



LEGISLATIVE BUDGET BOARD

2028–29 Legislative Appropriations Request

**Instructions for Appellate Courts
and Judicial Branch Agencies
for the Biennium Beginning September 1, 2027**

**LEGISLATIVE BUDGET BOARD STAFF
OFFICE OF THE GOVERNOR, BUDGET AND POLICY DIVISION**

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JULY 2026

LEGISLATIVE APPROPRIATIONS REQUEST INSTRUCTIONS FOR APPELLATE COURTS AND JUDICIAL BRANCH AGENCIES

Appellate courts and judicial branch agencies must refer to the *2028–29 Legislative Appropriations Request (LAR) Detailed Instructions* (July 2026) for general budget instructions and due dates, which are available on the Legislative Budget Board (LBB) website at www.lbb.texas.gov/Budget_Submissions.aspx → Budget Submissions → Legislative Appropriations Request (LAR) Instructions → General Instructions → Legislative Appropriations Detailed Instructions for Agencies.

BASELINE REQUEST AND EXCEPTIONAL ITEMS

General Revenue Funds and General Revenue–Dedicated Funds baseline appropriations requests should be limited to the amounts approved by the LBB and the Office of the Governor, Budget and Policy Division. A policy letter regarding baseline levels will be posted, when available, on the LBB website at www.lbb.texas.gov/Budget_Submissions.aspx → Budget Submissions → Legislative Appropriations Request (LAR) Instructions → General Instructions → Policy Letter for Legislative Appropriations Request.

HIGHLIGHTS AND WHAT'S NEW

ELECTRONIC SUBMISSIONS

- Agencies, institutions of higher education, and appellate courts and judicial branch agencies should: (1) include their Dual Submission certification in the PDF submitted through the Legislative Budget Board's (LBB) Document Submissions application, located on the LBB's website at docs.lbb.texas.gov; and (2) submit a copy to the Office of the Governor, Budget and Policy Division, at budgetandpolicyreports@gov.texas.gov.
- Agencies, institutions of higher education, and appellate courts and judicial branch agencies no longer are required to submit one bound paper copy of the Legislative Appropriations Request (LAR) submission to the Department of Information Resources (DIR) or Bond Review Board (BRB). DIR and BRB will accept PDF submissions emailed to policy@dir.texas.gov and capital@brb.texas.gov, respectively. Additional agencies no longer require paper copies, and will accept electronic/PDF submissions only: House Committee on Appropriations, State Auditor's Office, Texas State Publications Clearinghouse, State Library, and Texas Higher Education Coordinating Board. Please see page 14 of the main *2028–29 Legislative Appropriations Request Detailed Instructions* (July 2026) for submission instructions for these agencies.

NEW SCHEDULES, MODIFICATIONS, AND NOTES

- **Three Percent Reduction.** Agencies, institutions of higher education, appellate courts, and judicial branch agencies are required to fully identify any required three percent reductions in the Explanation of Biennial Change section of impacted strategy requests.
- **Exceptional Items (EI) with Information Technology (IT) Components:** Agencies now are directed to isolate and request any IT-related components of an EI that would create or revise an existing capital budget item as a subrequest. Please see the *2028–29 Legislative Appropriations Request Detailed Instructions* (July 2026) for additional details.
- **Exceptional Items with Full-time-equivalent (FTE) or Salary Impacts:** Agencies are directed to add the 1.0% contribution required by the 89th Legislature, General Appropriations Act (GAA), 2026–27 Biennium, Article IX, Section 17.03, Payroll Contribution for Group Health Insurance, and 0.5% contribution required by Section 17.06, Additional Payroll Contribution for Retirement Contribution, as part of EI requests affecting FTE positions. For EIs affecting salary levels, agencies also are directed to add the 0.5% contribution. (The 1.0% Group Health Insurance should not be affected by a salary-level change.)
- **Exceptional Items that Impact Capital Budgets:** Agencies are directed to submit a supplemental document in Microsoft Excel for EI requests that include capital budget components, including details by Strategy, Method of Finance (MOF), and Object of Expense (OOE).
- **Effects from House Bill 149 and House Bill 4751, 89th Legislature, Regular Session, 2025.** If your agency is affected by House Bill 149, relating to regulation of the use of artificial intelligence, or House Bill 4751, relating to the establishment and administration of the Texas Quantum Initiative, passed by the 89th Legislature, Regular Session, 2025, and is unable to implement a mandatory provision of either bill due to a lack of an appropriation made for that purpose, please clearly state that fact in the Administrator's Statement, and provide an estimate of any required costs and FTE positions to implement the provision(s) for each fiscal year of the biennium. Also note whether your agency is including these amounts as part of the budget request.
- **Federal Funds Tracking Schedule 6.D.** This schedule was modified during the previous biennium to require additional information on federal maintenance of effort and federal match requirements needed to draw related federal awards. Agencies

must complete this information for any federal grants entered in Schedule 6.D. Instructions now provide more clarity that Schedule 6.D. is required only for grant awards exceeding \$5.0 million per fiscal year, whereas the Federal Funds Supporting Schedule 6.C. should include **all** federal grants in the agency's budget, regardless of amount, and all employee benefits paid from those grants, as applicable.

