

(e) "Fund" means the Fire, Rescue, and Ambulance Fund established under this subtitle.

(f) "Qualified municipality" means any incorporated city or town, except Baltimore City, within this State whose expenditures for fire protection from municipal sources exceeds \$25,000.

(g) "Secretary" means the Secretary of [Public Safety and Correctional Services]
THE STATE POLICE.

45D.

(a) (1) The funds distributed under this subtitle shall be used as an addition to and shall not be substituted for moneys appropriated from sources other than this program by the counties for the purposes listed in § 45B(d)(1) of this subtitle. Each county shall expend for fire protection from sources other than provided under this subtitle, in Fiscal Year 1986 and each fiscal year thereafter, an amount of funds that is at least equal to the average amount of funds expended for fire protection during the 3 preceding fiscal years. Failure to satisfy the requirements of this subsection shall preclude disbursement of funds under this subtitle to the local government for that fiscal year.

(2) Notwithstanding paragraph (1) of this subsection, in each of Fiscal Years 1995 and 1996, in Howard County and Prince George's County only, the County may receive disbursements under this subtitle subject to a penalty in an amount equal to the percentage by which the County fails to meet the County's maintenance of effort for Fiscal Years 1995 and 1996.

(b) Each county must expend funds for fire protection from its own sources that are at least equal to the amount of State funds to be received. A local government may receive less than the amount initially allocated. In determining the amount expended by a county, prior to certification, the Secretary shall review the financial information of the local government for the first completed fiscal year prior to the fiscal year for which State funds are appropriated. Funds received from the Emergency Assistance Trust Fund under § 46A of this article or other State funds may not be used as matching funds.

(c) Funds not distributed to a county because the requirements of subsections (a) and (b) of this section are not satisfied shall be reverted to the general funds of this State.

(d) The funds distributed under this subtitle and allocated to a county shall be accounted for and audited in accordance with the procedures for the accounting and audit of other governmental revenues. However, any funds not expended by the end of the fiscal year must be placed in a special fund for expenditure in the next succeeding fiscal year. The balance of any funds distributed under this subtitle that remains unencumbered or unexpended by the county after the second fiscal year shall be repaid to the Secretary for deposit in the General Fund of the State. The Comptroller may set off any shared revenues due a local government in lieu of repayment under this subsection. The funds distributed under this subtitle to be expended by a volunteer or municipal company shall be maintained in a separate account and shall be audited in the same manner as other funds of the volunteer or municipal company are audited. Copies of the audit of the account shall be submitted to the respective county government and the Department of [Public Safety and Correctional Services] THE STATE POLICE.