



Appendices

**STATE AID FOR LOCAL SCHOOL DISTRICTS
CONSOLIDATED SUMMARY
GENERAL FUND AND PROPERTY TAX RELIEF FUND
(thousands)**

	----- Recommended Fiscal Year 2026 -----					
	Expended Fiscal 2024	Adjusted Appropriation Fiscal 2025	Requested Fiscal 2026	General Fund	Property Tax Relief Fund	Total
Formula Aid Programs:						
Equalization Aid.....	\$ 8,542,167	\$ 9,142,820	\$ 9,166,655	\$ 4,739,135	\$ 4,427,520	\$ 9,166,655
Educational Adequacy Aid.....	82,397	82,397	82,397	---	82,397	82,397
Security Aid.....	304,725	365,209	424,153	---	424,153	424,153
Adjustment Aid.....	251,209	249,420	---	---	---	---
Preschool Education Aid.....	1,102,847	1,231,947	1,266,545	---	1,266,545	1,266,545
School Choice.....	59,905	63,729	73,779	---	73,779	73,779
Special Education Categorical Aid.....	1,163,783	1,364,684	1,767,470	---	1,767,470	1,767,470
Transportation Aid.....	361,445	410,783	549,431	---	549,431	549,431
Vocational Expansion Stabilization Aid.....	14,718	14,166	14,082	---	14,082	14,082
Military Impact Aid.....	8,627	9,409	10,633	---	10,633	10,633
Less:						
Growth Savings - Payment Changes.....	(94,850)	(104,191)	(42,058)	---	(42,058)	(42,058)
Assessment of EDA Debt Service.....	(26,529)	(26,529)	(26,529)	---	(26,529)	(26,529)
Subtotal, Formula Aid Programs.....	\$ 11,770,444	\$ 12,803,844	\$ 13,286,558	\$ 4,739,135	\$ 8,547,423	\$ 13,286,558
School Facilities Projects:						
School Building Aid.....	\$ 15,551	\$ 13,925	\$ 12,582	\$ ---	\$ 12,582	\$ 12,582
School Construction Debt Service Aid.....	162,520	165,041	163,401	---	163,401	163,401
School Construction and Renovation Fund.....	909,313	959,271	862,431	---	862,431	862,431
Subtotal, School Facilities Projects.....	\$ 1,087,384	\$ 1,138,237	\$ 1,038,414	\$ ---	\$ 1,038,414	\$ 1,038,414
TOTAL FORMULA AID.....	\$ 12,857,828	\$ 13,942,081	\$ 14,324,972	\$ 4,739,135	\$ 9,585,837	\$ 14,324,972
Other Aid to Education:						
Nonpublic School Aid.....	\$ 154,531	\$ 143,129	\$ 143,129	\$ 143,129	\$ ---	\$ 143,129
Charter School Aid.....	18,070	26,588	22,935	---	22,935	22,935
Commercial Valuation Stabilization Aid.....	20,000	15,000	5,000	---	5,000	5,000
Payment for Children with Unknown District of Residence.....	41,462	45,200	45,200	---	45,200	45,200
Extraordinary Special Education Costs Aid.....	419,963	420,000	420,000	---	420,000	420,000
General Vocational Aid.....	4,414	4,860	4,860	4,860	---	4,860
Tax Levy Incentive Aid.....	---	---	20,000	---	20,000	20,000
Other Aid.....	124,394	111,646	15,450	---	15,450	15,450
Subtotal, Other Aid to Education.....	\$ 782,834	\$ 766,423	\$ 676,574	\$ 147,989	\$ 528,585	\$ 676,574
Subtotal, Department of Education.....	\$ 13,640,662	\$ 14,708,504	\$ 15,001,546	\$ 4,887,124	\$ 10,114,422	\$ 15,001,546
Direct State Payments for Education:						
Teachers' Pension and Annuity Fund.....	\$ 3,361,132	\$ 3,382,053	\$ 3,404,681	\$ ---	\$ 3,404,681	\$ 3,404,681
Teachers' Pension and Annuity Fund - Post Retirement Medical.....	1,166,135	1,232,533	1,299,978	---	1,299,978	1,299,978
Teachers' Pension and Annuity Fund - Non-Contributory Insurance.....	48,585	42,142	48,845	---	48,845	48,845
Debt Service on Pension Obligation Bonds.....	268,873	268,800	268,800	---	268,800	268,800
Post Retirement Medical Other Than TPAF.....	279,435	295,346	311,507	---	311,507	311,507
Teachers' Social Security Assistance.....	900,501	937,333	968,171	---	968,171	968,171
Subtotal, Direct State Payments for Education.....	\$ 6,024,661	\$ 6,158,207	\$ 6,301,982	\$ ---	\$ 6,301,982	\$ 6,301,982
TOTAL.....	\$ 19,665,323	\$ 20,866,711	\$ 21,303,528	\$ 4,887,124	\$ 16,416,404	\$ 21,303,528

