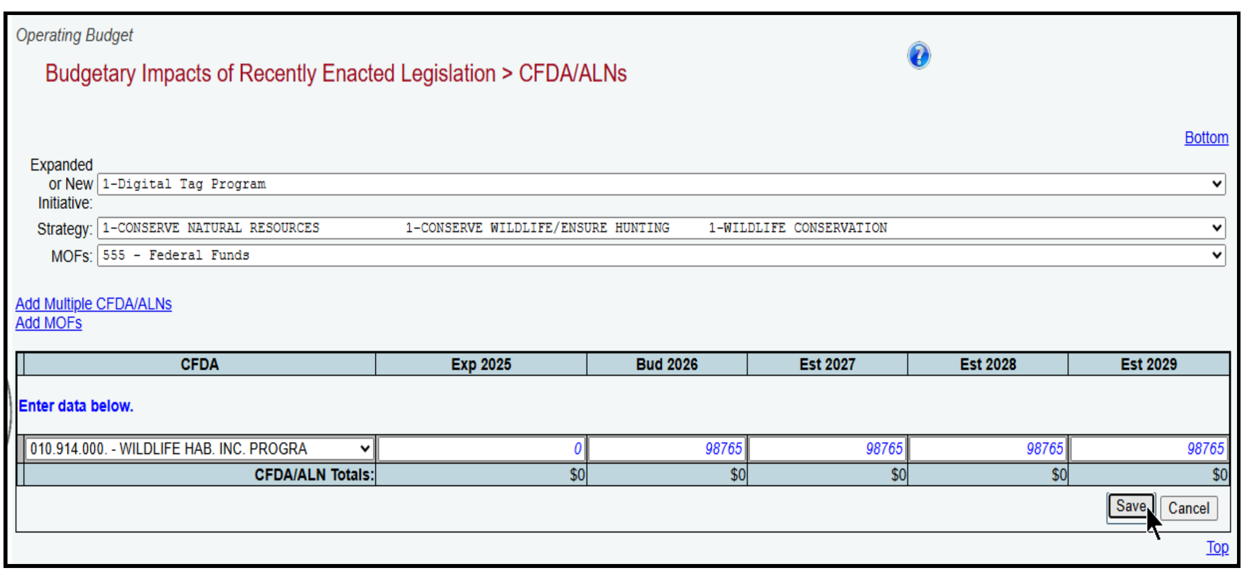
Click the **Supporting Information→Budgetary Impacts of Recently Enacted Legislation→ CFDA/ALNs** menu/submenus (as shown below) if any of the MOFs entered on the **Budgetary Impacts of Recently Enacted Legislation > Strategy Related Details** screen are federally funded MOFs.



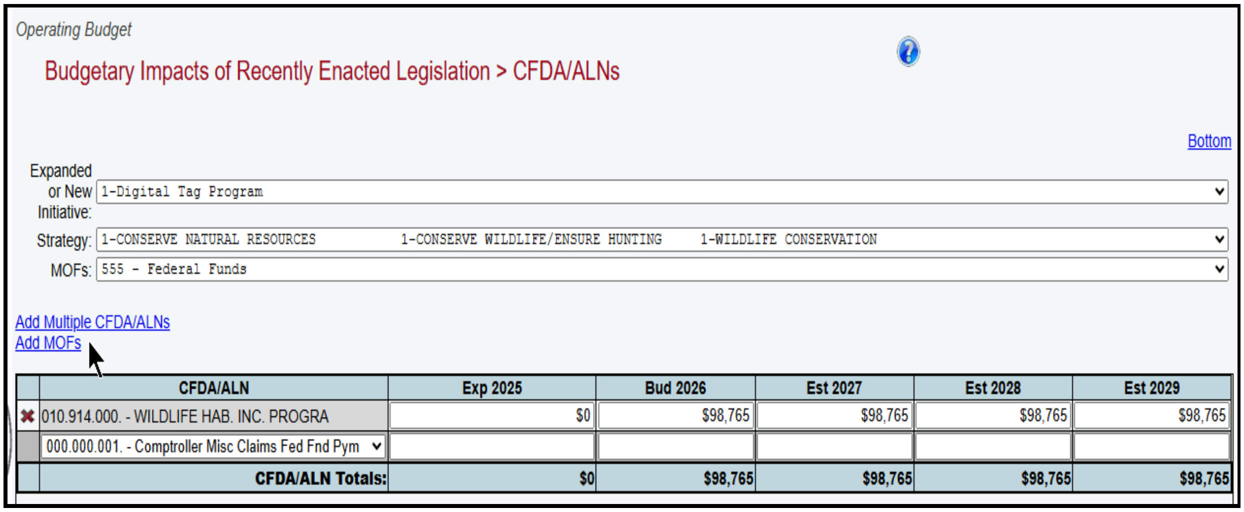
As shown in the below example, select an initiative from the drop-down menu box for **Expanded or New Initiative**, click on the desired GOS from the **Strategy** drop-down menu box, and select the federally funded MOF from the **MOFs** drop-down menu box.



