



LEGISLATIVE BUDGET BOARD

Legislative Appropriations Request (LAR) Agency Training

**PRESENTED TO AGENCY STAFF
LEGISLATIVE BUDGET BOARD STAFF**

JULY 2022

Training Agenda

- What is an LAR?
- Why is it Important?
- Getting Started
- ABEST
- Schedules
- Common Errors
- Resources

What is an LAR?

A Legislative Appropriations Request, or LAR, is your agency's appropriation request for the 2024-25 biennium.

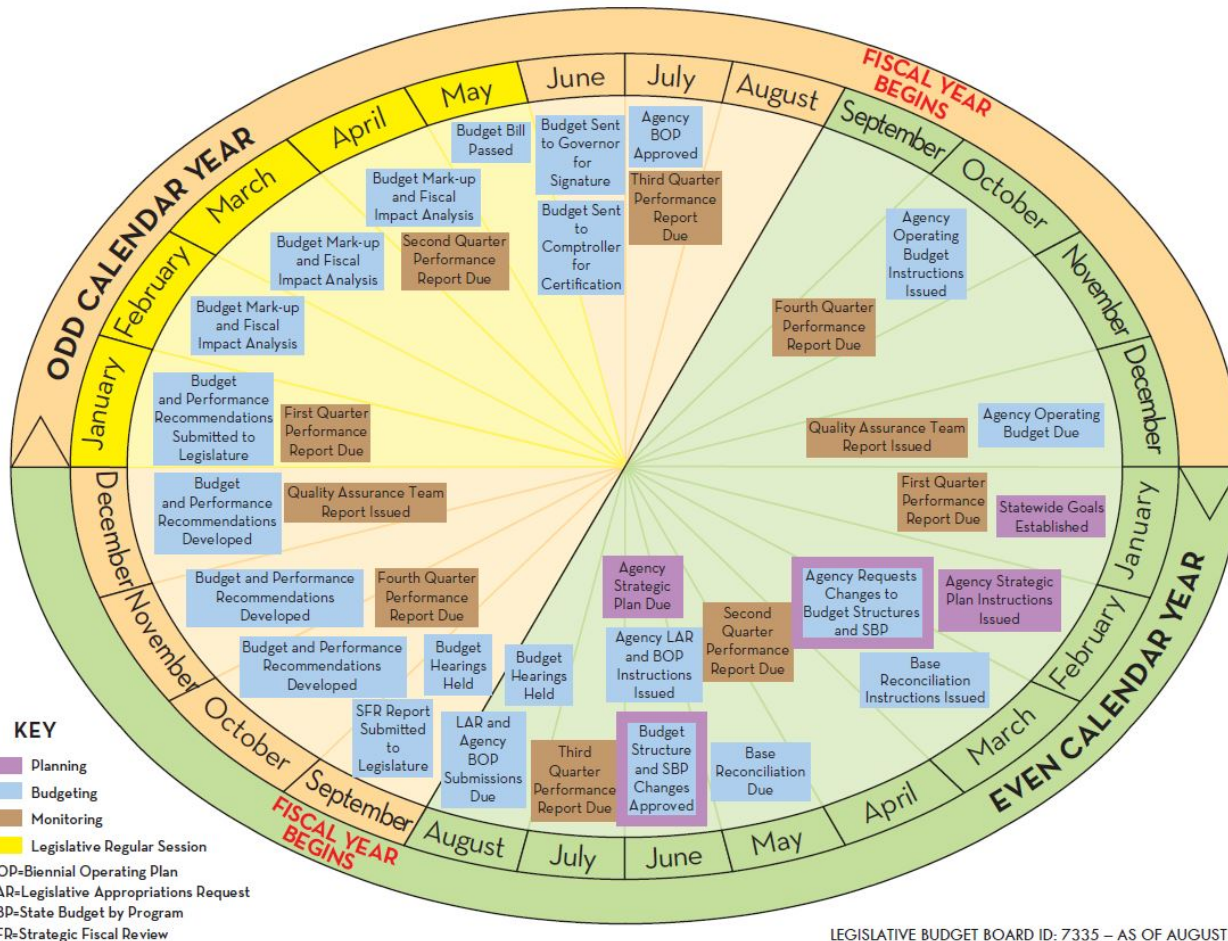
It includes detailed information on the historical funding for your agency for fiscal years 2021-23, and your agency's request for the upcoming 2024-25 biennium.