PROPERTY TAX RELIEF (millions)

	FY 2025 Adjusted Approp.	FY 2026 Budget	Change \$	%
School Aid	\$ 14,859.0	\$ 16,466.4	1,607.4	10.8
Municipal Aid				
Consolidated Municipal Property Tax Relief Aid (CMPTRA) /				
Energy Tax Receipts.....	\$ 1,454.9	\$ 1,454.9	---	---
Transitional Aid to Localities	126.9	121.9	(5.0)	(3.9)
Local Recreational Improvement Grants.....	20.0	10.0	(10.0)	(50.0)
Trenton Capital City Aid.....	10.0	10.0	---	---
Open Space Payments in Lieu of Taxes (PILOT).....	8.0	8.0	---	---
Shared Services and School District Consolidation Study and				
Implementation Grants.....	6.0	2.0	(4.0)	(66.7)
Regional School District Consolidation Feasibility Studies.....	2.0	1.0	(1.0)	(50.0)
Subtotal, Municipal Aid	\$ 1,627.8	\$ 1,607.8	(20.0)	(1.2)
Other Local Aid				
Employee Benefits on behalf of Local Governments	\$ 325.1	\$ 331.4	6.3	1.9
County College Aid.....	266.6	222.1	(44.5)	(16.7)
Transportation Trust Fund - Local Project Aid.....	200.0	200.0	---	---
Aid to County Psychiatric Hospitals.....	146.2	146.2	---	---
Transportation Assistance for Senior Citizens and Disabled Residents.....	42.5	49.6	7.1	16.7
County Administration Funding.....	37.5	37.5	---	---
School Lunch Aid - State Aid Grants.....	71.2	30.8	(40.4)	(56.7)
Supplemental Nutrition Assistance Program Administration - State.....	28.3	28.3	---	---
Local Transportation Projects Fund.....	58.0	27.0	(31.0)	(53.4)
General Assistance Administration.....	26.6	26.6	---	---
Essex County Jail Substance Use Disorder Programs.....	23.0	23.0	---	---
Social Services for Homeless.....	16.2	16.2	---	---
Municipal Rehabilitation and Economic Recovery.....	14.3	14.2	(0.1)	(0.7)
Repayment of Municipal Contribution to Mass Transit Facility.....	10.0	10.0	---	---
Other Local Aid Programs < \$10 Million.....	226.4	76.0	(150.4)	(66.4)
Subtotal, Other Local Aid.....	\$ 1,491.9	\$ 1,238.9	(253.0)	(17.0)
Property Taxpayer Relief Programs ^(a)				
ANCHOR Property Tax Relief Program.....	\$ 2,359.7	\$ 2,431.6	71.9	3.0
Stay NJ Property Tax Credit Program.....	-	600.0	600.0	---
Senior and Disabled Citizens' Property Tax Freeze.....	215.4	239.3	23.9	11.1
Veterans' Property Tax Deductions.....	32.4	30.1	(2.3)	(7.1)
Senior and Disabled Citizens' Property Tax Deductions.....	6.2	6.0	(0.2)	(3.2)
Subtotal, Property Taxpayer Relief Programs.....	\$ 2,613.7	\$ 3,307.0	693.3	26.5
GRAND TOTAL, PROPERTY TAX RELIEF ^(b)	\$ 20,592.4	\$ 22,620.1	2,027.7	9.8

Notes:

(a) FY2026 continues these programs unaltered. The FY2026 Stay NJ Property Tax Credit Program amount includes the \$280 million appropriation, as well as the \$220 million FY2025 adjusted appropriation and \$100 million from prior years that were set aside as “lockbox” resources, for the FY2026 benefit program.

(b) FY2025 and FY2026 exclude \$875.2 million and \$882.4 million, respectively, in pension contributions funded from the Lottery Enterprise Contribution Act and reflect appropriations funded by the Property Tax Relief Fund, General Fund and Cannabis Regulatory, Enforcement Assistance, and Marketplace Modernization Fund appropriations supporting School Aid or Municipal Aid are excluded from this chart.

CASINO REVENUE FUND

The Casino Revenue Fund (CRF) was established in 1976 with the provision that State revenues derived from casino gambling would be applied solely for the purpose of “providing funding for reductions in property taxes, rental, telephone, gas, electric, and municipal utilities charges of eligible senior citizens and disabled residents of the State in accordance with such formulae as the Legislature shall by law provide.” The Fund’s authorized use was expanded in 1981 to include additional or expanded health services or benefits and transportation services or benefits to eligible senior and disabled residents.

