



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

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## Program Overview

The FY 2018 NYS 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. CWSSI established 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"). 34 Panels developed and approved a County-wide Shared Service Property Tax Savings Plan (the "Plan") in 2017. 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.

## Purpose

The purpose of this document is to guide counties through the process of submitting a CWSSI Match Application.

## Plan Eligibility - Guidelines and Parameters

Part BBB of Chapter 59 of the Laws of 2017 (the "Law") authorizes funding from the State to match one calendar year of net savings achieved from the implementation of qualified actions included in an approved Plan submitted in 2017 ("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 and holding a minimum of three public hearings;
- achieving a Panel-approved and finalized Plan in 2017;
- submission of the final, approved Plan to the Division of the Budget; and
- presentation of the Panel-approved Plan to the public in 2017.

Counties are eligible to receive State matching funds for net savings achieved from new shared service actions included in approved 2017 Plans that have been implemented between January 1, 2018 and December 31, 2018. As such, the Department of State does not anticipate receiving applications from counties until after December 31, 2018, when the first match year has concluded and county CEOs have calculated and reconciled the various savings and expenditures for each new action in the approved Plan where State matching funds will be requested.



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These 34 counties have met the above requirements in 2017:

Albany	Clinton	Livingston	Nassau	Saratoga	St.Lawrence	Wayne
Broome	Columbia	Jefferson	Oneida	Schenectady	Suffolk	Westchester
Cattaraugus	Dutchess	Madison	Onondaga	Schuyler	Sullivan	Wyoming
Chautauqua	Erie	Monroe	Ontario	Seneca	Tompkins	Yates
Chenango	Franklin	Montgomery	Rensselaer	Steuben	Ulster	

**Only the first year of net savings achieved in calendar year 2018 from each new, implemented action are eligible for State matching funds.** For Plans approved by the 2017 statutory deadlines, only net savings achieved from each new Plan action implemented during the first year of January 1, 2018 through December 31, 2018 are eligible for the one-time State matching funds.

**Any savings resulting from a county’s match calculation for each new, implemented action must be "actually and demonstrably realized" to be eligible for State matching funds.** Actual and demonstrable net savings achieved in the applicable match year may be different than what was expected in the approved Plan that was submitted to the State Division of the Budget.

**Savings that can be matched by the State must be from new actions included in an approved Plan that were implemented.** For Plans approved by the 2017 statutory deadlines, the Plan action is new if the action was first implemented on or after January 1, 2018 but before December 31, 2018.

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 the match year 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.

### 2017 Plan Revision Process

Counties that developed, adopted and submitted a County-Wide Shared Services Property Tax Savings Plan in 2017 to the Director of the Division of the Budget (Director) in accordance with the Law may elect to develop, adopt and submit to the Director a new or revised Plan in 2018. In such a circumstance, the 2018 Plan rather than the 2017 Plan may be deemed eligible for State matching funds in accordance with this guidance.



Any county CEO who submitted a County-Wide Shared Services Property Tax Savings Plan in 2017 that intends to withdraw a submitted 2017 Plan, submit a new or amended 2018 Plan, and seek State matching funds in 2018 instead, must provide a letter to the Director on or before September 15, 2018.

Such letter must include a justification for the county's decision to withdraw the 2017 Plan, provide an explanation demonstrating why such withdrawal is in the best interest of taxpayers, and address whether such decision has been made for the purposes of identifying, developing and including new or expanded actions in a 2018 Plan. The letter must also include evidence showing that withdrawal of the 2017 Plan and commitment to the development and submission of a new or amended 2018 Plan was approved by a vote of the majority of the members of the county's Shared Services Panel (this may be in the form of a resolution approved by vote of the Panel, or by enclosing Panel meeting minutes showing an affirmative vote of the panel on the measure). The letter should be publicly disclosed and should make clear that the county CEO will work with the county's shared services panel to produce an approved 2018 plan in accordance with the Law.

Following submission of the letter to the Director, the previously submitted 2017 plan will no longer be considered eligible for one-time state match, and the one-time match eligibility provided for in the Law will apply to any 2018 plan that is developed, adopted and submitted to the Director in accordance with the Law and this guidance.

The development of any amended or new 2018 plan for submission to the Director must comply with the processes and deadlines established in the Law for convening the county's shared services panel, which includes but is not limited to holding at least three public meetings on the plan, submitting a 2018 plan to the county legislative body (for review by August 1, 2018), certifying and transmitting an approved 2018 plan to the Director (by September 15, 2018), and publicly presenting such plan (by October 15, 2018).

