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## GREENWOOD CEMETERY ADVISORY BOARD

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## 2022/2023 ANNUAL REPORT

September 2023

Linda Buchanan, Chair

Linda Peterson, Vice Chair

Pam DeWeese, outgoing member July 2023

Laura Schreiner

George Stern, outgoing member July 2023

Margaret Suter

Joseph Vercellone

Jacqueline Patt, incoming member July 2023

Paul Connell, incoming member July 2023

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## INTRODUCTION

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The Greenwood Cemetery Advisory Board (GCAB) was established by the Birmingham City Commission on October 13, 2014. One of its duties is to submit a report to the Commission on an annual basis of the general activities, operation and condition of the cemetery for the preceding 12-month period. The GCAB Annual Report includes a summary and update of the cemetery's status, related finances and the GCAB's planned activities for the next fiscal year.

In alignment with the city's fiscal year, the current GCAB report covers the period from July 1, 2022 through June 30, 2023.

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## GENERAL ACTIVITIES

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### Meetings

The GCAB is required to meet at least quarterly. During the report period, the board met this requirement by conducting meeting on the dates listed below:

July 1, 2022  
September 2, 2022  
November 2, 2022  
December 2, 2022  
February 3, 2023  
April 14, 2023

### 2022/2023 Accomplishments

- Produced the 2021-2022 Annual Report
- Approved the policy for approving and installing markers for persons of historical significance
- Studied <https://www.findagrave.com/> to give feedback to the museum on how this online collaborative forum tool could benefit the City and those interested in information about persons buried in Greenwood Cemetery
- Approved revisions to the Greenwood Cemetery Operational Procedures, Conditions and Regulations
- Approved the application by the Friends of the Birmingham Museum, a non-deed holder, for a marker installation for George and Eliza Taylor, persons of historical significance to Birmingham.
- Initial discussions on a Cemetery Service Provider RFP
- Initial discussion on Strategic Planning
- Q&A with Cheri Arcome, Creative Collaborations – to better understand the demand and services being provided in the cemetery
- Discussed the planning of the next grave release

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## OPERATION

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### Sales and Financial Information

On December 1, 2019, Creative Collaborations, LLC became transitional provider for cemetery services, with the exception of grounds maintenance, which is provided by the City's Department of Public Services. On May 1, 2020, Creative Collaborations entered into a one-year renewable contract with the City to provide cemetery services on an ongoing basis. Grounds maintenance continues to be provided by DPS with ongoing communication and collaboration between Creative Collaborations, DPS, and the City Clerk's office.

On January 14, 2019, the City Commission approved a payment plan policy for cemetery plots that requires full payment within 24 months. During the 2022-2023 fiscal year, no new payment plans have been initiated. The Clerk's Office and Treasurer's Office monitors active payment plans. Plots under a payment plan are considered sold for purposes of availability unless the plot becomes available again in the event of a purchaser default.

Beginning December 1, 2019, Creative Collaborations, LLC, remits 100% of revenue to the City, which then makes payments to the contractor for services performed.

FY 22-23 Grand Totals	
Sales in B	5
Sales in C	10
Sales in Other	1
Resident Purchases	4
Non-Resident Purchases	12
Payment Plans Initiated	0
<b>Total Graves Sold</b>	<b>16</b>
Transfer of Ownership Filed	7
Additional Burial Rights Purchased	6

### Grave Releases

- 4/26/21 The City Commission approved the recommended release of Section B, Rows 17-C, 16-C, 15-C & 14-A for a total of 38 Graves, 9 of which are obstructed)
- 12/23/21 The City Commission approved the release of one grave in section B, row 2-A for an at-need situation for a family with adjacent space.
- 8/15/22 The City Commission approved the release of one grave in section B, row 12-A, for an at-need situation for a family with adjacent space.
- 7/24/23 The City Commission approved the release of 88 available graves suitable for burial in the flush rows in Section B, and to direct Greenwood Cemetery Advisory Board to evaluate the fee schedule again for plot costs after 20% of these plots have been sold which would equate to 18 spaces.