Total CRF resources of \$989.9 million, including \$93,000 from the Casino Simulcasting Fund, are projected for fiscal 2026. This total also includes revenues from internet gaming and sports betting, which were launched in 2013 and 2018, respectively.

Beginning in fiscal 2026, the Governor’s budget proposes an increase in the internet gaming and online sports wagering tax rates from 15 percent and 13 percent, respectively, to 25 percent. This proposal is expected to generate an additional \$402.4 million, including \$322.6 million for the CRF.

The summary and projection table on the following page displays CRF revenues and the programs receiving Fund appropriations over the past several years. Some CRF appropriations have been shifted to the General Fund and Property Tax Relief Fund during that time (see the “General Fund/Property Tax Relief Fund Support” section of the table).

BUDGET INITIATIVES AND ONGOING PROGRAMS

The following programs are currently receiving significant funding through the Casino Revenue Fund:

- Developmental Disabilities Residential Care
— \$961.3 million
- Community Based Senior Programs
— \$15.8 million
- Pharmaceutical Assistance to the Aged and Disabled (PAAD)
— \$5.1 million
- Disability Services Personal Assistance
— \$3.7 million
- Sheltered Workshop Transportation
— \$2.2 million

CASINO REVENUE FUND SUMMARY AND PROJECTION

(thousands)

	Fiscal 2024	Revised 2025	Budget 2026
Opening Surplus	\$ -	\$ -	\$ -
Revenues	569,129	628,564	976,317
Lapses and Adjustments (a)	16,657	(9,961)	13,593
TOTAL RESOURCES	\$ 585,786	\$ 618,603	\$ 989,910
MEDICAL ASSISTANCE			
Community Based Senior Programs	\$ 15,834	\$ 15,834	\$ 15,834
Hearing Aid Assistance	320	320	320
Human Services Administration	871	871	871
Pharmaceutical Assistance to the Aged and Disabled	5,089	5,089	5,089
Personal Assistance	3,734	3,734	3,734
Statewide Birth Defects Registry	516	516	516
TRANSPORTATION ASSISTANCE			
Sheltered Workshop Transportation	2,196	2,196	2,196
HOUSING PROGRAMS			
Developmental Disabilities	557,134	589,951	961,258
OTHER PROGRAMS			
Home Health Aide Certification	92	92	92
TOTAL APPROPRIATIONS	\$ 585,786	\$ 618,603	\$ 989,910
ENDING SURPLUS	\$ -	\$ -	\$ -
GENERAL FUND/PROPERTY TAX RELIEF FUND SUPPORT			
Developmental Disabilities	\$ 513,165	\$ 645,509	\$ 348,569
Managed Long Term Services and Supports	1,382,717	1,589,580	1,665,150
Pharmaceutical Assistance to the Aged and Disabled	61,828	74,169	52,438
Personal Care/Community Programs	49,140	50,258	49,764
Senior and Disabled Citizens' Property Tax Freeze	181,800	215,400	239,300
SOBRA for Aged, Blind and Disabled	285,406	294,332	295,835
Transportation Assistance for Senior Citizens and Disabled Residents	38,929	42,521	49,641
TOTAL SUPPORT	\$ 2,512,985	\$ 2,911,769	\$ 2,700,697

Notes:

(a) Lapses and Adjustments include Interest Earnings, Casino Simulcasting Funds, and shifts in General Fund support.

9-1-1 SYSTEM AND EMERGENCY RESPONSE FEE
(thousands)

The estimated revenue from the mobile telecommunications service and telephone exchange service fee in fiscal year 2026 totals \$137.3 million. In accordance with the enabling legislation (P.L.2004, c.48), these funds will be deposited into the 9-1-1 System and Emergency Response Trust Fund account and applied to offset a portion of the cost of related programs listed below:

Department of Law and Public Safety

Emergency Operations Center and Hamilton TechPlex Maintenance.....	\$ 3,473
Office of Homeland Security and Preparedness.....	20,421
Rural Section Policing.....	94,075
Urban Search and Rescue.....	1,000
Division of State Police - Remaining Operating Budget.....	393,292

Department of Military and Veterans' Affairs

Military Services - National Guard Support Services.....	5,652
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Department of the Treasury

Office of Emergency Telecommunication Services (OETS).....	920
Public Safety Answering Point Upgrades and Consolidation.....	5,000
Statewide 9-1-1 Emergency Telecommunication System.....	14,122

<i>Total, State Appropriations.....</i>	<u>\$ 537,955</u>
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NEW JERSEY TRANSPORTATION CAPITAL PLAN

(thousands)

The New Jersey Transportation Capital Plan funds the development and preservation of the State's transportation infrastructure through the Transportation Trust Fund Authority (P.L.1984, c.73 as amended), federal transportation system appropriations and third-party sources. The Transportation Trust Fund Authority funds State highway and bridge projects and public transportation projects outlined in the Department of Transportation's annual capital plan. Funds appropriated to the Authority are composed of toll road authority contributions, motor fuels taxes, petroleum products gross receipts taxes, sales and use taxes, and the additional zero-emission vehicle registration fee. The Authority issues bonds to supplement State appropriations.

