



# **Oregon Mortuary & Cemetery Board (OMCB)**

***HB 5023:  
2023-25 Budget Presentation  
Reference Document***

***Before the  
Joint Committee on Ways and Means  
Subcommittee on Education***

**February 8, 2023**

## The Origins of the Oregon Mortuary & Cemetery Board (OMCB)

- In 1921, the **Funeral Directors and Embalmers Board** was created.
- The name of the agency changed in 1983 to the **State Mortuary Board**.
- The Board’s name was changed again in 1985 (after a significant incident in Lincoln City) to the **State Mortuary & Cemetery Board**.
- The Lincoln City incident had a profound impact on the community, the death care industry, the State of Oregon and this agency.
- As a result of this incident, the agency’s focus became **Consumer Protection**.
- During the 1985 legislative session, the **Death Laws Task Force** (comprised of Lincoln City residents, industry representatives & legislators) was formed and most of the laws relating to death care were rewritten.

## OMCB’s Mission Statement

*The mission of the Board is to protect public health, safety and welfare by fairly and efficiently performing its licensing, inspection and enforcement duties; by promoting professional behavior and standards in all facets of the Oregon death care industry; and, by maintaining constructive relationships with licensees, those they serve and others with an interest in the Board’s activities.*

## Overview of OMCB’s Performance and Outcome Measures

Our agency currently has five approved Key Performance Measures (KPMs):

- **Key Performance Measures #1, #2 & #4** are reported for the following data collection period:
  - July 1st through June 30th
- **Key Performance Measure #3** is reported for the following data collection period:
  - January 1st through December 30th
- **Key Performance Measure #5** is reported for the following data collection period:
  - January 1st through January 1st

The five Key Performance Measures are as follows:

KPM #	Approved Key Performance Measures (KPMs)	
1	Facility Inspection	Percentage of licensed facilities inspected not less than once per biennium.
2	Complaint Investigation	Percent of investigative reports completed within six months of a complaint from any person against a licensee.
3	Customer Service	Percent of customers rating their satisfaction with the agency’s customer service as “good” or “excellent”: overall, timeliness, accuracy, helpfulness, expertise, availability of information.
4	Best Practices	Percent of total best practices met by the Board.
5	Timely Resolution of Complaints	Percent of cases closed within 9 months.

**For the Reporting Year of 2022, the following percentages and narratives were reported:**

**KPM #1: Facility Inspection – Percentage of licensed facilities inspected not less than once per biennium**

Inspections Completed	
Actual	102%
Target	100%

Our agency is statutorily mandated to inspect, at least once every two years (a biennium), the premises and records of all licensed facilities – we currently regulate 756 licensed facilities located throughout the state. In order to satisfy this requirement, our inspectors must complete at least half of these facility inspections (approximately 378) during each July 1 – June 30 reporting period. For the period of July 1, 2021 through June 30, 2022, our inspectors performed and completed a total of 385 facility inspections. These inspections included 377 random biennial inspections and 8 biennial inspections as part of a licensing action. The number of completed full biennial inspections equate to a rate of 102% of licensed facilities inspected not less than once per biennium.

**Factors Affecting Results**

In addition to our agency’s ability to successfully continue virtual inspections, statewide travel became a more viable option during this reporting period, which also allowed our agency to begin performing on-site inspections again. Our inspection rate increased from 92% in 2021 to 102% in 2022.

**KPM #2: Complaint Investigation – Percent of investigative reports completed within six months of a complaint from any person against a licensee**

Complaint Investigation	
Actual	100%
Target	90%

For the reporting period of July 1, 2021 through June 30, 2022, our agency opened 48 cases. All investigative reports for this reporting period were completed within 6 months of each complaint, resulting in a rate of 100%.

**Factors Affecting Results**

With the exception of having to cancel a board meeting in 2020 due to an unforeseen extended absence of the Executive Director, our agency has maintained a 100% report rate for the last 8 years.

**KPM #3: Customer Service – Percent of customers rating their satisfaction with the agency’s customer service as “good” or “excellent”: overall, timeliness, accuracy, helpfulness, expertise, availability of information**

Customer Service	
<b>Overall</b>	
Actual	86.4%
Target	95%
<b>Availability of Information</b>	
Actual	93.2%
Target	95%

<b>Helpfulness</b>	
Actual	89.9%
Target	95%
<b>Accuracy</b>	
Actual	89.8%
Target	95%
<b>Timeliness</b>	
Actual	74.6%
Target	95%
<b>Expertise</b>	
Actual	91.5%
Target	95%

In 2021, our agency received 15 customer service survey responses. In 2022, our agency received 44 responses, which is a 193% increase. This increase in response participation was the result of agency staff promoting the survey to all licensees, stakeholders, and people from the public. A link to the survey is located on the home page of our agency’s website & is also included in all staff’s email signature lines.

