



Renew Atlanta & TSPOST Review of Expenditures

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Audit Objectives

- What Renew Atlanta & TSPLOST projects have been completed or are currently in progress and how much has been spent on them, including projects paid for with the Renew Atlanta bond premium?
- What are the total expenditures to date and remaining balances in the Renew Atlanta bond, TSPLOST, and Renew Atlanta bond premium funds?
- Do project lists and expenditures match across Renew Atlanta/TSPLOST internal documentation, Oracle, and the public website?
- How do current project lists differ from the legislated project lists in resolutions 15-R-3527 and 16-R-3712?
- Do projects not on the legislated lists, including projects paid from the Renew Atlanta bond premium, qualify for bond and/or TSPLOST funding?

Methodology

- Reviewing the official statement relating to the Renew Atlanta bond issuance and Renew Atlanta and TSPLOST authorizing legislation
- Reviewing a report from Renew Atlanta/TSPLOST's scheduler, project lists from the Renew Atlanta/TSPLOST website, Oracle (the city's financial system of record), and Renew Atlanta/TSPLOST's internal financial activity summaries
- Reconciling data from Oracle to Renew Atlanta/TSPLOST's internal financial activity summaries



Findings Overview

- **Renew Atlanta**
 - 65% of Renew Atlanta funds spent or encumbered
 - 54% were under construction or in close out
 - Design and soft costs high compared to program goals
- **Renew Atlanta Bond Premium**
 - Supplemented other projects and funded work by City Auditor's Office
- **TSPLOST**
 - Most (63%) of active TSPLOST projects were in construction procurement
 - 9% of possible TSPLOST funds spent or encumbered
- **Active Project Lists and Legislated Project Lists**
 - 205 out of 228 legislated Renew Atlanta projects were on active project list
 - Changes to project lists appeared consistent with requirements
- **Renew Atlanta/TSPLOST Controls**
 - Oracle records and Renew Atlanta/TSPLOST records reconciled
 - This is an improvement from inconsistencies found in earlier audit

Renew Atlanta Projects as of July 31, 2018

Category	Not Started	Activation	Design Procurement	Design	Construction Procurement	Construction Under Contract	Construction	Close Out	Closed	On Hold	Unknown	Total
Citywide Horizontal	2	0	2	66	29	10	53	80	3	12	5	262
Local Horizontal	0	7	0	17	5	14	35	61	1	4	6	150
Total Horizontal	2	7	2	83	34	24	88	141	4	16	10*	411
Citywide Vertical	0	0	0	1	8	0	7	27	0	0	5	48
Local Vertical	0	0	5	11	17**	0	7	5	0	0	2	47
Total Vertical	0	0	5	12	25	0	14	32	0	0	7	95
Total Renew Atlanta	2	7	7	95	59	24	102	173	4	16	17	506

Notes: *Wieuca/Phipps Roundabout is listed under Citywide Traffic Signals and Horizontal CD7, and is funded by both

**Goldsboro Park is listed under Vertical CD2 and Vertical CD6

Source: Report from Renew Atlanta/TSPLOST scheduler, Renew Atlanta/TSPLOST Financial Activity Summaries, and Oracle

Category	Funding	Spent	Remaining Encumbered	Remaining Unencumbered
Total Horizontal Citywide	\$136,890,757	\$57,411,750	\$42,526,368	\$36,952,639
Total Horizontal Local	\$49,562,616	\$10,504,749	\$8,089,872	\$30,967,995
Total Horizontal	\$186,453,373	\$67,916,499	\$50,616,239	\$67,920,634
Total Vertical Citywide	\$45,546,627	\$32,668,790	\$2,414,000	\$10,463,837
Total Vertical Local	\$18,000,000	\$3,067,146	\$2,246,432	\$12,686,422
Total Vertical	\$63,546,627	\$35,735,936	\$4,660,432	\$23,150,259
Total Renew Atlanta	\$250,000,000	\$103,652,436	\$55,276,671	\$91,070,893

Source: Report from Renew Atlanta/TSPLOST scheduler, Renew Atlanta Financial Activity Summaries, and Oracle

Renew Atlanta Bond Premium as of July 31, 2018

Horizontal Projects	Spent/Transferred	Encumbered
Grant Park Parking Deck	\$1,300,000	---
Northside Drive Pedestrian Bridge	\$13,365,664	\$1,856,860
HPCC/NCR Public Improvements	\$750,000	---
City Auditor's Office	\$99,055	---
Vertical Projects	Spent	Encumbered
City Plaza Transaction	\$5,000,000	
364 Payments & 10 Commitments to 72 Vendors	\$4,049,508	\$100,352
City Auditor's Office	\$29,917	\$50,000
Remaining Funds		
Horizontal		\$9,568,514
Vertical		\$850
City Auditor's Office		\$321,029

Source: Oracle, 16-O-1255, 16-R-3951, 16-R-4510, 17-O-1148, 18-R-3283

TSPLOST Projects as of July 31, 2018

Category	Design Procurement	Design	Construction Procurement	Construction	Close Out	Closed	Total
Complete Streets	1	1	0	0	0	0	2
Multi-Use Trail	0	0	0	0	1	0	1
Sidewalks and Streetscapes	0	0	1	1	0	0	2
Streets: Capacity Improvements	0	2	0	0	0	0	2
Partnership and Matching Fund	0	2	0	0	0	0	2
Signal Coordination	0	1	14	0	0	0	15
Total TSPLOST	1	6	15	1	1	0	24*

Note: *In addition to these 24 projects, TSPLOST money was also used in the purchase of land adjacent to Piedmont Park

