

**GREENWOOD CEMETERY ADVISORY BOARD  
MEETING AGENDA  
FRIDAY, DECEMBER 7, 2018 AT 8:30 AM  
MUNICIPAL BUILDING, ROOM 205, 151 MARTIN**

**I. CALL TO ORDER**

Darlene Gehringer, Chairperson

**II. ROLL CALL**

J. Cherilynn Mynsberge, City Clerk

**III. APPROVAL OF MINUTES**

A. Approval of meeting minutes of October 5, 2018

**IV. NEW BUSINESS**

**V. UNFINISHED BUSINESS**

Items under Unfinished Business will be presented as a status update to the Board and may not require action at this time.

- A. Payment Plan Policy
- B. Discussion of Master Plan Process
- C. Tree Planting
- D. Ground Penetrating Radar

**VI. FINANCIAL REPORT**

A. Perpetual Care Fund – 3Q 2018

**VII. OPEN TO THE PUBLIC FOR MATTERS NOT ON THE AGENDA**

**VIII. BOARD COMMENTS**

**IX. ADJOURN**

**NEXT MEETING: FEBRUARY 1, 2019**

*Greenwood Cemetery Advisory Board:*

*The powers and duties of the Greenwood Cemetery Advisory Board is to provide the following recommendations to the City Commission:*

1. Modifications: *As to modifications of the rules and regulations governing Greenwood Cemetery.*
2. Capital Improvements: *As to what capital improvements should be made to the cemetery.*
3. Future Demands: *As to how to respond to future demands for cemetery services.*

*Section 34-30 (g) of the Birmingham City Code*

*NOTICE: Individuals requiring accommodations, such as mobility, visual, hearing, interpreter or other assistance, for effective participation in this meeting should contact the City Clerk's Office at (248) 530-1880 (voice), or (248) 644-5115 (TDD) at least one day in advance to request mobility, visual, hearing or other assistance.*

*Las personas que requieren alojamiento, tales como servicios de interpretación, la participación efectiva en esta reunión deben ponerse en contacto con la Oficina del Secretario Municipal al (248) 530-1880 por lo menos el día antes de la reunión pública. (Title VI of the Civil Rights Act of 1964).*

**GREENWOOD CEMETERY ADVISORY BOARD  
MEETING MINUTES  
FRIDAY, OCTOBER 5, 2018 AT 8:30 AM  
MUNICIPAL BUILDING, ROOM 205, 151 MARTIN**

**I. CALL TO ORDER**

Chairperson Gehringer called the meeting to order at 8:30 a.m.

**II. ROLL CALL**

Present: Linda Buchanan  
Darlene Gehringer  
Laura Schreiner  
Margaret Suter  
Absent: Kevin Desmond  
Linda Peterson  
George Stern

Administration: City Clerk Mynsberge

**III. APPROVAL OF MINUTES**

A. Approval of meeting minutes of September 7, 2018

Ms. Schreiner asked that "pulley wall" be corrected to "pony wall", which means a half-size wall, on page 6.

Ms. Gehringer asked that on page 6, in the sentence preceding the bullet points, "work both on mobile and on computers" be changed to "work on both mobile phones and computers".

Ms. Gehringer also asked that, on page 6, the third statement from the bottom be changed from "City Clerk Mynsberge stated that Elmwood does not charge an administrative fee for their work" to "City Clerk Mynsberge stated that Elmwood does not charge an administrative fee for their work on their current payment plan agreement".

**MOTION:** Motion by Ms. Buchanan, seconded by Ms. Suter:  
To approve the minutes of September 7, 2018 as amended.

VOTE: Yeas, 4  
Nays, 0  
Absent, 3

**IV. NEW BUSINESS**

A. Second Quarter 2018 Financial Report  
City Clerk Mynsberge conveyed Ms. Arcome's apologies for not being able to attend the meeting, noting an appointment came up at the last minute as routinely happens in the funeral business.