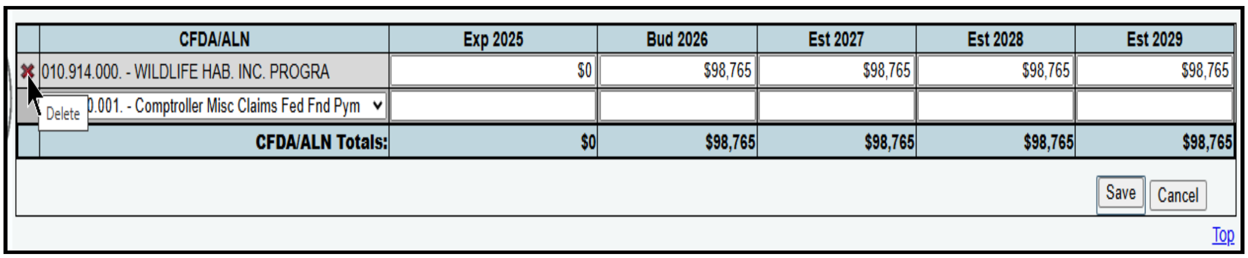
Click on the applicable CFDA/ALNs number from the **CFDA/ALNs** drop-down menu box, and enter dollars for each fiscal year, as shown in the following example. Then click **Save**. The data you enter here should apply *only* to the selected **Expanded or New Initiative**.

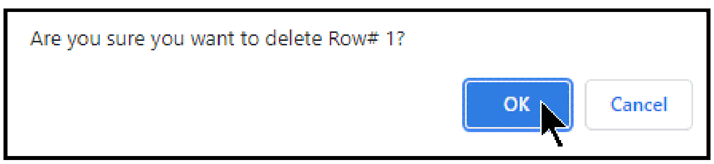


Click on **Add Multiple CFDA/ALNs** or **Add MOFs** (shown below) to select multiple CFDA/ALNs or MOFs to include for your selected initiative and strategy.



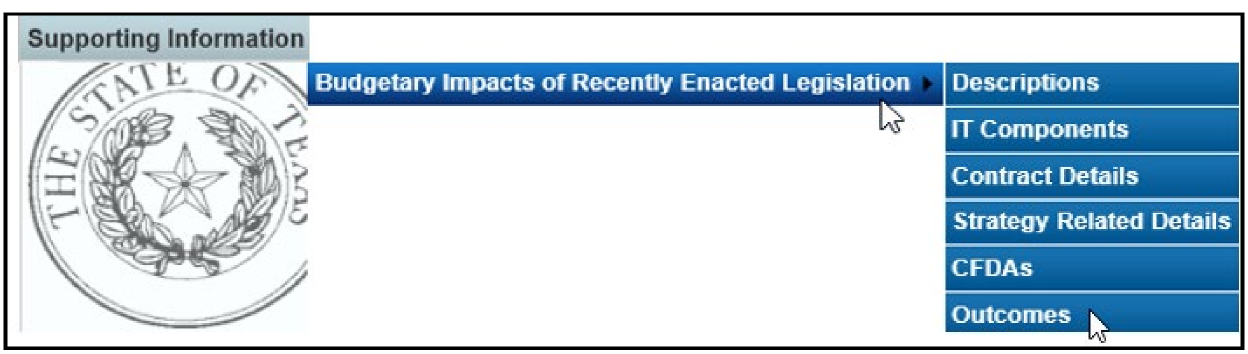
Deleting Data **–** Save any unsaved data first and then click the red '**x**' to the left of the **CFDA/ALNs** to delete a row of data. Click **OK** in the confirmation window.



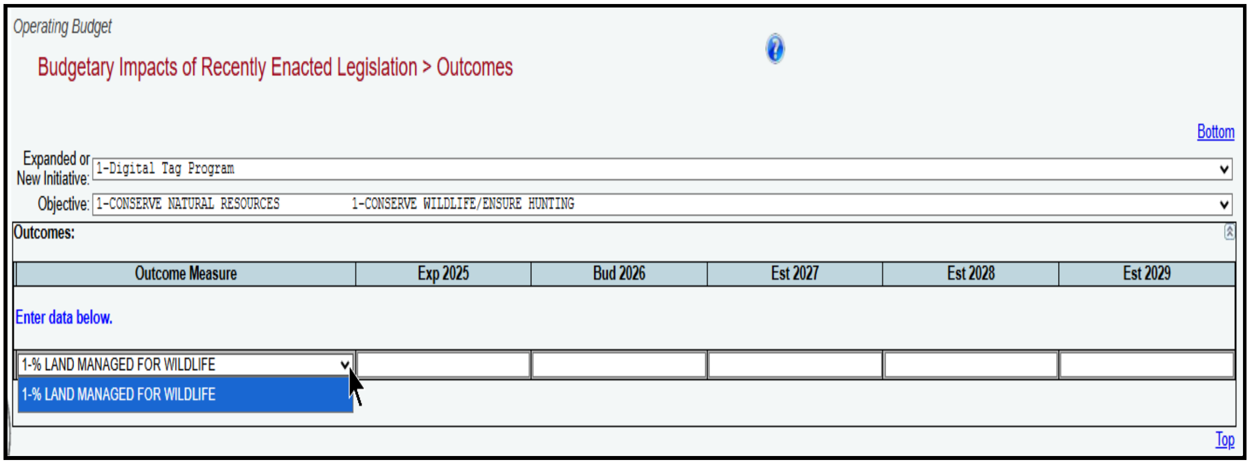


OUTCOMES

If you entered an **Expanded or New Initiative Name** that impacts your agency's outcome measures, click the **Supporting Information→Budgetary Impacts of Recently Enacted Legislation→Outcomes** menu/submenus, as shown in the following example.



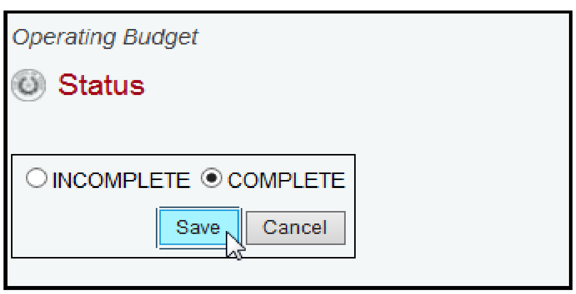
Select an initiative from the drop-down menu box for **Expanded or New Initiative**, click on the desired objective from the **Objective** drop-down menu box, use the drop-down menu box under **Outcome Measure** to select the desired outcome performance measure name, enter the fiscal year data for each applicable performance measure, and click **Save**. The data you enter here should apply *only* to the selected **Expanded or New Initiative**.



