



**County-Wide Shared Services
Initiative
Match Guidance Document**

JULY 2021

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Program Overview

Part BBB of Chapter 59 of the Laws of 2017:

The FY 2018 Enacted Budget established the County-Wide Shared Services Initiative (“CWSSI”) to generate property tax savings for taxpayers by facilitating operational cooperation and collaboration between local governments within counties, or county-to-county. CWSSI provided for the establishment a Shared Services Panel (the “Panel”) in each county outside of New York City, chaired by the Chief Executive Officer of the county (“county CEO”). Per Part BBB of Chapter 59 of the Laws of 2017, each county that has an approved Plan is eligible to apply to the State for a one-time match of the net savings resulting from new shared service actions set forth in and implemented pursuant to such Plan (“State Matching Funds”).

Section 239-bb of Article 12-I of the General Municipal Law:

The CWSSI was extended through December 31st, 2021, per Section 239-bb of Article 12-I of the General Municipal Law (“Section 239-bb”) that was added to law by the FY 2019 Enacted Budget. Section 239-bb made the following changes to the CWSSI to facilitate greater municipal cooperation and new opportunities:

- The County CEO may invite fire districts and fire protection districts to recommend a representative to serve on the Panel;
- Demonstrable net savings must be NEW actions not included in a prior Plan;
- Adopted Plans must be submitted to the Secretary of State;
- Panels may, by majority vote, determine that it is not in the best interests of taxpayers to revise/update a Plan or adopt a new Plan in any given year (2019, 2020 or 2021).

2021 Section 239-bb Amendment Extends and Adds Flexibility to CWSSI

Governor Cuomo signed bill [S6445-A \(Senator Reichlin-Melnick\) / A7694-A \(Assembly Member Lunsford\)](#) on July 16, 2021 to amend Section 239-bb by extending the CWSSI and providing program flexibility for the benefit of counties applying for State Matching Funds.

The CWSSI is extended from December 31, 2021 through December 31, 2024 so that each county CEO outside of New York City is required to continue to convene a Panel for the purpose of 1) revising or updating a previously approved CWSSI Plan or developing a new Plan, and 2) providing information the Secretary of State might request under the law. Also extended from June 30, 2022 to June 30, 2025 is the date by which the Department of State must submit an CWSSI programmatic report to the Governor, the Temporary President of the Senate, and the Speaker of the Assembly.

The 2021 Amendments to Section 239-bb also made the following changes to add flexibility for State Matching Funds:



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- Counties can choose one of two statutory match years for each new action implemented. Each county and its participating local government entities may be eligible for State Matching Funds from each new action that generate net savings from implementation during the statutory match years of either:
 - (i) January 1st through December 31st of the year immediately following Plan approval, **or**
 - (ii) July 1st of the year immediately following approval and transmission of a Plan through June 30th of the subsequent year.
- Counties will be able to submit one Match Application per year and must choose a match year for each action in the Application. The Match Application will include sections for actions implemented during both the January 1st through December 31st and July 1st through June 30th period. Counties may choose to implement an action for the first time during either period, notwithstanding the implementation period designated in an approved and submitted Plan.
- Actions commencing prior to the beginning of a selected period are not eligible for State Matching Funds for that period.

The FY 2022 Enacted Budget includes language which reduces State Matching Funds to 95 percent of eligible match savings.



Plan Eligibility - Guidelines and Parameters

Part BBB of Chapter 59 of the Laws of 2017, as continued by Section 239-bb of Article 12-I of the General Municipal Law and FY 2022 Enacted Budget (collectively referred herein as the “Law”), authorizes funding from the State to match ninety-five percent of one calendar year of eligible net savings achieved from the implementation of qualified actions included in a Panel-approved Plan (“State Matching Funds”). Prior to applying for State Matching Funds, each county CEO must have already met the specific thresholds and statutory requirements, which include, at a minimum:

- creation of the Panel;
- development of the Plan with public input, holding two panel meetings, and a minimum of three public hearings;
- working to achieve a Panel-approved and finalized Plan;
- submission of the final, approved Plan to the State, or justification why such Plan would not be submitted; and
- presentation of any Panel-approved Plan to the public.

