

**Performance Audit
Community Improvement District
Reporting Needs Improvement**

December 2007

City Auditor's Office

City of Kansas City, Missouri

December 12, 2007

Honorable Mayor and Members of the City Council:

Community improvement districts (CIDs) exercise significant powers. Depending on their structure and the activities authorized in their petition, they may impose a tax, levy a special assessment, and/or issue bonds. Although the City Council must approve the creation of CIDs, the city does little to monitor their activities.

The CIDs located in Kansas City, Missouri, are not consistently meeting their statutory or contractual reporting requirements. Once established, the state statute does not give the city any leverage to enforce statutory reporting requirements. In addition, the city has failed to enforce contractual reporting requirements.

Although the city's land and other property are specifically excluded from CID assessments and taxes, the city has agreed to voluntarily contribute funding to at least one CID that contains city property. The city entered into a contractual agreement with a CID under which it voluntarily paid more than \$384,000 to the CID. The city, however, did not enforce the CID's statutory or contractual reporting requirements. The city is considering providing voluntary payments to four other CIDs that contain city property.

To better oversee the use of the taxing and assessment powers that the city has authorized to CIDs, the city should develop a mechanism to publicly report on CID submissions, reexamine supplemental funding to CIDs, and enforce contractual obligations.

We sent a draft of this report to the city manager and city clerk on November 6, 2007, for review and comment. Their responses are appended. We would like to thank staff from the City Clerk and Budget Offices, and from the City Development, Finance, and Information Technology departments for their courtesy and cooperation. The audit team for this project was Vivien Zhi and Nancy Hunt.

Gary White
City Auditor

Community Improvement District Reporting Needs Improvement

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Introduction

Objectives

We conducted this audit of community improvement district (CID) reporting under the authority of Article II, Section 216 of the Charter of Kansas City, Missouri, which establishes the Office of the City Auditor and outlines the city auditor's primary duties.

A performance audit systematically examines evidence to independently assess the performance and management of a program against objective criteria. Performance audits provide information to improve program operations and facilitate decision-making.¹

This report is designed to answer the following question:

- Are the community improvement districts meeting statutory reporting requirements?

Scope and Methodology

Our audit work included:

- Reviewing Missouri Revised Statutes related to CIDs; petitions and ordinances establishing CIDs; and CID information received by the city through August 2007;
- Interviewing the city clerk and budget officer, and staff from City Development, Finance, and the City Clerk's and Budget Offices; and
- Obtaining CID maps from the Information Technology Department.

We conducted this audit in accordance with generally accepted government auditing standards. No information was omitted from this report because it was deemed privileged or confidential.

¹ Comptroller General of the United States, *Government Auditing Standards* (Washington, DC: U.S. Government Printing Office 2003), p. 21.

Background

Community improvement districts (CIDs) are political subdivisions of the state or not-for-profit corporations which, depending on their structure, may impose assessments and taxes within contiguous geographic boundaries. Authorized by state statute, a CID is created when a majority of property owners (calculated by both assessed value and per capita) submit a proper petition to the city clerk, and the City Council holds a public hearing and adopts an ordinance establishing the CID.

State statutes impose scheduled budgeting and reporting duties on CIDs. Each CID must match the city’s fiscal year and annually submit a budget to the city council, formally adopt a budget, report on revenues and expenditures, and submit written resolutions. (See Exhibit 1.)

Exhibit 1. Selected Requirements from Community Improvement District Act

Requirement	Date
CID’s fiscal year matches the city’s fiscal year.	May 1 – April 30
Each CID’s board submits to the city council 90 to 180 days before the first day of each fiscal year a proposed annual budget with expected expenditures, revenues, and rates of assessments and taxes for the next fiscal year.	Nov 2 or 3 to Jan 31 or Feb 1
The City Council may review the CID’s proposed budget and provide written comments (recommendations) to the board no later than 60 days prior to the first day of the fiscal year.	March 1
Each CID’s board holds an annual meeting and adopts an annual budget no later than 30 days prior to the first day of each fiscal year.	April 1
Each CID submits a report within 120 days after the end of the fiscal year to the city clerk and the Missouri department of economic development stating the services provided, revenues collected and expenditures made by the CID during the fiscal year and copies of written resolutions approved by the board during the fiscal year.	August 28

Sources: Mo. Rev. Stat. sections 67.1471 and 67.1461.3.

As of November 2007, there were 16 CIDs in Kansas City. (See Exhibit 2 and 3.) The activities and powers of the districts are outlined in the statute and established in the individual CID petitions. Authorized activities could include but are not limited to advertising and promotional activities; cleaning, security, and refuse disposal; construction, maintenance, or repair of public improvements; and planning, marketing, or other studies.

Exhibit 2. Community Improvement District Authority²

CID	Sales Tax	Special Assessment	Bonds
3 Trails Village	Yes	Yes	Yes
39th Street	Yes	Unknown	Yes
Antioch Center	Yes	Yes	Yes
Brookside	Yes	Yes	Yes
Downtown Kansas City	No	Yes	Unknown
Kansas City International Airport	Yes	Unknown	Unknown
KCI-I29	No	Yes	Yes
Main Street	No	Yes	Unknown
Martin City	Yes	Yes	Yes
North Oak Village	Yes	Yes	Yes
Performing Arts	Yes	Unknown	Yes
Renaissance Plaza	Yes	Yes	Yes
River Market	No	Yes	Unknown
Shops on Blue Parkway	Yes	No ³	Yes
Westport	No	Yes	Yes
Westport II	Yes	No	Yes

Source: CID Petitions.

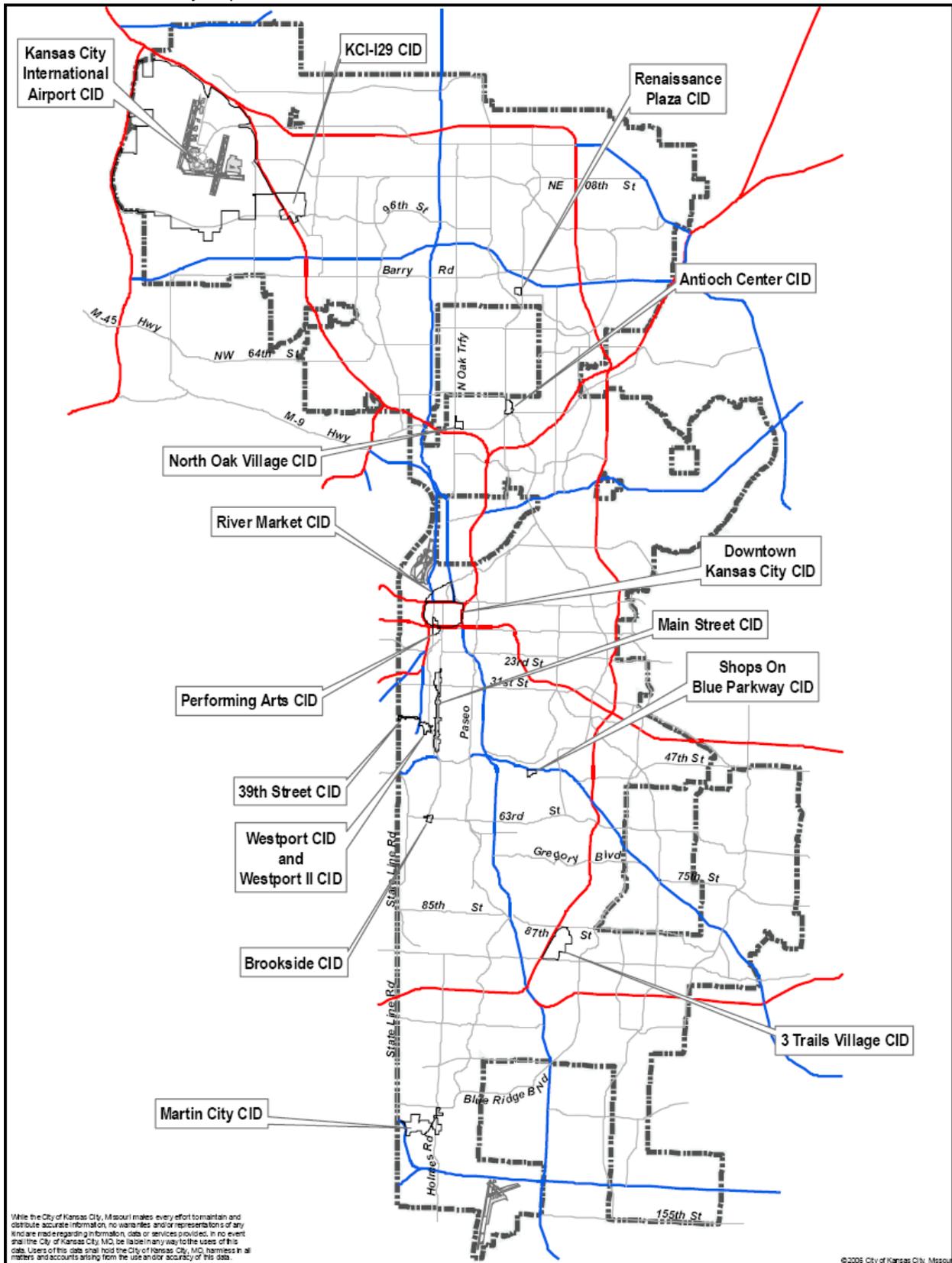
CIDs may issue bonds and impose assessments and taxes within the contiguous geographic boundaries of the district. CIDs established as political subdivisions may impose up to a 1 percent sales and use tax for most retail sales on top of the city's sales tax. City staff and elected officials expressed concerns about the potential negative impact that the higher tax rate could have on the city's efforts to renew city-wide sales tax levies and about the false perception that the city is financially responsible for CIDs.