Ms. Gehringer commented, that although Ms. Arcome, Elmwood Historic Cemeteries, reported in July that there were no more than two contiguous plots available at Greenwood, the chart on the last page of the Second Quarter Financial Report shows grave numbers 5, 6, 7, and 8

together in Section O, Lot 20-B. Ms. Mynsberge clarified that consecutive numbering does not necessarily mean plots are contiguous because they could be head to head. Ms. Schreiner pointed out that the plots referenced by Ms. Gehringer are not available because they are under contract.

B. Second Quarter 2018 Greenwood Cemetery Perpetual Fund Report  
Ms. Gehringer expressed pleasure with the fund balance of \$634,274.08.

C. Deferment of tree planting(s) in Greenwood Cemetery.

City Clerk Mynsberge reported:

- At the GCAB's September 7, 2018 meeting, Ms. Buchanan reported she and Ms. Suter met with a representative of the Department of Public Services and an arborist from J.H. Hart to discuss adding more trees within Greenwood Cemetery.
- Because the Greenwood Cemetery Advisory Board (GCAB) is a recommending Board to the City Commission, plans for tree plantings at the cemetery would be appropriately discussed and voted on as a Board.
  - Other parties with knowledge and interest in the cemetery should be consulted, such as the Department of Public Services and our contractor, Elmwood Historic Cemetery.
  - Consequences, such as possible loss of burial spaces, would need to be considered before making a recommendation.
- On March 17, 2017 the City Commission directed the GCAB to develop a Master Plan for the cemetery including a map. That direction is still the Commission's active objective for the GCAB. Recommendations on tree plantings in the cemetery should be an item that comes out of the Master Planning process as a goal.

Ms. Suter expressed:

- Concern that potential tree locations will be purchased as plots if the GCAB defers tree plantings.
- Trees in Greenwood Cemetery are necessary, that the GCAB is not considering adding many trees at this point, and that some currently unhealthy trees could be removed to make room for more trees.
- Awareness that this is ultimately a decision for the Commission, and that the financial impact must be considered.
- Desire that the Cemetery not look like White Chapel, with all open space.

Ms. Buchanan said the City had originally put in a number of trees knowing it would lose revenue, but the landscaping was prioritized. She explained that it takes a long time to grow a tree to maturity. She also mentioned spots in the Cemetery that get intolerably hot without the shade provided by trees.

The GCAB noted that some of the trees being considered would be replacement trees.

Ms. Schreiner acknowledged potential issues with waiting on trees or planting them soon. She pointed out that the GCAB would need expert advice for the tree planting process, and that she was not sure how to reconcile the need for haste with the Master Plan and the need for careful consideration of tree plantings.

Ms. Buchanan said her goal was to begin exchanging information with the arborist about possibilities and recommendations, but not to rush the process.

Ms. Schreiner said the arborist needs to work in conjunction with Elmwood. She suggested the GCAB recommend to the Commission tree plantings in the near future, for the beautification and longevity of the Cemetery.

Chairperson Gehringer acknowledged the trade-off between planting trees or selling plots but asserted the Cemetery is there to accommodate the owners, not profit off of plot sales. She expressed desire to see the Cemetery remain bucolic and to that end suggested the City plant two or three trees in the Cemetery to start.

Ms. Suter and Ms. Buchanan concurred.

Chairperson Gehringer proposed a potential meeting with DPS, any members of the GCAB who would like to attend, the arborist, and Elmwood, to discuss potential locations for trees, where they would flourish, where they would not interfere with gravesites. Then those recommendations could be forwarded to the City Commission for their approval. In this way the GCAB accomplishes some of its goals without continuing to wait on the Master Plan.

Ms. Buchanan noted that the trees can be planted largely in blank spaces instead of plots.

Ms. Suter noted that old roots disintegrate, which might open up other spaces about ten years hence.

Chairperson Gehringer said trees would be useful for shelter from both the winter and the sun.

