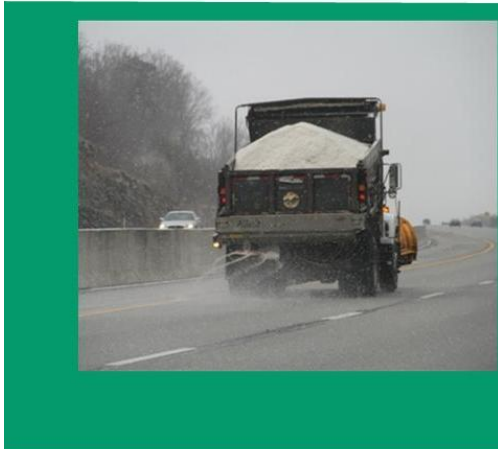
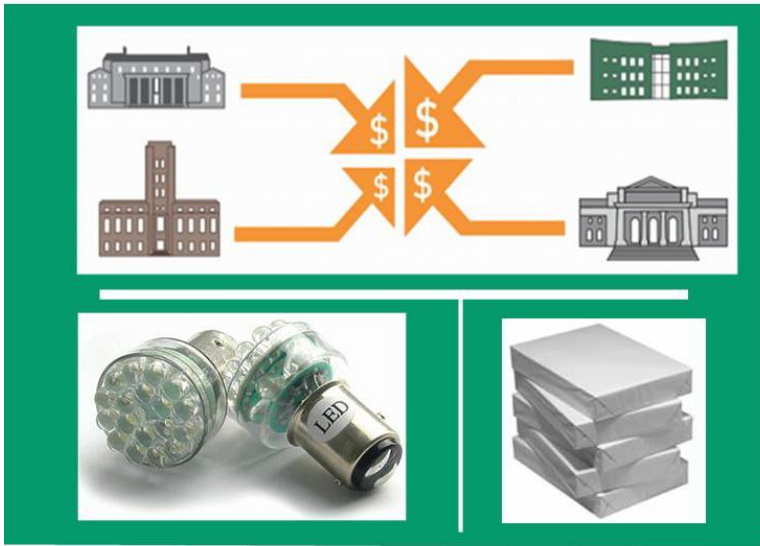


Rockland County

Shared Services Report



The possibilities for saving tax dollars, and streamlining government by combining our efforts and reducing duplication will benefit our residents and businesses and improve the quality of life in Rockland County.



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Forward

When the Governor and State Legislature first proposed a "County-Wide Shared Services Property Tax Savings" law, many of the 18 county executives in New York state had questions and concerns. Counties, in ways both formal and informal, already provide shared services to municipalities within our jurisdiction. Are we open to doing more for the taxpayer? Of course. We have always looked for any way to save money and reduce property taxes. But the Governor's initiative had several areas that did not seem to make sense. Why weren't school districts, the largest source of local property taxes, included in the initiative? How could a County Executive call for a voter referendum on a shared services plan when we lack the authority under our county charter to do so?

I'm proud that the feedback that Albany received from me and many other County Executives helped to shape this law into a better form albeit still somewhat flawed. Albany needs to understand that cost savings and shared services must be a two-way street. Too often when we try to engage in shared services we are blocked by state regulations.

In Rockland, we already engage in many shared services and will continue to do so. While we appreciate the state's focus on sharing services, this is nothing new for us. We have always achieved success in sharing services and saving money. To give four examples, the Hudson Valley Municipal Purchasing Group was started with the leadership of Rockland. The County Highway Department and the Town Highway Departments share services, including equipment, and the County has numerous law enforcement initiatives. Our BOCES provides many critical examples of shared services.

This report highlights areas of interest and we will continue to pursue them in order to achieve savings for the taxpayers of Rockland. If we can save a nickel for taxpayers, it will be a success.

As Rockland County Executive, I have teamed with our panel to be the first county in the Hudson Valley to address the state's new Shared Services law. Section 4e of the law states that a county that chooses not to submit a completed shared services plan in 2017 can do so in 2018.

Faced with a choice of responding this year or next, we determined that rushing the process to meet the unrealistic timetable for this year was not in the interest of Rockland taxpayers since we only have "one bite at the apple" when it comes to getting state funding. Waiting until 2018 will allow us to maximize the tax relief to the taxpayer. As a result, I have chosen to submit this report pursuant to Section 4e of the shared services law.

The process of achieving property tax savings through shared services is an evolution, not a revolution. Over a very compressed three month long timetable, the Shared Services Panel has gotten the ball rolling and generated an impressive set of ideas. Over the next year we will work with the towns, villages, and school districts of Rockland to develop detailed proposals for implementing these ideas and identifying significant savings from shared services which can be eligible for funding from New York State.

Ed Day,

Rockland County Executive

Executive Summary

Explaining the Shared Services Initiative

Rockland taxpayers have been hard hit by New York's out of control property taxes. Year after year, residents face tax bills that are among the largest in New York, and by some measurements, among the highest in the entire country. Since 2012, local governments have been required to follow New York State's Property Tax Cap, which has helped slow the rate of growth of property taxes, but it has not brought down the already sky-high taxes that residents face every year.

