

Greenbook

LBO Analysis of Enacted Budget

State Board of Embalmers and Funeral Directors

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July 2025

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LBO Greenbook

State Board of Embalmers and Funeral Directors

Quick look...

- The State Board of Embalmers and Funeral Directors oversees over 7,000 licensees, including approximately 1,300 funeral homes and crematories, and nearly 4,700 funeral directors and embalmers.
- The Board's governing body consists of seven members appointed by the Governor. Day-to-day operations are handled by an executive director and, as of July 2025, seven other full-time staff.
- The Board's operations are primarily supported by license fees and related revenue; however, the Board also oversees a GRF subsidy program to help communities pay for indigent burial and cremation.
- The enacted budget appropriates approximately \$1.4 million in FY 2026 and just under \$1.5 million in FY 2027. Of these amounts, \$250,000 in GRF each fiscal year is for the Indigent Burial and Cremation Program.

Fund Group	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
General Revenue	\$32,000	\$134,046	\$250,000	\$250,000
Dedicated Purpose	\$1,023,383	\$1,077,117	\$1,156,000	\$1,213,000
Total	\$1,055,383	\$1,211,163	\$1,406,000	\$1,463,000
% change	--	14.8%	16.1%	4.1%
GRF % change	--	318.9%	86.5%	0.0%

Agency overview

The State Board of Embalmers and Funeral Directors (FUN) regulates professionals in 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. As of July 2025, the Board employed an executive director and seven other full-time staff.

Analysis of FY 2026-FY 2027 budget

As noted above, except for a GRF appropriation which is used to subsidize political subdivisions for part of their costs in burying indigent decedents, 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 ALI 881609, Operating Expenses.

Operating Expenses (ALI 881609)

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
DPF Fund 4K90 ALI 881609, Operating Expenses					
\$1,124,224	\$1,129,035	\$1,023,383	\$1,077,117	\$1,156,000	\$1,213,000
% change	0.4%	-9.4%	5.3%	7.3%	4.9%

This line item is used to support general operating expenses, including payroll, supplies, and equipment. This covers the cost for licensing embalmers, funeral directors, funeral homes, crematories, and embalming facilities, and otherwise regulating the funeral industry in Ohio. This ALI is also used to provide funding for staff to monitor preneed funeral contracts through the Automated Reporting Preneed Payment System (ARPPS). The ALI draws its appropriation from fees and fines credited to the Occupational Licensing and Regulatory Fund (Fund 4K90).

Indigent Burial and Cremation Support (ALI 881500)

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
GRF ALI 881500, Indigent Burial and Cremation Support					
\$674,339	\$439,751	\$32,000	\$134,046	\$250,000	\$250,000
% change	-34.8%	-92.7%	318.9%	86.5%	0.0%

This GRF funding is used to issue reimbursements to local government entities for the costs of providing cremation or burial services for indigent deceased persons, up to \$750 for a child or \$1,000 for an adult. Although the program was not initially funded in the FY 2024-FY 2025 budget, it was subsequently provided funding under H.B. 315 of the 135th General Assembly, enacted in December 2024. H.B. 96 continues the program with an appropriation of \$250,000 each fiscal year of the FY 2026-FY 2027 biennium.