



LEGISLATIVE BUDGET BOARD

2026–27 Legislative Appropriations Request

**Instructions for Appellate Courts
and Judicial Branch Agencies
for the Biennium Beginning September 1, 2025**

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

WWW.LBB.TEXAS.GOV

JUNE 2024

LEGISLATIVE APPROPRIATIONS REQUEST INSTRUCTIONS FOR APPELLATE COURTS AND JUDICIAL BRANCH AGENCIES

Appellate courts and judicial branch agencies must refer to the *2026–27 Legislative Appropriations Request (LAR) Detailed Instructions* (June 2024) 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 LBB application Document Submissions 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 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.

NEW SCHEDULES, MODIFICATIONS, AND NOTES

- **Five-percent Salary Adjustments.** Certain state agencies received funding for salary adjustments in House Bill 1 and Senate Bill 30, Eighty-eighth Legislature, Regular Session, 2023. For fiscal year 2023, agencies should reflect salary adjustments as a Transfer (TR) and cite Senate Bill 30, the supplemental appropriations bill. Agencies should reflect the fiscal year 2024 and 2025 salary adjustments as a Transfer (TR) **only if** the agency was unable to implement the salary increase with the amount appropriated and received an additional allocation from the Comptroller of Public Accounts. Agencies that receive approval from the LBB and Office of the Governor, Budget and Policy Division, to include salary adjustments in the 2026–27 baseline request should reflect those salary adjustments in the respective strategy(ies) from which the FTEs are paid. Agencies should contact their assigned LBB analyst if they have questions concerning this direction. In Schedule 3.A, Strategy Request, agencies must identify increases or decreases from the 2024-25 base spending amount related to these salary adjustments in the explanation of biennial change section.
- **Exceptional Item Request Schedule 4.A.** This submission has been modified to allow agencies that currently request for exceptional item subrequests to enter in the request in Automated Budget and Evaluation System of Texas (ABEST) at a subrequest level. While the data submission process has changed, the printed schedule has not. Schedule 4.A will not include any subrequest detail, only reflecting aggregated exceptional item request totals.
- **Federal Funds Tracking Schedule 6.D.** This schedule has been modified to require additional information on federal maintenance of effort or federal match requirements needed to draw related federal awards.
- **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 Tracking Schedule. Instead, agencies will report those awards and expenditures through the new Federal Funds Pandemics stage in ABEST, a quarterly reporting schedule intended to capture all federal awards and expenditures for the six enacted federal COVID-19 bills. The Federal Funds Pandemics stage replaced the previous Disaster Federal Funds Submission (DFFS) system as of March 29, 2024. However, federal funds appropriated for regular use but diverted to pandemic response must be reported in the Tracking Schedule if the amount diverted to pandemic response equals or exceeds \$5.0 million or upon request. Related funds should still be tracked in the strategy detail.
- **Federal Assistance Listings.** The federal Catalog of Federal Domestic Assistance website (CFDA.gov) transitioned to SAM.gov in May 2018. As part of this change, the term CFDA number to refer to the unique five-digit identifier for federal grants was replaced by the term Assistance Listing Number (ALN), although the identifier remains the same. ABEST screens have been modified in some instances to refer to ALN/CFDA where applicable.
- **Senate Bill 8.** Similar to other COVID-19 pandemic-related federal stimulus funding, appropriations from Senate Bill 8, Eighty-seventh Legislature, Third Called Session, 2021, are not required to be included in the Federal Funds Tracking Schedule;

however, agencies should show these appropriations and expenditures in the strategy detail. Agencies, institutions of higher education, and appellate courts that have received funding pursuant to Senate Bill 8 are required to report quarterly expenditures in the Federal Funds Pandemics reporting system in ABEST, which replaced the previous DFFS system. This funding includes awards from the Coronavirus State Fiscal Recovery Fund (21.027.119) and the Coronavirus Capital Projects Fund (21.029.119). Unlike the performance period of the federal grant, which extends through December 31, 2026, the appropriation life of Senate Bill 8 expires two years from the date of the Governor's signature, November 8, 2023. Some funding may have been reappropriated in Senate Bill 30, Eighty-eighth Legislature, Regular Session, 2023. An agency that anticipates needing extended authority for funding should request Unexpended Balance Authority in its LAR submission.

