



STATE OF NEW JERSEY

DEPARTMENT OF EDUCATION

A Memo from the New Jersey Department of Education

Date: January 21, 2026
To: Chief School Administrators
Route To: District School Business Administrators
From: Tom McMahon, Director
Office of Fiscal Policy and Planning
Division of Finance and Business Services

Initial Release of 2026-2027 Budget Software Application

The initial release of the 2026-2027 Budget Software Application will be accessible to authorized school district personnel on or about January 21, 2026 through the New Jersey Department of Education's (NJDOE) [Homeroom portal](#). The budget software in the Homeroom portal is named "2026-2027 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 2026 school election and budget procedures calendar for 2026-2027 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 2026-2027 Budget Software Application is restricted to those school district employees for whom the school district's Homeroom Administrator has created a user account. Only through this account will district personnel be able to access the school district budget. First-time users authorized by the school district must contact the school district's 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 the Homeroom Administration system, the 2026-2027 Budget Software Application is named "Budget Statement."

Guidance Documents

The NJDOE has prepared formal guidance for completing the 2026-2027 budget software. The 2026-2027 Budget Guidelines and Electronic Data Collection Manual and related appendices will be accessible through the NJDOE's [School Finance webpage](#) on or about January 21, 2026.

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 2026-2027 Budget Guidelines and Electronic Data Collection Manual and are detailed throughout that document.

To highlight revisions and enhancements included in the 2026-2027 Budget Software Application and guidance:

- On the SFRA report for health care cost adjustment, because the 2026 School Employees Health Benefit Program (SEHBP) insurance premium increased by 31.9 percent, there will be a maximum adjustment of 29.9 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 more than two percent and less than 31.9 percent, resulting in a 29.9 percent maximum adjustment.
- The SFRA reports for Prebudget Year Levy and Enrollment Adjustment and for Minimum Tax Levy have been updated to include the separate revenue lines for questions passed at a prior special election, pursuant to new rules at P.L. 2024, c.60, and the separate line for questions at the school election.
- The banked cap amount generated for 2025-26 will exclude 2025-26 cap adjustments under the Tax Levy Incentive Aid program in P.L. 2025, c.74, pursuant to guidance provided for that program.
- A new line has been added to the A4F form, for tax levy raised for the Preschool Pilot Program. Tax increases for the local share of preschool education costs are allowed under P.L. 2024, c.100 (N.J.S.A. 18A:7F-38) for school districts first receiving preschool education aid in the 2025-2026, 2026-2027, or 2027-2028 school years and participating in the pilot program established by the commissioner

A message on the "Home" tab of the "2026-2027 Budget Statement Software" will indicate when an update to the software has been made after 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 2026-2027 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 2025-2026 amounts. This recommendation is for planning purposes only and is no indication of the final State Aid allocation for 2026-2027. 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 2026-2027 budget year is 3.58 percent. The applicable regional administrative cost limits for 2026-2027 for the north, central and south are \$2,978, \$2,773, and \$2,762, respectively.

Contact Information

Budget related questions should be directed to the Office of Fiscal Policy and Planning at budget@doe.nj.gov.

c: Members, State Board of Education
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