The LAR has two components:

- The baseline or base-level request;
- Requests for consideration of exceptional items

Why is an LAR Important?

TEXAS' STRATEGIC PLANNING, PERFORMANCE BUDGETING, AND PERFORMANCE MONITORING SYSTEM TWO-YEAR CYCLE



The LAR is the culmination of the work you have already completed in your Strategic Plan and your Base Reconciliation and is an opportunity to show your agency's priorities through its budget request.

Getting Started

Before you can begin entering your LAR into ABEST, you'll need two items to be completed and approved by your LBB and Governor's Office analysts:

1. The agency's budget structure will need to be complete and any changes to performance measures will need to be made in ABEST.
2. The agency's base reconciliation will need to be finalized and the agency's GR/GR-D Limit will need to be provided to the agency. The GR/GR-D Limit will take the agency's GR/GR-D total from the base (fiscal years 2022-23) and adjust for exceptions included in the Policy Letter that accompanied the LAR instructions. This will be the starting point for what can be requested as the agency's baseline request for the 2024-25 biennium.

Before you begin entering information into ABEST **read the policy letter and all instructions**, and familiarize yourself with all templates and resources provided with the LAR instructions

All of this information can be found on the LBB website under the Agencies Portal:

https://www.lbb.texas.gov/Agencies_Portal.aspx

Deadlines: Please familiarize yourself with your agency's submission deadline found in the instructions. Since the LAR is submitted to multiple offices, the LBB is not able to authorize a change to the submission schedule, but please notify your LBB and Governor's Office analysts as soon as possible if you think there may be an issue in meeting the prescribed deadline.

ABEST

Accessing ABEST:

HOME > AGENCIES PORTAL

DATA ENTRY APPLICATIONS	CERTIFICATION & TRAINING REPORTING	REFERENCE DOCUMENTS	LOGON INFORMATION
-------------------------	------------------------------------	---------------------	-------------------


Effective March 1, 2022, LBB Applications has moved to the new domain – lbb.texas.gov. Bookmarks and favorites will need to be updated to the new address. See the Data Entry Applications below for details.

WHAT'S NEW

INSTRUCTIONS

DATA ENTRY APPLICATIONS

Automated Budget and Evaluation System of Texas (ABEST)
New address effective March 1, 2022 – abest1.lbb.texas.gov



ABEST



LEGISLATIVE BUDGET BOARD

ABEST Instructions for Legislative Appropriations Request 2024–25 Biennium

Data Entry for State Agencies,
Appellate Courts, and Institutions of Higher Education
for the
Eighty-eighth Legislature, Regular Session

LEGISLATIVE BUDGET BOARD STAFF

WWW.LBB.TEXAS.GOV

JUNE 2022

ABEST INSTRUCTIONS FOR LEGISLATIVE APPROPRIATIONS REQUEST 2024-25 BIENNIUM

BUDGETING

Click the **Strategy** menu and **Budgeting** submenu (as shown below) to enter the OOE's, MOF's and CFDA's for each strategy.

News
Status
Strategy
Rider
Measures
Summary of Requests

Legislative Appropriation Request

ⓘ Status
Budgeting
CFDAs
FTEs

COMPLETE
Save Cancel

OBJECT OF EXPENSE (OOEs)

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

Legislative Appropriation Request

ⓘ Strategy > Budgeting

OOE MOF SBC Bottom

Strategy: 1-REGULATORY SERVICES 1-PROVIDE LAW ENFORCEMENT SERVICES 2-CRIME RECORDS SERVICES

After you select a GOS, you can add multiple OOE's to the **OOEs** grid or you can add each OOE separately along with the corresponding fiscal year dollar amounts.

