
Maryland Emergency Medical System Operations Fund Fiscal 2023 Budget Overview

**Department of Legislative Services
Office of Policy Analysis
Annapolis, Maryland**

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Analysis of the FY 2023 Maryland Executive Budget, 2022

Maryland Emergency Medical System Operations Fund

Fiscal 2023 Budget Overview

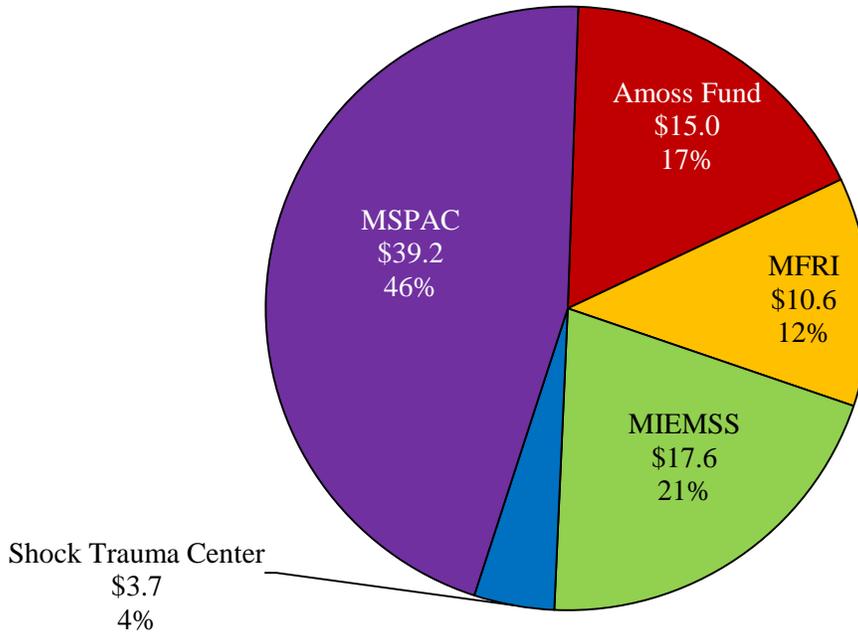
Program Description

Funding for Maryland’s emergency medical services (EMS) system is provided from a variety of State, local, and volunteer sources. Annual State budget support for EMS is provided from the Maryland Emergency Medical System Operations Fund (MEMSOF). The source of revenue for MEMSOF is a biennial surcharge of \$29 on motor vehicle registrations for certain classes of vehicles, as specified in § 13-954 of the Transportation Article. Funding from a \$7.50 moving violation surcharge has also been credited to MEMSOF since fiscal 2014. Interest earned annually on the fund balance is credited to the fund.

MEMSOF Fiscal 2023 Allowance

The fiscal 2023 allowance provides for \$86.1 million in total expenditures funded from MEMSOF. **Exhibit 1** provides the percentage breakdown of each MEMSOF entity relative to total spending. The Maryland State Police Aviation Command (MSPAC) (46%), the Maryland Institute for Emergency Medical Services Systems (MIEMSS) (21%), and the Senator William H. Amoss Fire, Rescue, and Ambulance Fund (Amoss Fund) (17%) make up the largest portions of MEMSOF expenditures.

Exhibit 1
MEMSOF 2023 Expenditures
(\$ in Millions)



Amoss Fund: Senator William H. Amoss Fire, Rescue, and Ambulance Fund
MEMSOF: Maryland Emergency Medical System Operations Fund
MFRI: Maryland Fire and Rescue Institute
MIEMSS: Maryland Institute for Emergency Medical Services Systems
MSPAC: Maryland State Police Aviation Command
Shock Trauma Center: R Adams Cowley Shock Trauma Center

Note: Percentages may not sum to total due to rounding. Expenditures reflect estimated allocation of fiscal 2023 statewide employee compensation enhancements.