**Factors Affecting Results**

Our agency continues to evaluate ways in which to enhance the survey’s effectiveness and provide additional opportunities to receive accurate feedback from licensees, stakeholders, and people from the public.

**KPM #4: Best Practices – Percent of total best practices met by the Board**

<b>Best Practices</b>	
Actual	100%
Target	100%

The Best Practices Self-Assessment Evaluation is available on every Board Member’s iPad and is reviewed during every board meeting. Board Members are encouraged to ask questions and raise any issues/concerns they have during the year, so they may be addressed immediately. During the July 12, 2022 general session board meeting, all Board Members who served between July 1, 2021 and June 30, 2022 completed the Best Practices voting slip. Our agency scored 100% for 2022.

**Factors Affecting Results**

Generally, by reviewing the Best Practices Self-Assessment Evaluation during each board meeting, all questions/issues/concerns are being properly and sufficiently addressed in a timely manner to ensure that all Board Members can clearly understand and identify the agency's expectations and determine if these expectations are being met.

**KPM #5: Timely Resolution of Complaints – Percent of cases closed within 9 months**

<b>Timely Resolution of Complaints</b>	
Actual	66%
Target	90%

For the reporting period of January 1, 2021 through January 1, 2022, our agency opened 32 cases. Out of the 32 total cases, 21 were closed within 9 months of receiving each complaint, resulting in a completion rate of 66%.

**Factors Affecting Results**

Our regularly scheduled April 2021 board meeting was postponed by three weeks due to an unforeseen extended absence of the Executive Director. This is the only occurrence of our agency not meeting the 100% target in over 8 years.

**Summary of OMCB’s Programs**

The Board's programs affect those who have suffered a loss, those who make final arrangements and those who provide death care merchandise and services. It is the Board's responsibility to license and regulate the practice of individuals and facilities engaged in the care, preparation, processing, transportation and final disposition of human remains. The Board's licensees include funeral service practitioners (funeral directors), embalmers, apprentices, interns, death care consultants, funeral establishments, crematoriums, cemeteries and other facilities for final disposition of human remains.

The Board protects the public and the industry by promoting and enforcing compliance with statutes and rules established for that purpose primarily through education. Engaging in certain death care activities without a license is the only crime within the Board's jurisdiction.

**For budgetary purposes, the Board is considered a single program unit.** For practical purposes, the Board's principal activities are organized into four sections, which all contain an educational aspect:

1. **Licensing & Examination;**
2. **Compliance;**
3. **Administration & Policy,** and
4. **Education.**

Licensing & Examination	Compliance	Administration & Policy	Education
<p>The Board licenses both death care professional and facilities. Individual licenses include: apprentice/trainee, combination (funeral service practitioner &amp; embalmer), death care consultant, embalmer, funeral service practitioner, intern &amp; preneed salesperson. Facilities include: alternative disposition company, cemetery authority, crematory authority, funeral establishment, immediate disposition company &amp; removal company</p>	<p><b>Inspection:</b>  <b>ORS 692.320</b> requires that the Board inspect <i>“at least once every two years, the premises and records of funeral establishments, cemeteries, crematoriums, immediate disposition companies and other facilities used for the final disposition of human remains and any other location at which human remains may be stored, temporarily held or processed prior to final disposition.”</i></p> <p>The Board takes a preventative approach to compliance – by educating licensees in order to prevent violations. With the exception of egregious or repeated violations, deficiencies noted during routine inspections rarely lead to formal disciplinary action.</p> <p><b>Complaint &amp; Background Investigation:</b></p>	<p>The Board’s administrative functions are carried out by the Executive Director with the assistance from staff. Principal functions include program and project planning, development, management and evaluation; budget preparation and presentation; performance measurement; legislative coordination; rulemaking; personnel recruitment, management and</p>	<p>The Board serves as an informational resource for the public relating to death care options, other agencies, organizations, the media, as well as licensees. Education is also one of the principal aims of the Board’s inspection process. Inspectors welcome questions and provide on-site technical assistance, as well as explain the regulatory basis for any noted deficiencies. Finally, the Board provides apprenticeship</p>

