

Atlanta Tree Trust Fund Account 600013

Analysis of Salaries and Benefits

**Charged by Department of Parks and Recreation
&
Department of City Planning**

Prepared by Brian G. Smooke and Edgar Acosta

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Memorandum

- Requesting Audit of Salaries & Benefits charged to Tree Trust Fund from FY 2009 – 2019 and Repayment to Tree Trust Fund of All Salaries and Benefits charged Exceeding the Restrictions in §158-66(a) of Atlanta Tree Protection Ordinance
- Requesting Enhanced Oversight of the Tree Trust Fund by Department of City Planning
- Requesting Allocation to Tree Trust Fund of its Proportionate Share of Interest Earned by Trust Fund 7701 from City of Atlanta's Cash Pool and an Accounting of City's spending of 7701 Trust Fund Interest from FY 2009 – 2019

MEMORANDUM

From: Brian G. Smooke and Edgar Acosta

Re: Request for Tree Trust Fund (Account 600013) Comprehensive Audit, Allocation of Proportionate Share of Cash Pool Interest, and Enhanced Oversight of Department of City Planning Tree Trust Fund Account 600013

Date: March 18, 2020

BRIEF CONCLUSIONS

A. Audit of Salaries and Benefits. Salaries and benefits permitted to be charged by the Department of City Planning (“DCP”)¹ and the Department of Parks and Recreation (“PRC”)² to the Tree Trust Fund³ are restricted by statute.⁴ The maximum amount that DCP may charge to the Tree Trust Fund in salaries and benefits during any one fiscal year⁵ is \$170,000.⁶ The maximum amount that PRC may charge to the Tree Trust Fund in salaries and benefits during any one fiscal year is \$275,000.⁷

The general ledger detail provided by the Department of Finance (“Finance”), however, reveals a chronic disregard by both PRC and DCP of these statutory limitations. Both DCP and PRC have repeatedly charged the Tree Trust Fund for annual salaries and benefits materially in excess of their statutorily permitted amounts.

Based on the data we’ve analyzed, PRC has overcharged the Tree Trust Fund more than \$900,000 in salaries and benefits since 2014; while DCP has overcharged the Tree Trust Fund more than \$2,400,000 in salaries and benefits between 2009 -2019⁸, with close to \$1,500,000 of this amount attributable to a series of ill-conceived 2014 reclassification journal entries charging the Tree Trust Fund’s budget with salaries and benefits for fiscal years 2009 – 2013 that were originally charged to and paid by DCP Commissioner and DCP Director of Buildings.

¹ FKA, Department of Planning and Community Development. For purposes of this memorandum, DCP encompasses Department 250101, Department of the Commissioner, and Department 250201, Director of Buildings. Unless the context indicates otherwise, references in this Memorandum to DCP refer to Department 250101.

² FKA, Department of PRC, Recreation and Cultural Affairs.

³ References in this Memorandum to the Tree Trust Fund refer, unless expressly indicated to the contrary, solely refer to Account 600013, also known as Tree Removal and Protection.

⁴ See Section 158-66(a) of the Atlanta Tree Protection Ordinance, which is circumscribed within the Atlanta City Code, Chapter 158 (“Vegetation”), Article II (the “Atlanta Tree Protection Ordinance”), Division 2 (“Tree Conservation Commission”), Section 158-66 (“Tree Trust Fund”). For purposes of this Memorandum, references to Section / § 158-66 refer to the Tree Trust Fund. References to “statute” mean Section 158-66(a).

⁵ This memorandum uses the term “fiscal year” and “year” interchangeably and refers to the City of Atlanta’s fiscal year starting on July 1 and ending on June 30. The reference to a specific year (e.g., 2014), means fiscal year 2014.

⁶ Tree Trust Fund §158-66(a).

⁷ Tree Trust Fund §158-66(a).

⁸ More than half of this amount stems from a series of 2014 journal entries that retroactively reclassified from DCP salaries and benefits incurred during fiscal years 2009 – 2013.

This Memorandum and the attached documents⁹ raise legitimate, material concerns about DCP's oversight of Tree Trust Fund expenditures and the habitual unauthorized charging of salaries and benefits to the Tree Trust Fund by DCP and PRC in contravention of the governing statute.

We believe the evidence in this Memorandum compels the City of Atlanta to initiate an audit of salaries and benefits impermissibly charged by PRC and DCP to Tree Trust Fund Account 600013 during each fiscal year, commencing with Fiscal Year 2009 and running through, and inclusive of, Fiscal Year 2020

Upon conclusion of this audit, all salaries and benefits determined to have been impermissibly charged by PRC and DCP to the Tree Trust Fund in contravention of the salary and benefit limitations in Section 158-66(a), as well as other charges determined to have been impermissibly charged by PRC and DCP, should be restored to the Tree Trust Fund, as promptly as possible, with appropriate interest.

B. Tree Trust Fund Share of Cash Pool Interest. The Tree Trust Fund's assets typically constitute more than 25% of the assets in Trust Fund 7701. Trust Fund 7701 has earned more than \$2,000,000 over the last 5 years from the Cash Pool but does not credit any of that interest to its participant funds, including the Tree Trust Fund, which would otherwise have received \$500,000 of earnings from its assets. There is no compelling reason why the City cannot allocate to the Tree Trust Fund its proportionate share of interest earned by Trust Fund 7701.¹⁰ The City needs to disclose how it spends the interest earned by Trust Fund 7701 from the Cash Pool.

C. Enhanced Oversight. To prevent the Tree Trust Fund being further encroached upon for salaries, benefits, or other expenditures not specifically authorized by City Ordinances, we urge the City to adopt meaningful changes to its oversight, including appropriate community engagement, to increase transparency and inspire public confidence that the Tree Trust Fund is being administered and operated in a manner consistent with its intended purpose.

BACKGROUND

Article II Chapter 158 of the Atlanta City Code contains the Atlanta Tree Protection Ordinance ("ATPO"). The Tree Trust Fund was established pursuant to Section 158-66 of the ATPO for the protection, maintenance and regeneration of the trees and other

⁹ Attachments or attached documents referred to in this Memorandum are included in the digital binder, prepared of even date herewith, entitled "Atlanta Tree Trust Fund Account 600013, Analysis of Salaries and Benefits charged by the Department of Parks and Recreation & Department of City Planning."

¹⁰ Less reasonable expenses for costs of administration.

forest resources of Atlanta. The statutory provisions governing administration of the Tree Trust fund are delineated in Section 158-66(a) of the ATPO.¹¹

Section 158-66(a) permits the Tree Trust Fund to pay salaries and benefits for specific job positions within the departments of DCP and PRC. The job positions permitted to be paid and their corresponding salaries and benefits are as follows:

With Respect to Parks and Recreation:

A senior arborist position, not to exceed \$75,000 of salary and benefits.¹²

A 3-person tree trimming crew consisting of a forestry crew supervisor, a tree trimmer senior and a tree trimmer, whose collective salaries and benefits may not exceed \$200,000.¹³

With Respect to Department of City Planning:

Two arborist positions, whose salaries and benefits may not exceed \$110,000 in the aggregate.¹⁴

A Tree Commission Administrative Analyst, whose salary and benefits may not exceed \$60,000.¹⁵

Hence, the maximum amount that DCP may charge to the Tree Trust Fund in salaries and benefits during any one fiscal year is \$170,000.¹⁶ The maximum amount that PRC may charge to the Tree Trust Fund in salaries and benefits during any one fiscal year is \$275,000.

We have reviewed all Ordinances affecting the Tree Trust Fund, including (a) Ordinances amending the statute and incorporated into the ATPO, (b) Ordinances authorizing one-

¹¹ References in this Memorandum to Section 158-66(a) shall refer to Section 158-66(a) of the ATPO. The timeline of Section 158-66(a) is depicted in Exhibit 1. The City of Atlanta has divided the Tree Trust Fund into two administration accounts. Tree Trust Fund Account 600013 governs budgeting, revenue and expenditures for Tree Removal and Protection. Tree Trust Fund Account 600307 governs budgeting, revenue and expenditures for Education Outreach. This memorandum does not address the propriety of any salaries and benefits charged to Account 600307.

¹² ATPO Section 158-66(a), first un-indented paragraph. This position was added to the Tree Trust Fund per Ordinance 08-O-1716 on October 14, 2008. It became the first PRC job position chargeable to the Tree Trust Fund.

¹³ These three positions were added to the Tree Trust Fund provision per Ordinance 11-O-0901, effective FY 2011, increasing to four the number of positions permitted to be charged by PRC to the Tree Trust Fund.
ATPO §158-66(a), final paragraph.

¹⁴ Section 158-66(a), second un-indented paragraph.

¹⁵ Any amount in excess of \$60,000 may be paid from the Tree Trust Fund Education Account (Account 600307), which is not the subject of this Memorandum.

¹⁶ For fiscal years 2009 and 2010 the Department of Planning was permitted to borrow money from the Tree Trust Fund by charging the Tree Trust Fund for certain job positions that would otherwise have been charged to the general fund. For 2011 only, the Department of Planning was permitted to charge the Tree Trust Fund an amount not to exceed \$277,785 for four specific job positions that would otherwise have been charged to the general fund. Both transactions are discussed in the Memorandum.

time charges to the Tree Trust Fund, and (c) Ordinances transferring funds from the Tree Trust Fund budget for matters directly furthering the purpose of the Tree Trust Fund, which constitute the majority of Tree Trust Fund related Ordinances.

We found only two Ordinances permitting salary and benefits to be charged to the Tree Trust Fund in excess of the limitations delineated in Section 158-66(a). Both instances pertain solely to DCP, and were applicable only to fiscal years 2009, 2010 and 2011.¹⁷

DISCUSSION AND ANALYSIS

The principal goal of this Memorandum is to detail the unauthorized salaries and benefits charged habitually, and without fail, to the Tree Trust Fund by PRC and DCP.

Attached to this Memorandum are spreadsheets¹⁸ itemizing by fiscal year the amount of salaries and benefits¹⁹ charged from 2009 – 2019 by DCP and PRC to the Tree Trust Fund. The financial data presented is culled from general ledger detail²⁰ received from Finance in response to open record requests.²¹ We extracted the data into Excel so it could be sorted and presented by relevant accounts (e.g., Account 5111001 Salaries Regular).

The following five (5) spreadsheets are attached to this Memorandum:

1. PRC salaries and benefits charged to the Tree Trust Fund before the FY2014 reclass journal entries.
2. DCP salaries and benefits charged to the Tree Trust Fund before the FY2014 reclass journal entries.
3. Details of FY2009-2013 salaries and benefits reclassified by DCP to the Tree Trust Fund in FY2014.
4. FY2009-2019 salaries and benefits charged to the Tree Trust Fund after application of the 2014 reclass journal entries.
5. PRC and DCP salaries and benefits charged to the Tree Trust Fund from FY2009-2019, after giving effect to the FY2014 reclass journal entries.

¹⁷ These Ordinances – 08-O-0993, 09-O-1005, 10-O-0950 – are discussed later in the Memorandum and are attached hereto for easy reference.

¹⁸ These spreadsheets are included in Section 5 of the digital binder.

¹⁹ Though the term “salaries and benefits” does not appear to be defined by the Atlanta City Code, transactions reviewed indicate that this term encompasses salaries (regular), salaries extra help, retention bonuses, overtime expense, holiday pay, life insurance, health insurance, pension fund, defined contributions, Medicare, and deferred compensation.

²⁰ These amounts comport with the annual budget statements provided by Finance.

²¹ The PRC general ledger detail for Account 600013 was received in notepad text format on November 20, 2019. The DCP general ledger detail for Account 600013 was received in PDF format on September 24, 2019. After completion of this Memorandum, the PRC general ledger was made available to us for Fiscal Years 2015 through 2019. The final numbers differed immaterially from the numbers we used in the spreadsheets and, therefore, have not been changed.

I. The Department of Parks and Recreation.

Spreadsheet 1 itemizes salaries and benefits charged to the Tree Trust Fund for fiscal years 2012 – 2019.²² Section 158-66(a) permits a maximum of \$275,000 in salaries and benefits per fiscal year to be paid from the Tree Trust Fund on behalf of four specific job positions. Compiled from general ledger detail provided by Finance, Table 1 compares aggregate salaries and benefits charged since 2014 to the Tree Trust Fund by PRC with the amount allowed by Section 158-66(a).

Table 1			
	Salaries and Benefits	Salaries and Benefits	Overcharge of
Fiscal Year	Actually Charged	Permitted	Salaries and Benefits
2014	378,868	275,000	103,868
2015	361,635	275,000	86,635
2016	472,617	275,000	197,617
2017	472,397	275,000	197,397
2018	404,275	275,000	129,275
2019	494,522	275,000	219,522
		Total Overcharge	934,314
		2014 - 2019	

The data in Table 1 is derived from the City's own financial records. It demonstrates that from Fiscal Years 2014 – 2019 PRC continuously charged the Tree Trust Fund with salaries and benefits in excess of the amount legally permissible under Section 158-66(a), with cumulative overcharges exceeding \$900,000 by the end of fiscal year 2019.

Our analysis above assumes that \$275,000 is permissible, as that is the aggregate maximum annual salaries and benefits PRC may charge the Tree Trust Fund. Section 158-66(a) sets a ceiling of \$75,000 in salaries and benefits for a single senior arborist, and authorizes a maximum of \$200,000 in salaries and benefits for a three-person tree trimming crew, permitting only three discrete job positions to be counted towards the \$200,000 limitation: one forestry crew supervisor, one tree trimmer senior, and one tree trimmer.

We do not possess definitive knowledge of the job positions being charged by PRC to the Tree Trust Fund, nor the amount of salaries and benefits being paid to the employees serving in these positions. It is quite possible that upon further scrutiny the job positions permitted to be charged to the Tree Trust Fund and the corresponding salaries and

²² Finance only provided the first half of Fiscal Year 2019 (July through December) Department of Parks and Recreation salaries and benefits charged to the Tree Trust Fund. Until the balance of the data can be obtained, we assumed for 2019 that the salaries and benefits for the entire fiscal year would be double the amount of the first half of the fiscal year.

benefits authorized for those positions do not aggregate \$275,000 and, if borne out, would require PRC to restore additional funds to the Tree Trust Fund.²³

II. The Department of City Planning.

DCP has overcharged salaries and benefits to the Tree Trust Fund every fiscal year between 2009 – 2019. Because journal entries recorded in 2014²⁴ reclassifying 2009 – 2013 salaries and benefits from the general fund to the Tree Trust Fund represent a disproportionate share of the excessive charges, our analysis of DCP's overcharging of salaries and benefits is divided into several segments.²⁵

A. Fiscal Years 2016 – 2019. Spreadsheet 2 itemizes salaries and benefits charged to the Tree Trust Fund for Fiscal Years 2009 – 2019. Section 158-66(a) permits an annual maximum of \$170,000 in salaries and benefits to be paid from the Tree Trust Fund on behalf of three specific DCP job positions. Compiled from the general ledger detail, Table 2 compares aggregate salaries and benefits charged since 2016 by DCP to the Tree Trust Fund with the amount allowed by Section 158-66(a).

Table 2			
	Salaries and Benefits	Salaries and Benefits	Overcharge of
Fiscal Year	Actually Charged	Permitted	Salaries and Benefits
2016	290,525	170,000	120,525
2017	346,819	170,000	176,819
2018	384,689	170,000	214,689
2019	314,630	170,000	144,630
		Total Overcharge	656,663
		2016 - 2019	

The data in Table 2 is derived from the City's own financial records. It demonstrates that from Fiscal Year 2016 – 2019 DCP has continuously charged the Tree Trust Fund with salaries and benefits in excess of the amount legally permissible under Section 158-66(a), with cumulative overcharges exceeding \$650,000 by the end of fiscal year 2019.

As was comparably noted above with respect to PRC, the \$170,000 assumes the only salaries and benefits being charged are for the job positions specified in Section 158-

²³ For example, data received from the DCP Customer Relationship Manager, which is attached, shows that in fiscal year 2016 PRC charged the Tree Trust Fund with the salaries and benefits of (a) a senior arborist, (b) a tree trimmer senior and a tree trimmer, and (c) three other arborists; while the statute, on the other hand, authorizes charging the Tree Trust fund for only one arborist, the senior arborist position.

²⁴ Discussed at length later in the Memorandum.

²⁵ The impact, by discrete salary and benefit accounts, of the journal entries reclassifying salaries and benefits to the Tree Trust Fund retrospectively are described in Spreadsheet 3.

66(a) and only for the dollar amounts statutorily authorized. A closer scrutiny may reveal otherwise.

B. Fiscal Years 2009 – 2014.

(1) Part I: 2014

The following table shows salaries and benefits charged to the Tree Trust Fund solely for fiscal year 2014 derived from general ledger data provided by the Department of Finance.

Table 3			
Fiscal Year	Salaries and Benefits Actually Charged	Salaries and Benefits Permitted	Overcharge of Salaries and Benefits
2014	1,981,686	170,000	1,811,686

The amount of 2014 salaries and benefits burdened on the Tree Trust Fund is staggering.²⁶ The 2014 salaries and benefits are more than twice the amount of any other fiscal year, leading us to question whether they were reported in error; but the 2014 profit and loss statement received from Finance – which we think is less reliable than the general ledger - indicated over \$2,600,000 in salaries and benefits were charged to the Tree Trust Fund.²⁷

Our analysis of what created this extreme variation in salaries and benefits from historical norms is explained in Part II. In short, however, the evidence shows that more than \$1,400,000 was impermissibly charged to the Tree Trust Fund in 2014 for prior fiscal year salaries originally charged to the DCP general fund.²⁸

²⁶ It should be noted that the actual amount of salaries and benefits charged was \$2,328,897 rather than \$1,981,686. However, \$347,211 of the amount originally charged pertaining to defined contributions was reversed in 2015. We deducted the reversed amount to avoid confusion.

²⁷ See Section 7 of the digital binder, which compares fiscal year total expenditures for account 600013, as reported by (a) profit and loss reports, (b) general ledger detail reports, and (c) “funds available” summaries from the City’s Oracle Accounting System. While the general ledger detail reports and Oracle Accounting reports have a total disparity, after an 11-year period, of less than .05%, the profit and loss reports are without correlation.

²⁸ It should be noted that over \$300,000 of the excess salaries and benefits charged by DCP were attributable to reclasses from Technology Reserve Account 600375 from the DCP: Buildings. These occurred with no explanation as to the nexus between Technology and the Tree Trust Fund that would warrant salaries and benefits of Technology employees being reclassified to the Tree Trust Fund. We note that none of the Ordinances making temporary exceptions to the constraints of Section 158-66(a) mentioned employees working in Technology. In fact, all the one-off Ordinances refer only to Department 250101 and never mention Department 250201.

(2) Part II: The Journal Entries

In our review of the 2014 Tree Trust Fund general ledger, we discovered a series of journal entries reclassifying and charging the Tree Trust Fund with more than \$1,700,000 of Fiscal Year 2009 – 2013 salaries and benefits originally charged to the DCP general fund. These reclassifications increased the actual 2014 expenditures charged by an equivalent amount and unilaterally expropriated close to 20% of the Tree Trust Fund's entire budget. We have attached all reclassifying journal entries to this Memorandum.²⁹

These reclassification journal entries were unprecedented, replete with errors, and devoid of any meaningful transparency. Their flaws are elaborated upon at the end of this Memorandum.