Source: Report from Renew Atlanta/TSPLOST scheduler, Renew Atlanta/TSPLOST Financial Activity Summaries, and Oracle

TSPLOST Projects as of July 31, 2018

Category	Legislated if Maximum Collected	Spent	Remaining Encumbered	Remaining if Maximum Collected
Atlanta BeltLine	\$65,900,000	\$5,000,000	\$0	\$60,900,000
Complete Streets	\$75,398,139	\$153,384	\$712,578	\$74,532,177
Multi-Use Trails	\$18,475,152	\$3,166,077	\$433,923	\$14,875,152
Sidewalks and Streetscapes	\$69,611,838	\$7,224,205	\$1,397,094	\$60,990,539
Neighborhood Greenways	\$4,107,013	\$0	\$0	\$4,107,013
Street, Capacity, and Vehicular Improvements	\$37,797,500	\$0	\$0	\$37,797,500
Signal Coordination	\$40,000,000	\$339,152	\$521,937	\$39,138,911
Project Scoping and Engineering Studies	\$4,000,000	\$0	\$0	\$4,000,000
Relay Bike Share	\$3,000,000	\$0	\$0	\$3,000,000
Partnership and Matching Funding	\$40,000,000	\$10,050,000	\$300,000	\$29,650,000
TSPLOST Program Management/Soft Costs	\$17,914,482	\$2,962,450	\$1,378,966	\$13,573,066
Total	\$376,204,124	\$28,895,268	\$4,744,499	\$342,564,357

Source: Resolution 16-R-3712, report from Renew Atlanta/TSPLOST scheduler, TSPLOST Financial Activity Summaries, and Oracle

Changes to Project List Appear to Have Met Requirements

- Of the 228 projects listed that were to be paid for with citywide money, 205 were still on the Renew Atlanta project list at the end of July 2018, while 23 were not.
- Current list also contains additional projects not on the 2015 list
- Changes appear to be consistent with the requirements of both the bond issue and of the council legislation

23 Citywide Projects Dropped

- Bridges
 - Bankhead Avenue
- Complete Streets
 - Peachtree Street/Road
- Roadway Resurfacing
 - Beverly Road
 - Cheshire Bridge Road
 - Lakewood Avenue
 - Lakewood Way
 - Oakland Drive
- School Beacons
 - Bethune Elementary School
 - Brown Middle School
 - Jones Elementary School
 - Kipp Atlanta Collegiate
 - Oglethorpe Elementary School
New Name: North Metro
 - Parkside Elementary School
 - University Community School
 - West End Academy (11, 12)
School
- Traffic Signal Improvements
 - Martin L King, Jr. Drive @ 1-285
N/B Ramp
 - Martin L King, Jr. Drive @
Peachtree Street
 - Martin L King, Jr. Drive @ Pryor
Street
 - McDaniel Street @ Peters Street
 - Moreland Avenue@ Eastland
Road & Sunshine Plaza Driveway
 - Moreland Avenue@ McDonough
Boulevard
 - Peachtree Street@ Garnett Street
 - Pryor Street@ Underground
Atlanta Crosswalk

61 Citywide Projects Added

- **Bridges**
 - Central Avenue
 - West Lake Avenue
- **Complete Streets**
 - Lynhurst Drive
- **Roadway Resurfacing**
 - W. Paces Ferry Rd - I-75 To City Limits
 - Jefferson St, Phase 2
 - Spring St, Phase 1
 - Peachtree Rd
 - Buckhead Loop (Lenox Rd)
 - Lakewood Freeway (Arthur B. Langford Jr. Parkway)
 - 8th St, Phase 2
 - Williams St
 - Spring St, Phase 2
 - Browntown Rd
 - Joseph E. Lowery
 - R.D. Abernathy Blvd
 - Fair Dr
 - Metropolitan Pkwy
 - Northside Pkwy - Phase 1
 - Northside Pkwy - Phase 2
 - Bolton Rd
 - Collier Drive
 - Fairburn Rd - Phase 1
 - Fairburn Rd - Phase 2
 - Campbellton Rd
 - Jackson St
 - Auburn Ave
 - Peachtree St
 - Ellis St
 - Carnegie Way
 - Andrew Young International Blvd
 - Centennial Olympic Park Dr
 - Luckie St
 - Park Pl
 - Edgewood Ave

Projects Added (cont'd)

- School Beacons

- The Kindezi School
- Morningside Elementary School
- Martin Luther King Jr. Middle School
- Kipp Ways Academy
- Centennial Academy
- Cleveland Elementary School
- Drew Charter Memorial School
- Kipp Strive Academy
- Atlanta Classical Academy
- Alonzo Crim High School
- Burgess-Peterson Academy
- Hope Hill Elementary School

- Traffic Signal Improvements

- Marietta Boulevard @ Coronet Way
- Campbellton Rd @ Venetian / Kenilworth
- Campbellton Rd @ Stanton
- 10th St. Pedestrian Safety
- Piedmont Ave. Pedestrian Safety
- North Highland Ave. Pedestrian Safety
- License Plate Readers (LPR) - Safety Comm (Reallocation Ord. 16-O-1255)
- Piedmont Ave @ Decatur St
- AIM Fiber Communication Projects
- Wieuca Phipps Rndbt

Projects Added (cont'd)

- Traffic Communication Corridors
 - Howell Mill Rd (TCC)
 - Centennial Olympic Park Dr (TCC)
 - Roxboro Road (TCC)
 - Boulevard (TCC)
 - Monroe Dr TCC Extension Phase 1

Questions?

