

# FY 2020 SENATOR WILLIAM H. AMOSS INSTRUCTIONS FOR COUNTY FINANCE OFFICES



# WHAT IS THE PURPOSE OF THE AMOSS GRANT?

- **Provide funding to County Governments for fire protection, rescue and ambulance services.**
- **§ 8-101 through § 8-106 of Public Safety Article, Annotated Code of MD.**

# BE AWARE

- **FY20 Appropriation is \$15,001,117. This includes \$1,117 returned by a county in prior year.**
- **County receives one payment on or about 15 Nov.**
- **FPE does not include capital expenditures of county or municipalities located within that county.**
- **Sch A (see p. 24).**
- **Sch B. (see p. 27).**

# BE AWARE (continued)

- **Sch C for reporting “In-Kind Contributions” (see p. 28)**
- **Counties may withhold funds from non-compliant VRACS.**
- **Required MOE penalty after two years**
- **Counties can apply for MOE waiver**
- **First 3 year MOE cycle began 1 July 2014, Second began 1 July 2017**

# KEY DEFINITIONS

- **DMIL – Maryland Military Dept.**
- **VFRACS - Volunteer Fire, Rescue & Ambulance Companies**
- **Fire Protection Expenditures (FPE) – county fire protection, rescue & amb. costs not including salaries, fringe benefits, admin, or capital expenditures. Includes money county pays to VFRACs.**
- **Maintenance of Effort (MOE) - county FPE must be  $\geq$  average of prior 3 years. New calculation period began 1 July 2014. Second cycle began 1 July 2017.**
- **Admin costs - utility, supplies, office expenses**

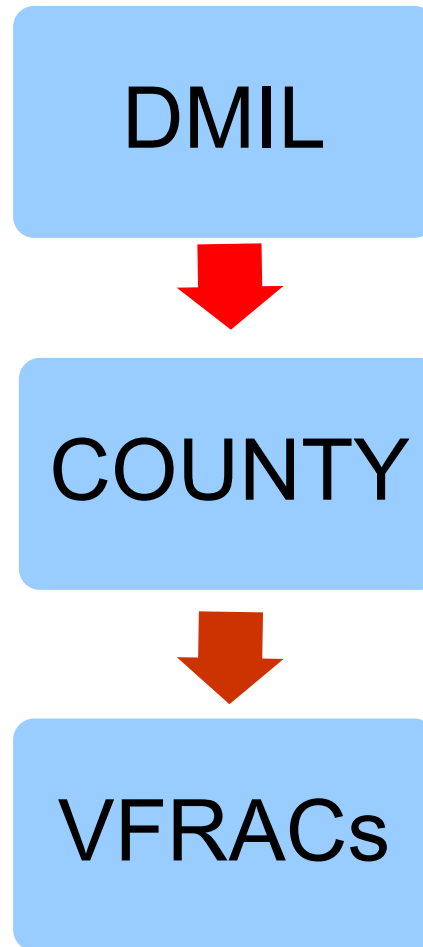
# KEY DEFINITIONS (continued)

- **In Kind Contributions (IKC)** - dollar value of goods or services provided by county
- **Attestation Report** - annual report of cash received and expended by VFRAC
- **Capital Expenditures** - land, buildings, equip, new construction; cost  $\geq$  \$10,000, useful life  $>$  1 year old
- **Encumbrance** - Written legal obligation to pay money in the future, i.e. contract, purchase order, agreement between county & VFRAC, agreement between VFRAC & vendor

# WHO ARE THE PLAYERS?

- **GRANTOR:**
  - **Maryland Military Department Office of Finance (DMIL)**
- **GRANTEE:**
  - **All Maryland Counties & Baltimore City**
- **SUB-GRANTEE:**
  - **Volunteer Fire, Rescue & Ambulance Companies (VFRACs)**

# WHO GIVES WHAT TO WHOM?





# HOW IS COUNTY SHARE DETERMINED?

- Allocation is determined by statute.
- Based on number of property tax accounts in each County.
- Each county receives at least 2% or \$300,022 for FY20.
- Counties with “qualified municipalities” receive additional funds.

