

FISCAL YEAR 2026-2027



ANALYSIS OF THE NEW JERSEY BUDGET

DEPARTMENT OF EDUCATION

Prepared by the

NEW JERSEY LEGISLATURE
OFFICE OF LEGISLATIVE SERVICES

April 2026

NEW JERSEY STATE LEGISLATURE

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DEPARTMENT OF EDUCATION

Budget Pages C-4, C-10, C-18, C-25, D-103 through D-132, H-1

FISCAL SUMMARY (\$000)				
	Expended FY 2025	Adjusted Appropriation FY 2026	Recommended Appropriation FY 2027	Percentage Change FY 2026-2027
State Budgeted	\$21,056,934	\$21,598,792	\$21,821,551	1.0%
Federal Funds	\$1,077,119	\$1,117,794	\$1,142,707	2.2%
All Other Funds	\$86,162	\$59,622	\$54,655	(8.3%)
Grand Total	\$22,220,215	\$22,776,208	\$23,018,913	1.1%

PERSONNEL SUMMARY - POSITIONS BY FUNDING SOURCE				
	Actual FY 2025	Revised FY 2026	Funded FY 2027	Percentage Change FY 2026-2027
State Budgeted	392	398	451	13.3%
Federal Funds	154	164	189	15.2%
All Other Funds	115	110	121	10.0%
Total Positions	661	672	761	13.2%

FY 2025 (as of December) and revised FY 2026 (as of January) personnel data reflect actual payroll counts. FY 2027 data reflect the number of positions funded.

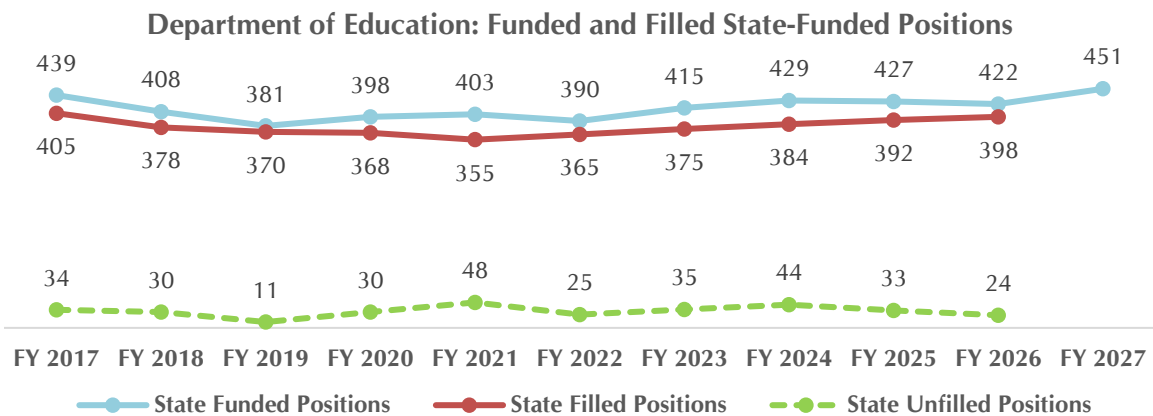
Link to Website: <https://www.njleg.state.nj.us/budget-finance/governors-budget>

Highlights

- The Governor proposes a \$12.3 billion appropriation in FY 2027 for State formula aid to school districts, reflecting growth of \$377.1 million (3.2 percent) over the current fiscal year. The proposal includes the continuation of several changes to the calculation of State aid that were first adopted in the FY 2026 Appropriations Act:
 - Capping increases in State school aid at six percent of a district's prior-year aid and decreases at three percent of a district's prior-year aid;
 - Using district-specific enrollment data rather than a statewide average in calculating each district's adequacy budget and special education aid; and
 - Using three-year averages of property value and district income rather than only one year in the calculation of a district's local share.
- The Governor proposes funding Preschool Education Aid at \$1.4 billion, which would be \$118.0 million (9.3 percent) above FY 2026. Up to \$9.1 million of the appropriation would be available for grants for new or expanded full-day preschool programs (\$4.5 million), preschool education workforce development, and other ancillary purposes.
- The FY 2027 Governor's Budget proposes flat funding for Extraordinary Special Education Aid at \$420.0 million. The FY 2026 appropriation funded 51.7 percent of 2024-2025 expenses eligible for reimbursement under current law.
- The FY 2027 Governor's Budget recommends \$148.3 million in nonpublic school aid, which is unchanged from FY 2026. In addition, FY 2027 State reimbursements to school districts of required nonpublic school bussing costs are proposed to increase from \$33.2 million to \$36.6 million based on utilization growth. In FY 2027, the State would reimburse school districts for nonpublic bussing costs in excess of \$710, but not more than \$1,177, per pupil, the same as in FY 2026.
- The Governor proposes the establishment of a new grant program, School-based Partnerships for Access and Resilience for Kids (SPARK), to replace the existing New Jersey Statewide Student Support Services (NJ4S) program operated by the Department of Children and Families. The new program would provide grants to school districts to build or expand partnerships with licensed mental health providers to increase access to school-based counseling and intervention services.
- The FY 2027 Governor's Budget proposes doubling the appropriation for High-Impact Tutoring from \$7.5 million to \$15.0 million. The Executive Branch indicated that the proposed increase would support the provision of tutoring services in nearly 100 more school districts for 13,500 more students than in FY 2026.
- The Governor proposes the elimination of the \$20.0 million appropriation for Tax Levy Incentive Aid for certain school districts that do not tax up to their local share.
- The FY 2027 Governor's Budget includes \$589.3 million for debt service payments on School Facilities Construction Bonds, some \$273.1 million less than in FY 2026 in accordance with existing payment schedules.
- The FY 2027 Governor's Budget proposes the elimination of a total of \$88.7 million in grants to schools, nonprofit organizations, and other local educational agencies.

Highlights (Cont'd)

- The FY 2027 Governor’s Budget proposes flat funding for SDA Capital Maintenance and Emergent Projects at the \$50.0 million appropriated since FY 2026. The appropriation helps school districts undertake emergent facility and systems repairs, such as replacing boilers, electrical systems, and roofs.
- The Governor recommends the continued use of \$350.0 million from the off-budget New Jersey Debt Defeasance and Prevention Fund to support the operations and facilities projects of the Schools Development Authority in FY 2027.
- The State’s contribution to the Teachers’ Pension and Annuity Fund is proposed to be funded once more at 100 percent of the actuarially determined contribution necessary to fund the normal and accrued pension liability. Under the FY 2027 Governor’s Budget, the State will contribute \$3.3 billion to these costs, in addition to \$891.8 million in anticipated State lottery revenue. The \$3.3 billion recommended appropriation decreases from the FY 2026 level by \$97.4 million or 2.9 percent. Although the appropriation is allocated to the Department of Education, the Department of the Treasury actually administers the Teachers’ Pension and Annuity Fund.
- The FY 2027 Governor’s Budget incorporates a recommended appropriation of \$1.8 billion for health benefit coverage for retired school district employees, a \$152.4 million (9.5 percent) increase. Although the appropriation is allocated to the Department of Education, the Department of the Treasury actually administers the health benefit plans.



Background Papers:

Trends in Education, Kindergarten through Grade 12 p. 56
 An Overview of School District Tax Levies p. 61
 Proposed State Aid Change Tables p. 64

Fiscal and Personnel Summary

FUNDING BY SOURCE OF FUNDS (\$000)						
	Expended FY 2024	Expended FY 2025	Adj. Approp. FY 2026	Recom. FY 2027	Percentage Change	
					FY 2025-27	FY 2026-27
State Budgeted Total	\$19,892,276	\$21,056,934	\$21,598,792	\$21,821,551	3.6%	1.0%
General Fund Total	\$5,930,411	\$4,830,794	\$5,033,890	\$3,939,045	(18.5%)	(21.7%)
Direct State Services	\$135,053	\$143,381	\$124,229	\$117,014	(18.4%)	(5.8%)
Grants-In-Aid	\$16,900	\$23,841	\$34,738	\$51,525	116.1%	48.3%
State Aid	\$5,778,458	\$4,663,572	\$4,874,923	\$3,770,506	(19.1%)	(22.7%)
Capital Construction	\$0	\$0	\$0	\$0	—	—
Debt Service	\$0	\$0	\$0	\$0	—	—
Property Tax Relief Fund Total	\$13,961,865	\$16,226,140	\$16,564,902	\$17,882,506	10.2%	8.0%
Direct State Services	\$0	\$0	\$0	\$0	—	—
Grants-In-Aid	\$75,000	\$50,000	\$50,000	\$50,000	0.0%	0.0%
State Aid	\$13,886,865	\$16,176,140	\$16,514,902	\$17,832,506	10.2%	8.0%
Casino Revenue Fund	\$0	\$0	\$0	\$0	—	—
Casino Control Fund	\$0	\$0	\$0	\$0	—	—
Federal Funds	\$1,277,597	\$1,077,119	\$1,117,794	\$1,142,707	6.1%	2.2%
Other Funds	\$62,605	\$86,162	\$59,622	\$54,655	(36.6%)	(8.3%)
Grand Total	\$21,232,478	\$22,220,215	\$22,776,208	\$23,018,913	3.6%	1.1%

PERSONNEL SUMMARY - POSITIONS BY FUNDING SOURCE						
	Actual FY 2024	Actual FY 2025	Revised FY 2026	Funded FY 2027	Percentage Change	
					FY 2025-27	FY 2026-27
State	384	392	398	451	15.1%	13.3%
Federal	161	154	164	189	22.7%	15.2%
All Other	109	115	110	121	5.2%	10.0%
Total Positions	654	661	672	761	15.1%	13.2%

FY 2024 (as of December), FY 2025 (as of December) and revised FY 2026 (as of January) personnel data reflect actual payroll counts. FY 2027 data reflect the number of positions funded.

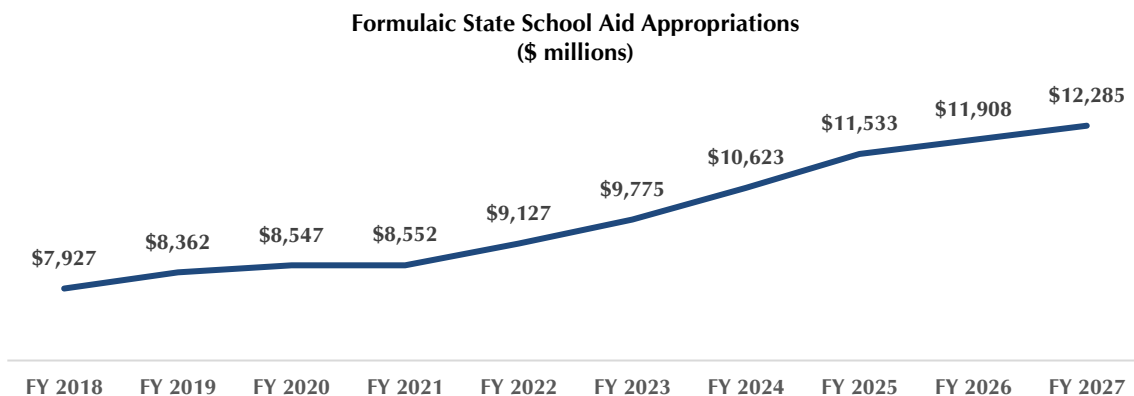
AFFIRMATIVE ACTION DATA						
	Actual FY 2024	Actual FY 2025	Revised FY 2026	Funded FY 2027	Percentage Change	
					FY 2025-27	FY 2026-27
Minority Percentage	37.0%	37.6%	37.6%	N/A	---	---

Budget Brief: An Overview of State School Aid

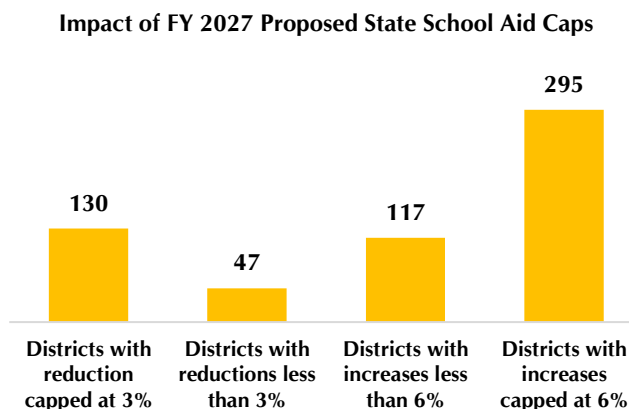
Budget Pages D-109, D-113 through D-116, D-132

FY 2027 marks the second year following the six-year transition to bring the State school aid distribution in substantial alignment with the allocation set forth in the “School Funding Reform Act of 2008” (P.L.2007, c.260). The realignment was intended to more accurately reflect current school district needs in the determination of State aid.

The FY 2027 Governor’s Budget recommends a record \$12.3 billion in funding for State school aid, marking a \$377.1 million, or 3.2 percent, increase from FY 2026, and \$4.4 billion, or 55.0 percent, since FY 2018. The FY 2027 Governor’s Budget recommends continuing several changes to the School Funding Reform Act that were adopted in the FY 2026 Appropriations Act.



The FY 2027 Governor’s Budget recommends maintaining the policy introduced in FY 2026 of limiting both increases and decreases in State school aid. Increases in State school aid would be limited to six percent of the district’s aid in the previous year, while decreases would be limited to three percent of the district’s aid in the previous year. The State aid caps would affect a majority of school districts, with school districts with increases capped at six percent being the largest group impacted. The increase cap would result in savings of \$332.6 million for the State, while the reduction cap would increase State school aid costs by \$186.3 million. The net impact of the State school aid caps is a reduction in State expenditures of \$146.2 million.



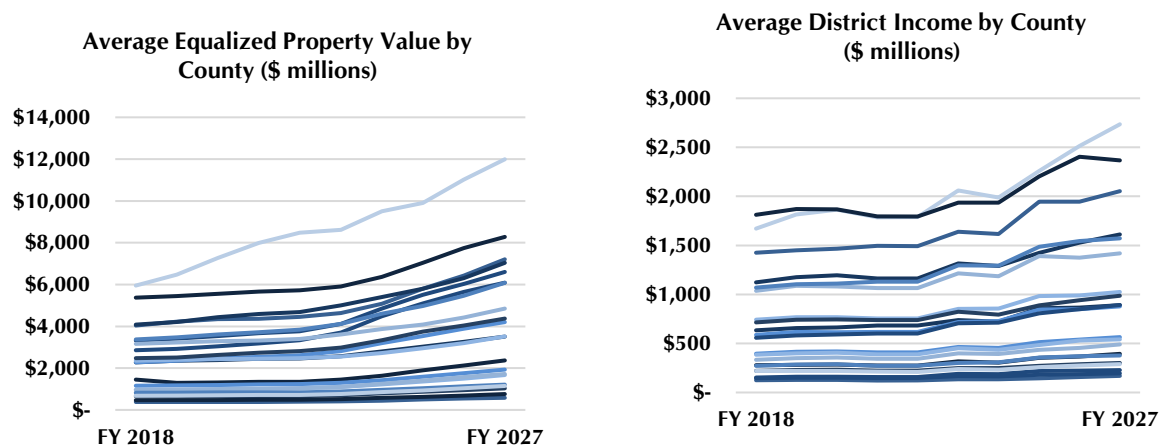
The remainder of this budget brief will provide an overview of the calculations of the four categories of school formula aid and changes proposed thereto.

Budget Brief: An Overview of State School Aid (Cont'd)

Equalization Aid

Under the School Funding Reform Act of 2008, equalization aid is equal to the difference between a district’s local share and its adequacy budget. A district’s adequacy budget is the amount that a district would need to spend in order to provide a thorough and efficient education – the standard mandated by the New Jersey State Constitution, as interpreted by the State Supreme Court – to students enrolled in the district. A district’s adequacy budget is determined by multiplying the district’s projected weighted enrollment by a designated per pupil amount and then adding additional amounts per pupil for at-risk students, limited English proficiency students, and combined at risk, limited English proficiency students. Finally, the adequacy budget takes into account two-thirds of the cost of providing special education and speech services to students. These costs are described in more detail in the “Special Education Categorical Aid” section below. In FY 2026, the mental health services component of the base per pupil amount was increased.

The local share, in turn, represents the estimated amount of funds that the school funding formula determines the residents of a district can afford to contribute to the district’s adequacy budget. This amount is determined by looking at the district’s equalized property value and the district’s aggregate income. These amounts are scaled by multipliers to ensure that each district’s equalization aid is equal to a proportionate share of the total amount of equalization aid available Statewide. Fluctuations in a district’s property values or income can have a substantial impact on the district’s local share, and consequently, the district’s equalization aid. The FY 2027 Governor’s Budget recommends continuing to use three-year averages of equalized property value and aggregate income to reduce the volatility of year-over-year changes in property values and income. The graphs below show trends in the average equalized property value and the average district income, by county, for the last 10 years.



Finally, equalization aid is determined by subtracting a district’s local share from its adequacy budget. A district with a local share greater than its adequacy budget does not receive equalization aid. For FY 2027, the Governor proposes a \$9.5 billion appropriation for Equalization Aid, approximately \$35.2 million more than FY 2026, to be disbursed among 292 districts.

Budget Brief: An Overview of State School Aid (Cont'd)

Special Education Categorical Aid

To fund the one-third of special education costs not accounted for in a district's adequacy budget calculation, districts receive special education categorical aid. This aid category is calculated by multiplying a base per pupil amount for students with disabilities by the estimated number of students receiving special education services. For the purpose of accounting for the number of students with disabilities in connection with the school funding formula, the School Funding Reform Act of 2008 adopted the census-based funding model, which is based on the assumption that a fixed percentage of a district's total enrollment requires special education services. However, for the second consecutive year, the FY 2027 Governor's Budget recommends basing special education costs on actual enrollment of students requiring special education services. As a result, the proposed special education aid for the 2026-2027 school year is based on each district's classification rate, rather than the Statewide average of 17.4 percent. For FY 2027, the Governor proposes a \$1.8 billion appropriation for Special Education Categorical Aid, some \$15.6 million more than in FY 2026.

Transportation Aid

Transportation aid provides funding to support transportation services for eligible public school students, nonpublic school students, and students with specialized transportation needs. Transportation aid is calculated as the sum of the product of a base dollar amount multiplied by the number of students transported and a second dollar amount multiplied by the number of students transported and the average distance between home and school. Essentially, these two components represent a fixed cost and a cost that varies based on distance. These calculations are repeated each for students who are transported without any special services and for students with disabilities who have special transportation requirements. For FY 2027, the Governor recommends a \$559.6 million appropriation for Transportation Aid, about \$10.1 million more than in FY 2026.

Security Categorical Aid

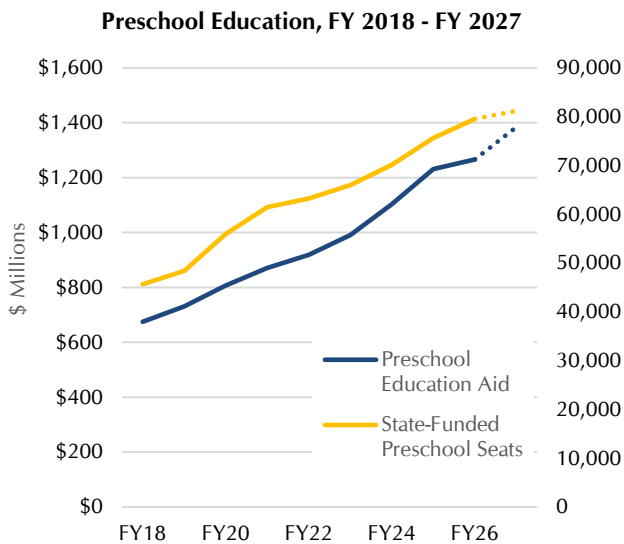
Finally, formulaic State school aid includes security categorical aid. Each district receives a base amount of security aid for each student in the district. Districts with a high concentration of at-risk students receive an additional amount for each at-risk student enrolled in the district. At-risk students are defined as students from households with a household income at or below 185 percent of the most recent federal poverty guidelines. In FY 2026, the per pupil amounts for security categorical aid were adjusted to account for security personnel at the elementary school level. For FY 2027, the Governor recommends a \$424.0 million appropriation for Security Categorical Aid, about \$144,000 less than in FY 2026.

Budget Brief: An Overview of Preschool Funding

Budget Pages D-109 and D-115

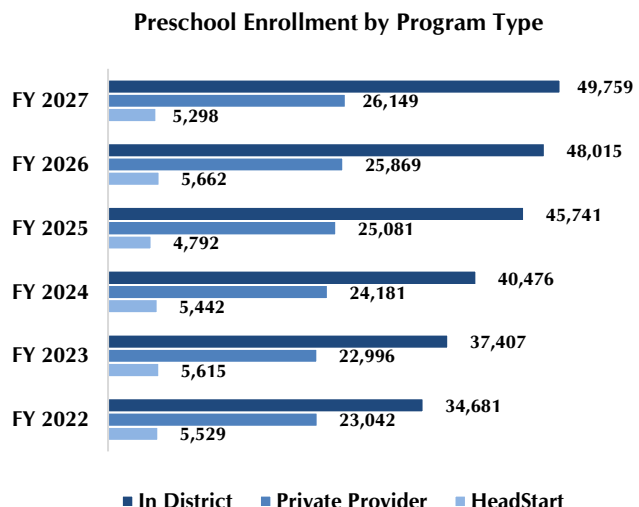
The State provides Preschool Education Aid for all students enrolled in free preschool programs. Initially, State aid for preschool education was limited to Schools Development Authority (SDA or formerly Abbott) districts and at-risk students, which are required to provide State-funded preschool programs under New Jersey State Supreme Court jurisprudence.

Reflecting the recent emphasis on the expansion of preschool programs, the appropriation for Preschool Education Aid has increased by \$709.7 million, or 105.2 percent, from \$674.9 million in FY 2018 to a recommended \$1.38 billion in FY 2027. About \$1.37 billion of the recommended FY 2027 appropriation would support existing preschool programs. The remaining \$9.1 million would fund the expansion of free access to full-day preschool (\$4.5 million) and preschool education workforce development and other ancillary needs. Some 293 school districts would receive preschool education aid in FY 2027.



Preschool aid for school districts is calculated by multiplying the number of eligible students in a district by a per pupil amount, which varies according to the type of preschool program being provided. For the 2026-2027 school year, the per pupil amounts are: 1) \$16,729 for children enrolled in district-operated preschool programs; 2) \$18,803 for children enrolled in preschool programs operated by licensed child care providers; and 3) \$10,390 for children enrolled in Head Start preschool programs. By comparison, the base per pupil amount for students enrolled in grades kindergarten through 12 is \$15,508 in the 2026-2027 school year.

Preschool expansion has increased State-funded preschool enrollment by 28.4 percent, from 63,252 children in FY 2022 to a projected 81,206 children in FY 2027. The enrollments of district-operated preschool programs and preschool programs run by licensed child care providers under contract with school districts have grown steadily albeit unevenly. Enrollment is projected to grow by 43.4 percent between FY 2022 and FY 2027 in district-operated programs and 13.5 percent in licensed child care centers. To the contrary, the trend for Head Start programs is downward, with FY 2027 enrollment expected to be 4.2 percent lower than in FY 2022.



Budget Brief: Extraordinary Special Education Costs Aid

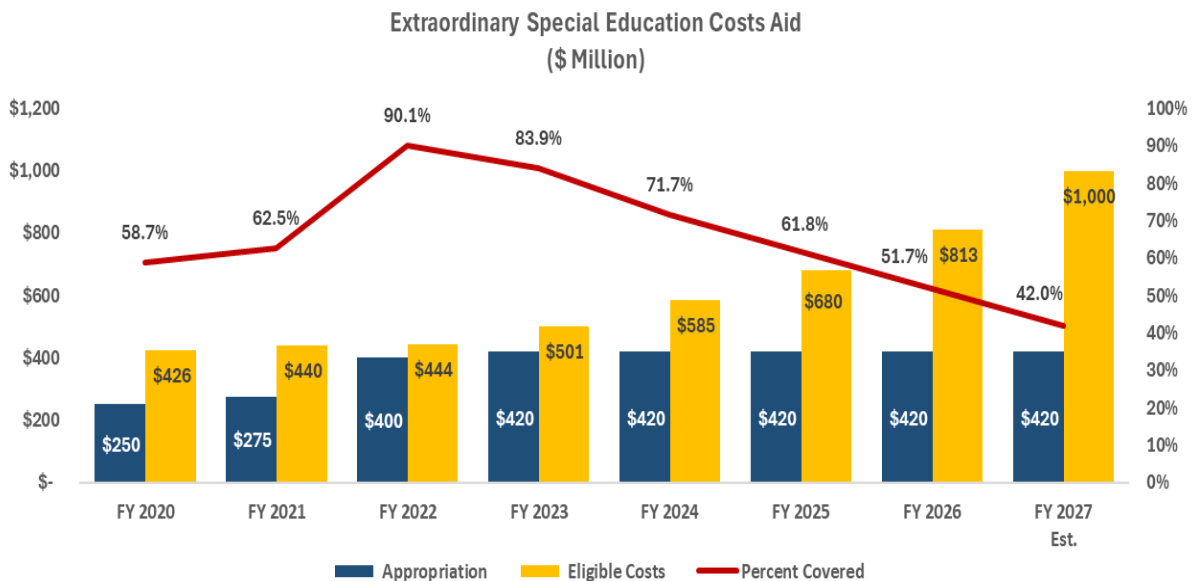
Budget Page D-113

Extraordinary Special Education Costs Aid is available to reimburse school districts for the costs of providing special education services that cost significantly more than general education services. School districts may apply for reimbursement for certain costs of educating special education students when the costs exceed \$40,000 (if the student is educated in a public school program) or \$55,000 (if the student attends a private school for students with disabilities). The reimbursement rates are 90 percent of the expenditures above the threshold for students educated in a public school program with other general education students and 75 percent for other students.

In recent years, the program appropriation fell short of reimbursing school districts for the full amount of eligible costs as calculated under the school funding law. For example, the FY 2026 appropriation of \$420 million only funded 51.7 percent of total eligible costs that were incurred by districts in the 2024-2025 school year.

The chart below shows the amount of Extraordinary Special Education Costs Aid provided to school districts compared to the full amount of eligible costs since FY 2019. During this time, the program appropriation has never covered total eligible costs. From FY 2023 to FY 2026, the program appropriation remained flat at \$420.0 million; meanwhile, total eligible costs went from \$500.6 million to \$812.7 million, representing a \$312.1 million or 62.3 percent increase.

The FY 2027 Governor’s Budget recommends continuation of the \$420.0 million program appropriation. If extraordinary special education cost trends observed in recent years continue, eligible special education costs may be as high as \$999.6 million in FY 2027.



Budget Brief: Schools Development Authority Funding

Budget Page D-109

In FY 2027, the Schools Development Authority (SDA) will receive a \$350 million allocation out of the off-budget New Jersey Debt Defeasance and Prevention Fund to fund its operations and projects. In addition, the FY 2027 Governor’s Budget recommends a \$50 million appropriation from the Property Tax Relief Fund for SDA Capital Maintenance and Emergent Projects.