	FY 2024 Expended	FY 2025 Adjusted Approp.	Year Ending ----- June 30, 2026 -----	
			Requested	Recommended
<i>Total, State Transportation Funds</i>	\$ 2,066,907	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
<i>Total, Federal Highway & Public Transportation Trust Funds</i>	2,620,563	2,782,139	2,524,919	2,524,919
<i>Third-Party Funds - NJ DOT (a).....</i>	3,488	-	35,597	35,597
<i>Third-Party Funds - NJ Transit (a).....</i>	66,519	70,111	77,231	77,231
<i>SUBTOTAL.....</i>	\$ 4,757,477	\$ 4,852,250	\$ 4,637,747	\$ 4,637,747 ^(b)
<i>Port Authority of New York & New Jersey (PANYNJ).....</i>	4,044	---	5,500	5,500
<i>TOTAL TRANSPORTATION CAPITAL PLAN.....</i>	\$ 4,761,521	\$ 4,852,250	\$ 4,643,247	\$ 4,643,247 ^(b)

STATE TRANSPORTATION FUNDS - DISTRIBUTION

By Project Type

State Highway Projects - NJ DOT	\$ 785,755	\$ 833,000	\$ 833,000	\$ 833,000
Local Aid Highway Projects.....	461,152	400,000	400,000	400,000
Public Transportation Projects - NJ Transit.....	820,000	767,000	767,000	767,000
<i>Total, State Transportation Funds</i>	\$ 2,066,907	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000

NJ DOT & NJ Transit Project List by Transportation Asset Category

Airport Assets.....	3,137	4,500	4,500	4,500
Bridge Assets.....	264,367	416,381	307,702	307,702
Capital Program Delivery.....	269,015	268,650	288,850	288,850
Congestion Relief.....	230,445	183,339	186,646	186,646
Local System Support.....	471,252	405,823	405,823	405,823
Mass Transit Assets.....	410,383	366,387	420,443	420,443
Multimodal Programs.....	39,418	48,330	46,030	46,030
Road Assets.....	187,087	162,130	161,130	161,130
Safety Management.....	27,437	24,750	22,250	22,250
Transportation Support Facilities.....	164,366	119,710	156,626	156,626
<i>Total, State Transportation Funds</i>	\$ 2,066,907	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000

FEDERAL HIGHWAY, PUBLIC TRANSPORTATION AND THIRD-PARTY FUNDS - DISTRIBUTION

By Project Type

State Highway Projects - NJ DOT.....	\$ 1,721,858	\$ 1,940,392	\$ 1,701,466	\$ 1,701,466
Public Transportation Projects - NJ Transit.....	972,756	911,858	941,781	941,781
<i>Total, Federal Highway, Public Transportation & Third-Party Funds.....</i>	\$ 2,694,614	\$ 2,852,250	\$ 2,643,247	\$ 2,643,247

NJ DOT & NJ Transit Project List by Transportation Asset Category

Bridge Assets.....	560,280	1,076,963	640,033	640,033
Capital Program Delivery.....	62,997	79,232	80,476	80,476
Congestion Relief.....	357,557	451,302	672,910	672,910
Local System Support.....	277,267	323,094	359,688	359,688
Mass Transit Assets.....	632,781	561,904	498,342	498,342
Multimodal Programs.....	27,272	23,677	11,327	11,327
Road Assets.....	598,599	237,558	249,486	249,486
Safety Management.....	177,861	98,520	130,985	130,985
<i>Total, Federal Highway, Public Transportation & Third-Party Funds.....</i>	\$ 2,694,614	\$ 2,852,250	\$ 2,643,247	\$ 2,643,247

Notes:

- (a) Third-party funds represent funding provided from other sources, including but not limited to, bi-state and autonomous authorities, private entities, and local governments.
- (b) The specific projects represented by these amounts will be outlined in the draft fiscal year 2026 Transportation Capital Program, to be issued in April 2025, and finalized in the fiscal 2026 Transportation Capital Program when the fiscal 2026 Appropriations Act is enacted.

