

DRAFT – For Discussion Purposes Only

Operational Performance Audit of the *More MARTA Atlanta Program*



Prepared for:

The City of Atlanta

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This report represents a draft report for review and discussion purposes only and is, therefore, subject to change.

1. Executive Summary

This section of the report provides an executive summary of the background, scope, key findings, and recommended next steps for the Operational Performance Audit (“Audit”) of the More MARTA Atlanta program. The report should be read in its entirety to gain context and details for all the observations and recommendations noted throughout this report. Comprehensive observations and recommendations are also summarized in Chapter 10. Observations and Recommendations of this report.

Background and Scope

In 2016, the City of Atlanta (“City”) passed a referendum to fund an expansion of the Metropolitan Atlanta Rapid Transit Authority’s (“MARTA” or “Authority”) system within the City over the subsequent 40 years, known as the More MARTA Atlanta program (“More MARTA Atlanta” or “Program”). The referendum provided an additional 0.5% sales and use tax with revenue collection beginning in 2017.

In June 2023, the City engaged Mauldin & Jenkins (“M&J”) to conduct an Operational Performance Audit of the More MARTA Atlanta program. The scope of the Audit included evaluating and assessing fiscal, operational, and managerial activity related to the Program from inception through June 30, 2023.

Key Findings

Key observations have been noted within the following areas: Relevant History, Governance, Bus Enhancement, and More MARTA Atlanta Program Cost Allocation.

A. Relevant History

Almost all of the City’s and MARTA’s key decision makers from when the More MARTA Atlanta Program began and was formalized are no longer within their organizations. There are numerous unknowns as to what decisions were made in the past, and why – including information from project selection to development of calculations/assumptions. Limited records remain (or at least are findable) from the early years of the Program, resulting in lack of understanding of context around decisions and rationale. Program documentation and retention has significantly improved within the last 18-24 months.

Within the governance structure, there should be clear policies and procedures for records/artifacts retention and decision memorialization with rationale. This would primarily be a MARTA responsibility but should have significant effort by the City as well. The City and MARTA should consider establishing record retention policies for the Program, which may include project documents, program decisions, policies, meeting minutes, etc. Records should be readily available to and easily searchable by both government entities, even after initial drafters/owners of the records leave the Program and/or respective government entity.

B. Governance

This section describes Program governance related to Interlocal Agreements, Resequencing of Projects, and Communications.

Interlocal Agreements

Multiple governing documents currently govern, or have been replaced/updated/amended to govern the Program – the Rapid Transit Contract and Assistance Agreement (“RTCAA”), multiple Intergovernmental Agreements (“IGAs”), and multiple Project-based Agreements (“PBAs”).

The 2020 IGA (the most current IGA) between MARTA and the City is not well suited for the current state of the More MARTA Atlanta program. The IGA is too restrictive on many of the details of the Program’s governance structures, such as many of the specific, technical project management committees and roles, while is simultaneously too broad when it comes to communications and reporting between MARTA and the City.

Resequencing of Projects

The 2020 IGA included reference to the 15th version of the sequencing plan, which shows 17 capital projects plus local bus service enhancements. Beginning around 2022, MARTA and the City recognized that rising costs meant that MARTA may not be able to deliver all 17 selected projects with the funds provided by the 0.5% (½¢) More MARTA Atlanta sales tax and began an effort to re-sequence the projects accordingly. An updated sequencing plan (“resequencing plan”) was proposed in the spring of 2023 that designates nine capital projects as “Tier 1” projects, to be completed by 2028, and 10 capital projects as “Phase 2” projects. The resequencing plan also changed the service mode for several projects from Light Rail Transit to Bus Rapid Transit.

Both MARTA and the City agree that the resequencing plan has not been officially adopted by all governing bodies, as required, although the organizations disagree as to what is the cause of the delay in adoption. As the resequencing plan has not yet been adopted, MARTA is obliged to continue making progress on all 17 capital projects included in the 15th version of the sequencing plan, including the 10 capital projects that were designated as “Tier 2” projects in the resequencing plan. There have been significant discussions regarding More MARTA Atlanta projects in recent months, such as the announcement of the four Heavy Rail infill stations, that are included in the list of projects given in the RCAA’s 15th amendment but are not reflected in either the 15th version of the original sequencing plan or the resequencing plan.

Communications

Horizontal communications (*i.e.*, communications between MARTA and the City) have improved greatly in recent years and multiple individuals from both organizations reported that the relationship between MARTA and the City is the strongest that it has been in recent history. Based on interviews with leadership and staff at both organizations, Mauldin & Jenkins found that both organizations are committed to a strong sense of collaboration and transparency and are ready to “reset” the relationship.

Communications regarding the More MARTA Atlanta program within the City government could be improved significantly. The City has multiple points of contact with MARTA, including the City Council, Office of the Mayor, and Atlanta Department of Transportation, and does not maintain formal processes for ensuring that all relevant parties are updated about relevant communications with MARTA. While it may not be reasonable to task a single City PMO Liaison with coordinating all More MARTA Atlanta-related communications within the City, having a team within the City dedicated to More MARTA Atlanta would support much more robust communications and information flow within the City.

C. Bus Enhancement

MARTA defines “enhanced bus service” as all service provided on the CoA Routes in excess of the level of service scheduled in the December 2016 Markup (“Baseline”), the final Markup before the More MARTA Atlanta bus service enhancements were implemented. MARTA evaluates More MARTA Atlanta bus service enhancement levels using two measurements: Vehicle Revenue Miles (“VRM”) and Vehicle Revenue Hours (“VRH”).

MARTA implemented its bus service enhancements in February 2017, prior to the start of More MARTA Atlanta sales tax collection in April 2017, and designated this first round of enhancements as “Fast Track” improvements. While MARTA’s “Fast Track” enhancements were introduced between Markups, most other enhancements were introduced as part of the regular Markup process. MARTA continued to implement additional enhancements through the December 2018 Markup. In late 2018 through early 2019, members of the Joint Prioritization Leadership Group began to express concerns that the level of enhanced bus service provided through More MARTA Atlanta was threatening the program’s ability to deliver its capital programs. As a result of these concerns, MARTA did not implement additional planned enhancements that would result in a significant net increase in service levels above those scheduled in the December 2018 Markup.

Figure 1 and Figure 2 show the total weekly VRM and VRH, respectively, scheduled by MARTA on the CoA Routes, compared to the Baseline weekly VRM/VRH.

Figure 1: Weekly More MARTA Atlanta Enhanced Bus Service VRM

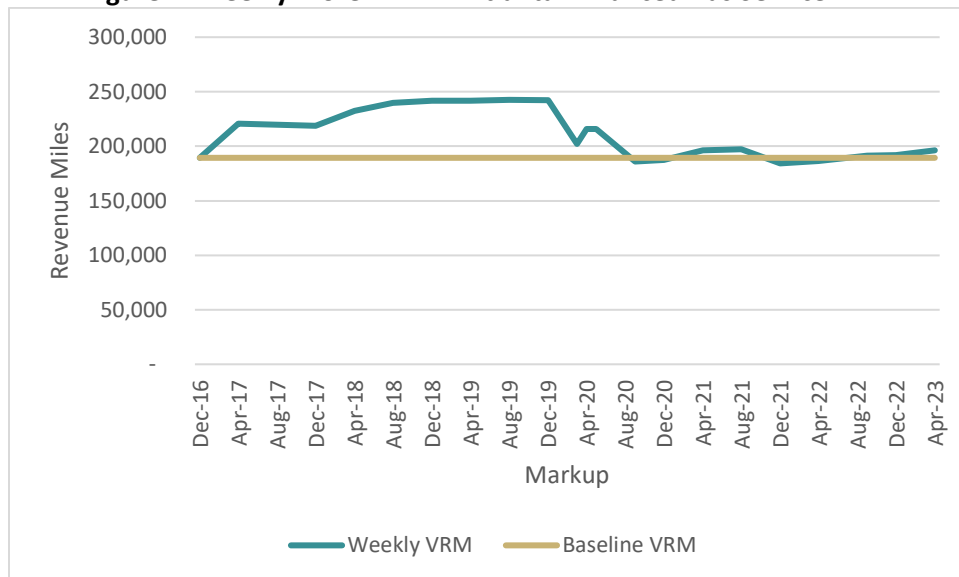
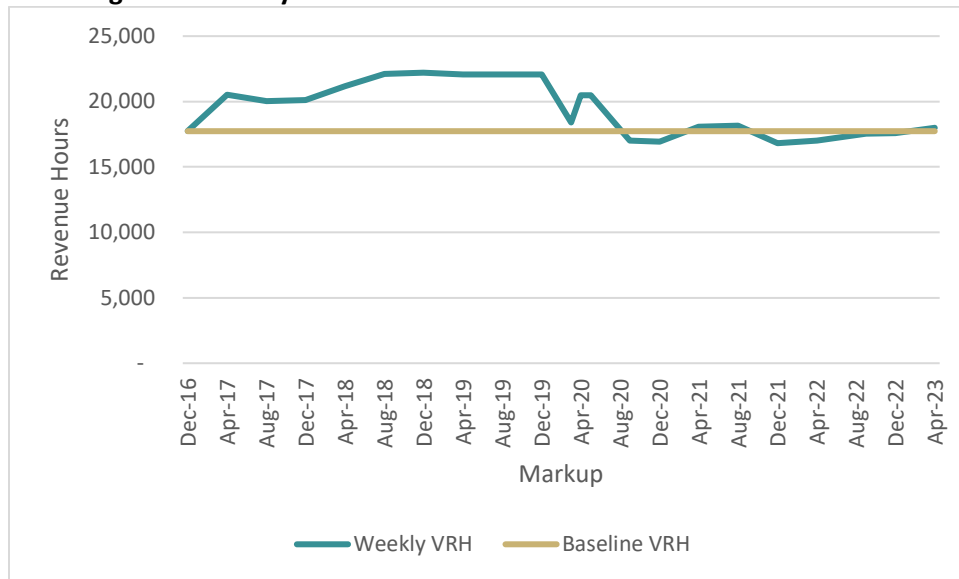


Figure 2: Weekly More MARTA Atlanta Enhanced Bus Service VRH



While the More MARTA Atlanta program’s total bus service enhancement levels did drop below the Baseline level for several Markups, the program has consistently met its goal of providing additional service on weekends. As shown in Figure 3 and Figure 4, the total VRM and VRH, respectively, included on Saturday and Sunday schedules for the CoA Routes consistently remained above the Baseline. MARTA’s current target of providing service at August 2021 levels represents a significant enhancement over the baseline level of service provided prior to the implementation of the More MARTA Atlanta program’s bus service enhancements, although it does not reach the level of service provided in the time shortly before the COVID-19 pandemic.

Figure 3: Weekend More MARTA Atlanta Enhanced Bus Service VRM

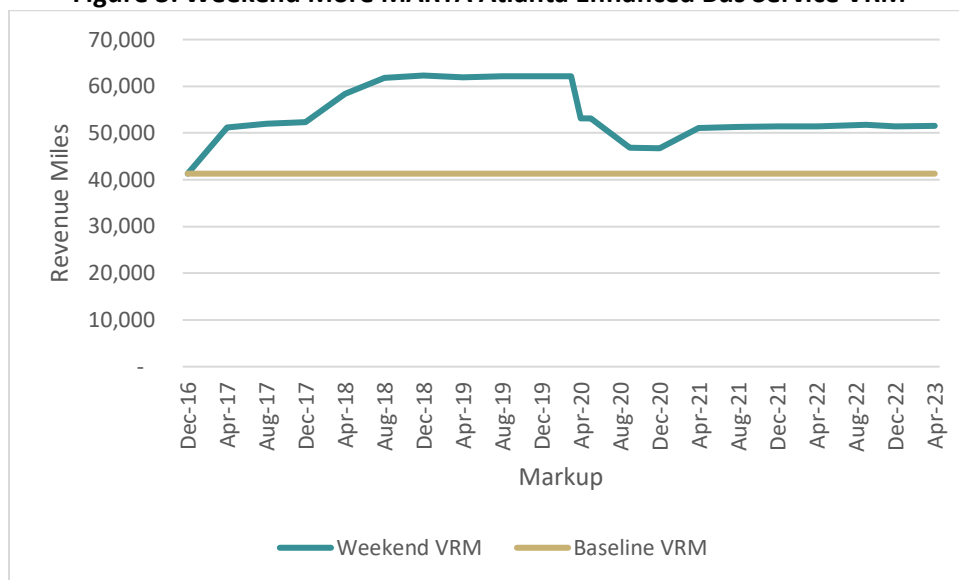
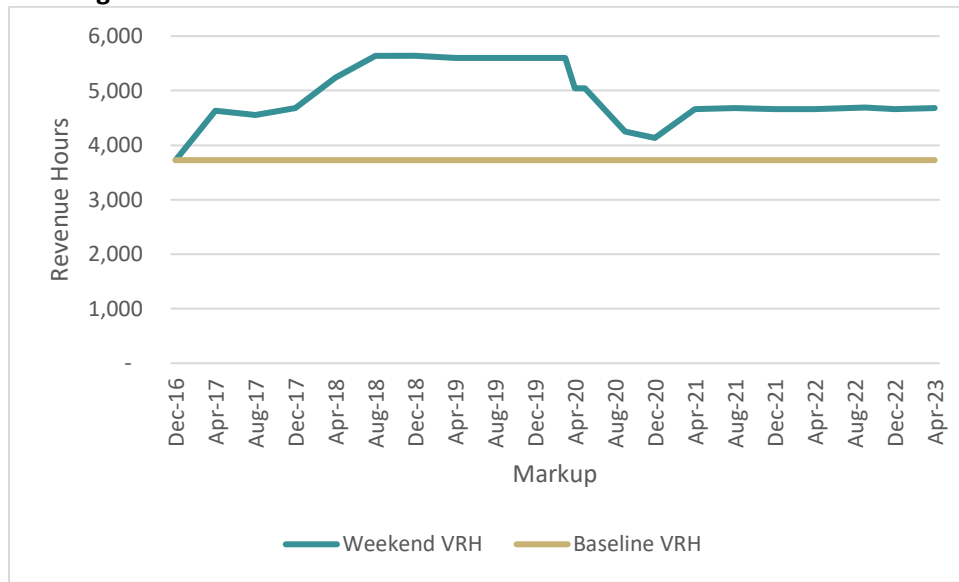


Figure 4: Weekend More MARTA Atlanta Enhanced Bus Service VRH



D. More MARTA Atlanta Program Cost Allocation

MARTA performs an initial allocation of More MARTA Atlanta program revenues after receiving each month's sales tax distribution from the Georgia Department of Revenue. As described in Chapter 6. Cost Allocation Current State, MARTA designates a fixed percentage of its total tax revenues as More MARTA Atlanta tax revenues. MARTA then divides the designated More MARTA Atlanta tax revenues between Capital Programs and Operational Programs using a set ratio.

MARTA has used its current methodology for determining More MARTA Atlanta Operational Programs Costs, detailed in Chapter 6. Cost Allocation Current State, since Fiscal Year ("FY") 20. MARTA appears to have used a different methodology or different methodologies to calculate Operational Programs cost allocations for the More MARTA Atlanta program from FY17 through FY19. M&J has not received any information detailing the methodology or methodologies used to calculate Operational Programs cost allocations for the More MARTA Atlanta program prior to FY20. Chapter 6. Cost Allocation Current State summarizes the Operational Programs cost allocations calculated by MARTA from FY17 through FY22. As MARTA's FY23 National Transit Database ("NTD") submission has not yet been finalized by the Federal Transit Administration ("FTA"), MARTA has not yet performed its FY23 Operational Programs cost allocation calculations.

The M&J Team performed Operational Programs cost allocation calculations for the More MARTA Atlanta Program for FY17 through FY22 using MARTA's current Operational Programs cost allocation methodology. Chapter 9. Program Analysis summarizes M&J's recalculations of MARTA's Operational Programs cost allocations for FY17 through FY22, while Appendix D: M&J Operational Programs Cost Calculations provides additional details on M&J's calculations. MARTA's FY23 NTD submission has not yet been finalized by the FTA, so M&J was not able to reperform the FY23 Operational Programs cost allocation calculations.

FY22

While responding to questions posed by the M&J Team during the audit process, MARTA identified errors that led to MARTA overstating the More MARTA Atlanta VRH% and More MARTA Atlanta VRM% figures for FY22. MARTA corrected the calculations, resulting in the More MARTA Atlanta VRH% figure for FY22 dropping from 2.68% to 0.31% and the More MARTA Atlanta VRM% figure for FY22 dropping from 2.04% to 0.0%. MARTA additionally reviewed how the error impacted MARTA's Operational Program Cost allocation for FY22 and revised the total More MARTA Atlanta Operational Programs Costs for FY22 down from \$12,554,383 to \$2,560,803, a reduction of \$9,993,580.

FY20 – FY21

The M&J Team re-performed the cost allocation calculations for MARTA's FY20 and FY21 More MARTA Atlanta program Operational Programs using MARTA's current More MARTA Atlanta Operational Programs cost allocation methodology, which is the same methodology that MARTA used to calculate the More MARTA Atlanta program's Operational Programs cost allocation for FY20 and FY21.

The M&J Team's recalculations produce More MARTA Atlanta program Operational Programs cost allocations for FY20 and FY21 that total \$16,373,923 (\$10,316,787 for FY20 and \$6,057,136 for FY21) less than the allocations that MARTA reports charging the More MARTA Atlanta program for Operational Programs in those fiscal years. MARTA's calculation workpapers for FY20 and FY21 show that MARTA produced, but has not applied, revised figures for FY20 and FY21 that closely match M&J's FY20 and FY21 calculations. In discussions with the M&J Team, MARTA financial staff stated that they have applied the revised figures to the FY20 and FY21 More MARTA Atlanta program Operational Programs cost allocation, but the M&J Team has not identified any records showing that MARTA has applied the revised figures in place of MARTA's originally calculated figures.

FY17 – FY19

The M&J Team re-performed the cost allocation calculations for MARTA's FY17 through FY19 More MARTA Atlanta program Operational Programs using MARTA's current More MARTA Atlanta Operational Programs cost allocation methodology. No documentation exists describing the methodology or methodologies that MARTA used at the time to calculate the More MARTA Atlanta program's Operational Programs cost allocations for FY17 through FY19, and no current MARTA staff have experience or stated knowledge of performing the methodology or methodologies that MARTA used to calculate the More MARTA Atlanta program's Operational Programs cost allocations for FY17 through FY19. As a result, the M&J Team's re-calculation of the FY17 through FY19 More MARTA Atlanta program Operational Programs cost allocations is not an evaluation of the validity of MARTA's original calculations but is instead an evaluation of the agreement between the methodology or methodologies that MARTA used to perform the calculations in FY17 through FY19 and the methodology that has been used since FY20.

The M&J Team’s recalculations using the current cost allocation calculation methodology produce More MARTA Atlanta program Operational Programs cost allocations for FY17 through FY19 that total \$44,078,826 (\$14,419,370 for FY17, \$25,655,550 for FY18, and \$4,003,906 for FY19) less than the allocations that MARTA reports charging the More MARTA Atlanta program for Operational Programs in those fiscal years. In late July 2024, MARTA produced a new Markup reflecting the “Fast Track” service that MARTA provided in FY17, which was not reflected in the Markups that M&J had been provided up to that point. Incorporating the “Fast Track” service detailed in the new FY17 Markup into M&J’s recalculations reduces the difference between the FY17 Operational Programs charges reported by MARTA and the FY17 Operational Programs charges recalculated by M&J using MARTA’s current methodology by approximately \$900,000. As there is not sufficient documentation of MARTA’s cost allocation methodology or methodologies used in FY17 through FY19, the M&J Team cannot determine the ultimate cause of the differences between MARTA’s original calculations and the M&J Team’s recalculations.

Next Steps

There are multiple recommendations contained throughout this report and summarized in Chapter 10. Observations and Recommendations of this report that can be used to hopefully “reset” the relationship between the City and MARTA and “reset” the More MARTA Atlanta Program. Key initial steps to a “reset” include:

- City and Authority leadership should expeditiously consider the resequencing plan developed in spring 2023. If the leadership of the two government entities determines the resequencing plan does not adequately address the needs and resources of the Program, More MARTA Atlanta leadership should expeditiously review priorities and available resources and develop and approve a new resequencing plan.
- The City and MARTA should update the IGA to truly focus on defining the City and MARTA’s roles and responsibilities in the management of the More MARTA Atlanta program clearly stating reasonable expectations regarding how the City of Atlanta and MARTA are to communicate. As part of the communications plan, the Office of the Mayor, City Council, and other relevant organizations should specify what types of reports and specific information they want to receive from MARTA and what details each of those reports should contain.

The City and MARTA should consider developing a governing document that is less permanent than an IGA for specific decision points, as well as policies and procedures, that do not rise to the level of inclusion in an IGA. A potential operations manual, or similar document, could provide additional flexibility by only requiring approval from the Program Governance Committee for updates, rather than approval by the Atlanta City Council and MARTA Board of Directors, which is required for amendments to IGAs.

- The City should consider allocating one or more positions to serve as the City of Atlanta PMO Liaison, as permitted by the IGA between the City and MARTA. The City should regularly invoice MARTA for this position’s – or these positions’ – salary and benefits, as further permitted by the IGA. The position(s) should be predominately, if not exclusively, dedicated to the More MARTA Atlanta program in order to best direct resources and make connections necessary for program delivery.

- The City should work with MARTA to affirmatively agree on a well-documented methodology for use in calculating More MARTA Atlanta program Operational Programs cost allocations (which could be the current methodology).

The City should verify that MARTA transfers \$9.9M from the MARTA Unified Reserve to the City of Atlanta Reserve (More MARTA Atlanta) to correct for the FY22 miscalculation.

The City should work with MARTA to resolve the disagreement between MARTA's original More MARTA Atlanta program Operational Programs cost allocation calculations for FY20 and FY21, which still appear in MARTA's financial reports, and MARTA's revised cost allocation calculations for FY20 and FY21.

The City should hold discussions with MARTA on the significant differences between MARTA's original cost allocation calculations for FY17 through FY19 and the cost allocations produced by applying MARTA's current cost allocation methodology to MARTA's service data from FY17 through FY19.

2. Scope and Approach

In 2016, the City of Atlanta (“City”) passed a referendum to fund an expansion of the Metropolitan Atlanta Rapid Transit Authority’s (“MARTA” or “Authority”) system within the City over the subsequent 40 years, known as the More MARTA Atlanta program (“More MARTA Atlanta” or “Program”). The referendum provided an additional 0.5% sales and use tax with revenue collection beginning in 2017.

In June 2023, the City engaged Mauldin & Jenkins (“M&J”) to conduct an Operational Performance Audit (“Audit”) of the More MARTA Atlanta program. The Audit’s scope, objectives, and goals are described in the following sections.

Scope

The scope of the Audit included evaluating and assessing fiscal, operational, and managerial activity related to the Program from inception through June 30, 2023. The scope included, but was not limited to the following topics:

- **Fiscal Activity** – The Audit assessed revenues, expenditures, and budgets associated with More MARTA Atlanta since collections began through June 30, 2023. The Audit reviewed local revenues and expenditures to support operations and capital projects within the City of Atlanta. The Audit additionally reviewed federal sources received and expended in the Program’s lifetime to date, including but not limited to federal COVID-relief funds.
- **Program Activity** – The Audit assessed program performance, including completed, current, and planned projects, as well as direct service provision. The Audit additionally evaluated program oversight, including financial and accounting practices, allocation of time and labor, capital projects and planning, use of third-party vendors, reporting, communications, risk, and compliance measurement.

The Audit did not include any evaluation or assessment of MARTA or City activities and performance unrelated to the Program.

Objectives and Goals

The Audit evaluated and assessed the funding and administration of the Program to develop a clear depiction of historic and current Program activity. The Audit compared historic and current Program activity to leading practices and the report notes strengths as well as opportunities for enhancement. Recommendations were developed as appropriate.

Approach

The approach for the Audit enabled the M&J Team enabled the understanding and documentation of the financial, operational, and managerial activities and performance of the Program from inception through June 30, 2023. The approach consisted of the following four phases:



Phase 1 – Initiation and Planning

The M&J Team conducted a kick-off meeting with the City project sponsor, MARTA leadership, and other relevant stakeholders. The purpose of the kick-off meeting was to introduce the M&J Team; discuss roles and responsibilities; and project objectives, scope, timing, communication protocols, and potential risks. The meeting allowed for discussion at a more granular level to help ensure that the M&J Team, the City, and MARTA were aligned on key project attributes. The meeting also discussed access to people and information needed during the Audit and methods for requesting and obtaining interviews and data.

Phase 2 – Information Gathering

The Information Gathering Phase consisted of obtaining information from two primary sources – information requested and received from the City and MARTA, and from interviews/workshops.

Phase 3 – Fieldwork and Data Analysis

There was significant amounts of data and information leveraged in the M&J Team’s approach that guided the findings, analysis, and recommendations. Fieldwork was performed primarily by:

Reviewing requested information and data

The M&J Team requested and reviewed relevant Program information from inception through June 20, 2023, such as, but not limited to:

- Governing documents such as interlocal agreements and contracts
- Actual revenues and expenditures
- Original and amended budgets
- MARTA Federal funding and allocated Program funding data
- Financial and operating reports
- MARTA’s communications with the City and the public
- Capital program artifacts – historic, current, and projected
- Program management artifacts
- Organizational charts

Conducting interviews

The M&J Team conducted multiple interviews with City and MARTA management and staff (related to the Program) and relevant third parties as appropriate. The M&J Team used the interviews to gain an understanding of people’s roles and responsibilities, organization and reporting, operating functions, financial management and activities, capital planning and delivery, compliance, and risk mitigation.

Phase 4 – Validation and Reporting

The M&J Team began this phase while fieldwork was still being conducted. The purpose of this phase was to provide status updates and share preliminary observations with the City. The M&J Team will provide the City with a draft report no later than August 15, 2024. We will meet with the City and other stakeholders as the City deems necessary to discuss the draft report and obtain any written feedback. Based on any feedback received, the M&J Team will make changes to the draft report as appropriate before issuing a final report.

3. History and Background

The Metropolitan Atlanta Rapid Transit Authority (“MARTA” or “Authority”) was authorized by an act of the Georgia General Assembly in 1965 and began operations in 1971 when voters approved a dedicated 1% (1¢) sales tax in the City of Atlanta (“City”), Fulton County, and DeKalb County. Voters in Clayton County approved a 1% (1¢) sales tax and joined the system in 2014. MARTA is authorized and established by the by the Metropolitan Atlanta Rapid Transit Authority Act of 1965 (“MARTA Act”; Ga. L. 1965, p. 2243). The Authority is primarily guided by the Rapid Transit Contract and Assistance Agreement (“RTCAA”) between MARTA and the party jurisdictions. A visualized timeline of the More MARTA Atlanta program is presented in Appendix B: Program Timeline.

Establishment of the More MARTA Atlanta Sales Tax

Georgia General Assembly Senate Bill 369 (“SB 369”) empowered the City of Atlanta to hold a referendum on whether an additional 0.5% sales and use tax should be levied for the purpose of expanding and enhancing the transit system within the City’s limits. The expansion and enhancement became known as the More MARTA Atlanta program (“More MARTA Atlanta” or “Program”).

On March 24, 2016, Governor Nathan Deal signed SB 369 into law. The procedure for holding the referendum was described in the legislation, including methods of public outreach and the question that was to be presented to the voters. The question on the ballot read as follows: *“Shall an additional sales tax of ½ percent be collected in the City of Atlanta for the purpose of significantly expanding and enhancing MARTA transit service in Atlanta?”*. MARTA and the City projected that the expansion would generate at least \$2.5 billion in revenue through 2057. The funds were restricted by the legislation to a list of projects that would be published by the City and MARTA prior to the referendum.

Leading up to the proposed referendum in 2016, the City and MARTA hosted a series of public hearings on SB 369. The 2016 public hearings were held on the Northside of Atlanta on May 25, the Westside of Atlanta on May 26, the Southside of Atlanta on June 1, and the Central/Eastside of Atlanta on June 2. The presentation shared with the public included an overview of the following guiding principles for the proposed More MARTA Atlanta Program:

- Deliver equitable service improvements and other benefits to communities across the city
- Support fast, efficient service by prioritizing transit investments in dedicated guideways
- Create a layered, integrated transportation network designed to accomplish specific kinds of trips or tasks
- Focus on investments that will shape future growth to create a more livable Atlanta
- Prioritize service needs and opportunities inside the City of Atlanta while laying a foundation for a more robust regional network

Public presentations also included descriptions of two types of projects that could be implemented using funds levied via the sales tax increase. The first type of potential projects presented was a series of high-capacity improvements, including a mixture of heavy rail transit (“HRT”), light rail transit (“LRT”), bus rapid transit (“BRT”), current station enhancements, and new stations. The second type of potential projects presented was bus service improvements, including new arterial rapid transit (“ART”) routes, new transit centers, increased frequency for existing routes, and new community circulator service.

During the four public hearings, residents were asked to provide feedback and answer a survey. The survey included the question, “How important is it to you to fund the following transit projects?” with a response range of 1 (not important at all) to 5 (very important). Respondents rated the following projects the highest:

- Increase frequency of existing bus routes: 4.5
- Expansion of Atlanta Streetcar light rail, including the Atlanta BeltLine¹ loop: 4.4
- Introduce new bus routes and community circulator service: 4.1
- Introduction of BRT on Northside Drive and Metropolitan Parkway: 3.9
- Extension of heavy rail west from Hamilton E. Holmes Station to I-285: 3.4

After the four public hearings, the Atlanta City Council voted to include the MARTA referendum measure on the upcoming November 8 ballot during the June 20, 2016, Council meeting. To reflect feedback collected during the public outreach period, the proposed More MARTA Atlanta Program guiding principles were changed to the following:

- Balance the portfolio of transit projects serving short term, medium term, and long-term goals, using multiple modes of transportation
- Increase mobility for workers to and from major job centers
- Enhance predictability of commuter times by utilizing dedicated lanes, high occupancy toll lanes, and other technology
- Create layered, integrated transportation network to accomplish specific types of trips
- Prioritize investments inside the City while laying foundation which will ultimately be integrated into regional transit networks
- Partner with neighboring jurisdictions to leverage transit projects
- Create last mile connectivity using circulating buses, multi-use paths and sidewalks
- Enhance ease of use and transfers within the network of transit options
- Enhance safety and access to transit centers and MARTA stations

On November 8, 2016, the referendum was passed, with 71% of voters approving the half-penny sales and use tax. The collection of the additional sales tax was set to begin in March 2017.

¹ While the M&J Team recognizes that the Atlanta Beltline is now stylized with a lowercase “l” in “line,” the stylization at the time of the review period was “Atlanta BeltLine” with an uppercase “L” in “line” and so the M&J Team uses the original stylization in this report.

