LEGISLATIVE BUDGET BOARD

ABEST Instructions for Legislative Appropriations Request Schedules 1–9 2026–27 Biennium

Data Entry Instructions for Institutions and Agencies of Higher Education for the Eighty-ninth Legislature, Regular Session

LEGISLATIVE BUDGET BOARD STAFF

WWW.LBB.TEXAS.GOV

JUNE 2024

CONTENTS

DOCUMENT CONVENTIONS ii
SUPPLEMENTAL SCHEDULES FOR THE LEGISLATIVE APPROPRIATIONS REQUEST 1
PROFILE SELECTION AND CONFIRMATION 1
ABEST DATA ENTRY FOR INSTITUTIONS OF HIGHER EDUCATION SUPPLEMENTAL SCHEDULES 2
OTHER EDUCATIONAL, GENERAL, AND PATIENT INCOME 2
HEALTH-RELATED INSTITUTION PATIENT INCOME 5
SELECTED EDUCATIONAL, GENERAL AND OTHER FUNDS 6
GROUP INSURANCE 7
ERS, UT/A&M, AND SUPPLEMENTAL SUBMENUS 7
JUNIOR COLLEGES 10
COMPUTATION OF OASI 11
CALCULATION OF RETIREMENT PROPORTIONALITY AND ORP DIFFERENTIAL 12
CAPITAL FUNDING (PUF & HEF) 14
PERSONNEL 15
FTE POSITIONS (PART A) 15
CAPITAL CONSTRUCTION ASSISTANCE PROJECTS REVENUE BOND - PROJECTS 18
CAPITAL CONSTRUCTION ASSISTANCE PROJECTS REVENUE BOND - ISSUANCE HISTORY SCHEDULE 20
AUTHORIZATION DETAIL 20
ACTUAL AND PROPOSED DETAIL 21
NON-FORMULA SUPPORT ITEMS 23
RESOLVING CLOSING EDITS AND WARNINGS 26
GENERATING REPORTS 27

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.

SUPPLEMENTAL SCHEDULES FOR THE LEGISLATIVE APPROPRIATIONS REQUEST

Institutions and agencies of higher education are required to enter supplemental schedules into the Legislative Budget Board's (LBB) Automated Budget and Evaluation System of Texas (ABEST) in addition to the schedules required in the LBB's *2026–27 Legislative Appropriations Request Detailed Instructions* (hereafter called the *Detailed Instructions*). Refer to the *Detailed Instructions* for information on legislative appropriations request (LAR) requirements and other LAR schedules that apply to institutions/agencies of higher education (hereafter referred to as institution). Also, this ABEST data entry manual is a supplement to the LBB's *ABEST Instructions for Legislative Appropriations Request 2026–27 Biennium* (hereafter called *ABEST Instructions*).

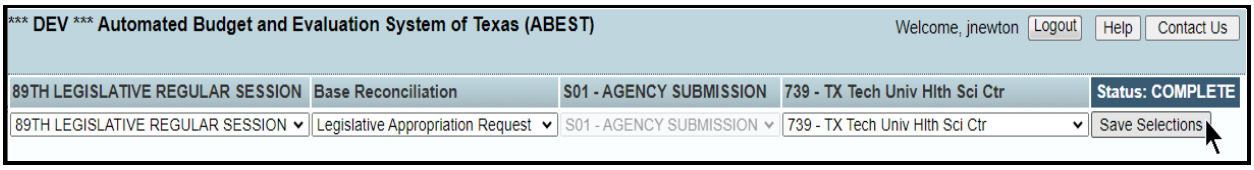
To access the LBB's online versions of all *Detailed Instructions* and *ABEST Instructions* manuals for the LAR, from the LBB website (www.lbb.texas.gov), click **AGENCIES PORTAL**, and under **AGENCY INSTRUCTIONS AND APPLICATIONS** select **INSTRUCTIONS: BUDGET SUBMISSIONS & OTHER REPORTING**, and under **Budget Submission** click **Legislative Appropriations Request (LAR) Instructions**.

If you have a problem with the ABEST LAR application that you cannot resolve using these data entry instructions, send an email to **WebAppSupport@lbb.texas.gov** or call the LBB Help Desk at 512-463-3167. For detailed information on how to access ABEST business applications, see the main *ABEST Instructions*.

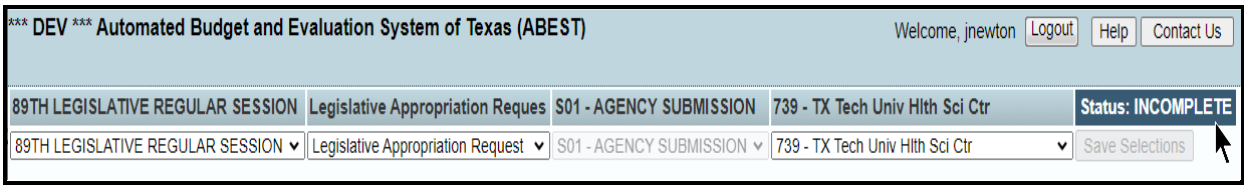
PROFILE SELECTION AND CONFIRMATION

Upon successfully logging into the 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. The saved selections will appear in the "user profile confirmation bar."

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 **89TH LEGISLATIVE REGULAR SESSION**, **Legislative Appropriation Request**, **S01 – AGENCY SUBMISSION**, and your institution. Click **Save Selections** to update your profile, as shown below.



The options you selected on your "user profile selection bar" will display on the "user profile confirmation bar", as shown in the following graphic. The agency **Status** associated with these settings is also included on the "user profile confirmation bar". The agency **Status** is explained in the *ABEST Instructions* in more detail, and the following example indicates an agency **Status** of **INCOMPLETE** because it is recommended your institution complete, as much as possible, the main LAR data entry work explained in the *ABEST Instructions* before working the supplemental schedules discussed in these instructions.



ABEST DATA ENTRY FOR INSTITUTIONS OF HIGHER EDUCATION SUPPLEMENTAL SCHEDULES

Before you enter data on the **Higher Education** menu, enter all required data on the **Strategy** menu (refer to the *Detailed Instructions* and *ABEST Instructions* for guidance as needed).

The **Higher Education** menu's first submenu (labeled **Other E, G & P Income**) is where you will enter data for your institution's Other Educational, General, and Patient Income. You will enter data similar to this data on additional **Higher Education** submenus later, but to avoid repetition in these data entry instructions, hyperlink references (denoted in blue, underlined text) will refer you to the initial procedures under the ***OTHER EDUCATIONAL, GENERAL, AND PATIENT INCOME*** section of these instructions. You must use the relevant submenu depending on where you are in the data entry process, but the basic steps are similar.

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.

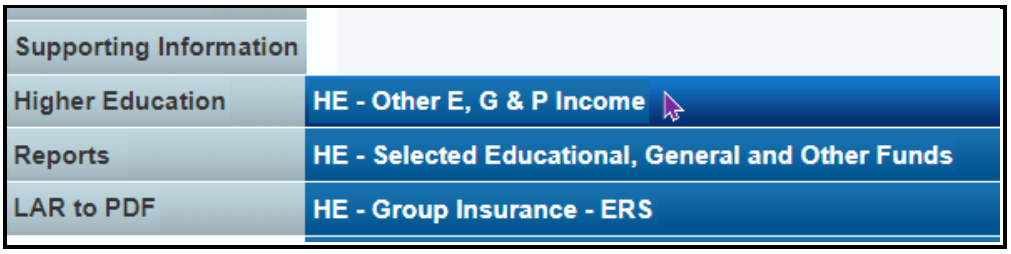
CAUTION

Some of the ABEST screens on the **Higher Education** menu have 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.

OTHER EDUCATIONAL, GENERAL, AND PATIENT INCOME

All general academic and health-related institutions, Lamar State Colleges, and Texas State Technical Colleges should enter data on the **Higher Education** menu and **HE - Other E, G & P Income** submenu. Enter data on actual and estimated Other Educational and General Income (Other E&G Income) for fiscal years 2023 through 2027. The information entered here calculates the estimated appropriations for Other E&G Income and creates the ABEST Schedule 1A report. Institutions will provide updated information for 2022 after the end of the fiscal year.

Click the **Higher Education** menu and **HE - Other E, G & P Income** submenu, as shown in the following graphic.



Adding Amounts – Enter the dollar amounts (positive numbers only) for each item and fiscal year listed and click **Save**.

IMPORTANT

DO NOT enter negative numbers on the grid. ABEST will automatically calculate the totals based on the "**Plus**" or "**Less**" label displayed for a given row of data.

Legislative Appropriation Request

Higher Education > HE - Other E, G & P Income

Bottom

Row Description	Act 2023	Act 2024	Bud 2025	Est 2026	Est 2027
Gross Resident Tuition	$1,234,567	$1,456,789	$1,500,000	$1,600,000	$1,600,000
Gross Non-Resident Tuition	$0	$0	$0	$0	$0
Gross Tuition:	**$1,234,567**	**$1,456,789**	**$1,500,000**	**$1,600,000**	**$1,600,000**
Less: Resident Waivers and Exemptions (excludes Hazlewood)	$0	$0	$0	$0	

Save Cancel

Click **OK** to confirm, as shown below.

Data saved.

OK

IMPORTANT

If an error message appears, click **OK** in the dialog box and review the edit near the bottom of the screen.

Data not saved.
Check error messages at the bottom.

OK

TIP

A magnifying glass displays for items that require a unique description or that need to be itemized (refer to the following ***Adding Itemized Amounts*** section of these instructions for further guidance).

Adding Itemized Amounts – For items that require a unique description or that need to be itemized, save any unsaved data first, then click the magnifying glass located in the leftmost position on the row, as shown below.

Interest on General Funds					
Local Funds in State Treasury	$0	$0	$0	$0	$0
Funds in Local Depositories, e.g., local amounts	$0	$0	$0	$0	$0
Other Income (Itemize)	$0	$0	$0	$0	$0
Subtotal, Other Income:	**$0**	**$0**	**$0**	**$0**	**$0**

Upon clicking the magnifying glass , you will be directed to the **Higher Education > HE - Other E, G & P Income > Itemize** screen. Enter the **Items** name (character limit is 210) and the dollar amounts for each fiscal year and click **Save**, as shown below. Click **OK** to confirm.

Legislative Appropriation Request

Higher Education > HE - Other E, G & P Income > Itemize

Schedule Row Name: Other Income (Itemize) Bottom Return

Items	Act 2023	Act 2024	Bud 2025	Est 2026	Est 2027
Enter data below.					
Enter data here, and the character limit is 210 for this text field.	50129	51663	79900	79900	79900
Itemized Totals:	$0	$0	$0	$0	$0

Top

Save Cancel

Click the **Return** hyperlink above the grid on the **Higher Education > HE - Other E, G & P Income > Itemize** screen to go back to the previous **Higher Education > HE - Other E, G & P Income** screen, as shown below.

Higher Education > HE - Other E, G & P Income > Itemize

Schedule Row Name: Other Income (Itemize) Bottom Return

As shown below, a summation of the amounts entered on the **Higher Education > HE - Other E, G & P Income > Itemize** screen display on the **Higher Education > HE - Other E, G & P Income** screen.

Interest on General Funds					
Local Funds in State Treasury	$0	$0	$0	$0	$0
Funds in Local Depositories, e.g., local amounts	$0	$0	$0	$0	$0
Other Income (Itemize)	$50,129	$51,663	$79,900	$79,900	$79,900
Subtotal, Other Income:	**$50,129**	**$51,663**	**$79,900**	**$79,900**	**$79,900**

Revising Amounts – To modify data, click in the appropriate field(s), revise the amount (as shown below), and click **Save**. When you save the data, the total fields for each grid automatically update.

Legislative Appropriation Request

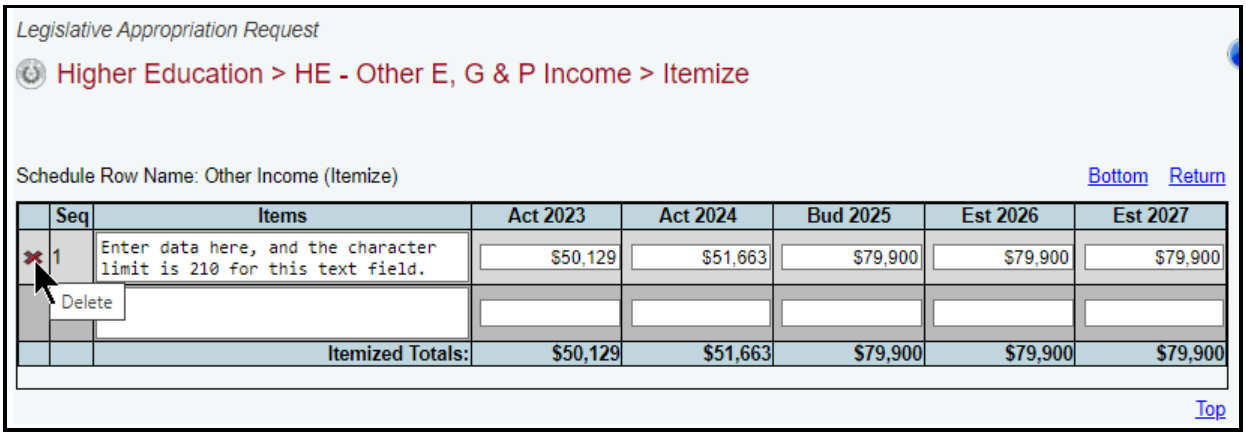
Higher Education > HE - Other E, G & P Income

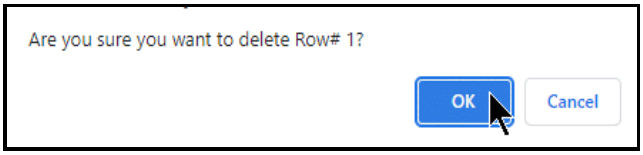
Bottom

Row Description	Act 2023	Act 2024	Bud 2025	Est 2026	Est 2027
Gross Resident Tuition	$1,234,567	$1,456,789	$1,500,000	$1,600,000	$1,600,000
Gross Non-Resident Tuition	$777,777	$888,888	999999	999999	999999
Gross Tuition:	**$2,012,344**	**$2,345,677**	**$1,500,000**	**$1,600,000**	**$1,600,000**

Deleting A Data Row – You cannot delete an entire row of data in any of the grids on the **Higher Education > HE - Other E, G & P Income** screen.