STATE OF NEW JERSEY
STATEMENT OF GENERAL LONG-TERM DEBT
June 30, 2024
(thousands)

	ACT OF	AUTHORIZED	UNISSUED	RETIRED ^(a)	OUTSTANDING
Clean Waters Bonds.....	1976	\$ 120,000	\$ 3,400	\$ 116,600	\$ -
Natural Resources Bonds.....	1980	145,000	9,600	135,400	-
Energy Conservation Bonds.....	1980	50,000	1,600	48,400	-
Water Supply Bonds.....	1981	350,000	49,150	277,925	22,925
Hazardous Discharge Bonds.....	1981	100,000	43,000	57,000	-
New Jersey Green Acres Bonds.....	1983	135,000	14,500	120,500	-
Pinelands Infrastructure Trust Bonds.....	1985	30,000	1,750	23,850	4,400
Hazardous Discharge Bonds.....	1986	200,000	23,000	161,950	15,050
Green Acres, Cultural Centers and Historic Preservation Bonds.....	1987	100,000	1,000	99,000	-
New Jersey Open Space Preservation Bonds.....	1989	300,000	17,000	280,770	2,230
Public Purpose Buildings and Community-Based Facilities Construction Bonds.....	1989	125,000	5,000	120,000	-
Stormwater Management and Combined Sewer Overflow Abatement Bonds.....	1989	50,000	2,500	40,555	6,945
New Jersey Green Acres, Clean Water, Farmland and Historic Preservation Bonds.....	1992	345,000	12,880	332,120	-
Green Acres, Farmland and Historic Preservation and Blue Acres Bonds.....	1995	340,000	18,000	321,840	160
Port of New Jersey Revitalization, Dredging, Environmental Cleanup, Lake Restoration and Delaware Bay Area Economic Development Bonds.....	1996	300,000	62,300	224,970	12,730
Dam, Lake, Stream, Flood Control, Water Resources, and Wastewater Treatment Project Bonds.....	2003	200,000	38,750	161,065	185
Green Acres, Farmland, Blue Acres, and Historic Preservation Bonds.....	2007	200,000	13,500	180,730	5,770
Green Acres, Water Supply and Floodplain Protection, and Farmland and Historic Preservation Bonds.....	2009	400,000	51,300	275,980	72,720
Building Our Future Bonds.....	2012	750,000	-	664,775	85,225
New Jersey Library Construction Bond Act.....	2017	125,000	-	5,980	119,020
Securing Our Children's Future Bond Act.....	2018	500,000	-	66,925	433,075
COVID-19 General Obligation Emergency Bonds.....	2020	9,900,000	-	602,965	3,069,395
Total Long-Term Debt.....		\$ 14,765,000	\$ 368,230	\$ 4,319,300	\$ 3,849,830

Notes:

(a) The amounts shown under the "Retired" column include bonds for which provision for payment has been made through the issuance of refunding bonds.

Excludes bonds that have no amounts unissued or outstanding.

STATE APPROPRIATIONS LIMITATION ACT
(CAP Law)

The State Appropriations Limitation Act (P.L.1990, c.94), commonly called the CAP Law, limits the growth of appropriations in the Direct State Services section of the budget, which encompasses the operations of State government. Exempt from the limitation are Grants-In-Aid; State Aid to counties, municipalities, local school districts and other instrumentalities; federal funds appropriations; Capital Construction; Debt Service; and monies deposited in and expended from the Property Tax Relief Fund, the Casino Control Fund, the Casino Revenue Fund and the Gubernatorial Elections Fund.

The State may exceed the maximum appropriations if a bill making an appropriation is agreed to by a two-thirds vote of all members of each legislative body.

Under the formula in the law, the maximum appropriation for fiscal year 2026 is computed by multiplying the base year appropriation (fiscal 2025) subject to the percentage limitation by the average three-year growth rate in per capita personal income calculated on a fiscal basis. The fiscal 2026 CAP is calculated using 4.14%.

The calculation results in a maximum increase of \$352 million over the fiscal 2025 Adjusted Appropriation, or a maximum appropriation of \$8.854 billion for Direct State Services for fiscal 2026. The Governor’s recommendation for fiscal 2026, for items under the CAP, is \$8.844 billion, or \$10.2 million under the CAP limit. Data used to compute the appropriation limit are presented in the accompanying tables.

STATE INCOME
(in millions)

Fiscal 2021	\$693,494
Fiscal 2022	\$714,026
Fiscal 2023	\$735,156
Fiscal 2024	\$782,659

Source: United States Department of Commerce,
Bureau of Economic Analysis

STATE POPULATION

Fiscal 2021	9,273,669
Fiscal 2022	9,268,431
Fiscal 2023	9,268,521
Fiscal 2024	9,308,789

Source: United States Department of Commerce,
Bureau of Economic Analysis

STATE PER CAPITA PERSONAL INCOME

	Personal Income	Percentage Change
Fiscal 2021	74,781	6.89%
Fiscal 2022	77,038	3.02%
Fiscal 2023	79,318	2.96%
Fiscal 2024	84,077	6.00%
Three-Year Average		4.14%

