

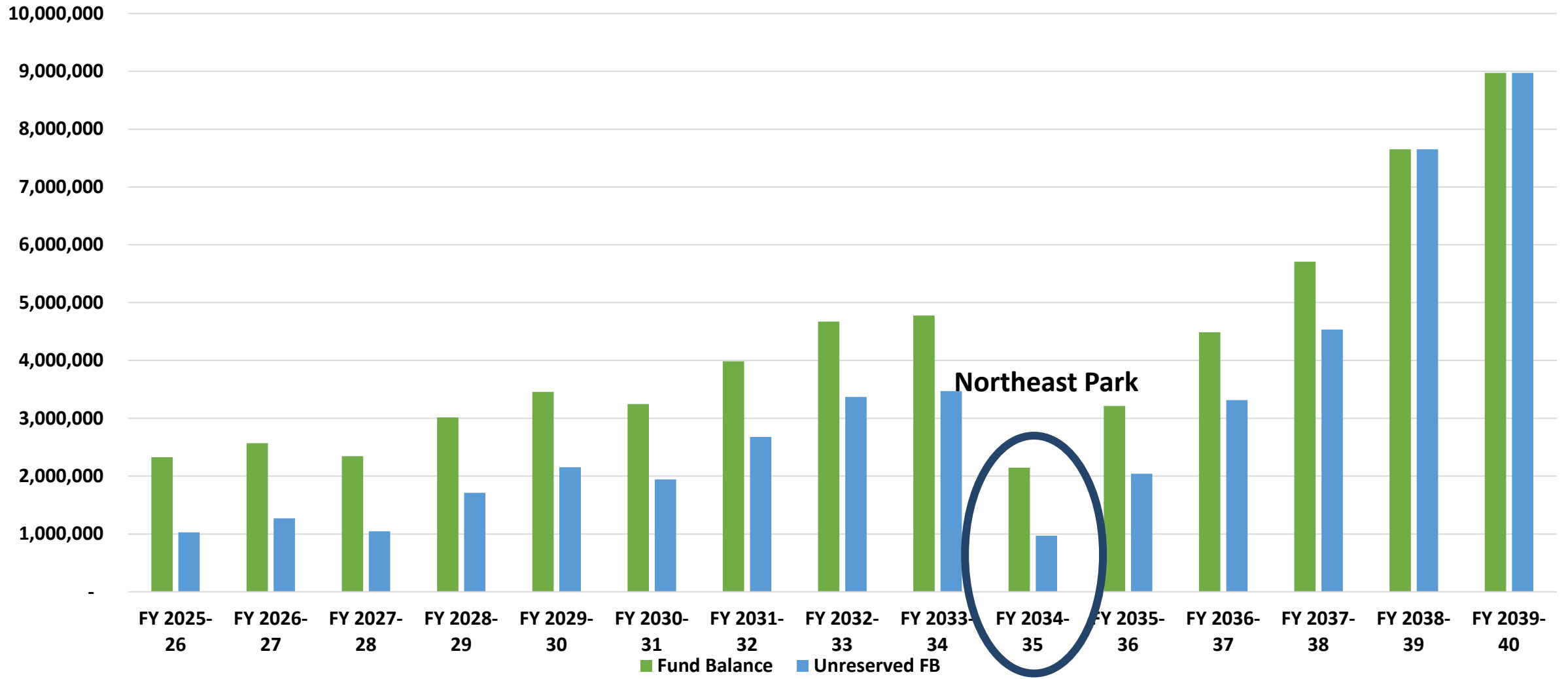
Item D-2

Sales Tax Allocation Analysis

The City receives 2% of the 8.25% sales and use taxes that are remitted by retailers within Keller City Limits

