§ 370-b. State reimbursement. 1. (a) Expenditures made by counties, cities, and towns for services for senior citizens and their administration, and senior citizens center projects, pursuant to this title, shall, if approved by the department, be subject to reimbursement by the state, in accordance with the regulations of the department, as follows: There shall be paid to each county, city or town (1) the amount of federal funds, if any, properly received or to be received on account of such expenditures; (2) fifty per centum of its expenditures for services for senior citizens and their administration and senior citizens center projects, after first deducting therefrom any federal funds received or to be received on account thereof, and any expenditures defrayed by fees paid by senior citizens or by other private contributions.

(b) For the purposes of this title, expenditures for administration of services for senior citizens shall include expenditures for compensation of employees in connection with the furnishing of such services, including but not limited to costs incurred for pensions, federal old age and survivors insurance and health insurance for such employees; training programs for personnel, operation, maintenance and service costs; and such other expenditures such as equipment costs, depreciation and charges and rental values as may be approved by the department. It shall not include expenditures for capital costs. In the case of centers and services for senior citizens purchased or leased from a non-profit corporation, company or association, expenditures shall include an allocable proportion of all operating costs of such centers as may be approved by the department including but not limited to the expenditures enumerated in this paragraph (b) and expenditures for amortization, interest and other financing costs of any mortgage loan made to such non-profit corporation, company or association.

2. (a) Claims for state reimbursement shall be made in such form and manner and at such times and for such periods as the department shall determine.

(b) When certified by the department, state reimbursement shall be paid from the state treasury upon the audit and warrant of the comptroller out of funds made available therefor.

3. The department is authorized in its discretion to approve and certify to the comptroller for payment, advances to counties, cities or towns in anticipation of the state reimbursement provided for in this section.

4. Payment of state reimbursement and advances shall be made to local fiscal officers as in the case of state reimbursement for public assistance and care under other provisions of this chapter.