Counties are eligible to receive State Matching Funds for net savings achieved from new shared service actions included in approved and transmitted/submitted Plans that have been first implemented during one of these two twelve-month periods: 1) January 1st and December 31st of the year immediately following Plan approval; or 2) July 1st of the year following approval and transmission of a Plan through June 30th of the subsequent year.

Only the first year of net savings achieved in a period of one year from each new, implemented action are eligible for State Matching Funds. Each county shall be authorized to submit one consolidated application for State Matching Funds for each approved and transmitted Plan. For Plans approved by the annual statutory deadline and submitted to the State following such approval, only net savings achieved from each new Plan action implemented during either of the two statutory match years would be eligible for the one-time State Matching Funds. The two statutory match years are: 1) January 1st through December 31st following the year in which such Plan was approved, or 2) July 1st of the year immediately following approval and transmission of such Plan and June 30th of the subsequent year.

Any savings resulting from a county’s match calculation for each new, implemented action must be "actually and demonstrably realized" in one of the two statutory match years to be eligible for State Matching Funds. Actual and demonstrable net savings achieved in the applicable statutory match year may be different than what was expected in the approved Plan that was submitted to the State. The applicable statutory match year could be one of these two periods: 1) January 1st through December 31st following the year in which such Plan was approved, or 2) July



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1st of the year immediately following approval and transmission of such Plan and June 30th of the subsequent year.

Savings that can be matched by the State must be from new actions included in a Panel-approved Plan submitted to the Department of State. Each such new action must also be implemented in one of two statutory match years. For example, in a Plan approved by the Panel in 2021 and submitted by the statutory deadlines, the Plan action is new if the action was first implemented either: 1) on or after January 1st, 2022 but before December 31st, 2022 to comply with the January 1st through December 31st statutory match year, or, 2) on or after July 1st, 2022 but before June 30th, 2023 to comply with the July 1st through June 30th statutory match year.

If a Plan includes an expansion of an existing action (e.g., a new local government joins a purchasing cooperative that existed before January 1st following the Plan's approval), only the net savings achieved during one of the two statutory match years from the expansion of the action are eligible; the base savings, regardless of whether a new agreement (or renewal) is formed, would not be eligible for State Matching Funds.



Match Eligibility & Calculation

This section outlines the requirements for ensuring project eligibility and accurately calculating savings from submitted CWSSI Plans.

Savings included in the calculation must be from shared services between two or more participating local government entities, including county-to-county arrangements. Shared service actions involving two or more counties are eligible for State Matching Funds if each action is included in the approved and submitted Plan of each of the partnering counties. If a cross-county shared service action is included in one county Plan but is not in each partnering county's Plan, only the county/ies that included the action will be eligible for State Matching Funds. Net savings from internal efficiencies or any other action taken by a local government without the participation of another local government entity are also not eligible for State Matching Funds.

Only net savings are eligible for State Matching Funds. For example, if Town A saved \$5 million by discontinuing a service and transferring the service to Town B, and Town B increased its programmatic costs by \$4 million to accommodate Town A's needs, the net savings would be \$1 million, not Town A's \$5 million gross savings.

One-time costs and one-time savings are to be amortized using the straight-line method of depreciation for the asset class. For example, if a shared services agreement requires a one-time cost of \$500,000 for purchasing equipment that is expected to last 10 years, savings would be reduced by \$50,000 plus interest annually - reflecting a 10-year amortization schedule.

Similarly, if a shared services agreement would enable a one-time savings of \$500,000 by not having to purchase duplicate equipment ("cost avoidance"), savings should also be reduced by \$50,000 plus interest - reflecting one year of amortization for the applicable match year only. (See New York State Local Finance Law Section 11.00 - Periods of Probable Usefulness.)