## 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.** Plans may include actions that are not shared services between two or more participating local government entities. However, net savings from internal efficiencies or any other action taken by a local government without the participation of another local government entity are 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 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, the savings would only be reduced by \$50,000 - reflecting one-tenth of the cost.

Conversely, if a shared services agreement would enable a one-time savings of \$500,000 by not having to purchase equipment that is expected to last 10 years, first-year savings with respect to the cost of the equipment (only) should only be \$50,000 - reflecting one-tenth of the savings for the applicable match year only. (See [IRS Publication 946](#), Table B-1 for standard expected life of common classes of property).

**Implementation costs covered in-part or fully by State (or Federal) government funding, or "efficiency grants" that are received in support of the new Plan action, must be properly accounted for in calculating net savings.** Receipt of such funds does not preclude or disqualify a county from applying for State matching funds. However, the local government must account for the project's full implementation costs, regardless of whether they were paid for or offset by any outside grants.

For example, two local government entities will combine water department operations. Amortized first year/applicable match year costs are \$400,000 for equipment and consultants, and first year savings are 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 in costs must be netted against the \$900,000 in year one savings, for net savings of \$500,000. Net savings should not be calculated using \$100,000 in costs (\$400,000 minus the \$300,000 State grant) for net savings of \$800,000.

**Savings from each new Plan action implemented in an applicable match year must be related to activities supported by property taxes.** Net savings from services supported solely by fees are not eligible for matching funds from the State.

**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.**

### Match Application Process Overview

The State matching funds 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 2017 to the Director of the Division of the Budget (Director) in accordance with Part BBB of Chapter 59 of the Laws of 2017 (the “Law”).

The State matching funding 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.

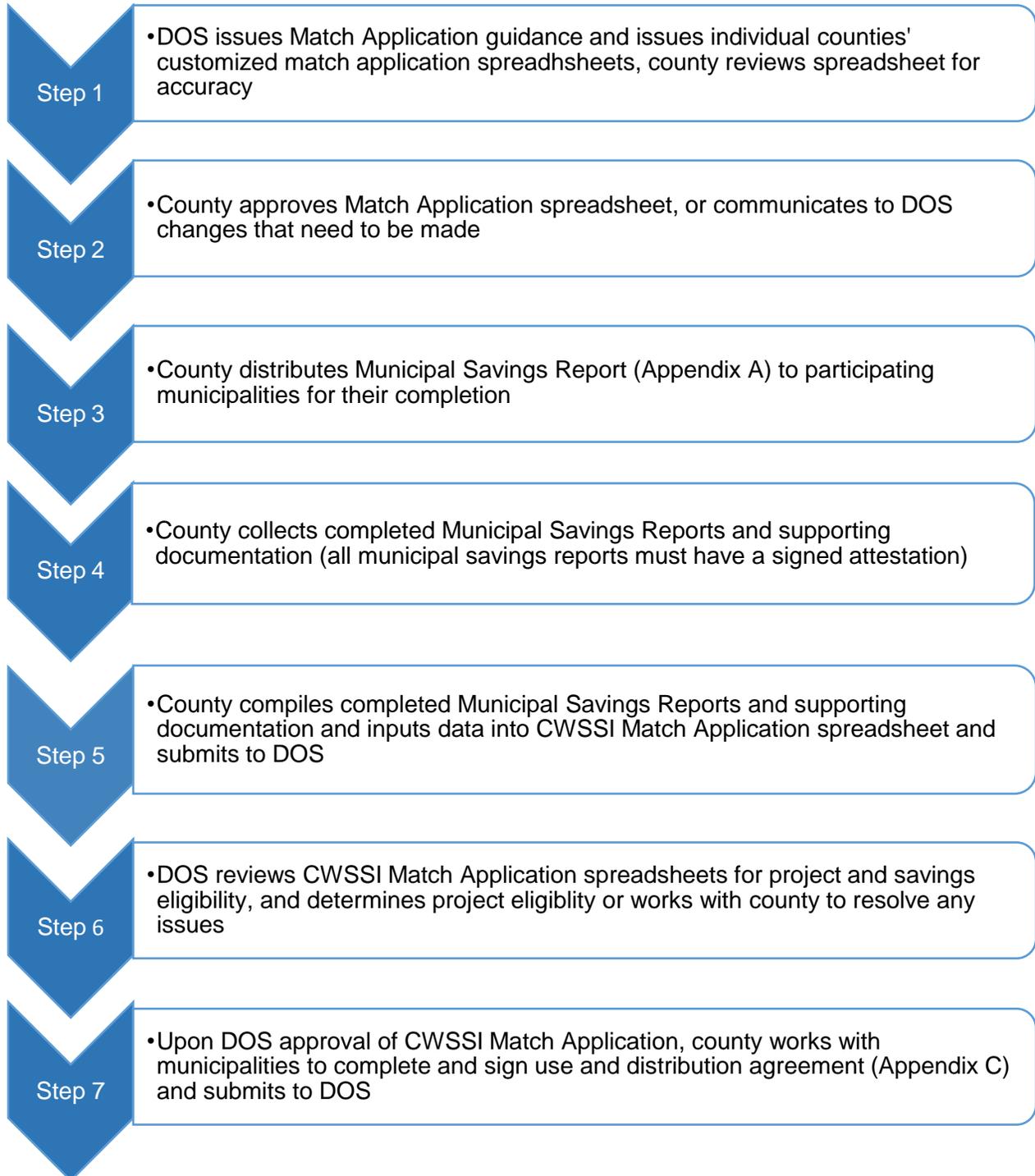
The State match funds application from the Department of State (DOS) includes an Appendix A, Appendix B, and Appendix C.

