

FY 2018 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

- **FY18 Appropriation is \$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. (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**

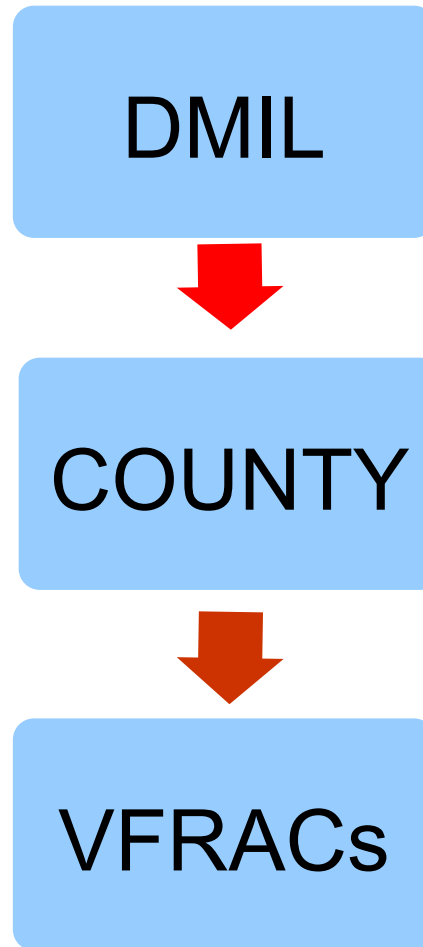
KEY DEFINITIONS (continued)

- **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 FY18.
- 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 FY18	Min Dist. to VFRACs per Statute
Allegany	34,410	299,970	334,380	299,970
Anne Arundel	31,663	1,214,897	1,246,559	635,745
Baltimore City	0	1,363,925	1,363,925	1,363,925
Baltimore	0	1,725,252	1,725,252	1,104,905
Calvert	0	300,000	300,000	300,000
Caroline	12,660	300,000	312,660	290,505
Carroll	9,344	378,357	387,701	378,357
Cecil	7,350	300,000	307,350	299,997
Charles	0	381,756	381,756	381,756
Dorchester	26,970	300,000	326,970	294,640
Frederick	21,861	544,488	566,349	544,488
Garrett	0	300,000	300,000	290,472
Harford	24,513	548,226	572,739	548,226
Howard	0	617,226	617,226	617,224
Kent	10,710	300,000	310,710	300,000
Mont.	0	1,961,675	1,961,675	1,961,675
PG	14,442	1,684,559	1,699,001	1,676,435
Queen Anne's	0	300,000	300,000	300,000
St. Mary's	0	300,000	300,000	300,000
Somerset	8,820	299,970	308,790	299,969
Talbot	19,170	299,970	319,140	299,967
Washington	1,631	338,060	339,691	338,060
Wicomico	36,240	300,000	336,240	300,000
Worcester	62,935	318,951	381,886	284,971
TOTAL	\$322,717	\$14,677,283	\$15,000,000	\$13,411,287

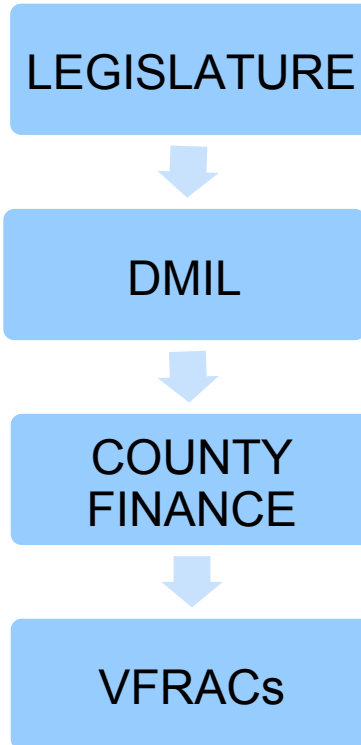
HOW DO COUNTIES DISTRIBUTE FUNDS TO VFRACs?

- **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**

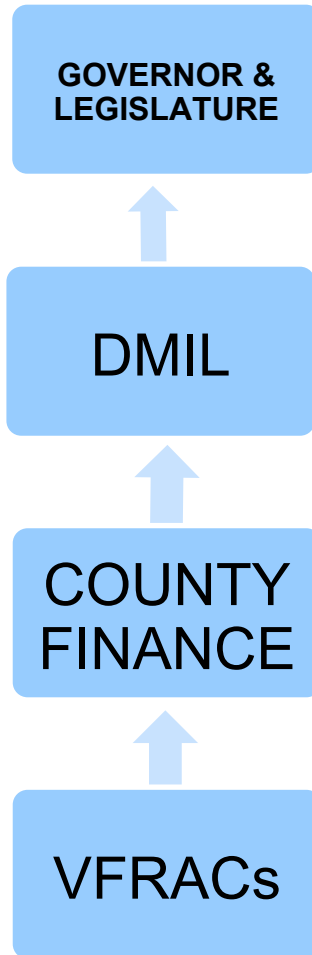
PROHIBITED USES (continued)

- **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.**

 - b. **FPE does not include capital, personnel or admin costs.**

 - c. **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

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. 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.**

Schedule B

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

SCHEDULE B DISPOSITION OF AMOSS FUNDS

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

Name of County (or Baltimore City)

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

Certification by County Director of Finance or Controller or Treasurer

Signature		Title		Date 27
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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

ADDITIONAL REQUIREMENTS

- *Separate bank accounts for Amoss funds*
- *MFIRS Reporting*
- *ALS 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