Source: Governor’s Fiscal 2023 Budget Books; Department of Legislative Services

Exhibit 2 shows MEMSOF expenditures from fiscal 2021 to 2023. The fiscal 2023 allowance for total MEMSOF expenditures increases noticeably at 5.7%. Growth is primarily attributable to employee compensation enhancements, including cost-of-living adjustments and increments. The 17.9% increase for the Maryland Fire and Rescue Institute (MFRI) is likely overstated in fiscal 2023. It is anticipated that MFRI will use \$835,000 in funds previously made available. MFRI does not revert funds to MEMSOF and, therefore, has an available fund balance generated from pandemic-related delays in starting MFRI’s classes. The \$100,000 increase to the R Adams Cowley Shock Trauma Center (Shock Trauma Center) is in line with the Administration’s expressed intent to increase the grant to \$3.7 million by fiscal 2023.

Exhibit 2
MEMSOF Expenditures
Fiscal 2021-2023 Allowance

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Working</u>	<u>2023</u> <u>Allowance</u>	<u>2022-2023</u> <u>Change</u>	<u>2022-2023</u> <u>% Change</u>
MFRI R75T00.01	\$9,564,369	\$8,947,606	\$10,552,696	\$1,605,090	17.9%
MIEMSS D53T00.01	15,131,107	16,951,224	17,624,478	673,254	4.0%
Shock Trauma Center M00R01.01	3,500,000	3,600,000	3,700,000	100,000	2.8%
Amoss Fund D50H01.06	15,000,000	15,000,000	15,000,000	0	0.0%
MSPAC W00A01.04	34,505,547	36,971,703	39,206,891	2,235,188	6.0%
Total	\$77,701,023	\$81,470,533	\$86,084,065	\$4,613,532	5.7%

Amoss Fund: Senator William H. Amoss Fire, Rescue, and Ambulance Fund
MEMSOF: Maryland Emergency Medical System Operations Fund
MFRI: Maryland Fire and Rescue Institute
MIEMSS: Maryland Institute for Emergency Medical Services Systems
MSPAC: Maryland State Police Aviation Command
Shock Trauma Center: R Adams Cowley Shock Trauma Center

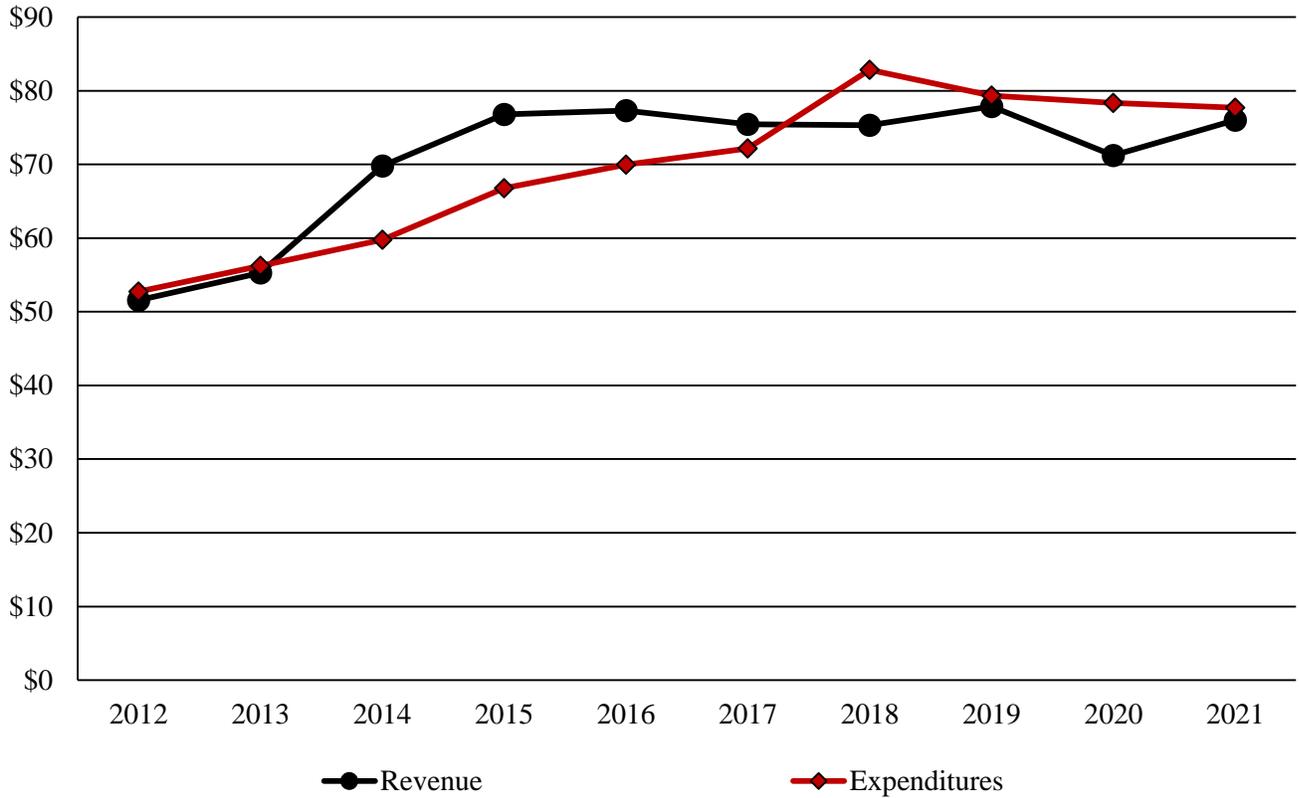
Note: The fiscal 2022 working appropriation and fiscal 2023 allowance recognize adjustments for salary enhancements that are currently budgeted within the Department of Budget and Management.