Initial Project List (2017)

An initial list of 73 potential projects was developed using existing transit studies and the adopted Guiding Principles. These projects fell into three primary categories: high-capacity improvements, bus service improvements, and pedestrian improvements. The high-capacity improvement projects included heavy and light rail and bus rapid transit, as well as station enhancement and infill stations.² The bus service improvements consisted of ART and local frequent bus route improvements (based on the 2016 Comprehensive Operations Analysis).³ The pedestrian improvements were comprised of wayfinding, cross-block improvements, sidewalk enhancement projects, and other pedestrian-like projects.

This list of potential projects was part of an extensive City and MARTA outreach campaign designed to help ensure that the use of the More MARTA Atlanta levy reflected the public's priorities. This campaign included nearly 40 events from May through September 2017 and generated over 13,000 interactions, 4,300 responses, and 930 comments. Based on the survey responses, the most favored More MARTA Atlanta potential service improvements were as follows:

- Expanding the MARTA service area
- Increasing the frequency of rail service on weekends
- Increasing the frequency of rail service on weekdays before 9:00 PM
- Extending hours of operation

The full list of potential service improvements, and their rankings in importance by City of Atlanta respondents, is included in Appendix C: Potential Service Improvement Rankings.

The most favored More MARTA Atlanta potential projects were as follows:

- Light rail, including the Atlanta BeltLine Loop
- Clifton Corridor LRT
- Increase bus frequency on existing routes
- Rapid Transit on Peachtree Street, Metropolitan Parkway, Cleveland Avenue, and Campbellton Road
- HRT (Hamilton E. Holmes to I-285)

The surveys also provided an open-ended comment option for respondents. Of all comments, 80% were coded as related to one of the following categories:

- Comments on Potential Projects: 22%
- Service Schedule: 15%
- Expand Service: 13%
- Frequency: 11%
- Station Improvements: 11%
- Route Improvement: 8%

² An infill station is a train station built on an existing line between two existing stations.

³ A comprehensive operations analysis is an analysis of a full transit system, often used to identify current system capabilities, as well as possible improvement and expansion opportunities.

In addition to its outreach efforts, MARTA entered into two significant intergovernmental agreements (“IGAs”) in 2017. An IGA executed in September 2017 with the City transferred ownership and operation of the Atlanta Streetcar to MARTA. The September 2017 IGA permitted use of More MARTA Atlanta funds for the Atlanta Streetcar’s operating costs and established an advisory committee for the Atlanta Streetcar composed of two representatives selected by the City, two representatives selected by MARTA, two representatives selected by the Downtown Atlanta Community Improvement District (“DACID”)/Atlanta Downtown Improvement District (“ADID”), and one representative jointly selected by the City and DACID/ADID.

An IGA entered into by MARTA and the City in December 2017 delineated the guidelines, contractual obligations, and governance structure of the More MARTA Atlanta initiative. According to the December 2017 IGA, the MARTA General Manager and CEO must delegate responsibilities for the Program to the MARTA Program Management Office (“PMO”) as appropriate and provide quarterly reporting updates on More MARTA Atlanta implementation to the Atlanta City Council. Furthermore, the IGA specified that the PMO would oversee program functions, budgets, schedules, reprogramming, and community outreach activities. The City PMO Liaison would serve as the designated point of contact for all program management functions, coordinating policy and technical functions across the program.

The MARTA PMO established a Stakeholder Advisory Committee and a Technical Advisory Committee to manage the public outreach process collaboratively, with the support of the MARTA Board of Directors and the City, to gather input on prioritizing elements of the project list. As outlined in the IGA, a Joint Prioritization Leadership Group (“JPLG”) was established to develop potential programming and financing scenarios for implementing additional high-capacity transit services. The JPLG included executive staff from MARTA and the City.

Initiation of Enhanced Bus Service

MARTA implemented its bus service enhancements in February 2017, prior to the start of More MARTA Atlanta sales tax collection in April 2017, and designated this first round of enhancements as “Fast Track” improvements.⁴ From 2017 until the decrease in ridership caused by the COVID-19 pandemic, MARTA increased the frequency of existent bus routes and added new routes based on needs identified in the 2016 Comprehensive Operations Analysis and recommendations made by leadership in the City of Atlanta Mayor’s Office and Atlanta City Council.

Initial Project Sequencing (2018)

The revenues of the More MARTA Atlanta levy were not projected to be sufficient to fund each of the 73 potential projects initially proposed, so public feedback and a technical analysis were used to identify 17 priority projects from the original list of 73 potential projects. This list of priority projects was presented to the MARTA Board of Directors on May 3rd, 2018. This list of 17 projects included 13 new high-capacity transit capital projects, two new transit facilities, and improvements to current transit service and increases in the frequency and span of MARTA fixed route bus service. The 17 priority projects as designated by MARTA in 2018 are as follows:

- Atlanta BeltLine Northeast LRT
- Atlanta BeltLine Southwest LRT
- Campbellton Road LRT
- Clifton Corridor LRT

⁴ “Enhanced bus service” is defined in chapter 4 (Program Activity to Date) of this report.

- Atlanta Streetcar East Extension
- Atlanta Streetcar West Extension
- Capitol Avenue BRT
- North Avenue – Donald L. Hollowell Parkway BRT
- Northside Drive BRT
- Peachtree Road ART
- Cleveland Avenue ART
- Metropolitan Parkway ART
- Greenbriar Transit Center
- Moores Mill Transit Center
- BeltLine West and Southeast LRT
- Local Bus Service Enhancements
- Current Rail and Bus Station Enhancements

Following the presentation, MARTA hosted public meetings and developed surveys to solicit public feedback on the proposed 17 projects from May through August 2018. Stakeholders submitted 7,024 completed surveys, with 57% submitted completed by Fulton County residents, 41% submitted by DeKalb County residents, and 2% submitted by Clayton County residents. Of the surveys completed, 74.6% of respondents identified as residents of Atlanta. The five projects most favored by survey respondents were as follows: Atlanta BeltLine Northeast LRT, Clifton Corridor LRT, Atlanta BeltLine Southwest LRT, Station Improvements, and Frequent Local Bus Service.

The MARTA Board of Directors approved the originally proposed list of 17 More MARTA Atlanta priority projects on October 4, 2018.

Initiation of Capital Projects (2019-2021)

After the approval of the original 17 capital projects, MARTA prepared to officially initiate each of the transit projects. On February 11, 2020, MARTA, the City, Clayton County, DeKalb County, and Fulton County executed the 15th amendment to the Regional Transit Contract and Assistance Agreement (the overarching governance document for the operation of the Authority's transit system in the four jurisdictions). The 15th amendment provided MARTA with the authority necessary to fully commence the planned capital projects. Prior to the execution of the amendment, MARTA was only able to expend More MARTA Atlanta funds on enhancements of existing bus service, development of plans for the capital projects (which included public communications), and overall project management.

The initial set of capital projects that were kicked off prior to the signing of the 15th amendment in February 2020 are detailed below:

- **Campbellton Community Investment Corridor** – On November 19, 2019, MARTA held a kickoff meeting to share plans for the Campbellton Corridor Transit Project. The meeting included a presentation on project status and opportunities for stakeholder input. The project determined a locally preferred high-capacity transit alternative for implementation in Atlanta's Campbellton Corridor.
 - One of the initial 17 projects – Greenbriar Transit Center – has since been incorporated into the Campbellton Community Investment Corridor project.
- **Five Points Transformation** – The Five Points Transformation project began planning in September 2019. The planning efforts included assessing the feasibility of the development, traffic patterns, and bus access and circulation.

- **Streetcar East Extension** – The Streetcar East Extension project originated with the transfer of the downtown streetcar system ownership from the City to MARTA in 2018, with the project limited to the provisions of the September 2017 IGA.
- **Summerhill BRT** – In July 2017, MARTA and the City applied for a TIGER Grant from the United States Department of Transportation to aid in the funding of the Summerhill BRT project; the grant was awarded to MARTA on March 9, 2018, for \$12.6 million. In June 2019, the MARTA Board of Directors approved the allocation of \$83 million in More MARTA Atlanta funds for the project. With funding allocated, MARTA facilitated public workshops on October 10th and 12th to discuss the route for future service to connect Summerhill, Peoplestown, and South Downtown to the core of the City. These public workshops included providing updates on the Summerhill BRT project, describing project plans and services, and soliciting public input. The MARTA Board of Directors adopted BRT as the project’s locally preferred alternative with preliminary stop locations on November 14th, 2019.
 - While no funds were recorded as expended on the Summerhill BRT project prior to 2020, since that time, MARTA recategorized \$208,320 worth of the More MARTA Atlanta funds expended prior to 2020 to the Summerhill BRT project.

Since the execution of the 15th amendment, MARTA has been advancing the projects in accordance with the prioritization in the sequencing plan.

The type of projects that are expected to be performed can be categorized as:

- **High-capacity improvements** – fixed and/or semi-exclusive guideway projects that include enhancing stations, heavy rail, light rail, and bus rapid transit;
- **Bus improvements** – arterial rapid transit as well as local, frequent bus route improvements, made to help ensure less frequent stops and prioritized traffic signals; and
- **Pedestrian improvements** – wayfinding, cross-block improvements, sidewalk enhancements, and more in order to make pedestrian travel safer and more convenient.

In order to fulfill these tasks, MARTA used existing conditions, projects from similar transit systems, and staff input to create capital project plans. Program leadership established the following expectations for project funding:

- ART projects would be funded locally,
- BRT projects less than \$150M would be funded locally,
- BRT projects greater than \$150M would be split between local and federal funds,
- LRT projects and HRT projects would be split between local and federal funds, and
- Atlanta Streetcar East Extension project would be funded locally.

In November 2020, MARTA and the City executed a new IGA, replacing the original More MARTA Atlanta IGA, which governed the commencement and management of the Program’s capital projects.

Resequencing and Lead up to the Audit (2022-2023)

In the fall of 2022 at the request of the Atlanta City Council, MARTA and City leadership began discussing a possible reorganization of the program based on available funding. The City of Atlanta and MARTA proposed separating the projects into two tiers. Tier I are projects that will be delivered in a first phase. Tier II projects will be initiated at a later date as additional funding from the tax is available. The two governments conducted a series of public presentations in April 2023 describing the proposed resequencing of the Program's capital projects and providing an update on six active projects.

However, prior to either the Atlanta City Council or the MARTA Board of Directors approving the resequencing plan, and amid growing concerns from the public, the Atlanta City Council unanimously passed a resolution requesting an audit of the More MARTA Atlanta program.

4. Governance Current State

Governance for the More MARTA Atlanta program stems from both legislative actions as well as intergovernmental agreements (“IGA”) between the City of Atlanta and the Authority. The IGAs have created a program structure that governs how decisions are proposed, made, and approved within and between the two entities.

Legislative Actions

MARTA Act

The Metropolitan Atlanta Rapid Transit Authority Act of 1965 (“MARTA Act”; Ga. L. 1965, p. 2243) was approved by the Georgia General Assembly and signed by Governor Carl Sanders on March 10, 1965, subsequently establishing the Authority and permitting for referenda in Clayton, Cobb, DeKalb, Fulton, and Gwinnett Counties, as well as the City of Atlanta, to approve a 1% (1¢) sales and use tax to fund the transit system. The MARTA Act has been periodically amended by the Georgia General Assembly, most recently on July 1, 2021, by House Bill 714 (Ga. L. 2021, p. 431).

Senate Bill 369 (2016)

On April 26, 2016, Governor Nathan Deal signed Senate Bill 369 (“SB 369,” Ga. L. 2016, p. 105) which provided additional definitions for the MARTA Act and established Article 2 of Office Code of Georgia Annotated (“O.C.G.A.”) Title 32, Chapter 9 (*i.e.*, Code Sections 32-9-13 – 32-9-24, O.C.G.A.), which provided the means for the City Council to hold a referendum which would, by approval of a majority of City voters, authorize the levy of a retail sales and use tax up to 0.5% (or ½¢) for expanding and enhancing MARTA transit service in Atlanta – occasionally referred to as the “MARTA Tax” or “MARTA Sales Tax” (approved additional ½¢ tax) in Program documents. SB 369 required the City to include with the referendum a list of proposed new transit projects, which would be incorporated into the rapid transit contract established by the MARTA Act (see the RTCAA with 15th Amendment Subsection in the Intergovernmental Agreements Section of this Chapter of the report), upon successful approval of the referendum. SB 369 authorized the additional sales and use tax to run concurrent to, and be collected and disbursed in the same manner as, the 1% sales and use tax authorized by the MARTA Act. SB 369 set the duration of the new sales and use tax as the duration of the original tax authorized by the MARTA Act (currently set at a levied rate of 1% until and including June 30, 2057, and reduced to ½% thereafter, per House Bill 213, as approved and signed in 2015 [Ga. L. 2015, p. 3995]).

City Council Legislation

The Atlanta City Council has periodically approved legislation governing the implementation of the Program in the City. Resolution 16-R-3710, signed by Mayor Kasim Reed, authorized the referendum to be placed on the November 2016 ballot which provided voters the opportunity to approve the 0.5% sales and use tax for a minimum of 40 years, for the purpose of expanding and enhancing the City’s rapid transit system. The resolution included 18 projects and categories of projects, as listed in Table 1, divided between high-capacity transit improvements and bus service improvements; this list of projects was jointly developed by the City and MARTA for potential completion as part of the More MARTA Atlanta program.

Table 1: More MARTA Atlanta Project List (Resolution 16-R-3710)

Project	Description
Potential High Capacity Transit Improvements	
I-20 West Heavy Rail Transit	Approximately two miles of heavy rail transit from HE Holmes station to a new station in the vicinity of MLK Jr Dr and I-285
Northside Drive Bus Rapid Transit	Approximately seven miles of bus rapid transit from the Atlanta Metropolitan State College (south of I-20) to a new regional bus system transfer point in the vicinity of I-75 north
Contingent Multi-Jurisdictional Projects	Clifton Light Rail Transit*
	I-20 East Bus Rapid Transit*
Atlanta Light Rail Transit	Atlanta BeltLine Central Loop
	Downtown – Capitol Ave Line
	Crosstown Midtown Line
	Crosstown Crescent Line
	Peachtree – Fort Mac – Barge Rd Line
	S-CONCEPT: Murphy Crossing – AUC – Irwin – Armour-Clifton/Emory
Infill Stations	Armour Station
	Boone Station
	Hulsey/Krog Station
	Murphy Crossing Station
	Mechanicsville Station
Station Enhancements	Airport
	Ashby
	Bankhead Station
	Civil Center
	CNN/Dome Station
	Edgewood/Candler Park
	Five Points
	Georgia State University
	Hamilton E. Holmes
	Inman Park
	King Memorial
	Midtown
	North Avenue
	Oakland City
	Vine City Station
	West End
	West Lake
Additional Railcars	Additional 20 railcars to accommodate capacity improvements along the Green Line
	Additional 10 railcars to accommodate capacity improvements along the Blue Line
*Contingent upon funding agreement with DeKalb County for capital and operations and maintenance.	

Project	Description
Potential Bus Service Improvements	
Route 71 Cascade Rd Arterial Rapid Transit	Arterial Rapid Transit service from West End station to Fulton Industrial Blvd
Route 78 Cleveland Ave Arterial Rapid Transit	Arterial Rapid Transit from East Point station to Jonesboro Rd
Route 83 Campbellton Rd Arterial Rapid Transit	Arterial Rapid Transit along Campbellton Rd from Greenbriar Mall to Oakland City station
Route 95 Metropolitan Pkwy Arterial Rapid Transit	Arterial Rapid Transit service from West End station to Cleveland Ave
Route 110 Peachtree Buckhead Arterial Rapid Transit	Arterial Rapid Transit service from Brookhaven station to Five Points station to serve denser residential development in northeastern Buckhead
Greenbriar Transit Center	Park and ride transit hub for local or enhanced bus service at Greenbriar Mall along Greenbriar Pkwy
Moore's Mill Transit Center	Park and ride transit hub for local or enhanced bus service at Bolton Rd and Marietta Blvd
Implementation of Frequent Local Service Tier from MARTA's Comprehensive Operations Analysis	Frequency improvements of 15-minute peak, 30-minute off-peak service on Routes 12, 49, 51, 55, and 60
Supporting Local Service on Local Routes	Increased service during off-peak to include midday, nights, and weekends on selected routes
Community Circulator Service	Routes TBD
Pedestrian, Sidewalk, and Bus Stop Improvements	A variety of improvements to improve pedestrian and ADA access at seven stations and along Arterial Rapid Transit routes including sidewalk repairs, intersection, and pedestrian crossing improvements

The Atlanta City Council has subsequently approved additional legislation related to the More MARTA Atlanta program, including, but not limited to:

- 17-O-1547 – In 2017, the City Council approved the transfer of ownership of the Atlanta Streetcar to MARTA and authorized an intergovernmental agreement (“IGA”) for the transfer, as described in the Intergovernmental Agreements Section of this Chapter of the report.
- 20-O-1471 – This 2020 ordinance authorized a series of Bus Rapid Transit (“BRT”) lanes in the City, in advance of projects along the North Avenue Corridor, Summerhill Corridor, and Campbellton Corridor.
- 23-O-1214 – The City of Atlanta authorized the Mayor to enter into an IGA with MARTA on the behalf of the City of Atlanta Department of Watershed Management for the relocation of water infrastructure as part of the More MARTA Atlanta Summerhill BRT project.
- 23-R-3325 – In 2023, the Atlanta City Council approved a resolution requesting that MARTA adopt Disadvantaged Business Enterprise practices for the More MARTA Atlanta program procurement and contracting process to ensure the promotion of economic opportunities for small businesses.
- 23-R-3624 – The City Council authorized the financial and operational Audit and evaluation into the More MARTA Atlanta program.

Intergovernmental Agreements

RTCAA with 15th Amendment

The Rapid Transit Contract and Assistance Agreement (“RTCAA”), as entered into on September 1, 1971, is the foundational governance document for the development and operation of the rapid transit system by MARTA in the party jurisdictions (City of Atlanta, Clayton County, DeKalb County, and Fulton County). The RTCAA governs acquisition, construction, improvement, operation, maintenance, funding, and expansion of the rapid transit system. The RTCAA has been periodically amended by MARTA and its jurisdictional partners, with the most recent 15th amendment executed on February 11, 2020. The 15th amendment amended the system’s engineering report to include potential expansion and enhancement projects for each of the four jurisdictions and amended the contract to reflect the extension of the 1% sales and use tax duration. The 15th amendment incorporated lists of potential transit operational enhancements, service improvements, and future high-capacity transit and other projects for each jurisdiction. Table 2 lists the potential projects to be funded by the new 0.5% sales and use tax in the City of Atlanta.

Table 2: More MARTA Atlanta Project List (RTCAA 15th Amendment)

Project	Description
High Capacity Transit Corridor	
BeltLine Loop – Southeast	Atlanta BeltLine corridor between Oakland City and King Memorial
BeltLine Loop – Southwest*	Atlanta BeltLine corridor between Bankhead and Oakland City
BeltLine Loop – Northeast*	Atlanta BeltLine corridor between King Memorial and Lindbergh
BeltLine Loop – Northwest	Atlanta BeltLine corridor between Bankhead and Lindbergh
Clifton Road*	Lindbergh Center Station to Emory University
Campbellton Road*	Oakland City Station to Greenbriar Mall
Capitol Avenue*	North Avenue Station to Atlanta BeltLine – Southeast
Luckie Street	North Avenue Station to Downtown Streetcar
Crosstown Crescent	Joseph E. Lowery Blvd/Ralph D. Abernathy Blvd/Georgia Ave between the Southeast and Southwest BeltLine corridors
DL Hollowell Pkwy / North Avenue*	Bankhead Station to Atlanta BeltLine – Northeast
Peachtree Street / Lee Street	Oakland City Station to Downtown Streetcar
Northside Drive / Metropolitan Parkway*	Atlanta Metropolitan State College to a new regional bus system transfer point at I-75 North
I-20 West	HE Holmes Station to MLK Jr Drive and I-285
I-20 East	Five Points Station to Moreland Ave
Crosstown Downtown West*	Downtown Streetcar to Atlanta BeltLine – Southwest
Crosstown Downtown East*	Downtown Streetcar to Ponce City Market

Project	Description
Other Transit Projects	
Arterial Rapid Transit (ART) Program*	Expand Arterial Rapid Transit service frequency (10 peak, 12-15 midday, 15-20 nights and weekends) and service span along the following corridors to match heavy rail service hours: Peachtree Road/Roswell Road, Cascade Road, Cleveland Avenue, Campbellton Road, Metropolitan Parkway
Downtown Streetcar Operations	Operations of the existing Downtown Streetcar
Bus Service Improvements	Bus frequency, span of service, and community circulator improvements across routes primarily within the City of Atlanta
Greenbriar Transit Center*	Park and ride transit hub for local or enhanced bus service at Greenbriar Mall along Greenbriar Pkwy
Moore's Mill Transit Center*	Park and ride transit hub for local or enhanced bus service at Bolton Rd and Marietta Blvd
Station Enhancements*	Access, wayfinding, operational, aesthetic improvements across Stations within the City of Atlanta
Armour	Infill Station at BeltLine near Armour Dr between Arts Center and Lindberg Stations
Boone	Infill Station at BeltLine and Boone Blvd between Ashby and Bankhead Stations
Hulsey/Krog	Infill Station at BeltLine and Hulsey/Krog St between King Memorial and Inman Park/Reynoldstown Stations
Mechanicsville	Infill Station at McDaniel Street on the Red Line between Garnett and West End Stations
Murphy Crossing	Infill Station and BeltLine near Murphy Crossing between West End and Oakland City Stations
General Amenities	Bus stop amenities, including shelters, seating, and digital information at many bus stops within the City of Atlanta
20 railcars for Green Line expansion	Additional 20 railcars to accommodate capacity improvements along the Green Line
10 railcars for Blue Line expansion	Additional 10 railcars to accommodate capacity improvements along the Blue Line
<i>*Projects prioritized by the MARTA Board of Directors on June 13, 2019</i>	

Of note, the approved project list in the RTCAA 15th amendment differs from the one published prior to the referendum (in Atlanta City Council resolution 16-R-3710). The list additionally approves funding of the Atlanta Streetcar's current operations and maintenance through More MARTA Atlanta funds.

IGA for the MARTA Sales Tax

MARTA and the City entered into an IGA in December 2017 governing the More MARTA Atlanta program. The IGA delineated the guidelines, contractual obligations, and governance structure of the More MARTA Atlanta initiative. According to the IGA, the MARTA General Manager and CEO must delegate responsibilities for the program to the MARTA Program Management Office (“PMO”) as appropriate and provide quarterly reporting updates on More MARTA Atlanta implementation to the Atlanta City Council. Furthermore, the IGA specified that the PMO would oversee program functions, budgets, schedules, reprogramming, and community outreach activities. The City PMO Liaison would serve as the designated point of contact for all program management functions, coordinating policy and technical functions across the program.

IGA for the Transfer of the Atlanta Streetcar to MARTA

While the September 2017 IGA for the Transfer of the Atlanta Streetcar to MARTA (“Streetcar IGA”) does not directly define governance and structure for the More MARTA Atlanta program, the agreement does define the transfer of the Atlanta Streetcar as an expansion of MARTA’s transit system within the City. The Streetcar IGA ties the purpose of the transfer directly to the MARTA Tax (approved additional ½¢ tax) and the More MARTA Atlanta program.

IGA for Development and Implementation of More MARTA Atlanta Expansion Program

A 2020 IGA between MARTA and the City superseded the 2017 IGA for the MARTA Tax (approved additional ½¢ tax). The new IGA reestablished the governance and structure of the Program and introduced program-specific roles and responsibilities for both parties. The IGA again required quarterly reports to the Atlanta City Council and still included the City of Atlanta PMO Liaison roles which could be funded with MARTA Sales Tax-generated funds Tax (approved additional ½¢ tax).

Project-Based Agreements

MARTA and the City have entered into project-based agreements (“PBA”), beginning with the PBA for the Summerhill BRT project. PBAs are intended to provide guidance on the processes and procedures necessary for the execution of projects, such as permitting. These PBAs have some provisions that contradict, and in practice supersede, the 2020 IGA, such as project delivery roles, which differed between the Summerhill BRT and 2020 IGA.

Additionally, the City of Atlanta Department of Watershed Management has requested individual IGAs with MARTA for each project, beginning with Summerhill BRT.

Program Structure

The December 2017 IGA established the initial structure for the Program and established the process for prioritizing More MARTA Atlanta projects. The following is a list of entities created through the December 2017 IGA:

- **Program Management Office (“MARTA PMO”)** – leads the program management functions, including “the Program Implementation Plan, associated budgets and schedules, any reprogramming needed, and community outreach activities.” The City and MARTA agreed to fund the MARTA PMO through the MARTA Tax (approved additional ½ cent tax). The MARTA PMO establishes specific project management teams for each individual project.

- **City of Atlanta PMO Liaison** – serves as the designated point of contact within the City for all program management functions, including policy and technical coordination with City leadership and departments, as well as coordination with Atlanta BeltLine, Inc. (“ABI”). The City and MARTA agreed to fund the City of Atlanta PMO Liaison through the MARTA Tax (approved additional ½¢ tax).
- **Joint Prioritization Leadership Group (“JPLG”)** – develops evaluation criteria and set initial list of prioritized projects based upon evaluation criteria and recommendations from the MARTA PMO and City of Atlanta PMO Liaison. The JPLG included executive staff from MARTA and the City of Atlanta who have involvement in the More MARTA Atlanta program.
- **Stakeholder Advisory Committee (“SAC”)** and **Technical Advisory Committee (“TAC”)** – supports the development of the public outreach plan and activities related to program prioritization, management, and execution.

The 2020 IGA supersedes the December 2017 IGA and replaces some of the governance structure for the Program. The following is the new list of entities established through the 2020 IGA, replacing those created by the original agreement:

- **Program Governance Committee (“PGC”)** – reviews the financial and project implementation status of the program and provides approvals for project budgets, schedules, federal funding requests, and preliminary engineering and designs. The PGC is comprised of executive leadership from MARTA, the City, and ABI – the latter only on ABI-relevant projects. The PGC functionally replaced the JPLG and has governance over program prioritization.
- **Program Management Team (“PMT”)** – supports and guides the management and implementation of the Program by developing PBAs, monitors individual project progress and project management teams, serves as the initial step for any Program dispute resolution, and provides recommendations for Program actions to the PGC. The PMT is comprised of staff from MARTA and the City responsible for program delivery.
- **Central Program Management Office (“CPMO”)** – executes program management functions delegated to the CPMO by the MARTA General Manager, including development, implementation, and amending of a program management plan, individual project scopes, and the program implementation timeline adopted by the MARTA Board in 2019. The City and MARTA agreed to fund the CMPO through the MARTA Tax (approved additional ½¢ tax). The CPMO further formalizes the MARTA PMO established in the 2017 IGA.
- **City of Atlanta PMO Liaison** – serves as the designated point of contact within the City for all program management functions, including policy and technical coordination with City leadership and departments. The City and MARTA agreed to fund the City of Atlanta PMO Liaison through the MARTA Tax (approved additional ½¢ tax).
- **Project Technical Committee (“PTC”)** – provides input on Program and project design issues, serves as point of coordination for on-going capital programs impacting the More MARTA Atlanta program (such as DPW’s and ABI’s capital programs), and advises the CMPO throughout implementation of the Program.
- **Communications Working Group (“CWG”)** – assists in communicating Program information and updates to stakeholders and community members, and supports and advises the CMPO, PMT, and PGC as needed.

The 2020 IGA additionally defines which party (MARTA or the City) leads each project task during execution of individual projects, and which party provides support – though this breakdown of project delivery roles was superseded in the case of the Summerhill BRT project by the PBA.

Both the December 2017 IGA and 2020 IGA identify the MARTA Board of Directors as the ultimate authority responsible for oversight, management, and implementation of the More MARTA Atlanta program. The Board includes a subcommittee comprised of the City of Atlanta representatives on the Board, who review the guidance provided by the PGC and the Office of the Mayor and make recommendations to the full Board for approval.

City of Atlanta

The Office of the Mayor provides overall policy guidance and has ultimate decision-making authority for the Executive Branch of the City of Atlanta. Concurrently, the Atlanta City Council, especially the Transportation Committee, provides necessary legislation allowing for the government to take certain actions, including issuing the 2016 referendum establishing the MARTA Tax (approved additional ½ cent tax), as well as legislation providing rezoning or approval for dedicated bus lanes on City roadways when required for More MARTA Atlanta projects. Together, the Office of the Mayor and the Atlanta City Council provide input on the Program, help ensure municipal ordinances allow for Program activities, and help address any conflicts between the More MARTA Atlanta program and other City initiatives.

Within the Office of the Mayor, one of the Deputy Chief Operating Officers oversees City infrastructure programs, including the Atlanta Department of Transportation (“ATLDOT”), and serves as one of the City’s representatives on the PGC. Under the previous administration of Mayor Keisha Lance Bottoms, a Senior Transportation Policy Advisor also served in the Office of the Mayor and was heavily involved in decision-making for the More MARTA Atlanta program, generally serving on the JPLG, and later the PGC.

ATLDOT, which was established in 2019, is led by a Commissioner. Prior to ATLDOT’s establishment, transportation and transit activities within the City government were handled by the Department of Public Works and the Department of City Planning – the latter being the original departmental liaison for the More MARTA Atlanta program. The City of Atlanta PMO Liaison position is housed in ATLDOT – currently fulfilled by ATLDOT’s Mobility Planning Assistant Director – as well as a new Program Management Officer position, which is focused, in part, on relationship building between the Authority and the City. The Commissioner serves on the PGC while the City of Atlanta PMO Liaison serves on the PMT.

Various City departments provide support for More MARTA Atlanta projects depending on the specific needs of the project:

- The **Department of City Planning** assists with zoning and permitting for projects, helping to ensure that projects meet municipal ordinances, regulations, and codes. DCP additionally helps to ensure projects, such as the Five Points Transformation, preserve historic properties and remain in line with other urban planning initiatives, such as the City’s Livable Centers Initiative plans.
- The **Department of Public Works** maintains the City’s rights-of-way, providing valuable input regarding changes made to roadways, sidewalks, and other rights-of-way, as well as the relocation of public trash and recycling receptacles.

- The **Department of Watershed Management** coordinates with project managers and engineers to relocate water and wastewater system lines when necessary to account for expanded or relocated rights-of-way. DWM additionally coordinates with project managers to help ensure plans provide appropriate stormwater management along improved roadways, as well as relocation of hydrants and meter boxes when required.

Additional City departments, such as the Department of Parks and Recreation, Department of Enterprise Asset Management, the Housing Authority, and WorkSource Atlanta, may be involved in specific projects that will directly affect the departments' specific subject matter. The Department of Law is involved when legal services are required and the Atlanta Police Department and/or Atlanta Fire Rescue Department are required when a project necessitates public safety services.

