

Advertised Enrollments

Pupil Enrollment Categories	10-15-2021 Actual	10-15-2022 Actual	10-13-2023 Estimate
On Roll Regular Full-Time	259.0	260.0	267.0
On Roll Special Ed Full-Time	43.0	47.0	42.0
On Roll Subtotal	302.0	307.0	309.0
In Private School Placements	0.0	0.0	4.0
Sent to Other Districts Regular	124.0	121.0	111.0
Sent to Other Districts Special Ed	25.0	29.0	37.0
Received	5.0	7.0	0.0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	5,694,544	5,808,435	5,924,604
	Total Tuition	10-1300	10,250	10,000	0
	Transportation Fees from Other Local Education Authorities	10-1420-1440	0	70,000	85,000
	Unrestricted Miscellaneous Revenues	10-1XXX	150,715	150,500	150,500
	Interest Earned on Capital Reserve Funds	10-1XXX	25	100	100
	Total Revenues from Local Sources		5,855,534	6,039,035	6,160,204
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	84,857	84,857	95,779
	Extraordinary Aid	10-3131	38,792	0	0
	Categorical Special Education Aid	10-3132	319,828	319,828	472,512
	Equalization Aid	10-3176	1,319,670	1,798,842	1,979,677
	Categorical Security Aid	10-3177	34,353	34,353	64,624
	Other State Aids	10-3XXX	580	0	0
	Total Revenues from State Sources		1,798,080	2,237,880	2,612,592
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	691,041	548,455
	Adjustment for Prior Year Encumbrances		0	155,958	0
	Actual Revenues (Over)/Under Expenditures		462,830	0	0
General Fund Revenues	Total Operating Budget		8,116,444	9,123,914	9,321,251
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	13,668	0	0
	Total Revenues from Local Sources	20-1XXX	13,668	0	0
Special Revenue Fund Revenues from State Sources	Preschool Education Aid	20-3218	0	322,776	341,688
	Other Restricted Entitlements	20-32XX	2,006	0	0
	Total Revenues from State Sources		2,006	322,776	341,688
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	46,278	42,616	36,224
	Title II	20-4451-4455	8,591	7,746	6,584
	Title IV	20-4471-4474	10,000	10,000	8,500
	Arp-Idea Preschool	20-4409	1,190	0	0
	Arp-Idea Basic	20-4419	13,946	0	0
	I.D.E.A. Part B (Handicapped)	20-4420-4429	92,344	93,996	77,260
	CRRSA Act-ESSER II	20-4534	155,618	0	0

Advertised Revenues

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Revenues from Federal Sources	CRRSA Act-Learning Acceleration Grant	20-4535	20,281	0	0
	Other	20-4XXX	30,117	25,847	22,100
	CRRSA Act-Mental Health Grant	20-4536	40,500	0	0
	Total Revenues from Federal Sources		418,865	180,205	150,668
Special Revenue Fund Revenues from Other Sources	Actual Revenues (Over)/Under Expenditures-Student Activity Fund		-3,730	0	0
Special Revenue Fund Revenues	Total Grants and Entitlements		430,809	502,981	492,356
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	710,863	682,209	649,349
	Total Revenues from Local Sources		710,863	682,209	649,349
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	140,529	134,864	128,368
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	1	2
	Total Local Repayment of Debt		851,392	817,074	777,719
Debt Service Fund Revenues	Total Repayment of Debt		851,392	817,074	777,719
All Fund Revenues	Total Revenues/Sources		9,398,645	10,443,969	10,591,326
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		9,398,645	10,443,969	10,591,326

