
Maryland Emergency Medical System Operations Fund Fiscal 2027 Budget Overview

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

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Analysis of the FY 2027 Maryland Executive Budget, 2026

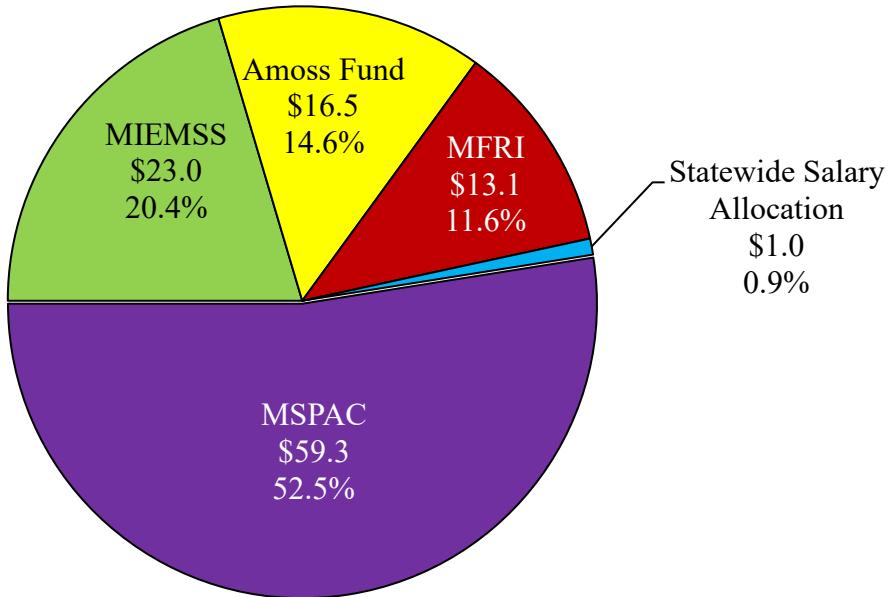
Program Description

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). Chapters 717, 718, and 719 of 2024 modified a revenue source to the fund, as well as increased required appropriations for the Senator William H. Amoss Fire, Rescue, and Ambulance Fund (Amoss Fund). Beginning in fiscal 2025, the source of revenue for MEMSOF was up to \$24.50 of a \$40.00 annual surcharge on motor vehicle registrations, or up to \$49 if paid biennially or \$73.50 if paid triennially, for certain classes of vehicles as specified in § 13-954 of the Transportation Article. MEMSOF also receives funding from a \$7.50 moving violation surcharge. Interest earned on the fund balance is credited to the fund. Additional information about the fund's governance structure, uses, and sources can be found in **Appendix 1**. **Appendix 2** provides information about a fiscal audit of the fund by the Office of Legislative Audits that was published on April 21, 2025.

Maryland Emergency Medical System Operations Fund Fiscal 2027 Allowance

The fiscal 2027 allowance provides \$112.9 million in total appropriations funded from MEMSOF. **Exhibit 1** provides the percentage breakdown of each MEMSOF entity relative to total spending. The Maryland State Police Aviation Command (MSPAC) (52.5%), the Maryland Institute for Emergency Medical Services Systems (MIEMSS) (20.4%), and the Amoss Fund (14.6%) make up the largest portions of MEMSOF expenditures. Of MSPAC's \$59.3 million planned special fund expenditure, \$5.5 million is contingent upon legislation expanding the allowable uses of MEMSOF; as introduced, a provision in the Budget Reconciliation and Financing Act (BRFA) of 2026 (HB 392 or SB 284) would allow MEMSOF funds to support general operations of MSPAC in fiscal 2027 through 2029 in addition to medically oriented functions. A similar provision in Chapter 604 of 2025 expanded the allowable uses of MEMSOF by MSPAC in fiscal 2025 and 2026 only.

Exhibit 1
Maryland Emergency Medical System Operations Fund
Fiscal 2027 Expenditures
(\$ in Millions)



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

MFRI: Maryland Fire and Rescue Institute

MIEMSS: Maryland Institute for Emergency Medical Services Systems

MSPAC: Maryland State Police Aviation Command

Note: Percentages may not sum to total due to rounding. The statewide salary allocation reflects expected salary adjustments for MFRI, MIEMSS, and MSPAC currently budgeted in the Department of Budget and Management Statewide Account. Of the \$59.3 million allocation for MSPAC, \$5.5 million is contingent on the enactment of legislation to expand the allowable uses of the Maryland Emergency Medical System Operations Fund in fiscal 2027.

