

FY 2022 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

- **FY22 Appropriation is \$15,000,000.**
- **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, Third began 1 July 2020**

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.**
- **Admin costs - utility, supplies, office expenses**

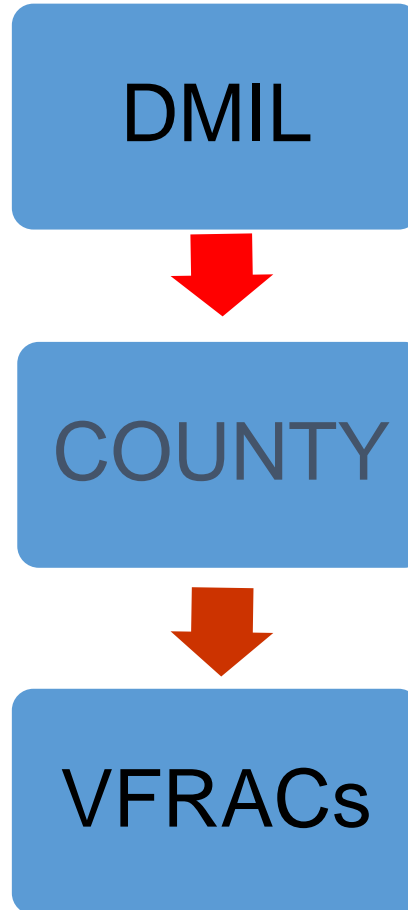
KEY DEFINITIONS (continued)

- **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 \$300,000 for FY22.
- 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.

HOW DO COUNTIES DISTRIBUTE FUNDS TO VFRACs?

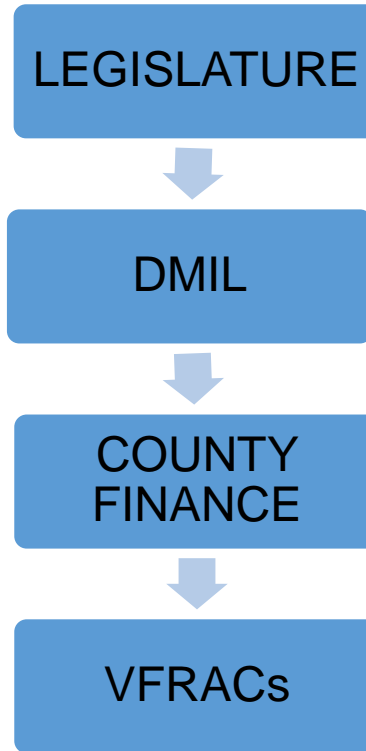
- **Minimum in accordance with §8-103. (determined by DMIL)**
- **After minimum: Based on need.**
- **Written agreements with VFRACs are recommended.**
- **Counties may reimburse VFRACs for pre-approved expenditures.**

JURISDICTION	MUNI	FY22 COUNTY PORTION	FY22 AWARD	FY22 MINIMUM PASS-THRU
Allegany	49,959	299,991	349,950	299,991
Anne Arundel	42,090	1,199,186	1,241,276	633,051
Baltimore City	0	1,692,787	1,692,787	NA
Baltimore	0	1,329,247	1,329,247	850,718
Calvert	0	300,000	300,000	300,000
Caroline	7,240	299,990	307,230	298,013
Carroll	7,717	376,801	384,518	376,801
Cecil	9,008	299,992	309,000	299,992
Charles	0	387,806	387,806	387,806
Dorchester	29,058	300,012	329,070	223,768
Frederick	10,943	582,256	593,199	582,256
Garrett	0	300,000	300,000	255,000
Harford	25,736	535,671	561,407	535,671
Howard	0	617,432	617,432	617,432
Kent	11,028	300,012	311,040	300,012
Montgomery	0	1,935,478	1,935,478	1,935,478
Prince George's	20,453	1,675,062	1,695,515	1,525,964
Queen Anne's	0	300,000	300,000	300,000
St. Mary's	0	300,000	300,000	300,000
Somerset	9,650	300,010	309,660	300,010
Talbot	16,132	300,008	316,140	300,008
Washington	850	334,054	334,904	334,054
Wicomico	126,683	300,007	426,690	300,007
Worcester	48,282	319,368	367,650	319,368
TOTAL	\$414,827	\$14,585,173	\$15,000,000	\$11,575,400

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**

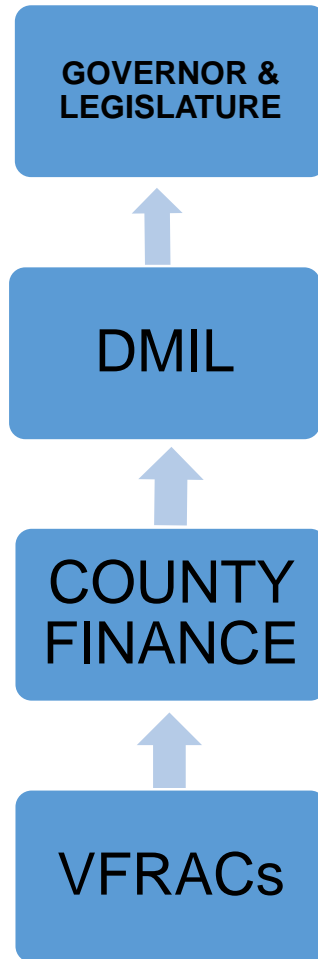
PROHIBITED USES (continued)

- **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.gordon1@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.**
- **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 2nd 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

Recipient	Date Distributed or Encumbered by County	Amount Distributed or Encumbered by County	Apparatus \$	Equipment \$	Facilities \$	Amount Undistributed Unencumbered by VFRAC
VFRAC 1						
VFRAC 2						
VFRAC 3						
VFRAC 4						
VFRAC 5						
County Service (if applicable)						NA
Total	\$0	\$0	\$0	\$0	\$0	

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

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

Certification by President of Volunteer Company

Signature	Printed Name	Date

ADDITIONAL REQUIREMENTS

- *Separate bank accounts for Amoss funds*
- *MFIRS Reporting*
- *AIS 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
- **Status can be viewed online:**
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**

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. Third cycle began 1 July 2020.**
- **If no waiver granted, than required penalty is 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