To delete a row of data on the **Higher Education > HE - Other E, G & P Income > Itemize** screen, save any unsaved data first and then click the red '**x**' in the leftmost column, as shown in the below example. Click **OK** in the confirmation window.

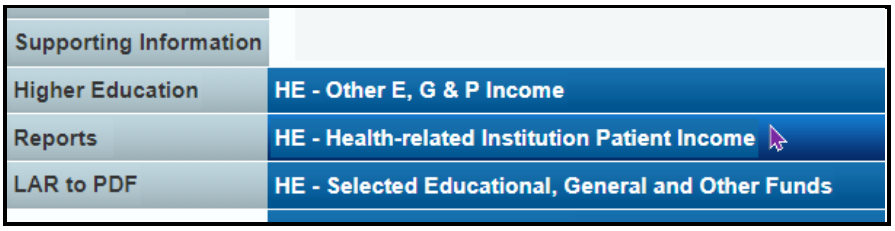




HEALTH-RELATED INSTITUTION PATIENT INCOME

Health-related institutions (HRIs) that either generate patient income from hospital operations and receive General Revenue Funds for hospital operations, or receive patient income from dental clinic operations, should enter data on the **Higher Education** menu and **HE - Health-related Institution Patient Income** submenu. The entered data provides detail on patient income collected at institutions that operate a hospital or dental clinic. The information is used to calculate the estimated appropriations for patient income. The data collected here creates the ABEST Schedule 1B report. HRIs must provide updated information for 2022 after the end of the fiscal year.

Click the Higher Education menu and the HE - Health-related Institution Patient Income submenu, as shown below. (Note: only HRIs will have a HE - Health-related Institution Patient Income submenu.)



Add the amounts (positive numbers only) for each item and fiscal year on the **Higher Education > HE - Health-related Institution Patient Income** screen (as shown in the following example), just as you did earlier under the Other E, G & P Income section of these instructions.

Legislative Appropriation Request

Higher Education > HE - Health-related Institution Patient Income

Bottom

Row Description	Act 2023	Act 2024	Bud 2025	Est 2026	Est 2027
Medical Patient Income	$11,222,333	$11,444,555	$12,000,000	$12,500,000	$12,500,000
Dental Patient Income	$0	$0	$0	$0	$0
Interest on Funds in Local Depositories	$0	$0	$0	$0	$0
Other (Itemize)	$0	$0	$0	$0	$0
Subtotal, Health-related Institutions Patient Income:	**$11,222,333**	**$11,444,555**	**$12,000,000**	**$12,500,000**	**$12,500,000**
Less: OASI Applicable to Other Funds Payroll	$0	$0	$0	$0	$0
Less: Teachers Retirement System and ORP Proportionality for Other Funds	$0	$0	$0	$0	$0

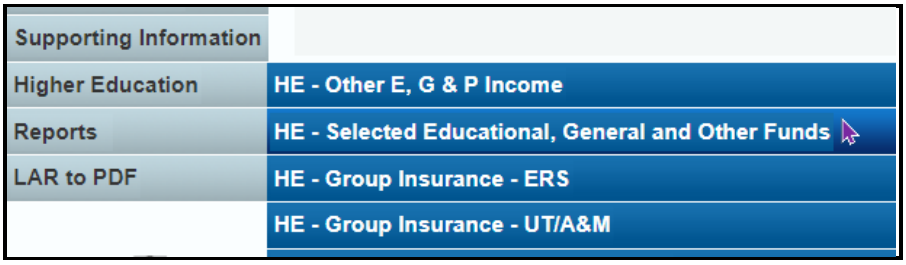
IMPORTANT

DO NOT enter negative numbers on the above grid. ABEST will automatically calculate the totals based on the "**Plus**" or **"Less"** label displayed for a given row of data.

SELECTED EDUCATIONAL, GENERAL AND OTHER FUNDS

All general academic and health-related institutions, Lamar State Colleges, and Texas State Technical Colleges should enter data on the **Higher Education** menu and **HE - Selected Educational, General and Other Funds** submenu. The information collected here summarizes Educational, General, and Other Funds, and includes funding sources not reflected in ABEST Schedule 1A or 1B or the Summary of Request. The data entered here creates the ABEST Schedule 2 report.

Click the Higher Education menu and the HE - Selected Educational, General and Other Funds submenu, as shown below.



Add the amounts (positive numbers only) for each item and fiscal year on the **Higher Education > HE - Selected Educational, General and Other Funds** screen, just as you did earlier under the Other E, G & P Income section of these instructions.

Legislative Appropriation Request

Higher Education > HE - Selected Educational, General and Other Funds

Bottom

Row Description	Act 2023	Act 2024	Bud 2025	Est 2026	Est 2027
General Revenue Transfers					
Transfer from Coordinating Board for Texas College Work Study Program (2021, 2022, 2023)	$1	$2	$3	$0	$0
Transfer from Coordinating Board for Professional Nursing Shortage Reduction Program	$0	$0	$0	$0	$0

IMPORTANT

DO NOT enter negative numbers on the grid on the **Higher Education > HE - Selected Educational, General and Other Funds** screen. ABEST will automatically calculate the totals based on the "**Plus"** or **"Less"** label displayed for a given row.

GROUP INSURANCE

Review the categories and ABEST submenus noted in the below table to determine where to enter your group insurance detail.

GROUP INSURANCE FOR INSTITUTIONS OF HIGHER EDUCATION - ABEST DATA ENTRY SUBMENUS AND CATEGORIES	
ABEST SUBMENU	**CATEGORY**
HE - Group Insurance - ERS	Institutions participating in the Employees Retirement System's (ERS) Group Benefits (Schedule 3A)
HE - Group Insurance – UT/A&M	Components of The University of Texas and Texas A&M Systems (Schedule 3B)
HE - Group Insurance – Junior Colleges	Junior Colleges (Schedule 3C)
HE - Group Insurance – Supplemental	University of Texas Medical Branch at Galveston - Correctional Managed Health Care employees of the Texas Department of Criminal Justice and Texas Juvenile Justice Department (Schedule 3D)
HE - Group Insurance – Supplemental	University of Texas Health Science Center at Houston - Harris County Psychiatric Center employees (Schedule 3D)
HE - Group Insurance – Supplemental	Texas Tech University Health Sciences Center - Texas Department of Criminal Justice Correctional Managed Health Care employees (Schedule 3D)
HE - Group Insurance – Supplemental	Institutions of higher education with an active contract for Correctional Managed Health Care with the Texas Department of Criminal Justice (Schedule 3D)
HE - Group Insurance – Supplemental	Texas A&M Forest Service – employees funded through appropriations from General Revenue – Insurance Maintenance Tax (Schedule 3D)

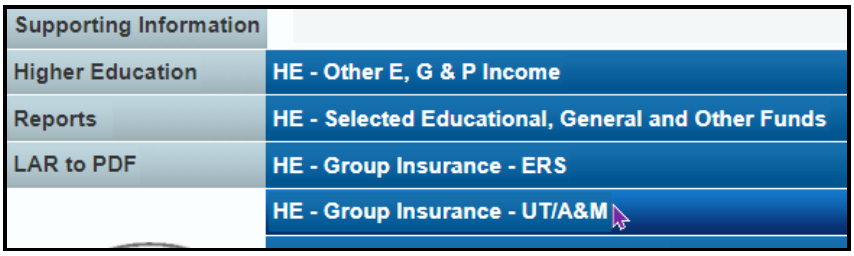
IMPORTANT

You cannot enter data for retirees on the ABEST submenu titled HE - Group Insurance – ERS. ERS enters the data for retirees.

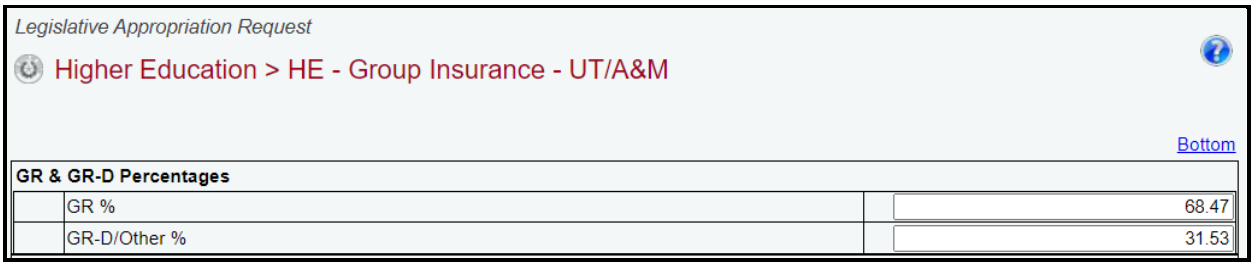
ERS, UT/A&M, AND SUPPLEMENTAL SUBMENUS

The **HE - Group Insurance – UT/A&M** submenu on the **Higher Education** menu is used as the primary example in these instructions for entering group insurance data on the three submenus labeled **ERS, UT/A&M,** and **Supplemental**. You must use the relevant submenu depending on the category your institution falls into, but the basic steps are the same. Refer to the *Detailed Instructions* for guidance and for determining the reporting period.

Click the **Higher Education** menu and the **HE - Group Insurance – UT/A&M** submenu (as shown in the following graphic).



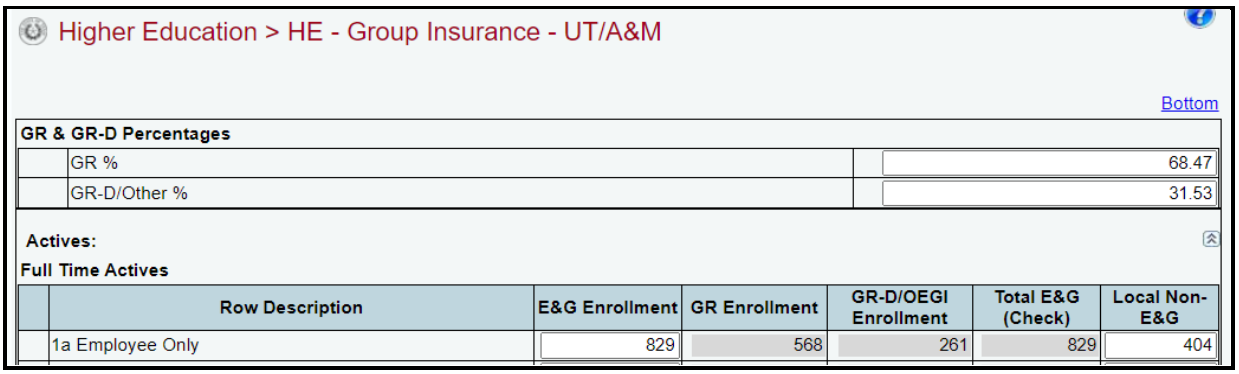
GR & GR-D Percentages – Enter the **GR%** and **GR-D/Other%** values in the **GR & GR-D Percentages** grid (as shown below) and click **Save**. Click **OK** to confirm.



IMPORTANT

The sum of the **GR** and **GR-Dedicated/Other** percentages must equal 100%; otherwise, your data will not be saved. If an error message appears, click **OK** in the dialog box (as shown below) and review the edit near the bottom of the screen. Edit the values so that they equal 100%, and click **Save**.

Actives – Scroll down to the **Actives** grid to enter detail for active employees. As shown in the below example, enter the **E&G Enrollment** and **Local Non-E&G** amounts for each item in the **Full Time Actives** grid and click **Save**. Click **OK** to confirm. The **GR Enrollment**, **GR-D/OEGI Enrollment**, and **Total E&G (Check)** data fields automatically calculate based on the percentages entries made in the **GR & GR-D Percentages** grid.



Scroll down to the **Part Time Actives** grid, enter the **E&G Enrollment** and **Local Non-E&G** amounts (as shown below) and click **Save**. Click **OK** to confirm.

6a Eligible, Not Enrolled	18	12	6	18	7
Total full time actives:	**1,652**	**1,131**	**521**	**1,652**	**630**
Part Time Actives					
1b Employee Only	53	36	17	53	34
2b Employee and Children	*14*	0	0	0	*5*
3b Employee and Spouse	*12*	0	0	0	*6*

Retirees – Scroll down to the **Retirees** grid to enter detail for full time and part time retirees. Enter the **E&G Enrollment** and **Local Non-E&G** amounts for each item, just as you did under the previous **Actives** section of these instructions.

Retirees:

Full Time Retirees

Row Description	E&G Enrollment	GR Enrollment	GR-D/OEGI Enrollment	Total E&G (Check)	Local Non-E&G
1c Employee Only	0	0	0	0	0
2c Employee and Children	0	0	0	0	0
3c Employee and Spouse	0	0	0	0	0
4c Employee and Family	0	0	0	0	0
5c Eligible, Opt Out	0	0	0	0	0
6c Eligible, Not Enrolled	0	0	0	0	0
Total full time retirees:	**0**	**0**	**0**	**0**	**0**
Part Time Retirees					
1d Employee Only	0	0	0	0	0

Enrollment – Scroll down to the **Enrollment** grid, as shown in the below example. The **Enrollment** grid is a summation of the data previously entered in the **Actives** and **Retirees** grids.