Source: Governor's Fiscal 2027 Budget Books; Department of Legislative Services

Exhibit 2 shows MEMSOF expenditures and appropriations from fiscal 2025 to 2027 as reported in the fiscal 2027 Governor's Budget Books. The fiscal 2025 actual spending reflects \$3.7 million in spending for the R Adams Cowley Shock Trauma Center (Shock Trauma Center) despite Chapter 602 of 2025 (the fiscal 2026 Budget Bill) including a deficiency to withdraw that funding due to the availability of funding through a new fund source established in Chapter 717, 718, and 719. **Given that the Shock Trauma Center did not have an authorization to use MEMSOF funding in fiscal 2025, the EMS board should discuss its plan to ensure the return of \$3.7 million to the fund's balance.**

Exhibit 2
Maryland Emergency Medical System Operations Fund Expenditures
Fiscal 2025-2027

	<u>2025 Actual</u>	<u>2026 Working</u>	<u>2027 Allowance</u>	<u>2026-2027 Change</u>	<u>2026-2027 % Change</u>
MFRI – R75T00.01	\$11,812,770	\$12,525,819	\$13,075,819	\$550,000	4.4%
MIEMSS – D53T00.01	20,086,984	21,498,815	23,037,790	1,538,975	7.2%
Shock Trauma Center – M00R01.01	3,700,000	0	0	0	n/a
Amoss Fund – D50H01.06	15,000,000	16,500,000	16,500,000	0	0.0%
MSPAC – W00A01.04	48,931,828	56,721,616	59,268,586	2,546,970	4.5%
Statewide Salary Allocation	n/a	3,005,764	1,000,000	(2,005,764)	-66.7%
Total	\$99,531,582	\$110,252,014	\$112,882,195	\$2,630,181	2.4%

Amoss Fund: Senator William H. Amoss Fire, Rescue, and Ambulance 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 2026 working appropriation includes a proposed deficiency for MFRI to account for statewide salary adjustments. The fiscal 2026 working appropriation and the fiscal 2027 allowance do not recognize adjustments for salary enhancements that are currently budgeted within the Department of Budget and Management for MIEMSS and MSPAC, and for MFRI in fiscal 2027 only, directly in the agency appropriations, but these costs make up the statewide salary allocation expense category. The fiscal 2027 costs of the fiscal 2026 salary enhancements are included in the fiscal 2027 allowance. The fiscal 2027 allowance accounts for a contingent special fund appropriation for MSPAC.

Source: Governor's Fiscal 2027 Budget Books; Department of Legislative Services

The fiscal 2026 working appropriation accounts for a proposed deficiency appropriation for the Maryland Fire and Rescue Institute (MFRI). MFRI expenditures increase by \$245,571 for the fiscal 2026 statewide salary enhancements. Of MSPAC's \$56.7 million projected spending in fiscal 2026, \$5.5 million will be used to support general operations of MSPAC rather than its medically oriented functions. In fiscal 2025, although \$5.5 million was appropriated for this purpose through a deficiency, only \$500,000 was used for this purpose. Amoss Fund expenditures are mandated to be \$16.5 million beginning in fiscal 2026 through Chapters 717, 718, and 719.

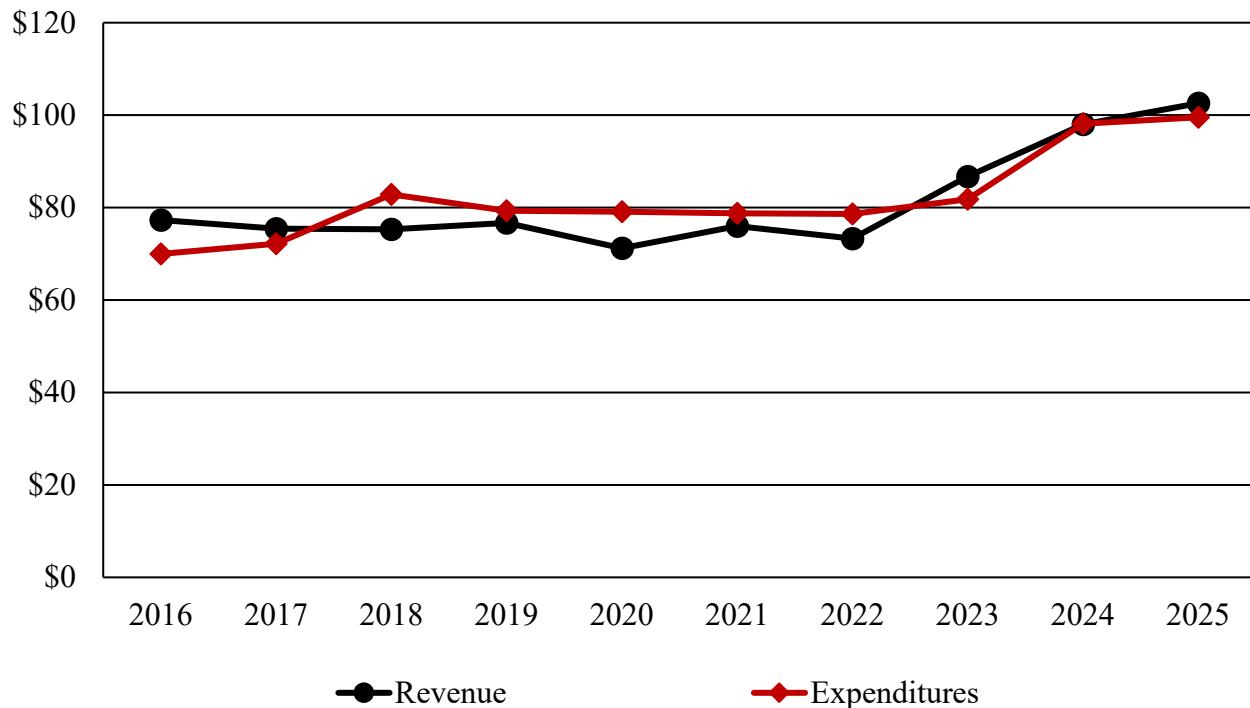
The fiscal 2027 allowance for total MEMSOF expenditures increases by 2.4% compared with fiscal 2026, accounting for the proposed deficiency appropriation. Because the fiscal 2026 working appropriation and the fiscal 2027 allowance do not recognize adjustments for salary enhancements that are currently budgeted with the Department of Budget and Management (DBM), personnel expenses may increase expenditures for MFRI, MIEMSS, and MSPAC. However, the fiscal 2027 costs of the fiscal 2026 salary enhancements are included in the fiscal 2027 allowance and therefore contribute to the growth in funding between fiscal years.

