

# Community Improvement Districts (CIDs)

with Ordinance No. 250983

Annual Report – Fiscal Year 2025

December 2<sup>nd</sup>, 2025

*Prepared for*

Neighborhood Planning & Development Committee



# Background

- A CID is a separate legal entity which is established to pay for public improvements or private projects through a sales and use tax, special assessment, or real property tax.
- Regulated by the state CID Act (RSMo. 67.1401-67.1571) and City code (Chapter 74, Article VII).
- Sec. 74-304(c) instructs staff to submit an annual report to Council including the following:
  - Degree of compliance related to submission of proposed budgets and annual reports within time limits required by State law (RSMo 67.1471)
  - Whether work performed conformed to previously submitted budgets
  - Whether the CID adhered to the terms of its cooperative agreement with the City

# Budgets (FY 26)

Fiscal Year	Submittal Rate	Percent on Time	Met all Requirements
FY 2024	95%	77%	61%
FY 2025	98%	93%	92%
FY 2026	100%	92%	87%

- Administrative Citations
  - 2 CIDs submitted over 30 days late
    - Brywood Centre CID – 1 citation, \$1,000
    - Vine Street– 2 citations, \$2,000

# Annual Report (FY 25)

Fiscal Year	Submittal Rate	Percent on Time	Met all Requirements
FY 2023	93%	83%	60%
FY 2024	100%	91%	86%
FY 2025	98%	96%	91%

- Administrative Citations
  - 2 CIDs made no submittal
  - 9<sup>th</sup> & Central CID – 3 citations, \$3,000
  - Edgewood Farms CID – 3 citations, \$3,000

# Annual Report (FY 25) cont.

- Board Members
  - 97% included Board of Directors' names and contact info
- Copies of Approved Resolutions
  - 98% included resolutions approved by the Board
    - Of these Districts, 10% stated none were approved
- Detailed breakdown of public infrastructure, exterior, interior, and other improvements and services
  - 95% included a detailed breakdown

## Annual Report (FY 25) cont.

- Date Submitted Proposed Budget (FY 26)
  - 96% included the date they submitted the proposed budget
- Date Adopted Annual Budget (FY 26)
  - 96% included the date they adopted the budget
  - 2% didn't adopt a budget
- Date Submitted Annual Report (FY 24)
  - 98% included the date they submitted the previous annual report

# Annual Report (FY 25) cont.

- Services Provided
  - 97% stated the services provided
    - 32% of CIDs provided services
    - 64% (58) of CIDs did not provide services. Of these CIDs:
      - 57% used revenues to repay loans or TIF/bond payments
      - 24% used revenues for administrative expenses only
      - 17% had no expenses

# Annual Report (FY 25) cont.

- Adherence to Cooperative Agreement
  - 56 CIDs are required to enter into a Cooperative Agreement
    - 52% adhered to the terms of their agreement
    - 48% (27) did not meet the terms of their agreement. Of these CIDs:
      - 37% have not executed their cooperative agreement
      - 19% submitted their annual report and/or budget late
      - 33% did not adopt their budget in the required timeframe
      - 4% did not include sufficient detail in their annual report
      - 7% have no record of submitting an annual report



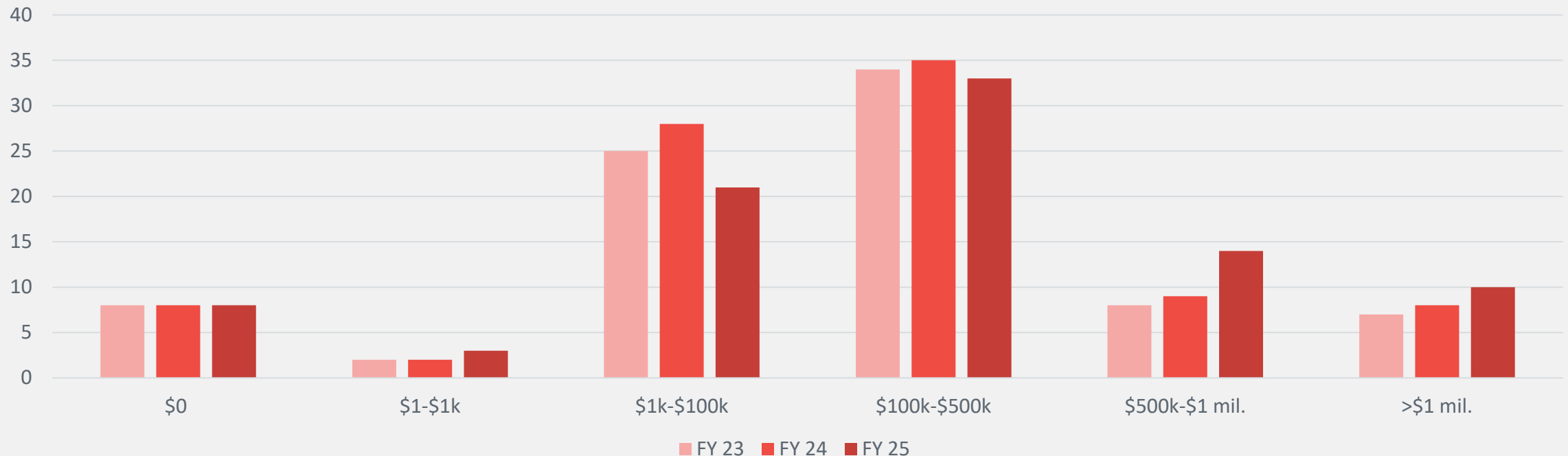
# Annual Report (FY 25) cont.

