

Transitional Aid Application for Calendar Year 2021
Division of Local Government Services
Department of Community Affairs

General Instructions: This application must be submitted in its entirety by April 9, 2020 for funding consideration under this program. Information contained in the application is subject to independent verification by the Division. Refer to Local Finance Notice 2021-6_ when preparing this application for specific instructions and definitions and review the Submission Checklist on Page 7 of the Local Finance Notice.

Name of Municipality:		City of Atlantic City		County:	Atlantic
Contact Person:		Adetoro Aboderin		Title:	Chief Financial Officer
Phone:	609-347-5800	Fax:	609-347-6110	E-mail:	aaboderin@cityofatlanticcity.org

I. Aid History

List amount of Transitional Aid received for the last three years, if any:

CY 2020	CY 2019	CY2018
\$2,817,750.00	\$3,315,000.00	\$3,900,000.00

II. Aid Request for Application Year: (All municipalities currently operating under a Transitional Aid MOU are advised that a decrease from prior year funding should be anticipated.)

Amount of aid requested for the Application Year:	\$2,395,087.50
--	-----------------------

If not seeking a decrease, a letter from the Mayor is required. See Local Finance Notice 2021-6

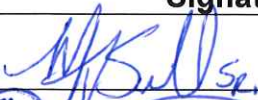



III. Submission Requirements

The following items must be submitted with, or prior to, submission of this application. Indicate date of submission of each.

Item	Date Submitted to DLGS
2021 Annual Financial Statement	Not Yet Submitted
2020 Annual Audit	Not Yet Submitted
2020 Corrective Action Plan	Not Yet Submitted
Application Year Introduced Budget	April 21, 2021
Budget Documentation Submitted to Governing Body	April 12, 2021

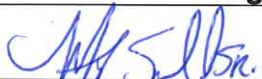
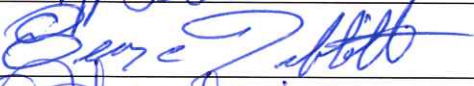
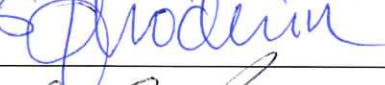
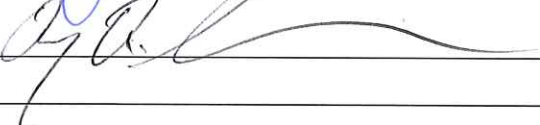
IV.A Application Certification

The undersigned herewith certify that they have reviewed this application and, individually, believes the contents to be true and accurately portray the circumstances regarding the municipality's fiscal practices and need for financial assistance. By submitting the application, the municipality acknowledges that the law provides that the decision of the Director regarding aid awards is final and not subject to appeal.

Official	Signature	Date
Mayor/Chief Executive Officer		4-9-21
Governing Body Presiding Officer		4-9-21
Chief Financial Officer		4/9/2021
Chief Administrative Officer		

IV.B CY2020 Transitional Aid Recipients Applying in 2021

CY2021 Municipalities operating under a Memorandum of Understanding ("MOU") must certify that they are in substantial compliance with all conditions and requirements of the MOU.

Official	Signature	Date
Mayor/Chief Executive Officer		4-9-21
Governing Body Presiding Officer		4-9-21
Chief Financial Officer		4/9/2021
Chief Administrative Officer		9 Apr 21

V-A. Explanation of Need for Transitional Aid

Explain the circumstances that warrant Transitional Aid in narrative form. Include factors that result in a constrained ability to raise sufficient revenues to meet budgetary requirements, and if such revenues were raised, how it would jeopardize the fiscal integrity of the municipality.

The excessive number of tax appeals the City experienced over the past few years resulted in large overpayments, and the issuance of a Tax Appeal Refunding Bond. This led to a devastating decrease in the Ratables from \$20 billion in 2008 to \$2.524 in 2019 and \$2.429 for the 2021 Budget Year. (Excluding the Casino PILOT properties)

In addition, the City had another judgement against it in 2019 for the Hard Rock Casino.

V-B. Demonstration of Revenue Loss/Substantial Cost Increase

Show: (1) specific, extraordinary revenue losses, but not as the aggregate of many revenue line items; and (2) specific, extraordinary increases in appropriations, but not as the aggregate of many appropriation line items. Describe the item in the cell below each entry. If applicable, indicate in the description of the extraordinary increase in expenditure if the increase was the result of a policy decision made by the municipality (i.e. a back-loaded debt service schedule, deferred payment, costs associated with additional hires, etc.)