When comparing the uses of MEMSOF, most of the growth is attributable to higher expenditure for MSPAC and MIEMSS. Between fiscal 2026 and 2027, MEMSOF funding for MIEMSS increases by 7.2%, and MSPAC's use of MEMSOF increases by 4.5%. MSPAC costs increase for salary and fringe benefits, including approximately \$300,000 in additional overtime spending. MEMSOF expenditures in MIEMSS increase between fiscal years by \$1.5 million due to approximately \$900,000 in additional telecommunications spending, salaries for regular positions, and the addition of 1.74 contractual full-time equivalents.

Historical Revenues and Expenditures

Exhibit 3 shows MEMSOF revenues and expenditures from fiscal 2016 through 2025. MEMSOF revenues outpaced expenses in fiscal 2016 and 2017 following an increase in the Motor Vehicle Administration (MVA) registration fee that took place in fiscal 2014. Expenditures exceeded revenues in each year from fiscal 2018 through 2022, and the fund's balance was relied on to support the recipient entities. The MEMSOF annual net operating deficit in fiscal 2018 was the first since fiscal 2013 to the tune of \$7.5 million, largely driven by MSPAC operating expenditures and a MIEMSS communication system upgrade. Between fiscal 2022 and 2023, revenues increased by 18.4% in response to an increase in registration fee revenue that resulted in an additional \$700,420 (1.0%) and a \$10.0 million general fund cash infusion. In fiscal 2022 and 2023, general funds of \$0.9 million and \$3.5 million, respectively, were expended to support salary enhancements. However, expenditures rose by 20.0% between fiscal 2023 and 2024 and again resulted in a net operating deficit. A larger general fund cash infusion of \$25.5 million was provided in fiscal 2024, preventing the fund from reaching insolvency. Chapters 717, 718, and 719 of 2024 increased MVA revenues to the fund beginning in fiscal 2025 bring the fund into structural balance. The fund closed fiscal 2025 with a balance of approximately \$20.8 million.