CHANGING AGENCY STATUS TO COMPLETE

You must change the **Status** for your agency from **INCOMPLETE** to **COMPLETE** to submit your operating budget. Although you can generate and print ABEST reports when your agency's **Status** is set to **INCOMPLETE** or **COMPLETE**, you should print the final copies *after* changing the **Status** to **COMPLETE**.

Click the **Status** menu, select the **COMPLETE** radio button and click **Save**, as shown below. If you have no closing edits, the **Status** will change to **COMPLETE** when you click **Save**.



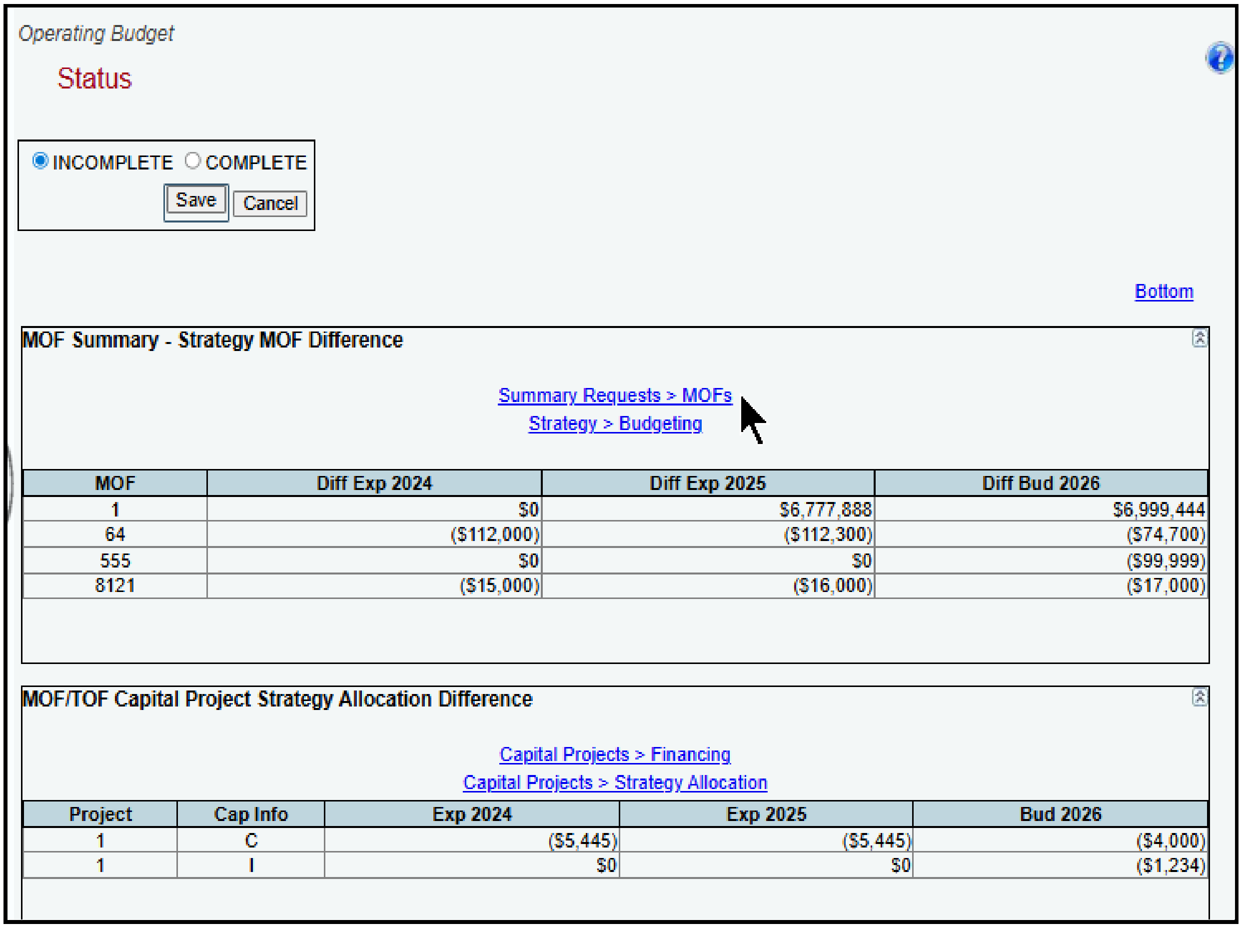
IMPORTANT

Imbalances or problems will display on the **Status** screen as closing edits. You cannot change the agency **Status** to **COMPLETE** until you clear these closing edits. Refer to the **RESOLVING CLOSING EDITS** section of these instructions to resolve any issues. Change your **Status** to **COMPLETE** when you have cleared all the closing edits.

After you change the **Status** to **COMPLETE**, your agency's assigned LBB analyst and the Office of the Governor, can view the operating budget. Call your LBB analyst if you need to make operating budget revisions after you have set the **Status** to **COMPLETE**, and the LBB analyst can have the agency's **Status** changed to **INCOMPLETE** to enable you to make any needed revisions. You must change the **Status** back to **COMPLETE** after making any operating budget revisions.

RESOLVING CLOSING EDITS

Closing edits will display on your agency's **Status** menu if required data is not entered or is entered incorrectly. The closing edits provide important information (e.g., fiscal year, OOE, MOF, strategy, etc.) about each closing edit issue. Click the blue **hyperlink** displayed above each section, as shown in the below example. The hyperlink will direct you to the screen location in question.