To test the permissibility of DCP's charging the Tree Trust Fund with retrospective salaries and benefits, we aggregated (a) the salary and benefit amounts actually charged during the specific fiscal year per general ledger detail provided by the Department of Finance, with (b) the retrospective salary and benefits reclassified to the Tree Trust Fund in 2014.³⁰

Table 4, shown on the following page, illustrates the consequences of the 2014 journal entries on the total salaries and benefits attributed by DCP to the Tree Trust Fund during Fiscal Years 2009 -2013. The post-reclassification salaries and benefits charged against the Tree Trust Fund are then compared to the salaries and benefits Section 158-66(a) permits DCP to charge the Tree Trust Fund.

²⁹ Journal Entries JE_14-1104, JE_14-1105, JE_14-1106, JE_14-1107, JE_14-1108, JE_14-1390, JE_14-3259 and, for its impact on the dollar amount charged to the Tree Trust Fund in 2014 and 2015, JE_15-1106. It should be noted that when Finance emailed the journal entries, they erroneously identified two journal entries with the same number (i.e., JE_14-1106). One of those journal entries is identified in the general ledger as JE_14-1107.

³⁰ Spreadsheet 4 shows the salaries and benefits charged by the Department of Planning to the Tree Trust Fund as if the 2014 journal entries had been recorded in the fiscal year during which they were incurred.

Table 4					
Fiscal Year	Salaries and Benefits in Fiscal Year GL's	2014 Journal Entry Adjustments	Salaries and Benefits After Reclasses	Amount Permitted	Overcharge
2009	157,437	637,885	795,322	170,000	625,322
2010	191,494	313,757	505,251	447,785 **	57,466
2011	164,902	344,123	509,025	170,000	339,025
2012	240,923	183,297	424,220	170,000	254,220
2013	256,892	235,499	492,391	170,000	322,391
2014	2,328,897	(2,061,772)	267,125	170,000	97,125
			Total Overcharge		1,695,549
			2009 - 2013		

** Relates to Ordinance 10-O-0950, discussed later. Not all 447,785 may be permitted.

As Table 4 demonstrates, in every fiscal year *before* the 2014 reclassification journal entries, DCP had already charged the Tree Trust Fund the maximum statutorily permitted charge of \$170,000 (or nearly \$170,000) in salaries and benefits. Accordingly, unless DCP had a legal basis for reclassifying salaries and benefits to prior fiscal years, nearly every dollar of these reclassifications blatantly contravened Section 158-66(a).

Because the general ledger entries detail debits to the Tree Trust Fund salary and benefit accounts but contain no corresponding credits, we submitted an ORR request to Finance seeking all debits and credits corresponding to the 2014 journal entries and requested an explanation of the basis for the journal entries; i.e., why was the Tree Trust Fund being charged in 2014 for prior year salaries and benefits?

On December 5, 2019 we received a detail of the debits and credits for the journal entries. We were informed that all documents supporting the journal entries were erased in a cyber-attack.³¹ As to the basis for the journal entries, according to Finance “[t]he NCT Fund operates on a cash basis just like a checking account. The Entries were made to correct prior errors where employees failed to enter the Tree Trust Project number in the accounting string.”³²

The employees in question may have failed to enter the Tree Trust Project number in the accounting string for five consecutive years, as Finance asserts, but the pertinent question is whether any legal authority existed to charge DCP employees to the Tree Trust Fund during fiscal years 2009 – 2013?³³

³¹ This fact prevents us from determining the specific employees whose salaries and benefits were retroactively charged to the Tree Trust Fund. According to Finance, the City of Atlanta Government experienced a ransomware cyber incident on March 22, 2018 which significantly impacted City services and deleted all documents supporting the journal entries.

³² Finance places responsibility on the employees, rather than their supervisor, for allowing employees to charge time to the wrong account for five consecutive years.

³³ We have already demonstrated that there is no legislative or statutory basis for the retroactive charging to the Tree Trust Fund of 2012 or 2013 salaries and benefits relating to Planning employees.

Because of unique facts, we present our analysis of whether the reclassification journal entries were appropriate in discrete fiscal year segments.

A. Fiscal Years 2012-2013. It is immediately discernible from Table 4 that the amount charged to the Tree Trust Fund in 2012 and 2013, ***even before accounting for the charge of retrospective salaries and benefits effected in 2014***, exceeds the statutory permissible amount.

No Ordinance exists permitting DCP to charge the Tree Trust Fund with 2012 or 2013 additional job positions or the corresponding salaries and benefits. As DCP already exceeded the statutory salary and benefit constraints imposed by Section 158-66(a) before the reclassification, the journal entries were a patent violation of law. The 2012 and 2013 salaries and benefits charged against the Tree Trust Fund in 2014 essentially constituted a unilateral, unauthorized borrowing and should be repaid from the DCP general fund, with appropriate interest.

B. Fiscal Year 2009. As Table 4 above indicates, more than \$637,000 of 2009 salaries and benefits were reclassified and charged against the Tree Trust Fund in 2014. During 2009, DCP charged the Tree Trust Fund with \$157,437 of salaries and benefits. After the reclassification, the aggregate 2009 salaries and benefits charged by DCP to the Tree Trust Fund was almost \$800,000, which is more than \$625,000 above the \$170,000 ceiling imposed by Section 158-66(a).³⁴

This substantial overage may relate to Ordinance 08-O-0993, which was adopted in June 2008. Ordinance 08-O-0993, permitted, in pertinent part, DCP to fund the salaries and benefits of nine Arborist Division positions for both Fiscal Year 2009 and Fiscal Year 2010³⁵ from the Tree Trust in an amount not to exceed \$700,000 per fiscal year. Any amount charged to the Tree Trust Fund under this provision for either of the fiscal years was specifically denominated as a loan that would need to be repaid from the general fund, with 3% interest, no later than June 30, 2013.

As noted, the 2009 reclassification journal entry included \$637,000 of salaries and benefits. As the \$637,000 of 2009 salaries and benefits charged to the Tree Trust Fund in 2014 bears more than a passing resemblance to the \$700,000 amount Ordinance 08-O-0993 permitted to be treated as a loan, there is a decent possibility that Ordinance 08-O-0993 formed the basis for the reclassification of 2009 salaries.³⁶

³⁴ The \$637,000 may be understated, as an additional \$64,000 was reclassified in 2014 from DCP's Division of Planning (Department 250403) to the Tree Trust Fund as a 2009 consulting fee. We believe this may have been mischaracterized and are seeking the underlying details in an open records request. Other 2014 expenses reclassified by DCP as Tree Trust Fund 2009 business-related expenses, including training and travel. These fees, presumably incurred on behalf of personnel whose salaries and benefits are being charged to the Tree Trust Fund, should, to the extent the underlying salary and benefits reclasses are deemed impermissible, also be repaid to the Tree Trust Fund.

³⁵ 2010 is discussed separately in the memorandum.

³⁶ And perhaps bled into other fiscal years as well.

In response to an Open Records Request (“ORR”), the DCP informed us it possessed no record indicating that any of the 9 positions allowed for in Ordinance 08-O-0993 were paid from the Tree Trust Fund in 2009 or 2010.

This may be technically true because the DCP did not actually charge the Tree Trust Fund with 2009 and 2010 salaries and benefits until the reclassifying journal entries in 2014; but, in that case, the 9 positions, or such of them actually being charged in 2014 with respect to 2009, should be retrievable from the general fund payroll records.³⁷

Nevertheless, we believe it more likely that not that the \$637,000 retrospectively reclassified in 2014 is linked to the \$700,000 permitted to be charged to and borrowed from the Tree Trust Fund in 2009.

This seems the only reasonable inference, given that the magnitude of the reclassification resulted in more salaries and benefits being charged by DCP to the Tree Trust Fund in 2009 than in any other fiscal year since the Tree Trust Fund was established. Further, because there existed no legal basis other than Ordinance 08-O-0993 for the DCP to charge the Tree Trust Fund with a single dollar of 2009 salaries and benefits above the amount authorized in Section 158-66(a), connecting the \$637,000 in reclassified salaries and benefits with the 2009 loan offers a potential explanation for DCP believing justification existed for charging the Tree Trust Fund with 2009 salaries and benefits.

Even if our hypothesis is correct, it does not justify charging the Tree Trust Fund in 2014 for salaries and benefits that were permitted to be borrowed by the general fund in 2009. Not only would implementing a loan 5-years after its authorization be legally dubious, but as we’ve already noted, any loan occurring under the auspices of Ordinance 08-O-0993 was required to be repaid with 3% interest by June 30, 2013; ergo, any amount borrowed in 2009 (or deemed borrowed in 2009) would have been required to be repaid by DCP *before* the 2014 journal entry was even recorded.

The act of recording this journal entry in 2014 seems ill-conceived; it’s as though, whether by luck or diligence, someone discovered DCP had authority to charge the Tree Trust Fund for salaries and benefits paid from the general fund in 2009, authorized the reclassification journal entry, but wasn’t circumspect enough to discern that retroactively charging the 2009 loan in 2014 violated the very Ordinance authorizing the loan in the first place.

We suggest that by making the 2014 journal entry reclassifying 2009 salaries and benefits and thereby depleting the Tree Trust Fund of at least \$637,000, the DCP

³⁷ The specific 9 job positions and their corresponding class titles and class codes are enumerated in Ordinance 08-O-0993.

exceeded its legal authority and is required to repay, with interest, the funds it transferred to the general fund.

C. Fiscal Year 2010. As noted above, Ordinance 08-O-0993 permitted DCP to fund the cost of 9 Arborist Division positions for Fiscal Year 2010 by borrowing a maximum of \$700,000 from the Tree Trust Fund, with repayment, including 3% interest, due by June 30, 2013. A year later, however, Ordinance 09-O-1005 was adopted transferring budget responsibility for 8 of the same 9 Arborist Division positions (all positions except for 1 Senior Arborist) from the Tree Trust Fund to DCP, effective the first day of Fiscal Year 2010.

Therefore, in Fiscal Year 2010 there was only a single Arborist Division position permitted to be charged to the Tree Trust Fund. Any other Fiscal Year 2010 salaries and benefits charged were precluded by Ordinance 09-O-1005 and in violation of the limitations in Section 158-66(a).

In 2014, there were \$313,757 of 2010 salaries and benefits of DCP employees reclassified to the Tree Trust Fund. Clearly, this amount included salaries and benefits for more than 1 senior arborist and, to that extent was, per se, in violation of law. Regardless, as is the case with the 2009 reclassifications, any 2014 retrospective reclassification was in violation of Ordinance 08-O-0993, which required repayment by June 30, 2013 of any amount borrowed from the Tree Trust Fund.

As the amount of DCP salaries and benefits charged to the Tree Trust Fund in 2010 exceeded the \$170,000 limitation in Section 158-66(a) before the reclassification journal entry was recorded, no portion of the amount charged in 2014 to the Tree Trust Fund for 2010 DCP salaries was legally permissible, and all funds transferred to the general fund should be repaid to the Tree Trust Fund, with interest.

D. Fiscal Year 2011. While we have articulated the outright impermissibility of the 2014 reclassification to the Tree Trust Fund of DCP salaries and benefits for fiscal years 2009-2010 and 2012-2013, a portion of the reclassification pertaining to fiscal year 2011 may be permissible.

In June 2010, Ordinance 10-O-0950 was enacted into law. Section 1 of Ordinance 10-O-0950 permitted DCP, on a one-time basis, to fund the salaries and benefits of 4 Arborist Division positions from the Tree Trust Fund. The maximum amount permitted to be charged to the Tree Trust Fund was capped at \$277,785.³⁸

Ordinance 10-O-0950 did not provide a blanket authorization of \$277,785 but pertained to 4 discrete job positions: 2 Arborists, an Arboricultural Manager and a Senior

³⁸ This was not a blanket authorization but pertained to four discrete job positions: 2 Arborists, an Arboricultural Manager and a Senior Administrative Analyst. These positions were further identified by a position number and class code.

Administrative Analyst. These positions were further identified by a position number and class code.

Table 4 indicates that \$344,123 of DCP salaries and benefits incurred in 2011 were reclassified in 2014 and charged to the Tree Trust Fund. It is possible that some portion of this amount relates to one or more of the 4 positions enumerated in Ordinance 10-O-0950. This is speculation on our part.

Given the careless wholesale charging of prior fiscal year salaries and benefits of DCP employees to the Tree Trust Fund via the 2014 reclassification journal entries, we assert it is incumbent upon DCP to demonstrate which positions charged to the Tree Trust Fund, if any, are covered by Ordinance 10-O-0950 and the amount of salaries and benefits pertaining to those positions. In any event, the \$344,213 of salaries and benefits pertaining to 2011 charged to the Tree Trust Fund exceeds the \$277,785 that was authorized per Ordinance 10-O-0950.

E. Fiscal Year 2015 Reclassification of Defined Contributions. The Journal Entry section at the end of this Memorandum describes how the Tree Trust Fund was erroneously charged \$347,211 in defined contributions in Fiscal Year 2104, with that amount then being reversed in Fiscal Year 2015. Because the reversal did not occur in the same fiscal year, the Tree Trust Fund defined contributions in the Tree Trust Fund 2014 and 2015 financial statements are distorted. Spreadsheet 2 shows this distortion: \$402,637 of defined contributions for Fiscal Year 2014, and (\$339,283) of defined contributions in Fiscal Year 2015.

Spreadsheet 3 includes the impact on defined contributions of the adjustment made by the reclassification journal entries in 2014 and 2015. Spreadsheet 4 includes the salaries and benefits, including defined contributions, for 2014 and 2015 charged by the Department of Planning to the Tree Trust Fund, as if the 2014 journal entries had been recorded in the fiscal year during which they were incurred. You will note that after effectively removing the impact on the financial statements of the erroneous defined contribution journal entry, the 2014 and 2015 defined contributions charged against the Tree Trust Fund are comparable with other years.

(3) Part III: Cumulative Impact on Tree Trust Fund.

Table 5 represents the cumulative impact on the Tree Trust Fund of salaries and benefits charged by PRC and DCP, year-by-year, from 2009 through 2019. The full details are delineated in Spreadsheet 5.

Table 5			
	A	B	C
Fiscal Year	Total Salaries and Benefits Charged by Planning and Parks	Lesser of Amount of Actual Salary and Benefits Charged for each Department or Statutory 158-66(a) Ceiling	Overcharged Salaries and Benefits
2009	795,322	170,000	625,322
2010	505,251	170,000	335,251
2011	509,025	447,785	61,240
2012	532,919	278,699	254,220
2013	673,295	350,904	322,391
2014	645,993	445,000	200,993
2015	630,743	445,000	185,743
2016	763,142	445,000	318,142
2017	819,216	445,000	374,216
2018	788,964	445,000	343,964
2019	809,152	445,000	364,152
		Total Overcharged	3,385,633
		Salary and Benefits	

Column A identifies the aggregate salaries and benefits charged to the Tree Trust Fund by PRC and DCP each fiscal year. Column B represents the aggregate amount allowed to be charged by PRC and DCP for each fiscal year. Though Section 158-66(a) permitted PRC to charge the Tree Trust Fund annual salaries and benefits of up to \$275,000³⁹, the actual salaries and benefits charged by PRC in 2012 and 2013 for job positions assigned to the Tree Trust Fund were less than that amount: \$108,699 and \$180,904 in 2012 and 2013, respectively.⁴⁰

Column C is the difference between Column B and Column A; i.e., the aggregate actual salaries and benefits PRC and DCP charged the Tree Trust Fund during a fiscal year, **minus**, the combined PRC and DCP salaries and benefits permitted to be charged to the Tree Trust Fund during the same year.

³⁹ Subject to the specific job positions and salary and benefit dictated by the statute.

⁴⁰ The 2011 amount includes an additional \$277,785 for 4 specific job positions that were authorized for one year pursuant to Ordinance 10-O-0950.

As Table 5 illustrates, we've ascertained salary and benefit overcharges to the Tree Trust Fund in excess of \$3,000,000.

CASH POOL INTEREST

The Tree Trust Fund (600013) is part of the City's Trust Fund (7701), which is a participant in the City's Cash Pool. Fiscal Year 2015 – 2019 cumulative interest earned by Fund 7701 from its share of the cash pool was \$2,178,423.⁴¹

On August 2, 2019⁴², we received an email from Department of City Planning's Public Information Officer regarding the Tree Trust Fund's portion of the interest earned by the Cash Pool:

"The Tree Trust is a part of the overall trust fund assets invested by the City. The City only allocates interest to the overall trust fund and not a specific project/account (600013). Therefore the interest attributable to the tree trust fund cannot be identified and has not been added to the fund balance for the tree trust account 600013."

The City may only allocate interest to the overall trust fund in the cash pool, but the method of making that allocation, which is described in the City Auditor's November 20, 2013 Performance Audit of Cash Pool, is formulaic and, therefore, the same formula could be deployed for reallocating the interest credited to Trust Fund 7701 amongst its various constituent funds, including the Tree Trust Fund. There doesn't appear to be a legal proscription against making such a reallocation.

There are over 100 participating accounts in Trust Fund 7701, so it's understandable that the City might find the process of reallocating interest income an inordinate consumption of time. However, there are typically only about 10 funds, including the Tree Trust Fund, with assets comprising more than \$1,000,000 of Trust Fund 7701's aggregate assets.

The Tree Trust Fund represents a material portion of the total assets in Trust Fund 7701. For example, in the FY 2020 budget, the Tree Trust Fund represented nearly 33% of Fund 7701's assets:

⁴¹ See email received on August 7, 2019 from Department of Finance, included in Email Correspondence.

⁴² Included in Email Correspondence.

Total Assets = \$28,765,410

Assets Attributable to Accounts 600013 and 600307 = \$9,440,000

Overall Percentage = 32.8%⁴³

If we conservatively attribute 25% of the assets in Fund 7701 to the Tree Trust Fund, then over \$500,000 of interest earned during the fiscal year 2015 – 2019 period was attributable to the Tree Trust Fund's assets.

What benefit, if any, does the Tree Trust Fund receive from its share of that interest? It's a fundamental question of fairness: why should the Tree Trust Fund, a discrete fiduciary account circumscribed within the Atlanta City Code,⁴⁴ not be able to receive a material benefit from the interest income its assets are generating?

We seek an accounting of the spending of interest income earned by Trust Fund 7701 from its share of the Cash Pool for Fiscal Years 2011 – 2019 and request the City allocate the Tree Trust Fund on an ongoing basis - in a manner reasonably related to how Cash Pool interest is allocated amongst the participating funds - its proportionate share of the income earned by Trust Fund 7701.⁴⁵

CONCLUSIONS

A. Comprehensive Audit. The evidence shows DCP and PRC have perpetually, without remission, violated Section 158-66(a) of the ATPO by charging the Tree Trust Fund for salaries and benefits of employees who should have been charged to the general fund. These violations occur every year, with complete disregard – or, perhaps ignorance - of the law and with utter indifference to the role the Tree Trust Fund is intended to serve for the City of Atlanta. The cumulative effect of these violations has stripped several million dollars from the Tree Trust Fund, an amount which exceeds 25% of the Tree Trust Fund's current budget. The DCP's role in this nonstop plundering is particularly egregious given its putative stewardship of the Tree Trust Fund.

The facts we've discovered reveal the abject failure on the part of the DCP to exercise any significant oversight of the Tree Trust Fund. For many years – over a decade in the case of DCP - salaries and benefits of general fund employees have been periodically added to the burden of the Tree Trust Fund, despite the fact that the governmental agency overseeing the Tree Trust Fund knew, or was charged by law with knowing, that

⁴³ See attached "Trust Fund" pages from Fiscal Year 2020 Budget, includes 600307 Education Outreach Account.

⁴⁴ As opposed to nearly all the other participants in Trust Fund 7701.

⁴⁵ Less reasonable administrative expenses.

a substantial portion of the salaries and benefits being charged contravened the Tree Trust Fund statute.