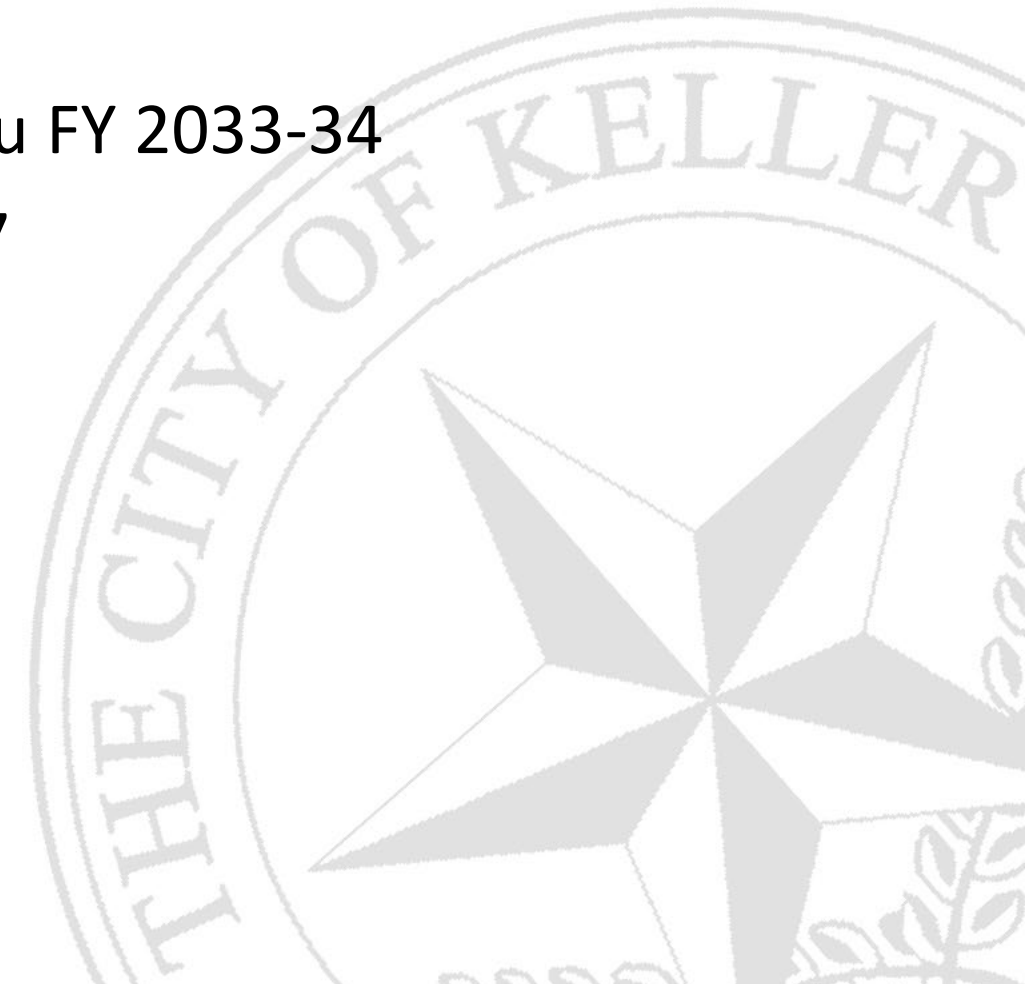
Taxing Entity	Sales Tax Rate	Electric & Gas	Telecomm.
City Tax Rate	1.000%	X	X
KDC Tax Rate	0.500%	X	X
KCCPD Tax Rate	0.250%	X	
Street Maintenance Tax Rate	0.250%	X	X
Total	2.000%		