**MOTION:** Motion by Ms. Schreiner, seconded by Ms. Suter

To recommend to the City Commission a meeting of the appropriate people, likely including members of the GCAB, the City Arborist, a representative from Elmwood, and representatives from DPS, to look at maps of Greenwood in order to formulate a general plan for the basics of a tree planting regime.

VOTE:                   Yeas, 4  
                              Nays, 0  
                              Absent, 3

City Clerk Mynsberge said she would submit it for consideration for the second City Commission meeting in October 2018.

**V. UNFINISHED BUSINESS**

Items under Unfinished Business will be presented as a status update to the Board and may not require action at this time.

**A. Payment Plan Policy**

Chairperson Gehringer opined that the payment plan policy was submitted to the City Attorney without direction from the GCAB or the Commission. She noted that she would like to have been notified the policy was going before the City Attorney, even though she did like the City Attorney's changes.

Ms. Schreiner noted that she was not surprised the payment plan policy went before the City Attorney, as everything the GCAB does is subject to review by the City Attorney. She said the City Attorney's revisions have been beneficial to the payment plan policy. Ms. Schreiner said "For purchase agreements issued in 2018 and subsequently" in the second-to-last paragraph should be changed to include future policies, and not extant ones. She also explained that the part of the policy referencing forfeiture was from previous text provided by the City Attorney.

Chairperson Gehringer said that on September 7, 2018 the GCAB suggested the policy apply to “purchase agreements initiated on or after October 1, 2018.”

The GCAB concurred to change it to “purchase agreements initiated on or after (effective date),” empowering City Clerk Mynsberge to fill in the appropriate date once the payment plan policy is approved by the Commission.

City Clerk Mynsberge told the GCAB:

- Back payments do not need to be included in the payment plan policy as they are a one-time issue being addressed between City Management and Elmwood.
- All pending City policy changes have to go before the City Attorney before being presented to the City Commission, and she was remiss in not doing so.

The GCAB consented to changing a section of the first paragraph to read “a payment agreement may be entered into to allow for the purchase price of a plot(s)”.

MOTION: Motion by Ms. Buchanan, seconded by Ms. Schreiner:  
To accept the payment plan policy as amended.

VOTE:                   Yeas, 4  
                              Nays, 0  
                              Absent, 3

**B. Discussion of Master Plan Process**

City Clerk Mynsberge reviewed the Board’s previous consensus to determine Cemetery projects and formulate a five-year plan for the Cemetery in lieu of a Master Plan. She also:

- Reminded the GCAB that the Plan is subject to Commission approval, and that once approved anything requiring expenditure still needs to go through the budgeting process.
- Stated that her impression is the GCAB is being given the go-ahead to plan as they believe appropriate.
- Recommended the GCAB come to a consensus on their long-range goal, and then begin planning how to begin moving towards that.

Ms. Buchanan said Maintenance and Landscaping should be considered as an addition because it is a large part of the Cemetery’s attraction.

Chairperson Gehringer, Ms. Buchanan and Ms. Suter said the GPR would be a worthwhile expenditure, especially because it could help guide the tree plantings.

Chairperson Gehringer said everyone should refresh their memory and be prepared to discuss in December.

**VI. CONTRACTOR REPORT**  
None.

**VII. OPEN TO THE PUBLIC FOR MATTERS NOT ON THE AGENDA**  
No members of the public were present.

**VIII. BOARD COMMENTS**  
None.

## **IX. ADJOURN**

Chairperson Gehringer adjourned the meeting at 9:20 a.m.

