

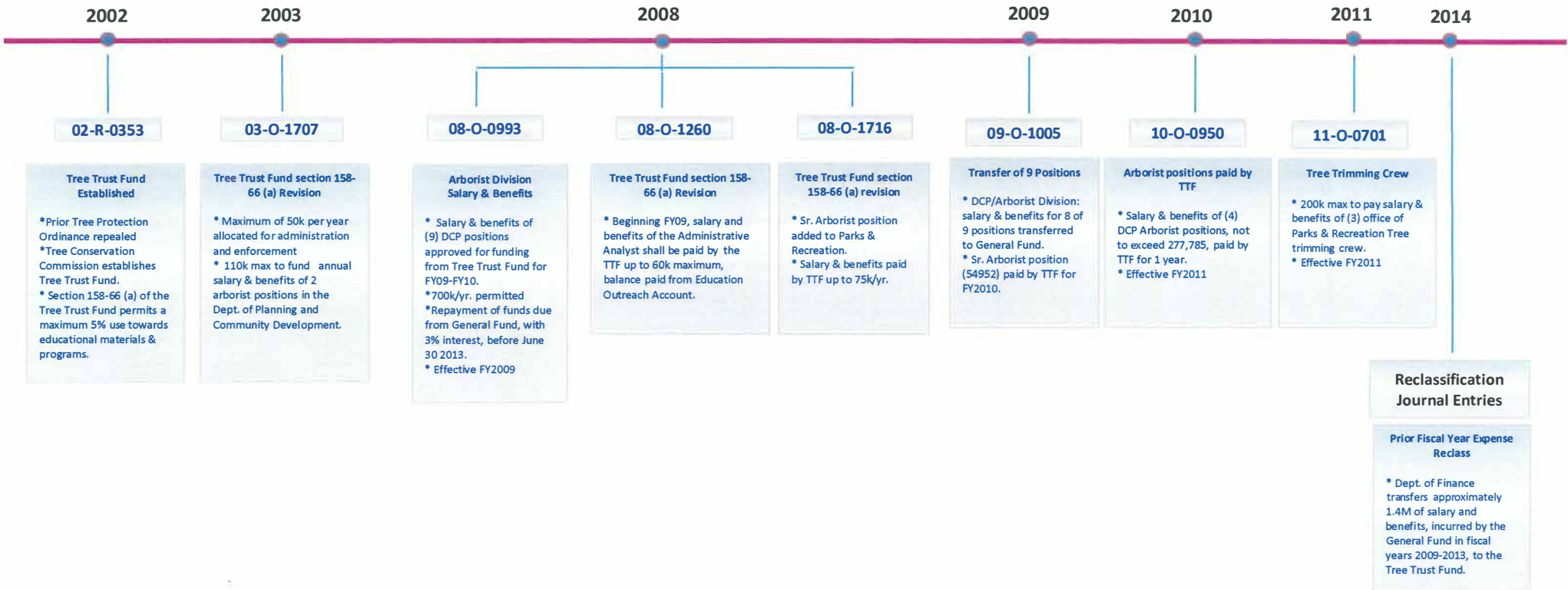
**Section 158-66(a)  
Historical Timeline  
of Permissible Salaries  
and Benefits**

# 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 Smith  
 Action:  
 Fav, Adv, Hold (see rev. side)  
 Other: \_\_\_\_\_  
 Members [Signatures]  
 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 19 2008

CERTIFIED  
 JUN 19 2008  
 Ronald Douglas Johnson  
 MUNICIPAL CLERK

MAYOR'S ACTION  
 APPROVED  
 JUN 24 2008  
 [Signature]  
 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,

*Rhonda 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. ...*  
 Referred to *Finance Executive*

Committee *Finance Executive*  
 Date *6-10-9*  
 Chair *H. L. ...*  
 Action:  
 Fav, Adv, Hold (see rev. side)  
 Other:  
 Forwarded w/o Recommendation  
 Members  
*Carla ...*  
*Chair Miller*  
 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

*Rhonda Daycham Johnson*  
 MUNICIPAL CLERK

APPROVED  
 MAYOR'S ACTION

*Mayor ...*

ADOPTED BY

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>
<b><i>From: PCD – General Fund</i></b>		<b><i>To: PCD - Trust Fund (Bus Shelter Fund)</i></b>			
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)**