Current KDC 15-Year Fund Balance

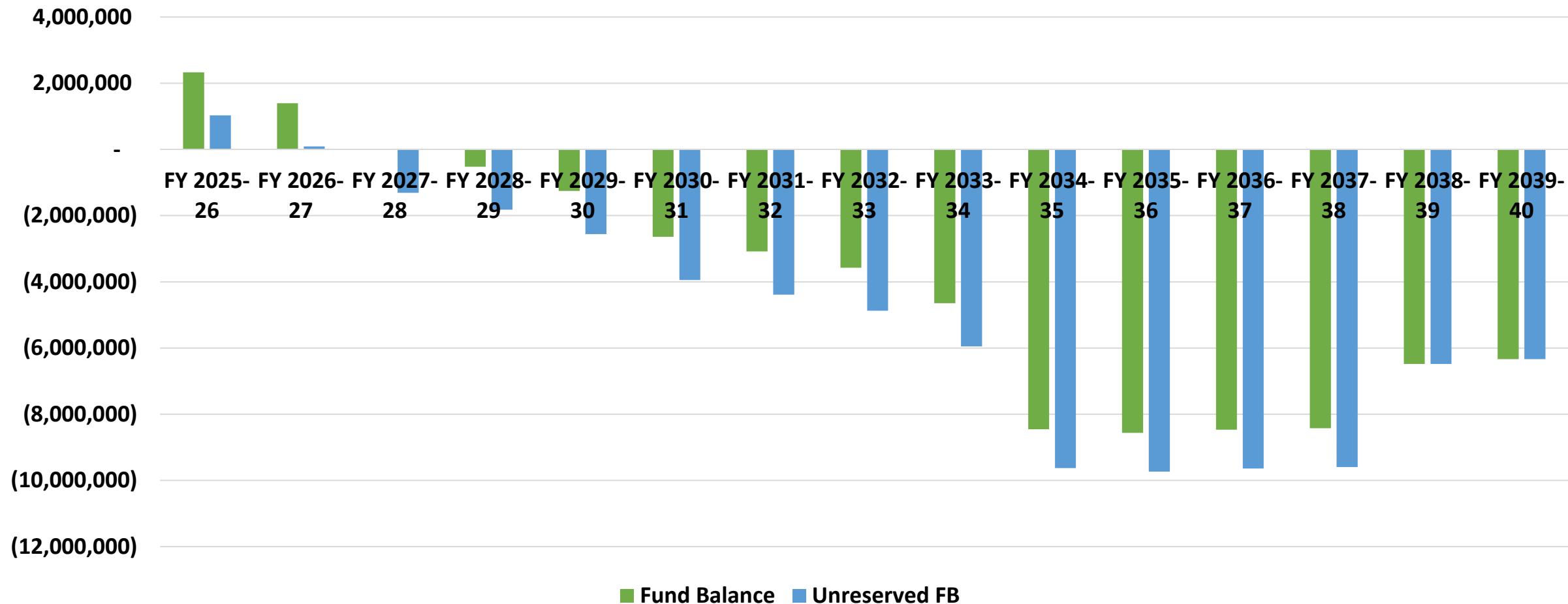


Current KDC Assumptions

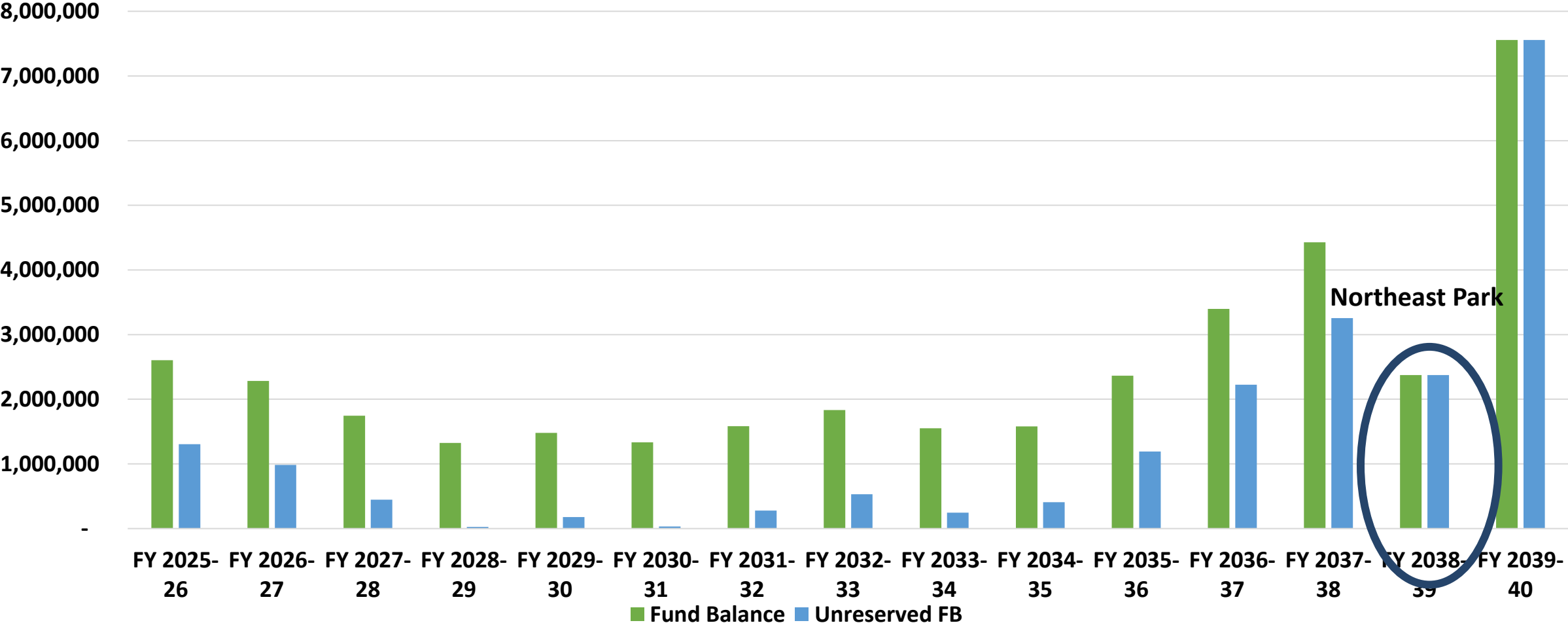
- Maintain Trail Growth at \$50K
- Turf Replacement at \$520K FY 2026-27 thru FY 2033-34
- Johnson Rd Park & Restroom in FY 2026-27
- Bear Creek Park & Restroom in FY 2027-28
- OTK Restroom in FY 2027-28
- KSF Activity Node in FY 2029-30
- Town Hall Pond Dredging in FY 2030-31
- Northeast Park in FY 2034-35