### **NEXT MEETING: DECEMBER 7, 2018**

*Greenwood Cemetery Advisory Board:*

*The powers and duties of the Greenwood Cemetery Advisory Board is to provide the following recommendations to the City Commission:*

- 1. Modifications: As to modifications of the rules and regulations governing Greenwood Cemetery.*
- 2. Capital Improvements: As to what capital improvements should be made to the cemetery.*
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**MEMORANDUM**

City Clerk's Office

**DATE:** November 15, 2018  
**TO:** Greenwood Cemetery Advisory Board  
**FROM:** J. Cherilynn Mynsberge, City Clerk  
**SUBJECT:** Greenwood Cemetery Payment Plan Policy

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**INTRODUCTION:**

Payment plans for the purchase of cemetery plots are currently being utilized by 16 customers for the purchase of 30 plots in Greenwood Cemetery. The Greenwood Cemetery Operational Procedures, Conditions and Regulations (Regulations) as approved by the City Commission do not address payment plans. The Greenwood Cemetery Advisory Board (GCAB) believes a written policy should be adopted by the City of Birmingham to regulate such payment plans and has worked diligently to craft a policy which best protects the fiduciary soundness of Birmingham and the Greenwood Cemetery.

The GCAB completed its final draft of a policy on October 5, 2018. Administrative staff encouraged comments from the City's Contractor and conducted a thorough review of both the policy as approved by the GCAB and the perspective of our Contractor as cemetery and funeral professionals who will be charged with implementing the policy. Staff concluded there are issues of consistency and customer service which deserve further consideration in order to provide the City with the best possible policy.

**BACKGROUND:**

Inconsistency.

1. Paragraph 6 of the proposed policy stipulates forfeiture of both the plot(s) and all payments made should a purchaser default on a payment plan agreement. Section IX. Lot Resale Policy of the current Regulations requires repayment by the City of 50% of the original purchase price on graves returned to the City. In the interest of uniformity, consideration should be given to refunding 50% of payments made on installment if a purchaser is unable to bring the account current.
2. Paragraph 7 of the proposed policy would require our Contractor to remit 75% of each payment made on installment plans to the Greenwood Perpetual Care Fund (Fund) at the time of each payment. From the time our Contractor began making sales of cemetery plots in 2014 distributions to the Fund have been made quarterly on lot sales which have been paid in full. This practice was stated by the Contractor at the GCAB's first meeting on January 9, 2015. The Contractor's report on lot sales from July 1 through December 31, 2014 stated, "Currently, sales of available spaces are permitted where a death has occurred. This total represents seven space sales. Distributions to the City are made quarterly, now that the Endowment Fund account has been established by ordinance, on lot sales upon payment in full by the purchaser". For consistency's sake, remittance of the Perpetual Care Fund's 75% of sales should continue to be made quarterly for plots which are paid in full.

The City Commission hired Elmwood Historic Cemetery on June 24, 2013 to provide management services for Greenwood Cemetery. Contractually, our Contractor is responsible for providing permanent record keeping, financial record keeping, customer service and marketing, and assisting the City in reviewing the Operational Procedures, Conditions, and Regulations in order to ensure the needs of the community are being met in a manner consistent with industry best practices (*Request for Proposal as incorporated by reference into the Agreement for Greenwood Cemetery Management Services, Scope of Work, Sections 1 & 7*). Under our Contractor's system of record keeping, the permanent record of sale is reported to the City when payment is complete along with 75% of the sale price and a copy of the deed issued to the purchaser. The cost of monthly billing, collecting and accounting is absorbed by our Contractor. The investment earnings of approximately 5% of the City's \$2,250 share of each Cemetery plot amounts to \$112.50. Deferment of interest over a maximum 24-month term could be considered a nominal cost for providing the service of installment plans to Greenwood Cemetery's customers while maintaining a clean and simple accounting of plots sold.