Source: United States Department of Commerce,
Bureau of Economic Analysis

**COMPUTATION OF FISCAL 2026 CAP
SUBJECT TO EXPENDITURE LIMITATION LAW PERCENTAGE
(thousands)**

Adjusted Appropriations for Fiscal 2025	\$	58,124,271
Less Statutory Exemptions:		
Grants-In-Aid		(15,420,186)
State Aid		(6,438,223)
Capital Construction		(2,286,427)
Debt Service		(574,227)
Property Tax Relief Fund		(20,812,293)
Casino Control Fund.....		(77,430)
Casino Revenue Fund.....		(618,603)
Gubernatorial Elections Fund		(28,902)
Less: Defined Benefit Pension Contributions.....		(2,190,993)
Less: Funding In Accordance with Court Settlements.....		(866,632)
Less: Federal Funds Support of Employee Benefits.....		(308,643)
Fiscal 2025 Base Subject to Percentage Limitation	\$	8,501,712
Per Capita Personal Income Growth Rate		4.14%
Maximum Increase in Appropriation for Fiscal 2026.....	\$	351,971
Maximum Appropriation for Fiscal 2026.....		8,853,683
Fiscal 2026 Recommendation.....		11,958,091
Less: Defined Benefit Pension Contributions.....		(2,233,093)
Less: Funding In Accordance with Court Settlements.....		(554,622)
Less: Federal Funds Support of Employee Benefits.....		(326,861)
Amount of Fiscal 2026 Appropriation Subject to the CAP Limitation.....	\$	8,843,515
Amount Over/(Under) the CAP Limitation	\$	(10,168)

DEBT SERVICE SCHEDULE

(thousands)

The schedule below lists all debt service payments to be made from State appropriations in fiscal year 2026, including general obligation debt as well as other debt subject to appropriation.

Department of Education	
School Construction and Renovation Fund.....	\$ 1,025,832
Pension Obligation Bonds.....	268,800
Department of Environmental Protection	
General Obligation Bonds.....	10,107
Department of Health	
Hospital Asset Transformation Program.....	14,983
Department of Human Services	
Mental Health Bonds - Human Services Facilities.....	100
Higher Educational Services	
County College Debt Service (P.L.1971, c.12).....	39,539
Higher Education Capital Improvement Program.....	37,583
Higher Education Facilities Trust.....	27,240
Pension Obligation Bonds.....	11,795
Equipment Leasing Fund.....	11,681
Technology Infrastructure Fund.....	7,530
Department of Transportation	
Transportation Trust Fund.....	1,526,794
Motor Vehicle Commission Surcharge.....	32,500
Department of the Treasury	
General Obligation Bonds.....	519,027
Pension Obligation Bonds.....	26,512
South Jersey Port Corporation Debt Service Reserve Fund.....	16,197
South Jersey Port Corporation Subordinated Debt Service Reserve Fund.....	15,636
Interdepartmental	
Pension Obligation Bonds.....	199,887
Open Space Preservation.....	98,027
Capital Leases.....	89,100
Economic Development Authority.....	48,415
Line of Credit (all agencies).....	23,162
EDA State Lease Revenue Bonds (Wind Port Project).....	21,032
Greystone Psychiatric Hospital.....	20,788
Municipal Rehabilitation and Economic Recovery.....	14,236
Liberty Science Center.....	8,120
Energy Efficiency Project Bonds.....	4,708
Biomedical Research Bonds.....	3,481
New Jersey Sports and Exposition Authority.....	2,332
Interest on Interfund Borrowing.....	100
Total Debt Service Appropriation.....	\$ 4,125,244

HEALTH CARE SUBSIDY FUND

(thousands)

	Actual FY 2023	Actual FY 2024	Budget FY 2025	Budget FY 2026
FUND BALANCE JULY 1.....	\$ 112,881	\$ 17,097	\$ 23,973	\$ 2,000
REVENUES				
Provider Taxes				
HMO Premiums Assessment.....	766,934	813,225	932,028	1,192,833
.53% Hospital Assessment.....	147,447	164,746	173,000	188,000
Ambulatory Care Facility Assessment.....	67,182	68,741	63,500	98,143
Cosmetic Medical Procedures Tax (a).....	2	-	-	-
Other Revenue Sources				
Cigarette Tax.....	396,500	396,500	396,500	396,500
Alcohol Excise Tax.....	22,000	22,000	22,000	22,000
Investment Earnings.....	21,124	34,756	20,000	14,000
TOTAL REVENUES.....	\$ 1,421,189	\$ 1,499,968	\$ 1,607,028	\$ 1,911,476
TOTAL RESOURCES.....	\$ 1,534,070	\$ 1,517,065	\$ 1,631,001	\$ 1,913,476
EXPENDITURES				
Charity Care.....	342,000	342,000	137,222	61,214
Children's Health Insurance Program (CHIP).....	192,349	236,988	275,669	308,048
Federally Qualified Health Centers.....	29,068	32,000	32,000	32,000
Hospital Mental Health Offset Payments.....	11,165	11,735	12,327	12,327
Quality Improvement Program - New Jersey.....	20,655	20,655	20,655	20,655
NJ FamilyCare.....	962,000	889,871	1,173,417	1,499,521
TOTAL EXPENDITURES.....	\$ 1,557,236	\$ 1,533,249	\$ 1,651,290	\$ 1,933,765
<i>General Fund Support.....</i>	<i>(40,263)</i>	<i>(40,157)</i>	<i>(22,289)</i>	<i>(22,289)</i>
NET EXPENDITURES.....	\$ 1,516,973	\$ 1,493,092	\$ 1,629,001	\$ 1,911,476
Projected Surplus/Deficit.....	\$ 17,097	\$ 23,973	\$ 2,000	\$ 2,000
Federal Funds Appropriated for Programs Above				
Children's Health Insurance Program (CHIP).....	563,938	570,398	663,172	735,855
Hospital Mental Health Offset Payments.....	14,154	12,214	12,327	12,327
Quality Improvement Program - New Jersey.....	126,700	126,700	126,700	126,700