Revenue or Appropriation	2019 Value	2020 Value	Amount of Loss/Increase
	\$950,000	\$1,500,000	\$550,000
Description:	Interest on Investments		
	\$69,699,000	\$86,200,000	\$16,501,000
Description:	Casino - PILOT		
	\$13,810,000	\$ -0-	(\$13,810,000)
Description:	Investment Alternative Tax		
	29,803,682	27,258,988	(\$2,544,694)
Description:	Consolidated Municipal Property Tax Relief Aid		
	\$11,457,032	\$14,001,726	\$2,544,694
Description:	Energy Receipts Tax		
	\$2,400,000	\$1,200,000	(\$1,200,000)
Description:	Uniform Construction Code Fees		
	\$1,100,000	\$ -0-	(\$1,100,000)
Description:	Reserve for Sale of Municipal Properties		

V-C. Actions to Reduce Future Need for Aid

Detail the steps the municipality is taking to reduce the need for future aid. Include details about shared services and consolidation, long-term cost cutting and enhanced revenue plans, impact of new development, potential for grants to offset costs, and estimated short and long-term annual savings.

These steps should demonstrate initiatives taken to bring structural balance to the Municipality's finances and shall include, but are not limited to the following:

Use additional pages if necessary

- Efforts to bring economic development to the Municipality; and
- A plan to constrain or reduce staffing costs through collective negotiation, attrition, consolidation, restructuring, or other personnel actions; and
- A plan to eliminate, reduce or constrain the costs of non-essential services and activities; and
- A plan to maximize recurring revenues, including, as appropriate: updating fees, fines and penalties; maximizing enforcement of delinquencies; and selling surplus land and property; and
- A plan to address findings contained in various audits, investigations, and reports with respect to the Municipality, including municipal audits, applicable State Comptroller and State Auditor reports and audits, federal program audits, and other audits as identified by the Director.

The newly revamped Planning & Development Department is working on the City's Master Plan and working to attract new & viable industry & development to the City.

The highly qualified Director of the department is working to bring greater confidence to the redevelopment process. She is actively looking at the list of abandoned properties to auction them and get them back on the City's tax rolls.

The Atlantic City Project Initiatives Office continues to work on improving communications between the City, its residents, redevelopers, and other key stakeholders.

The City has successfully negotiated a sustainable contract with its non-uniformed bargaining units.

The City completed a revaluation of real estate properties to stabilize property assessments throughout the City and hopes to have the new defendable values on the books for 2020.

The PILOT program continues for the Casinos.

The City is working more closely with the CRDA & the State to provide funding for additional Street Paving, the Police Department etc.

Atlantic County is paying up to \$915,000 in tipping fees on behalf of the City.

V-D. Discussion of Health Benefits

Skip this section if using SHBP. If not using SHBP, explain why the municipality's current health benefits plan is cheaper, or what other reasons exist to reject this alternative. Additionally, list all brokers (primary broker or risk manager, all co-brokers, and sub-brokers) together with their compensation for the current and prior two fiscal years. Compensation must be disclosed in this section whether provided directly by the municipality or as a commission from the insurance provider. It is the municipality's right, and obligation, to determine whether the broker is compensated with commission in order to fully complete this section. If commissions are being earned, provide both how the commission is calculated (percentage of premium or self-insurance) and the actual \$ value of the commission received in each year.

The City is currently using the State Health Benefits Plan for its employees & retirees.

The City does not currently have a Broker of Record for Health Services. We did not have one for 2020 either

<u>2018</u>	<u>2019</u>
\$50,000.00	\$20,833.02

Risk Management Broker: Willis of New Jersey, Inc.

<u>2018</u>	<u>2019</u>	<u>2020</u>
\$52,043.00	\$42,833.00	\$69,157.67

VI. Historical Fiscal Statistics

Item	2019	2020	Introduced Application Year
1. Property Tax/Budget Information			
Municipal tax rate	\$1.799	\$1.702	\$1.648
Municipal Purposes tax levy	\$45,424,399.00	\$42,741,066.42	\$40,031,610.47
Municipal Open Space tax levy	\$-0-	\$-0-	\$-0-
Total general appropriations	\$207,711,277.00	\$245,052,297.99	\$203,068,939.52

2. Cash Status Information			
% Of current taxes collected	94.84%	97.60%	%
% Used in computation of reserve	94.52%	95.00%	95%
Reserve for uncollected taxes	\$5,505,836.00	\$5,390,393.21	\$4,763,068.15
Total year end cash surplus	\$(8,414,223.46)	\$14,283,026.59	
Total non-cash surplus	\$28,572,564.59	\$14,604,963.49	
Year end deferred charges	\$4,922,962.24	\$3,692,222.24	