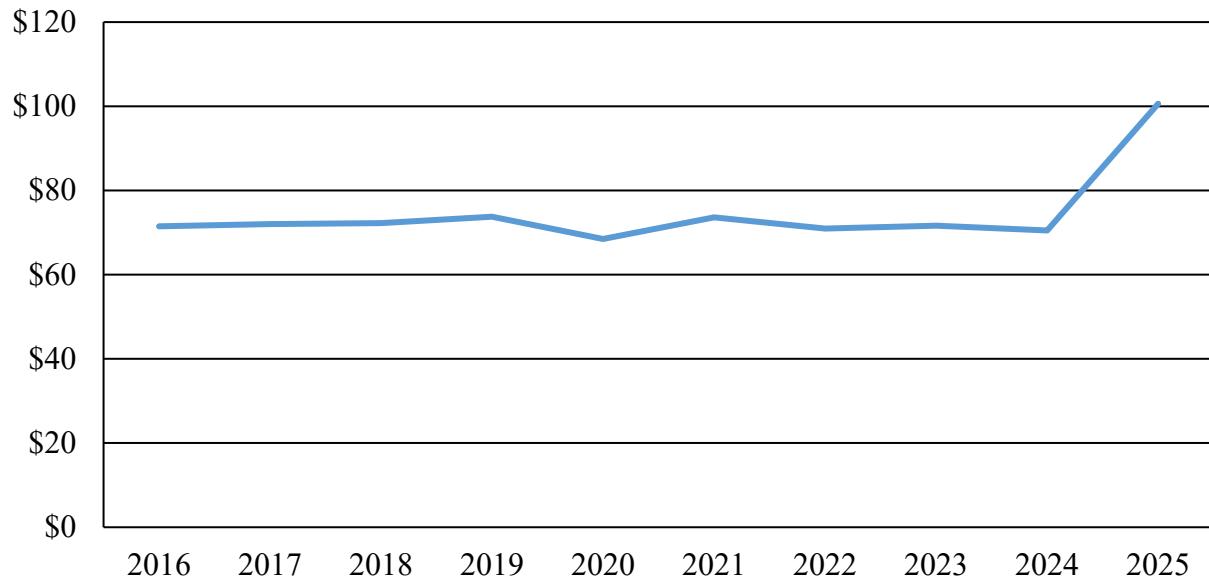
Exhibit 3
Maryland Emergency Medical System Operations Fund
Actual Revenues versus Expenditures
Fiscal 2016-2025
(**\$ in Millions**)



Source: Department of Legislative Services

During the fiscal 2015 to 2024 period, the portion of the annual \$17.00 motor vehicle surcharge that supported MEMSOF was \$14.50 per year, or \$29.00 collected biennially. As shown in **Exhibit 4**, MVA registration fee income rose between fiscal 2016 and 2019, reaching a peak of \$73.8 million in that year, before becoming more variable from fiscal 2020 through 2024, in part due to COVID-19-related policies. On average, annual revenue to the fund from this source was \$71.5 million between fiscal 2015 and 2024. As MEMSOF could no longer sustain its expenditure without general fund support, Chapters 717, 718, and 719 increased MVA registration fee income starting in fiscal 2025. The legislation increased the annual vehicle surcharge by \$23.00 to \$40.00, with MEMSOF receiving an additional \$10.00 per registration. This resulted in approximately \$30.1 million additional revenue to the fund between fiscal 2024 and 2025, with fiscal 2025 revenue totaling \$100.6 million. Revenue from this change is expected to increase further in fiscal 2026 before providing a steadier funding level, as discussed in Issue 1.

Exhibit 4
Motor Vehicle Administration Registration Fee Revenues
Fiscal 2016-2025
($\$$ in Millions)



Note: The Motor Vehicle Administration (MVA) registration fee could not be collected during spring 2020 due to the closure of MVA facilities during that phase of the COVID-19 pandemic.

Source: Department of Legislative Services

Issues

1. Maryland Emergency Medical System Operations Fund Forecasts

DBM and the Department of Legislative Services (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 the DLS MEMSOF forecast from fiscal 2025 through 2032. For comparison purposes, **Appendix 3** provides the DBM MEMSOF forecast from fiscal 2025 through 2031.

Exhibit 5 **Comparison of Fiscal 2027 MEMSOF Fund Forecast Assumptions**

<u>Assumption</u>	<u>Department of Budget and Management</u>	<u>Department of Legislative Services</u>
Motor Vehicle Administration Registration Fee	Fiscal 2026 revenues estimated to be \$116.0 million; future years based on MDOT's draft CTP forecast	Fiscal 2026 revenues estimated to be \$116.0 million; future years based on MDOT's January CTP forecast
Moving Violations Surcharge	Revenues equal the average of 3 prior years beginning in fiscal 2026	Fiscal 2026 revenues based on Judiciary's December projection and subsequent years equal average of 4 prior years
Maryland Fire and Rescue Institute	4.00% growth rate	4.31% growth rate based on a 10-year average rate
MIEMSS	4.00% growth rate	3.94% growth rate based on a 10-year average rate
MSPAC	4.00% growth rate	5.78% based on a 10-year average rate

CTP: *Consolidated Transportation Program*

MDOT: Maryland Department of Transportation

MEMSOF: Maryland Emergency Medical System Operations Fund

MIEMSS: Maryland Institute for Emergency Medical Services Systems

MSPAC: Maryland State Police Aviation Command

MVA: Motor Vehicle Administration

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

Exhibit 6
Maryland Emergency Medical Services Operations Fund Statements
Department of Legislative Services
Fiscal 2025-2032 Estimated

