WHEELER CENTRAL APPRAISAL DISTRICT
BOARD OF DIRECTORS OPEN MEETING
CAD CONFERENCE ROOM
402 S. MAIN ~ WHEELER, TX 79096

Tuesday, December 16, 2025
8:00 A.M.

AGENDA:

Opening Prayer

Call Meeting to order

1. **Hearing from Public Audience**
2. **Consideration/Approval of the minutes of the 2026 Budget Hearing and Board of Directors meeting held on August 27, 2025.**
3. **Consideration/Approval of bills/Financial report**
4. **TCDRS 2026 Plan**
5. **Amendment of 2025 Budget**
6. **Property Valuations**
7. **2025 Audit Contract**
8. **2026 Holiday Calendar**
9. **2024 School District Property Value Study Invalid Findings (pursuant to Government Code Section 403.302(k)**
10. **Bids for Banking Contract**
11. **Designation of Reserve Funds**
12. **Chief Appraisers Report**
    a. **Employees**
    b. **MAPS 2026**
    c. **Quarterly Changes**
13. **Executive Session**
    Closed Executive Session is authorized in accordance with the Open Meetings Act, TEX. GOV'T CODE SECTIONS 551.071, 551.072 and 551.074 as follows:
    a. ***Sec. 551.071 To consult with legal counsel** Specifically, Palo Duro Pipelene et al v Wheeler CAD*
    b. *Sec. 551.072 – To deliberate the purchase, exchange, lease, or value of real property.*
    c. *Sec. 551.074 – To consider the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer or employee or hear complaints or charges against a public officer or employee.*
14. **Set Time & Date for Next Board Meeting**
15. **Adjournment**

This notice is given pursuant to Texas Open Meeting Act Chapter 551 Government Code.

For the Secretary of the board:
Kimberly Morgan Kimberly Morgan
Chief Appraiser
Posted:

POSTED 12/10/25
11:39 AM

WHEELER CENTRAL APPRAISAL DISTRICT
BOARD OF DIRECTORS OPEN MEETING

CAD CONFERENCE ROOM
402 S. MAIN, WHEELER, TX 79096
December 16, 2025
8:00 A.M.

BOARD MEETING

Board of Directors:
Present:
Ike Finsterwald, Chairman
Keith Horn
Cindy Brown
James Wischkaemper, Vice Chairman
Josh Bryant

Guest:
Kimberly Morgan, Chief Appraiser
Julie Reed, Deputy Chief Appraiser
Johnny James, Supt. McLean ISD
Shane Sawyer, WSB
Shayla Ruiz, Happy Bank
Amy Calvert, McLean ISD

Board President Ike Finsterwald called the meeting to order at 8:00 a.m.

Josh Bryant opened the meeting with a prayer.

Public Audience Present see below.

1. **Approve Minutes/Bills/Financial report**

   The members present read the minutes from the August 27, 2025 board meeting, and the 2026 Budget Hearing. Keith Horn made the motion to approve the minutes. Cindy Brown seconded. Motion carried 5 in favor, 0 opposed, and 0 absent.

2. **Banking Contract (moved for guest)**

   Shane Sawyer with Wellington State Bank and Shayla Ruiz with Happy State Bank presented their banking bids for the next two year. The board reviewed and discussed the bids. Keith Horn made the motion to accept the bid from Wellington State Bank. James Wischkaemper seconded. Motion carried 5 in favor, 0 opposed, and 0 absent.
   *8:20 a.m. Chairman Ike Finsterwald left the meeting for an appointment. Vice Chairman James Wischkaemper assumed the duties of the chairman.

3. **TCDRS 2026 Plan**

Mrs. Morgan informed the board that the district's required rate for TCDRS is going to be 14.74% for the tax year 2026.

4. **Amendment of 2025 Budget/Designation of Reserve Fund**

The board reviewed the final financial report for the 2025 budget. Keith Horn made the motion to move from category 2 $5096.82 to category 1; $4307.54 to category 3 $49,192.88 to category 4 and $1781.17 to category 5 for a total of $60,378.41; and to designate the remaining fund balance into the reserve fund. Cindy Brown seconded. Motion carried 4 in favor, 0 opposed, and 1 absent. * the office had to have some major repairs*

5. **2025 Holiday Calendar**

Josh Bryant made the motion adopt the 2026 Holiday Calendar. Keith Horn seconded the motion. Motion carried 4 in favor, 0 opposed, and 1 absent.

6. **2025 Audit Contract**

Keith Horn made the motion to enter into the 2025 Audit contract as presented by Doshier, Pickens and Francis, LLC. Josh Bryant seconded. The motion carried. 4 in favor, 0 opposed, and 1 absent

7. **2024 School District PVS Invalid findings (government code sec 403.302(k)**

Mr. James and Ms. Calvert from the Mclean ISD were present because of the PVS invalid findings and the possibility of being assigned state value. Wheeler and Shamrock ISD'S have invalid findings and could be assigned state value. The PVS appraisers have been to each school district in the fall of 2025. The results will be released on January 31, 2026. Mrs. Morgan informed the board that the district was in low in values for category code E (small tract rural land).

8. **Chief Appraiser Report**

James Wischkaemper made the motion to give each employee a supplement check for $400.00. Cindy Brown seconded. Motion carried 4 in favor, 0 opposed, and 1 absent. The board reviewed the quarterly changes. Mrs. Morgan reported that the MAPS reviewer will be in the office January to start the 2026 review.

9. **Set time and Date of next meeting**

Chief Appraiser will set next meeting

10. **Adjournment**

Cindy Brown made the motion the meeting adjourn. James Wischkaemper seconded. Motion carried 4 in favor 0 against 0 abstaining 1 absent. Meeting adjourned 10:05 a.m.

Date: 2/12/26 Approved: [signature]

Date: 2/12/2026 Attest: Cindy Brown