3. Assessment Data			
Assessed value (as of 1/10)	\$2,524,921,690.00	\$2,509,823,023.00	\$2,429,644,683.00
Average Residential Assessment	\$121,200.00	\$124,426.00	\$122,867.00
Number of tax appeals granted	2,102	1,884	
Amount budgeted for tax appeals	\$1,237,387.67	\$1,237,387.67	\$1,237,387.67
Refunding bonds for tax appeals	\$-0-	\$-0-	\$-0-

4. Staffing Levels			
Total Number of Sworn Police -	251	252	265
Total S&W Expenditures	\$27,345,436.00	\$26,697,344.00	\$27,829,191.96
Class 2 and Class 3 Officers	64	64	64
Total S&W Expenditures	\$1,500,000.00	\$1,500,000.00	\$1,500,000.00
Uniformed Fire - Staff Number	175	190	189
Total S&W Expenditures	\$18,639,459.00	\$19,077,687.00	\$18,553,621.00
Number of Other Full-time Employees	435	457	467
Total S&W Expenditures	\$21,940,279.77	\$23,788,466.50	\$226,765,256.18
Number of Other Part-time Employees	58	58	58
Total S&W Expenditures	\$1,174,107.23	\$1,197,311.50	\$1,220,979.86

5. Impact of Proposed Tax Levy

			Amount
Current Year Taxable Value			2,429,644,683
Introduced Tax Levy			40,031,610.47
Proposed Municipal Tax Rate	1.648	Average Res. Value (#4 above)	122,867.00
Current Year Taxes on Average Residential Value (#4 above)			1,884
Prior Year Taxes on Average Residential Value			124,426.00
Proposed Increase in average residential taxes			-0-

VII. Application Year Budget Information

A. Year of latest revaluation/reassessment	2020
A1. Most current equalized ratio	93.15

B. Proposed Budget – Appropriation Cap Information

Item	Yes	No
1. Was an appropriation cap index rate ordinance adopted last year? If YES: % that was used	X	
2. Amount of appropriation cap bank available going into this year		
3. Is the Application Year budget at (appropriation) cap? If NO, amount of remaining balance		X
4. Does the Application Year anticipate use of a waiver to exceed the appropriation cap? If YES, amount:		X

C. List the five largest item appropriation increases:

Appropriation	Prior Year Actual	Application Year Proposed	\$ Amount of Increase
Debt Service	36,891,490.26	38,325,339.36	1,433,849.10
Police & Firemen's Retirement System	12,949,844.00	13,372,250.85	422,406.85
Dept of Health & Human Svcs. – Director's Office: Salaries & Wages	61,600.00	241,378.00	179,778.00
Dept of Health & Human Svcs. – Rec & Cultural Affairs: S & W	825,000.00	1,000,000.00	175,000.00
Dept of Public Works. – Director's Office: Salaries & Wages	754,000.00	866,300.00	112,300.00
Dept of Public Works. – Vehicle Maintenance	2,264,980.00	2,371,588.00	106,608.00

D. List all new property tax funded full-time positions planned in the Application Year:

Department/Agency	Position	Number	Dollar Amount
See Attached Document			

E. Display projected tax levies, local revenues (not grants), anticipated (gradually reduced) Transitional Aid, total salary and wages, and total other expenses projected for the three post-application years:

	Tax Levy	Local Revenues	Transitional Aid	Total S&W	Total OE
First year	37,919,909.64	111,151,000.00	2,035,824.38	78,115,117.38	131,967,330.64
Second year	36,500,324.49	111,301,000.00	1,730,450.72	80,427,970.90	132,579,518.30
Third year	34,983,812.00	111,451,000.00	1,470,883.11	82,809,598.03	132,076,811.09

VIII. Financial Practices

A. Expenditure controls and practices:

Question	Yes	No
1. Is an encumbrance system used for the current fund?	X	
2. Is an encumbrance system used for other funds?	X	
3. Is a general ledger maintained for the current fund?	X	
4. Is a general ledger maintained for other funds?	X	
5. Are financial activities largely automated? If so, please identify system being used.	X	
6. Does the municipality operate the general public assistance program?		X
7. Are expenditures controlled centrally (Yes) or de-centrally by dept. (No)?	X	
8. At any point during the year are expenditures routinely frozen?	X	
9. Has the municipality adopted a cash management plan?	X	
10. Have all negative findings in the prior year's audit report been corrected? If not, be prepared to discuss why not in your application meeting.	X	

B. Risk Management: Indicate ("x") how each type of risk is insured.

Coverage	JIF/HIF	Self	Commercial
General liability		X	Excess
Vehicle/Fleet liability		X	Excess
Workers Compensation		X	Excess
Property Coverage			X
Public Official Liability			X
Employment Practices Liability			X
Environmental			
Health	SHBP		
	X		