Source: Governor’s Fiscal 2023 Budget Books; Department of Legislative Services

Historical Revenues and Expenditures

Exhibit 3 shows MEMSOF revenues and expenditures from fiscal 2012 through 2021. In fiscal 2012 and 2013, revenues and expenses were close and increased in tandem to approximately \$55 million, though expenditures already exceeded revenues. Beginning in fiscal 2014, the Motor Vehicle Administration (MVA) increased the registration fee, resulting in the sharp increase in revenues between fiscal 2013 and 2015. MEMSOF revenues outpaced expenses by \$7.6 million on average, annually, between fiscal 2014 and 2017.

Exhibit 3
MEMSOF Actual Revenues versus Expenditures
Fiscal 2012-2021
(\$ in Millions)



MEMSOF: Maryland Emergency Medical System Operations Fund

Source: Department of Legislative Services

Expenditures have also risen since fiscal 2013, though they only began to outpace revenues beginning in fiscal 2018. As a result, MEMSOF saw its first annual net operating deficit since fiscal 2013, to the tune of \$7.5 million, largely driven by MSPAC operating expenditures and a MIEMSS communication system upgrade. Annual deficits have continued through fiscal 2021, though estimated revenues improved compared to fiscal 2020. Most of the revenue increase came from the MVA registration fee, which could not be collected during spring 2020 because of the closure of MVA facilities at that time due to the COVID-19 pandemic.

Exhibit 4 details the continued impact of COVID-19 on MEMSOF revenues in fiscal 2021. During the 2021 session, the Department of Legislative Services (DLS) projected fiscal 2021 revenues to total \$77.6 million. Actual revenues came in 2.0%, or \$1.6 million, below the DLS projection. Revenue from moving violation citations was expected to increase compared with the fiscal 2020 level, as motor vehicle travel returned to normal. However, this revenue source fell another 37.5% in fiscal 2021 compared to actual spending in fiscal 2020.

Exhibit 4
Maryland Emergency Medical Systems Operations Fund
Impact of COVID-19 on Fiscal 2021 Revenues
Fiscal 2021

	<u>2021 Projection</u>	<u>2021 Actual</u>	<u>Difference</u>	<u>Percentage</u>
MVA Registration Fee	\$75,566,980	\$73,577,230	-\$1,989,750	-2.6%
Interest Income	233,907	63,505	-170,402	-72.9%
Moving Violations Surcharge	1,786,523	1,078,422	-708,101	-39.6%
Replenishments and Transfers	0	1,290,335	1,290,335	100%
Total	\$77,587,410	\$76,009,492	-\$1,577,918	-2.0%

MVA: Motor Vehicle Administration

Source: Department of Legislative Services

As discussed later in this analysis, revenues are expected to return to or surpass their prepandemic levels in fiscal 2022. However, DLS projects the structural deficit to grow in fiscal 2022 as costs increase.