Adding Multiple OOE's – Click the **Add Multiple OOE's** hyperlink to add multiple OOE's for the selected GOS (**Strategy**).

Legislative Appropriation Request

ⓘ Strategy > Budgeting

OOE MOF SBC Bottom

Strategy: 1-REGULATORY SERVICES 1-PROVIDE LAW ENFORCEMENT SERVICES 2-CRIME RECORDS SERVICES

[Add Multiple OOE's](#)

OOEs:

Select the appropriate **OOEs** for the selected strategy and click **Save** (example shown below).

Click **SAVE** or **CANCEL** to return to previous screen.

Select OOE's:

1001-SALARIES AND WAGES
 1002-OTHER PERSONNEL COSTS
 1005-FACULTY SALARIES

JUNE 2022

LEGISLATIVE BUDGET BOARD ID: 7492

12

Detailed instructions of how to enter data into ABEST is available along with technical instructions in the ABEST Instructions document available on our website.

Schedules

Part I: Statement, Chart, and Certification

- Administrator's Statement
- Organizational Chart
- Certificate of Dual Submissions

Part II: Summaries of Request

- 2.A. Summary of Base Request by Strategy
- 2.B. Summary of Base Request by Method of Finance
- 2.C. Summary of Base Request by Object of Expense
- 2.D. Summary of Base Request by Objective Outcomes
- 2.E. Summary of Exceptional Items Request
- 2.F. Summary of Total Request by Strategy
- 2.G. Summary of Total Request Objective Outcomes

Part III:

- 3.A. Strategy Request
- 3.B. Rider Revisions and Additions Request
- 3.C. Rider Appropriations and Unexpended Balances Request

Schedules

Part IV: Requests for Exceptional Items

- 4.A. Exceptional Item Request Schedule
- 4.B. Exceptional Item Strategy Allocation Schedule
- 4.C. Exceptional Item Strategy Request

Part V: Capital Budget

- 5.A. Capital Budget Project Schedule
- 5.B. Capital Budget Project Information
- 5.C. Capital Budget Allocation to Strategies
- 5.D. Capital Budget Operating and Maintenance Expenses
- 5.E. Capital Budget Project: Object of Expense and Method of Finance by Strategy

Part VI:

- 6.A. Historically Underutilized Business Supporting Schedule
- 6.B. Current Biennium Onetime Expenditure Schedule
- 6.C. Federal Funds Supporting Schedule
- 6.D. Federal Funds Tracking Schedule
- 6.E. Estimated Revenue Collections Supporting Schedule
- 6.F. Advisory Committee Supporting Schedule
- 6.H. Estimated Total of All Funds Outside the General Appropriations Act Bill Pattern Schedule
- 6.J. Behavioral Health Funding Schedule
- 6.K. Budgetary Impacts Related to Recently Enacted State Legislation

Part VII: Administrative and Support Costs

- 7.A. Indirect Administrative and Support Costs
- 7.B. Direct Administrative and Support Costs

Part VIII: Summary of Requests for Facilities-Related Projects

Common Errors

Most errors in LARs can generally be put into two general categories:

- Required information (and schedules) are omitted or provide incomplete information;
- Provided information and data is not consistent throughout the schedules.

It can be easy for agencies entering this information, to see the exercise of the LAR as a series of discreet schedules that must be inputted.

In reality, your LAR will be used by the reader to create a story of your agencies historical funding in the three prior fiscal years (including your estimates of the current biennium) to requested funding in the upcoming biennium in a way that expresses the priorities of your agency's governing board. For the reader to be able to understand this story, you'll need to make sure the information is consistent across all schedules and that you can provide appropriate detail and explanation on how the funding is changing from the historical amounts to the requested amounts.

Helpful Tips:

- Please provide sufficient detail to fully explain changes in strategies, by MOF. For example, if the All Funds strategy amount (or mix of MOFs that make up a strategy) are changing, please explain why. If a strategy is decreased, and the GR limit is met, that likely means that the funds are now in another strategy. You need to be prepared to explain where those funds went.
- Make sure schedules which should tie to each other are consistent.
- Make sure you use current templates.
- Make sure all required schedules are completed.
- Use the checklists found throughout the LAR instructions.

