

Advertised Enrollments

| Pupil Enrollment Categories        | 10-15-2024<br>Actual | 10-15-2025<br>Actual | 10-15-2026<br>Estimate |
|------------------------------------|----------------------|----------------------|------------------------|
| On Roll Regular Full-Time          | 239.0                | 249.0                | 249.0                  |
| On Roll Special Ed Full-Time       | 46.0                 | 33.0                 | 29.0                   |
| On Roll Subtotal                   | 285.0                | 282.0                | 278.0                  |
| In Private School Placements       | 1.0                  |                      | 1.0                    |
| Sent to Other Districts Regular    | 1.0                  | 0.0                  | 0.0                    |
| Sent to Other Districts Special Ed | 8.0                  | 8.0                  | 8.0                    |
| Received                           | 4.0                  | 4.0                  | 1.0                    |

| Gloucester                                       |                                                                            | National Park Boro |                |                 |                  |
|--------------------------------------------------|----------------------------------------------------------------------------|--------------------|----------------|-----------------|------------------|
| Advertised Revenues                              |                                                                            |                    |                |                 |                  |
| Budget Category                                  | Description                                                                | Account            | 2024-25 Actual | 2025-26 Revised | 2026-27 Proposed |
| General Fund Revenues from Local Sources         | Local Tax Levy-Base Budget                                                 | 10-1210            | 2,300,420      | 2,452,428       | 2,607,041        |
|                                                  | Total Tax Levy                                                             | 10-121x            | 2,300,420      | 2,452,428       | 2,607,041        |
|                                                  | Total Tuition                                                              | 10-1300            | 190,340        | 15,000          | 50,000           |
|                                                  | Unrestricted Miscellaneous Revenues                                        | 10-1XXX            | 0              | 14,863          | 16,597           |
|                                                  | Interest Earned on Maintenance Reserve                                     | 10-1XXX            | 0              | 2               | 2                |
|                                                  | Interest Earned on Capital Reserve Funds                                   | 10-1XXX            | 15,145         | 5               | 5                |
|                                                  | Other Restricted Miscellaneous Revenues                                    | 10-1XXX            | 92,535         | 0               | 0                |
|                                                  | Total Revenues from Local Sources                                          |                    | 2,598,440      | 2,482,298       | 2,673,645        |
| General Fund Revenues from State Sources         | Categorical Transportation Aid                                             | 10-3121            | 19,060         | 30,417          | 36,898           |
|                                                  | Extraordinary Aid                                                          | 10-3131            | 20,789         | 0               | 0                |
|                                                  | Categorical Special Education Aid                                          | 10-3132            | 268,768        | 361,512         | 281,245          |
|                                                  | Equalization Aid                                                           | 10-3176            | 2,944,782      | 3,048,968       | 3,011,276        |
|                                                  | Categorical Security Aid                                                   | 10-3177            | 89,889         | 80,951          | 86,775           |
|                                                  | Other State Aids                                                           | 10-3XXX            | 55             | 0               | 0                |
|                                                  | Total Revenues from State Sources                                          |                    | 3,343,343      | 3,521,848       | 3,416,194        |
| General Fund Revenues from Other Sources         | Budgeted Fund Balance-Operating Budget                                     | 10-303             | 0              | 735,164         | 684,708          |
|                                                  | Withdrawal from Capital Reserve for Excess Cost and Other Capital Projects | 10-309             | 0              | 400,000         | 300,000          |
|                                                  | Withdrawal from Maintenance Reserve                                        | 10-310             | 0              | 70,000          | 70,000           |
|                                                  | Transfers from Other Funds                                                 | 10-5200            | 8,807          | 0               | 0                |
|                                                  | Adjustment for Prior Year Encumbrances                                     |                    | 0              | 76,993          | 0                |
|                                                  | Actual Revenues (Over)/Under Expenditures                                  |                    | -450,290       | 0               | 0                |
| General Fund Revenues                            | Total Operating Budget                                                     |                    | 5,500,300      | 7,286,303       | 7,144,547        |
| Special Revenue Fund Revenues from Local Sources | Student Activity Fund Revenue                                              | 20-1760            | 30,288         | 10,000          | 10,000           |
|                                                  | Scholarship Fund Revenue                                                   | 20-1770            | 0              | 2               | 0                |
|                                                  | Total Revenues from Local Sources                                          | 20-1XXX            | 30,288         | 10,002          | 10,000           |