Enrollment:

Full Time Enrollment

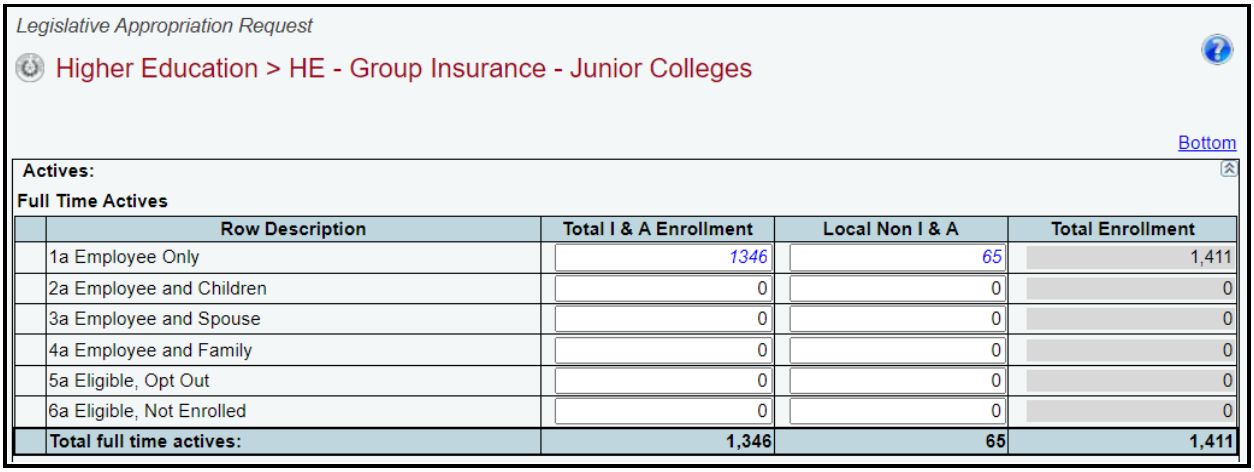
Row Description	E&G Enrollment	GR Enrollment	GR-D/OEGI Enrollment	Total E&G (Check)	Local Non-E&G
1e Employee Only	2,260	1,548	712	2,260	2,536
2e Employee and Children	236	162	74	236	139
3e Employee and Spouse	861	589	272	861	873
4e Employee and Family	344	235	109	344	133
5e Eligible, Opt Out	52	36	16	52	69
6e Eligible, Not Enrolled	18	12	6	18	8
Total full time enrollment:	**3,771**	**2,582**	**1,189**	**3,771**	**3,758**
Total Enrollment					
1f Employee Only	2,313	1,584	729	2,313	2,570
2f Employee and Children	250	172	78	250	144
3f Employee and Spouse	873	597	276	873	879
4f Employee and Family	348	238	110	348	136
5f Eligible, Opt Out	62	43	19	62	71
6f Eligible, Not Enrolled	528	361	167	528	165
Total enrollment:	**4,374**	**2,995**	**1,379**	**4,374**	**3,965**

Top

JUNIOR COLLEGES

For junior colleges to enter group insurance data, click the **Higher Education** menu and the **HE - Group Insurance – Junior Colleges** submenu, as shown below. (Note: only junior colleges will have the **HE - Group Insurance – Junior Colleges** submenu.)

Actives – As shown in the below example, enter detail for active junior college employees in the **Actives** grid. Enter the **Total I & A Enrollment** (instructional and administrative positions) and **Local Non I & A** amounts for each item in the **Full Time Actives** grid and click **Save**. Click **OK** to confirm. The **Total Enrollment** data field automatically calculates based on the entered detail.



Legislative Appropriation Request

Higher Education > HE - Group Insurance - Junior Colleges

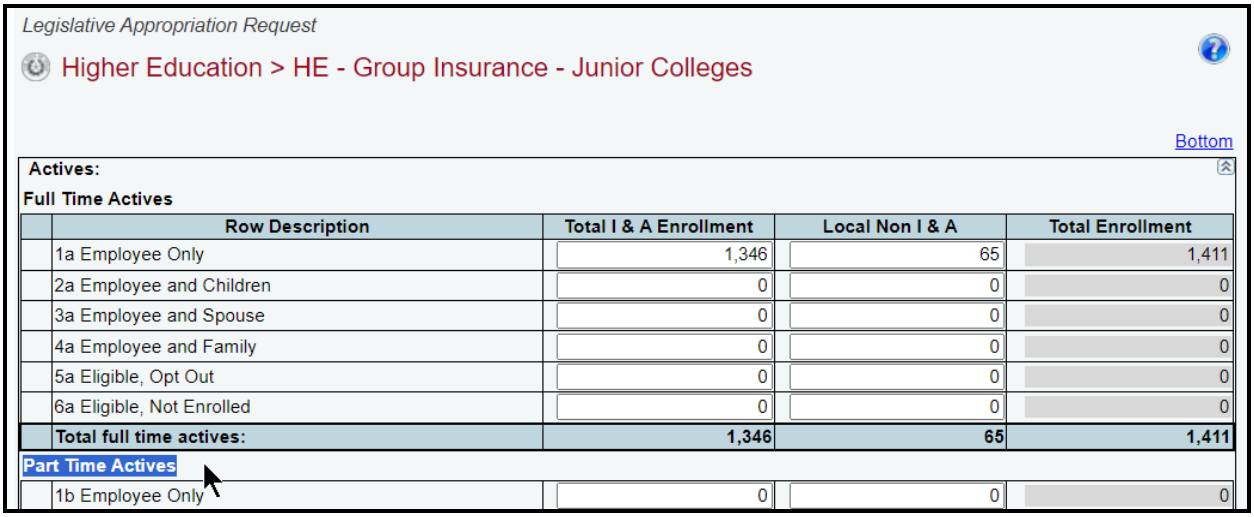
Bottom

Actives:

Full Time Actives

	Row Description	Total I & A Enrollment	Local Non I & A	Total Enrollment
	1a Employee Only	1346	65	1,411
	2a Employee and Children	0	0	0
	3a Employee and Spouse	0	0	0
	4a Employee and Family	0	0	0
	5a Eligible, Opt Out	0	0	0
	6a Eligible, Not Enrolled	0	0	0
	Total full time actives:	**1,346**	**65**	**1,411**

Scroll down to the **Part Time Actives** grid (as shown below) to enter the **Total I & A Enrollment** and **Local Non I & A** amounts for each item and click **Save**. Click **OK** to confirm.



Legislative Appropriation Request

Higher Education > HE - Group Insurance - Junior Colleges

Bottom

Actives:

Full Time Actives

	Row Description	Total I & A Enrollment	Local Non I & A	Total Enrollment
	1a Employee Only	1,346	65	1,411
	2a Employee and Children	0	0	0
	3a Employee and Spouse	0	0	0
	4a Employee and Family	0	0	0
	5a Eligible, Opt Out	0	0	0
	6a Eligible, Not Enrolled	0	0	0
	Total full time actives:	**1,346**	**65**	**1,411**

Part Time Actives

	1b Employee Only	0	0	0

Retirees – Scroll down to the **Retirees** grid (as shown below) to enter detail for junior college retirees. Enter the **Total I & A Enrollment** and **Local Non I & A** amounts for each item for the full time and part time retirees, just as you did under the previous junior colleges **Actives** section of these instructions.

6b Eligible, Not Enrolled	0	0	0
Total part time actives:	**0**	**7**	**7**
Total actives:	**2,259**	**98**	**2,357**

Retirees:
Full Time Retirees

Row Description	Total I & A Enrollment	Local Non I & A	Total Enrollment
1c Employee Only	0	0	0

Enrollment – Scroll down to the **Enrollment** grid, as shown below. The **Enrollment** grid is a summation of the data previously entered in the **Actives** and **Retirees** grids.

Enrollment:
Full Time Enrollment

Row Description	Total I & A Enrollment	Local Non I & A	Total Enrollment
1e Employee Only	1,379	79	1,458
2e Employee and Children	368	14	382
3e Employee and Spouse	261	15	276
4e Employee and Family	244	8	252
5e Eligble, Opt Out	28	0	28
6e Eligible, Not Enrolled	34	0	34
Total full time enrollment:	**2,314**	**116**	**2,430**

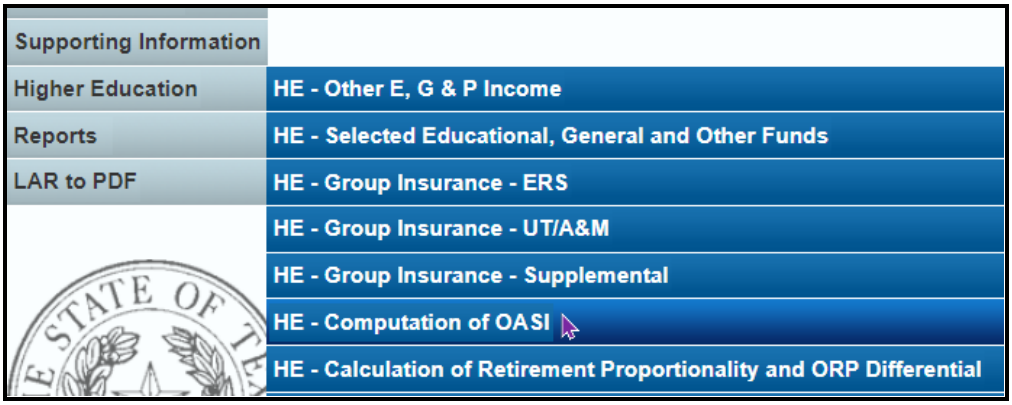
Total Enrollment

1f Employee Only	1,379	83	1,462
2f Employee and Children	368	14	382

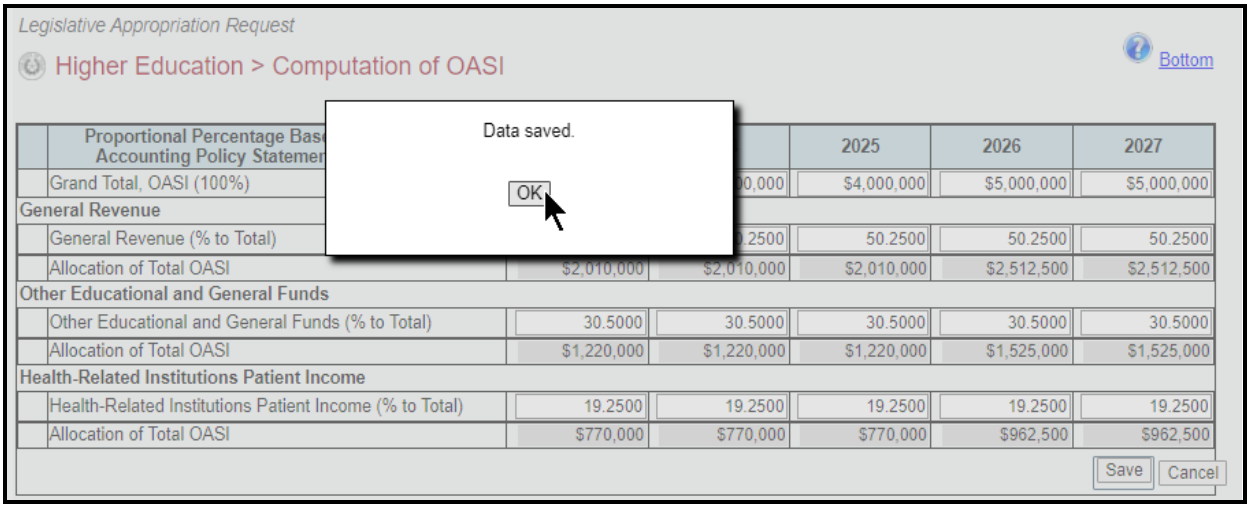
COMPUTATION OF OASI

All general academic and health-related institutions, Lamar State Colleges, Texas State Technical Colleges, and Texas A&M System agencies should enter data on the **Higher Education** menu and **HE - Computation of OASI** submenu. The entered data provides detail for actual and estimated (OASI) for fiscal years 2023–27. This information is used to calculate the amount to be deducted from the Other Educational and General Income Estimates. This data creates the ABEST Schedule 4 report.

Click the **Higher Education** menu and the **HE - Computation of OASI** submenu, as shown below.

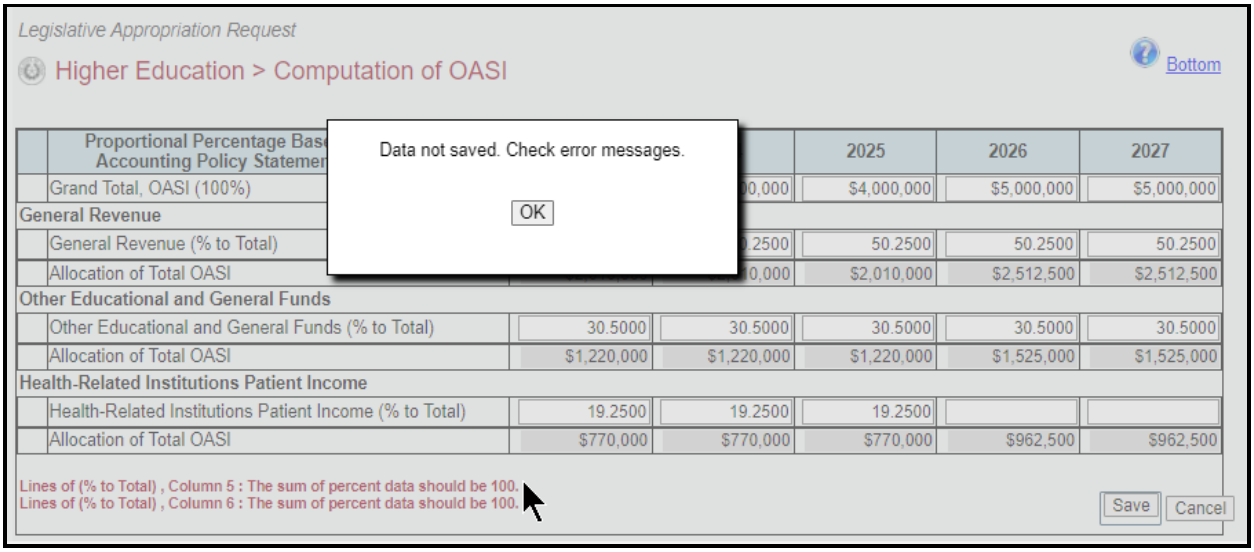


Enter the Grand Total, OASI (100%) for each fiscal year. Enter General Revenue (% to Total), Other Educational and General Funds (% to Total), and Health-Related Institutions Patient Income (% to Total) for each fiscal year and click Save. Click OK to confirm (shown below). The Allocation of Total OASI for each grid automatically calculates based on the data entered.