	2025	2026	2027	2028	2029	2030	2031	2032
	<u>Actual</u>	<u>Working</u>	<u>Allowance</u>	<u>Estimated</u>	<u>Estimated</u>	<u>Estimated</u>	<u>Estimated</u>	<u>Estimated</u>
Beginning Balance (7/1)	\$17,798,125	\$20,837,483	\$28,343,082	\$33,912,932	\$34,734,333	\$31,966,577	\$30,635,574	\$25,106,482
MVA Registration Fees	\$100,602,205	\$116,000,000	\$116,532,000	\$115,290,520	\$116,532,110	\$117,596,330	\$118,837,920	\$120,092,619
Interest Income	933,876	691,694	875,592	965,481	938,106	880,460	738,977	563,968
Moving Violations Surcharge	1,034,858	1,065,919	1,044,343	1,027,149	1,043,067	1,045,120	1,039,920	1,038,814
Current Year Revenues	\$102,570,940	\$117,757,613	\$118,452,045	\$117,283,150	\$118,513,284	\$119,521,910	\$120,661,817	\$121,695,401
MFRI (UMCP)	\$11,812,770	\$12,525,819	\$13,075,819	\$13,639,975	\$14,228,472	\$14,842,359	\$15,482,732	\$16,150,735
MIEMSS	20,086,984	21,498,815	23,037,790	23,945,053	24,888,045	25,868,174	26,886,901	27,945,748
Shock Trauma Center (UMMS)	3,700,000							
Amoss Fund Grants (MDEM)	15,000,000	16,500,000	16,500,000	16,500,000	16,500,000	16,500,000	16,500,000	16,500,000
MSPAC	48,431,828	51,221,616	53,768,586	56,876,720	60,164,523	63,642,380	67,321,276	71,212,835
Statewide Salary Allocation		3,005,764	1,000,000					
Repayment of General Fund	500,000	5,500,000	5,500,000	5,500,000	5,500,000			

	2025	2026	2027	2028	2029	2030	2031	2032
	<u>Actual</u>	<u>Working</u>	<u>Allowance</u>	<u>Estimated</u>	<u>Estimated</u>	<u>Estimated</u>	<u>Estimated</u>	<u>Estimated</u>
Current Year Expenditures	\$99,531,582	\$110,252,014	\$111,882,195	\$116,461,748	\$121,281,040	\$120,852,912	\$126,190,910	\$131,809,317
Ending Balance (6/30)	\$20,837,483	\$28,343,082	\$33,912,932	\$34,734,333	\$31,966,577	\$30,635,574	\$25,106,482	\$14,992,566

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

MDEM: Maryland Department of Emergency Management

MFRI: Maryland Fire and Rescue Institute

MIEMSS: Maryland Institute for Emergency Medical Services Systems

MSPAC: Maryland State Police Aviation Command

MVA: Maryland Motor Vehicle Administration

Shock Trauma Center: R Adams Cowley Shock Trauma Center

UMCP: University of Maryland, College Park Campus

UMMS: University of Maryland Medical System

Source: Governor's Fiscal 2027 Budget Books; Judiciary; Maryland Department of Transportation; Comptroller of Maryland; Department of Legislative Services

Based on the assumptions described above, the DLS forecast projects that MEMSOF will remain solvent through at least fiscal 2032, with an estimated closing balance of \$15.0 million. MEMSOF revenue sources are not inflation sensitive; therefore, expenditures are expected to exceed revenues over time. Both the DLS and DBM forecasts project that ongoing expenditures will outpace revenues beginning in fiscal 2029.