| Gloucester                                         |                                                                                                      | National Park Boro |                |                 |                  |
|----------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------|----------------|-----------------|------------------|
| Advertised Revenues                                |                                                                                                      |                    |                |                 |                  |
| Budget Category                                    | Description                                                                                          | Account            | 2024-25 Actual | 2025-26 Revised | 2026-27 Proposed |
| Special Revenue Fund Revenues from State Sources   | Preschool Education Aid-Prior Year Carryover                                                         | 20-3218            | 0              | 673,220         | 3,799            |
|                                                    | Preschool Education Aid                                                                              | 20-3218            | 823,441        | 679,710         | 876,528          |
|                                                    | SDA Emergent Needs and Capital Maintenance In School Districts                                       | 20-3257            | 6,652          | 0               | 0                |
|                                                    | Climate Awareness Education Grant                                                                    | 20-3291            | 12,561         | 0               | 0                |
|                                                    | Total Revenues from State Sources                                                                    |                    | 842,654        | 1,352,930       | 880,327          |
| Special Revenue Fund Revenues from Federal Sources | Title I                                                                                              | 20-4411-4416       | 153,805        | 128,093         | 102,221          |
|                                                    | Title II                                                                                             | 20-4451-4455       | 15,478         | 6,774           | 5,821            |
|                                                    | Title III                                                                                            | 20-4491-4494       | 347            | 433             | 1,084            |
|                                                    | Title IV                                                                                             | 20-4471-4474       | 13,141         | 8,500           | 7,500            |
|                                                    | IDEA Part B (Handicapped)                                                                            | 20-4420-4429       | 105,880        | 89,998          | 78,530           |
|                                                    | ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant                          | 20-4541            | 34,566         | 0               | 0                |
|                                                    | ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant                    | 20-4542            | 1,381          | 0               | 0                |
|                                                    | ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant               | 20-4543            | 18,381         | 0               | 0                |
|                                                    | ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant | 20-4544            | 11,214         | 0               | 0                |
|                                                    | ARP-ESSER                                                                                            | 20-4540            | 20,163         | 0               | 0                |
|                                                    | Other                                                                                                | 20-4XXX            | 38,269         | 0               | 0                |
|                                                    | Total Revenues from Federal Sources                                                                  |                    | 412,625        | 233,798         | 195,156          |
| Special Revenue Fund Revenues from Other Sources   | Transfers from Operating Budget-Pre-Kindergarten (Special Education)                                 | 20-5200            | 136,179        | 78,355          | 97,392           |
| Special Revenue Fund Revenues                      | Total Grants and Entitlements                                                                        |                    | 1,421,855      | 1,675,183       | 1,182,975        |
| Debt Service Fund Revenues from Local Sources      | Local Tax Levy                                                                                       | 40-1210            | 122,560        | 0               | 0                |
|                                                    | Total Revenues from Local Sources                                                                    |                    | 122,560        | 0               | 0                |
| Debt Service Fund Revenues from State Sources      | Debt Service Aid Type II                                                                             | 40-3160            | 95,840         | 0               | 0                |
| Debt Service Fund Revenues from Other Sources      | Total Local Repayment of Debt                                                                        |                    | 218,400        | 0               | 0                |
| Debt Service Fund Revenues                         | Total Repayment of Debt                                                                              |                    | 218,400        | 0               | 0                |
| All Fund Revenues                                  | Total Revenues/Sources                                                                               |                    | 7,140,555      | 8,961,486       | 8,327,522        |
| Revenues Net of Transfers                          | Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)                 | 20-5200            | 136,179        | 78,355          | 97,392           |
|                                                    | Total Revenues/Sources Net of Transfers                                                              |                    | 7,004,376      | 8,883,131       | 8,230,130        |

