BOARD OF EDUCATION OF THE MAHWAH TOWNSHIP
BERGEN COUNTY
NOTICE
SCHOOL DISTRICT BUDGET STATEMENT
FOR THE FISCAL YEAR 2026-2027

Notice is hereby given to the legal voters of the School District of the Mahwah Township in the County of Bergen, of the State of New Jersey, that a Public Hearing for the adoption of the following proposed budget of the Board of Education for the 2026-2027 school year will be held at 8:30 a.m. on May 04, 2026 in the Administrative Offices of Mahwah Board of Education (60 Ridge Road, Mahwah, NJ 07430), in the Mahwah Township, New Jersey, at which time and place all persons interested or affected thereby will be given an opportunity to be heard concerning same. Formal Board action will be taken at this meeting.

Members of the public who cannot attend the in-person meeting can access the board meeting via Zoom. The link information is posted on the District's website under the Board of Education meeting dates.

The school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the State Board of Education.

The complete budget will be on file in the Office of the Business Administrator, 60 Ridge Road, Mahwah, NJ between the hours of 8:30 a.m. and 4:00 p.m. every day except holidays, Saturdays, and Sundays from the date of this publication until the public hearing on May 04, 2026.

BY ORDER OF THE BOARD OF EDUCATION
Katherine A. Hiromoto, M.B.A.
Business Administrator/Board Secretary

Advertised Enrollments

Enrollment Categories	October 15, 2024 Actual	October 15, 2025 Actual	October 15, 2026 Estimated
Pupils On Roll Regular Full-Time	2,183	2,144	2,154
Pupils On Roll Regular Shared-Time	1	2	2
Pupils On Roll - Special Full-Time	428	413	440
Pupils On Roll - Special Shared-Time	0	0	1
Subtotal - Pupils On Roll	2,612	2,559	2,597
Private School Placements	42	40	17
Pupils Sent to Other Districts - Reg Prog	1	0	2
Pupils Sent to Other Dists - Spec Ed Prog	27	16	32
Pupils in State Facilities	0	1	1

Bergen - Mahwah Twp

Advertised Revenues

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy-Base Budget	10-1210	70,548,364	73,008,131	75,879,585
Total Tax Levy	10-121x	70,548,364	73,008,131	75,879,585
Rents and Royalties	10-1910	0	180,000	90,000
Unrestricted Miscellaneous Revenues	10-1XXX	868,619	100,000	683,415
Interest Earned On Current Expense Emergency Reserve	10-1XXX	0	100	0
Interest Earned on Maintenance Reserve	10-1XXX	0	100	0
Interest Earned on Capital Reserve Funds	10-1XXX	162,422	100,000	150,000
Other Restricted Miscellaneous Revenues / Paycheck Protection Program (APSSDs Only)	10-1XXX	238,901	0	0
Total Revenues from Local Sources		71,818,306	73,388,331	76,803,000
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	1,281,333	1,209,466	1,324,242
Extraordinary Aid	10-3131	1,293,924	300,000	800,000
Categorical Special Education Aid	10-3132	3,165,052	3,436,658	3,593,819
Categorical Security Aid	10-3177	295,931	380,732	410,405
Other State Aids	10-3XXX	103,273	0	0
Total Revenues from State Sources		6,139,513	5,326,856	6,128,466
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	20,512	8,789	40,591
Total Revenues from Federal Sources		20,512	8,789	40,591
Budgeted Fund Balance-Operating Budget	10-303	0	2,875,458	2,506,002
Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects	10-309	0	800,000	0
Withdrawal from Maintenance Reserve	10-310	0	300,000	250,000
Withdrawal from Current Expense Emergency Reserve	10-312	0	200,000	0
Transfers from Other Funds	10-5200	4,355	0	0
Adjustment for Prior Year Encumbrances		0	1,724,867	0
Actual Revenues (Over)/Under Expenditures		-884,419	0	0
Total Operating Budget		77,098,267	84,624,301	85,728,059
Grants and Entitlements:				
Student Activity Fund Revenue	20-1760	997,743	0	0
Scholarship Fund Revenue	20-1770	165,805	0	0
Other Revenue from Local Sources	20-1XXX	43,976	0	0
Total Revenues from Local Sources	20-1XXX	1,207,524	0	0
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	1,182	87,328	0
Total Revenues from State Sources		1,182	87,328	0
Revenues from Federal Sources:				
Title I	20-4411-4416	117,052	109,760	82,320
Title II	20-4451-4455	48,250	45,251	33,938
Title III	20-4491-4494	28,573	20,851	15,638
Title IV	20-4471-4474	20,989	10,000	7,500
IDEA Part B (Handicapped)	20-4420-4429	700,141	688,014	515,109
Total Revenues from Federal Sources		915,005	873,876	654,505
Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-123,008	0	0
Actual Revenues (Over)/Under Expenditures-Scholarship Fund		-141,255	0	0
Total Grants and Entitlements		1,859,448	961,204	654,505
Total Revenues/Sources		78,957,715	85,585,505	86,382,564
Total Revenues/Sources Net of Transfers		78,957,715	85,585,505	86,382,564