- **Reminder about COVID-19 Federal Funds Tracking.** Federal Funds appropriated by the federal government for purposes related to the COVID-19 pandemic should not be entered into the Federal Funds Tracking Schedule 6.D. Agencies should report those awards and expenditures quarterly through the Federal Funds Pandemics (FFP) stage in the Automated Budget and Evaluation System of Texas (ABEST). However, Federal Funds appropriated for regular use but diverted to pandemic response must be reported in the Federal Funds Tracking Schedule 6.D. if the amount diverted to pandemic response is at least \$5.0 million, or upon request. Related funds still should be tracked in the strategy detail and Schedule 6.C.
- **Budgetary Impacts Related to Recently Enacted State Legislation Schedule 6.K.** This schedule is not required unless requested by the LBB or the Office of the Governor, Budget and Policy Division, analyst.
- **Interagency Contracts Tracking Schedule 6.L:** This new schedule has been added to collect information on interagency contracts (IAC) budgeted at each agency. Please see Part 6.L. of the detailed LAR instructions for additional details.
- **Grants from Trusteed Programs within the Office of the Governor.** Use MOF Code 8000 (Other Funds) to report grant funds received from the Trusteed Programs within the Office of the Governor. These funds include any grant received pursuant to either the 2024–25 or 2026–27 GAA, Article I, Trusteed Programs within the Office of the Governor, Rider 2, Disaster and Deficiency Grants. MOF Code 8000 also is required to report any funds received from Trusteed Programs when the sources were the emergency appropriations made available by the 2024–25 or 2026–27 GAAs, Article I, Trusteed Programs, Rider 3, Governor's Emergency Appropriations. Entries reported as a Governor's Disaster/Deficiency/Emergency Grant (GV) will be treated similarly to IACs for budget summary purposes, including the new IAC Tracking Schedule 6.L.
- **Payroll Contribution for Group Health Insurance and Additional Payroll Contribution for Retirement Contribution.** The payroll contribution for Group Health Insurance (pursuant to the 2024–25 and 2026–27 GAAs, Article IX, Section 17.03, Payroll Contribution for Group Health Insurance) and the retirement contribution (pursuant to the 2024–25 and 2026–27 GAAs, Article IX, Section 17.06, Additional Payroll Contribution for Retirement Contribution) should be treated as expenditures and not as transfers. Accordingly, they should not be shown as appropriations adjustments in **Schedule 2.B., Summary of Base Request by Method of Finance**. For contributions pursuant to these provisions, agencies should use OOE Code 2009. Please contact your analyst from the LBB or Office of the Governor, Budget and Policy Division, if you have additional questions.

SPECIAL INSTRUCTIONS FOR THE SPECIAL PROSECUTION UNIT

As a unit of county government with sources of funding from the state, the Special Prosecution Unit (SPU) must submit a budget request that complies with the LAR submission instructions for appellate courts. Therefore, like the appellate courts, the SPU must follow the submission deadlines provided in the general LAR instructions applicable to state agencies. A link to the general instructions appears on page 1 of these instructions and in **Appendix A**. However, because SPU does not have access to the Automated Budget and Evaluation System of Texas (ABEST), word-processing and spreadsheet schedules that closely resemble the ABEST forms are sufficient submissions. A copy of this request must be sent to the LBB and the Office of the Governor, Budget and Policy Division. The SPU also must coordinate with the Judiciary Section, Comptroller's Department, so that the Judiciary Section can incorporate relevant fiscal data into its LAR. SPU should submit performance measure data relating to budget requests; it will not be included in the Judiciary Section's LAR.

APPELLATE COURT AND JUDICIAL BRANCH AGENCY EMAILED FORMS

Each appellate court and judicial branch agency's budget request may contain the following word-processing forms, spreadsheets, and ABEST-generated reports (as necessary). Word-processing documents and spreadsheets should be emailed to the Office of the Governor (budgetandpolicyreports@gov.texas.gov) and included in the searchable PDF submitted through the LBB Document Submissions application (docs.lbb.texas.gov).

Those forms should include the following items:

- organization chart – word-processing form;
- rider revisions and additions request – word-processing form, only from courts or judicial branch agencies requesting changes;

- capital expenditure detail – spreadsheet form from appellate courts and all judicial branch agencies without capital budget riders; and
- Current Biennium Onetime Expenditure Schedule – spreadsheet form.