| Budget Category                                      | Description                                                                        | Account        | 2024-25<br>Actual | 2025-26<br>Revised | 2026-27<br>Proposed |
|------------------------------------------------------|------------------------------------------------------------------------------------|----------------|-------------------|--------------------|---------------------|
| General Fund Current Expenses for Instruction        | Regular Programs-Instruction                                                       | 11-1XX-100-XXX | 1,728,610         | 1,857,454          | 1,840,192           |
|                                                      | Special Education-Instruction                                                      | 11-2XX-100-XXX | 628,857           | 690,500            | 700,500             |
|                                                      | Basic Skills/Remedial-Instruction                                                  | 11-230-100-XXX | 98,074            | 151,960            | 172,960             |
|                                                      | School-Sponsored Cocurricular or Extracurricular Activities-Instruction            | 11-401-100-XXX | 1,721             | 13,500             | 13,500              |
|                                                      | Community Services Programs/Operations                                             | 11-800-330-XXX | 2,215             | 4,000              | 4,000               |
| General Fund Current Expenses for Support Services   | Undistributed Expenditures-Instruction (Tuition)                                   | 11-000-100-XXX | 430,977           | 515,000            | 445,000             |
|                                                      | Undistributed Expenditures-Attendance and Social Work                              | 11-000-211-XXX | 12,945            | 14,250             | 15,000              |
|                                                      | Undistributed Expenditures-Health Services                                         | 11-000-213-XXX | 94,729            | 105,200            | 89,200              |
|                                                      | Undistributed Expenditures-Speech, OT, PT and Related Services                     | 11-000-216-XXX | 221,177           | 232,750            | 238,500             |
|                                                      | Undistributed Expenditures>Other Support Services, Students>Extraordinary Services | 11-000-217-XXX | 88,064            | 156,500            | 111,000             |
|                                                      | Undistributed Expenditures-Guidance                                                | 11-000-218-XXX | 51,161            | 113,750            | 117,750             |
|                                                      | Undistributed Expenditures-Child Study Teams                                       | 11-000-219-XXX | 132,712           | 172,500            | 161,000             |
|                                                      | Undistributed Expenditures-Improvement of Instruction Services                     | 11-000-221-XXX | 27,894            | 51,700             | 50,500              |
|                                                      | Undistributed Expenditures-Education Media Services/Library                        | 11-000-222-XXX | 65,009            | 76,750             | 78,500              |
|                                                      | Undistributed Expenditures-Instructional Staff Training Services                   | 11-000-223-XXX | 0                 | 1,300              | 3,500               |
|                                                      | Undistributed Expenditures-Support Services-General Administration                 | 11-000-230-XXX | 110,123           | 134,975            | 123,975             |
|                                                      | Undistributed Expenditures-Support Services-School Administration                  | 11-000-240-XXX | 186,038           | 253,450            | 236,000             |
|                                                      | Undistributed Expenditures-Central Services                                        | 11-000-251-XXX | 95,735            | 122,300            | 112,800             |
|                                                      | Undistributed Expenditures-Operation and Maintenance of Plant Services             | 11-000-26X-XXX | 415,647           | 622,784            | 607,200             |
|                                                      | Undistributed Expenditures-Student Transportation Services                         | 11-000-270-XXX | 95,848            | 156,500            | 156,500             |
|                                                      | Personal Services-Employee Benefits                                                | 11-XXX-XXX-2XX | 836,733           | 1,179,000          | 1,382,255           |
|                                                      | Total Undistributed Expenditures                                                   |                | 2,864,792         | 3,908,709          | 3,928,680           |
| General Fund Current Expenses for Increased Reserves | Interest Earned on Maintenance Reserve                                             | 10-606         | 0                 | 2                  | 2                   |
| General Fund Current Expenses                        | Total General Current Expense                                                      |                | 5,324,269         | 6,626,125          | 6,659,834           |
| Capital Outlay                                       | Equipment                                                                          | 12-XXX-XXX-730 | 0                 | 25,000             | 50,000              |
|                                                      | Facilities Acquisition and Construction Services                                   | 12-000-400-XXX | 51,031            | 365,010            | 200,000             |
|                                                      | Capital Reserve-Transfer to Capital Projects                                       | 12-000-400-931 | 125,000           | 200,000            | 225,000             |
|                                                      | Increase In Capital Reserve                                                        | 10-604         | 0                 | 70,163             | 9,708               |
|                                                      | Interest Deposit to Capital Reserve                                                | 10-604         | 0                 | 5                  | 5                   |

