Regular

Monday, September 17, 2007 5:00 PM
Granbury ISD Board Room, 600 West Pearl St., Granbury, TX 76048, W Pearl St, Granbury, TX 76048

1. **Call to order - Decker Meeting Room**
2. **Convene in closed session under the Texas Open Meetings Act, Texas Government Code Section 551.001 et seq.**
   a. Chapter 551.074 - Personnel
      1. Consider staff appointments
   b. Chapter 551.072 - Purchase, exchange, lease or value of real property
3. **Reconvene in open session - GISD Board Room**
4. **Public comments related to Goods-in-Transit exempted from taxation by Property Tax Code Section 11.253**
5. **Opening Comments/Invocation**
6. **Opening Comments/Invocation**
7. **Recognitions**
8. **Consider consent agenda items**
   a. Minutes of the August 27, 2007 regular meeting
   b. Agile Mind Math and Biology contract
   c. Purchase of Study Island software
   d. R4 Group RISE program expenditure
   e. Inter-Local Agreement between Granbury ISD and County of Hood Truancy Program
   f. Technology purchases
   g. Purchase of Group life Insurance Benefits through the TASB Risk Management Fund Interlocal
   h. Continued participation in the TASB Risk Management Fund Unemployment Compensation Pool
   i. Disposal of Surplus Furniture and Equipment
9. **Consider resolution and ordinance relating to approval of Taxation of Goods-in-Transit that are otherwise exempted from taxation by Property Tax Code Section 11.253**
10. **Consider agreement for purchase of attendance credits with the Texas Education Agency for the 2007-2008 school year**
11. **Reports**
    a. Reports by the Superintendent - William Harris
       1. Update on employee childcare
       2. Update from Hood County Appraisal District
    b. Reports by the Director of Curriculum - Sharon Williams
       1. Curriculum/Instruction Update
    c. Reports by the Director of Facilities - Randy Leach
       1. Facilities Improvement Update
12. **Board members special reports**
13. **Public comments/audience participation**
14. **Consider action on items discussed in closed session**
    a. Staff appointments
    b. Consider purchase, exchange, lease or value of real property
15. **Adjourn**

GRANBURY ISD
BOARD OF TRUSTEES
OFFICIAL REGULAR MEETING
MINUTES
August 27, 2007

The Board of Trustees of the Granbury Independent School District convened in an official **REGULAR** meeting on Monday, August 27, 2007 at 6:00 p.m. in the Board Room of the Administration Building, 600 West Pearl St., Granbury, Texas

Presiding Officer.....Jerry Campbell

Board Members Present

Bowen Brawner
Charlie Cloud
Doug Funk
Barbara Herrington
Kevin Myers
Micky Shearon

School Officials Present

William Harris, Superintendent
Jan Van Dorn, Assistant Superintendent
Sharay Boynton, Executive Director of Finance
Troy Green, Executive Director of Human Resources
Ton Potappel, Director of Technology
Jeff Meador, Public Information Officer
Judy Duncan, Recording Secretary

Others Present

School Employees
Media
Community Members

Meeting Called to Order

President, Jerry Campbell, called the meeting to order at 6:00 p.m. and noted that a quorum of board members was present, the meeting was dully called and that notice of the meeting was posted in accordance with the Texas Open Meetings Act, Texas Government Code, Chapter 551.

Public Meeting to Discuss Budget and Tax Rate

Executive Director of Finance, Sharay Boynton, presented the budget and tax rate information for the public meeting. Boynton stated that the proposed tax rate is $1.17175 with a maintenance and operation of $1.006715 and a debt service of $.165. There were no community members present to speak regarding the proposed budget and tax rate.

Consider Adoption of 2007-2008 Budgets

A motion was made by Doug Funk and seconded by Charlie Cloud to adopt the 2007-2008 budgets as presented. **MOTON CARRIED** Yes 7 – Noe 0

Consider Adoption of 2007 Tax Rate

A motion was made by Doug Funk and seconded by Charlie Cloud to approve the tax rate at $1.17175 with a maintenance and operation of $1.006715 and a debt service rate of $.165. **MOTION CARRIED** Yes 7 – Noe 0

Convened in Closed Session

The Board of Trustees convened in closed session at 6:20 p.m. under the Texas Open Meetings Act, Chapter 551.072 – purchase, exchange, lease or value of real property and 551.074 – personnel and 551.129 – consultation with legal counsel by telephone.