These actions were taken under the auspices of PRC and DCP Department officers who apparently made no effort to determine whether charging the Tree Trust Fund with additional salaries was legally permissible, not only violating the law but flouting their fiduciary responsibilities to the Tree Trust Fund and the citizens of Atlanta.⁴⁶ Regrettably, the facts demonstrate pervasive and ongoing failure by the Department of City Planning to adhere to the salary and benefit limitations in Section 158-66(a).

The evidence of excessive charging of salaries and benefits by PRC and DCP to the Tree Trust Fund is cogent and unequivocal. A comprehensive, retroactive audit of all salaries and benefits charged to the Tree Trust Fund, from 2009 up to and including 2020, is required to stanch the further unauthorized consumption by PRC and DCP of the Tree Trust Fund. All funds transferred from the Tree Trust Fund by PRC and DCP that exceeded the limitations imposed by Section 158-66(a) of the ATPO should be expeditiously restored to the Tree Trust Fund, with an appropriate interest assessment.

B. Cash Pool Interest. While Trust Fund 7701 participates in the Cash Pool and is credited with interest for its share of the Cash Pool's earnings, the Department of Finance has adopted the position that the interest earned by Trust Fund 7701 – a material portion of which relates to the Tree Trust Fund's assets - cannot be reallocated to Trust Fund 7701's constituent funds because it cannot be identified.

We suggest the interest can be identified. The City allocates interest from the Cash Pool amongst the participant funds (including Trust Fund 7701). It uses a methodology outlined in the November 20, 2013 City Auditor's Cash Pool performance audit. The City can use that same methodology to reallocate the interest earned by Trust Fund 7701 amongst its constituent funds.

We are not insensitive to the burden of reallocating interest amongst the number of constituent funds comprising Trust Fund 7701. We suggest that the City establish a threshold level of assets (perhaps \$500,000 or a \$1,000,000?) that would trigger the allocation of interest to constituent funds. If a fund hits that threshold during a fiscal year, it receives its proportionate share of interest from Trust Fund 7701; if a fund doesn't hit that threshold, the fund receives no portion of the interest Trust Fund 7701 earned from the Cash Pool. This seems a reasonable compromise for funds like the Tree Trust Fund,

⁴⁶ We are specially dismayed by the salaries and benefits retrospectively charged by Department 250201. Those charges depleted the Tree Trust Fund of more than \$300,000 and were allegedly attributable to Technology Reserve (Account 600375). A logical nexus between the Tree Trust Fund and technology services is imperceptible, so all such charges should have a documented justification.

whose assets are generating a significant part of the interest income being earned each year by Trust Fund 7701 from the Cash Pool.

For transparency and accountability, we believe the Tree Trust Fund is entitled to an accounting from Fiscal Year 2011 through Fiscal Year 2019 of the manner Trust Fund 7701 has expended the interest income it has been allocated from the City's Cash Pool.

C. Enhanced Oversight of Tree Trust Fund. Given the lack of vigilant oversight of the Tree Trust Fund by the Department of City Planning, which is exemplified by the perpetual overcharging of salaries and benefits to the Tree Trust Fund and the ill-conceived 2014 journal entries, the City of Atlanta should – in consultation with representatives of the Tree Next Door and other community tree canopy advocates – implement meaningful changes to the Tree Trust Fund oversight that will enhance statutory compliance and transparency, and hold accountable those Department of City Planning officials charged with oversight of the Tree Trust Fund. Only by taking those steps will public confidence be restored in the integrity of the City's administration and operation of the Tree Trust Fund.

2014 JOURNAL ENTRIES

This Memorandum discusses how 2009-2013 salaries and benefits incurred by DCP and originally charged to the general fund were reclassified to the Tree Trust Fund by journal entries recorded in 2014, thereby violating the salaries and benefits limitations in Section 158-66(a) of the Atlanta Tree Protection Ordinance and depleting the Tree Trust Fund's budget of more than \$1,500,000.

The journal entries were ill-conceived, full of errors, internally inconsistent, and lack transparency. They serve to further underscore the failure of DCP to exercise responsible fiduciary oversight of the Tree Trust Fund.⁴⁷

1. **JE 14-1104** entered on December 16, 2013, reclassified \$637,885 of 2009 salaries and benefits from Department 250101 to the Tree Trust Fund.
2. **JE 14-1105** entered on December 16, 2013 reclassified \$154,889 of 2010 salaries and benefits incurred from Department 250101 to the Tree Trust Fund.

⁴⁷ All the journal entries transferred salaries and benefits from the DCP general fund to the Tree Trust Fund and were part of a reclassification referred to as "zeroproj#."

The same journal entry reclassified \$139,891 in salaries and \$57,848 of benefits incurred in 2010 from DCP Department 250201 (Buildings) to Account 600375, a Technology Surcharge Trust account ("Technology").

3. **JE 14-1106** entered on December 17, 2013 attempted to reclassify \$347,211 of 2011 salaries and benefits from Department 250101 to the Tree Trust Fund, but these were, instead, erroneously charged to the Tree Trust Fund's defined contribution account (5124102).

The same journal attempted to reclassify \$ 91,319 of salaries and \$42,103 of benefits incurred in 2011 from Department 250201 to Technology but debited those amounts, instead, to Technology's defined contribution account.

As an additional mistake, all the defined contributions were deemed to have been transferred from Department 250201, even the portion which was charged against the Tree Trust Fund.

4. **JE 14-1107** entered on December 17, 2013 reclassified \$158,942 of 2012 salaries and benefits from Department 250101 to the Tree Trust Fund.

This same journal entry reclassified \$24,355 in salaries and \$6,036 of benefits incurred in 2012 from Department 250201 to Technology.

5. **JE 14-1108** entered on December 18, 2013 reclassified \$135,988 of 2013 salaries and benefits from Department 250101 to the Tree Trust Fund.

The same journal entry reclassified \$99,511 of salaries and \$11,966 of benefits incurred in 2013 from Department 250201 to Technology.

6. **JE 14-1390** entered on January 14, 2014, reclassified all \$263,755 of 2010, 2012 and 2013 Technology salaries - which had just been reclassified the previous month from Department 250201 to Technology - and again reclassified those salaries, this time charging them against the Tree Trust Fund. For some unexplained reason, the journal entry transfers the salaries of the job positions allegedly pertaining to the Tree Trust Fund, but none of the corresponding benefits for those positions.

This same journal entry also transferred \$38,601 of 2014 fiscal year salaries that apparently had already been charged in 2014 to Technology to the Tree Trust Fund.⁴⁸

⁴⁸ This time the support for the journal entry is described as "FY14 recl_Tree Removal Protection."

7. **JE 14-3259** was recorded on June 29, 2014. It was designated as correcting **JE 14-1106** which, as noted above, charged both the Tree Trust Fund and Technology with inordinate amounts of defined contributions. The defined contributions charged to the Tree Trust Fund were reclassified as 2011 salaries and benefits transferred from Department 250101.

The same correcting journal entry reclassified the erroneous Technology defined contributions and charged them as 2011 Technology salaries and benefits transferred from Department 250201.

While **JE 14-3259** effected the transferring of general fund salary and benefits to the Tree Trust Fund and Technology, instead of appropriately crediting their respective defined contribution accounts, the credits for the previously debited defined contributions were mistakenly recorded to Departments 250101 and 250201.

8. **JE 15-0361**, recorded in Fiscal Year 2015, finally credited the Tree Trust Fund's defined contribution account and reversed the erroneous Fiscal Year 2014 charge of \$347,211.⁴⁹

The conspicuous number of errors in so few journal entries is disquieting; but beyond that, the journal entries raise concerns about DCP's vigilance in its fiduciary oversight of the Tree Trust Fund and demonstrate a wholesale lack of accountability.

For example:

1. The description explaining the journal entries refers to the zero proj#. Assuming "proj" stands for project, what is the zero project #? Is it code for something? If it's somehow related to the Tree Trust Fund, couldn't a more useful reference be included in the description?
2. According to **JE 14-1390**, journal entries **14-1105**, **14-1107** and **14-1108** - which reclassified 2010, 2012 and 2014 Department of Buildings' (Department 250201) salaries and benefits to Technology - are all in error, the assertion being each journal entry should have been charged entirely against the Tree Trust Fund. Even if one were to assume this subsequent reclassification of the original reclassifications recorded merely a month earlier is correct, given the other errors identified above, it underscores the sloppiness of this entire set of journal entries.
3. Why was Technology even included in the initial journal entries? What was Technology's role vis-à-vis the Tree Trust Fund that would justify significant charging of salaries to the Tree Trust Fund? Reclassifying journal entries to trust funds without a

⁴⁹ We know this only to be true for the Tree Trust Fund. We assume a similar credit was applied against Technology's defined contribution account.

reasonable amount of due diligence is irresponsible. The person in Finance inputting the journal entries didn't independently decide to charge Technology with reclassified salaries and benefits. An agent of the City, someone with authority over initiating reclassification journal entries, instructed salaries and benefits in Department 250201 be charged to Technology.

How was it subsequently determined that the 2010, 2012 and 2013 fiscal year salaries reclassified to Technology should have, instead, been charged to the Tree Trust Fund? When such consequential transactions are occurring effecting the Tree Trust Fund – transactions that on their face arouse skepticism – there should be ample, documented justification and transparency of the decision-making process.

4. On January 14, 2014, pursuant to **JE 14-1390**, all salaries charged to Technology from Department 250201 for fiscal years 2010, 2012 and 2013 are determined to have been charged in error and instead are reclassified against the Tree Trust Fund. At the time this journal entry is recorded, 2011 salaries and benefits have not yet been charged to Technology from Department 250201 because **JE 14-1106**, which intended to charge Technology with 2011 salaries and benefits when it was recorded in December 2013, mistakenly charged the 2011 salaries and benefits to Technology's defined contribution account and was not corrected until June 29, 2014, more than five months following the reclassification from Technology to the Tree Trust Fund of all other salaries reclassified in 2014 from Department 250201 to Technology.

While we reject the notion that 2014 reclassifications to the Tree Trust Fund for prior fiscal years' salaries and benefits were appropriate or legal, whether from the general fund, Technology or otherwise, it is a veritable certainty that Department 250201 intended to charge the reclassified 2011 Technology salaries to the Tree Trust Fund, as it *actually did* for the originally reclassified 2010, 2012, 2013 salaries.

It's just another example of the careless execution of the journal entries, as despite all intent to the contrary, the 2011 salaries and benefits charged to Technology were ultimately never reclassified to the Tree Trust Fund.⁵⁰

5. Similarly, if Technology salaries are being reclassified to the Tree Trust Fund, shouldn't the benefits that corresponded to those salaries also have been reclassified by **JE 14-1390** to the Tree Trust Fund?

JE 14-1390 transferred the Technology salaries to the Tree Trust Fund but retained the corresponding employee benefits in Technology. That absolutely makes no sense and raises additional concerns about the accuracy of the journal entries.

⁵⁰ We checked all subsequent fiscal year reclassification journal entries impacting the Tree Trust Fund and can confirm the 2011 Technology salaries were never reclassified.

**Tree Protection
Ordinance
Section 158-66**

Sec. 158-66. - Tree trust fund.

- (a) *Establishment and administration.* The tree conservation commission shall establish a tree trust fund for the protection, maintenance, and regeneration of the trees and other forest resources of Atlanta. During any given fiscal year, five percent of the funds received by the tree trust fund during the immediately preceding fiscal year or \$100,000.00, whichever is greater, shall be placed into a tree trust fund education outreach account ("education account"), and such monies shall be used for educational materials, educational programs, and educational outreach. Any amount not utilized in the given fiscal year shall remain in the account to be utilized in future years. A maximum of \$60,000.00 per year of the fund may be used to pay for the annual salary and benefits of a Tree Commission administrative analyst whose primary responsibility shall be education. In the event that the cost of the salary and benefits exceeds \$60,000.00, the remainder of the cost shall be paid for from the education account. A maximum of \$50,000.00 per year of the fund may be used for costs arising directly from administering and enforcing the tree protection ordinance that would not have arisen in the absence of the tree protection ordinance, including but not limited to the cost of posting trees to be removed, the cost of advertising tree commission hearings, and the cost of court reporter services at tree commission hearings. The honoraria for tree conservation commission members, as described in subsection 158-62(a), may also be paid from the fund.

A maximum of \$75,000.00 per year of the fund may be used to pay for the annual salary and benefits of an office of parks arborist senior position. The person in this position shall act as a project manager for the various projects on city-owned property being paid for by the tree fund, namely new tree plantings, tree maintenance work, removal of invasive species, and fulfillment of ongoing tree maintenance work orders. The position may also be utilized to prepare for future projects that are paid for by the Tree Fund, such as preparation of RFP's, evaluation of proposals, and performance of research regarding the same. The specific responsibilities of this position shall be determined by the Commissioner of the Department of Parks and Recreation or her/his designee, after consultation with the Tree Conservation Commission.

A maximum of \$110,000.00 per year of the fund may be used to fund the annual salary and benefits of the two arborist positions. In the event that the costs of the salary and benefits positions exceeds \$110,000.00, the remainder of the cost shall be assumed by the general fund budget in the department of city planning.

A maximum of \$200,000.00 per year of the fund may be used to pay for the annual salary and benefits of an office of parks tree trimming crew. The tree trimming crew shall be comprised of one forestry crew supervisor, one tree trimmer senior, and one tree trimmer. The members of this crew will be responsible for providing services that maintain and enhance the health of the city's tree canopy, including trimming, pruning, and limbing trees that are located in city-owned parks and rights-of-way.

- (b) *Procurement of forested property.* As set forth in subsection 158-66(a) above, "protection, maintenance, and regeneration of the trees and other forest resources of Atlanta" shall include procurement of privately-owned forested property. The tree trust fund may be utilized to purchase forested property provided that the following minimum criteria are satisfied:
- (1) The property must contain one or more of the following, as determined by or at the direction of the department of parks and recreation commissioner and the department of city planning commissioner: i) 80 percent or more canopy cover; ii) minimum forestation standards of 1,000 DBH inches; and/or iii) 50 mature trees per acre.
 - (2) The purchase of the forested property must be authorized by a duly-enacted city ordinance, and said ordinance shall include the following:
 - a. The property must explicitly be dedicated and preserved in perpetuity as forested land;

- b. The property must be available for public use without cost (subject to Atlanta's park rules and other applicable city ordinances);
 - c. Use of the property must be restricted to passive recreational activities with minimal environmental impact, as determined and established in writing by the department of parks and recreation commissioner based on the characteristics of the property; and
 - d. The department of parks and recreation commissioner shall provide a property maintenance plan as an attachment to the ordinance. The plan will describe the types of maintenance that may be needed at the property, will estimate the property's annual maintenance cost, and will identify the source of funding for the estimated annual maintenance cost. To the extent that the commissioner identifies the tree trust fund as the source of maintenance funding, any specific allocation of maintenance dollars from the tree trust fund shall be authorized as a separate procurement or expenditure, in a manner consistent with applicable city ordinances.
- (3) The department of parks and recreation commissioner and the department of city planning commissioner shall jointly develop a written list of factors and a process for evaluating parcels that may be suitable for acquisition as forested property. An ordinance authorizing procurement of forested property, as described in subsection 158-66(b)(2) above, shall include as attachments an affidavit from each of the two commissioners providing her/his recommendation regarding the procurement based upon these factors.
- (4) The department of parks commissioner and the department of city planning commissioner shall jointly provide a report to the community development/human resources committee each time a privately-owned afforested property procured by the city, which shall include the amount appropriated from the tree recompense fund and the acreage of the property.
- (c) *Recompense for illegal removal or destruction.* Developers, builders, contractors, homeowners and others who violate the criteria for removal or destruction of section 158-102 shall contribute to the fund the replacement value of the trees illegally removed or destroyed according to the recompense formulas of section 158-34.
- (d) *Recompense for permitted removal or destruction.* Developers, builders, contractors, homeowners and others who are unable to meet the standards for tree replacement and afforestation of section 158-103 shall contribute to the fund the replacement value of the trees removed in excess of the trees replaced in the course of new construction, landscaping, or other permitted activities according to the recompense formulas of subsections 158-103 (b) and (c).
- (e) (*Reserved.*)

(Ord. No. 2001-102, § 2, 12-11-01; Ord. No. 2003-03, §§ 1, 2, 1-13-03; Ord. No. 2003-113, § 2, 12-10-03; Ord. No. 2007-32(07-O-0362), § 8, 6-12-07; Ord. No. 2008-64(08-O-1260), § 1, 7-30-08; Ord. No. 2008-77(08-O-1716), § 12, 10-14-08; Ord. No. 2011-31(11-O-0901), § 1, 7-14-11; Ord. No. 2013-27(13-O-1088), § 4, 6-26-13; Ord. No. 2016-42(16-O-1353), §§ 1, 2, 11-30-16; Ord. No. 2017-14(17-O-1157), § 6, 4-26-17)

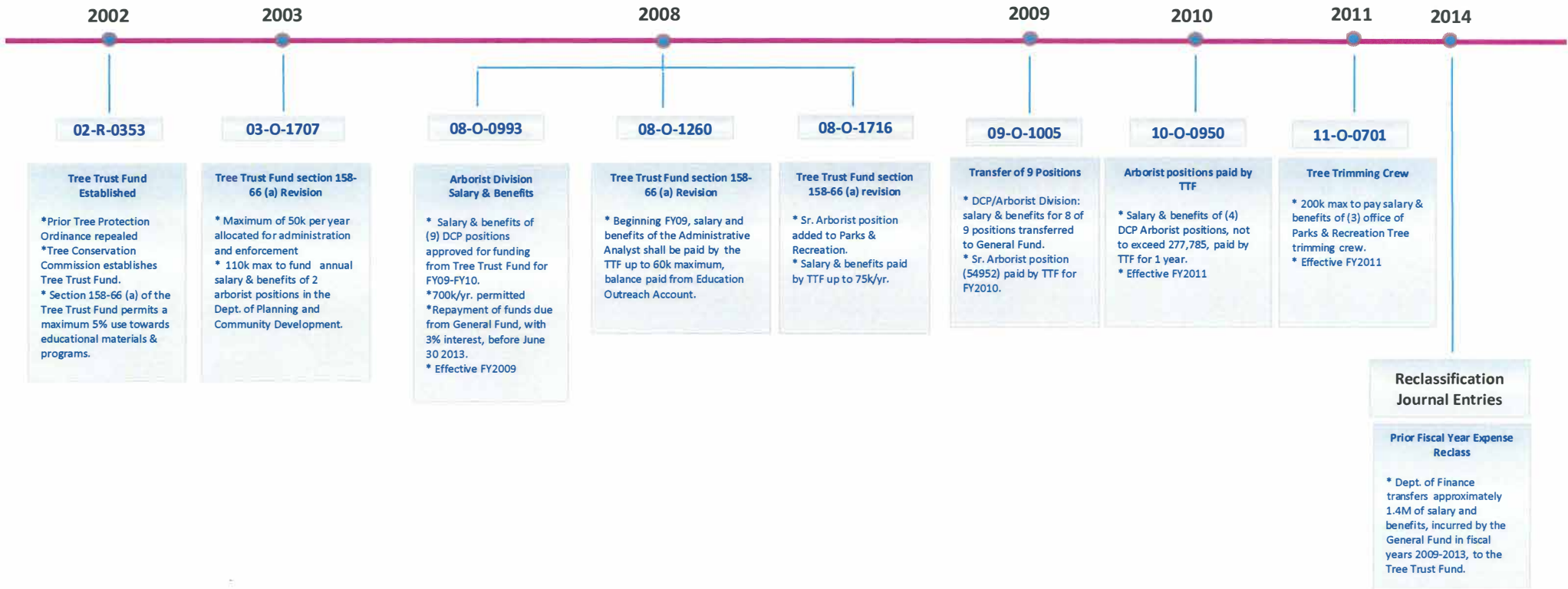
Section 158-66(a)
Historical Timeline
of Permissible Salaries
and Benefits

City of Atlanta

Tree Trust Fund

(Account 600013)

Fiscal Year



One-Time Ordinances Impacting Tree Trust Fund Salaries and Benefits

08- 0-0993

(Do Not Write Above This Line)

AN ORDINANCE

BY FINANCE/EXECUTIVE COMMITTEE

AN ORDINANCE AUTHORIZING PAYMENT OF ALL SALARIES AND BENEFITS FOR EMPLOYEES OF THE DEPARTMENT OF PLANNING'S ARBORIST DIVISION FROM THE TREE TRUST FUND, FUND 7701, ACCOUNT NUMBER 5111001, CENTER/DEPARTMENT NUMBER 250101, AND FUNCTION ACTIVITY 1320000, FOR A PERIOD OF TWO YEARS; AND FOR OTHER PURPOSES.