### Notes on Obstructed Graves

- 1/29/21 Creative Collaborations noted that graves 1 & 2 in Section C rows 18-A & 19-A are not able to be used due to obstructions.
- 3/25/21 DPS noted that graves in row 19-A 1,2,13,14,16 are obstructed by trees.
- 4/23/21 DPS noted Row 17-C: Graves 9 and 11 are affected by a 16" Red Maple located at the east edge of both graves. Row 15-C: Grave 5 is obstructed by a monument on the east edge. Grave 10 has a 16" Cedar (eastern arborvitae) obstructing it. Grave 17 has a marker on the east edge that is encroaching onto the grave site. Row 14-A: Graves 15 and 16 have a large shrub located over both sites. Graves 17 and 19 are obstructed by a large monument located east of them.
- 5/31/23 A field survey was completed for the following lots: A-1, 2-D, 3-A, 4-A, 5-C, 6-C, 7-D, 8-C, 9-D, 10-A, 11-A, 12-A and 13-A.  
Of the 312 graves surveyed 189 of them are sold. There are 8 graves unsuitable for burial due to historic memorials. At this time there are 43 graves unsuitable for burial due to trees and tree roots. These graves would become suitable when the trees are removed should the city wish to make them available for sale. There are a total of 72 graves suitable for burial.

### Price Increases

- 4/12/22 The City Commission approved the grave price increase for plots that can accommodate one full burial from \$3,000 to \$4,000 per plot. All graves sold in the 2021-22 FY were at the rate of \$4,000 per grave.
- 7/24/23 The City Commission approved the grave price increase for plots that can accommodate one full burial from \$4,000 to \$6,000 per plot. All new sales after 7/24/23 will be subject to the new rates as indicated in the fee schedule.

Grave Sales Detail, July 2022 - June 2023

Greenwood Cemetery Sales and Availability				
	Sec B	Sec C	Resident	Non-Resident
July 2022	1	1	1	1
August 2022	0	0	0	0
September 2022	1	3	1	3
October 2022	0	0	0	0
November 2022	0	3	0	3
December 2022	0	1	0	1
January 2023	1	1	1	1
February 2023	2	0	0	2
March 2023	0	0	0	0
April 2023	0	1	1	0
May 2023	0	0	0	0
June 2023	0	0	0	0
<b>Total Sold</b>	<b>5</b>	<b>10</b>	<b>4</b>	<b>11</b>
<b>Available Under Current Authorization</b> (20% of remaining inventory)	<b>18</b>			
<b>Total Available</b>	<b>88</b>			

*Notes: Plots in Sections B and C sold under a payment plan are included in the number of sales made for the quarter in which the payment plan was initiated. The remittance to the Perpetual Care Fund of payment for the plots is recorded in total in the quarter in which the final payment is made.*

*One grave was sold outside of section B and C in the July 2022 – June 2023 fiscal year.*

Burials and Inurnments, July 2022 - June 2023

Burials and inurnment activity during the period can be used to understand utilization of graves and assist in planning for future sales.

*Cremation vs. Burial:* According to National Funeral Directors Association 2022 Cremation and Burial Report, the 2022 cremation rate is projected to be 59.3% and the burial rate is projected to be 35.7%, the remaining 5% may be due to alternative methods such as green burials and scatter gardens, which are not available in Greenwood Cemetery. The City of Birmingham’s 2022-2023 cremation rate is below the national average at 56% and the full burial rate is above the national average at 44%.

	Sec B		Sec C		Other		Total by Month	
	Full Crem		Full Crem		Full Crem		Full Crem	
<b>July 2022</b>	1	0	1	0	1	1	3	1
<b>August 2022</b>	0	1	1	0	0	1	1	2
<b>September 2022</b>	1	0	1	1	1	2	3	3
<b>October 2022</b>	0	0	0	2	0	4	0	6
<b>November 2022</b>	1	0	0	0	0	0	1	0
<b>December 2022</b>	0	2	0	0	1	0	1	2
<b>January 2023</b>	1	1	0	1	0	0	1	2
<b>February 2023</b>	1	0	0	0	0	0	1	0
<b>March 2023</b>	0	0	0	1	1	0	1	1
<b>April 2023</b>	0	0	0	1	0	1	0	2
<b>May 2023</b>	0	0	2	0	0	0	2	0
<b>June 2023</b>	0	0	0	0	1	0	1	0
<b>Totals</b>	5	4	5	6	5	9	15	19

## Perpetual Care Fund

Revenues from grave sales are used to increase the Perpetual Care Fund for Greenwood Cemetery, with investment earnings remaining with the PCF. Currently all cemetery care and maintenance is funded through the general fund. Eventually the goal is for the perpetual care fund to be able to take over the financial burden of cemetery maintenance through interest accrued.

