Review of the Submitted Budget For Fiscal Year 2002

February 2001

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City Auditor's Office

City of Kansas City, Missouri

10-2001

February 28, 2001

Honorable Mayor and Members of the City Council:

In recent years, the city has instituted better financial management practices, but the structural imbalance remains a long-term problem. Over the next five years, revenues are expected to grow at an average annual rate of 3.7 percent while expenditures will grow at a faster rate of 5.7 percent. In this report, we look at three major expenditures that account for 60 percent of the growth in the submitted budget: tax increment financing, personnel costs, and information technology investments.

In general, the city cannot avoid these expenditures – TIF represents obligations the city must honor; compensation changes have been and should continue to be implemented; and information technology investments are needed. However, each of these investments carries unique and substantial risk.

- Managing development incentives, such as TIF and Super TIF, is a growing financial challenge. In prior work we made recommendations about how to better use TIF to achieve public goals. The risks associated with TIF, including being used when not necessary and TIF projects performing below expectations, warrant careful management. Implementing recommendations from prior audit work would mitigate risks and establish accountability in the use of development incentives to achieve public goals.

- Recent changes in how the city manages and compensates personnel are expected to reduce turnover and provide a more stable and productive workforce. Without information on the effect of the Compensation Task Force's recommendations, the city will not know whether changes to the compensation system have resulted in intended outcomes. The Human Resources Department has taken some steps to measure outcomes of the changes. The city should track measures of these outcomes, including turnover and tenure, and survey employees about compensation changes and other aspects of the work environment.

- The city currently plans to invest $44 million in enterprise resource planning, computer aided dispatch, project/program management, geographic information, and document imaging systems. If problems occur with planning, contracting, staffing, and oversight, the projects could take longer than expected to complete, cost more than anticipated or not work as intended. City management has identified significant risks and established committees to oversee the information technology projects. The city should continue to monitor and manage the risks associated with these investments.

Managing the risks associated with these expenditures is important to ensure the intended outcomes of economic development incentives, compensation changes, and information technology investments. The alternative is to bear higher risk of outcomes worse than intended: either the benefits may be achieved at greater than warranted cost, or they may not be achieved at all.

We appreciate the assistance of management staff in providing information for our analysis.

Mark Funkhouser
City Auditor

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Introduction

Objectives

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This review of the city manager's submitted budget for fiscal year 2002 was conducted pursuant to Resolution 911385. The resolution directs the city auditor to annually review and comment on the city manager's budget.

This year our review focused on expenditures that are growing or are expected to grow sharply and put additional pressure on the city's budget. We looked at expenditures related to economic development incentives, personnel, and information technology investments to identify significant risks and approaches to mitigating those risks.

This is our eleventh budget review.

Scope and Methodology

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Our review was performed in accordance with government auditing standards for non-audit work. The work included:

- Updating analyses from prior budget reviews.
- Reviewing audits and other reports issued by the City Auditor's Office.
- Interviewing staff from the City Manager's Office, and Public Works, Information Technology, and the Human Resources departments.
- Reviewing the city manager's submitted budget.

No information was omitted from this report because it was deemed privileged or confidential.

Introduction

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This budget review focuses on three major expenditures that are growing or are expected to grow sharply and put additional pressure on the city's budget. Despite progress, a long-term structural imbalance remains a problem. In this context, the city needs to monitor expenditures to mitigate risks. We looked at expenditures related to tax increment financing, personnel, and information technology investments to identify some of the risks associated with these expenditures and ways to address those risks.

Despite Progress, Structural Imbalance Remains a Long-term Problem

In recent years, the city has instituted better financial management practices; however, the structural imbalance remains a long-term problem. The submitted budget increases capital spending, addressing an important priority, and the general fund balance is adequate. The $325 million backlog of deferred maintenance remains substantial. In the coming years, expenditure growth is forecast to be greater than revenue growth. The city will continue to be faced with problems related to the structural imbalance.

The submitted budget increases capital spending. In the submitted budget, capital spending is 17.2 percent of total expenditures, up from 14.9 percent in 2001. The percent of total expenditures spent on capital improvements has increased from a low of 8.8 percent in fiscal year 1994 to a high of 17.2 percent in the submitted budget. (See Appendix A for a table showing capital funding history.)