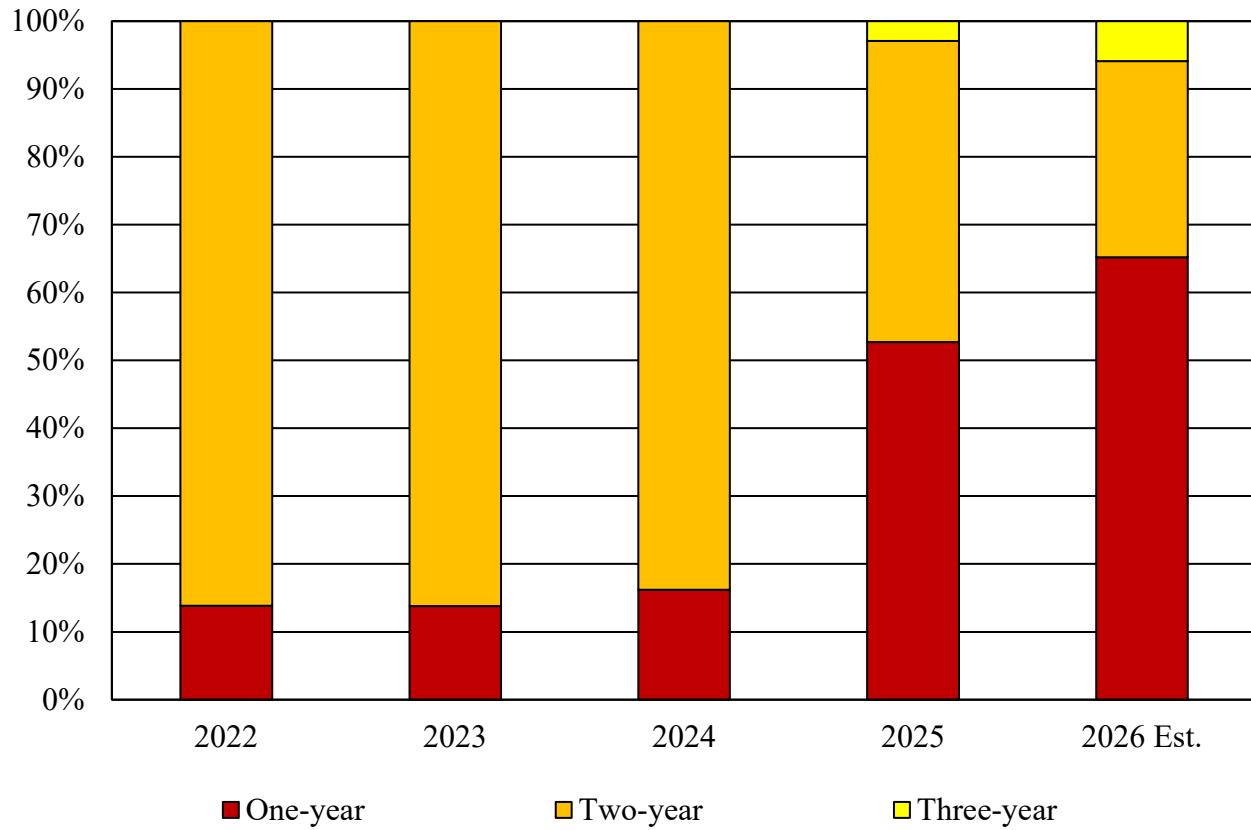
The largest differences in the DLS and DBM forecasts relate to the growth rates utilized for MFRI, MIEMSS, and MSPAC expenditure starting in fiscal 2028.

Registration Fee Income Expected to Increase in Fiscal 2026

The MVA registration surcharge is the largest source of income to MEMSOF, providing 98.1% of revenues in fiscal 2025. Previously, the DLS and DBM forecasts estimated revenues in the working appropriation, the allowance, and the out-years by applying growth rates in registration fee income from the Maryland Department of Transportation's (MDOT) *Consolidated Transportation Program* forecast to the most recent year of actual data available. Instead, for fiscal 2026, both forecasts, rely on the fiscal note for Chapters 718 and 719. The fiscal note estimated that special fund revenue for MEMSOF would increase by at most \$45.6 million compared with its previous level, assuming the number of registrations subject to the annual EMS surcharge remained constant and that approximately one-half of owners who paid their registrations biennially were evenly distributed across two years. The number of registrations paid biennially was not evenly distributed in fiscal 2025 – the first year that Chapters 717, 718, and 719 were in effect – in part due to changes in consumer behavior from this legislation and other MVA changes.

Prior to the registration fee surcharge increase in fiscal 2025, most MVA customers paid their registration fees biennially, as shown in **Exhibit 7**. Between fiscal 2022 and 2024, approximately 85.4% of customers registered for two years and 14.6% chose to pay the registration fee annually. In addition to changing the registration fees, Chapter 717 authorized installment payments of registration fees beginning in fiscal 2025, as determined by MVA. In fiscal 2025, MDOT reported that MVA began including a one-year payment option on the renewal form sent to all drivers. A three-year option, which MDOT reports was requested by some customers, was also made available. In fiscal 2025, more than half (52.7%) of customers chose the one-year option, thereby paying less than the fiscal note estimated, and approximately 2.9% of customers chose a three-year option and paid more in fees than the fiscal note estimated. As a result, the full impact of the estimated revenue growth was delayed to at least fiscal 2026. Fiscal 2026 data through December 11, 2025, suggests that even more customers (65.2%, a 12.5 percentage point increase over fiscal 2025) are choosing to newly register or renew their registration for one year, though additional customers are also choosing the three-year option (an increase of three percentage points). DLS expects that, absent other changes, the impact of consumer behavior shifts on registration fee revenue will normalize in fiscal 2026. Accordingly, DLS assumes that the full expected revenue growth of \$45.6 million over fiscal 2024 revenues will be available to the special fund in fiscal 2026.