Multiple CIDs may be approved for the same area and may be combined with other development incentives. For example, there are two CID districts in Westport. One Westport CID uses a sales tax to generate revenue while the other uses a special assessment. North Oak Village, which is authorized in its CID petition to establish both a sales tax and a special assessment, is part of the North Oak Village super TIF project. And, the River Market CID uses a special assessment while much of the area receives tax abatements through the Planned Industrial Expansion Authority.

² Unknown indicates the petition was silent on the issue.

³ No special assessments were proposed.

Exhibit 3. Community Improvement District Locations



Findings and Recommendations

Summary

The community improvement districts (CIDs) located in Kansas City, Missouri, have not met their statutory reporting requirements consistently. Once a CID is established, the state statute gives the city no leverage to enforce reporting requirements.

Although the city provides CIDs with the same level of services provided to non-CID areas, the city has made voluntary payments to one CID and is considering providing funding to four others that contain city property. The city has paid more than \$384,000 to one CID, but the CID did not comply with its statutory and contractual obligations to make reports to the city.

To better oversee the use of the taxing and assessment powers that the city has delegated to CIDs, the city manager should enforce the terms of CID contracts; the city clerk should report on CID required submissions; and the City Council should reexamine whether additional city funding should be provided to CIDs.

CIDs Not Meeting Reporting Requirements

The CIDs within Kansas City, Missouri, have not met the state reporting requirements consistently. The city has no leverage to enforce statutorily imposed reporting requirements once it passes an ordinance authorizing a CID. A CID that received more \$384,000 in voluntary payments from the city did not comply with its statutory and contractual obligations to make reports to the city.

CIDs Have Not Submitted Statutorily Required Information

The CIDs in Kansas City, Missouri, have not complied consistently with the reporting requirements of the Missouri Revised Statutes. (See Exhibit 4.) Only the Antioch Center CID has provided all documentation. The statute requires that each CID submit a proposed annual budget to the City Council 90 to 180 days prior to the fiscal year for review and comment. The CIDs are also required to submit an annual report to the city clerk and the Missouri department of economic development within

120 days after the fiscal year stating the services provided, revenues collected, and expenditures made during the year and copies of written resolutions approved by the CID board. The state statutes, however, do not provide leverage or penalties to enforce these requirements. (See Appendix A for detailed information on individual CIDs.)

Exhibit 4. CID Compliance with Statutory Requirements

CID	Date Established	Complied
3 Trails Village	July 7, 2002	No
39th Street	May 4, 2003	No
Antioch Center	November 5, 2006	Yes ⁴
Brookside	August 28, 2005	No
Downtown Kansas City	September 29, 2002	No
Kansas City International Airport	March 20, 2005	No
KCI-I29	December 30, 2002	No
Main Street	October 22, 2006	No
Martin City	January 23, 2005	No
North Oak Village	May 20, 2007	New ⁵
Performing Arts	May 11, 2003	No
Renaissance Plaza	September 10, 2006	No
River Market	August 13, 2006	No
Shops on Blue Parkway	February 18, 2007	New ⁶
Westport	October 12, 2003	No
Westport II	December 28, 2003	No

Sources: CAO Analysis Based on Information Received by City Clerk through August 31, 2007.

City Not Enforcing CID’s Contractual Reporting Requirement

The city is authorized by resolution to voluntarily contribute additional funding to CIDs that contain city properties. A signed contract between the city and a CID imposed a quarterly reporting requirement on the CID. Although the city voluntarily contributed additional funding to the CID, the city did not enforce the CID’s contractual reporting requirements.

The city voluntarily contributes to some CIDs. Committee Substitute for Resolution 060255 states that the city will annually contribute to any CID that includes city properties and provides services that benefit those properties. This resolution is a voluntary commitment. The state statute exempts city property from assessments or taxes levied by CIDs but permits voluntary participation. Although the city continues to provide the same level of services to CID areas as other areas, the city has agreed

⁵ Antioch Center CID submitted its budget for 2008 about a month later than the due date.

⁶ “New” is used to indicate the establishment of a CID after January 31, 2007, the date that a budget was due. For our analysis, when the establishment date falls between January 31 and April 30, the fiscal year end date, we did not require the receipt of a partial year annual report, although some CIDs did provide them.

to contribute additional funding based on the square footage of the property to the Downtown Kansas City CID and anticipates providing funding for others that contain city-owned properties.

The 2008 city budget for CID support is \$272,250. According to the budget officer, the city anticipates that it will again pay a voluntary assessment to the Downtown Kansas City CID and may also pay voluntary assessments to several additional CIDs, including River Market, Westport, 3 Trails Village, and Main Street.

The City Council should evaluate whether additional city funding should be provided to CIDs given that the city provides the same level of services to CID areas as other areas of the city.

A contract provision requiring quarterly reporting is not enforced.

Under the terms of the contract with the Downtown Kansas City CID, the CID commits to providing maintenance and safety services and is supposed to provide quarterly financial and performance reports to the city. The CID did not provide quarterly financial and performance reports. The city, however, paid the CID \$169,354 in May 2006 and \$215,000 in May 2007.⁶ No city staff appear to be monitoring this contract or asking the CID to meet its reporting obligations.

The city manager should assign staff to monitor contracts and enforce the terms of city contracts, including CID contracts. Monitoring contracts and contractor performance ensures that the city receives what it pays for and that the contractor is fulfilling his or her obligation.

Budget and Performance Reporting Strengthen Accountability and Transparency

Budgets indicate how organizations intend to spend their funds. Performance reports provide a snap shot of organizations' activities during a period of time. These reports could help others, including city officials and staff, economic development agencies, and the public understand allocation decisions and performance.

Currently, the city clerk attaches CID information to communications as it is received. Individual communications are brought before the City Council, but no one reviews, summarizes, or tracks CID reporting. Without public reporting, the city and economic development agencies could be unaware of alternative funding sources available to developments.

⁶ The contract for fiscal year 2007 was not executed until 11 months after the payment was provided to the CID.

To better inform the City Council on the results of their authorizations for CIDs, the city clerk should develop a mechanism to publicly report on required CID submissions, including which CIDs fail to file the required reports as reporting deadlines occur. Public reporting could result in informal pressure on CIDs to report. The City Council may want to re-examine the use of CIDs or suggest modifications to the state statutes if CIDs fail in their reporting responsibilities.

