

FY 2017 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.**

RECENT CHANGES

- **FY17 Appropriation increased from \$13.4M to \$15.0M**
- **MMD no longer pays quarterly. County receives one payment on or about 15 Nov.**
- **FPE does not include capital expenditures.**
- **Sch A revised (see p. 24).**
- **Sch B revised with add'l categories. (see p. 27).**

RECENT CHANGES (continued)

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

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 from non-Amoss sources.**
- **Maintenance of Effort (MOE) - county FPE must be \geq average of prior 3 years.** New calculation period began 1 July 2014.
- **Admin costs - utility, supplies, office expenses**

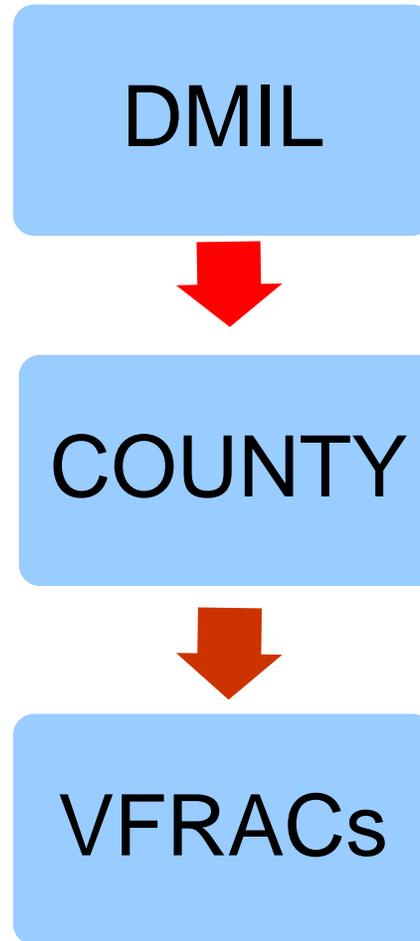
KEY DEFINITIONS (continued)

- **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 FY17.
- 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.



	Municipal Share	County Share	Total FY17	Min Dist. to VFRACs per Statute
Allegany	48,060	299,970	348,030	299,970
Anne Arundel	29,548	1,211,975	1,241,523	1,211,975
Baltimore City	0	1,368,619	1,368,619	1,368,619
Baltimore	0	1,732,057	1,732,057	1,732,057
Calvert	0	300,000	300,000	300,000
Caroline	9,540	300,000	309,540	300,000
Carroll	8,549	380,038	388,587	380,038
Cecil	10,530	300,000	310,530	300,000
Charles	0	380,892	380,892	364,500
Dorchester	10,830	299,970	310,800	299,970
Frederick	23,209	536,043	559,252	536,043
Garrett	0	300,000	300,000	300,000
Harford	21,411	552,620	574,031	552,620
Howard	0	616,725	616,725	595,500
Kent	9,480	300,000	309,480	300,000
Mont.	0	1,965,335	1,965,335	1,959,000
PG	18,856	1,679,880	1,698,736	1,679,880
Queen Anne's	0	300,000	300,000	300,000
St. Mary's	0	300,000	300,000	300,000
Somerset	11,190	300,000	311,190	300,000
Talbot	17,430	300,000	317,430	300,000
Washington	1,671	339,348	341,019	339,348
Wicomico	32,460	300,000	332,460	300,000
Worcester	60,327	323,435	383,762	323,435
TOTAL	\$313,092	\$14,686,908	\$15,000,000	\$14,642,956

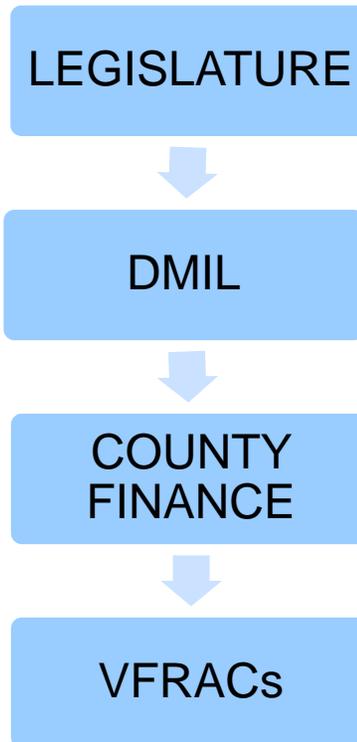
HOW DO COUNTIES DISTRIBUTE FUNDS TO VFRACs?

- **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**

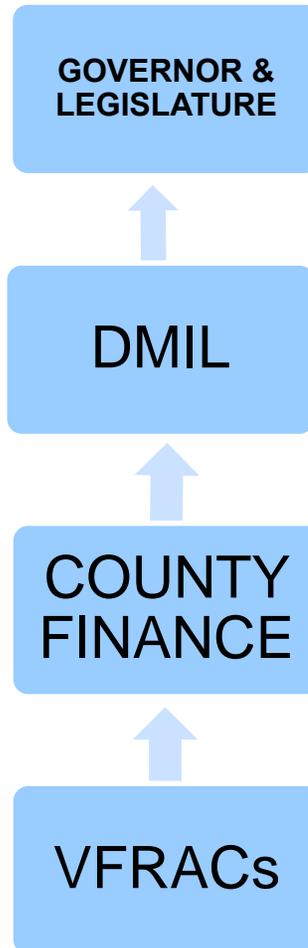
PROHIBITED USES (continued)

- **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
- **Unusual uses will be reviewed by legal counsel.**

WHO REPORTS TO WHOM?



REPORTING REQUIREMENTS

- 1. Schedule A (revised).**
- 2. Schedule B (revised). A separate Schedule B for every year that there are undist/unexp funds.**
- 3. Schedule C (new).**
- 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 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)**

NEW SCHEDULE A EFFECTIVE 1 JULY 2014

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

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. New calculation period began 1 July 2014.**
- **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.**

Revised Schedule B

- Amount received by counties in preceding fiscal year.
- Amount retained by county.
- Amount distributed to VFRACS
- Add'l cost categories

SCHEDULE B EFFECTIVE 1 JULY 2014 DISPOSITION OF AMOSS FUNDS

Granted by State of Maryland in Fiscal Year Ended June 30 _____

_____ Name of County (or Baltimore City)

Recipient	Date Distributed	Amount Distributed	Apparatus	Equipment	Facilities	Life Safety/Fire Protec.	Wireless Telecom Devices	Undistributed/Unencumbered by County
Retained by Co.								
VFRAC 1								
VFRAC 2								
VFRAC 3								
VFRAC 4								
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Certification by County Director of Finance

Signature

Title

SCHEDULE C CERTIFICATION OF IN-KIND CONTRIBUTIONS EFFECTIVE 1 JULY 2014

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

Name of Volunteer Company:	
Name of Bank:	
Amoss Bank Account Number:	

Bank Balance July 1, _____ :	
-------------------------------------	--

Itemized Receipts from County Government:	
Date	Amount

Total Interest Earned:	
-------------------------------	--

Less Expenditures (negative):	
Date	Amount

Grand Total:	
Less Bank Balance June 30, _____ :	
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.**
- **For all counties the new MOE calculation period began 1 July 2014.**
- **If no waiver granted, than required penalty.**

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