



Denton Central Appraisal District
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DENTON CENTRAL APPRAISAL DISTRICT

BOARD OF DIRECTORS MINUTES

JUNE 13, 2024

3:00 p.m.

ITEM 1: CONVENING OF MEETING

Roy Atwood convened the meeting at 3:00 pm.

BOARD MEMBERS PRESENT: Roy Atwood
Michelle French
Alex Buck
Ann Pomykal

BOARD MEMBERS ABSENT: David Terre
Charles Stafford

STAFF PRESENT: Don Spencer, Chris Littrell, Jeanne Ashlock,
Kim Collins, Misty Baptiste

ITEM 2: ESTABLISHMENT OF QUORUM

ITEM 3: INVOCATION AND PLEDGES

Invocation was given by Michelle French.

The Pledge of Allegiance was stated to the U.S. Flag and Texas Flag by all who were present.

ITEM 4: OPPORTUNITY FOR PUBLIC TO ADDRESS THE BOARD OF DIRECTORS
PERSONS DESIRING TO ADDRESS THE BOARD OF DIRECTORS MUST FILL
OUT A SPEAKER'S CARD PRIOR TO THE MEETING. NO PRESENTATION
SHALL EXCEED THREE MINUTES. THE BOARD CANNOT DELIBERATE ON
ANY SUBJECT THAT IS NOT INCLUDED ON THE AGENDA.

No Public Present for Comments.

ITEM 5: DRAW FOR ASSIGNED PLACE NUMBERS - APPOINTED BOARD MEMBERS

Place 4	Ann Pomykal
Place 5	David Terre
Place 6	Alex Buck
Place 7	Roy Atwood
Place 8	Charles Stafford
Place 9	Michelle French (reserved for TAC)

ITEM 6: PRESENTATION AND ACCEPTANCE OF 2023 FINANCIAL AUDIT

Dan Tonn with the accounting firm to present Audit. Introduces Steve Lacy - new Audit Director at the Firm. Mr. Tonn highlights the Audit report and reports there was no problem with the audit process itself. Kim Collins made everything very smooth and very prepared. This is an unmodified report - highest report a government entity can receive. Appraisal District only has one fund - the General Fund that everything filters out of. Interest Income for 2023 went to over 5%. Expenditures for 2023 were \$15.7 million. Total Pension Liability - 49 Million at the end of the measurement period - Net Pension Liability of 3 million dollars - Denton CAD is 93.7% funded - did go from asset to liability for the reporting year.

Ann Pomykal made a motion to approve the 2023 Financial Audit. Alex Buck seconded the motion. The motion passed and the vote was unanimous.

ITEM 7: CAD UPDATES

A. CHIEF APPRAISER REPORT - DON SPENCER

- Business as usual currently - working to ensure roll is certified on time
- Each Department is making notes on how to improve for the future - good feedback both positive and negatively
- Appreciate the staff and all the hard work - a lot of moving parts and things going on at once - being as understaffed as we are - staff continues to do a great job and work hard
- Attended The Colony City Council to make a presentation on "State of the District"

B. APPRAISAL DIVISION UPDATES - CHRIS LITTRELL

- Celebrates the IT Data team and appreciates how they work and the level of excellence they operate at
- Sitting at 120K protests for this year - currently down from previous years protests
- Real property makes up 98% of our protests - Personal Property sits at 2% of protests
- Made up of 88% Residential Protests, 3% Mobile Home protests, 9% of Commercial Protests
- Most protests are conducted through property tax agents of 124K Protestors - 38% are owners - rest handled by agents
- Settled or withdrawn roughly 21% of protests - have heard 3% of protests - no show ratio is about 2% - 13% of protests still open and most are scheduled for hearings to be heard before July 20.

C. ADMINISTRATION DIVISION UPDATES - JEANNE ASHLOCK

- Teams are working on the administration of the appraisal protests
- Most protests are scheduled and currently working through re-schedule requests
- Phone calls are at 16K for the month of May
- Help Desk Tickets 21K for May - 15K for April
- Working to stay on top of those requests and keeping organized with new processes that have been put in place

ITEM 8: CONSENT AGENDA

THE ITEMS ON THE CONSENT AGENDA ARE CONSIDERED SELF-EXPLANATORY BY THE BOARD AND WILL BE ENACTED WITH ONE MOTION. THERE WILL BE NO SEPARATE DISCUSSION ON THESE ITEMS UNLESS A BOARD MEMBER OR CITIZEN SO REQUEST.