Bergen - Mahwah Twp

Advertised Appropriations

Budget Category	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Current Expense:				
Instruction:				
Regular Programs-Instruction	11-1XX-100-XXX	20,497,468	21,097,864	21,415,337
Special Education-Instruction	11-2XX-100-XXX	5,405,053	5,414,464	5,486,525
Basic Skills/Remedial-Instruction	11-230-100-XXX	928,924	822,825	883,353
Bilingual Education-Instruction	11-240-100-XXX	257,812	273,374	283,643
School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	496,932	671,106	499,175
School-Sponsored Athletics-Instruction	11-402-100-XXX	1,117,972	1,208,241	1,060,485
Summer School	11-422-XXX-XXX	0	0	6,900
Support Services:				
Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	6,486,681	6,266,524	6,611,959
Undistributed Expenditures-Health Services	11-000-213-XXX	735,151	727,962	769,120
Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,891,904	2,505,694	2,384,632
Undistributed Expenditures-Other Support Services, Students>Extraordinary Services	11-000-217-XXX	3,593,658	4,141,623	4,933,498
Undistributed Expenditures-Guidance	11-000-218-XXX	1,210,512	1,268,806	1,310,330
Undistributed Expenditures-Child Study Teams	11-000-219-XXX	2,060,168	2,095,978	2,196,615
Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	1,561,760	1,551,529	1,559,586
Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	573,215	662,087	601,955
Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	35,695	84,512	106,310
Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	710,602	829,778	856,656
Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	2,661,081	2,795,936	2,941,955
Undistributed Expenditures-Central Services	11-000-251-XXX	1,131,721	1,127,762	1,069,343
Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	1,026,069	1,452,265	1,194,323
Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	6,899,756	8,397,687	7,708,689
Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	5,858,027	6,980,105	7,148,479
Personal Services-Employee Benefits	11-XXX-XXX-2XX	10,496,602	12,629,657	14,469,507
Total Undistributed Expenditures		46,932,602	53,517,905	55,862,957
Interest Earned on Maintenance Reserve	10-606	0	100	0
Interest Earned on Current Expense Emergency Res	10-607	0	100	0
Total General Current Expense		75,636,763	83,005,979	85,498,375
Capital Expenditures:				
Equipment	12-XXX-XXX-730	455,294	18,009	0
Facilities Acquisition and Construction Services	12-000-400-XXX	677,592	1,437,066	79,684
Capital Reserve-Transfer to Capital Projects	12-000-400-931	267,847	0	0
Interest Deposit to Capital Reserve	10-604	0	100,000	150,000
Total Capital Outlay		1,400,733	1,555,075	229,684
Transfer of Funds to Charter Schools	10-000-100-56X	60,771	63,247	0
General Fund Grand Total		77,098,267	84,624,301	85,728,059
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	43,976	0	0
Student Activity Fund	20-475-XXX-XXX	874,735	0	0
Scholarship Fund	20-476-XXX-XXX	24,550	0	0
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	0	501	0
Nonpublic Nursing Services	20-XXX-XXX-XXX	1,182	1,310	0
Nonpublic Technology Initiative	20-XXX-XXX-XXX	0	357	0
Nonpublic Security Aid	20-XXX-XXX-XXX	0	1,845	0
Other	20-XXX-XXX-XXX	0	83,315	0
Total Other State Projects		1,182	87,328	0
Total State Projects	20-XXX-XXX-XXX	1,182	87,328	0
Federal Projects:				
Title I	20-XXX-XXX-XXX	117,052	109,760	82,320
Title II	20-XXX-XXX-XXX	48,250	45,251	33,938
Title III	20-XXX-XXX-XXX	28,573	20,851	15,638
Title IV	20-XXX-XXX-XXX	20,989	10,000	7,500
IDEA Part B (Handicapped)	20-XXX-XXX-XXX	700,141	688,014	515,109
Total Federal Projects	20-XXX-XXX-XXX	915,005	873,876	654,505
Total Special Revenue Funds		1,859,448	961,204	654,505
Total Expenditures/Appropriations		78,957,715	85,585,505	86,382,564
Total Expenditures Net of Transfers		78,957,715	85,585,505	86,382,564