Operating Budget

Status

INCOMPLETE COMPLETE

Save Cancel

Bottom

MOF Summary - Strategy MOF Difference

Summary Requests > MOFs
Strategy > Budgeting

MOF	Diff Exp 2024	Diff Exp 2025	Diff Bud 2026
1	$0	$6,777,888	$6,999,444
64	($112,000)	($112,300)	($74,700)
555	$0	$0	($99,999)
8121	($15,000)	($16,000)	($17,000)

MOF/TOF Capital Project Strategy Allocation Difference

Capital Projects > Financing
Capital Projects > Strategy Allocation

Project	Cap Info	Exp 2024	Exp 2025	Bud 2026
1	C	($5,445)	($5,445)	($4,000)
1	I	$0	$0	($1,234)

IMPORTANT

The closing edit hyperlinks (as shown in the above example) will take you to the screen location affected, but will not take you to the specific item in question.

Resolve the items listed on the **Status** screen. The closing edit will disappear from the **Status** screen once the issue is resolved. Refer to the table below for resolutions to closing edits. Your agency's **Status** cannot be changed to **COMPLETE** until you correct all closing edits.

RESOLUTIONS FOR CLOSING EDITS	
CLOSING EDIT	**RESOLUTION**
MOF Summary – Strategy MOF Difference Table	This edit appears if your **MOF Summary Totals** are not equal to the sum of your strategies and appropriation riders for each MOF. Click on the **Summary of Requests** menu and the **MOFs** submenu. Select the MOF listed on the closing edit screen (**Status** menu) and scroll to the bottom of the **Summary of MOF Requests** screen. The **MOF Summary Totals** and **MOF Strategy & Rider Totals** should be the same.

RESOLUTIONS FOR CLOSING EDITS	
CLOSING EDIT	**RESOLUTION**
FTE Summary – Strategy FTE/ Rider Difference	This edit appears when the **FTE Summary Totals** are not equal to the FTE strategy totals. Click on the **Summary of Requests** menu and the **FTEs** submenu. The **FTE Summary Totals** and **FTE Strategy Totals** should be the same.
MOF/TOF Capital Project Strategy Allocation Difference Table	This edit appears if your total project financing for either capital or informational items does not equal the strategy allocation total. Click on the **Capital Projects** menu and the **Financing** submenu. Select the project listed on the closing edit screen (**Status** menu). Review your source data, calculations, and data entry. In addition, click on the **Capital Projects** menu and the **Strategy Allocation** submenu. Select the project listed on the closing edit screen (**Status** menu). Review your source data, calculations, and data entry. The totals on the **Financing and Strategy Allocation** screens must equal.
OOE / MOF Difference Table	Edits are listed by OOE/MOF differences and strategy. Click the **Strategy** menu and the **Budgeting** submenu. Select the strategy listed on the closing edit screen (**Status** menu) and scroll to the bottom. The **OOE/MOF Balance** row displays differences by year. The difference totals must display zero for each year. Review your MOF and OOE source data, calculations, and data entry. Repeat for each strategy listed on the closing edit screen.
Capital Strategy Request - Capital Budget Project = Difference (OOE or MOF) Table	This edit appears if there is a difference between strategy-level OOEs or MOFs in capital budget projects and strategies. To correct this error, either increase the amount in the strategy OOEs or MOFs (click the **Strategy** menu and the **Budgeting** submenu) or decrease the amount in capital projects allocated to this strategy/OOE or MOF (click the **Capital Projects** menu and the **Strategy Allocation** submenu). When the total for the project strategy allocation is less than or equal to the strategy OOEs and MOFs, the edit will disappear from the closing edit screen.
CFDA/ALNs Warning Table	If ABEST finds CFDA/ALNs totals above $5.0 million for a fiscal year, a warning table will appear on the closing edit screen. The edit will not prevent you from closing, but does warn you that: *Amounts greater than $5,000,000.00 require checking additional Federal Funds and General Revenue*.
Budgetary Impacts: Missing IT Components	Click the **Supporting Information** menu**,** then **Budgetary Impacts of Recently Enacted Legislation** and **IT Components** submenus. Select the appropriate **Expanded or New Initiative** from the drop-down menu box. Enter data in the appropriate fields and click **Save**.
Budgetary Impacts: Missing Contract Details	Click the **Supporting Information** menu**,** then **Budgetary Impacts of Recently Enacted Legislation** and **Contract Details** submenus. Select the appropriate **Expanded or New Initiative** from the drop-down menu box. Enter data in the appropriate fields and click **Save**.
Budgetary Impacts: Missing Strategy Related Details: Cost/Savings (OOEs/MOFs)	This closing edit appears if an **Expanded or New Initiative** in the **Supporting Information→Budgetary Impacts of Recently Enacted Legislation→Descriptions** menu/submenus has been selected (“**Y**”) to have cost/savings and no OOE/MOF data has been entered. Click the **Supporting Information** menu, then **Budgetary Impacts of Recently Enacted Legislation** and **Strategy Related Details** submenus. Select the appropriate **Expanded or New Initiative** and **Strategy** from the drop-down menu box. Enter OOE/MOF data and click **Save**. If the **Expanded or New Initiative** has no cost/savings impact, click the appropriate **Expanded or New Initiative** in the **Supporting Information→Budgetary Impacts of Recently Enacted Legislation→Descriptions** menu/submenus and change the “**Y**” to “**N**”.