### Detail for July 2022 through June 2023:

#### 2022 Q Ending September 30

Proceeds from cemetery plot sales and service fees	\$ 12,000.00
Investment income	<u>6,338.95</u>
Revenue for Perpetual Care Fund	\$ 18,338.95

#### 2022 Q Ending December 31

Proceeds from cemetery plot sales and service fees	\$ 22,750.00
Investment income	<u>8,190.66</u>
Revenue for Perpetual Care Fund	\$ 30,940.66

#### 2023 Q Ending March 31

Proceeds from cemetery plot sales and service fees	\$ 24,850.00
Investment income	<u>7,085.17</u>
Revenue for Perpetual Care Fund	\$ 31,935.17

#### 2023 Q Ending June 30

Proceeds from cemetery plot sales and service fees	\$ 10,300.00
Investment income	7,737.59
Unrealized Gain	<u>76,711.80</u>
Revenue for Perpetual Care Fund	\$ 94,749.39

### Notes

1. We have created a new department within the General Fund to better track cemetery expenses. This will allow the City to get a better estimate of costs that the perpetual care fund will need to cover in the future.
2. The fund has recaptured almost half of the market loss it sustained last fiscal year.
3. The focus of the perpetual care fund is long-term growth. To achieve this goal, the fund is invested in equity investments near the maximum allowed by state law with no more than 40% of the amount invested in equities in any one asset class (large cap, mid cap, small cap) as per our investment policy.
4. The fund is generating approximately enough funds to cover basic lawn maintenance and tree service based on current charges, but not enough for snow removal or other improvements to the cemetery.



CITY OF BIRMINGHAM  
 PERPETUAL CARE FUNDS  
 INVESTMENT REPORT  
 6/30/2023

	PRINCIPAL	INCOME	TOTAL
BEGINNING BALANCE 6/30/2021	\$ 906,316.54	\$ 101,336.06	\$ 1,007,652.60
SALE OF GRAVES	41,250.00	-	41,250.00
CAPITAL GAINS (LOSSES)	-	-	-
INTEREST/DIVIDENDS	-	29,352.37	29,352.37
CHANGE IN MARKET VALUE	76,711.80	-	76,711.80
ENDING BALANCE 6/30/2022	<u>\$ 1,024,278.34</u>	<u>\$ 130,688.43</u>	<u>\$ 1,154,966.77</u>
<u>INVESTMENTS</u>			
BOND MUTUAL FUNDS	\$ 501,064.73	43.4%	
EQUITY MUTUAL FUNDS	<u>653,902.04</u>	56.6%	
TOTAL	<u>\$ 1,154,966.77</u>		

