

Eagle Mountain-Saginaw ISD - Supporting Documents for 2026 Tax Rate Calculation Worksheet (CPTD 50-859) - August Update

pyear	2026
UnitID	300065
Name	EAGLE MTN-SAGINAW ISD
UnitType	School
UnitCd	918
PTADNum	220-918-02
Prior total appraised value all	24,639,539,124
Prior total appraised value new	619,622,900
Prior total taxable value all	15,737,942,264
Prior total taxable value new	463,638,169
Prior A&E market	14,379,138,024
Prior A&E totalCount	43,167
Prior total homestead cap loss	221,282,864
Prior Median Taxable Value HS	174,603
prior median Appraised	322,107
prior average Appraised	347,294
prior average Net Appraised	340,270
prior average Homestead Exemptions	147,955
prior final average Taxable	192,548
Current total appraised value all	24,682,088,150
Current total appraised value new	605,578,728
Current total taxable value all	16,229,112,760
Current total taxable value new	443,472,112
Current A&E market	13,765,719,262
Current A&E totalCount	44,268
Current total homestead cap loss	94,405,491
Current Median Taxable Value HS	152,823
current median Appraised	302,000
current average Appraised	325,547
current average Net Appraised	322,541
current average Homestead Exemptions	150,908
current final average Taxable	171,877
1. Prior year total taxable value	15,737,942,264
1 adjustment 25.25(d) loss	25,963,749
1 adjustment Chapter 42 litigation taxable value	394,033,517
2. Prior year tax ceilings	975,949,534
4. Prior year total adopted tax rate	1.2457
5A. Original prior year ARB values	1,560,798,555
5B. Prior year values resulting from final court decisions	1,375,898,912
6A. Prior year ARB certified value	394,033,517
6B. Prior year disputed value	59,105,023
6B. 30 percent active litigation loss diagnostic	118,210,053
9. Prior year deannexed value	-
10A. Absolute exemptions	-
10B. Partial exemptions	368,078,857
11A. Prior year market value	27,436
11B. Current year productivity or special appraised value	8,145
15. Taxes refunded for years preceding prior year	-
17A. Certified values	15,505,752,402
17B. Pollution control and energy storage exemption	2,216,614
18A. Current year taxable value under protest	723,360,358
18B. Current year value not certified	1,997,656
19. Current year tax ceilings	859,879,888
20. Anticipated contested value	-
22. Annexed value	-
23. New improvements and new personal property	443,472,112
CurrentYrTotalsRun	4995
PriorYrTotalsRun	4793

Source:

Tarrant Appraisal District

Worksheet: TNT_V13_918_2026 (Dated 7/24/2026)

Tab: TNT Export 50-859

15,737,942,264
-25,963,749
-394,033,517
(Line 1) 15,317,944,998

[\[Exit\]](#)

District Profile (/fsp/DistrictProfile.aspx) Programs (/fsp/Programs/ProgramsHome.aspx) School District State Aid Reports (/fsp/Reports/ReportSelection.aspx)

FSP Home (/fsp/Default.aspx) > Programs (/fsp/Programs/ProgramsHome.aspx) > Local Property Value Survey (/fsp/LpvSurvey/LpvSurveyHome.aspx) > Local Property Value Survey

Local Property Value Survey

 Help (https://tea4avcastro.tea.state.tx.us/help/FSP/lpvs-external/Home_Page_for_District_Users.htm)

 The LPV Survey module closed for 2026-2027 data entry on 8/2/2026.

Status: Approved

Last Updated: 7/31/2026 8:23:25 AM

Last Updated By: makena.kang

Contact Information

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Survey Information

1. Tax Year 2025 Value Lost to the Local Optional Homestead Exemption

\$92,249,623

2. Tax Year 2025 Comptroller Certified School District Taxable Values for M&O Purposes (T2)

\$15,505,754,602

Chief Appraiser's July 25th Certified School District Taxable Values from the Certified Appraisal Roll.

3. For Tax Year 2025

\$15,866,491,149

4. For Tax Year 2026

\$15,505,752,402

5. Local Property Value Growth %:

-2.27%

6. Tax Year 2026 property value no longer subject to a limitation on appraised value under Chapter 313, Tax Code :

\$0

7. Tax Year 2026 property value no longer subject to a limitation on appraised value under Chapter 311, Tax Code :

\$0

8. Total Exemption expiry (E) (per TEC §48.2551 (a)) :

\$0

9. Growth net of expiring 313 or 311 agreements %:

-2.27%

10. Local Optional Homestead Exemption Value Loss for Tax Year 2026:

\$92,653,234

11. Local Optional Homestead Exemption value change:

\$403,611

12. Tax Year 2026 Projected Comptroller School District values For M&O purposes(T2)

\$15,155,718,508

13. Prior Tax Year Max Compressed Rate (PY MCR):

0.6169

14. Local preliminary MCR - lesser of[1.025 × (TY2025DPV+E) × PY MCR) +TY 2026 T2] or PY MCR :

0.6169

15. TY 2026 State Compression Percentage (lesser of PY State MCR or (0.6322 * (1.025/1.0360))-0.0000):

0.6254

16. TEC §48.2552 Tax Year 2026 Limitation on maximum compressed tax rate 0.6254 × .90):

0.5628

17. MCR (lesser of state or local compression) (greater of local compression limitation under TEC §48.2552):

0.6169

Line 27

Calculate

Reset

District Comments:

Admin Comments:

Eagle Mountain-Saginaw Independent School District
Outstanding Unlimited Tax Debt Service By Principal And Interest

<u>Year</u>	<u>Principal</u>	<u>Sinking Fund Requirements On QSCBs^(A)</u>	<u>Interest^(B)</u>	<u>Annual Debt Service^(B)</u>	<u>Less: Federal Subsidy On QSCBs^(C)</u>	<u>Net Annual Debt Service^(B)</u>
2025/26	\$ 34,195,000.00	\$ 1,500,000.00	\$ 56,732,511.74	\$ 92,427,511.74	\$ (561,315.44)	\$ 91,866,196.30
2026/27	47,425,000.00	(10,945,000.00)	56,828,782.92	93,308,782.92	(561,315.44)	92,747,467.48
2027/28	39,430,000.00	-	54,958,501.06	94,388,501.06	-	94,388,501.06
2028/29	41,370,000.00	-	53,017,832.32	94,387,832.32	-	94,387,832.32
2029/30	43,290,000.00	-	51,098,382.32	94,388,382.32	-	94,388,382.32
2030/31	45,270,000.00	-	49,113,844.92	94,383,844.92	-	94,383,844.92
2031/32	47,175,000.00	-	47,209,789.62	94,384,789.62	-	94,384,789.62
2032/33	49,185,000.00	-	45,204,227.36	94,389,227.36	-	94,389,227.36
2033/34	41,710,000.00	-	43,009,470.86	84,719,470.86	-	84,719,470.86
2034/35	43,620,000.00	-	41,097,915.16	84,717,915.16	-	84,717,915.16
2035/36	45,570,000.00	-	39,145,384.46	84,715,384.46	-	84,715,384.46
2036/37	47,560,000.00	-	37,155,675.46	84,715,675.46	-	84,715,675.46
2037/38	50,490,000.00	-	35,119,441.20	85,609,441.20	-	85,609,441.20
2038/39	52,540,000.00	-	33,071,474.70	85,611,474.70	-	85,611,474.70
2039/40	54,640,000.00	-	30,968,792.66	85,608,792.66	-	85,608,792.66
2040/41	49,185,000.00	-	28,711,881.52	77,896,881.52	-	77,896,881.52
2041/42	51,260,000.00	-	26,637,852.42	77,897,852.42	-	77,897,852.42
2042/43	53,310,000.00	-	24,546,814.46	77,856,814.46	-	77,856,814.46
2043/44	55,500,000.00	-	22,360,189.46	77,860,189.46	-	77,860,189.46
2044/45	57,755,000.00	-	20,104,814.46	77,859,814.46	-	77,859,814.46
2045/46	60,030,000.00	-	17,822,039.46	77,852,039.46	-	77,852,039.46
2046/47	62,480,000.00	-	15,370,675.50	77,850,675.50	-	77,850,675.50
2047/48	64,945,000.00	-	12,908,075.16	77,853,075.16	-	77,853,075.16
2048/49	51,590,000.00	-	10,341,538.40	61,931,538.40	-	61,931,538.40
2049/50	49,580,000.00	-	8,296,198.20	57,876,198.20	-	57,876,198.20
2050/51	42,995,000.00	-	6,352,400.00	49,347,400.00	-	49,347,400.00
2051/52	33,205,000.00	-	4,679,300.00	37,884,300.00	-	37,884,300.00
2052/53	24,000,000.00	-	3,196,000.00	27,196,000.00	-	27,196,000.00
2053/54	25,110,000.00	-	2,073,150.00	27,183,150.00	-	27,183,150.00
2054/55	17,955,000.00	-	897,750.00	18,852,750.00	-	18,852,750.00
Total	\$ 1,382,370,000.00	\$ (9,445,000.00)	\$ 878,030,705.80	\$ 2,250,955,705.80	\$ (1,122,630.88)	\$ 2,249,833,074.92

^(A) The District is obligated to make mandatory deposits into a Cumulative Sinking Fund Deposit Account on August 15 for the Unlimited Tax Qualified School Construction Bonds, Taxable Series 2010A (Direct Subsidy) (the "Series 2010A Bonds"). All amounts held in the Cumulative Sinking Fund Deposit Account will be used to pay the Series 2010A Bonds on the maturity date of August 15, 2027 or the date of prior redemption thereof. As of August 31, 2025, the required balance of the Cumulative Sinking Fund Deposit Account is \$9,445,000.