Recommendations

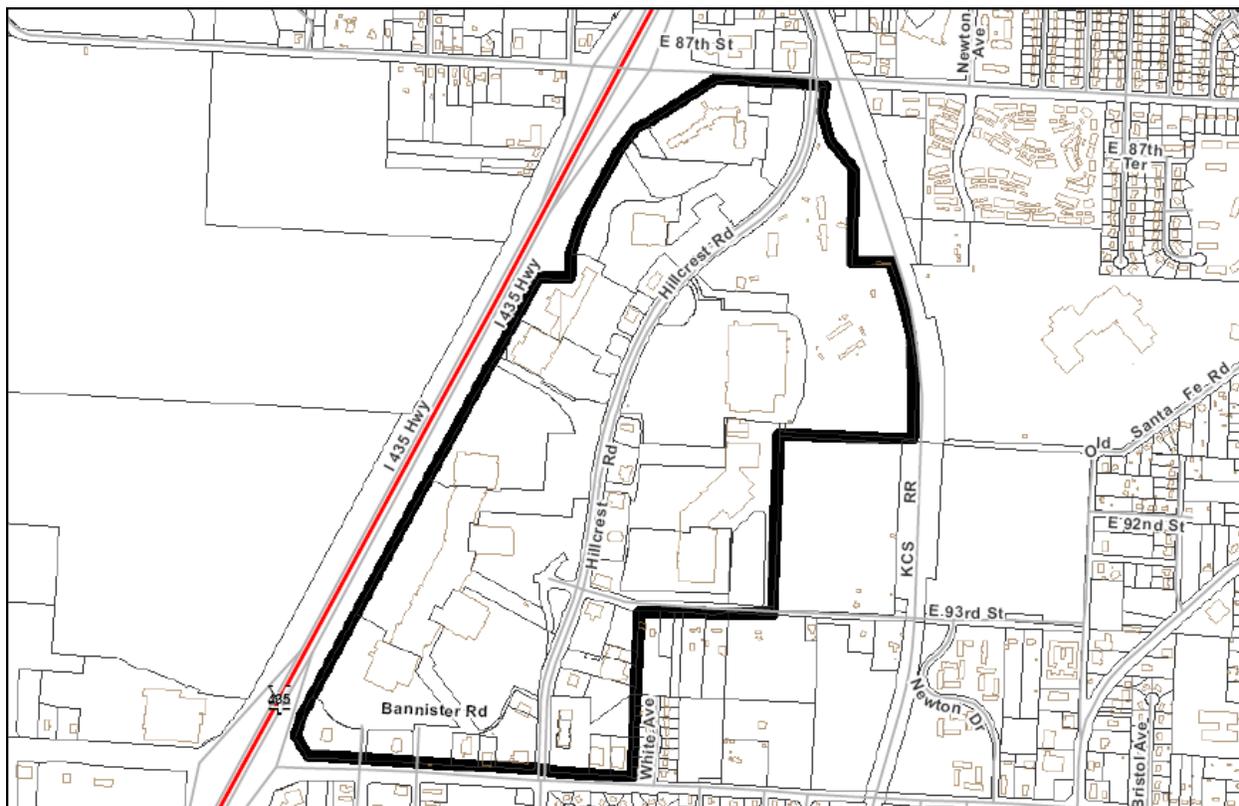
1. The City Council should evaluate whether additional city funding should be provided to CIDs.
2. The city manager should assign staff to monitor contracts and enforce the terms of city contracts, including CID contracts.
3. The city clerk should develop a mechanism to publicly report on required CID submissions as reporting deadlines occur.

Appendix A

Community Improvement Districts

Community Improvement District Reporting Needs Improvement

3 Trails Village CID (Political Subdivision)



Date CID Established: July 7, 2002

Term: 10 years, unless bonds are issue, then until all the bonds are repaid. (Amended July 3, 2005.)

Maximum Sales Tax Rate: 0.5%

Maximum Special Assessment Rate: \$0.62 per \$100 of assessed valued, not to exceed 3% per year.

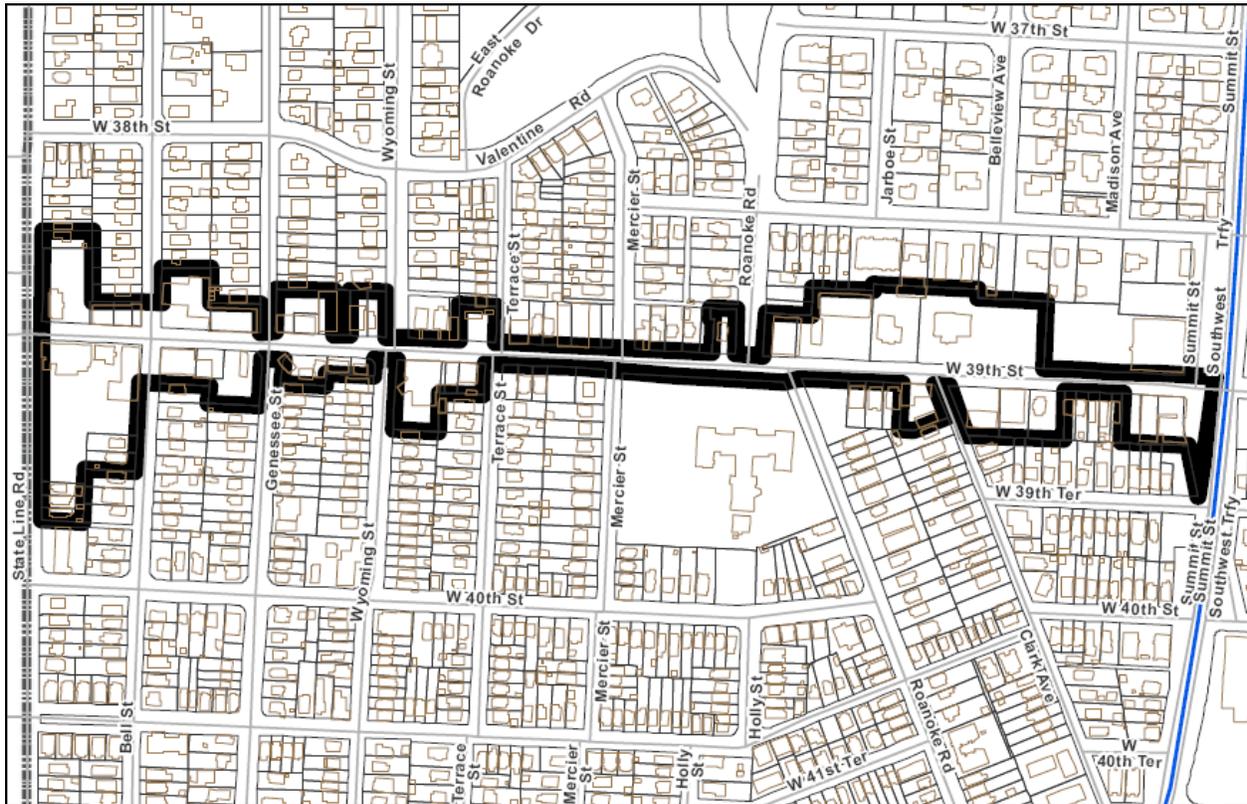
Authority to Issue Bonds: Yes

Information Received as of 8/31/07

Fiscal Year	Budget	Annual Report	Passed Resolutions
2003	N/A	Received on 9/22/03	
2004	Received on 3/5/03	Received on 9/1/04	Yes
2005	Received on 4/15/04	No	Yes
2006	Received on 3/30/05	Received on 8/8/06	
2007	Received on 8/17/06	Partial year ⁷	Yes
2008	No	Not due	

⁷ The financial statements submitted were for calendar year 2006.

39th Street CID (Political Subdivision)



Date CID Established: May 4, 2003

Term: 10 years, unless bonds are issued, then until all the bonds are repaid.

Maximum Sales Tax Rate: 0.5%

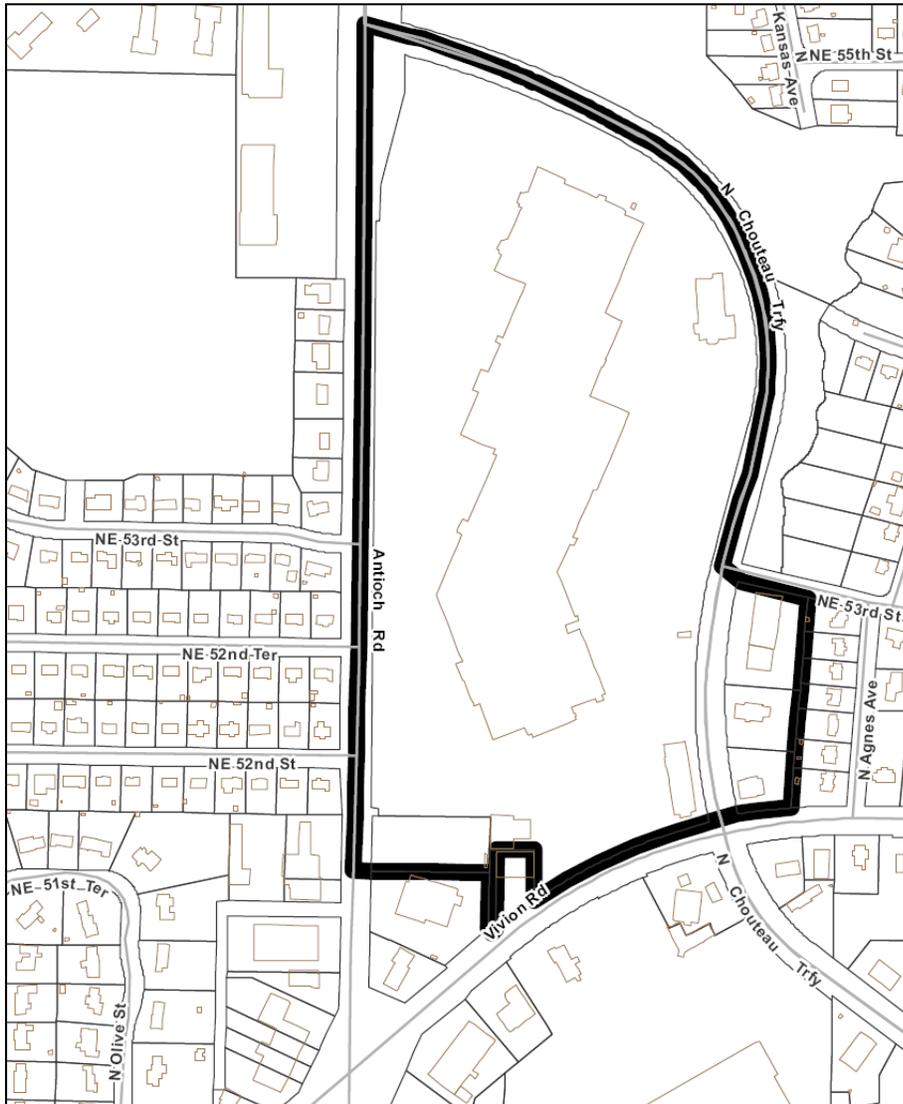
Maximum Special Assessment Rate: Not indicated