- **Homeland Security Funding Schedule 6.G.** This schedule is not required unless requested by the LBB or Office of the Governor, Budget and Policy Division, analyst. Disaster-related information should be reported through the Federal Funds Tracking Schedule or, if requested, through the Federal Funds Pandemics reporting system in ABEST, which replaced the previous DFFS system.
- **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.
- **Administrative and Support Costs Schedule 7.** This schedule is no longer required.
- **Grants from Trusteed Programs within the Office of the Governor.** Use Method of Finance (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 the General Appropriations Act (GAA), for either the 2022–23 or 2024–25 biennium, 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 2022–23 or 2024–25 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 Interagency Contracts for budget summary purposes.
- **Prioritization of Cybersecurity and Legacy Systems (PCLS) Tracking Key.** Agencies with projects that are identified for the Department of Information Resources' PCLS report should identify the PCLS Tracking Key in **Schedules 4.A. Exceptional Item Request Schedule** and **5.B. Capital Budget Project Information**.
- **Capital Budget Projects.** The 2024-25 GAA increased the capital budget threshold from \$100,000 to \$500,000 beginning in fiscal year 2024, with the exception of Data Center/Shared Technology Services. See the Capital Budget Project Schedule 5 section in the general LAR instructions for state agencies for more information.
- **Data Center/Shared Technology Services.** Agencies with estimated biennial costs of \$100,000 or greater for Data Center Services or Shared Technology Services administered by the Department of Information Resources should identify those costs in a capital project under Capital Expenditure Category Code 7000 Data Center Services/Shared Technology Services.
- **Centralized Accounting and Payroll/Personnel System (CAPPS).** Agencies utilizing or deploying onto the Texas Comptroller of Public Accounts' (CPA) statewide enterprise resource planning system, known as CAPPS, are required to identify CAPPS-related expenditures using Capital Expenditure Category Code 8000. Please note the following requirements:
 - all CAPPS costs, including ongoing maintenance, should be identified appropriately as capital expenses within Capital Expenditure Category Code 8000. Salaries and other staffing costs should also be included within the project but should be identified as noncapital informational expenses; and
 - agencies transitioning to or implementing CAPPS as a hub agency, such as the Department of Transportation or the Health and Human Services Commission, also should identify related expenditures in accordance with this schedule.
- **Cybersecurity Project and Legacy Modernization Projects.** All Cybersecurity expenses should be identified in capital budget submissions as Capital Project Category Code 9000 Cybersecurity. All Legacy Modernization IT projects similarly should be identified in Capital Budget submissions as Capital Project Category Code 9500 Legacy Modernization. Affected agencies should include both capital expenses and noncapital informational expenses, such as internal staff costs.
- **Payroll Contribution for Group Health Insurance and Additional Payroll Contribution for Retirement Contribution.** The payroll contribution for Group Health Insurance, pursuant to the 2022–23 and 2024–25 GAAs, Article IX, Section 17.03, Payroll Contribution for Group Health Insurance, and the retirement contribution, pursuant to the 2022–23 and 2024–25 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**. Instead, for contributions pursuant to these provisions, agencies should use Objects of Expense Code 2009. Please contact your LBB or Office of the Governor, Budget and Policy Division, analyst 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 provide 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 closely with the Judiciary Section of the Comptroller's Office, so that the Judiciary Section can incorporate relevant fiscal data into its LAR. Performance measure data relating to budget requests should be submitted by SPU and 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, spreadsheet forms, and ABEST-generated reports (as necessary). Word-processing and spreadsheet forms 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);
- Current Biennium Onetime Expenditure Schedule – spreadsheet form; and
- Estimated Total of All Funds Outside the General Appropriations Act (Supreme Court of Texas, 15 Courts of Appeals).