Notes:

(a) The tax on cosmetic surgery procedures was eliminated in FY15, but revenues from prior fiscal years continue to be collected irregularly.

WORKFORCE

The Fiscal Year 2026 budget supports a State and non-State funded workforce level consistent with the Administration's priorities, recently enacted legislation and other requirements.

The non-State funded level for the Department of Banking and Insurance ensures sufficient staff for oversight and enforcement.

The funded level within the Department of Children and Families supports the ongoing effort to strengthen communities and protect New Jersey's children.

The Department of Corrections, the Parole Board and the Juvenile Justice Commission reflect levels of State funded positions to address the recruitment and retention of staff to ensure the continued safe and secure operations of the State's correctional facilities and parole system.

The Department of Environmental Protection's funded level reflects the Administration's prioritization of safe and clean drinking water, as well as resource management and enforcement efforts.

The Department of Health's State and non-State funded levels reflect the continued commitment to the State's public health needs, including providing increased psychiatric hospital staff to support vulnerable residents.

The Department of Human Services' State funded level reflects the continued support for services provided to residents with developmental disabilities.

The Department of Labor and Workforce Development's funded level includes support for benefit systems' modernization and the Unemployment Insurance call center.

The Department of Law and Public Safety's funded level is due to the graduation of the 167th State Trooper class, ongoing support of the Expungement Unit per P.L.2019, c.269, and enhancements to the protection of New Jersey citizens' civil rights as part of the Project for Federal Accountability.

The Department of Military and Veterans' Affairs State funded level includes direct care staff within the State's memorial homes to meet the resident-to-staff ratio pursuant to P.L.2020, c.112.

The Department of Transportation's funded level, supported mostly by non-State resources, provides for the safety and maintenance of New Jersey's roads and bridges as well as the implementation of the Department's capital program.

The Motor Vehicle Commission reflects a level of non-State funded positions to continue to provide quality service to meet the needs of New Jerseyans.

The Department of the Treasury's funded level reflects support to manage property tax relief programs such as Stay NJ, administer the RetireReady NJ savings program, implement the purchase of unused tax credits under the ASPIRE Program and oversee the health benefit and pension funds.

The Office of Administrative Law reflects a State funded increase to establish a new special education unit pursuant to P.L.2021, c.390.

The Office of the Public Defender reflects a State funded level to comply with the Pashman/Belsole court staffing formula, which reflects the necessary number of attorneys, investigators, and support staff per judge for efficient case load management. The Public Defender is also increasing staff in the Division of Mental Health Advocacy, supported by the Statewide Mental Health Diversion Program Fund pursuant to P.L.2023, c.188.