Authority to Issue Bonds: Yes

Information Received as of 8/31/07

Fiscal Year	Budget	Annual Report	Passed Resolutions
2004	N/A	No	
2005	Received on 4/23/04	No	
2006	Received on 3/30/05	No	
2007	Received on 4/17/06	No	
2008	No	Not due	

Antioch Center CID (Political Subdivision)



Date CID Established: November 5, 2006

Term: 50 years

Maximum Sales Tax Rate: 1%

Maximum Special Assessment Rate: \$0.33 per square ft of land

Authority to Issue Bonds: Yes

Information Received as of 8/31/07

Fiscal Year	Budget	Annual Report	Passed Resolutions
2007	N/A	Received on 8/28/07	Yes
2008	Received on 3/5/07	Not due	

Brookside CID (Political Subdivision)



Date CID Established: August 28, 2005

Term: 10 years

Maximum Sales Tax Rate: 0.5%

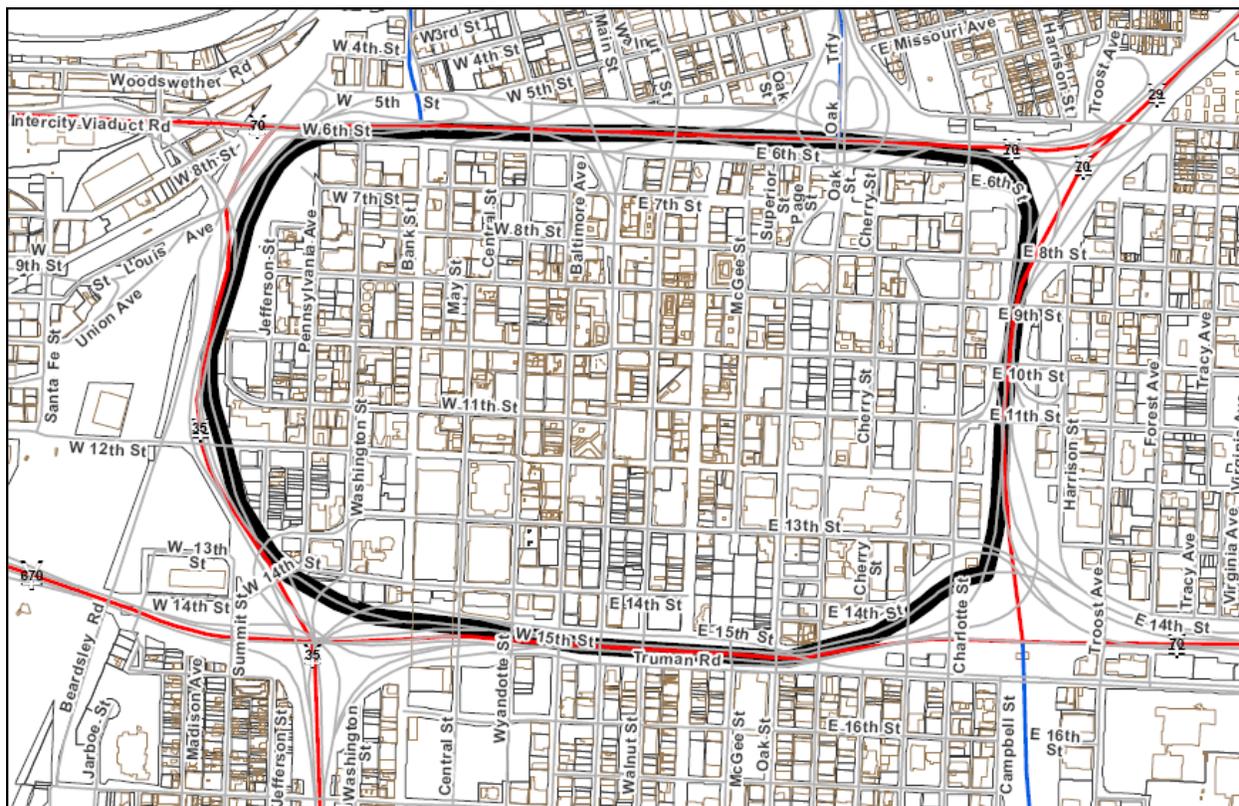
Maximum Special Assessment Rate: \$0.50 per usable square foot per lot

Authority to Issue Bonds: Yes

Information Received as of 8/31/07

Fiscal Year	Budget	Annual Report	Passed Resolutions
2006	N/A	Received on 6/12/06	
2007	No	Received on 5/23/07	
2008	Received on 1/2/07	Not due	

Downtown Kansas City CID (Not-for-Profit Corporation)



Date CID Established: September 29, 2002

Term: 6 years

Maximum Sales Tax Rate: No authority to impose sales tax.

Maximum Special Assessment Rate: \$0.2569 per \$100 of assessed value and \$0.05975 per sq ft of land.

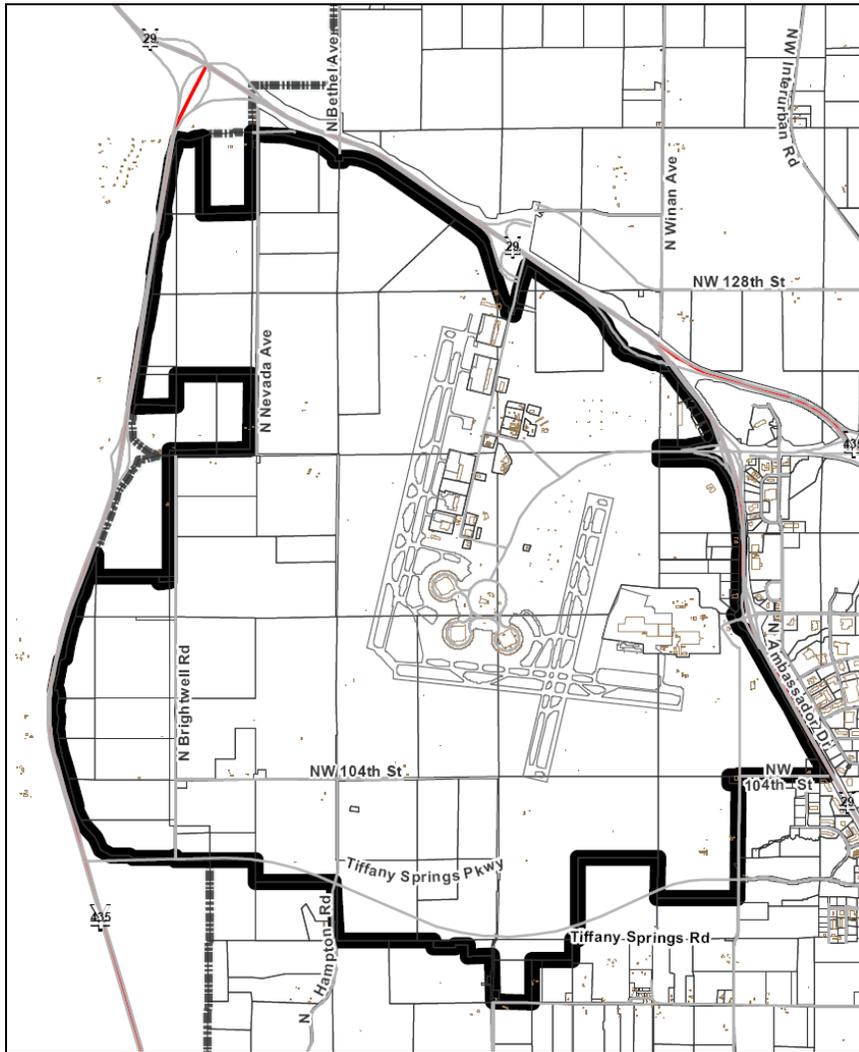
Authority to Issue Bonds: Not indicated.

