

Board of Embalmers and Funeral Directors

General Revenue Fund

GRF 881500 Indigent Burial and Cremation Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$674,339	\$439,751	\$32,000	\$134,046	\$250,000	\$250,000
% change	-34.8%	-92.7%	318.9%	86.5%	0.0%

Source: General Revenue Fund

Legal Basis: Section 269.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to reimburse local governments for the cost of cremating or burying indigent deceased persons. These reimbursements may not exceed \$750 for a child or \$1,000 for an adult.

Dedicated Purpose Fund Group

4K90 881609 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$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%

Source: Dedicated Purpose Fund Group: License fees and other assessments collected by the state's professional and occupational licensing boards

Legal Basis: R.C. 4717.02 and 4743.05; Section 269.10 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to pay general operating expenses, including payroll, supplies, and equipment, for the State Board of Embalmers and Funeral Directors. The Board licenses embalmers, funeral directors, funeral homes, crematories, and embalming facilities, and also regulates other aspects of the funeral industry in Ohio. This includes monitoring pre-need funeral contracts through the Automated Reporting Preneed Payment System (ARPPS).