The Implementation Costs column of Appendix A shall continue to include all costs for the project without regard to the source of funds. Funding by State or Federal government specifically in support of the new CWSSI Plan action must be properly accounted for in calculating net savings. This includes but is not limited to funding through State "efficiency grants" or federal grant funds received specifically to support the new CWSSI Plan actions. Receipt of such funds does not preclude or disqualify a county from applying for State Matching Funds. However, the local government must account for any outside grants specific to the project. For these purposes, general Federal COVID-19 relief funds (for instance, the American Rescue Plan Act (ARPA) or the Coronavirus Aid, Relief, and Economic Security Act (CARES)) will not be considered grants specific to the project and will not be required to be accounted for in the "Received State/Federal Grant(s)" column of Appendix A.



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For example, two local government entities will combine highway department operations. Implementation costs are \$400,000 with first year savings expected to be \$900,000. The initiative also received \$300,000 in State "efficiency grant" funds. Net savings must be calculated as follows: the full \$400,000 costs must be netted against the \$900,000 in year one savings. The \$300,000 State grant was used to help implement the project and therefore must also be deducted, for net savings of \$200,000.

Savings from each new Plan action implemented in an applicable match year must be related to activities supported by property taxes. The applicable match year can be either: 1) January 1st through December 31st of the year immediately following Plan approval or 2) July 1st of the year immediately following approval and transmission of the Plan through June 30th of the subsequent year. Net savings from services supported solely by fees are not eligible for State Matching Funds.

Net savings from each new, implemented Plan action do not need to reduce property taxes, but can reduce what property taxes would have otherwise risen to if not for the implemented action. If an application for State Matching Funds can reasonably demonstrate that the net savings achieved through implementation of a new shared services action has enabled a local government entity's levy to remain stable or that the percentage growth for the levy is less than it otherwise would have been absent implementation of that action (even if the levy is still increasing year to year), the difference in estimated/potential levy versus actual levy can be counted as savings. Documentation would need to be provided to the Department showing that the levy would have increased without implementation of the Plan action(s).

Avoided costs may be eligible for State Matching Funds, however, the application to the State for such funds must clearly demonstrate that the avoided costs certified as savings would have been incurred but for the action's implementation. For example, if one local government entity assumed that costs for asphalt were going to increase by five percent annually and the local government entity enters into a shared service agreement with other local government entities that would allow for asphalt purchase at a two percent cost increase, the local government entity that anticipated a five percent cost increase must conclusively demonstrate that it would have paid the additional three percent (five percent less the two percent increase) if not for the shared service agreement.

The county and all the local government entities within the county that are part of any action to be implemented as part of an approved Plan must collectively apply for the State Matching Funds and agree on the distribution and use of such funds.

During State Fiscal Year 2022 (April 1, 2021 through March 31, 2022), each dollar of State Matching Funds for payment to counties and participating local government entities will be reduced to and paid at 95 percent of eligible match savings. For example, if County X applies for \$200 dollars in eligible State Matching Funds, County X will receive one or more payments totaling \$190 (or 95% of \$200).



Match Application Process Overview

The State Match Application must be submitted to the Department of State by the chief executive officer for each county that developed, adopted, and submitted a County-Wide Shared Services Property Tax Savings Plan (Plan) in accordance with the Law.

The State Match Application will require documentation demonstrating the achievement of any claimed net savings among local governments from the implementation of each new shared service action included in the Plan and the application, and must include one or more attestations from the involved entities as to the accuracy of the savings amount claimed. Documentation may include MOUs, Intermunicipal agreements, resolutions, or other documents that demonstrate the shared service agreement.