RESOLUTIONS FOR CLOSING EDITS	
CLOSING EDIT	**RESOLUTION**
Budgetary Impacts: Missing Strategy Related Details: FTEs	This closing edit appears if an **Expanded or New Initiative** in the **Supporting Information→Budgetary Impacts of Recently Enacted Legislation→Descriptions** menu/submenus has been indicated (“**Y**”) to have an impact on FTEs and FTE data has not been entered. Click the **Supporting Information** menu, then **Budgetary Impacts of Recently Enacted Legislation** and **Strategy Related Details** submenus. Select the appropriate **Expanded or New Initiative** and **Strategy** from the drop-down menu box. Enter **FTE** data and click **Save**. If the **Expanded or New Initiative** has no FTE impact, click the appropriate **Expanded or New Initiative** in the **Supporting Information→Budgetary Impacts of Recently Enacted Legislation→Descriptions** menu/submenus and change the “**Y**” to “**N**”.
Budgetary Impacts: Strategy Related Details: Costs/Savings (OOEs/MOFs) data not in agreement	This closing edit appears if an **Expanded or New Initiative** in the **Supporting Information→Budgetary Impacts of Recently Enacted Legislation→Descriptions** menu/submenus has been indicated (“**N**”) to have no cost/savings but **OOE/MOF** data has been entered. If the **Expanded or New Initiative** has cost/savings impact, click the appropriate **Expanded or New Initiative** in the **Supporting Information→Budgetary Impacts of Recently Enacted Legislation→Descriptions** menu/submenus and change the “**N**” to “**Y**”. If the **Expanded or New Initiative** does not have cost/savings, click the **Supporting Information** menu, then **Budgetary Impacts of Recently Enacted Legislation** and **Strategy Related Details** submenus. Select the appropriate **Expanded or New Initiative** and **Strategy** from the drop-down menu box. Delete the **OOE/MOF** data and click **Save**.
Budgetary Impacts: Missing Strategy Related Details: FTEs data not in agreement	This closing edit appears if an **Expanded or New Initiative** in the **Supporting Information→Budgetary Impacts of Recently Enacted Legislation→Descriptions** menu/submenus has been indicated (“**N**”) to have no impact on FTEs but **FTE** data has been entered. If the **Expanded or New Initiative** has an impact on FTEs, click the appropriate **Expanded or New Initiative** in the **Supporting Information→Budgetary Impacts of Recently Enacted Legislation→Descriptions** menu/submenus and change the “**N**” to “**Y**”. If the **Expanded or New Initiative** does not have an impact on FTEs, click the **Supporting Information** menu, then **Budgetary Impacts of Recently Enacted Legislation** and **Strategy Related Details** submenus. Select the appropriate **Expanded or New Initiative** and **Strategy** from the drop-down menu box. Delete the **FTE** data and click **Save**.
Budgetary Impacts: OOE / MOF Difference	This closing edit appears when the OOEs and MOFs are not in balance for an **Expanded or New Initiative**. Click the **Supporting Information** menu, then **Budgetary Impacts of Recently Enacted Legislation** and **Strategy Related Details** submenus. Select the **Expanded or New Initiative** and the **Strategy** listed in the closing edit. The **OOE / MOF Difference** row on the screen will show the imbalance. Make the adjustments to the OOE and/or MOF on the appropriate grids and click **Save**.
Budgetary Impacts: IT Costs > Budget Impacts: Strategy Related Details: OOEs	This closing edit appears when an **Estimated IT Cost** is greater than the total for the OOEs for an **Expanded or New Initiative**. Click the **Supporting Information** menu, then **Budgetary Impacts of Recently Enacted Legislation** and **IT Components** submenus. Select the **Expanded or New Initiative** and the **Strategy** listed in the closing edit. The **OOE Difference** row on the screen will show the imbalance. Make the adjustments to the OOE on the appropriate grid and click **Save**.

RESOLUTIONS FOR CLOSING EDITS	
CLOSING EDIT	**RESOLUTION**
Budgetary Impacts: IT FTEs > Budget Impacts: Strategy Related Details: FTEs	This closing edit appears when an FTEs **Related to IT** amount is greater than the total for the FTEs for an **Expanded or New Initiative**. Click the **Supporting Information** menu, then **Budgetary Impacts of Recently Enacted Legislation** and **IT Components** submenus. Select the **Expanded or New Initiative** and the **Strategy** listed in the closing edit. The **FTE Difference** row on the screen will show the imbalance. Make the adjustments to the FTE on the appropriate grid and click **Save**.
Budgetary Impacts: Strategy Related Details: OOEs > Strategy: Budgeting: OOEs	This closing edit appears when the **Expanded or New Initiative** OOEs are greater than the total OOEs for the associated strategy. Click the **Supporting Information** menu, then **Budgetary Impacts of Recently Enacted Legislation** and **Strategy Related Details** submenus. Select the **Expanded or New Initiative** and the **Strategy** listed in the closing edit. The **OOE Difference** row on the screen will show the imbalance. Make the adjustments to the OOE on the appropriate grid and click **Save**.
Budgetary Impacts: Strategy Related Details: MOFs > Strategy: Budgeting : MOFs	This closing edit appears when the **Expanded or New Initiative** MOF amounts are greater than the total MOF amounts for the associated strategy. Click the **Supporting Information** menu, then **Budgetary Impacts of Recently Enacted Legislation** and **Strategy Related Details** submenus. Select the **Expanded or New Initiative** and the **Strategy** listed in the closing edit. The **MOF Difference** row on the screen will show the imbalance. Make the adjustments to the MOF on the appropriate grid and click **Save**.
Budgetary Impacts: CFDA/ALNs > Strategy: CFDA/ALNs	This closing edit appears when the **Expanded or New Initiative** CFDA/ALNs amounts are greater than the total CFDA/ALNs amounts for the associated strategy. Click the **Supporting Information** menu, then **Budgetary Impacts of Recently Enacted Legislation** and **Strategy Related Details** submenus. Select the **Expanded or New Initiative** and the **Strategy** listed in the closing edit. The **CFDA/ALNs Difference** row on the screen will show the imbalance. Make the adjustments to the CFDA/ALNs on the appropriate grid and click **Save**.
Budgetary Impacts: Strategy Related Details: FTEs > Strategy: FTEs	This closing edit appears when the **Expanded or New Initiative** FTE amounts are greater than the total FTE amounts for the associated strategy. Click the **Supporting Information** menu, then **Budgetary Impacts of Recently Enacted Legislation** and the **Strategy Related Details** submenus. Select the **Expanded or New Initiative** and the **Strategy** listed in the closing edit. The **FTE Difference** row on the screen will show the imbalance. Make the adjustments to the FTE on the appropriate grid and click **Save**.