<p>(Washington). The Board also administers a funeral service practitioner (FSP) and death care consultant (DCC) law examinations at least twice each year.</p>	<p><b>ORS 676.165</b> requires that the Board to conduct an investigation upon receipt of a complaint by any person against a licensee or applicant. The Board may also initiate an investigation upon its own motion. Though complaint investigations are mandatory, the Board’s sanctioning authority is discretionary. The Board conducts criminal background checks on a variety of individual license applicants and principals of licensed facilities. The Board may deny a license application for conviction of a crime bearing a demonstrable relationship to funeral service and/or embalming practice, or the operation of funeral establishments, crematories, cemeteries &amp; immediate disposition companies. The Board may also deny an application for any misrepresentation in obtaining a license.</p>	<p>retention; contracting and purchasing; receipt and expenditure control; accounting oversight; information systems and database management; meeting planning and facilitation; public relations; and maintaining critical partnerships and collaborative relationships.</p>	<p>registration for prospective funeral service practitioners and embalmers, and also provides the law examinations for licensure for funeral service practitioners and death care consultants.</p>
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**Additional Licensing Information:**

The Board currently issues the following 13 license types:

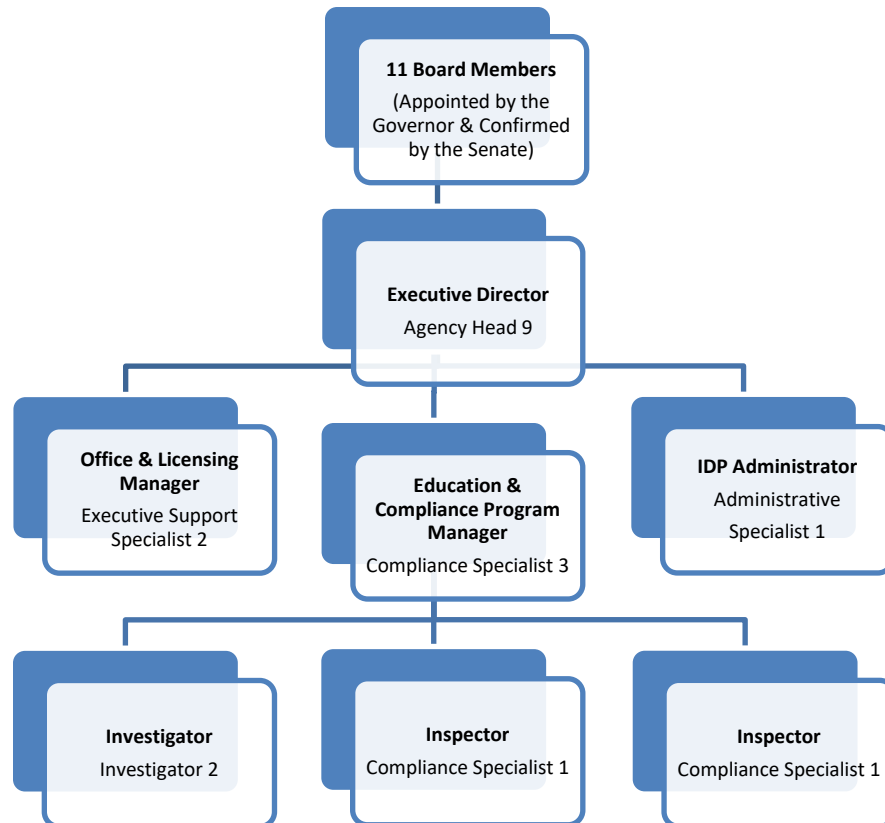
<b>Individual Licenses</b>		<b>Facility Licenses</b>	
1	<i>Apprentice/Trainee (Funeral Service Practitioner, Embalmer or Both)</i>	1	<i>Alternative Disposition Company</i>
2	<i>Combination (Funeral Service Practitioner &amp; Embalmer)</i>	2	<i>Cemetery Authority</i>
3	<i>Death Care Consultant</i>	3	<i>Crematory Authority</i>
4	<i>Embalmer</i>	4	<i>Funeral Establishment</i>
5	<i>Funeral Service Practitioner (Funeral Director)</i>	5	<i>Immediate Disposition Company</i>
6	<i>Intern</i>	6	<i>Removal Company (Washington)</i>
7	<i>Preneed Salesperson</i>		