C. 1) Salary and Employee Contract Information (when more than one bargaining unit for each category, use average):

Question	Police	Fire	Other Contract	Non-Contract
Year of last salary increase			2021	2020
Average total cost percentage increase	%	%	2%	2%
Last contract settlement date			2019	
Contract expiration date			2021	

2) Explain, if any, actions that have been taken or are under consideration for the Application Year:

Action	Police	Fire	Other Contract	Non-Contract
Furloughs (describe below)				
Wage Freezes (describe below)				
Layoffs (describe below)				

D. Tax Enforcement Practices:

Question	Yes	No
1. Did the municipality complete its accelerated tax sale by December 31, if included in 2020 budget? If not, please include a letter from the tax collector explaining why he/she failed to complete the sale in a timely manner and what the impacts were on cash flow and lost investment earnings.	X	
2. When was the last foreclosure action taken or tax assignment sale held: Date:	1/15/2020 & 9/5/2020	
3. On what dates were tax delinquency notices sent out in 2020: Date:	2/13/2020, 6/9/2020, 8/25/2020, 11/23/2020 & 12/9/2020	
4. Date of last tax sale: Date:	12/18/2020	

E. Specialized Service Delivery:

If the answer to either question is "Yes," provide (as an appendix) a cost justification of maintaining the service without changes.

Service	Yes	No
Sworn police or firefighters are used to handle emergency service call-taking and dispatch (in lieu of civilians)		X
The municipality provides rear-yard solid waste collection through the budget		X

F. Other Financial Practices

1. Amount of interest on investment earned in:

2019	\$2,005,480.00	2020	\$722,771.93	Anticipated Application Year:	\$700,000.00
------	----------------	------	--------------	-------------------------------	--------------

2. List the instruments in which idle funds are invested:

Bank Account	

- 3. What was the average return on investments during 2020?
- 4. Left Blank Intentionally
- 5. The name and firm of the municipality's auditor?
- 6. When was the last time the municipality changed auditors?

2.25%
Ford Scott & Associates
Over 21 years ago

G. Status of Collective Negotiation (Labor) Agreements: List each labor agreement by employee group, contract expiration date, and the status of negotiations of expired contracts.

Employee Group	Expiration Date	Status of Negotiations of Expired Agreement
IAFF	12/31/2022	Signed 8/26/2019
PBA	12/31/2015	No Ongoing Negotiations
Police Superior Officers Association	12/31/2015	No Ongoing Negotiations
White Collar	12/31/2021	
Blue Collar – Teamsters Local 331	12/31/2021	
IBEW	12/31/2021	
Alliance of AC Supervisory Employees	12/31/2021	

H. Tax Abatements. Please provide a detailed discussion of any short-term or long-term tax abatements that are currently in place or are currently being negotiated including the following information:

Project Name/Property	Type of Project	2020 PILOT Billing	2021 Assessed Value	2021 Taxes If Billed in Full at 2020 Total Tax Rate	Term of Tax Abatement
Various PILOTS	PILOT	\$3,730,050.00	\$230,895,700.00	\$9,083,436.84	Various

IX-A. List actions that limited Salary and Wage costs: i.e., layoffs, furloughs, freezes, contract concessions, etc. (See item C-3 in Local Finance Notice for details)

S&W Line Item	Prior Year Actual	Application Year Proposed	Explanation of Change
Compensated Absences	1,000,000.00	700,000.00	Terminal Leave is capped at \$15,000
Longevity			Dollar Amount Capped at 12/31/2018 Rates

IX-B. List actions that limited or reduced Other Expense costs: i.e., reductions, changes, or elimination of services, procurement efficiencies or restraint. Include changes in spending policies that reduce non-essential spending.

Line Item	Prior Year Actual	Application Year Proposed	Explanation of Change
Tippling Fees	-\$0-	-\$0-	The County of Atlantic County is paying up to \$915,000

IX-C. Evaluate existing local revenues, as to whether the rates or collections can be increased or imposed, and if so, how changes will be implemented.

Local Revenues and services provided through the General/Current Fund	Check if services is provided	Are fees charged to cover the costs of the program?	If fees do not cover costs, what is the amount of subsidy?	If there is a subsidy, explain why fees cannot be increased to reduce or eliminate subsidy.
Recreation programs	X			
Sewer Fees	<input type="checkbox"/>			
Water Fees	<input type="checkbox"/>			
Swimming Pool	<input type="checkbox"/>			
Uniform Construction Code	X	Yes		
Uniform Fire Code	X	Yes		
Land Use Fees	X	Yes		
Parking Fees	X	Yes		
Beach Fees	<input type="checkbox"/>			
Insert other local fees below:	<input type="checkbox"/>			
Land Use Escrow fees for in-house staff	X	Yes		
Land Use Escrow fees for independent contractors	X	Yes		

X. Service Delivery

List all services that the municipality contracts to another organization: i.e., shared services with another government agency, including formal and informal shared services, memberships in cooperative purchasing program, private (commercial), or non-profit organization.