Bergen - Mahwah Twp

Advertised Recapitulation of Balances

Budget Category	Audited Balance 06-30-2024	Audited Balance 06-30-2025	Estimated Balance 06-30-2026	Estimated Balance 06-30-2027
Unrestricted:				
(General Operating Budget)	3,712,646	4,020,674	2,639,162	1,657,989
(Repayment of Debt)	0	0	0	0
Restricted for Specific Purposes:				
(General Operating Budget)				
--Capital Reserve	5,782,447	7,470,122	6,770,122	6,920,122
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	2,522,448	2,522,448	2,222,548	1,972,548
--Legal Reserve	3,661,507	3,018,775	1,524,829	0
--Unemployment Fund	827,631	474,383	474,383	474,383
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	508,900	428,900	229,000	229,000
--Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
--Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
(Special Revenue Fund)				
--Student Activity Fund	1,338,059	1,461,067	1,461,067	1,461,067
--Scholarship Fund	2,012,360	2,153,615	2,153,615	2,153,615
(Repayment of Debt)				
--Restricted for Repayment of Debt	0	0	0	0

Bergen - Mahwah Twp

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	$22,987	$24,241	$25,818	$27,159	$27,524
Total Classroom Instruction	$11,996	$12,860	$13,319	$13,848	$14,256
Classroom-Salaries and Benefits	$11,153	$11,897	$12,419	$12,818	$13,338
Classroom-General Supplies and Textbooks	$309	$384	$345	$409	$352
Classroom-Purchased Services	$533	$579	$555	$620	$566
Total Support Services	$5,007	$5,297	$5,952	$5,968	$6,353
Support Services-Salaries and Benefits	$3,933	$3,978	$4,285	$4,124	$4,374
Total Administrative Costs	$2,593	$2,554	$2,875	$2,964	$2,962
Administration Salaries and Benefits	$1,980	$2,088	$2,192	$2,258	$2,431
Total Operations and Maintenance of Plant	$2,614	$2,731	$2,761	$3,410	$3,103
Operations and Maintenance-Salaries and Benefits	$355	$422	$375	$534	$515
Board Contribution to Food Services	$0	$0	$0	$0	$0
Total Extracurricular Costs	$732	$750	$856	$909	$780
Total Equipment Costs	$85	$174	$0	$7	$0
Legal Costs	$55	$22	$56	$58	$57
Employee Benefits as a percentage of salaries*	26.87%	26.40%	31.87%	31.29%	34.74%

*Does not include pension and social security paid by the State on-behalf of the district.

** Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers Guide to Education Spending and can be found on the Department of Education website: http://www.nj.gov/education/guide/. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

The complete budget will be on file and open to examination at the Office of the Business Administrator at the Board of Education building, (60 Ridge Road, Mahwah, NJ 07430), (Mahwah), Bergen County, New Jersey, between the hours of 8:30 a.m. and 4:00 p.m. Monday through Friday, excluding holidays.

The school district has proposed programs and services in addition to the New Jersey Student Learning Standards adopted by the State Board of Education.