<b>License Types Issued</b> Between July 1st and June 30th	<b>2009 - 2011</b>	<b>2011 - 2013</b>	<b>2013 - 2015</b>	<b>2015 - 2017</b>	<b>2017 - 2019</b>	<b>2019 – 2021*</b>	<b>2021-2022</b>
<b>Initial Individual Licenses:</b> Apprentice/Trainee, Combination, Death Care Consultant, Embalmer, Funeral Service Practitioner, Intern & Preneed Salesperson	<b>417</b>	<b>435</b>	<b>476</b>	<b>375</b>	<b>349</b>	<b>290</b>	<b>221</b>
<b>Initial Facility Licenses:</b> Alternative Disposition Company, Cemetery Authority, Crematory Authority, Funeral Establishment, Immediate Disposition Company & Removal Company (Washington)	<b>216</b>	<b>80</b>	<b>65</b>	<b>65</b>	<b>39</b>	<b>30</b>	<b>20</b>
<b>Individual Renewals:</b> Apprentice/Trainee, Combination, Death Care Consultant, Embalmer, Funeral Service Practitioner & Preneed Salesperson	<b>1,264</b>	<b>1,289</b>	<b>1,260</b>	<b>1,101</b>	<b>1,121</b>	<b>801</b>	<b>734</b>
<b>Facility Renewals:</b> Alternative Disposition Company, Cemetery Authority, Crematory Authority, Funeral Establishment, Immediate Disposition Company	<b>717</b>	<b>711</b>	<b>726</b>	<b>753</b>	<b>748</b>	<b>709</b>	<b>0</b>
<b>Total Licenses Issued</b>	<b>2,614</b>	<b>2,515</b>	<b>2,527</b>	<b>2,294</b>	<b>2,257</b>	<b>1,830</b>	<b>975</b>

\*It is important to note that for previous biennia, certain individual licenses were being counted twice in different categories – which provided an inaccurate total count of individual licensees. This inaccuracy was identified and corrected during the 2019-21 biennium, which is reflected in the total count reduction of licenses.

## OMCB's Organizational Information

OMCB employs 7 FTE and the Board is comprised of eleven members appointed by the Governor and confirmed by the Senate: one must be a funeral service practitioner; two must be representatives of an immediate disposition company or licensed funeral establishment, and one must be a licensed embalmer; three must be representatives of cemeteries (for-profit, nonprofit & city/county/special district); one must be a representative of a crematorium or other facility for final disposition of human remains; four must be representatives of the public (one must represent a recognized senior citizen organization).





## **Significant Improvement to/Enhancement of the Indigent Disposition Program (IDP) Fund**

### **Historical Background of the IDP Fund:**

The purpose of the Indigent Disposition Program (IDP) is to provide licensed Oregon funeral establishments with reimbursement for costs incurred while providing services for the disposition of unclaimed indigent decedents. The Indigent Disposition Program has been in existence since the Oregon State Legislature originally assigned administrative responsibility for reimbursement to the Public Health Division of the Oregon Health Authority in 1993. Prior to that legislation, each county was responsible for covering all indigent disposition expenses. In 2015, the Oregon State Legislature revised certain elements of the program, transferred management to the Oregon Mortuary & Cemetery Board (OMCB) and amended the required process that a funeral establishment must complete prior to performing final disposition of an indigent decedent. These changes went into effect on January 1, 2016.

Not every state has established a program like Oregon's Indigent Disposition Program. In the states surrounding Oregon, payment for the care of unclaimed decedents falls to the county – which may or may not have sufficient funds – and may or may not have requirements regarding the decedent's residency in the county. Overall, fewer than half of all state governments have established funds similar to this one.

The Indigent Disposition Program's maximum reimbursement rate is set annually by OMCB's Board – the current rate is \$500 per approved claim. This rate is posted on OMCB's website and notification of any rate changes are publicized.

In accordance with OAR 830-040-0090(1), only a licensed funeral establishment (including an immediate disposition company or persons acting as funeral service practitioners) may apply for indigent disposition reimbursement.

### **Circumstances Causing Legislation During the 2021 Session:**

Early in 2020, our agency determined that the IDP Fund was running at a deficit – due to an unforeseen increase of IDP reimbursement claims paid during 2020 – and would not be sustainable unless additional funds were immediately contributed or the claim reimbursement amount was significantly reduced.