| Budget Category                                           | Description                                                                                          | Account        | 2024-25 Actual | 2025-26 Revised | 2026-27 Proposed |
|-----------------------------------------------------------|------------------------------------------------------------------------------------------------------|----------------|----------------|-----------------|------------------|
| Capital Outlay                                            | Total Capital Outlay                                                                                 |                | 176,031        | 660,178         | 484,713          |
| General Fund Expenses and Transfers                       | General Fund Grand Total                                                                             |                | 5,500,300      | 7,286,303       | 7,144,547        |
| Special Revenue Fund Expenses for Preschool Education Aid | Preschool Education Aid Instruction                                                                  | 20-218-100-XXX | 498,909        | 602,252         | 490,960          |
|                                                           | Support Services                                                                                     | 20-218-200-XXX | 436,211        | 829,033         | 486,759          |
|                                                           | Facility Acquisition and Construction Services                                                       | 20-218-400-XXX | 24,500         | 0               | 0                |
|                                                           | Total Preschool Education Aid                                                                        | 20-218-XXX-XXX | 959,620        | 1,431,285       | 977,719          |
| Special Revenue Fund Expenses for Other State Projects    | Climate Awareness Education Grant Program                                                            | 20-471-xxx-xxx | 12,561         | 0               | 0                |
|                                                           | SDA Emergent Needs and Capital Maintenance In School Districts                                       | 20-492-XXX-XXX | 6,652          | 0               | 0                |
| Special Revenue Fund Expenses for State Projects          | Total State Projects                                                                                 | 20-XXX-XXX-XXX | 978,833        | 1,431,285       | 977,719          |
| Special Revenue Fund Expenses for Federal Projects        | Title I                                                                                              | 20-XXX-XXX-XXX | 153,805        | 128,093         | 102,221          |
|                                                           | Title II                                                                                             | 20-XXX-XXX-XXX | 15,478         | 6,774           | 5,821            |
|                                                           | Title III                                                                                            | 20-XXX-XXX-XXX | 347            | 433             | 1,084            |
|                                                           | Title IV                                                                                             | 20-XXX-XXX-XXX | 13,141         | 8,500           | 7,500            |
|                                                           | IDEA Part B (Handicapped)                                                                            | 20-XXX-XXX-XXX | 105,880        | 89,998          | 78,530           |
|                                                           | Other                                                                                                | 20-XXX-XXX-XXX | 38,269         | 0               | 0                |
|                                                           | ARP-ESSER Grant Program                                                                              | 20-487-xxx-xxx | 20,163         | 0               | 0                |
|                                                           | ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant                          | 20-488-xxx-xxx | 34,566         | 0               | 0                |
|                                                           | ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant                    | 20-489-xxx-xxx | 1,381          | 0               | 0                |
|                                                           | ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant               | 20-490-xxx-xxx | 18,381         | 0               | 0                |
|                                                           | ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant | 20-491-xxx-xxx | 11,214         | 0               | 0                |
|                                                           | Total Federal Projects                                                                               | 20-XXX-XXX-XXX | 412,625        | 233,798         | 195,156          |
| Special Revenue Fund Expenses                             | Total Special Revenue Funds                                                                          |                | 1,421,855      | 1,675,183       | 1,182,975        |
| Debt Service Fund Expenses                                | Total Regular Debt Service                                                                           | 40-701-510-XXX | 218,400        | 0               | 0                |
|                                                           | Total Debt Service Funds                                                                             |                | 218,400        | 0               | 0                |
| All Fund Expenses                                         | Total Expenditures/Appropriations                                                                    |                | 7,140,555      | 8,961,486       | 8,327,522        |
| Expenses Net of Transfers                                 | Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion                            | 11-105-100-936 | 136,179        | 78,355          | 97,392           |
|                                                           | Total Expenditures Net of Transfers                                                                  |                | 7,004,376      | 8,883,131       | 8,230,130        |

Advertised Recapitulation of Balances

| Fund Balance Category                   | Budget Category                                                  | Audited Balance<br>06/30/2024 | Audited Balance<br>06/30/2025 | Estimated Balance<br>06/30/2026 | Estimated Balance<br>06/30/2027 |
|-----------------------------------------|------------------------------------------------------------------|-------------------------------|-------------------------------|---------------------------------|---------------------------------|
| Unrestricted                            | General Operating Budget                                         | 273,211                       | 270,789                       | 250,000                         | 250,000                         |
|                                         | Repayment of Debt                                                | 0                             | 0                             | 0                               | 0                               |
| Restricted for General Operating Budget | Capital Reserve                                                  | 1,500,022                     | 1,832,266                     | 1,523,223                       | 1,232,936                       |
|                                         | Adult Education Programs                                         | 0                             | 0                             | 0                               | 0                               |
|                                         | Maintenance Reserve                                              | 280,013                       | 289,874                       | 219,876                         | 149,878                         |
|                                         | Legal Reserve                                                    | 1,368,456                     | 1,419,872                     | 684,708                         | 0                               |
|                                         | Unemployment Fund                                                | 32,684                        | 32,408                        | 32,408                          | 32,408                          |
|                                         | Tuition Reserve                                                  | 0                             | 0                             | 0                               | 0                               |
|                                         | Current Expense Emergency Reserve                                | 0                             | 0                             | 0                               | 0                               |
|                                         | 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                               |
| Restricted for Special Revenue Fund     | Student Activity Fund                                            | 13,271                        | 13,162                        | 13,162                          | 13,162                          |
|                                         | Scholarship Fund                                                 | 251                           | 251                           | 153                             | 53                              |
| Restricted for Repayment of Debt        | Restricted for Repayment of Debt                                 | 0                             | 0                             | 0                               | 0                               |

