MAHWAH TOWNSHIP PUBLIC SCHOOLS

Preliminary Budget 2026-2027

Presentation 2 of 3

Expenditures

Special Education, Benefits & Operations

Enrollment, Personnel, Capital Outlay & Projects

April 8, 2026



Special Education

The following costs are categorized to Special Education:

- Out of District Special Education Tuition
- In-District Pre-K→3 Autism Programs (BCSS)
- Related and Extraordinary Services
  - Speech, Physical & Occupational Therapy
  - 1:1 services, and Transportation
- General administration of the Child Study Team
- Special Education Staff Salaries
- ½ Day Preschool Disabled Program
- In and Out of District Special Education, Pre-K→12
  - 518 students
  - Special Education accounts for 28.47% of the proposed 26-27 Operating Budget (including Out of District Tuition and Transportation)

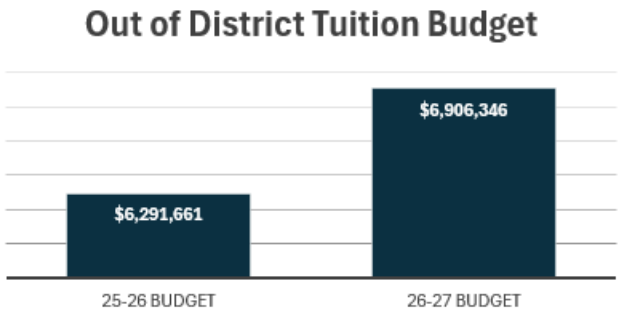
Out of District Costs

113 Students budgeted to attend a tuition-based school outside of Mahwah

- $6,906,346 or 8.06% of the operating budget

- **65 special education students**
  - Determined by IEP
  - PSD, BCSS, Public Schools

- **48 students**
  - Bergen County Vo-Tech and Academies
  - 2 are shared-time with Mahwah



Employee Benefits

26-27 Employee Benefits: $14,469,507, or 16.88% of the Operating Budget
This represents an increase of $1,544,131, or 11.95% from the prior year

Employee Benefits consists of the following Contractual Benefits:

- Health, Prescription, and Dental coverage
- Worker's Compensation
- Social Security
- Pension Payments from Board (PERS)
- Tuition Reimbursement
- Accumulated Sick Time

Medical, Prescription & Dental

Total Health Benefits Budget

- $11,953,440, or 13.94% of the total operating budget
  - Increase of 15.69% over prior year

Employee Contribution Budget

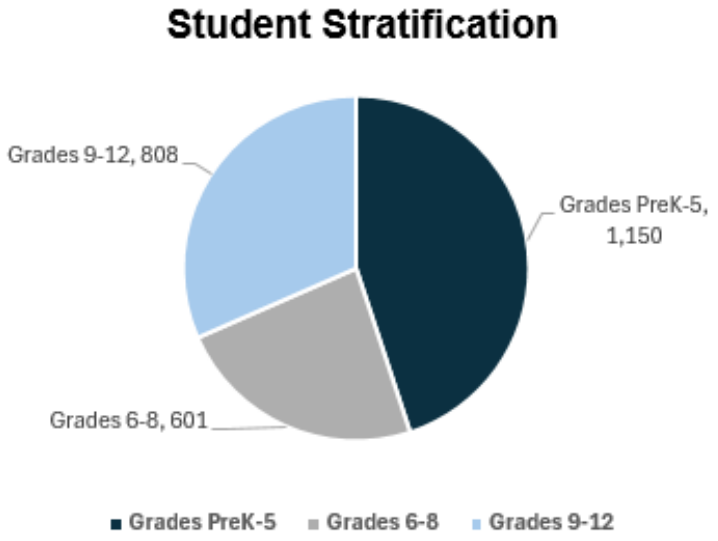
- $1,712,160, or 14.32% of health care costs

- Medical (Private as of Jan 2025)
  - Horizon Blue Cross Blue Shield NJ
    - Direct Access 10 or 15
  - NJ Educators or Garden State
- Prescription
  - Benecard
- Dental
  - Delta Dental

Enrollment

Student Enrollment as of October 2025:

- 2,559 students in grades Prek-12
  - Grades Prek-5: 1,150
  - Grades 6-8: 601
  - Grades 9-12: 808
- Decrease of 51 students district-wide from the October 2024 count



Staffing

- **$41,645,608 allocated for salaries for the 25/26 Budget**
  (48.58% of total operating Budget)

470 FTE (Full Time Equivalent) Staff

- For 2026-2027, staffing changes were budgeted based on need, in line with a decrease in enrollment:
  - Staff changes will not impact student programs or class size.
- For 2026-2027, a net decrease of 6 FTE positions is anticipated.

- Collective Bargaining Associations:
  - Mahwah Education Association
  - Mahwah Administrators' Association
  - Mahwah Supervisors' Association
- Independent Contracts and other associated costs

Transportation

Board Formally Established Transportation Committee as of January 2026

- Consistent oversight
- Improved continuity in decision-making
- Structured approach to addressing transportation matters

- Provides transportation for over 2,000 eligible in-district students in accordance with New Jersey statute and Board policy
- 100+ students are transported to out-of-district public/private schools.

- Transportation Efficiency Rating (higher indicates greater efficiency):
  - **Mahwah: 126%,**
  - Exceeds both state and county averages, which are approximately 100%

Transportation

The Transportation Budget totals $7,148,479, representing 8.34% of the overall operating budget.

- Salaries, fuel, supplies, aid-in-lieu payments, and contracted services.
- To/From school transportation, field trips, athletics, summer school, and out-of-district transportation

Existing transportation contracts have been renewed for the 2026–2027 school year, with an increase aligned to the CPI rate of 3.58%.

2026-2027 Appropriations by Category

2026-2027 Appropriations	Budget	% of Operating Budget
Instructional Support, Curriculum, Guidance, Multimedia, Professional Development, Health Services	$4,347,301	5.07%
School Operations	$2,941,955	3.43%
District Operations, Technology	$3,120,322	3.64%
Maintenance, Custodial, Grounds, Security	$7,708,689	8.99%
Extra-Curricular & Athletics	$1,559,660	1.82%

2026-2027 Budget Calendar

March 5, 2026

- Review of Revenue Sources and Option for the Tax levy
- Adoption of Preliminary 26-27 Budget

April 8, 2026

- Special Education, Benefits & Operations
- Enrollment, Personnel, Capital Outlay & Projects

April 29, 2026

- Summary & Adoption of 26-27 Budget