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January 23, 2026

Mario Vasquez, City Manager
414 E. 12th St. #105
Kansas City, MO 64106
mario.vasquez@kcmo.org

Re: Linwood Shopping Center CID FY27 Budget

Dear Mario,

Please find attached the Fiscal Year 2027 Budget for the Linwood Shopping Center CID, as well as the approving resolution number 2026-05. This budget is being submitted in accordance with RSMo 67.147 for your review, and comment, if applicable.

Please note, this is the Linwood Shopping Center CID. There is a similarly named Linwood SQUARE Shopping Center CID across the street that will be submitted separately.

Please feel free to reach out if you need anything further.

Sincerely,

Stephanie Franklin
Records Custodian
Linwood Shopping Center CID

Attachment
SAF
c: clerk@kcmo.org;

LINWOOD SHOPPING CENTER COMMUNITY IMPROVEMENT DISTRICT

RESOLUTION 2026-05

**A Substitute Resolution Approving the Budget
for Fiscal Year May 1, 2026 – April 30, 2027
for the Linwood Shopping Center Community Improvement District and,
Amending the District Budget for Fiscal Year May 1, 2025 – April 30, 2026**

WHEREAS, having provided notice of the meeting of the Board of Directors of the Linwood Shopping Center Community Improvement District (“District”) in accordance with Section 610.020 of the Revised Statutes of Missouri, the Board of Directors met on the 21st day of January, 2026; and

WHEREAS, the Board of Directors desire to adopt an amended District budget for the May 1, 2025 -April 30, 2026 fiscal year; and

WHEREAS, the Board of Directors desire to adopt the District Budget for the May 1, 2026 – April 30, 2027 Fiscal year; and

WHEREAS, the Board originally considered Resolution 2025-16 for the adoption of the District’s May 1, 2026 – April 30, 2027 Fiscal year budget which was continued into the new calendar year of 2026, which has necessitated the substitute Resolution number of 2026-05 for the proposed budget.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Linwood Shopping Center Community Improvement District, as follows:

1. The District hereby approves the amended Fiscal Year May 1, 2025 to April 30, 2026 budget.
2. The District hereby adopts as its proposed budget and budget message for the fiscal year beginning May 1, 2026 and ending April 30, 2027, the budget and budget message which are attached hereto as **Exhibit A** and which are incorporated herein by this reference.
3. The District’s staff is directed and authorized to submit the budget to the City Manager or designee.
4. The Board of Directors will consider any written comments received from the City Manager or designee pursuant to the Agreement.
5. Subject to the condition in Section 2 of this Resolution, the District hereby adopts as its budget for the fiscal year beginning May 1, 2026 and ending April 30, 2027, the budget which is attached here to as **Exhibit A** and which is incorporated herein by this reference. In the event the District receives written comments from the City which the District desires to adopt, the Board may amend the budget by further resolution.

6. This resolution shall take effect immediately upon its execution.

PASSED, by the Board of Directors of the Linwood Shopping Center Community Improvement District on this 21st day of January, 2026.

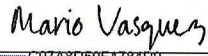
Signed by:

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Mario Vasquez, Executive Director

Exhibit A

Linwood Shopping Center
Community Improvement District

Fiscal Year Budget

Beginning May 1, 2026 and Ending April 30, 2027

And

Amended Budget for Fiscal Year May 1, 2025 – April 30, 2026

**LINWOOD SHOPPING CENTER
COMMUNITY IMPROVEMENT DISTRICT**

**FISCAL YEAR
MAY 1, 2026- APRIL 30, 2027
BUDGET**

and

**FISCAL YEAR
MAY 1, 2025 - APRIL 30, 2026
AMENDED BUDGET**

LINWOOD SHOPPING CENTER COMMUNITY IMPROVEMENT DISTRICT

**FISCAL YEAR MAY 1, 2026 - APRIL 30, 2027 BUDGET
FISCAL YEAR MAY 1, 2025 - APRIL 30, 2026 AMENDED BUDGET**

BUDGET MESSAGE

The Linwood Shopping Center Community Improvement District ("District") was declared established by Ordinance No. 180778 of the City Council of the City of Kansas City on October 11, 2018. The District desires to fund, or assist in the funding of, certain services and improvements as allowed by Sections 67.1401 to 67.1571 RSMo.

