



STATE OF NEW JERSEY DEPARTMENT OF EDUCATION

A Memo from the New Jersey Department of Education

Date: February 27, 2025
To: Local Educational Agency Leads
Route To: School Business Officials
From: David F. Corso, Assistant Commissioner
Division of Finance and Business Services

State Aid Notices and Updates to the 2025-2026 Budget Application

State aid notices for the 2025-2026 school year will be found under “School Aid” in the New Jersey Department of Education’s (NJDOE) [Homeroom](#) portal on or about February 27, 2025.

The NJDOE’s 2025-2026 school district online budget software will be updated on or about February 27, 2025 to reflect each district’s state school aid. Additionally, software screens and functions that were previously blocked from access will be available for use.

There has been no change to the process for gaining access to the Budget Application through the NJDOE’s [Homeroom](#) portal. The district Homeroom Administrator must create the user accounts for individuals that need access to the budget software. Please refer to the [Homeroom Administrator Manual](#) on the NJDOE Homeroom portal for the instructions regarding the Homeroom Administrator login. The budget software is named “Budget Statement” in the Homeroom Administrator system.

Among the screens and functions that are to be available on or about February 27, 2025 are:

- State school aid revenue is loaded into the revenue screen;
- Amounts for tuition to state facilities, the Schools Development Authority (SDA) assessment, and transfer to charter schools are loaded into the appropriations screen;
- Updates to enable full functionality of the edit report tab;
- *School Funding Reform Act (SFRA)* calculations, report of district status;
- *SFRA* calculations, minimum tax levy;
- *SFRA* calculations, prebudget year Levy and enrollment adjustment report, line B adjustment for P.L.2020, c. 44 savings in health care costs;
- County Special Services School District (CSSSD) maximum permitted net budget;
- Tax levy certification tab, including the A4F report and the estimated tax rate information report;
- County review and approval tab;
- User-friendly budget report and advertised budget for newspapers report; and
- Printable PDF report.

A complete listing of the edits can be found at Appendix B of the [2025-26 Budget Guidelines and Electronic Data Collection Manual](#).

Districts with November Elections

School districts holding school elections in November are required to submit the proposed budget to the Executive County Superintendent by March 19, 2025 as listed in the [2025 Election Calendar](#). The budget must be advertised at least four days prior to the public hearing on the budget, and the public hearing must be held between April 24 and May 7, 2025. School districts holding school elections in November must certify the tax levy to the county board of taxation by May 19, 2025.

School districts with November elections that are submitting separate proposals asking voters to increase the tax levy beyond base budget will be required to revise and re-transmit the budget, incorporating the levy revenue for separate proposals passed by the voters in November. Separate proposals that are to be presented to the voters must be included on the SFRA screen for separate proposals in the original budget.

Districts with April Elections

School districts with a board of school estimate and those holding school elections in April are required to submit the proposed budget to the Executive County Superintendent by March 7, 2025. The budget must be advertised at least four days prior to the public hearing on the budget, and the public hearing must be held between March 22 and March 27, 2025. Please refer to the [2025 Election Calendar](#) for the deadline to certify the tax levy to the county board of taxation based on the election type.

Adjustments for P.L.2020, c.44

The budget application is updated for the required calculation of tax levy adjustments for decreases in health care costs pursuant to N.J.S.A. 18A:16-13.3 (P.L. 2020, c.44). The amount on this line will be calculated by the Department from district entries in the Chapter 44 data collection in the Homeroom portal. Pursuant to P.L. 2020, c.44, savings in district health care costs attributable to implementation of the statute are used as a reduction to the amount that is required to be raised by the local property tax levy by the school district. If a district believes the savings calculated pursuant to P.L. 2020, c.44 are unrelated to the implementation of the P.L. 2020, c.44, the district should include documentation with the budget submission to the Executive County Superintendent and Executive County Business Official substantiating their position. Documentation should include, but not be limited to, proof of change in health benefits provider, a documented reduction in force or significant negotiated health benefit savings. Refer to the [budget guidelines Appendix D and Appendix D-1 worksheets](#) for submission items.

County Review

Following the public hearings, school districts need to return to the budget software and access the “County Review and Approval” tab. Under the header “Results of Public Hearing,” select either Statement A or Statement B. Statement A should be completed if the budget approved by the Executive County Superintendent was adopted as approved at the public hearing. Statement B should be completed, along with all changes to the budget and/or separate proposal(s), if the budget and/or separate proposal(s) were revised as a result of the public hearing.

Directions for completing the “County Review and Approval” tab are found beginning on page 236 of the [2025-26 Budget Guidelines and Electronic Data Collection Manual](#). School districts are required by N.J.S.A.18A:7F-5(e)(4) to submit the budget to the NJDOE within 15 days of the authorization of the tax levy by one of the following: the voters for a separate proposal; municipal governing body(ies); board of school estimate; or, in the case of a type II district with election in either April or November, the board of education.

For information and resources regarding the 2025-2026 budget process, refer to the NJDOE’s [Districtwide Budget](#) webpage. Contact your [county office of education](#) with questions.

c: Members, State Board of Education
NJDOE Staff
Statewide Parent Advocacy Network
Garden State Coalition of Schools
NJ LEE Group