General fund balance is adequate. The general fund balance in the submitted budget is 8.6 percent. The fund balance provides a financial cushion in the event of loss or decline of a revenue source, economic downturns, unanticipated emergencies, or uneven cash flow. In fiscal year 2000, the City Council identified achieving and maintaining an 8 percent fund balance as a priority.

Deferred maintenance backlog remains substantial. The submitted budget includes $43 million in spending for deferred maintenance. Although this is an increase of $5 million from 2001, the deferred maintenance backlog remains at about $325 million.

Expenditures forecast to exceed revenues. Over the next five years, expenditures are expected to grow at an average annual rate of 5.7 percent while revenues are expected to grow 3.7 percent.

In fiscal year 2002, the city plans to add 40 new police officer positions, and the Community Oriented Policing Program (COPS) Universal grant will fund about half of these new positions. COPS grant funding totals about $1 million each year beginning in FY 2002. The grant will expire in 2004. When the grant expires, the city will have to provide funding for these new police positions.

Imbalance limits ability to address priorities. The imbalance limits the city's current and long-term flexibility, making it difficult to sustain increases in funding for priorities. In times of slowing economic growth, a structural imbalance threatens a city's financial solvency and its ability to respond to unexpected emergencies. The imbalance can also cause public officials to defer maintenance since, in the short run, that is one of the ways the city can reduce expenditures.

City Management Should Monitor Expenditures to Mitigate Risks

In this year's budget review, we looked at expenditures that are growing or are expected to grow sharply and put additional pressure on the city's budget. We looked at expenditures related to economic development incentives, personnel, and information technology investments to identify significant risks and approaches to mitigate those risks.

Managing development incentives, such as tax increment financing (TIF) and Super TIF, is a growing financial challenge. TIF and Super TIF expenditures have increased and will continue to grow in the coming years. The city has not developed policies to address the use of TIF. Risks associated with the use of TIF and identified in prior audit work warrant careful management of development incentives. In recent years, we have made recommendations including changes to the process for approving TIF plans, annual reporting by the TIF Commission on plan performance and by the Finance Department on aggregate financial measures, and policies that would limit the total use of incentives. Implementing these recommendations would mitigate risks and establish accountability in the use of development incentives to achieve public goals.

Personnel expenditures are a significant portion of the city's budget, and are expected to grow faster than other operating costs. In the 2002 submitted budget, personnel expenditures are $347 million, approximately 60 percent of operating expenditures. Recent changes to the compensation system, in part, contribute to these increased costs. Compensation changes were adopted with the expectation that turnover would decrease, resulting in a more stable and productive workforce. The Human Resources Department has taken preliminary steps to measure outcomes from compensation changes. The city should track key measures, including turnover and tenure, and begin immediately to survey employees regarding perceptions of compensation changes and other aspects of their working environment and employment relationship to the city.

The city needs to continue to manage risks associated with major information technology investments planned for the next few years. The city is currently planning to invest $44 million in an enterprise resource planning (ERP) system, computer-aided dispatch (CAD) system, project/program management (P/PM) system, geographic information system (GIS), and document imaging. Problems with planning, contracting, staffing and oversight could result in these projects taking longer than expected to complete, costing more than anticipated or not working as intended. The city has begun to take steps to help reduce the risks associated with the investments and should continue carefully monitoring and managing the risks.

Analysis

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Managing Development Incentives Is a Growing Financial Challenge

Managing development incentives, such as tax increment financing (TIF) and Super TIF, is a growing financial challenge. TIF and Super TIF expenditures have increased and will continue to grow in the coming years. The city has not developed policies to address the use of TIF. Risks associated with the use of TIF and identified in prior audit work warrant careful management of development incentives. In recent years, we have made recommendations including changes to the process for approving TIF plans, annual reporting by the TIF Commission on plan performance and by the Finance Department on aggregate financial measures, and policies that would limit the total use of incentives. Implementing these recommendations would mitigate risks and establish accountability in the use of development incentives to achieve public goals.

TIF Expenditures Continue to Grow

Expenditures for TIF projects have grown dramatically in the past six years and continued growth is forecasted. TIF expenditures totaled $1.1 million in fiscal year 1995, but are expected to grow to an estimated $28.2 million in fiscal year 2002. By fiscal year 2004, TIF expenditures are expected to grow to $45.5 million.