Issues

1. MEMSOF Forecasts

The Department of Budget and Management (DBM) and DLS produce individual annual MEMSOF forecasts, each with slight variations in their assumptions. **Exhibit 5** summarizes the assumptions made by DBM and DLS in their respective MEMSOF forecasts. **Exhibit 6** provides DLS’ MEMSOF forecast from fiscal 2021 through 2028.

Exhibit 5 Comparison of Fiscal 2023 MEMSOF Forecast Assumptions

<u>Assumption</u>	<u>DBM</u>	<u>DLS</u>
Growth Rate Calculation	3-year average rate	10-year average rate
MVA Registration Fee	Fiscal 2022 revenues based on MDOT’s draft <i>Consolidated Transportation Program</i> forecast	Fiscal 2022 revenues based on MDOT’s January 2022 <i>Final Consolidated Transportation Program</i> forecast
Moving Violations Surcharge	Revenues equal the average of 4 prior years in fiscal 2022 with no assumed change in subsequent years	Fiscal 2022 revenues based on Judiciary’s December projection and subsequent years equal average of 4 prior years
MFRI	2.83% based on a 3-year average rate	3.01% based on a 10-year average rate and includes personnel salary enhancements
MIEMSS	-0.86% based on a 3-year average rate	2.77% based on a 10-year average rate and includes personnel salary enhancements
Shock Trauma Center	Annual increase of \$100,000 through fiscal 2023	Does not reflect increase beyond the current fiscal year
Amoss Fund	Grants set to \$15.0 million	Grants set to \$15.0 million
MSPAC	2.91% based on a 3-year average rate	6.50% based on a 10-year average rate and includes personnel salary enhancements

Amoss Fund: Senator William H. Amoss Fire, Rescue, and Ambulance Fund

DBM: Department of Budget and Management

DLS: Department of Legislative Service

MDOT: Maryland Department of Transportation

MEMSOF: Maryland Emergency Medical System Operations Fund

MIEMSS: Maryland Institute for Emergency Medical Services Systems

MFRI: Maryland Fire and Rescue Institute

MSPAC: Maryland State Police Aviation Command

MVA: Motor Vehicle Administration

Shock Trauma Center: R Adams Crowley Shock Trauma Center

Source: Department of Budget and Management; Department of Legislative Services

Exhibit 6
Maryland Emergency Medical Services Operations Fund Statements
Department of Legislative Services
Fiscal 2021-2028 Estimated

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Working</u>	<u>2023</u> <u>Allowance</u>	<u>2024</u> <u>Estimated</u>	<u>2025</u> <u>Estimated</u>	<u>2026</u> <u>Estimated</u>	<u>2027</u> <u>Estimated</u>	<u>2028</u> <u>Estimated</u>
Beginning Balance (7/1)	\$18,448,483	\$16,756,952	\$12,367,706	\$3,275,489	\$0	\$0	\$0	\$0
MVA Registration Fees	\$73,577,230	\$74,460,157	\$74,981,378	\$75,881,154	\$75,501,749	\$76,785,278	\$77,860,272	\$78,950,316
Interest Income	63,505	43,622	25,769					
Moving Violations Surcharge	1,078,422	2,577,508	1,984,702	1,984,702	1,984,702	1,984,702	1,984,702	1,984,702
Replenishments and Transfers	1,290,335							
Potential General Funds Required to Maintain Fund				7,796,025	14,992,891	17,451,421	20,330,722	23,420,116
Current Year Revenues	\$76,009,492	\$77,081,287	\$76,991,849	\$85,661,881	\$92,479,342	\$96,221,401	\$100,175,696	\$104,355,134
Maryland Fire and Rescue Institute (UMCP)	\$9,564,369	\$8,947,606	\$10,552,696	\$10,870,369	\$11,197,605	\$11,534,693	\$11,881,927	\$12,239,615
MIEMSS	15,131,107	16,951,224	17,624,478	18,111,853	18,612,705	19,127,408	19,656,343	20,199,906
Shock Trauma Center	3,500,000	3,600,000	3,700,000	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000
Amoss Fund Grants to Local Fire, Rescue, and Ambulance	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Maryland State Police – Aviation Division	34,505,547	36,971,703	39,206,891	41,755,148	44,469,030	47,359,301	50,437,426	53,715,614
Current Year Expenditures	\$77,701,023	\$81,470,533	\$86,084,065	\$88,937,371	\$92,479,341	\$96,221,402	\$100,175,696	\$104,355,134
Ending Balance (6/30)	\$16,756,952	\$12,367,706	\$3,275,489	\$0	\$0	\$0	\$0	\$0

