

MINTURN CEMETERY DISTRICT
REGULAR MEETING AGENDA

March 9, 2026

4:00 p.m.

Minturn Cemetery Mausoleum
806 Cemetery Rd., Minturn, CO

I. Call to Order (4:00pm)

II. Roll Call

III. Public Comment

IV. Approval of Meeting Minutes from February 16, 2026

V. DISCUSSION (4:05pm)

- A. **Executive Session** pursuant to C.R.S. § 24-6-402(4)(b) to hold a conference with the District's attorney, to receive legal advice on specific legal questions; and C.R.S. § 24-6-402(4)(e) to determine positions relative to matters that may be subject to negotiations, develop a strategy for negotiations and instruct negotiators on the topic of the Old Edwards Cemetery – Matt Mire

10 min.

- B. **Executive Session** pursuant to C.R.S. §24-6-402(4)(b)(e) - to have a conference with an attorney to receive legal advice on specific legal questions; and to determine positions, develop a negotiating strategy and instruct negotiators regarding: contracted Administrator services provided by Sidney Harrington – Matt Mire

10 min.

- C. **2026 Fee Schedule Review (4:30)** – board and staff to review and discuss the 2026 cemetery district fee schedule

10 min.

- D. **Administrator report (4:40)**

1. Sidney Harrington

5 min.

- E. **Property Manager report (4:45)**

1. Ray Sforzo

5 min.

VI. Check and Document Signing (4:50)

5 min.

VI. OTHER BOARD BUSINESS

TBD

VII. Adjournment 4:55 (estimate)

The next Minturn Cemetery District regular board meeting is TO BE DETERMINED.

MINTURN CEMETERY DISTRICT
REGULAR MEETING MINUTES
Minturn Cemetery Mausoleum Chapel

February 16, 2026

4:00 pm

Members Present:

Art Chavez

John Sheehan

Travis Coggin

Members Absent:

n/a

Staff:

Sidney Harrington

Matt Mire

I. CALL TO ORDER

John called the regular meeting to order at 4:07 p.m.

II. ROLL CALL

John, Art, Travis, Matt and Sidney were present.

III. PUBLIC COMMENTS

No persons in attendance.

IV. APPROVAL OF MEETING MINUTES

John motioned to approve the meeting minutes from the December 8, 2025 regular meeting, Art seconded, and all were in favor.

V. DISCUSSION

A. New Board Member Introduction:

Welcome Travis Coggin! On December 16, 2025 Travis was appointed to the Minturn Cemetery District board of directors. Travis grew up in the Vail community brings many years of town council governing experience to the board.

B. 2026 Annual Election of Officers:

The board of directors shall elect from its membership a President, Vice President and Secretary/Treasurer. Art nominated John to be president, John seconded and all were in favor. Travis nominated Art to be vice president, John seconded and all were in favor. John nominated Travis to be Secretary/Treasurer, Art seconded and all were in favor.

- A. Executive Session: pursuant to C.R.S. § 24-6-402(4)(b) to hold a conference with the District's attorney, to receive legal advice on specific legal questions; and C.R.S. § 24-6-402(4)(e) to determine positions relative to matters that may be subject to negotiations, develop a strategy for negotiations and instruct negotiators on the topic of the Old Edwards Cemetery – Matt Mire

John motioned to go into executive session at 4:12pm, Art seconded and all were in favor. The recording was stopped while the executive session took place.

Travis motioned to end the executive session at 4:27pm, Art seconded and all were in favor.

- C. Shed Building Project:

The shed building construction is complete, we have our certificate of occupancy and the final invoice has been paid. The final check payment was issued to MacAllister Construction in January. Per recent board and staff discussions we asked for a discount on the final bill due to the 3-month project delay that incurred costs to the job. Sidney successfully negotiated a \$10,000 discount.

The remaining shed building punch list item is placing sod. This will take place in the spring of 2026 by the landscaping subcontractor.