- A. APPROVAL OF MINUTES FROM THE PREVIOUS BOARD OF DIRECTORS MEETINGS
- B. ACKNOWLEDGE RECEIPT OF MONTHLY FINANCIAL STATEMENT

Alex Buck made a motion to approve the consent agenda in its entirety. Ann Pomykal seconded the motion. The motion passed and the vote was unanimous.

ITEM 9: PUBLIC HEARING FOR THE 2025 DENTON CAD BUDGET
CALL FOR ANY PUBLIC COMMENT

No comments made from those present.

Ann Pomykal made a motion to close the public hearing. Alex Buck seconded the motion. The motion passed and the vote was unanimous.

ITEM 10: DISCUSS, CONSIDER AND APPROVE THE PROPOSED 2025 DENTON CAD BUDGET

Summary Breakdown of 2025 Budget Increases

- Total Budget Request for 2025 - \$23,821,641.63
- Personnel Services - increase of 10 FTE positions from 115 to 125
 - 4 additional Exemption Specialists
 - 4 Residential Appraisers
 - 1 BPP Appraiser
 - 1 Director of Human Resources
- Education and Training - due to increase of staff
- Legal Services/Litigation - must have the funds for litigation due to growth in the county
- Utilities and Maintenance - Will be funding 2 software systems due to the software conversion for the majority of 2025
- Capital Outlay added - 250K to allow for the budget to have funding - including real estate, architects, civil engineers, etc for purchase of new land for new location
- Will use \$1,562,127 out of Reserves to Lower funding from entities to just over 22 Million
- 3 Million untapped remain in reserves - 1.7 in reserves specifically for expansion

Ann Pomykal made a motion to approve the 2025 proposed budget. Alex Buck seconded the motion. The motion passed and the vote was unanimous.

Ann Pomykal points out that there are certain items that were frustrating for both sides during this budget process. Support of Denton CAD staff has always been a priority and will remain so.

Roy Atwood asks that the Denton CAD Board remembers to support the school districts in their desire for adequate funding from the State.

ITEM 11: CONSIDER AND APPROVE WARDLAW APPRAISAL GROUP CONTRACT

Don Spencer introduces Martin Villarreal from Wardlaw Appraisal Group.

Martin Villarreal comments offering apologies from Peggy Wardlaw for not being here. Appreciates the Denton CAD as a great staff - great dialogue and relationship with DCAD staff - want to continue to provide great Customer Service - would like to continue the 15-year relationship.

Wardlaw appraises the utilities, minerals, etc for Denton County. Mr. Villarreal presents specifics on the proposed contract.

Alex Buck made a motion to approve the Wardlaw Appraisal Group Contract. Ann Pomykal seconded the motion. The motion passed and the vote was unanimous.

ITEM 12: ADJOURN TO EXECUTIVE SESSION PURSUANT TO SECTIONS 551.071 AND 551.074 OF THE TEXAS GOVERNMENT CODE FOR THE FOLLOWING PURPOSES:

- A. DISCUSS PERSONNEL MATTERS
- B. CONSULTATION WITH OUTSIDE COUNSEL ON ACTIVE LITIGATION
- C. DELIBERATE THE PURCHASE, EXCHANGE, LEASE OR VALUE OF REAL PROPERTY

Adjourn at 4:08

ITEM 13: RECONVENE TO OPEN SESSION AND TAKE ACTION ON ITEMS DISCUSSED IN EXECUTIVE SESSION

Reconvene at 4:25

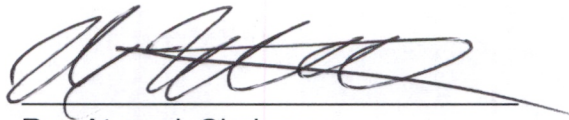
No motions to be made

ITEM 14: NEXT MEETING JULY 9, 2024/DISCUSS FUTURE AGENDA ITEMS

- Orientation of New Board Members
- Swearing in new Board Members

ITEM 15: ADJOURN

Roy Atwood, adjourned the meeting at 4:29



Roy Atwood, Chairman

ATTEST:


Ann Pomykal, Secretary