Other supporting forms submitted in ABEST include the following items:

- administrator’s statement;
- Capital Budget Supporting Schedules, only from the Office of Court Administration;
- Historically Underutilized Business Supporting Schedule;
- Federal Funds Supporting Schedule, only from the Supreme Court and Office of Court Administration;
- Federal Funds Tracking Schedule, only from the Supreme Court and Office of Court Administration;
- estimated Revenue Collections Supporting Schedule, only from the Office of Court Administration, Supreme Court of Texas, Court of Criminal Appeals, and Judiciary Section, Comptroller’s Department;
- summary of costs related to recently enacted state legislation, if requested;
- estimated total of all funds outside the General Appropriations Act, only from the Supreme Court of Texas and 15 Courts of Appeals; and
- Interagency Contracts Schedule.

The appellate courts and single-strategy judicial branch agencies may refer to the *Sample LAR for Appellate Courts 2028–29 Biennium* (July 2026). The sample includes supporting schedules required for the appellate courts.

AGENCY REQUEST

The Strategy Request is the starting point of the agency’s budget request. It should incorporate direct strategy costs, excluding requested rider appropriations, and capital costs allocated to a strategy. The Summaries of Request can be generated from ABEST. The Federal Funds, Capital Budget, and other schedules support the Strategy Request by providing greater detail on amounts contained in the Strategy Request.

PRIORITIZATION OF MEASURES

ABEST requires an agency to enter its performance measure definitions in the system. As part of that process, the agency is able, but not required, to assign a priority (high, medium, or low) to each performance measure. This prioritization will assist in the review of the budget request and in the selection of key measures for inclusion in the General Appropriations Bill.

ELECTRONIC SUBMISSION

LARs for fiscal years 2028 and 2029 are submitted electronically to the LBB through ABEST when the court or agency’s status is changed to Complete. Instructions for entering budget data in ABEST appear on the LBB website at www.lbb.texas.gov/Agencies_Portal.aspx → Instructions: Budget Submissions & Other Reporting → Legislative Appropriations Request Instructions → *ABEST Instructions for Legislative Appropriations Request 2028–29: Data Entry Instructions for State Agencies, Institutions of Higher Education, and Appellate Courts*

Other word-processing and spreadsheet forms must be emailed to the Office of the Governor, Budget and Policy Division, (budgetandpolicyreports@gov.texas.gov) and included in the searchable PDF submitted through the LBB Document Submissions application (docs.lbb.texas.gov).

A LAR-to-PDF generator is available in ABEST. This application generates a complete PDF file compiled from user-specified LAR reports in ABEST and additional documents (PDF format only). The LAR-to-PDF generator can be helpful for compiling bound, printed copies of the LAR and for electronic submissions to LBB Document Submissions.

The LBB Document Submissions application is available at docs.lbb.texas.gov. A valid user ID and password is necessary for ABEST to access the application. If an ABEST user ID or password is needed, 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.

CERTIFICATION OF DUAL SUBMISSIONS

The LAR is submitted electronically, both through ABEST and as a PDF document. The request submitted in ABEST is the official submission. As part of the PDF document, the court or agency must submit a certification of the content of the dual submissions and assurance that the ABEST submission and the PDF document are identical.

If the ABEST submission and the PDF document show a discrepancy, the ABEST submission will be presumed correct. The certification form is available on the LBB website at www.lbb.texas.gov/Agencies_Portal.aspx → Instructions: Budget Submissions & Other Reporting → Legislative Appropriations Request Instructions → Certificate of Dual Submission.

If an elected official oversees an office, the first assistant may sign for the elected official.

REVISIONS TO SUBMITTED LAR

If the agency receives approval to revise its completed 2028–29 LAR in ABEST, the agency must submit a PDF of the revised LAR through the Document Submissions application (docs.lbb.texas.gov) upon completion of any changes. The revised PDF also should be emailed to the Office of the Governor, Budget and Policy Division (budgetandpolicyreports@gov.texas.gov).

BOUND, PRINTED COPIES

Bound, printed copies of the LAR and any supplemental (i.e., non-ABEST) information must be submitted to the state agencies requiring copies of LARs. See the *2028–29 Legislative Appropriations Detailed Instructions* (July 2026) for instructions on assembly and distribution of bound, printed copies. Appellate courts and judicial branch agencies should submit two bound, printed copies of the LAR and any supplemental information to the LBB, and one copy to the Office of the Governor, Budget and Policy Division.