Other supporting forms submitted in ABEST include the following items:

- Administrator's Statement;
- Capital Budget Supporting Schedules (Office of Court Administration only);
- Historically Underutilized Business (HUB) Supporting Schedule;
- Federal Funds Supporting Schedule (Supreme Court and Office of Court Administration);
- Federal Funds Tracking Schedule (Supreme Court and Office of Court Administration);
- Estimated Revenue Collections Supporting Schedule (Office of Court Administration, Supreme Court of Texas, Court of Criminal Appeals, and Judiciary Section of the Comptroller's Office); and
- Summary of Costs Related to Recently Enacted State Legislation (if requested).

The appellate courts and single-strategy judicial branch agencies may refer to the *Sample LAR for Appellate Courts 2026–27 Biennium* (June 2024). 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 that all performance measure definitions be entered in the system. As part of that process, the court or agency must assign a priority (high, medium, or low) to each performance measure. This prioritization assists in reviewing the budget request and in the selection of key measures for inclusion in the General Appropriations Act.

ELECTRONIC SUBMISSION

LARs for fiscal years 2026 and 2027 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 → Data Entry Applications → Instructions → Legislative Appropriations Request → *ABEST Instructions for Legislative Appropriations Requests*.

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).

An LAR-to-PDF generator is available in ABEST. This application generates a complete PDF file compiled from user-specified LAR reports from 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 a user ID and password are unavailable, the agency or court must request access by submitting a Logon Request Form at loginreqagy.lbb.texas.gov. Use the Contact Us tab within the LBB Document Submissions application to request support or assistance. In addition, the Help tab on the login screen of LBB Document Submissions provides additional instructions for completing the electronic submission.

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 → Data Entry Applications → Instructions → Legislative Appropriations Request → Certificate of Dual Submission.

If an office is headed by an elected official, the first assistant may sign for the elected official.

Revisions to Submitted LAR: If permission has been received to revise the completed 2026–27 LAR in ABEST, a PDF of the revised LAR must be submitted 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 are required to be submitted to the offices requiring copies of LARs. See the *2026–27 Legislative Appropriations Detailed Instructions* (June 2024) for instructions on assembly and distribution of bound paper copies. Appellate courts and judicial branch agencies should submit two bound, printed copies of the LAR and any supplemental information to the LBB and 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 2026–27 BIENNIUM (JUNE 2024)

www.lbb.texas.gov/Budget_Submissions.aspx → Budget Submissions → Legislative Appropriations Request (LAR) Instructions → General Instructions → ABEST Instructions for Legislative Appropriations Request 2026–27: 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 ONE-TIME EXPENDITURE SCHEDULE

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

TEMPLATE – 6.H. ESTIMATED TOTAL OF ALL AGENCY FUNDS OUTSIDE THE GAA BILL PATTERN

www.lbb.texas.gov/Budget_Submissions.aspx → Budget Submissions → Legislative Appropriations Request (LAR) Instructions → Templates → 6.H. Estimated Total of All Agency Funds Outside the GAA Bill Pattern

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 SENATE BILL 1, EIGHTY-SEVENTH LEGISLATURE, REGULAR SESSION, 2021

www.lbb.texas.gov/Documents/Appropriations_Bills/87/Conference_Bills/87R-SB1.pdf

CONFERENCE COMMITTEE REPORT ON HOUSE BILL 1, EIGHTY-EIGHTH LEGISLATURE, REGULAR SESSION, 2023

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

INSTRUCTIONS FOR PREPARING AND SUBMITTING AGENCY STRATEGIC PLANS FISCAL YEARS 2025 TO 2029

www.lbb.texas.gov/Documents/Instructions/Strategic_Plan/8125_Strategic_Plan_Instructions_89R.pdf

STATE AUDITOR'S OFFICE (SAO) FTE REPORTS

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

OBJECT OF EXPENSE (OOE) CODES

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

METHOD OF FINANCE (MOF) CODES

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

DIR PROJECT DELIVERY FRAMEWORK

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