Exhibit 1. Annual TIF and Super TIF Expenditures, FY 1995-2004

Fiscal Year	Expenditures
1995	$ 1,101,820
1996	$ 1,971,013
1997	$ 2,649,175
1998	$ 8,900,601
1999	$14,030,055
2000	$14,972,379
2001 Budgeted	$21,316,826
2002 Submitted	$28,212,421
2003 Estimated	$40,056,882
2004 Estimated	$45,521,887

Sources: Submitted Budget 2002 and Office of Management and Budget.

City Lacks Policies on Use of TIF

Kansas City has not developed explicit public strategies and policies to guide the use of TIF. Instead, private developers have driven the use of TIF.

The state TIF statute is too broad to substitute as a city policy. TIF is a very flexible incentive. By state statute, it can be used in a variety of areas and to reimburse a wide range of costs. Although the incentive was created at the state level, decisions about when and where to use TIF are made at the local level, and can be made within guidelines that are more restrictive than state law.

In the submitted budget, the city manager recommends that the City Council develop a policy to manage the use of TIF. Citing the increased use of TIF and its impact on the city's budget and capital program, the city manager recommended "that the City Council work with City and Economic Development Corporation staff to develop a public policy to manage the growing use of this valuable incentive."[1] The city manager's recommendation is generally consistent with recommendations we have made in prior audit work and budget reviews.

Risks Associated with Development Incentives Warrant Careful Management

TIF is a substantial city expenditure, and the risks associated with it warrant strong accountability to achieve public goals. Among the risks are:

- TIF could be used when it is not necessary. In Kansas City, developers have historically driven the use of TIF. It can be in the interest of developers to seek TIF even in those cases where a proposed project is economically feasible without a public subsidy.[2]

- TIF projects could perform below expectations. In 1998 we found TIF plans were generating less revenue than projected in the plans. This could indicate that other goals of the plans are not being achieved or that the anticipated schedule is not being met. This is of

[1] *Submitted Budget for Fiscal Year 2001-02*, Office of Management and Budget, City of Kansas City, Missouri, February 8, 2001, Transmittal Letter, p. 11.
[2] *Performance Audit: Tax Increment Financing*, Office of the City Auditor, City of Kansas City, Missouri, September 1998, p. 5.

particular concern if important public goals, such as eliminating blight, are not addressed as quickly or completely as anticipated.[3]

- Economic activity taxes that would otherwise be available to the city could be "captured" by the redevelopment. Revenues can be "captured" when sales or earnings that occurred in other parts of the city move in to TIF areas. In our review of the 2000 submitted budget, we found that a large amount of the growth in sales, earnings, utility and property taxes was offset by increases in TIF expenditures.[4]

- TIF can change the locations in which development occurs in ways that reduce growth. Government subsidies can reallocate property improvements such that the improvements are less productive in the new location. TIF might help growth within a district, but hurt growth outside the district by a greater amount.[5]

Policy and Procedural Changes Can Mitigate Risks

Certain policy and procedural changes would mitigate risks and establish accountability in the use of development incentives to achieve public goals. In prior audit reports and budget reviews, we made recommendations about the process for approving TIF plans, annual reporting by the TIF Commission on plan performance, annual reporting by the Finance Department on aggregate financial measures related to TIF, and policies that would limit the total spending on development incentives.

The TIF annual reports now include some performance information collected by surveying developers. The TIF Commission asks developers to provide information such as total project improvement investments, payroll within the districts, and expenditures related to removal of blight.

Finance is developing a financial information report. In August 2000, we recommended that the Finance Department prepare annual reports on aggregate financial information related to economic development incentives and their impact on the city's fiscal capacity and condition. The Finance Department is working on the first annual report, which will track TIF revenues and expenditures, debt level, economic impact, and

[3] *Performance Audit: Tax Increment Financing,* pp. 16-20.
[4] *Review of the Submitted Budget For Fiscal Year 2000*, Office of the City Auditor, Kansas City, Missouri, March 1999, pp. 29-30.
[5] Richard F. Dye and David F. Merriman, *The Effects of Tax Increment Financing on Economic Development,* Working Paper #75, (Institute of Government and Public Affairs, University of Illinois, September 1999), p. 22.

tax base. The current work plan calls for the report to be released in July 2001.