Amoss Fund: Senator William H. Amoss Fire, Rescue, and Ambulance Fund
MIEMSS: Maryland Institute for Emergency Medical Services Systems
MVA: Motor Vehicle Administration

Shock Trauma Center: R Adams Cowley Shock Trauma Center
UMCP: University of Maryland, College Park Campus

Source: Governor's Fiscal 2023 Budget Books; Judiciary; Maryland Department of Transportation; Comptroller of Maryland; Department of Legislative Services

Maryland Emergency Medical System Operations Fund – Fiscal 2023 Budget Overview

For comparison purposes, **Appendix 2** provides DBM’s MEMSOF forecast from fiscal 2021 through 2027. Note that the DBM projection provides four out-years, while DLS continues to provide five out-years. Beginning with the fiscal 2020 forecast, DBM began utilizing the average growth rate from the three most recent years of actual spending as a means to forecast future expenditures; this change in calculation was applied to the assumed growth rates for MFRI, MIEMSS, and MSPAC. According to the department, this was done to address concerns that overall growth in agency spending was being inappropriately skewed by the fiscal 2014 fee increase and enhanced spending that resulted from that fee increase. With the calculation of lower growth rates, the DBM forecast predicts that the fund will be insolvent by the end of fiscal 2025.

The DLS forecast continues to use the 10-year average rate of growth for projecting future agency operating expenses. In addition to offering a point of comparison from the DBM forecast, using a longer period for determining the average growth rate provides for more smoothing to account for significant or unique year-over-year changes. With the different calculation for rate of growth, significant variance results between the DBM and DLS forecasts. The assumptions that differ for the DLS forecast include the following.