The City of Atlanta PMO Liaison role is intended to serve as a coordinator of the City's various departments and processes, helping to ensure MARTA project managers receive the necessary support from City government functions. The City of Atlanta PMO Liaison is also intended to assist MARTA project managers in coordinating with utility companies (*e.g.*, Google Fiber, Atlanta Gas Light, AT&T, Georgia Power, etc.) to relocate power lines, fiber-optic cables, and other utilities. However, the City of Atlanta PMO Liaison role has historically been vested in one position, first within DCP and currently with ATLDOT, and the position has not historically been solely responsible for the implementation of More MARTA Atlanta. As such, the coordination for anywhere from seven to 17 simultaneous projects has proven challenging for just one individual (especially one who has other responsibilities). Additionally, each City department has different priorities and initiatives, and not all departments have consistently been involved in each project's planning process – resulting in competing design plans and initiatives, with no clear decision maker for issues that do not rise to the level of decision-making by the Office of the Mayor.

Transit planning in the City has long been outsourced – primarily to MARTA and ABI. The City has rarely had staff solely dedicated to transit planning and strategy.

Atlanta BeltLine, Inc.

ABI oversees the planning, development, and execution of the Atlanta BeltLine – an urban redevelopment project consisting of public parks, multi-use trails, and affordable housing along a historical set of railroad lines in Atlanta. ABI functions simultaneously as a department of the City government and as an independent entity. For projects involving the Atlanta BeltLine, ABI has specific representation on the PGC and on project teams, outside of the City's representation. ABI is a party to any agreements the City and MARTA enter into regarding Atlanta BeltLine-related projects. Due to the Atlanta BeltLine's location along historical set of railroad lines connecting many of the City's neighborhoods and transit elements that comprise a portion of ABI's plan for the Atlanta BeltLine, ABI staff have regularly served as part of the City's transit planning, alongside MARTA.

5. Program Activity to Date

Bus Enhancements

Overview

From the program's inception, one of the More MARTA Atlanta program's primary objectives has been to enhance the level of bus service provided in the City of Atlanta. Enhancements provided by MARTA include:

- **Increased Frequency:** Adjusting schedules to reduce the headways between buses and reduce the average time that riders wait at a stop before a bus arrives.
- **Expanded Hours:** Adjusting schedules to begin service earlier in the morning and/or end service later in the night.
- **Route Creation or Extension:** Introducing new routes and extending existing routes to serve additional communities and enhance the interconnectedness of MARTA's transit network.
- **Route Realignment:** Adjusting routes and schedules to operate more efficiently and better serve riders by adapting to changes to the street network, adapting to changes in typical traffic conditions, and/or coordinating with other transit routes. Realignment may involve multiple routes and/or take place in conjunction with the creation, retirement, extension, or shortening of existing routes.
- **Community Circulators:** Introduction of new Community Circulator routes, which are relatively short routes designed to provide transportation within a neighborhood. Community Circulator routes generally use smaller, lower capacity vehicles.

The More MARTA Atlanta program's bus service enhancements were particularly focused on expanding the level of service on nights and weekends, both in terms of expanding hours and increasing frequency.

MARTA identified specific bus routes that serve Atlanta to receive bus service enhancements through the More MARTA Atlanta program and designated those routes as City of Atlanta Routes ("CoA Routes"). Fifty-two of MARTA's current bus routes are designated as CoA Routes, including 30 routes that operate entirely within City limits and 22 routes that run both inside and outside City limits. Table 3 lists the routes designated as CoA Routes.

Table 3: CoA Routes

Route	Name	Route	Name
1	Marietta Blvd / Joseph E. Lowery Blvd	79	Sylvan Hills
2	Ponce de Leon Ave / Druid Hills	81	Venetian Hills / Delowe Dr
3	Martin Luther King Jr Dr / Auburn Ave	83	Campbellton Rd
4	Moreland Ave	94	Northside Dr
5	Piedmont Rd / Sandy Springs	95	Metropolitan Pkwy
6	Clifton Rd / Emory	102	North Ave / Little Five Points
12	Howell Mill Rd / Cumberland	107	Glenwood
14	14th St / Blandtown	110	Peachtree Rd / Buckhead
21	Memorial Dr	153	James Jackson Pkwy
26	Marietta St / Perry Blvd	155	Pittsburgh
27	Cheshire Bridge Rd	162	Myrtle Dr / Alison Ct
32	Bouldercrest	165	Fairburn Rd
36	N. Decatur Rd / Virginia Highland	172	Sylvan Rd / Virginia Ave
37	Defoors Ferry Rd	178	Empire Blvd / Southside Ind. Park
40	Peachtree St / Downtown	183	Greenbriar
42	Pryor Rd	295	Metropolitan Campus Express
49	McDonough Blvd	809	Monroe Dr/ Boulevard
50	Donald Lee Hollowell Pkwy	813	Atlanta University Center
51	Joseph E. Boone Blvd	816	North Highland Ave
55	Jonesboro Rd	832	Grant Park
58	Hollywood Rd / Lucile Ave	850	Carroll Heights / Fairburn Heights
60	Hightower Rd	853	Center Hill
66	Lynhurst Dr / Princeton Lakes	856	Baker Hills / Wilson Mill Meadows
68	Benjamin E. Mays Dr	865	Boulder Park Dr
71	Cascade Rd	867	Peyton Forest / Dixie Hills
78	Cleveland Ave	899	Old Fourth Ward

MARTA also identified eight routes that have been replaced by CoA Routes and are no longer in service and designated those retired routes as CoA Routes for the purpose of evaluating the level of bus service enhancement provided by the More MARTA Atlanta program. Table 4 lists the eight CoA Routes that are no longer in service as well as the CoA Route or Routes that have taken their place.

Table 4: Retired CoA Routes

Route	Name	Replacement Route(s)
13	Fair St / Mozley Park	813
		853
16	Ralph McGill Blvd / North Highland Ave / Lenox Rd	816
53	Skipper Dr / West Lake Ave	853
56	Adamsville / Collier Heights	856
67	West End / Dixie Hills	58
		867
99	North Ave / Boulevard	899
109	Monroe Dr / Boulevard	809
170	Brownlee Rd / Peyton	66
		68
		867

MARTA published *More MARTA Atlanta Bus Service Enhancements: Service Modifications Implemented Post-2017 (Baseline)* in August 2023, which details the modifications made to each CoA Route as part of the More MARTA Atlanta program.

Bus Operations Background

MARTA uses detailed schedules to plan and manage its bus operations. MARTA publishes new schedules in “Markups” that it publishes three times per year, typically in late spring (April/May), late summer (August/September), and midwinter (December), although the COVID-19 pandemic caused MARTA to issue additional Markups in the spring of 2020. MARTA maintains distinct schedules for Weekday, Saturday, and Sunday service. The schedules included in each Markup present a detailed view of the bus service that MARTA intends to provide.

MARTA occasionally adjusts its schedules outside of the triannual Markups, typically to adjust for short-term or emergency changes in service. MARTA does not include a record of these between-Markup schedule adjustments alongside the Markups and does not incorporate these between-Markup schedule adjustments when conducting calculations using scheduled bus service levels.

Enhanced Bus Service Definition

MARTA defines “enhanced bus service” as all service provided on the CoA Routes in excess of the level of service scheduled in the December 2016 Markup (“Baseline”), the final Markup before the More MARTA Atlanta bus service enhancements were implemented. MARTA evaluates More MARTA Atlanta bus service enhancement levels using two measurements: Vehicle Revenue Miles (“VRM”) and Vehicle Revenue Hours (“VRH”). VRM and VRH are the actual number of miles and hours traveled by vehicles while in revenue service. Revenue Service is the time when a vehicle is available for use by the general public and there is an expectation of carrying passengers, including layover or recovery time built into routes to provide breaks to drivers and account for traffic. Revenue Service does not include time spent deadheading, or traveling to/from the bus yard at the end/start of service.

Due to staff turnover and a lack of records, the M&J Team was unable to determine how MARTA settled on this definition of “enhanced bus service” and decided to measure service using VRM and VRH. The fact that MARTA’s process to allocate enhanced bus service costs to the More MARTA Atlanta program relies on VRM and VRH suggests that MARTA adopted this definition and settled on these metrics early in the life of the More MARTA Atlanta program, likely in late 2016 or early 2017.

Enhanced Bus Service Methodology

Scheduled Service Enhancement Levels

The bus service schedules issued in the Markups list the scheduled VRM and VRH for each route. To determine the level of More MARTA Atlanta bus service enhancements scheduled in each Markup, MARTA follows the following methodology:

1. Total the daily VRM for the CoA Routes in the Weekday schedule from the Markup being evaluated (“Evaluated Weekday VRM”).
2. Total the daily VRM for the CoA Routes in the Weekday schedule from the Baseline Markup (“Baseline Weekday VRM”).
3. Subtract Baseline Weekday VRM from Evaluated Weekday VRM to determine the change in scheduled VRM from the Baseline Markup to the Markup being evaluated. This is the level of VRM enhancement for the Weekday schedule (“Weekday VRM Enhancement”).
4. Repeat steps 1-3 for the Saturday and Sunday schedules to determine the level of scheduled VRM enhancement for the Saturday schedule (“Saturday VRM Enhancement”) and the Sunday schedule (“Sunday VRM Enhancement”).
5. Calculate the weekly level of scheduled VRM enhancement (“Weekly VRM Enhancement”) using the following formula: *Weekly VRM Enhancement = (5 * Weekday VRM Enhancement) + Saturday VRM Enhancement + Sunday VRM Enhancement*
6. Repeat steps 1-5 for VRH to determine the weekly level of scheduled VRH enhancement (“Weekly VRH Enhancement”).

Actual Service Enhancement Levels

MARTA is required by federal law to collect certain operational statistics, including VRM and VRH, and provide an annual report of those measurements to the Federal Transit Administration’s (“FTA”) National Transit Database (“NTD”). FTA requires MARTA to submit total annual VRM and VRH across the entirety of MARTA’s bus network during each fiscal year. MARTA is not required to collect and does not collect VRM and VRH data on more granular scales, such as by route, by bus, or during periods of time shorter than a full fiscal year. As MARTA does not track VRM and VRH at a sufficient level of detail to allocate VRM and VRH by route, MARTA cannot calculate the actual levels of enhanced bus service provided by the More MARTA Atlanta program. When discussing general More MARTA Atlanta bus service enhancement levels, MARTA uses scheduled service levels, as detailed in Markups, in place of actual service levels. When performing More MARTA Atlanta enhanced bus service cost allocation calculations, MARTA uses both scheduled service levels, as detailed in Markups, and systemwide service levels reported in MARTA’s annual NTD submission to construct a proxy for actual service enhancement levels. M&J details MARTA’s current methodology for calculating this proxy actual service level figure in Chapter 6. Cost Allocation Current State of this report.

Due to the low granularity of MARTA’s actual bus service measurements, the M&J Team cannot evaluate levels of actual bus service enhancements provided through More MARTA Atlanta and the M&J Team’s discussion of bus service levels is limited to scheduled VRM and VRH enhancements. If the actual level of service provided on More MARTA Atlanta routes differs significantly from scheduled service levels, scheduled VRM and VRH enhancement levels may not accurately describe the amount of additional service that bus riders in the City of Atlanta are receiving. The M&J Team compared scheduled systemwide, annual VRM and VRH service levels to the systemwide, annual VRM and VRH service levels in MARTA’s reports to the NTD and found that MARTA’s actual service levels did not differ significantly from its scheduled service levels on a systemwide basis. The low granularity of the service level data in MARTA’s NTD submissions prevents the M&J Team from assessing how closely actual service on City of Atlanta routes matches scheduled service on City of Atlanta routes.

Most of MARTA’s buses are equipped with Automated Vehicle Locator (“AVL”) and Computer Assisted Dispatch (“CAD”) systems, which support the real-time (or close-to-real-time) tracking of vehicle locations by route. The data provided by MARTA’s AVL and CAD systems support MARTA’s dispatchers as well as public-facing resources, such as the MARTA On-The-Go smartphone app’s bus tracker and MARTA’s publicly accessible General Transit Feed Specification – Real Time feed. Potentially, MARTA may be able to utilize the data generated by the AVL and CAD systems installed on its buses to collect route-level VRM and VRH data that could allow MARTA and the general public to better evaluate the level of bus service enhancements actually provided through the More MARTA Atlanta program. MARTA is not required to report the route-level measurements needed to assess More MARTA Atlanta enhancement levels to the NTD, so any potential solution would not necessarily need to meet the FTA’s stringent data quality criteria or undergo the FTA’s rigorous evaluation process.

Bus Service Enhancement Levels

MARTA implemented its bus service enhancements in February 2017, prior to the start of More MARTA Atlanta sales tax collection in April 2017, and designated this first round of enhancements as “Fast Track” improvements. While MARTA’s “Fast Track” enhancements were introduced between Markups, most other enhancements were introduced as part of the regular Markup process. MARTA continued to implement additional enhancements through the December 2018 Markup. In late 2018 through early 2019, members of the JPLG began to express concerns that the level of enhanced bus service provided through More MARTA Atlanta was threatening the program’s ability to deliver its capital programs. As a result of these concerns, MARTA did not implement additional planned enhancements that would result in a significant net increase in service levels above those scheduled in the December 2018 Markup.

MARTA significantly modified its service delivery in response to the COVID-19 pandemic by implementing its “Essential Service Plan”. As part of this plan, MARTA suspended service on many of its routes in order to significantly increase service on a set of routes deemed “essential,” including MARTA’s most heavily trafficked routes. MARTA released Markups with new schedules in March, April, and May 2020 before returning to its standard Markup release timeline. MARTA reintroduced normal operations in the April 2021 Markup, although service levels on many routes were still lower than the pre-pandemic levels.

In response to concerns regarding the impact of bus operations on the More MARTA Atlanta program’s ability to deliver its capital programs, MARTA did not return service to pre-pandemic levels. Total weekly service levels have fluctuated around the Baseline level during the post-pandemic period and MARTA’s current target is providing service at levels similar to those scheduled in the August 2021 Markup, which represents a slight overall enhancement relative to pre-MARTA Atlanta service levels and a reduction compared to the program’s peak level of service enhancements prior to the COVID-19 pandemic. Figure 5 and Figure 6 show the total weekly VRM and VRH, respectively, scheduled by MARTA on the CoA Routes, compared to the Baseline weekly VRM/VRH.

Figure 5: Weekly More MARTA Atlanta Enhanced Bus Service VRM

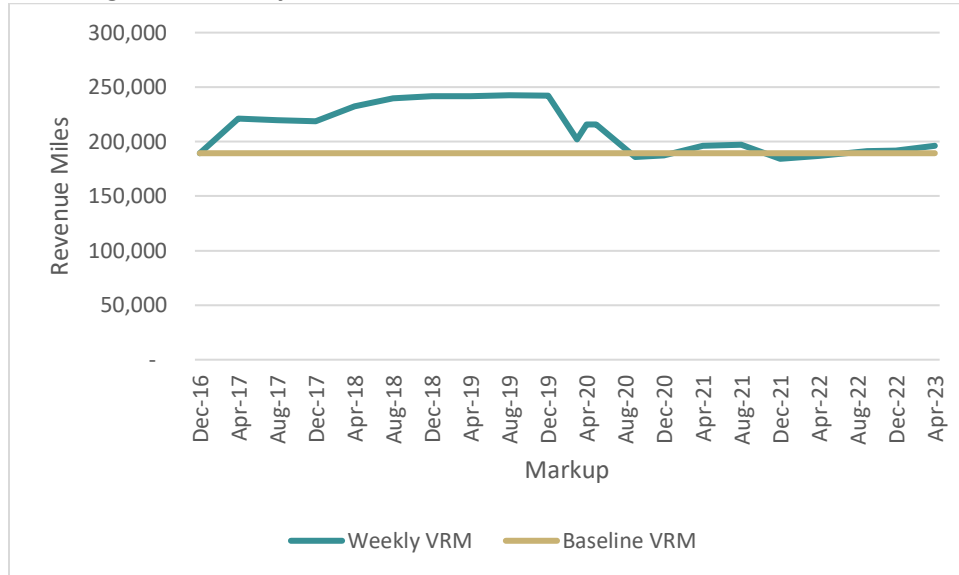
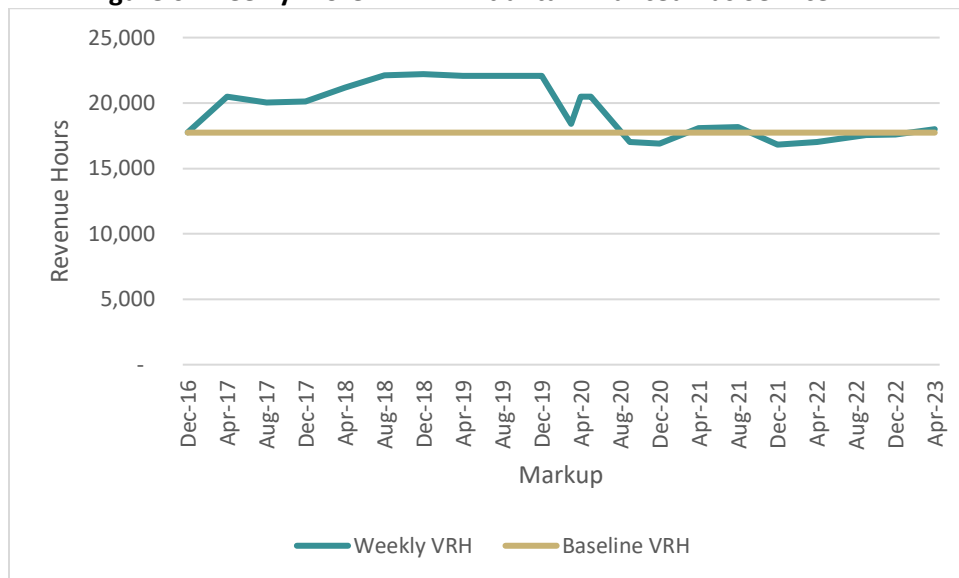


Figure 6: Weekly More MARTA Atlanta Enhanced Bus Service VRH



While the More MARTA Atlanta program’s total bus service enhancement levels did drop below the Baseline level for several Markups, the program has consistently met its goal of providing additional service on weekends. As shown in Figure 7 and Figure 8, the total VRM and VRH, respectively, included on Saturday and Sunday schedules for the CoA Routes consistently remained above the Baseline. MARTA’s current target of providing service at August 2021 levels represents a significant enhancement over the baseline level of service provided prior to the implementation of the More MARTA Atlanta program’s bus service enhancements, although it does not reach the level of service provided in the time shortly before the COVID-19 pandemic.

Figure 7: Weekend More MARTA Atlanta Enhanced Bus Service VRM

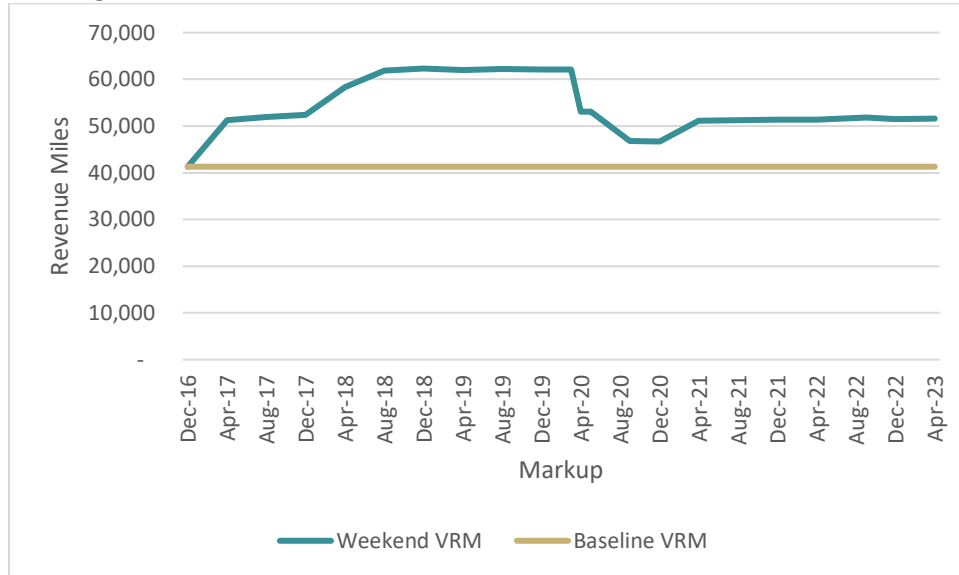
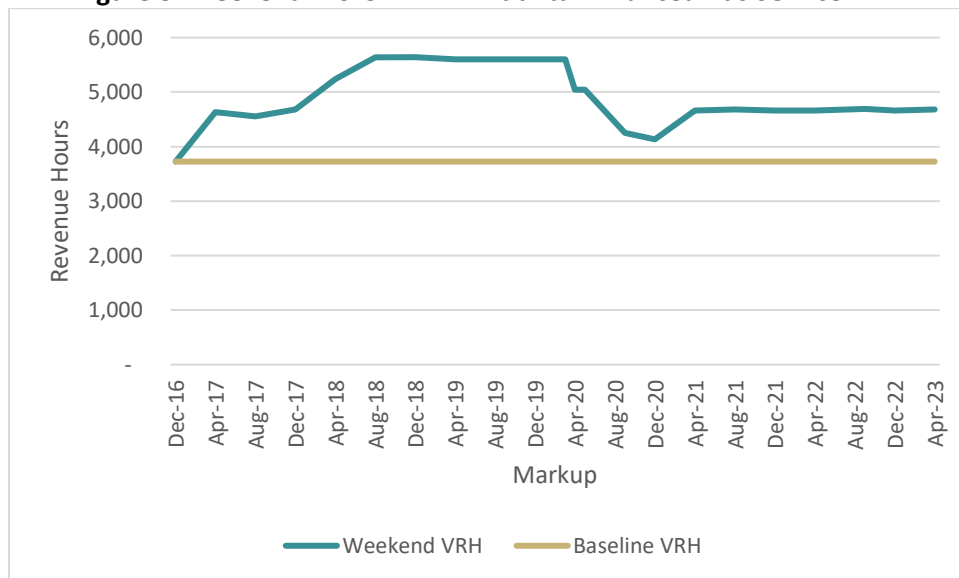


Figure 8: Weekend More MARTA Atlanta Enhanced Bus Service VRH



Capital Projects

Of the initial set of 17 projects proposed for the More MARTA Atlanta program, 13 projects are active, though initial progress has been made on all 17 included in the initial sequencing plan. Until the City and MARTA Board of Directors ratify the resequencing plan proposed in spring 2023, MARTA is obliged to continue operating under the initial sequencing plan, which spreads resources across the 17 approved projects, rather than just the projects included in Tier I of the resequencing plan. Table 5 shows the current phase of each Tier I project, while Table 6 shows the current phase of each Tier II project, as of the end of the review period (June 30, 2023). The following tables use the expenditure phase, which does not always align with the project management phase (Conceptual Design, Final Design, Construction, Implementation, etc.).

Table 5: Tier I Project Status

Project	Expenditure Phase as of 6/30/2023
Summerhill BRT	Design and Right-of-Way Acquisition
Cleveland Avenue and Metropolitan Parkway ART	Design and Right-of-Way Acquisition
Bankhead Heavy Rail Station Platform Extension	Planning
Atlanta Streetcar East Extension	Planning
Five Points Transformation	Design
Campbellton Community Investment Corridor	Planning
Greenbriar Transit Center	Planning
Clifton Corridor BRT	Planning
Enhanced Bus Service	Implemented

Table 6: Tier II Project Status

Project	Expenditure Phase as of 6/30/2023
Atlanta BeltLine Northeast	Planning
Atlanta BeltLine Southeast	Planning
Atlanta BeltLine Southwest	Planning
Atlanta BeltLine West	(none)
Moore's Mill Transit Center	(none)
North Avenue	Planning
Northside Drive	(none)
Peachtree Road	(none)
Atlanta Streetcar West Extension	Planning
Vine City Station	(none)

While capital project delivery after June 30, 2023, falls outside the scope of the Audit, in the first half of FY24, the Bankhead Heavy Rail Station Platform Extension and Atlanta Streetcar East Extension both moved into the Design Phase and Summerhill BRT moved into the Construction Phase. Also of note: the Greenbriar Transit Center project was incorporated into the Campbellton Community Investment Corridor project in order to move the timeframe for both projects up and integrate the planning for the projects.

After the end of the review period (June 30, 2023), the Mayor of Atlanta announced plans for four new infill stations at Krog Street/Hulsey Yard, Joseph E. Boone Boulevard, Armour Yards, and Murphy Crossing. While all four infill stations identified were included in list of potential (and allowable) projects incorporated into both the November 2016 More MARTA Atlanta referendum and the Regional Transit Contract and Assistance Agreement’s 15th amendment, as the announcement and subsequent administrative order were issued after the culmination of the review period, the M&J Team does not have insight into how the new infill station projects, or recent conversations regarding the Atlanta BeltLine light rail transit and Five Points Transformation projects, will affect resequencing.

6. Cost Allocation Current State

Tax Revenues

The Georgia Department of Revenue (“DOR”) collects the ½¢ More MARTA Atlanta sales tax within the City of Atlanta. MARTA receives monthly distributions from DOR containing revenues from the ½¢ More MARTA Atlanta sales tax and revenues from the 1¢ “base” MARTA sales tax in The City of Atlanta (“City” or “Atlanta”), Clayton County (“Clayton”), DeKalb County (“DeKalb”), and Fulton County (“Fulton”). Prior to October 2018, MARTA received all sales tax distributions from DOR in a single transaction. Beginning in October 2018, DOR began conducting three monthly sales tax distribution transactions with MARTA. One transaction is labeled as “MARTA,” just like all monthly sales tax distributions from prior to October 2018. The other two monthly sales tax transactions from DOR are labeled “FULTON ATL MARTA” and “DEKALB ATL MARTA.” MARTA receives all sales tax revenues into its Unified Reserve account.⁵

MARTA allocates revenues to the More MARTA Atlanta program after receiving each month’s sales tax distribution from DOR. Based on interviews and documentation received from MARTA, DOR does not provide MARTA with sufficient information to identify the exact funds collected by the ½¢ More MARTA Atlanta sales tax, and MARTA allocates sales tax revenues across its various jurisdictions based on fixed percentages. MARTA used the same percentages for revenue allocations from FY17 through FY22 and adopted new allocation percentages in FY23, as shown in Table 7. Current MARTA staff do not know how the initial allocation percentages were determined. The M&J Team has not received sufficient information to determine how the updated allocation percentages introduced in FY23 were determined or what prompted MARTA to update the allocation percentages for FY23. MARTA should work with DOR to help ensure that the Authority receives sufficient information to identify More MARTA Atlanta ½¢ revenues when DOR provides sales tax distribution. The City should work with MARTA to verify that the Authority allocates and designates revenues to the More MARTA Atlanta program in accordance with identifying information provided by DOR.

Table 7: MARTA Sales Tax Allocation Percentages

Fiscal Year	Fulton County	City of Atlanta (1¢)	More MARTA Atlanta (½¢)	DeKalb County	Clayton County	% Total
FY17-FY22	26.83%	27.13%	13.56%	22.29%	10.19%	100%
FY23	25.70%	28.00%	14.00%	22.70%	9.60%	100%

Table 8 shows MARTA’s distribution of its May 2023 sales tax revenues as an example of how its allocation formula works.

Table 8: Example MARTA Sales Tax Allocation Calculation – May 2023

Total Sales Taxes	Fulton County – 25.70%	City of Atlanta (1¢) – 28.00%	More MARTA Atlanta (½¢) – 14.00%	DeKalb County – 22.70%	Clayton County – 9.60 %
\$57,880,439	\$14,875,273	\$16,206,523	\$8,103,261	\$13,138,860	\$5,556,522

⁵ The Unified Reserve account is the Authority’s general fund which is used for operations and capital projects at large and not tied to a jurisdiction-specific program (e.g., More MARTA Atlanta, More MARTA Clayton).

Initial Allocations

MARTA divides its sales tax revenues between two different types of uses – Capital Expansion & Streetcar Operations and Maintenance (“O&M,” collectively referred to in this report as “Capital Programs”) and Bus Service Enhancements (referred to in this report as “Operational Programs”). From the start of More MARTA Atlanta sales tax collections in April 2017 through the end of FY22, MARTA divided its sales tax revenues evenly between Capital Programs and Operational Programs (*i.e.*, 50% to Capital Programs, 50% to Operational Programs). Starting in FY23, MARTA began allocating 55% of monthly revenues to Capital Programs and 45% of monthly revenues to Operational Programs. Table 9 shows how MARTA divided its May 2023 sales tax revenues between Capital Programs and Operational programs, as an example of how its allocation formula works.

Table 9: Example MARTA Budget Allocation – May 2023

Total More MARTA Atlanta Allocation	Capital Programs Allocation (55%)	Operational Programs Allocation (45%)
\$8,103,262	\$4,456,794	\$3,646,468

As part of the monthly More MARTA Atlanta revenue allocation process, MARTA leaves revenues allocated for Operational Programs in the Unified Reserve account and transfers revenues allocated for Capital Programs to the City of Atlanta Reserve (“COA Reserve”) account, which is used exclusively by the More MARTA Atlanta program. After the end of each fiscal year, MARTA carries out a “true-up” process that corrects for any discrepancies between the More MARTA Atlanta program’s budgeted expenditures on Capital Programs and Operational Programs and actual expenditures on Capital Programs and Operational Programs by transferring funds between the COA Reserve and Unified Reserve accounts.

Budgeting

Capital Programs

Capital Programs primarily consist of the capital projects that MARTA is providing through the More MARTA Atlanta program, such as the Summerhill BRT line, Campbellton Corridor BRT project, Clifton Corridor project, and Atlanta Streetcar East Extension project. From when MARTA took ownership of the Atlanta Streetcar in July 2018 through FY23, the costs of operating the Atlanta Streetcar were funded by the Capital Programs budget. MARTA started funding the Atlanta Streetcar’s operations out of the Operational Programs budget in FY24.

Capital Projects

MARTA uses the COA Reserve to pay costs associated with the overall management of the More MARTA Atlanta program and delivery of capital projects, including design, planning, engineering, right-of-way acquisition, construction materials, construction labor, construction management, and equipment.

Streetcar

MARTA funds the Atlanta Streetcar’s operations and day-to-day maintenance out of its Unified Reserve account. MARTA calculates the total costs of its Atlanta Streetcar operations for each fiscal year as part of its required annual National Transit Database (“NTD”) submission to the United States Department of Transportation’s (“USDOT”) Federal Transit Administration (“FTA”). For each year from FY19 through FY23 MARTA reimbursed/will reimburse the Unified Reserve for the total costs of Atlanta Streetcar operations and maintenance from the COA Reserve following FTA’s acceptance of its NTD submission, alongside the annual true-up process.