Reconvened

The board reconvened in open session at 6:55 p.m. and recessed until 7:00 p.m.

Invocation/Opening Comments

Donnie Cody, Oak Woods Intermediate Principal, led in the invocation.

Pledge U.S. Flag and Texas Flag

Jerry Campbell led in the pledge to the U.S. Flag and the Texas Flag.

Recognitions

. Superintendent William Harris and Facilities Director, Randy Leach, recognized the following individuals for their outstanding work during the power outage on Friday, August 17, 2007. Employees from the City of Granbury, John Gray, Casey Collins, Mark Gomas, Don Kimmell, Kenneth Causey, Rosen Anchondo, Chris Ogden, Dennis Barton, Chris Maples and Tim Spraggins. Granbury ISD maintenance employees, Jerry Biles, Scott Campbell, Rick Schulte and Larry Gehrke and GISD technology employees Daryll Moore, Curtis Starnes and Ton Potappel.

Consent Agenda Items

A motion was made by Doug Funk and seconded by Charlie Cloud to approve the consent agenda items "a" – minutes of the July 16, 2007 regular meeting, July 23, 2007 special meeting and August 6, 2007 special meeting; "b" – budget amendments; "c" – renewal of automotive lubricants 2005-33; "d" – renewal of auto, truck & bus OEM 2006-16; "e" – renewal of transportation supplies & after market parts 2006-17; "f" – renewal of bus refurbishing/collision repair 2006-20; "g" – remanufactures transmissions 2007-21; "h" – tires & tubes bid no. 2006-08; "I" – automotive filters bid no. 2007-20; "j" – renewal of pest management services 2006-21; "k" – accelerated reader materials and services 2006-22; "l" – athletic supplies Spring sports: baseball, power lifting, girls track, softball 2007-18; "n" – award jackets & athletic letter awards CSP 2007-22; "o" – list of Certified Appraisers for 2007-08; "p" – adult breakfast price increase. **MOTION CARRIED** Yes 7 – Noe 0

Athletic Supplies Spring Sports: Soccer and Boys Track 2007-18

A coin was tossed to break the tie between Athletes Worlds and Jerry's Scoreboard for item D6 for the soccer supply bid. Jerry's Scoreboard won the coin toss. A coin was tossed to break the tie between Athletes World and Jerry's Scoreboard for item D7 for the soccer supply bid. Athletes World won the coin toss. A coin was tossed to break the tie between Carey's and Jerry's Scoreboard for item E3 for the boys track supplies bid. Carrey's won the coin toss.

A motion was made by Charlie Cloud and seconded by Barbara Herrington to approve the athletic supplies spring sports soccer and boys track bid no. 2007-18 after the casting of lots. **MOTION CARRIED** Yes 7 – Noe 0

Technology Purchases

A motion was made by Doug Funk and seconded by Micky Shearon to approve the technology purchases as presented. **MOTION CARRIED** Yes 7 – Noe 0

School Resource Officer Contract

A motion was made by Charlie Cloud and seconded by Barbara Herrington to approve the school resource officer contract as presented. **MOTON CARRIED** Yes 6 – Noe 0 - Doug Funk stepped away from the table.

Policy FNF (LOCAL) – Student Rights and Responsibilities

A motion was made by Charlie Cloud and seconded by Bowen Brawner to approve policy FNF (LOCAL) as presented. **MOTION CARRIED** Yes 7 – Noe 0

Policy FNA (LOCAL) – Student Rights and Responsibilities/Student Expression

A motion was made by Doug Funk and seconded by Charlie Cloud to approve policy FNA (LOCAL) as presented. **MOTION CARRIED** Yes 7 – Noe 0

Endorsement of Candidate to the TASB Board of Directors

A motion was made by Micky Shearon and seconded by Bowen Brawner to approve the endorsement of Charles Stafford, Denton ISD as a candidate to the TASB Board of Directors. **MOTION CARRIED** Yes 7 – Noe 0