In April, 2017, the New York State Legislature enacted the County-wide Shared Services Property Tax Savings Plan Law as a component of the FY2018 State Budget. Signed into law by Governor Cuomo, the purpose of the law was to, "empower New Yorkers to control the cost of local government by requiring counties to assemble local governments and find efficiencies for real, recurring taxpayer savings." The law mandates the creation of Shared Services Panels in each of the 57 counties in New York State outside of New York City.

These panels, organized and chaired by the County Executive are to "prepare a property tax savings plan for shared, coordinated and efficient services among the county, cities, towns and villages within [each] county," according to the text of the law. The plans may also "include school districts, boards of cooperative educational services, and special improvement districts" within each county.¹

Each county must submit a final Shared Services Plan by September 15, 2017, or, if they decide to wait until 2018, by September 15, 2018. Prior to submission, the plan must be shared with the County Legislature for comments and feedback (but not a vote). Completed plans that identify specific property tax savings generated through new inter-municipal shared service initiatives will be eligible for matching funds from New York State. However, these matching funds are only available once.

The Shared Service Process in Rockland

Shortly after the State Legislature passed the County-wide Shared Services Property Tax Savings Plan Initiative, County Executive Ed Day became the first County Executive in the Hudson Valley

¹ The fact that school districts, which make up the largest share of property tax bills, are not required to participate in the development of the Shared Services Plan, has been widely criticized by County Executive Day and most members of the Rockland Shared Service Panel.

² www.syracuse.com/state/index.ssf/2016/01/new_york_has_heaviest_state_and_local_tax_burden_in_nation.html

³ www.usatoday.com/story/money/personalfinance/2017/04/16/comparing-average-property-taxes-all-50-states-

to began the process of organizing the Shared Services Panel called for by the law. The County hired Hudson Valley Pattern for Progress, a respected non-profit regional planning and policy organization to assist with the preparation of the shared service plan and then quickly convened the first meeting with members of the Shared Service Panel in early May.

Pattern surveyed every Town Supervisor and Village Mayor in Rockland in order to gauge which areas these municipal leaders were willing to consider pursuing shared service savings in. The County held three public hearings to solicit ideas and input from residents. Extensive meetings were held with County officials and municipal staff. Despite the lack of a mandate in the law that compelled the schools to become panel members, Rockland BOCES and North Rockland School District agreed to become members of the Shared Service Panel, which was an encouraging development. Rockland BOCES was brought into the process and offered their experience in coordinating shared services between the county's eight school districts. Over the past 10 weeks, all parties have continued working to develop this report on the county's shared service efforts. This report, provided to the County Legislature, is presented in pursuance with section 4e of the shared services law. It contains a description of how the county will move forward with the shared service process.

The Results - Ideas for Shared Services

Rockland County already engages in a long and impressive list of shared services.

- One of the oldest and most successful shared service efforts in Rockland is the Hudson Valley Municipal Purchasing Group (HVMPG) which was founded by Rockland County and recently expanded to a statewide initiative and rebranded as the Empire State Purchasing Group. The Empire State Purchasing Group and HVMPG is an inter-municipal cooperative purchasing agreement between local governments throughout the region who collectively purchase paper and other supplies in bulk, saving significant amounts of money each year.
- The county already has contracts with two of the five towns for snow removal
- There are already formal agreements between the counties and towns for the sharing of highway equipment.
- The County Sheriff's office already provides a number of shared services including joint task forces, long established marine and mounted police units, and a centralized wireless 911 call center and countywide training of 911 dispatchers.
- Some police departments in the County already utilize the County's network and Law Enforcement Records Management System which saves them on licensing, hardware and maintenance costs.

- The County has an agreement with the East Ramapo Central School District to utilize the County's fuel pumps in Pomona which saved on maintenance and replacement costs for their fuel facility.
- The County has a mutual aid agreement that crosses state borders for fire and emergency services with municipalities in Bergen County, New Jersey.

The list goes on and on with significant savings to the taxpayer. And the process of producing this report generated a number of additional promising ideas for inter-municipal cooperation and shared services that, if properly developed and implemented, could lead to property tax savings. These three ideas are ones which members of the Shared Services Panel identified as having the most promise for tax savings in the short term.

Countywide Animal Control Program - Centralize the efforts to provide animal control services throughout Rockland County by creating a sharing service plan between the County, towns and certain villages.

Cooperative Purchasing of Paper and other items through the Empire State Purchasing Group - The effort is underway to identify municipalities and school districts in Rockland that are willing to join the already existing Empire State Purchasing Group/Hudson Valley Municipal Purchasing Group in order to obtain economies of scale in paper purchasing. Cooperative purchasing of other supplies may follow.

LED Lighting - Achieve savings by bulk purchasing of streetlights and converting them to highly energy efficient LED bulbs and by issuing a joint-bid to retrofit all municipal parking lot lights and interior and exterior building lights to efficient LED bulbs. Local utilities and NYSEDA have incentive programs available to retrofit government buildings with LED bulbs. The County would coordinate this effort among all local government units.

