

FY 2015 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.**

CHANGES FOR FY 2015

- **FY15 Appropriation increased from \$10M to \$11.7M.**
- **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 4 add'l categories. (see p. 27).**

CHANGES FOR FY 2015 (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 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 began 1 July 2014.**
- **Admin costs - utility, supplies, office expenses**

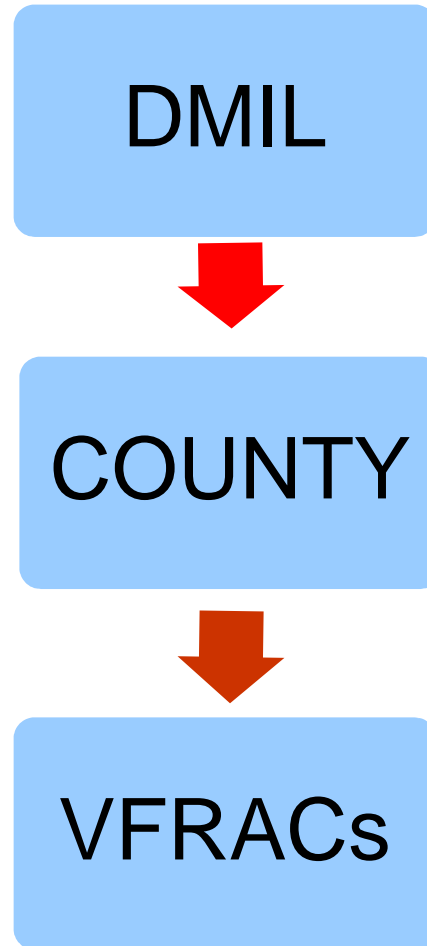
KEY DEFINITIONS (continued)

- **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 \geq 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 \$234,000 per year.
- 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.

	FY 15 Allocation	Municipal Share	County Share	Min Dist. to VFRACs
Allegany	264,232	30,232	234,000	224,947
Anne Arundel	954,167	49,342	904,825	810,309
Baltimore City	1,069,860	0	1,069,860	931,030
Baltimore	1,347,967	0	1,347,967	1,165,923
Calvert	234,000	0	234,000	200,000
Caroline	240,851	6,851	234,000	206,537
Carroll	301,854	6,969	294,885	260,708
Cecil	245,372	11,372	234,000	205,714
Charles	292,810	0	292,810	243,465
Dorchester	257,289	23,289	234,000	208,322
Frederick	427,259	14,595	412,664	365,086
Garrett	234,000	0	234,000	200,000
Harford	444,039	15,204	428,835	379,143
Howard	469,999	0	469,999	396,741
Kent	239,569	5,569	234,000	203,707
Mont.	1,520,763	0	1,520,763	1,306,448
PG	1,319,289	2,959	1,316,330	1,143,775
Queen Anne's	234,000	0	234,000	200,000
St. Mary's	234,000	0	234,000	200,000
Somerset	242,483	8,483	234,000	207,817
Talbot	290,184	56,184	234,000	216,137
Washington	265,983	12,066	253,917	232,099
Wicomico	270,280	36,280	234,000	229,920
Worcester	299,750	23,398	276,352	262,172
TOTAL	\$11,700,000	\$302,793	\$11,397,207	\$10,000,000

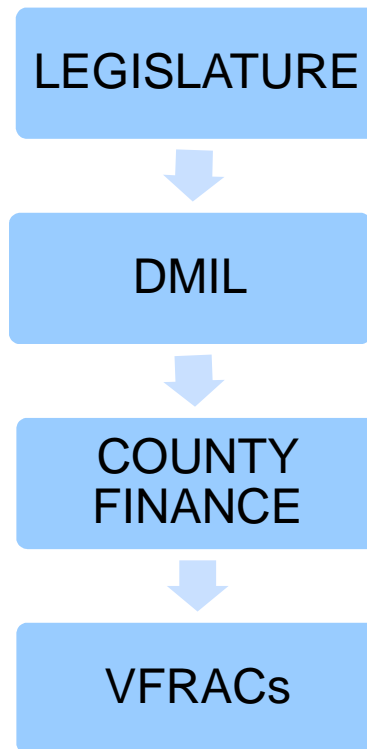
HOW DO COUNTIES DISTRIBUTE FUNDS TO VFRACs?

- **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.
- 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**

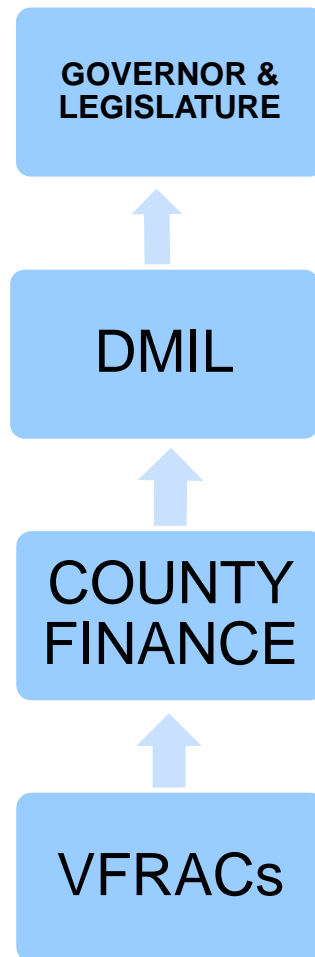
PROHIBITED USES (continued)

- **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).

3. Schedule C (new).

1. VFRAC attestation reports.

2. 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

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 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 for career department.
- Amount distributed to VFRACS
- Four 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	Capital Equip	Facilities	Life Safety/Fire Protec.	Wireless Telecom Devices	Fire, Rescue & Ambulance Technology	Undistributed/Unencumbered
Career Dept.									
VFRAC 1									
VFRAC 2									
VFRAC 3									
VFRAC 4									
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Certification by 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.

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 – 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 Marshall.**
firereports@mdsp.org
- **Status can be viewed online:**
www.firemarshal.state.md.us/mfirs.htm

AIS REPORTING

- **Ambulance Information System.**
- **All providers of EMT Services 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. Fresh Start!**

REVERSION

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

COUNTY ENFORCEMENT

- **Situation: VFRAC does not comply with statute in year 1.**
- **County can 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