Oil & Gas Lease

A motion was made by Charlie Cloud and seconded by Doug Funk to authorize the Board President and the Superintendent with the assistance of the board's attorney to negotiate with Quick Silver to resolve the issue concerning the number of acres in dispute in the original lease agreement, also included in this motion is that paragraph 40 be deleted and request that changes to paragraph 16 be approved as changed and that all other items and issues remain as originally presented in the original lease agreement. **MOTION CARRIED** Yes 7 – Noe 0

Reports

Superintendent Harris presented a copy of the budgets from the Hood County Appraisal District, the Johnson County Appraisal District and the Parker County Appraisal District.

Superintendent Harris reported that the City of Granbury approved the permit for the Juvenile Justice Center to open in Hood County. Harris also reported that the company opening the Justice Center has applied to open as a Charter School.

Harris reported that the first day of school was successful and that everything ran smoothly. Harris stated that the first day enrollment numbers were still being verified and he will send the numbers to the board in his weekly report.

Assistant Superintendent Jan Van Dorn presented a summer school report. Van Dorn reported that the high school summer school was self-funded in addition to some at-risk monies and the Elementary and Middle School summer sessions were funded with a combination of local and federal dollars. The Elementary (K-5) services were delivered at Emma and Middle School (6-8) was housed at Granbury Middle School. Reports were also presented to the board with the number of students attending summer school and the number of pass/fails.

Executive Director of Finance, Sharay Boynton, presented the June 30, 2007 and July 31, 2007 financial statements.

Facilities Director, Randy Leach updated the board on the facilities improvements in Granbury ISD. Leach updated the board on the work being done by Buford-Thompson/VLK, PBK and the GISD projects being completed by the GISD maintenance department.

Public Information Officer, Jeff Meador, updated the board on the new GISD web page that is now in operation.

Board Members Special Reports

Jerry Campbell expressed sympathy on behalf of the district and board in the loss of Bill Williams. Campbell stated that he has copies of the Legislative summary for school officials and the August 12, 2007 minutes for the Region XI board meeting, if any of the board members would like to read the report. Campbell stated that he has heard many positive comments from parents regarding the district providing school supplies for classrooms, resulting in fewer supplies that the parents must provide. Campbell also stated that he has heard many positive comments regarding the back to school Convocation for school employees.

Barbara Herrington stated that she has heard positive comments regarding the back to school Convocation.

Charlie Cloud thanked the staff for a great start of school and also stated he has heard positive comments regarding convocation.

Micky Shearon acknowledge the GISD employees for the amount of time they give to community projects such as the Healthy Kids Summer Feeding Program where 10,594 sack lunches were prepared, Operation school supplies where approximately 1,900 students were served.

Kevin Myers thanked the families of the GISD board members for the sacrifices they make in order for the board members to serve on the board.

Public Comments

None

Action on Items Discussed in Closed Session

Personnel – A motion was made by Micky Shearon and seconded by Doug Funk to approve the appointment of Pamela Singleton, 1st Grade Bilingual Teacher, Emma Roberson Elementary; Jennifer Sullivan, 5th Grade Teacher, Brawner Intermediate and Karen Kalb, French Teacher, Granbury High School. **MOTION CARRIED** Yes 7 – Noe 0

Adjournment

There being no further business, the meeting was adjourned at 8:59 p.m.

Jerry Campbell, Board President

Charlie Cloud, Board Secretary

GRANBURY INDEPENDENT SCHOOL DISTRICT
INTEROFFICE MEMO
SUPERINTENDENT OFFICE

To: Board of Trustees
Date: Sept 17, 2007
For: Approval

TO: William Harris

FROM: Jan Van Dorn
DATE: September 6, 2007
RE: Agile Mind Math and Biology

SUMMARY:

As you are aware, Granbury ISD Curriculum Department in conjunction with the secondary Math Departments have been using a resource to supplement the Math TEKS curriculum with Agile Mind.

Agile Mind is an online delivery system that offers a resource directly aligned to the TEKS created by the UT Charles Dana Center. The courses are Middle School 7th grade through AP Calculus.