# WHEN DO COUNTIES GET PAID?



**DMIL distributes Amoss funds to Counties once per year on or about 15 Nov.**

**Electronic transmission to County Treasury.**

	<b>Municipal Share</b>	<b>County Share</b>	<b>Total FY20</b>	<b>Min Dist. to VFRACs per Statute</b>
Allegany	51,604.00	300,022.00	351,626.00	300,022
Anne Arundel	39,009.00	1,211,267.00	1,250,276.00	637,641
Baltimore City	0.00	1,352,944.00	1,352,944.00	NA
Baltimore	0.00	1,712,082.00	1,712,082.00	1,095,732
Calvert	0.00	300,022.00	300,022.00	300,022
Caroline	5,190.00	300,023.00	305,213.00	296,057
Carroll	7,727.00	380,560.00	388,287.00	380,560
Cecil	7,141.00	300,022.00	307,163.00	300,022
Charles	0.00	385,771.00	385,771.00	385,771
Dorchester	29,252.00	299,993.00	329,245.00	223,887
Frederick	9,969.00	572,998.00	582,967.00	572,998
Garrett	0.00	300,022.00	300,022.00	255,019
Harford	23,732.00	545,392.00	569,124.00	545,392
Howard	0.00	618,568.00	618,568.00	618,568
Kent	11,311.00	300,022.00	311,333.00	300,022
Mont.	0.00	1,959,016.00	1,959,016.00	1,959,016
PG	5,620.00	1,697,302.00	1,702,922.00	1,532,630
Queen Anne's	0.00	300,022.00	300,022.00	300,022
St. Mary's	0.00	300,022.00	300,022.00	300,022
Somerset	8,941.00	300,022.00	308,963.00	300,022
Talbot	16,621.00	300,023.00	316,644.00	300,023
Washington	1,080.00	336,335.00	337,415.00	336,335
Wicomico	38,523.00	299,992.00	338,515.00	299,992
Worcester	40,242.00	332,713.00	372,955.00	331,930
<b>TOTAL</b>	<b>295,962.00</b>	<b>14,705,155.00</b>	<b>15,001,117.00</b>	<b>\$11,871,705</b>

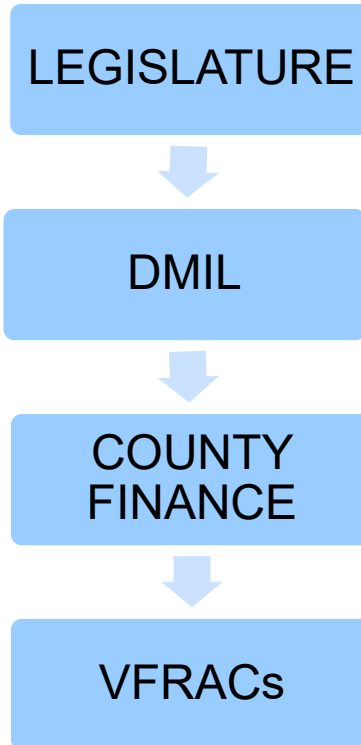
# HOW DO COUNTIES DISTRIBUTE FUNDS TO VFRACs?

- **Minimum in accordance with §8-103. (determined by DMIL)**
- **After minimum: Based on need.**
- **Written agreements with VFRACs are recommended.**
- **Counties may reimburse VFRACs for pre-approved expenditures.**

# HOW DO COUNTIES DISTRIBUTE FUNDS TO VFRACs? (continued)

- **Counties may distribute funds directly to VFRACS**
- **Counties may pay vendors directly.**
- **VFRACs must obtain county approval to encumber funds for period > 2 years.**

# OVERSIGHT



# ALLOWED USES

- **Acquire or rehabilitate fire, ambulance or rescue vehicles.**
- **Acquire or rehabilitate fire or rescue equipment.**
- **Rehabilitate (not acquire) facilities used to house equipment and vehicles.**

# ALLOWED USES (continued)

- **Life safety and fire protection systems at VFRAC facility.**
- **Acquire land adjacent to existing facility.**
- **Wireless telecom & computers if used only for VFRAC services.**
- **Non-capital machinery & equip. if used only for VFRAC services.**



# PROHIBITED USES

- **Administrative costs.**
- **ANY type of compensation to personnel.**
- **Travel or meal expenses.**
- **Fuel, utility or routine maintenance**

# PROHIBITED USES (continued)

- **Fund raising**
- **New or replacement fire hydrants or water mains**
- **Land not adjacent to facility**