IMPORTANT

The sum total (**General Revenue**, **Other Educational and General Funds**, and **Health-Related Institutions Patient Income**) for each fiscal year must equal 100%; otherwise, your data will not be saved. If an error message appears, click **OK** in the dialog box and review the edit near the bottom of the screen (red text as shown in the below example). Edit the values so that they equal 100%, and click **Save**.

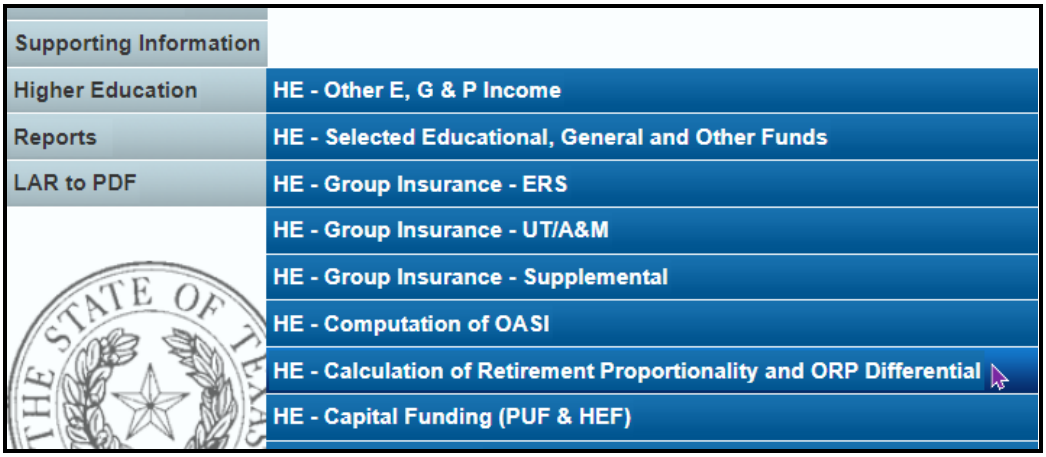


CALCULATION OF RETIREMENT PROPORTIONALITY AND ORP DIFFERENTIAL

All general academic and health-related institutions, Lamar State Colleges, Texas State Technical Colleges, and Texas A&M System agencies should enter data on the **Higher Education** menu and **HE - Calculation of Retirement Proportionality and ORP Differential** submenu. The information collected here provides detail for actual and estimated proportionality and Optional

Retirement Program (ORP) differential for fiscal years 2023 through 2027. The data collected here creates the ABEST Schedule 5 report.

Click the Higher Education menu and the HE - Calculation of Retirement Proportionality and ORP Differential submenu, as shown below.



For each fiscal year, enter the data for the payroll and employer contributions (rows 1-4), **Proportionality Percentage** grid, **Differential** grid, and click **Save** (as shown in the below example). Click **OK** to confirm. ABEST will use the data you enter here to calculate the **Other E & G Percentage x Total Employer Contribution to Retirement Programs** and **HRI Patient Income Percentage x Total Employer Contribution to Retirement Programs** (gray rows) along with the **Total Differential**.

Legislative Appropriation Request

Higher Education > HE - Calculation of Retirement Proportionality and ORP Differential

Bottom

	Row Description	Act 2023	Act 2024	Bud 2025	Est 2026	Est 2027
	Gross Educational and General Payroll - Subject To TRS Retirement	$85,176,000	$92,663,000	$96,369,000	$100,224,000	$100,224,000
	Employer Contribution to TRS Retirement Programs	$0	$0	$0	$0	$0
	Gross Educational and General Payroll - Subject To ORP Retirement	$0	$0	$0	$0	$0
	Employer Contribution to ORP Retirement Programs	$0	$0	$0	$0	$0
Proportionality Percentage						
	General Revenue	0.0000	0.0000	0.0000	0.0000	0.0000
	Other Educational and General Income	0.0000	0.0000	0.0000	0.0000	0.0000
	Health-related Institutions Patient Income	0.0000	0.0000	0.0000	0.0000	0.0000
View Other E & G Proportional Contribution and HRI Patient Income Contribution						
	Other E&G Percentage x Total Employer Contribution to Retirement Programs	$0	$0	$0	$0	$0
	HRI Patient Income Percentage x Total Employer Contribution to Retirement Programs	$0	$0	$0	$0	$0
Differential						
	Differential Percentage	0.0000	0.0000	0.0000	0.0000	0.0000
	Gross Payroll Subject to Differential - Optional Retirement Program	$0	$0	$0	$0	$0
	Total Differential:	**$0**	**$0**	**$0**	**$0**	**$0**

Save Cancel

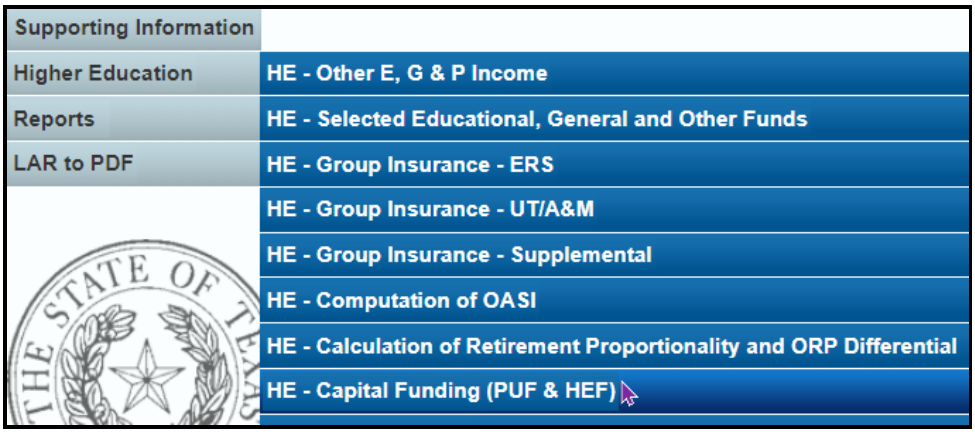
IMPORTANT

The sum of the proportionality percentage for each fiscal year must equal 100%; otherwise, your data will not be saved. If an error message appears, click **OK** in the dialog box and review the edit near the bottom of the screen. Edit the values so that they equal 100%, and click **Save**.

CAPITAL FUNDING (PUF & HEF)

All general academic and health-related institutions, Lamar State Colleges, Texas State Technical Colleges, and Texas A&M System agencies must enter data on the **Higher Education** menu and **HE - Capital Funding (PUF & HEF)** submenu. The data collected here provides information on Permanent University Fund (PUF) and Higher Education Fund (HEF) bond proceeds and debt service, as well as information on Capital Construction Assistance Projects Revenue Bonds and patient income. The data collected here creates the ABEST Schedule 6 report.

Click the **Higher Education** menu and **HE - Capital Funding (PUF & HEF)** submenu (shown below).



On the **Higher Education > HE - Capital Funding (PUF & HEF)** screen (shown in the following graphic), enter the amounts for each item and fiscal years 2023 through 2027, just as you did earlier under the Other E, G & P Income section of these instructions. Refer to the *Detailed Instructions* for additional guidance.

Legislative Appropriation Request

Higher Education > HE - Capital Funding (PUF & HEF)

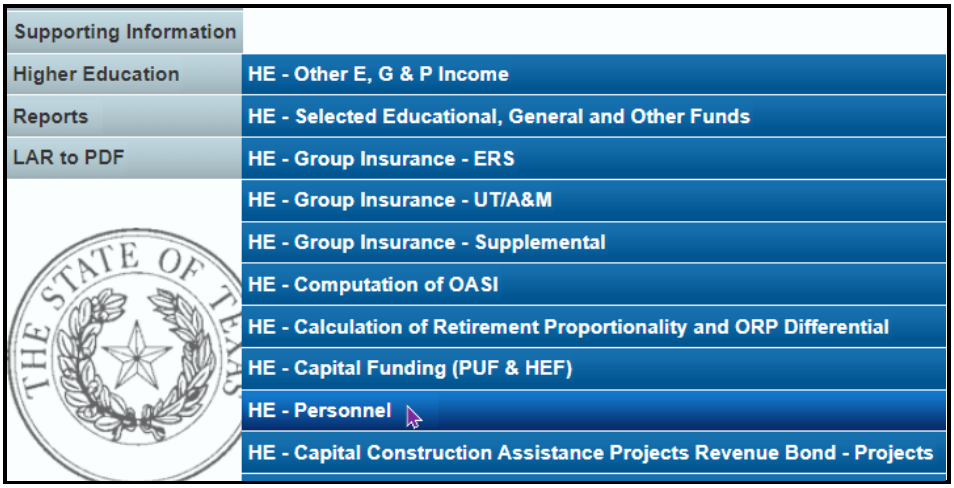
Bottom

	A. PUF Bond Proceeds Allocation	$2	$2	$3	$4	$5
Project Allocation						
	Library Acquisitions	$1	$2	$3	$4	$5
	Construction, Repairs and Renovations	$0	$0	$0	$0	$0
	Furnishings & Equipment	$0	$0	$0	$0	$0
	Computer Equipment & Infrastructure	$0	$0	$0	$0	$0
	Reserve for Future Consideration	$1	$0	$0	$0	$0
	Other (Itemize)	$0	$0	$0	$0	$0
	B. HEF General Revenue Allocation	**$0**	**$0**	**$0**	**$0**	**$0**
Project Allocation						
	Library Acquisitions	$0	$0	$0	$0	$0
	Construction, Repairs and Renovations	$0	$0	$0	$0	$0
	Furnishings & Equipment	$0	$0	$0	$0	$0

PERSONNEL

All general academic and health-related institutions, Lamar State Colleges, Texas State Technical Colleges, and Texas A&M System agencies should enter data on the **Higher Education** menu and **HE - Personnel** submenu. The data collected here provides information on FTE positions at institutions, which is in addition to the information included on the **Strategy** menu and **FTEs** submenu. The data collected here creates the ABEST Schedule 7 report.

Click the **Higher Education** menu and the **HE - Personnel** submenu, as shown below.



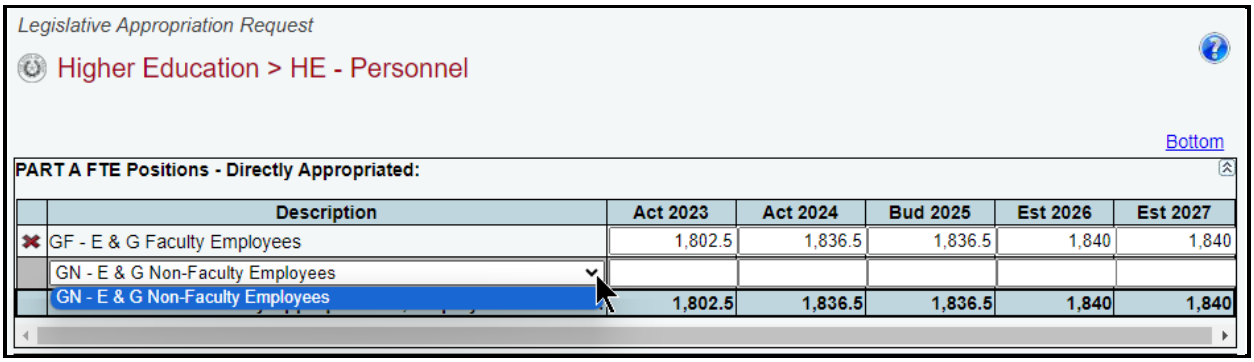
FTE POSITIONS (PART A)

For the three **PART A FTE Positions** grids (**Directly Appropriated**, **Other Appropriated Funds**, and **Non Appropriated Funds**), enter your data for each fiscal year. Refer to the *Detailed Instructions* for additional guidance as needed.

IMPORTANT

The ABEST grids for **PART B Personnel Headcount** and **PART C Salaries,** that were required in previous legislative sessions, are discontinued. **PART B** and **PART C** are no longer required in ABEST, effective as of the 87th Legislative Session.

Adding FTEs – Use the gray section at the bottom of each grid to add an FTE **Description** (as shown in the below example). Select a **Description** from the drop-down menu boxes, enter the FTE amounts associated with each fiscal year, and click **Save**. Click **OK** to confirm. The data will not save for an added **Description** unless you have entered at least one fiscal year FTE amount.



If you select an **OA5 – Other Transfer from THECB** or **OA6 - Other (Itemize)** description from a grid's drop-down menu, you will click **Save** and **OK** to confirm, without entering (at this process step) any fiscal year FTE amounts for the selected **OA5 – Other Transfer from THECB** or **OA6 - Other (Itemize)** description (as shown in the below example). See the next section of these instructions labeled **Adding Itemized FTEs** for data entry guidance for **OA5 – Other Transfer from THECB** or **OA6 - Other (Itemize)** description items.

Bottom

PART A FTE Positions - Directly Appropriated:

PART A FTE Positions - Other Appropriated Funds:

Description	Act 2023	Act 2024	Bud 2025	Est 2026	Est 2027
OA3 - Texas Research Incentive Program	1,520.5	1,762.5	1,762.5	1,765	1,765
OA5 - Other Transfer from THECB	0	0	0	0	0
OA6 - Other (Itemize)	0	0	0	0	0
OA4 - GME Expansion					
Other Approp. Funds, Employee FTE Totals:	1,520.5	1,762.5	1,762.5	1,765	1,765

Adding Itemized FTEs – To add fiscal year FTE amounts for a selected **OA5 – Other Transfer from THECB** or **OA6 - Other (Itemize)** description, click on the magnifying glass that displays to the left of the **Description** (as shown in the following example) which will direct you to the **Personnel Itemize** submenu.

PART A FTE Positions - Directly Appropriated:

PART A FTE Positions - Other Appropriated Funds:

Description	Act 2023	Act 2024	Bud 2025	Est 2026	Est 2027
OA3 - Texas Research Incentive Program	1,520.5	1,762.5	1,762.5	1,765	1,765
OA5 - Other Transfer from THECB	0	0	0	0	0
OA6 - Other (Itemize)	0	0	0	0	0
Show Personnel Itemize					
Other Approp. Funds, Employee FTE Totals:	1,520.5	1,762.5	1,762.5	1,765	1,765

On the **Higher Education** menu and **HE - Personnel Itemize** submenu, enter the **Item Description** (35 character limit for the text field) and the FTE amounts for each fiscal year and click **Save**. Click **OK** to confirm. Click **Return** to return to the **Higher Education > HE - Personnel** screen.