- D. Administrator Report:

Sidney presented the 2025 sales log and explained that the burial plot and mausoleum revenue amount this year is similar to years past.

Sidney Harrington, sole proprietor and subcontractor of the Minturn Cemetery District distributed a memo in January to the board of directors, notifying the district of a contract rate increase. The pass-through rate increase is due to extreme increases costs of doing business as a sole proprietor, namely non-subsidized health insurance has tripled. Sidney has notified the board of the 2026 contract increase to \$76,792.

Discussion ensued and the issue has been tabled until the March meeting.

VI. BILL PAYING

The following electronic funds transfers were made:

Autopay	2/1/2026	eft	Vail Honeywagon	97.56
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The Following check payments were made:

2/16/2026	3796	American Construction Trades	6,000.00	
2/16/2026	3802	Firstbank	182.37	
2/16/2026	3792	eagle County Historical Society	275.00	
2/16/2026	3797	Hoffmann, Parker, Wilson & Carberry, P.C.	1,912.50	
2/16/2026	3795	Mike Layman Locksmith	153.00	

2/16/2026	3793	MW Window Cleaning, Inc.	375.00
2/16/2026	3801	Plumbing Systems, Inc.	3,201.87
2/16/2026	3798	Sforzo, Enterprises Inc.	4,630.00
2/16/2026	3800	Sidney Harrington	4,733.00
2/16/2026	3799	Streamline	1,188.00
2/16/2026	3794	WindFire, Inc.	2,305.00
2/16/2026	3791	Vail Valley Ace Hardware	44.26

VII. FUTURE AGENDA ITEMS

Old Edwards Cemetery easement, shed building project, rules & regulations review, fee schedule review

VIII. ADJOURNMENT

At 5:47 p.m. Travis motioned to adjourn the regular board meeting, John seconded and all were in favor.

The next regular board meeting date and time will be March 9, 2026 at 4 pm.

Respectfully Submitted:
Sidney Harrington
Administrator

ATTEST:

Travis Coggin
Minturn Cemetery District
Secretary / Treasurer

**MINTURN CEMETERY DISTRICT
BALANCE SHEET/STATEMENT OF NET POSITION
January 31, 2026**

Printed: 02/07/26

	2025	2026		
		GENERAL FUND	GENERAL FIXED ASSETS	TOTAL (MEMO ONLY)
<u>ASSETS</u>				
	Total			
Cash in Checking - FirstBank	25,922	373,604		373,604
Cash in Savings - ColoTrust	0	0		0
Cash in Savings - CSAFE	5,757,622	5,379,362		5,379,362
Property Taxes Receivable	840,373	836,423		836,423
Accounts Receivable	200	8,769		8,769
Prepaid Expense	12,778	0		0
Deposit- concrete work	0			0
Property and Equipment	4,119,681		4,119,681	4,119,681
Accumulated Depreciation	(2,641,398)		(2,641,398)	(2,641,398)
TOTAL ASSETS	8,115,177	6,598,158	1,478,283	8,076,441
<u>LIABILITIES</u>				
Accounts Payable	37,359	702	-	702
Retainage Payable	-	-	-	-
Accrued Interest Payable	-	-	-	-
Lease Obligations	-	-	-	-
Bonds Payable	-	-	-	-
TOTAL LIABILITIES	37,359	702	-	702
<u>DEFERRED INFLOWS</u>				
Deferred Property Tax Revenue	836,423	836,423	-	836,423
TOTAL DEFERRED INFLOWS	836,423	836,423	-	836,423
<u>NET POSITION</u>				
Investment in Assets Net	1,478,283		1,478,283	1,478,283
Fund Balance	5,763,112	5,761,033		5,761,033
TOTAL NET POSITION	7,241,395	5,761,033	1,478,283	7,239,316
TOTAL LIABILITIES, DEFERRED INFLOWS AND NET POSITION	8,115,177	6,598,158	1,478,283	8,076,441
	=	=	=	=

No assurance is provided on these financial statements and substantially all disclosures required by GAAP have been omitted.