ADOPTED BY

JUN 19 2008

COUNCIL

SUBSTITUTE
AS AMENDED

- ☒ CONSENT REFER
☐ REGULAR REPORT REFER
☐ ADVERTISE & REFER
☐ 1st ADOPT 2nd READ & REFER
☐ PERSONAL PAPER REFER

Date Referred 5/19/08

Referred To: Fin/Exec

Date Referred

Referred To:

Date Referred

Referred To:

Committee *Finance/Executive*
 Date *5-14-8*
 Chair *[Signature]*
 Referred to *Finance/Executive*

Committee *Finance/Executive*
 Date *5-28-8*
 Chair
 Action:
 Fav, Adv, Hold (see rev. side)
 Other:
 Members
 Refer To

Committee *Finance/Exec*
 Date *6/11/8*
 Chair *Harold Shook*
 Action:
 Fav, Adv, Hold (see rev. side)
 Other:
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 Refer To

Committee
 Date
 Chair
 Action:
 Fav, Adv, Hold (see rev. side)
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 Refer To

Committee
 Date
 Chair
 Action:
 Fav, Adv, Hold (see rev. side)
 Other:
 Members
 Refer To

FINAL COUNCIL ACTION

☐ 2nd ☐ 1st & 2nd ☐ 3rd
 Readings
☐ Consent ☐ V Vote ☐ RC Vote

CERTIFIED

JUN 19 2008

CERTIFIED
JUN 19 2008

Ronald Douglas Johnson
 MUNICIPAL CLERK

MAYOR'S ACTION
 APPROVED
 JUN 24 2008
Shirley Kraft
 MAYOR



**CITY COUNCIL
ATLANTA, GEORGIA**

A SUBSTITUTE ORDINANCE BY FULL COUNCIL

08-0-0993

AN ORDINANCE AUTHORIZING PAYMENT OF ALL SALARIES AND BENEFITS FOR EMPLOYEES OF THE DEPARTMENT OF PLANNING'S ARBORIST DIVISION FROM THE TREE TRUST FUND, FUND 7701, ACCOUNT NUMBER 5111001, CENTER/DEPARTMENT NUMBER 250101, AND FUNCTION ACTIVITY 1320000, FOR A PERIOD OF TWO YEARS; AND REQUIRING THAT SAID PAYMENTS BE REPAID IN FULL BY THE GENERAL FUND BY NO LATER THAN JUNE 30, 2013 WITH AN INTEREST RATE OF THREE PERCENT PER ANNUM; AND FOR OTHER PURPOSES.

WHEREAS, the City of Atlanta ("City") Tree Conservation Commission was established by the City's Tree Protection Ordinance, set forth in Atlanta Code of Ordinances 158-26 et seq. ("Tree Ordinance"), to oversee the management and maintenance of trees on both public and private property, and to establish educational programs that encourage proper management and maintenance of trees on private property so that the City and its residents enjoy the benefits provided by the City's urban forest; and

WHEREAS, in 2001, in what is codified as Atlanta Code of Ordinances section 158-66, the Tree Conservation Commission was tasked with establishing a Tree Trust Fund (the "Tree Trust Fund") to be utilized for the protection, planting, maintenance, and regeneration of City trees and other forest resources, and for related educational programs and materials; and

WHEREAS, the Tree Trust Fund is funded by developers, builders, contractors, homeowners and others as a recompense for permitted and illegal removal and destruction of trees within the City; and

WHEREAS, to date, the Tree Trust Fund balance is approximately 4.7 million dollars; and

WHEREAS, implementation of the requirements of the Tree Ordinance requires a number of staff members in both the Department of Planning and Community Development ("Planning Department") and the Department of Parks, Recreation, and Cultural Affairs. The Planning Department's Arborist Division ("Arborist Division") enforces the Tree Ordinance for trees located on private property. The Office of Parks enforces the Tree Ordinance for trees located on public property; and

WHEREAS, there are twelve staff people in the Arborist Division, namely an arboricultural manager, two arborists senior, five arborists, one administrative analyst, two customer service representatives senior, and a landscape architect senior. At least a portion of the salary and benefits of two of the arborists and the administrative analyst are paid from the Tree Trust Fund. The remaining positions are paid from the General Fund.



WHEREAS, the City is encountering a significant budget shortfall for the 2009 fiscal year. The Planning Department does not have sufficient funds in its General Fund budget to pay for the Arborist Division employees. The Planning Department anticipates this challenge to occur in the 2010 fiscal year as well, but not thereafter; and

WHEREAS, because of the necessity of the Arborist Division employees to enforce the Tree Ordinance, and because of the inability of the Planning Department to pay for these employees from the General Fund, it is in the best interest of the City to pay for the Arborist Division employees from the Tree Trust Fund for two years; and

WHEREAS, it is further in the best interest of the City that the General Fund repay the Tree Trust Fund for the dollars spent on Arborist Division salaries and benefits so that those dollars may ultimately be utilized for planting and maintenance of trees.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF ATLANTA, GEORGIA, AS FOLLOWS:

Section 1. The Department of Planning is hereby authorized to fund the total cost of salary and benefits for nine Arborist Division positions, in fiscal year 2009 (July 1, 2008 through June 30, 2009) and fiscal year 2010 (July 1, 2009 through June 30, 2010), from the Tree Trust Fund, in an amount not to exceed \$700,000 each fiscal year. Specifically, the salary and benefits shall be charged to and paid from Fund 7701, account number 5111001, center/department number 250101, and function activity 1320000 for the following positions:

Position:	Class Title:	Class Code:
53596	Arbicultural Manager	811012
21886	Arborist, Sr.	811044
54952	Arborist Sr.	811044
21971	Arborist	811036
21888	Arborist	811036
54951	Arborist	811036
19136	Cust. Service Rep. Sr.	122003
00813	Cust. Service Rep. Sr.	122003
54986	Landscape Architect, Sr.	321003

SECTION 2. In addition to funding the three Arborist positions described in Section 1 above, the Department of Planning shall continue to fund the salary and benefits of two other Arborist positions from the Tree Trust Fund, in an amount not to exceed \$110,000 total annually, as authorized by Atlanta Code Section 158-66 (a). Should the cost of the salary and benefits of these two positions exceed \$110,000, the remaining benefits and salary cost of these two Arborist positions shall be paid from the Tree Trust Fund for fiscal years 2009 and 2010 only, and specifically shall be charged to and paid from Fund 7701, account number 5111001, center/department number 250101, and function activity 1320000.

SECTION 3. The Department of Planning shall continue to fund the salary and benefits of an Administrative Analyst position from the Tree Trust Fund, as described in Atlanta Code Section 158-66 (a). Specifically, the salary and benefits of the position shall be charged to and paid from Fund 7701, account number 5111001, center/department number 250101, and function activity 1320000.



Currently, Code Section 158-66(a) of the Tree Ordinance allows for 5% of the funds in the Tree Trust Fund or \$100,000, whichever is greater, to be utilized for education and an administrative analyst position. For fiscal year 2008 and 2009, at least \$30,000 of this money shall be utilized for education. In the event that the salary and benefits of the Administrative Analyst position exceed \$70,000 during each of those fiscal years, any funds needed to pay for the entire salary and benefits shall be charged to and paid from the Tree Trust Fund, Fund 7701, account number 5111001, center/department number 250101, and function activity 1320000.

SECTION 4. With the exception of the Tree Trust Fund dollars currently authorized to be spent on two arborist positions, in an amount not to exceed \$110,000 per year, and on an administrative analyst position, as set forth in Atlanta Code of Ordinances section 15866(a), the remainder of the dollars expended from the Tree Trust Fund during fiscal years 2009 and 2010 for Arborist Division salaries and benefits, pursuant to this Ordinance 080-0993, shall be repaid to the Tree Trust Fund by the General Fund by no later than June 30, 2013.

Section 5. In the event that any portion of this Ordinance is deemed to be in violation of Atlanta Code of Ordinances section 158-66(a), that sets forth the acceptable use of Tree Trust Fund dollars, that segment of section 158-66(a) shall be deemed waived for purposes of this Ordinance. In addition, all other ordinances and resolutions in conflict herewith are hereby waived for purposes of this Ordinance only, and only to the extent of said conflict.

A true copy,

Thonda Dauphin Johnson
Municipal Clerk, CMC

ADOPTED as amended by the Council

APPROVED by the Mayor

JUN 19, 2008

JUN 24, 2008

09-0-1005

(Do Not Write Above This Line)

AN ORDINANCE BY

AN ORDINANCE TO AMEND CHAPTER 114, PERSONNEL, ARTICLE "V", CLASSIFICATION PLAN OF THE CODE OF ORDINANCES, CITY OF ATLANTA, GEORGIA, SO AS TO TRANSFER POSITIONS, ABOLISH AND CREATE POSITIONS AND CLASSIFICATIONS; PROVIDE FOR CERTAIN POSITION RECLASSIFICATIONS, AND OTHER PERSONNEL ACTIONS IN LINE WITH THE 2010 BUDGET; PROVIDE AUTHORIZATION FOR WASTEWATER TREATMENT AND COLLECTION APPRENTICE PROGRAM COMPENSATION; AND FOR OTHER PURPOSES.

- ☒ CONSENT REFER
☐ REGULAR REPORT REFER
☐ ADVERTISE & REFER
☐ 1st ADOPT 2nd READ & REFER
☐ PERSONAL PAPER REFER

Date Referred 06/01/09

Referred To: Finance Exec.

Date Referred

Referred To: JUN 29 2009

Date Referred

Referred To:

Committee Finance Executive
 Date 5-27-9
 Chair H. L. Carter
 Referred to Finance Executive

Committee Finance Executive
 Date 6-10-9
 Chair H. L. Carter
 Action:
 Fav, Adv, Hold (see rev. side)
 Other:
Forward w/o Recommendation
as Amended
Carla Bryant
Chair Miller
 Members
 Refer To

Committee
 Date
 Chair
 Action:
 Fav, Adv, Hold (see rev. side)
 Other:
 Members
 Refer To

Committee
 Date
 Chair
 Action:
 Fav, Adv, Hold (see rev. side)
 Other:
 Members
 Refer To

Committee
 Date
 Chair
 Action:
 Fav, Adv, Hold (see rev. side)
 Other:
 Members
 Refer To

FINAL COUNCIL ACTION

☐ 2nd ☐ 1st & 2nd ☐ 3rd
 Readings
☐ Consent ☐ V Vote ☐ RC Vote

CERTIFIED

JUN 29 2009

CERTIFIED

JUN 29 2009

Ronda Dargheim Johnson
 MUNICIPAL CLERK

APPROVED
 MAYOR'S ACTION

JUN 29 2009

Handwritten signature

COUNCIL
 AS AMENDED

**AN ORDINANCE BY
FINANCE/EXECUTIVE COMMITTEE AS AMENDED
BY FULL COUNCIL**

09-O-1005

**AN ORDINANCE TO AMEND CHAPTER 114,
PERSONNEL, ARTICLE "V",
CLASSIFICATION PLAN OF THE CODE OF
ORDINANCES, CITY OF ATLANTA,
GEORGIA, SO AS TO TRANSFER POSITIONS,
ABOLISH AND CREATE POSITIONS AND
CLASSIFICATIONS; PROVIDE FOR
CERTAIN POSITION RECLASSIFICATIONS,
AND OTHER PERSONNEL ACTIONS IN LINE
WITH THE 2010 BUDGET; PROVIDE
AUTHORIZATION FOR WASTEWATER
TREATMENT AND COLLECTION
APPRENTICE PROGRAM COMPENSATION;
AND FOR OTHER PURPOSES.**

THE CITY COUNCIL OF THE CITY OF ATLANTA, GEORGIA, HEREBY ORDAINS
that the Code of Ordinances, City of Atlanta, Georgia, be and the same is hereby amended as
follows:

SECTION 1: EFFECTIVE DATE OF ACTIONS

That the effective date of actions contained within this ordinance shall be the first pay period of
new fiscal year (FY2010), unless otherwise indicated.

POSITION ABOLISHMENTS (Cont'd)

<u>ACCOUNT NUMBER</u>	<u>POS. NO.</u>	<u>NO. POS.</u>	<u>CLASSIFICATION TITLE</u>	<u>CLASS CODE</u>	<u>PAY GRADE</u>	<u>ANNUAL SALARY</u>
1001 250403 5111001 7410000	54998	1	Urban Planner	327003	19	\$41,291 - \$60,454
1001 250404 5111001 7410000	03380 22166	2	Urban Planner, Senior	327001	19	\$41,291 - \$60,454
1001 250405 5111001 7410000	03395	1	Urban Planner, Senior	327001	19	\$41,291 - \$60,454

POSITION TRANSFERS: That the following positions and incumbents are hereby transferred as indicated below:

<u>FROM: ACCOUNT NUMBER</u>	<u>TO: ACCOUNT NUMBER</u>	<u>POS. NO.</u>	<u>NO. POS.</u>	<u>CLASSIFICATION TITLE</u>	<u>CLASS CODE</u>
<i>From: PCD – General Fund</i>				<i>To: PCD - Trust Fund (Bus Shelter Fund)</i>	
1001 250201 5111001 7210000	7701 250201 5111001 7210000	55840	1	Administrative Assistant	314008
1001 250201 5111001 7210000	7701 250201 5111001 7210000	24286	1	Applications Analyst	531051
1001 250402 5111001 1535000	7701 250201 5111001 7210000	54980	1	GIS Technician, Senior	327026

POSITION TRANSFERS (Cont'd)

FROM: ACCOUNT NUMBER	TO: ACCOUNT NUMBER	POS. NO.	NO. POS.	CLASSIFICATION TITLE	CLASS CODE
<i>From: PCD – General Fund</i>		<i>To: PCD – Capital Fund (Impact Fee Fund)</i>			
1001 250403 5111001 7410000	3502 250403 5111001 7410000	54997	1	Planning & Transportation Assistant Director	327055
1001 250403 5111001 7410000	3502 250403 5111001 7410000	03401	1	Urban Planner, Senior	327001
1001 250404 5111001 7410000	3502 250403 5111001 7410000	03377	1	Planning Assistant Director	327004
1001 250404 5111001 7410000	3502 250403 5111001 7410000	17417	1	Urban Planner, Senior	327001
<i>From: PCD – Community Development Block Grant Fund</i>		<i>To: PCD – Trust Fund (Bus Shelter Fund)</i>			
2201 250305 5111001 7310000	7701 250403 5111001 7410000	00033	1	Office Support Assistant, Senior	112003
<i>From: PCD – Trust Fund (Tree Trust Fund)</i>		<i>To: PCD - General Fund</i>			
7701 250101 5111001 1320000	1001 250201 5111001 7210000	53596	1	Arboricultural Manager	811012
7701 250101 5111001 1320000	1001 250201 5111001 7210000	54951 21888 21971	3	Arborist	811036
7701 250101 5111001 1320000	1001 250201 5111001 7210000	21886	1	Arborist, Senior	811044
7701 250101 5111001 1320000	1001 250201 5111001 7210000	19136 00813	2	Customer Service Representative, Senior	122003

POSITION TRANSFERS (Cont'd)

<u>FROM:</u> <u>ACCOUNT</u> <u>NUMBER</u>	<u>TO:</u> <u>ACCOUNT</u> <u>NUMBER</u>	<u>POS.</u> <u>NO.</u>	<u>NO.</u> <u>POS.</u>	<u>CLASSIFICATION TITLE</u>	<u>CLASS</u> <u>CODE</u>
<i>From: PCD – Trust Fund (Tree Trust Fund)</i>		<i>To: PCD - General Fund</i>			
7701 250101	1001 250201	54986	1	Landscape Architect, Senior	321003
5111001	5111001				
1320000	7210000				

10-0-0950

(Do Not Write Above This Line)

AN ORDINANCE
BY FINANCE/EXECUTIVE COMMITTEE

AN ORDINANCE AUTHORIZING PAYMENT
OF ALL SALARIES AND BENEFITS FOR
FOUR (4) EMPLOYEES OF THE
DEPARTMENT OF PLANNING AND
COMMUNITY DEVELOPMENT'S
ARBORIST DIVISION FROM THE TREE
TRUST FUND FOR FISCAL YEAR 2011
FROM FUND 7701 (TRUST FUND),
ACCOUNT NUMBER 5111001 (PERSONNEL
EXPENSES), CENTER/DEPARTMENT
NUMBER 250101 (OFFICE OF
COMMISSIONER), AND FUNCTION
ACTIVITY 1320000 (CHIEF EXECUTIVE);
AND FOR OTHER PURPOSES.

SUBSTITUTE

ADOPTED BY

JUN 21 2010

COUNCIL

- ☐ CONSENT REFER
- ☐ REGULAR REPORT REFER
- ☐ ADVERTISE & REFER
- ☐ 1st ADOPT 2nd READ & REFER
- ☐ PERSONAL PAPER REFER

Date Referred 06/07/10

Referred To: Finance Exec.

Date Referred

Referred To:

Date Referred

Referred To:

First Reading

Fin/Exe

Committee

Date

Chair

Referred To

6/12/10
yadream

Fin/Exe

Committee

Finance/Executive

Date

6/16/2010

Chair

yadream

Action

Fav, Adv, Hold (see rev. side)

Other

on substitute

Members

Rep. Waters

John C. Brown

Shirley

Refer To

Committee

Date

Chair

Action

Fav, Adv, Hold (see rev. side)

Other

Members

Refer To

Committee

Date

Chair

Action

Fav, Adv, Hold (see rev. side)

Other

Members

Refer To

Committee

Date

Chair

Action

Fav, Adv, Hold (see rev. side)

Other

Members

Refer To

FINAL COUNCIL ACTION

☐ 2nd

☐ 1st & 2nd

☐ 3rd

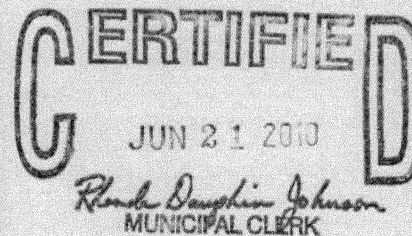
Readings

☒ Consent

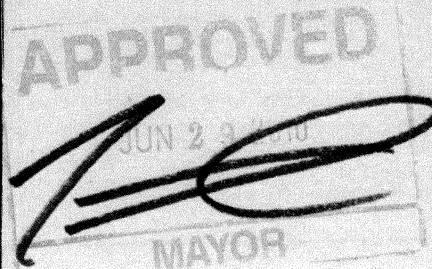
☐ V Vote

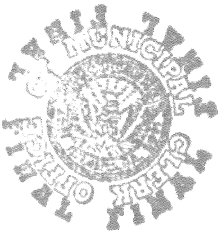
☒ RC Vote

CERTIFIED



MAYOR'S ACTION





10-O-0950

**A SUBSTITUTE ORDINANCE
BY FINANCE/EXECUTIVE COMMITTEE**

AN ORDINANCE AUTHORIZING PAYMENT OF ALL SALARIES AND BENEFITS FOR FOUR (4) EMPLOYEES OF THE DEPARTMENT OF PLANNING AND COMMUNITY DEVELOPMENT'S ARBORIST DIVISION FROM THE TREE TRUST FUND FOR FISCAL YEAR 2011 FROM FUND 7701 (TRUST FUND), ACCOUNT NUMBER 5111001 (PERSONNEL EXPENSES), CENTER/DEPARTMENT NUMBER 250101 (OFFICE OF COMMISSIONER), AND FUNCTION ACTIVITY 1320000 (CHIEF EXECUTIVE); AND FOR OTHER PURPOSES.