Exhibit 7
Comparison of Vehicle Registration Term Options
Fiscal 2022-2026 YTD



YTD: year to date

Note: This chart only reflects new or renew and standard vehicle registration transactions for vehicle classes subject to the emergency medical services surcharge. It excludes data for nonstandard, nonexpiring, and temporary registration terms. Data for fiscal 2026 is year to date through December 11, 2025.

Source: Maryland Department of Transportation; Department of Legislative Services

Growth Rates

Beginning with the fiscal 2027 forecast, DBM used an estimated growth rate of 4.00% to forecast future expenditures; this calculation was applied to the assumed growth rates for MFRI, MIEMSS, and MSPAC. While this is a more conservative assumption for MIEMSS than in the DLS forecast using the 10-year average, it is approximately 1.8 percentage points lower for MSPAC. By fiscal 2031, the DLS forecast estimates that MSPAC expenditures will be \$67.3 million, while the DBM forecast projects \$63.4 million. These figures exclude any the expanded use of MEMSOF to support general operations in MSPAC in fiscal 2027 through 2029.

2. Expanded Use of MEMSOF to Support General Operations within MSPAC

Chapter 604 (the BRFA of 2025) authorized MEMSOF to be used to support general operations of MSPAC for fiscal 2025 and 2026 only. Language on a deficiency appropriation and the fiscal 2026 appropriations reduced \$5.5 million in general funds and appropriated \$5.5 million in special funds from MEMSOF contingent on this provision. Though the language allowed up to \$5.5 million in additional MEMSOF expenditure in fiscal 2025, and MSPAC's general fund appropriation was decreased by that amount, MSPAC only used an additional \$500,000 in special funds. The DBM and DLS forecasts assume that all \$5.5 million in additional MEMSOF expenditure will be used in fiscal 2026. A provision in the BRFA of 2026 as introduced (HB 392 and SB 284) extends this authorization through fiscal 2029. Language in the fiscal 2027 operating Budget Bill (HB 390 and SB 282) as introduced also reduces general funds by \$5.5 million and appropriates the same amount of special funds contingent on this provision. Under this spending plan, MSPAC may use up to \$22,500,000 of MEMSOF special funds instead of general funds between fiscal 2025 and 2029.

If MEMSOF expenditures do not increase in fiscal 2027 through 2029 by a total of \$16.5 million due to this provision, the fund would earn additional interest income. The DLS forecast, absent this provision, would project a closing balance of \$33.7 million in fiscal 2032, which is approximately \$18.7 million over the current estimate. The lower expenditure and additional income place the date that expenditures exceed revenues in fiscal 2030 instead of fiscal 2029.

Reducing the Responsibility of the General Fund

One way through which the general fund usage by MEMSOF entities could be permanently reduced (rather than only temporarily) would be to increase the percentage of the total MSPAC expenditures that MEMSOF supports. The funding split for MSPAC has remained at 80% in special funds and 20% in general funds since fiscal 2003. This 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. MSPAC reports its operational activities by calendar year through the Managing for Results (MFR) process. The most recent year in which

medically oriented functions made up less than 80% of MSPAC activities was calendar 2014, and the most recent year in which that share was less than 90% was in calendar 2021. Between calendar 2015 and 2024, the most recent year available, medically-oriented functions averaged 88.9% of activities. **Exhibit 8** shows estimated MSPAC spending in fiscal 2027 through 2029 if an 85% or 90% special fund ratio were assumed in the DLS and DBM forecasts instead of an 80% ratio.

Exhibit 8
Maryland State Police Aviation Command Special Funding Ratio Scenarios
Fiscal 2027-2029 Est.

	<u>2027</u>	<u>2028</u>	<u>2029</u>	General Fund Savings
				<u>2027-2029</u>
DLS Forecast	\$53,768,586	\$56,876,720	\$60,164,523	
85%	\$57,129,123	\$60,431,516	\$63,924,806	
<i>Difference</i>	3,360,537	3,554,795	3,760,283	\$10,675,614
90%	60,489,659	63,986,311	67,685,088	
<i>Difference</i>	6,721,073	7,109,590	7,520,565	21,351,229
DBM Forecast	\$53,768,586	\$56,139,329	\$58,604,903	
85%	\$57,129,123	\$59,648,037	\$62,267,709	
<i>Difference</i>	3,360,537	3,508,708	3,662,806	10,532,051
90%	60,489,659	63,156,745	65,930,516	
<i>Difference</i>	6,721,073	7,017,416	7,325,613	21,064,102

DBM: Department of Budget and Management

DLS: Department of Legislative Services

Note: For both the DLS and DBM forecasts figures, amounts are estimated with the assumption that the Maryland Emergency Medical System Operations Fund will not be used to repay the General Fund \$5.5 million in each year.

