



STATE OF NEW JERSEY

# DEPARTMENT OF EDUCATION

A Memo from the New Jersey Department of Education

Date: January 22, 2025  
To: Chief School Administrators  
Route To: District School Business Administrators  
From: David F. Corso, Assistant Commissioner/CFO  
Division of Finance and Business Services

## Initial Release of 2025-2026 Budget Software Application

The initial release of the 2025-2026 Budget Software Application will be accessible to authorized school district personnel on or about January 22, 2025, through the New Jersey Department of Education's (NJDOE) [Homeroom portal](#). The budget software in the Homeroom portal is named "2025-2026 Budget Statement Software." This release will include the revenue screen, appropriations screen, recapitulation of balances screen, enrollments screen, and many of the School Funding Reform Act (SFRA) calculations and supporting documentation items. A list of the screens not yet released will be found on the home screen in the budget software.

### Key Steps/Actions

The 2025 school election and budget procedures calendar for 2025-2026 is available through the NJDOE's School Finance webpage at [Election Calendar](#). The Election Calendar includes dates and deadlines relevant to school budget preparation, as well as the four special election dates in January, March, September and December.

### Accessing the Budget Software Application

Access to the 2025-2026 Budget Software Application is restricted to those school district employees for whom the school district's Homeroom Administrator has created a user account. First-time users authorized by the school district must contact its Homeroom Administrator to create a unique User Identification and Password. Instructions for establishing a Homeroom Administrator and for establishing authorized users are documented in the "Homeroom Administrator Manual" available through the Homeroom portal. Important message to Homeroom Administrators: Once you have entered into the Homeroom Administration system, the 2025-2026 Budget Software Application is named "Budget Statement Software."

### Guidance Documents

The NJDOE has prepared formal guidance for entering budget information into the 2025-2026 budget statement software. The 2025-2026 Budget Guidelines and Electronic Data Collection Manual and related appendices will be accessible through the NJDOE's [School Finance webpage](#) on or about January 22, 2025. Authorized users of the Budget Software Application are encouraged to review the manual prior to preparing the school district's budget statement.

Significant revisions and enhancements to the school district budget software are highlighted in the executive summary section of the 2025-2026 Budget Guidelines and Electronic Data Collection Manual and are detailed throughout that document.

To highlight revisions and enhancements included in the 2025-2026 Budget Software Application and guidance:

- On the SFRA report for health care cost adjustment, because the 2025 School Employees Health Benefit Program (SEHBP) insurance premium increased by 14.0 percent, there will be a maximum adjustment of 12.0 percent for increases to the tax levy cap for a school district's budgeted increase

in health care premium costs. This is calculated as increases in health care costs of more than two percent and less than 14.0 percent, resulting in a 12.0 percent maximum adjustment.

- The reserve for State Military Impact Aid, applicable only to the two districts that received 2021-22 State Military Impact Aid pursuant to P.L. 2022, c.19, was not used, therefore has been removed from the Recapitulation of Balances screen.
- The SFRA report for separate proposals has been updated to include two options. The prior year screen to submit a question to be put to the voters at the budget election remains the same. A new screen has been added to collect information regarding questions previously approved for inclusion in 2025-26 at a prior special election, pursuant to new rules at P.L. 2024, c.60.
- The “appropriation of excess surplus” screen has been updated to include a version for districts that are repaying outstanding state aid advances. Pursuant to *N.J.S.A. 18A:7A-56*, the amount of fund balance in the general fund cannot exceed 1.5% of general fund appropriations for districts with outstanding state aid advances. The calculation version for other regular districts and the two calculation versions for vocational districts have not changed.
- The A4F form has been updated to show separate lines for the general fund levy: levy from the base budget, levy from separate proposals to be presented at the 2025-26 budget election, and separate proposals passed at a prior special election.

A message on the “Home” tab of the “2025-2026 Budget Statement Software” will indicate when an update to the software has been made subsequent to the software’s initial release. As in prior years, updates may include, but are not limited to, the release of software edits and notification of the availability of the following sections of the application: the “SEMI” selector; the “advertised budget” file selector; the “prepare user-friendly budget document” selector; the “minimum tax levy report” selector; the report of “district status above or below the expected local levy” selector; the “printable PDF” file selector; and the “county review and approval” page. The NJDOE will also update the software to load state aid upon release of the 2025-2026 state aid numbers. Please note the NJDOE’s updates will not overwrite the district’s previously entered data.

### **Budget Planning**

For purposes of developing preliminary budgets, districts should make allowances for the possibility of changes in State Aid from 2024-2025 amounts. This recommendation is for planning purposes only and is no indication of the final State Aid allocation for 2025-2026. In accordance with *N.J.S.A. 18A:7F-5*, State Aid numbers will be provided to school districts within two days after the Governor’s budget message and represent the anticipated amount of aid payable to the district.

The Consumer Price Index (CPI) applicable for the 2025-2026 budget year is 3.57 percent. The applicable regional administrative cost limits for 2025-2026 for the north, central and south are \$2,875, \$2,677, and \$2,667, respectively.

### **Contact Information**

Budget related questions should be directed to the Office of Fiscal Policy and Planning at [budget@doe.nj.gov](mailto:budget@doe.nj.gov).

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