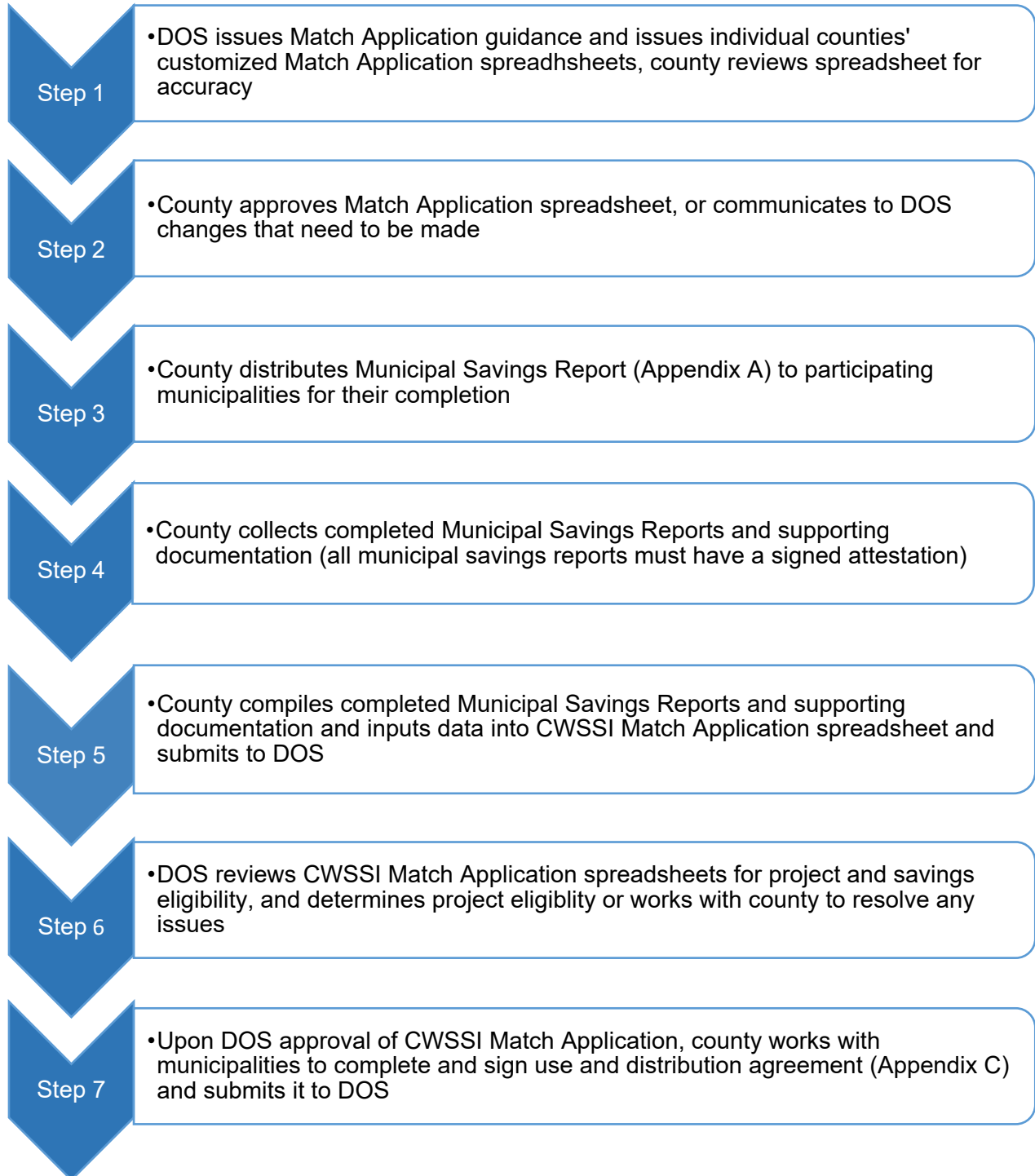
The State Match Application from the Department of State (DOS) includes an Appendix A, Appendix B, and Appendix C.

Appendix A is a form for the county to use to distribute to its participating municipalities. It is intended to aid the County in collecting and inputting information into the CWSSI Match Application Spreadsheet. Appendix A contains rows for actions implemented during both the period January 1st through December 31st of the same year and July 1st through June 30th of the following year. The second column of Appendix A should contain the actual Implementation Date of each action. The Implementation Date must occur on or after the beginning of the period selected.