Accountability can be further strengthened. The city should develop policies that strengthen accountability over current and future incentive expenditures. Because development incentives represent a substantial and growing portion of city expenditures and reduce the city's financial flexibility, the city should continue to examine the impact of each project on the city's overall financial health and flexibility when reviewing development proposals. The city should continue monitoring the outcomes of incentive projects to ensure they achieve the intended goals and conform to the public goals of the city's overall plans.

As we recommended last year, the city should also consider setting a limit for the amount of development incentives to be approved each year. This limit could be expressed as a percent of the total property base, a percent of the total economic tax base, or a percent of total general revenue fund transfers or restricted revenues.

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Results of Human Resources Investment Should Be Monitored

Personnel expenditures are a significant portion of the city's budget, and are expected to grow faster than other operating costs. Recent changes to the compensation system, in part, contribute to these increased costs. Compensation changes were adopted with the expectation that turnover would decrease, resulting in a more stable and productive workforce. The Human Resources Department has taken preliminary steps to measure outcomes from compensation changes. The city should track key measures, including turnover and tenure, and begin immediately to survey employees regarding perceptions of compensation changes and other aspects of their working environment and employment relationship to the city.

Compensation Changes Increase Personnel Costs

In the 2002 submitted budget, personnel expenditures are $347 million, approximately 60 percent of operating expenditures. The city undertook a major re-evaluation of its compensation system with the appointment of the Compensation Task Force in 1998. Final recommendations of the task force were made on November 19, 1998, and resulted in adoption of suggested changes by ordinance in September 1999. The task force recommendations were intended to develop a compensation system that would be predictable, rational, easy to administer, and easy for employees to understand. It was expected that these changes would also contribute to reduced turnover and increased tenure and productivity.

Implementation of the compensation changes recommended by the task force have resulted in new pay ranges and steps for non-exempt and exempt employees; equity increases for some employees; and cost-of-living increases for all employees. The final equity and cost-of-living increases will be completed in the fall of 2001. In the 2002 submitted budget, projected costs for salaries and benefits increase by $23.6 million:

- $3.8 million for equity increases;
- $10.2 million for merit/class increases; and
- $9.7 million for cost-of-living increases.

In part, because of these changes, personnel expenditures are expected to grow faster than other operating costs. The five-year financial forecast shows salaries growing at an annual average rate of 6.5 percent, while other operating expenditures are forecast to grow at 3.4 percent. Absent improvements in productivity and reductions in the number of full-time employees, personnel costs will contribute to a continued structural imbalance.

Recommendations on Job Evaluation and Performance Measurement Being Addressed

The Human Resources Department is implementing task force recommendations on job evaluation and performance management. Human resources studies suggest that compensation may not be the only reason for job turnover and tenure. Employees also leave for other reasons, such as the opportunity for growth, training, knowledge, or another environment. In addition, the compensation system must be based on sound job classifications. To ensure that the changes result in desired outcome, turnover and employee satisfaction should be measured and reported.

Human Resources is implementing a job evaluation system. Job evaluation will contribute to maintaining a fair and equitable compensation system. The department is in the process of implementing this system, and intends to have supporting software on-line by May 1, 2001.

As departments hire new employees, the established methodology to evaluate and place employees within pay ranges should be followed. If it is not, imbalances within the compensation system will occur over time.

A system to monitor departments' adherence to policy should be a Human Resources Department function, and may be satisfied by the implementation of the new software component.

The Human Resources Department is implementing a performance management system. Human Resources has revised the city's performance appraisal system, and is training supervisors in performance management and the use of performance appraisals. A performance management system should provide performance measures for all jobs, an appraisal system to provide an accurate assessment of each employee's performance, and management training on supervision and how to apply the performance appraisal system.

The Human Resources Department developed the Human Resources Management Academy and began training senior-level managers in November 1999. The program consists of five eight-hour sessions, and focuses on developing core supervisory skills among all managers and supervisors, from those on the front line to upper level management. The training has been well received, and about 90 percent of the participants reported increased knowledge and skills at the conclusion of the training. The department expects to complete training of the city's 1100 supervisors by the end of 2001. In June 2000, the International Personnel Management Association presented its Best Practices Award to the Human Resources Department for development of its Human Resource Management Academy.

