



CITY OF ATLANTA

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TO: Yolanda Adrean, Chair, and members of the Finance/Executive Committee

FROM: Leslie Ward, City Auditor

DATE: June 16, 2011

SUBJECT: Vacant positions funded in the proposed fiscal year 2012 budget

We prepared this memorandum in response to a request from the chair of the Finance/Executive Committee to identify the extent to which vacant positions are funded in the proposed fiscal year 2012 budget. The chair expressed concern that funding for vacant positions could be shifted during the year for other uses.

To answer the chair's question, we reviewed budgeted vacancies entered into the city's budget tool for fiscal year 2012. We also analyzed net changes from the fiscal year 2011 adopted budget to the current budget (as of April 2011) by department and by major account group to assess whether personnel funding was shifted to other uses. Changes in adopted budget funding levels reflect all transfer activity, including legislative appropriation, transfers of appropriation that are approved by the chair of the Finance/Executive Committee, chief financial officer, chief operating officer, and department head, and budget adjustments that are approved by the department head, budget director, and budget analyst.

The proposed budget for fiscal year 2012 funds 761 out of 849 vacant positions, at a cost of \$48.5 million (see Exhibit 1). Just under half of the funded vacant positions are in the general fund, with the largest number in the Police Department (see Exhibit 2). The proposed budget also eliminates funding for about 261 currently filled positions, with about 45% of the defunded filled positions in the airport renewal and extension fund (see Exhibit 3).

In fiscal year 2011, total general fund appropriations for personnel had declined by \$3 million as of April from the level adopted, while funding for purchased services increased by about \$3.1 million (see Exhibit 4). Funding for supplies decreased by about \$700,000 over the same period, and funding for capital outlays increased by about \$500,000 compared to the levels

adopted. The net shift from personnel appropriations represents a 0.89% decrease. All but four city departments (ethics, solicitor, municipal court, and corrections) showed some net transfer activity between account groups in fiscal year 2011 in the general fund. Most of the shift in personnel funding occurred in the non-departmental appropriation, and was approved in 11-TR-099, to cover the settlement with plaintiffs in the Atlanta Eagle lawsuit and remaining potential litigation in fiscal year 2011.

**Exhibit 1 Funded and Unfunded Vacant Positions in the Fiscal Year 2012 Proposed Budget
By Fund**

Fund	Vacant Positions			Budgeted Cost
	Funded	Unfunded	Total	
General Fund	374.7	46.1	420.8	\$23,365,877
Airport Revenue Fund	150.4	8	158.4	\$8,783,621
Water & Wastewater Revenue Fund	121.4	0	121.4	\$8,752,945
Water & Wastewater Renewal & Extension Fund	37	0	37	\$2,720,290
Emergency Telephone System	27	0	27	\$1,747,443
Solid Waste Services Revenue Fund	19.9	0	19.9	\$1,129,041
Internal Service Fund	16	1	17	\$1,054,512
Trust Fund	8	0	8	\$554,676
Group Insurance Fund	3	0	3	\$151,707
General Government Capital Fund	2	0	2	\$162,773
Intergovernmental Grant Fund	1	4	5	\$69,243
Park Improvement Fund	1	0	1	\$53,320
Community Development Block Grant Fund	0	9.5	9.5	\$0
Job Training Grant Fund	0	15.2	15.2	\$0
Home Investment Partnerships Program Fund	0	4	4	\$0
Total	761.4	87.8	849.2	\$48,545,449

Source: Budget Office Position Report All Funds FY12

**Exhibit 2 Funded and Unfunded Vacant Positions in the Fiscal Year 2012 Proposed Budget
By Department (All Funds)**

Department	Vacant Positions			Budgeted Cost
	Funded	Unfunded	Total	
Police Services	266	3	269	\$14,742,618
Watershed Management	155	0	155	\$11,186,948
Fire and Rescue Services	123	0	123	\$7,529,132
Aviation	53	8	61	\$3,586,627
Public Works	45.45	16.05	61.5	\$2,716,354
Parks, Recreation, and Cultural Affairs	25	8	33	\$1,427,122
Executive Offices	20	2	22	\$1,639,052
Planning & Community Development	14	24.7	38.7	\$957,343
Information Technology	11	0	11	\$819,443
Law	11	0	11	\$1,059,580
Finance	8	7	15	\$850,258
Corrections	7	23	16	\$429,635
Human Resources	6	0	6	\$342,072
City Council	5	0	5	\$344,955
Municipal Court	5	3	8	\$343,924
Procurement	3	0	3	\$214,915
Solicitor	2	0	2	\$145,698
Public Defender	1	0	1	\$103,353
Internal Audit	1	0	1	\$106,092
Total	761.4	87.8	849.2	\$48,545,449

Source: Budget Office Position Report All Funds FY12.