Appendix B is the CWSSI Match Application Spreadsheet that each county is responsible for completing in order to apply for State Matching Funds. The spreadsheet is provided in an Excel format, and it includes these four titled Tabs: "Tab 1: County Information"; "Tab 2: Project Summary"; "Tab 3: Project Details"; and "Tab 4: Participating Municipalities".

Appendix C is a form for the county to use to collect the final signatures of its Panel members for the agreed-to use and distribution of funds. More information and instructions on completion can be found on the form.

Below is the process by which each eligible county and the local entities within the county will apply for State Matching Funds.



Examples and more information about the appendices summarized above are included at the end of this guidance document.



Match Application Submission Timeline

The following example outlines responsibilities and important dates for the submission of a Match Application associated with a Plan approved in 2021 and then submitted to the State within 30 days of such approval.

Match Application Submission Timeline	
Date	Action/Explanation
<u>Beginning of Plan Implementation Period January 1, 2022 or July 1, 2022</u>	
<input type="checkbox"/> <u>Starting Immediately</u>	<p><u>Inter-Municipal Agreements</u></p> <p>The CEO should work with all involved municipalities to commence implementation of each new action in a Plan, including securing and updating necessary intermunicipal agreements.</p>
<input type="checkbox"/> <u>Spring 2021</u>	<p><u>Match Guidance Information Sessions and Webinars</u></p> <p>DOS notifies and engages municipalities of the requirements of the application for State Matching Funds.</p>
<input type="checkbox"/> <u>1/01/2023</u>	<p><u>Application for Match Filing Opens</u></p> <p>DOS begins accepting applications for State Matching Funds from county CEOs.</p>
<input type="checkbox"/> <u>Upon receipt of application</u>	<p><u>Review and Match Award Process Begins</u></p> <p>DOS begins reviewing applications to determine eligibility for State Matching Funds.</p>



State Technical Assistance

The Department of State will provide technical assistance to local governments engaged in this Initiative. Please check regularly at www.dos.ny.gov for updates and assistance opportunities. In addition, the Department of State has established an email address (countywidesharedservices@dos.ny.gov) through which questions and requests may be submitted.

APPENDIX A County-Wide Shared Services Municipal Savings Report

	Municipal Entity/Year:	County of/Year:
	Municipal Contact:	Contact Title:
	Contact Telephone:	Contact Email:

SAVINGS REPORT	+	-	-	=
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Project Name	Implementation Date	Certified Actual Savings	Certified Avoided Costs	Implementation Costs	Received State/Federal Grant(s)	Certified Matchable Savings	Backup Reference
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A. Actions Implemented on or after January 1st for State Matching Funds awarded for calendar year commencing January 1st.

1.							
2.							
3.							
4.							
5.							

B. Actions Implemented on or after July 1st for State Matching Funds awarded for one-year period commencing July 1st.

6.							
7.							
8.							
9.							
10.							

	CERTIFICATION OF SAVINGS BY PARTICIPATING LOCAL GOVERNMENT ENTITY TO COUNTY CEO
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By my signature below, I hereby certify that the County-Wide Shared Services Property Tax Savings submitted herewith is final for the local government entity represented, that it was completed in accordance with the requirements of Part BBB of Chapter 59 of the Laws of 2017 and General Municipal Law, Article 12-I, and that the savings identified and contained herein are true and accurate to the best of my knowledge and belief.

(Print Name)

(Title)

(Signature)

(Date)



APPENDIX B Walkthrough of the Match Application Spreadsheet

The CWSSI Match Application is an Excel spreadsheet that each county is responsible for completing in order to apply for State Matching Funds. Brief descriptions of the four “Tabs” are below. For more detailed instructions on completing the CWSSI Match Application, including a recorded webinar walking through the process, please click [here](#).

Fields required to be filled out by the applicant will appear in red on the Match Application spreadsheet.