Advertised Per Pupil Cost Calculations

| Per Pupil Cost Calculations                      | 2023-24<br>Actual Costs | 2024-25<br>Actual Costs | 2025-26<br>Original Budget | 2025-26<br>Revised Budget | 2026-27<br>Proposed Budget |
|--------------------------------------------------|-------------------------|-------------------------|----------------------------|---------------------------|----------------------------|
| Total Budgetary Comparative Per Pupil Cost       | \$17,873                | \$19,102                | \$25,281                   | \$25,913                  | \$24,959                   |
| Total Classroom Instruction                      | \$10,874                | \$12,050                | \$14,475                   | \$14,780                  | \$15,205                   |
| Classroom-Salaries and Benefits                  | \$10,343                | \$11,150                | \$13,113                   | \$13,283                  | \$14,024                   |
| Classroom-General Supplies and Textbooks         | \$358                   | \$645                   | \$948                      | \$1,075                   | \$744                      |
| Classroom-Purchased Services                     | \$173                   | \$255                   | \$414                      | \$421                     | \$436                      |
| Total Support Services                           | \$3,836                 | \$3,963                 | \$6,537                    | \$6,563                   | \$5,174                    |
| Support Services-Salaries and Benefits           | \$2,492                 | \$2,748                 | \$3,604                    | \$3,362                   | \$3,242                    |
| Total Administrative Costs                       | \$1,393                 | \$1,513                 | \$1,872                    | \$2,062                   | \$2,017                    |
| Administration Salaries and Benefits             | \$711                   | \$784                   | \$984                      | \$997                     | \$1,100                    |
| Total Operations and Maintenance of Plant        | \$1,743                 | \$1,559                 | \$2,320                    | \$2,430                   | \$2,481                    |
| Operations and Maintenance-Salaries and Benefits | \$651                   | \$621                   | \$868                      | \$879                     | \$1,032                    |
| Board Contribution to Food Services              | \$0                     | \$0                     | \$0                        | \$0                       | \$0                        |
| Total Extracurricular Costs                      | \$18                    | \$7                     | \$59                       | \$60                      | \$63                       |
| Total Equipment Costs                            | \$161                   | \$84                    | \$87                       | \$89                      | \$180                      |
| Legal Costs                                      | \$57                    | \$100                   | \$45                       | \$89                      | \$47                       |
| Employee Benefits as a percentage of salaries*   | 24.64%                  | 27.04%                  | 34.33%                     | 33.69%                    | 40.29%                     |

\*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's Internet 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.

Shared Services

| Shared Service Category Type            | Shared Service Category Description                                                                                                                   | Amount Saved (Optional) |
|-----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| Business Services                       | The district shares a SBA/BS, payroll, clerical and accounts payable staff with Gateway Regional                                                      | 0                       |
| Curriculum Services                     | The district has a shared service agreement with Gateway Regional for curriculum services.                                                            | 0                       |
| Custodial and Maintenance Services      | The district is in a shared service agreement with Gateway Regional for facility director services/oversight                                          | 0                       |
| Food Services                           | The district receives food services from Sodexo through an agreement with Gateway Regional                                                            | 0                       |
| Insurance Coverages and Benefits        | The district belongs to Brown & Brown Trust for health benefits and the GCSSSD JIF for property, workers compensation and student accident insurance. | 0                       |
| Municipal/Public Works                  | The district utilizes the services of the Borough for snow removal and trash pick up services.                                                        | 0                       |
| Professional Staff Development          | The district shares in PD opportunities with the other Gateway Group districts to save costs.                                                         | 0                       |
| Purchasing                              | The district belongs to various co-ops and the ACT and ACES programs.                                                                                 | 0                       |
| Special Education Services              | The district is in a consortium with Gateway, Westville and Woodbury Heights for child study team services.                                           | 0                       |
| Staffing - Other                        | The district has shared services agreements for library specialist and school safety specialist with Gateway Regional                                 | 0                       |
|                                         | Shared service agreement with Woodbury Heights for world language teacher                                                                             | 0                       |
|                                         | Shared service agreement with Westville for master preschool teacher                                                                                  | 0                       |
| Superintendent and Assistant Sup.       | The district shares a Superintendent with Gateway Regional & Westville School Districts.                                                              | 0                       |
| Technology Services                     | Shared service agreement with Gateway Regional for Technology Services                                                                                | 0                       |
| Transportation Services, including Fuel | The district contracts with Gateway Regional for transportation services.                                                                             | 0                       |

Estimated Tax Rates

| Municipality  | Category                                                                                                           | Amount      |
|---------------|--------------------------------------------------------------------------------------------------------------------|-------------|
| National Park | (A) General Fund School Levy                                                                                       | 2,607,041   |
|               | (D) Total School Levy                                                                                              | 2,607,041   |
|               | (B) Estimated Net Taxable Valuation (as of 10/01/25)                                                               | 162,976,200 |
|               | (H) Estimated Equalized Valuation (as of 10/01/25)                                                                 | 273,121,299 |
|               | (C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)           | 1.5996      |
|               | (F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)                    | 1.5996      |
|               | (I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H) | 0.9545      |
|               | (L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)          | 0.9545      |