On November 28, 2018, the District's Board of Directors passed Resolution No. 2018-06 which imposed, upon approval of the qualified voters of the District, a one percent (1.0%) sales tax on retail sales in the District for the life of the district. The sales tax collection began April 1, 2019.

In 2020, the District has entered into a Cooperative Agreement with the City of Kansas City, Missouri, setting forth the process for implementation of the District's proposed services and improvements.

On November 7, 2024, the City Council of the City of Kansas City, Missouri (the "City") did pass Ordinance No. 240980 appropriating funds from the General Fund, the Health Levy Fund, the Shared Success Fund, and Community Development Block Grant ("CDBG") funds to support its commitment to specific East Side revitalization efforts which began in 2017 with the support of a Grocery Store location in the Linwood Shopping Center and in 2018 with the creation of the Linwood Shopping Center Community Improvement District to support East Side revitalization and reinvestment. The City selected the District to receive the appropriated funds to accomplish the goals, of Ordinance No. 240980, including but not limited to financial support for the Grocery Store to remain open, including marketing, and additional funding for City property management, including property enhancements and security services. The District entered into the First Amendment to the Cooperative Agreement, effective April 7, 2025, to implement the goals of Ordinance No. 240980.

On May 8, 2025, the City Council of the City of Kansas City, Missouri did pass Ordinance No. 250400 which amended Ordinance No. 240980 refining certain terms and providing additional funding for the grocery store operations. The District entered into the Second Amendment to the Cooperative Agreement, effective May 13, 2025 to implement the goals of Ordinance No. 250400.

In January 2026, the District anticipates entering into a Third Amendment to the Cooperative Agreement to provide for an increase in the annual Supplemental Expense Appropriation from \$250,000 to \$400,000 once the related Ordinance is passed by the City Council.

In addition, during the 2026 fiscal year, the District has completed the requirements necessary to receive additional funding from the Housing and Community Development Department and anticipates entering into two Non-Municipal Agency Funding and Services Contracts: (1) for December 1, 2025 through April 30, 2026 in the amount of \$300,000; and (2) for January 1, 2026 through December 31, 2026 in the amount of \$300,000.

As reported in the fiscal year 2025 budget message, on December 6, 2023, the District entered into a Promissory Note with the Linwood Shopping Center Initiative, LLC for an amount of \$54,625.77 with a fixed interest rate of 5.26%. The first payment under the terms of the Promissory Note was due on January 1, 2024, and then payments are to be paid monthly throughout the 36-month term. To date no payments have been made by Linwood Shopping Center Initiative, LLC to retire this debt owed to the District. The term of the note ends January 1, 2027.

The District has adopted a fiscal year beginning May 1 and ending April 30 of each year.

**LINWOOD SHOPPING CENTER
COMMUNITY IMPROVEMENT DISTRICT**

PROPOSED BUDGET -- Cash Basis
FISCAL YEAR MAY 1, 2026 THROUGH APRIL 30, 2027
AMENDED BUDGET -- Cash Basis
FISCAL YEAR MAY 1, 2025 THROUGH APRIL 30, 2026