#### Customer Service.

1. The City of Birmingham prides itself on providing exceptional customer service to its residents. Providing payment plans for the purchase of plots in Greenwood Cemetery observes this standard. The GCAB has commendably concentrated on fiscal responsibility in the policy's provisions. Upon review, however, administrative staff rears some unintended negative perceptions may be felt by the City's customers. For instance, if Birmingham retains all payments made on an installment plan if the customer defaults, the City could be perceived as unsympathetic or uncompassionate to families whose circumstances have changed. If the City refunds 50% it also retains 50% and is able to resell the plot(s) at full price. This is consistent with Section IX. Lot Resale Policy of the current Regulations.
2. Paragraph 4 of the policy requires equal allocation of monthly payments to each plot being purchased and does not allow families who wish to utilize one plot for a burial to apply payments already made to the needed plot. In their contractual role of reviewing the Regulations to ensure the needs of the community are being met in a manner consistent with industry best practices, our Contractor notes that this is not a standard practice in the industry. Rather, one space is required to be paid in full with the 20% down payment being maintained on the remaining plots under contract. A grieving family member may perceive the practice of requiring more money when enough is already on account as unnecessarily insensitive on the part of the City. Should the Greenwood Cemetery policy be based on standard industry practice, or is it beneficial to the City to be more stringent?

#### LEGAL REVIEW:

Following the September 17, 2018 City Commission meeting, City Attorney Currier reviewed the proposed policy as submitted by the GCAB and made revisions compatible with the City Commission's comments while maintaining the meaning and substance of the GCAB's version. The GCAB approved the attorney's draft policy with minor adjustments on October 5, 2018.

#### FISCAL IMPACT:

Income to the Greenwood Perpetual Care Fund will continue to be submitted quarterly on for plots which are paid in full. Deferred investment income would be approximately \$112.50 per plot for a maximum of 24 months.



**SUMMARY:**

Minor changes could cure inconsistencies in the policy and inject the policy with elements of customer service more sensitive to the Cemetery's customers, without the GCAB compromising its fiduciary responsibility.

**ATTACHMENTS:**

1. Payment Plan Policy as approved by the GCAB on October 5, 2018.
2. Comments on proposed plan from Contractor.
3. Contractor's report distributed at January 9, 2015 meeting of the GCAB
4. Proposed payment Plan Policy with suggested changes

**SUGGESTED RESOLUTION:**

To approve the revised payment plan policy as presented, and to recommend to the City Commission approval of the amendment to the Operational Procedures, Conditions and Regulations for the Greenwood Cemetery to add Section IX. LOT SALES - PAYMENT PLAN POLICY. Further, to renumber the subsequent three paragraphs accordingly:

- X. LOT RESALE POLICY
- XI. SCHEDULE OF FEES AND CHARGES
- XII. REVISIONS

## MEMORANDUM

TO: JOSEPH VALENTINE  
FROM: L. F. SLOANE, CHERI ARCOME  
SUBJECT: GREENWOOD CEMETERY PAYMENT POLICY  
DATE: OCTOBER 22, 2018

As you requested, we have reviewed the current draft of the payment policy as proposed and we have some suggestions for modifications.

In general, we believe, as you do, that a written policy for time payments for burial spaces purchased in Greenwood Cemetery is appropriate. The policy, in our view, should be as simple as possible and be accommodating. The client family selecting burial rights in Greenwood Cemetery is dealing with an emotional purchase. Often the family member is in poor health. Our client services approach is to present the selection process sensitively and to be accommodating.

We have been selling spaces for the past three years plus. About 15% of the spaces purchased have been or are being paid over time. So 85% of the purchasers pay in full at the point of sale. We have had no problems during this time period.

When a lot is purchased and paid in full, we provide all the records relating to that family to the City in the City Clerk's office as a physical record. We send 75% of the purchase price to the City and this becomes the financial record. Currently, while time payments are being received, no permanent record is filed with the City. This is a very simple, clean way to address this issue.

If we change this process going forward, the Clerk's office will need to be responsible to keep records of the payments until the contract is paid in full and be prepared to undo the records if, for whatever reason, the purchase agreement is not fulfilled.

We have no issue with a minimum of a 20% down payment and a maximum term of 24 months. This is reasonable and accommodating. When a client family pays in full, we see no reason to have the payment policy given to the purchaser or affixed to the contract. This is unnecessary paperwork and unneeded explanations.