Employee Contract List for District

| Name             | Category                                                                                  | Measure                 |
|------------------|-------------------------------------------------------------------------------------------|-------------------------|
| Allison Thompson | Job Title                                                                                 | Principal               |
|                  | Job Title II                                                                              | None                    |
|                  | Base Annual Salary Amount                                                                 | \$112,113               |
|                  | Full-Time Equivalent (FTE)                                                                | 1.0                     |
|                  | Shared with Another District?                                                             | N                       |
|                  | Shared County                                                                             | None Reported           |
|                  | Shared District                                                                           | None Reported           |
|                  | Job Title Other District                                                                  | None Reported           |
|                  | Member of Collective Bargaining Unit (CBU)?                                               | N                       |
|                  | Beginning Date of Contract                                                                | 07/01/25                |
|                  | End Date of Contract                                                                      | 06/30/26                |
|                  | Contracted Number of Annual Work Days                                                     | 260                     |
|                  | Contracted Number of Annual Vacation Days                                                 | 15                      |
|                  | Contracted Number of Annual Sick Days                                                     | 12                      |
|                  | Contracted Number of Annual Personal Days                                                 | 3                       |
|                  | Contracted Number of Annual Consulting Days                                               | 0                       |
|                  | Number of Other Contracted Non-Working Days                                               | 2                       |
|                  | Description of Other Contracted Non-Working Days                                          | Family Illness          |
|                  | Total Allowances Amount                                                                   | \$2,100                 |
|                  | Total Bonuses Amount                                                                      | \$0                     |
|                  | Total Stipends Amount                                                                     | \$0                     |
|                  | District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other) | \$0                     |
|                  | District Contributions Above Teacher Contract for Retirement Plans                        | \$0                     |
|                  | Total Contractual Post-Employment Benefit Amount                                          | \$0                     |
|                  | Contractual Post-Employment Benefit Description of Payout of Sick days                    | Not eligible for payout |
|                  | Contractual Post-Employment Benefit Description of Payout of Vacation days                | Not eligible for payout |
|                  | Contractual Post-Employment Benefit Description of Payout of Personal days                | Not eligible for payout |
|                  | Contractual Post-Employment Benefit Description of Other Benefits 1                       | None Reported           |
|                  | Contractual Post-Employment Benefit Description of Other Benefits 2                       | None Reported           |

Employee Contract List for District

| Name             | Category                                                                                 | Measure                            |
|------------------|------------------------------------------------------------------------------------------|------------------------------------|
| Allison Thompson | Contractual Post-Employment Benefit Description of Other Benefits 3                      | None Reported                      |
|                  | Total Other/In-Kind Remuneration Amount                                                  | \$0                                |
|                  | Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash     | None Reported                      |
|                  | Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash | None Reported                      |
|                  | Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash | None Reported                      |
|                  | Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1          | None Reported                      |
|                  | Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2          | None Reported                      |
|                  | Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3          | None Reported                      |
|                  | Additional Comment 1                                                                     | Does not meet eligibility criteria |
|                  | Additional Comment 2                                                                     | None Reported                      |
|                  | Additional Comment 3                                                                     | None Reported                      |
| Caleigh Heenan   | Job Title                                                                                | Other                              |
|                  | Job Title II                                                                             | Dean of Students                   |
|                  | Base Annual Salary Amount                                                                | \$97,126                           |
|                  | Full-Time Equivalent (FTE)                                                               | 1.0                                |
|                  | Shared with Another District?                                                            | N                                  |
|                  | Shared County                                                                            | None Reported                      |
|                  | Shared District                                                                          | None Reported                      |
|                  | Job Title Other District                                                                 | None Reported                      |
|                  | Member of Collective Bargaining Unit (CBU)?                                              | N                                  |
|                  | Beginning Date of Contract                                                               | 07/01/25                           |
|                  | End Date of Contract                                                                     | 06/30/26                           |
|                  | Contracted Number of Annual Work Days                                                    | 206                                |
|                  | Contracted Number of Annual Vacation Days                                                | 5                                  |
|                  | Contracted Number of Annual Sick Days                                                    | 10                                 |
|                  | Contracted Number of Annual Personal Days                                                | 3                                  |
|                  | Contracted Number of Annual Consulting Days                                              | 0                                  |
|                  | Number of Other Contracted Non-Working Days                                              | 2                                  |
|                  | Description of Other Contracted Non-Working Days                                         | Family Illness                     |