Service	Name of Contracted Entity	Estimated Amount of Contract	Year Last Negotiated (as applicable)
Tippling Fees	County of Atlantic	\$915,000	2021
Fuel	Atlantic County Cooperative	\$500,000	2020
Demolition Program	Atlantic County Improvement Authority	\$25,000	2020
Special Tourism Police Officer	Casino Reinvestment Development Authority	\$1,000,000	2020
Various Cooperative Purchasing Program	NJ Department of Purchase & Property	Varies	2021
Various Cooperative Purchasing Program	ESCNJ	Varies	2021
Electric & Natural Gas Supply	South Jersey Power Cooperative	\$1,000,000	2020
Rock Salt	Atlantic County Cooperative	\$500,000	2020
Various Cooperative Purchasing Program	Somerset County Cooperative	Varies	2020
Various Cooperative Purchasing Program	SourceWell Cooperative	Varies	2020
Various Cooperative Purchasing Program	Houston Galveston Cooperative	Varies	2020

Section XI – Impact of Limited or No Aid Award

Describe in detail the impact if aid is not granted for the current fiscal year. Essential services needs should be given priority. List the appropriate category of impact if the aid is not received. Rank each item from both lists as to the order in which elimination will take place. If across the board cuts will be made, indicate under service. **For rank order purposes, consider the two sections as one list. The cuts outlined here are one that the municipality will make absent a grant of aid.**

Rank Order	Department	# of Layoffs	Effective Date	2020 Full Time Staffing	2021 Full Time Staffing	\$ Amount to be Saved

If services will be reduced, describe the service, impact and cost savings associated with it.

Rank Order	Service	Cost Savings	Impact on Services

XII. Agreement to Improve Financial Position of Municipality

If aid is granted, the municipality will be required to submit to certain reporting conditions and oversight as authorized by law and a new Memorandum of Understanding will need to be signed. Please mark each box below indicating that the applicant understands and agrees to comply with these broad reporting and oversight provisions.

	Yes	No
1. Allow the Director of Local Government Services to assign management, financial, and operational specialists to assess your municipal operations.	X	
2. Implement actions directed by the Director to address the findings of Division staff.	X	
3. Enter into a new Memorandum of Understanding and comply with all its provisions, without exception.	X	

XIII. Certification of Past Compliance for Municipalities Currently Operating Under a Transitional Aid MOU:

The undersigned certify that the municipality is in substantial compliance with the conditions and requirements of the 2020 MOU and is operating in good faith to correct those area of noncompliance that have been identified.

Mayor:  Date: 4-9-21
 Chief Financial Officer:  Date: 4/9/2021
 Chief Administrative Officer:  Date: 9 Apr 21


XIV. CAMPS Certification (County and Municipal Personnel System - Civil Service municipalities only)

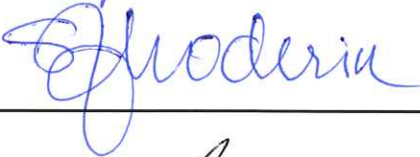
For Civil Service municipalities, the undersigned, being knowledgeable thereof, hereby certify that the municipality has placed the names of all current civil service employees in NJ "CAMPS."

Human Resources or Personnel Director: _____ Date: _____
 Chief Administrative Officer: _____ Date: _____