Reduce Tax 1/8 to KDC 15-Year Fund Balance



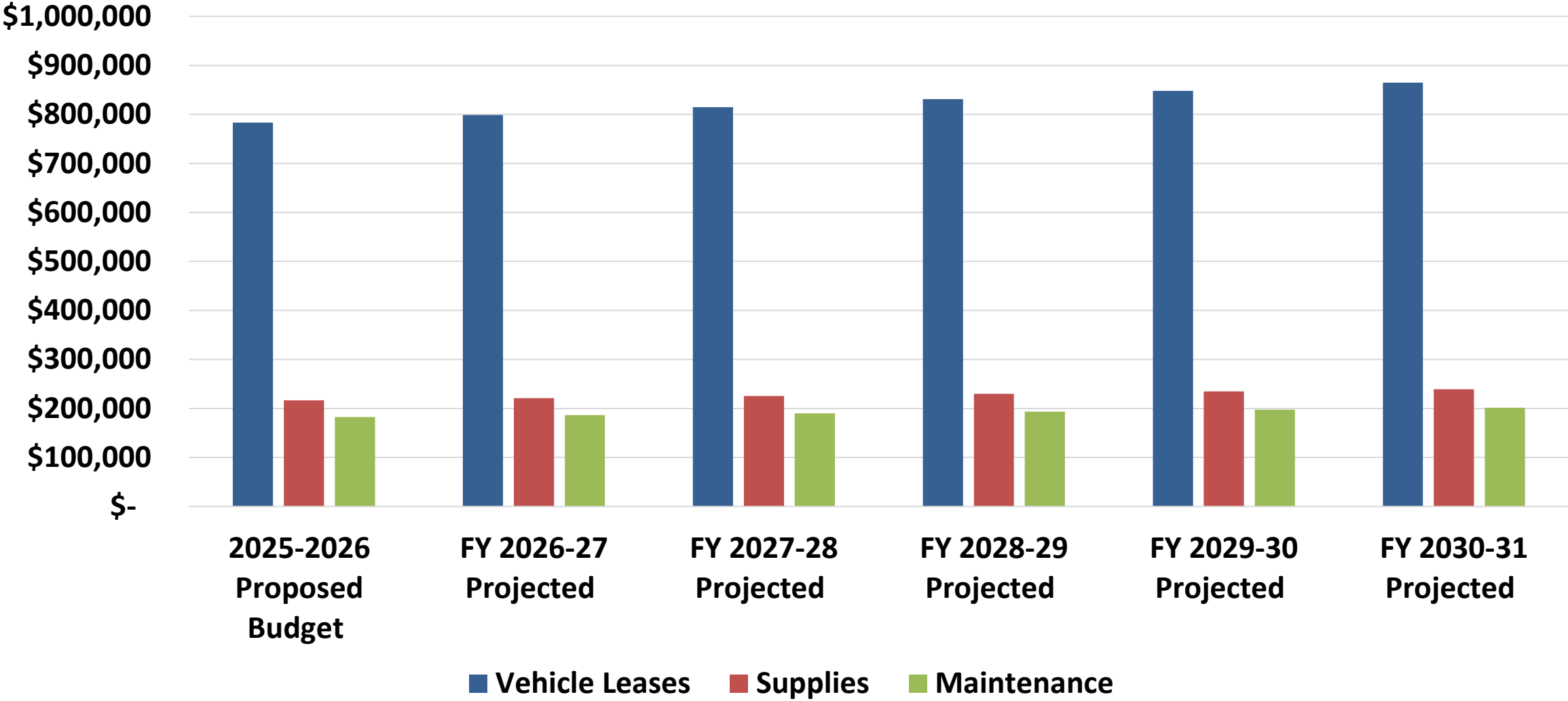
Reduce Tax 1/8 to KDC 15-Year Fund Balance