Information Received as of 8/31/07

Fiscal Year	Budget	Annual Report	Passed Resolutions
2003	N/A	Partial year ⁸	
2004	No	No	
2005	No	No	
2006	No	No	
2007	No	No	
2008	No	Not due	

⁸ The financial audit submitted was for the period between 9/22/02 to 3/31/03.

Kansas City International Airport CID (Political Subdivision)



Date CID Established: March 20, 2005

Term: 30 years

Maximum Sales Tax Rate: 1%

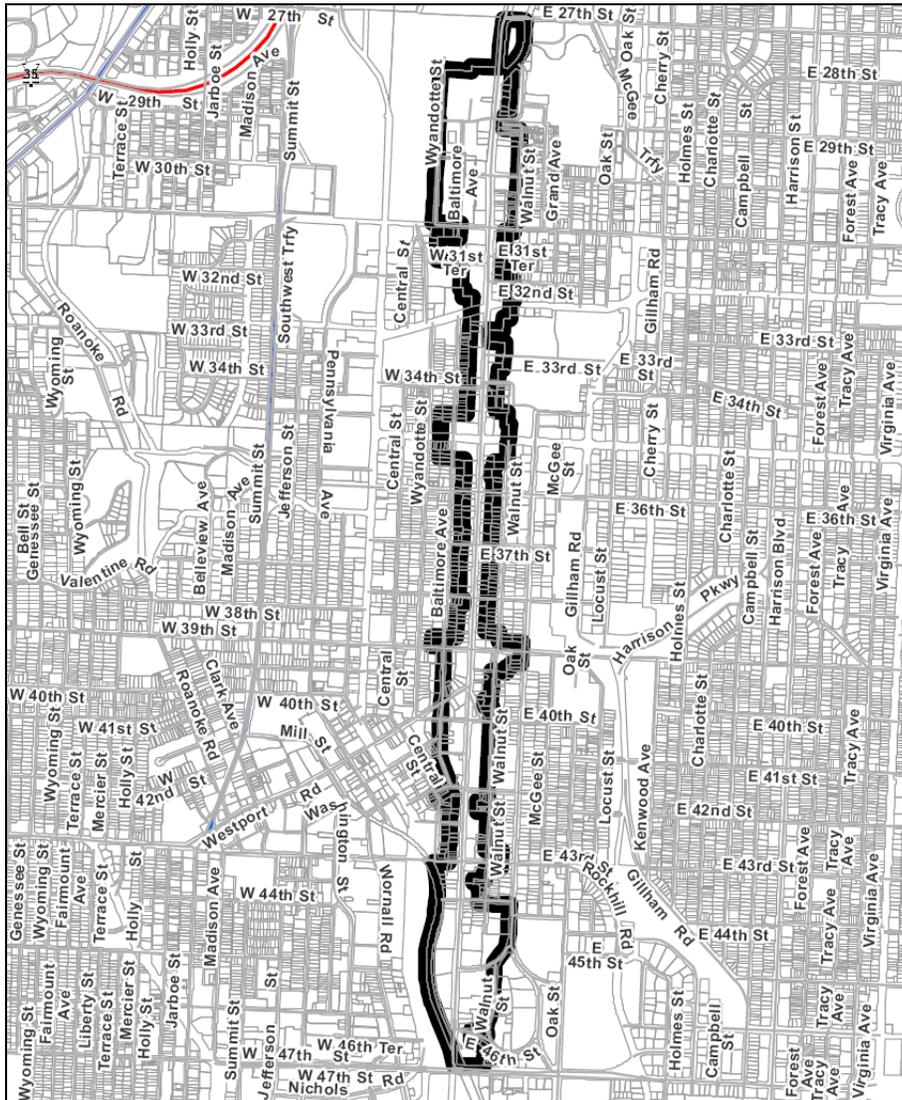
Maximum Special Assessment Rate: Not indicated.

Authority to Issue Bonds: Not indicated.

Information Received as of 8/31/07

Fiscal Year	Budget	Annual Report	Passed Resolutions
2006	N/A	No	
2007	Received on 5/24/06	No	
2008	Received on 6/13/07	Not due	

Main Street CID (Not-for-Profit Corporation)



Date CID Established: October 22, 2006

Term: 8 years

Maximum Sales Tax Rate: No authority to impose sales tax.

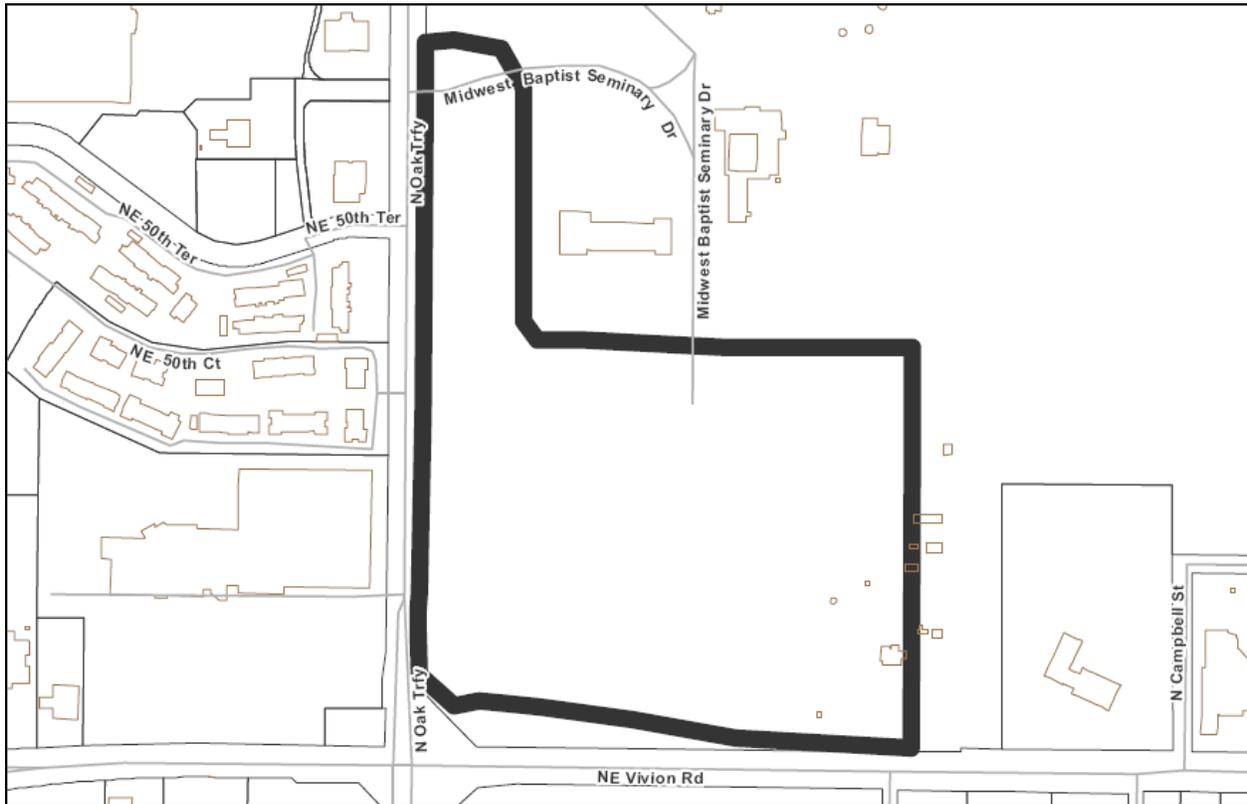
Maximum Special Assessment Rate: \$0.2369 per \$100 of assessed value and \$0.05574 per square ft of land.

Authority to Issue Bonds: Not indicated in the petition.