The budget submitted by the city manager indicates that the training unit housed in the City Manager's Office (three full-time staff) will be moved to the Human Resources Department to assist in activities of the Human Resources Management Academy. This expansion of the Human Resources Department's management training function should contribute to a more stable and productive workforce.

The city's commitment to management-staff training in performance management and the use of performance appraisals is essential to maintaining an equitable compensation system. Managers and supervisors should be prepared and trained to steer the workforce toward the pursuit of the city's long-range goals and objectives.

The city continues to recognize compensation issues. The city manager plans to reconvene the Compensation Task Force to review compensation changes and determine whether intended outcomes have been achieved. During the recent budget hearings, the mayor and City Council acknowledged the significant impact that personnel issues have, and will continue to have, on the city's long-term goals.

Additional Measures Needed

Turnover and employee satisfaction are widely accepted measures of management effectiveness in human resources. Human Resources tracks citywide turnover, but does not track it on a program or department basis. The 2002 submitted budget reports turnover of 14.5 percent for 2001, and estimates turnover for 2002 at 13 percent. Prior to 2000, turnover was not reported in the budget. Systematic reporting of citywide and program or department turnover and employee satisfaction would provide management with useful information and would help the city determine the impact of the task force's recommendations.

The Human Resources Department plans to survey employees in 2002 about job satisfaction. In addition, they are developing a set of performance measures to determine the effect of the compensation changes, but the measures are not finalized. We urge the department to begin surveying employees sooner, to determine a baseline of employee perceptions of the compensation changes. In addition, the department should begin immediately to track, at a minimum, turnover and tenure.

In addition to the steps Human Resources has taken so far, the city needs better information on the effect of the task force's recommendations, continued emphasis on management and supervisory training, and ongoing job evaluation to ensure that changes to the compensation system will result in its intended outcomes: fairness, equity, and a stable and productive workforce.

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City Should Continue to Manage the Risks of Information Technology Investments

The city needs to continue to manage risks associated with major information technology investments planned for the next few years. The city is currently planning to invest $44 million in an enterprise resource planning (ERP) system, computer-aided dispatch (CAD) system, project/program management (P/PM) system, geographic information system (GIS), and document imaging. Potential problems with planning, contracting, staffing and oversight could result in these projects taking longer than expected to complete, costing more than anticipated or not working as intended. The city has begun to take steps to help reduce the risks associated with the investments, and should continue carefully monitoring and managing the risks.

City Plans Substantial Investments in Information Technology

The city is planning to invest $44 million in information technology in the coming years. The projects include the following:

- Enterprise Resource Planning. The city is planning to purchase an ERP with software modules for finance, human resources, payroll, work orders, fleet management, and asset management. The modules will be integrated to reduce overlap and overall information technology costs. Information will be easier to share among departments. The software requires less customization than previous systems, making it easier to upgrade and maintain.

- Computer Aided Dispatch. The CAD project is intended to combine the city's separate CAD systems. It is expected to synchronize clocks for all dispatch offices and coordinate deployment of public safety resources.

- Project/Program Management. The P/PM is intended to track capital improvement projects and is closely related to ERP. An improved project management system could help departments coordinate internally and with contractors, save construction costs, and speed completion of capital projects. These benefits can be provided through better integration of information associated with the city's increasing infrastructure maintenance activity.

- Geographic Information System. A system upgrade is expected to provide better access to other databases and better coordination among departments through a map-based information system.

- Document Imaging. Document imaging is intended to move paper to electronic record keeping. The City Clerk, Municipal Court, and Records Management Division could benefit from easier record retrieval. Electronic document imaging can reduce dependence on paper forms and make documents more easily available.

The Program/Project Management, human resources/payroll module of the ERP, and CAD are first priorities. ERP, the largest project, will cost $18 million over the next three years, excluding debt service. The P/PM and CAD systems are expected to cost about $11 million each. A limited implementation of the P/PM is planned for September of 2001.

Risks Can Affect Timeliness, Cost and Use of IT Projects

If problems occur with planning, contracting, staffing and oversight, these projects could take longer than expected to complete, cost more than anticipated or not work as intended. Similar projects in other state and local governments have partially or totally failed. Experts recommend information technology (IT) development practices based on the successes and failures of past projects, which are designed to reduce risk.

