

Minutes

Meridian Cemetery Maintenance District Regular Board Meeting

DATE June 25, 2026

TIME 7:00 A.M.

MEETING CALLED TO ORDER BY Chairman Drew Eggers at 7:04 A.M.

IN ATTENDANCE

Chairman Drew Eggers, Commissioner Nic Gibson, Commissioner Julie Eavenson, Manager Mark Magdaleno, Secretary Portia Flynn, and Counsel Abbey Germaine.

APPROVAL OF MINUTES

- Commissioner Julie Eavenson made a motion to approve April 2, 2026, Minutes, as presented. Seconded by Commissioner Nic Gibson. All in favor, Motion passed.

APPROVAL OF EXPENSE REPORTS:

- Commissioner Julie Eavenson made a motion to approve March 2026, Expense and Budget Report as presented. Seconded by Commissioner Nic Gibson. All in favor, Motion passed.
- Commissioner Julie Eavenson made a motion to approve April 2026, Expense and Budget Report as presented. Seconded by Commissioner Nic Gibson. All in favor, Motion passed.

MANAGER'S REPORT

Manager Mark Magdaleno gave a report to the Board from Angela Hansen on the progress of the Pump House. Platting Process: Angela Hansen is scheduling a neighborhood meeting for public comment before final approval of the Plat.

Chairman Eggers requested an update on current employees. Mark shared the status of each employee and how he schedules maintenance of the Cemetery with our current employees and our seasonal ones. The Cemetery has recently received compliments, which is a direct reflection on how the team is doing on their maintenance.

Niches: Mark shared his concern that the company that engraves our Niches has raised their prices by about 400% with no notice. Therefore, he has started the process of hiring a new company with better pricing so that we do not need to raise the Cemetery Fees.

Commissioner Eavenson commented that Mark's leadership in running the Cemetery is deserving of recognition.

NEW BUSINESS

2026 Proposed Amended Budget: Chairman Eggers asked that Portia Flynn explain the need for amending the 2026 Budget.:

Amending the 2026 Budget is due to the excess carry-over from 2025. The Cash on Hand carried over from 2025 for the 2026 Proposed Budget was \$948,447. On January 1, 2026, the actual carryover was \$1,285,026, a difference of \$336,570. This is related to roads that are not completed because of extenuating circumstances. We will have to amend the 2027 Budget for the same reason(s). We do not have hard costs like other businesses, ours fluctuate due to circumstances beyond our control, including but not limited to permits, weather, and irrigation lines. We must have the money available with no assurance that we will be able to complete the project or even start it.

Counsel Abbey Germaine drew our attention to the amended budget and explained that we should change the actual amount received for the 2026 Property Tax Levy to the \$753,497.00 instead of the amount we used when creating the budget of \$750,537.00. Portia will make the changes and adjust the budget accordingly.

- Commissioner Julie Eavenson made a motion to approve the tentative 2026 Amended Budget with adjustments as discussed. Seconded by Commissioner Nic Gibson. All in favor, Motion passed.

2027 Proposed Budget: Chairman Eggers asked that Secretary Portia Flynn give an overview on the 2027 Proposed Budget.

This Budget is straightforward. We received the 2026 Tax Levy of \$753,497 and we will be using that amount to figure the 2027 Budget. Other Income is based on the previous year amounts and past performance. The Expenses, wages and insurance will all increase based on projected costs.

The Board began a great discussion on the need for transparency. All agreed that being able to explain the various aspects of the budget to the public will show the Board's commitment to being good stewards of their tax dollars.

As our current projects reach completion, the Board recognizes the importance of looking to the future for cemetery expansion. Chairman Eggers agreed that we should begin exploring our options.

- Commissioner Julie Eavenson made a motion to approve the tentative 2027 Budget as presented. Seconded by Commissioner Nic Gibson. All in favor, Motion passed.

Forgone Amount: Chairman Eggers opened the discussion of the Forgone Amount for the 2027 Budget. After a lengthy discussion, the Chairman recommended that the Board reserve the Forgone Amount (approx. \$32,697) for another year.

- Commissioner Nic Gibson made a motion to approve reserving the Forgone Amount for the 2027 Budget. Seconded by Commissioner Julie Eavenson. All in favor, Motion passed.

Secretary Portia Flynn asked Counsel Abbey Germaine to prepare the three Resolutions for the Budget Hearing to be held at the Cemetery Office on August 6, 2026, at 5:00 PM.

PUBLIC INPUT

No public input

EXECUTIVE SESSION

No Executive Session

NEXT MEETINGS

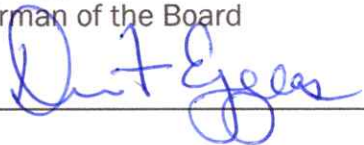
Budget Hearing Meeting - August 6, 2026, 5:00 P.M.

Special Board Meeting - August 6, 2026, Upon Adjournment of the Budget Hearing

Chairman Eggers adjourned the meeting at 8:30 A.M.

ATTEST:

Drew Eggers
Chairman of the Board



Portia Flynn
Secretary/Treasurer