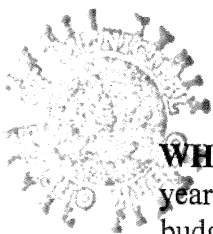
WHEREAS, the City of Atlanta ("City") Tree Conservation Commission was established by the City's Tree Protection Ordinance, set forth in Atlanta Code of Ordinances 158-26 et seq. ("Tree Ordinance"), to oversee the management and maintenance of trees on both public and private property, and to establish educational programs that encourage proper management and maintenance of trees on private property so that the City and its residents enjoy the benefits provided by the City's urban forest; and

WHEREAS, in 2001, in what is codified as Atlanta Code of Ordinances section 158-66, the Tree Conservation Commission was tasked with establishing a Tree Trust Fund (the "Tree Trust Fund") to be utilized for the protection, planting, maintenance, and regeneration of City trees and other forest resources, and for related educational programs and materials; and

WHEREAS, the Tree Trust Fund is funded by developers, builders, contractors, homeowners and others as a recompense for permitted and illegal removal and destruction of trees within the City; and

WHEREAS, implementation of the requirements of the Tree Ordinance requires a number of staff members in both the Department of Planning and Community Development ("Planning Department") and the Department of Parks, Recreation, and Cultural Affairs. The Planning Department's Arborist Division ("Arborist Division") enforces the Tree Ordinance for trees located on private property. The Office of Parks enforces the Tree Ordinance for trees located on public property; and

WHEREAS, currently the Tree Trust Fund funds the salaries and benefits of three positions within the Arborist Division: two (2) arborists up to a maximum of \$110,000 per year pursuant to Sec. 158-66 and one (1) administrative analyst position up to a maximum of \$60,000 per year pursuant to Ordinance 08-O-1260; and



WHEREAS, the City is encountering a significant budget shortfall for the 2011 fiscal year and the Planning Department does not have sufficient funds in its General Fund budget to fund the Arborist Division's Arboricultural Manager position; and

WHEREAS, because of the necessity of the Arborist Division employees to enforce the Tree Ordinance, and because of the inability of the General Fund to fund an Arboricultural Manager position, it is in the best interest of the City that the Tree Trust Fund the Arborist Division's Arboricultural Manager position for fiscal year 2011.

NOW, THEREFORE, THE COUNCIL OF THE CITY OF ATLANTA, GEORGIA, HEREBY ORDAINS:

Section 1. The Department of Planning is hereby authorized to fund the total cost of salary and benefits for four (4) Arborist Division positions for fiscal year 2011 (July 1, 2010 through June 30, 2011) from the Tree Trust Fund in an amount not to exceed \$277,785.00 and charged to and paid from 7701 (Trust Fund) 250101 (Office of Commissioner) 5111001 (Personnel Expenses) 1320000 (Chief Executive) for the following positions:

<u>Position:</u>	<u>Class Title:</u>	<u>Class Code:</u>
53596	Arboricultural Manager	811012
21971	Arborist	811036
05576	Arborist	811036
55653	Admin. Analyst Sr.	811036

Section 2. That all Arborist Division positions within the Department of Planning, other than those authorized pursuant to Section 1 of this Ordinance, shall be paid from the General Fund.

Section 3. In the event that any portion of this Ordinance is deemed to be in violation of Atlanta Code of Ordinances section 158-66(a), that sets forth the acceptable use of Tree Trust Fund dollars, that segment of section 158-66(a) shall be deemed waived for purposes of this Ordinance. In addition, all other ordinances and resolutions in conflict herewith are hereby waived for purposes of this Ordinance only, and only to the extent of said conflict.

A true copy,


Municipal Clerk

ADOPTED by the Atlanta City Council
APPROVED by Mayor Kasim Reed

JUN 21, 2010
JUN 29, 2010

**Salaries and Benefits
Charged to Tree Trust
Fund per General Ledger**

Fiscal Year 2009-2019

Spreadsheet (1)

Department of Parks and Recreation

**Salaries and Benefits Charged
from 2012- 2019**

TREE TRUST FUND SALARIES AND BENEFITS (As Originally Reported in General Ledger)

DEPARTMENT OF PARKS & RECREATION

FY 2009 - 2019

Account 600013

Fiscal Year	Salaries Regular (5111001)	Salaries (Extra Help) (5112001)	Retention Bonus (5111003)	Overtime Expense (5113001)	Holiday (5113004)	Life Insurance (5121001)	Health Insurance (5121003)	Medicare Contribution (5123001)	Pension Fund (5124101)	Defined Contribution (5124102)	Deferred Comp (5124401)	Total Salary and Benefits	Total Salaries & Benefits Permitted by 158-66(a)	Lesser of Amount Actually Charged to TTF or Amount Permitted by 158-66(a)	Salaries and Benefits Overcharged
2009												-			
2010												-			
2011												-			
2012	64,670			12,884		23	14,296	1,043	14,935	848		108,699	(a) 275,000	108,699	-
2013	103,947			20,402		28	23,777	1,653	29,348	1,750		180,904	(a) 275,000	180,904	-
2014	248,751			18,722		38	29,472	3,677	74,047	4,162		378,868	275,000	275,000	103,868
2015	226,606			17,680		39	33,164	3,271	76,879	3,996		361,635	275,000	275,000	86,635
2016	280,323			34,261	2,924	150	50,483	4,246	94,872	5,299	60	472,617	275,000	275,000	197,617
2017	285,461			34,696	781	168	51,978	4,282	88,100	5,250	1,682	472,397	275,000	275,000	197,397
2018	239,666			32,506		156	47,818	3,662	70,505	5,116	4,846	404,275	275,000	275,000	129,275
2019	250,516		6,000	107,624	303	167	51,446	3,867	64,559	5,280	4,759	494,522	(b) 275,000	275,000	219,522
	1,699,941	-	6,000	278,775	4,008	768	302,433	25,700	513,244	31,700	11,347	2,873,917			934,314

(a) Equals the lesser of (i) the amount of actual salary and benefits charged by each Department to TTF per year, or (ii) statutory § 158-66(a) ceiling.

PRC charged less salaries and benefits than statutory ceiling in 2012 and 2013.

(b) Dept. of Finance only provided June- December 2018 general ledger data for FY19.

Utilized actual expenses, incurred in the first 6 months, to estimate expenses for the remaining 6 months of FY19.

Spreadsheet (2)

Department of City Planning

**Salaries and Benefits Charged
from 2009- 2019**

(Before 2014 Reclass Journal Entries)

TREE TRUST FUND SALARIES AND BENEFITS (As Originally Reported in General Ledger)

DEPARTMENT OF CITY PLANNING

FY 2009 - 2019

Account 600013

Fiscal Year	Salaries Regular (5111001)	Salaries (extra help) (5112001)	Retention Bonus (5111003)	Overtime Expense 5113001	Life Insurance (5121001)	Health Insurance (5121003)	Pension Fund (5124101)	Defined Contribution (5124102)	Medicare (5123001)	Deferred Comp (5124401)	Total Salary and Benefits	Total Salaries & Benefits Permitted by 158-66(a)	Lesser of Amount Actually Charged to TTF or Amount Permitted by 158-66(a)	Salaries and Benefits Overcharged
2009	98,522				28	24,768	30,529	2,197	1,393		157,437	170,000	157,437	(12,563)
2010	125,863				25	30,136	31,431	2,277	1,762		191,494	170,000	170,000	21,494
2011	92,680	17,749	900		31	28,805	19,837	3,340	1,561		164,902	447,785 (a)	164,902	(282,883)
2012	168,045	4,303			58	36,737	22,726	6,252	2,413	390	240,923	170,000	170,000	70,923
2013	186,354				45	38,802	20,712	8,385	2,593		256,892	170,000	170,000	86,892
2014	1,512,234	116,923	1,800	531	371	134,187	141,738	402,637	18,476		2,328,897	170,000 (b)	170,000	2,158,897
2015	168,443	(769)		48	13	49,118	42,075	(339,283)	2,253		(78,103)	170,000 (b)	(78,103)	(248,103)
2016	191,541			382	93	51,679	34,958	9,288	2,583		290,525	170,000	170,000	120,525
2017	226,380				132	48,504	58,825	9,300	3,122	557	346,819	170,000	170,000	176,819
2018	258,831				147	54,196	54,945	11,221	3,558	1,791	384,689	170,000	170,000	214,689
2019	224,516		1,500		96	37,841	36,741	9,156	3,086	1,694	314,630	170,000	170,000	144,630
	3,253,409	138,205	4,200	961	1,039	534,773	494,519	124,769	42,800	4,432	4,599,105			2,451,320

(a) Ordinance 10-O-0950 approved salary & benefits of (4) DCP Arborist positions, not to exceed 277,785, to be paid from Tree Trust Fund solely for FY 2011.

(b) \$347,211 was erroneously charged to defined contributions in 2014 and then reversed in 2015. This explains the distortion. See Tab 4 for revised defined contribution amounts.

Spreadsheet (3)

Department of City Planning

**Salaries and Benefits Reclassed to
Tree Trust Fund by 2014 Reclass
Journal Entries**

FY 2014 JOURNAL ENTRY ADJUSTMENTS TO TREE TRUST FUND SALARIES AND BENEFITS
DEPARTMENT OF CITY PLANNING
Account 600013

Fiscal Year	Salaries Regular (5111001)	Salaries (extra help) (5112001)	Retention Bonus (5111003)	Overtime Expense (5113001)	Holiday (5113004)	Life Insurance (5121001)	Health Insurance (5121003)	Pension Fund (5124101)	Defined Contribution (5124102)	Medicare (5123001)	Deferred Comp (5124401)	Totals	Source of JE's
2009	469,011					193	51,418	95,470	15,333	6,460		637,885	JE 14-1104
2010	276,934	16,232		512		31	7,956	1,781	8,109	2,203		313,757	JE14-1105+JE14-1390
2011	222,848	77,743	1,800			67	12,848	13,189	11,331	4,297		344,123	JE14-1106+JE14-3259
2012	150,944	15,640				36	7,092		7,595	1,990		183,297	JE14-1106+JE14-1390
2013	217,102	33					9,128	556	7,055	1,625		235,499	JE14-110+JE14-1390
2014	(1,336,839)	(109,647)	(1,800)	(512)	-	(327)	(88,442)	(110,996)	(396,634)	(16,575)		(2,061,772)	JE-14-1390+JE15-0361+JE14-3259
2015									347,211			347,211	JE15-0361
2016													
2017													
2018													
2019													

* Retrospective salaries and benefits reclassified to the Tree Trust Fund in FY2014

Spreadsheet (4)

Department of City Planning

**Salaries and Benefits Charged
from 2009- 2019**

(After Application of 2014 Reclass Journal Entries)

TREE TRUST FUND SALARIES AND BENEFITS - AFTER APPLICATION OF 2014 JOURNAL ENTRY ADJUSTMENTS

DEPARTMENT OF CITY PLANNING

FY 2009 - 2019

Account 600013

Fiscal Year	Salaries Regular (5111001)	Salaries (extra help) (5112001)	Retention Bonus (5111003)	Overtime Expense (5113001)	Life Insurance (5121001)	Health Insurance (5121003)	Pension Fund (5124101)	Defined Contribution (5124102)	Deferred Comp (5124401)	Medicare (5123001)	Total Salary and Benefits	Total Salaries & Benefits Permitted by 158-66(a)	Lesser of Amount Actually Charged to TTF or Amount Permitted by 158-66(a)	Salaries and Benefits Overcharged
2009	567,533	-	-	-	221	76,186	126,000	17,530	-	7,853	795,322	170,000	170,000	625,322
2010	402,796	16,232	-	512	56	38,092	33,212	10,385	-	3,965	505,251	170,000	170,000	335,251
2011	315,529	95,492	2,700	-	98	41,653	33,026	14,671	-	5,858	509,025	447,785 (a)	447,785	61,240
2012	318,989	19,942	-	-	94	43,829	22,726	13,847	390	4,403	424,220	170,000	170,000	254,220
2013	403,456	33	-	-	45	47,930	21,268	15,440	-	4,218	492,391	170,000	170,000	322,391
2014	175,395	7,275	-	20	44	45,745	30,742	6,003	-	1,901	267,125	170,000	170,000	97,125
2015	168,443	(769)	-	48	13	49,118	42,075	7,928	-	2,253	269,108	170,000	170,000	99,108
2016	191,541	-	-	382	93	51,679	34,958	9,288	-	2,583	290,525	170,000	170,000	120,525
2017	226,380	-	-	-	132	48,504	58,825	9,300	557	3,122	346,819	170,000	170,000	176,819
2018	258,831	-	-	-	147	54,196	54,945	11,221	1,791	3,558	384,689	170,000	170,000	214,689
2019	224,516	-	1,500	-	96	37,841	36,741	9,156	1,694	3,086	314,630	170,000	170,000	144,630
	3,253,409	138,205	4,200	961	1,039	534,773	494,519	124,769	4,432	42,800	4,599,105			2,451,320

(a) Ordinance 10-O-0950 approved salary & benefits of (4) DCP Arborist positions, not to exceed 277,785, to be paid from Tree Trust Fund for 1 year.

Spreadsheet (5)

Parks and Recreation & City Planning

**Aggregate Salaries and Benefits
Charged from 2009- 2019**

(After Application of 2014 Reclass Journal Entries)

TREE TRUST FUND SALARIES AND BENEFITS
(Combined Planning & Parks, as Adjusted for 2014 Journal Entries)
 FY 2009 - 2019
 Account 600013

	Salaries Regular (5111001)	Salaries (Extra Help) (5112001)	Retention Bonus (5111003)	Overtime Expense (5113001)	Holiday (5113004)	Total Salaries	Life Insurance (5121001)	Health Insurance (5121003)	Pension Fund (5124101)	Defined Contribution (5124102)	Medicare (5123001)	Deferred Comp (5124401)	Total Benefits	Total Salaries & Benefits Charged	Total Salaries & Benefits Permitted by 158-66(a)	Lesser of Amount Actually Charged to TTF or Amount Permitted by 158-66(a)	Salaries and Benefits Overcharged
2009	567,533	-	-	-	-	567,533	221	76,186	126,000	17,530	7,853	-	227,789	795,322	170,000	170,000	625,322
2010	402,796	16,232	-	512	-	419,540	56	38,092	33,212	10,385	3,965	-	85,711	505,251	170,000	170,000	335,251
2011 (a)	315,529	95,492	2,700	-	-	413,720	98	41,653	33,026	14,671	5,858	-	95,305	509,025	447,785 (a)	447,785	61,240
2012 (b)	383,659	19,942	-	12,884	-	416,486	117	58,125	37,661	14,695	5,445	390	116,433	532,919	278,699 (b)	278,699	254,220
2013 (b)	507,403	33	-	20,402	-	527,838	73	71,707	50,615	17,190	5,871	-	145,456	673,295	350,904 (b)	350,904	322,391
2014	424,146	7,275	-	18,741	-	450,163	82	75,217	104,789	10,165	5,578	-	195,830	645,993	445,000	445,000	200,993
2015	395,049	(769)	-	17,727	-	412,007	52	82,282	118,955	11,924	5,524	-	218,736	630,743	445,000	445,000	185,743
2016	471,864	-	-	34,643	2,924	509,430	243	102,162	129,830	14,587	6,829	60	253,711	763,142	445,000	445,000	318,142
2017	511,841	-	-	34,696	781	547,317	300	100,482	146,925	14,550	7,403	2,238	271,899	819,216	445,000	445,000	374,216
2018	498,497	-	-	32,506	-	531,004	303	102,014	125,449	16,337	7,220	6,637	257,960	788,964	445,000	445,000	343,964
2019	475,032	-	7,500	107,624	303	590,460	263	89,287	101,301	14,436	6,953	6,453	218,692	809,152	445,000	445,000	364,152
	4,953,350	138,205	10,200	279,736	4,008	5,385,498	1,807	837,205	1,007,763	156,469	68,499	15,779	2,087,523	7,473,021			3,385,633

(a) Ordinance 10-O-0950 approved salary & benefits of (4) DCP Arborist positions, not to exceed 277,785, to be paid from Tree Trust Fund for 1 year.
 (b) Equals the lesser of (i) the amount of actual salary and benefits charged by each Department to TTF per year, or (ii) statutory § 158-66(a) ceiling.
 PRC charged less salaries and benefits than statutory ceiling in 2012 and 2013.