	Proposed Budget			Amended Budget	Approved Budget *	Actual (unaudited)	Actual (unaudited)
	Operating Fund Budget	Property Management Budget	Fiscal Year Ending April 30, 2027	Fiscal Year Ending April 30, 2026	Fiscal Year Ending April 30, 2026	Fiscal Year Ending April 30, 2025	Fiscal Year Ending April 30, 2024
REVENUES:							
Revenue Funds:							
CID Sales & Use Tax Revenues	-	100,000	100,000	42,000	120,000	96,585	117,956
Interest Income	-	500	500	500	-	807	1,156
CAM reimbursements collected by City	-	400,000	400,000	250,000	250,000	250,000	115,690
Anticipated income from City / HUD	-	300,000	300,000	300,000	-	-	-
Total Revenue Funds	-	800,500	800,500	592,500	370,000	347,392	234,802
TOTAL REVENUES	-	800,500	800,500	592,500	370,000	347,392	234,802
EXPENDITURES:							
Property management expenditures:							
Property Upkeep and Safety	-	435,580	435,580	420,500	175,300	226,843	115,507
Property Maintenance and Repairs	-	298,420	298,420	82,950	130,170	45,965	15,969
Property Insurance costs	-	7,500	7,500	5,300	6,180	3,866	26,593
Utilities	-	-	-	-	-	-	234
Property Management fees	-	24,600	24,600	32,600	25,200	20,166	20,000
Operating expenditures:							
Accounting fees and postage	13,750	-	13,750	15,000	12,000	11,527	6,760
Bank service charges	250	-	250	250	250	53	8
Board insurance costs	1,400	-	1,400	1,400	1,400	1,313	1,200
KCMO - CID Annual Review Fee	1,000	-	-	1,000	1,000	1,000	1,000
Legal fees	18,000	-	18,000	33,000	18,000	33,788	18,765
Other operating costs of the district	-	-	-	500	500	-	150
TOTAL EXPENDITURES	34,400	766,100	800,500	592,500	370,000	344,521	206,186
TRANSFERS TO/(FROM) OTHER FUNDS	(34,400)	34,400	-	-	-	-	-
EXCESS OF REVENUES OVER EXPENDITURES AND TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,871	\$ 28,616

* Previously approved budget included security services for 6 months only.

LINWOOD SHOPPING CENTER COMMUNITY IMPROVEMENT DISTRICT

**FISCAL YEAR MAY 1, 2026 - APRIL 30, 2027 BUDGET
FISCAL YEAR MAY 1, 2025 - APRIL 30, 2026 AMENDED BUDGET**

CID PROPERTY MANAGEMENT EXPENDITURES SUPPLEMENTAL DETAIL

	<i>Proposed Budget</i>	<i>Amended Budget</i>	<i>Approved Budget *</i>
	FYE 4/30/27	FYE 4/30/26	FYE 4/30/26
Basic Property Management Costs			
Property Upkeep and Safety:			
Parking lot maintenance		22,600	20,800
Day porter	17,100		
Sweeping / power washing	7,260	2,950	4,380
Miscellaneous	1,500		
Security - Linwood Initiative contract	-	-	-
Security - lighting enhancements		37,292	
Security Services - Exterior	271,822	283,482	150,120
Security Services - Interior	137,898	74,176	-
<i>Total Property Upkeep and Safety</i>	<u>435,580</u>	<u>420,500</u>	<u>175,300</u>
Property Maintenance and Repairs:			
Alarm Monitoring	8,020	3,400	6,170
Building Repairs - exterior	90,000	8,400	27,000
Landscaping	21,400	34,700	27,400
Janitorial Supplies	-	-	600
Maintenance Personnel	4,000	-	4,000
Repairs - parking lot	120,000	10,450	10,000
Repairs - parking lot lights (electrical)	5,000	-	5,000
Repairs/Inspections - roof	20,000	16,000	20,000
Snow Removal	30,000	10,000	30,000
<i>Total Property Maintenance and Repairs</i>	<u>298,420</u>	<u>82,950</u>	<u>130,170</u>
Insurance:			
Property - general/umbrella	7,500	5,300	6,180
<i>Total Insurance</i>	<u>7,500</u>	<u>5,300</u>	<u>6,180</u>
Property management fees	24,600	32,600	25,200
TOTAL CID PROPERTY MANAGEMENT	<u>\$ 766,100</u>	<u>\$ 541,350</u>	<u>\$ 336,850</u>

* Previously approved budget included security services for 6 months only.

**LINWOOD SHOPPING CENTER
COMMUNITY IMPROVEMENT DISTRICT**

**FISCAL YEAR MAY 1, 2026 - APRIL 30, 2027 BUDGET
FISCAL YEAR MAY 1, 2025 - APRIL 30, 2026 AMENDED BUDGET**

BUDGET SUMMARY

The District budget is presented in accordance with the requirements of Missouri statute on a cash basis.