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 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 match 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 timeline outlines responsibilities and important dates for the submission of a match application.

Match Application Submission Timeline	
Date	Action/Explanation
<b><u>Beginning of Plan Implementation Period January 1, 2018</u></b>	
<input type="checkbox"/> <b><u>Starting Immediately</u></b>	<b><u>Inter-Municipal Agreements</u></b> 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.
<input type="checkbox"/> <b><u>4/01/2018-6/30/2018</u></b>	<b><u>Match Guidance Information Sessions and Webinars</u></b> DOS notifies and engages municipalities of the requirements of the application for State matching funds.
<input type="checkbox"/> <b><u>1/01/2019</u></b>	<b><u>Application for Match Filing Opens</u></b> DOS begins accepting applications for State matching funds from county CEOs.
<input type="checkbox"/> <b><u>3/01/2019</u></b>	<b><u>Review and Match Award Process Begins</u></b> DOS begins reviewing applications to determine eligibility for State matching funds.

## 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](http://www.dos.ny.gov) for updates and assistance opportunities. In addition, the Department of State has established an email address ([countywidesharedservices@dos.ny.gov](mailto:countywidesharedservices@dos.ny.gov)) through which questions and requests may be submitted.

## APPENDIX A County-Wide Shared Services Municipal Savings Report

<b>Municipal Entity:</b>	<b>County of:</b>
<b>Municipal Contact:</b>	<b>Contact Title:</b>
<b>Contact Telephone:</b>	<b>Contact Email:</b>

SAVINGS REPORT							+	-	-	=
Project Name	Certified Actual Savings	Certified Avoided Costs	Implementation Costs	Received State/Federal Grant(s)	Certified Net (Matchable) Savings	Backup Reference				
1.										
2.										
3.										
4.										
5.										
6.										
7.										
8.										
9.										
10.										

CERTIFICATION OF SAVINGS BY PARTICIPATING LOCAL GOVERNMENT ENTITY TO COUNTY CEO	
<p>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 that the savings identified and contained herein are true and accurate to the best of my knowledge and belief.</p>	
<p>_____</p> <p>(Print Name)</p>	<p>_____</p> <p>(Title)</p>
<p>_____</p> <p>(Signature)</p>	<p>_____</p> <p>(Date)</p>



## 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*

- 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 municode 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.
  - “Date of Implementation” (Column G) is the date when implementation of the project began.



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- “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

<b>County of:</b>					
<b>Contact Name:</b>		<b>Contact Title:</b>			
<b>Contact Email:</b>		<b>Contact Telephone:</b>			
<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 2017 CWSSI Plan. Each municipality further attests to use State matching funds for property tax relief and/or to support general government operations:</p>					
	<b>Municipality</b>	<b>Agreed to Distribution (\$)</b>	<b>Name and Title of Panel Member</b>	<b>Signature</b>	<b>Date</b>
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

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



## County-wide Shared Services Initiative Match Guidance Document

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) 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