CITY OF BIRMINGHAM  
 PERPETUAL CARE FUNDS  
 ANNUAL INVESTMENT REPORT  
 6/30/2023

	PRINCIPAL (NONSPENDABLE)	INCOME (SPENDABLE)	TOTAL
<b>BEGINNING BALANCE 6/30/2022</b>			
Pooled Funds	\$ -	\$ -	\$ -
Bond Mutual Funds	399,705.11	68,946.80	468,651.91
Equity Mutual Funds	<u>506,611.43</u>	<u>32,389.26</u>	<u>539,000.69</u>
	\$ 906,316.54	\$ 101,336.06	\$ 1,007,652.60
<b>SALE OF PLOTS</b>			
Bond Mutual Funds	16,000.00	-	
Equity Mutual Funds	<u>25,250.00</u>	<u>-</u>	
	\$ 41,250.00	\$ -	\$ 41,250.00
<b>CAPITAL GAINS (LOSSES)</b>			
Pooled Fund	\$ -		
Bond Mutual Funds	-		
Equity Mutual Funds	<u>-</u>		
	\$ -		\$ -
<b>INTEREST/DIVIDENDS</b>			
Pooled Fund		\$ -	
Bond Mutual Funds		19,578.47	
Equity Mutual Funds		<u>9,773.90</u>	
		\$ 29,352.37	\$ 29,352.37
<b>CHANGE IN MARKET VALUE</b>			
Pooled Fund	\$ -		
Bond Mutual Funds	(3,165.65)		
Equity Mutual Funds	<u>79,877.45</u>		
	\$ 76,711.80		\$ 76,711.80
<b>ENDING BALANCE 6/30/2023</b>	<u>\$ 1,024,278.34</u>	<u>\$ 130,688.43</u>	<u>\$ 1,154,966.77</u>
<b>INVESTMENTS</b>			
BOND MUTUAL FUNDS	412,539.46	88,525.27	501,064.73
EQUITY MUTUAL FUNDS	<u>611,738.88</u>	<u>42,163.16</u>	<u>653,902.04</u>
TOTAL	<u>\$ 1,024,278.34</u>	<u>\$ 130,688.43</u>	<u>\$ 1,154,966.77</u>

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## CONDITION

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During the 2022-2023 fiscal year, the City's Department of Public Services has overseen cemetery landscape maintenance, which has included:

- Oversight of lawn mowing contractor including weekly cuts and spring and fall cleanup
- Oversight of forestry contractor for tree maintenance as directed by DPS
- Maintenance of the tree inventory program
- Lawn fertilization twice a year
- Burial topsoil and seeding: spring and fall
- As-needed general clean up: grave blankets, old flowers, fallen branches
- Trash removal: 2 to 3 times per week
- Maintenance of water system: start up, winterizing, and repair as needed
- Repair of turf as needed
- Snow removal
- Building/fencing/road maintenance as needed

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## PLAN FOR 2023/2024

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The Greenwood Cemetery Advisory Board has prioritized the following action items for 2023-2024:

### **CRITICAL GOALS**

#### *Short Term*

##### • ***Developing and Updating Policy***

- The GCAB is interested in streamlining policy documents to ensure that all policy is held in one document, the Greenwood Cemetery Operational Procedures, Conditions, and Regulations. This includes incorporating new policy regarding restoration efforts on monuments and incorporating the policy on installing monuments for persons of historic significance.

##### • ***Review the Cemetery Management Agreement***

- Creative Collaborations, LLC. has been the contracted cemetery service provider since December 1, 2019. The contract has been renewed in one-year increments on May 18, 2020, April 26, 2021, and May 9, 2022.
- The GCAB wishes to review the contract to ensure that all Greenwood Cemetery needs are being met. The GCAB is interested in issuing a new RFP to reassess the current market of providers for cemetery services to make sure that the City of Birmingham is able to retain the best cemetery service provider available.
- This includes reviewing the cost of clerical services, as well as cost of labor for installing markers, performing burials, and inurnments.

#### *Long Term*

##### • ***Confirm the baseline amount of known available plots in the cemetery***

- Record reconciliation is an ongoing process within the Clerk's Office, the GCAB receives reports provided by the Clerk's Office which monitor sales, interments, and inurnments across the entire cemetery. Sections B and C are the most active sections of the cemetery with both sales and burial-related transactions. Sections other than B and C are active in regards to transfers of ownership, interments, and inurnments as well as an occasional private sale. Private sales in the sections other than B and C take place as these plots were all purchased prior to the implementation of the 2014 Lot Resale Policy.
- Confirming the baseline amount of known available plots in the cemetery aligns with the planned monument/marker inventory survey and the GIS mapping initiative, aiming to reaffirm the ownership and utilization status of all cemetery spaces.

##### • ***Monitor the continued growth of the perpetual care fund***

- The GCAB monitors the growth of the perpetual care fund and may propose strategies for increasing the funds growth in order for the fund to reach a point where the interest accrued can cover most or all of the general maintenance requirements of the cemetery.