Once we made this determination, our Board, Policy Advisor and CFO worked collaboratively to address the situation immediately and to ensure that this wouldn't happen again in the future.

Based on the immediate situation, unfortunately, the Board had to make the difficult decision to reduce the reimbursement amount from \$500 to \$20 for the month of June.

However, after carefully and thoughtfully considering many options, the Board made the decision to allocate a portion of its reserve account to temporarily fund the IDP reimbursements for the remainder of 2020 – and we were able to restore the \$500 reimbursement amount beginning in July.

To address this issue longer-term, the Board collaborated with Governor Brown's Office to sponsor a bill – [HB 2120](#) – which proposed to increase the death filing fee from \$20 to \$30. The addition \$10 would be entirely allocated to the IDP Fund.

Given the current projections, the \$10 fee increase should ensure that the IDP Fund is sustainable through 2026 – at that time, the Board will need to review the current financial situation of the IDP Fund and make appropriate changes, if necessary.

### **How the IDP Fund was Funded Prior to HB 2120:**

Prior to the implementation of HB 2120, the IDP Fund received its revenue from the death filing fee as follows:

*(1) The State Mortuary and Cemetery Board shall impose and collect a filing fee of \$20 for each report of death and shall deposit the total amount of the fee collected to the credit of the State Mortuary and Cemetery Board Account established under ORS 692.375. Of the fee, at least \$6 must be used by the board to carry out the purposes of ORS 97.170 (5). The board shall use the remainder of the fee in the same manner as other funds credited to the account under ORS 692.375.*

*(2) The board shall adopt rules regarding the use of the fee described in subsection (1) of this section and shall consider historical data related to expenditures made for the purposes of carrying out ORS 97.170 (5) and 692.375. Expenditures relating to the administration of the fee may not exceed five percent of the moneys collected.*

Therefore, OMCB previously received \$20 (death filing fee) for each death and allocated the amount as follows:

- \$6 was paid to the IDP Fund, and
- \$14 was paid to OMCB's agency budget account – this is the primary source of our agency's revenue.

### **How the IDP Fund is Currently Funded with the Implementation of HB 2120:**

With the implementation of HB 2120 that became effective on January 1, 2022 – now included in **ORS 692.415** – the \$30 death filing fee is allocated as follows:

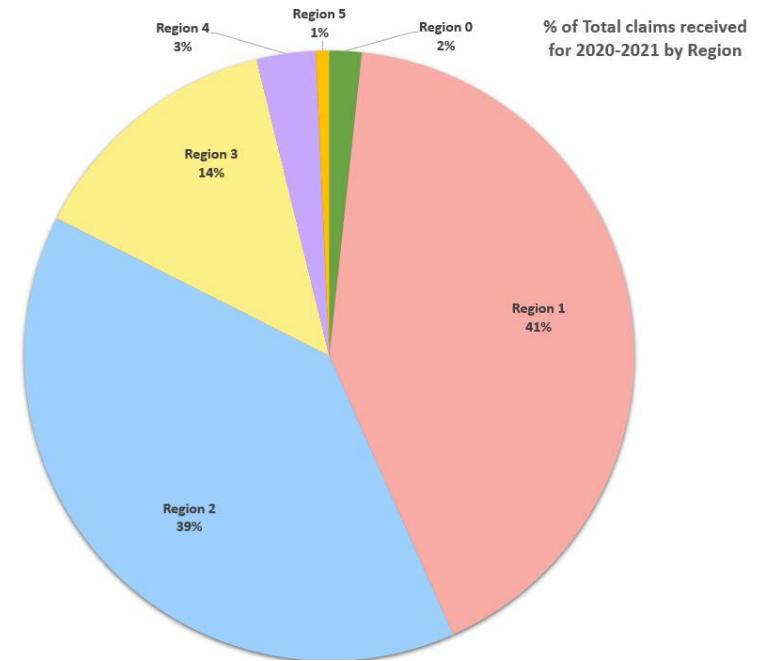
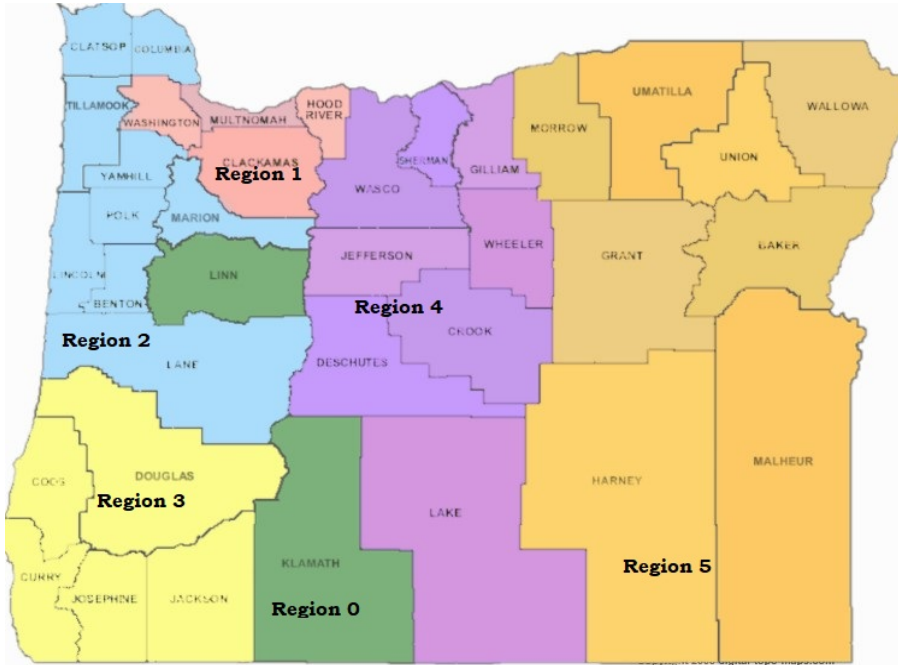
- \$16 to be used to carry out the management/administration of the IDP Fund, and
- \$14 is to be used for OMCB's agency budget account – still the primary source of our agency's revenue.