XV. CERTIFICATION OF APPLICATION FOR TRANSITIONAL AID

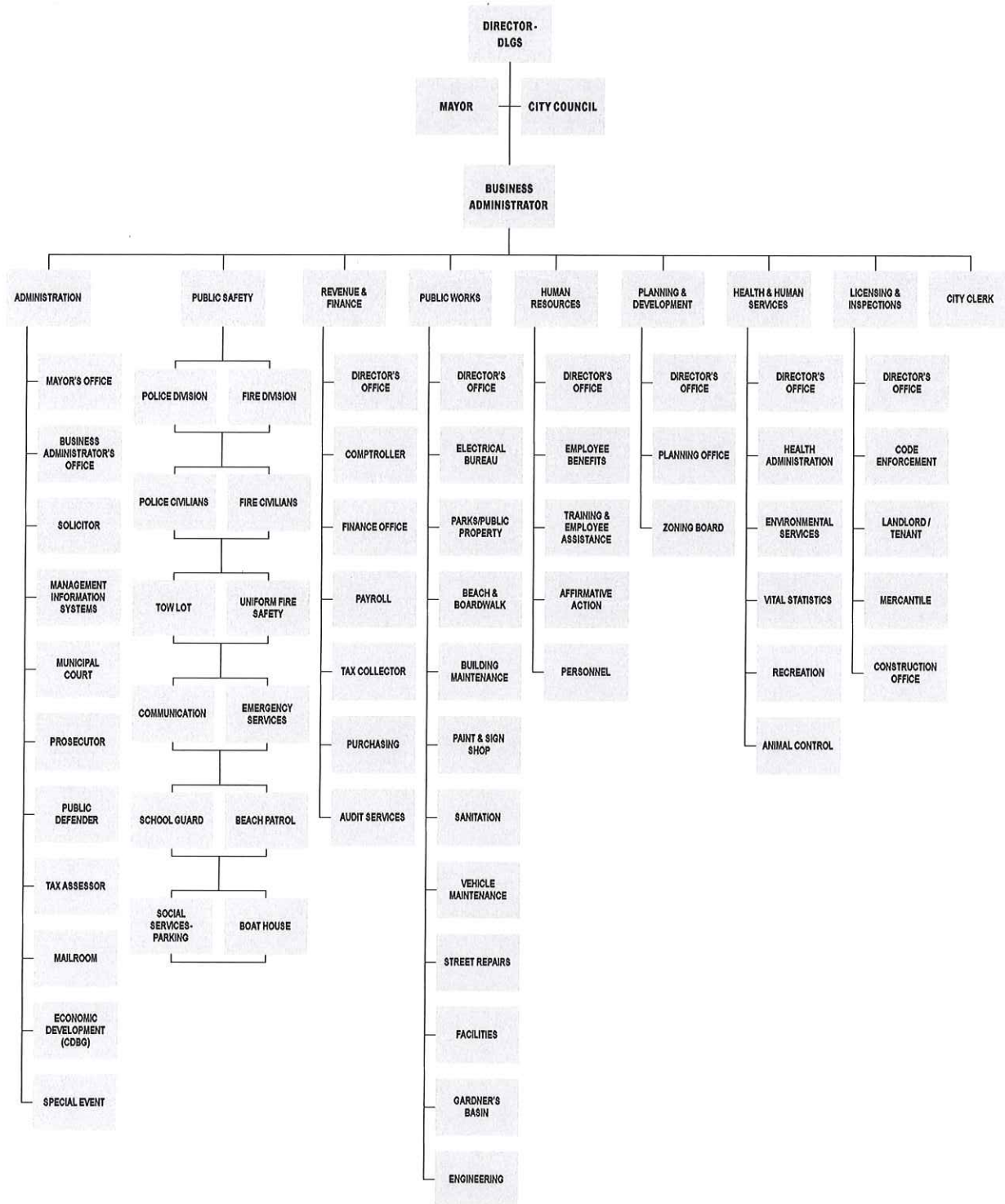
The undersigned acknowledges the municipality must comply with the foregoing requirements to receive Transitional Aid. In addition, included with this application is a copy (printed or electronic) of the budget documentation supporting the budget calculation that was provided to the governing body.

Mayor:  Date: 4-9-21

Chief Financial Officer:  Date: 4/9/2021

Chief Administrative Officer:  Date: 9 April

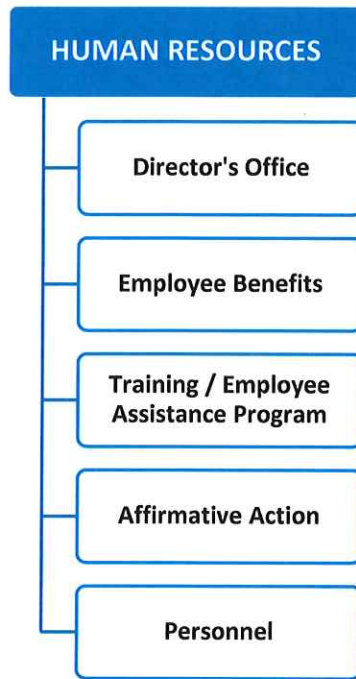
City of Atlantic City Organizational Chart