##### • ***Monitor the demand for cemetery services***

- The GCAB members review cemetery data in regards to sales, interments and inurnments and consider trends in order to suggest ways Greenwood Cemetery may need to adapt in order to meet future demands.

##### • ***Continue historic preservation efforts***

- The GCAB works collaboratively with the Museum Board and Friends of the Birmingham Museum (a.k.a. the Birmingham Historical society) the GCAB develops

projects such as the monument/marker inventory survey, and the Friends of the Birmingham Museum conducts bi-annual tours in the cemetery to continue to educate and engage citizens while preserving history in the cemetery.

## **DESIRED GOALS**

### **Short Term**

- ***Develop a Strategic Plan for the Greenwood Cemetery Advisory Board***
  - The GCAB will benefit from going through the strategic planning process to evaluate strengths, weaknesses, opportunities, and threats/challenges the cemetery faces. In going through the process, the board will come up with a vision of what the cemetery should look like in the future, consider stakeholder perspectives, expectations, and needs as well as reconfirm the mission, vision, and values. Strategic planning will empower the board to function more efficiently. The City Clerk will continue to work as the staff liaison to the board and ensure that the board has a clear understanding of their expectations such as being in “growth” or “maintenance” mode.
- ***Inventory of signs in Greenwood Cemetery***
  - In order to update and streamline communication and wayfinding within the cemetery, the GCAB wishes to inventory and evaluate all signage in the cemetery to determine if updated signage should be budgeted for.

### **Long Term**

- ***Monument/marker inventory survey***
  - The GCAB began working on planning for the process and survey for a monument/marker inventory with the guidance of Museum Director Pielack and City Clerk Bingham at the June 4, 2021 GCAB meeting. The GCAB wishes to conduct this survey with volunteers and the support of city staff in order to cross-reference general information and collect baseline condition data and photos that could potentially be linked with the GIS data project. Monuments or markers that may need maintenance may also be identified through this survey.
- ***GIS Mapping – Launching a digital map for public reference***
  - City Staff in the Planning Department with GIS expertise created a GIS map of the cemetery. Data points from DPS on tree locations within the cemetery were added as a layer to the map in the spring of 2021. This goal ties in with the monument/marker inventory survey and confirming the baseline information of known available plots in the cemetery. Ongoing efforts are being made as time allows, the Clerk’s office provides progress updates to the GCAB as needed.
- ***Determine Capital Outlay Projects***
  - The GCAB may discuss and study the potential benefits of a capital outlay project. The GCAB will provide a recommendation and report to the City Commission if a capital outlay project is identified.
- ***Explore Above Ground Columbarium Opportunities***
  - With the limited space in the cemetery and shifting demand towards cremation and inurnments, the GCAB wishes to explore the costs, benefits, and opportunities for installing a columbarium.
- ***Review and update Greenwood Cemetery Operational Procedures, Conditions and Regulations***
  - The GCAB spent a considerable amount of time in the 2021-2022 FY reviewing and updating the rules and regulations. To keep the rules and regulations current going forward they will conduct an annual read through to maintain the document.

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## SUMMARY AND RECOMMENDATIONS

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Grave sale activity primarily occurs in sections B and C and is closely monitored by the City Clerk's office.

	Section C	Section B	Total
Obstructed – Temporary (trees/roots)	5	50	55
Obstructed – Permanently (monument)	26	12	38
Owned	39	262	301
Available	2	86	88

The GCAB, Clerks Office, DPS, Museum, and contracted cemetery service provider continue to work collaboratively to preserve the historic charm and ambiance of Greenwood Cemetery while ensuring the highest standards of maintenance and service are being provided. The GCAB will continue to monitor data as provided by the City Clerk, work on their goals as laid out in this document, and make recommendations for future grave releases and/or improvements for the preservation and operation of the Historic Greenwood Cemetery.

The cemetery is in a state of slow growth and preservation.

For the 2023-2024 FY, the GCAB is encouraged to continue working on the goals as identified in this report at their regular monthly meetings. Recommendations made by the Greenwood Cemetery Advisory Board will be presented to the City Manager's Office for further direction and implementation.