Operational Programs

Operational Programs consist of the enhancements to MARTA bus service provided in Atlanta as part of the More MARTA Atlanta program, including both the direct and indirect costs of providing the additional service. When budgeting, MARTA divides the costs of Operational Programs into two categories: Operating Costs and Sustaining Capital Costs. MARTA allocates 63.8% of its Operational Programs budget for Operating Costs and 36.2% of its Operational Programs budget for Sustaining Capital costs, matching the Operating/Sustaining Capital Costs split in MARTA’s overall operational budget from FY15 through FY17.

Table 10 shows MARTA’s budgeted Operational Programs costs from FY17 through FY23 and the information necessary to derive the budgeted figures.

Table 10: More MARTA Atlanta Operational Programs Budgets (in millions)

		FY17	FY18	FY19	FY20	FY21	FY22	FY23
1	Allocated by MARTA as More MARTA Atlanta Sales Tax (½¢) Revenues	\$15.9	\$68.8	\$73.2	\$71.2	\$75.5	\$90.1	\$98.8
2	Operational Programs ⁶	\$8.0	\$34.4	\$36.6	\$35.6	\$37.8	\$45.1	\$44.5
3	Operating Costs ⁷	\$5.1	\$21.9	\$23.4	\$22.7	\$24.1	\$28.7	\$28.4
4	Sustaining Capital Costs ⁸	\$2.9	\$12.5	\$13.2	\$12.9	\$13.7	\$16.3	\$16.1

Operating Costs

Operating Costs include the costs of providing More MARTA Atlanta’s enhanced bus service, More MARTA Atlanta-related paratransit service, and streetcar service, including driver compensation, fuel, vehicle maintenance, facility maintenance, dispatching, and administration. From FY24 onwards, Operating Costs also include the costs of operating the Atlanta Streetcar. Chapter 5. Program Activity to Date discusses how MARTA defines “enhanced bus service.” MARTA is required by the Americans with Disabilities Act to provide paratransit services that are comparable to the level of fixed route bus service that it provides. When budgeting, MARTA allocates 63.8% of its Operational Programs budget for Operating Costs.

⁶ Operational Programs in FY17 through FY22: = Row 1 * 0.5; Operational Programs in FY23: = Row 1 * 0.45

⁷ Operating Costs = Row 2 * 0.638

⁸ Sustaining Capital Costs = Row 2 * 0.362

Sustaining Capital Costs

Sustaining Capital (also commonly referred to as “State of Good Repair” in the transit industry) refers to the ongoing capital investments that MARTA must perform in order to maintain its existing level of service, such as the purchase of new buses to replace old buses and refurbishment of facilities as they age and wear. When budgeting, MARTA allocates 36.2% of its total Operational Programs budget for Sustaining Capital Costs.

Actual Costs

Operational Programs

MARTA’s annual NTD submission includes information on the cost of providing each of its service modes (bus, paratransit, light rail, heavy rail) during the prior fiscal year. MARTA uses the operational and financial data included in its annual NTD submission as well as route-level bus schedules to charge the More MARTA Atlanta program for the direct and indirect costs of carrying out operational programs associated with the More MARTA Atlanta program, including bus service enhancements, paratransit service associated with the More MARTA Atlanta program’s bus service enhancements, and the Atlanta Streetcar (from FY24 on). MARTA conducts a “true-up” process after FTA confirms MARTA’s NTD submission for each fiscal year that adjusts the More MARTA Atlanta program’s finances from the allocated budgeted expenditures to the allocated actual expenditures.

MARTA has used its current methodology, described later in this section of the report, to calculate actual operational program costs since FY20. MARTA appears to have used alternate methodologies to calculate operational program costs from FY17 through FY19, although no records exist describing any potential alternate methodologies used prior to FY20 and turnover in key MARTA positions has resulted in current MARTA staff not having the experience or knowledge of any methodologies that may have been used prior to FY20. M&J attempted to use working documents provided by MARTA to reverse-engineer the methodology or methodologies used by MARTA prior to FY20, but these documents did not contain enough information to support any reverse-engineered calculations. As a result, neither MARTA nor the M&J Team could reproduce the original calculations that prior MARTA staff carried out to determine the actual operational program costs charged to the More MARTA Atlanta program in FY17, FY18, and FY19. MARTA and the City should work together to affirmatively agree on a well-documented methodology for use in calculating More MARTA Atlanta program Operational Programs cost allocations (which could be the current methodology). If MARTA develops route-level or vehicle-level VRH and VRM tracking methods, the City and MARTA should evaluate the impact of utilizing these more granular service level data and revise the methodology as appropriate.

M&J evaluated MARTA’s operational program cost allocations for FY17, FY18, and FY19 using MARTA’s current methodology, which likely was not the methodology that MARTA’s staff used to perform the original cost allocation calculations. The results of M&J’s analysis are detailed in Chapter 9. Program Analysis of this report.

True-Up Process

The true-up process consists of three steps:

1. Calculate bus service enhancement levels
2. Calculate Operational Programs costs
3. Correct for differences between budgeted and actual figures

I. Calculate bus service enhancement levels

Due to the fact that MARTA uses NTD figures in the calculation of actual More MARTA Atlanta enhanced bus service costs and the fact that each fiscal year includes multiple markups, MARTA uses a different methodology to calculate bus service enhancement levels for financial purposes than the one discussed in Chapter 5. Program Activity to Date. The methodology for calculating bus service enhancement levels for use in financial calculations for a given fiscal year (“Evaluation Year”) is as follows:

1. Calculate weekly Baseline VRM (“Weekly Baseline VRM”) from the schedules in the Baseline Markup (“Baseline Weekday/Saturday/Sunday VRM”) using the following formula:
$$\text{Weekly Baseline VRM} = (5 * \text{Baseline Weekday CoA Route VRM}) + \text{Baseline Saturday CoA Route VRM} + \text{Baseline Sunday CoA Route VRM}$$
2. Determine the number of days during which each schedule (Weekday, Saturday, Sunday) of each Markup was operated during the Evaluation Year. During most fiscal years, there are four markups in effect at some point in the fiscal year (Spring year 1, Summer year 1, Winter Year 1, Spring year 2) and a given number of days was operated on each Markup’s Weekday, Saturday, and Sunday schedule.
3. Determine the total scheduled CoA Route VRM for the Evaluation Year (“Evaluation Year Annual Scheduled VRM”) using the following formula (adjusting for the number of different Markups in effect during the Evaluation Year):
$$\text{Evaluation Year Annual Scheduled VRM} = (\# \text{ of Markup 1 Weekdays} * \text{Markup 1 Weekday Total CoA Route Scheduled VRM}) + (\# \text{ of Markup 1 Saturdays} * \text{Markup 1 Saturday Total CoA Route Scheduled VRM}) + (\# \text{ of Markup 1 Sundays} * \text{Markup 1 Sunday Total CoA Route Scheduled VRM}) + (\# \text{ of Markup 2 Weekdays} * \text{Markup 2 Weekday Total CoA Route Scheduled VRM}) + (\text{Repeat as needed to account for all Markups in the Evaluation Year})$$
4. Divide Evaluation Year Annual Scheduled VRM by 52 to determine the weekly scheduled CoA Route VRM for the Evaluation Year (“Evaluation Year Weekly Scheduled VRM”).
5. Determine the level of weekly scheduled VRM enhancement in the Evaluation Year (“Evaluation Year Weekly Scheduled VRM Enhancement”) by subtracting Weekly Baseline VRM from Evaluation Year Weekly Scheduled VRM.
6. Annualize the weekly scheduled VRM enhancement in the Evaluation Year (“Evaluation Year Annual Scheduled VRM Enhancement”) by multiplying Evaluation Year Weekly Scheduled VRM Enhancement by 52.
7. Determine what the scheduled VRMs attributable to More MARTA Atlanta’s bus service enhancements are as a share (“More MARTA Atlanta VRM %”) of the actual systemwide VRMs reported in MARTA’s NTD submission (“Evaluation Year NTD VRM”) using the following formula:
$$\text{More MARTA Atlanta VRM\%} = \frac{\text{Evaluation Year Annual Scheduled VRM Enhancement}}{\text{Evaluation Year NTD VRM}}$$
8. Repeat steps 1-7 for VRH to determine what the scheduled VRHs attributable to More MARTA Atlanta’s bus service enhancements are as a share (“More MARTA Atlanta VRH%”) of the actual systemwide VRHs reported in MARTA’s NTD submission.

MARTA’s finance team slightly tweaks the figures produced by the methodology to account for the cost of standby buses that are not tied to any particular routes but still benefit the More MARTA Atlanta program’s bus service enhancements. The M&J Team has not received any documentation detailing how exactly these adjustments are made, but they are minor and do not significantly alter the More MARTA Atlanta VRM/VRH % figures produced by the methodology.

II. Calculate Operational Programs costs

Operational Programs consist of two types of costs: Operating Costs and Sustaining Capital Costs.

Operating Costs

Operating Costs consist of three types of costs: Bus Operating Costs, Mobility Operating Costs, and Streetcar Operating Costs (from FY24 on). MARTA uses the calculated More MARTA Atlanta VRM/VRH % figures and the bus, paratransit, and streetcar operating cost information in its accepted NTD submission to calculate the Bus Operating Costs and Mobility Operating Costs charged to the More MARTA Atlanta program. MARTA's NTD submission divides operating costs into four categories:⁹

- **Vehicle Operations:** The Vehicle Operations function includes wages, salaries, and expenses related to all activities associated with dispatching and running vehicles to carry passengers, including management, administrative, and clerical support.
- **Vehicle Maintenance:** The Vehicle Maintenance function includes wages, salaries, and expenses incurred during all activities related to keeping vehicles operational and in good repair, including administrative and clerical support.
- **Facility Maintenance:** The Facility Maintenance function includes all activities related to keeping buildings, structures, roadways, track, and other non-vehicle assets operational and in good repair, including administrative and clerical support.
- **General Administration:** The General Administration function includes wages, salaries, and expenses incurred to perform support and administrative activities.

MARTA uses the following formula to calculate the amount of Bus Operating Costs charged to the More MARTA Atlanta program:

More MARTA Atlanta Bus Operating Costs

$$\begin{aligned} &= (\text{More MARTA Atlanta VRH\%} * (\text{NTD Bus Vehicle Operations Costs} \\ &+ \text{NTD Bus General Administration Costs})) + (\text{More MARTA Atlanta VRM\%} \\ &* (\text{NTD Bus Vehicle Maintenance Costs} + \text{NTD Bus Facility Maintenance Costs})) \end{aligned}$$

MARTA uses the following formula to calculate the amount of Mobility Operating Costs charged to the More MARTA Atlanta program.

More MARTA Atlanta Mobility Operating Costs

$$\begin{aligned} &= (\text{More MARTA Atlanta VRH\%} * (\text{NTD Paratransit Vehicle Operations Costs} \\ &+ \text{NTD Paratransit General Administration Costs})) \\ &+ (\text{More MARTA Atlanta VRM\%} \\ &* (\text{NTD Paratransit Vehicle Maintenance Costs} \\ &+ \text{NTD Paratransit Facility Maintenance Costs})) \end{aligned}$$

As the Atlanta Streetcar is the only streetcar system operated by MARTA, MARTA charges 100% of the Streetcar's Vehicle Operations, Vehicle Maintenance, Facility Maintenance, and General Administration costs in its NTD submission to the More MARTA Atlanta program ("More MARTA Atlanta Streetcar Operating Costs").

⁹ Definitions adapted from NTD

Sustaining Capital Costs

MARTA updates the Sustaining Capital Costs that it charges to the More MARTA Atlanta program so that the ratio of the actual costs that MARTA charges to the More MARTA Atlanta program for all Operational Programs, including Bus Operations, Mobility Operations, and Atlanta Streetcar Operations¹⁰ and Sustaining Capital Costs charged to the More MARTA Atlanta program equals the systemwide ratio of Operating Costs to Capital Costs for the given fiscal year. MARTA calculates the systemwide Operating/Capital Cost ratio (“NTD Systemwide Capital Expenditures %” and “NTD Systemwide Operating Costs %”) based on expense data included in its NTD submission.¹¹ MARTA uses the following equation to calculate the Sustaining Capital Costs that it charges to More MARTA Atlanta.

Sustaining Capital Costs

$$\begin{aligned} &= ((\text{More MARTA Atlanta Bus Operating Costs} \\ &+ \text{More MARTA Atlanta Mobility Operating Costs} \\ &+ \text{More MARTA Atlanta Streetcar Operating Costs}) \\ &\times \text{NTD Systemwide Capital Expenditures \%}) \\ &/ \text{NTD Systemwide Operating Costs \%} \end{aligned}$$

III. Correct for differences between budgeted and actual expenditures

MARTA totals the calculated actual Operating Costs and Sustaining Capital Costs to determine the total amount of actual Operational Programs costs for the fiscal year. If the More MARTA Atlanta program spent more than budgeted on Operational Programs, MARTA uses the COA Reserve account to reimburse the Unified Reserve account for the overage. If the More MARTA Atlanta program spent less than budgeted on Operational Programs, MARTA transfers the unspent funds from the Unified Reserve account to the COA Reserve account. Any unspent funds budgeted to Capital Programs remain in the COA Reserve account and roll over into the following year.

Additional Bus Operations Funding

USDOT manages the Congestion Mitigation and Air Quality (“CMAQ”) Improvement Program, which provides funds to state and local government entities to carry out transportation projects that reduce traffic congestion and improve air quality. USDOT awarded MARTA a CMAQ grant of \$8,400,000 in FY19 to fund a portion of the More MARTA Atlanta program’s operational expenditures. The grant could be renewed at the same value for an additional two years, provided that MARTA achieved certain operational targets. MARTA achieved the targets and received the grant again in FY20 but did not meet USDOT’s operational targets in FY21.

Operational Programs Cost Allocation

Table 11 shows the More MARTA Atlanta VRM% and More MARTA Atlanta VRH% calculated by MARTA for each fiscal year of the review period.

¹⁰ While Streetcar Operating Costs were not generally treated as Operating Costs prior to FY24, included treated Streetcar Operating costs as Operating Costs specifically for the purposes of calculating Sustaining Capital Costs from the time that MARTA took ownership of the Atlanta Streetcar at the start of FY19.

¹¹ When determining the total systemwide capital and operational expenditures for use in calculating NTD Systemwide Capital Expenditures % and NTD Systemwide Operating Costs %, MARTA includes 100% of bus costs, 100% of paratransit costs, 100% of streetcar costs, and 71.6% of heavy rail costs. The 71.6% modifier applied to MARTA’s heavy rail operating and capital costs reflects the level of connectivity between the CoA Routes and MARTA’s heavy rail network.

Table 11: More MARTA Atlanta Bus Service Enhancement Levels - MARTA

	FY17	FY18	FY19	FY20	FY21	FY22 ¹²	FY23 ¹³
More MARTA Atlanta VRM%	6.09%	13.01%	10.11%	9.66%	2.56%	0.31%	Not yet available ¹³
More MARTA Atlanta VRH%	5.94%	12.41%	10.58%	11.47%	2.11%	0.00%	Not yet available ¹³

Table 12 shows the actual and budgeted Operational Programs costs charged to the More MARTA Atlanta program for each fiscal year of the review period, as calculated by MARTA, compared to the budgeted figures derived from MARTA's More MARTA Atlanta sales tax revenues.

Table 12: More MARTA Operational Programs Costs Actual vs Budgeted - MARTA

	FY17	FY18	FY19	FY20	FY21	FY22 ¹⁴	FY23 ¹⁵
Actual Bus Operating Costs	\$12,478,923	\$29,003,356	\$25,040,576	\$26,679,658	\$5,557,468	\$188,196	Not yet available ¹⁵
Actual Mobility Operating Costs	\$2,043,920	\$4,084,464	\$4,007,995	\$4,434,931	\$824,880	\$29,319	Not yet available ¹⁵
Actual Sustaining Capital Costs	\$4,187,497	\$15,917,609	\$19,535,372	\$17,522,229	\$4,412,642	\$2,343,288	Not yet available ¹⁵
Actual Offsetting CMAQ Grant Funding	\$0	\$0	-\$8,400,000	-\$8,400,000	\$0	\$0	\$0
Net Actual More MARTA Atlanta Operational Programs Costs	\$18,710,340	\$49,005,429	\$40,183,943	\$40,236,818	\$10,794,990	\$2,560,803	Not yet available¹⁵
Budgeted More MARTA Atlanta Operational Programs Costs	\$7,970,746	\$34,394,932	\$36,568,025	\$35,586,113	\$37,773,576	\$45,066,096	\$44,467,181
Amount over (under) budget	\$10,739,594	\$14,610,497	\$3,615,918	\$4,650,705	(\$26,978,586)	(\$42,505,293)	Not yet available¹⁵

¹² Table 11 shows MARTA's FY22 figures after MARTA applied corrections for a calculation error noticed during the audit process, as discussed in Chapter 8 (Program Analysis) of this report.

¹³ FTA has not yet finalized MARTA's FY23 NTD submission, so MARTA cannot yet perform any allocation calculations for FY23.

¹⁴ Table 12 shows MARTA's FY22 figures after MARTA applied corrections for a calculation error noticed during the audit process, as discussed in Chapter 8 (Program Analysis) of this report.

¹⁵ FTA has not yet finalized MARTA's FY23 NTD submission, so MARTA cannot yet perform any allocation calculations for FY23.

MARTA provided bus service enhancement levels significantly higher than budgeted for the first several years of the More MARTA Atlanta program. In the post-pandemic period, however, MARTA has provided enhanced bus services at levels significantly lower than budgeted. In total, MARTA spent \$35,867,165 less than budgeted on bus service enhancements from the start of the program in FY17 through FY22, driven entirely by reductions in service enhancements in the post-pandemic period.

Capital Programs

The actual costs of capital projects, including both new transit projects, and expansions/transformations of existing capital assets, are examined in depth in Chapter 7. Fiscal Activity to Date, with oversight of the funds allocated to capital programs discussed in Chapter 8. Program Management.

7. Fiscal Activity to Date

In 2016, when the City of Atlanta voters approved the ½ cent sales tax referendum to fund expansion of MARTA bus and rail services within the City limits, the sales tax was estimated to generate approximately \$65 million a year, with a total of \$2.5 billion through the life of the tax in 2057. From inception to the fiscal year ended June 30, 2023, MARTA has reported \$493.5M in revenue allocated to the More MARTA Atlanta ½-cent sales tax (see Figure 9). This section of the M&J Team’s report provides an analysis of the fiscal activity related to the More MARTA Atlanta program from inception through fiscal year ended June 30, 2023 (“FY23”), and is analyzed in, but not limited to, the following key areas:

- Local Revenue and Other Funding Sources
- Budget to Actuals
- Capital Program Expenditures

The fiscal activity scope will focus on FY17 through FY23 at a detailed level, and a higher-level focus will be given to the fiscal activity from Program inception through FY19 and FY23.

Revenue: Where did the money come from?

Local Sources

MARTA receives proceeds from the collections of sales and use tax as governed by the Rapid Transit Contract and Assistance Agreement (“RTCAA”) with the City of Atlanta and the Counties of Fulton, DeKalb, and Clayton. The RTCAA was amended in 2020 to provide for the levy of the additional half penny by the Georgia Department of Revenue within the City of Atlanta to fund the More MARTA Atlanta program for a period to run concurrently with the existing sales tax levy rate of 1% until June 30, 2047, amended to 2057. The sales tax is levied at a rate of 1% for the Counties of Fulton, DeKalb, and Clayton and at 1.5% for the City of Atlanta until June 30, 2057, and 0.5% for each jurisdiction thereafter. During the revenue collections process, More MARTA Atlanta funds are commingled with other revenue sources, including sales tax revenues collected within other MARTA jurisdictions and MARTA’s base 1% City of Atlanta sales tax. MARTA does not segregate sales and use tax collections in the financial reporting system. Conversely, MARTA allocates approximately 14% of all sales and use tax collections (13.56% prior to FY23) to the More MARTA Atlanta program. MARTA leadership stated that the Authority uses a four-year average of the 2nd LOST (a 1% SPLOST)¹⁶ divided by 2 (to calculate 0.5%) as a proxy for the City of Atlanta half-penny sales tax distribution, which equates to the four-year average of 14% (previously 13.56%) and is applied to the total MARTA Sales Tax Distribution to determine the City of Atlanta share. Figure 9 shows the More MARTA Atlanta half-penny sales and use tax compared to the 1% collected in the City of Atlanta for general-use purposes. Figure 10 shows the More MARTA Atlanta, City of Atlanta 1%, and combination of the remaining three jurisdictions (Clayton, DeKalb, and Fulton Counties, jointly listed as “total sales tax”). Following the figures, the M&J Team has provided an overview of revenue increases or decreases for FY17 to FY23.¹⁷

¹⁶ “LOST” stands for “local option sales tax” and “SPLOST” stands for “special purpose local option sales tax.”

¹⁷ The figures and fiscal year overviews were developed using unaudited data sources provided by MARTA.

Figure 9: More MARTA Atlanta vs. City of Atlanta Sales and Use Tax Collection

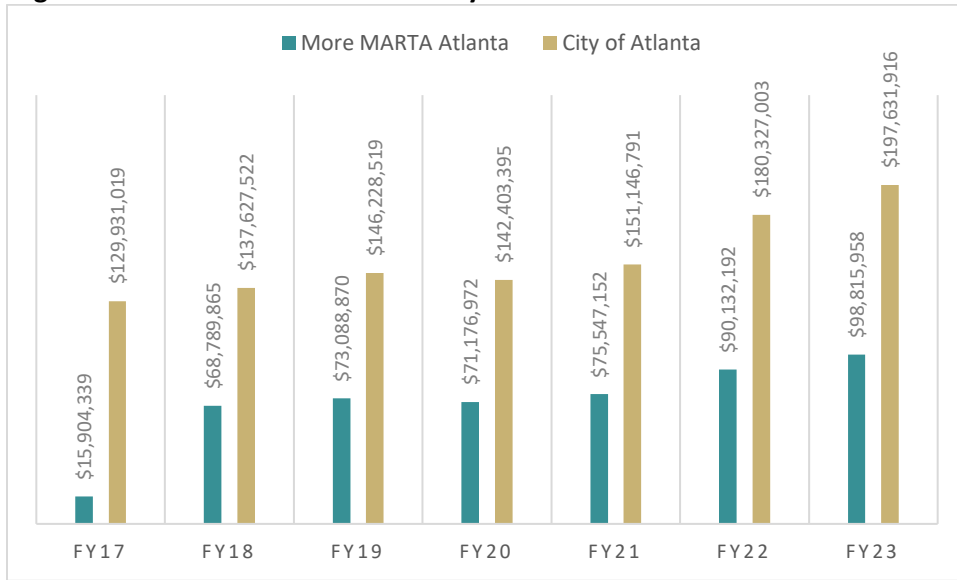
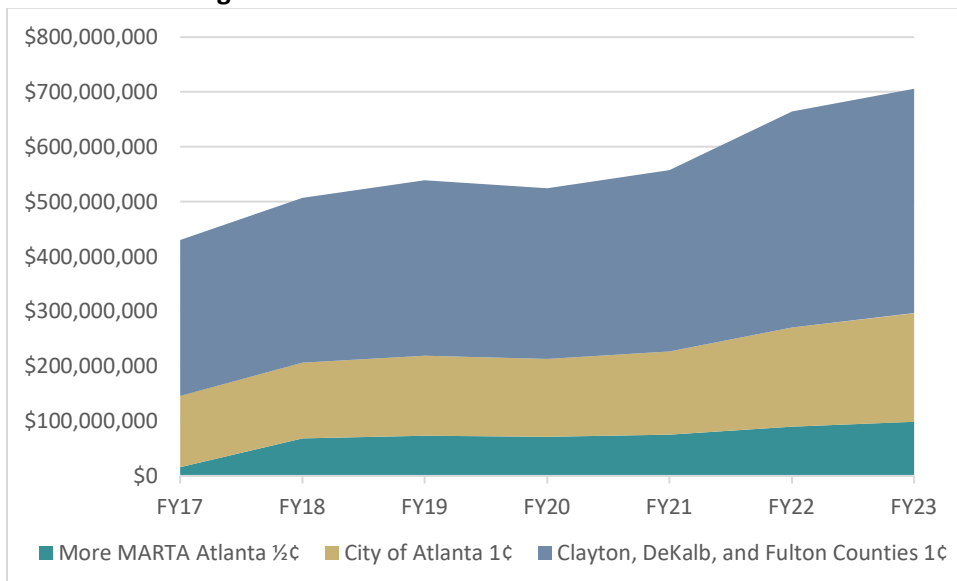


Figure 10: MARTA Sales and Use Tax Collections



FY17

In FY17, MARTA's largest component of nonoperating revenues, sales and use tax, increased by \$20 million (4.9%) from FY16. This was primarily due to the start of 0.5% More MARTA Atlanta sales tax collections within the City of Atlanta partway through the year. The More MARTA Atlanta sales tax collected in FY17 amounted to \$15,904,339, which accounted for 10.9% of the total sales and use tax collected within the City of Atlanta (including both the 1% and 0.5% sales tax collections) and 3.7% of the total sales and use tax collected within the four jurisdictions combined.

FY18

In FY18, sales and use tax increased by \$77 million (18.0%) from FY17. This was largely due to the fact that FY18 was the first full fiscal year of More MARTA Atlanta sales tax collections. The More MARTA Atlanta sales tax collected in FY18 amounted to \$68,789,865, which accounted for 33.3% of the total sales and use tax collected by the City of Atlanta and 13.56% of the total sales and use tax collected within the City of Atlanta and the Counties of Fulton, DeKalb, and Clayton.

FY19

In FY19, sales and use tax revenue increased by \$32 million (6.2%) from FY18. MARTA asserts that this was primarily due to economic improvement resulting from growth in retail sales and employment. The More MARTA Atlanta sales tax collected in FY19 amounted to \$73,088,869, which accounted for 33.3% of the total sales and use tax collected within the City of Atlanta and 13.56% of the total sales and use tax collected within the City of Atlanta and the Counties of Fulton, DeKalb, and Clayton.

FY20

In FY20, sales and use tax revenue decreased by \$14 million (2.6%) from FY19. The decrease was due to the COVID-19 pandemic which negatively impacted retail sales and employment. The More MARTA Atlanta sales tax collected in FY20 amounted to \$71,176,972, which accounted for 33.3% of the total sales and use tax collected within the City of Atlanta and 13.56% of the total sales and use tax collected within the City of Atlanta and the Counties of Fulton, DeKalb, and Clayton.

FY21

In FY21, sales and use tax revenue increased by \$32 million (6.1%) from FY20. MARTA asserts that the increase was due to a rise in consumer spending on retail sales as federal stimulus packages provided additional cash flow for consumers. The More MARTA Atlanta sales tax collected in FY21 amounted to \$75,547,152, which accounted for 33.3% of the total sales and use tax collected within the City of Atlanta and 13.56% of the total sales and use tax collected within the City of Atlanta and the Counties of Fulton, DeKalb, and Clayton.

FY22

In FY22, sales and use tax revenue increased by \$108 million (19.3%) from FY21. MARTA asserts that the increase was due to a rise in consumer spending on retail sales and the impact of inflation. The More MARTA Atlanta sales tax collected in FY22 amounted to \$90,132,192, which accounted for 33.3% of the total sales and use tax collected within the City of Atlanta and 13.56% of the total sales and use tax collected within the City of Atlanta and the Counties of Fulton, DeKalb, and Clayton.

FY23

In FY23, sales and use tax revenue increased by \$41 million (6.2%) from FY22. MARTA asserts that the increase was again due to a rise in consumer spending on retail sales and the impact of inflation. The More MARTA Atlanta sales tax collected in FY23 amounted to \$98,815,958, which accounted for 33.3% of the total sales and use tax collected within the City of Atlanta and 14.00% of the total sales and use tax collected within the City of Atlanta and the Counties of Fulton, DeKalb, and Clayton.

Federal and State Sources

MARTA receives grant funds from the U.S. Department of Transportation (“USDOT”), Federal Transit Administration (“FTA”), Department of Homeland Security (“DHS”), and the State of Georgia. As of FY23, of the \$69 million of committed state and federal capital funding grants, \$32 million has been received and expended on the More MARTA Atlanta program, as shown in Table 13. There were no state and federal capital funding grants received or expended on behalf of the Program prior to FY19. The American Rescue Plan Act of 2021 (“ARP”) was signed into law on March 11, 2021, to support the nation’s public transportation systems as they continued to respond to the COVID-19 pandemic. ARP, through the FTA formula funding provisions, provided MARTA with \$285,686,000 of operating assistance. Based on documentation provided by MARTA, the M&J Team did not identify any ARP funds being utilized as a funding source for the More MARTA Atlanta program. The Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (“CRRSAA”) was signed into law on December 27, 2020, which includes funding in supplemental appropriations for COVID-19 relief. This funding helped to support the transit industry during the COVID-19 public health emergency. CRRSAA, through FTA formula funding provisions, provided MARTA with \$33,525,000 of operating assistance. Based on documentation provided by MARTA, the M&J Team did not identify any CRRSAA funds being utilized as a funding source for the More MARTA Atlanta program. Additionally, based on documentation provided by MARTA, the M&J Team did not identify any Coronavirus, Relief, and Economic Security Act (“CARES Act”) Urbanized Area Formula Program (“Section 5307”) funds being utilized as a funding source for the More MARTA Atlanta program.

Table 13: Projects Funded by Federal and State Sources as of June 30, 2023

Committed Grants	Project	State (\$)	Federal (\$)	Total (\$)	Expended (\$) as of 06/30/2023
FY22 State Transit Funds	Bankhead Platform Extensions	6,000,000	-	6,000,000	4,573,089
FTA Formula & CIG Project Development	Campbellton CIC BRT	-	9,007,957	9,007,957	6,216,362
FTA Formula	Clifton HCT	-	640,021	640,021	4,076,362
FTA 2022 RAISE	Five Points Transformation	13,800,000	25,000,000	38,800,000	8,339,856
FTA 2017 TIGER IX	Summerhill BRT	-	14,022,511	14,022,511	9,193,316
Total		19,800,000	49,543,846	69,343,846	32,398,985

Budgeting and Expenditures: How was the money spent?

Operating

Under the law authorizing the levy of the sales and use tax, as amended May 5, 2015, MARTA is not restricted as to its use of tax proceeds for operating purposes. A predetermined portion of the estimated total sales tax collection is programmed to fund MARTA operations during the budget process, as described in Chapter 6. Cost Allocation Current State of this report. MARTA management does not track expenditures funded specifically by More MARTA Atlanta sales tax revenues by any attribute in the financial management system. Since operating expenditures are not tracked separately, MARTA calculates operating costs as a cost ratio of service delivered during the National Transit Database (“NTD”) true-up. Chapter 6. Cost Allocation Current State provides an overview of MARTA’s actual More MARTA Atlanta operating cost allocations.

Capital Reserves

The City of Atlanta Capital Reserve (“COA Reserve”) is funded on an allocation framework as a percentage of total revenue attributed to More MARTA Atlanta based on the Department of Revenue MOST/2nd LOST as a proxy and adjusted on a four-year moving average.¹⁸ A true-up of the allocation is completed subsequent to the NTD review. Once the NTD review is completed the COA Reserve is adjusted.