Tab 1: County Information

Tab 1 contains contact and other related information of the county CEO

- The county will complete “Information” [Column B] Rows 3-12.
 - “Information” Row 3 [CEO] the name of the County executive, county manager, county administrator or other chief executive of the county, or, where none, the chair of the county legislative body, who chairs the Panel.
 - “Information” Row 4 [Point of Contact] the name of the main point of contact for the person preparing the CWSSI Match Application.
 - “Information” Row 5 [Contact Title] the professional title of the point of contact.
 - “Information” Row 6 [Phone] the phone number of the point of contact.
 - “Information” Row 7 [Email] the email for the point of contact.
 - “Information” Rows 8-12 address information for the office building where the CEO presides.
- Only “Information” [Column B], Rows 3-12 will be editable. All other cells on this tab will be locked.
- Any required cells left blank will appear in red. If a required cell is left blank, you will be able to proceed filling out the form; however, all required cells should be filled before final submission.
- When the cursor is hovered over a column name, a brief description detailing who is to complete the information and a brief description will appear.



Tab 2: Project Summary

Tab 2 contains high-level information regarding each project, including project names, total savings for each project, and areas for the county to indicate the status of the project

- Please note that projects are grouped as either “A” projects with implementation commencing on or after January 1st of the year following approval of a county’s Plan, or “B” projects with implementation commencing on or after July 1st of the year following approval of a county’s Plan.
- The first 3 columns (“Project Name”, “Project ID”, and “Certified Projected Savings”) are completed and locked by DOS. Please ensure this information is accurate and complete. Please alert DOS if changes need to be made.
 - “Project Name” (Column A) is the name of all projects from the county’s submitted CWSSI Plan.
 - “Project ID” (Column B) is a unique identifier for internal DOS use. It is the county’s OSC Municipal Code followed by the project number.
 - “Certified Projected Savings” (Column C) is the total projected savings for each project from the county’s submitted Plan.
- The next 3 columns (“Certified Actual Savings”, “Certified Matchable Savings”, and “# of Partners”) are automatically calculated, automatically populated, and locked by DOS from information provided on the “Project Details” tab.
 - “Certified Actual Savings” (Column D) is the total savings for each project, calculated from the “Certified Actual Savings” (Column D) in the “Project Details” tab.
 - “Certified Matchable Savings” (Column E) is the total savings for each project, calculated from the “Certified Matchable Savings” (Column L) in the “Project Details” tab. This total accounts for any “avoided costs” or State/Federal grants received to complete the project.
 - “# of Partners” (Column F) is the total number of partners (municipalities) participating in the project. This total is counted from “Partner” (Column C) in the “Project Details” tab.
- The last three columns (“Date of Implementation”, “Status”, and “Project Update”) are the only columns required to be completed by the county in the “Project Summary” tab. Cells left blank in any of these three columns will appear red until completed.



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- “Date of Implementation” (Column G) is the date when implementation of the project began.
- “Status” (Column H) is a drop-down list the county chooses from to describe the status of the project. The options are completed, progressing, or cancelled.
- “Project Update” (Column I) provides a space for the county to add a narrative update on the project (examples include barriers to success, changes to the scope of the project, other issues, etc.).

Tab 3: Project Details

Tab 3 is where counties will enter certified savings for every participating municipality in every project. Cells left blank in any of the required columns (all columns except “Certified Matchable Savings” (Column G)) will appear red. (Note: Tab 3 tab is where much of the responsibility falls on the county and its municipalities to complete the match application)