They have recently released a Biology product with a similar delivery system. The Biology teachers at Crossland have worked with this resource and are supporting the implementation of resource.

According to state and district data, Agile Mind has proven to be very effective for the Math programs at the secondary levels. We believe that this research-based resource will also prove to be effective in the area of Biology which is half of the 10th and 11th grade Science TAKS.

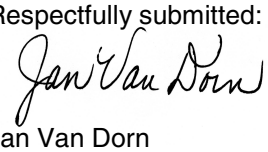
Agile Mind also offers assessment pieces for Algebra I and Geometry, the two contents that are found on the 10th and 11th grade Math TAKS. These items are aligned to the TEKS and TAKS and provide the rigor that is currently addressed in these two documents.

The cost of the Agile mind math complete with assessment for Algebra I and Geometry is $51,000. The Agile Mind Biology cost is $11,000. These funds were part of the 2007-08 budget that was approved at the last board meeting

Board Policy CH(LOCAL) requires board approval on purchases in excess of $25,000. The policy states "The Board delegates to the Superintendent or designee the authority to make budgeted purchases for goods or services. However, any single, budgeted purchase of goods or services that costs $25,000 or more, regardless of whether the goods or services are competitively purchased, shall require Board approval before a transaction may take place." Therefore, the Board will have to approve this purchase even though funds are available in the above mentioned grant.

RECOMMENDATION:
It is recommended that the District contract with Agile Mind for the above services. Mr. Harris or his designee is given the authority to execute the contract.

Respectfully submitted:



Jan Van Dorn
Assistant Superintendent

Staff Person Responsible: Jan Van Dorn
Sharon Williams

OFFICE OF CURRICULUM & INSTRUCTION

For:	Board of Trustees
Date:	September 17, 2007
Action:	Approval

To:	Mr. William Harris, Superintendent	**From:**	Jan Van Dorn
		Date:	September 7, 2007
		RE:	Study Island Software

SUMMARY:
Study Island software has been requested by several campuses and was a new initiative for the Curriculum Department during budget presentations. This software is detailed in attached material.

Study Island covers all TEKS and is intended for all students grades 2-11. Pre and post testing are incorporated into the program for validity. Amy Wood, Instructional Technology Coordinator, is available should you have additional questions.

Pricing for the district is attached.

RECOMMENDATION:
Approval of the purchase of the above named software.

Respectfully submitted,

Jan Van Dorn
Assistant Superintendent

Staff Persons Responsible: Jan Van Dorn
Amy Wood

OFFICE OF CURRICULUM & INSTRUCTION

For:	Board of Trustees
Date:	September 17, 2007
Action:	Approval

To:	Mr. William Harris, Superintendent	**From:**	Jan Van Dorn
		Date:	September 7, 2007
		RE:	RISE Proposal , R4 Group

SUMMARY:
As a component of the R4 implementation at the high school, all secondary teachers and administrators were invited to attend a discussion of the RISE program at the high school. RISE is the disciplinary system that is used in school districts that contract with R4 Group. It completes the package of services that are available to secondary schools.

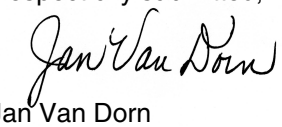
R4 will provide 18 months of on-site service which includes staff development, observation, coaching, and monitoring. The program should result in academic as well as disciplinary improvement. It will be utilized at Granbury High School, Crossland 9th Grade Center, and both middle schools. This will enable the district to have a common disciplinary system throughout the district.

Principals were receptive to the presentation and felt that the investment of $35,000.00 by the district for the training and expertise of the R4 Group was an appropriate expenditure. Grant monies will be used to make this expenditure.

Additionally, two teachers will need to be hired to implement the program at Crossland and Acton Middle school. GMS and High School currently employ teachers in their ISS rooms and these teachers will be trained for RISE. The salaries of the two additional teachers will be taken from fund balance for this year only, incorporating them into the budget next year.

RECOMMENDATION:
Administration recommends the approval of the above named expenditures.