Employee Contract List for District

| Name            | Category                                                                                  | Measure                            |
|-----------------|-------------------------------------------------------------------------------------------|------------------------------------|
| Caleigh Heenan  | Total Allowances Amount                                                                   | \$900                              |
|                 | Total Bonuses Amount                                                                      | \$0                                |
|                 | Total Stipends Amount                                                                     | \$0                                |
|                 | District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other) | \$335                              |
|                 | District Contributions Above Teacher Contract for Retirement Plans                        | \$0                                |
|                 | Total Contractual Post-Employment Benefit Amount                                          | \$0                                |
|                 | Contractual Post-Employment Benefit Description of Payout of Sick days                    | Not eligible for payout            |
|                 | Contractual Post-Employment Benefit Description of Payout of Vacation days                | Not eligible for payout            |
|                 | Contractual Post-Employment Benefit Description of Payout of Personal days                | Not eligible for payout            |
|                 | Contractual Post-Employment Benefit Description of Other Benefits 1                       | None Reported                      |
|                 | Contractual Post-Employment Benefit Description of Other Benefits 2                       | None Reported                      |
|                 | Contractual Post-Employment Benefit Description of Other Benefits 3                       | None Reported                      |
|                 | Total Other/In-Kind Remuneration Amount                                                   | \$0                                |
|                 | Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash      | None Reported                      |
|                 | Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash  | None Reported                      |
|                 | Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash  | None Reported                      |
|                 | Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1           | None Reported                      |
|                 | Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2           | None Reported                      |
|                 | Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3           | None Reported                      |
|                 | Additional Comment 1                                                                      | Does not meet eligibility criteria |
|                 | Additional Comment 2                                                                      | None Reported                      |
|                 | Additional Comment 3                                                                      | None Reported                      |
| Shared Services | Job Title                                                                                 | Superintendent                     |
|                 | Job Title                                                                                 | Business Administrator             |
|                 | Job Title                                                                                 | Board Secretary                    |
|                 | Job Title II                                                                              | None                               |
|                 | Job Title II                                                                              | None                               |
|                 | Job Title II                                                                              | None                               |
|                 | Base Annual Salary Amount                                                                 | \$0                                |

Employee Contract List for District

| Name            | Category                                    | Measure                |
|-----------------|---------------------------------------------|------------------------|
| Shared Services | Base Annual Salary Amount                   | \$0                    |
|                 | Base Annual Salary Amount                   | \$0                    |
|                 | Full-Time Equivalent (FTE)                  | 0.0                    |
|                 | Full-Time Equivalent (FTE)                  | 0.0                    |
|                 | Full-Time Equivalent (FTE)                  | 0.0                    |
|                 | Shared with Another District?               | Y                      |
|                 | Shared with Another District?               | Y                      |
|                 | Shared with Another District?               | Y                      |
|                 | Shared County                               | 15                     |
|                 | Shared County                               | 15                     |
|                 | Shared County                               | 15                     |
|                 | Shared District                             | 1715                   |
|                 | Shared District                             | 1715                   |
|                 | Shared District                             | 1715                   |
|                 | Job Title Other District                    | Superintendent         |
|                 | Job Title Other District                    | Business Administrator |
|                 | Job Title Other District                    | Board Secretary        |
|                 | Member of Collective Bargaining Unit (CBU)? | N                      |
|                 | Member of Collective Bargaining Unit (CBU)? | N                      |
|                 | Member of Collective Bargaining Unit (CBU)? | N                      |
|                 | Beginning Date of Contract                  | 07/01/25               |
|                 | Beginning Date of Contract                  | 07/01/25               |
|                 | Beginning Date of Contract                  | 07/01/25               |
|                 | End Date of Contract                        | 06/30/26               |
|                 | End Date of Contract                        | 06/30/26               |
|                 | End Date of Contract                        | 06/30/26               |
|                 | Contracted Number of Annual Work Days       | 0                      |
|                 | Contracted Number of Annual Work Days       | 0                      |
|                 | Contracted Number of Annual Work Days       | 0                      |

Employee Contract List for District

| Name            | Category                                                                                  | Measure       |
|-----------------|-------------------------------------------------------------------------------------------|---------------|
| Shared Services | Contracted Number of Annual Vacation Days                                                 | 0             |
|                 | Contracted Number of Annual Vacation Days                                                 | 0             |
|                 | Contracted Number of Annual Vacation Days                                                 | 0             |
|                 | Contracted Number of Annual Sick Days                                                     | 0             |
|                 | Contracted Number of Annual Sick Days                                                     | 0             |
|                 | Contracted Number of Annual Sick Days                                                     | 0             |
|                 | Contracted Number of Annual Personal Days                                                 | 0             |
|                 | Contracted Number of Annual Personal Days                                                 | 0             |
|                 | Contracted Number of Annual Personal Days                                                 | 0             |
|                 | Contracted Number of Annual Consulting Days                                               | 0             |
|                 | Contracted Number of Annual Consulting Days                                               | 0             |
|                 | Contracted Number of Annual Consulting Days                                               | 0             |
|                 | Number of Other Contracted Non-Working Days                                               | 0             |
|                 | Number of Other Contracted Non-Working Days                                               | 0             |
|                 | Number of Other Contracted Non-Working Days                                               | 0             |
|                 | Description of Other Contracted Non-Working Days                                          | None Reported |
|                 | Description of Other Contracted Non-Working Days                                          | None Reported |
|                 | Description of Other Contracted Non-Working Days                                          | None Reported |
|                 | Total Allowances Amount                                                                   | \$0           |
|                 | Total Allowances Amount                                                                   | \$0           |
|                 | Total Allowances Amount                                                                   | \$0           |
|                 | Total Bonuses Amount                                                                      | \$0           |
|                 | Total Bonuses Amount                                                                      | \$0           |
|                 | Total Bonuses Amount                                                                      | \$0           |
|                 | Total Stipends Amount                                                                     | \$0           |
|                 | Total Stipends Amount                                                                     | \$0           |
|                 | Total Stipends Amount                                                                     | \$0           |
|                 | District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other) | \$0           |
|                 | District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other) | \$0           |