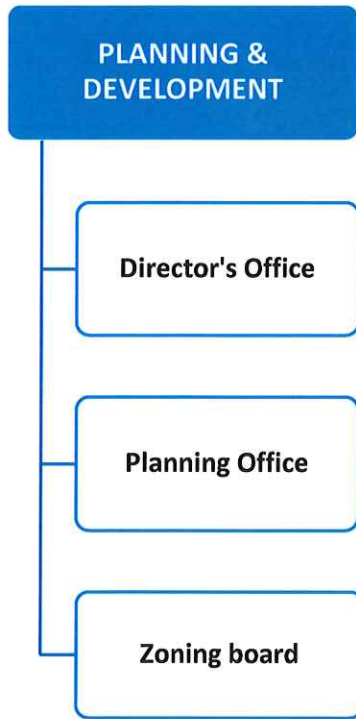
PERSONNEL ACTIONS:

TITLE	DIVISION	PRORATED SALARY	NEW HIRE	REPLACEMENT
Public Information Officer	Mayor's Office	53,846.15	x	
Secretarial Assistant	Business Administrator	15,000.00	x	
Keyboarding Clerk 1/Investigator	Public Defender	12,750.00	x	
Keyboarding Clerk 1	Municipal Court	25,500.00		x
Keyboarding Clerk 1	Municipal Court	25,500.00		x
Loan Advisor	Economic Development (CDBG)	30,000.00	x	



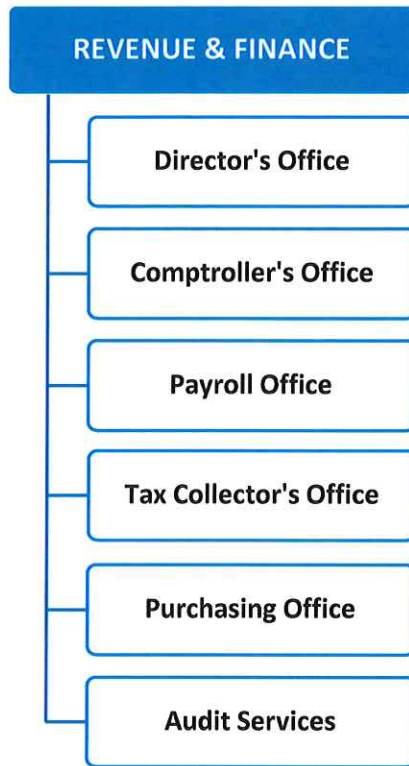
2021 PERSONNEL ACTIONS:

TITLE	DIVISION	PRORATED SALARY	NEW HIRE	REPLACEMENT
Pension Fund Supervisor	Director's Office	34,615.38		x
Clerk 2	Director's Office	20,769.23	x	



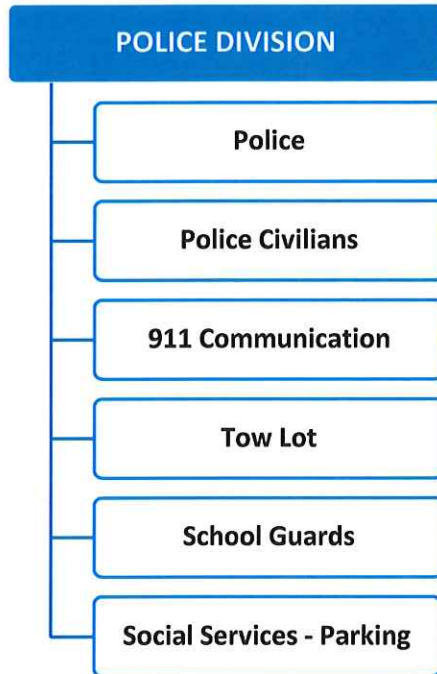
2021 PERSONNEL ACTIONS:

TITLE	DIVISION	NEW HIRE	REPLACEMENT
NONE			



2021 PERSONNEL ACTIONS:

TITLE	DIVISION	PRORATED SALARY	NEW HIRE	REPLACEMENT
Comptroller	Comptroller's Office	8,499.93 (Promotion)		x
Deputy Tax Collector	Tax Collector's Office	27,773.91 (Promotion)	x	
Specification Writer	Purchasing Office	22,884.62		x



