

Board of Embalmers and Funeral Directors

Jason Phillips, Budget Analyst

- Enacted budget of \$598,933 for FY 2006
- Licensed over 7,000 embalmers, funeral directors, facilities, and crematories in FY 2004
- Planned consolidation in the Department of Commerce in FY 2007

OVERVIEW

Duties and Responsibilities

The State Board of Embalmers and Funeral Directors protects consumers and regulates the profession through the licensure of embalmers, funeral directors, funeral homes, and crematory facilities. The Board regulates the funeral profession through registration of embalmers and funeral directors, one and two-year apprenticeships, examinations, licensure, inspections and investigation of complaints. Embalmers have been licensed in the state since 1902. Beginning in 1933, funeral directors were required to be licensed. In 1984, Ohio required funeral homes also to be licensed. Most recently, crematories were added to the umbrella of licensees and facilities regulated by the Board of Embalmers and Funeral Directors.

Agency in Brief

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Number of Employees*	Total Appropriations-All Funds		GRF Appropriations		Appropriation Bill(s)
	2006	2007	2006	2007	
12	\$598,933	\$0	\$0	\$0	Am. Sub. H.B. 66

*Employee count obtained from the Department of Administrative Services (DAS) payroll reports as of June 2005.

4K9 Fund

The Board of Embalmers and Funeral Directors is funded by the Occupational Licensing and Regulatory Fund (Fund 4K9), which serves as a repository for license fees and other assessments collected by the state's occupational licensing and regulatory boards. A pooled funding source provides agencies the ability to maintain operations during years where licenses are not renewed and revenue is much lower. Yet, it is also quite common for the boards to develop a surplus in the fund to cover unforeseen economic hardships. Overall, the philosophy of the fund is that each board must generate enough revenue to cover its expenses.

Licensure

The Board of Embalmers and Funeral Directors handles the administrative work for roughly 7,000 funeral directors, embalmers, funeral homes and crematories. The Board renews its licenses biennially, with \$1,061,975 in revenue versus \$1,004,469 in expenditures over the two-year renewal cycle from FY 2003 to FY 2004. This has resulted in a net gain of \$57,506 to the 4K9 Fund in that span. The State Board of Embalmers and Funeral Directors' enacted budget appropriates a total of \$598,933 in FY

2006, but does not make an appropriation in FY 2007, as the Board is slated for consolidation within the Department of Commerce.

Board Consolidation

The enacted budget recommended that 20 independent occupational licensing boards be absorbed into the departments of Health, Commerce, and Public Safety. As such, the enacted budget does not appropriate funding in FY 2007 for the boards and commissions included in the consolidation proposal. The specifics of the consolidation plan will be addressed during FY 2006 by a task force consisting of the agencies acquiring the boards, the Department of Administrative Services, the Office of Budget and Management (OBM), the Governor's Office, and three individuals selected by the boards included in the consolidation proposal. According to the plan, current staff will be retained through FY 2006 and a hiring freeze and early retirement incentives will be offered to regulatory board staff. These incentives should result in staff reductions. Effective July 1, 2006, all remaining regulatory board staff will be transferred to the relevant agency. Board and commission members for each agency will be retained and continue to serve in the manner in which they were appointed.

ANALYSIS OF THE ENACTED BUDGET

For budget purposes, as detailed below, the Board of Embalmers and Funeral Directors is considered a single program series agency and its activities are not subdivided into separate programs.

Program Series 1

Operating Expenses

Purpose: To license and regulate the professions of embalmer and funeral director and facilities including funeral homes and crematories.

The following table shows the line items that are used to fund the Board of Embalmers and Funeral Directors as well as the enacted budget's funding levels.

Fund	ALI	Title	FY 2006	FY 2007
General Services Fund				
4K9	881-609	Operating Expenses	\$598,933	\$0
Total Funding: State Board of Embalmers and Funeral Directors			\$598,933	\$0

Program Description: In accordance with Chapter 4717. of the Revised Code, the Board of Embalmers and Funeral Directors licenses and regulates embalmers, funeral directors, funeral homes, and crematories and resolves complaints against any of those who are regulated.

Funding Sources: GSF (Fund 4K9); license and renewal fees

Implication of the Enacted Budget: The Board of Embalmers and Funeral Directors received \$598,933 for FY 2006, but did not receive an appropriation for FY 2007 as the Board is slated for consolidation within the Department of Commerce. The enacted budget allows the Board to maintain FY 2005 service levels.