Where a client fails to honor the contract or where, during the payment period, the family has a change in circumstance, we don't feel it is appropriate to retain all of his or her payments as liquidated damages. We would prefer to have flexibility to help and accommodate the family. This should not be simply about the money in our view and it is not at our other locations. If we do not record this as a sale of record until it is paid

in full as we are now, this is not an issue for the City at all--simple, accommodating and the spaces sold would be returned to inventory.

We agree the burials should not occur until the spaces purchased over time are paid in full. We really see no reason to apply payment equally if two spaces are being purchased. If a couple experiences a death, we would want one space paid in full and the second space can be purchased with an additional 20% deposit. The client family can easily understand this math even under the emotional distress of the loss of a spouse.

We have provided the City Clerk with a list of contracts currently on time payment plans. We would expect any policy adopted to apply to future purchases only.

Please advise me if you wish to discuss any of this issue further.

Thank you.

**OPTION A:**

**PAYMENT POLICY**

**GREENWOOD CEMETERY**

**BIRMINGHAM, MICHIGAN**

When purchasing grave spaces within Greenwood Cemetery in Birmingham, Michigan, the purchase prices of the burial space must be paid in full before a burial can occur.

When preplanning for such grave spaces, a Purchaser may pay for the purchase price in full at the point of purchase or provide a payment of not less than 20% of the purchase price as a down payment. The balance on such installment purchases must be paid in full within twenty-four (24) months of the purchase date.

In the event circumstances change or the Purchaser defaults on the purchase, the City will retain 50% of all the payments made to date. The grave spaces which had been reserved will be returned to inventory. This policy component is intended to be consistent with the resale policy for grave spaces within Greenwood Cemetery.

The installment payment plan shall be provided interest-free during the maximum twenty-four (24) month period.

**OPTION B:**

**PAYMENT POLICY**

**GREENWOOD CEMETERY**

**BIRMINGHAM, MICHIGAN**

**XYZ / 20\_\_**

After this date, anyone purchasing a grave space or multiple grave spaces within Greenwood Cemetery must pay the entire purchase price at the point-of-sale. All spaces must be paid in full. Once paid in full, the Purchaser cannot resell the spaces to any third party. If the space or spaces are no longer desired, the Purchaser may return the space or spaces to the City and receive 50% of the original purchase price from the Greenwood Perpetual Care Fund.

Contractor  
Report  
1/9/15

**AVAILABLE SPACES:    UNSOLD**

SECTION E	1	Full Casket Grave
	20	Cremation Graves
SECTION G	10	Full Casket Graves
	16	Cremation Graves
SECTION H	1	Full Casket Grave
	20	Cremation Graves
SECTION O	<u>14</u>	Full Casket Graves
	82	TOTAL

Additional unplotted areas can be plotted for sale but have not yet been fully researched.



## IX. LOT SALES - PAYMENT PLAN POLICY

A payment agreement may be entered into to allow for the purchase price of a plot(s) to be paid over a period of time not to exceed 24 months and the period provided to cure a default. A copy of this Payment Plan Policy shall be attached to all installment payment agreements and shall be provided to the Purchaser.

Payment agreements require a 20% down payment of the total purchase price, with the remaining balance to be spread into equal monthly payments per plot for the payment period . Such payment agreements shall be interest free. ~~If the Purchaser is buying more than 1 plot, prepayments shall be allocated equally to all plots being purchased.~~ There shall be no prepayment penalty to the Purchaser.

A plot being purchased under a payment agreement may not be used for interment until the full purchase price has been paid. **At least 20% of the purchase price for the remaining plot(s) in the contract must be kept on account.**

~~If multiple plots are included in the purchase agreement, the monthly payment in question shall be equally allocated to each plot. In the event interment is needed, the plot to be used must be fully paid before interment can take place. This will require an additional payment to fully payoff the plot in question. The remaining plots shall continue on the installment payment basis until all plots are paid in full or the agreement is otherwise terminated. Neither the cemetery, nor the plot owners shall transfer any funds, or credit any prior payments for other plots for this purpose.~~

In the event a Purchaser fails to make an installment payment, the Purchaser shall have 90 days from the default to cure the deficiency and bring the payments current.