Bottom

Personnel Type: OA6, Other (Itemize)

PART A FTE Positions Itemized - Other Appropriated:

Seq	Item Description	Act 2023	Act 2024	Bud 2025	Est 2026	Est 2027
Enter data below.						
	description... (35 character limit)	0	50	50	50	50
	Itemized FTE Totals:	0	0	0	0	0

Top

Save Cancel Return

A summation of the amounts entered on the **Higher Education > HE - Personnel Itemize** screen display on the **Higher Education > HE - Personnel** screen, as shown in the below example.

Legislative Appropriation Request

Higher Education > HE - Personnel

Bottom

PART A FTE Positions - Directly Appropriated:

Description	Act 2023	Act 2024	Bud 2025	Est 2026	Est 2027
GF - E & G Faculty Employees	1,802.5	1,836.5	1,836.5	1,840	1,840
GN - E & G Non-Faculty Employees					
Directly Approp. Funds, Employee FTE Totals:	**1,802.5**	**1,836.5**	**1,836.5**	**1,840**	**1,840**

PART A FTE Positions - Other Appropriated Funds:

Description	Act 2023	Act 2024	Bud 2025	Est 2026	Est 2027
OA3 - Texas Research Incentive Program	1,520.5	1,762.5	1,762.5	1,765	1,765
OA4 - GME Expansion	0	0	0	0	0
OA5 - Other Transfer from THECB	0	0	0	0	0
OA6 - Other (Itemize)	0	50	50	50	50
OA1 - AUF					
Other Approp. Funds, Employee FTE Totals:	**1,520.5**	**1,812.5**	**1,812.5**	**1,815**	**1,815**

Repeat the previous steps to add as many FTEs as needed.

Revising FTEs – Revise FTE amounts as necessary. Click on the magnifying glass to modify any **OA6 - Other (Itemize)** or **OA5 - Other Transfer from THECB** entries. Click **Save** and **OK** to confirm.

IMPORTANT

You *cannot* modify the **Description** once the selected item has been saved. If you need to modify the **Description**, delete the existing row and re-add the information.

Deleting FTEs – To delete a row of FTE data, save any unsaved data first and then click the red 'x' to the left of the **Description** (as shown below). Click **OK** to confirm.

PART A FTE Positions - Other Appropriated Funds:

Description	Act 2023	Act 2024	Bud 2025	Est 2026	Est 2027
OA3 - Texas Research Incentive Program	1,520.5	1,762.5	1,762.5	1,765	1,765
OA5 - Other Transfer from THECB	0	0	0	0	0
Delete - Other (Itemize)	0	50	50	50	50
OA1 - AUF					
Other Approp. Funds, Employee FTE Totals:	**1,520.5**	**1,812.5**	**1,812.5**	**1,815**	**1,815**

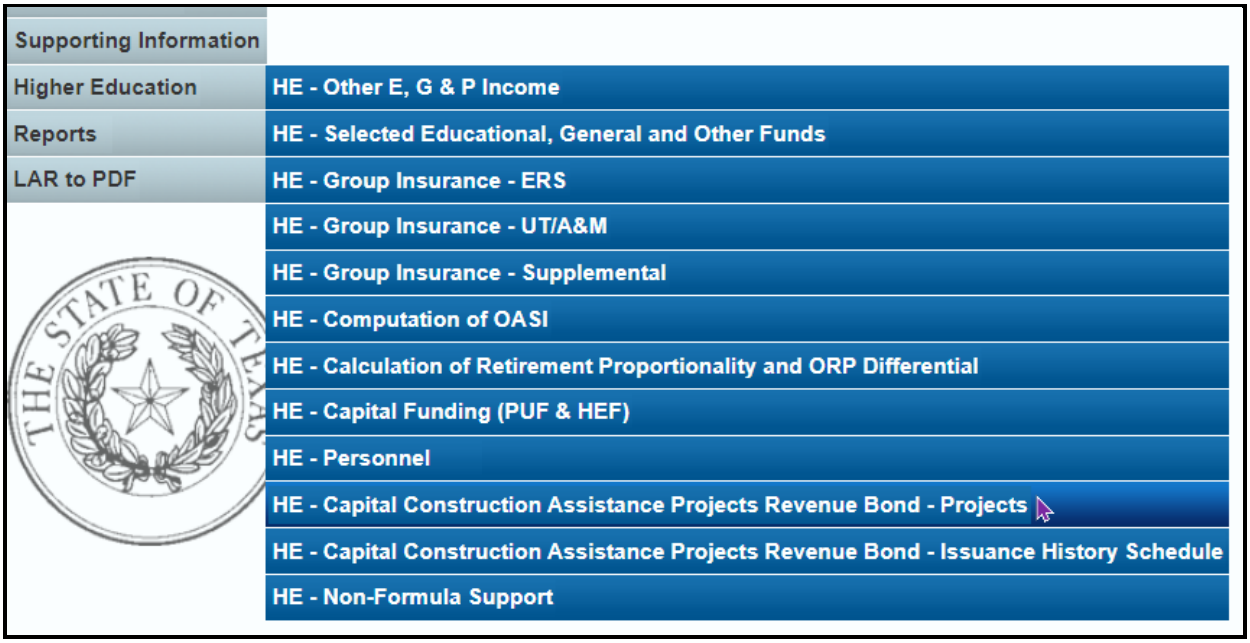
Are you sure you want to delete Row# 2?

OK Cancel

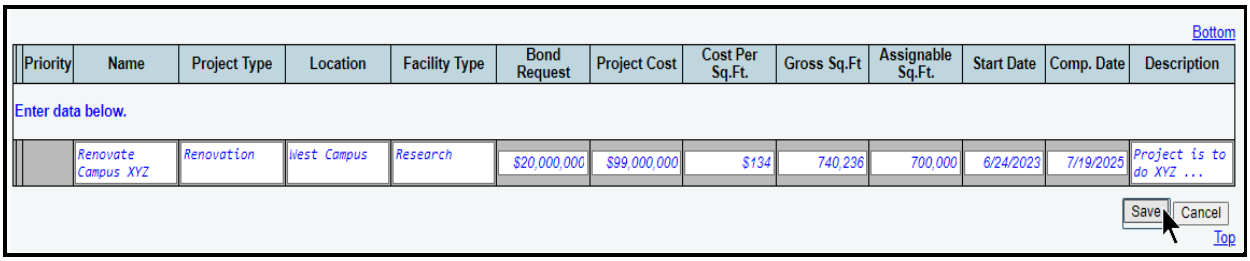
CAPITAL CONSTRUCTION ASSISTANCE PROJECTS REVENUE BOND - PROJECTS

Each institution (excluding Junior Colleges) seeking Capital Construction Assistance Projects revenue bond authority shall provide information on each proposed project for which Capital Construction Assistance Projects revenue bond funding is being requested. The data collected on the **Higher Education** menu and the **HE - Capital Construction Assistance Projects Revenue Bond - Projects** submenu provides information to evaluate proposed Capital Construction Assistance Projects revenue bond funded projects. The information entered here creates the ABEST Schedule 8A report.

Click the Higher Education menu and the HE - Capital Construction Assistance Projects Revenue Bond - Projects submenu, as shown below.

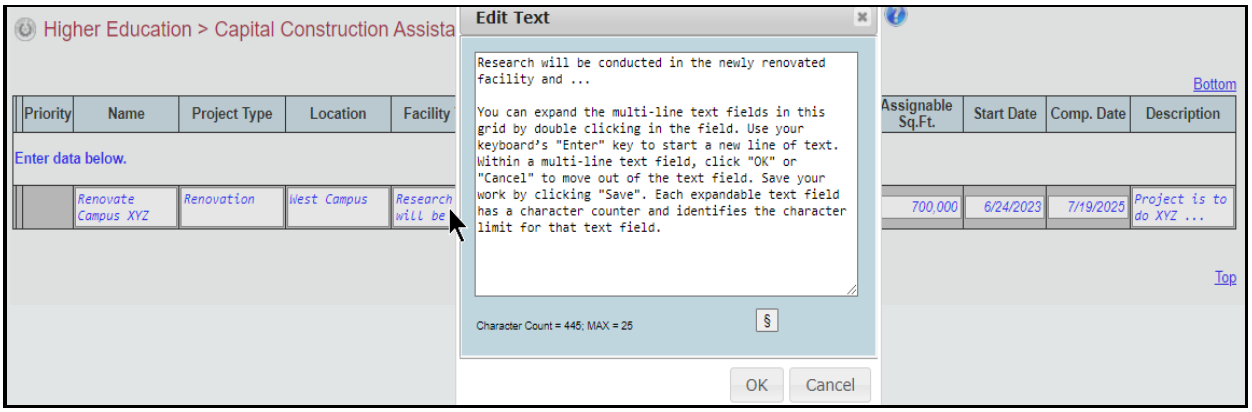


Adding A Project – On the **Higher Education > HE - Capital Construction Assistance Projects Revenue Bond - Projects** screen (shown in the following example), use the gray section to add the Name, Project Type, Location, Facility Type, Bond Request, Project Cost, Cost Per Sq. Ft., Gross Sq. Ft., Assignable Sq. Ft., Start Date, Comp. Date, and Description, and click Save. ABEST will automatically assign the Priority field. Click OK to confirm. Refer to the *Detailed Instructions* for details on the required information.



TIP

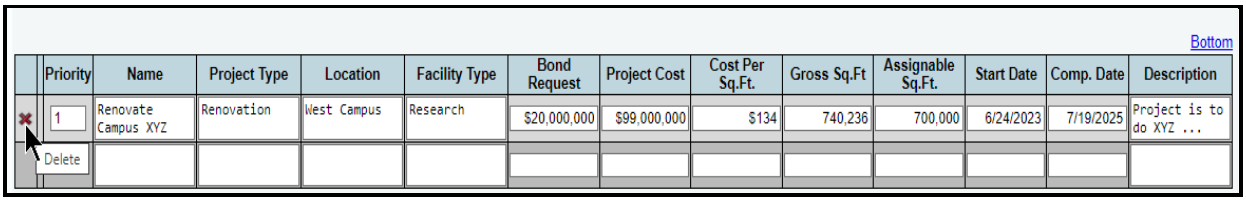
You can expand the multi-line text fields in the grid shown above by double clicking in the field. Use your keyboard's **Enter** key to start a new line of text. Within a multi-line text field, click **OK** or **Cancel** to move out of the text field. Save your work by clicking **Save**. Each expandable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

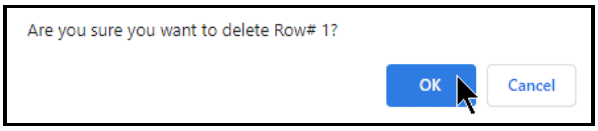


Repeat the previous steps to add additional projects.

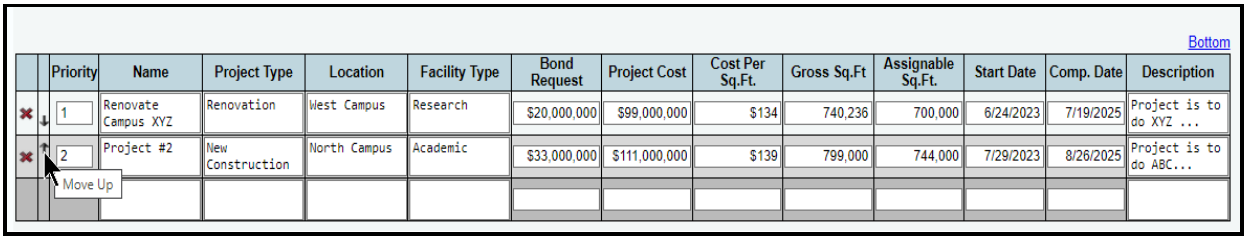
Revising Projects – Click in the appropriate fields on the **Higher Education > HE - Capital Construction Assistance Projects Revenue Bond - Projects** grid to modify the project details and click **Save**. Click **OK** to confirm.

Deleting Projects – As shown below, delete projects by clicking the red 'x' in the leftmost position on the grid. Click **OK** in the confirmation window.





Resequencing Projects – Click the ↑↓ arrows to resequence the projects (shown below). Sequence 2 will move to sequence 1 by clicking the up arrow. Another way to re-sequence projects is to change the numbers in the **Priority** column.



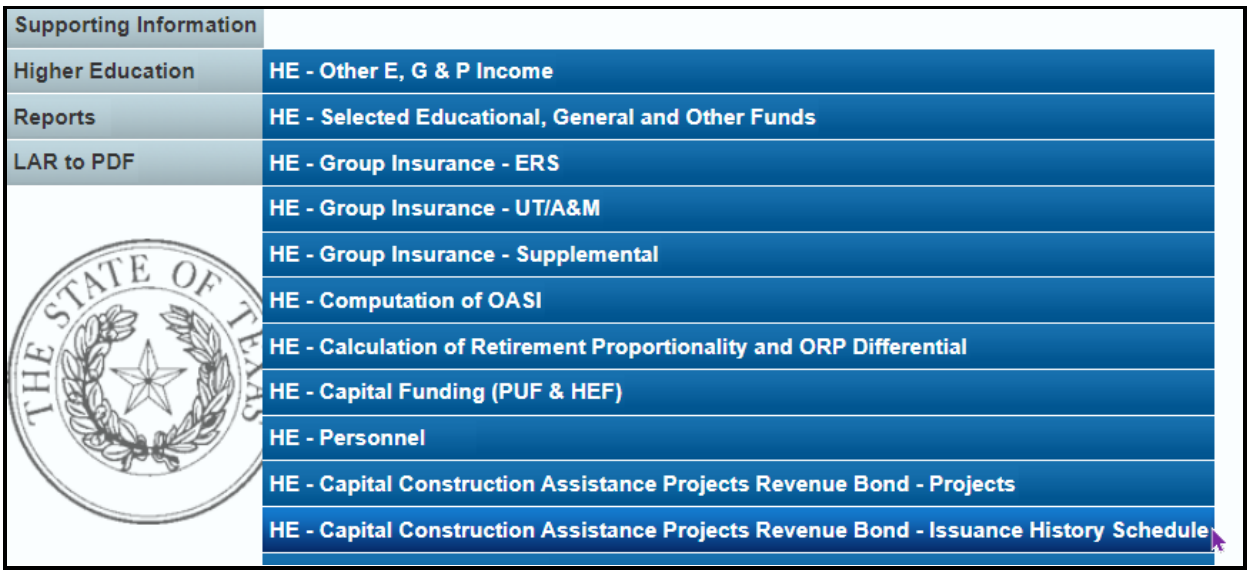
CAPITAL CONSTRUCTION ASSISTANCE PROJECTS REVENUE BOND-ISSUANCE HISTORY SCHEDULE

Each issuing entity that is responsible for the issuance of Capital Construction Assistance Projects revenue bond projects should enter data on the **Higher Education** menu and the **HE - Capital Construction Assistance Projects Revenue Bond - Issuance History Schedule** submenu.