Respectfully submitted,



Jan Van Dorn
Assistant Superintendent

Staff Persons Responsible: Jan Van Dorn
Sharon Williams

OFFICE OF CURRICULUM & INSTRUCTION

For:	Board of Trustees
Date:	September 17, 2007
Action:	Approval

To:	Mr. William Harris, Superintendent	**From:**	Jan Van Dorn
		Date:	September 6, 2007
		RE:	Truancy Program (ASAP)

SUMMARY:
The district truancy program services are delivered by the Hood County Constable's office with Chad Jordan providing supervision. Administration would like to continue the program with a caveat that our overall school attendance rate for the district increase by one percentage point by the end of the school year. We feel that the program should be tied to performance as are all of the school district programs. Attached you will find a copy of the Inter-local agreement which represents the 2007-08 school year.

RECOMMENDATION:
The Administration recommends that the Inter-local agreement between Granbury Independent School District and Hood County be approved.

Respectfully submitted,

Jan Van Dorn
Assistant Superintendent

Staff Persons Responsible: Jan Van Dorn

Campus/Department Technology Purchases

Item	Campus/ Department	Requestor	Description	Qty.	Cost	Budget Code
1	CNG	Lynn Pool	Canon PowerShot A560 Digital Camera	1	$150.00	199.11.6645.00.728.8.99.0.00
2	CNG	Lynn Pool	HP LaserJet 4250n Laser Printer	1	$1,125.00	199.23.6645.00.005.8.11.0.00
-						
3	GMS	Diane Fullerton	RaptorWare Printer & Barcode Scanner w/ Stand	1	$350.00	199.23.6645.00.041.8.11.0.00
4	GMS	Diane Fullerton	RaptorWare Student Tardy Passes	3	$288.00	199.23.6397.00.041.8.11.0.00
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5	OIS	Donnie Cody	Canon PowerShot A560 Digital Camera	1	$150.00	199.11.6645.00.728.8.99.0.00
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6	BIS	Carolyn Horton	Canon PowerShot A560 Digital Camera	2	$300.00	199.11.6645.00.728.8.99.0.00
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7	MAS/Special Ed.	Cheryl Meger	Dell 20" UltraSharp Flat Panel Monitor	1	$395.00	224.11.6397.00.107.8.23.0.00
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8	Business Off.	Sharay Boynton	Adobe Acrobat Standard 8 License w/ Media	3	$100.00	199.41.6397.00.726.8.99.J.00
-						
9	Support Serv.	Gordon Schlosser	Dell Optiplex GX745 Desktop Computer (Staff)	2	$2,200.00	199.51.6645.01.955.8.99.0.52
10	Support Serv.	Gordon Schlosser	Dell Latitude D630 Laptop Computer /w Docking Station	1	$1,800.00	199.51.6645.01.955.8.99.0.52
11	Support Serv.	Gordon Schlosser	2GB Cruzer Micro USB Flash Drive	3	$112.50	199.51.6397.01.955.8.99.0.52
					Total:	**$6,970.50**

GRANBURY INDEPENDENT SCHOOL DISTRICT

INTEROFFICE MEMO

FINANCE AND BUSINESS AFFAIRS

To: Board of Trustees
Date: September 17, 2007
For: Approval

TO: Mr. William Harris, Superintendent

FROM: Sharay Boynton
DATE: September 10, 2007
RE: TASB Risk Management Fund - Group Life Insurance Benefits

SUMMARY:
Granbury ISD provides $25,000 of Life and AD&D insurance to every permanent employee of the District. The current coverage will expire November 30, 2006. The District expends in excess of $25,000 a year for insurance benefits, thus, the product is subject to the bid law.

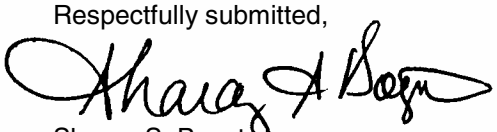
As has been explained previously, the District can meet the requirements of the bid law if the purchase is made through an interlocal agreement. The Board approved the recommendation of the insurance committee last year to enter into an interlocal agreement with TASB Risk Management Fund to purchase this coverage. The agreement automatically renews each year unless otherwise terminated by the parties involved per provisions in the agreement.

The renewal premium being proposed for the $25,000 offered by GISD will be $2.75/month per employee. This is the same rate as we have been paying, The year before the District paid $3.50/month for this same coverage that was competitively bid. Thus, the rate is competitive and the time saved on preparing and evaluating the bid would be another advantage.

