§ 617. Maintenance of effort. Such amount of state aid provided will be used to support and to the extent practicable, to increase the level of funds that would otherwise be made available for such purposes and not to supplant the amount to be provided by the municipalities. If a municipality that is provided state aid pursuant to title one of this article reduces its expenditures beneath the amount expended in its base year, which is the most recent fiscal year for which the municipality has filed all expenditure reports to the department, state aid reimbursement provided pursuant to subdivision one of section six hundred five of this article will be reduced by the percentage reduction in expenditures between its base year and its current fiscal year. For purposes of this section, reductions in expenditures shall be adjusted for: an absence of extraordinary expenditures of a temporary nature, such as disaster relief; unavoidable or justifiable program reductions, such as a program being subsumed by another agency; or in circumstances where the municipality can demonstrate, to the department's satisfaction, that the need for the expenditure no longer exists.