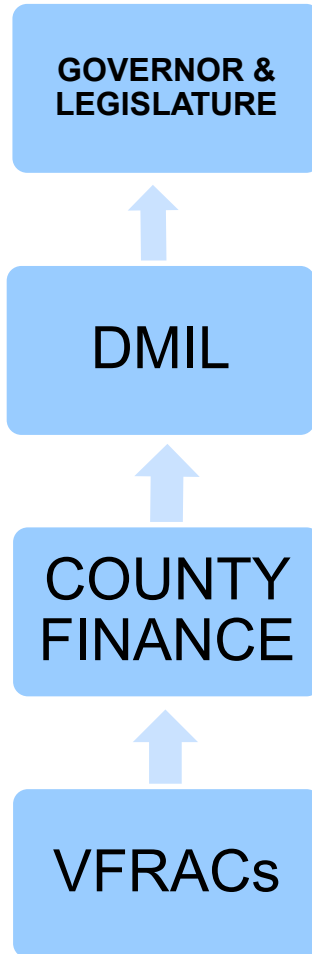
# PROHIBITED USES (continued)

- **Insurance**
- **Repair or replace items to extent covered by insurance**
- **Costs associated with 911 telephone system**

# How do Counties know what's allowed?

- **Statute does not cover every type of purchase.**
- **E-mail your question to:**  
[scott.gordon@maryland.gov](mailto:scott.gordon@maryland.gov)
- **Unusual uses will be reviewed by legal counsel.**

# WHO REPORTS TO WHOM?



# ***REPORTING REQUIREMENTS***

- 1. Schedule A.**
- 2. Schedule B. A separate Schedule B for every year where County holds undistributed or unencumbered funds.**
- 3. Schedule C.**
- 4. VFRAC attestation reports.**
- 5. All reports due 31 Dec.**

# SCHEDULE A

1. **Total Fire Protection Expenditures for preceding fiscal year.**
  
2. **Fire Protection Expenditures (FPE):**
  - a. **Funds appropriated by county, or municipality located in county, for fire, rescue & ambulance services.**
  
  - a. **FPE does not include capital, personnel or admin costs.**
  
  - a. **County must provide source documentation that validates FPE. (i.e. general ledger, financial statement print-outs)**

**SCHEDULE A**

**GROSS COUNTY FIRE PROTECTION EXPENDITURES (FPE)**

LESS: SALARIES, BENEFITS, WC, LOSAP, OTHER PERSONNEL COSTS

LESS ADMINISTRATIVE COSTS

LESS CAPITAL EXPENDITURES

**NET COUNTY EXPENDITURES**

PLUS MUNICIPALITY \_\_\_\_\_ FPE

PLUS MUNICIPALITY \_\_\_\_\_ FPE

PLUS MUNICIPALITY \_\_\_\_\_ FPE

PLUS MUNICIPALITY \_\_\_\_\_ FPE

PLUS MUNICIPALITY \_\_\_\_\_ FPE

**SUB-TOTAL MUNICIPAL EXPENDITURES**

**GRAND TOTAL**

*Certification by County Director of Finance*

**Signature**

**Printed Name**

**Title**

**Date**



# Why do we care about FPE?

- **Maintenance of Effort Standard: County FPE must be  $\geq$  average of prior 3 years. First calculation period began 1 July 2014. Second cycle began 1 July 2017.**
- **Matching Standard: County FPE from other sources must be  $\geq$  Amoss funds received for a fiscal year.**
- **Funds will be automatically withheld from counties after 2<sup>nd</sup> year.**

# Schedule B

- Amount received by counties in preceding fiscal year.
- Amount retained by county.
- Amount distributed to VFRACS
- Three general cost categories: Apparatus, Equipment & Facilities

**SCHEDULE B DISPOSITION OF AMOSS FUNDS**

Granted by State of Maryland in Fiscal Year Ended June 30 \_\_\_\_\_

Name of County (or Baltimore City)

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>A - (B + C + D)</b>	
<b>Recipient</b>	<b>Date Distributed or Encumbered by County</b>	<b>Amount Distributed or Encumbered by County</b>	<b>Apparatus \$</b>	<b>Equipment \$</b>	<b>Facilities \$</b>	<b>Amount Undistributed or Unencumbered by VFRAC</b>
VFRAC 1						
VFRAC 2						
VFRAC 3						
VFRAC 4						
VFRAC 5						
County Service (if applicable)						<b>NA</b>
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Certification by County Director of Finance or Controller or Treasurer

Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

**SCHEDULE C CERTIFICATION OF IN-KIND CONTRIBUTIONS**

**NAME OF COUNTY (OR BALT CITY) \_\_\_\_\_**

**FISCAL YEAR ENDED 6/30/ \_\_\_\_\_**

**DOLLAR VALUE (IF NONE ENTER ZERO) \_\_\_\_\_**

**DESCRIPTION AND RECIPIENTS \_\_\_\_\_**

**Certification by County Director of Finance**

**Signature**

**Printed Name**

**Title**

# ATTESTATION REPORTS

1. One page summary showing amount VFRAC received and spent in a Fiscal Year.
2. VFRACs must attach bank statements, canceled checks and paid invoices.
3. VFRACs file attestation reports with county
4. County collects reports and forwards to DMIL

**ANNUAL ATTESTATION REPORT FOR VOLUNTEER FIRE, RESCUE & AMBULANCE COMPANIES**

	<b>Name of Volunteer Company:</b>	
	<b>Name of Bank</b>	
	<b>Bank Account Number:</b>	
	<b>Beginning Balance July 1, _____</b>	
	<b>Itemized Receipts from County</b>	<b>Amount</b>
	<i>Date:</i>	
	<i>Date:</i>	
	<i>Date:</i>	
	<i>Date:</i>	
	<i>Date:</i>	
	<i>Date:</i>	
A	<b>Subtotal Receipts from County</b>	
B	<b>Total Interest Earned</b>	
	<b>Less Expenditures (Enter Negative Numbers)</b>	<b>Amount</b>
	<i>Date:</i>	
	<i>Date:</i>	
	<i>Date:</i>	
	<i>Date:</i>	
	<i>Date:</i>	
C	<b>Subtotal Expenditures</b>	
(A + B) - C	<b>Grand Total:</b>	
D	<b>Ending Bank Balance June 30, _____ (Negative)</b>	
(A + B - C) - D	<b>Variance:</b>	

**Certification by President of Volunteer Company**

Signature	Printed Name	Date
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# ADDITIONAL REQUIREMENTS

- *Separate bank accounts for Amoss funds*
- *MFIRS Reporting*
- *AMS Reporting*
- *Waiver of MOE*
- *Reversion Issue*
- *County Enforcement*

# SEPARATE BANK ACCOUNT

- *Can be interest bearing.*
- *Checking or Savings Account – must be liquid, no CD's*
- *Must have payment mechanism such as check book or EFT.*
- *Must be in FDIC insured institution.*
- *Must be titled: “Amoss” or “508”.*



# MFIRS REPORTING

- **Maryland Fire Incident Reporting System.**
- **Departments & VFRACs submit MFIRS reports directly to State Fire Marshal.**  
**[firereports@mdsp.org](mailto:firereports@mdsp.org)**
- **Status can be viewed online:**  
**[www.firemarshal.state.md.us/mfirs.htm](http://www.firemarshal.state.md.us/mfirs.htm)**

# AIS REPORTING

- **Ambulance Information System.**
- **All providers of EMS Services must submit AIS reports electronically to Maryland Institute of Emergency Medical Services Systems (MIEMSS).**
- **[www.miemss.org](http://www.miemss.org)**

# Waiver of MOE

- **New provision beginning 7/01/2014**
- **Counties apply to either Board of Public Works or General Assembly.**
- **The first three year MOE cycle period began 1 July 2014. Second cycle began 1 July 2017.**
- **If no waiver granted, than required penalty imposed.**
- **Counties should consider requesting waiver every year.**

# REVERSION

- **Counties must spend or encumber Amoss funds after 2 years from date of receipt.**
- **Counties must return unspent or unencumbered funds to DMIL after year 2.**

# COUNTY ENFORCEMENT

- **Situation: VFRAC does not comply with statute in year 1.**
- **County may withhold funds (all or partially) in year 2.**
- **County must provide notice and opportunity for hearing to VFRAC.**
- **VFRAC non-compliance may result in forfeiture.**

# QUESTIONS?

## Contact DMIL:

•Telephone: 410-234-3829

•Fax: 410-234-3820

•[scott.gordon@maryland.gov](mailto:scott.gordon@maryland.gov)