Additional Support on Federal Funds

- Reporting Federal Funds in the Supporting and Tracking Schedules
 - When a grant is reported in both schedules, agencies sometimes fail to reflect the same grant totals in both schedules. The primary confusion is the benefits portion. *The Tracking Schedule (6.D.) should include the total amount of the grant, including benefits.* The benefits portion in the bottom of the schedule is a subset of the total.
 - The Supporting Schedule (generated by ABEST) should reflect the amount being expended by the agency within their agencies' strategies with the benefits portion separated out on a separate line.
- Failing to Report benefits related to Federal Funds
 - Because Federal Funds are estimated, agencies often do not include the federal portion of benefits that are anticipated to be paid by respective grant. Not including an educated estimate about federal funds benefits leads oversight agencies like the LBB and legislature to believe that "all" of the grant is available for expenditure at the agency. If an agency has \$1.0 million grant, the expectation is that we should see \$1.0 million in one or more strategies; however, there could be \$300K in benefits that will be allocated/transferred to ERS/TRS/CPA and therefore only leave \$700K at the agency.
- Who reports federal funding as an expenditure?
 - As a general rule, with few exceptions, the **last state agency** that expends (touches) the money is responsible for reporting the federal dollars, even if those dollars are further awarded to non-state agencies. If a portion of the grant is kept by the first recipient, they would only report their portion of the award.
 - For the purposes of the Federal Funds Supporting and Tracking Schedules, each agency is responsible for including their portion of the grant in their strategy allocations. If the federal grant amount exceeds the \$5 million threshold, the agency will need to submit a tracking schedule for the award.
- COVID-19 Funding
 - Please do not report COVID-19 grants as regular 555 federal funds. These funds should be reported as MOF 325.
 - For those agencies whose COVID-19 appropriations/grants are deposited into GR-D accounts, please remember that the agency is still responsible for tracking/monitoring/reporting those funds as MOF 325. Federal dollars, regardless of where they are deposited, maintain and carry with them all the original uses, restrictions, and stipulations.

Resources

- LBB Website > Agencies Portal > Data Entry Applications > Instructions > Legislative Appropriations Request (LAR) Instructions
- If you have questions, which are not answered after reviewing the resources on the LBB website, please feel free to reach out to your LBB analyst or Governor's Office analyst for additional detail.

INSTRUCTIONS

Strategic Plan Instructions
Base Reconciliation Instructions
Legislative Appropriations Request (LAR) Instructions

General Instructions

Policy Letter for Legislative Appropriations Request
Legislative Appropriations Detailed Instructions for Agencies
Legislative Appropriations Request Example
Certificate of Dual Submission
ABEST Instructions for Legislative Appropriations Request 2024 - 25: Data Entry Instructions for State Agencies, Institutions of Higher Education, and Appellate Courts
COVID 19 - Catalog Federal Domestic Assistance Numbers

Templates

3.B. Rider Revisions and Additions Request
3.D. Sub-strategy Request and 3.E. Sub-strategy Summary
6.B. Current Biennium One-time Expenditure Schedule
6.H Estimated Total of All Agency Funds Outside the GAA Bill Pattern
6.J. Behavioral Health Funding Schedule
8. Summary of Requests for Facilities-Related Projects

Institutions and Agencies of Higher Education

ABEST Instructions for Legislative Appropriations Request Schedules 1-9 2024 - 25 Biennium
Instructions for Schedule 1 through Schedule 9
Examples for Schedule 1 through Schedule 9
Schedule 6H Estimated Funds Outside the Higher Education Institutions Bill Pattern Template
Schedule 8C Tuition Revenue Bonds Request by Project Template

Appellate Courts and Judicial Branch Agencies

Instruction Sheet
Judicial LAR Sample
Capital Expenditure Detail Template

Public Community/Junior Colleges

Quick Reference Guide



LEGISLATIVE BUDGET BOARD

Contact the LBB

Legislative Budget Board

www.lbb.texas.gov

512.463.1200