<b>FROM:</b> <b>ACCOUNT</b> <b>NUMBER</b>	<b>TO:</b> <b>ACCOUNT</b> <b>NUMBER</b>	<b>POS.</b> <b>NO.</b>	<b>NO.</b> <b>POS.</b>	<b>CLASSIFICATION TITLE</b>	<b>CLASS</b> <b>CODE</b>
<b><i>From: PCD – General Fund</i></b>		<b><i>To: PCD – Capital Fund (Impact Fee Fund)</i></b>			
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
<b><i>From: PCD – Community Development Block Grant Fund</i></b>		<b><i>To: PCD – Trust Fund (Bus Shelter Fund)</i></b>			
2201 250305 5111001 7310000	7701 250403 5111001 7410000	00033	1	Office Support Assistant, Senior	112003
<b><i>From: PCD – Trust Fund (Tree Trust Fund)</i></b>		<b><i>To: PCD - General Fund</i></b>			
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><b>From: PCD – Trust Fund (Tree Trust Fund)</b></i>		<i><b>To: PCD - General Fund</b></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

6/7/10  
yadream

Fin/Exe

Committee

Finance/Executive

Date

6/16/2010

Chair

yadream

Action

Fav Adv, Hold (see rev. side)

Other

on substitute

Members

Joe White

Telvin L. Brown

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 21 2010

CERTIFIED

JUN 21 2010

Rhonda Daughlin Johnson  
MUNICIPAL CLERK

MAYOR'S ACTION

*[Signature]*

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,

*Rhonda Daughin Johnson*  
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	<a href="#">JE 14-1104</a>
2010	276,934	16,232		512		31	7,956	1,781	8,109	2,203		313,757	<a href="#">JE14-1105+JE14-1390</a>
2011	222,848	77,743	1,800			67	12,848	13,189	11,331	4,297		344,123	<a href="#">JE14-1106+JE14-3259</a>
2012	150,944	15,640				36	7,092		7,595	1,990		183,297	<a href="#">JE14-1106+JE14-1390</a>
2013	217,102	33					9,128	556	7,055	1,625		235,499	<a href="#">JE14-110+JE14-1390</a>
2014	(1,336,839)	(109,647)	(1,800)	(512)	-	(327)	(88,442)	(110,996)	(396,634)	(16,575)		(2,061,772)	<a href="#">JE-14-1390+JE15-0361+JE14-3259</a>
2015									347,211			347,211	<a href="#">JE15-0361</a>
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/Registral
22	7701.250101.5237002.1320000.600013.69999.0000.00000000.00000000	1,854.00		FY09 recl_zero proj# & funding source_PCD-Training/Registral
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

# **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	Health 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, Jason 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	100.0%
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	100.0%
Hilliard, Marion A	9/22/2016 to present	Tree Trimmer, Sr	\$ -	\$ -	\$ 2,579.21		PRC	PRC Parks Administration	G.16.	600013	100.0%
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	100.0%
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	100.0%
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	100.0%
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	100.0%
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	100.0%
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	100.0%
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	100.0%
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	100.0%

# **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
<hr/>	
2,178,423.16	
<hr/>	

**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

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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](http://www.atlantaga.gov)



Department of  
**CITY PLANNING**

**From:** Brian Smooke <[bsmooke@crawford.com](mailto:bsmooke@crawford.com)>  
**Sent:** Tuesday, July 30, 2019 4:29 PM  
**To:** Ware, Gabrielle <[gsware@AtlantaGa.Gov](mailto: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](mailto:gsware@AtlantaGa.Gov)>  
**Sent:** Monday, July 29, 2019 6:30 PM  
**To:** Brian Smooke <[bsmooke@crawford.com](mailto: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

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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](#)

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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](http://www.atlantaga.gov)



Department of

**CITY PLANNING**

**From:** Brian Smooke <[bsmooke@crawford.com](mailto:bsmooke@crawford.com)>  
**Sent:** Monday, June 24, 2019 2:30 PM  
**To:** Ware, Gabrielle <[gsware@AtlantaGa.Gov](mailto:gsware@AtlantaGa.Gov)>; Edgar Acosta <[eacosta@crawford.com](mailto:eacosta@crawford.com)>  
**Cc:** Laster, Kina <[klaster@AtlantaGa.Gov](mailto: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

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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**

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Department of

**CITY PLANNING**

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

Thanks Gabrielle.

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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](mailto:gsware@AtlantaGa.Gov)>  
**Sent:** Monday, July 29, 2019 6:30 PM  
**To:** Brian Smooke <[bsmooke@crawford.com](mailto: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

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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](mailto: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](mailto:openrecords-finance@atlantaga.gov) | w: [www.atlantaga.gov](http://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](mailto:openrecords-finance@atlantaga.gov) | w: [www.atlantaga.gov](http://www.atlantaga.gov)