Information Received as of 8/31/07

Fiscal year	Budget	Annual Report	Passed Resolutions
2007	N/A	No	
2008	Received on 5/2/07	Not due	

North Oak Village CID (Political Subdivision)



Date CID Established: May 20, 2007

Term: 30 years

Maximum Sales Tax Rate: 1%

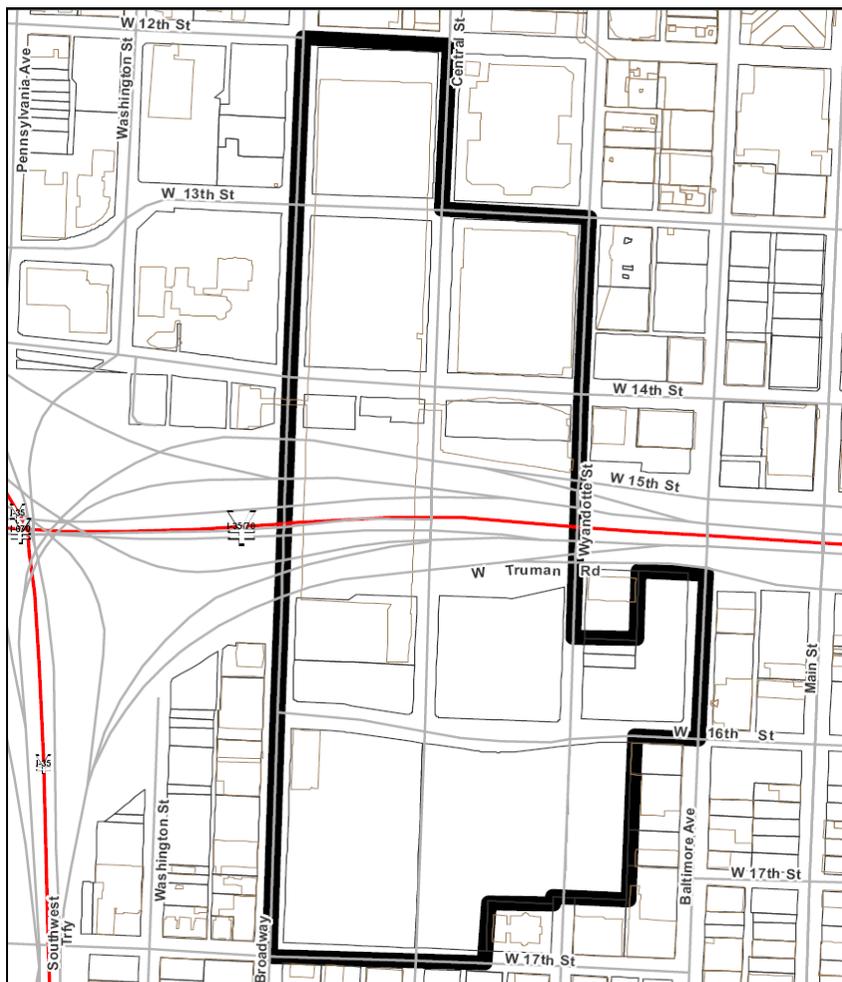
Maximum Special Assessment Rate: \$0.33 per square foot of land.

Authority to Issue Bonds: Yes

Information Received as of 8/31/07

Fiscal Year	Budget	Annual Report	Passed Resolutions
2008	N/A	Not due	

Performing Arts CID (Political Subdivision)



Date CID Established: May 11, 2003

Term: Perpetuity

Maximum Sales Tax Rate: 1%

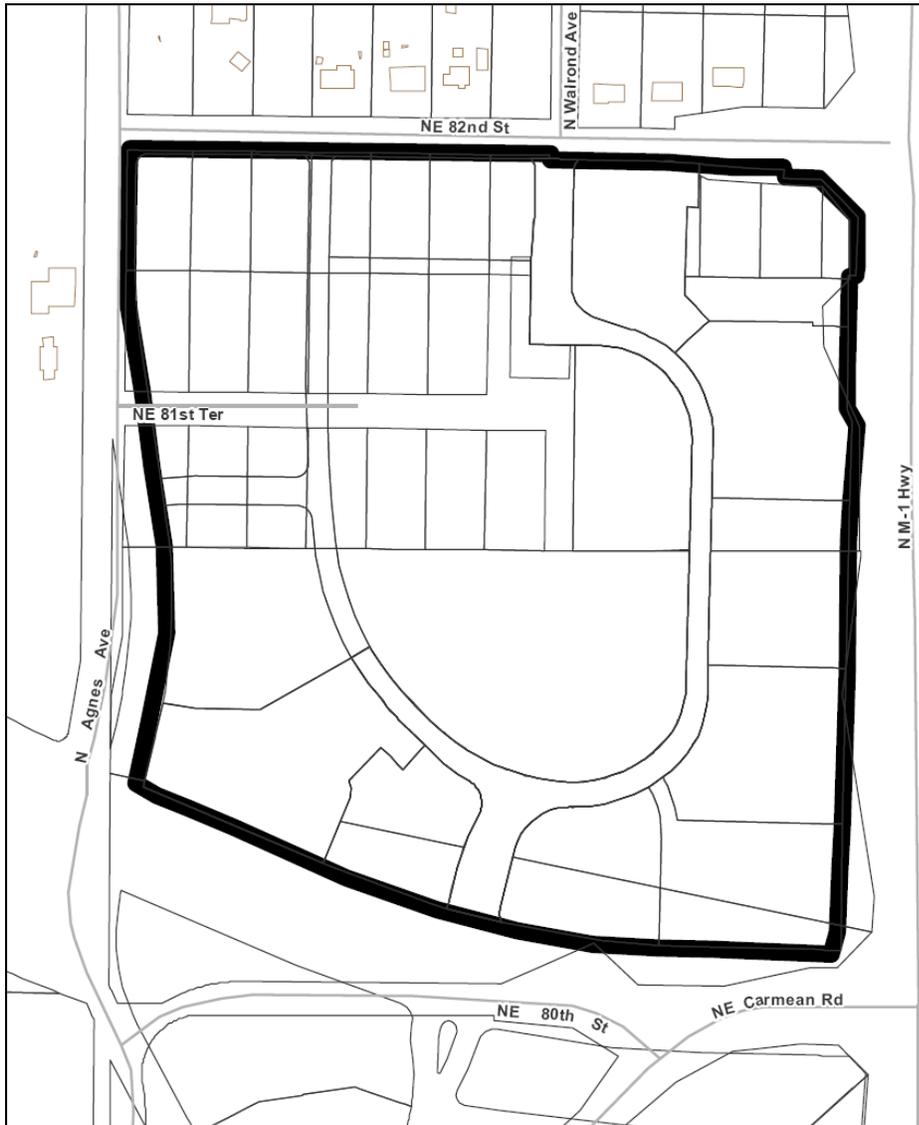
Maximum Special Assessment Rate: Not indicated.

Authority to Issue Bonds: Yes

Information Received as of 8/31/07

Fiscal Year	Budget	Annual Report	Passed Resolutions
2004	N/A	No	
2005	Received on 4/15/04	No	
2006	No	No	
2007	No	No	
2008	No	Not due	

Renaissance Plaza CID (Political Subdivision)



Date CID Established: September 10, 2006

Term: 20 years

Maximum Sales Tax Rate: 1%

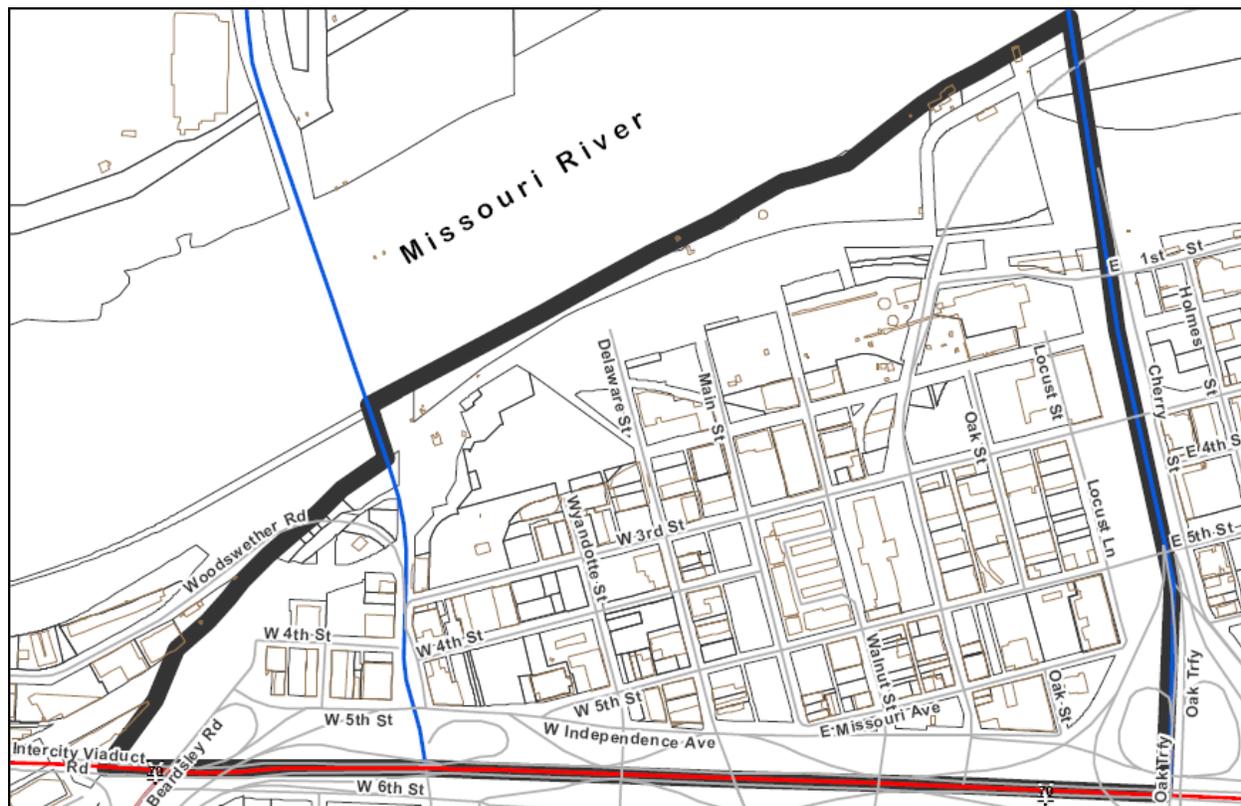
Maximum Special Assessment Rate: Rate not indicated.