Proposed KDC Assumptions – 1/8 Reduction

- Reduces Trail to \$175K (from \$450K)
- Moves \$115K in Grounds Maintenance to GF
- Turf Replacement at \$520K FY 2026-27 thru FY 2033-34
- Johnson Rd Park & Restroom in FY 2027-28 (FY 2026-27)
- Bear Creek Park & Restroom in FY 2028-29 (FY 2027-28)
- OTK Restroom in FY 2026-27 (FY 2027-28)
- KSF Activity Node in FY 2029-30
- Town Hall Pond Dredging in FY 2030-31
- Northeast Park in FY 2038-39 (FY 2034-35)

Fire Five-Year Forecast

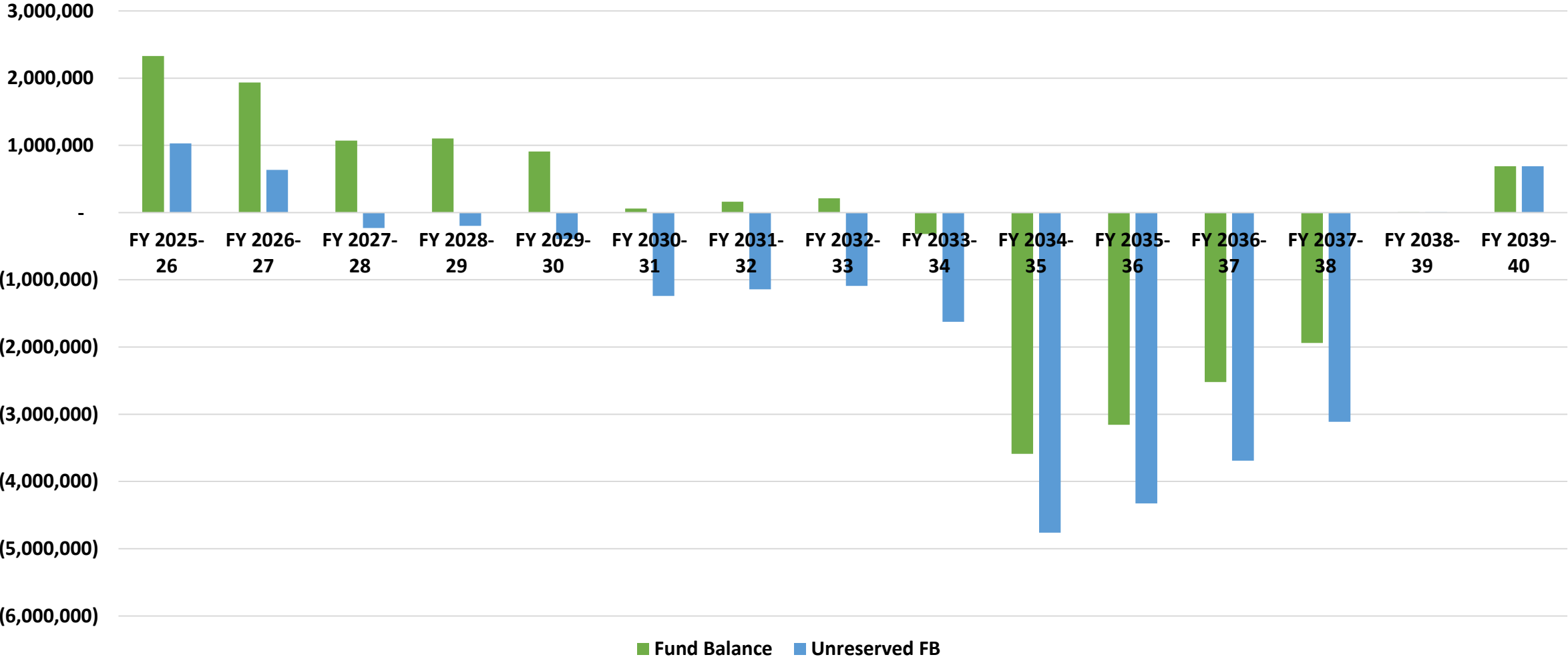


Fire Control and Prevention District

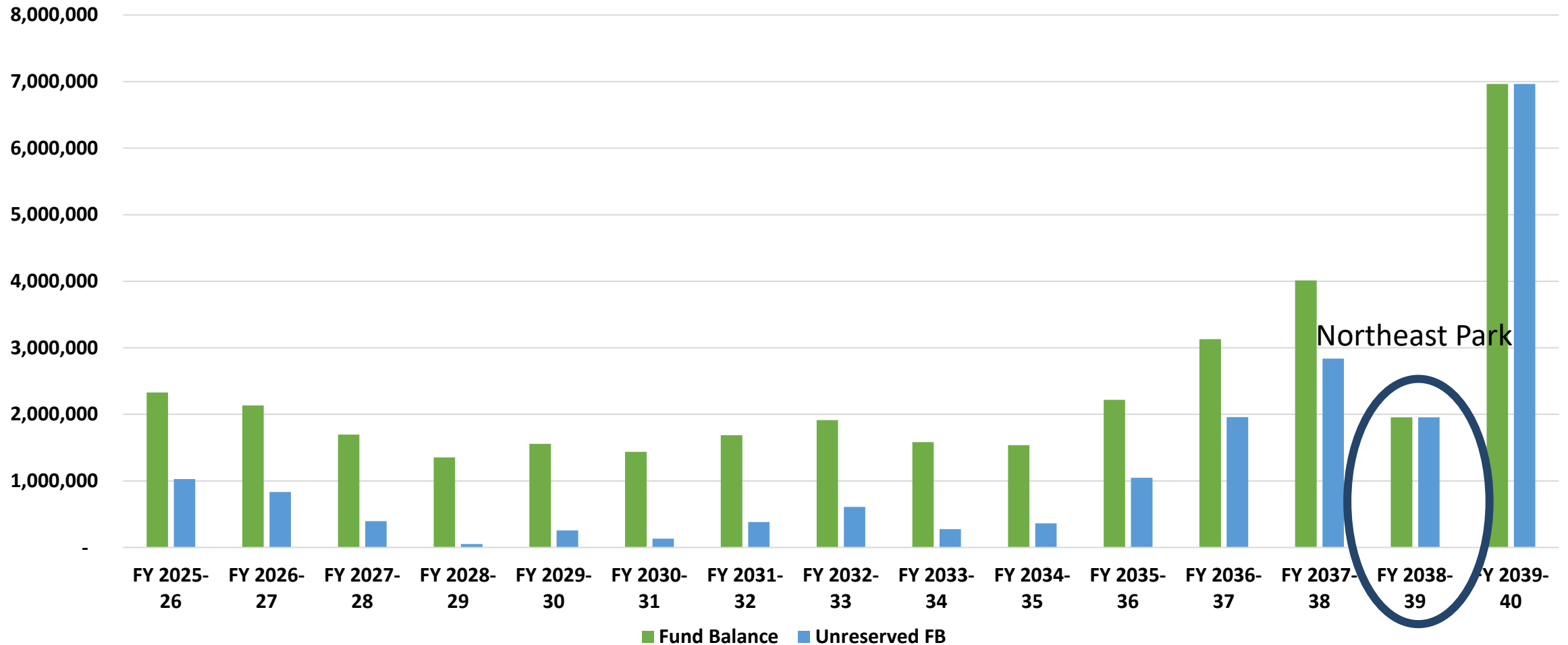
- Move Apparatus “Lease” Payments
- Move Fire Protective Clothing
- Move SCBA Equipment
- Approximately = \$1M annually