- Revenues Collected
  - 98% stated the revenues collected
    - 8% collected no revenues
- Expenditures Made
  - 98% stated the expenditures made
    - 9% did not incur any expenses
- Budget Conformance
  - 60% conformed to the FY 25 budget
  - 1% did not submit a FY 25 budget
  - 33% did not conform due to differences between budget and report
  - 3% did not conform due to lack of details
  - 2% did not submit an Annual Report

# FY 25 Revenues

Fiscal Year	# Reported	Total Revs.	Avg. Revs.	\$0	\$1-\$1k	\$1k-\$100k	\$100k-\$500k	\$500k-\$1 mil.	> \$1 mil.
FY 2023	84	\$32,334,028.27	\$384,928.91	8	2	25	34	8	7
FY 2024	90	\$36,187,101.77	\$402,078.91	8	2	28	35	9	8
FY 2025	88	\$40,611,175.94	\$456,305.35	8	3	21	33	14	10

FY 25 Revenues by \$ income groups



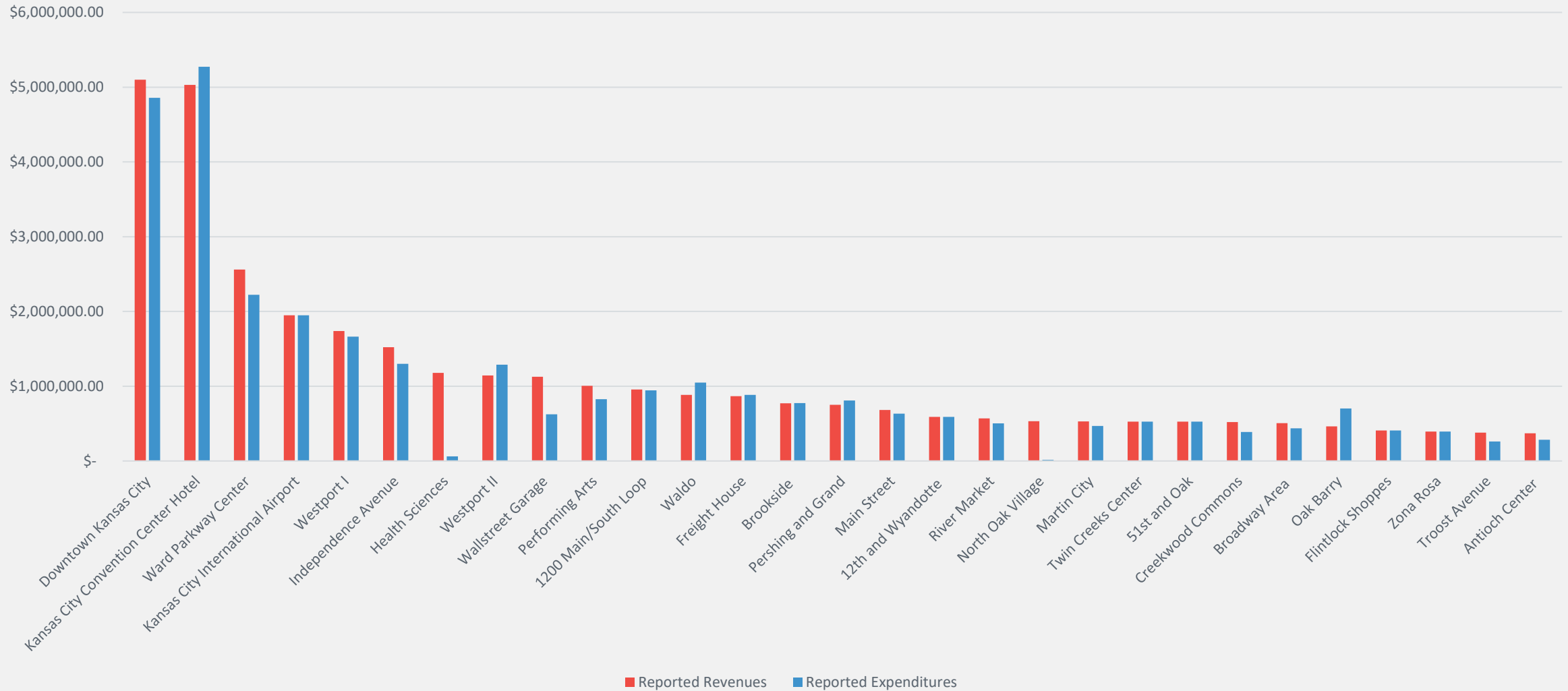
# FY 25 Expenses

Fiscal Year	# Reported	Total Exps.	Avg. Exps.	\$0	\$1-\$1k	\$1k-\$100k	\$100k-\$500k	\$500k-\$1 mil.	> \$1 mil.
FY 2023	84	\$30,094,631.13	\$358,269.42	15	0	24	32	6	7
FY 2024	90	\$32,979,896.97	\$366,443.30	10	5	31	28	9	7
FY 2025	88	\$36,851,943.92	\$414,066.78	9	5	25	30	12	8

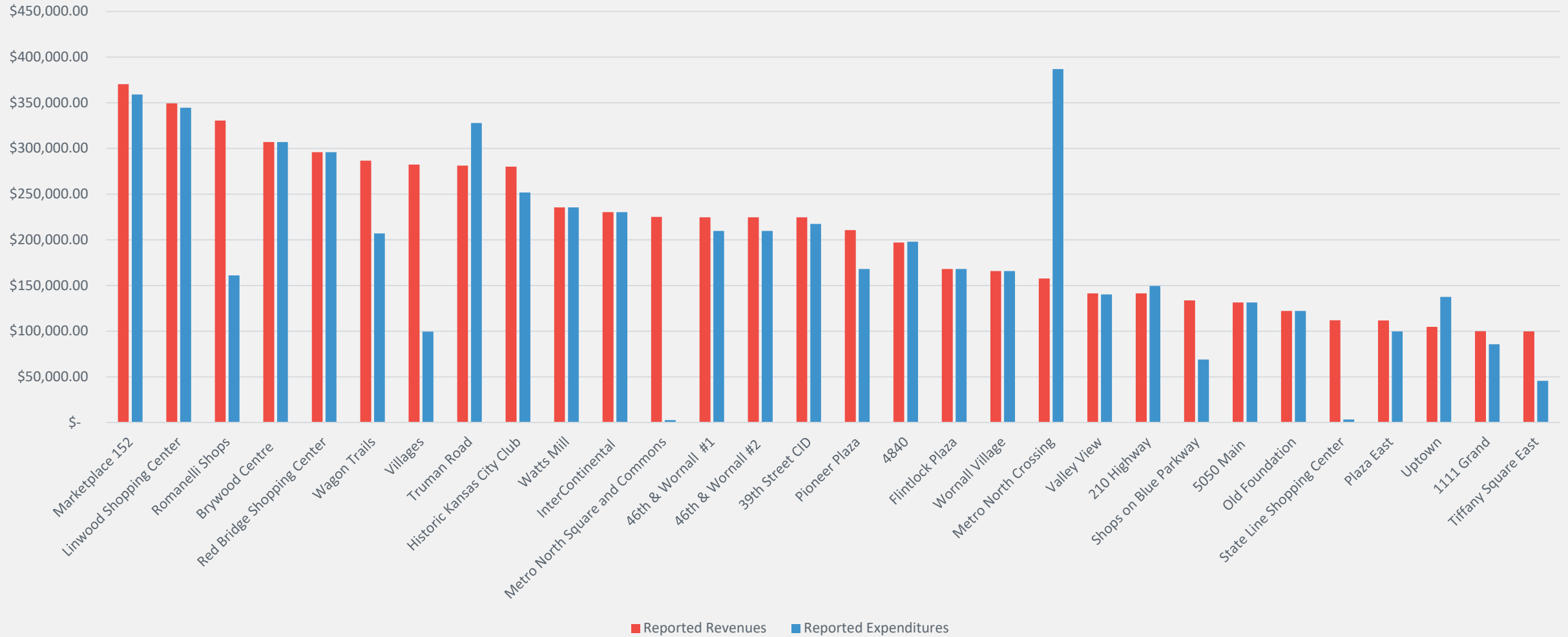
FY 25 Expenditures by \$ spending groups