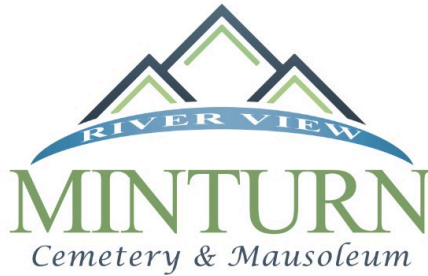
MINTURN CEMETERY DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET, ACTUAL AND FORECAST FOR THE PERIODS INDICATED
January 31, 2026

Printed: 02/07/26

MODIFIED
ACCRUAL
BASIS

	<u>Cal Year 2025 Pre-Audit Actuals</u>	<u>Cal Year 2026 Adopted Budget</u>	<u>Cal Year 2026 Forecast</u>	<u>1 Month Ended 01/31/26 Actuals</u>	<u>1 Month Ended 01/31/26 Budget</u>	<u>Variance Favorable (Unfavor.)</u>
REVENUES						
Minturn Cemetery Net AV - Change	1,773,526,000 -0.31%	1,858,718,440 38.07%				
Mill levy Rate		0.450	0.450			
Temporary mill levy credit		0.000	0.000			
Net mill levy		0.450	0.450			
Property Taxes-Operating .45 Mills	798,773	836,423	836,423	-	-	-
Property Taxes-Backfill	-	-	-	-	-	-
Specific Ownership Taxes	42,652	37,789	37,789	-	-	-
Burial Plot Revenue	17,100	12,000	12,000	-	1,000	(1,000)
Masoleum Revenue	18,502	9,600	9,600	8,569	800	7,769
Other Income - TOM Reimb	6,389	6,100	6,100	-	-	-
Interest Income	241,649	203,597	203,597	17,791	16,966	824
TOTAL REVENUES	1,125,065	1,105,509	1,105,509	26,360	18,766	7,593
OPERATING EXPENDITURES						
Cemetery Administrator	53,580	56,792	56,792	4,733	4,733	(0)
Accounting	19,732	17,761	17,761	1,500	2,000	500
Audit	6,000	6,300	6,300	-	-	-
Insurance	9,977	20,000	20,000	12,778	15,000	2,222
Legal	19,256	40,000	40,000	-	3,333	3,333
Office Overhead & Expense	12,722	11,500	11,500	20	958	938
Office - Database Software/Website	3,054	11,500	11,500	-	-	-
Operations - Direct Expense	8,911	19,000	19,000	1,098	1,583	486
Ops - Contract Labor - Property Mgmt	39,054	45,004	45,004	3,758	7,501	3,743
Ops - Contract Labor - Burials	13,988	12,000	12,000	165	1,000	835
Ops - Grave Site Services	3,935	11,500	11,500	-	-	-
Ops - Snowplow Services	11,990	28,366	28,366	550	3,000	2,450
Ops - Landscape Maintenance	61,921	100,000	100,000	535	950	415
Operations - Weed & Feed	16,552	13,487	13,487	-	-	-
Operations - Pest Control	2,400	4,160	4,160	-	-	-
Operations - Water & Septic Maintenance	10,067	11,908	11,908	-	-	-
Operations - Equip Repair & Maint	5,610	7,200	7,200	-	150	150
Operations - Bldg Repair & Maint	-	7,200	7,200	-	-	-
Operations - Roadway Maintenance	-	7,200	7,200	-	-	-
Operations - Utilities	30,432	48,045	48,045	2,689	3,000	311
Security Monitoring	507	5,242	5,242	-	437	437
Eagle County Treasurer's Fees	23,999	25,093	25,093	-	-	-
Contingency	-	20,000	20,000	-	-	-
TOTAL OPERATING EXPENDITURES	353,687	529,257	529,257	27,826	43,645	15,819
CAPITAL EXPENDITURES						
Road Improvements	-	-	-	-	-	-
Retaining Wall - Niches	32,028	-	-	-	-	-
Landscape	8,750	25,000	25,000	-	-	-
Monument Improvements- ground radar	-	10,000	10,000	-	-	-
Lighting/Security	-	10,000	10,000	-	-	-
Maintenance Building	342,053	-	-	613	-	(613)
Utilities Extension	-	100,000	100,000	-	-	-
Mechanical Gate & Security	-	-	-	-	-	-
Old Edwards Cemetery	50,405	200,000	200,000	-	-	-
Mausoleum	810	-	-	-	-	-
Equipment	-	-	-	-	-	-
Master Planning	-	50,000	50,000	-	-	-
Misc & Other Contingency	-	475,000	475,000	-	-	-
TOTAL CAPITAL EXPENDITURES	434,046	870,000	870,000	613	0	(613)
TOTAL OPERATING & CAPITAL EXPENDITURES	787,733	1,399,257	1,399,257	28,439	43,645	15,207
REVENUE OVER (UNDER) EXPEND.	337,332	(293,747)	(293,747)	(2,079)	(24,879)	(22,800)
FUND BALANCE - BEGINNING	5,425,780	5,817,057	5,763,112	5,763,112	5,817,057	(53,945)
FUND BALANCE - ENDING	5,763,112	5,523,310	5,469,364	5,761,033	5,792,178	(31,145)