Authority to Issue Bonds: Yes

Information Received as of 8/31/07

Fiscal Year	Budget	Annual Report	Passed Resolutions
2007	N/A	No	
2008	No	Not due	

River Market CID (Not-for-Profit Corporation)



Date CID Established: August 13, 2006

Term: 9 years

Maximum Sales Tax Rate: No authority to impose sales tax.

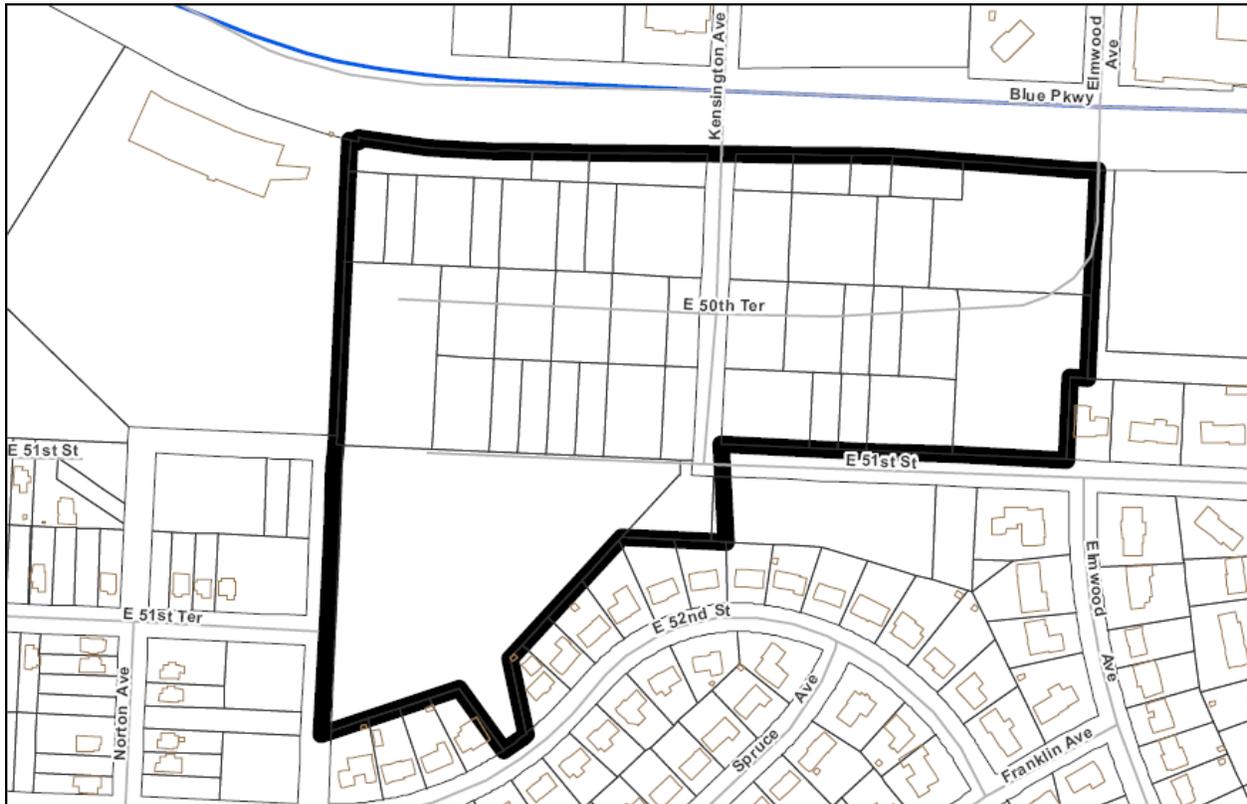
Maximum Special Assessment Rate: \$0.2369 per \$100 of assessed value and \$0.05574 per square ft of land.

Authority to Issue Bonds: Not indicated in the petition.

Information Received as of 8/31/07

Fiscal Year	Budget	Annual Report	Passed Resolutions
2007	N/A	No	
2008	No	Not due	

Shops on Blue Parkway CID (Political Subdivision)



Date CID Established: February 18, 2007

Term: 5 years

Maximum Sales Tax Rate: 1%

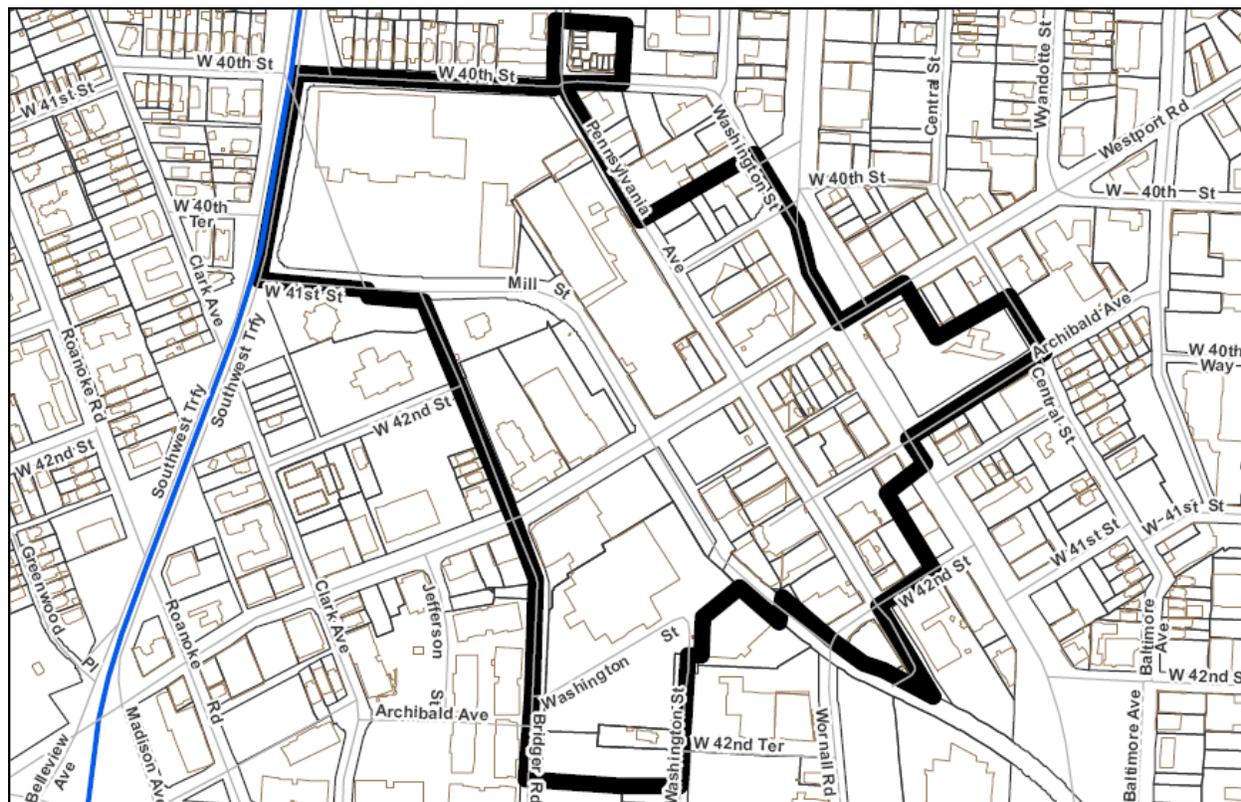
Maximum Special Assessment Rate: No special assessment.