^(B) Interest on the District's Variable Rate Unlimited Tax School Building Bonds, Series 2011 is calculated at a 4.00% coupon through July 31, 2027 and an assumed 5.00% coupon thereafter.

^(C) Represents 94.3% of the 100% federal subsidy associated with the District's Series 2010A Bonds - Calculated at the fiscal year 2025 sequestration reduction rate of 5.7%, subject to change in the future.

Note: Debt service payments reflect payments from September 1 through August 31.

2026-2027 Estimated Bonded Debt Expenditures: \$93,308,783 from current schedule, plus \$2,400,000 estimated payment of Approved Order for Series 2026 Refunding Bonds in 2026-2027, plus \$50,000 debt related fees: \$95,758,783 (CPTD Tax Worksheet Line 30A)

The format of the following Summary of Finances report mirrors (for the most part) the report generated by TEA on the "DPE" side. "LPE" data/side is not on this report.

Release 12- HB2
05/11/26

2026-27 Summary of Finances
EAGLE MT-SAGINAW ISD
220-918

Funding Elements		HB 2
Students		From Data Entry
1.	Refined Average Daily Attendance (ADA)	22,385,000
2.	Regular Program ADA (Line 1 - Line 3 - Line 4)	19,150,309
3.	Special Education FTEs (Link to Detail Report)	1,511,500
4.	Career & Technology FTEs	1,703,191
5.	Weighted ADA (WADA) (Link to Detail Report)	31,748,114
6.	PEIMS Enrollment	24,290
Property Values		
7.	2025 State Certified Property Value ("T2" value)	15,505,754,602
8.	2026 State Certified Property Value ("T2" value)	15,505,752,402
Tax Rates and Collections		
9.	2026-27 M&O Tax Rate	\$0.78690
10.	2026-27 Tier I M&O Tax Rate	\$0.61690
11.	2026-27 Maximum Compressed Tax Rate	\$0.61690
12.	2026-27 M&O Tax Collections (Link to Detail Report)	\$118,211,108
13.	2026-27 I&S Tax Rate	\$0.49880
14.	2026-27 I&S Tax Collections	\$74,931,631
15.	2026-27 Total Tax Collections	\$193,142,739
16.	2026-27 Total Tax Levy	N/A
Funding Components		
17.	District Basic Allotment	\$6,215
18.	School Safety Allotment (SSA) ADA	22,385,000
19.	ASF ADA (Prior-year ADA)	22,245,000
20.	Per Capita Rate	\$600,000
Program Intent Codes - Allotments		
Tier I Subchapter B & C Allotments		
21.	11-Regular Program Allotment 48.051	\$119,019,170
22.	Small and Mid-size Allotment 48.101	\$0
23.	23-Total Special Education Adjusted Allotment 48.102 (Spend 55%)	\$34,072,618
24.	37-Dyslexia Allotment 48.103	\$1,474,198
25.	24-Total Comp Ed Allotment 48.104 (Spend 55% Requirement Removed)	\$17,804,097
26.	25-Total Bilingual Education Allotment 48.105 (Spend 55%)	\$2,261,218
27.	22-Total Career & Technology Allotment 48.106 (Spend 55%)	\$14,347,551
28.	11-Public Education Grant 48.107	\$0
29.	36-Early Education Allotment 48.108 - (See Section 9 on the Tier I Detail Report)	\$3,200,775
30.	21-Gifted & Talented Allotment 48.109	\$472,041
31.	38-College, Career, or Military Readiness Outcomes Bonus 48.110	\$275,000
32.	Fast Growth Allotment 48.111 (Link to Detail Report)	\$4,265,994
33.	Teacher Incentive Allotment 48.112	\$36,985
34.	Mentor Program Allotment 48.114 (Repealed)	\$0
35.	Rural Pathways Excellence Partnership (R-PEP) Allotment & Outcomes Bonus 48.118	\$0
35A.	Early Literacy Intervention Allotment	\$0
Tier I Subchapter D Allotments (do not count towards WADA for Tier II Purposes)		
36.	99-Total Transportation Allotment 48.151	\$1,210,733
37.	99-New Instructional Facilities Allotment (NIFA) 48.152	\$936,685
38.	Dropout Recovery and Residential Placement Facility Allotment 48.153	\$20,507
39.	Tuition Allotment for Districts Not Offering All Grade Levels 48.154	\$0
40.	College Preparation Assessment Reimbursement 48.155	\$83,065
41.	Certification Examination Reimbursement 48.156	\$57,095
42.	Teacher Retention Allotment	\$6,270,000
43.	Support Staff Retention Allotment	\$861,764
44.	Full Individual & Initial Evaluation Allotment	\$934,000
45.	School Safety Allotment 42.168 (includes \$33,540 per Campus; moved to Subchapter D)	\$1,512,064
46.	Basic Costs Allotment	\$2,574,740
47.	Total Cost of Tier I (Link to Tier I Detail Report)	\$211,690,300
48.	Less: Local Fund Assignment	\$95,654,987
49.	Per Capita Distribution from the Available School Fund (ASF)	\$13,347,000
Foundation School Program (FSP) State Funding		
50.	FSP State Share of Tier I (Line 40 - Line 42 - Line 43)	\$102,688,313
51.	Tier II State Aid (Link to Tier II Detail Report)	\$20,094,808
52.	Other Programs (Link to Detail Report)	\$1,948,562
53.	Total FSP Operating Fund	\$124,731,683
State Aid by Fund Code / Object Code - Funding Source		
M&O State Aid		
54.	199/5812 - Foundation School Fund	\$123,328,403
55.	199/5811 - Available School Fund	\$13,347,000
56.	410/5829 - Instructional Materials & Technology Fund	\$1,403,280
I&S State Aid		
57.	599/5829 - Existing Debt Allotment (EDA) (Link to Detail Report)	\$0
58.	599/5829 - Instructional Facilities Allotment (IFA) (Bond) (Link to Detail Report)	\$0
59.	599/5829 - Instructional Facilities Allotment (Lease Purchase) (See Link Above)	\$0
60.	I&S Hold Harmless (ASAHE for Facilities on TEA's Report) (Link to Detail Report)	\$13,877,350
61.	TOTAL 2026-27 FSP/ASF STATE AID	\$151,956,033
Local Revenue in Excess of Entitlement		
62.	Local Revenue in Excess of Entitlement (Link to Cost of Recapture Report)	\$0
FSP Allocations and Adjustments Report (Link to Detail Report)		