No assurance is provided on these financial statements and substantially all disclosures required by GAAP have been omitted.



February 16, 2026

TO: Minturn Cemetery District Board of Directors

RE: 2026 "Pass Through" Administrator Rate Increase; \$56,792 to \$76,792.

The purpose of this memorandum is to notify the board of directors of a rate increase for Sidney Harrington, Administrator, for 2026 contracted services in light of the following commercial, economic, tax liability and financial impacts to cover sole proprietor costs of doing business:

- Direct "pass through" of health insurance expense to offset 4-year-successive rate hikes of +30% in non-employer-subsidized health insurance market costs in Eagle County, Colorado
https://www.vaildaily.com/news/small-businesses-face-tough-choices-as-health-insurance-rates-nearly-triple-in-eagle-county/?utm_source=newsletter&utm_source_platform=pinpoint&utm_medium=email&utm_campaign=TheDaily&utm_id=VGhIRGFpbHkyMDI2LTAxLTA4IDA2OjAwOjAw&utm_term=2026-01-08
- Inflation - administrator wages have fallen too far behind for high-country residential living expenses <https://coloradosun.com/2023/06/17/colorado-economy-inflation-housing-jobs/>
- Direct "pass through" of income tax liability respective to increased administrator rate.
- I am exploring options that meet my needs to support my family and offer more benefits like health insurance, PTO, paid holidays and 401k matching programs.

Thank you for your consideration. I look forward to a continued long-term partnership with the district to serve the death care needs of our community.

Sincerely,

Sidney Harrington
Administrator

**Minturn Cemetery District
Riverview Cemetery and Mausoleum Fee Schedule**

GROUND BURIALS

	<u>In District</u>	<u>Eagle County</u>	<u>Outside Eagle County</u>
Burial Plot Pricing	\$750.00	N/A	N/A

****Due to a limited number of burial plot inventory, ground space sales will be limited to two plots per family, In District residents only. Patrons who reside outside of the Minturn Cemetery District are limited to purchasing mausoleum crypt and niche spaces only.*

In-district – person who is a resident or property owner of the district (from eastern Eagle-Vail to southern Minturn city limits and Vail), individuals must provide proof.

Out-of-district – person who's primary residence is outside of the district boundaries.