The authority is responsible for managing and funding the new construction, modernization, and renovation of school facilities projects in SDA (former Abbott) districts. There are two categories of authority projects:

- 1) capital projects, which are new schools, major renovations, and rehabilitation projects in SDA districts; and
- 2) emergent projects, which are projects deemed necessary in those districts due to potential health and safety issues.

In addition, from time to time, the authority makes certain grants available to non-SDA districts for facilities projects that address health and safety issues and other critical needs, contingent on local approval of the remaining school district’s share of the total needed costs.

The SDA had traditionally been funded through school construction bond proceeds. But of the current \$12.5 billion bond authorization, only about \$648.2 million remains unissued. The depleting unissued bonding authority triggered a shift in the funding source for the authority before voters might be asked to approve additional school construction bonding capacity.

Current SDA District School Facilities Project Funding

Starting in FY 2022, the Schools Development Authority has received funding from other, non-bond sources. The FY 2022 Appropriations Act included a \$200 million appropriation out of the General Fund for the direct funding of authority school facilities projects in SDA districts.

For FY 2023 through FY 2029, P.L.2022, c.18 provided \$1.9 billion out of the off-budget New Jersey Debt Defeasance and Prevention Fund to the authority for school facilities projects (\$1.55 billion for SDA districts and \$350 million for non-SDA districts). The table depicts the allocation’s disbursement schedule through FY 2029 as set forth in the authority’s agreement with the Department of the Treasury. For FY 2027, the Governor proposes using \$350 million to fund authority projects and operations, consistent with the schedule.

Disbursement Schedule of \$1.9 Billion Debt Defeasance and Prevention Fund Allocation to Schools Development Authority	
FY 2024	\$250,000,000
FY 2025	\$350,000,000
FY 2026	\$350,000,000
FY 2027	\$350,000,000
FY 2028	\$350,000,000
FY 2029	\$250,000,000
Total	\$1,900,000,000

Of the \$1.9 billion total allocation, some \$1.55 billion was designated for SDA district school facilities projects, which allows for the advancement of 18 capital projects in 13 SDA districts, according to the authority. The projects are expected to provide more than 15,000 new seats in those districts. Nevertheless, during budget hearings in prior years, the authority stated that its available funding through FY 2029 would only allow for the completion of previously approved school facilities projects but that no resources existed for additional projects.

Budget Brief: Schools Development Authority Funding (Cont'd)

Funding for Emergent and Capital Maintenance Needs

In addition to the annual New Jersey Debt Defeasance and Prevention Fund allocations, each Appropriations Act from FY 2022 onward included funding for SDA Capital Maintenance and Emergent Projects. The annual appropriation is distributed to both SDA and non-SDA districts to offset district costs associated with measures that ensure that students have safe and healthy learning environments. From FY 2022 to FY 2024, the annual appropriation totaled \$75 million, which was reduced to \$50 million in FY 2025 and FY 2026 with the funding only going to the 31 SDA districts. The FY 2027 Governor's Budget proposes continuation of the \$50 million appropriation.

Capital maintenance projects are school facilities projects intended to extend the useful life of a school facility, including upgrades and replacements of building systems such as structure, enclosure, mechanical, plumbing, and electrical systems. Meanwhile, emergent projects alleviate a condition that, if not corrected on an expedited basis, would render a school facility so potentially injurious or hazardous that it causes an imminent peril to the health and safety of students and staff.

School Facilities Project Funding for Non-SDA Districts

Under current law, the SDA provides one-time grant funding for non-SDA school districts for the State share of a school facilities project. The State share of costs for a school facilities project receiving funding under this program (traditionally known as the "Regular Operating District Grant Program") is at least 40 percent of eligible project costs. For a school facilities project to be considered for grant funding, a school district is required to demonstrate local matching funds for the balance of the project.

While nearly all of the \$3.6 billion allocated under statute for non-SDA district school facilities projects has been exhausted, P.L.2022, c.18 provided an additional appropriation of \$350 million for the Regular Operating District Grant Program out of the New Jersey Debt Defeasance and Prevention Fund. In September 2023, the Department of Education and the authority announced the awarding of \$450 million in funds to 261 school districts with \$100 million coming from previous non-P.L.2022, c.18 allocations to the authority. This round of funding only considered "Level 1" school facilities projects, which address the most critical operational building needs, including health and safety issues, and program mandates.

Future Fiscal Considerations for the SDA

P.L.2023, c.311 provides that certain administrative, non-project insurance, operating, and other expenses of the Schools Development Authority are to be funded through State appropriations, rather than through the proceeds of bonds issued for school construction purposes. State appropriations would presumably not be needed until after FY 2029, which is the final year in which the authority will be funded by New Jersey Debt Defeasance and Prevention Fund resources. The authority has also indicated that utilization of unissued authorized bonding, which totals \$648.2 million, would provide sufficient funding until sometime in FY 2032 or FY 2033.

Significant Changes/New Programs (\$000)

General Fund and Property Tax Relief Fund (PTRF), State Aid Formulaic State School Aid						
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.		Change FY 2026 – FY 2027	
A) Equalization Aid (General Fund)					Budget Page: D-109	
\$5,619,463	\$4,501,362	\$4,642,831	\$3,617,367		(\$1,025,464)	(22.1%)
B) Equalization Aid (PTRF)					Budget Page: D-109	
\$2,922,704	\$4,640,165	\$4,523,824	\$5,900,803		\$1,376,979	30.4%
C) Security Aid (PTRF)					Budget Page: D-109	
\$304,725	\$365,209	\$424,153	\$424,009		(\$144)	(0.0%)
D) Adjustment Aid (PTRF)					Budget Page: D-109	
\$251,209	\$249,420	\$0	\$0		\$0	—
E) Special Education Categorical Aid (PTRF)					Budget Page: D-113	
\$1,163,783	\$1,364,684	\$1,767,470	\$1,783,065		\$15,595	0.9%
F) Transportation Aid (PTRF)					Budget Page: D-113	
\$361,445	\$412,298	\$549,431	\$559,554		\$10,123	1.8%
TOTAL, FORMULAIC STATE SCHOOL AID						
\$10,623,329	\$11,533,138	\$11,907,709	\$12,284,798		\$377,089	3.2%

The primary categories of formulaic State school aid under the FY 2027 Governor’s Budget are proposed to grow by a net amount of \$377.1 million, or 3.2 percent, over the FY 2026 adjusted appropriation. The proposal includes the continuation of several changes to the calculation of formulaic State school aid adopted in the FY 2026 Appropriations Act, notably:

- capping increases in State school aid at six percent of a district’s prior-year aid and decreases at three percent of a district’s prior-year aid;
- using district-specific enrollment data rather than a Statewide average in calculating each district’s adequacy budget and special education aid; and
- using a three-year average of property values and district income rather than only one year’s data in the determination of a district’s local share.

More details concerning the proposed allocation of formulaic school aid are described in the budget brief entitled “An Overview of State School Aid” that begins on page 5. Additionally, a table of proposed district aid amounts can be found beginning on page 64.

Significant Changes/New Programs (\$000) (Cont'd)

Property Tax Relief Fund, State Aid				Budget Page: D-109	
Less: Growth Savings – Payment Changes					
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$94,850	\$104,191	\$42,058	\$49,016	\$6,958	16.5%

Under current law, school districts are to receive 20 State school aid payments, two per month from September through June, over the course of the school year. Since FY 2009, the final two payments have been delayed until the subsequent fiscal year. If the total amount of State aid payable to school districts increases from one year to the next, this accounting maneuver reduces the total amount that must be appropriated for State aid in that subsequent fiscal year, as the two delayed payments from the prior year will be smaller than the other 18 payments that will be made in the subsequent fiscal year. A larger increase in State aid payable to school districts would yield a larger savings that may be deducted from the total State aid appropriation. The higher savings included in the FY 2027 recommended budget therefore reflects a larger increase in the overall amount of aid payable to school districts than the increase in the current fiscal year.

General Fund, Direct State Services				Budget Page: D-108	
Salaries and Wages					
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$3,522	\$3,988	\$4,644	\$5,044	\$400	8.6%

The recommended \$400,000 increase would pay for the salaries of two new positions in the Office of School Finance for school district budget accountability monitors.

General Fund, Direct State Services				Budget Page: D-108	
Services Other Than Personal					
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$114	\$311	\$473	\$1,800	\$1,327	280.5%

The recommended increase would defray the cost of contracted services the Office of Facilities Planning and School Building Aid is anticipated to incur in operating its long range facilities plan system. Under current law, school districts are required to submit long range facilities plans every five years detailing the district’s anticipated facilities needs and the plan for addressing those needs for the ensuing five years.

Significant Changes/New Programs (\$000) (Cont'd)

General Fund, Grants-In-Aid School Lead Filters				Budget Page: D-108	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$0	\$0	\$2,000	\$0	(\$2,000)	(100.0%)

The recommended funding elimination is consistent with the Governor’s general and broad-based FY 2027 policy of eliminating or reducing funding for many discretionary grant programs. The School Lead Filters appropriation supports a grant program established by P.L.2025, c.76 to reimburse school districts for purchase and installation costs of point-of-use filtered bottle-filling stations and filtered faucets up to a maximum allocated allowance determined by the department. The grant program opened on April 1, 2026, and closes on September 30, 2026.

General Fund, Grants-In-Aid Wesley Nursery School – Capital Improvements				Budget Page: D-108	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$0	\$0	\$50	\$0	(\$50)	(100.0%)

General Fund, Grants-In-Aid Norman A. Bleshman Regional Day School – Capital Improvements				Budget Page: D-108	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$0	\$0	\$1,250	\$0	(\$1,250)	(100.0%)

General Fund, Grants-In-Aid Mercer Street Friends Community Schools				Budget Page: D-108	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$0	\$0	\$2,000	\$0	(\$2,000)	(100.0%)

Consistent with a general and broad-based policy, the FY 2027 Governor’s Budget recommends not renewing a total of \$3.3 million in grant funding for three specific educational entities. Of the \$3.3 million, the Legislature added \$2.8 million to the FY 2026 Appropriations Act, while the previous Governor had already recommended \$500,000 for the Norman A. Bleshman Regional Day School. The appropriations provided funding for:

- capital improvements at a licensed child care provider in Oakhurst;
- capital improvements at a school for students with disabilities in Paramus; and
- a nonprofit community-based organization in Trenton.

Significant Changes/New Programs (\$000) (Cont'd)

Property Tax Relief Fund, State Aid Vocational Expansion Stabilization Aid (PTRF)				Budget Page: D-109	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$14,718	\$14,166	\$14,082	\$13,585	(\$497)	(3.5%)

Vocational Expansion Stabilization Aid is available to county vocational school districts to ensure that these districts do not receive less State aid in any year than they received in the 2017-2018 school year. Although the aid amount needed depends on each county vocational district’s State aid allocation for the year, it is likely that as total State aid appropriations increase, the total amount of Vocational Expansion Stabilization Aid required will decrease.

Vocational Expansion Stabilization Aid			
District	FY 2026	FY 2027	Difference
Monmouth County Vocational School District	\$5,374,307	\$5,396,554	\$22,247
Somerset County Vocational School District	\$766,212	\$726,471	(\$39,741)
Hunterdon County Vocational School District	\$148,861	\$101,796	(\$47,065)
Cape May County Vocational School District	\$557,838	\$507,545	(\$50,293)
Bergen County Vocational School District	\$2,132,541	\$2,030,900	(\$101,641)
Ocean County Vocational School District	\$3,595,001	\$3,475,595	(\$119,406)
Sussex County Vocational School District	\$1,506,789	\$1,345,366	(\$161,423)
TOTAL	\$14,081,549	\$13,584,227	(\$497,322)

Property Tax Relief Fund, State Aid Supplemental Wraparound Program (PTRF)				Budget Page: D-109	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$4,500	\$4,500	\$4,500	\$3,500	(\$1,000)	(22.2%)

The recommended reduction is consistent with the Governor’s general and broad-based FY 2027 policy of eliminating or reducing funding for many discretionary grant programs.

This line provides aid to SDA (former Abbott) school districts to reduce family cost-sharing for before-school, after-school, and summer wraparound child care services. Based on current allocations of the funds, the affected districts are estimated to incur decreases ranging from \$3,600 to \$172,400.

Significant Changes/New Programs (\$000) (Cont'd)

Property Tax Relief Fund, State Aid Military Impact Aid (PTRF)				Budget Page: D-109	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$8,627	\$9,409	\$10,633	\$10,131	(\$502)	(4.7%)

The decrease for Military Impact Aid reflects the net effect of several changes in the allocations of this category of aid, as shown in the table below. Of note, the Northern Burlington Regional School District is proposed to receive a \$1.3 million decrease in the allocation of Military Impact Aid in FY 2027 as a result of a substantial increase in the amount of federal Impact Aid received per pupil. Additionally, North Hanover Township School District is proposed to receive Military Impact Aid for the first time due to a substantial decrease in the amount of federal Impact Aid received per pupil.

Military Impact Aid is provided to certain school districts that receive an allocation of federal Impact Aid in support of educating children whose parents are on active duty in the uniformed services. A district is eligible to receive State Military Impact Aid if its per pupil tax levy in the prior school year exceeds its federal Impact Aid per pupil. The amount of this exceedance is multiplied by the number of federally-connected children whose parents are on active duty in the uniformed services to calculate a district’s final amount of State Military Impact Aid.

District	Military Impact Aid		Difference
	FY 2026	FY 2027	
North Hanover Township School District	\$0	\$504,504	\$504,504
Eastampton Township School District	\$357,444	\$610,560	\$253,116
Cape May City School District	\$781,076	\$1,013,268	\$232,192
Pemberton Township School District	\$2,363,856	\$2,485,332	\$121,476
New Hanover Township School District	\$163,260	\$123,830	(\$39,430)
Colts Neck Township School District	\$1,523,650	\$1,221,480	(\$302,170)
Northern Burlington Regional School District	\$5,443,616	\$4,171,922	(\$1,271,694)
TOTAL	\$10,632,902	\$10,130,896	(\$502,006)

Property Tax Relief Fund, State Aid Preschool Education Aid (PTRF)				Budget Page: D-109	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$1,102,847	\$1,230,270	\$1,266,545	\$1,384,575	\$118,030	9.3%

The State provides Preschool Education Aid for all students enrolled in free preschool programs. The FY 2027 Governor’s Budget anticipates 294 school districts participating in the aid program.

All but \$9.1 million of the recommended FY 2027 appropriation would support existing preschool programs. Additionally, some \$4.5 million would fund the expansion of free access

Significant Changes/New Programs (\$000) (Cont'd)

to full-day preschool, down from \$10.0 million appropriated for this purpose in FY 2026. The residual \$4.6 million would be used for preschool education workforce development and other ancillary needs.

Three elements contribute to the recommended \$118.0 million increase. First, an additional \$65.7 million reflects anticipated growth in the number of students enrolled in free preschool programs (a 2.1 percent increase from 79,546 to 81,206 children) and in the average per-student cost (a 2.9 percent increase from \$16,466 to \$16,938 per child). Second, for FY 2027 the Governor proposes not renewing an FY 2026 policy that lowered a school district’s FY 2026 allocation by 25 percent of any unexpended Preschool Education Aid allocation the district may have had from FY 2024. The OLS estimates that this offset reduced FY 2026 program appropriations by \$56.2 million. Third, the Governor recommends a \$3.8 million decrease for expanding free access to full-day preschool, preschool education workforce development, and other ancillary purposes.

More details concerning the proposed allocation of preschool education aid are described in the budget brief entitled “An Overview of Preschool Education Funding” on page 8.

Property Tax Relief Fund, State Aid Charter School Aid (PTRF)				Budget Page: D-110	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$18,070	\$24,196	\$22,935	\$10,732	(\$12,203)	(53.2%)

In general, charter schools receive their State support predominantly out of the State aid provided to the school district in which a charter school operates. The recommended decrease in Charter School Aid is due to a reduction in the amount of State aid estimated to be necessary to implement hold harmless provisions for charter schools. Three factors contribute to the lower recommended FY 2027 program appropriation:

- a) Some \$9.5 million of the reduction reflects an alignment of the recommended FY 2027 appropriation with FY 2026 expenditures. Notably, as a result of a substantial decline in enrollment, the Executive expects to return \$9.5 million of the FY 2026 appropriation to the Property Tax Relief Fund at the end of the current fiscal year. After this alignment of the proposed FY 2027 appropriation with FY 2026 trend, the Governor’s recommended decrease for Charter School Aid totals \$2.7 million.
- b) As State aid to school districts increases, so will payments by school districts to charter schools, thereby reducing the need for the hold harmless Charter School Aid appropriation.
- c) The Governor recommends lowering the required minimum support that charter schools are to receive from the State and their resident school districts from 100 percent to 95 percent of the amount of aid received in FY 2026, on a per pupil basis. That would be a 9.75 percent reduction in the minimum amount compared to FY 2025.

Significant Changes/New Programs (\$000) (Cont'd)

Property Tax Relief Fund, State Aid Charter School Facility Improvements				Budget Page: D-110	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$19,998	\$9,000	\$8,000	\$4,000	(\$4,000)	(50.0%)

The FY 2027 Governor’s Budget recommends not renewing the \$4.0 million added to the appropriation for Charter School Facility Improvements by the Legislature in the FY 2026 Appropriations Act. The recommendation is consistent with a general, broad-based policy of eliminating or reducing in FY 2027 most appropriations the Legislature added to the FY 2026 Appropriations Act.

The appropriation for Charter School Facility Improvements provides grants to support emergent needs and capital maintenance in charter schools and renaissance school projects. Funding made available for these purposes is intended to offset costs associated with ensuring that students have safe and healthy learning environments. As of April 1, 2026, the entirety of the FY 2026 appropriation has been expended.

Property Tax Relief Fund, State Aid Recovery High School Access Project (PTRF)				Budget Page: D-110	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$1,500	\$1,500	\$750	\$0	(\$750)	(100.0%)

The recommended elimination is consistent with the Governor’s general and broad-based FY 2027 policy of eliminating or reducing funding for many discretionary grant programs. The appropriation for Recovery High School Access Project has supported recovery high schools that offer an alternative education program and structured plan of recovery to students diagnosed with substance use disorder or dependency. In FY 2026, Middle Township School District (Coastal Prep Recovery High School), Matawan-Aberdeen Regional School District (K.E.Y.S. Academy), and Union County Vocational School District (Raymond J. Lesniak Recovery High School) each received \$250,000.

Significant Changes/New Programs (\$000) (Cont'd)

Property Tax Relief Fund, State Aid Clayton Model Pilot Program (P.L.2021, c.85) (PTRF)				Budget Page: D-110	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$2,382	\$2,250	\$1,350	\$0	(\$1,350)	(100.0%)

The Clayton Model Pilot Program supports school districts in implementing a universal, school-based, social emotional learning program for students in grades kindergarten through five to help enhance positive youth development and academic achievement. The 2025-2026 school year is the final year of the five-year pilot program.

General Fund and Property Tax Relief Fund (PTRF), State Aid Commercial Valuation Stabilization Aid					
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
A) Commercial Valuation Stabilization Aid (General Fund)				Budget Page: D-110	
\$0	\$0	\$5,000	\$0	(\$5,000)	(100.0%)
B) Commercial Valuation Stabilization Aid (PTRF)				Budget Page: D-110	
\$20,000	\$15,000	\$0	\$0	\$0	—
TOTAL, COMMERCIAL VALUATION STABILIZATION AID					
\$20,000	\$15,000	\$5,000	\$0	(\$5,000)	(100.0%)

Commercial Valuation Stabilization Aid is available to a school district that is situated in a municipality in which: 1) commercial property accounted for at least 75 percent of the total assessed property valuation in 2008; and 2) the total assessed value of commercial property decreased by at least 25 percent between 2008 and 2013. The Atlantic City School District is the only district that satisfied these criteria. The recommended elimination is consistent with the Governor’s general and broad-based FY 2027 policy of eliminating or reducing funding for many discretionary grant programs.

General Fund, State Aid Regional School District Consolidation Election Costs (P.L.2021, c.402)				Budget Page: D-111	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$0	\$0	(S) \$190	\$0	(\$190)	(100.0%)

P.L.2021, c.402 established a program to reimburse school districts for the costs of conducting regionalization feasibility studies and holding elections resulting from those studies. The FY 2026 supplemental appropriation reimbursed the Toms River Regional Board of Education for the cost of the April 16, 2024 election to merge with the Seaside Heights School District. Although voters living in the Toms River Regional School District approved the merger, it was rejected by voters in the Seaside Heights School District.

Significant Changes/New Programs (\$000) (Cont'd)

Property Tax Relief Fund, State Aid Menstrual Products School Reimbursement Program (P.L.2023, c.147) (PTRF)				Budget Page: D-111	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$0	\$3,589	\$2,900 (S) \$689	\$2,900	(\$689)	(19.2%)

P.L.2023, c.147 requires school districts to ensure that students in grades six through 12 have access to free menstrual products in at least 50 percent of female and gender-neutral school bathrooms starting on July 1, 2024. The costs of ensuring an adequate supply of menstrual products to meet the needs of students are to be borne by the State through a cost reimbursement mechanism. As of April 1, 2026, no funds have been expended from the account.

The Governor recommends not renewing the anticipated \$689,000 supplemental appropriation in the current fiscal year that is authorized by language in the FY 2026 Appropriations Act. The Governor, however, recommends retaining in FY 2027 the language authorizing unlimited supplemental appropriations without additional legislative approval to satisfy cost reimbursement claims by school districts.

Property Tax Relief Fund, State Aid Tax Levy Incentive Aid (PTRF)				Budget Page: D-112	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$0	\$0	\$20,000	\$0	(\$20,000)	(100.0%)

The FY 2027 Governor’s Budget does not recommend continuing the Tax Levy Incentive Aid program established through the FY 2026 Appropriations Act. The program provided additional funds to certain school districts to increase their tax levies up to the district’s local share under the school funding formula. A total of 83 participating districts increased their tax levies by a combined \$247.6 million and received a combined \$12.1 million in incentive aid. The remaining \$7.0 million is expected to revert to the Property Tax Relief Fund at the end of FY 2026.

Under the program, a school district was awarded the lesser of \$1.0 million or five percent of the difference between the district’s local share and the maximum allowable property tax levy for the 2025-2026 school year. A district was eligible to participate if the district:

- 1) was spending below adequacy;
- 2) had a prebudget year property tax levy below the district’s local share; and
 - a. submitted a proposal to the voters in the district to increase the tax levy beyond the amount available to the school district under current law; or
 - b. submitted an application to the department that showed that additional expenditures beyond the allowable tax levy increase were necessary to ensure the implementation of the required thoroughness and efficiency standards.

Significant Changes/New Programs (\$000) (Cont'd)

Property Tax Relief Fund, State Aid School Building Aid (PTRF)				Budget Page: D-113	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$15,551	\$13,925	\$12,582	\$10,225	(\$2,357)	(18.7%)

A school district may receive State aid to defray the cost of debt service payments made on bonds that were issued to pay for school facilities projects. In the case of school facilities projects that were approved prior to the effective date of P.L.2000, c.72, debt service payments are supported through appropriations made to the School Building Aid line. The recommended appropriation is declining as the outstanding debt continues to be retired.

General Fund, State Aid Eliminated Capital Grants to Specific School Districts					
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
A) Essex Regional Educational Services Commission – Capital Improvements				Budget Page: D-110	
\$0	\$1,000	\$1,500	\$0	(\$1,500)	(100.0%)
B) Hillsborough Township Public Schools – Capital Improvements				Budget Page: D-110	
\$626	\$277	\$1,657	\$0	(\$1,657)	(100.0%)
C) Fairview Public School District – Capital Improvements				Budget Page: D-110	
\$10,000	\$10,000	\$3,000	\$0	(\$3,000)	(100.0%)
D) Township of Union Public Schools – Capital Improvements				Budget Page: D-110	
\$2,000	\$0	\$4,275	\$0	(\$4,275)	(100.0%)
E) Hudson County Schools of Technology – Capital Improvements (P.L.2025, c.404)				Budget Page: D-111	
\$0	\$1,500	(S) \$10,000	\$0	(\$10,000)	(100.0%)
F) Kenilworth Public Schools – Capital Improvements				Budget Page: D-111	
\$0	\$250	\$750	\$0	(\$750)	(100.0%)
G) Little Ferry Public Schools – Capital Construction				Budget Page: D-111	
\$0	\$5,000	\$7,750	\$0	(\$7,750)	(100.0%)
H) Evesham Township School District – Capital Improvements				Budget Page: D-112	
\$0	\$2	\$500	\$0	(\$500)	(100.0%)

Significant Changes/New Programs (\$000) (Cont'd)

General Fund, State Aid Eliminated Capital Grants to Specific School Districts						
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.		Change FY 2026 – FY 2027	
I) Lenape Regional High School District – Capital Improvements					Budget Page: D-112	
\$0	\$457	\$500	\$0		(\$500)	(100.0%)
J) Bordentown Regional School District – Capital Improvements					Budget Page: D-112	
\$0	\$0	\$500	\$0		(\$500)	(100.0%)
K) Hillside Public Schools – Capital Improvements					Budget Page: D-112	
\$0	\$0	\$500	\$0		(\$500)	(100.0%)
L) Hopewell Valley Regional School District – Capital Construction					Budget Page: D-113	
\$0	\$0	\$125	\$0		(\$125)	(100.0%)
M) West Orange Public Schools – Capital Improvements					Budget Page: D-113	
\$0	\$0	\$300	\$0		(\$300)	(100.0%)
N) Wood-Ridge School District – Capital Improvements					Budget Page: D-113	
\$0	\$0	\$9,500	\$0		(\$9,500)	(100.0%)
O) Clearview Regional High School District – Capital Improvements					Budget Page: D-113	
\$0	\$0	\$781	\$0		(\$781)	(100.0%)
P) Newark Public Schools – Capital Improvements					Budget Page: D-113	
\$0	\$0	\$21,000	\$0		(\$21,000)	(100.0%)
Q) Jersey City Public Schools – Capital Improvements					Budget Page: D-113	
\$0	\$0	\$4,000	\$0		(\$4,000)	(100.0%)
R) Bayonne School District – Capital Improvements					Budget Page: D-113	
\$0	\$0	\$1,250	\$0		(\$1,250)	(100.0%)
S) West Orange Public Schools – Kelly Elementary School Parks Project					Budget Page: D-113	
\$0	\$0	\$125	\$0		(\$125)	(100.0%)
T) Monroe Township School District (Middlesex) – Capital Improvements					Budget Page: D-113	
\$0	\$300	\$500	\$0		(\$500)	(100.0%)
TOTAL, ELIMINATED CAPITAL GRANTS TO SPECIFIC SCHOOL DISTRICTS						
\$12,626	\$18,786	\$68,513	\$0		(\$68,513)	(100.0%)

Significant Changes/New Programs (\$000) (Cont'd)

The FY 2026 Appropriations Act included \$68.5 million in State aid grants to specific school districts to support various capital and infrastructure needs. The FY 2027 Governor’s Budget recommends not renewing each of these appropriations, which include legislative additions and original Governor’s recommendations. The recommended eliminations are consistent with the Governor’s general and broad-based FY 2027 policy of eliminating or reducing funding for many discretionary grants.