RECOMMENDATION:

It is recommended that the District continue to purchase $25,000 life per participating employee at no cost to employees through the TASB Risk Management Fund – Employee Benefits – Supplemental Programs. Cost will be $2.75/month per employee. Effective date will be December 1, 2007.

Respectfully submitted,



Sharay S. Boynton
Executive Director of Finance

Staff Person Responsible: Mr. Troy Green, Executive Director of Human Resources
Mrs. Sharay Boynton, Executive Director of Finance

Date Submitted: September 10, 2007

GRANBURY INDEPENDENT SCHOOL DISTRICT

INTEROFFICE MEMO

FINANCE AND BUSINESS AFFAIRS

To: Board of Trustees
Date: September 17, 2007
For: Approval

TO: Mr. William Harris, Superintendent

FROM: Sharay Boynton
DATE: September 10, 2007
RE: TASB Unemployment Compensation Program - Renewal

SUMMARY:

According to Board Policy CRF(LEGAL), "The District shall contribute to the Unemployment Compensation Fund by choosing one of the following options: (1) Paying a state unemployment compensation tax administered by the Texas Workforce Commission (TWC); (2) Reimbursing the state fund for the amount of any benefits paid to ex-employees of the District; (3) Entering a joint group account with other political subdivisions under which claims handling and cost control may be centralized."

The District has been an active member in the TASB Unemployment Compensation Group Account as a pool member. By being a member of this group, the District pays considerably less than would be due if the District paid directly to the TWC. TASB UCGA also provides services to District personnel in the area of unemployment claims. They serve as a resource for District employees in the area of unemployment claims processes.

The renewal rate is increased by approximately 4.7% for the period of October 1, 2007 to September 30, 2008. The rate is applied to the total projected salary cost. Projected cost is $35,944.58. Rate history is detailed below:

2004-2005 Rate	2005-2006 Rate	2006-2007 Rate	2007-2008 Rate
.000769	.000877	.000973	.001019

This coverage will be automatically renewed if TASB does not receive written notification of cancellation at least 30 days prior to October 31, 2007.

RECOMMENDATION:

It is recommended that GISD continue participation in the TASB Risk Management Fund Unemployment Compensation program for the period of October 1, 2007 to October 1, 2008.

Respectfully submitted,

Sharay S. Boynton
Executive Director of Finance

Staff Person Responsible: Troy Green
Date Submitted: September 10, 2007

GRANBURY INDEPENDENT SCHOOL DISTRICT

INTEROFFICE MEMO

FINANCE AND BUSINESS AFFAIRS

To: Board of Trustees
Date: September 17, 2007
For: Approval

TO: Mr. William Harris, Superintendent

FROM: Sharay Boynton
DATE: September 12, 2007
RE: Disposal of Surplus Furniture and Equipment

SUMMARY:

According to Board Policy CI(LEGAL), "The Board may, in an appropriate manner, dispose of property that is no longer necessary for District operations."

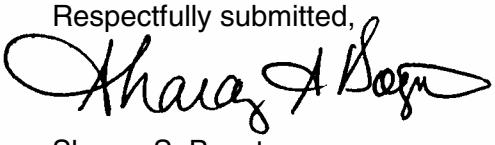
There is surplus furniture and equipment stored at Maintenance throughout the district. These items have been determined to be inoperable or no longer needed by the District. A partial listing of such equipment and furniture is attached. One method for disposal is to have an auction.

Mr. Gehrke have contacted an auctioneer and tentatively scheduled a sale for October 20, 2007 Funds generated by the sale will be placed in the general fund miscellaneous revenue account.

RECOMMENDATION:

It is recommended that the Board approve the sale of surplus furniture and equipment by auction on October 20, 2007.

Respectfully submitted,



Sharay S. Boynton
Executive Director of Finance

Staff Person Responsible: Mr. Larry Gehrke

Date Submitted: September 12, 2007

MEMORANDUM

TO: **SHARAY BOYNTON**

FROM: LINDA HALL

SUBJECT: AUCTION ITEMS

DATE: **9/12/2007**

CC:

CHOOSE ONE: ☐ **ACTION *REQUIRED*** ☒ ***FYI*** ☐ ***DISTRIBUTE***

Sharay,

Here are the auction items. Transportation reported that they did not have any thing to contribute. Any questions please call 408-4170.

