



## What is the Colorado Highway Users Tax Fund? (HUTF)

- The HUTF is a statutorily defined, state-collected revenue distributed to the state, counties, and municipalities for specifically defined purposes.
- The basic fund derives from fuel taxes and various motor vehicle registration, title, license fees and taxes.
- The EMS Fund derives specifically from an add-on to the motor vehicle registration fee.
- The fee is collected per each motor vehicle registered in Colorado and is deposited into the Emergency Medical Services subaccount (EMS Account) of the Highway Users Tax Fund (HUTF).

## History of the Colorado Emergency Medical Services HUTF Fund Account

- In 1989, the General Assembly approved a \$1 surcharge on motor vehicle registrations.
- Originally, 20% of the account funded CDPHE's EMTS administration, 20% was divided between all counties as an EMS subsidy, and 60% funded the EMTS Provider Grants.
- In 2000, the Regional Emergency and Trauma Advisory Councils (RETACs) were formed and funded solely by the HUTF account.
- In 2009, SB-02 increased the motor vehicle registration fee to \$2 starting in 2010.
- In 2019 Department of Revenue stopped collecting the \$2 fee on non-motorized vehicle registrations resulting in an unanticipated annual decrease.

## What does the HUTF-EMS account fund?

- Primary sustainment revenue source for the Emergency Medical and Trauma Services System.
- CDPHE- EMTS Branch Administration and Operations
- The 11 Regional Emergency and Trauma Advisory Councils (RETACs)
- EMTS Grants Program (Provider Grants, Education Grants, Emergency Grants)
- Trauma Registry, Peer Assistance, and Regional Medical Direction (RMD) programs
- Is currently the only identified funding source for Ambulance Licensing starting FY25.

## Increased PRESSURE on the HUTF-EMS account

- Significant additional costs in ALL funded categories, while the fund revenue has decreased!
- Inflation - No increase since 2010 has resulted in a significant decrease in buying power.
- The 2018 changes implemented by the DOR resulted in a more than 20% unanticipated annual decrease.
- SB22-225 mandates CDPHE-EMTS Branch begin licensing ground ambulances at an anticipated cost of over \$1 Million.
- Inflationary costs make RETAC funding increases long overdue.

## Possible Solutions

- Increase the EMS surcharge to the motor vehicle registration fee to meet current needs.
- Return to collecting EMS fees on "non-motorized" vehicles as was originally intended in both 1989 and 2009 legislative actions.
- Fund CDPHE- EMTS Branch administration and operations from a separate source (general fund?).



# Understanding HUTF and State EMS Funding

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## HUTF - EMS Account Revenues and Expenditures per Year

Fiscal Year	Revenue	State Personnel, Operating, Overhead	RETAC	Provider Grants	Total
2014-15	\$10,795,618	\$2,116,333	\$1,785,000	\$ 6,129,363	\$10,030,696
2015-16	\$11,242,971	\$2,446,080	\$1,785,000	\$ 6,231,580	\$10,462,660
2016-17	\$11,568,479	\$2,582,641	\$1,785,000	\$ 7,838,451	\$12,206,092
2017-18	\$12,016,048	\$2,837,325	\$1,785,000	\$ 7,494,971	\$ 12,117,296
2018-19	\$10,400,510	\$2,782,555	\$1,785,000	\$7,862,269	\$12,429,630
2019-20	\$10,364,873	\$2,751,027	\$1,785,000	\$6,368,499	\$10,904,526
2020-21	\$10,323,292	\$3,006,235	\$1,785,000	\$4,425,328	\$ 9,216,563
2021-22	\$10,366,762	\$3,271,469	\$1,785,000	\$2,952,328**	\$ 8,008,797

\*\*\$1,572,864 in provider grants that needed to be rolled to FY 2022-23. This was due to ambulance manufacturing not completed by 6/30/2022.

	Projected FY 2022-23	Projected FY 2023-24
Year Beginning Fund Balance (A)	\$ 3,869,564.64	\$ 3,253,809.96
Ending Fund Balance (D)	\$ 3,253,809.96	\$ 2,387,170.91
Revenue Total	\$13,070,000.00	\$10,469,397.00
<b>Expenses Total</b>	<b>\$15,030,736.68</b>	<b>\$11,036,036.04</b>

### DETAILED EXPENDITURES

Provider Grants	\$6,434,236.66	\$ 4,798,211.00
Peer Assistance	\$ 75,000.00	\$ 75,000.00
Emergency Grants	\$ 150,000.00	\$ 150,000.00
CREATE Grants	\$ 500,000.00	\$ 500,000.00
RETAC Supplemental	\$ 316,032.00	\$ 334,993.92
Regional Medical Directors (11)	\$ 363,000.00	\$ 363,000.00
Trauma Registry	\$ 65,000.00	\$ 65,000.00
<b>TOTAL</b>	<b>\$7,903,268.66</b>	<b>\$6,286,204.92</b>

RETACs	\$1,785,000.00	\$ 1,785,000.00
EMS Program Total	\$1,944,579.00	\$ 1,904,722.00
Div. Admin., Operations & Indirect	\$2,060,025.02	\$ 1,295,109.12

**TOTAL ESTIMATED EXPENDITURES \$13,692,872.68 \$11,271,036.04**

# Emergency Medical Services Association of Colorado