General Fund, State Aid Eliminated Mental Health and Student Services Program Grants to Specific School Districts						
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.		Change FY 2026 – FY 2027	
A) Red Bank Regional High School District – Student Mental Health Programs						Budget Page: D-110
\$200	\$100	\$50	\$0		(\$50)	(100.0%)
B) Neptune City School District – Student Mental Health Programs						Budget Page: D-111
\$100	\$0	\$100	\$0		(\$100)	(100.0%)
C) Eatontown Public Schools – Student Mental Health Programs						Budget Page: D-111
\$500	\$100	\$100	\$0		(\$100)	(100.0%)
D) Fair Haven Public Schools – Mental Health Services						Budget Page: D-111
\$0	\$100	\$100	\$0		(\$100)	(100.0%)
E) Shrewsbury Borough School District – Mental Health Services						Budget Page: D-111
\$0	\$100	\$100	\$0		(\$100)	(100.0%)
F) Asbury Park School District – Student Mental Health Program						Budget Page: D-112
\$0	\$250	\$50	\$0		(\$50)	(100.0%)
G) Freehold Borough School District – Student Mental Health Services						Budget Page: D-112
\$0	\$0	\$100	\$0		(\$100)	(100.0%)
H) Lyndhurst School District – Mental Health Services						Budget Page: D-113
\$0	\$0	\$150	\$0		(\$150)	(100.0%)
I) West Essex Regional School District – Mental Health Services						Budget Page: D-113
\$0	\$0	\$150	\$0		(\$150)	(100.0%)
TOTAL, ELIMINATED MENTAL HEALTH AND STUDENT SERVICES PROGRAM GRANTS TO SPECIFIC SCHOOL DISTRICTS						
\$800	\$650	\$900	\$0		(\$900)	(100.0%)

Significant Changes/New Programs (\$000) (Cont'd)

The FY 2027 Governor’s Budget recommends not renewing a total of \$900,000 in State aid grants to specific school districts to support student mental health programs, all of which were added by the Legislature to the FY 2026 Appropriations Act. The recommended eliminations are consistent with the Governor’s general and broad-based FY 2027 policy of eliminating or reducing funding for many discretionary grants.

General Fund, State Aid Newark Public Schools – Reading Literacy				Budget Page: D-113	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$0	\$0	\$1,000	\$0	(\$1,000)	(100.0%)

General Fund, State Aid Freehold Township School District – High Impact Tutoring				Budget Page: D-113	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$0	\$0	\$100	\$0	(\$100)	(100.0%)

The FY 2027 Governor’s Budget recommends not renewing the two appropriations above that the Legislature added to the FY 2026 Appropriations Act. The recommended funding eliminations are consistent with the Governor’s general and broad-based FY 2027 policy of eliminating or reducing funding for many discretionary grants.

General Fund, State Aid Union City School District – High Cost Special Education Services (P.L.2025, c.339)				Budget Page: D-113	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$0	\$0	(S) \$3,250	\$0	(\$3,250)	(100.0%)

The FY 2027 Governor’s Budget recommends not renewing a \$3.25 million supplemental appropriation for Union City School District – High Cost Special Education Services that was made under P.L.2025, c.339. The recommended funding elimination is consistent with the Governor’s general and broad-based FY 2027 policy of eliminating or reducing funding for many discretionary grants.

Significant Changes/New Programs (\$000) (Cont'd)

Property Tax Relief Fund, State Aid School Construction Debt Service Aid (PTRF)				Budget Page: D-113	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$162,520	\$165,041	\$163,401	\$193,498	\$30,097	18.4%

A school district may receive State aid to defray the cost of debt service payments made on bonds that were issued to pay for school facilities projects. For school facilities projects approved after the effective date of P.L.2000, c.72, debt service aid to school districts is paid from the School Construction Debt Service Aid line. The proposed increase reflects additional school bond issuances for school facilities projects.

Property Tax Relief Fund, State Aid School Construction & Renovation Fund (PTRF)				Budget Page: D-113	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$909,313	\$919,962	\$862,431	\$589,318	(\$273,113)	(31.7%)

Appropriations to the School Construction and Renovation Fund are used to make the principal and interest payments that are due during the fiscal year on bond issuances for the costs of school construction grants and other school construction project costs, which are issued by the Economic Development Authority on behalf of the Schools Development Authority. The recommended FY 2027 appropriation reflects existing debt service schedules.

The Schools Development Authority is responsible for undertaking school facilities projects in the 31 SDA (former Abbott) districts, and the State is responsible for 100 percent of the eligible costs. Additionally, a school district that is not an SDA district may receive, in lieu of debt service aid, a one-time grant to partially fund the costs of a school facilities project. The costs of these grants and the projects in the SDA districts are funded from the proceeds of the bonds issued by the Economic Development Authority.

Significant Changes/New Programs (\$000) (Cont'd)

Federal Funds Special Education				Budget Page: D-113	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$501,952	\$421,637	\$459,020	\$471,988	\$12,968	2.8%

This line aggregates various grant funds provided to the State under the federal Individuals with Disabilities Education Act (IDEA). Nearly the entirety of the net \$13.0 million increase can be attributed to a \$14.6 million increase in the Basic State Grant, which the department uses to assist school districts in providing a free appropriate public education for students with disabilities ages three through 21. The primary decrease in federal Special Education funds is the elimination of the State Personnel Development grant, which states use to reform and improve their systems for personnel preparation and professional development of individuals providing early intervention, educational, and transition services.

	FY 2026	FY 2027	Difference
IDEA Basic State Grant	\$380,530	\$395,162	\$14,632
IDEA Preschool Grant	\$12,750	\$13,150	\$400
IDEA Discretionary Administration	\$63,990	\$63,676	(\$314)
State Personnel Development	\$1,750	\$0	(\$1,750)
TOTAL	\$459,020	\$471,988	\$12,968

All Other Funds Miscellaneous Grants-In-Aid				Budget Page: D-113	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$46,245	\$65,115	\$41,643	\$37,839	(\$3,804)	(9.1%)

The decrease reflects a reduction in anticipated repayments by school districts of previously received School District Deficit Relief aid. Under the program, a school district may receive an advance State aid payment if doing so is necessary to ensure the provision of a thorough and efficient education. The advance payment would be repaid as a loan over a period not to exceed 10 years through an automatic reduction in the State aid otherwise due to the district.

The Lakewood Township School District is the main source of loan repayments. As of June 30, 2025, the Lakewood Township School District had an outstanding balance of \$214.1 million on loans received in prior school years. An additional \$100.0 million loan was requested in FY 2026. The district’s FY 2027 draft budget reportedly includes a \$138.0 million State loan request.

Significant Changes/New Programs (\$000) (Cont'd)

All Other Funds Facilities Planning and School Building Aid				Budget Page: D-114	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$511	\$2,493	\$1,015	\$115	(\$900)	(88.7%)

This line represents the amount the Executive Branch expects to spend on administrative costs related to providing grants through the “Securing Our Children’s Future Bond Act.” P.L.2018, c.119 authorized \$500 million in general obligation bonds to finance capital project grants that increase the career and technical education program capacity at county vocational school districts and county colleges, bolster school security, and improve school district water infrastructure. To date, approximately \$391.9 million of the \$500 million authorized has been appropriated by the Legislature, with \$5.0 million being appropriated to support administrative costs.

In FY 2027, the Executive expects decreases in the costs of personnel and contracted services related to the administration of the grant program.

General Fund, Direct State Services Special Purpose: Statewide Assessment Program				Budget Page: D-125	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$42,594	\$54,317	\$46,150 (S) \$1,467	\$43,150	(\$4,467)	(9.4%)

This appropriation supports the State’s implementation of the federal standardized testing program, which requires annual academic assessments in English language arts and mathematics in grades three through eight and once at the high school level. The FY 2027 Governor’s Budget recommends not renewing the FY 2026 supplemental appropriation in addition to a \$3.0 million reduction. However, the Governor also proposes continuing language that authorizes the Executive to effect, in the course of the fiscal year and without additional legislative approval, unlimited supplemental appropriations for this purpose.

Significant Changes/New Programs (\$000) (Cont'd)

General Fund, Direct State Services Special Purpose: Climate Change Education Grants to Schools				Budget Page: D-125	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$4,828	\$2,874	\$2,225	\$500	(\$1,725)	(77.5%)

This grant program supports schools in implementing climate change education curricula, with priority given to SDA (former Abbott) districts. The FY 2027 Governor’s Budget proposes reducing the appropriation and eliminating language that sets aside \$500,000 of the FY 2026 appropriation for the support of the Office of Climate Change Education. The department would therefore have discretion to allocate the recommended FY 2027 appropriation between the support of the office and grants to school districts. The recommended funding reduction is consistent with the Governor’s general and broad-based FY 2027 policy of eliminating or reducing funding for many discretionary grant programs.

In FY 2026, the department continued two previous grants under the program – the Climate Literacy for Community Resilience grant (\$213,500) and the Climate Change Learning Collaboratives grant (\$1.95 million). The department also issued a Notice of Grant Opportunity for the new Climate Literacy Innovation Opportunity grant (\$687,945).

As of April 1, 2026, approximately \$297,000 has been expended from the funds available in FY 2026 and \$2.9 million has been encumbered, leaving \$163,000 uncommitted.

General Fund, Direct State Services Special Purpose: Paraprofessional Training Program				Budget Page: D-125	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$678	\$1,025	\$500	\$0	(\$500)	(100.0%)

The recommended funding elimination is consistent with the Governor’s general and broad-based FY 2027 policy of eliminating or reducing funding for many discretionary grant programs.

This initiative was first included in the FY 2024 Appropriations Act to implement certain recommendations of the Public School Staff Shortage Task Force. Funds are utilized to bolster paraprofessional development training programs and to provide tuition assistance for paraprofessionals who wish to become teachers. Paraprofessionals are individuals who are employed in a school district as a school aide or classroom aide who assists a teacher with the supervision of pupil activities.

As of April 1, 2026, no funds have been expended from the Paraprofessional Training Program account; however, the department has released a \$958,000 Notice of Grant Opportunity for institutions of higher education to recruit and support paraprofessionals with a bachelor’s degree pursuing teacher certification through the alternate route pathway.

Significant Changes/New Programs (\$000) (Cont'd)

General Fund, Direct State Services					Budget Page: D-125	
Special Purpose: School Supervisor Mentorship Pilot Program (P.L.2025, c.78)						
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027		
\$0	\$0	\$500	\$0	(\$500)	(100.0%)	

The FY 2027 Governor’s Budget recommends not renewing the appropriation for the School Supervisor Mentorship Pilot Program added to the FY 2026 Appropriations Act by the Legislature. The program, established by P.L.2025, c.78, is a three-year pilot program that supports and develops novice supervisors in school districts, charter schools, and renaissance schools through a one-year mentoring cycle. As of April 1, 2026, the entirety of the program appropriation has been expended or encumbered.

General Fund, Direct State Services					Budget Page: D-125	
Special Purpose: New Jersey Commission on Latino and Hispanic Heritage						
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027		
\$0	\$0	\$1,000	\$250	(\$750)	(75.0%)	

Created pursuant to P.L.2019, c.321, the New Jersey Commission on Latino and Hispanic Heritage is responsible for surveying, designing, encouraging, and promoting the implementation of Latinx and Hispanic cultural and educational programs across the State. As of April 1, 2026, the entire FY 2026 appropriation remains unexpended and uncommitted.

General Fund, Direct State Services					Budget Page: D-125	
Special Purpose: Mental Health Screening in Schools Grant Program Fund (P.L.2021, c.237)						
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027		
\$0	\$0	\$1,000	\$0	(\$1,000)	(100.0%)	

The Mental Health Screening in Schools Grant Program Fund assists school districts in implementing depression screening programs to identify students in grades seven through 12 who are at risk of depression.

P.L.2021, c.237 established a non-lapsing fund for the grant program. As of April 1, 2026, \$1.7 million remains unexpended and uncommitted in the account and may be available to offset the recommended elimination of the appropriation in FY 2027, which is consistent with the Governor’s general and broad-based policy of eliminating or reducing funding for many discretionary grant programs.

Significant Changes/New Programs (\$000) (Cont'd)

General Fund, Grants-In-Aid Advanced Placement Exam Fee Waiver				Budget Page: D-125	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$1,149	\$1,625	\$2,000	\$1,000	(\$1,000)	(50.0%)

The Advanced Placement Exam Fee Waiver program supplements the portion of the Advanced Placement exam fee that is not currently funded by The College Board Test Fee Waiver and School Test Processing Fee Waiver for students who qualify for the Free or Reduced Price Lunch Program. The recommended decrease eliminates the \$1.0 million added by the Legislature in the FY 2026 Appropriations Act. The recommended funding reduction is consistent with the Governor’s general and broad-based FY 2027 policy of eliminating or reducing funding for many discretionary grant programs.

General Fund, Grants-In-Aid K-12 Computer Science and Artificial Intelligence Education Initiative				Budget Page: D-125	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$2,000	\$1,600	\$1,000	\$0	(\$1,000)	(100.0%)

The recommended funding elimination is consistent with the Governor’s general and broad-based FY 2027 policy of eliminating or reducing funding for many discretionary grant programs.

The K-12 Computer Science and Artificial Intelligence Education Initiative helps school districts offer college-level computer science courses and supports the professional development of K-12 computer science teachers. In FY 2025, a total of \$840,000 was distributed evenly among Montclair State University, The College of New Jersey, and Stockton University through the Expanding Computer Science Professional Learning grant to establish regional Computer Science Learning Hubs that provide professional learning for teachers and administrators. An additional \$760,000 was distributed among 12 school districts across the State through the Expanding Access to Computer Science High School Courses Grant Award.

As of April 1, 2026, the entire FY 2026 appropriation remains unexpended and uncommitted.

Significant Changes/New Programs (\$000) (Cont'd)

General Fund, Grants-In-Aid W.E.B. Du Bois Scholars Institute				Budget Page: D-126	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$125	\$125	\$225	\$125	(\$100)	(44.4%)

The FY 2027 Governor’s Budget recommends not renewing the \$100,000 increase to the appropriation that was added to the FY 2026 Appropriations Act by the Legislature. The recommended funding reduction is consistent with the Governor’s general and broad-based FY 2027 policy of eliminating or reducing funding for many discretionary grants.

The W.E.B. Du Bois Scholars Institute is a leadership development organization for adolescents and secondary students from families and communities who have experienced historical barriers to achievement and opportunity.

General Fund, Grants-In-Aid Advanced Placement/International Baccalaureate Course Expansion Grants				Budget Page: D-126	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$593	\$475	\$500	\$0	(\$500)	(100.0%)

The recommended funding elimination is consistent with the Governor’s general and broad-based FY 2027 policy of eliminating or reducing funding for many discretionary grant programs.

This line supports a recurring, competitive grant program to expand access to college-level coursework for traditionally disadvantaged students. Grant funds may be used to train additional educators to teach Advanced Placement or International Baccalaureate courses. Applications for grants were due February 12, 2026. As of April 1, 2026, no funds have been expended and grant recipients have not been publicly announced.

Significant Changes/New Programs (\$000) (Cont'd)

General Fund, Grants-In-Aid Literacy Initiatives				Budget Page: D-126	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$0	\$3,887	\$2,625	\$1,500	(\$1,125)	(42.9%)

The recommended funding reduction is consistent with the Governor’s general and broad-based FY 2027 policy of eliminating or reducing funding for many discretionary grant programs.

This line was first funded in the FY 2025 Appropriations Act to develop a competitive grant program for school districts to acquire or develop high-quality literacy screening tools for students in grades kindergarten through three. These grants support the implementation of P.L.2024, c.52, which in part requires school districts to biannually conduct literacy screenings of all students in grades kindergarten through three and provide necessary assistance beginning in the 2025-2026 school year.

As of April 1, 2026, about \$3.9 million remains uncommitted in the Literacy Initiatives account. Because the Governor proposes maintaining the existing carryforward authority, unexpended FY 2026 account balances would be available to support the program in FY 2027.

General Fund, Grants-In-Aid High-Impact Tutoring				Budget Page: D-126	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$0	\$0	\$7,500	\$15,000	\$7,500	100.0%

This appropriation funds a competitive grant program focused on improving student proficiency in mathematics and literacy through frequent, small-group tutoring aligned with classroom learning. The program is a modified continuation of the “New Jersey Learning Acceleration Program: High-Impact Tutoring,” which the department originally instituted to mitigate COVID-19 pandemic-related learning loss, using \$52 million in federal COVID-19 relief fund.

According to the FY 2027 Budget in Brief, the Governor recommends doubling the program appropriation because of its “measurable improvements” in student achievement. The proposed increase would provide funds for nearly 100 more school districts and 13,500 more students to participate in the program.

As of April 1, 2026, the entirety of the FY 2026 appropriation remains uncommitted and unexpended. Applications for participation in the grant program were due February 26, 2026. The department has not yet announced award recipients.

Significant Changes/New Programs (\$000) (Cont'd)

General Fund, Grants-In-Aid Nonpublic STEM Reimbursement Program (P.L.2019, c.256)				Budget Page: D-126	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$697	\$1,312	\$2,500	\$0	(\$2,500)	(100.0%)

The FY 2027 Governor’s Budget recommends not renewing the \$2.5 million appropriation that was added to the FY 2026 Appropriations Act by the Legislature. The recommended elimination is consistent with the Governor’s general and broad-based FY 2027 policy of eliminating or reducing funding for many discretionary grant programs.

The Nonpublic STEM Reimbursement Program allows public school teachers to receive additional compensation to teach science, technology, engineering or mathematics classes at a nonpublic school in addition to the teacher’s public school duties. As of April 1, 2026, approximately \$2.0 million has been expended and an additional \$3.1 million has been encumbered from the program account.

General Fund, Grants-In-Aid Unified Sports Program				Budget Page: D-126	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$25	\$13	\$13	\$0	(\$13)	(100.0%)

The FY 2027 Governor’s Budget recommends not renewing the appropriation for the Unified Sports Program as well as separate language authorizing the transfer of up to \$1.0 million from any General Fund account to the Unified Sports Program account. The line supports a joint program between Special Olympics New Jersey and the New Jersey State Interscholastic Athletic Association to bring together people of similar age, with and without intellectual disabilities, to play on the same team. The recommended funding elimination is consistent with the Governor’s general and broad-based FY 2027 policy of eliminating or reducing funding for many discretionary grants.

Significant Changes/New Programs (\$000) (Cont'd)

General Fund, Grants-In-Aid High Poverty School District Minority Teacher Recruitment Program					Budget Page: D-126	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027		
\$738	\$1,625	\$250	\$0	(\$250)	(100.0%)	

The recommended funding elimination is consistent with the Governor’s general and broad-based FY 2027 policy of eliminating or reducing funding for many discretionary grant programs.

The High Poverty School District Minority Teacher Recruitment Program funds a competitive grant program to support organizations in recruiting, training, and placing new teachers, with a prioritization on minority teachers, in high-poverty school districts.

As of April 1, 2026, the entire FY 2026 appropriation remains unexpended. Applications for grants under the Teacher Development Program were due February 25, 2026. The department has not yet announced the grant recipient.

General Fund, Grants-In-Aid Phone-Free Schools Grants					Budget Page: D-126	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027		
\$0	\$0	\$3,000	\$0	(\$3,000)	(100.0%)	

The FY 2026 Appropriations Act included \$3.0 million to support districts in adopting and implementing cell phone policies which require students’ internet-enabled devices to be securely stored upon arrival at school and returned at dismissal. The recommended funding elimination is consistent with the Governor’s general and broad-based FY 2027 policy of eliminating or reducing funding for many discretionary grant programs.

According to a press release from the department, 86 school districts and charter schools received a total of \$980,000, with individual grants ranging from \$1,000 to \$176,625, in the first round of funding. As of April 1, 2026, some \$2.1 million remains available for future rounds of funding. Unexpended account balances are not recommended to be carried forward into FY 2027.

Significant Changes/New Programs (\$000) (Cont'd)

General Fund, Grants-In-Aid School-based Partnerships for Access and Resilience for Kids (SPARK)				Budget Page: D-127	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$0	\$0	\$0	\$33,000	\$33,000	—

The FY 2027 Governor’s Budget proposes the establishment of a new grant program, School-based Partnerships for Access and Resilience for Kids (SPARK), to replace the existing New Jersey Statewide Student Support Services (NJ4S) program operated by the Department of Children and Families. According to the FY 2027 Budget in Brief, the program is intended to expand mental health services in schools and improve coordination among school districts and providers. Through the SPARK program, the department would issue grants to support districts in building or expanding partnerships with licensed mental health providers to increase access to school-based counseling and intervention services. The program would prioritize high-need districts and require measurable performance benchmarks related to service utilization and student outcomes.

The FY 2027 Governor’s Budget proposes associated language that would direct the department to establish a competitive grant program for public school districts, charter schools, and renaissance school projects to train and hire school-based clinical staff.

General Fund, Grants-In-Aid Jobs for America’s Graduates New Jersey (JAG NJ)				Budget Page: D-125	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$350	\$350	\$350	\$0	(\$350)	(100.0%)

General Fund, Grants-In-Aid Bard High School Early College Newark				Budget Page: D-126	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$400	\$400	\$400	\$0	(\$400)	(100.0%)

General Fund, Grants-In-Aid Liberty Science Center – Educational Services				Budget Page: D-126	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$1,350	\$675	\$675	\$0	(\$675)	(100.0%)

Significant Changes/New Programs (\$000) (Cont'd)

General Fund, Grants-In-Aid Governor's Literacy Initiative				Budget Page: D-126	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$500	\$1,900	\$2,300	\$0	(\$2,300)	(100.0%)

General Fund, Grants-In-Aid Montclair Fund for Educational Excellence				Budget Page: D-126	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$0	\$100	\$200	\$0	(\$200)	(100.0%)

General Fund, Grants-In-Aid NAN Newark Tech World				Budget Page: D-126	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$400	\$600	\$200	\$0	(\$200)	(100.0%)

General Fund, Grants-In-Aid Teach for America New Jersey – New Teacher Recruitment				Budget Page: D-126	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$600	\$600	\$800	\$0	(\$800)	(100.0%)

General Fund, Grants-In-Aid New Jersey Tutoring Corps				Budget Page: D-126	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$1,500	\$1,100	\$1,000	\$0	(\$1,000)	(100.0%)

General Fund, Grants-In-Aid 360 Smarter Care – Mental Health Pilot Program				Budget Page: D-126	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$300	\$0	\$1,500	\$0	(\$1,500)	(100.0%)

Significant Changes/New Programs (\$000) (Cont'd)

General Fund, Grants-In-Aid Effective School Solutions – High Acuity School-Based Care Pilot Program					Budget Page: D-126	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027		
\$0	\$400	\$600	\$0	(\$600)	(100.0%)	

General Fund, Grants-In-Aid The Center for Learner Equity					Budget Page: D-126	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027		
\$0	\$0	\$300	\$0	(\$300)	(100.0%)	

General Fund, Grants-In-Aid Newark Youth Career Pathways					Budget Page: D-126	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027		
\$0	\$0	\$500	\$0	(\$500)	(100.0%)	

The FY 2027 Governor’s Budget recommends eliminating a total of \$8.8 million for 12 nonprofit organizations or local educational agencies other than school districts that provide a range of educational support services. The proposed eliminations encompass grant funding added to the FY 2026 Appropriations Act by the Legislature and grant funding that was included in the FY 2026 Governor’s Budget. The recommended funding eliminations are consistent with the Governor’s general and broad-based FY 2027 policy of eliminating or reducing funding for many discretionary grants.

Significant Changes/New Programs (\$000) (Cont'd)

Property Tax Relief Fund, State Aid Teachers' Pension and Annuity Fund – Post Retirement Medical (PTRF)				Budget Page: D-127	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$1,166,135	\$1,232,533	\$1,299,978	\$1,422,903	\$122,925	9.5%

Property Tax Relief Fund, State Aid Post Retirement Medical Other Than TPAF (PTRF)				Budget Page: D-127	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$279,435	\$295,346	\$311,507	\$340,963	\$29,456	9.5%

The State pays the cost of providing health benefit coverage for retired school district employees in the School Employees' Health Benefits Program. Although the appropriations are allocated to the Department of Education, the Department of the Treasury actually administers the health benefit plans. In general, appropriation recommendations for each fiscal year reflect health benefit plan enrollment and claims projections for parts of two plan years, which run on a calendar year basis.

The FY 2027 Governor's Budget incorporates a 9.5 percent increase in the recommended appropriations for post-retirement medical costs for these retirees, which is consistent with the Mid-Year Rate Renewal report.

Property Tax Relief Fund, State Aid Teachers' Pension and Annuity Fund (PTRF)				Budget Page: D-127	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$3,361,132	\$3,382,053	\$3,404,301	\$3,306,886	(\$97,415)	(2.9%)

The State makes the employer contributions to the Teachers' Pension and Annuity Fund on behalf of school districts. Although the appropriation is allocated to the Department of Education, the Department of the Treasury actually administers the Teachers' Pension and Annuity Fund.

The recommended FY 2027 appropriation is consistent with the Governor's goal of funding each State-administered Retirement System at 100 percent of the actuarially determined employer contribution amount.

Significant Changes/New Programs (\$000) (Cont'd)

Property Tax Relief Fund, State Aid Social Security Tax (PTRF)				Budget Page: D-127	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$900,501	\$937,333	\$968,171	\$999,153	\$30,982	3.2%

The State reimburses school districts for the employers’ share of the Social Security taxes for employees who are members of the Teachers’ Pension and Annuity Fund system. The recommended increase in this appropriation is primarily driven by projected increases in the annual salaries of members of the Teachers’ Pension and Annuity Fund system.

Property Tax Relief Fund, State Aid Teachers’ Pension and Annuity Fund – Non-contributory Insurance (PTRF)				Budget Page: D-127	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$48,585	\$53,807	\$48,845 (S) \$4,535	\$58,292	\$4,912	9.2%

Self-insured, the State pays non-contributory life insurance benefits directly to the designated beneficiaries of deceased school district employees who were members of the Teachers’ Pension and Annuity Fund. Changes in program expenditures and appropriations reflect the volatility of actual or projected life insurance claims and are a function of employee mortality and compensation.

Federal Funds Bilingual Education				Budget Page: D-127	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$27,981	\$27,205	\$29,250	\$31,785	\$2,535	8.7%

The line represents anticipated federal revenue for Language Acquisition Discretionary Administration. The program provides formula grants to states to improve services for English language learners. The State expects to receive the federal funds for payments to school districts, with the remainder expected to be used for administrative purposes.

Significant Changes/New Programs (\$000) (Cont'd)

Federal Funds Standards, Assessments and Curriculum				Budget Page: D-127	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$142,196	\$91,450	\$95,146	\$108,952	\$13,806	14.5%

This budget line aggregates several federal grant awards. While nearly all of the grant awards are expected to increase, the predominant increase is due to a \$6.0 million increase in Supporting Effective Instruction State Grants, which supports educational agencies in improving literacy for students throughout their academic careers and closing opportunity and achievement gaps.

	FY 2026	FY 2027	Difference
Supporting Effective Instruction State Grants	\$46,331	\$52,371	\$6,040
Comprehensive Literacy State Development Grant	\$7,590	\$11,530	\$3,940
Student Support and Academic Enrichment State Grants	\$32,176	\$35,541	\$3,365
State Assessments	\$8,749	\$9,221	\$472
National Assessment of Educational Progress State Coordinator	\$300	\$289	(\$11)
TOTAL	\$95,146	\$108,952	\$13,806

Federal Funds Student Services				Budget Page: D-127	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$33,409	\$32,469	\$34,879	\$33,752	(\$1,127)	(3.2%)

The anticipated net reduction in federal funds for Student Services is primarily due to the elimination of the School-Based Mental Health Services Grant Program, which is partially offset by an increase to the 21st Century Schools grant program.