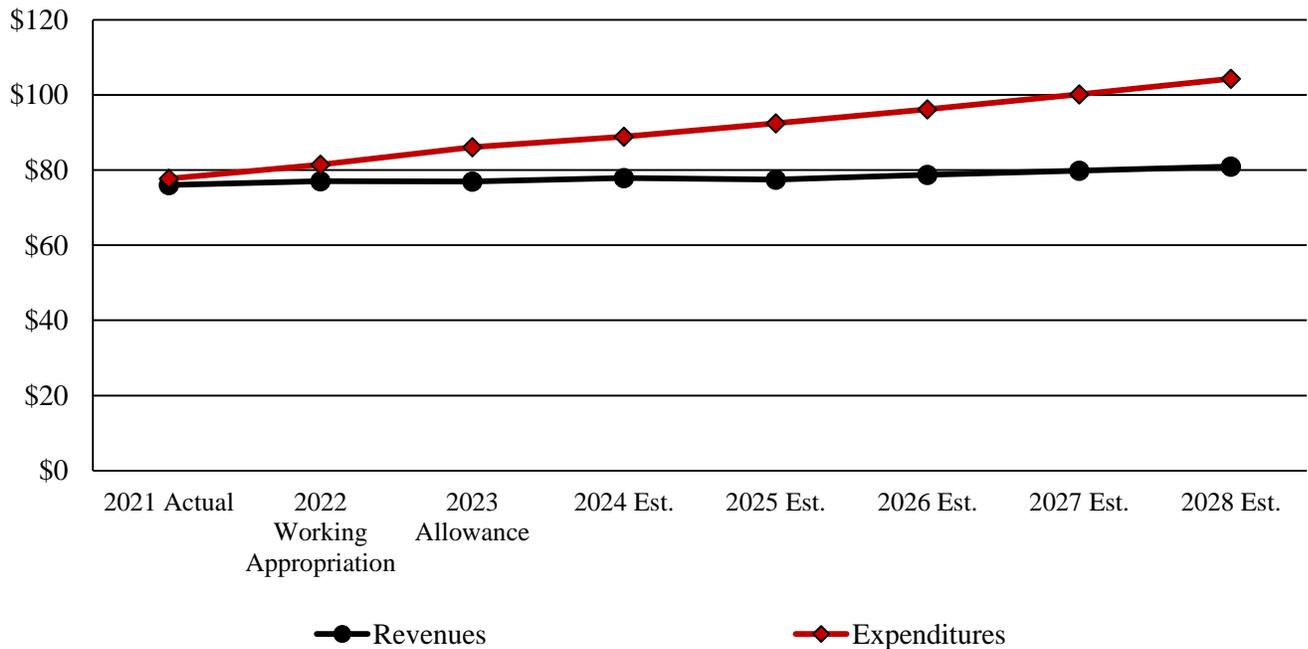
- ***MVA Registration Fees:*** The DLS forecast shows that from fiscal 2023 through 2028, registration revenues will have a growth rate of 1.04% based on the anticipated year-to-year changes assumed in the Maryland Department of Transportation’s (MDOT) January 2022 *Final Consolidated Transportation Program* forecast. The forecast assumes a 1.2% increase in fiscal 2022 as car sales recover following the pandemic and 1.04% overall growth over the out-years. Differences in the fees collected are due to timing differences in the MDOT forecast used by DBM and DLS.
- ***Moving Violation Surcharge:*** The DLS forecast assumes fiscal 2022 revenues of \$2.6 million based on the Judiciary’s December surcharge revenue projection. This is an increase of 139% compared with 2021 and may only be a one-time boost in revenues as pre-pandemic activities resume. Beginning in fiscal 2023, future year revenues are equal to the average of the four prior year revenues. DBM uses the four-year average revenue beginning in fiscal 2022.
- ***MFRI:*** Expenditures grow at a rate of 3.0%, while the DBM forecast assumes 2.8%. In addition to utilizing the actual average annual growth for the past 10 years versus the most recent 3 years, the DLS forecast allocates funding in fiscal 2022 and 2023 for employee compensation enhancements that are not allocated in the DBM forecast. Both DBM and DLS forecasts recognize the one-time decline in funding due to available fund balances in fiscal 2022.
- ***MIEMSS:*** The DLS forecast applies a growth rate of 2.8% to MIEMSS operating expenses. The DLS assumed rate of growth is based on average expenditures for fiscal 2012 through 2021. Operating expenses for MIEMSS in the DLS forecast reflect salary enhancements in fiscal 2022 and 2023, which are not reflected in the DBM forecast.
- ***Shock Trauma Center:*** The Shock Trauma Center receives \$3.7 million in fiscal 2022. DLS also does not assume the same increased funding in the out-years of the forecast. Providing funding above the \$3.2 million minimum grant amount expressed through legislative intent in Chapter 429 of 2013 is a policy decision that should be made annually based on the overall

health of MEMSOF. As such, DLS does not reflect a continued increase beyond the current budget year being considered.

- **MSPAC:** DLS anticipates expenditures to grow at a rate of 6.5% compared to the DBM growth rate of 2.9%. The DLS forecast allocates funding for cost-of-living increases and State Law Enforcement Officers Labor Alliance bargaining agreement provisions in fiscal 2022 and 2023, which are not reflected in the DBM forecast.

Based on these assumptions, the DLS forecast projects that MEMSOF will remain solvent through fiscal 2023 with an estimated closing balance of almost \$3.3 million. Despite the continuing pandemic, MEMSOF is expected to see better than projected moving violation surcharge revenues. However, this modest increase in revenue cannot keep up with the increase in expenditures in fiscal 2022 and beyond. The date of insolvency therefore moves to fiscal 2024, a year earlier than what was projected by DLS in the fiscal 2021 and 2022 forecasts. Expenditures continue to outpace revenues, as shown in **Exhibit 7**. The resulting spending gap is expected to grow to \$23.4 million by fiscal 2028.