Source: Department of Legislative Services

The EMS Board and MSPAC should comment on the feasibility of altering the 80% funding ratio for MSPAC in fiscal 2027 and future fiscal years to more accurately reflect the share of medically-oriented missions.

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, MFRI, and MSPAC, and the Shock Trauma Center operating fund.

Emergency Medical Services Advisory Council

The State Emergency Medical Services Advisory Council (SEMSAC) consists of 31 members appointed by the EMS board with approval from 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.

Maryland Emergency Medical System Operations Fund Entities without Emergency Medical System 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 the Maryland Department of Emergency Management (MDEM). Statute requires an annual appropriation to the Amoss Fund from MEMSOF. The funding level was set at \$16.5 million by Chapters 717, 718, and 719. 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 that are 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.

Maryland Emergency Medical System Operations Fund 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 calendar 1992. The fee increased by \$3.00 in calendar 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. Chapters 717, 718, and 719 increased annual registration fees, with the share that MEMSOF receives increasing by \$10.00 to \$24.50, or \$49.00 if collected biennially. Beginning in fiscal 2025, a three-year option for collecting registration fees was also made available by MVA.
- **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 the Maryland Emergency Medical System Operations Fund

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 fiscal 2027 MFR submission, MSPAC estimates that medically oriented missions (*i.e.*, medivac plus search and rescue missions) accounted for an average of 90.8% of total operational activities from calendar 2020 to 2024.
- **MIEMSS:** MIEMSS was established as a State agency in calendar 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 were provided as an operating subsidy to the Shock Trauma Center. While funding for the Shock Trauma Center remains an eligible use of MEMSOF, Chapters 717, 718, and 719 also established a separate distribution from MVA vehicle surcharge revenue for the center, and no funds are provided in the forecast for this purpose. The center receives \$9.00 from the \$40.00 annual charge, or \$18.00 when collected biennially. In fiscal 2025, the distribution was approximately \$37.5 million.
- **MFRI:** MFRI is the State's fire and emergency service training agency and is 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
Audit Findings

Audit Period for Last Audit	April 1, 2020 – March 31, 2024
Issue Date	April 2025
Number of Findings	0
Number of Repeat Findings:	0
% of Repeat Findings:	0%
Rating (if applicable)	n/a

The audit did not disclose any findings.

Appendix 3
Maryland Emergency Medical Services Operations Fund Statements
Department of Budget and Management
Fiscal 2025-2031 Estimated

	2025 <u>Actual</u>	2026 <u>Working</u>	2027 <u>Allowance</u>	2028 <u>Estimated</u>	2029 <u>Estimated</u>	2030 <u>Estimated</u>	2031 <u>Estimated</u>
Beginning Balance (7/1)	\$17,798,125	\$20,837,483	\$28,575,702	\$34,258,018	\$35,995,366	\$34,937,126	\$36,655,070
MVA Registration Fees	100,602,205	116,000,000	116,580,000	115,414,200	116,568,400	117,734,200	118,911,600
Interest Income	933,876	953,082	972,682	992,686	1,013,101	1,033,936	1,055,199
Moving Violations Surcharge	1,034,858	1,037,150	1,011,828	1,027,946	1,025,641	1,021,805	1,025,131
Current Year Revenues	\$102,570,940	\$117,990,232	\$118,564,511	\$117,434,832	\$118,607,142	\$119,789,941	\$120,991,930
Maryland Fire and Rescue Institute (UMCP)	11,812,770	12,525,819	13,075,819	13,598,852	14,142,806	14,708,518	15,296,859
Maryland Institute of Emergency Medical Services	20,086,984	21,498,815	23,037,790	23,959,302	24,917,674	25,914,381	26,950,956
Maryland State Police Aviation Command	48,931,828	56,721,616	59,268,586	61,639,329	64,104,903	60,949,099	63,387,063
Shock Trauma Center (UMMS)	3,700,000						
Amoss Fund Grants (MDEM)	15,000,000	16,500,000	16,500,000	16,500,000	16,500,000	16,500,000	16,500,000
Statewide Salary Allocation		3,005,764	1,000,000				
Current Year Expenditures	\$99,531,582	\$110,252,014	\$112,882,195	\$115,697,483	\$119,665,382	\$118,071,997	\$122,134,877
Ending Balance (6/30)	\$20,837,483	\$28,575,702	\$34,258,018	\$35,995,366	\$34,937,126	\$36,655,070	\$35,512,122

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

MDEM: Maryland Department of Emergency Management

MVA: Motor Vehicle Administration

Shock Trauma Center: R Adams Cowley Shock Trauma Center

UMCP: University of Maryland, College Park Campus

UMMS: University of Maryland Medical System

Note: Numbers may not sum due to rounding.

Source: Department of Budget and Management