	FY 2026	FY 2027	Difference
21st Century Schools	\$30,428	\$33,712	\$3,284
Rural and Low Income Families	\$60	\$40	(\$20)
AIDS Prevention Education	\$120	\$0	(\$120)
Stronger Connections Technical Assistance	\$271	\$0	(\$271)
School-Based Mental Health Services Grant Program	\$4,000	\$0	(\$4,000)
TOTAL	\$34,879	\$33,752	(\$1,127)

Significant Changes/New Programs (\$000) (Cont'd)

General Fund, Grants-In-Aid Institute of Italian and Italian American Heritage Studies				Budget Page: D-131	
FY 2024 Expended	FY 2025 Expended	FY 2026 Adj. Approp.	FY 2027 Recomm.	Change FY 2026 – FY 2027	
\$100	\$50	\$100	\$0	(\$100)	(100.0%)

The FY 2027 Governor’s Budget recommends the elimination of funding for the Institute of Italian and Italian American Heritage Studies, which was added to the FY 2026 Appropriations Act by the Legislature. The recommended funding elimination is consistent with the Governor’s general and broad-based FY 2027 policy of eliminating or reducing funding for many discretionary grants.

The commission is established in, but not of, the Department of Education to provide assistance to public and nonpublic schools on the implementation of cultural and educational programs related to Italians and Americans of Italian Heritage. The commission established the Institute of Italian and Italian American Heritage Studies, which is housed at Rutgers University.

Significant Language Changes

Removes Language Related to Eliminated School Lead Filters Appropriation

Deletion

FY 2026 Handbook: p. B-56
 FY 2027 Budget: N/A

~~The amount hereinabove appropriated for School Lead Filters is subject to the following conditions: the Commissioner of Education shall develop written criteria which govern a school district's eligibility to receive a grant to purchase and install point of use lead filters and shall set the program goals and requirements that will determine the grant award amounts available for the 2025-2026 school year, subject to the approval of the Director of the Division of Budget and Accounting. Such eligibility criteria and other relevant information shall be publicly available and published on the Department of Education's Internet website.~~

Explanation

The FY 2027 Governor's Budget recommends not renewing the FY 2026 School Lead Filters appropriation of \$2.0 million, thereby obviating the need for the associated language. The provision directed the department to establish criteria for the reimbursement of school districts for lead filter purchase and installation costs.

Revision of Nonpublic School Language to Align with P.L.2025, c.252

Revision

FY 2026 Handbook: p. B-56
 FY 2027 Budget: p. D-114

~~Receipts from nonpublic schools handicapped and auxiliary recoveries are appropriated for the payment of additional aid in accordance with section 17 of P.L.1977, c.192 (c.18A:46A-14) and section 14 of P.L.1977, c.193 (C.18A:46-19.8), subject to the approval of the Director of the Division of Budget and Accounting.~~ Notwithstanding the provisions of P.L.2025, c.252 or any other law or regulation to the contrary, the amounts hereinabove appropriated for Nonpublic Handicapped Aid, Nonpublic Auxiliary/Handicapped Transportation Aid or Nonpublic Auxiliary Services Aid are subject to the following condition: in the event the Commissioner of Education determines that the expenditures for Nonpublic Handicapped Aid, Nonpublic Auxiliary/Handicapped Transportation Aid or Nonpublic Auxiliary Services Aid in any school district in the 2025-2026 school year are less than the amount of State aid received for these services in the 2025-2026 school year, the school district shall return the unexpended State aid after the completion of the 2025-2026 school year, subject to the approval of the Director of the Division of Budget and Accounting.

EXPLANATION: FY 2026 language not recommended for FY 2027 denoted by strikethrough.
 Recommended FY 2027 language that did not appear in FY 2026 denoted by underlining.

Significant Language Changes (Cont'd)

Explanation

The revision is proposed to fully transition to P.L.2025, c.252. The law changed the mechanism for funding auxiliary and remedial services for nonpublic school students from an advance payment to a cost reimbursement system. In previous fiscal years, school districts were provided with aid for auxiliary and remedial services costs for nonpublic students and any unexpended aid was recovered by the State to be used to fund the payment of additional aid. Once the shift to a reimbursement system is implemented in the 2026-2027 school year, there will be no recoveries to appropriate. However, funds were still provided as advance aid in FY 2026, so the revised language provides that any unexpended State aid in the 2025-2026 school year is still required to be returned to the State.

Elimination of Per Pupil Amounts for Nonpublic Handicapped Aid and Nonpublic Auxiliary Services Aid to Align with P.L.2025, c.252	
Deletion	FY 2026 Handbook: p. B-56 FY 2027 Budget: N/A

~~Notwithstanding the provisions of section 14 of P.L.1977, c.193 (C.18A:46-19.8), for the purpose of computing Nonpublic Handicapped Aid for pupils requiring the following services, the per pupil amounts for the 2025-2026 school year shall be \$1,326.17 for an initial evaluation or reevaluation for examination and classification; \$380 for an annual review for examination and classification; \$930 for speech correction; and \$826 for supplementary instruction services, provided, however, that the Commissioner of Education may adjust the per pupil amounts based upon the nonpublic pupil population and the need for services.~~

~~Notwithstanding the provisions of section 9 of P.L.1977, c.192 (C.18A:46A-9), the per pupil amount for compensatory education for the 2025-2026 school year for the purposes of computing Nonpublic Auxiliary Services Aid shall equal \$1,146.87 and the per pupil amount for providing the equivalent service to children of limited English speaking ability shall be \$1,167.94, provided, however, that the Commissioner of Education may adjust the per pupil amounts based upon the nonpublic pupil population, the amount appropriated, and the need for services.~~

Explanation

The need for these language provisions is obviated by the enactment of P.L.2025, c.252, which changed the method by which rates for auxiliary and remedial services are determined. Beginning in the 2026-2027 school year, the rates per service unit will be calculated by dividing the annual program appropriation by the average number of documented services delivered in the prior three years. Rates per service unit for the upcoming school year are still to be determined.

EXPLANATION: FY 2026 language not recommended for FY 2027 denoted by strikethrough.
Recommended FY 2027 language that did not appear in FY 2026 denoted by underlining.

Significant Language Changes (Cont'd)

Need for Preschool Education Aid Language Obviated by P.L.2025, c.100	
Deletion	FY 2026 Handbook: p. B-57 and B-58 FY 2027 Budget: N/A

~~Notwithstanding the provisions of any law or regulation to the contrary, amounts hereinabove appropriated for Preschool Education Aid shall be allocated based upon 2025-2026 projected FTE enrollments, and multiplied by the per pupil allocations, minus 25 percent of the total amount of Preschool Education Aid carryover funds identified in the district's fiscal year 2024 audit summary, as set forth in the February 2025 State Aid notice issued by the commissioner that remain unspent in the 2024-2025 school year. A school district that receives Preschool Education Aid for the first time in the 2025-2026 school year shall demonstrate, in its application, due diligence in establishing partnerships to provide its preschool program through a mixed-delivery system in all licensed child care providers and Head Start programs in its community or neighboring communities that are willing and able to meet all preschool program requirements. A school district that has unspent Preschool Education Aid funds from prior school years may use those funds for the purposes set forth in P.L.2025, c.100.~~

~~Notwithstanding the provisions of any law or regulation to the contrary, of the amounts hereinabove appropriated for Preschool Education Aid, an amount not to exceed \$10,000,000 shall be allocated in amounts determined by the Commissioner of Education pursuant to P.L.2025, c.100: (1) for the provision of preschool expansion grants to be allocated by the commissioner to districts in total additional preschool funding for the purpose of expanding free access to full day preschool for resident three and four year old children in accordance with the preschool quality standards issued by the commissioner and based on a district's demonstration of its readiness to operate a preschool program consistent with those standards and; (2) to the Department to address workforce preparation and training and other ancillary needs related to preschool expansion. The commissioner shall administer grant funds and other requirements as set forth in P.L.2025, c.100. Notwithstanding any law, rule, or regulation to the contrary, a district receiving a grant may enter into contracts with licensed child care providers for the provision of preschool education services, which shall be stated in the Notice of Funding Opportunity for preschool expansion grants posted by the department.~~

~~The Department of Education, the Department of Children and Families, and the Department of Human Services shall maintain the following lists on the departments' Internet websites as set forth in P.L.2025, c.100: current districts with State-funded preschool; districts eligible to apply for Preschool Education Aid and licensed child care providers and Head Start programs in each eligible district's community and in neighboring communities, including contact information for the providers and programs. The Department of Education, the Department of Children and Families, and the Department of Human Services shall update such lists each year as set forth in P.L.2025, c.100.~~

EXPLANATION: FY 2026 language not recommended for FY 2027 denoted by strikethrough. Recommended FY 2027 language that did not appear in FY 2026 denoted by underlining.

Significant Language Changes (Cont'd)

Explanation

The need for the three language provisions that governed the allocation of the Preschool Education Aid appropriation in FY 2026 has been obviated by the enactment of P.L.2025, c.100, which generally codified the above provisions beginning with the 2026-2027 school year.

However, there is one exception to note. The first FY 2026 provision above lowered a school district's FY 2026 allocation by 25 percent of any unexpended Preschool Education Aid allocation the district may have had from FY 2024. The OLS estimates that this offset reduced FY 2026 program appropriations by \$56.2 million. This offset is not included in P.L.2025, c.100 and is recommended not to be applied in FY 2027.

Use of Preschool Education Aid Appropriation for Preschool Expansion Grants and Preschool Education Workforce Development

Addition

FY 2026 Handbook: N/A
 FY 2027 Budget: p. D-115

Notwithstanding the provisions of any law or regulation to the contrary, of the amounts hereinabove appropriated for Preschool Education Aid, an amount as determined by the Commissioner of Education is allocated for: (1) the provision of preschool expansion grants as set forth in P.L.2025, c.100; and (2) use by the Department to address workforce preparation and training and other ancillary needs related to preschool education, as determined by the Commissioner of Education, subject to the approval of the Director of the Division of Budget and Accounting.

Explanation

The FY 2027 Governor's Budget proposes new language that would allow the department to use an unspecified portion of the Preschool Education Aid appropriation for preschool expansion grants and preschool education workforce development initiatives as well as other ancillary needs related to preschool education. The proposed language is consistent with P.L.2025, c.100.

Under the FY 2027 Governor's Budget, about \$9.1 million of the recommended \$1.38 billion Preschool Education Aid appropriation would support these purposes. Notably, some \$4.5 million would fund the expansion of free access to full-day preschool, down from \$10.0 million in FY 2026. The residual \$4.6 million would be used for preschool education workforce development and other ancillary needs.

For more information about preschool education aid, see the budget brief entitled "An Overview of Preschool Funding," beginning on page 8.

EXPLANATION: FY 2026 language not recommended for FY 2027 denoted by strikethrough.
 Recommended FY 2027 language that did not appear in FY 2026 denoted by underlining.

Significant Language Changes (Cont'd)

Reducing Minimum Charter School Aid Percentage	
Revision	FY 2026 Handbook: p. B-58 FY 2027 Budget: p. D-115 and D-116

Notwithstanding the provisions of any law or regulation to the contrary, a charter school's ~~2025-2026~~ 2026-2027 allocation of the amount hereinabove appropriated for Charter School Aid shall be as set forth in the ~~February 2025~~ March 2026 State Aid notice issued by the Commissioner of Education, and shall be adjusted based on the October 15th and the end of the school year actual pupil counts in each of the following cases: 1) in the case of a charter school with higher enrollment in the ~~2025-2026~~ 2026-2027 school year than in the 2007-2008 school year, to provide that in the ~~2025-2026~~ 2026-2027 school year, the charter school receives no less total support from the State and the resident district than the sum of the total 2007-2008 payments from the resident district and the 2007-2008 payments of Charter School Aid and Charter Schools - Council on Local Mandates Aid and to ensure that such total payments provide a ~~2025-2026~~ 2026-2027 per pupil amount that is no less than the 2007-2008 per pupil amount based on average daily enrollment; and 2) to provide amounts pursuant to section 12 of P.L.1995, c.426 (C.18A:36A-12). A charter school shall also receive an allocation to provide that in the ~~2025-2026~~ 2026-2027 school year, the charter school receives no less total support from the State and resident school district to ensure that such total payments provide a ~~2025-2026~~ 2026-2027 per pupil amount that is equal to 95 percent of the ~~2024-2025~~ 2025-2026 per pupil amount based on average daily enrollment. This allocation shall be adjusted based on the October 15, ~~2025~~ 2026 actual pupil count. In addition to the amounts hereinabove appropriated for Charter School Aid, such additional amounts as may be required, based on actual charter school enrollment counts submitted through the Charter School Enrollment System, for the support of Charter School Aid are appropriated, subject to the approval of the Director of the Division of Budget and Accounting.

Explanation

The FY 2027 Governor's Budget recommends continuing language providing Charter School Aid to hold charter schools harmless under certain circumstances relative to the support they received from the State and their school districts in the 2007-2008 school year. This language provision has historically stipulated that charter schools' support from the State and the resident school district in the budget year will be no less, on a total or per pupil basis, than 100 percent of the amount of revenue received in the prior school year. In FY 2026, however, the minimum amount of aid was lowered to no less than 95 percent of the FY 2025 amount. The FY 2027 Governor's Budget now recommends lowering the minimum amount further to no less than 95 percent of the aid received in FY 2026.

EXPLANATION: FY 2026 language not recommended for FY 2027 denoted by strikethrough. Recommended FY 2027 language that did not appear in FY 2026 denoted by underlining.

Significant Language Changes (Cont'd)

Decreased Appropriation for Charter School Facility Improvements

Revision

FY 2026 Handbook: p. B-58
 FY 2027 Budget: p. D-116

Notwithstanding the provisions of any law or regulation to the contrary, of the amount hereinabove appropriated for Charter School Facility Improvements, to protect the health and safety of students, ~~\$8,000,000~~ \$4,000,000 shall be provided to the Department of Education to administer grants to support emergent needs, capital maintenance, and facilities costs in charter schools and renaissance school projects upon the review of the Director of the New Jersey Department of Education Office of Charter and Renaissance Schools.

Explanation

The Governor recommends not renewing the \$4.0 million the Legislature added to the FY 2026 Appropriations Act for Charter School Facility Improvements. The recommended \$4.0 million appropriation would provide grants to support emergent needs and capital maintenance in charter schools and renaissance school projects.

Removes Language Related to Eliminated Tax Levy Incentive Aid Appropriation

Deletion

FY 2026 Handbook: p. B-59
 FY 2027 Budget: N/A

~~From the amount hereinabove appropriated for Tax Levy Incentive Aid, the Commissioner of Education, based on an application process, shall provide such aid to a school district, other than a county vocational school district, that is spending below adequacy pursuant to section 4 of P.L.2018, c.67 (C.18A:7F-70) and has a prebudget year general fund tax levy below the local share as calculated pursuant to section 10 of P.L.2007, c.260 (C.18A:7F-52) and where (1) the school district has increased its general fund tax levy by more than the amount allowed pursuant to section 3 of P.L.2007, c.62 (C.18A:7F-38) and subsection e. of section 4 of P.L.2007, c.62 (C.18A:7F-39(e)), in accordance with subsection c. of section 4 of P.L.2007, c.62 (C.18A:7F-39(c)), but such increased tax levy does not exceed the local share; or (2) after application by the school district, the Commissioner of Education approved the application and determined, pursuant to section 6 of P.L.1996, c.138 (C.18A:7F-6), that additional expenditures, through a combination of an increase in the district's general fund tax levy by more than the amount allowed pursuant to section 3 of P.L.2007, c.62 (C.18A:7F-38) and subsection e. of section 4 of P.L.2007, c.62 (C.18A:7F-39(e)) and Tax Levy Incentive Aid is necessary to ensure implementation of the required thoroughness and efficiency standards. A district applying to the Commissioner of Education to exceed the tax levy growth limitation pursuant to this provision may only use the increased general fund tax levy amounts for the retention of classroom staff and to fund programs that directly involve pupils, as determined necessary by the commissioner to ensure implementation of the required thoroughness and~~

EXPLANATION: FY 2026 language not recommended for FY 2027 denoted by strikethrough.
 Recommended FY 2027 language that did not appear in FY 2026 denoted by underlining.

Significant Language Changes (Cont'd)

~~efficiency standards. A school district shall not use the increased general fund tax levy amounts for administrative purposes, for increases in staff salaries that are not contractually obligated and otherwise are not necessary to ensure the implementation of the required thoroughness and efficiency standards, or to fund school facilities projects or other capital projects. School districts shall apply for Tax Levy Incentive Aid based on an application made available by the Department of Education. The Tax Levy Incentive Aid provided to a district shall not exceed the lesser of \$1,000,000 or five percent of an increase in the general fund tax levy that exceeds the amount allowed pursuant to section 3 of P.L.2007, c.62 (C.18A:7F-38) and subsection e. of section 4 of P.L.2007, c.62 (C.18A:7F-39(e)), and shall not result in a district expending above adequacy pursuant to section 1 of P.L.2018, c.67 (C.18A:7F-70), subject to the approval of the Director of the Division of Budget and Accounting.~~

Explanation

The FY 2027 Governor’s Budget recommends not continuing the Tax Levy Incentive Aid program, consequently obviating the need for language establishing eligibility criteria and award limits.

Funded at \$20.0 million, the program was operated in FY 2026 to allow certain school districts to increase their general fund tax levies up to the districts’ local share under the State’s school funding formula. A total of 83 participating districts increased their tax levies by a combined \$247.6 million and received a combined \$12.1 million in incentive aid.

For more information about school district tax levies, see the background paper entitled “An Overview of School District Tax Levies,” beginning on page 61.

Removes Language Related to Eliminated Paraprofessional Training Program Appropriation

Deletion

FY 2026 Handbook: p. B-64
 FY 2027 Budget: N/A

~~The amount hereinabove appropriated for the Paraprofessional Training Program shall be utilized to bolster paraprofessional development training programs and to fund tuition assistance for paraprofessionals who wish to become teachers, as determined by the Commissioner of Education, subject to the approval of the Director of the Division of Budget and Accounting.~~

~~The unexpended balance at the end of the preceding fiscal year in the Paraprofessional Training Program account is appropriated for the same purpose, subject to the approval of the Director of the Division of Budget and Accounting.~~

EXPLANATION: FY 2026 language not recommended for FY 2027 denoted by strikethrough. Recommended FY 2027 language that did not appear in FY 2026 denoted by underlining.

Significant Language Changes (Cont'd)

Explanation

The FY 2027 Governor’s Budget recommends removing two language provisions that were associated with the appropriation for the Paraprofessional Training Program. The Governor’s Budget recommends not renewing the \$500,000 program appropriation and all funds appropriated in FY 2026 are expected to be disbursed in the current round of grant funding. Consequently, the need for the language provisions is obviated.

Remove Funding Floor for Office of Climate Change Education

Deletion

FY 2026 Handbook: p. B-65
 FY 2027 Budget: p. N/A

~~Notwithstanding the provisions of any law or regulation to the contrary, of the amount hereinabove appropriated for Climate Change Education Grants to Schools, \$500,000 shall be used to support the Office of Climate Change Education. The remaining funds shall be used for grants to support schools with the implementation of the new climate change education standards by providing funding for technical assistance, professional development opportunities, instructional materials, and evaluation strategies to support educators. The grant program shall give priority to "SDA districts" submitting approved applications, as determined by the Commissioner of Education, based on a district’s demonstration of its readiness to implement such a program. The unexpended balance at the end of the preceding fiscal year in the Climate Change Education Grants to Schools account is appropriated for the same purpose, subject to the approval of the Director of the Division of Budget and Accounting.~~

Explanation

The FY 2027 Governor’s Budget recommends reducing the appropriation for Climate Change Education Grants to Schools from \$2.23 million to \$500,000 and eliminating the above language that sets aside \$500,000 of the FY 2026 appropriation for the support of the Office of Climate Change Education. The department would therefore have discretion to allocate the recommended FY 2027 appropriation of \$500,000 between the support of the office and grants to school districts. In addition, by deleting the above language, the grant program would also no longer have the authority to carry unexpended account balances at the end of one fiscal year into the subsequent fiscal year.

The grant program supports schools in implementing climate change education curricula, with priority given to SDA (former Abbott) districts. The administration of the grants is currently associated with three full-time equivalent positions that cost a total of \$398,000. There is no indication of any anticipated staffing changes regarding these positions, which – if unchanged – would leave \$102,000 available for grants to school districts in FY 2027.

EXPLANATION: FY 2026 language not recommended for FY 2027 denoted by strikethrough.
 Recommended FY 2027 language that did not appear in FY 2026 denoted by underlining.

Significant Language Changes (Cont'd)

Removes Language Related to Eliminated K-12 Computer Science and Artificial Intelligence Education Initiative Appropriation	
Deletion	FY 2026 Handbook: p. B-65 FY 2027 Budget: N/A

~~The amount hereinabove appropriated for the K-12 Computer Science and Artificial Intelligence Education Initiative shall be used to support approved applications for the expansion and support of professional development of K-12 computer science and other technology focused teachers, and for advanced computer science or generative artificial intelligence related course offerings as determined by the Commissioner of Education based on a district's demonstration of its readiness to implement such a program, subject to the approval of the Director of the Division of Budget and Accounting.~~

Explanation

The FY 2027 Governor's Budget recommends the elimination of the \$1.0 million appropriation for the K-12 Computer Science and Artificial Intelligence Education Initiative, thereby obviating the need for this language directing the use of the appropriation.

First established in the FY 2023 Appropriations Act, the competitive grant program helps school districts offer college-level computer science courses and supports the professional development of K-12 computer science teachers.

Removes Language Related to Eliminated Advanced Placement/International Baccalaureate Course Expansion Grants Appropriation	
Deletion	FY 2026 Handbook: p. B-65 FY 2027 Budget: N/A

~~The amount hereinabove appropriated for Advanced Placement/International Baccalaureate Course Expansion Grants is subject to the following condition: the Commissioner of Education shall develop a competitive grant program to provide funding for districts to train or hire additional teachers for Advanced Placement or International Baccalaureate classes. The commissioner shall also establish written eligibility criteria for the selection of participating public schools and set program goals and requirements for the 2025-2026 school year, subject to the approval of the Director of the Division of Budget and Accounting.~~

Explanation

The FY 2027 Governor's Budget recommends not renewing the \$500,000 appropriation for Advanced Placement/International Baccalaureate Course Expansion Grants, thereby obviating the need for this language directing the use of the appropriation.

EXPLANATION: FY 2026 language not recommended for FY 2027 denoted by strikethrough. Recommended FY 2027 language that did not appear in FY 2026 denoted by underlining.

Significant Language Changes (Cont'd)

The grants support a recurring, competitive grant program to expand access to college-level coursework for traditionally disadvantaged students.

Removes Language Related to Eliminated Liberty Science Center – Educational Services Appropriation	
Deletion	FY 2026 Handbook: p. B-65 FY 2027 Budget: N/A

~~The amount hereinabove appropriated for the Liberty Science Center – Educational Services shall be used to provide educational services to districts with high concentrations of at risk students in the science education component of the New Jersey Student Learning Standards as established by law.~~

Explanation

The FY 2027 Governor’s Budget recommends eliminating the \$675,000 appropriation for Liberty Science Center – Educational Services, thereby obviating the need for this language provision directing the use of the appropriation.

Removes Language Related to Eliminated High Poverty School District Minority Teacher Recruitment Program Appropriation	
Deletion	FY 2026 Handbook: p. B-66 FY 2027 Budget: N/A

~~From the amount hereinabove appropriated for High Poverty School District Minority Teacher Recruitment Program, the Commissioner of Education shall continue the Department of Education’s efforts to develop and implement a competitive grant program to provide funding to eligible organizations that recruit, train, and place new teachers, with special emphasis on minority teachers, in one or more high poverty school districts in the State. To be eligible to receive a grant under the program an organization shall meet certain conditions established by the commissioner. “High poverty school district” means a school district in which the percentage of students who are at risk pupils, as defined by section 3 of P.L.2007, c.260 (C.18A:7F-45), is equal to or greater than 40 percent.~~

Explanation

The FY 2027 Governor’s Budget recommends not renewing the \$250,000 appropriation for the High Poverty School District Minority Teacher Recruitment Program, thereby obviating the need for this language directing the use of the appropriation.

The program funds a competitive grant program to support organizations in recruiting, training, and placing new teachers, with a prioritization on minority teachers, in high-poverty school districts.

EXPLANATION: FY 2026 language not recommended for FY 2027 denoted by strikethrough. Recommended FY 2027 language that did not appear in FY 2026 denoted by underlining.

Significant Language Changes (Cont'd)

Parameters of New School-based Partnerships for Access and Resilience for Kids (SPARK) Program	
Addition	FY 2026 Handbook: N/A FY 2027 Budget: p. D-128

Notwithstanding the provisions of any law or regulation to the contrary, the amount hereinabove appropriated for School-based Partnerships for Access and Resilience for Kids (SPARK) is subject to the following conditions: the Commissioner of Education shall develop a competitive grant program to provide funding for public school districts, charter schools, and renaissance school projects to train and hire school-based clinical staff with a focus on delivering Tier 3 individualized mental health services to students with complex, high-acuity needs; establish written eligibility criteria for the selection of participating public school districts, charter schools, and renaissance school projects; and set program goals and requirements for the 2026-2027 school year, subject to the approval of the Director of the Division of Budget and Accounting.

Explanation

The FY 2027 Governor’s Budget proposes the establishment of a new program in the Department of Education to replace the existing New Jersey Statewide Student Support Services (NJ4S) program operated by the Department of Children and Families. Recommended to be funded at \$33.0 million in FY 2027, the School-based Partnerships for Access and Resilience for Kids (SPARK) Program is intended to expand mental health services in schools and improve coordination among school districts and providers. The accompanying language directs the department to develop a grant program, including establishing eligibility criteria and setting program goals and requirements for the 2026-2027 school year.

Removes Language Related to Eliminated Governor’s Literacy Initiative Appropriation	
Deletion	FY 2026 Handbook: p. B-65 FY 2027 Budget: N/A

~~The amount hereinabove appropriated for the Governor's Literacy Initiative shall be used for a grant for the Learning Through Listening program and the Excite Reading Initiative at the New Jersey Unit of Learning Ally.~~

Explanation

The FY 2027 Governor’s Budget recommends not renewing the \$2.3 million appropriation for the Governor’s Literacy Initiative, thereby obviating the need for language allocating those funds to the Learning Through Listening program and the Excite Reading Initiative at the New Jersey Unit of Learning Ally.

EXPLANATION: FY 2026 language not recommended for FY 2027 denoted by strikethrough. Recommended FY 2027 language that did not appear in FY 2026 denoted by underlining.