Employee Contract List for District

| Name            | Category                                                                                  | Measure       |
|-----------------|-------------------------------------------------------------------------------------------|---------------|
| Shared Services | District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other) | \$0           |
|                 | District Contributions Above Teacher Contract for Retirement Plans                        | \$0           |
|                 | District Contributions Above Teacher Contract for Retirement Plans                        | \$0           |
|                 | District Contributions Above Teacher Contract for Retirement Plans                        | \$0           |
|                 | Total Contractual Post-Employment Benefit Amount                                          | \$0           |
|                 | Total Contractual Post-Employment Benefit Amount                                          | \$0           |
|                 | Total Contractual Post-Employment Benefit Amount                                          | \$0           |
|                 | Contractual Post-Employment Benefit Description of Payout of Sick days                    | N/A           |
|                 | Contractual Post-Employment Benefit Description of Payout of Sick days                    | N/A           |
|                 | Contractual Post-Employment Benefit Description of Payout of Sick days                    | N/A           |
|                 | Contractual Post-Employment Benefit Description of Payout of Vacation days                | N/A           |
|                 | Contractual Post-Employment Benefit Description of Payout of Vacation days                | N/A           |
|                 | Contractual Post-Employment Benefit Description of Payout of Vacation days                | N/A           |
|                 | Contractual Post-Employment Benefit Description of Payout of Personal days                | N/A           |
|                 | Contractual Post-Employment Benefit Description of Payout of Personal days                | N/A           |
|                 | Contractual Post-Employment Benefit Description of Payout of Personal days                | N/A           |
|                 | Contractual Post-Employment Benefit Description of Other Benefits 1                       | None Reported |
|                 | Contractual Post-Employment Benefit Description of Other Benefits 1                       | None Reported |
|                 | Contractual Post-Employment Benefit Description of Other Benefits 1                       | None Reported |
|                 | Contractual Post-Employment Benefit Description of Other Benefits 2                       | None Reported |
|                 | Contractual Post-Employment Benefit Description of Other Benefits 2                       | None Reported |
|                 | Contractual Post-Employment Benefit Description of Other Benefits 2                       | None Reported |
|                 | Contractual Post-Employment Benefit Description of Other Benefits 3                       | None Reported |
|                 | Contractual Post-Employment Benefit Description of Other Benefits 3                       | None Reported |
|                 | Contractual Post-Employment Benefit Description of Other Benefits 3                       | None Reported |
|                 | Total Other/In-Kind Remuneration Amount                                                   | \$0           |
|                 | Total Other/In-Kind Remuneration Amount                                                   | \$0           |
|                 | Total Other/In-Kind Remuneration Amount                                                   | \$0           |
|                 | Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash      | None Reported |

Employee Contract List for District

| Name            | Category                                                                                 | Measure                                                                        |
|-----------------|------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|
| Shared Services | Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash     | None Reported                                                                  |
|                 | Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash     | None Reported                                                                  |
|                 | Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash | None Reported                                                                  |
|                 | Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash | None Reported                                                                  |
|                 | Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash | None Reported                                                                  |
|                 | Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash | None Reported                                                                  |
|                 | Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash | None Reported                                                                  |
|                 | Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash | None Reported                                                                  |
|                 | Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1          | None Reported                                                                  |
|                 | Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1          | None Reported                                                                  |
|                 | Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1          | None Reported                                                                  |
|                 | Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2          | None Reported                                                                  |
|                 | Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2          | None Reported                                                                  |
|                 | Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2          | None Reported                                                                  |
|                 | Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2          | None Reported                                                                  |
|                 | Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3          | None Reported                                                                  |
|                 | Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3          | None Reported                                                                  |
|                 | Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3          | None Reported                                                                  |
|                 | Additional Comment 1                                                                     | Shared services for Auperintendent between Gateway, National Park & Westville. |
|                 | Additional Comment 1                                                                     | Shared services for business office with Gateway Regional.                     |
|                 | Additional Comment 1                                                                     | Shared services for business office with Gateway Regional.                     |
|                 | Additional Comment 2                                                                     | Received \$15,000 in salary for National Park Superintendent services.         |
|                 | Additional Comment 2                                                                     | None Reported                                                                  |
|                 | Additional Comment 2                                                                     | None Reported                                                                  |
|                 | Additional Comment 3                                                                     | None Reported                                                                  |
|                 | Additional Comment 3                                                                     | None Reported                                                                  |
|                 | Additional Comment 3                                                                     | None Reported                                                                  |