**IDP Claims Received by Region (2020-2021)**

<b>IDP Claims by Region</b>	<b>IDP Claims Received in 2021</b>	<b>% of Total IDP Claims in 2021</b>	<b>IDP Claims Received in 2020</b>	<b>% of Total IDP Claims in 2020</b>	<b>Total IDP Claims Received for Both Years (2020 &amp; 2021)</b>	<b>% of Total IDP Claims Received for Both Years (2020 &amp; 2021)</b>	<b>Regional Population*</b>	<b>Region % of Total Population</b>	<b>Deaths by Region+</b>	<b>IDP Claims as % of Total Deaths (2021)</b>
<b>Region 1: Portland Metro</b> (Clackamas, Hood River, Multnomah and Washington Counties)	185	39.87%	227	43.16%	412	41.62%	1,688,567	42%	15,314	1.21%
<b>Region 2: Willamette Valley, North and Mid-Coast</b> (Benton, Clatsop, Columbia, Klamath, Lane, Lincoln, Linn, Marion, Polk, Tillamook & Yamhill Counties)	202	43.53%	202	38.40%	404	40.81%	1,368,742	33.70%	15,966	1.27%
<b>Region 3: Southern Oregon and South Coast</b> (Coos, Curry, Douglas, Jackson & Josephine Counties)	53	11.42%	83	15.78%	136	13.74%	517,740	12.75%	8,237	0.64%
<b>Region 4: Central Oregon</b> (Crook, Deschutes, Gilliam, Jefferson, Lake, Sherman, Wasco & Wheeler Counties)	21	4.53%	10	1.90%	31	3.13%	295,973	7.29%	3,072	0.68%
<b>Region 5: Eastern Oregon</b> (Baker, Grant, Harney, Malheur, Morrow, Umatilla, Union & Wallowa Counties)	3	0.65%	4	0.76%	7	0.71%	189,435	4.67%	2,392	0.13%
<b>Grand Total</b>	<b>464</b>	<b>100%</b>	<b>526</b>	<b>100%</b>	<b>990</b>	<b>100%</b>	<b>4,060,457</b>	<b>100%</b>	<b>44,981</b>	<b>1.03%</b>

\*Data from US Census

+Data from Oregon Health Authority



**IDP Claims Received/Paid Per Year (2018-2021)**

IDP Claims Received Per Year		IDP Claims Paid Per Year		% of IDP Claims Paid Per Year
<b>2018</b>	422	<b>2018</b>	394	93.4%
<b>2019</b>	528	<b>2019</b>	487	92.2%
<b>2020</b>	526	<b>2020</b>	476	90.5%
<b>2021</b>	464	<b>2021</b>	371	80%
<b>Average Per Year</b>	<b>485</b>	<b>Average Per Year</b>	<b>432</b>	<b>89%</b>