Significant Language Changes (Cont'd)

Removes Language Related to Eliminated Unified Sports Program Appropriation	
Deletion	FY 2026 Handbook: p. B-65 FY 2027 Budget: N/A

~~In addition to the amount hereinabove appropriated for Unified Sports Program, the Director of the Division of Budget and Accounting may transfer from any General Fund account in the Department of Education to the Unified Sports Program account such amounts as may be necessary for the same purpose but not to exceed \$1,000,000.~~

Explanation

The FY 2027 Governor’s Budget recommends not renewing the \$13,000 appropriation for the Unified Sports Program as well as separate language authorizing the transfer of up to \$1.0 million from any General Fund account to the Unified Sports Program account. The language was added to the FY 2026 Appropriations Act by the Legislature. The appropriation supports a joint program between Special Olympics New Jersey and the New Jersey State Interscholastic Athletic Association to bring together people of similar age, with and without intellectual disabilities, to play on the same team.

Removes Language Related to Eliminated Phone-Free Schools Grants Appropriation	
Deletion	FY 2026 Handbook: p. B-66 FY 2027 Budget: N/A

~~The amount hereinabove appropriated for Phone-Free Schools Grants is subject to the following conditions: the Commissioner of Education shall develop written criteria which governs a school district’s eligibility to receive a grant to incentivize the school district to develop and implement a policy that exceeds the minimum guidelines restricting cell phone and social media use in schools established by the Department of Education and shall set the program goals and requirements that will determine the grant award amounts available for the 2025-2026 school year, subject to the approval of the Director of the Division of Budget and Accounting. Such eligibility criteria and other relevant information shall be publicly available and published on the Department of Education’s Internet website.~~

Explanation

The FY 2027 Governor’s Budget recommends eliminating the \$3.0 million appropriation for Phone-Free Schools Grants, thereby obviating the need for this language directing the use of the appropriation. The grants were intended to incentivize school districts to implement policies restricting the use of personal internet-enabled devices during the school day.

EXPLANATION: FY 2026 language not recommended for FY 2027 denoted by strikethrough.
Recommended FY 2027 language that did not appear in FY 2026 denoted by underlining.

Significant Language Changes (Cont'd)

Funding for Completed Examination of Certain School Funding Policies	
Deletion	FY 2026 Handbook: p. B-69 FY 2027 Budget: N/A

~~Notwithstanding the provisions of any law or regulation to the contrary, from the amounts hereinabove appropriated from Salaries and Wages, the Department of Education shall undertake an examination of codifying school funding policies and ensuring that these policies are enacted through distinct and non-temporary legislation. The examination shall include stakeholder input and assess how to create multi-year policies for issues including but not limited to funding changes, special education, and transportation. The department shall submit a report on the findings of its examination to the State Treasurer and the Joint Budget Oversight Committee, or its successor, not later than December 1, 2025. In addition to the amounts hereinabove appropriated from the Wages and Salaries program classification, there are appropriated such additional amounts as are determined to be necessary to conduct this examination, subject to the approval of the Director of the Division of Budget and Accounting.~~

Explanation

The FY 2027 Governor’s Budget recommends removing the language provision that required the department to examine and issue a report concerning the codification of school funding policies. The department issued the report in December 2025, thereby rendering the language obsolete.

Eliminate Funding for Restorative Justice in Education Program (Cannabis Regulatory, Enforcement Assistance, and Marketplace Modernization Fund)	
Revision	FY 2026 Handbook: p. E-9 FY 2027 Budget: N/A

104. Notwithstanding the provisions of P.L.2021, c.16 (C.24:6I-31 et al.), including paragraph (1) of subsection b. of section 41 of P.L.2021, c.16 (C.24:6I-50), or any other law or regulation to the contrary, revenues deposited into the “Cannabis Regulatory, Enforcement Assistance, and Marketplace Modernization Fund” are appropriated for the following purposes: \$25,500,000 to the Department of Law and Public Safety for Violence Intervention programs including Hospital-Based Violence Intervention and Community-Based Violence Intervention programs as determined by the Attorney General; ~~\$5,000,000 for New Jersey Economic Development Authority cannabis equity grant programs as determined by the Chief Executive Officer of the New Jersey Economic Development Authority;~~ \$2,000,000 to the Department of State to support the New Jersey-Based Children’s Defense Fund Freedom Schools grant program as determined by the Secretary of State; \$8,000,000 to the Department of Community Affairs to support the Anti-violence Out-of-School Youth Summer Program, which shall provide grants to the cities of Newark, Trenton, Paterson, and Atlantic City as determined by the Commissioner of Community Affairs; \$7,000,000 to the Department of Corrections to

EXPLANATION: FY 2026 language not recommended for FY 2027 denoted by strikethrough. Recommended FY 2027 language that did not appear in FY 2026 denoted by underlining.

Significant Language Changes (Cont'd)

support the Release Support Partnership Program as determined by the Commissioner of Corrections; ~~\$35,000,000~~ \$28,448,000 to the Department of Community Affairs to support Transitional Aid to Localities as determined by the Commissioner of Community Affairs; ~~\$20,000,000 to University Hospital for capital improvements;~~ \$1,800,000 to Rutgers, the State University - Newark for the Scholarship and Transformative Education in Prison Program as determined by the Secretary of Higher Education; ~~\$500,000 to the Department of Education to support the Restorative Justice in Education (P.L.2019, c.412) program as determined by the Commissioner of Education;~~ and \$1,100,000 to the Youth Justice Commission to support the Restorative and Transformative Justice for Youths and Communities Pilot Program (P.L.2021, c.196) as determined by the Executive Director of the Youth Justice Commission, subject to the approval of the Director of the Division of Budget and Accounting. The unexpended balances at the end of the preceding fiscal year in the "Cannabis Regulatory, Enforcement Assistance, and Marketplace Modernization Fund" account are appropriated for the same purpose, subject to the approval of the Director of the Division of Budget and Accounting.

Explanation

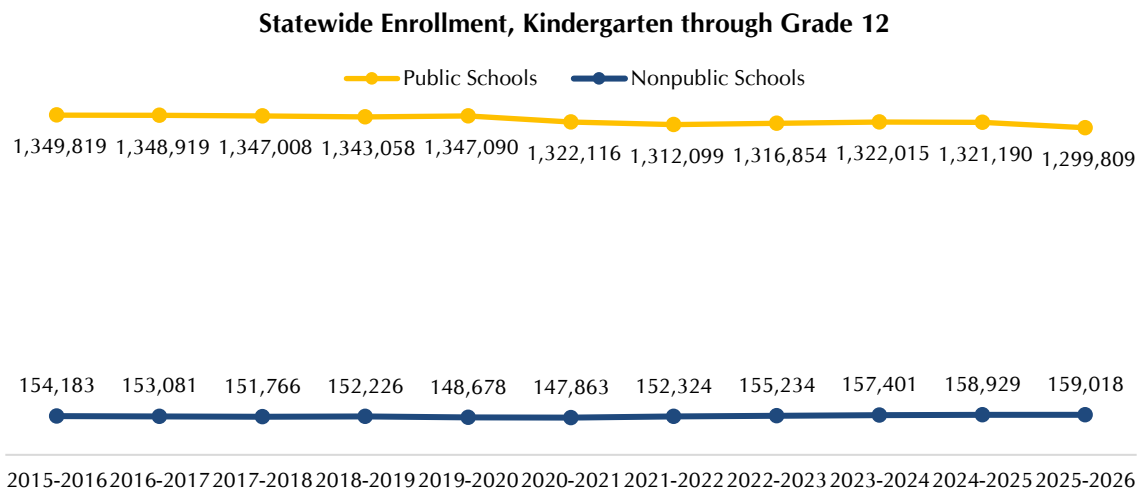
The FY 2027 Governor's Budget recommends discontinuing the \$500,000 appropriation for the Restorative Justice in Education (P.L.2019, c.412) program. The program seeks to address school discipline issues through the implementation of restorative justice practices that include a trauma-informed approach.

In FY 2026, the program is funded through the off-budget Cannabis Regulatory, Enforcement Assistance, and Marketplace Modernization Fund, which is the repository of several revenues the State collects within the confines of the regulated cannabis retail sales program. One of the revenues, the Social Equity Excise Fee, is the particular revenue stream that is used to fund the Restorative Justice in Education (P.L.2019, c.412) program in FY 2026. The fee is assessed on all recreational cannabis cultivated and sold in New Jersey. Fee proceeds are required to be used for social equity investments with the goal of creating, expanding, or promoting educational and economic opportunities and activities and of bettering the health and well-being of communities and individuals.

EXPLANATION: FY 2026 language not recommended for FY 2027 denoted by strikethrough.
Recommended FY 2027 language that did not appear in FY 2026 denoted by underlining.

Background Paper: Trends in Education, Kindergarten through Grade 12

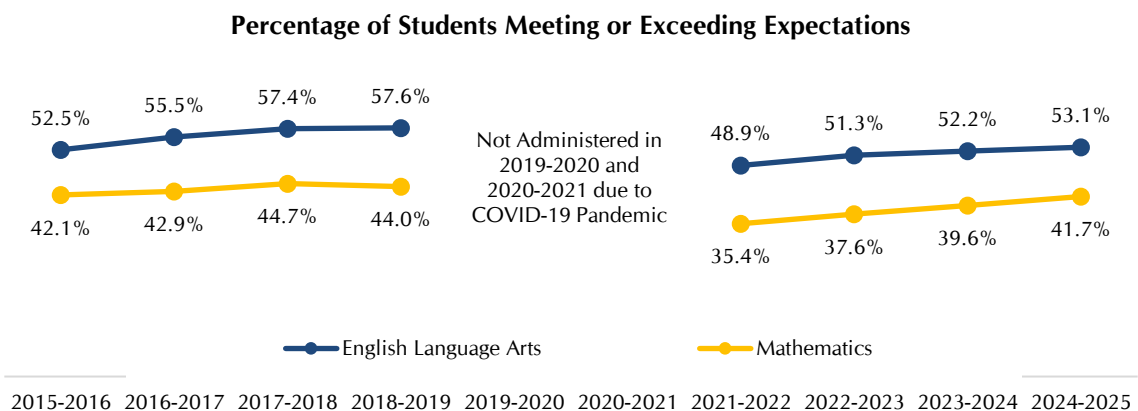
Enrollment



Over the last decade, public school enrollment fell by 3.7 percent when comparing the number of students enrolled in the 2025-2026 school year to the 2015-2016 school year. Comparatively, enrollment in nonpublic schools has increased 3.1 percent in the same period.

Student Assessments

In New Jersey, students take certain standardized tests as one measure of academic performance. The primary test is the New Jersey Student Learning Assessment, which is administered to students in grades three through nine for English Language Arts, grades three through eight for Mathematics, with separate tests for students enrolled in Algebra or Geometry, and grades five, eight, and 11 for Science. Students also take the New Jersey Graduation Proficiency Assessment in grade 11 as a prerequisite for graduation. Some students may take the Dynamic Learning Maps test or the ACCESS test for English language learners.

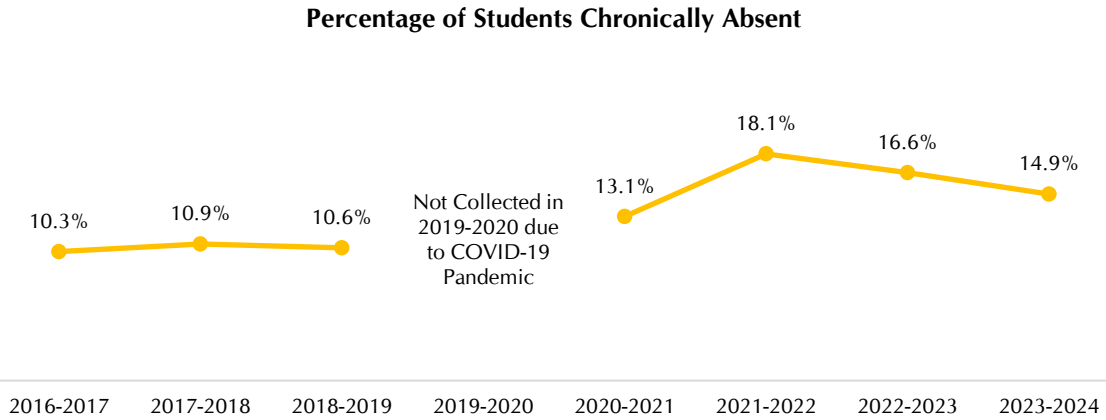


Test scores were significantly lower immediately following the COVID-19 pandemic but have been increasing steadily since. However, scores are still trailing pre-pandemic levels.

Background Paper: Trends in Education, Kindergarten through Grade 12 (Cont'd)

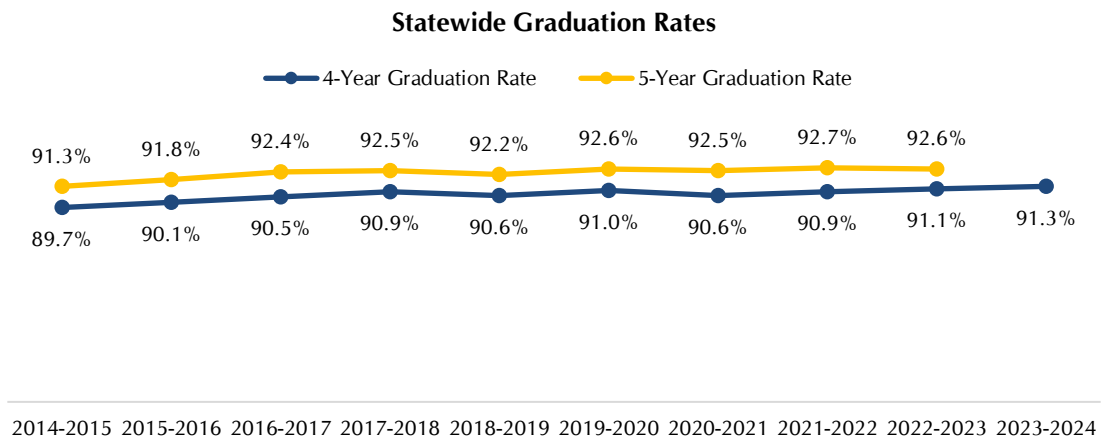
Chronic Absenteeism

A student is considered chronically absent upon missing 10 percent of school days in a school year. Under State law, school years are required to consist of a minimum of 180 school days.



The COVID-19 pandemic caused a significant increase in chronic absenteeism. Although chronic absenteeism rates have been steadily declining since, they remain higher than pre-pandemic levels. There has been an overall shift toward more absences post-pandemic, with fewer students missing up to five days of school each year and more students missing 11 or more days of school.

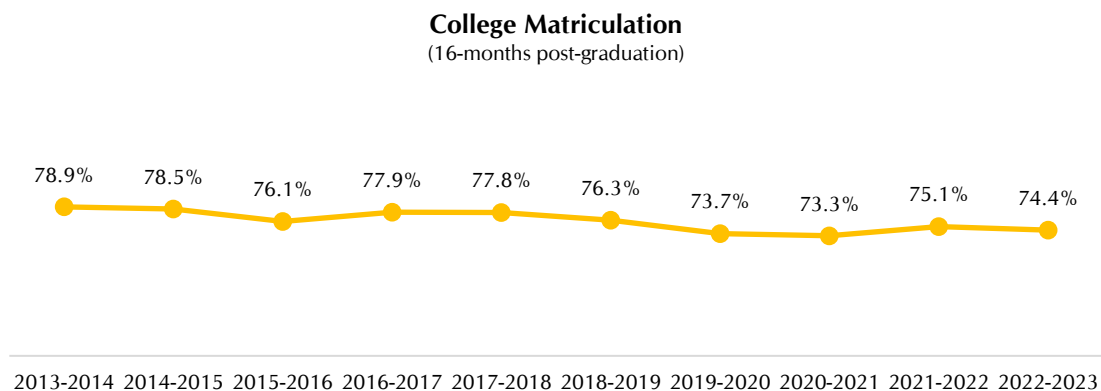
Graduation Rates



Over the last ten years, Statewide graduation rates have continued to increase slightly. There is no noticeable impact of the COVID-19 pandemic on graduation rates.

Background Paper: Trends in Education, Kindergarten through Grade 12 (Cont'd)

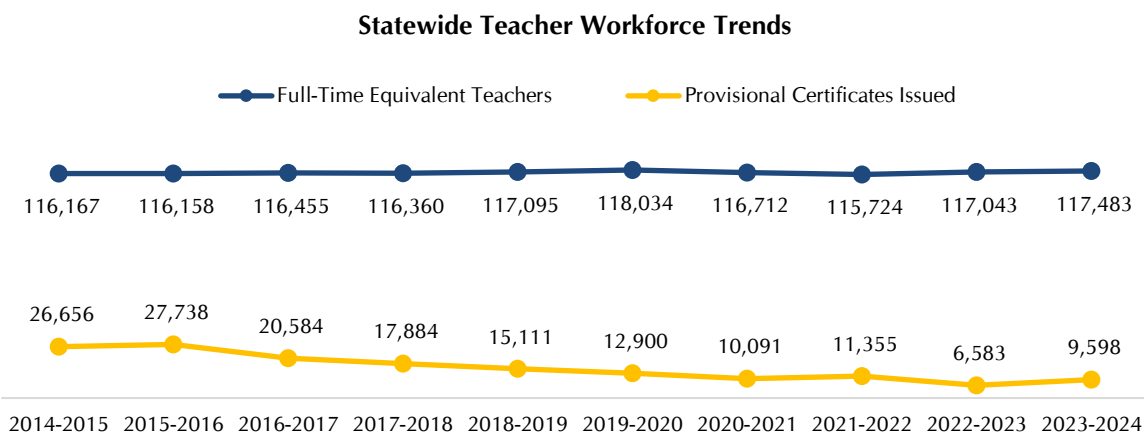
College Matriculation



Despite some short-term variation, the percentage of students enrolling at two-year and four-year institutions of higher education within 16 months of high school graduation has been trending downward in the last ten years. However, the share of college-bound students choosing to enroll at institutions of higher education within the State of New Jersey remained relatively stable at approximately two-thirds.

Teaching Staff

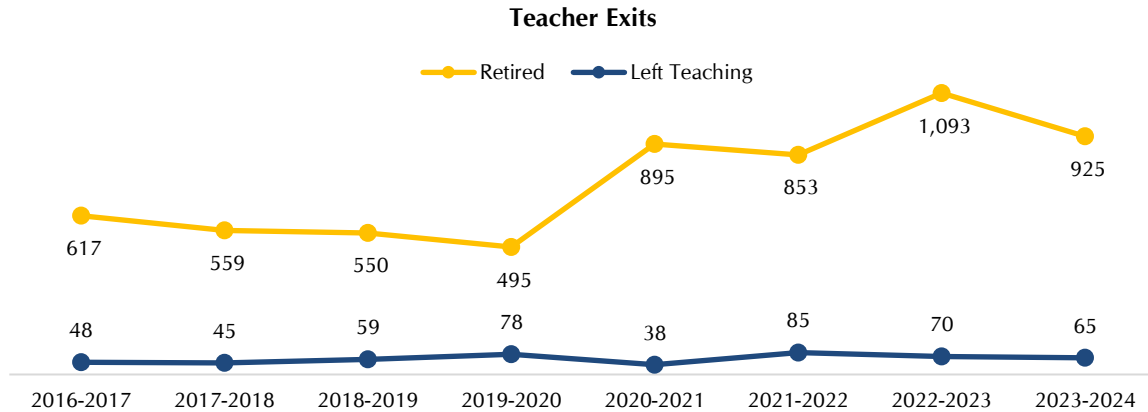
Amid concerns of a Statewide teacher shortage in certain disciplines, the number of teachers employed in the State has remained stable over the last ten years.



However, the number of provisional certificates issued decreased by 53.4 percent from the 2016-2017 school year to the 2023-2024 school year. Provisional certificates are issued to teachers who have graduated from an approved educator preparation program and secured employment in the State.

Background Paper: Trends in Education, Kindergarten through Grade 12 (Cont'd)

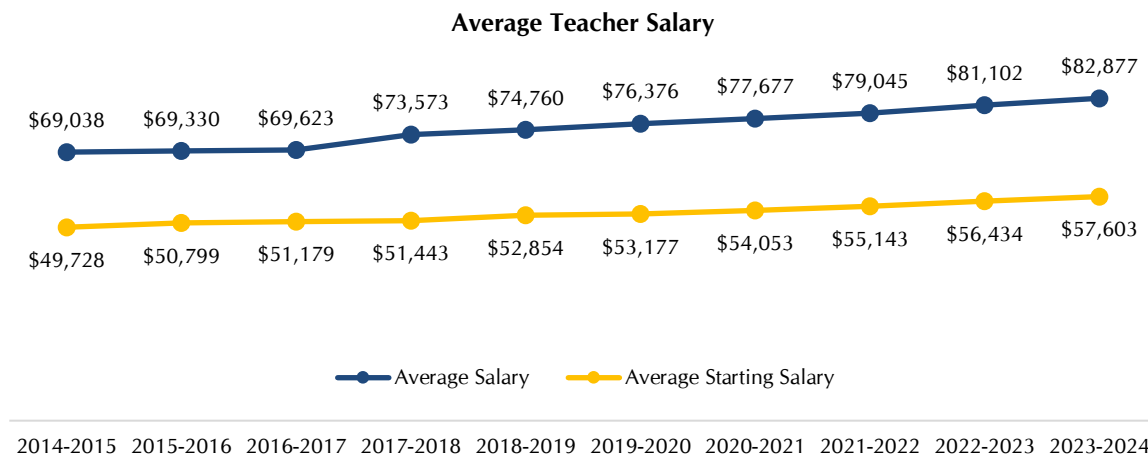
Additionally, teacher exits data show a substantial increase in the number of teachers leaving teaching positions during and after the COVID-19 pandemic.



Of the teachers who were leaving teaching positions, the percentage who reported that they were leaving the teaching profession altogether remained stable and low across all years. However, the number of retirements began to increase substantially in the 2020-2021 school year, nearly doubling the retirement rate from the year before. Additionally, the number of teachers who resigned without citing a reason for the resignation more than doubled in the 2021-2022 school year compared to the year before. Both rates remain high.

Average Teacher Salary

Over the last ten years, teacher salaries have increased at a relatively stable rate, or about 2.05 percent per year. Starting salaries, however, grew by a lower 1.65 percent per year between the 2014-2015 academic year and the 2023-2024 academic year.

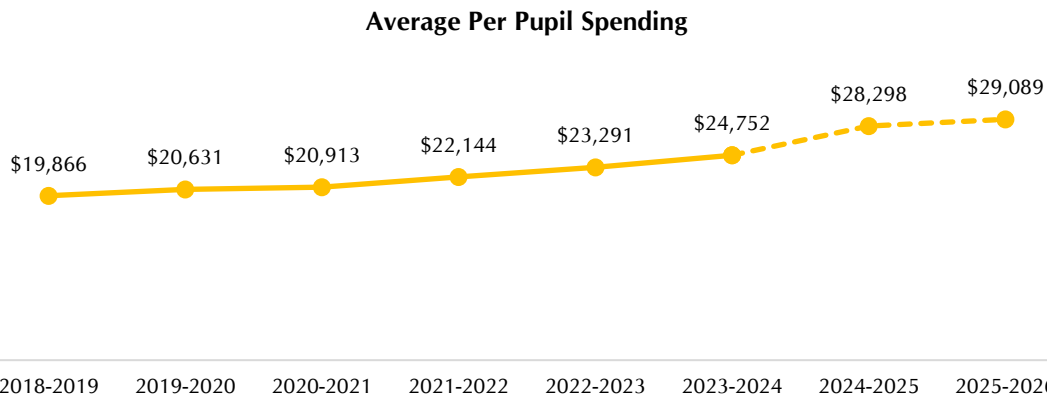


Background Paper: Trends in Education, Kindergarten through Grade 12 (Cont'd)

Had salaries been adjusted in accordance with the Consumer Price Index in each year since 2014-2015, the average salary would have reached \$90,891 in the 2023-2024 school year and the average starting salary \$65,469 in the same year.

Average Per Pupil Spending

Per pupil spending has consistently risen in recent years, coinciding with higher State aid appropriations and rising costs due to inflation.



Notes: The 2024-2025 school year uses revised estimates and the 2025-2026 school year uses projections in the school district budgets. Per pupil spending amounts determined using total general fund appropriations enumerated in User-Friendly Budget data for each school year.

Per pupil spending increased most substantially in the 2024-2025 school year, likely as a result of P.L.2024, c.13, which allowed school districts that met certain criteria to increase their tax levies by up to 9.9 percent.

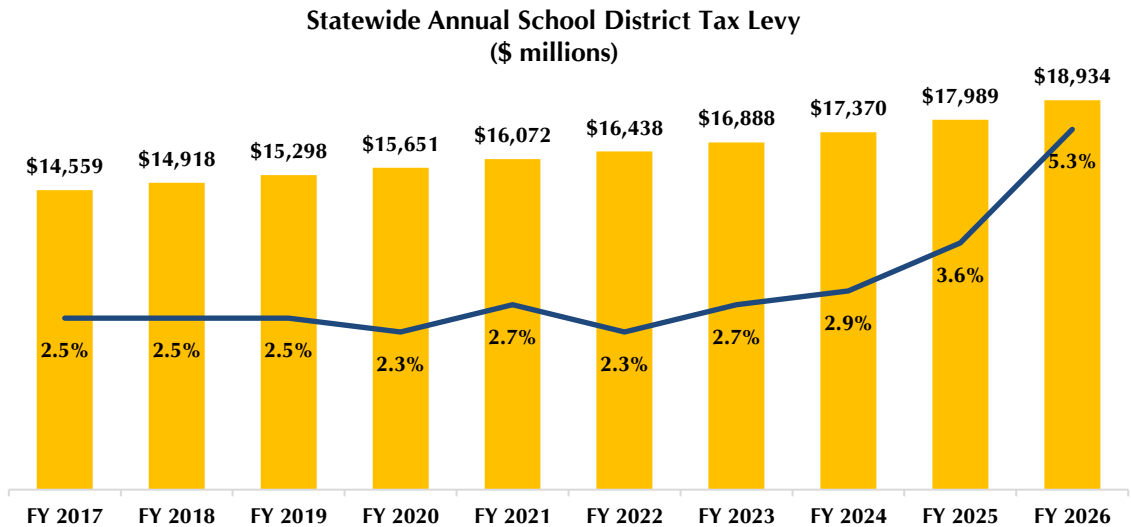
Background Paper: An Overview of School District Tax Levies

School districts are expected to contribute toward their operating costs by levying an annual property tax. School district tax levies are limited by statute to a two-percent increase from year to year, with certain allowable exceptions. Notably, a school district’s total tax levy may exceed two percent if cost growth is higher than two percent in certain “outside of the cap” categories, for example enrollment, health care costs, and pension contributions. Districts can also engage in a practice known as cap banking, which allows a district to increase its tax levy by less than two percent in a given year and apply the remaining increase to its tax levy in any of the three successive years. Additionally, school districts may seek voter approval in a referendum for exceeding the tax levy cap for specified purposes.

In the 2024-2025 school year, P.L.2024, c.13 granted certain school districts the authority to increase tax levies up to the lesser of 9.9 percent of the previous year’s tax levy or the amount of the district’s State school aid reduction compared to the amount allocated in the 2020-2021 school year.