* Please Note that campuses have not been notified of scheduled auction. More items to be listed.

Thanks,
Linda Hall

Auction Scheduled for October 20, 2007

Small Mixer	Reach In Warmer	Office Chairs
Teacher's Desk	Steamers	Old Scoreboards (from JWSC)
Wooden Chairs	Paper Shredder	Washer/Dryers
Steamers	Sound Boards	1994 Ford F250, 3/4 ton Pick Up
Old Postage Machine	Shop Tables	4 Tier Risers
Ice Machines	Ice Machine Bins	Classroom Chairs
Metal Shelf Rack	Card Catalog Cabinet	Computers
Weed eaters	Back Pack Blowers	Mower
Pole Vault Pads	Custodial equip., scrubbers, vacuums, etc.	
Many misc. items		

GRANBURY INDEPENDENT SCHOOL DISTRICT

INTEROFFICE MEMO

FINANCE AND BUSINESS AFFAIRS

To: Board of Trustees
Date: September 17, 2007
For: Approval

TO: Mr. William Harris, Superintendent

FROM: Sharay Boynton
DATE: September 10, 2007
RE: Resolution and Ordinance Relating to Approval of Taxation of Goods-in-Transit that are Otherwise Exempted from Taxation by Property Tax Code Section 11.253

SUMMARY:

In November 2001, Texas voters approved Proposition 10, amending the Constitution to allow the Legislature to exempt from taxation goods-in-transit that are stored temporarily en route to another location in Texas or outside the state (Art. 8, sec. 1-n). In the 80th Legislature, they finally enacted the enabling legislation by passing House Bill 621.

A governing body of a local taxing entity may elect to tax goods-in-transit by passing a resolution, but only after holding a public hearing. The taxing of the goods-in-transit will remain in tact until such a time as the governing body takes action to rescind or repeal it previous action and grant the exemption. Original resolution has to be adopted prior to January 1, 2008.

Little is known how this will effect school districts that choose to allow this exemption. However, wealth would be lost as a result of the exemption and there is no guarantee that the State would pick up this loss with state aid.

Attached is a letter from Hood County Appraisal District's legal counsel with further explanation of the legislation.

After reviewing the options available, administration feels that it would be in the best interest of the District to tax said property. Without knowing how the State would treat the exemption, the District would run the chance of loosing tax revenue without State revenue offset.

RECOMMENDATION:

It is recommended that attached resolution be adopted to allow taxation of the Goods-in-Transit that are otherwise exempted from taxation by Property Tax Code Section 11.253..

Respectfully submitted,

Sharay S. Boynton
Executive Director of Finance

Staff Person Responsible: Sharay Boynton
William Harris
Date Submitted: September 10, 2007

GRANBURY INDEPENDENT SCHOOL DISTRICT

INTEROFFICE MEMO

FINANCE AND BUSINESS AFFAIRS

To: Board of Trustees
Date: September 17, 2007
For: Approval

TO: Mr. William Harris, Superintendent

FROM: Sharay Boynton
DATE: September 10, 2007
RE: Agreement for the Purchase of Attendance Credits

SUMMARY:

The purpose of this agreement is to enable the district to reduce its wealth per weighted student to a level that is not greater than the equalized wealth level as determined by the commissioner of education in accordance with Section 41.002, Education Code.

The voters approved this agreement as one of the methods in which GISD can reduce its wealth per student as required by Chapter 41 of the Texas Education Code. GISD entered into this agreement last year and filed in such a time as the early credit was applicable.

After reviewing the options available, this option is the most viable for GISD.

RECOMMENDATION:

It is recommended that GISD enter into the attached Agreement for the Purchase of Attendance Credits with the Texas Education Agency for the 2007-2008 school year.

Respectfully submitted,

Sharay S. Boynton
Executive Director of Finance

Staff Person Responsible: Sharay Boynton
William Harris

Date Submitted: September 10, 2007