Capital Spending

One of the goals for the creation of More MARTA Atlanta was to design and build transit projects to address the current and future transportation needs of Atlantans by increasing accessibility, mobility, and connectivity. The initial list of 70 potential transit operational enhancements, service improvements and future high-capacity transit and other projects within or serving the geographical limits of the City to be funded by the additional one-half penny sales tax was narrowed to 17 that were adopted by the MARTA Board in 2018. Table 14 illustrates the amount of funds expended by project per year. Of note, Table 14 does not show all 17 adopted projects, as not all 17 have had expenditures beyond the work completed by the Centralized Program Management Office (“CPMO”) and/or overall More MARTA Atlanta program leadership and communications personnel.

¹⁸ “MOST” stands for “municipal option sales tax”

Table 14: Projects Funded by More MARTA Atlanta Sales Tax Collections as of June 30, 2023

Project	FY19 (\$)	FY20 (\$)	FY21 (\$)	FY22 (\$)	FY23 (\$)	Total by Project
Bankhead Platform Extension	-	440,265	1,112,103	1,591,802	1,428,918	4,573,088
BeltLine Northeast	-	-	8,512	206,374	265,801	480,687
BeltLine Southeast	-	-	8,512	206,374	27,273	242,159
BeltLine Southwest	-	27,106	11,841	44,183	54,259	137,389
Campbellton CIC BRT	-	1,008,548	1,908,602	1,139,495	3,033,075	7,089,720
Cleveland Ave/ Metropolitan Pkwy ART	-	184,917	617,206	794,216	1,888,091	3,484,430
Clifton Corridor	-	362,936	842,950	602,498	2,907,999	4,716,383
Five Points Transformation	-	715,270	1,014,599	1,396,358	5,213,629	8,339,856
Greenbriar Transit Center	-	-	-	12,326	-	12,326
North Avenue Phase I	-	132,005	347,346	258,769	232,821	970,941
Streetcar East	-	539,804	1,983,311	3,094,728	2,036,887	7,654,730
Streetcar West	-	46,154	47,582	82,399	62,887	239,022
Summerhill BRT	208,320	632,219	1,297,185	4,400,755	4,047,588	10,586,067
More MARTA Program	2,355,807	3,839,135	1,368,681	828,499	220,500	8,612,622
CPMO – More MARTA	-	1,029,417	2,188,772	3,607,708	3,145,594	9,971,491
Communications	-	305,387	253,569	543,048	640,146	1,742,150
Total	2,564,127	9,263,163	13,010,771	18,809,532	25,205,468	68,853,061

8. Program Management

Program Governance

Intergovernmental Agreement

The 2020 Intergovernmental Agreement (“IGA”) between MARTA and the City is not well suited for the current state of the More MARTA Atlanta program. The IGA is too restrictive on many of the details of the Program’s governance structures, such as many of the specific, technical project management committees and roles, while is simultaneously too broad when it comes to communications and reporting between MARTA and the City. As a broad, program-level document, an IGA should not include project-level details or low-level details of exactly how MARTA and the City are to manage the Program. Project-level information should be included in project-based agreements tailored to each specific More MARTA Atlanta project. Details regarding the City and MARTA’s day-to-day management of the More MARTA Atlanta program could be included in a more flexible document, such as an operations manual, that the Program’s governance structures can update as necessary without having to go through the lengthy process of amending an IGA.

Additionally, the 2020 IGA provides few useful details regarding how MARTA and the City are to communicate or what the City (including both the Office of the Mayor and the Atlanta City Council) expects MARTA to report on a regular basis. The IGA states that the City’s PMO Liaison serves as the designated point of contact for all program management, including both technical and policy coordination with all parts of the City’s government. Designating a single person to be responsible for coordinating City Council information requests, managing communications between the Office of the Mayor and MARTA General Manager/CEO, conducting technical oversight of all More MARTA Atlanta projects, and facilitating work between MARTA project development staff and the City Department of Watershed Management is not a reasonable solution and is not how the PMO Liaison role has functioned in practice.

While the 2020 IGA does require MARTA to provide quarterly program status reports to the Atlanta City Council and quarterly financial reports to the Office of the Mayor, the 2020 IGA provides minimal guidance on the contents of those briefings. As a result, MARTA has been left to develop their own presentation formats and provide the information that they think the City is interested in receiving. Recent City Council meetings and Mauldin & Jenkins’ interactions with staff from the Office of the Mayor show that neither organization feels like they are receiving all of the information that they would like to receive.

The City and MARTA should update the IGA to truly focus on defining the City and MARTA’s roles and responsibilities in the management of the More MARTA Atlanta program clearly stating reasonable expectations regarding how the City of Atlanta and MARTA are to communicate. As part of the communications plan, the Office of the Mayor, City Council, and other relevant organizations should specify what types of reports and specific information they want to receive from MARTA and what details each of those reports should contain.

The City and MARTA should also consider developing a governing document that is less permanent than an IGA for specific decision points, as well as policies and procedures, that do not rise to the level of inclusion in an IGA. A potential operations manual, or similar document, could provide additional flexibility by only requiring approval from the Program Governance Committee for updates, rather than approval by the Atlanta City Council and MARTA Board of Directors, which is required for amendments to IGAs.

Resequencing

The Joint Prioritization Leadership Group developed several sequencing plans showing which of the projects from the several dozen listed in the original document MARTA would execute and how those projects would be sequenced. Record limitations from early in the review period make it difficult to determine details regarding how exactly the plans were developed and whether they were officially adopted. The 2020 IGA included reference to the 15th version of the sequencing plan, which shows 17 capital projects plus local bus service enhancements. Beginning around 2022, MARTA and the City recognized that rising costs meant that MARTA may not be able to deliver all 17 selected projects with the funds provided by the 0.5% (½¢) More MARTA Atlanta sales tax and began an effort to re-sequence the projects accordingly. An updated sequencing plan (“resequencing plan”) was proposed in the spring of 2023 that designates nine capital projects as “Tier 1” projects, to be completed by 2028, and 10 capital projects as “Phase 2” projects, the sequencing of which will be reevaluated at a later date based on updated financial models and prioritization.¹⁹ The resequencing plan also changed the service mode for several projects from Light Rail Transit to Bus Rapid Transit.

Both MARTA and the City agree that the resequencing plan has not been officially adopted by all governing bodies, as required, although the organizations disagree as to what is the cause of the delay in adoption. As the resequencing plan has not yet been adopted, MARTA is obliged to continue making progress on all 17 capital projects plus enhanced bus service included in the 15th version of the sequencing plan, including the 10 capital projects that were designated as “Tier 2” projects in the resequencing plan. There have been significant discussions regarding More MARTA Atlanta projects in recent months, such as the announcement of the four Heavy Rail infill stations, that are included in the list of projects given in the RCAA’s 15th amendment but are not reflected in either the 15th version of the original sequencing plan or the resequencing plan. MARTA and the City should develop an updated resequencing plan that reflects MARTA and the City’s current understanding of the More MARTA Atlanta projects as soon as is reasonably possible and ensure that the updated resequencing plan is adopted by all parties.

Fiscal Oversight

After the sales and use tax revenues are distributed by the Georgia Department of Revenue and allocated, as described in Chapter 6. Cost Allocation Current State, oversight of the More MARTA Atlanta funds occurs under the leadership of the Chief Financial Officer, Sr. Director of Budget and Grants, and Chief Capital Officer.

¹⁹ One project in the 15th version of the original sequencing plan was split into three distinct projects in the resequencing plan, which accounts for the additional two projects included in the resequencing plan.

Operations

The determination of the amount of funds expended annually on Operations depends heavily on the true-up process described in Chapter 6. Cost Allocation Current State, and is conducted by Finance, with the support of staff in Tech Services & Service Planning, as well as Research & Analysis. As previously discussed in Chapter 7. Fiscal Activity to Date, Operations funds (including Bus Enhancements and Sustaining Capital) are not delineated or otherwise assigned in the Authority’s financial system, Oracle, but rather tracked through a series of spreadsheets and tracking documents managed by Financial personnel.

Capital Programs

The planning process for Capital Programs includes several design milestones for each capital project. While high-level, tentative budgets are estimated at the beginning of each project plan, based on projects with similar conditions and specifications, the budget for each capital project is further solidified and refined at the 30%, 60%, 90%, and 100% milestones for the project’s design. When each project reaches the 30% milestone, the plans are shared with the City for approval (most commonly the Atlanta Department of Transportation, though approval for some projects has come directly from the Office of the Mayor) and subsequently the MARTA Board for approval. The MARTA Board reviews the project designs and budgets at each additional milestone, with feedback from the City.

Within Oracle, MARTA tracks capital expenditures by project code. Current leadership in MARTA inherited a system of project codes that comingled some overall Program expenditures into general project codes (such as, “MARTA CPMO,” which included all Centralized Project Management Office funds for More MARTA Atlanta, the More MARTA Clayton program, and State of Good Repair for the entire system) and one primary More MARTA Atlanta project code, with sub-project codes for each individual capital project. Individual expenditures for each capital project are coded according to the relevant project code, and sub-project code when applicable. Staff also charge time to project codes when working on a specific project or program, though MARTA leadership acknowledged in interviews with the M&J Team that senior staff don’t always charge their time to the Program, so the Authority is most likely undercharging the Program for staff time.

Current leadership, in order to fully account for the expenditures generated by the Program prior to the development of the sub-project codes, reviewed older project costs in the general project codes and identified those expenditures which were clearly More MARTA Atlanta. The Summerhill BRT project began prior to the establishment of the ratification of the 15th amendment (which allowed MARTA to begin expending on capital projects), due to this fact, expenditures for the project were retroactively assigned to the correct project and sub-project codes. Current leadership has also established additional Program-specific project codes to avoid comingled expenditures and possible confusion – for example, leadership developed a “CPMO – City of Atlanta” project code to differentiate CPMO costs for the More MARTA Atlanta program from More MARTA Clayton and State of Good Repair.

As many of the projects utilize State and Federal grant or award funds, and/or local funds raised through means other than the half-penny sales and use tax, MARTA leadership have created separate project codes for projects using the 1% Unified Reserve fund. MARTA leadership also created various grant codes which are applied to expenditures within each project and/or sub-project code to show the different fund sources.

Under the oversight of the MARTA Chief Capital Officer and Chief Financial Officer, project management staff and the CPMO review costs assigned to each project code/sub-project code and reassign as necessary to ensure consistency and correctness. Under the MARTA Assistant General Manager of Internal Audit, portfolio managers also perform quality assurance for expenditures, including those attributed to More MARTA Atlanta capital projects.

Communications

Communications Between MARTA and the City

Horizontal communications (*i.e.*, communications between MARTA and the City) have improved greatly in recent years and multiple individuals from both organizations reported that the relationship between MARTA and the City is the strongest that it has been in recent history. Based on interviews with leadership and staff at both organizations, Mauldin & Jenkins found that both organizations are committed to a strong sense of collaboration and transparency and are ready to “reset” the relationship. MARTA and the City should use the reworking of the Intergovernmental Agreement between the organizations, as suggested in the Intergovernmental Agreement subsection of this Chapter of the report, to serve as this “reset” point. A new Intergovernmental Agreement should create the foundation for strong, effective communications between the City and MARTA going forward by specifying a communications framework and clearly laying out MARTA’s reporting requirements, including the frequency and content of reports.

Communications regarding the More MARTA Atlanta program within the City government could be improved significantly. The City has multiple points of contact with MARTA, including the City Council, Office of the Mayor, and Atlanta Department of Transportation, and does not maintain formal processes for ensuring that all relevant parties are updated about relevant communications with MARTA. While it may not be reasonable to task a single City PMO Liaison with coordinating all More MARTA Atlanta-related communications within the City, having a team within the City dedicated to More MARTA Atlanta would support much more robust communications and information flow within the City. The 2020 IGA allows More MARTA Atlanta funds to reimburse the City for positions dedicated to More MARTA Atlanta project management and MARTA has requested that the City invoice MARTA for the existing PMO Liaison’s employment costs, but the City has not yet provided any related invoices to MARTA. The City should use More MARTA Atlanta revenues (through MARTA) to fund multiple positions dedicated to More MARTA Atlanta program management within the City government.

The City should use any positions created to improve vertical and horizontal communications within the Atlanta government, ranging from interdepartmental communications to the communication of decisions from the Mayor’s Office and/or department heads to the City staff responsible for executing on said decisions. The City should be sure to document decisions regarding the More MARTA Atlanta program that occur outside the communication channels and procedures established in the 2020 IGA with MARTA or any other relevant IGAs or governing documents that the City may enter into with MARTA in the future, and communicate those decisions to all relevant parties within the City government.

As per the terms of the 2020 IGA between MARTA and the City of Atlanta, MARTA presents quarterly briefings to the Atlanta City Council and provides the Office of the Mayor with quarterly financial briefings, which show program expenditures by type of spending and project allocation. Given the low specificity of the reporting requirements established in the 2020 IGA, the contents of MARTA's quarterly program status and financial briefings are largely determined by MARTA.

The template that MARTA uses for the quarterly financial reports that it delivers to the Office of the Mayor does not fully reflect the post-true up state of the More MARTA Atlanta program's expenditures on Operational Programs. The quarterly financial reports provided by MARTA to the Office of the Mayor accurately reflect MARTA's calculated Bus Operating costs and Mobility Operating costs but show the budgeted Sustaining Capital charges in place of the post-true-up actual Sustaining Capital charges. As a result, the More MARTA Atlanta program financial summary included in MARTA's quarterly financial report to the Office of the Mayor does not fully reflect the state of the More MARTA Atlanta program's finances. MARTA should revise its financial reporting template to fully show both budgeted and actual (post-true-up) Operational Programs costs charged to the More MARTA Atlanta program.

External Communications Regarding the Program

During the initiation of the Program, MARTA led numerous community listening and education sessions to involve the Authority's customers and local stakeholders. When MARTA and the City began the process of resequencing, the two entities held joint public meetings, both in person and virtual, to discuss the new tiered approach to prioritizing the project. Additionally, the Authority has hosted project-specific public meetings in compliance with the requirements of federal funding agreements for the projects.

Early communications about specific projects, however, led to later concerns from members of the Atlanta City Council and public as the high-capacity transit type for projects seemingly changed. One notable example is the Campbellton Community Investment Corridor ("CIC"). Over the lifetime of the Program, the project's name has shifted several times, with multiple local preferred alternatives ("LPA"), or service mode, included as part of the name. At various periods in the project's planning process, it has been described as a generic high-capacity transit project and a Light Rail Transit ("LRT") project prior to the LPA selection of Bus Rapid Transit in July 2022. While the consideration of multiple LPA options is common and allows for the Authority to arrive at the best possible service mode for the project's budgetary and infrastructure needs, the inclusion of other service modes in the project's name at various points prior to the LPA decision resulted in confusion and questions from the public as to whether the ultimately selected LPA of BRT would be sufficient to meet the community's needs and would invest sufficiently in this important southwest Atlanta corridor. Program leadership should avoid including specific transit types in the naming convention and communication for new capital projects prior to the official selection of the LPA.

9. Program Analysis

Bus Operations

Bus Service Expenditures Calculations

M&J reperformed More MARTA Atlanta Operational Programs cost allocation calculations using MARTA's current Operational Programs cost allocation methodology for FY17 through FY22. FTA has not yet finalized MARTA's FY23 NTD submission, so M&J cannot reperform MARTA's FY23 Operational Programs cost allocation calculations.

FY22 Calculations

While responding to questions posed by the M&J Team during the audit process, MARTA identified errors that led to MARTA overstating the More MARTA Atlanta VRH% and More MARTA Atlanta VRM% figures for FY22. MARTA corrected the calculations, resulting in the More MARTA Atlanta VRH% figure for FY22 dropping from 2.68% to 0.31% and the More MARTA Atlanta VRM% figure for FY22 dropping from 2.04% to 0.0%. MARTA additionally reviewed how the error impacted MARTA's Operational Program Cost allocation for FY22 and revised the total More MARTA Atlanta Operational Programs Costs for FY22 down from \$12,554,383 to \$2,560,803, a reduction of \$9,993,580. In a memo, MARTA's financial staff stated that they intend to implement this adjustment by transferring funds from the MARTA Unified Reserve Account to the COA Reserve Account when they perform the FY23 true-up process, following the final approval of MARTA's FY23 NTD submission to FTA. After approval of the NTD submission, the City should verify that MARTA transferred the funds to the COA Reserve.

The M&J Team re-performed MARTA's cost allocation calculations for FY22 and verified that MARTA's revised calculations for FY22 are an accurate application of MARTA's current methodology for calculating the actual More MARTA Atlanta Operational Programs cost allocation. Details related to the M&J Team's recalculation of MARTA's FY22 More MARTA Atlanta Operational Programs cost allocation calculations can be found in Appendix D: M&J Operational Programs Cost Calculations.

FY20-FY21 Calculations

The M&J Team re-performed the cost allocation calculations for MARTA's FY20 and FY21 More MARTA Atlanta program Operational Programs using MARTA's current More MARTA Atlanta Operational Programs cost allocation methodology, which is the same methodology that MARTA used to calculate the More MARTA Atlanta program's Operational Programs cost allocation for FY20 and FY21. The M&J Team's calculations produced lower bus service enhancement levels than those reported by MARTA for both FY20 and FY21. Table 15 shows the More MARTA Atlanta VRH% and More MARTA Atlanta VRM% figures produced by MARTA's original calculations and the M&J Team's recalculations for FY20 and FY21.

Table 15: More MARTA Atlanta Bus Service Enhancement Levels – MARTA Calculations vs. M&J Recalculations, FY20-FY21

	MARTA		M&J		Difference	
	FY20	FY21	FY20	FY21	FY20	FY21
More MARTA Atlanta VRH%	11.47%	2.11%	8.65%	0.57%	2.82%	1.54%
More MARTA Atlanta VRM%	9.66%	2.56%	8.42%	1.20%	1.24%	1.36%

The difference in More MARTA Atlanta VRH/VRM% between MARTA’s original calculations and the M&J Team’s recalculations is the result of differences between MARTA’s calculations and the M&J Team’s calculations in the number of enhanced hours and miles provided through the More MARTA Atlanta program in FY20 and FY21. Applying the More MARTA Atlanta bus service enhancement levels produced by the M&J Team’s recalculation of the FY20 and FY21 More MARTA Atlanta program Operational Programs cost allocations to the remainder of the cost allocation methodology produces the total cost allocations shown in Table 16.

Table 16: More MARTA Atlanta Operational Programs Cost Allocations – MARTA Calculations vs. M&J Recalculations, FY20-FY21

	FY20	FY21
Net MARTA-calculated More MARTA Atlanta Operational Programs Costs	\$40,236,818	\$10,794,990
M&J-calculated Bus Operating Costs	\$20,713,255	\$1,792,980
M&J-calculated Mobility Operating Costs	\$3,427,252	\$257,107
M&J-calculated Sustaining Capital Costs	\$14,179,524	\$2,687,767
Actual Offsetting CMAQ Grant Funding	-\$8,400,000	\$0
Net M&J-calculated More MARTA Atlanta Operational Programs Costs	\$29,920,031	\$4,737,854
Difference Between Calculation Models	\$10,316,787	\$6,057,136

The M&J Team’s recalculations produce More MARTA Atlanta program Operational Programs cost allocations for FY20 and FY21 that total \$16,373,923 (\$10,316,787 for FY20 and \$6,057,136 for FY21) less than the allocations that MARTA reports charging the More MARTA Atlanta program for Operational Programs in those fiscal years. Details related to the M&J Team’s recalculation of MARTA’s FY20 and FY21 More MARTA Atlanta Operational Programs cost allocation can be found in Appendix D: M&J Operational Programs Cost Calculations.

The M&J Team reviewed records of MARTA’s own calculations for FY20 and FY21 that show that MARTA produced revised figures for FY20 and FY21 that closely match the More MARTA Atlanta VRH% and More MARTA Atlanta VRM% values that the M&J Team reached when it reperformed the calculations for FY20 and FY21. In discussions with the M&J Team, MARTA financial staff stated that they have applied the revised figures to the FY20 and FY21 More MARTA Atlanta program Operational Programs cost allocation, but the M&J Team has not identified any records showing that MARTA has applied the revised FY20 (\$29.8 Million) and FY21 (\$4.7 Million) figures in place of MARTA’s originally calculated FY20 (\$40.2 Million) and FY21 (\$10.8 Million) figures.

The City should work with MARTA to resolve the disagreement between MARTA’s original More MARTA Atlanta program Operational Programs cost allocation calculations for FY20 and FY21, which still appear in MARTA’s financial reports, and MARTA’s revised cost allocation calculations for FY20 and FY21. If MARTA and the City agree to apply MARTA’s revised cost allocation calculations in place of MARTA’s original cost allocation calculations for FY20 and FY21, the City should ensure that MARTA’s revised cost allocation calculations were/are applied for FY20 and FY21 in both actual movement of funds and Program financial reporting.

FY17-FY19 Calculations

The M&J Team re-performed the cost allocation calculations for MARTA’s FY17 through FY19 More MARTA Atlanta program Operational Programs using MARTA’s current More MARTA Atlanta Operational Programs cost allocation methodology. No documentation exists describing the methodology or methodologies that MARTA used at the time to calculate the More MARTA Atlanta program’s Operational Programs cost allocations for FY17 through FY19, and no current MARTA staff have experience or stated knowledge of performing the methodology or methodologies that MARTA used to calculate the More MARTA Atlanta program’s Operational Programs cost allocations for FY17 through FY19. As a result, the M&J Team’s re-calculation of the FY17 through FY19 More MARTA Atlanta program Operational Programs cost allocations is not an evaluation of the validity of MARTA’s original calculations but is instead an evaluation of the agreement between the methodology or methodologies that MARTA used to perform the calculations in FY17 through FY19 and the methodology that has been used since FY20. The M&J Team’s calculations produced lower bus service enhancement levels than those reported by MARTA for all years from FY17 through FY19. Table 17 shows the More MARTA Atlanta VRH% and More MARTA Atlanta VRM% figures produced by MARTA’s original calculations and the M&J Team’s recalculations for FY17 through FY19.

Table 17: More MARTA Atlanta Bus Service Enhancement Levels - MARTA Calculations vs. M&J Recalculations, FY17-FY19

	MARTA			M&J			Difference		
	FY17	FY18	FY19	FY17	FY18	FY19	FY17	FY18	FY19
More MARTA Atlanta VRH%	5.94%	12.41%	10.58%	1.40%	5.94%	9.69%	4.54%	6.47%	0.89%
More MARTA Atlanta VRM%	6.09%	13.01%	10.11%	1.29%	6.12%	9.30%	4.80%	6.89%	0.81%

The difference in More MARTA Atlanta VRH/VRM% between MARTA’s original calculations and the M&J Team’s recalculations is, in part for FY17 and FY18 and in whole for FY19, the result of differences between MARTA’s calculations and the M&J Team’s calculations in the number of enhanced hours and miles provided through the More MARTA Atlanta program. For FY17 and FY18, an additional difference is that MARTA divided the total enhanced hours and miles by a systemwide hours/miles figure (step 7 of the methodology, as described in Chapter 6. Cost Allocation Current State of this report) smaller than the figure reported in the NTD reports for FY17 and FY18. Applying the More MARTA Atlanta bus service enhancement levels produced by the M&J Team’s recalculation of the FY20 and FY21 More MARTA Atlanta program Operational Programs cost allocations to the remainder of the cost allocation methodology produces the total cost allocations shown in Table 18.

Table 18: More MARTA Atlanta Operational Programs Cost Allocations – MARTA Calculations vs. M&J Recalculations, FY17-FY19

	FY17	FY18	FY19
Net MARTA-calculated More MARTA Atlanta Operational Programs Costs	\$18,710,340	\$49,005,429	\$40,183,943
M&J-calculated Bus Operating Costs	\$2,859,229	\$13,817,647	\$22,961,968
M&J-calculated Mobility Operating Costs	\$471,394	\$1,947,884	\$3,675,119
M&J-calculated Sustaining Capital Costs	\$960,347	\$7,584,348	\$17,942,950
Actual Offsetting CMAQ Grant Funding	\$0	\$0	-\$8,400,000
Net M&J-calculated More MARTA Atlanta Operational Programs Costs	\$4,290,970	\$23,349,879	\$36,180,037
Difference Between Calculation Models	\$14,419,370	\$25,655,550	\$4,003,906

The M&J Team’s recalculations using the current cost allocation calculation methodology produce More MARTA Atlanta program Operational Programs cost allocations for FY17 through FY19 that total \$44,078,826 (\$14,419,370 for FY17, \$25,655,550 for FY18, and \$4,003,906 for FY19) less than the allocations that MARTA reports charging the More MARTA Atlanta program for Operational Programs in those fiscal years. As there is not sufficient documentation of MARTA’s cost allocation methodology or methodologies used in FY17 through FY19, the M&J Team cannot determine the ultimate cause of the differences between MARTA’s original calculations and the M&J Team’s recalculations.

The City should hold discussions with MARTA on the significant differences between MARTA’s original cost allocation calculations for FY17 through FY19 and the cost allocations produced by applying MARTA’s current cost allocation methodology to MARTA’s service data from FY17 through FY19. If, as a result of these discussions, MARTA agrees to revise the cost allocations applied for FY17, FY18, and FY19, the City should ensure that MARTA’s revised cost allocation calculations are applied for FY17 through FY19 in both actual movement of funds and Program financial reporting.

Adjusted Calculations Based on New February 2017 Markup

MARTA’s response to the M&J Team’s request for enhanced bus service data included a complete set of Markups from the review period. This set of Markups did not include any Markups between the December 2016 “baseline” Markup and the April 2017 Markup. Records and statements from MARTA indicate that MARTA implemented the first More MARTA Atlanta-supported bus service enhancements as early as February 2017. Following conversations between MARTA and the M&J Team in July 2024, MARTA reviewed its internal records to produce a new Markup document on July 31, 2024, that provides information on the More MARTA Atlanta-supported bus service enhancements provided between February 4, 2017, and the April 2017 Markup (“February 2017 Markup”).

The M&J Team updated its recalculation of the FY17 More MARTA Atlanta Operational Programs cost allocation calculations under MARTA’s current methodology to account for the additional service period detailed in the new February 2017 Markup. Table 19 compares the results of the M&J Team’s original recalculation, which uses the April 2017 Markup, and the M&J Team’s updated recalculation, which includes service reported on both the February 2017 and April 2017 Markups.

Table 19: M&J’s FY17 Operational Programs Cost Allocation Recalculations — Original vs. Updated

	FY17 – Original²⁰	FY17 – Updated²¹	Difference
<i>Bus Operating Costs</i>	\$2,859,229	\$3,453,284	\$594,055
<i>Mobility Operating Costs</i>	\$471,394	\$570,135	\$98,741
Operating Costs	\$3,330,623	\$4,023,419	\$692,796
Sustaining Capital Costs	\$960,347	\$1,160,107	\$199,760
Total Operational Programs Costs	\$4,290,970	\$5,183,526	\$892,556

As shown in Table 19, including the service detailed in the February 2017 Markup in the M&J Team’s recalculation of the FY17 Operational Programs cost allocation, using MARTA’s current cost allocation methodology, increases the total Operational Programs costs incurred by the More MARTA Atlanta program’s bus service enhancements by approximately \$900,000, which reduces the difference between MARTA’s FY17 Operational Programs cost allocation calculations and the M&J Team’s FY17 Operational Programs cost allocation recalculation from \$14.4 million to \$13.5 million.

Capital Program Delivery

In order to evaluate capital program delivery, the M&J Team reviewed the project management process for two projects – one that reached the 100% design milestone and moved into the construction phase during fieldwork, and one that was reaching the 30% design milestone during fieldwork.²² The former of the two, Summerhill Bus Rapid Transit (“BRT”), will be the first BRT route within the City of Atlanta, stretching from South Downtown to the Atlanta BeltLine, primarily along Capitol Avenue/Hank Aaron Drive. The Summerhill BRT project will rely primarily on dedicated bus lanes, with some limited shared lanes near Atlanta City Hall, Georgia Capitol, and the Sam Nunn Atlanta Federal Center. The latter, Campbellton Community Investment Corridor (“CIC”) BRT, will introduce the City’s first center-running dedicated bus lane, connecting the Greenbriar Mall area with the Oakland City Station, primarily along Campbellton Road. The Campbellton CIC project will include transit-oriented development along the route, which will improve walkability, public amenities, and mixed land use at a variety of affordability levels. Partway through the design process, the Greenbriar Transit Center project was incorporated into the Campbellton CIC project in order to meet the timeline priorities of the Atlanta City Council and to incorporate the City’s livable centers initiative study of the Greenbriar Mall area. Prior to the MARTA Board approving BRT as the locally preferred alternative for the Campbellton CIC, the project had previously been associated with light rail transit (“LRT”) in its naming scheme (as well as high-capacity transit, which includes BRT, LRT, heavy rail transit, and arterial rapid transit).

²⁰ Only includes April 2017 Markup

²¹ Includes February 2017 and April 2017 Markups

²² Project budgets and schedules are finalized at the 30% design milestone (with future amendments possible).

Summerhill BRT

Intended to “Connect the Core,” MARTA Rapid Summerhill (the forthcoming BRT route) will provide a roundtrip route to connect Downtown Atlanta to the Capitol Gateway, Summerhill, and Peoplestown communities, with stops on the Atlanta BeltLine and connections to the Five Points, Georgia State, and Garnett rail stations. The project is funded primarily through More MARTA Atlanta sales and use tax funding and a federal TIGER Grant awarded in March 2018 by the Federal Transit Administration (“FTA”), with some additional local funds being used to repave general-purpose (or non-dedicated bus) lanes. An existing local bus route, Route 55, will be adjusted upon introduction of the new BRT route in order to avoid overlapping service and splitting ridership between the two routes.

As the first capital project initiated as part of the More MARTA Atlanta program, the Summerhill BRT project has functioned as an opportunity for MARTA and the City to establish procedures and processes for management of the capital projects included in the Program. For example, the City generally grants construction permits on a one-block-at-a-time basis, however the Summerhill BRT project identified a need for larger permit area, which resulted in MARTA receiving a 180-day permit for the whole length of the project. Additionally, MARTA and the City executed a project-based agreement (“PBA”) for the project which defined project roles and responsibilities of each government; required adherence to FTA requirements; set the project schedule, funding, and governance models; and established specific policies and procedures, ranging from procurement to protecting City infrastructure. The PBA contradicted the 2020 intergovernmental agreement (“IGA”) between MARTA and the City in several ways, such as the project roles and responsibilities. As the project has progressed, the two governments have noted where the PBA and 2020 IGA don’t meet the needs of the program and have updated subsequent PBAs to align with the decisions made in response to how the provisions of the Summerhill BRT PBA have been executed in practice. The City and MARTA should consider taking advantage of the learning process of the Summerhill BRT project and establish record retention policies for the Program, which may include project documents, program decisions, policies, meeting minutes, etc. Records should be readily available to and easily searchable by both government entities, even after initial drafters/owners of the records leave the Program and/or respective government entity.