Exhibit 7
MEMSOF Revenues versus Expenditures
Fiscal 2021-2028 Est.
(\$ in Millions)



MEMSOF: Maryland Emergency Medical System Operations Fund

Source: Department of Legislative Services

The projected insolvency suggests that the expenditures traditionally covered by MEMSOF may require general fund support beginning with \$7.8 million in fiscal 2024. Given the significant resources currently available, limited assistance would not significantly impact the State’s fiscal position; however, in order to keep pace with rising costs, the General Assembly will need to consider fee increases or other revenue enhancements to sustain current levels of MEMSOF-supported operations. This will require separate legislation. DLS recommends that the General Assembly consider such legislation no later than the 2023 session.

2. Amoss Fund Maintenance of Effort Requirement Not Enforced in Fiscal 2022

The Secretary of Emergency Management, formerly the Director of the Emergency Management Agency, is responsible for enforcing the maintenance of effort (MOE) provisions associated with grants provided through the Amoss Fund. The MOE requires counties to spend an amount greater than or equal to the amount of State funds received for fire protection from their own sources and requires that counties spend an amount at least equal to the average amount expended in the prior three years by the county.

The Maryland Department of Emergency Management (MDEM) advises that for the fiscal 2022 disbursements, all required expenditure data was received. Two jurisdictions, Baltimore City and Montgomery County, failed to meet the fiscal 2020 MOE standard. However, no penalty was imposed because of the two-year requirement in § 8-104 of the Public Safety Article; the jurisdiction must fail to meet MOE for two consecutive years and have a waiver from the General Assembly or the Board of Public Works not be granted to receive a penalty.

Appendix 1
Maryland Emergency Medical Services Operations Fund
Governance Structure, Uses, and Sources

Maryland Emergency Medical System Operations Fund Oversight

Emergency Medical Services Board

The EMS Board consists of 11 members appointed by the Governor to serve four-year terms, ending on June 30. The EMS Board is tasked with developing, adopting, and monitoring a statewide plan to ensure effective coordination and evaluation of EMS. The EMS Board appoints the Executive Director of MIEMSS who serves as the administrative head of the State’s EMS system and the operations of MIEMSS. MIEMSS implements the plan developed by the EMS Board. The EMS Board prepares an annual budget proposal that takes into account the estimated income of MEMSOF and budget requests from MIEMSS, the Shock Trauma Center operating fund, MFRI, and MSPAC.

Emergency Medical Services Advisory Council

The State Emergency Medical Services Advisory Council (SEMSAC) consists of 31 members appointed by the EMS Board with approval by the Governor. SEMSAC serves as the principal advisory body, assists with the EMS plan (criteria and guidelines for delivery of EMS), and provides means to address EMS issues regionally and statewide.

MEMSOF Entities without EMS Board Oversight: Amoss Fund

The Amoss Fund is not bound by a review and approval process by the EMS Board. Rather, it is managed by MDEM.

Statute requires an annual appropriation to the Amoss Fund of \$15 million from MEMSOF. Funding is distributed by MDEM to the counties and Baltimore City to purchase fire and rescue equipment and for capital building improvements. Distributions are made according to each county’s percentage of total property tax accounts. Qualified municipalities in a county receive a percentage of the funds received by a county equal to one-half of the proportion that the municipality’s expenditures bear to the county’s expenditures. All counties receive a minimum of 2% of the annual appropriation in addition to the amounts distributed to qualified municipalities.

MEMSOF Revenues

Revenues to MEMSOF come from three primary sources.

- ***MVA Registration Fees:*** The MVA registration fee supporting MEMSOF was originally established at \$8.00 per year in 1992. The fee increased by \$3.00 in 2001, raising it to \$11.00 per year. During the 2013 session, a fee increase of \$3.50 per year was included in the Transportation Infrastructure Investment Act (Chapter 429). This raised the fee from \$11.00 to \$14.50 per year, or \$29.00 collected biennially.

- ***Moving Violations Surcharge:*** Funding from a \$7.50 moving violation surcharge has also been credited to MEMSOF since fiscal 2014. This reflects the revenues in excess of disbursements to the State Widow and Orphans Fund, the Charles W. Riley Fire and Emergency Medical Services Tuition Reimbursement Program, and the Maryland State Fireman’s Association.
- ***Accrued Interest:*** Interest earned annually on the fund balance is credited to the fund.