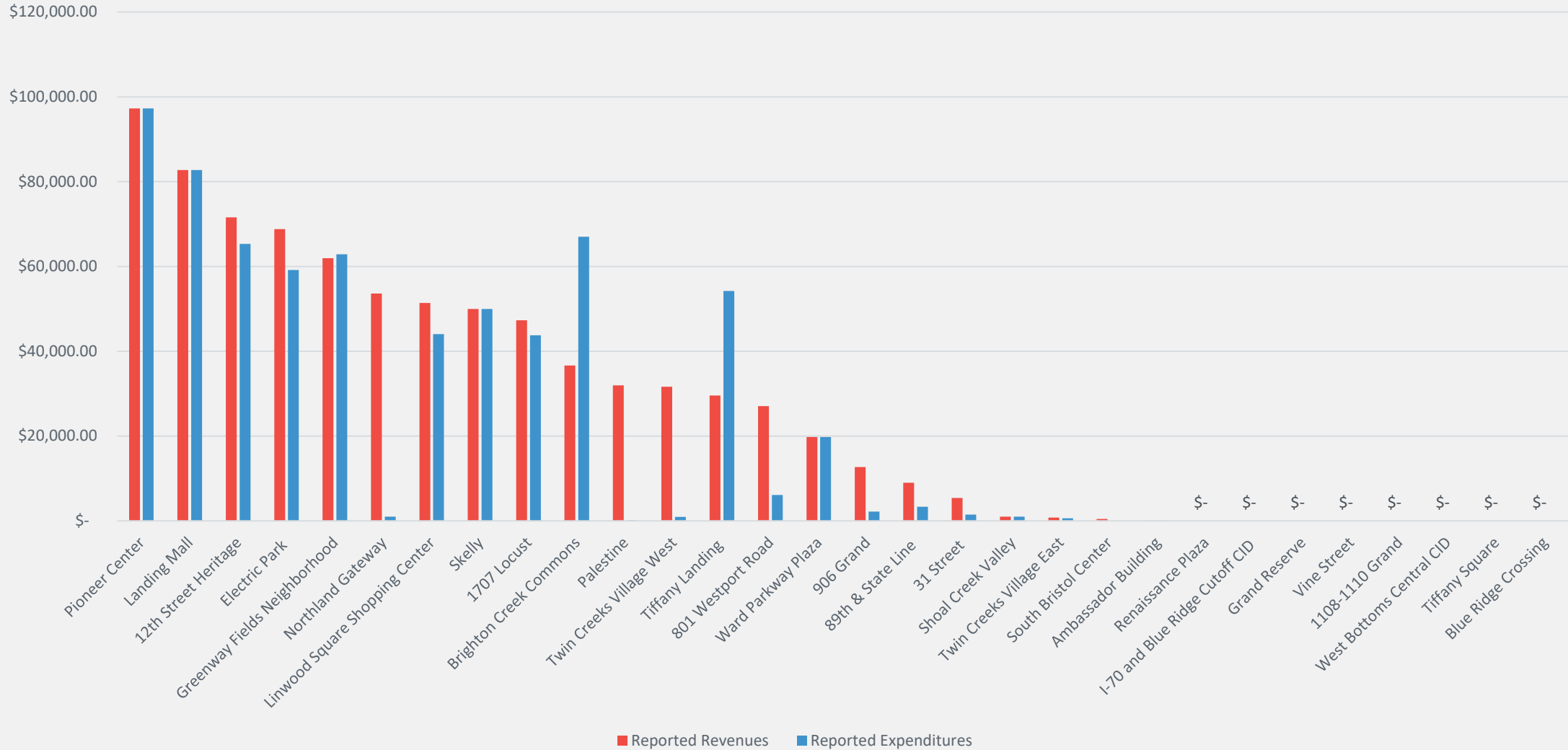
## CID FY25 Revenues vs Expenses



### CID FY25 Revenues vs Expenses



CID FY25 Revenues vs Expenses



# CID Revolving Loan Fund

- Ordinance No. 240451 appropriated \$120,000 to assist with the establishment of new CIDs and temporary operations of newly formed CIDs.
- Applications went live in October 2024.
- \$119k of loans have been issued to 3 CIDs: Palestine CID; Northland Gateway CID; and Crossroads CID.

# Ordinance No. 250983

- Amends Section 74-302 to allow CIDs to submit alternative documentation when reasonable efforts to obtain official notarized documentation from the county assessor have been unsuccessful
- Currently, CIDs requesting a finding of blight must submit official county-notarized documentation, showing valuations for each parcel within the CID



# Ordinance No. 250983

- Some petitioners have been unable to compel the relevant county to notarize such documentation despite making reasonable and documented efforts to obtain the required notarized records
- The City desires to ensure that the inability to obtain notarized county documentation, despite reasonable efforts, does not prevent a CID from proceeding with its petition
- Staff recommends amending Section 74-302 to allow the use of alternative official documentation, provided the CID also submits evidence of its attempts to obtain the notarized county records

# Questions?