When the M&J Team met with MARTA’s project management team for the Summerhill BRT project in January 2024 and with the Atlanta Department of Transportation (“ATLDOT”) staff responsible for liaising with the More MARTA Atlanta program in February 2024, the project was in the construction phase, with various segments of Capitol Avenue/Hank Aaron Drive either closed or preparing for closure.

Around the start of the construction phase, ATLDOT provided MARTA with the City’s plan to repave around the Capitol building and adjust bike lanes. Both sets of interviewees asserted that there were communication issues that resulted in differing understandings of where the bike lanes would be and how buses and bikes would interact on the roadways. After the confusion, members of the MARTA project management team and ATLDOT met on-site at the intersections in question and together worked out a plan to meet the needs of both the new BRT route and the City’s motor vehicle and bicycle traffic patterns in general.

During the design phase for the project, the process was initially slowed down by extended timelines. While the 30% design plans were approved by MARTA in March 2021 and immediately provided to ATLDOT, the City didn't approve the design until October 2021. MARTA leadership indicated there had been difficulty with timeliness from multiple parties and began to enforce stricter timelines and deadlines for engineering/design contractors to provide deliverables, as well as for ATLDOT and the Georgia Department of Transportation to provide feedback and/or approvals on plans. Subsequently, the project began moving at a pace more in line with the agreed-upon timeline.

Campbellton CIC

While previously communicated as general high-capacity transit and then an LRT project, the Campbellton CIC project was eventually approved as a BRT project by the MARTA Board after a thorough locally preferred alternative (“LPA”) vetting process. MARTA began looking at LPA options in fall 2019 with a high-level analysis in order to determine what specific datapoints and analyses were necessary for review prior to selection. A second tier of analyses were utilized for deeper dives into three alternatives: LRT, outside-lane BRT, and center-lane BRT, which was ultimately selected. Selection of the LPA included public engagement sessions to understand the community's needs, as well as conduct of an environmental impact study.

When the M&J Team met with the Campbellton CIC project management staff, the project was nearing approval of the 30% design. The City had been provided the design and had in turn provided feedback to MARTA, which was being reviewed by the Authority's internal engineering team and technical consultants to determine what could be incorporated into the 30% design and what would need to be incorporated into the 60% design. The City had previously reviewed and approved the 15% design, which resulted in MARTA reviewing a Fort McPherson property parcel for a station location and redevelopment opportunities. As part of the design, some portions of Greenbriar Parkway will be changed from the current two general-purpose lanes to one in order to allow for the new dedicated bus lanes; the City worked with MARTA to incorporate traffic analysis into the decision to move forward with this change in traffic patterns to minimize negative impacts on the community.

The City additionally requested that the Greenbriar Transit Center project be incorporated into the designs of the new Campbellton BRT route in order to move that project's timeline up. As a result, the project management team began reviewing the possible environmental and cultural impacts of redeveloping a portion of the Greenbriar Mall area. Greenbriar Mall could be deemed historically relevant as the first Black-owned mall in the Southern U.S., which would require additional analysis of the potential impact to the property and environment, per the National Environmental Policy Act and Section 106 of the National Historic Preservation Act. This designation would extend the timeline for the Campbellton CIC project, as the project will be subject to additional federal regulations.

In addition to the Greenbriar Mall area and Fort McPherson property, the City and MARTA are looking for additional opportunities to include transit-oriented developments along the corridor. MARTA is working with the Atlanta Department of City Planning to incorporate more public and private redevelopment opportunities into the project plans and ensure the BRT project is part of a larger effort to improve and revitalize the community. By incorporating the City's livable cities initiatives into the planning process for the Campbellton CIC project, MARTA not only makes the project part of a coordinated effort to benefit the community but also makes the project more likely to receive federal financial support.

At the time of the M&J Team’s interview with the Campbellton CIC project team, the project had been pre-awarded \$8.2 million from the FTA’s Capital Investment Grants (“CIG”) program. MARTA has been working through the required federal checklist to improve the project’s likelihood of fully receiving a CIG award, which would offset the More MARTA Atlanta and other local funds required for the project.

MARTA-City Collaboration on Project Delivery

MARTA project management staff noted to the M&J Team in interviews that the ATLDOT staff regularly provide important assistance connecting MARTA to various resources, both in the City government and externally. At one point during the Summerhill BRT project, AT&T was not responding to MARTA’s messages about identifying and potentially moving utility lines. During a Program Management Team (“PMT”) meeting, MARTA mentioned this challenge to the City representatives, who subsequently helped connect MARTA to the City’s contacts at AT&T and a price was provided to the MARTA Board for moving the necessary equipment. The City and MARTA regularly communicate about project statuses during PMT meetings as well as project-specific meetings. Both MARTA and ATLDOT staff, though, commented that the ATLDOT staff were overloaded by being tasked with handling their own projects for ATLDOT alongside their work providing assistance to MARTA for the Program’s capital projects. The City does not have anyone formally in the City of Atlanta PMO²³ Liaison position (as allowed by the 2020 IGA), and none of ATLDOT’s staff is primarily or fully dedicated to the More MARTA Atlanta program, which limits the City’s ability to provide the necessary resources and dedication to the Program. The City should consider allocating one or more positions to serve as the City of Atlanta PMO Liaison, as permitted by the IGA between the City and MARTA. The City should regularly invoice MARTA for this position’s – or these positions’ – salary and benefits, as further permitted by the IGA. The position(s) should be predominately, if not exclusively, dedicated to the More MARTA Atlanta program in order to best direct resources and make connections necessary for program delivery.

ATLDOT serves as an informal liaison between MARTA and the majority of the City government, including Atlanta BeltLine, Inc. (“ABI”). The most notable exception is the Atlanta Department of Watershed Management (“Watershed Management”), which oftentimes coordinates independently with MARTA. While ABI, ATLDOT, and other relevant City departments are included in and governed by the 2020 IGA and various PBAs held between MARTA and the City, Watershed Management has executed separate IGAs with MARTA – occasionally with multiple IGAs per project. After the lessons of the Summerhill BRTS project, MARTA and the City made sure to bring Watershed Management into the planning process for the 15% design to help ensure all parties are in alignment as the project moves through the design milestones.

Additionally, MARTA and various components of the City government (especially ATLDOT) are regularly involved in joint public engagement sessions. Projects with FTA funding have requirements for public engagement and MARTA and the City have jointly applied these requirements to all More MARTA Atlanta projects, even when not funded by federal grants. Public engagement for projects commonly involves a combination of public in-person and virtual meetings, as well as canvassing, open houses, tours, and attendance at community events.

²³ Program Management Office

10. Observations and Recommendations

The City of Atlanta and MARTA have the ultimate responsibility to determine which, if any, of the recommendations in this report are to be implemented, and the timing of such implementation.

Observation 1: MARTA currently only tracks bus service levels at a system-wide level. As a result, MARTA’s current methodology does not allow for the determination of actual hours or miles of service provided by any individual vehicles or routes, which prevents MARTA from directly determining the level of bus service enhancements provided through the More MARTA Atlanta program, as measured in VRM and VRH, and instead relies on scheduled figures as detailed in Markups.

Recommendation 1: MARTA’s Technical Services team should evaluate options for tracking route-level VRM and VRH data and applying this route-level data to evaluate the level of bus service enhancements provided through the More MARTA Atlanta program. Potential methods of tracking route-level VRM and VRH data include utilizing existing on-vehicle technology systems, such as AVL and CAD systems, or procuring new tracking systems from a third-party vendor.

Observation 2: The 2020 Intergovernmental Agreement (“IGA”) between MARTA and the City is not well suited for the current state of the More MARTA Atlanta program. The IGA is too restrictive on many of the details of the Program’s governance structures, such as many of the specific, technical project management committees and roles, while is simultaneously too broad when it comes to communications and reporting between MARTA and the City.

Recommendation 2A: The City and MARTA should update the IGA to truly focus on defining the City and MARTA’s roles and responsibilities in the management of the More MARTA Atlanta program clearly stating reasonable expectations regarding how the City of Atlanta and MARTA are to communicate. As part of the communications plan, the Office of the Mayor, City Council, and other relevant organizations should specify what types of reports and specific information they want to receive from MARTA and what details each of those reports should contain.

Recommendation 2B: The City and MARTA should consider developing a governing document that is less permanent than an IGA for specific decision points, as well as policies and procedures, that do not rise to the level of inclusion in an IGA. A potential operations manual, or similar document, could provide additional flexibility by only requiring approval from the Program Governance Committee for updates, rather than approval by the Atlanta City Council and MARTA Board of Directors, which is required for amendments to IGAs.

Observation 3: As the most recent sequencing plan agreed upon by both MARTA and the City is the initial 2018 capital project plan, MARTA is obliged to continue working on each of the 17 projects approved in that initial plan, even though to make progress on 17 project simultaneously stretches resources available, including both funds and personnel.

Recommendation 3: City and Authority leadership should expeditiously consider the resequencing plan developed in spring 2023. If the leadership of the two government entities determines the resequencing plan does not adequately address the needs and resources of the Program, More MARTA Atlanta leadership should expeditiously review priorities and available resources and develop a new resequencing plan.

Observation 4: The City has multiple points of contact with MARTA (City Council, Office of the Mayor, Atlanta Department of Transportation (“ATLDOT”), etc.) and does not maintain internal formal processes for ensuring that all relevant parties are updated about relevant communications with MARTA.

Recommendation 4: The City should seek to improve vertical and horizontal communications within the Atlanta government, ranging from interdepartmental communications to the communication of decisions from the Mayor’s Office and/or department heads to the City staff responsible for executing on said decisions. The City should be sure to document decisions regarding the More MARTA Atlanta program that occur outside the communication channels and procedures established in the 2020 IGA with MARTA or any other relevant IGAs or governing documents that the City may enter into with MARTA in the future, and communicate those decisions to all relevant parties within the City government.

Observation 5: MARTA’s quarterly financial reports to the Office of the Mayor do not include any information on the post-true-up Sustaining Capital costs charged to the More MARTA Atlanta program. As a result, the More MARTA Atlanta program financial summaries included in MARTA’s quarterly financial reports do not fully reflect the state of the More MARTA Atlanta program’s finances.

Recommendation 5: MARTA should revise their financial reporting template to fully show both budgeted and actual (post-true-up) Operational Programs costs charged to the More MARTA Atlanta program.

Observation 6: Program leadership have frequently included a specific type of transit (ART, BRT, LRT, etc.) in the naming conventions of new capital projects and/or have frequently communicated a specific type of transit for new capital projects to the public prior to the selection of the project LPA, leading to confusion and occasionally public frustration.

Recommendation 6: Program leadership should avoid including specific transit types in the naming convention and communication for new capital projects prior to the official selection of the LPA.

Observation 7: The M&J Team recalculated MARTA’s More MARTA Atlanta program Operational Programs cost allocation calculations for FY17 through FY22.

For FY22, the M&J Team’s calculations matched the revised calculations that MARTA performed during the audit process, which MARTA has asserted that it will apply to the More MARTA Atlanta program’s finances as part of the FY23 true-up process.

For FY20 and FY21, the M&J Team’s calculations produce significantly lower cost allocations than MARTA’s original calculations, which are still reflected in MARTA’s financial reporting, but do agree with revised calculations that MARTA maintains internally.

The M&J Team’s recalculation (applying MARTA’s current cost allocation methodology) of the FY17 through FY19 Operational Programs cost allocation calculations is not directly comparable to MARTA’s original calculations, as MARTA likely used a different methodology or methodologies to perform its cost allocation calculations from FY17 through FY19. The M&J Team’s recalculations (applying MARTA’s current cost allocation methodology) of the FY17 through FY19 cost allocations produce significantly lower cost allocations than the calculations that MARTA performed using the original methodology or methodologies used from FY17 through FY19. In late July 2024, MARTA produced a new Markup reflecting the “Fast Track” service that MARTA provided beginning in February 2017, which was not incorporated in the FY17 Markups that MARTA had provided to M&J up to that point. Incorporating the “Fast Track” service detailed in the new FY17 Markup into M&J’s recalculations moderately reduces the difference between MARTA’s FY17 Operational Programs cost allocation and the FY17 Operational Programs charges recalculated by M&J using MARTA’s current methodology.

Recommendation 7A: The City should work with MARTA to affirmatively agree on a well-documented methodology for use in calculating More MARTA Atlanta program Operational Programs cost allocations (which could be the current methodology). If MARTA develops route-level or vehicle-level VRH and VRM tracking methods, the City and MARTA should evaluate the impact of utilizing these more granular service level data and revise the methodology as appropriate.

Recommendation 7B: The City should verify that MARTA transfers \$9.9M from the MARTA Unified Reserve to the City of Atlanta Reserve (More MARTA Atlanta) to correct for the FY22 miscalculation.

Recommendation 7C: The City should work with MARTA to resolve the disagreement between MARTA’s original More MARTA Atlanta program Operational Programs cost allocation calculations for FY20 and FY21, which still appear in MARTA’s financial reports, and MARTA’s revised cost allocation calculations for FY20 and FY21. The differences in cost allocation calculations between MARTA’s original calculations and MARTA’s revised calculations (which the M&J Team validated) are approximately \$10.3M for FY20 and \$6M for FY21. If MARTA and the City agree to apply MARTA’s revised cost allocation calculations in place of MARTA’s original cost allocation calculations for FY20 and FY21, the City should ensure that MARTA’s revised cost allocation calculations were/are applied for FY20 and FY21 in both actual movement of funds and Program financial reporting.

Recommendation 7D: The City should hold discussions with MARTA on the significant differences between MARTA’s original cost allocation calculations for FY17 through FY19 and the cost allocations produced by applying MARTA’s current cost allocation methodology to MARTA’s service data from FY17 through FY19, which are \$14.4 million for FY17 (or \$13.5 million for FY17 if the “Fast Track” service included in the Markup provided to M&J in late July 2024 is incorporated), \$25.7 million for FY18, and \$4.0 million for FY19. If, as a result of these discussions, MARTA agrees to revise the cost allocations applied for FY17, FY18, and FY19, the City should ensure that MARTA’s revised cost allocation calculations are applied for FY17 through FY19 in both actual movement of funds and Program financial reporting.

Observation 8: The City’s limited personnel dedicated to the More MARTA Atlanta program, including no personnel dedicated solely to the More MARTA Atlanta program, restricts the City from providing all necessary resources to Program capital projects and limits the City’s ability to be fully involved in the capital project delivery process.

Recommendation 8: The City should consider allocating one or more positions to serve as the City of Atlanta PMO Liaison, as permitted by the IGA between the City and MARTA. The City should regularly invoice MARTA for this position's – or these positions' – salary and benefits, as further permitted by the IGA. The position(s) should be predominately, if not exclusively, dedicated to the More MARTA Atlanta program in order to best direct resources and make connections necessary for program delivery.

Observation 9: While the Program is, intentionally or otherwise, setting precedence and developing procedures as part of current capital projects, documentation of recent and historic decisions and procedures (including calculations) has not been consistently maintained, especially in a manner that allows for succession and transition planning.

Recommendation 9: The City and MARTA should consider establishing record retention policies for the Program, which may include project documents, program decisions, policies, meeting minutes, etc. Records should be readily available to and easily searchable by both government entities, even after initial drafters/owners of the records leave the Program and/or respective government entity.

Observation 10: Based on interviews with relevant MARTA personnel and documentation received from MARTA, the Georgia Department of Revenue's ("DOR") monthly distributions do not provide MARTA with sufficient information to distinguish the revenues collected in the City of Atlanta through the More MARTA Atlanta ½¢ sales and use tax from revenues collected in all of MARTA's jurisdictions through the standard 1¢ MARTA sales and use tax. As a result of the reported lack of information provided with DOR's distributions, MARTA designates a set percentage (13.56% from FY17 through FY22, 14% from FY23 onwards) of all revenues received from DOR as More MARTA Atlanta ½¢ revenues.

Recommendation 10: MARTA should work with DOR to help ensure that the Authority receives sufficient information to identify More MARTA Atlanta ½¢ revenues when DOR provides sales tax distribution. The City should work with MARTA to verify that the Authority allocates and designates revenues to the More MARTA Atlanta program in accordance with identifying information provided by DOR.

Appendix A: Engagement Letter Questions

The Engagement Letter between the City and M&J included a series of questions that the Audit sought to answer. While the answers are supported in the report body, the M&J Team has provided answers directly to the questions in the following appendix.

Transparency and Reporting

Does MARTA maintain comprehensive internal and/or external financial reports or budget documents for the More MARTA Atlanta program from 2017 to the present?

MARTA maintains comprehensive financial reports and budget documents for the capital portion of the More MARTA Atlanta program. The More MARTA Atlanta capital reports are exported from the Authority's financial system and summarized for ease of legibility and inclusion in the quarterly reports to the Atlanta City Council. While capital expenditures were not explicitly tied to the Program prior to the execution of the Regional Transit Contract and Assistance Agreement ("RTCAA") 15th amendment, MARTA leadership has retroactively applied relevant capital expenditures to specific projects or Program governance. MARTA's financial records related to More MARTA Atlanta Operational Programs expenditures primarily consist of the Excel workbooks that MARTA uses to perform the annual "True-Up" calculations.

Has MARTA complied with state and local financial reporting requirements, as well as Program requirements outlined in intergovernmental agreements with the City of Atlanta?

MARTA has consistently met federal and state reporting requirements, as well as the requirements included in the 2020 intergovernmental agreement ("IGA") with the City. The financial reporting requirements in the IGA are sparse, and if the City seeks additional detail, should consider proposing an update to the IGA with MARTA that provides more specificity as to what financial reporting is requested.

What documentation exists that details agreement on More MARTA Atlanta expenditures share between capital projects and operating expenditures (i.e., enhanced bus service)? Are expenditures consistent with agreements and documentation provided to the City of Atlanta?

There is not any explicit documentation of agreement on an allocation between operating and capital. Notes from Joint Prioritization Leadership Group/Program Governance Committee meetings, as well as information learned during M&J Team interviews with MARTA personnel, indicate that the initial budgeted split between capital and operations was 50-50, though actual amounts varied from the initial budget. Meeting minutes don't show concerns or objections raised by City staff.

In the first few years of the program (approximately FY17-FY20), the actual expenditures were entirely, or almost entirely, operations, though these expenditures did not account for the entire budget/revenue generation in any given year. Program funds could not be expended on capital projects until the execution of the 15th amendment to the RTCAA in 2020, so all expenditures up to that point were operating, or could be tied to operating expenses (e.g., the Atlanta Streetcar). The funds not expended on operating costs prior to the amendment's execution were held in reserve for future capital expenditures.

This Audit showed that financial reports delivered to the City did not consistently reflect the most up-to-date version of MARTA's actual Operations cost allocations.

Have More MARTA Atlanta funds been comingled with other revenue sources?

MARTA receives the funds from the Georgia Department of Revenue comingled with other sales and use tax sources, and allocates the money to More MARTA Atlanta based on the 14% (13.56% prior to FY23) of sales and use tax collection that is estimated to have been generated by the ½-cent levy.

How is oversight of the More MARTA Atlanta funds provided?

After the sales and use tax revenues are distributed by the Georgia Department of Revenue and allocated, oversight occurs under the leadership of the Chief Financial Officer, Sr. Director of Budget and Grants, and Chief Capital Officer. Detailed information is available in Chapters 6. Cost Allocation Current State and 8. Program Management.

What is MARTA's internal process for managing More MARTA Atlanta funds?

Operations funds are tracked through a series of spreadsheets and tracking documents managed by Financial personnel and based on calculations of scheduled and actual revenue hours and miles. Capital programs funds are delineated by specific project or by overall Program management within Oracle, the Authority's financial system. Detailed information is available in Chapters 6. Cost Allocation Current State and 8. Program Management.

What is MARTA's communication to the City as well as to the public as it relates to the funding?

MARTA's quarterly reports to the Atlanta City Council and Mayor's Office include program expenditures by type of spending and project allocation. Similar reports are included in public briefings when leadership hosts public engagement sessions. The 2020 IGA between MARTA and the City requires MARTA to provide quarterly financial briefings to the Office of the Mayor but provides little instruction regarding the types of financial information that must be included in the quarterly financial reports. If the City would like to receive more detailed financial reports from MARTA or would like MARTA to provide more Program financial information to the public, the City should consider proposing an update to the IGA with MARTA that provides additional specificity as to what financial reporting is requested.

Bus Operations and Expenditures

How was “enhanced bus service” defined? Do expenditures align with enhanced levels of service provided? Has enhanced bus service (i.e., an increase over pre-More MARTA Atlanta levels of service) been provided since 2017? Are there periods of time when bus levels of service dropped below pre-More MARTA Atlanta levels of service, and More MARTA Atlanta funding was nonetheless expended on operations? If so, what were the financial impacts to the program?

MARTA defines “Enhanced bus service” as bus service on the 60 specified City of Atlanta Routes (see Table 3 and Table 4) that exceeds the amount of service scheduled in the December 2016 Markup. MARTA measures the level of bus service enhancement provided using two metrics: Vehicle Revenue Miles (“VRM”) and Vehicle Revenue Hours (“VRH”).

The methodologies used to calculate Operational Programs expenditures base expenditures on scheduled and actual service levels on City of Atlanta Routes. For FY22, the M&J Team can confirm that expenditures align with the scheduled and actual service levels provided, using MARTA’s methodology. For FY20 and FY21, the M&J Team’s application of MARTA’s cost allocation methodology does not agree with the Operational Programs expenditures reported in MARTA’s financial reports. Documentation does not exist regarding the methodology or methodologies that MARTA used to calculate Operational Programs expenditures from FY17 through FY19, so MARTA cannot validate whether MARTA applied the methodologies accurately or how the methodology or methodologies align with levels of enhancement provided.

While there have been individual markup periods, all after the COVID-19 pandemic, when scheduled service levels have fallen below pre-More MARTA Atlanta levels of service, there have not been any full fiscal years during which total service on City of Atlanta Routes fell below pre-More MARTA Atlanta level of service.

Were any bus operations previously funded by the 1% City of Atlanta sales tax subsequently charged to the More MARTA Atlanta program following the roll-out of “enhanced bus service?” What is the amount of More MARTA Atlanta spending that went to net new service compared to any funding that went to pre-existing service levels? Net new service would be any service level increases above the August 2016 mark-up.

The methodology that MARTA uses to allocate costs to the Operational Programs supported by the More MARTA Atlanta program is based on the level of enhancements scheduled on City of Atlanta Routes and systemwide bus service totals. MARTA’s current cost allocation methodology is designed to apply 100% of More MARTA Atlanta spending on net new service and not to support any preexisting service levels, although data limitations prevent MARTA from directly measuring service provided on designated City of Atlanta Routes.

For FY22, the M&J Team can confirm that expenditures align with the scheduled and actual service levels provided, using MARTA’s current methodology. For FY20 and FY21, the M&J Team’s application of MARTA’s cost allocation methodology does not agree with the Operational Programs expenditures reported in MARTA’s financial reports. Documentation does not exist regarding the methodology or methodologies that MARTA used to calculate Operational Programs expenditures from FY17 through FY19, so MARTA cannot validate whether MARTA applied the methodologies accurately or how the methodology or methodologies align with levels of enhancement provided.

MARTA has designated the December 2016 Markup as the baseline that is used when calculating More MARTA Atlanta enhancement levels, not the August 2016 Markup, which was indicated in the Engagement Letter. For consistency of calculations and data reporting between the M&J Team and MARTA, the M&J Team performed its analyses using the December 2016 Markup as the baseline instead of the August 2016 markup.

How was federal COVID-relief spending or funding from other sources applied to the More MARTA Atlanta program for enhanced bus service?

Based on information provided by MARTA, the M&J Team did not identify any Federal COVID-relief spending applied to the More MARTA Atlanta program for enhanced bus service. MARTA used funds from a United States Department of Transportation Congestion Mitigation & Air Quality (“CMAQ”) grant to fund bus service enhancements provided through the More MARTA Atlanta program, totaling \$8.4 million in each of FY19 and FY20.

Have More MARTA Atlanta expenditures adhered to budgeted amounts? How have any annual MARTA budget surpluses/deficits impacted the More MARTA Atlanta program? What has happened during years when More MARTA Atlanta program expenditures on operations exceeded budgeted amounts?

More MARTA Atlanta expenditures on enhanced bus service have not consistently adhered to budgeted amounts. Expenditures on More MARTA Atlanta enhanced bus service exceeded budgeted amounts in FY17, FY18, FY19, and FY20. Expenditures on More MARTA Atlanta enhanced bus service were significantly lower than budgeted amounts in FY21 and FY22.

Surpluses and deficits in the overall MARTA budget have not had an impact on the More MARTA Atlanta program.

In years when the More MARTA Atlanta program’s expenditures on operations exceeded budgeted amounts, MARTA transferred funds allocated for More MARTA Atlanta capital programs from the City of Atlanta Reserve account to MARTA’s Unified Reserve account to cover the difference. In years when the More MARTA Atlanta program’s expenditures on operations were lower than budgeted amounts, MARTA transferred leftover funds from MARTA’s Unified Reserve account to the City of Atlanta Reserve account for use on More MARTA Atlanta capital programs.

Capital Spending

How are More MARTA Atlanta planning projects that include elements outside [City of Atlanta] jurisdiction (Clifton Corridor, Cleveland Arterial Rapid Transit) being funded? Have other jurisdictions contributed to a share of project costs?

MARTA is coordinating with relevant jurisdictions on multi-jurisdictional/cross-jurisdictional projects, such as Clifton Corridor and Cleveland Arterial Rapid Transit. Just as the Atlanta government is involved in approving the designs of projects within City limits, other jurisdictions provide feedback and approval on any segments of projects that are within their boundaries.

While the non-Atlanta segments of projects are not directly funded by jurisdictional projects and local funds similar to More MARTA Atlanta, funds for the non-Atlanta segments are budgeted from the general Unified Reserve (or 1-penny sales and use tax collected in all jurisdictions) or other state or federal funding sources. Within the Authority's financial system, project funds are clearly delineated between those expended on segments within City limits using More MARTA Atlanta program funds and outside the City using the Unified Reserve or grant funds.

What documentation exists that details agreement on which source of funds (1-penny sales tax or More MARTA Atlanta ½-penny) should be used for Streetcar operating and maintenance expenditures.

No documentation available explicitly detailed an agreement on the source of funds for Streetcar operating and maintenance expenditures. However, two agreements between MARTA and the City indicate an understanding that MARTA would use More MARTA Atlanta funds to pay for Atlanta Streetcar operations. The RTCAA 15th amendment, which was agreed to by MARTA and the City, included a list of projects that could be supported by the 1/2-cent sales tax, including "operations of the existing Downtown Streetcar." Additionally, the September 2017 IGA between MARTA and the City transferring ownership of the Atlanta Streetcar to MARTA ("2017 Streetcar IGA"), as approved by Atlanta City Council Ordinance 17-O-1547 and signed by the Mayor of Atlanta and MARTA CEO/GM, implies agreement between the two parties that the More MARTA Atlanta funds (*i.e.*, the 1/2-penny sales tax) would be used for Atlanta Streetcar operating and maintenance expenditures. The 2017 Streetcar IGA indicates the More MARTA Atlanta 1/2-penny sales tax was introduced in order to expand and enhance MARTA's transit system within the City, and the transfer of ownership of the Atlanta Streetcar results in an expansion of the transit types offered by MARTA within the City as stated in the 2017 Streetcar IGA.

Is there any documentation showing More MARTA Atlanta capital reserve account credits/debits over time?

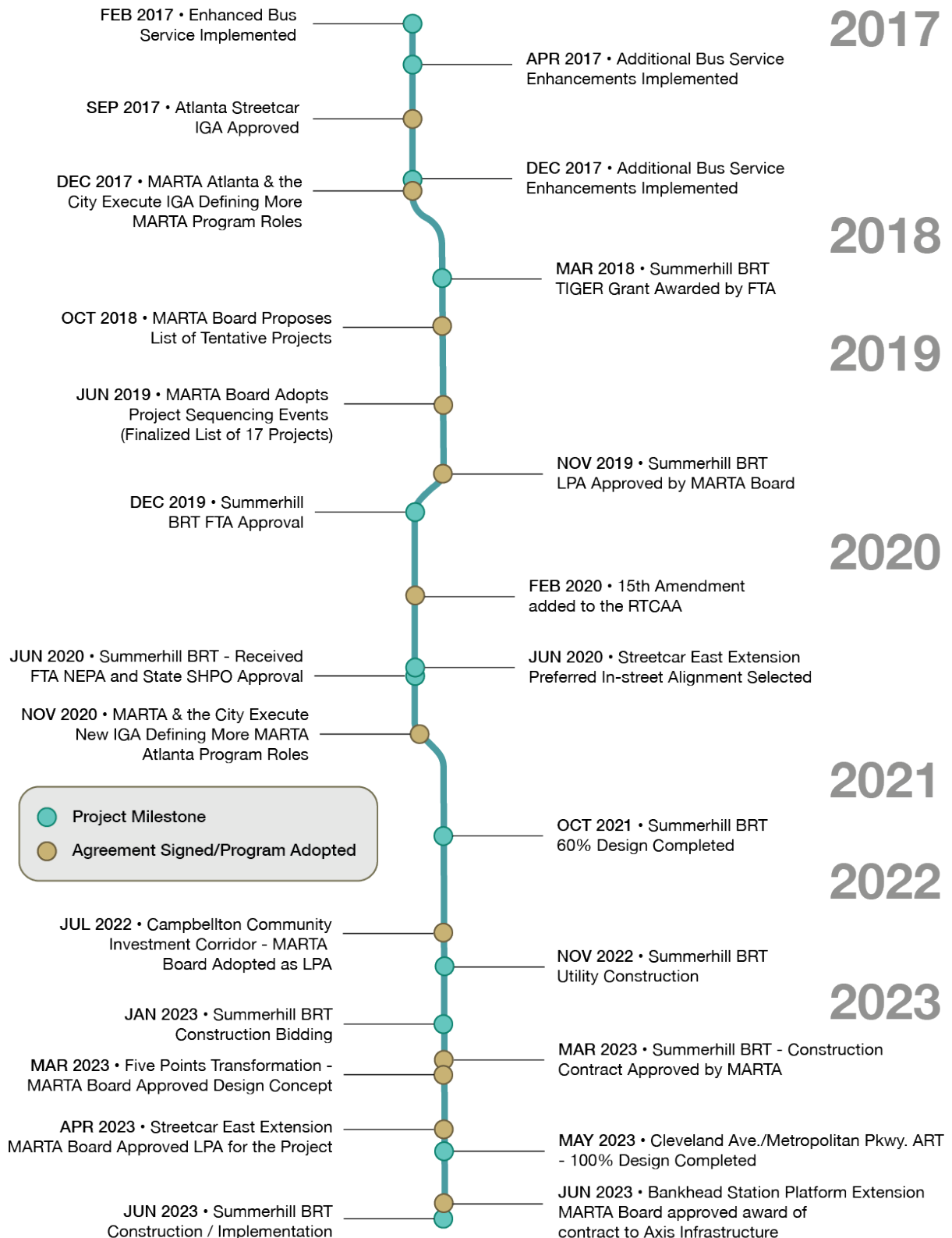
The M&J Team received reports that show the expenditures attributed to the More MARTA Atlanta program. MARTA additionally provided an Excel document listing the monthly transfers to and from the capital portfolio (reserve) for the Program.

