

# Minutes

## Meridian Cemetery Maintenance District Regular Board Meeting

**DATE** March 6, 2025

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**TIME** 7:00 A.M.

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**MEETING CALLED TO ORDER BY** Chairman Drew Eggers at 7:00 A.M.

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### IN ATTENDANCE

Chairman Drew Eggers, Commissioner Julie Eavenson, Manager Mark Magdaleno, Portia Flynn Secretary, and Attorney Abbey Germaine. Guests: Cassie Zattiero, CPA with Bailey and Company and Tammy McMorrow. Commissioner Gibson was absent.

### PRESENTATION OF 2023 AUDIT RESULTS

Cassie Zattiero gave each Commissioner a copy of the 2023 Audit results and went through the Audit page by page. After discussion of the audit, it was determined that most of the issues they found with the accounting practices have been solved by an employee change and new practices initiated with more oversight.

- Commissioner Eavenson made a motion to approve the 2023 Audit as presented. Seconded by Chairman Eggers. All in favor, Motion passed.

### APPROVAL OF MINUTES AND EXPENSES

- Commissioner Eavenson made a motion to approve the January 2, 2025, Minutes. Seconded by Chairman Eggers. All in favor, Motion passed.
- Commissioner Eavenson made a motion to approve the December 2024 expenses as presented. Seconded by Chairman Eggers. All in favor, Motion passed.
- Commissioner Eavenson made a motion to approve the January 2025 expenses as presented. Seconded by Chairman Eggers. All in favor, Motion passed.

### APPROVAL OF FINANCES

- Commissioner Eavenson made a motion to approve the December 2024 financial report as presented. Seconded by Chairman Eggers. All in favor, Motion passed.
- Commissioner Eavenson made a motion to approve the January 2025 financial report as presented. Seconded by Chairman Eggers. All in favor, Motion passed.

### MANAGER'S REPORT

Mark Magdaleno began his report by stating how much he likes the remodel of the office and how grateful he was for all the help he received to get it completed. Mark had a request to use up to \$20,000 of the Perpetual Care Fund to remove old and diseased trees and replace with new ones.

He also explained this maintenance was necessary to ensure the safety of employees and patrons in the Cemetery.

- Commissioner Eavenson made a motion to approve the use of up to \$20,000.00, from the Perpetual Fund as requested by Mark to remove and replace old and diseased trees. Seconded by Chairman Eggers. All in favor, Motion passed.

Commissioner Evanson suggested that we have a Permanent Tree Replacement Plan. This would be a way to talk with the public when a tree should be removed. We could share the life expectancy of the tree and best practices to deal with aging trees. One idea is to hire an arborist to report on the health of the trees.

Mark shared that once the trees are out, we can begin work on repair of the irrigation. Mark will contact someone from Ada County Extension, Woolf Tree Service, or another service and bring the information to the Board. The new section has a design plan that Angela has worked on, and she could be a good asset for this.

ICRMP came and did a walk-through and Mark provided them a list of everything we own so everything should be current and up to date. Abbey asked if we have Director and Officer coverage and Portia said she would call them and make sure we already have it and if not, take steps to correct.

Chairman Eggers asked Mark for an update on the Expansion Plan. The concrete isn't sealed yet. It was scheduled for last fall, but the weather changed and had to wait until spring. It will be started soon. Mapping and Platting on the 1<sup>st</sup> section is complete. Will be starting on the 2<sup>nd</sup> section soon. Moratorium on lot sales ends March 30<sup>th</sup> and income will begin with sales of lots. The target date for completion of the Pump House was April 15<sup>th</sup> but will need to be postponed until fall because we are headed into heavy irrigation season and cannot have our water limited.

## **NEW BUSINESS**

Mark reminded us that summer is upon us, and we are looking to hire part time summer help. Mark usually uses students as he can be flexible with their schedules. Mark inquired as to hiring his son for certain summary, temporary activities. Commissioner Eavenson suggested an amendment to the handbook that allows the Board, at their discretion to approve hiring of temporary and or seasonal employees which are related to current employees. Chairman Eggers asked who wrote the handbook and Abbey said she believes her firm updated it in 2019. Commissioner Eavenson suggested that Mark and Portia work together to review and suggest changes to the handbook and bring back to the Board in April.

- Commissioner Eavenson made a motion to approve the preparation of an Employee Handbook amendment to allow employee hiring for seasonal and or temporary employees related to current employees, at the Board's discretion. Seconded by Chairman Eggers. All in favor, Motion passed.

No Action was taken on the Document Scanning Process – will be covered at another Board Meeting.

Budget Amendments and New Budget Preparation: Portia shared that the budget proposed for 2025 needs to be amended because there are a few items that do not match up. Commissioner Eavenson asked if the Contingency Fund would cover most of those items and Portia agreed that it probably will. Abbey shared that we would set the Budget Hearing Date at our next Board Meeting,

April 6<sup>th</sup>. In May the Manager and Treasurer will work together to create the new 2026 Budget. In June, the Board will review the tentative Budget, and in July the Board will approve the Budget for the hearing. Once the date for the Budget Hearing has been set, Portia will send the information to Ada County and post in the Newspaper.

Chairman Eggers brought up House Bill 343 and how it could affect the Cemetery District. Abbey will keep an eye on it and other legislation that is floating around that could affect the District as well. Abbey suggested that we add a Legislative Update for the board meeting during Legislative Season. Portia will add it to the next agenda.

Personnel Discussions: The Team that works with Mark arrived and he introduced them to the Board. The Board went around the table and introduced themselves to the staff. Mark told a little about each one of them and how they came to work at the Cemetery.

- Mark Magdaleno – Manager
- Kyle Peterson – Foreman
- Matthew West - Crew
- Diego Herrera – Crew

Chairman Eggers brought the Board's attention to Portia Flynn who has been with the Cemetery District since October 1, 2024. Portia was due for a review in February; however, the Chairman has been in constant contact with her on a regular basis. She has been on probation for 90 days, beginning October 1, and that time has passed. Commissioner Eavenson said the Board is more than pleased with her work, Mark Magdaleno agreed with that. Portia stated that the job has been more complicated than she initially believed, and the Board agreed. Commissioner Eavenson said that Portia is doing executive level of work and therefore merits an increase in her wage.

- Commissioner Eavenson made a motion that Portia's wage increase to \$45.00 per hour, effective March 1, 2025. Seconded by Chairman Eggers. All in favor, Motion passed.

## **PUBLIC INPUT**

Attorney Abbey Germaine asked if any of the Board members, Commissioners and Chairman are up for Elections this year. They did not think any of them are, but Portia will contact Ada County Elections and find out that information.

Abbey also asked if we were planning on filing for a Levy, which needed to be filed if it is determined we need one. Discussion determined that we have enough money, and a levy is not warranted.

## **NEXT MEETING**

April 3, 2025, at 7:00 A.M.

Chairman Eggers adjourned the meeting at 8:25 A.M.

**ATTEST:**

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Drew Eggers  
Chairman of the Board

Portia Flynn  
Secretary/Treasurer