EXECUTIVE OFFICE OF HEALTH AND HUMAN SERVICES
COMMONWEALTH OF MASSACHUSETTS
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November 24, 2026

Chair Michael Rodrigues
Senate Committee on Ways and Means
State House Room, Room 212
Boston, MA 02133

Chair Aaron Michlewitz
House Committee on Ways and Means
State House, Room 243
Boston, MA 02133

Mr. Michael D. Hurley
Senate Clerk
State House, Room 335
Boston, MA 02133

Mr. Timothy Carroll
House Clerk
State House, Room 145
Boston, MA 02133

Dear Chair Rodrigues, Chair Michlewitz, Mr. Hurley and Mr. Carroll:

Massachusetts General Law Chapter 29, Section 2KKKKK requires that the Executive Office of Health and Human Services (EOHHS) provide a report detailing all money transferred, credited or deposited into and from the Nonpublic Ambulance Service Reimbursement Trust Fund (the Trust Fund), as well as the reasons for any unspent funding and an analysis of the uniform assessment paid by nonpublic ambulance providers.

Under G.L. c. 118E, § 67A, nonpublic emergency ambulance services are subject to a uniform assessment based on their nonpublic emergency ambulance assessed charges. For the applicable assessment year, EOHHS established the uniform assessment at 5.75% of each provider's nonpublic emergency ambulance assessed charges. Assessed charges consist of gross patient service revenue attributable to emergency ambulance services, less bad debt, charity care, and payer discounts.

During the period July 1, 2025 through June 30, 2026 (SFY26), the Nonpublic Ambulance Trust Fund collected a total of **$17.7M** in assessment revenue. EOHHS received **$17M** in FFP, for a total of **$34M** in total inflows. For this same period, The Nonpublic Ambulance Service Reimbursement Trust Fund paid a total of **$33.8M** in supplemental payments (outflows).

Assessment revenue reflects cash received by the Trust Fund during the state fiscal year. Because assessment payments may be received after the fiscal year to which the assessment relates,

amounts collected during a particular state fiscal year may include payments attributable to a prior assessment year and may exclude payments attributable to the current assessment year that are received after June 30.

Trust Fund expenditures are not consistent every quarter due to the timing of payments to providers, which results in unexpended balances in the Trust at the end of each state fiscal year. The timing of revenue receipts can vary by quarter, which may cause a negative balance in each quarter. Due to this, the trust The Nonpublic Ambulance Service ending balance for the year is **($0.8M)** for the year.
EOHHS has paid supplemental payments in anticipation of the payment of assessment payments that are owed.

$M's Dollars

Ambulance Trust Fund	**SFY26**
Inflows (All numbers positive)	
Assessment	$ 17.68
FFP on supp payments	$ 17.01
Admin	$ 0.06
Ending balance	$ (0.77)
Total Inflows	$ 33.97
Obligation Ceiling (All Payments and prior year carry-over)	$ 33.97
Outflows (All numbers negative)	
Supp payments	$(33.78)
Admin	$ (0.20)
Total Outflows	$(33.97)
Total Expenses YTD	$ 33.97
Unexpended balance	$ -

Please contact Sarah Nordberg-Dunlea at Sarah.Nordberg@mass.gov should you have any questions about this report.

Sincerely,

Ryan Schwarz, MD, MBA
cc: Kiame Mahaniah, MD, MBA