### IDP Claim Status (2020-2021)

IDP Claim Status	Total IDP Claims Received in 2021	% of Total IDP Claims in 2021	Total Claims Received in 2020	% of Total IDP Claims in 2020
Paid	371	79.96%	476	90.49%
Waiting for Supplemental Information	64	13.79%	13	2.47%
Withdrawn	18	3.88%	22	4.18%
Denied	1	0.22%	6	1.14%
Approved, Processing	3	0.65%	3	0.57%
Other, See Additional Info	4	0.86%	6	1.14%
Intake	3	0.65%	-	-
<b>Grand Total</b>	<b>464</b>	<b>100%</b>	<b>526</b>	<b>100%</b>

### Veteran Status for Paid IDP Claims (2020-2021)

Veteran Status for Paid Claims	IDP Claims Paid in 2021	% of Total Claims Paid in 2021	IDP Claims Paid in 2020	% of Total Claims Paid in 2020	Total Population in 2021*	% of Total Population in 2021
Not a Veteran	302	81.40%	388	81.51%	3,941,852	93.69%
Veteran	54	14.56%	84	17.65%	265,325	6.31%
Unknown Status Due to Incomplete Application	15	4.04%	4	0.84%	-	-
<b>Grand Total</b>	<b>371</b>	<b>100%</b>	<b>476</b>	<b>100%</b>	<b>4,207,177</b>	<b>100%</b>

\*Data from US Census

## How Funeral Homes Acquired Indigent Cases in 2021

How Funeral Homes Acquired Indigent Cases in 2021		
Adult Foster Home	2	0.54%
Hospice	64	17.25%
Hospital	83	22.37%
Medical Examiner	145	39.08%
Nursing Facility	29	7.82%
Other	24	6.47%
Police Call	24	6.47%
<b>Grand Total</b>	<b>371</b>	<b>100%</b>

## IDP Claims Complete/Incomplete Upon Submission (2020-2021)

	IDP Claims Received in 2021		IDP Claims Received in 2020	
IDP Claims Complete Upon Submission	232	50%	402	76.43%
IDP Claims Incomplete Upon Submission	232	50%	124	23.57%
<b>Grand Total</b>	<b>464</b>	<b>100%</b>	<b>526</b>	<b>100%</b>

## IDP Claim Internal Processing Time\* (2020-2022)

The overall internal processing time for each IDP claim received in 2022 took an average of 23 calendar days, including weekends and observed holidays.

Average Internal Processing Time (including weekends and observed holidays)	
<b>2020</b>	157 days
<b>2021</b>	72 days
<b>2022</b>	23 days

\*Internal processing time begins on the day a completed application is received by our office and concludes on the day when the reimbursement warrant is issued (or the day an application is withdrawn or denied). This does not include the time our staff is waiting for a pending application to be completed by the applicant.

## Program Prioritization for 2023-25

### Program Prioritization for 2023-25

Agency Name: Oregon Mortuary & Cemetery Board (OMCB)																			Agency Number: 833				
2023-25 Biennium																							
Program 1																							
Program/Division Priorities for 2023-25 Biennium																							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22		
Priority (ranked with highest priority first)	Agency Initials	Program or Activity Initials	Program Unit/Activity Description	Identify Key Performance Measure(s)	Primary Purpose Program- Activity Code	GF	LF	OF	NL-OF	FF	NL-FF	TOTAL FUNDS	Pos.	FTE	New or Enhanced Program (Y/N)	Included as Reduction Option (Y/N)	Legal Req. Code (C, D, FM, FO, S)	Legal Citation	Explain What is Mandatory (for C, FM, and FO Only)	Comments on Proposed Changes to CSL Included in Agency Request			
Agcy	Prgrn/ Div											\$											
833	417	OMCB	Operational Fund	Licensure	3			3,090,191				\$ 3,090,191	7	7.00	N	N	S	Oregon Laws 2019, Chapter 25(1)	n/a	n/a			
												\$											
												\$											
												\$											
								3,090,191				\$ 3,090,191	7	7.00									