**Exhibit 3 Defunded Filled Positions in the Fiscal Year 2012 Proposed Budget
By Department and Fund**

FUND Department	Defunded Positions
AIRPORT RENEWAL AND EXTENSION FUND	118
Department of Aviation	118
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	19.88
Department of Finance	8.38
Department of Planning & Community Development	7.5
Executive Offices	4
EMPOWERMENT ZONE FUND	2
Department of Finance	2
GENERAL FUND	32
Department of Finance	11
Department of Parks, Recreation, and Cultural Affairs	0
Department of Procurement	0
Department of Public Works	21
HOME INVESTMENT PARTNERSHIPS PROGRAM FUND	4.5
Department of Planning & Community Development	4.5
INTERGOVERNMENTAL GRANT FUND	67.75
Department of Finance	2.75
Department of Judicial Agencies	2
Department of Planning & Community Development	3
Department of Police Services	49
Executive Offices	11
JOB TRAINING GRANT FUND	16.65
Department of Finance	0.25
Department of Planning & Community Development	16.4
Total	260.78

Source: Budget Office Position Report All Funds FY12

Exhibit 4 Net Changes in General Fund Amounts Budgeted by Department and Account Group, Fiscal Year 2011 (through April)

Department	Personnel	Purchased Services	Supplies	Capital Outlays	Interfund/ Department Charges	Other Costs	Debt Service	Total
City Council	\$0	\$0	\$0	\$0	\$0	(\$1,250)	\$0	(\$1,250)
Executive Offices	\$120,000	(\$39,870)	(\$90,549)	(\$11)	\$10,000	\$430	\$0	\$0
Information Technology	\$0	(\$41,346)	\$0	\$41,346	\$0	\$0	\$0	\$0
Law	\$0	(\$4,000)	\$4,000	\$0	\$0	\$0	\$0	\$0
Corrections	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Finance	(\$157,721)	\$133,887	\$23,580	\$254	\$0	\$0	\$0	(\$0)
Procurement	\$5,781	(\$3,281)	(\$2,500)	\$0	\$0	\$0	\$0	\$0
Public Works	\$9,708	\$60,292	(\$70,000)	\$0	\$0	\$0	\$0	\$0
Parks, Recreation, and Cultural Affairs	(\$306,475)	\$673,145	(\$374,197)	\$0	\$5,527	\$2,000	\$0	\$0
Judicial Agencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Departmental	(\$2,000,000)	\$2,000,000	\$0	\$0	\$0	\$2,400	(\$2,400)	\$0
Human Resources	\$0	\$5,250	(\$3,000)	\$0	\$0	(\$2,250)	\$0	\$0
Fire	(\$240,081)	\$202,489	\$12,141	\$63,722	\$0	(\$38,271)	\$0	\$0
Police	(\$397,100)	\$116,232	(\$142,232)	\$373,500	\$0	(\$500)	\$0	(\$50,100)
Planning	\$56,168	(\$31,600)	(\$24,568)	\$0	\$0	\$0	\$0	\$0
Solicitor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ethics	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Citizens Review Board	\$0	(\$5,200)	\$5,200	\$0	\$0	\$0	\$0	\$0
Internal Audit	\$29,750	(\$29,750)	\$0	\$0	\$0	\$0	\$0	\$0
Public Defender	(\$68,500)	\$61,000	\$7,500	\$0	\$0	\$0	\$0	\$0
Total	(\$2,948,470)	\$3,097,248	(\$654,625)	\$478,811	\$15,527	(\$37,441)	(\$2,400)	(\$51,350)

Source: Oracle COA Expense Summary Report by DEPT/GRP July 2010-April 2011

Cc:

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Stefan Jaskulak, Deputy Chief Financial Officer

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