Additionally, the FY 2026 Appropriations Act included the Tax Levy Incentive Aid program. The initiative allowed certain school districts that were taxing below their local share to increase their tax levies beyond the statutory two-percent levy cap up to their local share without the need for voter approval. Participating districts then received additional aid from the State. In all, 83 districts received \$12.1 million in Tax Levy Incentive Aid and raised their collective tax levy by \$247.6 million.

Data from the last decade show that the tax levy cap has been effective in limiting the annual increase of school district tax levies Statewide to between 2.3 and 2.9 percent. The exceptions were FY 2025 as a result of the implementation of P.L.2024, c.13 and FY 2026 due to the Tax Levy Incentive Aid program.



Background Paper: An Overview of School District Tax Levies (Cont'd)

History of the Tax Levy Cap

P.L.2007, c.62 imposed a four-percent limit on annual property tax growth that in addition to school districts was also applicable to counties, municipalities, fire districts, and solid waste collection districts. The initial cap law provided more flexibility to exceed the four-percent cap than the later iteration – automatic adjustments were based on enrollment, unrestricted State aid, and health care costs. Districts could also apply to the Department of Education for additional adjustments related to special education, energy, insurance and transportation costs, tuition, capital outlay, facilities needs, and failure to meet curriculum standards. The four-percent levy cap was enacted as a five-year measure only.

In the aftermath of the Great Recession and the ensuing financial pressures felt by taxpayers, P.L.2010, c.44 then lowered the property tax levy cap for all concerned local subdivisions of State government to two percent, made the cap permanent, and eliminated both the allowable adjustment for reductions in unrestricted State aid and the process for applying to the department for additional adjustments.

Finally, P.L.2018, c.67 (commonly known as “S2”) added an exception to the property tax levy cap that allowed SDA districts (formerly known as Abbott districts) to increase their property tax levies up to the district’s local share.

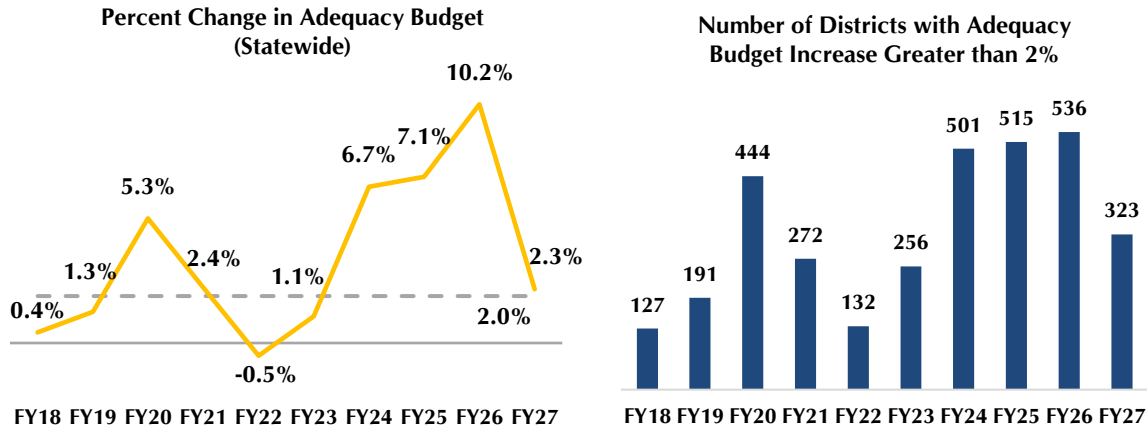
The Tax Levy Cap versus Rising Costs

In the recent post-pandemic period of high inflation the tension between two conflicting policy objectives came to the fore once more: the goal of containing property tax growth to maintain overall affordability to taxpayers and of providing for a high-quality public education.

Accordingly, in recent years, school districts have increasingly expressed that the two-percent tax levy cap is too restrictive and prevents the districts from keeping up with rising costs. Cost drivers were the accelerated need to fund learning loss recovery following the COVID-19 pandemic, mental health services, as well as general inflationary pressures.

Expected costs for school districts can be examined in each year’s adequacy budgets, which estimate the amount of funding needed to provide a thorough and efficient education to New Jersey’s students in interpretation of existing New Jersey State Supreme Court jurisprudence. While the adequacy budgets do not account for all district costs, they can be useful metrics in determining whether costs for school districts are increasing because adequacy budgets are not impacted by a school district’s State aid or property tax levy. As shown below, in recent years, it was not uncommon for school district adequacy budgets, and therefore costs, to increase by substantially more than the two-percent cap.

Background Paper: An Overview of School District Tax Levies (Cont'd)



Given the limitation of the property tax levy cap, school districts that are facing cost increases above two percent may have to cut staff and services, apply to the State for loans, or seek voter approval for increases in excess of the cap.

Tax Levies versus Local Share

Under current law, tax levies are also intertwined with State school aid. In calculating a district’s equalization aid, the Department of Education considers the district’s adequacy budget as well as the district’s local share. In theory, the local share is meant to be a determination of how much a school district is able to raise in taxes to support operations at the thorough and efficient education standard. The amount of the adequacy budget left over after having calculated the local share is what the State provides as equalization aid.

$$\text{Equalization Aid} = \text{Adequacy Budget} - \text{Local Share}$$

However, the relationship between local shares and actual district tax levies is somewhat tenuous. After the rapid growth in property values and incomes in the early COVID-19 pandemic years, in FY 2026, as many as 507 school districts, or 86.1 percent, taxed below their local share. Because equalization aid is predicated upon local share, districts that tax below their local share may have less funding available to them than needed to meet their adequacy budgets. Consequently, these districts may have greater difficulty than others providing necessary services or handling cost increases.

Because of the property tax levy cap, school districts that are taxing below their local share may be prohibited from increasing their tax levies up to the local share, particularly as local shares increase. As more districts see local shares increase by more than two percent, the gap between their tax levies and local shares may increase, in turn exacerbating gaps between the amount of funding available and the amount of funding needed under the thorough and efficient education standard.

Background Paper: Proposed State School Aid Changes

Proposed State School Aid Changes, FY 2026 – FY 2027						
LD	County	School District	FY 2026 Formula Aid	FY 2027 Formula Aid	\$ Difference	% Difference
1	Atlantic	Atlantic Co Vocational	\$22,129,301	\$22,914,308	\$785,007	3.55%
1	Atlantic	Corbin City	\$448,275	\$448,149	-\$126	-0.03%
1	Atlantic	Estell Manor City	\$1,250,578	\$1,325,613	\$75,035	6.00%
1	Atlantic	Weymouth Twp	\$1,147,217	\$1,194,365	\$47,148	4.11%
1	Cape May	Avalon Boro	\$66,784	\$64,780	-\$2,004	-3.00%
1	Cape May	Cape May City	\$193,898	\$205,532	\$11,634	6.00%
1	Cape May	Cape May Co Vocational	\$838,211	\$888,504	\$50,293	6.00%
1	Cape May	Cape May Point	\$805	\$853	\$48	5.96%
1	Cape May	Dennis Twp	\$1,556,229	\$1,649,603	\$93,374	6.00%
1	Cape May	Lower Cape May Regional	\$2,550,549	\$2,703,582	\$153,033	6.00%
1	Cape May	Lower Twp	\$2,571,636	\$2,725,934	\$154,298	6.00%
1	Cape May	Middle Twp	\$12,587,014	\$12,209,404	-\$377,610	-3.00%
1	Cape May	North Wildwood City	\$277,034	\$293,656	\$16,622	6.00%
1	Cape May	Ocean City	\$1,581,730	\$1,534,279	-\$47,451	-3.00%
1	Cape May	Sea Isle City	\$141,131	\$136,897	-\$4,234	-3.00%
1	Cape May	Stone Harbor Boro	\$53,494	\$51,889	-\$1,605	-3.00%
1	Cape May	Upper Twp	\$3,385,795	\$3,531,777	\$145,982	4.31%
1	Cape May	West Cape May Boro	\$120,747	\$117,126	-\$3,621	-3.00%
1	Cape May	West Wildwood	\$56,188	\$59,560	\$3,372	6.00%
1	Cape May	Wildwood City	\$1,260,340	\$1,335,960	\$75,620	6.00%
1	Cape May	Wildwood Crest Boro	\$363,784	\$385,611	\$21,827	6.00%
1	Cape May	Woodbine Boro	\$4,763,423	\$5,049,227	\$285,804	6.00%
1	Cumberland	Bridgeton City	\$137,728,698	\$134,448,654	-\$3,280,044	-2.38%
1	Cumberland	Commercial Twp	\$10,797,414	\$11,445,259	\$647,845	6.00%
1	Cumberland	Cumberland Co Vocational	\$25,189,621	\$26,700,998	\$1,511,377	6.00%
1	Cumberland	Cumberland Regional	\$20,627,762	\$21,865,428	\$1,237,666	6.00%
1	Cumberland	Downe Twp	\$1,916,893	\$2,031,907	\$115,014	6.00%
1	Cumberland	Fairfield Twp	\$8,234,161	\$8,728,211	\$494,050	6.00%
1	Cumberland	Lawrence Twp	\$7,462,790	\$7,797,263	\$334,473	4.48%
1	Cumberland	Maurice River Twp	\$5,992,356	\$6,351,896	\$359,540	6.00%
1	Cumberland	Millville City	\$85,276,153	\$90,392,723	\$5,116,570	6.00%
1	Cumberland	Vineland City	\$158,922,854	\$165,668,033	\$6,745,179	4.24%
2	Atlantic	Absecon City	\$7,092,489	\$6,879,713	-\$212,776	-3.00%
2	Atlantic	Atlantic City	\$131,255,307	\$131,405,380	\$150,073	0.11%
2	Atlantic	Atlantic Co Vocational	\$22,129,301	\$22,914,308	\$785,007	3.55%
2	Atlantic	Brigantine City	\$790,110	\$815,423	\$25,313	3.20%
2	Atlantic	Egg Harbor Twp	\$85,288,426	\$89,504,320	\$4,215,894	4.94%
2	Atlantic	Galloway Twp	\$29,218,033	\$30,945,945	\$1,727,912	5.91%

Background Paper: Proposed State School Aid Changes (Cont'd)

Proposed State School Aid Changes, FY 2026 – FY 2027						
LD	County	School District	FY 2026 Formula Aid	FY 2027 Formula Aid	\$ Difference	% Difference
2	Atlantic	Greater Egg Harbor Reg	\$42,273,861	\$44,382,936	\$2,109,075	4.99%
2	Atlantic	Hamilton Twp	\$33,253,069	\$34,914,256	\$1,661,187	5.00%
2	Atlantic	Linwood City	\$978,810	\$949,447	-\$29,363	-3.00%
2	Atlantic	Longport	\$77,469	\$75,144	-\$2,325	-3.00%
2	Atlantic	Mainland Regional	\$5,977,784	\$5,841,078	-\$136,706	-2.29%
2	Atlantic	Margate City	\$513,973	\$498,553	-\$15,420	-3.00%
2	Atlantic	Northfield City	\$4,880,525	\$4,868,342	-\$12,183	-0.25%
2	Atlantic	Pleasantville City	\$87,657,528	\$91,119,105	\$3,461,577	3.95%
2	Atlantic	Port Republic City	\$690,581	\$669,865	-\$20,716	-3.00%
2	Atlantic	Somers Point City	\$2,101,200	\$2,038,163	-\$63,037	-3.00%
2	Atlantic	Ventnor City	\$1,066,988	\$1,124,059	\$57,071	5.35%
3	Cumberland	Cumberland Co Vocational	\$25,189,621	\$26,700,998	\$1,511,377	6.00%
3	Cumberland	Cumberland Regional	\$20,627,762	\$21,865,428	\$1,237,666	6.00%
3	Cumberland	Deerfield Twp	\$3,459,904	\$3,667,498	\$207,594	6.00%
3	Cumberland	Hopewell Twp	\$4,815,954	\$5,104,911	\$288,957	6.00%
3	Cumberland	Hopewell Twp (Shiloh Boro)	\$600,813	\$636,862	\$36,049	6.00%
3	Cumberland	Upper Deerfield Twp	\$12,707,661	\$13,470,122	\$762,461	6.00%
3	Gloucester	Clayton Boro	\$21,148,485	\$22,417,394	\$1,268,909	6.00%
3	Gloucester	Clearview Regional	\$9,865,113	\$9,569,161	-\$295,952	-3.00%
3	Gloucester	Delsea Regional H.S Dist.	\$15,475,065	\$15,157,796	-\$317,269	-2.05%
3	Gloucester	East Greenwich Twp	\$6,567,205	\$6,370,189	-\$197,016	-3.00%
3	Gloucester	Elk Twp	\$2,186,122	\$2,120,538	-\$65,584	-3.00%
3	Gloucester	Gateway Regional	\$11,658,657	\$12,358,175	\$699,518	6.00%
3	Gloucester	Glassboro	\$17,023,848	\$18,045,279	\$1,021,431	6.00%
3	Gloucester	Gloucester Co Vocational	\$15,122,108	\$14,668,444	-\$453,664	-3.00%
3	Gloucester	Greenwich Twp	\$942,102	\$998,629	\$56,527	6.00%
3	Gloucester	Harrison Twp	\$5,268,043	\$5,110,003	-\$158,040	-3.00%
3	Gloucester	Kingsway Regional	\$24,121,979	\$23,729,473	-\$392,506	-1.63%
3	Gloucester	Logan Twp	\$1,866,051	\$1,978,014	\$111,963	6.00%
3	Gloucester	Mantua Twp	\$4,514,417	\$4,774,536	\$260,119	5.76%
3	Gloucester	National Park Boro	\$3,521,848	\$3,416,194	-\$105,654	-3.00%
3	Gloucester	Paulsboro Boro	\$24,055,535	\$24,360,011	\$304,476	1.27%
3	Gloucester	South Harrison Twp	\$546,317	\$579,096	\$32,779	6.00%
3	Gloucester	Swedesboro-Woolwich	\$13,204,657	\$13,735,098	\$530,441	4.02%
3	Gloucester	Wenonah Boro	\$203,308	\$215,506	\$12,198	6.00%
3	Gloucester	West Deptford Twp	\$15,631,847	\$16,569,758	\$937,911	6.00%
3	Gloucester	Westville Boro	\$5,293,270	\$5,610,866	\$317,596	6.00%
3	Salem	Alloway Twp	\$1,715,955	\$1,664,476	-\$51,479	-3.00%
3	Salem	Elmer Boro	\$2,099,491	\$2,036,506	-\$62,985	-3.00%

Background Paper: Proposed State School Aid Changes (Cont'd)

Proposed State School Aid Changes, FY 2026 – FY 2027						
LD	County	School District	FY 2026 Formula Aid	FY 2027 Formula Aid	\$ Difference	% Difference
3	Salem	Elsinboro Twp	\$692,616	\$671,839	-\$20,777	-3.00%
3	Salem	Lower Alloways Creek	\$347,680	\$368,540	\$20,860	6.00%
3	Salem	Mannington Twp	\$501,556	\$531,650	\$30,094	6.00%
3	Salem	Oldmans Twp	\$2,660,108	\$2,819,714	\$159,606	6.00%
3	Salem	Penns Grv-Carney's Pt Reg	\$41,742,658	\$44,247,216	\$2,504,558	6.00%
3	Salem	Pennsville	\$20,331,518	\$21,551,409	\$1,219,891	6.00%
3	Salem	Pittsgrove Twp	\$15,012,226	\$15,912,961	\$900,735	6.00%
3	Salem	Quinton Twp	\$3,050,894	\$3,233,948	\$183,054	6.00%
3	Salem	Salem City	\$26,400,243	\$25,838,334	-\$561,909	-2.13%
3	Salem	Salem County Vocational	\$11,494,485	\$11,721,409	\$226,924	1.97%
3	Salem	Upper Pittsgrove Twp	\$2,412,485	\$2,340,110	-\$72,375	-3.00%
3	Salem	Woodstown-Pilesgrove Reg	\$9,085,378	\$9,630,502	\$545,124	6.00%
4	Atlantic	Atlantic Co Vocational	\$22,129,301	\$22,914,308	\$785,007	3.55%
4	Atlantic	Buena Regional	\$18,303,706	\$19,401,928	\$1,098,222	6.00%
4	Camden	Black Horse Pike Regional	\$44,883,785	\$47,393,875	\$2,510,090	5.59%
4	Camden	Camden County Vocational	\$31,845,881	\$33,756,634	\$1,910,753	6.00%
4	Camden	Chesilhurst	\$2,464,142	\$2,611,991	\$147,849	6.00%
4	Camden	Gloucester Twp	\$71,096,912	\$75,293,574	\$4,196,662	5.90%
4	Camden	Waterford Twp	\$14,677,023	\$15,557,644	\$880,621	6.00%
4	Camden	Winslow Twp	\$56,798,767	\$60,206,693	\$3,407,926	6.00%
4	Gloucester	Delsea Regional H.S Dist.	\$15,475,065	\$15,157,796	-\$317,269	-2.05%
4	Gloucester	Franklin Twp	\$8,955,664	\$9,493,004	\$537,340	6.00%
4	Gloucester	Gloucester Co Vocational	\$15,122,108	\$14,668,444	-\$453,664	-3.00%
4	Gloucester	Monroe Twp	\$63,883,644	\$66,723,170	\$2,839,526	4.44%
4	Gloucester	Newfield Boro	\$1,669,704	\$1,769,887	\$100,183	6.00%
4	Gloucester	Pitman Boro	\$4,930,267	\$5,226,082	\$295,815	6.00%
4	Gloucester	Washington Twp	\$42,404,497	\$44,170,385	\$1,765,888	4.16%
5	Camden	Audubon Boro	\$7,529,655	\$7,303,765	-\$225,890	-3.00%
5	Camden	Barrington Boro	\$3,656,952	\$3,876,369	\$219,417	6.00%
5	Camden	Bellmawr Boro	\$12,178,771	\$12,318,047	\$139,276	1.14%
5	Camden	Black Horse Pike Regional	\$44,883,785	\$47,393,875	\$2,510,090	5.59%
5	Camden	Brooklawn Boro	\$6,033,552	\$6,395,564	\$362,012	6.00%
5	Camden	Camden City	\$369,671,151	\$391,792,996	\$22,121,845	5.98%
5	Camden	Camden County Vocational	\$31,845,881	\$33,756,634	\$1,910,753	6.00%
5	Camden	Collingswood Boro	\$10,368,462	\$10,057,409	-\$311,053	-3.00%
5	Camden	Gloucester City	\$42,988,202	\$45,567,493	\$2,579,291	6.00%
5	Camden	Haddon Heights Boro	\$1,359,884	\$1,319,087	-\$40,797	-3.00%
5	Camden	Merchantville Boro	\$5,512,701	\$5,784,347	\$271,646	4.93%
5	Camden	Mount Ephraim Boro	\$4,692,488	\$4,974,036	\$281,548	6.00%

Background Paper: Proposed State School Aid Changes (Cont'd)

Proposed State School Aid Changes, FY 2026 – FY 2027						
LD	County	School District	FY 2026 Formula Aid	FY 2027 Formula Aid	\$ Difference	% Difference
5	Camden	Pennsauken Twp	\$97,300,539	\$100,336,889	\$3,036,350	3.12%
5	Camden	Runnemede Boro	\$8,448,950	\$8,851,485	\$402,535	4.76%
5	Camden	Woodlynne Boro	\$13,346,589	\$13,007,115	-\$339,474	-2.54%
5	Gloucester	Deptford Twp	\$34,988,600	\$35,389,550	\$400,950	1.15%
5	Gloucester	Gateway Regional	\$11,658,657	\$12,358,175	\$699,518	6.00%
5	Gloucester	Gloucester Co Vocational	\$15,122,108	\$14,668,444	-\$453,664	-3.00%
5	Gloucester	Woodbury City	\$28,120,860	\$29,808,111	\$1,687,251	6.00%
5	Gloucester	Woodbury Heights Boro	\$1,497,200	\$1,452,284	-\$44,916	-3.00%
6	Burlington	Burlington Co Vocational	\$18,011,280	\$19,091,957	\$1,080,677	6.00%
6	Burlington	Maple Shade Twp	\$28,491,134	\$27,847,528	-\$643,606	-2.26%
6	Camden	Audubon Boro (Audubon Park)	\$844,025	\$818,703	-\$25,322	-3.00%
6	Camden	Berlin Boro	\$6,599,130	\$6,515,686	-\$83,444	-1.26%
6	Camden	Berlin Twp	\$7,002,539	\$7,422,692	\$420,153	6.00%
6	Camden	Camden County Vocational	\$31,845,881	\$33,756,634	\$1,910,753	6.00%
6	Camden	Cherry Hill Twp	\$28,592,928	\$27,735,140	-\$857,788	-3.00%
6	Camden	Clementon Boro	\$13,384,130	\$13,346,053	-\$38,077	-0.28%
6	Camden	Eastern Camden County Reg	\$9,238,461	\$8,961,307	-\$277,154	-3.00%
6	Camden	Gibbsboro Boro	\$1,982,974	\$2,101,952	\$118,978	6.00%
6	Camden	Haddon Twp	\$8,882,144	\$8,833,966	-\$48,178	-0.54%
6	Camden	Haddonfield	\$3,307,557	\$3,356,587	\$49,030	1.48%
6	Camden	Haddonfield (Tavistock)	\$199	\$211	\$12	6.03%
6	Camden	Hi Nella	\$1,892,473	\$1,879,956	-\$12,517	-0.66%
6	Camden	Laurel Springs Boro	\$3,753,172	\$3,670,427	-\$82,745	-2.20%
6	Camden	Lawnside Boro	\$7,235,136	\$7,634,105	\$398,969	5.51%
6	Camden	Lindenwold Boro	\$69,987,667	\$70,718,998	\$731,331	1.04%
6	Camden	Magnolia Boro	\$3,850,948	\$4,065,045	\$214,097	5.56%
6	Camden	Oaklyn Boro	\$2,841,157	\$3,011,625	\$170,468	6.00%
6	Camden	Pine Hill Boro	\$27,665,014	\$29,324,914	\$1,659,900	6.00%
6	Camden	Somerdale Boro	\$4,289,831	\$4,161,136	-\$128,695	-3.00%
6	Camden	Sterling High School District	\$10,886,565	\$10,733,702	-\$152,863	-1.40%
6	Camden	Stratford Boro	\$8,562,804	\$8,925,509	\$362,705	4.24%
6	Camden	Voorhees Twp	\$5,249,255	\$5,255,050	\$5,795	0.11%
7	Burlington	Beverly City	\$7,086,684	\$7,511,885	\$425,201	6.00%
7	Burlington	Bordentown Regional	\$8,205,168	\$8,697,478	\$492,310	6.00%
7	Burlington	Burlington City	\$28,142,337	\$28,456,941	\$314,604	1.12%
7	Burlington	Burlington Co Vocational	\$18,011,280	\$19,091,957	\$1,080,677	6.00%
7	Burlington	Burlington Twp	\$29,408,308	\$31,172,805	\$1,764,497	6.00%
7	Burlington	Cinnaminson Twp	\$20,464,037	\$21,691,879	\$1,227,842	6.00%
7	Burlington	Delanco Twp	\$2,208,011	\$2,141,771	-\$66,240	-3.00%

Background Paper: Proposed State School Aid Changes (Cont'd)

Proposed State School Aid Changes, FY 2026 – FY 2027						
LD	County	School District	FY 2026 Formula Aid	FY 2027 Formula Aid	\$ Difference	% Difference
7	Burlington	Delran Twp	\$29,924,500	\$31,719,970	\$1,795,470	6.00%
7	Burlington	Edgewater Park Twp	\$18,356,475	\$18,139,117	-\$217,358	-1.18%
7	Burlington	Florence Twp	\$13,117,655	\$13,904,714	\$787,059	6.00%
7	Burlington	Lenape Regional	\$18,363,826	\$19,465,656	\$1,101,830	6.00%
7	Burlington	Moorestown Twp	\$6,622,481	\$7,019,830	\$397,349	6.00%
7	Burlington	Mount Laurel Twp	\$8,095,100	\$8,580,806	\$485,706	6.00%
7	Burlington	Palmyra Boro	\$8,591,179	\$8,816,236	\$225,057	2.62%
7	Burlington	Riverside Twp	\$28,618,111	\$30,335,198	\$1,717,087	6.00%
7	Burlington	Riverton	\$419,102	\$415,516	-\$3,586	-0.86%
7	Burlington	Willingboro Twp	\$58,079,452	\$61,564,219	\$3,484,767	6.00%
8	Atlantic	Atlantic Co Vocational	\$22,129,301	\$22,914,308	\$785,007	3.55%
8	Atlantic	Egg Harbor City	\$10,207,021	\$10,722,965	\$515,944	5.05%
8	Atlantic	Folsom Boro	\$5,094,903	\$5,400,596	\$305,693	6.00%
8	Atlantic	Greater Egg Harbor Reg	\$42,273,861	\$44,382,936	\$2,109,075	4.99%
8	Atlantic	Hammonton Town	\$28,435,676	\$30,141,817	\$1,706,141	6.00%
8	Atlantic	Mullica Twp	\$4,725,509	\$4,954,668	\$229,159	4.85%
8	Burlington	Bass River Twp	\$252,803	\$267,971	\$15,168	6.00%
8	Burlington	Burlington Co Vocational	\$18,011,280	\$19,091,957	\$1,080,677	6.00%
8	Burlington	Chesterfield Twp	\$3,243,101	\$3,145,808	-\$97,293	-3.00%
8	Burlington	Eastampton Twp	\$4,005,633	\$4,071,123	\$65,490	1.63%
8	Burlington	Evesham Twp	\$7,159,894	\$7,589,488	\$429,594	6.00%
8	Burlington	Hainesport Twp	\$828,094	\$877,780	\$49,686	6.00%
8	Burlington	Lenape Regional	\$18,363,826	\$19,465,656	\$1,101,830	6.00%
8	Burlington	Lumberton Twp	\$3,926,689	\$4,162,290	\$235,601	6.00%
8	Burlington	Mansfield Twp	\$1,077,840	\$1,142,510	\$64,670	6.00%
8	Burlington	Medford Lakes Boro	\$1,330,918	\$1,290,990	-\$39,928	-3.00%
8	Burlington	Medford Twp	\$4,930,349	\$5,226,170	\$295,821	6.00%
8	Burlington	Mount Holly Twp	\$16,623,600	\$16,781,214	\$157,614	0.95%
8	Burlington	New Hanover Twp	\$2,805,588	\$2,973,923	\$168,335	6.00%
8	Burlington	Northern Burlington Reg	\$18,915,380	\$19,984,560	\$1,069,180	5.65%
8	Burlington	Pemberton Twp	\$70,265,662	\$72,175,403	\$1,909,741	2.72%
8	Burlington	Pemberton Twp (Pemberton Boro)	\$106,376	\$103,185	-\$3,191	-3.00%
8	Burlington	Rancocas Valley Regional	\$18,275,309	\$19,190,407	\$915,098	5.01%
8	Burlington	Shamong Twp	\$2,185,448	\$2,119,886	-\$65,562	-3.00%
8	Burlington	Southampton Twp	\$1,376,842	\$1,459,453	\$82,611	6.00%
8	Burlington	Springfield Twp	\$771,249	\$748,112	-\$23,137	-3.00%
8	Burlington	Tabernacle Twp	\$2,290,384	\$2,427,806	\$137,422	6.00%
8	Burlington	Washington Twp	\$144,326	\$152,987	\$8,661	6.00%
8	Burlington	Westampton	\$5,329,215	\$5,648,968	\$319,753	6.00%