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	2,069,503	2,127,902	2,078,639
	Special Education-Instruction	11-2XX-100-XXX	406,678	510,106	461,750
	Basic Skills/Remedial-Instruction	11-230-100-XXX	187,051	140,359	213,660
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	13,364	14,716	14,780
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,394,710	2,749,008	2,639,285
	Undistributed Expenditures-Health Services	11-000-213-XXX	86,668	85,965	98,078
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	118,570	115,500	150,500
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	172,266	242,766	299,117
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	44,594	49,222	50,610
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	73,086	80,698	88,993
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	4,478	8,725	8,500
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	277,497	300,367	300,200
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	119,844	122,139	124,878
	Undistributed Expenditures-Central Services	11-000-251-XXX	21,329	28,000	24,090
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	563,078	688,453	658,515
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	434,616	513,461	734,286
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	1,127,152	1,344,467	1,373,310
	Total Undistributed Expenditures		5,437,888	6,328,771	6,550,362
General Fund Current Expenses	Total General Current Expense		8,114,484	9,121,854	9,319,191
Capital Outlay	Facilities Acquisition and Construction Services	12-000-400-XXX	1,960	1,960	1,960
	Interest Deposit to Capital Reserve	10-604	0	100	100
	Total Capital Outlay		1,960	2,060	2,060
General Fund Expenses and Transfers	General Fund Grand Total		8,116,444	9,123,914	9,321,251
Special Revenue Fund Expenses for Grants and Entitlements	Student Activity Fund	20-475-XXX-XXX	9,938	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	0	173,471	244,028
	Support Services	20-218-200-XXX	0	147,305	95,704
	Facility Acquisition and Construction Services	20-218-400-XXX	0	2,000	1,956
	Total Preschool Education Aid	20-218-XXX-XXX	0	322,776	341,688

Advertised Appropriations

Budget Category	Description	Account	2021-22 Actual	2022-23 Revised	2023-24 Proposed
Special Revenue Fund Expenses for Other State Projects	Nonpublic Textbooks	20-XXX-XXX-XXX	1,240	0	0
	Nonpublic Technology Initiative	20-XXX-XXX-XXX	766	0	0
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	2,006	322,776	341,688
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	46,278	42,616	36,224
	Title II	20-XXX-XXX-XXX	8,591	7,746	6,584
	Title IV	20-XXX-XXX-XXX	10,000	10,000	8,500
	I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	92,344	93,996	77,260
	Arp- Idea Basic Grant Program	20-223-xxx-xxx	13,946	0	0
	Arp-Idea Preschool Grant Program	20-224-xxx-xxx	1,190	0	0
	Other	20-XXX-XXX-XXX	30,117	25,847	22,100
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	155,618	0	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	20,281	0	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	40,500	0	0
	Total Federal Projects	20-XXX-XXX-XXX	418,865	180,205	150,668
Special Revenue Fund Expenses	Total Special Revenue Funds		430,809	502,981	492,356
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	851,392	817,074	777,719
	Total Debt Service Funds		851,392	817,074	777,719
All Fund Expenses	Total Expenditures/Appropriations		9,398,645	10,443,969	10,591,326
Expenses Net of Transfers	Total Expenditures Net of Transfers		9,398,645	10,443,969	10,591,326

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2021	Audited Balance 06/30/2022	Estimated Balance 06/30/2023	Estimated Balance 06/30/2024
Unrestricted	General Operating Budget	340,155	364,587	364,030	250,000
	Repayment of Debt	3	3	2	0
Restricted for General Operating Budget	Capital Reserve	250,844	250,844	250,944	251,044
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	1,483,071	1,124,909	434,425	0
	Unemployment Fund	0	0	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	150,000	150,000	150,000	150,000
	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
Restricted for Special Revenue Fund	Student Activity Fund	52,702	56,432	56,432	56,432
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2020-21 Actual Costs	2021-22 Actual Costs	2022-23 Original Budget	2022-23 Revised Budget	2023-24 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$16,947	\$17,611	\$18,017	\$20,131	\$20,341
Total Classroom Instruction	\$10,450	\$11,177	\$11,390	\$12,674	\$12,749
Classroom-Salaries and Benefits	\$9,411	\$10,002	\$10,642	\$11,606	\$11,828
Classroom-General Supplies and Textbooks	\$743	\$768	\$221	\$472	\$260
Classroom-Purchased Services	\$296	\$407	\$527	\$596	\$660
Total Support Services	\$2,388	\$2,229	\$2,391	\$2,805	\$3,009
Support Services-Salaries and Benefits	\$1,832	\$1,735	\$1,910	\$2,108	\$2,348
Total Administrative Costs	\$1,805	\$1,911	\$1,921	\$2,010	\$2,001
Administration Salaries and Benefits	\$1,592	\$1,652	\$1,626	\$1,693	\$1,705
Total Operations and Maintenance of Plant	\$2,260	\$2,243	\$2,261	\$2,584	\$2,525
Operations and Maintenance-Salaries and Benefits	\$1,045	\$1,126	\$1,120	\$1,167	\$1,243
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$39	\$47	\$49	\$51	\$50
Total Equipment Costs	\$317	\$0	\$0	\$7	\$6
Legal Costs	\$34	\$37	\$47	\$54	\$49
Employee Benefits as a percentage of salaries*	34.20%	34.42%	37.86%	37.55%	36.10%