Authority to Issue Bonds: Yes

Information Received as of 8/31/07

Fiscal Year	Budget	Annual Report	Passed Resolutions
2008	N/A	Not due	

Westport CID (Not-for-Profit Corporation)



Date CID Established: October 12, 2003

Term: 5 years

Maximum Sales Tax Rate: No power to impose sales tax.

Maximum Special Assessment Rate: A special assessment applicable to each of the 7 use categories. The maximum amount of category 1 shall not exceed \$1.00 per sq ft of usable area.

Authority to Issue Bonds: Yes

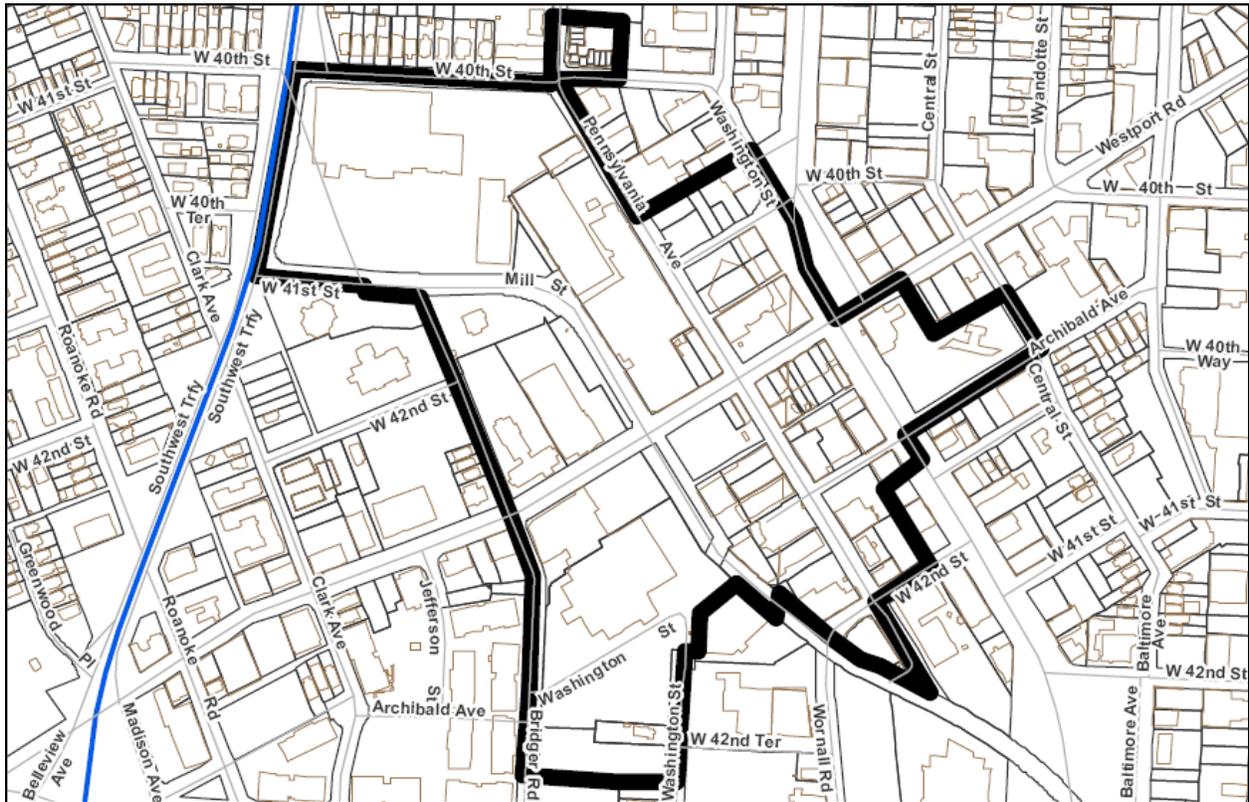
Information Received as of 8/31/07

Fiscal Year	Budget	Annual Report	Passed Resolutions
2004	N/A	Received on 8/26/04	Yes
2005	Received on 1/30/04	Received on 3/30/05 ¹⁰	
2006	No	No	
2007	No	Partial year ¹¹	Yes
2008	No	Not due	

¹⁰ The financial statements submitted were for January and February of 2005.

¹¹ The financial statements submitted were for calendar year 2006.

Westport II CID (Political Subdivision)



Date CID Established: December 28, 2003

Term: 20 years

Maximum Sales Tax Rate: 0.5%

Maximum Special Assessment Rate: No power to levy special assessments.

Authority to Issue Bonds: Yes

Information Received as of 8/31/07

Fiscal Year	Budget	Annual Report	Passed Resolutions
2004	N/A	No	
2005	No	No	
2006	Received on 3/30/05	No	
2007	No	Partial year ¹²	Yes
2008	No	Not due	

¹² The financial statements submitted were for calendar year 2006.

Appendix B

City Manager's Response

Community Improvement District Reporting Needs Improvement



Office of the City Manager

DEC 7 2007

29th Floor, City Hall
414 East 12th Street
Kansas City, Missouri 64106



DATE: December 7, 2007
 TO: Gary White, City Auditor
 FROM: Wayne A. Cauthen, City Manager
 RE: Response to Draft report on Community Improvement District Reporting

Your recent report on Community Improvement District yielded one response directed to the City Manager:

Recommendation: The city manager should assign staff to monitor contracts and enforce the terms of city contracts, including CID contracts.

Response: Agree. Complete /Already in practice. Currently, staff housed in the City Planning and Development Department is assigned to monitor CID contracts. The only two CIDs the city currently has a monetary contractual relationship with are the Downtown KC CID and the River Market CID. Planning staff has suggested that our current practice of monitoring may need to be altered to achieve a better oversight of these contracts.

Currently, the city releases funds to CIDs on an annual basis. The city's monitoring and enforcement activities may be more effective if the city released funds on a quarterly basis, and only after CIDs have submitted a quarterly report to the city for review. Thus, in order to properly implement this recommendation, staff will coordinate efforts to ensure that any future contracts the city enters into with CIDs require a quarterly disbursement of funds schedule, and that release of those funds will be contingent upon receipt and acceptance by the City of the quarterly and annual reports. City Planning and Development staff responsible for CID contract compliance will continue to monitor the reporting requirements. In addition, City Planning and Development staff will coordinate with staff from the Law Department and the Contract Oversight Committee to review and develop a standardized form of agreement (i.e., a cooperative agreement) to be used by City staff when entering into contracts with CIDs.

CC: Edgar Jordan
 Jim Hedstrom
 Nelson Muñoz

Community Improvement District Reporting Needs Improvement

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Appendix C

City Clerk's Response

Community Improvement District Reporting Needs Improvement



Office of the City Clerk

25th Floor, City Hall
414 East 12th Street
Kansas City, Missouri 64106



(816) 513-3360
Fax: (816) 513-3353

Date: November 26, 2007
To: Gary White, City Auditor
From: Millie Crossland, City Clerk
Subject: Response to Draft Report on Community Improvement District Reporting

This memorandum is intended to serve as a response to recommendation 3 in the Draft Report on Community Improvement District Reporting: *The city clerk should develop a mechanism to publicly report on required CID submissions as reporting deadlines occur.* I am asked to respond with agree, agree in part or do not agree. I agree in part.

The City Clerk currently reports publicly on the receipt of reports, budgets and resolutions from Community Improvement Districts through a communication on the Council Docket. As with all legislative items, the communication is accessible online or through the clerk's office. I believe the Clerk's Office is meeting its statutory requirements: *The municipal clerk shall retain this report as part of the official records of the municipality and shall also cause this report to be spread upon the records of the governing body.* (RSMo 67.1471.1.4)

Reporting Mechanism

A reporting mechanism could be developed where the Clerk would report to the Mayor and Council via memo at two points during the year as directed by a resolution from the Mayor and Council, similar to the manner in which the names of persons who have failed to submit Conflict of Interest reports by the May 1 deadline are reported. Conflict of Interest forms are provided to individuals, receipt of the form is tracked and made available to view when requested. The requirement to file the form with the City Clerk is reviewed at least every two years in the passing of the city ordinance.

For tracking CID submissions I suggest the following:

- By the second week in February a list of CID's who have filed an annual budget between the dates of November 3rd and February 1st will be given along with a list of CID's who have not filed the budget.
- The second week of September a similar memo would list those CID's who have filed an annual report by August 28th along with a list of those who have not filed an annual report.
- By compiling these memo's the Clerk would wish to clarify that there is no determination as to the completeness or accuracy of the filings of the CID's.

Concerns with recommendation 3:

- The Clerk would be required to determine that the documents provided by the CID's actually meet the requirements set out in the statute, which is not a requirement of the municipal clerk in the statute.
- CID's give the Clerk a budget document or several documents purporting them to be an annual report but there will not be standardized forms.