Background Paper: Proposed State School Aid Changes (Cont'd)

Proposed State School Aid Changes, FY 2026 – FY 2027						
LD	County	School District	FY 2026 Formula Aid	FY 2027 Formula Aid	\$ Difference	% Difference
8	Burlington	Woodland Twp	\$278,008	\$294,688	\$16,680	6.00%
8	Ocean	Pinelands Regional	\$10,545,268	\$11,177,984	\$632,716	6.00%
9	Ocean	Barneget Twp	\$25,153,236	\$26,662,430	\$1,509,194	6.00%
9	Ocean	Beach Haven Boro	\$59,520	\$57,734	-\$1,786	-3.00%
9	Ocean	Berkeley Twp	\$4,037,243	\$4,279,477	\$242,234	6.00%
9	Ocean	Central Regional	\$4,757,930	\$5,043,407	\$285,477	6.00%
9	Ocean	Eagleswood Twp	\$519,016	\$503,446	-\$15,570	-3.00%
9	Ocean	Lacey Twp	\$7,700,886	\$8,162,939	\$462,053	6.00%
9	Ocean	Lakehurst Boro	\$8,239,400	\$8,733,763	\$494,363	6.00%
9	Ocean	Little Egg Harbor Twp	\$7,708,394	\$8,170,899	\$462,505	6.00%
9	Ocean	Long Beach Island	\$250,197	\$242,691	-\$7,506	-3.00%
9	Ocean	Manchester Twp	\$6,345,886	\$6,726,639	\$380,753	6.00%
9	Ocean	Ocean County Vocational	\$1,990,094	\$2,109,500	\$119,406	6.00%
9	Ocean	Ocean Gate Boro	\$367,362	\$389,404	\$22,042	6.00%
9	Ocean	Ocean Twp	\$1,784,897	\$1,891,990	\$107,093	6.00%
9	Ocean	Pinelands Regional	\$10,545,268	\$11,177,984	\$632,716	6.00%
9	Ocean	Southern Regional	\$4,488,517	\$4,757,829	\$269,312	6.00%
9	Ocean	Stafford Twp	\$4,641,504	\$4,919,995	\$278,491	6.00%
9	Ocean	Toms River Regional	\$29,871,392	\$31,663,676	\$1,792,284	6.00%
9	Ocean	Tuckerton Boro	\$1,222,021	\$1,295,342	\$73,321	6.00%
10	Monmouth	Brielle Boro	\$988,245	\$1,047,540	\$59,295	6.00%
10	Monmouth	Manasquan Boro	\$988,477	\$958,823	-\$29,654	-3.00%
10	Monmouth	Monmouth Co Vocational	\$2,746,248	\$2,724,001	-\$22,247	-0.81%
10	Monmouth	Sea Girt Boro	\$153,007	\$148,417	-\$4,590	-3.00%
10	Monmouth	Spring Lake Boro	\$253,084	\$245,491	-\$7,593	-3.00%
10	Monmouth	Spring Lake Heights Boro	\$586,932	\$622,148	\$35,216	6.00%
10	Ocean	Bay Head Boro	\$70,508	\$74,738	\$4,230	6.00%
10	Ocean	Brick Twp	\$15,390,753	\$16,314,198	\$923,445	6.00%
10	Ocean	Central Regional	\$4,757,930	\$5,043,407	\$285,477	6.00%
10	Ocean	Island Heights Boro	\$164,213	\$159,287	-\$4,926	-3.00%
10	Ocean	Lavallette Boro	\$165,030	\$160,079	-\$4,951	-3.00%
10	Ocean	Ocean County Vocational	\$1,990,094	\$2,109,500	\$119,406	6.00%
10	Ocean	P Pleasant Beach (Mantoloking)	\$7,654	\$7,424	-\$230	-3.00%
10	Ocean	Point Pleasant Beach	\$615,792	\$652,740	\$36,948	6.00%
10	Ocean	Point Pleasant Boro	\$3,900,902	\$4,134,956	\$234,054	6.00%
10	Ocean	Seaside Heights Boro	\$272,756	\$289,121	\$16,365	6.00%
10	Ocean	Seaside Park Boro	\$55,193	\$58,505	\$3,312	6.00%
10	Ocean	Toms River Regional	\$29,871,392	\$31,663,676	\$1,792,284	6.00%
11	Monmouth	Allenhurst	\$35,118	\$37,225	\$2,107	6.00%

Background Paper: Proposed State School Aid Changes (Cont'd)

Proposed State School Aid Changes, FY 2026 – FY 2027						
LD	County	School District	FY 2026 Formula Aid	FY 2027 Formula Aid	\$ Difference	% Difference
11	Monmouth	Asbury Park City	\$17,538,461	\$17,012,307	-\$526,154	-3.00%
11	Monmouth	Bradley Beach Boro	\$428,812	\$415,948	-\$12,864	-3.00%
11	Monmouth	Colts Neck Twp	\$1,930,334	\$2,046,155	\$115,821	6.00%
11	Monmouth	Deal Boro	\$267,264	\$283,299	\$16,035	6.00%
11	Monmouth	Eatontown Boro	\$1,882,331	\$1,995,272	\$112,941	6.00%
11	Monmouth	Fair Haven Boro	\$1,195,619	\$1,159,750	-\$35,869	-3.00%
11	Monmouth	Freehold Boro	\$26,480,007	\$25,685,607	-\$794,400	-3.00%
11	Monmouth	Freehold Regional	\$29,633,713	\$28,744,702	-\$889,011	-3.00%
11	Monmouth	Freehold Twp	\$6,216,100	\$6,589,065	\$372,965	6.00%
11	Monmouth	Interlaken	\$129,246	\$125,369	-\$3,877	-3.00%
11	Monmouth	Loch Arbour	\$21,708	\$21,057	-\$651	-3.00%
11	Monmouth	Long Branch City	\$42,502,685	\$41,227,604	-\$1,275,081	-3.00%
11	Monmouth	Monmouth Co Vocational	\$2,746,248	\$2,724,001	-\$22,247	-0.81%
11	Monmouth	Monmouth Regional	\$1,987,233	\$2,106,467	\$119,234	6.00%
11	Monmouth	Neptune City	\$710,519	\$753,150	\$42,631	6.00%
11	Monmouth	Neptune Twp	\$8,826,208	\$9,355,779	\$529,571	6.00%
11	Monmouth	Ocean Twp	\$5,922,374	\$6,277,716	\$355,342	6.00%
11	Monmouth	Red Bank Boro	\$6,845,589	\$6,640,221	-\$205,368	-3.00%
11	Monmouth	Red Bank Regional	\$2,150,983	\$2,280,042	\$129,059	6.00%
11	Monmouth	Rumson-Fair Haven Reg	\$1,376,478	\$1,444,602	\$68,124	4.95%
11	Monmouth	Shrewsbury Boro	\$603,683	\$639,903	\$36,220	6.00%
11	Monmouth	Tinton Falls	\$2,917,016	\$3,092,037	\$175,021	6.00%
12	Burlington	Burlington Co Vocational	\$18,011,280	\$19,091,957	\$1,080,677	6.00%
12	Burlington	North Hanover Twp	\$20,824,069	\$22,073,514	\$1,249,445	6.00%
12	Burlington	Northern Burlington Reg	\$18,915,380	\$19,984,560	\$1,069,180	5.65%
12	Middlesex	Middlesex Co Vocational	\$19,948,098	\$20,697,323	\$749,225	3.76%
12	Middlesex	Old Bridge Twp	\$23,612,446	\$25,029,193	\$1,416,747	6.00%
12	Middlesex	Spotswood	\$6,818,139	\$6,613,595	-\$204,544	-3.00%
12	Middlesex	Spotswood (Helmetta)	\$302,002	\$320,122	\$18,120	6.00%
12	Monmouth	Freehold Regional	\$29,633,713	\$28,744,702	-\$889,011	-3.00%
12	Monmouth	Manalapan-Englishtown Reg	\$8,160,297	\$8,649,916	\$489,619	6.00%
12	Monmouth	Matawan-Aberdeen Regional	\$14,794,375	\$15,362,500	\$568,125	3.84%
12	Monmouth	Millstone Twp	\$3,022,969	\$2,932,280	-\$90,689	-3.00%
12	Monmouth	Monmouth Co Vocational	\$2,746,248	\$2,724,001	-\$22,247	-0.81%
12	Monmouth	Roosevelt Boro	\$957,456	\$1,014,903	\$57,447	6.00%
12	Monmouth	Upper Freehold Regional	\$2,735,850	\$2,900,002	\$164,152	6.00%
12	Ocean	Jackson Twp	\$22,699,951	\$22,018,952	-\$680,999	-3.00%
12	Ocean	Ocean County Vocational	\$1,990,094	\$2,109,500	\$119,406	6.00%
12	Ocean	Plumsted Twp	\$4,738,640	\$5,022,958	\$284,318	6.00%

Background Paper: Proposed State School Aid Changes (Cont'd)

Proposed State School Aid Changes, FY 2026 – FY 2027						
LD	County	School District	FY 2026 Formula Aid	FY 2027 Formula Aid	\$ Difference	% Difference
13	Monmouth	Freehold Regional	\$29,633,713	\$28,744,702	-\$889,011	-3.00%
13	Monmouth	Hazlet Twp	\$6,358,441	\$6,739,947	\$381,506	6.00%
13	Monmouth	Holmdel Twp	\$4,981,079	\$5,053,820	\$72,741	1.46%
13	Monmouth	Keansburg Boro	\$25,758,823	\$26,342,494	\$583,671	2.27%
13	Monmouth	Keyport Boro	\$5,505,313	\$5,340,154	-\$165,159	-3.00%
13	Monmouth	Little Silver Boro	\$870,170	\$844,064	-\$26,106	-3.00%
13	Monmouth	Marlboro Twp	\$7,816,025	\$8,109,644	\$293,619	3.76%
13	Monmouth	Matawan-Aberdeen Regional	\$14,794,375	\$15,362,500	\$568,125	3.84%
13	Monmouth	Middletown Twp	\$14,829,482	\$15,719,251	\$889,769	6.00%
13	Monmouth	Monmouth Beach Boro	\$247,010	\$239,600	-\$7,410	-3.00%
13	Monmouth	Monmouth Co Vocational	\$2,746,248	\$2,724,001	-\$22,247	-0.81%
13	Monmouth	Oceanport Boro	\$981,934	\$1,040,849	\$58,915	6.00%
13	Monmouth	Oceanport Boro (Sea Bright)	\$41,864	\$40,608	-\$1,256	-3.00%
13	Monmouth	Red Bank Regional	\$2,150,983	\$2,280,042	\$129,059	6.00%
13	Monmouth	Rumson Boro	\$1,188,810	\$1,153,146	-\$35,664	-3.00%
13	Monmouth	Rumson-Fair Haven Reg	\$1,376,478	\$1,444,602	\$68,124	4.95%
13	Monmouth	Shore Regional	\$987,195	\$1,046,428	\$59,233	6.00%
13	Monmouth	Union Beach	\$5,554,000	\$5,387,380	-\$166,620	-3.00%
13	Monmouth	West Long Branch Boro	\$1,015,947	\$1,076,904	\$60,957	6.00%
14	Mercer	East Windsor Regional	\$47,861,927	\$46,948,609	-\$913,318	-1.91%
14	Mercer	Hamilton Twp	\$135,336,096	\$143,456,262	\$8,120,166	6.00%
14	Mercer	Mercer County Vocational	\$6,722,223	\$7,125,556	\$403,333	6.00%
14	Mercer	Robbinsville Twp	\$9,815,971	\$9,521,492	-\$294,479	-3.00%
14	Mercer	W Windsor-Plainsboro Reg	\$15,661,384	\$15,191,541	-\$469,843	-3.00%
14	Middlesex	Cranbury Twp	\$1,067,520	\$1,035,494	-\$32,026	-3.00%
14	Middlesex	Jamesburg Boro	\$13,941,862	\$14,144,838	\$202,976	1.46%
14	Middlesex	Middlesex Co Vocational	\$19,948,098	\$20,697,323	\$749,225	3.76%
14	Middlesex	Monroe Twp	\$12,308,199	\$11,938,953	-\$369,246	-3.00%
15	Hunterdon	Delaware Twp	\$709,573	\$688,286	-\$21,287	-3.00%
15	Hunterdon	Delaware Valley Regional	\$1,396,689	\$1,480,490	\$83,801	6.00%
15	Hunterdon	East Amwell Twp	\$576,575	\$611,169	\$34,594	6.00%
15	Hunterdon	Frenchtown Boro	\$168,169	\$178,259	\$10,090	6.00%
15	Hunterdon	Hunterdon Central Reg	\$4,628,346	\$4,610,348	-\$17,998	-0.39%
15	Hunterdon	Hunterdon Co Vocational	\$784,422	\$831,487	\$47,065	6.00%
15	Hunterdon	Kingwood Twp	\$579,386	\$609,596	\$30,210	5.21%
15	Hunterdon	South Hunterdon Regional	\$1,491,716	\$1,581,219	\$89,503	6.00%
15	Mercer	Ewing Twp	\$27,550,724	\$29,203,768	\$1,653,044	6.00%
15	Mercer	Hopewell Valley Regional	\$6,483,850	\$6,872,881	\$389,031	6.00%
15	Mercer	Lawrence Twp	\$7,320,231	\$7,759,445	\$439,214	6.00%

Background Paper: Proposed State School Aid Changes (Cont'd)

Proposed State School Aid Changes, FY 2026 – FY 2027						
LD	County	School District	FY 2026 Formula Aid	FY 2027 Formula Aid	\$ Difference	% Difference
15	Mercer	Mercer County Vocational	\$6,722,223	\$7,125,556	\$403,333	6.00%
15	Mercer	Trenton City	\$399,745,515	\$423,730,246	\$23,984,731	6.00%
15	Mercer	W Windsor-Plainsboro Reg	\$15,661,384	\$15,191,541	-\$469,843	-3.00%
16	Hunterdon	Clinton Town	\$487,315	\$516,555	\$29,240	6.00%
16	Hunterdon	Clinton Twp	\$2,225,122	\$2,321,481	\$96,359	4.33%
16	Hunterdon	Flemington-Raritan Reg	\$6,461,590	\$6,613,429	\$151,839	2.35%
16	Hunterdon	High Bridge Boro	\$682,899	\$723,874	\$40,975	6.00%
16	Hunterdon	Hunterdon Central Reg	\$4,628,346	\$4,610,348	-\$17,998	-0.39%
16	Hunterdon	Hunterdon Co Vocational	\$784,422	\$831,487	\$47,065	6.00%
16	Hunterdon	Lebanon Boro	\$157,410	\$166,856	\$9,446	6.00%
16	Hunterdon	N Hunt/Voorhees Regional	\$3,848,506	\$3,865,784	\$17,278	0.45%
16	Hunterdon	Readington Twp	\$2,930,436	\$3,106,262	\$175,826	6.00%
16	Mercer	Mercer County Vocational	\$6,722,223	\$7,125,556	\$403,333	6.00%
16	Mercer	Princeton Regional	\$5,651,033	\$5,853,382	\$202,349	3.58%
16	Middlesex	Middlesex Co Vocational	\$19,948,098	\$20,697,323	\$749,225	3.76%
16	Middlesex	South Brunswick Twp	\$13,847,629	\$13,432,200	-\$415,429	-3.00%
16	Somerset	Branchburg Twp	\$3,965,479	\$4,203,409	\$237,930	6.00%
16	Somerset	Hillsborough Twp	\$17,360,528	\$16,839,712	-\$520,816	-3.00%
16	Somerset	Hillsborough Twp (Millstone)	\$17,566	\$18,621	\$1,055	6.01%
16	Somerset	Montgomery Twp	\$8,141,284	\$7,897,045	-\$244,239	-3.00%
16	Somerset	Montgomery Twp (Rocky Hill)	\$135,417	\$131,354	-\$4,063	-3.00%
16	Somerset	Somerset Co Vocational	\$662,350	\$702,091	\$39,741	6.00%
17	Middlesex	Middlesex Co Vocational	\$19,948,098	\$20,697,323	\$749,225	3.76%
17	Middlesex	New Brunswick City	\$210,683,283	\$210,520,138	-\$163,145	-0.08%
17	Middlesex	North Brunswick Twp	\$54,457,195	\$54,212,724	-\$244,471	-0.45%
17	Middlesex	Piscataway Twp	\$25,854,995	\$25,079,345	-\$775,650	-3.00%
17	Somerset	Franklin Twp	\$20,485,587	\$21,456,294	\$970,707	4.74%
17	Somerset	Somerset Co Vocational	\$662,350	\$702,091	\$39,741	6.00%
17	Somerset	South Bound Brook	\$6,994,368	\$6,784,537	-\$209,831	-3.00%
18	Middlesex	East Brunswick Twp	\$37,350,708	\$39,591,750	\$2,241,042	6.00%
18	Middlesex	Edison Twp	\$91,542,019	\$88,795,757	-\$2,746,262	-3.00%
18	Middlesex	Highland Park Boro	\$5,959,689	\$6,317,270	\$357,581	6.00%
18	Middlesex	Metuchen Boro	\$3,392,417	\$3,595,963	\$203,546	6.00%
18	Middlesex	Middlesex Co Vocational	\$19,948,098	\$20,697,323	\$749,225	3.76%
18	Middlesex	Milltown Boro	\$7,202,115	\$6,986,051	-\$216,064	-3.00%
18	Middlesex	South Plainfield Boro	\$13,555,513	\$14,368,844	\$813,331	6.00%
18	Middlesex	South River Boro	\$32,277,802	\$33,808,137	\$1,530,335	4.74%
19	Middlesex	Carteret Boro	\$57,941,446	\$59,456,835	\$1,515,389	2.62%
19	Middlesex	Middlesex Co Vocational	\$19,948,098	\$20,697,323	\$749,225	3.76%

Background Paper: Proposed State School Aid Changes (Cont'd)

Proposed State School Aid Changes, FY 2026 – FY 2027						
LD	County	School District	FY 2026 Formula Aid	FY 2027 Formula Aid	\$ Difference	% Difference
19	Middlesex	Perth Amboy City	\$214,505,329	\$220,774,118	\$6,268,789	2.92%
19	Middlesex	Sayreville Boro	\$49,884,914	\$52,878,010	\$2,993,096	6.00%
19	Middlesex	South Amboy City	\$9,285,820	\$9,842,969	\$557,149	6.00%
19	Middlesex	Woodbridge Twp	\$123,522,274	\$130,933,610	\$7,411,336	6.00%
20	Union	Elizabeth City	\$568,870,581	\$567,253,943	-\$1,616,638	-0.28%
20	Union	Kenilworth Boro	\$3,756,190	\$3,800,841	\$44,651	1.19%
20	Union	Roselle Boro	\$50,553,820	\$53,587,049	\$3,033,229	6.00%
20	Union	Union County Vocational	\$18,056,686	\$17,908,459	-\$148,227	-0.82%
20	Union	Union Twp	\$56,070,435	\$54,388,322	-\$1,682,113	-3.00%
21	Middlesex	Dunellen Boro	\$19,773,852	\$20,960,282	\$1,186,430	6.00%
21	Middlesex	Middlesex Boro	\$18,088,634	\$18,820,533	\$731,899	4.05%
21	Middlesex	Middlesex Co Vocational	\$19,948,098	\$20,697,323	\$749,225	3.76%
21	Morris	Long Hill Twp	\$1,371,101	\$1,418,419	\$47,318	3.45%
21	Morris	Morris County Vocational	\$1,917,918	\$1,860,380	-\$57,538	-3.00%
21	Morris	Sch Dist Of The Chathams	\$5,466,324	\$5,794,304	\$327,980	6.00%
21	Somerset	Bernards Twp	\$8,015,127	\$7,774,673	-\$240,454	-3.00%
21	Somerset	Green Brook Twp	\$1,897,532	\$1,868,407	-\$29,125	-1.53%
21	Somerset	Somerset Co Vocational	\$662,350	\$702,091	\$39,741	6.00%
21	Somerset	Somerset Hills Regional	\$2,589,027	\$2,515,932	-\$73,095	-2.82%
21	Somerset	Warren Twp	\$3,332,913	\$3,532,887	\$199,974	6.00%
21	Somerset	Watchung Boro	\$1,286,213	\$1,247,627	-\$38,586	-3.00%
21	Somerset	Watchung Hills Regional	\$2,708,537	\$2,760,080	\$51,543	1.90%
21	Union	Berkeley Heights Twp	\$3,201,149	\$3,345,078	\$143,929	4.50%
21	Union	Garwood Boro	\$822,735	\$872,098	\$49,363	6.00%
21	Union	Mountainside Boro	\$1,616,966	\$1,626,733	\$9,767	0.60%
21	Union	New Providence Boro	\$3,137,558	\$3,043,431	-\$94,127	-3.00%
21	Union	Springfield Twp	\$3,654,134	\$3,873,382	\$219,248	6.00%
21	Union	Summit City	\$5,181,679	\$5,026,229	-\$155,450	-3.00%
21	Union	Union County Vocational	\$18,056,686	\$17,908,459	-\$148,227	-0.82%
21	Union	Westfield Town	\$8,900,108	\$9,434,114	\$534,006	6.00%
22	Somerset	North Plainfield Boro	\$71,569,148	\$69,692,886	-\$1,876,262	-2.62%
22	Somerset	Somerset Co Vocational	\$662,350	\$702,091	\$39,741	6.00%
22	Union	Clark Twp	\$3,188,318	\$3,379,617	\$191,299	6.00%
22	Union	Cranford Twp	\$5,386,447	\$5,709,634	\$323,187	6.00%
22	Union	Linden City	\$69,354,542	\$73,515,815	\$4,161,273	6.00%
22	Union	Plainfield City	\$277,074,539	\$282,965,966	\$5,891,427	2.13%
22	Union	Rahway City	\$53,361,657	\$53,621,959	\$260,302	0.49%
22	Union	Roselle Park Boro	\$21,275,697	\$21,605,453	\$329,756	1.55%
22	Union	Scotch Plains-Fanwood Reg	\$9,034,869	\$9,576,961	\$542,092	6.00%

Background Paper: Proposed State School Aid Changes (Cont'd)

Proposed State School Aid Changes, FY 2026 – FY 2027						
LD	County	School District	FY 2026 Formula Aid	FY 2027 Formula Aid	\$ Difference	% Difference
22	Union	Union County Vocational	\$18,056,686	\$17,908,459	-\$148,227	-0.82%
22	Union	Winfield Twp	\$2,192,062	\$2,323,587	\$131,525	6.00%
23	Hunterdon	Alexandria Twp	\$872,513	\$924,864	\$52,351	6.00%
23	Hunterdon	Bethlehem Twp	\$737,545	\$781,798	\$44,253	6.00%
23	Hunterdon	Bloomsbury Boro	\$565,519	\$548,553	-\$16,966	-3.00%
23	Hunterdon	Califon Boro	\$107,691	\$114,152	\$6,461	6.00%
23	Hunterdon	Clinton Town (Glen Gardner)	\$539,159	\$571,510	\$32,351	6.00%
23	Hunterdon	Delaware Valley Regional	\$1,396,689	\$1,480,490	\$83,801	6.00%
23	Hunterdon	Franklin Twp	\$504,875	\$535,168	\$30,293	6.00%
23	Hunterdon	Hampton Boro	\$1,231,733	\$1,305,637	\$73,904	6.00%
23	Hunterdon	Holland Twp	\$1,112,556	\$1,179,308	\$66,752	6.00%
23	Hunterdon	Hunterdon Co Vocational	\$784,422	\$831,487	\$47,065	6.00%
23	Hunterdon	Lebanon Twp	\$990,834	\$1,050,284	\$59,450	6.00%
23	Hunterdon	Milford Boro	\$269,001	\$285,141	\$16,140	6.00%
23	Hunterdon	N Hunt/Voorhees Regional	\$3,848,506	\$3,865,784	\$17,278	0.45%
23	Hunterdon	Tewksbury Twp	\$1,038,359	\$1,031,262	-\$7,097	-0.68%
23	Hunterdon	Union Twp	\$863,052	\$837,161	-\$25,891	-3.00%
23	Somerset	Bedminster Twp	\$1,204,023	\$1,276,264	\$72,241	6.00%
23	Somerset	Bound Brook Boro	\$36,917,752	\$39,132,816	\$2,215,064	6.00%
23	Somerset	Bridgewater-Raritan Reg	\$15,062,043	\$15,349,922	\$287,879	1.91%
23	Somerset	Manville Boro	\$27,344,266	\$28,201,695	\$857,429	3.14%
23	Somerset	Somerset Co Vocational	\$662,350	\$702,091	\$39,741	6.00%
23	Somerset	Somerville Boro	\$9,742,574	\$10,304,917	\$562,343	5.77%
23	Warren	Alpha Boro	\$2,546,767	\$2,619,765	\$72,998	2.87%
23	Warren	Belvidere Town	\$2,888,054	\$3,061,337	\$173,283	6.00%
23	Warren	Blairstown Twp	\$860,260	\$871,210	\$10,950	1.27%
23	Warren	Franklin Twp	\$337,641	\$357,899	\$20,258	6.00%
23	Warren	Frelinghuysen Twp	\$206,333	\$218,713	\$12,380	6.00%
23	Warren	Great Meadows Regional	\$1,953,920	\$2,071,155	\$117,235	6.00%
23	Warren	Greenwich Twp	\$4,280,894	\$4,537,747	\$256,853	6.00%
23	Warren	Hackettstown	\$19,922,639	\$20,852,177	\$929,538	4.67%
23	Warren	Harmony Twp	\$446,577	\$473,372	\$26,795	6.00%
23	Warren	Hope Twp	\$366,284	\$372,576	\$6,292	1.72%
23	Warren	Knowlton Twp	\$338,293	\$358,591	\$20,298	6.00%
23	Warren	Lopatcong Twp	\$4,415,295	\$4,282,836	-\$132,459	-3.00%
23	Warren	Mansfield Twp	\$5,284,970	\$5,126,420	-\$158,550	-3.00%
23	Warren	North Warren Regional	\$1,245,005	\$1,319,705	\$74,700	6.00%
23	Warren	Oxford Twp	\$2,321,616	\$2,296,586	-\$25,030	-1.08%
23	Warren	Phillipsburg Town	\$54,349,117	\$57,610,063	\$3,260,946	6.00%

Background Paper: Proposed State School Aid Changes (Cont'd)