<= 25-26 for now - will ultimately be 26-27 PEIMS enrollment when available

< based on old law 26-27 weights

< no GT proration at this time

< subject to proration

< includes all M&O hold harmless calcs

< excludes Line 20 & 21 on Other Programs Detail Report

< includes Line 20 & 21 on Other Programs Detail Report

SOF2627-HB2 (link to SOF tab)

Line 30C

ADDITIONAL INFO: (Not on TEA's Summary of Finances)

SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE:	
59.	M&O Rev From State (not including Fund 599 & I&S Hold Harmless)
60.	Gross M&O Rev From Local Taxes
61.	Tier 1 Recapture
62.	Recapture - Copper Penny Level
63.	Chapter 48 Funding Credit Against Recapture
64.	Net M&O Revenue From Local Taxes
65.	Less: Credit Balance Due State (only if Line 59 is less than zero)
66.	Net 2026-27 TOTAL STATE/LOCAL M&O REVENUE



TARRANT COUNTY TAX OFFICE

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In God We Trust

RICK BARNES

Tax Assessor-Collector

Truth-in-Taxation

Entity Name: EAGLE MOUNTAIN-SAGINAW ISD

Certified Anticipated Collection Rate for Tax Year 2026

Per Texas Property Tax Code Section 26.04(b), the tax collector must certify the taxing unit's anticipated collection rate for the current tax year to the governing body of the taxing unit.

The anticipated collection rate of a taxing unit is the percentage relationship that the total amount of estimated tax collections for the current year bears to the total amount of taxes imposed for the current year. This estimate includes the total amount of current and delinquent taxes, special appraisal rollback taxes, penalties and interest that will be collected from July 1 of the current year through June 30 of the following year.

The anticipated collection rate cannot be lower than the lowest actual collection rate of the taxing unit for any of the preceding three years and may even exceed 100%.

The actual collection rates for the preceding three years are:

<u>2025:</u>	<u>99.90%</u>	<u>Line 33B</u>
<u>2024:</u>	<u>98.53%</u>	<u>Line 33C</u>
<u>2023:</u>	<u>99.50%</u>	<u>Line 33D</u>

Based on the data above, the estimated 2026 anticipated collection rate for your entity is: **100.00%** **Line 33A**

2025 Excess Debt Collections

Excess debt collections means the amount, if any, by which debt taxes collected in the preceding year exceeded the amount anticipated in the preceding year's calculation of the voter-approval tax rate, as certified by the collector under Texas Property Tax Code Section 26.04(b).

2025 Total Debt Collections:	<u>\$75,649,552</u>	
2025 TNT Debt Amount Used in Calculation:	<u>\$76,331,923</u>	
2025 Excess Debt Collections:	<u>\$0</u>	<u>Line 31</u>

Please contact us at TNT@tarrantcountytx.gov if you have questions.