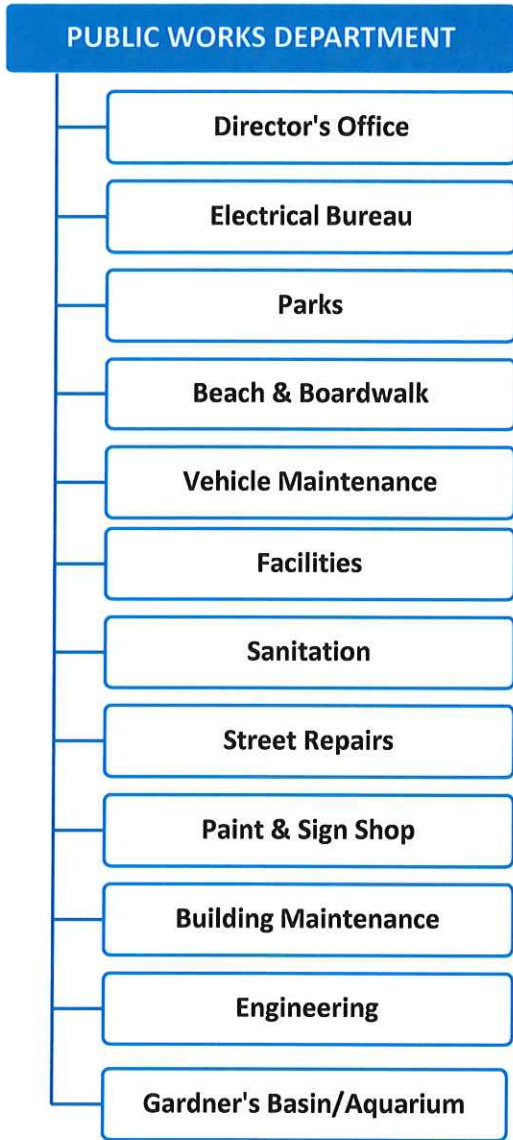
2021 PERSONNEL ACTIONS:

TITLE	DIVISION	PRORATED SALARY	NEW HIRE	REPLACEMENT
8 - Police Officers	Police Chief's Office			x
3 - Keyboarding Clerks	Police Civilian	25,500 each		x
4 - Public Safety Telecommunicators	911 Communication	27,000.00 each		x
1 - Tow Lot Supervisor	Tow Lot	2,939.20 (Promotion)	x	



2021 PERSONNEL ACTIONS:

TITLE	DIVISION		NEW HIRE	REPLACEMENT
NONE				



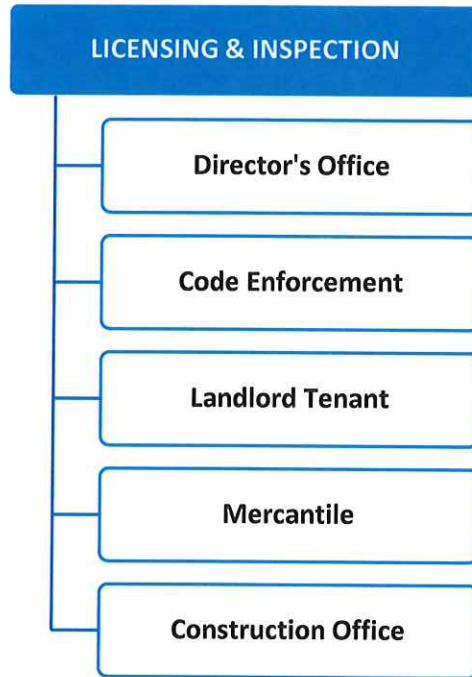
2021 PERSONNEL ACTIONS:

TITLE	DIVISION	PRORATED SALARY	NEW HIRE	REPLACEMENT
Senior Civil Engineer	Engineering	27,500.00	x	
Superintendent of Electrical Bureau	Electrical Bureau	37,500.00	x	
Laborer	Electrical Bureau	12,750.00		x
2 Electricians	Electrical Bureau	6,366.59 (Promotions)		x
Laborer	Park	19,125.00		x
Laborer	Gardner's Basin	19,038.46	x	
2 – Aquarist	Gardner's Basin	15,000.00 each		x
Senior Maintenance Repairer	Gardner's Basin	25,500.00		x
2 – Building Maintenance Workers	Building Maintenance	25,500.00 each		x
2 – Traffic Maintenance Workers	Paint & Sign Shop	25,500.00 each		x
Master Licensed Plumber	Facilities	65,000.00	x	
3 – Carpenters	Beach & Boardwalk	28,500.00 each	x	



2021 PERSONNEL ACTIONS:

TITLE	DIVISION	PRORATED SALARY	NEW HIRE	REPLACEMENT
1 Health Educator	Health Administration	23,000.00	x	
1 Health Investigator	Health Administration	35,000.00	x	
1 Clerk 2	Health Administration	13,500.00	x	
1 Clerk 4	Vital Statistics	10,788.46		x



2021 PERSONNEL ACTIONS:

TITLE	DIVISION		NEW HIRE	REPLACEMENT
1 Clerk 2	Code Enforcement	12,750.00	x	
2 Field Representative	Code Enforcement	15,000.00 each	x	
2 License Inspectors	Mercantile	5,500.00 each (promotions)		x
1 Elevator Inspector	Construction Office	64,137.20		x
1 PT Electrical Inspector to FT	Construction Office	34,666.00		