Other jurisdictions have had problems acquiring information technology systems. Other state and local governments have had IT projects take longer than expected, cost more than anticipated, or not work as intended. Some projects were never completed. Some projects reached completion but did so following millions of dollars in unanticipated costs and resulting in systems that did not perform adequately. Poor planning, unreliable cost estimates, contracts that lacked proper specifications, and staff not equipped to take on complex IT projects contributed to these problems.

Good practices reduce risks. Good practices for planning and implementing new computer systems should be followed when developing a system in-house or when contracting with a private vendor. The city should assess risks, and carefully:

- Plan the project,
- Set the project budget,
- Staff the project,
- Make sure the city and contractors know what will be provided and when, and
- Oversee the project.[6]

Recommended practices provide strategies for managing IT project risks and achieving successful outcomes. Numerous publications by the General Accounting Office and by other experts provide recommendations based on the experiences of past IT projects.

[6] *Some Common Problems Noted in Computer-Related Audits*, Kansas State Legislative Division of Post Audit, http://skyways.lib.ks.us/kansas/ksleg/PAUD/DPpiece.html.

City Has Taken Some Steps to Address the Risks

City management has identified significant risks, and committees provide oversight for the IT projects. The city should continue to monitor and manage the risks.

Management has identified significant risks. The city manager and directors of the Information Technology and Finance departments are aware of risks with acquiring major IT investments. They describe potential problems with project planning, staffing, and management and oversight. In addition, they identified risks related to implementing and using the finished software and security.

Committees are overseeing the ERP, CAD, GIS and P/PM projects. The committees involve department heads from several departments and other city staff.

Under the city manager's Kansas City Government Optimization initiative (KC-GO), a consultant is working with the Information Technology Department (ITD) to adopt competitive business practices and to improve performance. The city manager's Competitive Review Committee is a citizens' group that reviews various KC-GO plans, including the IT plan, and makes recommendations to the City Council.

The Information Technology Department is developing a consulting contract to plan the ERP. The consultant will be responsible for analyzing the city's needs, the available solutions, and costs. The consultant also will develop request for proposals (RFPs) for acquisition and maintenance of systems, and will assist in vendor selection. A February 28, 2001 proposal deadline is planned, and ITD's first selection of vendors is scheduled for late March.

City Should Continue to Monitor and Manage the Risks

Because information technology investments are expensive and the risks associated with them significant, the city should continue to monitor and manage the risks. Managing the risks associated with IT acquisition involves planning the project, setting the project budget, staffing the project, making sure the city and the contractors know what will be provided and when, and overseeing the project.

Appendix A

Capital Improvement Expenditures

Exhibit 2. Capital Improvement Expenditures

Fiscal Year	Total General Program Expenditures	Capital Improvement Expenditures	Capital as a % of Total Expenditures
1983	$265,312,702	$ 19,450,036	7.3%
1984	$274,538,281	$ 15,524,211	5.7%
1985	$293,936,523	$ 26,157,808	8.9%
1986	$327,953,452	$ 36,299,225	11.1%
1987	$333,240,168	$ 35,760,467	10.7%
1988	$349,662,631	$ 39,904,150	11.4%
1989	$356,093,974	$ 39,949,762	11.2%
1990	$373,225,809	$ 39,078,128	10.5%
1991	$398,872,292	$ 40,120,145	10.1%
1992	$417,380,837	$ 40,388,809	9.7%
1993	$428,060,340	$ 40,848,960	9.5%
1994	$443,442,855	$ 38,943,965	8.8%
1995	$441,439,358	$ 53,294,886	12.1%
1996	$493,595,694	$ 65,989,554	13.4%
1997	$512,267,564	$ 60,849,048	11.9%
1998	$547,902,320	$ 71,550,411	13.1%
1999 (actual)	$581,164,615	$ 73,842,189	12.7%
2000 (actual)	$589,429,737	$ 78,006,070	13.2%
2001 (budget)	$646,606,275	$ 96,112,989	14.9%
2002 (budget)	$696,670,477	$119,560,400	17.2%

Sources: Adopted Budgets 1985-2001, Submitted Budget 2002.

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