

# FY 2024 SENATOR WILLIAM H. AMOSS AWARD

INSTRUCTIONS FOR COUNTY FINANCE OFFICES



**Maryland**  
DEPARTMENT OF  
EMERGENCY MANAGEMENT

Larry Hogan | Governor

Boyd K. Rutherford | Lt. Governor

Russell J. Strickland | Secretary

[MDEM.MARYLAND.GOV](https://www.mdem.maryland.gov)

# 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

- FY23 Appropriation is \$15,000,000.
- County allocation determined by MDEM based on statute.
- An award letter is sent to each County Director of Finance.
- County receives one payment on or about 15 Nov.
- FPE does not include capital expenditures of county or municipalities located within that county.

# BE AWARE (continued)

- FPE does not include personnel expenditures.
- Schedule C for reporting “In-Kind Contributions”
- Counties may withhold funds from non-compliant VRACS.
- Required MOE penalty after two years
- Counties can apply for MOE waiver

# KEY DEFINITIONS

- MDEM – Maryland Department of Emergency Management
- VFRACS - Volunteer Fire, Rescue & Ambulance Companies
- Fire Protection Expenditures (FPE) – County fire protection, rescue & ambulance costs not including salaries, fringe benefits, admin., or capital expenditures.
- Maintenance of Effort (MOE) - county FPE must be  $\geq$  average of prior 3 years.
- Admin costs - utility, supplies, office expenses etc.

# 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.

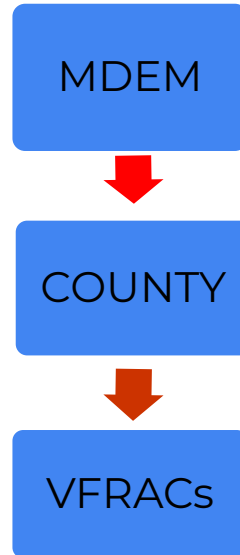
# WHO ARE THE PLAYERS?

GRANTOR: Maryland Department of Emergency Management Office of Finance (MDEM)

GRANTEE: All Maryland Counties & Baltimore City

SUB-GRANTEE: Volunteer Fire, Rescue & Ambulance Companies (VFRACs)

# WHO GIVES WHAT TO WHOM?





# WHEN DO COUNTIES GET PAID?



- Award letter sent to County Director of Finance.
- MDEM distributes Amoss funds to Counties once per year on or about 15 November.
- Electronic transmission to County Treasury.

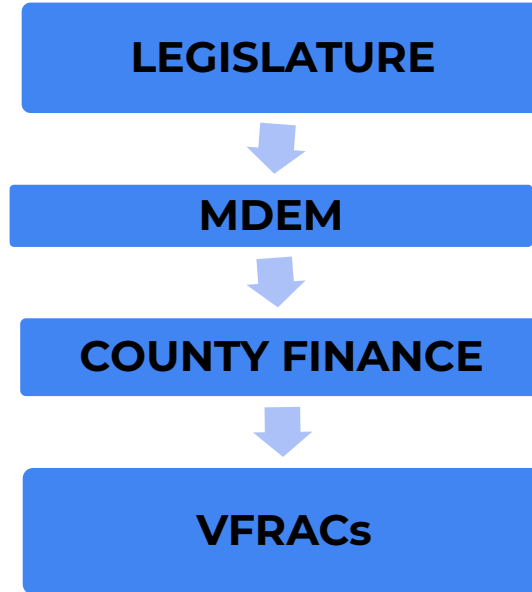
# HOW DO COUNTIES DISTRIBUTE FUNDS TO VFRACs?

- Minimum pass through to VFRACS reported in Award Letter in accordance with statute.
- 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 existing 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)

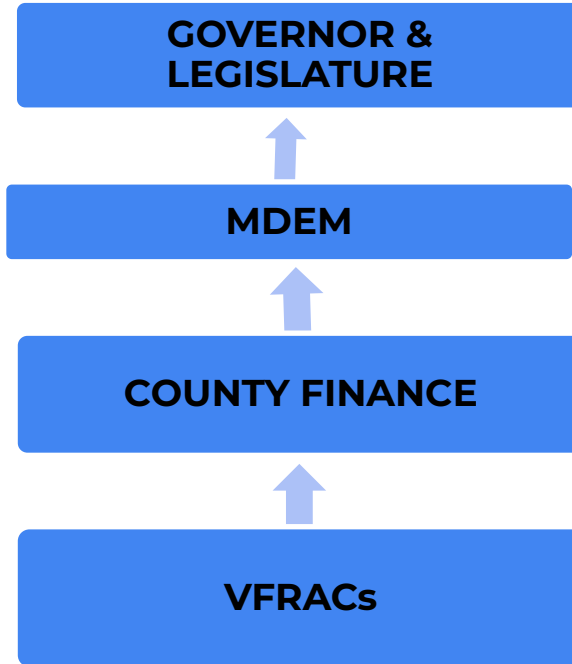
- Fund raising
- New or replacement fire hydrants or water mains
- Land not adjacent to facility
- Insurance
- Repair or replace items to extent covered by insurance
- Costs associated with 911 telephone system



# HOW DO COUNTIES KNOW WHAT'S ALLOWED?

- Statute does not cover every type of purchase.
- Email your question to: [scott.gordon1@maryland.gov](mailto: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.
6. Report templates are attached.

# SCHEDULE A

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

# 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.
- Automatic penalty imposed for failure to meet Maintenance of Effort Standard.

# SCHEDULE B: USES OF AMOSS FUNDS

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

# SCHEDULE C: CERTIFICATION OF IN-KIND CONTRIBUTIONS

In-kind contributions, or gifts-in-kind, are non-monetary donations made by the County to a VFRAC. The statute requires that the County assign a financial value.

Two types of in-kind contributions exist:

- Goods
- Services.

# ATTESTATION REPORTS

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



# 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 checkbook or EFT.
- Must be in FDIC insured institution.
- Must be titled: “Amoss” or “508”.

# MARYLAND FIRE INCIDENT REPORTING SYSTEM

- MFIRS
- County participation is a condition to receiving financial assistance from the Amoss Fund
- Departments & VFRACs submit MFIRS reports directly to State Fire Marshal. [msp.firereports@maryland.gov](mailto:msp.firereports@maryland.gov)
- Status can be viewed online:  
<https://mdsp.maryland.gov/firemarshal/Documents/Delinquent>

# AMBULANCE INFORMATION SYSTEMS REPORTING

- AIS
- County participation is a condition to receiving financial assistance from the Amoss Fund
- All providers of EMS Services must submit AIS reports electronically to Maryland Institute of Emergency Medical Services Systems (MIEMSS).

# MAINTENANCE OF EFFORT (MOE)

- The statute requires that for every fiscal year, each county shall make expenditures for fire protection from sources other than the Fund in an amount greater than or equal to the average of the prior 3 years.
- MDEM must impose the penalty if County fails to meet MOE.

# WAIVER OF MOE REQUIREMENT

- A waiver can be granted for a “significant financial condition” that “impedes the ability of the County to meet the MOE standard”.
- Counties can apply to either Board of Public Works or General Assembly.

# REVERSION

- Counties (not VFRACS) must spend or encumber Amoss funds after 2 years from date of receipt.
- Counties must return their unspent or unencumbered funds to MDEM after year 2.

# COUNTY ENFORCEMENT OF VFAC COMPLIANCE

Example:

- 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.
- County may impose forfeiture of Amoss funds to a non-compliant County





*The mission of the Maryland Department of Emergency Management is to proactively reduce disaster risks and reliably manage consequences through collaborative work with Maryland's communities and partners.*

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