GENERATING REPORTS

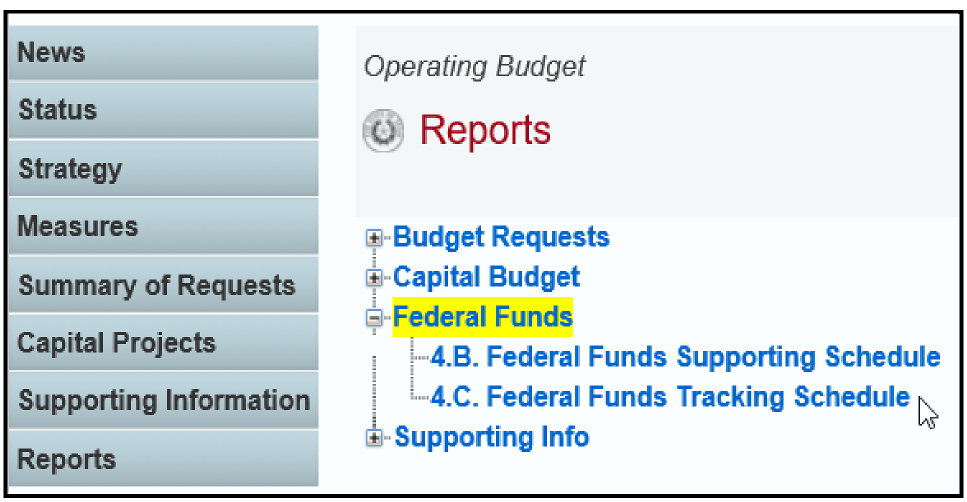
ABEST can produce several reports based on the operating budget data submitted by your agency.

You can generate these reports at any time when your agency's **Status** is set to **INCOMPLETE** or **COMPLETE**. However, *before* printing the final copy of your reports, it is advisable that you complete all your ABEST data entry and change your agency's **Status** to **COMPLETE**.

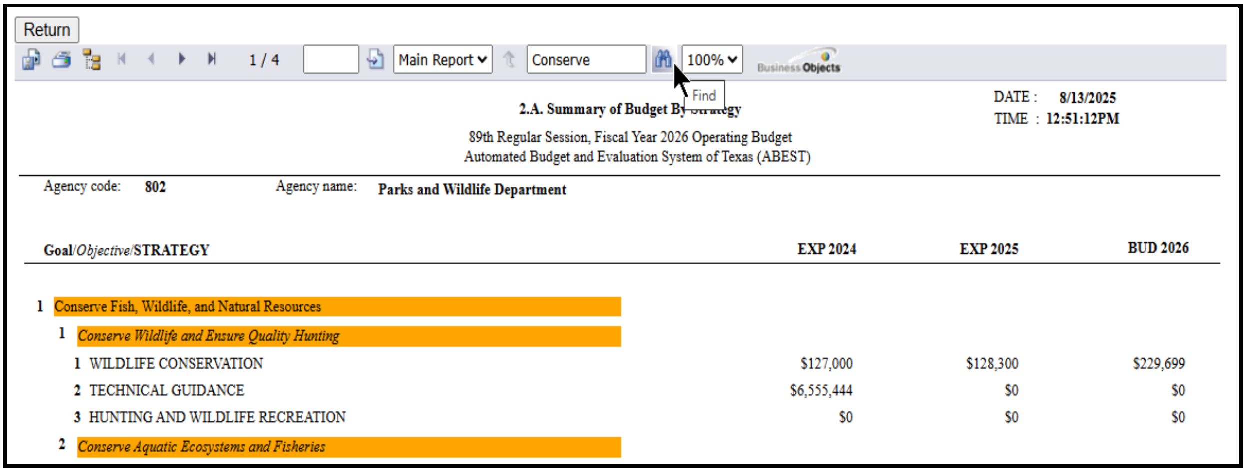
To assist in navigating the **Reports** menu, review the following table titled **SECTION LAYOUT FOR REPORTS AND MENUS/SUBMENUS TO ACCESS REPORTS**.