For purchase agreements initiated after (*effective date*), failure to pay the entire contract on or before the final payment due date and the cure period will result in forfeiture of the unpaid plot(s) and **50% of** all monies paid to date.

The Greenwood Cemetery Perpetual Care Fund will receive 75% of the sale price for each plot sold under a payment agreement at the time of each payment, ~~or upon the expiration date of the purchase agreement, plus the cure period, whichever occurs first~~ **final payment**.





**MEMORANDUM**

City Clerk's Office

**DATE:** October 2, 2018  
**TO:** Greenwood Cemetery Advisory Board  
**FROM:** J. Cherilynn Mynsberge, City Clerk  
**SUBJECT:** Master Plan Process

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At the September 7, 2018 GCAB meeting the Board began to chart the functions necessary to achieve the goal of master planning for the Cemetery. The items can easily be grouped into two main categories: Determining the "baseline" of the Cemetery's records, and Creating Financial Vehicles.

I recommend the Board work on creating a "baseline" as the first task. The ideas on the chart need to be detailed as to what outcome is being sought, how to achieve that outcome, what information needs to be gathered and how it will be done, and what the cost may be.

As the Board moves further into this process it would be beneficial to create a clear vision of the goal of the project. For instance, what is the desired result from a master plan? Is it the financial ability to maintain the Cemetery in perpetuity? Is it to create more interment space? Is it to beautify the Cemetery's park-like atmosphere? What is of benefit to the residents of Birmingham, to the families of those interred, and to owners of plots within the Cemetery?

**ATTACHMENTS:**  
Process Chart

## GREENWOOD CEMETERY ADVISORY BOARD

### MASTER PLAN PROCESS PLANNING

FUNCTION	SOURCE	ESTIMATED COST	TIMELINE
Definitive location of Potters Field	Possibly Historic District Study Committee (HDSC)	n/a	3-9 months
Establish baseline of plots sold and unsold	Board, Clerk, Contractor	Labor for city staff	3-9 months
Ground Penetrating Radar to verify records	Contracted professional	Bids need to be obtained	Unknown
Comprehensive data processing plan	to be researched		
Digitized records			
Match records with headstones and collect biographical information for electronic map	Possibly HDSC	n/a	3-9 months
Interactive web site-GIS-with phone app			
Historic headstone inventory of needed repairs.	Possibly HDSC, and/or Friends of the Museum	Unknown costs for actual repairs	Unknown
Donor programs			
Friends of the Cemetery			
Benches			
Selling bricks			
Columbaria			
Long term financial requirements			
Review Cemetery Management Agreement			
Maintenance and Landscaping			



GL NUMBER	DESCRIPTION	ACTIVITY FOR QUARTER 09/30/2018	YTD BALANCE 09/30/2018
Fund 150 - GREENWOOD CEMETERY PERPETUAL CARE FUND			
Revenues			
Dept 000.000			
CHARGES FOR SERVICES			
150-000.000-643.0000	SALE OF CEMETARY PLOTS	18,000.00	18,000.00
CHARGES FOR SERVICES		18,000.00	18,000.00
INTEREST AND RENT			
150-000.000-664.0000	INVESTMENT INCOME	3,509.57	3,509.57
INTEREST AND RENT		3,509.57	3,509.57
Total Dept 000.000		21,509.57	21,509.57
TOTAL REVENUES		21,509.57	21,509.57
Fund 150 - GREENWOOD CEMETERY PERPETUAL CARE FUND:			
TOTAL REVENUES		21,509.57	21,509.57
TOTAL EXPENDITURES		0.00	0.00
NET OF REVENUES & EXPENDITURES		21,509.57	21,509.57