



# THE NEWSLETTER OF THE CORTLAND RURAL CEMETERY

SPRING 2023

## Fact-checking the many misconceptions of the CRC: Myth vs. Reality!

BY JOHN HOESCHELE, CRC TRUSTEE

*Operating any sort of non-profit organization — including the Cortland Rural Cemetery — is more complex and challenging than the public might guess. As a result, our Trustees and staff have noted a wide range of misconceptions about our operation, finances, challenges, and basic structure. In this issue, our Treasurer and past President, John Hoeschele, addresses some of these.*

**MYTH:** The CRC is run by and/or receives funding from New York State.

**REALITY:** “Not true. Our cemetery is a completely independent, non-denominational, and non-profit institution — comprised of a modestly sized and compensated paid staff, and volunteer Board of Trustees. While we are regulated and audited by the State’s Division of Cemeteries (nested within the Department of State), we are not run by — nor do we receive funding from — New York State. (Note: We do contribute some dollars each year to a NYS vandalism fund that we can, in theory, leverage for fixing fallen, damaged, or vandalized headstones — but the application process is not fun and has only been utilized once that I know of, following a spree of vandalism in the 1980s.)

**MYTH:** We are run and/or funded by Cortland County, the Town of Cortlandville, or the City of Cortland.

**REALITY:** “Also false. As with my answer above, the CRC is not run by — nor do we generally receive financial support from — any of Cortland’s municipalities. (FYI: This represents a big savings for taxpayers when you compare us to cemeteries run by towns of villages, for example Homer’s Glenwood Cemetery: Run by that village since 1946 and at roughly 25 acres to our 44 acres, Glenwood’s operating budget and thus taxpayer lift is listed as \$110,000 in 2023.)

Mind you, there have been a handful of hard-won exceptions that I know of. (1) On occasion, but not with any regularity, our city’s DPW has removed some of the excavated earth, rocks, and brush we accumulate — typically when ‘fill’ is needed for regional projects. (2) With credit to Trustee and one-time Chief of Police, Jim Nichols, the Town of Cortlandville supplied us with a used pick-up truck instead of putting it up for auction. (3) The Water Department has helped us during our Annual Sweep-out Day. (4) We have been granted access to the County’s gas pumps, which allows us to pay the bulk rate for fuel

FAST  
FACTS

Since the mid-1900s, full-body burials and their associated revenues have declined

80%



If you subtract grants and donations, the CRC would have operated at a deficit 19 out of the last 20 years. That’s simply an unsustainable business model.



If the City of Cortland were forced to take over our operations, the burden on taxpayers would be upwards of \$300K/yr. versus our bare-bones budget of about \$150,000 as an independent, non-profit entity.





# CORTLAND RURAL CEMETERY

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*Please consider making  
a tax deductible gift to  
the Cortland Rural Cemetery  
and returning it using the  
enclosed envelope.  
Thank you for your support!*



## Myth vs. Reality... CONTINUED FROM FRONT PAGE

vs. paying retail prices. And (5) in the summer of 2018, we were short of funds to make payroll and keep our doors open, so our Board appealed to the City for cash to help us make it through the summer season. Thankfully, Mayor Brian Tobin was able to achieve a loan of \$8,000 to carry us through – which was later forgiven, to our great relief. Note: Since our financial condition is worsening each year (see other myths below), it is our intention to secure annualized support from our area municipalities – but that is a topic for another day.”

**MYTH:** The ‘death business’ is recession-proof and free of the worries of other industries: After all, people are always dying.

Reality: “This might be true of funeral homes; you’d have to ask them. It might also be true in large cities like New York City and Buffalo, where the density of people outpaces available burial space. But it is most certainly not the case when it comes to operating a non-profit cemetery in rural Upstate New York! In our case, full body burials (which generate the bulk of our revenue) have declined 80% over the last 50 years, while handling cremations (which generate about 1/3rd the revenue) have increased markedly. Simply put, were it not for individual donations, grants we’ve secured lately, a parking lot lease with ASC/SUNY Cortland, and interest generated by our investment portfolio — we would have been ‘out of business’ years ago. In fact, without donations and grants we would have operated at a deficit 19 out of the last 20 years.”

**MYTH:** The CRC has loads of money they could be using to operate.

**REALITY:** “We have two funds, but both are all but inaccessible to us by NYS law. First, like all NYS-regulated, non-profit cemeteries, we have been required – since 1949 – to contribute a portion of our burial revenue to what’s called a Permanent Maintenance Fund (PMF), presently handled by a reputable regional investment firm. This fund, now valued at approximately \$850,000, is meant to operate the cemetery after we cease to accept burials; even though it would only last 20 or so years (negating the fund’s very reason for existing), we are prohibited by law from touching the principal of the fund and can only access the interest for operations.\* A second fund, called an Endowment, was given to us by the Cortland Rural Cemetery Foundation, which diligently raised money for our cemetery from the early 2000s until they disbanded five years ago. As a condition of receiving this Endowment, now valued at about \$480,000, we are expressly prohibited by NYS law from accessing that fund’s principal as well.”