SECTION LAYOUT FOR REPORTS AND MENUS/SUBMENUS TO ACCESS REPORTS	
REPORTS BY TYPE AND PART NUMBER	**ABEST REPORT MENU/SUBMENU**
Budget Summaries	
Budget Overview	Reports/Budget Requests
2.A. Summary of Budget By Strategy	Reports/Budget Requests/Summary of Budget
2.B. Summary of Budget By Method of Finance	Reports/Budget Requests/Summary of Budget
2.C. Summary of Budget By Object of Expense	Reports/Budget Requests/Summary of Budget
2.D. Summary of Budget By Objective Outcomes	Reports/Budget Requests/Summary of Budget
3.A. Strategy Level Detail	Reports/Budget Requests
Supporting Schedules	
4.A. Capital Budget Project Schedule Capital Budget Allocation to Strategies	Reports/Capital Budget Reports/Capital Budget
4.B. Federal Funds Supporting Schedule	Reports/Federal Funds
4.C. Federal Funds Tracking Schedule	Reports/Federal Funds
4.D. Estimated Revenue Collections Supporting Schedule	Reports/Supporting Info
4.F. Part A Budgetary Impacts Related to Recently Enacted State Legislation Schedule 4.F. Part B Summary of Costs Related to Recently Enacted State Legislation Schedule	Reports/Supporting Info Reports/Supporting Info

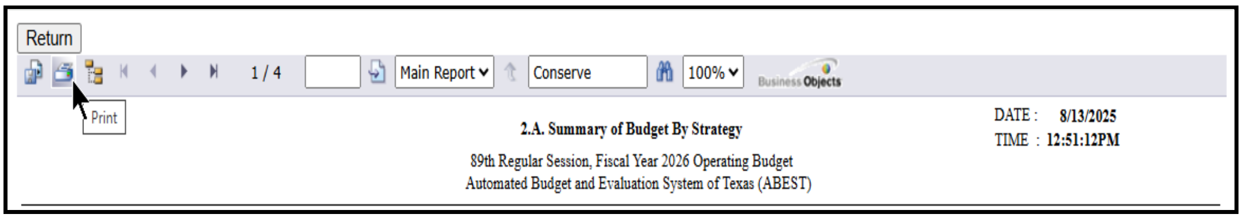
Click the **Reports** menu, the **plus sign (+)** to expand a category, and a **report name**.



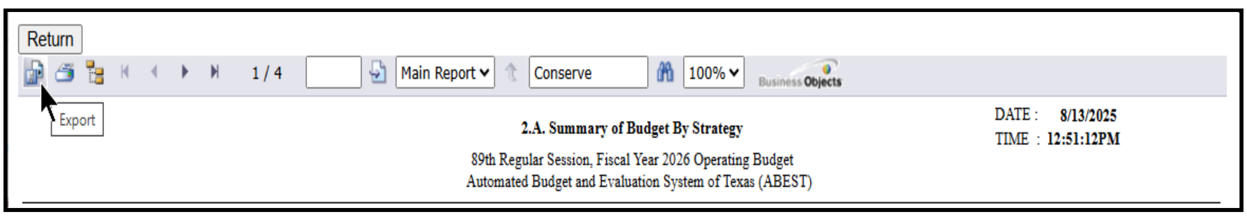
A preview of the report you selected displays. Use the arrow keys at the top to navigate through multi-page reports. To use the search feature within the report, click on the **binoculars** icon at the top of the screen after entering your search text, as shown in the following example.



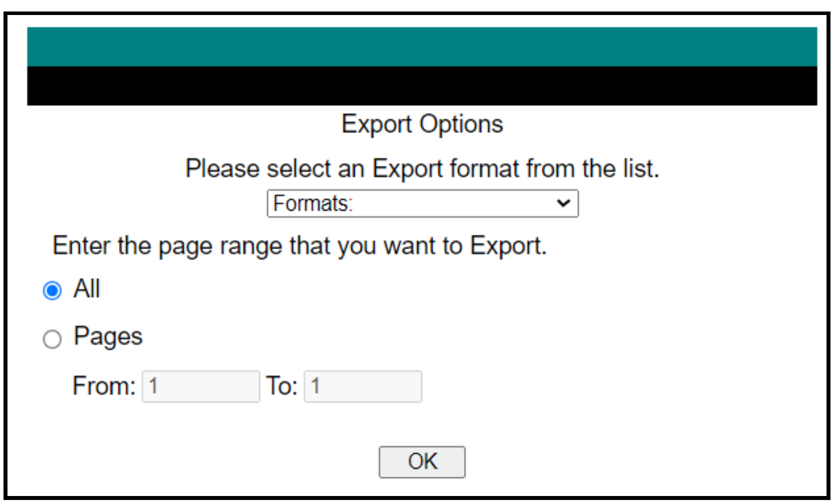
To print the selected report, click the **printer icon** below the **Return** button, as shown below. A **Print Options** window will display, select the desired options, and print. If you click your internet browser's printer icon, the report will not print.



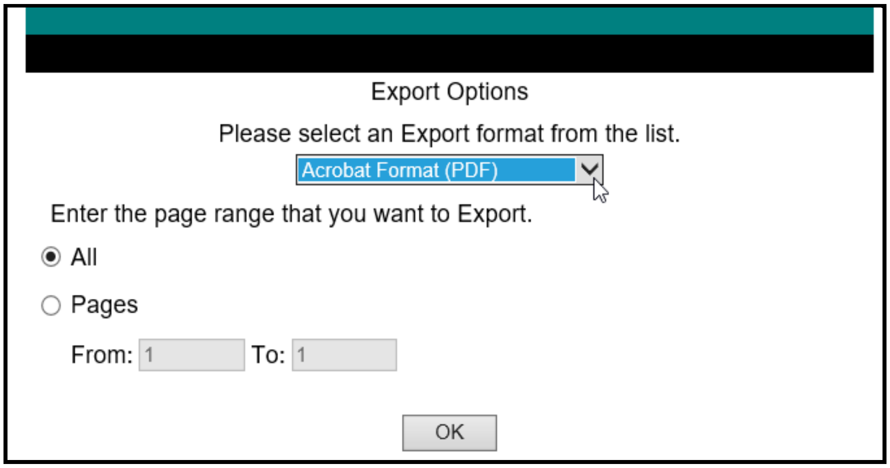
To export the selected report, click the leftmost **Export icon** immediately below the **Return** button.