Fiscal Year 2014
Reclassification Journal
Entries

JE_14-1104

Line	Account	Entered: Debit	Entered: Credit	Description
1	7701.250101.3710001.1320000.000000.000000.000000000.00000000	5,945.00		FY09 recl_zero proj# & funding source_PCD-Private Contribution
2	7701.250101.3710001.1320000.600013.69999.0000.00000000.00000000		5,945.00	FY09 recl_zero proj# & funding source_PCD-Private Contribution
3	7701.250101.5111001.1320000.000000.000000.0000.00000000.00000000		469,011.31	FY09 recl_zero proj# & funding source_PCD-Salaries, Regular
4	7701.250101.5111001.1320000.600013.69999.0000.00000000.00000000	469,011.31		FY09 recl_zero proj# & funding source_PCD-Salaries, Regular
5	7701.250101.5121001.1320000.000000.000000.0000.00000000.00000000		192.51	FY09 recl_zero proj# & funding source_PCD-GP Life Ins Cont-Emp
6	7701.250101.5121001.1320000.600013.69999.0000.00000000.00000000	192.51		FY09 recl_zero proj# & funding source_PCD-GP Life Ins Cont-Emp
7	7701.250101.5121003.1320000.000000.000000.0000.00000000.00000000		51,417.77	FY09 recl_zero proj# & funding source_PCD-GP Health Ins Cont
8	7701.250101.5121003.1320000.600013.69999.0000.00000000.00000000	51,417.77		FY09 recl_zero proj# & funding source_PCD-GP Health Ins Cont
9	7701.250101.5123001.1320000.000000.000000.0000.00000000.00000000		6,460.07	FY09 recl_zero proj# & funding source_PCD-Medicare Contribution
10	7701.250101.5123001.1320000.600013.69999.0000.00000000.00000000	6,460.07		FY09 recl_zero proj# & funding source_PCD-Medicare Contribution
11	7701.250101.5124101.1320000.000000.000000.0000.00000000.00000000		95,470.21	FY09 recl_zero proj# & funding source_PCD-Pen Cont Gen Emp Pension
12	7701.250101.5124101.1320000.600013.69999.0000.00000000.00000000	95,470.21		FY09 recl_zero proj# & funding source_PCD-Pen Cont Gen Emp Pension
13	7701.250101.5124102.1320000.000000.000000.0000.00000000.00000000		15,333.02	FY09 recl_zero proj# & funding source_PCD-Defined Contribution
14	7701.250101.5124102.1320000.600013.69999.0000.00000000.00000000	15,333.02		FY09 recl_zero proj# & funding source_PCD-Defined Contribution
15	7701.250403.5212001.7410000.000000.000000.0000.00000000.00000000		64,511.75	FY09 recl_zero proj# & funding source_PCD-Consulting/Professional Srvc
16	7701.250403.5212001.7410000.600013.69999.0000.00000000.00000000	64,511.75		FY09 recl_zero proj# & funding source_PCD-Consulting/Professional Srvc
17	7701.250101.5235001.1320000.000000.000000.0000.00000000.00000000		311.50	FY09 recl_zero proj# & funding source_PCD-Business Travel/PE
18	7701.250101.5235001.1320000.600013.69999.0000.00000000.00000000	311.50		FY09 recl_zero proj# & funding source_PCD-Business Travel/PE
19	7701.250101.5235003.1320000.000000.000000.0000.00000000.00000000		422.04	FY09 recl_zero proj# & funding source_PCD-Training Travel/PE
20	7701.250101.5235003.1320000.600013.69999.0000.00000000.00000000	422.04		FY09 recl_zero proj# & funding source_PCD-Training Travel/PE
21	7701.250101.5237002.1320000.000000.000000.0000.00000000.00000000		1,854.00	FY09 recl_zero proj# & funding source_PCD-Training/Registrat
22	7701.250101.5237002.1320000.600013.69999.0000.00000000.00000000	1,854.00		FY09 recl_zero proj# & funding source_PCD-Training/Registrat
23	7701.250101.5730012.1320000.000000.000000.0000.00000000.00000000		10,456.30	FY09 recl_zero proj# & funding source_PCD-Refunds
24	7701.250101.5730012.1320000.600013.69999.0000.00000000.00000000	10,456.30		FY09 recl_zero proj# & funding source_PCD-Refunds

JE_14-1105				
Line	Account	Entered: Debit	Entered: Credit	Description
1	7701.250101.5111001.1320000.000000.000000.000000000.00000000		137,042.90	FY10 recl_zero proj# & funding source_PCD-Salaries, Regular
2	7701.250101.5111001.1320000.600013.69999.0000.00000000.00000000	137,042.90		FY10 recl_zero proj# & funding source_PCD-Salaries, Regular
3	7701.250201.5111001.7210000.000000.000000.0000.00000000.00000000		139,890.65	FY10 recl_zero proj# & funding source_PCD-Salaries, Regular
4	7701.250201.5111001.7210000.600375.69999.0000.00000000.00000000	139,890.65		FY10 recl_zero proj# & funding source_PCD-Salaries, Regular
5	7701.250101.5112001.1320000.000000.000000.0000.00000000.00000000		16,231.65	FY10 recl_zero proj# & funding source_PCD-Salaries, Extra Help
6	7701.250101.5112001.1320000.600013.69999.0000.00000000.00000000	16,231.65		FY10 recl_zero proj# & funding source_PCD-Salaries, Extra Help
7	7701.250101.5113001.1320000.000000.000000.0000.00000000.00000000		511.88	FY10 recl_zero proj# & funding source_PCD-Overtime Expense
8	7701.250101.5113001.1320000.600013.69999.0000.00000000.00000000	511.88		FY10 recl_zero proj# & funding source_PCD-Overtime Expense
9	7701.250201.5113001.7210000.000000.000000.0000.00000000.00000000		84.98	FY10 recl_zero proj# & funding source_PCD-Overtime Expense
10	7701.250201.5113001.7210000.600375.69999.0000.00000000.00000000	84.98		FY10 recl_zero proj# & funding source_PCD-Overtime Expense
11	7701.250101.5121001.1320000.000000.000000.0000.00000000.00000000		31.37	FY10 recl_zero proj# & funding source_PCD-GP Life Ins Cont-Emp
12	7701.250101.5121001.1320000.600013.69999.0000.00000000.00000000	31.37		FY10 recl_zero proj# & funding source_PCD-GP Life Ins Cont-Emp
13	7701.250201.5121001.7210000.000000.000000.0000.00000000.00000000		61.23	FY10 recl_zero proj# & funding source_PCD-GP Life Ins Cont-Emp
14	7701.250201.5121001.7210000.600375.69999.0000.00000000.00000000	61.23		FY10 recl_zero proj# & funding source_PCD-GP Life Ins Cont-Emp
15	7701.250101.5121003.1320000.000000.000000.0000.00000000.00000000		7,955.51	FY10 recl_zero proj# & funding source_PCD-GP Health Ins Cont
16	7701.250101.5121003.1320000.600013.69999.0000.00000000.00000000	7,955.51		FY10 recl_zero proj# & funding source_PCD-GP Health Ins Cont
17	7701.250201.5121003.7210000.000000.000000.0000.00000000.00000000		11,686.95	FY10 recl_zero proj# & funding source_PCD-GP Health Ins Cont
18	7701.250201.5121003.7210000.600375.69999.0000.00000000.00000000	11,686.95		FY10 recl_zero proj# & funding source_PCD-GP Health Ins Cont
19	7701.250101.5123001.1320000.000000.000000.0000.00000000.00000000		2,202.56	FY10 recl_zero proj# & funding source_PCD-Medicare Contribution
20	7701.250101.5123001.1320000.600013.69999.0000.00000000.00000000	2,202.56		FY10 recl_zero proj# & funding source_PCD-Medicare Contribution
21	7701.250201.5123001.7210000.000000.000000.0000.00000000.00000000		1,171.82	FY10 recl_zero proj# & funding source_PCD-Medicare Contribution
22	7701.250201.5123001.7210000.600375.69999.0000.00000000.00000000	1,171.82		FY10 recl_zero proj# & funding source_PCD-Medicare Contribution
23	7701.250101.5124101.1320000.000000.000000.0000.00000000.00000000		1,781.17	FY10 recl_zero proj# & funding source_PCD-Pen Cont Gen Emp Pensior
24	7701.250101.5124101.1320000.600013.69999.0000.00000000.00000000	1,781.17		FY10 recl_zero proj# & funding source_PCD-Pen Cont Gen Emp Pensior
25	7701.250201.5124101.7210000.000000.000000.0000.00000000.00000000		44,843.26	FY10 recl_zero proj# & funding source_PCD-Pen Cont Gen Emp Pensior
26	7701.250201.5124101.7210000.600375.69999.0000.00000000.00000000	44,843.26		FY10 recl_zero proj# & funding source_PCD-Pen Cont Gen Emp Pensior
27	7701.250101.5124102.1320000.000000.000000.0000.00000000.00000000		8,108.75	FY10 recl_zero proj# & funding source_PCD-Defined Contribution
28	7701.250101.5124102.1320000.600013.69999.0000.00000000.00000000	8,108.75		FY10 recl_zero proj# & funding source_PCD-Defined Contribution
29	7701.250101.5236001.1320000.000000.000000.0000.00000000.00000000		375.00	FY10 recl_zero proj# & funding source_PCD-Memberships
30	7701.250101.5236001.1320000.600013.69999.0000.00000000.00000000	375.00		FY10 recl_zero proj# & funding source_PCD-Memberships

JE_14-1106

Line Account

Entered: Debit Entered: Credit Description

1	7701.250101.5111001.1320000.000000.000000.0000.000000000.00000000	222,848.38	FY11 recl_zero proj# & funding source_ PCD-SALARIES, REGULAR
2	7701.250201.5111001.7210000.000000.000000.0000.000000000.00000000	91,318.56	FY11 recl_zero proj# & funding source_ PCD-SALARIES, REGULAR
3	7701.250101.5111003.1320000.000000.000000.0000.000000000.00000000	1,800.00	FY11 recl_zero proj# & funding source_ PCD-COMP, RETENTION BONU
4	7701.250201.5111003.7210000.000000.000000.0000.000000000.00000000	900.00	FY11 recl_zero proj# & funding source_ PCD-COMP, RETENTION BONU
5	7701.250101.5112001.1320000.000000.000000.0000.000000000.00000000	77,743.12	FY11 recl_zero proj# & funding source_ PCD-SALARIES, EXTRA HELP
6	7701.250201.5113001.7210000.000000.000000.0000.000000000.00000000	19.84	FY11 recl_zero proj# & funding source_ PCD-OVERTIME EXPENSE
7	7701.250101.5121001.1320000.000000.000000.0000.000000000.00000000	66.60	FY11 recl_zero proj# & funding source_ PCD-GP LIFE INS CONT-EMP
8	7701.250201.5121001.7210000.000000.000000.0000.000000000.00000000	45.00	FY11 recl_zero proj# & funding source_ PCD-GP LIFE INS CONT-EMP
9	7701.250101.5121003.1320000.000000.000000.0000.000000000.00000000	12,848.02	FY11 recl_zero proj# & funding source_ PCD-GP HEALTH INS CONT.-
10	7701.250201.5121003.7210000.000000.000000.0000.000000000.00000000	15,216.25	FY11 recl_zero proj# & funding source_ PCD-GP HEALTH INS CONT.-
11	7701.250101.5123001.1320000.000000.000000.0000.000000000.00000000	4,296.59	FY11 recl_zero proj# & funding source_ PCD-MEDICARE CONTRIBUTIO
12	7701.250201.5123001.7210000.000000.000000.0000.000000000.00000000	1,236.89	FY11 recl_zero proj# & funding source_ PCD-MEDICARE CONTRIBUTIO
13	7701.250101.5124101.1320000.000000.000000.0000.000000000.00000000	13,188.99	FY11 recl_zero proj# & funding source_ PCD-PEN CONT GEN EMP PEN
14	7701.250201.5124101.7210000.000000.000000.0000.000000000.00000000	24,539.83	FY11 recl_zero proj# & funding source_ PCD-PEN CONT GEN EMP PEN
15	7701.250101.5124102.1320000.000000.000000.0000.000000000.00000000	11,331.33	FY11 recl_zero proj# & funding source_ PCD-DEFINED CONTRIBUTION
16	7701.250201.5124102.7210000.000000.000000.0000.000000000.00000000	145.10	FY11 recl_zero proj# & funding source_ PCD-DEFINED CONTRIBUTION
17	7701.250201.5124102.7210000.600013.69999.0000.000000000.00000000	66.60	FY11 recl_zero proj# & funding source_ PCD-GP LIFE INS CONT-EMP
18	7701.250201.5124102.7210000.600013.69999.0000.000000000.00000000	153.33	FY11 recl_zero proj# & funding source_ PCD-POSTAGE EXPENSE
19	7701.250201.5124102.7210000.600013.69999.0000.000000000.00000000	1,800.00	FY11 recl_zero proj# & funding source_ PCD-COMP, RETENTION BONU
20	7701.250201.5124102.7210000.600013.69999.0000.000000000.00000000	2,935.40	FY11 recl_zero proj# & funding source_ PCD-W/C - SERVICE PROVID
21	7701.250201.5124102.7210000.600013.69999.0000.000000000.00000000	4,296.59	FY11 recl_zero proj# & funding source_ PCD-MEDICARE CONTRIBUTIO
22	7701.250201.5124102.7210000.600013.69999.0000.000000000.00000000	11,331.33	FY11 recl_zero proj# & funding source_ PCD-DEFINED CONTRIBUTION
23	7701.250201.5124102.7210000.600013.69999.0000.000000000.00000000	12,848.02	FY11 recl_zero proj# & funding source_ PCD-GP HEALTH INS CONT.-
24	7701.250201.5124102.7210000.600013.69999.0000.000000000.00000000	13,188.99	FY11 recl_zero proj# & funding source_ PCD-PEN CONT GEN EMP PEN
25	7701.250201.5124102.7210000.600013.69999.0000.000000000.00000000	77,743.12	FY11 recl_zero proj# & funding source_ PCD-SALARIES, EXTRA HELP
26	7701.250201.5124102.7210000.600013.69999.0000.000000000.00000000	222,848.38	FY11 recl_zero proj# & funding source_ PCD-SALARIES, REGULAR
27	7701.250201.5124102.7210000.600375.69999.0000.000000000.00000000	19.84	FY11 recl_zero proj# & funding source_ PCD-OVERTIME EXPENSE
28	7701.250201.5124102.7210000.600375.69999.0000.000000000.00000000	45.00	FY11 recl_zero proj# & funding source_ PCD-GP LIFE INS CONT-EMP
29	7701.250201.5124102.7210000.600375.69999.0000.000000000.00000000	145.10	FY11 recl_zero proj# & funding source_ PCD-DEFINED CONTRIBUTION
30	7701.250201.5124102.7210000.600375.69999.0000.000000000.00000000	900.00	FY11 recl_zero proj# & funding source_ PCD-COMP, RETENTION BONU
31	7701.250201.5124102.7210000.600375.69999.0000.000000000.00000000	1,236.89	FY11 recl_zero proj# & funding source_ PCD-MEDICARE CONTRIBUTIO
32	7701.250201.5124102.7210000.600375.69999.0000.000000000.00000000	15,216.25	FY11 recl_zero proj# & funding source_ PCD-GP HEALTH INS CONT.-
33	7701.250201.5124102.7210000.600375.69999.0000.000000000.00000000	24,539.83	FY11 recl_zero proj# & funding source_ PCD-PEN CONT GEN EMP PEN
34	7701.250201.5124102.7210000.600375.69999.0000.000000000.00000000	91,318.56	FY11 recl_zero proj# & funding source_ PCD-SALARIES, REGULAR
35	7701.250101.5127004.1320000.000000.000000.0000.000000000.00000000	2,935.40	FY11 recl_zero proj# & funding source_ PCD-W/C - SERVICE PROVID
36	7701.250101.5232002.1320000.000000.000000.0000.000000000.00000000	153.33	FY11 recl_zero proj# & funding source_ PCD-POSTAGE EXPENSE

NOTE: THIS IS ACTUALLY JE-14-1107.
SEE MEMORANDUM.

JE_14-1106

Line	Account	Entered: Debit	Entered: Credit	Description
1	7701.250101.5111001.1320000.000000.000000.000000000.00000000		126,589.04	FY12 recl_zero proj# & funding source_ PCD-SALARIES, REGULAR
2	7701.250101.5111001.1320000.600013.69999.0000.00000000.00000000	126,589.04		FY12 recl_zero proj# & funding source_ PCD-SALARIES, REGULAR
3	7701.250201.5111001.7210000.000000.00000.0000.00000000.00000000		24,354.87	FY12 recl_zero proj# & funding source_ PCD-SALARIES, REGULAR
4	7701.250201.5111001.7210000.600375.69999.0000.00000000.00000000	24,354.87		FY12 recl_zero proj# & funding source_ PCD-SALARIES, REGULAR
5	7701.250101.5112001.1320000.000000.00000.0000.00000000.00000000		15,639.71	FY12 recl_zero proj# & funding source_ PCD-SALARIES, EXTRA HELP
6	7701.250101.5112001.1320000.600013.69999.0000.00000000.00000000	15,639.71		FY12 recl_zero proj# & funding source_ PCD-SALARIES, EXTRA HELP
7	7701.250201.5113001.7210000.000000.00000.0000.00000000.00000000		2.59	FY12 recl_zero proj# & funding source_ PCD-OVERTIME EXPENSE
8	7701.250201.5113001.7210000.600375.69999.0000.00000000.00000000	2.59		FY12 recl_zero proj# & funding source_ PCD-OVERTIME EXPENSE
9	7701.250101.5121001.1320000.000000.00000.0000.00000000.00000000		36.00	FY12 recl_zero proj# & funding source_ PCD-GP LIFE INS CONT-EMP
10	7701.250101.5121001.1320000.600013.69999.0000.00000000.00000000	36.00		FY12 recl_zero proj# & funding source_ PCD-GP LIFE INS CONT-EMP
11	7701.250201.5121001.7210000.000000.00000.0000.00000000.00000000		14.40	FY12 recl_zero proj# & funding source_ PCD-GP LIFE INS CONT-EMP
12	7701.250201.5121001.7210000.600375.69999.0000.00000000.00000000	14.40		FY12 recl_zero proj# & funding source_ PCD-GP LIFE INS CONT-EMP
13	7701.250101.5121003.1320000.000000.00000.0000.00000000.00000000		7,092.41	FY12 recl_zero proj# & funding source_ PCD-GP HEALTH INS CONT.-
14	7701.250101.5121003.1320000.600013.69999.0000.00000000.00000000	7,092.41		FY12 recl_zero proj# & funding source_ PCD-GP HEALTH INS CONT.-
15	7701.250101.5123001.1320000.000000.00000.0000.00000000.00000000		1,989.51	FY12 recl_zero proj# & funding source_ PCD-MEDICARE CONTRIBUTIO
16	7701.250101.5123001.1320000.600013.69999.0000.00000000.00000000	1,989.51		FY12 recl_zero proj# & funding source_ PCD-MEDICARE CONTRIBUTIO
17	7701.250201.5123001.7210000.000000.00000.0000.00000000.00000000		334.17	FY12 recl_zero proj# & funding source_ PCD-MEDICARE CONTRIBUTIO
18	7701.250201.5123001.7210000.600375.69999.0000.00000000.00000000	334.17		FY12 recl_zero proj# & funding source_ PCD-MEDICARE CONTRIBUTIO
19	7701.250201.5124101.7210000.000000.00000.0000.00000000.00000000		5,685.19	FY12 recl_zero proj# & funding source_ PCD-PEN CONT GEN EMP PEN
20	7701.250201.5124101.7210000.600375.69999.0000.00000000.00000000	5,685.19		FY12 recl_zero proj# & funding source_ PCD-PEN CONT GEN EMP PEN
21	7701.250101.5124102.1320000.000000.00000.0000.00000000.00000000		7,595.24	FY12 recl_zero proj# & funding source_ PCD-DEFINED CONTRIBUTION
22	7701.250101.5124102.1320000.600013.69999.0000.00000000.00000000	7,595.24		FY12 recl_zero proj# & funding source_ PCD-DEFINED CONTRIBUTION
23	7701.250101.5127004.1320000.000000.00000.0000.00000000.00000000		33.51	FY12 recl_zero proj# & funding source_ PCD-W/C - SERVICE PROVID
24	7701.250101.5127004.1320000.600013.69999.0000.00000000.00000000	33.51		FY12 recl_zero proj# & funding source_ PCD-W/C - SERVICE PROVID
25	7701.250101.51212001.1320000.000000.00000.0000.00000000.00000000		400.00	FY12 recl_zero proj# & funding source_ PCD-CONSULTING / PROFESS
26	7701.250101.51212001.1320000.600013.69999.0000.00000000.00000000	400.00		FY12 recl_zero proj# & funding source_ PCD-CONSULTING / PROFESS
27	7701.250101.5232002.1320000.000000.00000.0000.00000000.00000000		325.69	FY12 recl_zero proj# & funding source_ PCD-POSTAGE EXPENSE
28	7701.250101.5232002.1320000.600013.69999.0000.00000000.00000000	325.69		FY12 recl_zero proj# & funding source_ PCD-POSTAGE EXPENSE
29	7701.250201.5232003.7210000.000000.00000.0000.00000000.00000000		1,240.96	FY12 recl_zero proj# & funding source_ PCD-WIRELESS TELEPHONE E
30	7701.250201.5232003.7210000.600375.69999.0000.00000000.00000000	1,240.96		FY12 recl_zero proj# & funding source_ PCD-WIRELESS TELEPHONE E
31	7701.250101.5235001.1320000.000000.00000.0000.00000000.00000000		621.53	FY12 recl_zero proj# & funding source_ PCD-BUSINESS TRAVEL / PE
32	7701.250101.5235001.1320000.600013.69999.0000.00000000.00000000	621.53		FY12 recl_zero proj# & funding source_ PCD-BUSINESS TRAVEL / PE
33	7701.250101.5235003.1320000.000000.00000.0000.00000000.00000000		1,413.33	FY12 recl_zero proj# & funding source_ PCD-TRAINING TRAVEL / PE
34	7701.250101.5235003.1320000.600013.69999.0000.00000000.00000000	1,413.33		FY12 recl_zero proj# & funding source_ PCD-TRAINING TRAVEL / PE
35	7701.250101.5237002.1320000.000000.00000.0000.00000000.00000000		1,688.60	FY12 recl_zero proj# & funding source_ PCD-TRAINING / REGISTRAT
36	7701.250101.5237002.1320000.600013.69999.0000.00000000.00000000	1,688.60		FY12 recl_zero proj# & funding source_ PCD-TRAINING / REGISTRAT
37	7701.250101.5730051.1320000.000000.00000.0000.00000000.00000000		675.00	FY12 recl_zero proj# & funding source_ PCD-COMP, BOARD MEMBERS
38	7701.250101.5730051.1320000.600013.69999.0000.00000000.00000000	675.00		FY12 recl_zero proj# & funding source_ PCD-COMP, BOARD MEMBERS