APPENDIX A: HELPFUL LINKS AND OTHER REFERENCE DOCUMENTS

POLICY LETTER FOR LEGISLATIVE APPROPRIATIONS REQUEST

www.lbb.texas.gov/Budget_Submissions.aspx → Budget Submissions → Legislative Appropriations Request (LAR) Instructions → General Instructions → Policy Letter for Legislative Appropriations Request

LBB DOCUMENT SUBMISSIONS

docs.lbb.texas.gov

ABEST INSTRUCTIONS FOR LEGISLATIVE APPROPRIATIONS REQUEST 2028–29 BIENNIUM (JULY 2026)

www.lbb.texas.gov/Budget_Submissions.aspx → Budget Submissions → Legislative Appropriations Request (LAR) Instructions → General Instructions → ABEST Instructions for Legislative Appropriations Request 2028–29: Data Entry Instructions for State Agencies, Institutions of Higher Education, and Appellate Courts

JUDICIAL LAR SAMPLE

www.lbb.texas.gov/Budget_Submissions.aspx → Budget Submissions → Legislative Appropriations Request (LAR) Instructions → Appellate Courts and Judicial Branch Agencies → Judicial LAR Sample

CERTIFICATE OF DUAL SUBMISSION

www.lbb.texas.gov/Budget_Submissions.aspx → Budget Submissions → Legislative Appropriations Request (LAR) Instructions → General Instructions → Certificate of Dual Submission

CAPITAL EXPENDITURE DETAIL TEMPLATE (FOR APPELLATE COURTS AND JUDICIAL BRANCH AGENCIES ONLY)

www.lbb.texas.gov/Budget_Submissions.aspx → Budget Submissions → Legislative Appropriations Request (LAR) Instructions → Appellate Courts and Judicial Branch Agencies → Capital Expenditure Detail Template

TEMPLATE – 3.B. RIDER REVISIONS AND ADDITIONS REQUEST

www.lbb.texas.gov/Budget_Submissions.aspx → Budget Submissions → Legislative Appropriations Request (LAR) Instructions → Templates → 3.B. Rider Revisions and Additions Request

TEMPLATE – 3.D. SUBSTRATEGY REQUEST AND 3.E. SUB-STRATEGY SUMMARY

www.lbb.texas.gov/Budget_Submissions.aspx → Budget Submissions → Legislative Appropriations Request (LAR) Instructions → Templates → 3.D. Sub-strategy Request and 3.E. Sub-strategy Summary

TEMPLATE – 6.B. CURRENT BIENNIUM ONETIME EXPENDITURE SCHEDULE

www.lbb.texas.gov/Budget_Submissions.aspx → Budget Submissions → Legislative Appropriations Request (LAR) Instructions → Templates → 6.B. Current Biennium Onetime Expenditure Schedule

TEMPLATE – 6.J. BEHAVIORAL HEALTH FUNDING SCHEDULE

www.lbb.texas.gov/Budget_Submissions.aspx → Budget Submissions → Legislative Appropriations Request (LAR) Instructions → Templates → 6.J. Behavioral Health Funding Schedule

TEMPLATE – 8. SUMMARY OF REQUESTS FOR FACILITIES-RELATED PROJECTS

www.lbb.texas.gov/Budget_Submissions.aspx → Budget Submissions → Legislative Appropriations Request (LAR) Instructions → Templates → 8. Summary of Requests for Facilities-Related Projects

CONFERENCE COMMITTEE REPORT ON HOUSE BILL 1, 88TH LEGISLATURE, REGULAR SESSION, 2023

www.lbb.texas.gov/Documents/Appropriations_Bills/88/Conference_Bills/Conf_CCR_GAB_88R.pdf

**CONFERENCE COMMITTEE REPORT ON SENATE BILL 1,
89TH LEGISLATURE, REGULAR SESSION, 2025**

www.lbb.texas.gov/Documents/Appropriations_Bills/89/Conference_Bills/Conf_CCR_GAB_89R.pdf

**INSTRUCTIONS FOR PREPARING AND SUBMITTING AGENCY STRATEGIC PLANS,
FISCAL YEARS 2027 TO 2031**

www.lbb.texas.gov/Documents/Instructions/Strategic_Plan/9309_Strategic_Plan_Instructions_90R.pdf

STATE AUDITOR'S OFFICE (SAO) FTE REPORTS

<https://sao.texas.gov/apps/ftesystem>

METHOD OF FINANCE (MOF) CODES

www.lbb.texas.gov/Documents/Reference/MOF_Codes.pdf

OBJECT OF EXPENSE (OOE) CODES

www.lbb.texas.gov/Documents/Reference/OOE_Codes.pdf

DIR PROJECT DELIVERY FRAMEWORK

<https://dir.texas.gov/technology-policy-and-planning/digital-project-services/project-delivery-framework>