An **Export Options** window will display.



Select the appropriate export format from the drop-down list and click **OK**. The report will download into the selected/appropriate application. Save your file to a directory on your computer.



Click **Return** to go back to the **Reports** screen.

SUBMITTING AND POSTING YOUR AGENCY'S OPERATING BUDGET

The operating budget is submitted electronically, both through ABEST and as a PDF document. The budget submitted in ABEST is the official submission. Agencies are required to submit their PDF document electronically to the LBB through the **DOCUMENT SUBMISSIONS** application. From the LBB website (www.lbb.texas.gov), click **AGENCIES PORTAL,** then under the **AGENCY INSTRUCTIONS AND APPLICATIONS** heading click on **DOCUMENT SUBMISSIONS**. For additional information, refer to the help menu on the logon screen in **DOCUMENT SUBMISSIONS**.

A certification of the content of the dual submissions, and assurance that the ABEST submission and the PDF document are one and the same, shall be submitted as part of the PDF document. If there is a discrepancy between the ABEST submission and the PDF document, the ABEST submission will be presumed correct. The certification form is available at www.lbb.texas.gov→ **AGENCIES PORTAL→ AGENCY INSTRUCTIONS AND APPLICATIONS→ INSTRUCTIONS: BUDGET SUBMISSIONS & OTHER REPORTING→ Operating Budget Instructions→ Certification of Dual Submission: Template**. If an office is headed by an elected official, the first assistant may sign for the elected official.

In addition, agencies are required to post completed operating budgets on their agency websites.

IMPORTANT

When posting an operating budget to your agency website, create a searchable PDF when possible. Scanned documents are not accessible for the blind or visually impaired who rely on screen readers to retrieve the content from a website.

Institutions of higher education (IHEs) have operating budget submission requirements different from state agencies, and IHEs should refer to the instructions titled ***Fiscal Year 2026 Operating Budget Instructions for Higher Education*** posted on the LBB website at: http://www.lbb.texas.gov.

TROUBLESHOOTING ISSUES AND TIPS

Review the following table regarding calls previously made to the LBB Help Desk related to operating budget submissions.

TROUBLESHOOTING ISSUES AND TIPS	
PROBLEM	**RESOLUTION**
How do I print my agency's operating budget reports from the previous session?	Log into ABEST and change your user profile to Session: **88R** and click **Save Selections**. Click the **Reports** menu to generate, view, and print reports.
I need to have a strategy deleted. It was not funded in the GAA.	Leave it as is with zero dollars. The same budget structure generally applies through all the stages in a biennium. Budget structures are revised preceding a legislative session. The next opportunity to make changes will be the spring or summer of 2026.
A measure is missing from my operating budget.	Contact your LBB analyst. To determine which analyst is assigned to your agency, visit the LBB website at www.lbb.texas.gov, select **ABOUT THE LBB,** click on **Staff**, then select **Analyst Assignments**.
There are missing strategies in my capital budget.	Enter detail on the strategy budgeting menu ***before*** entering your capital budget strategy allocations.
I am working on entering my agency's capital budget data. When I try to enter Project Strategy Allocation data, I get the message, "All requested OOE funds have been allocated to your project." What do I need to do?	Enter detail on the **Strategy > Budgeting** menu/submenu ***before*** entering your capital budget strategy allocations.
Do I need to do anything with the ITD in ABEST?	No.
I changed my agency's Status to COMPLETE. How do I submit my operating budget to the LBB?	Attach and submit your operating budget in the LBB's **DOCUMENT SUBMISSIONS** application which is found on the LBB website (www.lbb.texas.gov) under **AGENCIES PORTAL→ AGENCY INSTRUCTIONS AND APPLICATIONS→ DOCUMENT SUBMISSIONS**. For additional information, click on the **Help** tab on the **Login** screen in **DOCUMENT SUBMISSIONS** and/or the ***Detailed Instructions***.

TROUBLESHOOTING ISSUES AND TIPS

PROBLEM	RESOLUTION
I changed my agency's Status to COMPLETE, but now I need to revise something.	Call your LBB analyst who will contact LBB Application Support to have ABEST reopened. After modifying your operating budget, send an email to **WebAppSupport@lbb.texas.gov** or contact the ABEST Help Desk at 512-463-3167 to have **DOCUMENT SUBMISSIONS** reopened. Submit your revisions to **DOCUMENT SUBMISSIONS**.
The CFDA/ALNs number I need does not appear. How do I request a new CFDA/ALNs number? NOTE: The federal **Catalog of Federal Domestic Assistance** (CFDA.gov) website transitioned to SAM.gov in May 2018. As part of this change, the term "CFDA number" to refer to the unique 5-digit identifier for federal grants was replaced by the term "Assistance Listing Number" (ALN), though the identifier remains the same. Although the term CFDA has been phased out at the federal level, some state and federal guidance may reference CFDAs instead of ALNs. These instructions use the term "CFDA/ALNs."	First, make sure you are using the correct CFDA/ALNs number format on the drop-down list, which uses leading zeroes. For example, if you are looking for 16-59-2, search for 016-059-002. If a CFDA/ALNs number cannot be found in ABEST, please send an email to CFDA@lbb.texas.gov and provide the following information: ➢ Contact Information (name and phone number of requestor); ➢ Agency code and agency name; ➢ CFDA/ALNs number; ➢ Program name for the CFDA/ALNs number you are requesting; and ➢ Notice of grant award or other documentation that demonstrates you have received Federal Funds along with its intended use. For example, a sub-recipient who is under contract with a primary recipient of a grant award will need to provide a copy of the contract or agreement that they received from the primary recipient.