*\* Sadly but doubtlessly out of desperation even back then, a previous administration of the CRC illegally accessed this fund to help the cemetery operate to the tune of \$250,000. Atop our many other financial challenges, we’ve been paying that back each year (current balance owed is about \$150,000).*

**MYTH:** Doesn’t “perpetual care” guarantee the cemetery and its graves are cared for “perpetually?”

**REALITY:** “Nope. In the mid-21st century, cemetery administrators across the nation — and, yes, even for a short time at the CRC – promoted the notion of having families pay a nominal extra fee to ensure their plots received ‘perpetual care.’ Just as the PMF concept outlined above was well-intentioned and intriguing on paper, this idea also didn’t pan out. Firstly, only a few people bought into the idea; secondly, fees collected under the scheme failed to keep up inflation, were never sequestered and invested, or were blended into general operating funds (aka: spent long ago). Today, and for the last 30-50 years, the offer of ‘perpetual care’ has not existed at our cemetery and is in effect only sporadically elsewhere.”

**MYTH:** Who cares if the cemetery goes under? The City of Cortland is obliged to take it over.

**REALITY:** “While NYS municipal law (Section 1, 165-a) allows cities to support cemeteries like ours via cash, services, materials, etc. — cities (unlike townships) are not legally required to take over cemetery operations if cemeteries within city limits cease to function. That being

## Myth vs. Reality... CONTINUED FROM PAGE 2

said, the last thing the City of Cortland, surrounding municipalities, and frankly SUNY Cortland need is a failed, 45 acre cemetery at the center of our community. This is why, as I mentioned earlier, we intend to appeal to the City and these other entities for regular but modest support to keep us afloat and independent: In our view, it will be far better for them to make a small investment each year to keep us solvent than hoist the entire cost of operating the CRC on our already strained taxpayers. More to come on that topic sometime soon."

**MYTH:** What about the rumor that the CRC was to be sold to some larger cemetery?

**REALITY:** "After much heartfelt consideration and discussion, we were indeed looking at being acquired by a large family of cemeteries in the Buffalo area over the last couple years. (Their concept was to acquire clusters of small and distressed cemeteries like ours, leveraging critical mass and our combined PMFs/endowments to make a go of it.) Unfortunately, after a lengthy due-diligence process and overcoming significant legal hurdles to have the concept approved in Albany, the Buffalo cemetery group declined to proceed with the idea... Leaving us independent, and struggling, once again."

*"...Our cemetery is  
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### Speaking of Making a Difference in Our Community...

## Welcome new Trustee, Sarah Walter!

It's not every day that someone steps up to help our volunteer Board of Trustees accomplish our mission of honoring our community's departed souls — not to mention joining us in overcoming the operational and financial headwinds alluded to elsewhere in the issue — but, lucky for us, Sarah Walter is one such person! Originally from the Cortland area, Sarah recently moved back to the Central New York region after living in the Pacific Northwest and Philadelphia.

A speech-language pathologist for 15 years, working with children and young adults, Sarah has an M.S. in Speech and Hearing Sciences from Washington State University and a B.S. in Speech and Hearing Sciences from Portland State University. "Now that I'm here," she said in introducing herself at a recent Board meeting, "I consciously asked myself how I could make a difference and a contribution to my community? With ancestors buried here, the Cortland Rural Cemetery seemed a natural choice." Amen to that!



PLEASE GIVE A WARM WELCOME TO OUR NEWEST TRUSTEE, SARAH WALTER!





# Danny Smith takes the helm as Cemetery Supervisor!

After years of service and helping our crew and Trustees keep our cemetery afloat and well-maintained during difficult days, Jeff Briggs opted to step down as Cemetery Supervisor in April. We genuinely thank him for his efforts and leadership.

Happily, and seamlessly, a new Supervisor has been identified and will take over day-to-day management of the cemetery. Born in Cortland, Danny Smith moved to Syracuse as a youngster, where – after attending Corcoran High School – he held a number of kitchen management positions, including stints at Toby Keith's at Destiny and the food service department at the Syracuse SkyChiefs baseball stadium (now the Mets). Back in Cortland for a few years now, where he's raising a family with his wife Starr, Danny has applied his kitchen operation experience to Gators Tavern and Willowbrook Golf Club, where he assists with catering special events and summer leagues.

Lucky for us, Danny applied to the CRC as a groundskeeper last year, where his exemplary work ethic, energy, and can-do attitude immediately contributed to the overall condition of our grounds and efficiency of our operations. As of May 7, Danny will step into the role of Supervisor, adding office management, plot sales, burial planning, and other duties to his list of responsibilities under the tutelage of President Kathy Cincotta, who held the position of Office Manager for the CRC before joining the Trustees. Equally exciting, Danny and his family will be moving into our historic Superintendent's House, which hasn't been occupied by a young family for many years!

The Trustees look forward to seeing Danny grow in his new position and commit to supporting him every way we can. We hope our readers and the Cortland community will do the same!



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a member of our Angel Society.*

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