JE_14-1108

Line	Account	Entered: Debit	Entered: Credit	Description
1	7701.250101.5111001.1320000.000000.000000.0000000000.00000000		117,591.06	FY13 recl_zero proj# & funding source_PCD-SALARIES, REGULAR
2	7701.250101.5111001.1320000.600013.69999.0000.00000000.00000000	117,591.06		FY13 recl_zero proj# & funding source_PCD-SALARIES, REGULAR
3	7701.250201.5111001.7210000.000000.000000.0000.00000000.00000000		99,510.78	FY13 recl_zero proj# & funding source_PCD-SALARIES, REGULAR
4	7701.250201.5111001.7210000.600375.69999.0000.00000000.00000000	99,510.78		FY13 recl_zero proj# & funding source_PCD-SALARIES, REGULAR
5	7701.250101.5121001.1320000.000000.000000.0000.00000000.00000000		32.84	FY13 recl_zero proj# & funding source_PCD-SALARIES, EXTRA HELP
6	7701.250101.5121001.1320000.600013.69999.0000.00000000.00000000	32.84		FY13 recl_zero proj# & funding source_PCD-SALARIES, EXTRA HELP
7	7701.250201.5121001.7210000.000000.000000.0000.00000000.00000000		26.80	FY13 recl_zero proj# & funding source_PCD-OVERTIME EXPENSE
8	7701.250201.5121001.7210000.600375.69999.0000.00000000.00000000	26.80		FY13 recl_zero proj# & funding source_PCD-OVERTIME EXPENSE
9	7701.250101.5121003.1320000.000000.000000.0000.00000000.00000000		9,128.47	FY13 recl_zero proj# & funding source_PCD-GP LIFE INS CONT-EMP
10	7701.250101.5121003.1320000.600013.69999.0000.00000000.00000000	9,128.47		FY13 recl_zero proj# & funding source_PCD-GP LIFE INS CONT-EMP
11	7701.250201.5121003.7210000.000000.000000.0000.00000000.00000000		4,858.71	FY13 recl_zero proj# & funding source_PCD-GP LIFE INS CONT-EMP
12	7701.250201.5121003.7210000.600375.69999.0000.00000000.00000000	4,858.71		FY13 recl_zero proj# & funding source_PCD-GP LIFE INS CONT-EMP
13	7701.250101.5123001.1320000.000000.000000.0000.00000000.00000000		1,625.06	FY13 recl_zero proj# & funding source_PCD-GP HEALTH INS CONT.-
14	7701.250101.5123001.1320000.600013.69999.0000.00000000.00000000	1,625.06		FY13 recl_zero proj# & funding source_PCD-GP HEALTH INS CONT.-
15	7701.250201.5123001.7210000.000000.000000.0000.00000000.00000000		1,395.21	FY13 recl_zero proj# & funding source_PCD-MEDICARE CONTRIBUTIO
16	7701.250201.5123001.7210000.600375.69999.0000.00000000.00000000	1,395.21		FY13 recl_zero proj# & funding source_PCD-MEDICARE CONTRIBUTIO
17	7701.250101.5124101.1320000.000000.000000.0000.00000000.00000000		555.72	FY13 recl_zero proj# & funding source_PCD-MEDICARE CONTRIBUTIO
18	7701.250101.5124101.1320000.600013.69999.0000.00000000.00000000	555.72		FY13 recl_zero proj# & funding source_PCD-MEDICARE CONTRIBUTIO
19	7701.250201.5124101.7210000.000000.000000.0000.00000000.00000000		5,464.38	FY13 recl_zero proj# & funding source_PCD-PEN CONT GEN EMP PEN
20	7701.250201.5124101.7210000.600375.69999.0000.00000000.00000000	5,464.38		FY13 recl_zero proj# & funding source_PCD-PEN CONT GEN EMP PEN
21	7701.250101.5124102.1320000.000000.000000.0000.00000000.00000000		7,055.36	FY13 recl_zero proj# & funding source_PCD-DEFINED CONTRIBUTION
22	7701.250101.5124102.1320000.600013.69999.0000.00000000.00000000	7,055.36		FY13 recl_zero proj# & funding source_PCD-DEFINED CONTRIBUTION
23	7701.250201.5124102.7210000.000000.000000.0000.00000000.00000000		4,840.60	FY13 recl_zero proj# & funding source_PCD-WIRELESS TELEPHONE E
24	7701.250201.5124102.7210000.600375.69999.0000.00000000.00000000	4,840.60		FY13 recl_zero proj# & funding source_PCD-WIRELESS TELEPHONE E
25	7701.250101.51212001.1320000.000000.000000.0000.00000000.00000000		500.00	FY13 recl_zero proj# & funding source_PCD-W/C - SERVICE PROVID
26	7701.250101.51212001.1320000.600013.69999.0000.00000000.00000000	500.00		FY13 recl_zero proj# & funding source_PCD-W/C - SERVICE PROVID
27	7701.250101.5232002.1320000.000000.000000.0000.00000000.00000000	228.78		FY13 recl_zero proj# & funding source_PCD-CONSULTING / PROFESS
28	7701.250101.5232002.1320000.600013.69999.0000.00000000.00000000	228.78		FY13 recl_zero proj# & funding source_PCD-CONSULTING / PROFESS
29	7701.250101.5235003.1320000.000000.000000.0000.00000000.00000000	1,499.57		FY13 recl_zero proj# & funding source_PCD-POSTAGE EXPENSE
30	7701.250101.5235003.1320000.600013.69999.0000.00000000.00000000	1,499.57		FY13 recl_zero proj# & funding source_PCD-POSTAGE EXPENSE
31	7701.250101.5236001.1320000.000000.000000.0000.00000000.00000000	375.00		FY13 recl_zero proj# & funding source_PCD-BUSINESS TRAVEL / PE
32	7701.250101.5236001.1320000.600013.69999.0000.00000000.00000000	375.00		FY13 recl_zero proj# & funding source_PCD-BUSINESS TRAVEL / PE
33	7701.250101.5237002.1320000.000000.000000.0000.00000000.00000000	1,469.00		FY13 recl_zero proj# & funding source_PCD-TRAINING TRAVEL / PE
34	7701.250101.5237002.1320000.600013.69999.0000.00000000.00000000	1,469.00		FY13 recl_zero proj# & funding source_PCD-TRAINING TRAVEL / PE
35	7701.250101.5730012.1320000.000000.000000.0000.00000000.00000000	10,456.30		FY13 recl_zero proj# & funding source_PCD-TRAINING / REGISTRAT
36	7701.250101.5730012.1320000.600013.69999.0000.00000000.00000000	10,456.30		FY13 recl_zero proj# & funding source_PCD-TRAINING / REGISTRAT
37	7701.250101.5730051.1320000.000000.000000.0000.00000000.00000000	675.00		FY13 recl_zero proj# & funding source_PCD-COMP, BOARD MEMBERS
38	7701.250101.5730051.1320000.600013.69999.0000.00000000.00000000	675.00		FY13 recl_zero proj# & funding source_PCD-COMP, BOARD MEMBERS

JE_14-1390

Line	Account	Entered: Debit	Entered: Credit	Description
1	7701.250201.5111001.7210000.600013.69999.0000.00000000.00000000	24,354.87		FY14 rec_Tree Removal Protection
2	7701.250201.5111001.7210000.600013.69999.0000.00000000.00000000	38,601.03		FY14 rec_Tree Removal Protection
3	7701.250201.5111001.7210000.600013.69999.0000.00000000.00000000	99,510.78		FY14 rec_Tree Removal Protection
4	7701.250201.5111001.7210000.600013.69999.0000.00000000.00000000	139,890.65		FY14 rec_Tree Removal Protection
5	7701.250201.5111001.7210000.600375.69999.0000.00000000.00000000		24,354.87	FY12 rec_PCD-Salaries, Regular
6	7701.250201.5111001.7210000.600375.69999.0000.00000000.00000000		38,601.03	FY14 rec_PCD-SALARIES, REGULAR
7	7701.250201.5111001.7210000.600375.69999.0000.00000000.00000000		99,510.78	FY13 rec_PCD-SALARIES, REGULAR
8	7701.250201.5111001.7210000.600375.69999.0000.00000000.00000000		139,890.65	FY10 rec_PCD-Salaries, Regular

JE 14-3259

Line	Account	Entered: Debit	Entered: Credit	Description
1	7701.250201.5111001.7210000.600013.69999.0000.00000000.00000000	222,848.38		FY11 recl_zero proj# & funding source_ PCD-SALARIES, REGULAR
2	7701.250201.5111001.7210000.600375.69999.0000.00000000.00000000	91,318.56		FY11 recl_zero proj# & funding source_ PCD-SALARIES, REGULAR
3	7701.250201.5111003.7210000.600013.69999.0000.00000000.00000000	1,800.00		FY11 recl_zero proj# & funding source_ PCD-COMP, RETENTION BONU
4	7701.250201.5111003.7210000.600375.69999.0000.00000000.00000000	900.00		FY11 recl_zero proj# & funding source_ PCD-COMP, RETENTION BONU
5	7701.250201.5112001.7210000.600013.69999.0000.00000000.00000000	77,743.12		FY11 recl_zero proj# & funding source_ PCD-SALARIES, EXTRA HELP
6	7701.250201.5113001.7210000.600375.69999.0000.00000000.00000000	19.84		FY11 recl_zero proj# & funding source_ PCD-OVERTIME EXPENSE
7	7701.250201.5121001.7210000.600013.69999.0000.00000000.00000000	66.60		FY11 recl_zero proj# & funding source_ PCD-GP LIFE INS CONT-EMP
8	7701.250201.5121001.7210000.600375.69999.0000.00000000.00000000	45.00		FY11 recl_zero proj# & funding source_ PCD-GP LIFE INS CONT-EMP
9	7701.250201.5121003.7210000.600013.69999.0000.00000000.00000000	12,848.02		FY11 recl_zero proj# & funding source_ PCD-GP HEALTH INS CONT.-
10	7701.250201.5121003.7210000.600375.69999.0000.00000000.00000000	15,216.25		FY11 recl_zero proj# & funding source_ PCD-GP HEALTH INS CONT.-
11	7701.250201.5123001.7210000.600013.69999.0000.00000000.00000000	4,296.59		FY11 recl_zero proj# & funding source_ PCD-MEDICARE CONTRIBUTIO
12	7701.250201.5123001.7210000.600375.69999.0000.00000000.00000000	1,236.89		FY11 recl_zero proj# & funding source_ PCD-MEDICARE CONTRIBUTIO
13	7701.250201.5124101.7210000.600013.69999.0000.00000000.00000000	13,188.99		FY11 recl_zero proj# & funding source_ PCD-PEN CONT GEN EMP PEN
14	7701.250201.5124101.7210000.600375.69999.0000.00000000.00000000	24,539.83		FY11 recl_zero proj# & funding source_ PCD-PEN CONT GEN EMP PEN
15	7701.250101.5124102.1320000.000000.000000.0000.00000000.00000000		66.60	Correcting JE14-1106
16	7701.250101.5124102.1320000.000000.000000.0000.00000000.00000000		153.33	Correcting JE14-1106
17	7701.250101.5124102.1320000.000000.000000.0000.00000000.00000000		1,800.00	Correcting JE14-1106
18	7701.250101.5124102.1320000.000000.000000.0000.00000000.00000000		2,935.40	Correcting JE14-1106
19	7701.250101.5124102.1320000.000000.000000.0000.00000000.00000000		4,296.59	Correcting JE14-1106
20	7701.250101.5124102.1320000.000000.000000.0000.00000000.00000000		11,331.33	Correcting JE14-1106
21	7701.250101.5124102.1320000.000000.000000.0000.00000000.00000000		12,848.02	Correcting JE14-1106
22	7701.250101.5124102.1320000.000000.000000.0000.00000000.00000000		13,188.99	Correcting JE14-1106
23	7701.250101.5124102.1320000.000000.000000.0000.00000000.00000000		77,743.12	Correcting JE14-1106
24	7701.250101.5124102.1320000.000000.000000.0000.00000000.00000000		222,848.38	Correcting JE14-1106
25	7701.250201.5124102.7210000.000000.000000.0000.00000000.00000000		19.84	Correcting JE14-1106
26	7701.250201.5124102.7210000.000000.000000.0000.00000000.00000000		45.00	Correcting JE14-1106
27	7701.250201.5124102.7210000.000000.000000.0000.00000000.00000000		900.00	Correcting JE14-1106
28	7701.250201.5124102.7210000.000000.000000.0000.00000000.00000000		1,236.89	Correcting JE14-1106
29	7701.250201.5124102.7210000.000000.000000.0000.00000000.00000000		15,216.25	Correcting JE14-1106
30	7701.250201.5124102.7210000.000000.000000.0000.00000000.00000000		24,539.83	Correcting JE14-1106
31	7701.250201.5124102.7210000.000000.000000.0000.00000000.00000000		91,318.56	Correcting JE14-1106
32	7701.250201.5124102.7210000.600013.69999.0000.00000000.00000000	11,331.33		FY11 recl_zero proj# & funding source_ PCD-DEFINED CONTRIBUTION
33	7701.250201.5127004.7210000.600013.69999.0000.00000000.00000000	2,935.40		FY11 recl_zero proj# & funding source_ PCD-W/C - SERVICE PROVID
34	7701.250201.5232002.7210000.600013.69999.0000.00000000.00000000	153.33		FY11 recl_zero proj# & funding source_ PCD-POSTAGE EXPENSE

2014	Tree Removal Protection	Expense	7701	250201	5124102	7210000	600013	69999	Actual	Manual		Adjustment	15-0361UE Adjustment USD
2014	Tree Removal Protection	Expense	7701	250201	5124102	7210000	600013	69999	Actual	Manual		Adjustment	15-0361UE Adjustment USD
2014	Tree Removal Protection	Expense	7701	250201	5124102	7210000	600013	69999	Actual	Manual		Adjustment	15-0361UE Adjustment USD
2014	Tree Removal Protection	Expense	7701	250201	5124102	7210000	600013	69999	Actual	Manual		Adjustment	15-0361UE Adjustment USD
2014	Tree Removal Protection	Expense	7701	250201	5124102	7210000	600013	69999	Actual	Manual		Adjustment	15-0361UE Adjustment USD
2014	Tree Removal Protection	Expense	7701	250201	5124102	7210000	600013	69999	Actual	Manual		Adjustment	15-0361UE Adjustment USD
2014	Tree Removal Protection	Expense	7701	250201	5124102	7210000	600013	69999	Actual	Manual		Adjustment	15-0361UE Adjustment USD
2014	Tree Removal Protection	Expense	7701	250201	5124102	7210000	600013	69999	Actual	Manual		Adjustment	15-0361UE Adjustment USD
2014	Tree Removal Protection	Expense	7701	250201	5124102	7210000	600013	69999	Actual	Manual		Adjustment	15-0361UE Adjustment USD
2014	Tree Removal Protection	Expense	7701	250201	5124102	7210000	600013	69999	Actual	Manual		Adjustment	15-0361UE Adjustment USD
2014	Tree Removal Protection	Expense	7701	250201	5124102	7210000	600013	69999	Actual	Manual		Adjustment	15-0361UE Adjustment USD
2014	Tree Removal Protection	Expense	7701	250201	5124102	7210000	600013	69999	Actual	Manual		Adjustment	15-0361UE Adjustment USD

Comparison of Expense Data Provided by City of Atlanta

Compilation of 2016-2019 Positions, Salaries, and Partial Benefits

**Charged by Dept. of Parks &
Recreation and Dept. of City
Planning**

**Data Provided by Department of City
Planning's Customer Relationship Manager**

**Tree Trust Postions
FY16**

Employee Name	Date In Position as of FY17	Position Title	Earnings	Benefits Costs		Org	Organization	Grade	Project	Percentage
				Pension	Healt Insurance					
Ihle, Gregory	6/20/2013 to present	Arborist	\$ 52,036.60	\$ 20,512.07	\$ 16,656.48	DCP	DCP Commissioner of DPCD	G.17.	600013	100
Johns, Jasen W	9/13/2012 to present	Arborist, Sr	\$ 54,223.01	\$ 18,350.09	\$ 5,041.53	PRC	PRC Parks Administration	G.20.	600013	100
Kallio, Christopher J	6/20/2013 to present	Arborist	\$ 45,101.73	\$ 15,263.57	\$ 16,558.52	PRC	PRC Parks Administration	G.17.	600013	100
Lewkowicz, Paul R	6/20/2013 to present	Arborist	\$ 47,320.12	\$ 18,484.99	\$ 5,044.40	PRC	PRC Parks Administration	G.17.	600013	100
Matthews, Roy A	4/25/2013 to 10/2/2018	Arborist	\$ 55,562.98	\$ 20,136.23	\$ 4,930.61	DCP	DCP Commissioner of DPCD	G.17.	600013	100
Wright, Samuel A	12/3/2015 to 5/27/2017	Tree Trimmer	\$ 32,820.46	\$ 7,693.73	\$ 5,100.18	PRC	PRC Parks Administration	G.14.	600013	100
Nixon, Tavaris	4/24/2015 to 11/30/2016	Tree Trimmer, Sr	\$ 55,752.11	\$ 17,033.28	\$ 10,574.90	PRC	PRC Parks Administration	G.16.	600013	100
Berra, David Scott	4/24/2015 to 11/30/2016	Tree Trimmer, Sr	\$ 50,983.46	\$ 3,493.03	\$ 3,717.41	PRC	PRC Parks Administration	G.16.	600013	100
Franklin, Michael R	7/24/2008 to 9/15/2018	Arborist	\$ 39,631.73	\$ 16,803.63	\$ 12,806.56	PRC	PRC Parks Administration	G.17.	600013	100
Evans, Kathryn Anita	12/12/2007 to present	Data/Reporting Analyst, Sr	\$ 40,305.67	\$ 3,273.60	\$ 16,677.51	DCP	DCP Commissioner of DPCD	G.19.	600013	100