Proposed State School Aid Changes, FY 2026 – FY 2027						
LD	County	School District	FY 2026 Formula Aid	FY 2027 Formula Aid	\$ Difference	% Difference
23	Warren	Pohatcong Twp	\$2,667,807	\$2,827,875	\$160,068	6.00%
23	Warren	Warren County Vocational	\$3,392,675	\$3,290,895	-\$101,780	-3.00%
23	Warren	Warren Hills Regional	\$8,811,642	\$9,340,341	\$528,699	6.00%
23	Warren	Washington Boro	\$5,807,984	\$6,156,462	\$348,478	6.00%
23	Warren	Washington Twp	\$783,421	\$759,919	-\$23,502	-3.00%
23	Warren	White Twp	\$562,362	\$589,452	\$27,090	4.82%
24	Morris	Chester Twp	\$1,823,210	\$1,781,846	-\$41,364	-2.27%
24	Morris	Morris County Vocational	\$1,917,918	\$1,860,380	-\$57,538	-3.00%
24	Morris	Mount Olive Twp	\$39,462,595	\$39,187,919	-\$274,676	-0.70%
24	Morris	Netcong Boro	\$2,698,553	\$2,860,466	\$161,913	6.00%
24	Morris	Roxbury Twp	\$6,846,290	\$7,041,802	\$195,512	2.86%
24	Morris	Washington Twp	\$3,630,670	\$3,848,511	\$217,841	6.00%
24	Morris	West Morris Regional	\$4,205,005	\$4,078,855	-\$126,150	-3.00%
24	Sussex	Andover Reg	\$1,340,277	\$1,420,694	\$80,417	6.00%
24	Sussex	Byram Twp	\$2,040,537	\$1,979,321	-\$61,216	-3.00%
24	Sussex	Frankford Twp	\$810,925	\$859,581	\$48,656	6.00%
24	Sussex	Frankford Twp (Branchville Boro)	\$158,449	\$153,696	-\$4,753	-3.00%
24	Sussex	Franklin Boro	\$4,720,652	\$5,003,891	\$283,239	6.00%
24	Sussex	Fredon Twp	\$323,346	\$342,746	\$19,400	6.00%
24	Sussex	Green Twp	\$1,032,144	\$1,094,073	\$61,929	6.00%
24	Sussex	Hamburg Boro	\$1,236,605	\$1,246,521	\$9,916	0.80%
24	Sussex	Hampton Twp	\$752,899	\$798,073	\$45,174	6.00%
24	Sussex	Hardyston Twp	\$1,311,349	\$1,390,030	\$78,681	6.00%
24	Sussex	High Point Regional	\$3,503,526	\$3,563,412	\$59,886	1.71%
24	Sussex	Hopatcong	\$3,054,490	\$3,237,758	\$183,268	6.00%
24	Sussex	Kittatinny Regional	\$1,529,906	\$1,487,011	-\$42,895	-2.80%
24	Sussex	Lafayette Twp	\$375,289	\$388,393	\$13,104	3.49%
24	Sussex	Lenape Valley Regional	\$5,631,659	\$5,969,559	\$337,900	6.00%
24	Sussex	Montague Twp	\$2,342,906	\$2,483,481	\$140,575	6.00%
24	Sussex	Newton Town	\$16,427,127	\$16,069,400	-\$357,727	-2.18%
24	Sussex	Ogdensburg Boro	\$1,854,544	\$1,965,817	\$111,273	6.00%
24	Sussex	Sandyston-Walpack Twp	\$576,833	\$559,528	-\$17,305	-3.00%
24	Sussex	Sparta Twp	\$6,631,272	\$6,444,271	-\$187,001	-2.82%
24	Sussex	Stanhope Boro	\$1,530,967	\$1,622,825	\$91,858	6.00%
24	Sussex	Stillwater Twp	\$572,626	\$606,984	\$34,358	6.00%
24	Sussex	Sussex County Vocational	\$2,690,378	\$2,851,801	\$161,423	6.00%
24	Sussex	Sussex-Wantage Regional	\$7,078,987	\$7,503,725	\$424,738	6.00%
24	Sussex	Vernon Twp	\$18,348,731	\$19,449,655	\$1,100,924	6.00%
24	Sussex	Wallkill Valley Regional	\$3,146,308	\$3,051,919	-\$94,389	-3.00%

Background Paper: Proposed State School Aid Changes (Cont'd)

Proposed State School Aid Changes, FY 2026 – FY 2027						
LD	County	School District	FY 2026 Formula Aid	FY 2027 Formula Aid	\$ Difference	% Difference
24	Warren	Allamuchy Twp	\$1,203,248	\$1,167,151	-\$36,097	-3.00%
24	Warren	Blairstown Twp (Hardwick)	\$105,799	\$112,147	\$6,348	6.00%
24	Warren	Great Meadows Regional	\$1,953,920	\$2,071,155	\$117,235	6.00%
24	Warren	Warren County Vocational	\$3,392,675	\$3,290,895	-\$101,780	-3.00%
25	Morris	Boonton Twp	\$999,298	\$1,056,303	\$57,005	5.70%
25	Morris	Butler Boro	\$2,564,187	\$2,718,038	\$153,851	6.00%
25	Morris	Dover Town	\$57,261,338	\$55,543,498	-\$1,717,840	-3.00%
25	Morris	Dover Town (Victory Gardens)	\$5,472,302	\$5,308,132	-\$164,170	-3.00%
25	Morris	Harding Township	\$802,139	\$810,471	\$8,332	1.04%
25	Morris	Jefferson Twp	\$5,140,636	\$5,449,074	\$308,438	6.00%
25	Morris	Kinnelon Boro	\$3,234,669	\$3,213,368	-\$21,301	-0.66%
25	Morris	Madison Boro	\$3,668,168	\$3,851,976	\$183,808	5.01%
25	Morris	Mendham Boro	\$609,726	\$591,434	-\$18,292	-3.00%
25	Morris	Mendham Twp	\$1,427,408	\$1,513,052	\$85,644	6.00%
25	Morris	Mine Hill Twp	\$3,095,797	\$3,002,923	-\$92,874	-3.00%
25	Morris	Morris County Vocational	\$1,917,918	\$1,860,380	-\$57,538	-3.00%
25	Morris	Morris Hills Regional	\$8,532,611	\$9,044,569	\$511,958	6.00%
25	Morris	Morris School District	\$10,140,906	\$10,158,188	\$17,282	0.17%
25	Morris	Mount Arlington Boro	\$1,005,516	\$1,065,847	\$60,331	6.00%
25	Morris	Randolph Twp	\$7,563,159	\$7,583,716	\$20,557	0.27%
25	Morris	Rockaway Boro	\$2,033,349	\$2,155,350	\$122,001	6.00%
25	Morris	Rockaway Twp	\$4,770,208	\$5,056,421	\$286,213	6.00%
25	Morris	West Morris Regional	\$4,205,005	\$4,078,855	-\$126,150	-3.00%
25	Morris	Wharton Boro	\$9,061,907	\$9,605,622	\$543,715	6.00%
25	Passaic	Passaic County Vocational	\$69,678,120	\$73,858,807	\$4,180,687	6.00%
25	Passaic	West Milford Twp	\$5,819,380	\$6,168,543	\$349,163	6.00%
26	Morris	Boonton Town	\$6,100,232	\$6,466,247	\$366,015	6.00%
26	Morris	Denville Twp	\$3,600,491	\$3,816,520	\$216,029	6.00%
26	Morris	East Hanover Twp	\$1,720,001	\$1,722,893	\$2,892	0.17%
26	Morris	Florham Park Boro	\$1,515,903	\$1,606,857	\$90,954	6.00%
26	Morris	Hanover Park Regional	\$2,531,144	\$2,683,014	\$151,870	6.00%
26	Morris	Hanover Twp	\$1,888,845	\$2,002,177	\$113,332	6.00%
26	Morris	Lincoln Park Boro	\$2,536,102	\$2,688,268	\$152,166	6.00%
26	Morris	Montville Twp	\$5,937,593	\$6,293,849	\$356,256	6.00%
26	Morris	Morris County Vocational	\$1,917,918	\$1,860,380	-\$57,538	-3.00%
26	Morris	Morris Hills Regional	\$8,532,611	\$9,044,569	\$511,958	6.00%
26	Morris	Morris Plains Boro	\$1,414,971	\$1,436,038	\$21,067	1.49%
26	Morris	Mountain Lakes Boro	\$1,304,433	\$1,265,299	-\$39,134	-3.00%
26	Morris	Parsippany-Troy Hills Twp	\$12,300,956	\$13,039,013	\$738,057	6.00%

Background Paper: Proposed State School Aid Changes (Cont'd)

Proposed State School Aid Changes, FY 2026 – FY 2027						
LD	County	School District	FY 2026 Formula Aid	FY 2027 Formula Aid	\$ Difference	% Difference
26	Morris	Pequannock Twp	\$2,960,476	\$3,138,106	\$177,630	6.00%
26	Morris	Riverdale Boro	\$691,899	\$690,020	-\$1,879	-0.27%
26	Passaic	Bloomington Boro	\$1,395,637	\$1,479,375	\$83,738	6.00%
26	Passaic	Lakeland Regional	\$1,700,719	\$1,802,762	\$102,043	6.00%
26	Passaic	Passaic County Vocational	\$69,678,120	\$73,858,807	\$4,180,687	6.00%
26	Passaic	Pompton Lakes Boro	\$9,204,749	\$9,122,743	-\$82,006	-0.89%
26	Passaic	Ringwood Boro	\$1,937,240	\$2,053,474	\$116,234	6.00%
26	Passaic	Wanaque Boro	\$1,498,733	\$1,588,657	\$89,924	6.00%
27	Essex	Essex Co Voc-Tech	\$30,908,678	\$32,763,199	\$1,854,521	6.00%
27	Essex	Livingston Twp	\$9,532,369	\$9,483,132	-\$49,237	-0.52%
27	Essex	Millburn Twp	\$6,851,854	\$6,646,298	-\$205,556	-3.00%
27	Essex	Montclair Town	\$9,877,075	\$10,469,700	\$592,625	6.00%
27	Essex	Roseland Boro	\$736,194	\$736,413	\$219	0.03%
27	Essex	West Essex Regional	\$3,240,640	\$3,435,079	\$194,439	6.00%
27	Essex	West Orange Town	\$32,578,262	\$34,532,959	\$1,954,697	6.00%
27	Passaic	Clifton City	\$104,884,258	\$111,177,312	\$6,293,054	6.00%
27	Passaic	Passaic County Vocational	\$69,678,120	\$73,858,807	\$4,180,687	6.00%
28	Essex	Essex Co Voc-Tech	\$30,908,678	\$32,763,199	\$1,854,521	6.00%
28	Essex	Irvington Township	\$179,258,993	\$190,014,533	\$10,755,540	6.00%
28	Essex	Newark City	\$1,326,144,594	\$1,386,720,085	\$60,575,491	4.57%
28	Essex	South Orange-Maplewood	\$10,938,691	\$11,595,011	\$656,320	6.00%
28	Union	Hillside Twp	\$37,714,007	\$36,582,587	-\$1,131,420	-3.00%
28	Union	Union County Vocational	\$18,056,686	\$17,908,459	-\$148,227	-0.82%
29	Essex	Essex Co Voc-Tech	\$30,908,678	\$32,763,199	\$1,854,521	6.00%
29	Essex	Newark City	\$1,326,144,594	\$1,386,720,085	\$60,575,491	4.57%
29	Hudson	East Newark Boro	\$6,943,824	\$6,860,440	-\$83,384	-1.20%
29	Hudson	Harrison Town	\$35,580,343	\$34,512,933	-\$1,067,410	-3.00%
29	Hudson	Hudson County Vocational	\$22,537,061	\$21,860,949	-\$676,112	-3.00%
30	Monmouth	Avon Boro	\$164,530	\$174,402	\$9,872	6.00%
30	Monmouth	Belmar Boro	\$851,561	\$902,655	\$51,094	6.00%
30	Monmouth	Farmingdale Boro	\$571,442	\$554,300	-\$17,142	-3.00%
30	Monmouth	Freehold Regional	\$29,633,713	\$28,744,702	-\$889,011	-3.00%
30	Monmouth	Howell Twp	\$21,455,291	\$22,742,609	\$1,287,318	6.00%
30	Monmouth	Lake Como	\$234,843	\$245,409	\$10,566	4.50%
30	Monmouth	Monmouth Co Vocational	\$2,746,248	\$2,724,001	-\$22,247	-0.81%
30	Monmouth	Wall Twp	\$6,159,300	\$6,528,858	\$369,558	6.00%
30	Ocean	Lakewood Twp	\$29,193,802	\$30,945,430	\$1,751,628	6.00%
30	Ocean	Ocean County Vocational	\$1,990,094	\$2,109,500	\$119,406	6.00%
31	Hudson	Bayonne City	\$126,975,607	\$134,594,144	\$7,618,537	6.00%

Background Paper: Proposed State School Aid Changes (Cont'd)

Proposed State School Aid Changes, FY 2026 – FY 2027						
LD	County	School District	FY 2026 Formula Aid	FY 2027 Formula Aid	\$ Difference	% Difference
31	Hudson	Hudson County Vocational	\$22,537,061	\$21,860,949	-\$676,112	-3.00%
31	Hudson	Jersey City	\$129,506,782	\$125,621,579	-\$3,885,203	-3.00%
31	Hudson	Kearny Town	\$85,492,581	\$90,622,135	\$5,129,554	6.00%
32	Hudson	Hoboken City	\$5,521,720	\$5,853,023	\$331,303	6.00%
32	Hudson	Hudson County Vocational	\$22,537,061	\$21,860,949	-\$676,112	-3.00%
32	Hudson	Jersey City	\$129,506,782	\$125,621,579	-\$3,885,203	-3.00%
33	Hudson	Guttenberg Town	\$16,800,781	\$16,296,758	-\$504,023	-3.00%
33	Hudson	Hudson County Vocational	\$22,537,061	\$21,860,949	-\$676,112	-3.00%
33	Hudson	North Bergen Twp	\$67,922,222	\$65,884,555	-\$2,037,667	-3.00%
33	Hudson	Secaucus Town	\$3,987,209	\$3,895,069	-\$92,140	-2.31%
33	Hudson	Union City	\$239,219,148	\$240,333,260	\$1,114,112	0.47%
33	Hudson	Weehawken Twp	\$2,004,639	\$2,092,641	\$88,002	4.39%
33	Hudson	West New York Town	\$140,387,990	\$136,176,350	-\$4,211,640	-3.00%
34	Essex	Belleville Town	\$68,302,115	\$67,268,777	-\$1,033,338	-1.51%
34	Essex	Bloomfield Twp	\$51,524,356	\$49,978,624	-\$1,545,732	-3.00%
34	Essex	City Of Orange Twp	\$126,441,608	\$129,441,690	\$3,000,082	2.37%
34	Essex	East Orange	\$184,622,894	\$189,132,715	\$4,509,821	2.44%
34	Essex	Essex Co Voc-Tech	\$30,908,678	\$32,763,199	\$1,854,521	6.00%
34	Essex	Glen Ridge Boro	\$2,512,075	\$2,607,143	\$95,068	3.78%
34	Essex	Nutley Town	\$12,113,388	\$12,840,191	\$726,803	6.00%
35	Bergen	Bergen County Vocational	\$3,563,006	\$3,664,647	\$101,641	2.85%
35	Bergen	Elmwood Park	\$27,597,413	\$29,253,258	\$1,655,845	6.00%
35	Bergen	Garfield City	\$82,051,498	\$86,974,588	\$4,923,090	6.00%
35	Passaic	Haledon Boro	\$13,776,562	\$13,591,081	-\$185,481	-1.35%
35	Passaic	North Haledon Boro	\$906,828	\$961,238	\$54,410	6.00%
35	Passaic	Passaic Co Manchester Reg	\$16,013,068	\$15,876,907	-\$136,161	-0.85%
35	Passaic	Passaic County Vocational	\$69,678,120	\$73,858,807	\$4,180,687	6.00%
35	Passaic	Paterson City	\$618,588,888	\$655,704,220	\$37,115,332	6.00%
35	Passaic	Prospect Park Boro	\$13,555,098	\$14,368,404	\$813,306	6.00%
36	Bergen	Bergen County Vocational	\$3,563,006	\$3,664,647	\$101,641	2.85%
36	Bergen	Carlstadt Boro	\$805,173	\$853,483	\$48,310	6.00%
36	Bergen	Carlstadt-East Rutherford	\$898,736	\$952,661	\$53,925	6.00%
36	Bergen	Cliffside Park Boro	\$10,402,606	\$11,026,763	\$624,157	6.00%
36	Bergen	East Rutherford Boro	\$1,235,194	\$1,277,216	\$42,022	3.40%
36	Bergen	Edgewater Boro	\$2,420,180	\$2,474,949	\$54,769	2.26%
36	Bergen	Fairview Boro	\$35,866,884	\$35,840,596	-\$26,288	-0.07%
36	Bergen	Lyndhurst Twp	\$5,718,835	\$6,061,965	\$343,130	6.00%
36	Bergen	North Arlington Boro	\$11,666,145	\$12,366,114	\$699,969	6.00%
36	Bergen	Ridgefield Boro	\$4,362,546	\$4,324,469	-\$38,077	-0.87%

Background Paper: Proposed State School Aid Changes (Cont'd)

Proposed State School Aid Changes, FY 2026 – FY 2027						
LD	County	School District	FY 2026 Formula Aid	FY 2027 Formula Aid	\$ Difference	% Difference
36	Bergen	Rutherford Boro	\$3,404,265	\$3,577,014	\$172,749	5.07%
36	Bergen	Wallington Boro	\$9,142,873	\$9,691,446	\$548,573	6.00%
36	Bergen	Wood-Ridge Boro	\$1,802,495	\$1,910,645	\$108,150	6.00%
36	Passaic	Passaic City	\$251,210,453	\$266,283,080	\$15,072,627	6.00%
36	Passaic	Passaic County Vocational	\$69,678,120	\$73,858,807	\$4,180,687	6.00%
37	Bergen	Bergen County Vocational	\$3,563,006	\$3,664,647	\$101,641	2.85%
37	Bergen	Bogota Boro	\$18,569,925	\$19,180,914	\$610,989	3.29%
37	Bergen	Englewood City	\$6,222,505	\$6,595,855	\$373,350	6.00%
37	Bergen	Englewood Cliffs Boro	\$749,613	\$727,125	-\$22,488	-3.00%
37	Bergen	Fort Lee Boro	\$6,139,880	\$6,386,225	\$246,345	4.01%
37	Bergen	Hackensack City	\$40,598,198	\$43,034,091	\$2,435,893	6.00%
37	Bergen	Leonia Boro	\$5,226,445	\$5,069,653	-\$156,792	-3.00%
37	Bergen	Palisades Park	\$2,856,914	\$2,771,207	-\$85,707	-3.00%
37	Bergen	Ridgefield Park Twp	\$17,659,822	\$17,130,027	-\$529,795	-3.00%
37	Bergen	Teaneck Twp	\$8,681,431	\$9,202,317	\$520,886	6.00%
37	Bergen	Tenafly Boro	\$4,941,245	\$5,177,507	\$236,262	4.78%
38	Bergen	Bergen County Vocational	\$3,563,006	\$3,664,647	\$101,641	2.85%
38	Bergen	Bergenfield Boro	\$21,882,757	\$21,226,275	-\$656,482	-3.00%
38	Bergen	Fair Lawn Boro	\$21,796,402	\$23,104,186	\$1,307,784	6.00%
38	Bergen	Glen Rock Boro	\$3,624,862	\$3,675,130	\$50,268	1.39%
38	Bergen	Hasbrouck Heights Boro	\$2,631,166	\$2,552,231	-\$78,935	-3.00%
38	Bergen	Little Ferry Boro	\$5,306,773	\$5,625,179	\$318,406	6.00%
38	Bergen	Lodi Borough	\$41,999,877	\$40,739,881	-\$1,259,996	-3.00%
38	Bergen	Maywood Boro	\$3,944,730	\$4,181,414	\$236,684	6.00%
38	Bergen	Moonachie Boro	\$812,808	\$847,882	\$35,074	4.32%
38	Bergen	New Milford Boro	\$3,943,532	\$3,825,227	-\$118,305	-3.00%
38	Bergen	Oradell Boro	\$1,007,172	\$976,957	-\$30,215	-3.00%
38	Bergen	Paramus Boro	\$5,982,433	\$6,341,379	\$358,946	6.00%
38	Bergen	River Dell Regional	\$2,469,039	\$2,511,970	\$42,931	1.74%
38	Bergen	River Edge Boro	\$3,163,747	\$3,068,835	-\$94,912	-3.00%
38	Bergen	Rochelle Park Twp	\$1,025,569	\$1,087,103	\$61,534	6.00%
38	Bergen	Saddle Brook Twp	\$3,148,505	\$3,337,414	\$188,909	6.00%
38	Bergen	South Hackensack Twp	\$576,988	\$596,910	\$19,922	3.45%
38	Bergen	Teterboro	\$12,377	\$12,007	-\$370	-2.99%
39	Bergen	Allendale Boro	\$1,126,919	\$1,093,111	-\$33,808	-3.00%
39	Bergen	Alpine Boro	\$298,221	\$316,114	\$17,893	6.00%
39	Bergen	Bergen County Vocational	\$3,563,006	\$3,664,647	\$101,641	2.85%
39	Bergen	Closter Boro	\$1,703,454	\$1,652,351	-\$51,103	-3.00%
39	Bergen	Cresskill Boro	\$2,220,822	\$2,331,774	\$110,952	5.00%

Background Paper: Proposed State School Aid Changes (Cont'd)

Proposed State School Aid Changes, FY 2026 – FY 2027						
LD	County	School District	FY 2026 Formula Aid	FY 2027 Formula Aid	\$ Difference	% Difference
39	Bergen	Demarest Boro	\$933,053	\$905,061	-\$27,992	-3.00%
39	Bergen	Dumont Boro	\$14,215,268	\$13,788,811	-\$426,457	-3.00%
39	Bergen	Emerson Boro	\$1,645,423	\$1,664,814	\$19,391	1.18%
39	Bergen	Harrington Park Boro	\$835,868	\$810,792	-\$25,076	-3.00%
39	Bergen	Haworth Boro	\$598,484	\$580,529	-\$17,955	-3.00%
39	Bergen	Hillsdale Boro	\$1,651,190	\$1,750,261	\$99,071	6.00%
39	Bergen	Ho Ho Kus Boro	\$1,364,490	\$1,417,993	\$53,503	3.92%
39	Bergen	Mahwah Twp	\$5,026,856	\$5,328,466	\$301,610	6.00%
39	Bergen	Midland Park Boro	\$1,325,697	\$1,405,238	\$79,541	6.00%
39	Bergen	Montvale Boro	\$1,569,147	\$1,635,948	\$66,801	4.26%
39	Bergen	Northern Highlands Reg	\$1,519,063	\$1,473,491	-\$45,572	-3.00%
39	Bergen	Northern Valley Regional	\$3,372,519	\$3,574,869	\$202,350	6.00%
39	Bergen	Northvale Boro	\$1,029,922	\$1,040,286	\$10,364	1.01%
39	Bergen	Norwood Boro	\$894,178	\$933,520	\$39,342	4.40%
39	Bergen	Oakland Boro	\$2,087,928	\$2,213,204	\$125,276	6.00%
39	Bergen	Old Tappan Boro	\$1,036,039	\$1,004,958	-\$31,081	-3.00%
39	Bergen	Park Ridge Boro	\$1,706,676	\$1,809,078	\$102,402	6.00%
39	Bergen	Pascack Valley Regional	\$2,874,211	\$3,046,664	\$172,453	6.00%
39	Bergen	Ramapo-Indian Hill Reg	\$3,459,090	\$3,666,635	\$207,545	6.00%
39	Bergen	Ramsey Boro	\$3,263,396	\$3,459,200	\$195,804	6.00%
39	Bergen	River Vale Twp	\$1,478,353	\$1,567,054	\$88,701	6.00%
39	Bergen	Rockleigh	\$43,556	\$46,170	\$2,614	6.00%
39	Bergen	Saddle River Boro	\$584,792	\$619,880	\$35,088	6.00%
39	Bergen	Upper Saddle River Boro	\$1,460,744	\$1,493,459	\$32,715	2.24%
39	Bergen	Waldwick Boro	\$2,367,613	\$2,509,671	\$142,058	6.00%
39	Bergen	Westwood Regional	\$4,229,549	\$4,483,323	\$253,774	6.00%
39	Bergen	Woodcliff Lake Boro	\$1,064,391	\$1,075,449	\$11,058	1.04%
40	Bergen	Bergen County Vocational	\$3,563,006	\$3,664,647	\$101,641	2.85%
40	Bergen	Franklin Lakes Boro	\$1,833,036	\$1,934,151	\$101,115	5.52%
40	Bergen	Ramapo-Indian Hill Reg	\$3,459,090	\$3,666,635	\$207,545	6.00%
40	Bergen	Ridgewood Village	\$7,070,977	\$6,858,848	-\$212,129	-3.00%
40	Bergen	Wyckoff Twp	\$2,825,149	\$2,744,760	-\$80,389	-2.85%
40	Essex	Caldwell-West Caldwell	\$3,789,750	\$3,858,861	\$69,111	1.82%
40	Essex	Cedar Grove Twp	\$2,385,574	\$2,422,197	\$36,623	1.54%
40	Essex	Essex Co Voc-Tech	\$30,908,678	\$32,763,199	\$1,854,521	6.00%
40	Essex	Essex Fells Boro	\$288,945	\$306,282	\$17,337	6.00%
40	Essex	Fairfield Twp	\$1,000,565	\$970,548	-\$30,017	-3.00%
40	Essex	North Caldwell Boro	\$1,137,272	\$1,205,508	\$68,236	6.00%
40	Essex	Verona Boro	\$3,072,262	\$3,256,597	\$184,335	6.00%

Background Paper: Proposed State School Aid Changes (Cont'd)

Proposed State School Aid Changes, FY 2026 – FY 2027						
LD	County	School District	FY 2026 Formula Aid	FY 2027 Formula Aid	\$ Difference	% Difference
40	Essex	West Essex Regional	\$3,240,640	\$3,435,079	\$194,439	6.00%
40	Passaic	Hawthorne Boro	\$4,127,430	\$4,375,076	\$247,646	6.00%
40	Passaic	Little Falls Twp	\$1,510,433	\$1,601,058	\$90,625	6.00%
40	Passaic	Passaic County Vocational	\$69,678,120	\$73,858,807	\$4,180,687	6.00%
40	Passaic	Passaic Valley Regional	\$2,250,660	\$2,385,700	\$135,040	6.00%
40	Passaic	Totowa Boro	\$1,210,782	\$1,235,798	\$25,016	2.07%
40	Passaic	Wayne Twp	\$13,065,614	\$13,849,550	\$783,936	6.00%
40	Passaic	Woodland Park	\$3,449,773	\$3,364,375	-\$85,398	-2.48%

NEW JERSEY LEGISLATURE

OFFICE OF LEGISLATIVE SERVICES

The Office of Legislative Services provides nonpartisan assistance to the State Legislature in the areas of legal, fiscal, research, bill drafting, committee staffing and administrative services. It operates under the jurisdiction of the Legislative Services Commission, a bipartisan body consisting of eight members of each House. The Executive Director supervises and directs the Office of Legislative Services.

The Legislative Budget and Finance Officer is the chief fiscal officer for the Legislature. The Legislative Budget and Finance Officer collects and presents fiscal information for the Legislature; serves as Secretary to the Joint Budget Oversight Committee; attends upon the Appropriations Committees during review of the Governor's Budget recommendations; reports on such matters as the committees or Legislature may direct; administers the fiscal note process and has statutory responsibilities for the review of appropriations transfers and other State fiscal transactions.

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Individuals wishing information and committee schedules on the FY 2027 budget are encouraged to contact:

Legislative Budget and Finance Office

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