*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.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2022-23 revised appropriations and the 2023-24 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.

Unusual Revenues and Appropriations

Line Number	Source	Amount	Explanation
300	Edison Energy	150,000	Revenue from SREC sales

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	The Pohatcong Township BOE provides business services to the Alpha School, Bloomsbury School, Washington Borough School and Greenwich Township School by way of an interlocal services agreement	0
Curriculum Services	Pohatcong participates in cluster wide curriculum development and coordination.	0
Purchasing	Participates in the HCESC cooperative purchasing program.	0
	Participates in the ACES cooperative purchasing program.	0
	Participates in the ACT cooperative purchasing program.	0
Staffing - Other	Pohatcong shares an Art teacher with the Bloomsbury School District.	0
	Pohatcong shares a Spanish teacher with the Greenwich Township School District.	0
Transportation Services, including Fuel	Pohatcong participates in transportation jointures with the Alpha School and contracts with WCSSSD for special education, NP and extracurricular transportation	0

Estimated Tax Rates

Municipality	Category	Amount
Pohatcong Township	(A) General Fund School Levy	5,924,604
	(D) Total School Levy	6,573,953
	(B) Estimated Net Taxable Valuation (as of 02/07/23)	345,167,090
	(H) Estimated Equalized Valuation (as of 02/07/23)	450,609,778
	(C) Estimated 2023-24 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	1.7164
	(F) Estimated 2023-24 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	1.9046
	(I) Estimated 2023-24 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	1.3148
	(L) Estimated 2023-24 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	1.4589

Employee Contract List for District

Name	Category	Measure
Diane Mandry	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$153,875
	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	07/01/19
	End Date of Contract	06/30/24
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	25
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$2,247
	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	\$29,795
	Contractual Post-Employment Benefit Description of Payout of Sick days	Per current applicable statutes
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Paid 1/260 of salary for remaining CY vacation days not to exceed 40 in total
	Contractual Post-Employment Benefit Description of Payout of Personal days	N/A
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported

Employee Contract List for District

Name	Category	Measure
Diane Mandry	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	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Keith Kullman	Job Title	Principal
	Job Title II	None Reported
	Base Annual Salary Amount	\$115,000
	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	07/01/22
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4	

Employee Contract List for District

Name	Category	Measure
Keith Kullman	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$1,104
	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 allowed by contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not allowed by contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not allowed by contract
	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	\$5,000
	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	Payment received for waiving health benefits
	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	None Reported
	Additional Comment 2	None Reported
Additional Comment 3	None Reported	

Employee Contract List for District

Name	Category	Measure
Sarah Santini	Job Title	Coordinator/Director/Manager/Supervisor
	Job Title II	CST Supervisor
	Base Annual Salary Amount	\$84,666
	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	07/01/22
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	200
	Contracted Number of Annual Vacation Days	0
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	0
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$1,104
	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 allowed by contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not allowed by contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not allowed by contract
	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
Sarah Santini	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	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Tim Mantz	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$298,830
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	41
	Shared District	5480
	Job Title Other District	SBA
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/22
	End Date of Contract	06/30/23
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	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	0	

Employee Contract List for District

Name	Category	Measure
Tim Mantz	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$0
	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 allowed by contract
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Not allowed by contract
	Contractual Post-Employment Benefit Description of Payout of Personal days	Not allowed by contract
	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	Shared with the Alpha, Bloomsbury, Greenwich Township and Washington Boro's BOE's to provide business services.	
Additional Comment 2	None Reported	
Additional Comment 3	None Reported	