

(iii) Except as provided in paragraph (2) of this subsection, a county that fails to satisfy the requirements of this subsection may not receive money under this subtitle for that fiscal year.

(2) For each fiscal year, each county that fails to satisfy the requirements of paragraph (1) of this subsection may receive money under this subtitle subject to a penalty equal to the percentage by which the county fails to meet the county's maintenance of effort for that fiscal year.

(b) (1) Each county shall make expenditures for fire protection from its own sources that are at least equal to the amount of State money to be received.

(2) A county may receive less than the amount initially allocated.

(3) In determining the amount of expenditures for fire protection made by a county, before certification, the [Secretary] DIRECTOR shall review the financial information of the county for the first completed fiscal year before the fiscal year for which State money is appropriated.

(4) Money received from the Emergency Assistance Trust Fund under § 8-204 of this title or other State money may not be used as the match required under this subsection.

(c) (1) Money not distributed to a county because the requirements of subsections (a) and (b) of this section are not satisfied shall be distributed to the counties that meet the requirements of subsections (a) and (b) of this section in accordance with this subsection.

(2) (i) Subject to subparagraph (ii) of this paragraph, each county that meets the requirements of subsections (a) and (b) of this section shall receive an allocation of the money distributed under paragraph (1) of this subsection based on a percentage to be determined in accordance with § 8-103(a) of this subtitle.

(ii) For purposes of determining the percentage allocated to each county under this subsection, the property tax accounts of each county that fails to satisfy the requirements of subsection (a) or (b) of this section shall be excluded from the statewide total.

(3) Each county shall distribute money provided under this subsection in accordance with § 8-103(b) of this subtitle.

(d) (1) The money distributed under this subtitle and allocated to a county shall be accounted for and audited in accordance with the procedures for accounting and auditing of other governmental revenues.

(2) Money not expended by the county by the end of a fiscal year shall be placed in a special fund for expenditure in the next succeeding fiscal year.

(3) (i) Money distributed under this subtitle that remains unencumbered or unexpended by the county after the second fiscal year shall be repaid to the [Secretary] DIRECTOR for deposit in the General Fund.