- Each system office for those components within systems.
- Each independent institution for those that issue their own bonds or go through the Texas Public Finance Authority.

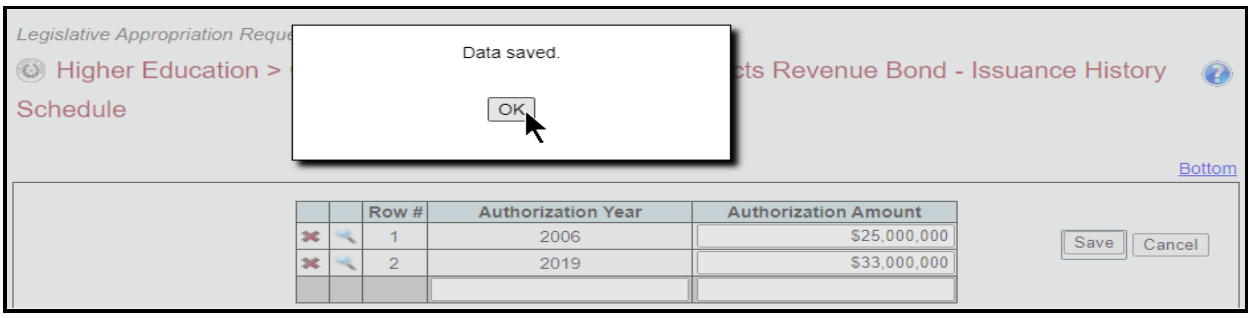
System offices that issue bonds system-wide for all components should enter data on this submenu for each component institution that has been authorized Capital Construction Assistance Projects revenue bond projects in the past. Refer to the *Detailed Instructions* for additional guidance as needed.

Click the **Higher Education** menu and the **HE - Capital Construction Assistance Projects Revenue Bond - Issuance History Schedule** submenu, as shown below. The data collected here creates the ABEST Schedule 8B report.



AUTHORIZATION DETAIL

Adding Authorization Amounts – On the **Higher Education > HE - Capital Construction Assistance Projects Revenue Bond - Issuance History Schedule** screen, use the gray section to add the Authorization Year and Authorization Amount and click Save. Click OK to confirm (as shown below). ABEST will automatically assign the Row #.

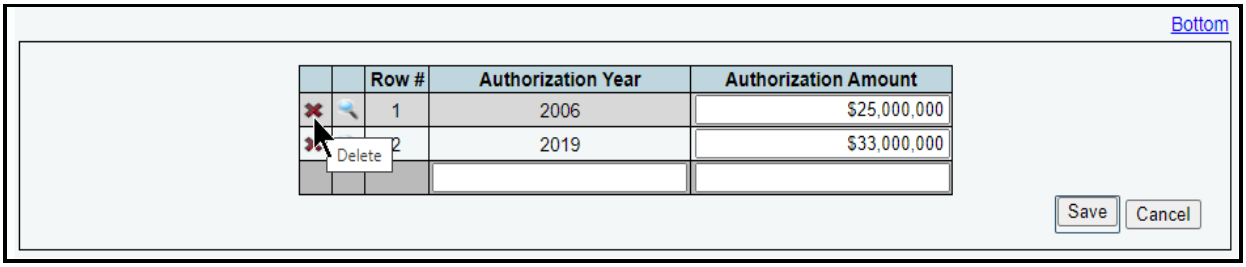


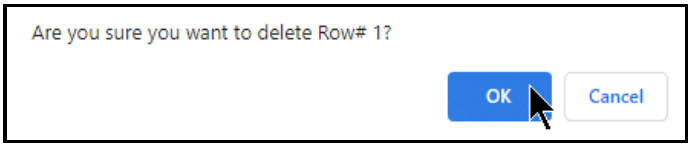
Revising Authorization Amounts – Click in the appropriate fields on the grid to modify the details and click **Save**. Then click **OK** to confirm.

IMPORTANT

You *cannot* modify the **Authorization Year** once the item has been saved. If you need to modify the **Authorization Year**, delete the existing row and re-add the information.

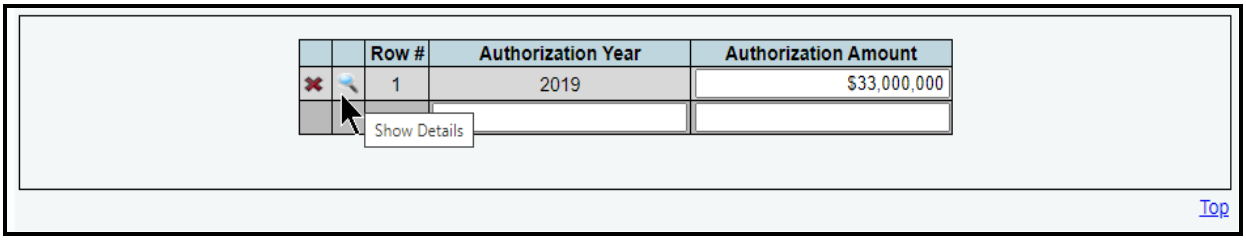
Deleting Authorization Year and Amount – Delete an **Authorization Year** and its related amount by clicking the red '**x**' in the leftmost position on the grid, as shown below. Click **OK** in the confirmation window.



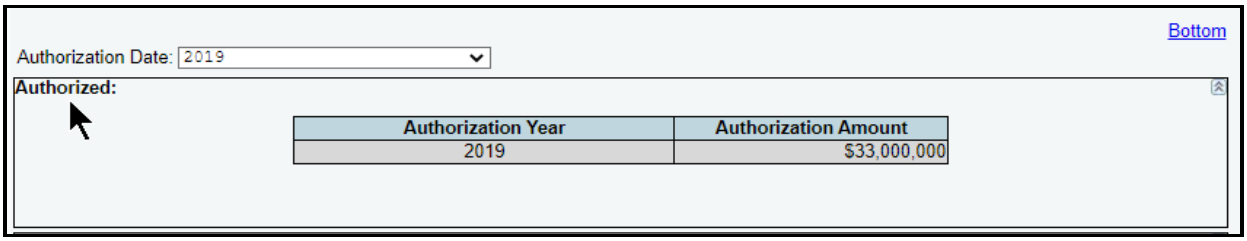


ACTUAL AND PROPOSED DETAIL

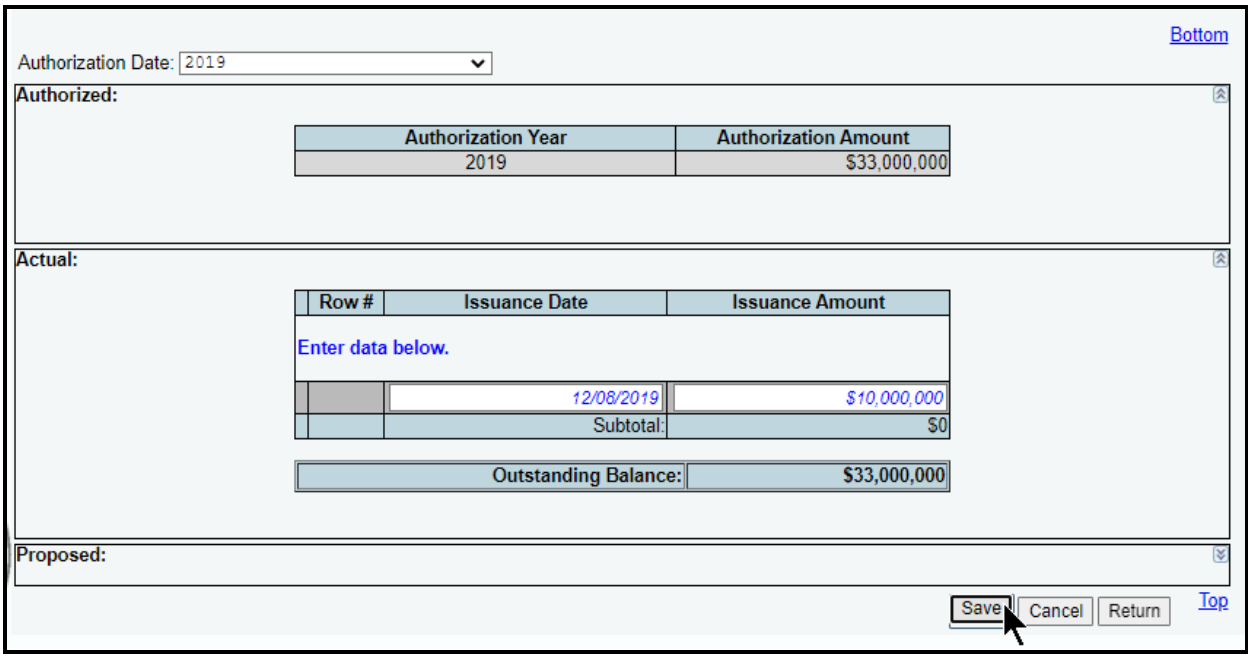
Click the magnifying glass (as shown below) to be directed to the **Higher Education > HE - Capital Construction Assistance Projects Revenue Bond – Issuance History Schedule Detail** screen, where you will enter the actual and proposed issuance amounts.



On the **Higher Education > HE - Capital Construction Assistance Projects Revenue Bond – Issuance History Schedule Detail** screen, the Authorization Date displays in the drop-down menu box at the top of the screen, and details display in the Authorized grid, as shown below.



Adding Actual Detail – As shown below, use the gray section in the **Actual** grid to add the **Issuance Date** and **Issuance Amount** and click **Save**. Click **OK** to confirm. As you enter data, the **Outstanding Balance** updates.

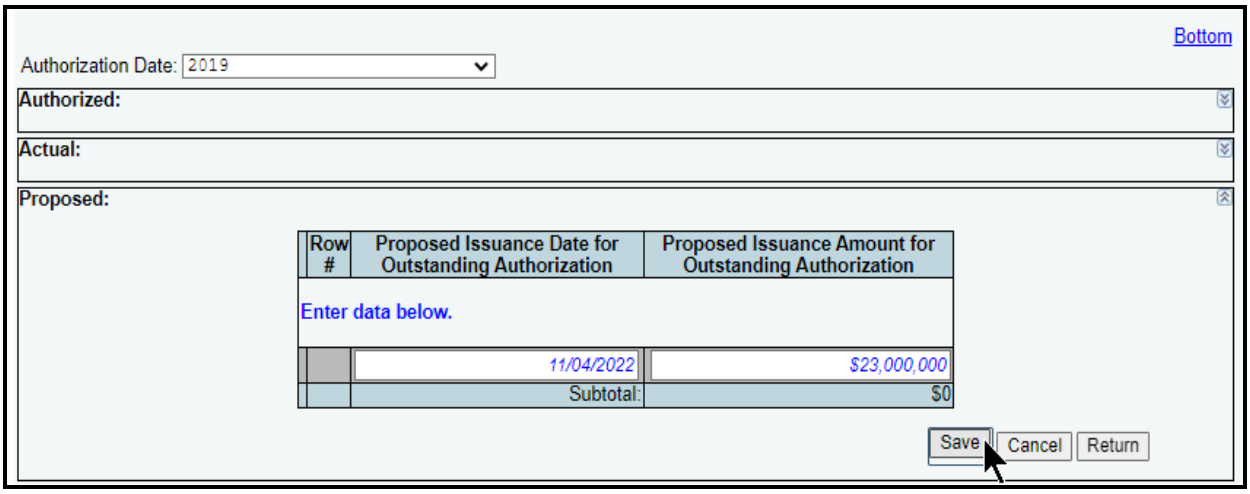


IMPORTANT

The **Actual** subtotal cannot exceed the **Authorized Amount**; otherwise, your data will not be saved. If an error message appears, click **OK** in the dialog box and review the edit near the bottom of the screen (displays in red text). Edit the values so that they do not exceed the **Authorized Amount**, and click **Save**.

