

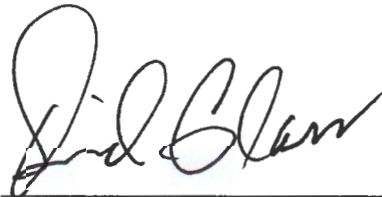
**MINUTES BOARD OF DIRECTORS  
BASTROP CENTRAL APPRAISAL DISTRICT  
April 12, 2023**

Pursuant to law, the Board of Directors of the Bastrop Central Appraisal District convened a regular meeting on Wednesday, April 12, 2023, beginning at 3:00 p.m. in the offices of the Bastrop Central Appraisal District, 212 Jackson Street, Bastrop, Texas, with the following members and guests present, constituting a quorum:

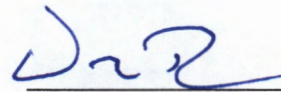
David Redd, Chairperson	Ellen Owens, Tax Assessor-Collector
Bill Hector, Vice Chairperson	Faun Cullens, Chief Appraiser
David Glass, Secretary	Members, Appraisal District Staff
Bill Archer, Member	

- I. The meeting was called to order at 3:00 p.m. by Chairman David Redd with a quorum present. Yvette Castro, CPA with Roloff, Hnatek & Co., LLP. was present.
- II. The first items were the pledges of allegiances.
- III. No public comments.
- IV. The next item was consideration and possible action for the 2022 Financial Audit Report. Ms. Castro presented the audit report to the Board. The audit team issued an unmodified opinion which is the highest level of assurance they can give as auditors. They found no issues of non-compliance. Everything looked good regarding internal controls, segregation of duties, checks & balances, etc. Ms. Castro reviewed the Balance Sheet as well as Revenue & Expenditures for the calendar year 2022 with the Board. Ms. Owens moved to approve the report as presented. Mr. Redd seconded the motion. The vote was four (4) ayes, and none opposed. Ms. Cullens to send the report to the taxing entities.
- V. The next item was consideration and possible action to amend the 2023 Budget Report. Ms. Cullens requested transferring line item 410-5538 Debt Service - Remodeling and 410-5539 Interest Expense – Remodeling from Contract & Professional Category to Capital Outlay Category. This amendment was not a request for additional funding; it was a transfer of categories. Mr. Archer moved to approve. Mr. Glass seconded the motion, and the vote was four (4) ayes, and none opposed.
- VI. The next item was consideration and possible action to update Capital Expenditure Page of the 2023 Adopted Budget by adding: Building Renovations \$207,000. Ms. Owens moved to approve. Mr. Archer seconded the motion. The vote was four (4) ayes and none opposed.

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- VII. The next item was consideration and possible action to amend the 2023 Budget – Committed Reserves by adding the \$172,369 fund balance from 2022 fiscal year audit (Building & Property: \$72,369 + Software Enhancements: \$100,000). The reason for the request by Ms. Cullens is because the Building & Property Reserves will have a zero balance at the end of the current renovation project. Future replacements, such as roofing and plumbing as the building continues to age, should be considered in establishing a reserve for these types of expenditures. Software Enhancements: Mr. Redd recommended changing the name to Technology Enhancements; the Board agreed. The reserve for Technology Enhancements is for any future technology upgrades such as appraisal software conversions and other upgrades that assists the district in our operations. Mr. Glass moved to approve. Mr. Hector seconded the motion, and the vote was four (4) ayes, and none opposed.
- VIII. The next item was the 2024 Preliminary Budget Workshop. Ms. Cullens brought up the following topics for discussion: competitive wages and employee retention; the Board agreed to an estimated increase of staff payroll by up to 8%, as well as the addition of an administrative assistant to Ms. Cullens beginning January 2024; Ms. Cullens went over the services Trepp provides, the tracking of postage and other expenses by the ARB, marketing and advertising, legal expenses and employee recognition. Also discussed was the desire to shop around for better health, dental, vision and supplemental insurance rates prior to renewal in August 2023. No actions on this workshop. The next Board of Directors Meeting will be April 27, 2023 at 3:00 p.m.
- IX. There being no other business, Mr. Archer moved to adjourn at 4:35 p.m. Mr. Glass seconded the motion to adjourn, and the vote was four (4) ayes, and none opposed. The motion carried.



David Glass, Secretary



David Redd, Chairperson