- “Project Name” (Column B) is a drop-down list of all projects referenced from the “Project Summary” tab. The county will select a project and move onto “Partner” (Column C).
- “Partner” (Column C) is where a county will select the appropriate municipality from a drop-down list referenced from the “Participating Partners” tab. The “Participating Partners” tab is a list of all the participating municipalities per the county’s submitted Plan. If a participating partner does not appear on the list, the county can add municipalities to the “Participating Partners” list.
- “Certified Actual Savings” (Column D) is the total amount of savings the project produced for each specific municipality. If the municipality achieved no certified actual savings for the project, it is required to enter \$0.00.
- “Certified Avoided Cost” (Column F) is the total amount of avoided cost associated with that specific project for that specific municipality. If the municipality had no associated avoided costs for the project, it is required to enter \$0.00. This number is added when considering certified matchable savings.
- “Implementation Cost” (Column H) is the total amount of implementation costs associated with that specific project for that specific municipality. This is netted out when considering certified matchable savings.
- “State/Federal Grant” (Column J) is any State or Federal grant awarded to that municipality specifically for that project. This is netted out when considering certified matchable savings.



- “Certified Matchable Savings” (Column L) is the total matchable savings for the specific municipalities participating in that project. This will automatically calculate, automatically populate, and be locked by DOS. This number is calculated from “Certified Actual Savings” (Column D) + “Certified Avoided Cost” (Column F) – Implementation Cost (Column H) – “State/Federal Grant” (Column J).
- “Backup Reference” (Column M) provides a space for the county to reference any supporting materials pertinent to the savings. An example is the page number of an MOU in a supporting document.

*Note: the "+", "-", and "=" signs in Columns E, G, I and K demonstrate the formula used to calculate the "Certified Matchable Savings."

Tab 4: Participating Municipalities

Tab 4 is a complete list of all participating municipalities, along with their “Panel Member Name”, “Panel Member Title”, “Certified Matchable Savings” and “Agreed to Distribution”

- “Partner” (Column A) is a list of all partners (municipalities) listed from the submitted CWSSI Plan. As indicated earlier, this column will remain unlocked by DOS so any missing/additional partners can be added by the county. When a municipality is added to this column, the drop-down list in “Partner” (Column C) from Tab 3: Project Details automatically updates.
- “Panel Member Name” (Column B) is the name of the panel member for the participating municipality.
- “Panel Member Title” (Column C) is the title of the participating municipality’s panel member.
- “Certified Matchable Savings” (Column D) will be automatically populated, automatically calculated, and locked by DOS. It is calculated from the “Project Details” tab. This is the total certified matchable savings from all projects for a specific municipality.
- “Agreed to Distribution” (Column E) is completed by the county based on the agreed upon amount of State Matching Funds (savings) requested to be distributed to each participating municipality, per the county’s use and distribution agreement.



APPENDIX C County-Wide Shared Services Use and Distribution Agreement

County of/Year of Plan Submission:					
Contact Name:		Contact Title:			
Contact Email:		Contact Telephone:			
<p>The undersigned shall represent each Panel member's individual and the Panel's collective distribution of funds for the approved net savings achieved through the county's CWSSI Plan. Each municipality further attests to use State Matching Funds for property tax relief and/or to support general government operations:</p>					
	Municipality	Agreed to Distribution (\$)	Name and Title of Panel Member	Signature	Date
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10					

For instructions on completing Use and Distribution Agreement, see the following page.



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This document is the binding agreement for the distribution of funds for participating municipalities in the County-Wide Shared Services Initiative. The agreed to distribution of funds shall have already been completed in the “Participating Partners” tab of the CWSSI Match Application spreadsheet. This document is for each participating municipality’s CWSSI Panel Member to formally sign-off to their Agreed to Distribution of State Matching Funds. The only fields required to be completed by the Panel members are “Signature” and “Date”. The other fields (“Municipality”, “Name and Title of Panel member” and “Agreed to Distribution”) will be completed by DOS per the “Participating Partners” tab of the CWSSI Match Application spreadsheet.

Directions:

- 1) County and its participating municipalities are to complete and agree to the “Participating Partners” tab of the CWSSI Match Application spreadsheet.
- 2) Only the Panel member of the participating municipality is to sign (“Signature”) and date (“Date”) for their appropriate row.
- 3) County is to return signed and completed use and distribution agreement document (with signatures of the Panel members of all participating municipalities) to DOS.