**Tree Trust Postions
FY17**

Employee Name	Date In Position as of FY17	Position Title	Earnings	Benefits Costs		Org	Organization	Grade	Project	Percentage
				Pension	Healt Insurance					
Ernest, Jason Younger	7/14/2016 to present	Arborist	\$ 45,316.96	\$ 16,416.25	\$ 3,787.76	DCP	DCP Commissioner of DPCD	G.17.	600013	100
Evans, Kathryn Anita	12/12/07 to present	Data/Reporting Analyst, Sr	\$ 38,296.06	\$ 2,297.75	\$ 17,074.79	DCP	DCP Commissioner of DPCD	G.19.	600013	100
Hilliard, Marion A	9/22/2016 to present	Tree Trimmer, Sr	\$ 45,248.00	\$ 9,808.32	\$ 2,800.68	PRC	PRC Parks Administration	G.16.	600013	100
Ihle, Gregory	6/20/2013 to present	Arborist	\$ 52,993.21	\$ 18,712.92	\$ 17,064.36	DCP	DCP Commissioner of DPCD	G.17.	600013	100
Johns, Jasen W	9/13/2012 to present	Arborist, Sr	\$ 54,223.00	\$ 17,142.86	\$ 10,088.65	PRC	PRC Parks Administration	G.20.	600013	100
Kallio, Christopher J	6/20/2013 to present	Arborist	\$ 49,582.19	\$ 15,673.80	\$ 16,955.94	PRC	PRC Parks Administration	G.17.	600013	100
Langford, Johnny W	11/17/2016 to present	Tree Trimmer, Sr	\$ 26,885.89	\$ 7,413.87	\$ 1,997.62	PRC	PRC Parks Administration	G.16.	600013	100
Lewkowicz, Paul R	6/20/2013 to present	Arborist	\$ 47,140.02	\$ 16,676.92	\$ 5,164.81	PRC	PRC Parks Administration	G.17.	600013	100
Matthews, Roy A	4/25/2013 to 10/2/2018	Arborist	\$ 50,304.04	\$ 17,795.71	\$ 5,045.51	DCP	DCP Commissioner of DPCD	G.17.	600013	100
Walden, Patricia A	1/1/2015 to 8/3/2017	Project Manager III	\$ 60,839.48	\$ 21,413.87	\$ 9,168.06	DCP	DCP Director of Buildings	G.24.	600013	100
Wright, Samuel A	12/3/2015 to 5/27/2017	Tree Trimmer	\$ 44,312.24	\$ 12,145.79	\$ 6,897.55	PRC	PRC Parks Administration	G.14.	600013	100

**Tree Trust Postions
FY18**

Employee Name	Date In Position as of FY18	Position Title	Benefits Costs			Org	Organization	Grade	Project	Percentage
			Earnings	Pension	Health Insurance					
Ernest, Jason Younger	7/14/2016 to present	Arborist	\$ 48,684.13	\$ 17,773.87	\$ 5,100.36	DCP	DCP Commissioner of DPCD	G.17.	600013	100.00
Evans, Kathryn Anita	12/12/07 to present	Data/Reporting Analyst, Sr	\$ 39,599.58	\$ 2,376.00	\$ 16,862.12	DCP	DCP Commissioner of DPCD	G.19.	600013	100.00
Hilliard, Marion A	9/22/2016 to present	Tree Trimmer, Sr	\$ 29,919.42	\$ 9,237.24	\$ 5,124.32	PRC	PRC Parks Administration	G.16.	600013	100.00
Ihle, Gregory	6/20/2013 to present	Arborist	\$ 53,331.20	\$ 17,494.74	\$ 16,851.75	DCP	DCP Commissioner of DPCD	G.17.	600013	100.00
Johns, Jasen W	9/13/2012 to present	Arborist, Sr	\$ 55,838.08	\$ 16,223.15	\$ 10,597.27	PRC	PRC Parks Administration	G.20.	600013	100.00
Kallio, Christopher J	6/20/2013 to present	Arborist	\$ 49,675.53	\$ 14,432.60	\$ 16,743.33	PRC	PRC Parks Administration	G.17.	600013	100.00
Langford, Johnny W	11/17/2016 to present	Tree Trimmer, Sr	\$ 1,298.90	\$ 473.93	\$ 1,771.91	PRC	PRC Parks Administration	G.16.	600013	100.00
Lewkowicz, Paul R	6/20/2013 to present	Arborist	\$ 46,997.90	\$ 15,357.46	\$ 5,100.52	PRC	PRC Parks Administration	G.17.	600013	100.00
Matthews, Roy A	4/25/2013 to 10/2/2018	Arborist	\$ 26,020.00	\$ 9,345.20	\$ 2,686.50	DCP	DCP Commissioner of DPCD	G.17.	600013	100.00
Walden, Patricia A	1/1/2015 to 8/3/2017	Project Manager III	\$ 5,135.00	\$ 1,681.71	\$ 704.60	DCP	DCP Director of Buildings	G.24.	600013	100.00
O'Hearn, Jeremy M	04/05/2018 to 08/08/2018	Arborist	\$ 11,515.75	\$ 3,798.25	\$ 6.79	DCP	DCP Plan Review and Inspections - Electrical	G.17.	600013	100.00
Pirita, Bernardo	09/02/2017 to present	Forestry Supervisor	\$ 65,766.75	\$ 18,645.55	\$ 7,103.64	PRC	PRC Parks Administration	G.18.	600013	100.00
Wiley, James	03/05/2018 to present	Tree Trimmer	\$ 6,371.78	\$ 1,811.15	\$ 2.28	PRC	PRC Parks Administration	G.14.	600013	100.00
Humphrey, Monique Lacasse	04/01/2018 to 08/08/2018	Arborist, Sr	\$ 16,264.03	\$ 975.87	\$ 4,395.28	DCP	DCP Plan Review and Inspections - Electrical	G.18.	600013	100.00

**Tree Trust Postions
FY19**

Employee Name	Date In Position as of FY18	Position Title	Earnings	Benefits Costs			Org	Organization	Grade	Project	Percentage
				Pension	Health Insurance						
Ernest, Jason Younger	7/14/2016 to present	Arborist	\$ 25,857.03	\$ 8,782.99	\$ 5,783.51		DCP	DCP Commissioner of DPCD	G.17.	600013	100.00
Evans, Kathryn Anita	12/12/07 to present	Data/Reporting Analyst, Sr	\$ 19,894.84	\$ 1,193.71	\$ 8,557.99		DCP	DCP Commissioner of DPCD	G.19.	600013	100.00
Hilliard, Marion A	9/22/2016 to present	Tree Trimmer, Sr	\$ -	\$ -	\$ 2,579.21		PRC	PRC Parks Administration	G.16.	600013	100.00
Ihle, Gregory	6/20/2013 to present	Arborist	\$ 6,153.60	\$ 2,663.49	\$ 1,970.30		DCP	DCP Commissioner of DPCD	G.17.	600013	100.00
Johns, Jasen W	9/13/2012 to present	Arborist, Sr	\$ 28,818.75	\$ 7,488.72	\$ 5,367.06		PRC	PRC Parks Administration	G.20.	600013	100.00
Kallio, Christopher J	6/20/2013 to present	Arborist	\$ 25,600.26	\$ 6,652.44	\$ 8,652.40		PRC	PRC Parks Administration	G.17.	600013	100.00
Lewkowicz, Paul R	6/20/2013 to present	Arborist	\$ 24,405.74	\$ 7,257.25	\$ 2,636.22		PRC	PRC Parks Administration	G.17.	600013	100.00
O'Hearn, Jeremy M	04/05/2018 to 08/08/2018	Arborist	\$ 7,677.20	\$ 2,669.72	\$ 2,595.04		DCP	DCP Plan Review and Inspections - Electrical	G.17.	600013	100.00
Pirita, Bernardo	09/02/2017 to present	Forestry Supervisor	\$ 40,811.68	\$ 10,594.08	\$ 4,352.66		PRC	PRC Parks Administration	G.18.	600013	100.00
Wiley, James	03/05/2018 to present	Tree Trimmer	\$ 20,902.32	\$ 5,171.23	\$ 2,043.49		PRC	PRC Parks Administration	G.14.	600013	100.00
Humphrey, Monique Lacasse	04/01/2018 to 08/08/2018	Arborist, Sr	\$ 9,176.25	\$ 411.20	\$ 2,521.74		DCP	DCP Plan Review and Inspections - Electrical	G.18.	600013	100.00

Trust Fund 7701

Cash Pool Interest

Cash Pool Interest Earned for FY2015, FY2016, FY2017, FY2018, FY2019

Trust Fund #7701	
Cash Pool Interest Earned	
FYE 2015	420,543.19
FYE 2016	462,066.77
FYE 2017	368,753.85
FYE 2018	410,152.78
FYE 2019	516,906.57
	<u>2,178,423.16</u>

From: Ware, Gabrielle
To: Brian Smooke
Subject: RE: Open Records Request _Cash Pool Investments
Date: Friday, August 2, 2019 3:02:58 PM
Attachments: image001.png

Dear Mr. Smooke,

Your Open Records Request to the City of Atlanta Department of City Planning was received by me July 29, 2019. The following is the Department of City Planning's response to your request pursuant to the Georgia Open Records Act: the Department of City Planning does not have any responsive records.

As a matter of courtesy, we consulted with the Department of Finance on this matter. Finance has responded they also have no responsive records. The Tree Trust is a part of the overall trust fund assets invested by the City. The City only allocates interest to the overall trust fund and not a specific project/account (600013). Therefore the interest attributable to the tree trust fund cannot be identified and has not been added to the fund balance for the tree trust account 600013.

Best,

Gabrielle Ware

Public Information Officer

CITY OF ATLANTA | 55 Trinity Ave. SW, Suite 1450 | Atlanta, GA 30303

Office: 404-330-6078 | cell: 470-898-7678 | www.atlantaga.gov



Department of

CITY PLANNING

From: Brian Smooke <bsmooke@crawford.com>
Sent: Tuesday, July 30, 2019 4:29 PM
To: Ware, Gabrielle <gsware@AtlantaGa.Gov>
Subject: RE: Open Records Request _Cash Pool Investments

Thanks Gabrielle.

As you may be aware, the Tree Removal Protection Trust (Account 600013) is part of general Trust Fund Account 7701. Account 7701 earns interest from the City's cash investment pool (aka "cash management pool"). The Department of Finance indicates they can tell me how much interest Trust Fund Account 7701 earns, but cannot drill further down to determine how much of that interest has been earned

by, or belongs to, Account 600013.

Unless I'm mistaken, each account that is part of Trust Fund Account 7701 is entitled to receive its proportionate share of the interest Trust Fund Account 7701 earns from the cash investment pool. Otherwise, the trust accounts constituting part of Account 7701 are deprived of the same benefit – that is, having their cash being used by the City earn interest – that every other fund in the cash investment pool receives.

I desire to know (a) how much interest from the cash investment pool has been earned by the Tree Trust Fund since the first day the Tree Trust Fund's monies have been part of the cash management pool (via Trust Fund Account 7701), and (b) evidence that the interest earned by to the Tree Trust Fund from the cash investment pool has been credited by the City to Account 600013.

Thanks for your assistance.

Best,

Brian

From: Ware, Gabrielle <gsware@AtlantaGa.Gov>
Sent: Monday, July 29, 2019 6:30 PM
To: Brian Smooke <bsmooke@crawford.com>
Subject: Open Records Request _Cash Pool Investments

Good afternoon Brian,

I have received your Open Records Request and am working to fill it.

Best,

Gabrielle Ware

Public Information Officer

CITY OF ATLANTA | 55 Trinity Ave. SW, Suite 1450 | Atlanta, GA 30303

Office: 404-330-6078 | cell: 470-898-7678 | www.atlantaga.gov



Department of

CITY PLANNING

Email Correspondence

2008

Tree Trust Fund Loan

From: [Ware, Gabrielle](#)
To: [Brian Smooke](#); [Edgar Acosta](#)
Cc: [Laster, Kina](#)
Subject: RE: Open Records Request: Repayment Status of the 1.4M loan borrowed from the Tree Trust Fund
Date: Tuesday, June 25, 2019 1:51:00 PM
Attachments: [image001.png](#)
[image002.png](#)

Brian,

In regards to your first question, yes, we have no record indicating that these positions in 2009 and 2010 were paid for from the Tree Trust Fund. However, we do not manage the City's payroll and, therefore, must defer on your second question to the Department of Finance.

Best,

Gabrielle Ware

Public Information Officer

CITY OF ATLANTA | 55 Trinity Ave. SW, Suite 1450 | Atlanta, GA 30303

Office: 404-330-6078 | cell: 470-898-7678 | www.atlantaga.gov



Department of

CITY PLANNING

From: Brian Smooke <bsmooke@crawford.com>
Sent: Monday, June 24, 2019 2:30 PM
To: Ware, Gabrielle <gsware@AtlantaGa.Gov>; Edgar Acosta <eacosta@crawford.com>
Cc: Laster, Kina <klaster@AtlantaGa.Gov>
Subject: RE: Open Records Request: Repayment Status of the 1.4M loan borrowed from the Tree Trust Fund

Gabrielle, we are a little unclear regarding your communication.

Are you stating that, for fiscal years 2009 and 2010, none of the 9 Arborist positions referenced in Ordinance 08-0-0993 were paid either directly from the Tree Trust Fund or from money borrowed from the Tree Trust Fund by the Department of City Planning?

If you do not have records indicating that expenses were paid from the Tree Trust Fund, please explain how the Department of City Planning paid the salaries of the 9 arborist positions referenced in Ordinance 08-0-0993?

Cash Pool Interest

From: Ware, Gabrielle
To: Brian Smooke
Subject: RE: Open Records Request _Cash Pool Investments
Date: Friday, August 2, 2019 3:02:58 PM
Attachments: image001.png

Dear Mr. Smooke,

Your Open Records Request to the City of Atlanta Department of City Planning was received by me July 29, 2019. The following is the Department of City Planning's response to your request pursuant to the Georgia Open Records Act: the Department of City Planning does not have any responsive records.

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Best,

Gabrielle Ware

Public Information Officer

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Department of

CITY PLANNING

From: Brian Smooke <bsmooke@crawford.com>
Sent: Tuesday, July 30, 2019 4:29 PM
To: Ware, Gabrielle <gsware@AtlantaGa.Gov>
Subject: RE: Open Records Request _Cash Pool Investments

Thanks Gabrielle.

As you may be aware, the Tree Removal Protection Trust (Account 600013) is part of general Trust Fund Account 7701. Account 7701 earns interest from the City's cash investment pool (aka "cash management pool"). The Department of Finance indicates they can tell me how much interest Trust Fund Account 7701 earns, but cannot drill further down to determine how much of that interest has been earned

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I desire to know (a) how much interest from the cash investment pool has been earned by the Tree Trust Fund since the first day the Tree Trust Fund's monies have been part of the cash management pool (via Trust Fund Account 7701), and (b) evidence that the interest earned by to the Tree Trust Fund from the cash investment pool has been credited by the City to Account 600013.

Thanks for your assistance.

Best,

Brian

From: Ware, Gabrielle <gsware@AtlantaGa.Gov>
Sent: Monday, July 29, 2019 6:30 PM
To: Brian Smooke <bsmooke@crawford.com>
Subject: Open Records Request _Cash Pool Investments

Good afternoon Brian,

I have received your Open Records Request and am working to fill it.

Best,

Gabrielle Ware

Public Information Officer

CITY OF ATLANTA | 55 Trinity Ave. SW, Suite 1450 | Atlanta, GA 30303

Office: 404-330-6078 | cell: 470-898-7678 | www.atlantaga.gov



Department of
CITY PLANNING

Source Documents Lost to 2018 Cyberattack

Edgar Acosta

From: Open Records Finance <OpenRecords-Finance@AtlantaGa.Gov>
Sent: Tuesday, March 10, 2020 3:45 PM
To: Open Records Finance; Edgar Acosta; Clerk, Municipal
Cc: Brian Smooke; Open Records Planning
Subject: RE: ORR-Fund 600013-2014 Journal Entries

Greetings,

Your Open Records Request to the City of Atlanta, Department of Finance was received on Monday, March 2, 2020. This correspondence will provide the City's response to your request pursuant to the Georgia Open Records Act, O.C.G.A. §§ 50-18-70 *et seq.* Specifically, you requested the following:

- Any/all The reclassification journal entries identified below, in material part, retroactively charged the Tree Trust Fund (Account 600013) with salaries and benefits paid by the general fund

Account T	Balance	Source	Category	Project Name	Project	Entry Name
Expense	Actual	Manual	Adjustment	Tree Removal Protection	600013	14-1104JE Adju
Expense	Actual	Manual	Adjustment	Tree Removal Protection	600013	14-1105JE Adju
Expense	Actual	Manual	Adjustment	Tree Removal Protection	600013	14-1106JE Adju
Expense	Actual	Manual	Adjustment	Tree Removal Protection	600013	14-1107JE Adju
Expense	Actual	Manual	Adjustment	Tree Removal Protection	600013	14-1108JE Adju
Expense	Actual	Manual	Adjustment	Tree Removal Protection	600013	14-1390JE Adju
Expense	Actual	Manual	Adjustment	Tree Removal Protection	600013	14-3259JE Adju

On March 22, 2018, The City of Atlanta Government experienced a ransomware cyber incident which significantly impacted City services. As a result, pursuant to O.C.G.A. 50-18-71(b)(1)(A), some documents may not be available. Due to that event, your request is unattainable.

May we suggest you contact the Department of Planning and Community Development at OpenRecords-Planning@AtlantaGa.Gov for additional support.

Thanks,
DOF Open Records Unit

Department of Finance | Business Office | Open Records Unit
City of Atlanta | City Hall Tower | Office of the Chief Financial Officer
68 Mitchell Street SW, Suite 11100 | Atlanta, GA 30303
t: 404.330.6430 | f: 404.658.6667
e: openrecords-finance@atlantaga.gov | w: www.atlantaga.gov



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Brian Smooke

From: Open Records Finance <OpenRecords-Finance@AtlantaGa.Gov>
Sent: Tuesday, December 3, 2019 4:48 PM
To: Open Records Finance; Edgar Acosta
Cc: Brian Smooke; Clerk, Municipal
Subject: RE: ORR-Fund 600013-General Ledger Journal Inquiry

Greetings,

Your Open Records Request to the City of Atlanta, Department of Finance was received on Monday, November 25, 2019. This correspondence will provide the City's response to your request pursuant to the Georgia Open Records Act, O.C.G.A. §§ 50-18-70 *et seq.* Specifically, you requested the following:

- Please identify (1) the accounts debited and credited by the journal entry, and (2) the basis for charging the Tree Trust Fund (account 600013) for prior year expenditures.

Journal Entries:

Account T	Balance	Source	Category	Project Name	Project	Entry Name
Expense	Actual	Manual	Adjustment	Tree Removal Protection	600013	14-1104JE Adjustment USD
Expense	Actual	Manual	Adjustment	Tree Removal Protection	600013	14-1105JE Adjustment USD
Expense	Actual	Manual	Adjustment	Tree Removal Protection	600013	14-1106JE Adjustment USD
Expense	Actual	Manual	Adjustment	Tree Removal Protection	600013	14-1107JE Adjustment USD
Expense	Actual	Manual	Adjustment	Tree Removal Protection	600013	14-1108JE Adjustment USD
Expense	Actual	Manual	Adjustment	Tree Removal Protection	600013	14-1390JE Adjustment USD
Expense	Actual	Manual	Adjustment	Tree Removal Protection	600013	14-3259JE Adjustment USD

Below are the responses that correspond the above:

- (1) the accounts debited and credited by the journal entry: The downloaded journal entries with debits and credits are attached. The hard copies saved on the shared drive were lost in the cyber-attack. No other documentation can be provided.
- (2) the basis for charging the Tree Trust Fund (account 600013) for prior year expenditures: The NCT Fund operates on a cash basis just like a checking account. The Entries were made to correct prior errors where employees failed to enter the Tree Trust Project number in the accounting string.

Thanks,
DOF Open Records Unit

Department of Finance | Business Office | Open Records Unit
City of Atlanta | City Hall Tower | Office of the Chief Financial Officer
68 Mitchell Street SW, Suite 11100 | Atlanta, GA 30303
t: 404.330.6430 | f: 404.658.6667
e: openrecords-finance@atlantaga.gov | w: www.atlantaga.gov