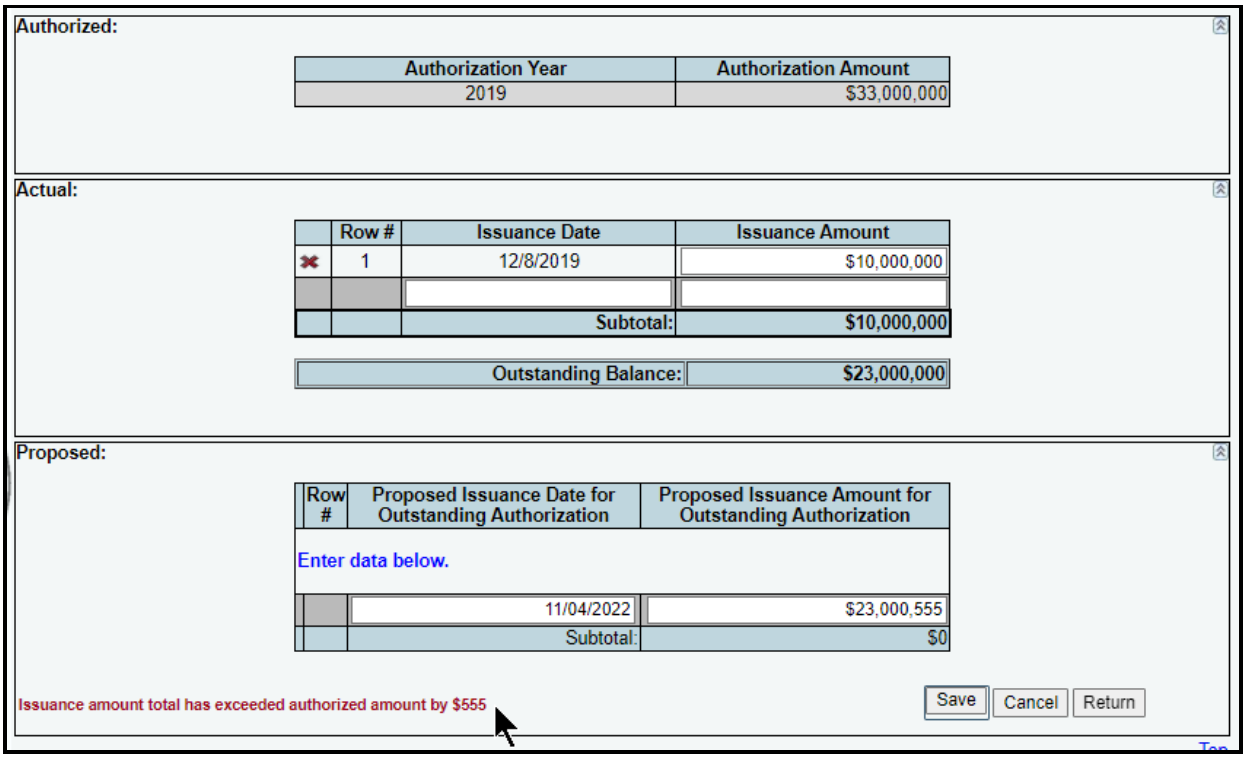
Repeat the previous steps to add as many rows as needed.

Adding Proposed Detail – As shown below, use the gray section in the **Proposed** grid to add the **Proposed Issuance Date for Outstanding Authorization** and **Proposed Issuance Amount for Outstanding Authorization** and click **Save**. Click **OK** to confirm.

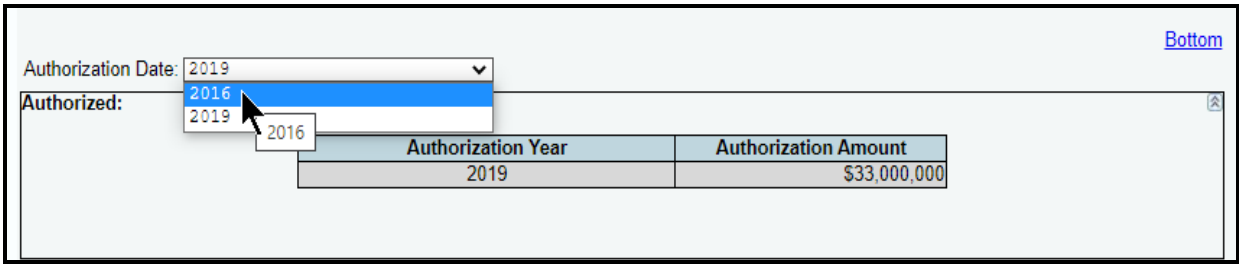


IMPORTANT

The sum of the **Actual** and **Proposed** subtotals cannot exceed the **Authorized Amount**; otherwise, your data will not be saved. If an error message appears, click **OK** in the dialog box and review the edit near the bottom of the screen (as shown below in red text). Edit the values so that they do not exceed the **Authorized Amount**, and click **Save**.



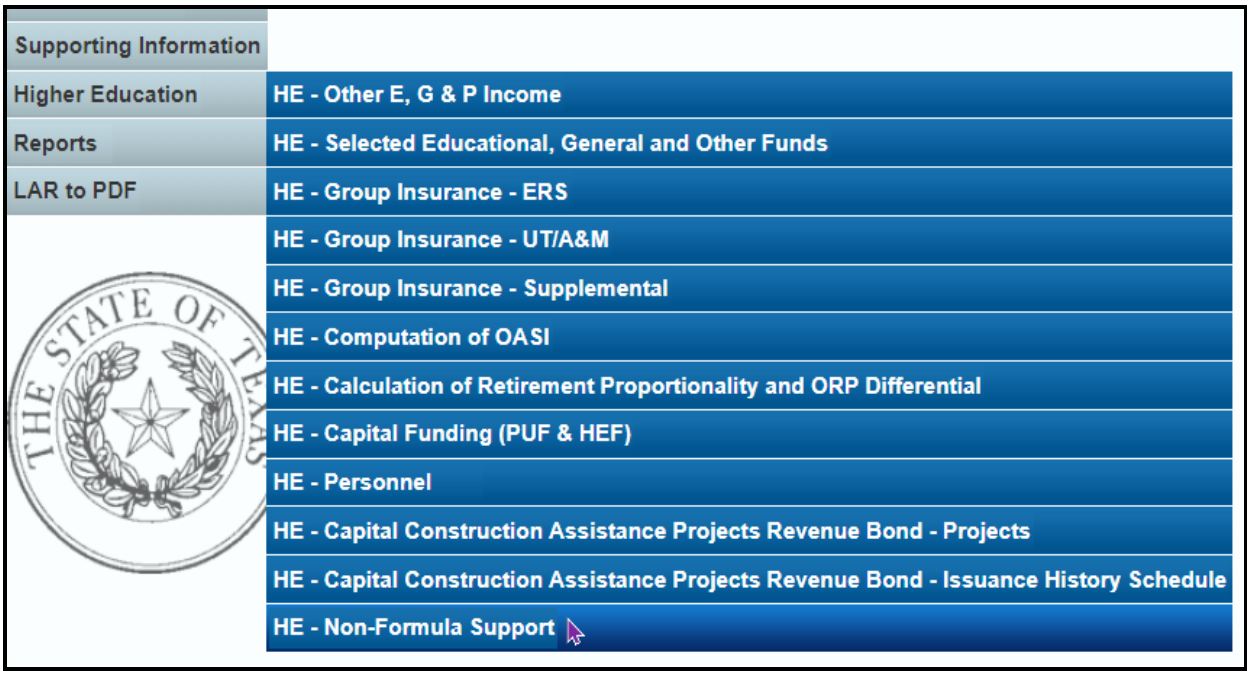
If necessary, select another date from the **Authorization Date** drop down menu box, as shown below. Repeat the previous steps.



NON-FORMULA SUPPORT ITEMS

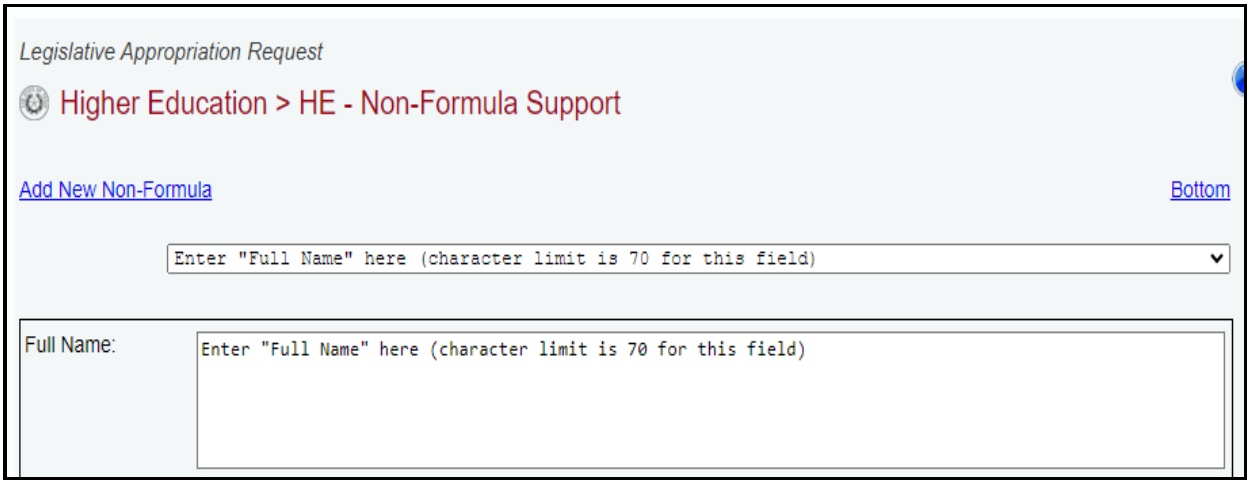
General academic and health-related institutions, Public Community/Junior Colleges, Lamar State Colleges, and Texas State Technical Colleges requesting funds for existing non-formula support items should enter data on the **Higher Education** menu and **HE - Non-Formula Support** submenu. Include all appropriated strategies under the NON-FORMULA SUPPORT Goal in the current General Appropriations Act. The information entered here provides additional information on all non-formula support items and creates the ABEST Schedule 9 report.

Click the **Higher Education** menu and the **HE - Non-Formula Support** submenu, as shown in the following graphic.



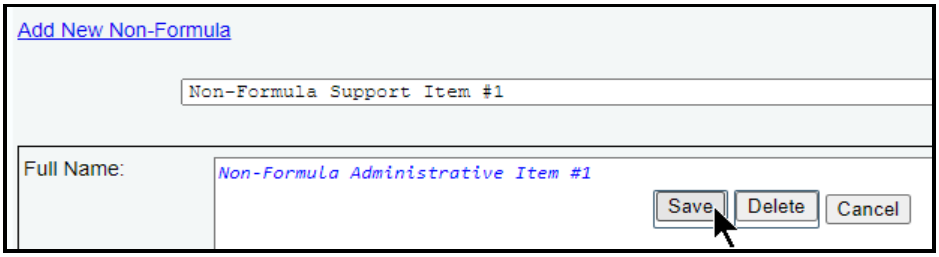
To add a non-formula item, click on the **Add New Non-Formula** hyperlink, as shown in the following example.

Adding A Non-Formula Support Item – On the **Higher Education > HE - Non-Formula Support** screen, enter the data for each grid item (text boxes and drop-down menus), 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 guidance on the information required for each data field.

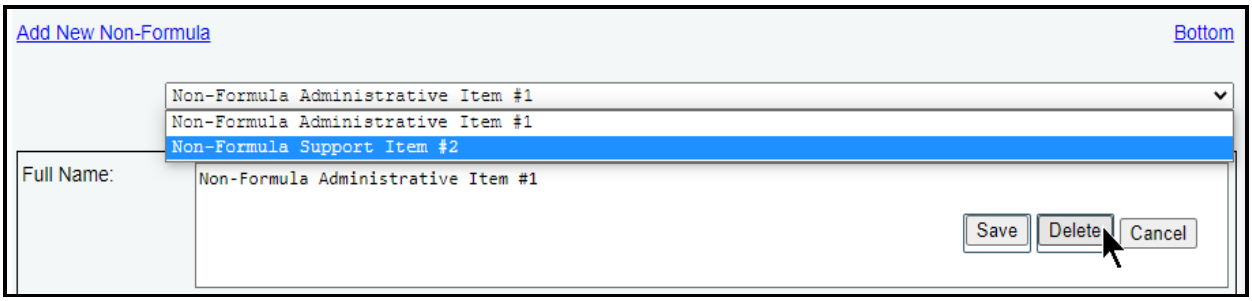


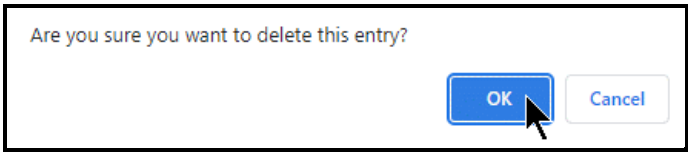
Year Non-Formula Support Item First Funded:	2018
Year Non-Formula Support Item Established:	2015
Original Appropriation:	$56,789
Mission:	Enter text here (character limit is 1,500 for this text field). Refer to the Detailed Instructions for guidance on the information required for this field.
Major Accomplishments to Date:	Enter text here (character limit is 1,500 for this text field). Refer to the Detailed Instructions for guidance on the information required for this field.
Major Accomplishments Expected During the Next 2 Years:	Enter text here (character limit is 1,500 for this text field). Refer to the Detailed Instructions for guidance on the information required for this field.
Funding Source Prior to Receiving Non-Formula Support Funding:	Enter text here (character limit is 210 for this text field). Refer to the Detailed Instructions for guidance on the information required for this field.
Category:	Select a Category
Formula Funding:	Enter text here (character limit is 1,500 for this text field). Refer to the Detailed Instructions for guidance on the information required for this field.
Transitional Funding:	Y
Non-GR Sources of Funding:	Enter text here (character limit is 1,500 for this text field). Refer to the Detailed Instructions for guidance on the information required for this field.
Impact of Not Funding:	Enter text here (character limit is 1,500 for this text field). Refer to the Detailed Instructions for guidance on the information required for this field.
Non-Formula Support Needed on Permanent Basis/Discontinued:	Enter text here (character limit is 1,500 for this text field). Refer to the Detailed Instructions for guidance on the information required for this field.
Non-Formula Support Associated with Time Frame:	Enter text here (character limit is 1,500 for this text field). Refer to the Detailed Instructions for guidance on the information required for this field.
Benchmarks:	Enter text here (character limit is 1,500 for this text field). Refer to the Detailed Instructions for guidance on the information required for this field.
Performance Reviews:	Enter text here (character limit is 1,500 for this text field). Refer to the Detailed Instructions for guidance on the information required for this field.

Revising A Non-Formula Support Item – Click in the appropriate fields on the **Higher Education > HE - Non-Formula Support** screen to modify the project details and click **Save**.



Deleting Non-Formula Support Items – To delete an item (includes deleting all information in all fields for the selected item), select the item in the **Full Name** drop-down menu, and click **Delete** (as shown in the following example). Click **OK** to confirm the deletion.