**7. Primary Purpose Program/Activity Exists**

- 1 Civil Justice
- 2 Community Development
- 3 Consumer Protection
- 4 Administrative Function
- 5 Criminal Justice
- 6 Economic Development
- 7 Education & Skill Development
- 8 Emergency Services
- 9 Environmental Protection
- 10 Public Health
- 11 Recreation, Heritage, or Cultural
- 12 Social Support

**19. Legal Requirement Code**

- C Constitutional
- D Debt Service
- FM Federal - Mandatory
- FO Federal - Optional (once you choose to participate, certain requirements exist)
- S Statutory

Within each Program/Division area, prioritize each Budget Program Unit (Activities) by detail budget level in ORBITS

**Document criteria used to prioritize activities:**

The Board's programs affect those who have suffered a loss, those who make final arrangements and those who provide death care merchandise and services. It is the Board's responsibility to license and regulate the practice of individuals and facilities engaged in the care, preparation, processing, transportation and final disposition of human remains; to educate the general public; and advise on relevant issues of public policy.

The mission of the Oregon Mortuary & Cemetery Board (OMCB) is to protect public health, safety and welfare by fairly and efficiently performing its licensing, inspection, education and enforcement duties; by promoting professional behavior and standards in all facets of the Oregon death care industry; and, by maintaining constructive relationships with licensees, those they serve and others with an interest in the Board's activities.

OMCB also provides administration for the Indigent Disposition Program (IDP) Fund, which reimburses funeral establishments & immediate disposition companies for services/merchandise related to the final disposition of indigent decedents.

## Other Funds Ending Balance

UPDATED OTHER FUNDS ENDING BALANCES FOR THE 2021-23 & 2023-25 BIENNIA

Agency: 833-17 Mortuary and Cemetery Board  
 Contact Person (Name & Phone #): Katy Moreland 971-900-9754

(a) Other Fund Type	(b) Program Area (SCR)	(c) Treasury Fund #/Name	(d) Category/Description	(e) Constitutional and/or Statutory reference	BEX100 (N) Projections		BDV002A (A or J)		(j) Comments	AY25 CSL			
					(f) 2021-23 Ending Balance In LAB	(g) Revised	(h) 2023-25 Ending Balance In CSL	(i) Revised		Begin	Rev	Exp	Revised Ending
Limited	83300-017-00-00000	83300-01167	Operations		1,418,141	1,561,688	2,316,147	1,785,732		-	-	-	-
										1,561,688.00	3,314,235.00	(3,090,191.00)	1,785,732.00
										2,092,103.00	3,314,235.00	(3,090,191.00)	2,316,147.00
										-	-	-	-
										-	-	-	-
										-	-	-	-

Objective: Provide updated Other Funds ending balance information for potential use in the development of the 2023-25 legislatively adopted budget.

**Instructions:**

- Column (a): Select one of the following: Limited, Nonlimited, Capital Improvement, Capital Construction, Debt Service, or Debt Service Nonlimited.
- Column (b): Select the appropriate Summary Cross Reference number and name from those included in the 2021-23 Legislatively Approved Budget. If this changed from previous structures, please note the change in Comments (Column (j)).
- Column (c): Select the appropriate, statutorily established Treasury Fund name and account number where fund balance resides. If the official fund or account name is different than the commonly used reference, please include the working title of the fund or account in Column (j).
- Column (d): Select one of the following: Operations, Trust Fund, Grant Fund, Investment Pool, Loan Program, or Other. If "Other", please specify. If "Operations", in Comments (Column (j)), specify the number of months the reserve covers, the methodology used to determine the reserve amount, and the minimum need for cash flow purposes.
- Column (e): List the Constitutional, Federal, or Statutory references that establishes or limits the use of the funds.
- Columns (f) and (h): Use the appropriate, audited amount from the 2021-23 Legislatively Approved Budget and the 2023-25 Current Service Level at the Agency Request Budget level.
- Columns (g) and (i): Provide updated ending balances based on revised expenditure patterns or revenue trends. The revised column (i) should assume 2023-25 Current Service Level expenditures, considering the updated 2021-23 ending balance and any updated 2023-25 revenue projections. Do not include adjustments for reduction options that have been submitted. Provide a description of revisions in Comments (Column (j)).
- Column (j): **Please note any reasons for significant changes in balances previously reported during the 2021 session.**

Additional Materials: If the revised ending balances (Columns (g) or (i)) reflect a variance greater than 5% or \$50,000 from the amounts included in the LAB (Columns (f) or (h)), attach supporting memo or spreadsheet to detail the revised forecast.