<u>Summer Casket Burial Service (June-October)</u>	<u>In District</u>	<u>Out of District</u>
	\$1000.00	\$1,500.00

This cemetery service includes the following items:

1. gravesite layout and excavation to open and close the burial site
2. burial service set-up with chairs and leveled platform (small pop-tent for inclement weather)
3. casket lowering and interment
4. headstone layout

<u>Winter Conditions Casket Burial Service (Nov-May)</u>	<u>In District</u>	<u>Out of District</u>
	\$1,500.00	\$2000.00

This cemetery service includes the following items:

1. burial plot snow removal as needed
2. gravesite layout and excavation to open and close the burial site
3. burial service set-up with chairs and leveled platform (small pop-tent for inclement weather)
4. casket lowering and interment
5. headstone layout

EXTRAS:

Vault Service/Handling Fee	\$200.00
Large Canvas Tent (15 x 15)	\$300.00
Flat Monument Installation	\$100.00
Oversized Cremation Burial Handling Fee	\$100.00

URN/CREMATION BURIALS

Cremation Burial Service in Summer	\$300.00
Cremation Burial Service in Winter	\$500.00

Plot Ownership Transfer	\$100.00
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Memorial Wall Plaque (includes installation)	\$1139.00
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****Includes 1 emblem, name, DOB & DOD, 4 words + installation*

****extra words are \$17/ea.*

***extra emblem is \$147
 ***custom emblem is \$147
 ***expedited 10-day production is \$232 extra

Disinterment

\$5,000.00

MAUSOLEUM INTERMENTS

**Crypt spaces (caskets)
 Niche spaces (cremation urns)**

Interior and Exterior Mausoleum Costs

Level 1, 2 and 3

Single Crypt	\$ 7,000
Plaque	\$ 1081
Tray	\$ 30
Open/Close (paid in advance)	\$ 500
Total:	\$8,611

Level 4 and 5

Single Crypt	\$ 6,000
Plaque	\$ 1081
Tray	\$ 30
Open/Close (paid in advance)	\$ 500
Total:	\$7,611

Tandem Crypts	\$ 11,000
Plaque	\$ 1081
Tray	\$ 60
Open/Close (paid in advance)	\$ 1000
Total:	\$13,141

Tandem Crypts	\$ 10,000
Plaque	\$ 1081
Tray	\$ 60
Open/Close (paid in advance)	\$ 1000
Total:	\$12,141

Single Niche	\$ 1,200
Plaque	\$ 527
Open/Close (paid per time)	\$ 100
Total	\$ 1,827

Ossuary Free

Plaque – Price to be determined

Note: Payment in full is due at time of purchase. Purchases may be made no more than 90 days before use.

All prices are subject to change without notification. Approved 10/14/2024 and updated 2/5/26 to reflect 2026 market price of bronze.

All excess services are subject to a billable rate of \$55 per hour.

2026 State Average Burial Plot Cost

Aurora, CO	\$2,500 – \$5,500
Boulder, CO	\$3,000 – \$7,000
Broomfield, CO	\$2,800 – \$5,500
Centennial, CO	\$2,500 – \$5,500
Colorado Springs, CO	\$1,800 – \$4,500
Denver, CO	\$3,000 – \$8,000
Evans, CO	\$1,500 – \$3,500
Evergreen, CO	\$2,500 – \$5,500
Fort Collins, CO	\$2,000 – \$4,500
Golden, CO	\$2,500 – \$5,500
Grand Junction, CO	\$1,500 – \$3,500
Greeley, CO	\$1,500 – \$3,500
Lakewood, CO	\$2,500 – \$5,500
Littleton, CO	\$2,500 – \$5,500
Louisville, CO	\$2,800 – \$5,500
Morrison, CO	\$2,500 – \$5,000
Northglenn, CO	\$2,500 – \$5,000
Pueblo, CO	\$1,200 – \$3,000
Thornton, CO	\$2,500 – \$5,000
Wheat Ridge, CO	\$2,500 – \$5,500

2026 State Average Mausoleum Cost

Mausoleum Niche (single)	\$1,300 – \$13,000+
Mausoleum Niche (double or premium)	\$4,000 – \$25,000+
Mausoleum Crypt (single)	\$5,800 – \$30,000+
Mausoleum Crypt (double/premium)	\$9,000 – \$50,000+