Add Landscape to KDC 15-Year Fund Balance



Add Landscape to KDC 15-Year Fund Balance

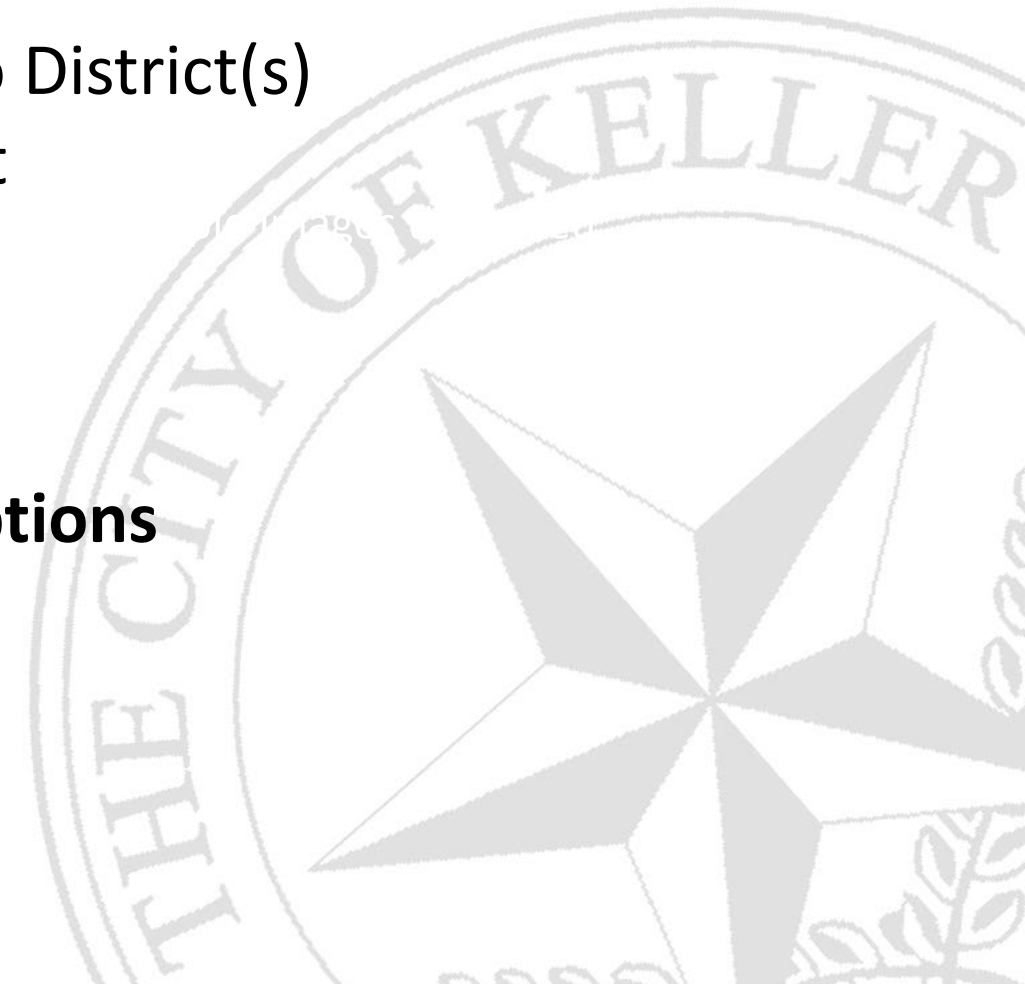


Proposed KDC Assumptions – Landscape

- Maintain Trail Growth at \$25K (From \$50K)
- Turf Replacement at \$520K FY 2026-27 thru FY 2033-34
- Johnson Rd Park & Restroom in FY 2027-28 (FY 2026-27)
- Bear Creek Park & Restroom in FY 2028-29 (FY 2027-28)
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- Town Hall Pond Dredging in FY 2030-31
- Northeast Park in FY 2038-39 (FY 2034-35)

Potential Next Steps

- Prepare for election
 - Consider adding Telecommunication to District(s)
 - Consider adding Utilities to Fire District
- Reallocate costs to KDC for FY 2026-27
- **Seek legislation to add 1/16 as district options**





Questions?

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