

Greenbook

LBO Analysis of Enacted Budget

State Board of Embalmers and Funeral Directors

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LBO Greenbook

State Board of Embalmers and Funeral Directors

Quick look...

- The State Board of Embalmers and Funeral Directors licenses and oversees funeral homes, crematories, funeral directors, and embalmers and monitors the sale of preneed funeral contracts.
- The Board’s governing body consists of seven members: five licensed embalmers and practicing funeral directors and two members representing the public. At the end of FY 2021, the Board employed nine full-time staff: An executive director and eight other professionals.
- The Board’s operations are primarily supported by license fees and related revenue. It also receives GRF funding to reimburse political subdivisions under the Indigent Burial and Cremation Support Program.
- The budget appropriates funding of just over \$2.1 million in both FY 2022 and FY 2023. This includes a GRF appropriation of \$1.0 million annually for subsidies under the Indigent Burial and Cremation Program.

Fund Group	FY 2020 Actual	FY 2021 Actual	FY 2022 Appropriation	FY 2023 Appropriation
General Revenue	\$60,778	\$197,154	\$1,000,000	\$1,000,000
Dedicated Purpose	\$929,170	\$928,931	\$1,130,516	\$1,171,398
Total	\$989,948	\$1,126,085	\$2,130,516	\$2,171,398
% change	--	13.8%	89.2%	1.9%
<i>GRF % change</i>	--	224.4%	407.2%	0.0%

Agency overview

The State Board of Embalmers and Funeral Directors (FUN) regulates those involved with the death care industry across Ohio, including embalmers, funeral directors, funeral homes, and operators of crematory and embalming facilities. The seven-member Board meets regularly to review applications, issue licenses, review continuing education programs, and keep up to date on issues affecting the funeral business. The Board also monitors preneed funeral contracts and administers the Preneed Recovery Fund to compensate purchasers for losses they might have incurred due to fraud or business insolvency after buying a contract from a provider licensed by the Board. In addition, FUN conducts disciplinary hearings stemming from complaints and investigations. Day-to-day operations are overseen by an executive director and eight other full-time staff, including three inspectors, two program administrators, one preneed compliance administrator, a certification-licensure examiner, and an administrative professional.

Analysis of FY 2022-FY 2023 budget

Except for a GRF appropriation which is used to subsidize political subdivisions for part of their costs (up to \$1,000) in laying indigent decedents to rest, the Board's operations are supported entirely by license fees and other assessments that are deposited into the Occupational Licensing and Regulatory Fund (Fund 4K90) and appropriated under Fund 4K90 line item 881609, Operating Expenses. Overall, the budget appropriates funding of just over \$2.1 million in FY 2022 and slightly less than \$2.2 million in FY 2023. Of this funding, approximately \$1.1 million in FY 2022 and approximately \$1.2 million in FY 2023 will be used for Board operations, mostly payroll. The GRF appropriation of \$1.0 million each fiscal year is budgeted for reimbursements under the Indigent Burial and Cremation Support Program, as noted above.

Licensure and oversight

The Board is entirely supported by license fees and other receipts that are deposited into Fund 4K90. The table below shows the ten license types that the Board oversees and the associated fee. In FY 2021, the Board oversaw just over 6,500 active licenses.

License Fees by Type	
License Type	Fee
Crematory	\$400
Crematory Operator	\$150
Embalmer Apprentice	\$35
Embalmer	\$200
Embalming Facility	\$400
Funeral Director Apprentice	\$35
Funeral Director	\$200
Funeral Home	\$400
Courtesy Card Permit	\$200

As part of its licensure oversight function, the Board carries out inspections of funeral homes, crematories, and embalming facilities and investigates consumer complaints related to the funeral profession. In FY 2021, 925 investigations were conducted and 87 complaints were logged. Overall, fines and recoveries as a result of investigations and inspections totaled approximately \$1,000 in FY 2021.