Uses of MEMSOF

As stated in §13-955 of the Transportation Article, the money in MEMSOF shall be used solely for the following components of Maryland’s EMS program.

- ***MSPAC:*** Special funds from MEMSOF support the medically oriented mission of MSPAC. General funds support law enforcement and homeland security functions. The funding split for MSPAC has remained at 80% in special funds and 20% in general funds since fiscal 2003. The funding split is based on the ratio of medically oriented functions to nonmedical functions; search and rescue missions have been considered medically oriented functions since fiscal 2007. According to the Governor’s fiscal 2023 Managing for Results submission, MSPAC estimates that medically oriented missions (*i.e.*, medivac plus search and rescue missions) accounted for an average of 86.8% of total operational activities from calendar 2016 to 2020.
- ***MIEMSS:*** MIEMSS was established as a State agency in 1993. MIEMSS had been in existence for 20 years prior to that – first under the Maryland Department of Health and then under the University of Maryland, Baltimore Campus. MIEMSS oversees and coordinates all components of the statewide EMS system.
- ***Shock Trauma Center:*** The Shock Trauma Center, operated by the University of Maryland Medical System, is the core element of the State’s EMS system and serves as the State’s primary adult resource center for the treatment of trauma. MEMSOF funds are provided as an operating subsidy to the Shock Trauma Center. Chapter 429 expressed the intent to increase the Shock Trauma Center operating subsidy from \$3.0 million to \$3.2 million in fiscal 2015.
- ***MFRI:*** MFRI is the State’s fire and emergency service training agency responsible for the majority of basic-level, prehospital training and education for EMS providers.
- ***Amoss Fund:*** The Amoss Fund provides grants to local jurisdictions for the purchase of fire and rescue equipment and building rehabilitation. These grants are administered by MDEM.

Appendix 2
Maryland Emergency Medical Services Operations Fund Statements
Department of Budget and Management
Fiscal 2021-2027 Estimated

	<u>2021</u> <u>Actuals</u>	<u>2022</u> <u>Appropriation</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Estimate</u>	<u>2026</u> <u>Estimate</u>	<u>2027</u> <u>Estimate</u>
Beginning Balance (7/1)	\$18,448,483	\$16,756,952	\$13,030,902	\$7,690,145	\$2,086,566	-\$5,287,599	-\$12,831,019
MVA Registration Fees	\$73,577,230	\$74,562,000	\$75,009,000	\$76,059,000	\$75,679,000	\$76,814,000	\$77,966,000
Interest Income	63,505	286,570	219,518	128,250	0	0	0
Moving Violations Surcharge	1,078,422	1,984,702	1,984,702	1,984,702	1,984,702	1,984,702	1,984,702
Replenishments and Transfers	1,290,335	0	0	0	0	0	0
Current Year Revenues	\$76,009,492	\$76,833,272	\$77,213,220	\$78,171,952	\$77,663,702	\$78,798,702	\$79,950,702
MFRI (UMCP)	\$9,564,369	\$8,729,635	\$9,872,593	\$10,152,392	\$10,440,120	\$10,736,003	\$11,040,272
MIEMMS	15,131,107	16,576,729	16,735,242	16,591,719	16,449,428	16,308,356	16,168,495
MSP Aviation Command	34,505,547	36,652,957	37,246,143	38,331,420	39,448,319	40,597,763	41,780,699
Shock Trauma Center (UMMS)	3,500,000	3,600,000	3,700,000	3,700,000	3,700,000	3,700,000	3,700,000
Amoss Fund Grants (MDEM)	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Current Year Expenditures	\$77,701,023	\$80,559,321	\$82,553,978	\$83,775,531	\$85,037,867	\$ 86,342,122	\$87,689,465
Ending Balance (6/30)*	\$16,756,952	\$13,030,902	\$7,690,145	\$2,086,566	-\$5,287,599	-\$12,831,019	-\$20,569,782

UMCP: University of Maryland, College Park Campus
UMMS: University of Maryland Medical System

*Does not reflect salary enhancements budgeted in the Department of Budget and Management Statewide Account.

Source: Department of Budget and Management