Does MARTA have an existing financial plan to execute projects such as Clifton Corridor Bus Rapid Transit and Atlanta BeltLine rail projects?

As part of the planning process for each capital project, MARTA determines a project budget and timeline at the 30% design milestone, with City approval. Project budgets are able to be amended at further design milestones as needed. Because budgets are determined as part of individual projects' planning processes, there is not a comprehensive budget that allocates specific amounts of money to projects that haven't yet started or reached the 30% design milestone. However, MARTA does maintain a financial plan with a general idea of the expected sales and use tax generation over the lifetime of the Program and the amount of funding that will be tentatively available in any given fiscal year. MARTA and the City recognized in 2022 that the financial model showed it would be challenging for the Authority to fully execute all 17 projects simultaneously with available funds, which led, in part, to the proposed re-sequencing plan.

Appendix G: Capital Project Projections shows the projected expenditure amounts, as calculated in April 2023 using the Program's financial model, for each capital project that would be prioritized as Tier I under the proposed resequencing plan, as well as overall Program management.

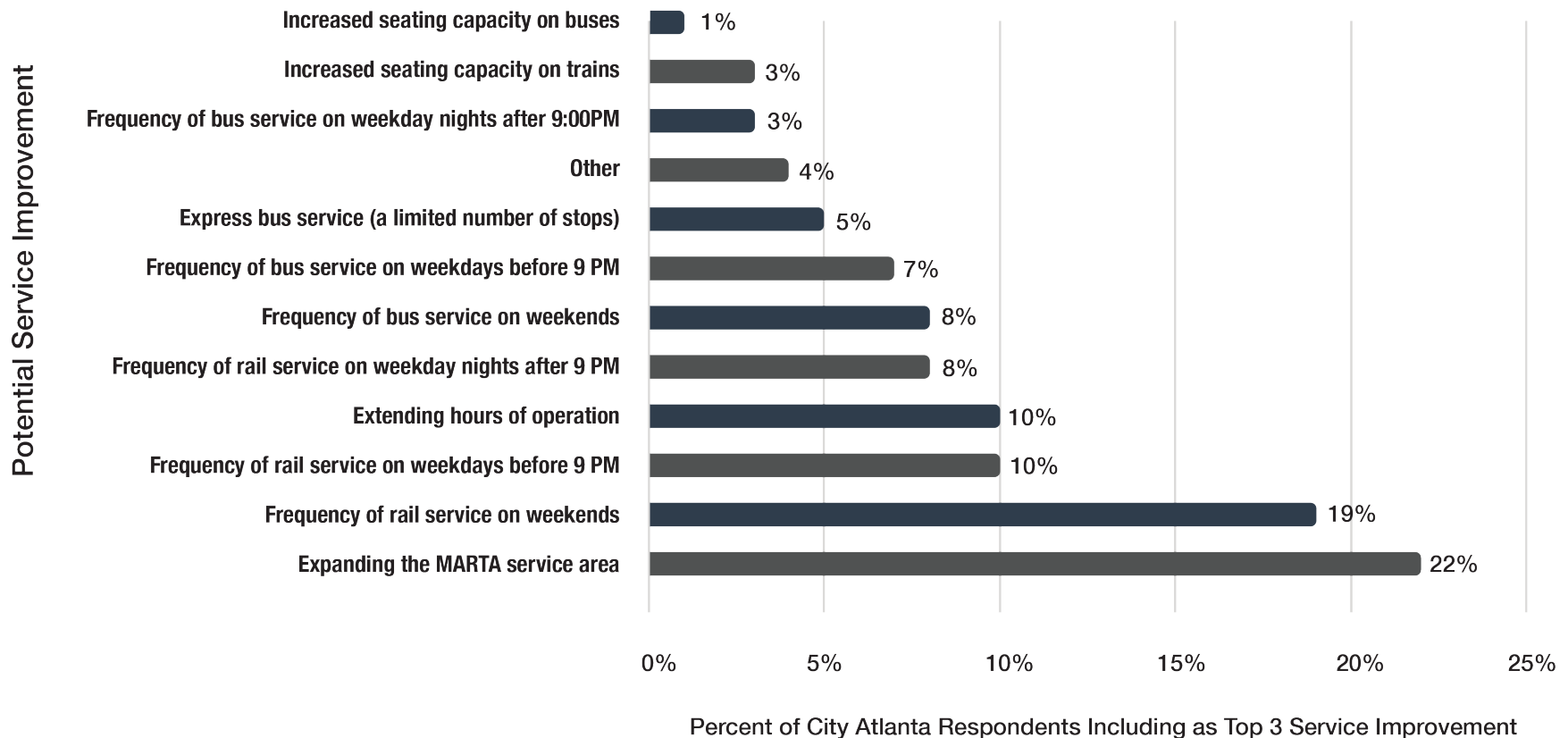
Appendix B: Program Timeline



Appendix C: Potential Service Improvement Rankings

The following figure provides a look at public feedback on which Potential Service Improvements should be prioritized as part of the More MARTA Atlanta program. The rankings were the result of a public engagement campaign that included nearly 40 events from May through September 2017 and generated over 13,000 interactions, 4,300 responses, and 930 comments. Survey respondents were given the opportunity to select their top three Potential Service Improvements. Figure 11 shows the percent of respondents who selected each Potential Service Improvement as one of their top three preferences.

Figure 11: Ranking of Potential Service Improvements (2017 Survey Results)



Appendix D: M&J Operational Programs Cost Calculations

This appendix contains additional detail regarding the M&J Team’s application of MARTA’s current More MARTA Atlanta Operational Programs cost allocation methodology to the entirety of the More MARTA Atlanta program. MARTA’s current Operational Programs cost allocation methodology is described in Chapter 6. Cost Allocation Current State of this report. This appendix is broken out into three sections, each of which details different steps in the More MARTA Atlanta Operational Programs cost allocation methodology, which are:

1. Enhancement Levels Calculation
2. Operating Costs Calculation
3. Sustaining Capital Costs Calculation

1. Enhancement Levels Calculation

Part I (Calculate bus service enhancement levels) of the More MARTA Atlanta Operational Programs cost allocation methodology, as described in Chapter 6. Cost Allocation Current State of this report, describes how to calculate the bus service enhancement levels that are used elsewhere in the More MARTA Atlanta Operational Programs cost allocation methodology. Table 20 and Table 21 detail the figures used to calculate the More MARTA Atlanta VRM% and More MARTA Atlanta VRH% figures, respectively.

Table 20: More MARTA Atlanta VRM% — M&J Calculation Details

		FY17	FY18	FY19	FY20	FY21	FY22	FY23 ²⁴
1	Weekly Baseline VRM ²⁵	189,368						
2	Annual Scheduled VRM ²⁶	2,421,367	11,518,462	12,461,688	12,231,382	10,158,046	9,926,128	Not Yet Available ²⁴
3	Weekly Scheduled VRM ²⁷	220,124 ²⁸	221,509	239,648	235,219	195,347	190,887	Not Yet Available ²⁴
4	Weekly Scheduled VRM Enhancement ²⁹	30,757	32,141	50,280	45,851	5,979	1,519	Not Yet Available ²⁴
5	Annual Scheduled VRM Enhancement ³⁰	338,322 ²⁸	1,671,337	2,614,563	2,384,257	310,921	79,003	Not Yet Available ²⁴
6	Total Actual VRM ³¹	26,238,748	27,327,203	28,121,795	28,303,085	26,005,027	23,919,052	Not Yet Available ²⁴
7	More MARTA Atlanta VRM%³²	1.29%	6.12%	9.30%	8.42%	1.20%	0.33%	Not Yet Available²⁴

²⁴ FTA has not yet finalized MARTA's FY23 NTD submission, so MARTA cannot yet perform any allocation calculations for FY23.

²⁵ Produced using the December 2016 markup as detailed in in Step 1 of Part I of the More MARTA Atlanta operational cost allocation methodology, described in Chapter 6. Cost Allocation Current State) of this report.

²⁶ Produced using the markups in use during each fiscal year as detailed in in Steps 2 and 3 of Part I of the More MARTA Atlanta operational cost allocation methodology, described in Chapter 6. Cost Allocation Current State) of this report.

²⁷ Row 2 divided by 52 (except for FY17, as noted in Footnote 28).

²⁸ The first Markup that included More MARTA Atlanta enhancements — the April 2017 Markup — was only in effect for 11 weeks of FY17. Accordingly, the Annual -> Weekly and Weekly -> Annual conversions for FY17 divide and multiply, respectively, by 11 instead of 52.

²⁹ Row 1 subtracted from Row 3.

³⁰ Row 4 multiplied by 52 (except for FY17, as noted in Footnote 28).

³¹ From NTD report [TS2.1 – Service Data and Operating Expenses Time Series by Mode](#).

³² Row 5 divided by Row 6.

Table 21: More MARTA Atlanta VRH% — M&J Calculation Details

		FY17	FY18	FY19	FY20	FY21	FY22	FY23 ³³
1	Weekly Baseline VRH ³⁴	17,736						
2	Annual Scheduled VRH ³⁵	24,638	1,054,007	1,142,952	1,123,101	934,182	909,458	Not Yet Available ³³
3	Weekly Scheduled VRH ³⁶	20,422 ³⁷	20,269	21,980	21,598	17,965	17,490	Not Yet Available ³³
4	Weekly Scheduled VRH Enhancement ³⁸	2,686	2,534	4,224	3,862	229	0 ³⁹	Not Yet Available ³³
5	Annual Scheduled VRH Enhancement ⁴⁰	29,546 ³⁷	131,753	220,698	200,847	11,928	0 ³⁹	Not Yet Available ³³
6	Total Actual VRH ⁴¹	2,113,732	2,218,225	2,276,566	2,332,662	2,102,476	1,885,800	Not Yet Available ³³
7	More MARTA Atlanta VRH%⁴²	1.40%	5.94%	9.69%	8.65%	0.57%	0.00%³⁹	Not Yet Available³³

³³ FTA has not yet finalized MARTA's FY23 NTD submission, so MARTA cannot yet perform any allocation calculations for FY23.

³⁴ Produced using the December 2016 markup as detailed in in Step 1 of Part I of the More MARTA Atlanta operational cost allocation methodology, described in Chapter 6. Cost Allocation Current State) of this report.

³⁵ Produced using the markups in use during each fiscal year as detailed in in Steps 2 and 3 of Part I of the More MARTA Atlanta operational cost allocation methodology, described in Chapter 6. Cost Allocation Current State) of this report.

³⁶ Row 2 divided by 52 (except for FY17, as noted in Footnote 37).

³⁷ The first Markup that included More MARTA Atlanta enhancements — the April 2017 Markup — was only in effect for 11 weeks of FY17. Accordingly, the Annual -> Weekly and Weekly -> Annual conversions for FY17 divide and multiply, respectively, by 11 instead of 52.

³⁸ Row 1 subtracted from Row 3.

³⁹ Enhancement levels cannot be less than 0

⁴⁰ Row 4 multiplied by 52 (except for FY17, as noted in Footnote 37).

⁴¹ From NTD report [TS2.1 – Service Data and Operating Expenses Time Series by Mode](#).

⁴² Row 5 divided by Row 6.

2. Operating Costs Calculation

The first sub-Part (Operating Costs) of Part II (Calculate Operational Programs costs) of the More MARTA Atlanta Operational Programs cost allocation methodology, as described in Chapter 6. Cost Allocation Current State of this report, describes how to use the calculated bus service enhancement levels to determine the costs attributed to the More MARTA Atlanta program's bus service enhancements, including both bus service costs and mobility service costs. Table 22 details the figures used to calculate the More MARTA Atlanta bus operating costs and Table 23 details the figures used to calculate the More MARTA Atlanta mobility operating costs.

Table 22: More MARTA Atlanta Bus Operating Costs — M&J Calculation Details

		FY17	FY18	FY19	FY20	FY21	FY22	FY23 ⁴³
1	More MARTA Atlanta VRH% ⁴⁴	1.40%	5.94%	9.69%	8.65%	0.57%	0.00%	Not Yet Available ⁴³
2	Systemwide Bus Vehicle Operations Costs ⁴⁵	\$119,709,737	\$130,265,254	\$140,522,315	\$140,526,266	\$138,740,759	\$134,865,924	Not Yet Available ⁴³
3	Systemwide Bus General Administration Costs ⁴⁵	\$35,226,572	\$43,108,928	\$46,237,620	\$47,847,763	\$53,216,285	\$50,846,531	Not Yet Available ⁴³
4	More MARTA Atlanta Bus Vehicle Operations Share ⁴⁶	\$1,673,291	\$7,737,216	\$13,622,715	\$12,151,678	\$787,147	\$0	Not Yet Available ⁴³
5	More MARTA Atlanta Bus General Administration Share ⁴⁷	\$492,394	\$2,560,491	\$4,482,434	\$4,137,523	\$301,923	\$0	Not Yet Available ⁴³
6	VRH-based Subtotal ⁴⁸	\$2,165,685	\$10,297,707	\$18,105,149	\$16,289,200	\$1,089,070	\$0	Not Yet Available ⁴³
7	More MARTA Atlanta VRM% ⁴⁹	1.29%	6.12%	9.30%	8.42%	1.20%	0.33%	Not Yet Available ⁴³
8	Systemwide Bus Vehicle Maintenance Costs ⁴⁵	\$41,169,642	\$44,294,650	\$41,193,390	\$42,948,761	\$47,736,582	\$49,354,893	Not Yet Available ⁴³
9	Systemwide Bus Facility Maintenance Costs ⁴⁵	\$12,618,641	\$13,258,159	\$11,045,733	\$9,568,387	\$11,137,429	\$10,948,339	Not Yet Available ⁴³
10	More MARTA Atlanta Bus Vehicle Maintenance Share ⁵⁰	\$530,840	\$2,709,069	\$3,829,866	\$3,618,012	\$570,748	\$163,016	Not Yet Available ⁴³
11	More MARTA Atlanta Bus Facility Maintenance Share ⁵¹	\$162,704	\$810,871	\$1,026,953	\$806,043	\$133,161	\$36,162	Not Yet Available ⁴³
12	VRM-based Subtotal ⁵²	\$693,545	\$3,519,940	\$4,856,819	\$4,424,055	\$703,910	\$199,177	Not Yet Available ⁴³
13	Total More MARTA Atlanta Bus Operating Costs⁵³	\$2,859,229	\$13,817,647	\$22,961,968	\$20,713,255	\$1,792,980	\$199,177	Not Yet Available⁴³

⁴³ FTA has not yet finalized MARTA's FY23 NTD submission, so MARTA cannot yet perform any allocation calculations for FY23.

⁴⁴ From Table 21 (Row 7).

⁴⁵ From NTD report [TS2.1 – Service Data and Operating Expenses Time Series by Mode](#).

⁴⁶ Product of Row 2 and Row 1.

⁴⁷ Product of Row 3 and Row 1.

⁴⁸ Sum of Row 4 and Row 5

⁴⁹ From Table 20 (Row 7).

⁵⁰ Product of Row 8 and Row 7.

⁵¹ Product of Row 9 and Row 7.

⁵² Sum of Row 10 and Row 11.

⁵³ Sum of Row 6 and Row 12

Table 23: More MARTA Atlanta Mobility Operating Costs — M&J Calculation Details

		FY17	FY18	FY19	FY20	FY21	FY22	FY23 ⁵⁴
1	More MARTA Atlanta VRH% ⁵⁵	1.40%	5.94%	9.69%	8.65%	0.57%	0.00%	Not Yet Available ⁵⁴
2	Systemwide Mobility Vehicle Operations Costs ⁵⁶	\$18,718,241	\$17,533,611	\$21,125,067	\$22,204,109	\$20,993,007	\$23,041,033	Not Yet Available ⁵⁴
3	Systemwide Mobility General Administration Costs ⁵⁶	\$8,857,302	\$8,758,762	\$9,261,536	\$10,281,671	\$9,655,972	\$13,762,123	Not Yet Available ⁵⁴
4	More MARTA Atlanta Mobility Vehicle Operations Share ⁵⁷	\$261,642	\$1,041,424	\$2,047,936	\$1,920,048	\$119,104	\$0	Not Yet Available ⁵⁴
5	More MARTA Atlanta Mobility General Administration Share ⁵⁸	\$123,807	\$520,234	\$897,845	\$889,083	\$54,783	\$0	Not Yet Available ⁵⁴
6	VRH-based Subtotal ⁵⁹	\$385,448	\$1,561,658	\$2,945,782	\$2,809,131	\$173,887	\$0	Not Yet Available ⁵⁴
7	More MARTA Atlanta VRM% ⁶⁰	1.29%	6.12%	9.30%	8.42%	1.20%	0.33%	Not Yet Available ⁵⁴
8	Systemwide Mobility Vehicle Maintenance Costs ⁵⁶	\$6,242,182	\$5,908,520	\$7,331,039	\$6,625,425	\$5,989,011	\$7,615,530	Not Yet Available ⁵⁴
9	Systemwide Mobility Facility Maintenance Costs ⁵⁶	\$423,387	\$406,470	\$513,591	\$712,176	\$971,394	\$1,779,018	Not Yet Available ⁵⁴
10	More MARTA Atlanta Mobility Vehicle Maintenance Share ⁶¹	\$80,487	\$361,366	\$681,587	\$558,127	\$71,606	\$25,154	Not Yet Available ⁵⁴
11	More MARTA Atlanta Mobility Facility Maintenance Share ⁶²	\$5,459	\$24,860	\$47,750	\$59,994	\$11,614	\$5,876	Not Yet Available ⁵⁴
12	VRM-based Subtotal ⁶³	\$85,946	\$386,226	\$729,337	\$618,121	\$83,220	\$31,030	Not Yet Available ⁵⁴
13	Total More MARTA Atlanta Mobility Operating Costs⁶⁴	\$471,394	\$1,947,884	\$3,675,119	\$3,427,252	\$257,107	\$31,030	Not Yet Available⁵⁴

⁵⁴ FTA has not yet finalized MARTA's FY23 NTD submission, so MARTA cannot yet perform any allocation calculations for FY23.

⁵⁵ From Table 21 (Row 7).

⁵⁶ From NTD report [TS2.1 – Service Data and Operating Expenses Time Series by Mode](#).

⁵⁷ Product of Row 2 and Row 1.

⁵⁸ Product of Row 3 and Row 1.

⁵⁹ Sum of Row 4 and Row 5.

⁶⁰ From Table 20 (Row 7).

⁶¹ Product of Row 8 and Row 7.

⁶² Product of Row 9 and Row 7.

⁶³ Sum of Row 10 and Row 11.

⁶⁴ Sum of Row 6 and Row 12.

3. Sustaining Capital Costs Calculation

The second sub-part (Sustaining Capital Costs) of Part II (Calculate Operational Programs costs) of the More MARTA Atlanta Operational Programs cost allocation methodology, as described in Chapter 6. Cost Allocation Current State of this report, describes how to use the systemwide operating/capital cost split and the calculated More MARTA Atlanta operating costs to determine the sustaining capital costs charged to the More MARTA Atlanta program for its bus service enhancements each year. Table 24 details how the M&J Team calculated MARTA's annual systemwide operating/capital cost split. Table 25 details the figures used to calculate the sustaining capital costs charged to the More MARTA Atlanta program.

Table 24: MARTA Systemwide Operating/Capital Cost Split — M&J Calculation Details

		FY17	FY18	FY19	FY20	FY21	FY22	FY23 ⁶⁵
1	Systemwide Bus Operating Costs ⁶⁶	\$208,724,592	\$230,926,991	\$238,999,058	\$240,891,177	\$250,831,055	\$246,015,687	Not Yet Available ⁶⁵
2	Systemwide Mobility Operating Costs ⁶⁶	\$34,241,112	\$32,607,363	\$38,231,233	\$39,823,381	\$37,609,384	\$46,197,704	Not Yet Available ⁶⁵
3	Systemwide Streetcar Operating Costs ⁶⁶	\$0	\$0	\$5,164,819	\$5,443,070	\$4,700,613	\$4,966,565	Not Yet Available ⁶⁵
4	Systemwide Rail Operating Costs ⁶⁷	\$135,977,588	\$146,001,487	\$147,641,245	\$147,984,505	\$148,387,405	\$153,665,620	Not Yet Available ⁶⁵
5	Total Systemwide Operating Costs ⁶⁸	\$378,943,292	\$409,535,841	\$430,036,355	\$434,142,133	\$441,528,457	\$450,845,576	Not Yet Available ⁶⁵
6	Systemwide Bus Capital Costs ⁶⁹	\$26,880,512	\$74,015,376	\$95,445,073	\$28,559,853	\$36,299,621	\$59,359,455	Not Yet Available ⁶⁵
7	Systemwide Mobility Capital Costs ⁶⁹	\$1,162,709	\$3,478,269	\$15,360,124	\$9,114,289	\$0	\$0	Not Yet Available ⁶⁵
8	Systemwide Streetcar Capital Costs ⁶⁹	\$0	\$0	\$193,438	\$140,257	\$277,100	\$152,716	Not Yet Available ⁶⁵
9	Systemwide Rail Capital Costs ⁷⁰	\$81,220,768	\$119,522,397	\$134,546,173	\$170,271,624	\$139,216,268	\$144,277,334	Not Yet Available ⁶⁵
10	Total Systemwide Capital Costs ⁷¹	\$109,263,989	\$197,016,042	\$245,544,808	\$208,086,023	\$175,792,989	\$203,789,505	Not Yet Available ⁶⁵
11	Total Systemwide Costs ⁷²	\$488,207,281	\$606,551,883	\$675,581,163	\$642,228,156	\$617,321,446	\$654,635,081	Not Yet Available ⁶⁵
12	Systemwide Operating % ⁷³	77.62%	67.52%	63.65%	67.60%	71.52%	68.87%	Not Yet Available ⁶⁵
13	Systemwide Capital % ⁷⁴	22.38%	32.48%	36.35%	32.40%	28.48%	31.13%	Not Yet Available ⁶⁵

⁶⁵ FTA has not yet finalized MARTA's FY23 NTD submission, so MARTA cannot yet perform any allocation calculations for FY23.

⁶⁶ From NTD report [TS2.1 – Service Data and Operating Expenses Time Series by Mode](#).

⁶⁷ 71.6% of the value given in NTD report [TS2.1 – Service Data and Operating Expenses Time Series by Mode](#). MARTA makes this adjustment to adjust for the level of connectivity between the CoA Routes and MARTA's heavy rail network.

⁶⁸ Sum of Rows 1, 2, 3, and 4.

⁶⁹ From NTD report [TS3.1 – Capital Expenditures Time Series](#).

⁷⁰ 71.6% of the value given in NTD report [TS3.1 – Capital Expenditures Time Series](#). MARTA makes this adjustment to adjust for the level of connectivity between the CoA Routes and MARTA's heavy rail network.

⁷¹ Sum of Rows 6, 7, 8, and 9.

⁷² Sum of Rows 5 and 10.

⁷³ Row 5 divided by Row 11.

⁷⁴ Row 10 divided by Row 11.

Table 25: More MARTA Atlanta Sustaining Capital Costs — M&J Calculation Details

		FY17	FY18	FY19	FY20	FY21	FY22	FY23 ⁷⁵
1	Systemwide Operating % ⁷⁶	77.62%	67.52%	63.65%	67.60%	71.52%	68.87%	Not Yet Available ⁷⁵
2	Systemwide Capital % ⁷⁷	22.38%	32.48%	36.35%	32.40%	28.48%	31.13%	Not Yet Available ⁷⁵
3	More MARTA Atlanta Bus Operating Costs ⁷⁸	\$2,859,229	\$13,817,647	\$22,961,968	\$20,713,255	\$1,792,980	\$199,177	Not Yet Available ⁷⁵
4	More MARTA Atlanta Mobility Operating Costs ⁷⁹	\$471,394	\$1,947,884	\$3,675,119	\$3,427,252	\$257,107	\$31,030	Not Yet Available ⁷⁵
5	More MARTA Atlanta Streetcar Operating Costs ⁸⁰	\$0	\$0	\$5,164,819	\$5,443,070	\$4,700,613	\$4,966,565	Not Yet Available ⁷⁵
6	Total More MARTA Atlanta Operating Costs ⁸¹	\$3,330,624	\$15,765,532	\$31,801,907	\$29,583,578	\$6,750,701	\$5,196,773	Not Yet Available ⁷⁵
7	More MARTA Atlanta Sustaining Capital Charge ⁸²	\$960,348	\$7,584,349	\$18,158,449	\$14,179,525	\$2,687,768	\$2,349,026	Not Yet Available ⁷⁵

⁷⁵ FTA has not yet finalized MARTA's FY23 NTD submission, so MARTA cannot yet perform any allocation calculations for FY23.

⁷⁶ From Table 24 (Row 12).

⁷⁷ From Table 24 (Row 13).

⁷⁸ From Table 22 (Row 13).

⁷⁹ From Table 23 (Row 13).

⁸⁰ From NTD report [TS2.1 – Service Data and Operating Expenses Time Series by Mode](#). Prior to FY24, Streetcar operating costs were treated as operating costs for the purpose of calculating the More MARTA Atlanta sustaining capital charge but are paid for out of the More MARTA Atlanta program's capital programs budget.

⁸¹ Sum of Rows 3, 4, and 5.

⁸² Row 6 divided by Row 1, then multiplied by Row 2.

Appendix E: More MARTA Atlanta Capital Projects

In 2018, MARTA and the City of Atlanta designated 16 capital projects and one operational project as priority projects to be delivered through the More MARTA Atlanta program. MARTA and the City of Atlanta re-sequenced the More MARTA Atlanta program's projects in 2023, during which they rearranged the 17 projects from 2018 into 19 projects. Of the 19 projects in MARTA's 2023 resequencing, nine (including eight capital programs and one operational program) were designated as Tier I projects and 10 were designated as Tier II projects. Appendix E contains a brief overview of the 18 Tier I and Tier II capital projects in MARTA's 2023 resequencing plan. The one operational project in the More MARTA Atlanta program — bus service enhancement — is discussed in detail in Chapter 5. Program Activity to Date of this report.

Summerhill BRT	
Tier	Tier I
Service Mode	BRT
Description	Intended to “Connect the Core,” MARTA Rapid Summerhill (the forthcoming BRT route) will provide a roundtrip route to connect Downtown Atlanta to the Capitol Gateway, Summerhill, and Peoplestown communities, with stops on the Atlanta BeltLine and connections to the Five Points, Georgia State, and Garnett rail stations.
Funding Source(s)	More MARTA Atlanta, TIGER (FTA), City of Atlanta
MARTA Project Page	Link
Status (as of 8/1/2024)	Under Construction – Revenue service is expected to begin in Summer 2025.

Cleveland Avenue and Metropolitan Parkway ART	
Tier	Tier I
Service Mode	ART
Description	The Cleveland Avenue and Metropolitan Parkway ART lines will provide fast, frequent, and reliable service with enhanced station amenities along the Cleveland Avenue and Metropolitan Parkway corridors. Key destinations served by the Cleveland Avenue and Metropolitan Parkway ART routes include Atlanta Technical College, Atlanta Metropolitan State College, Citi Center Shopping Center, and the Atlanta BeltLine.
Funding Source(s)	More MARTA Atlanta
MARTA Project Page	Link
Status (as of 8/1/2024)	Design – MARTA attempted to procure construction services for the Cleveland Avenue and Metropolitan Parkway ART project but did not receive any competitive bids. MARTA is revising the project design to encourage more competitive bids in a future procurement effort.

Bankhead Heavy Rail Station Platform Extension	
Tier	Tier I
Service Mode	Facility - HRT
Description	The Bankhead Heavy Rail Station Platform Extension will renovate the existing Bankhead Station and extend the station's platform to allow the platform to match the capacity of MARTA's other HRT stations and accommodate full-length (eight car) trains, instead of the two car trains that the platform can currently serve. The station renovation will include a public pedestrian plaza with enhanced entrances and exits, a new canopy, a new elevator and escalator, and the ability to easily integrate with future transit-oriented development in the area.
Funding Source(s)	More MARTA Atlanta, State of Georgia
MARTA Project Page	Link
Status (as of 8/1/2024)	Design

Atlanta Streetcar East Extension	
Tier	Tier I
Service Mode	LRT
Description	The Atlanta Streetcar East Extension project will extend the Atlanta Streetcar's existing route eastward from its current terminus at Jackson Street to the Atlanta BeltLine, where it would turn north and run alongside the multiuse trail to Ponce City Market. The project will provide last mile connectivity to residents and businesses along the project's route and will create high-capacity transit links connecting Downtown Atlanta and the MARTA HRT network with the Atlanta BeltLine Eastside Trail and Ponce City Market. The project may also include upgrades to improve service on the existing Atlanta Streetcar route, such as upgrading traffic control equipment to allow for signal priority.
Funding Source(s)	More MARTA Atlanta
MARTA Project Page	Link
Status (as of 8/1/2024)	Design – in 2023, MARTA hired HDR to perform final design work on the Atlanta Streetcar East Extension project.

Five Points Transformation	
Tier	Tier I
Service Mode	Facility – HRT and Local Bus
Description	The Five Points Transformation project will replace the Five Points Station’s aging concrete canopy, provide improved wayfinding, reorganize bus operations, improve accessibility, and develop inviting public spaces in the Five Points Station area. The Five Points Transformation project is taking place alongside the Five Points Rehabilitation project, which is not part of the More MARTA Atlanta program, which is fully renovating the Five Points Station’s platform levels.
Funding Source(s)	More MARTA Atlanta, RAISE (FTA)
MARTA Project Page	Link
Status (as of 8/1/2024)	Design/On hold – MARTA planned to start construction in July 2024 but placed the project on hold in response to questions about station access during the construction period.