STATE FUNDED WORKFORCE

	FY 2024 Actual	FY 2025 1/10/25	FY 2026 Funded Positions
AGRICULTURE.....	109	116	132
BANKING AND INSURANCE.....	---	---	---
CHIEF EXECUTIVE OFFICE.....	127	127	127
CHILDREN AND FAMILIES.....	4,429	4,527	4,827
COMMUNITY AFFAIRS.....	96	106	128
CORRECTIONS (Balance).....	5,729	5,675	5,748
- Parole Board.....	608	650	672
EDUCATION.....	384	394	422
ENVIRONMENTAL PROTECTION.....	1,069	1,121	1,164
HEALTH (Balance).....	495	526	540
- Mental Health and Hospitals.....	3,863	3,964	4,495
HUMAN SERVICES (Total).....	3,344	3,372	3,523
- Management and Budget.....	323	322	333
- Medical Assistance.....	164	165	173
- Disability Services.....	10	16	18
- Family Development.....	188	192	198
- Commission for the Blind and Visually Impaired	179	174	179
- Deaf and Hard of Hearing	5	6	9
- Developmental Disabilities	2,130	2,130	2,237
- Mental Health and Addiction Services	118	136	140
- Division of Aging.....	227	231	236
LABOR AND WORKFORCE DEVELOPMENT (Balance).....	189	198	224
- Public Employee Relations Commission	29	29	36
- Civil Service Commission.....	250	256	269
LAW AND PUBLIC SAFETY (Balance).....	5,056	5,183	5,263
- Office of Homeland Security and Preparedness	111	115	124
- Election Law Enforcement Commission	56	61	64
- State Ethics Commission.....	9	11	13
- Juvenile Justice Commission.....	815	834	876
MILITARY AND VETERANS' AFFAIRS.....	1,257	1,310	1,419
MISCELLANEOUS COMMISSIONS.....	1	1	1
STATE (Balance).....	144	162	173
- Secretary of Higher Education.....	29	32	35
- Student Assistance.....	---	---	---
TRANSPORTATION.....	1,516	1,559	1,667
- Motor Vehicle Commission.....	---	---	---
TREASURY (Balance).....	2,168	2,353	2,443
- Office of State Comptroller.....	89	83	94
- Casino Control Commission.....	---	---	---
- Office of Administrative Law.....	104	109	131
- Office of Information Technology.....	---	---	---
- Public Defender.....	1,217	1,259	1,280
- Board of Public Utilities	---	---	---
SUBTOTAL, EXECUTIVE BRANCH.....	33,293	34,133	35,890
LEGISLATURE.....	454	449	449
- SCI	44	43	47
JUDICIARY	7,188	7,432	7,432
GRAND TOTAL.....	40,979	42,057	43,818

NON-STATE FUNDED WORKFORCE

	FY 2024 Actual	FY 2025 1/10/25	FY 2026 Funded Positions
AGRICULTURE.....	124	126	141
BANKING AND INSURANCE.....	428	443	568
CHIEF EXECUTIVE OFFICE.....	---	---	---
CHILDREN AND FAMILIES.....	1,786	1,883	1,922
COMMUNITY AFFAIRS.....	818	898	1,081
CORRECTIONS (Balance).....	156	140	167
- Parole Board.....	---	---	---
EDUCATION.....	270	274	312
ENVIRONMENTAL PROTECTION.....	1,589	1,688	1,763
HEALTH (Balance).....	983	1,071	1,105
- Mental Health and Hospitals.....	8	16	19
HUMAN SERVICES (Total).....	2,615	2,620	2,741
- Management and Budget.....	265	258	267
- Medical Assistance.....	275	276	278
- Disability Services.....	10	11	11
- Family Development.....	155	185	185
- Commission for the Blind and Visually Impaired	102	121	115
- Deaf and Hard of Hearing.....	---	---	---
- Developmental Disabilities.....	1,638	1,592	1,684
- Mental Health and Addiction Services.....	63	65	77
- Division of Aging.....	107	112	124
LABOR AND WORKFORCE DEVELOPMENT (Balance).....	2,452	2,517	2,655
- Public Employee Relations Commission.....	---	---	---
- Civil Service Commission.....	---	---	---
LAW AND PUBLIC SAFETY (Balance).....	2,049	2,119	2,379
- Office of Homeland Security and Preparedness	13	14	20
- Election Law Enforcement Commission.....	---	---	---
- State Ethics Commission.....	---	---	---
- Juvenile Justice Commission.....	106	92	128
MILITARY AND VETERANS' AFFAIRS.....	196	217	220
MISCELLANEOUS COMMISSIONS.....	---	---	---
STATE (Balance).....	8	7	11
- Secretary of Higher Education.....	4	3	4
- Student Assistance.....	153	154	178
TRANSPORTATION.....	1,600	1,658	1,726
- Motor Vehicle Commission.....	2,482	2,507	2,567
TREASURY (Balance).....	866	923	1,052
- Office of State Comptroller.....	36	47	47
- Casino Control Commission.....	35	36	38
- Office of Administrative Law.....	8	9	10
- Office of Information Technology.....	578	582	607
- Public Defender.....	---	---	---
- Board of Public Utilities	234	248	257
SUBTOTAL, EXECUTIVE BRANCH.....	19,597	20,292	21,718
LEGISLATURE.....	---	---	---
- SCI.....	---	---	---
JUDICIARY	1,266	1,264	1,319
GRAND TOTAL.....	20,863	21,556	23,037

A supplementary display of Other Governmental Funds and Proprietary Funds can be found online at the following address:

<https://www.nj.gov/treasury/omb/publications/26budget/pdf/Other-Governmental-Funds-and-Proprietary-Funds.pdf>