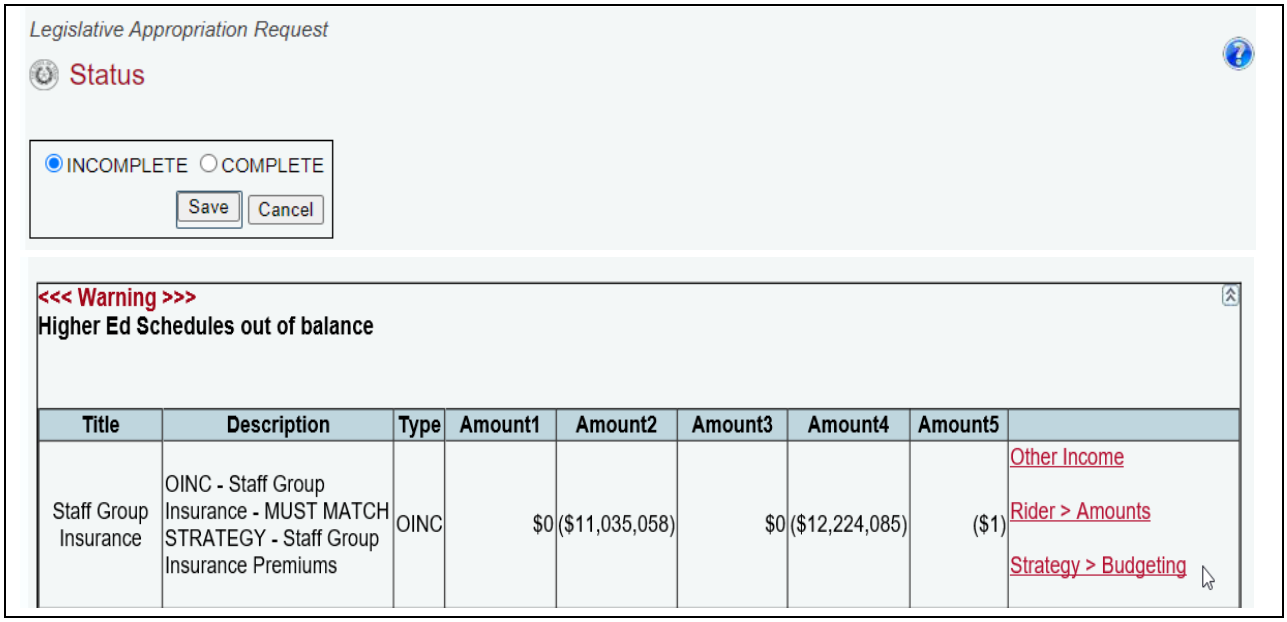




RESOLVING CLOSING EDITS AND WARNINGS

Closing edits and warnings will appear on the **Status** screen when you have failed to enter data or you entered the data incorrectly. All closing edits must be resolved before you can change your LAR **Status** to **COMPLETE**, and refer to the main *ABEST Instructions* for details and guidance on closing edits.

Warnings can also display on the **Status** screen and provide important information about an item in question, but warnings will not prevent you from setting your LAR **Status** to **COMPLETE**. There are LAR ABEST warnings that apply only to institutions. To resolve an institution warning, click a hyperlink displayed in the far-right column for a displayed warning, as shown in the below example. The hyperlink will direct you to the screen location in question, but will not take you to the specific item that could resolve the warning.



The following table can assist you in resolving warnings specific to institutions. Review the identified ABEST schedules that must reconcile to avoid warnings.

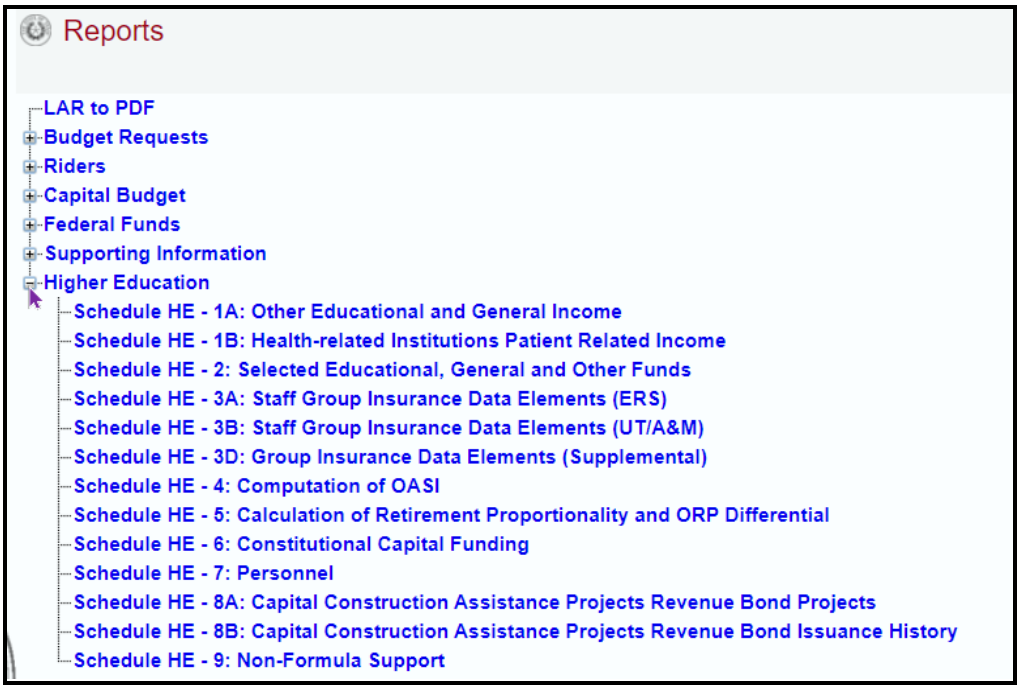
ABEST SCHEDULES THAT MUST RECONCILE FOR INSTITUTIONS OF HIGHER EDUCATION	
VERIFY THAT THE FOLLOWING SCHEDULES RECONCILE:	
SCHEDULE HE - 1.A.: OTHER EDUCATIONAL AND GENERAL INCOME	**SCHEDULES 2.A. SUMMARY OF BASE REQUEST BY STRATEGY AND 3.A. STRATEGY REQUEST**
Transfer of funds for Texas Public Education Grants Program (Tex. Education Code Ann. Sec. 56c) and for Emergency Loans (Tex. Education Code Ann. Dec. 56d)	Strategy 1.1.6. Texas Public Education Grants
Organized Activities	Strategy 1.1.7. Organized Activities
Staff Group Insurance	Strategy 1.1.3. Staff Group Insurance Premiums
SCHEDULE HE - 1.A.: OTHER EDUCATIONAL AND GENERAL INCOME	**SCHEDULE 4. COMPUTATION OF OASI**
O.A.S.I. Applicable to Educational and General Local Funds Payrolls	Other Educational and General Funds (% to Total)
SCHEDULE HE – 1.A.: OTHER EDUCATIONAL AND GENERAL INCOME	**SCHEDULE 5. CALCULATION OF RETIREMENT PROPORTIONALITY AND ORP DIFFERENTIAL**
Teachers Retirement System and ORP Proportionality for Educational and General Funds	Other Educational and General Proportionality Contribution (Other E&G percentage x Total Employer Contribution to Retirement Programs)
SCHEDULE HE – 7: PERSONNEL	**SCHEDULE 2.B. SUMMARY OF BASE REQUEST BY METHOD OF FINANCE**
Part A. Subtotal, Directly Appropriated Funds (FY 2023, 2024, and 2025)	Total Adjusted FTES (FY 2023, 2024, and 2025)

GENERATING REPORTS

ABEST can produce several reports based on the LAR data your institution submits. You can generate these reports at any time when your institution's LAR **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 institution's LAR **Status** to **COMPLETE**.

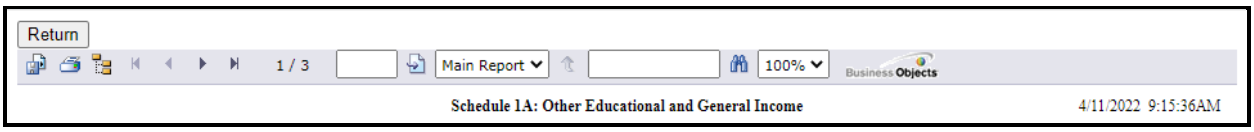
To generate a report from ABEST, click the **Reports** menu, as shown below.

ABEST lists the available reports in sections on the **Reports** screen. To generate a report, click the plus sign (+) to the left of the desired section, as shown in the following graphic.

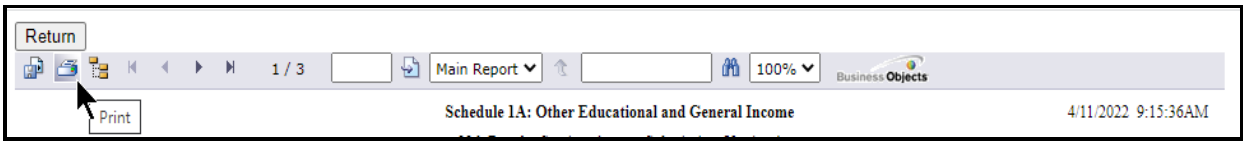


Click the desired report, as shown in the below example.

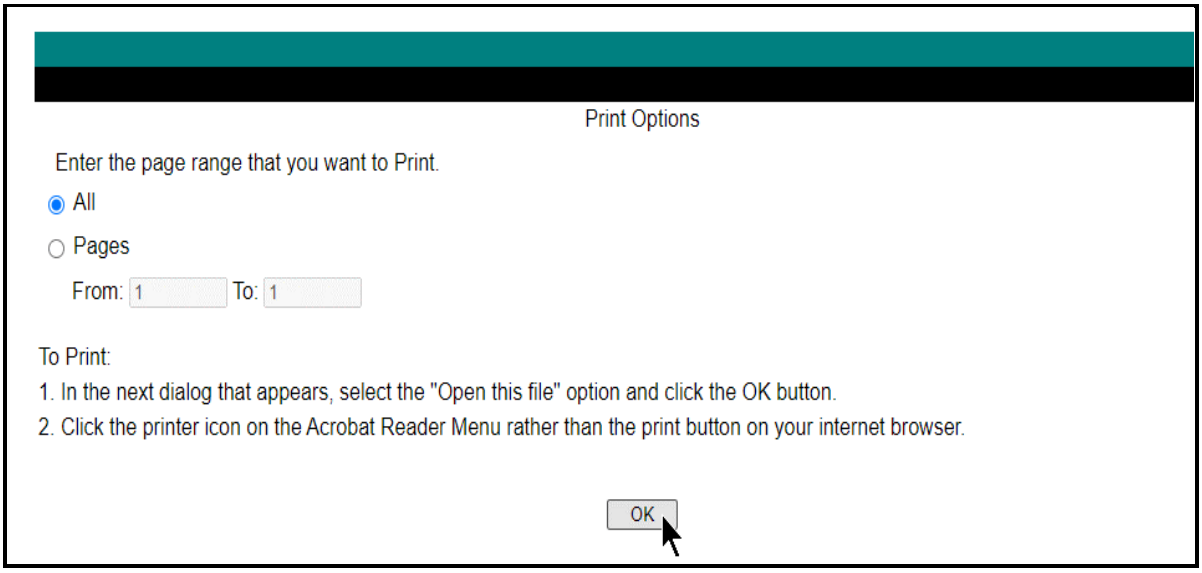
The screen view for the selected report will display.



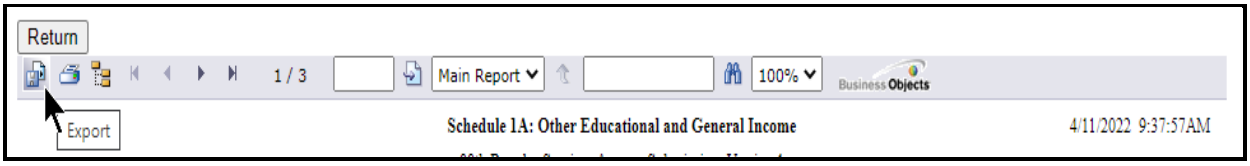
To print the selected report, click the **Print icon**, as shown below.



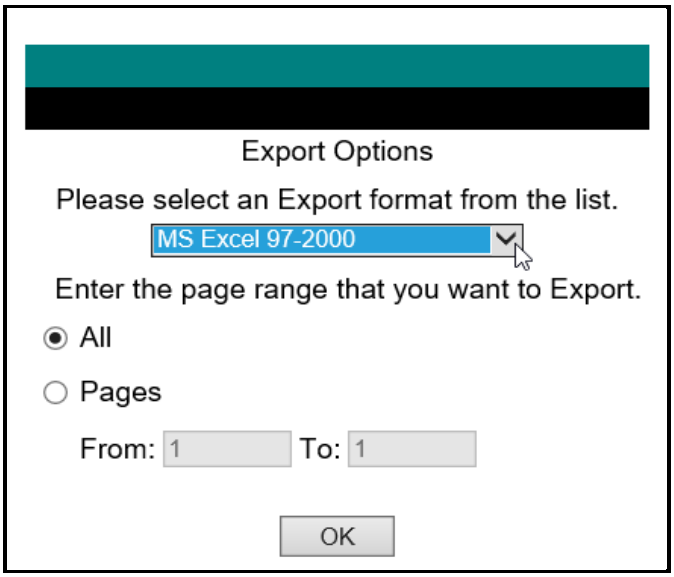
Select your desired **Print Options** and click **OK**.



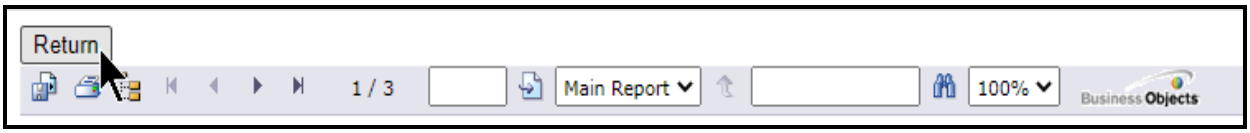
To *export* the selected report, click the leftmost **Export icon** immediately below the **Return** button, as shown below. An **Export Options** window will display.



Select the desired export format from the drop-down list (as shown below) and click **OK**.



The downloaded report will be made available for display and/or filing. **Save** your file as needed. Click **Return** (as shown in the following example) to go back to the **Reports** screen.



For detailed instructions on how to create PDFs of these reports to include within your institution's completed LAR, refer to the main *ABEST Instructions* on the LBB website (www.lbb.texas.gov).