Campbellton Community Investment Corridor	
Tier	Tier I
Service Mode	BRT
Description	MARTA Rapid Campbellton (as MARTA is branding the BRT line that is the core part of this project) will be a center-running BRT line serving the Campbellton Corridor, running from Greenbriar Mall to the Oakland City MARTA Station. The Campbellton Corridor is currently home to one of MARTA’s busiest bus routes (83 – Campbellton Road) and the new service mode will enhance the corridor’s capacity to serve its high volume of riders. The Campbellton Community Investment Corridor project will also encourage transit-oriented development and provide transit-supportive infrastructure along the Corridor, including sidewalks, bike lanes, and streetscape improvements. Since the 2023 resequencing, MARTA has incorporated the Greenbriar Transit Center project (described in the following infobox) into the Campbellton Community Investment Corridor project.
Funding Source(s)	More MARTA Atlanta, Small Starts CIG (FTA)
MARTA Project Page	Link 1 , Link 2
Status (as of 8/1/2024)	Design

Greenbriar Transit Center	
Tier	Tier I
Service Mode	Facility – BRT, Local Bus, and Community Circulator
Description	The Greenbriar Transit Center will serve as a transit hub for Southwest Atlanta, facilitating connections between MARTA Rapid Campbellton, Local Bus routes, and Community Circulator routes. Since the 2023 resequencing, MARTA has incorporated the Greenbriar Transit Center project into the Campbellton Community Investment Corridor project (described in the preceding infobox).
Funding Source(s)	More MARTA Atlanta
MARTA Project Page	Link 1 , Link 2
Status (as of 8/1/2024)	Design

Clifton Corridor BRT	
Tier	Tier I
Service Mode	BRT, ART (potential)
Description	The Clifton Corridor BRT project will provide an additional high-capacity link between MARTA’s north-south HRT lines (Red and Gold) and MARTA’s east-west HRT lines (Green and Blue) as well as linking major employment and institutional centers. Institutions and features served by the Clifton Corridor BRT project include the centers for Disease Control, Emory University, Emory University Hospital, Children’s Healthcare of Atlanta – Egleston, Lindbergh Center, and the Atlanta Veterans Affairs Medical Center. MARTA settled on a new Locally Preferred Alternative in 2023 that changed the Clifton Corridor project’s service mode from LRT to BRT, with a potential ART extension.
Funding Source(s)	More MARTA Atlanta; Section 5307 (FTA); Potential additional local, state, or federal funding sources
MARTA Project Page	Link 1 , Link 2
Status (as of 8/1/2024)	Planning

Atlanta BeltLine Northeast	
Tier	Tier II
Service Mode	LRT
Description	The Atlanta BeltLine Northeast project will provide light rail service alongside the northeastern portion of the Atlanta BeltLine’s multiuse trail. The Atlanta BeltLine Northeast project will run from the northern terminus of the Atlanta Streetcar East Extension’s BeltLine service to Lindbergh Center.
Funding Source(s)	More MARTA Atlanta; Potential additional local, state, or federal funding sources
MARTA Project Page	None
Status (as of 8/1/2024)	Deprioritized ⁸³

Atlanta BeltLine Southeast	
Tier	Tier II
Service Mode	LRT
Description	The Atlanta BeltLine Southeast project will provide light rail service alongside the southeastern portion of the Atlanta BeltLine’s multiuse trail. The Atlanta BeltLine Southeast project will run from the southern terminus of the Atlanta Streetcar East Extension’s BeltLine service to the eastern terminus of the Atlanta BeltLine Southwest project around Murphy Crossing.
Funding Source(s)	More MARTA Atlanta; Potential additional local, state, or federal funding sources
MARTA Project Page	None
Status (as of 8/1/2024)	Deprioritized ⁸³

Atlanta BeltLine Southwest	
Tier	Tier II
Service Mode	LRT
Description	The Atlanta BeltLine Southwest project will provide light rail service along the southwestern portion of the Atlanta BeltLine’s multiuse trail. The Atlanta Beltline Southwest project will run from the western terminus of the Atlanta Streetcar Southeast project around Murphy Crossing to the southern terminus of the Atlanta BeltLine West project at Ralph David Abernathy Freeway.
Funding Source(s)	More MARTA Atlanta; Potential additional local, state, or federal funding sources
MARTA Project Page	None
Status (as of 8/1/2024)	Deprioritized ⁸³

⁸³ MARTA designated this project as a Tier II project in the 2023 resequencing. MARTA cannot officially suspend work entirely on deprioritized projects until both MARTA and the City of Atlanta fully approve the 2023 resequencing plan, or future such plan, but MARTA currently performs minimal work on deprioritized projects.

Atlanta BeltLine West	
Tier	Tier II
Service Mode	LRT
Description	The Atlanta BeltLine West project will provide light rail service along the western portion of the Atlanta BeltLine’s multiuse trail. The Atlanta BeltLine West project will run from the northern terminus of the Atlanta BeltLine Southwest project at Ralph David Abernathy Freeway to the Bankhead MARTA station.
Funding Source(s)	More MARTA Atlanta; Potential additional local, state, or federal funding sources
MARTA Project Page	None
Status (as of 8/1/2024)	Deprioritized ⁸³

Moore's Mill Transit Center	
Tier	Tier II
Service Mode	Facility – Local Bus
Description	The Moore's Mill Transit Center will serve as a transit hub for west Atlanta, facilitating connections between Local Bus routes. The Moore's Mill Transit Center will be located in the Moore's Mill Center area, near the intersection of Marietta Boulevard and Bolton Road.
Funding Source(s)	More MARTA Atlanta; Potential additional local, state, or federal funding sources
MARTA Project Page	None
Status (as of 8/1/2024)	Deprioritized ⁸³

North Avenue	
Tier	Tier II
Service Mode	BRT
Description	The North Avenue project will develop a BRT line that spans the width of the Atlanta BeltLine, running from Ponce De Leon Avenue to Donald Lee Hollowell Parkway. The North Avenue project’s BRT line will primarily run along Ponce De Leon Avenue, North Avenue, and Donald Lee Hollowell Parkway and will serve destinations including the Bankhead MARTA station, the Georgia Institute of Technology, the North Avenue MARTA station, and Ponce City Market.
Funding Source(s)	More MARTA Atlanta; Potential additional local, state, or federal funding sources
MARTA Project Page	None
Status (as of 8/1/2024)	Deprioritized ⁸³

Northside Drive	
Tier	Tier II
Service Mode	BRT
Description	The Northside Drive project will develop a BRT line that runs north on Northside Drive/Metropolitan Parkway from Atlanta Metropolitan College/Atlanta Technical College to I-75. The Northside Drive project's BRT line will provide access to the Atlanta BeltLine Westside Trail, the West End MARTA station, Atlanta University Center, Mercedes Benz Stadium, the Vine City MARTA station, State Farm Arena, the Georgia World Congress Center, the GWCC/CNN Center MARTA station, the Georgia Institute of Technology, and Atlantic Station.
Funding Source(s)	More MARTA Atlanta; Potential additional local, state, or federal funding sources
MARTA Project Page	None
Status (as of 8/1/2024)	Deprioritized ⁸³

Peachtree Road	
Tier	Tier II
Service Mode	ART
Description	The Peachtree Road project will develop an ART line that runs along Peachtree Road from the Arts Center MARTA station to the Brookhaven MARTA station. The Peachtree Road project's ART line will serve the Midtown, Buckhead, and Brookhaven communities and will provide access to the Savannah College of Art and Design, Piedmont Hospital, the Buckhead MARTA station, Lenox Square, and Phipps Plaza.
Funding Source(s)	More MARTA Atlanta; Potential additional local, state, or federal funding sources
MARTA Project Page	None
Status (as of 8/1/2024)	Deprioritized ⁸³

Atlanta Streetcar West Extension	
Tier	Tier II
Service Mode	LRT
Description	The Atlanta Streetcar West Extension will extend the Atlanta Streetcar’s current route west from its current terminus at Centennial Olympic Park to the Atlanta Beltline Westside Trail at Ralph David Abernathy Freeway. The Atlanta Streetcar West extension will primarily run along Centennial Olympic Park Drive, Martin Luther King, Jr. Drive, Northside Drive, Atlanta Student Movement Boulevard, and Westview Drive and will serve destinations including Atlanta University Center, Mercedes Benz Stadium, State Farm Arena, the Georgia World Congress Center, and the GWCC/CNN Center MARTA station.
Funding Source(s)	More MARTA Atlanta; Potential additional local, state, or federal funding sources
MARTA Project Page	None
Status (as of 8/1/2024)	Deprioritized ⁸³

Vine City Station	
Tier	Tier II
Service Mode	Facility – HRT
Description	The Vine City Station project will rehabilitate the Vine City station to support higher capacities, especially during peak loads; improve signage and wayfinding; provide access to Herndon Stadium; and prepare the station for potential future transit oriented development.
Funding Source(s)	More MARTA Atlanta; Potential additional local, state, or federal funding sources
MARTA Project Page	None
Status (as of 8/1/2024)	Deprioritized ⁸³

Appendix F: Project Prioritization

Figure 12 shows the change in prioritization of projects, from the initial project list drafted for the November 2016 referendum, to the “contracted” list included in the RTCAA 15th amendment, to the original prioritized list included in the first sequencing plan, and finally to the proposed re-prioritized Tier I list included in the 2023 resequencing plan.

Figure 12: Change in Project List (2015-2024)

Initial Project List

Summer 2015

Rail Transit Improvements

I-20 West HRT
Northside Drive BRT
Clifton LRT
I-20 East BRT
Atlanta Beltline Central Loop
Downtown - Capitol Ave. Line
Crosstown Midtown Line
Crosstown Crescent Line
Peachtree - Ft. Mac - Barge Rd. Line
S-Concept
Infill Stations (5)
Station Enhancements (15)
Additional Railcars

Bus Service Improvements

Route 71 Cascade Rd. ART
Route 78 Cleveland Ave. ART
Route 83 Campbellton Rd. ART
Route 95 Metropolitan Pkwy. ART
Route 110 Peachtree Buckhead ART
Greenbriar Transit Center
Moores Mill Transit Center
Implementation of Frequent Local
Service Tier from MARTA's
Comprehensive Operations Analysis
Supporting Local Service on Selected Routes
Community Circulator Service
Pedestrian, Sidewalk and
Bus Stop Improvements

Contracted List

Winter 2020

BeltLine Loop - Southeast
BeltLine Loop - Southwest
BeltLine Loop - Northeast
BeltLine Loop - Northwest
Clifton Road
Campbellton Road
Capitol Avenue
Luckie Street
Crosstown Crescent
DL Hollowell Pkwy/North Avenue
Peachtree Street/Lee Street
Northside Drive/Metropolitan Pkwy.
I-20 West
I-20 East
Crosstown Downtown West
Crosstown Downtown East
Arterial Rapid Transit (ART) Program
Downtown Streetcar Operations
Bus Service Improvements
Greenbriar Transit Center
Moores Mill Transit Center
Station Enhancements
Armour Infill Station
Boone Infill Station
Hulsey/Krog Infill Station
Mechanicsville Infill Station
Murphy Crossing Infill Station
General Amenities
20 railcars for Green Line expansion
10 railcars for Blue Line expansion

Original Prioritized List

Winter 2020

Beltline NE LRT
Beltline West LRT
Beltline SE LRT
Beltline SW KRT
Bankhead Station Enhancements
Clifton Corridor LRT
Capital Ave/Summerhill BRT
Five Points Station Enhancements
Greenbriar Transit Center
Local Bus Service
Moores Mill Transit Center
North Ave. BRT
Northside Dr. BRT
Peachtree Rd. ART
Cleveland Ave. ART
Campbellton Rd. LRT
Metropolitan Pkwy. ART
Vine City Station Enhancements
Streetcar East Extension
Streetcar West Extension

Re-Prioritized List

Spring 2023

Bankhead Platform Ext.
Clifton Corridor BRT
Summerhill BRT
Five Points Transformation
Greenbriar Transit Center
Enhanced Bus Service
Cleveland Ave. ART
Campbellton Rd. BRT
Metropolitan Pkwy. ART
Streetcar East Ext. LRT

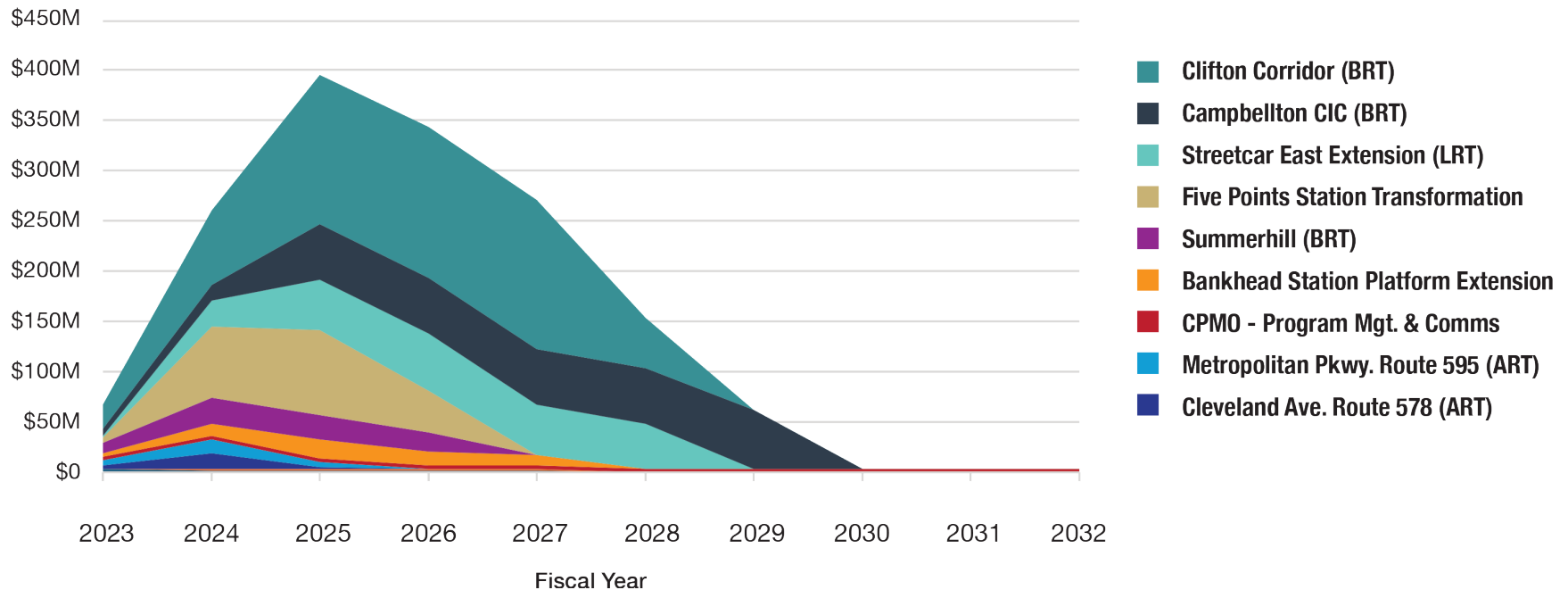
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Operational Performance Audit of the More MARTA Atlanta Program

Appendix G: Capital Project Projections

Figure 13 shows the projected expenditures per fiscal year for the currently active projects that would be prioritized as “Tier I” under the proposed 2023 resequencing plan. The projections combine communications with overall Program management into one Centralized Program Management Office (“CPMO”) category. These projections were developed in April 2023 using the Program’s financial model.

Figure 13: Project Capital Project Expenditures (FY23-FY32)



Appendix H: Glossary

ABI: Atlanta Beltline, Inc. — ABI manages the planning, development, and execution of the Atlanta Beltline project. ABI was created by Invest Atlanta, the City of Atlanta’s economic development authority in 2006 and is funded by the Atlanta Beltline Tax Allocation District. This report uses “BeltLine” with an uppercase “L” for “Line,” as that was the stylization used during the review period.

ADID: Atlanta Downtown Improvement District — ADID is a 501(c)3 nonprofit that works to “create a livable environment for Downtown Atlanta.” ADID was created in 1995 by Central Atlanta Progress, a 501(c)4 nonprofit, and is funded by revenues from the Downtown Atlanta Community Improvement District through a public-private partnership.

ARP: American Rescue Plan Act of 2021 — ARP is an economic stimulus bill designed to respond to the health and economic challenges brought by the COVID-19 pandemic. President Joe Biden signed ARP into law on March 11, 2021. ARP provided \$30.5 billion in funding for public transportation systems, the majority of which was allocated through FTA’s statutory formula mechanisms, such as Section 5307.

Atlanta Beltline — The Atlanta Beltline is a multi-use trail and transit system designed to use unused railway corridors that form a 22-mile loop around the center of Atlanta. The Atlanta Beltline was first proposed in 1999 in a Georgia Tech master’s thesis; development had begun in earnest by the 2006 formation of ABI, who manages the project. ABI’s plan for the Atlanta Beltline includes a LRT system, to be designed, built, and operated by MARTA in partnership with ABI.

Atlanta Streetcar — The Atlanta Streetcar is a 2.7-mile LRT line that runs at-grade in a shared right-of-way from Centennial Olympic Park to the Martin Luther King, Jr. National Historic Site. The City of Atlanta began planning the development of the Atlanta Streetcar in the mid-2000s and obtained a federal TIGER grant in 2010 to partially fund the construction of the first phase of a planned extensive streetcar system. The Atlanta Streetcar project was a cooperative effort between the City of Atlanta, ADID, and MARTA. Construction of the Downtown Loop began in early 2012 and service – operated by MARTA under contract to the City of Atlanta – began in late 2014. The City of Atlanta and MARTA reached an agreement to transfer ownership of the Atlanta Streetcar to MARTA in September 2017 and MARTA took official ownership of the Streetcar in the summer of 2018.

ATLDOT: City of Atlanta Department of Transportation — ATLDOT is the City of Atlanta agency tasked with planning, designing, constructing, and maintaining the City of Atlanta’s transportation system, guided by the 2018 One Atlanta Strategic Transportation Plan. The City of Atlanta created ATLDOT in 2019 to centralize transit functions that were previously spread throughout several City departments, including the Department of Public Works and Department of City Planning. ATLDOT works with MARTA to align the City’s transportation plan with MARTA’s public transit planning, development, and operation within the city.

AVL: Automated Vehicle Locator — AVL systems track the location of a vehicle, typically by using Global Positioning System (“GPS”) satellite navigation, and transmit collected location data to receivers, which are often integrated with a transit agency’s CAD system.

CAD: Computer Assisted Dispatch — CAD tools assist transit vehicle operators and dispatchers monitor operations and work to provide services as scheduled. CAD tools include in-vehicle components that serve the operator and report operating conditions to dispatchers back at base, and back-office components that allow dispatchers to schedule service, monitor performance, and respond to service disruptions. Many CAD systems integrate with other transit-related technology products, such as in-vehicle speakers and signage, station wait time displays, and customer-facing apps or web-based tools.

CARES Act: Coronavirus Aid, Relief, and Economic Security Act — The CARES Act is an economic stimulus bill designed to respond to the health and economic challenges brought by the COVID-19 pandemic. President Donald Trump signed the CARES Act into law on March 27, 2020. The CARES Act provided \$25 billion in funding for public transportation systems, the majority of which was allocated through FTA’s statutory formula mechanisms, such as Section 5307.

CIG: Capital Investments Grants Program — the CIG is a discretionary and competitive grant program administered by FTA that awards up to \$4.6 billion in grants each year, subject to Congressional appropriations, to high-capacity transit capital projects. FTA evaluates CIG applications using a multi-year, multi-step process that scores applications on a quantitative scale to allow for comparison between competing applications. CIG projects are divided into three categories:

- **New Starts** — Eligible projects are the construction of new fixed guideway systems (including fixed guideway BRT) or extension of existing fixed guideway systems (including fixed guideway BRT). Eligible projects must have a total cost greater than \$400 million or funding request of greater than \$150 million.
- **Small Starts** — Eligible projects are new fixed guideway (including fixed guideway BRT) or corridor-based BRT systems or extension of existing fixed guideway (including fixed guideway BRT) or corridor-based BRT systems. Eligible projects must have a total project cost of less than \$400 million and funding request of less than \$150 million.
- **Core Capacity** — Eligible projects are located in a transit corridor that is currently at capacity or is projected to be at capacity within 10 years, must increase capacity by at least 10%, and must not include work that only serves to maintain existing infrastructure.

CMAQ: Congestion Mitigation and Air Quality Improvement Program — FTA administers a portion of CMAQ, a program that funds improvements that reduce airborne pollutants including ozone, carbon monoxide, and particulate matter. FTA-awarded CMAQ funds may be used for FTA-eligible capital expenditures that have an air quality benefit.

CoA Reserve — The CoA Reserve is the account within MARTA’s financial management system that contains funds dedicated to the More MARTA Atlanta program’s capital projects.

CRRSAA: Coronavirus Response and Relief Supplemental Appropriations Act of 2021 — CRRSAA is a section of the Consolidated Appropriations Act, 2021 that is designed to respond to the health and economic challenges brought by the COVID-19 pandemic. President Donald Trump signed the Consolidated Appropriations Act, 2021, which contains CRRSAA, into law on December 27, 2020. CRRSAA provided \$14 billion in funding for public transportation systems, all of which was allocated through FTA’s statutory formula mechanisms, such as Section 5307.

DOR: State of Georgia Department of Revenue — DOR is the State of Georgia’s primary tax-collecting agency. As such, DOR collects the sales taxes that provide a significant portion of MARTA’s funding, including the base 1¢ MARTA sales tax in the City of Atlanta, DeKalb County, Fulton County, and Clayton County and the ½¢ More MARTA Atlanta sales tax in the City of Atlanta, and disburses the collected revenues to MARTA.

FTA: Federal Transit Administration — FTA is a USDOT agency that administers a variety of federal programs designed to provide technical and financial support to local public transit systems throughout the country.

High-Capacity Transit — High-Capacity Transit refers to service delivery modes that are capable of transporting a significantly greater number of passengers during a given period of time than standard local bus service. High-Capacity Transit modes typically have a dedicated guideway for at least a portion of its route, have signaling priority or queue jump lanes, and/or operate high-capacity vehicles. High-Capacity Transit modes also typically operate with relatively short headways. HRT, LRT, BRT, and ART are all High-Capacity Transit modes.

Infill Station — Infill Stations are new stations that are added to existing sections of guideway in order to serve new areas without constructing new guideway.

Markup — Markups are the documents that contain summary data on MARTA’s bus operations schedules. MARTA typically publishes new Markups summarizing the revised schedules three times per year: in the late spring (April/May), in the late summer or early fall (August/September), and in winter (December).

Mobility — Also known as paratransit, Mobility services are demand response transit services offered to individuals with disabilities that are unable to use fixed route transit systems. The Americans with Disabilities Act requires transit agencies to provide Mobility service to individuals with disabilities that is comparable to the level of service provided to individuals without disabilities.

NTD: National Transit Database — FTA maintains the NTD, a database that contains service delivery and financial information on transit systems across the country. MARTA is required to submit an annual response to NTD containing information on MARTA’s service delivery level and expenditures during the prior fiscal year. The FTA publishes updates to the NTD after reviewing and validating submissions from transit agencies. NTD publications report a number of types of data on transit agencies, including the following that are referenced in this report:

- **Capital Expenditures** — NTD collects data on total capital spending reported by transit agencies following the end of each fiscal year, broken down by service mode. NTD publishes data on Capital Expenditures in [TS3.1 – Capital Expenditures Time Series](#). NTD divides Capital Expenditures into three categories:
 - **Rolling Stock** — Includes revenue vehicles and service vehicles
 - **Facilities** — Includes passenger stations, administration buildings, maintenance buildings, and guideway
 - **Other** — Includes communications and information systems, fare revenue collection equipment, and other capital items

- **Operating Expenses** — NTD collects data on total operational spending reported by transit agencies following the end of each fiscal year, broken down by service mode. NTD publishes data on Operating Expenses in [TS2.1 – Service Data and Operating Expenses Time Series by Mode](#). NTD divides Operating Expenses into three categories:
 - **Vehicle Operations** — Vehicle Operations includes wages, salaries, and expenses related to all activities associated with dispatching and running vehicles to carry passengers, including management and administrative and clerical support.
 - **Vehicle Maintenance** — Vehicle Maintenance includes wages, salaries, and expenses incurred during all activities related to keeping revenue vehicles and service vehicles operational and in good repair, including administrative and clerical support.
 - **Facility Maintenance** — Facility Maintenance includes all activities related to keeping buildings, structures, roadways, track, and other non-vehicle assets operational and in good repair and includes administrative and clerical support.
 - **General Administration** — General Administration includes wages, salaries, and expenses incurred to perform and support administrative activities, including finance and accounting, customer relations, safety and risk management, human resources, legal, information technology, office management, and general management.
- **Service Data** — NTD collects data on the service provided by transit agencies following the end of each fiscal year, broken down by service mode. [TS2.1 – Service Data and Operating Expenses Time Series by Mode](#) reports seven service metrics, the following two of which are used in this report:
 - **VRM: Vehicle Revenue Miles** — The miles that vehicles drive while in revenue service.⁸⁴
 - **VRH: Vehicle Revenue Hours** — The hours that vehicles spend in revenue service.⁸⁴

RAISE: Rebuilding American Infrastructure with Sustainability and Equity Transportation Discretionary Grant Program — The RAISE program is administered by USDOT and provides funding to a variety of road, rail, transit, and port projects. RAISE has a competitive application process in which USDOT prioritizes projects that provide significant benefits, utilize innovative project delivery methods to reduce costs and/or reduce construction timelines, and address infrastructure deficiencies. The RAISE program is the successor to the TIGER program.

RTCAA: Rapid Transit Contract and Assistance Agreement — RTCAA is the contract between MARTA, the City of Atlanta, DeKalb County, Fulton County, and, as of 2014, Clayton County that serves as one of MARTA’s foundational governing documents. The 15th and most recent amendment to the RTCAA, dated February 11, 2020, provides for the levy of the ½¢ More MARTA Atlanta sales tax and specifies a list of projects to be funded through the More MARTA Atlanta program (see Table 2)

⁸⁴ **Revenue Service** — The time when a vehicle is available to the general public and there is an expectation of carrying revenue-generating (either through direct payment of fares, public subsidy, or another contractual arrangement) customers. Revenue Service includes layover and recovery time but does not include time spent deadheading, on vehicle maintenance testing, in school bus service, in charter service, or in out-of-service training.

Section 5307: Urbanized Area Formula Funding Program — Section 5307 provides federal funding for transit capital projects, operating assistance, and transportation-related planning in urbanized areas. FTA administers Section 5307 and allocates funding based on a formula specified in authorizing legislation. For transit systems of MARTA’s size, the legislative formula used to allocate funds through Section 5307 is based on a combination of bus VRM, bus passenger miles, fixed guideway VRM, fixed guideway directional route miles, fixed guideway passenger miles, operating expenses, population, low-income population, and population density.

Service Modes — MARTA currently operates a variety of service modes and is planning on introducing new service modes through the More MARTA Atlanta program. These service modes are:

- **HRT: Heavy Rail Transit** — An electric railway with the capacity for a heavy volume of traffic. MARTA’s current Red, Gold, Blue, and Green lines are a form of HRT. HRT is characterized by:
 - High speed and rapidly accelerating passenger rail cars operating singly or in multi-car trains on fixed rails in a right-of-way free of all other vehicular and foot traffic,
 - Vehicle power drawn from an electrified third rail, and
 - Level boarding.
- **LRT: Light Rail Transit** — An electric railway with the capacity to carry a smaller volume of traffic than HRT. The Atlanta Streetcar is a form of LRT. LRT is characterized by:
 - Passenger rail cars operating singly or in short trains on fixed rails in shared or exclusive right-of-way,
 - Vehicle power drawn from an overhead electric line via a trolley or a pantograph, and
 - Level or non-level boarding.
- **BRT: Bus Rapid Transit** — A fixed-route bus mode designed to carry a heavy volume of traffic, relative to other bus service modes. BRT typically operates with high-capacity buses and is characterized by:
 - Bus operations primarily in a dedicated right-of-way, and
 - Features that emulate rail fixed guideway services, including:
 - Defined stations that allow for level boarding and pre-board ticketing,
 - Traffic signal priority,
 - Short headways,
 - Bidirectional services, and
 - Separate branding.
- **ART: Arterial Rapid Transit** — A type of fast and frequent enhanced bus service on existing high density, mixed-use arterial corridors. ART sometimes operates with high-capacity buses and is characterized by:
 - Bus operations primarily in a shared right-of-way,
 - Features that partially emulate rail fixed guideway services, including enhanced stations with level boarding and short headways, and

- Features that enhance transit operations in the shared right-of-way, including:
 - Traffic signal priority, and
 - Queue jump lanes.
- **Express Bus Service** — Also referred to as “High-Capacity Bus Service” or “Commuter Bus Service.” A fixed-route bus service that is intended to run faster than standard bus services and link a limited number of high-demand locations, such as a park-and-ride facility and a central business district or transit hub. MARTA currently operates a small number of Express Bus routes. Express Bus Service is characterized by:
 - Bus operations primarily in a shared right-of-way,
 - Limited number of fixed stops between the two primary, terminal destinations, and
 - Limited span of service.
- **Local Bus Service** — A fixed-route bus service designed to carry a standard level of traffic. Local Bus Service is further divided into Frequent Local Bus Service (typical headways ≤ 15 minutes) and Supporting Local Bus Service (typical headways > 15 minutes). The majority of MARTA’s current bus service is comprised of Local Bus routes. Local Bus Service is characterized by:
 - Bus operations primarily in a shared right-of-way,
 - Flexible stop locations, and
 - Varied stop designs, often with limited amenities.
- **Community Circulator Service** — A targeted, shorter-distance bus service designed to connect residents of a given community with nearby destinations such as shopping, educational facilities, medical facilities, or transit stations. MARTA’s current bus service currently includes some Community Circulator routes. Community Circulator service typically operates with low-capacity vehicles such as minibuses or transit vans and is characterized by:
 - Short route length,
 - Flexible stop locations, and
 - Varied stop designs, often with limited amenities.
- **Demand Response Service** — Demand Response is a transit mode comprised of passenger cars, vans, or small buses operating in response to requests from passengers or their agents to the transit operator. The transit operator dispatches vehicles to transport the passengers from their designated pick-up locations to their destination. Demand Response Service does not operate over a fixed route or on a fixed schedule. MARTA’s current mobility services are a form of Demand Response Service.

Sustaining Capital — Also referred to as “State of Good Repair,” Sustaining Capital is capital spending that goes towards maintaining current service levels. Sustaining Capital expenditures include the purchase of new buses to replace old buses as they are retired or the construction of new facilities to replace existing facilities as they age. Sustaining Capital does not include routine maintenance of capital assets or expenditures on new capital assets that add to existing service levels.

TIGER: Transportation Investment Generating Economic Recovery Transportation Discretionary Grant Program — The TIGER program is administered by USDOT and provides funding to a variety of road, rail, transit, and port projects. TIGER had a competitive application process in which USDOT prioritized projects that provide significant benefits, utilize innovative project delivery methods to reduce costs and/or reduce construction timelines, and address infrastructure deficiencies. The RAISE program has replaced the TIGER program.

Unified Reserve — The Unified Reserve is the account within MARTA’s financial management system that contains general MARTA funds, similar to a general fund. MARTA receives all tax revenues from DOR directly into the Unified Reserve and pays for operational expenditures using funds from the Unified Reserve.

USDOT: United States Department of Transportation — USDOT is the executive agency that manages the federal government’s engagement with transportation policymaking, funding, administration, and regulation.

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