Shared Printing - The eight school districts in Rockland already take advantage of BOCES' highly competitive rates to save money on printing costs for mass mailings such as budget notifications, parental newsletters, and other communications. Every town, and most villages in Rockland send out periodic updates to residents for things like parks and recreation programming, among others. The cost to print these thousands of copies can be substantial, and BOCES may be able to print them cheaper on their high capacity machines, than any town or village separately could do.

Other ideas generated during the process may hold potential for shared services.

Shared Police Dispatching - Centralization of police dispatching at the county level in the Sheriff's Department could yield substantial tax savings but will require careful design in

order to implement properly. In order to better understand the opportunities of this idea and challenges to be overcome, the County and the Town of Stony Point have jointly applied for a grant through the State's Local Government Efficiency Program to pay for a feasibility study to evaluate having the County handle police dispatching for Stony Point.

Formalizing "Handshake" Agreements Among Highway Departments - Several municipalities already share equipment and other services among highway departments and DPWs but these are generally informal "handshake" agreements. If these informal agreements can be formalized into official inter-municipal agreements, they may qualify for matching funds under the terms of the shared services law.

Joint Bids for Landscaping/Custodial Services - Many of the county's smaller villages use outside contracts rather than municipal employees to handle maintenance of their parks and custodial service for their village halls. The responses to the shared services survey indicate that some villages may be interested in cooperation to jointly identify and bid for the most cost effective businesses to use for landscaping and custodial services at the village level.

Consider Dissolution of Smaller Village Courts - Five mayors who responded to the shared service study suggested they were interested in sharing court services, and three others said their village doesn't provide a court system at all--meaning they already take advantage of shared services by using the towns' court systems. Upper Nyack recently dissolved its village court and let the Clarkstown Town Court handle the village's small caseload. Further consolidation of the smaller village courts in the county could yield tax savings.

Next Steps - The Process Continues

The process of achieving property tax savings through shared services is an "evolution, not a revolution," as County Executive Day has said. Over a very compressed three month long timetable, the Shared Services Panel has gotten the ball rolling and generated an impressive set of ideas. But taking the next step and turning these ideas into concrete plans with specific estimates of savings will take longer.

Because of the way the state's shared service legislation is written, a county only gets "one bite at the apple" of matching state funds. If Rockland were to submit a shared service plan this year, even one filled with excellent ideas, the County could not access any state matching funds unless specific certified savings are included in the plan. Yet generating certifiable estimates of property tax savings has not proved feasible under the incredibly short time table laid out by

the legislation. To generate these savings estimates would require detailed data on existing expenditures from the various towns and villages, that data has largely not yet been received.

This report is therefore meant to serve merely as the starting point for the development of a finalized shared service plan for submission to the state in 2018. Moreover, it should serve as a vital reminder that the conversation around shared services between the governments of Rockland County must be a priority if we are serious about reducing the burden of property taxes on the residents of Rockland.

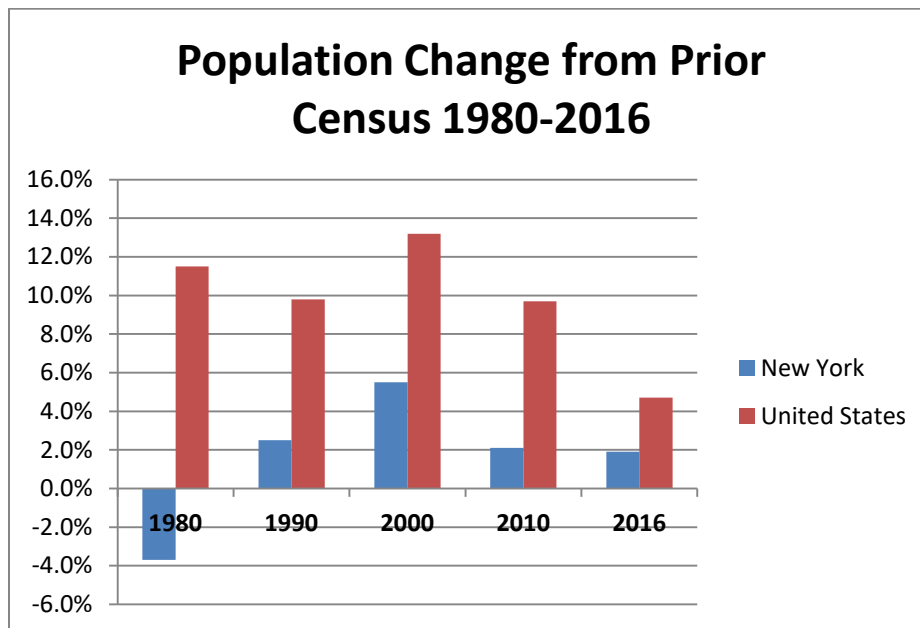
Property Taxes in NY

Current Levels

No matter how you slice it, New York taxes are high. In 2016, the Tax Foundation reported that New York residents pay a higher percent of their income in state and local taxes than any other state.² In 2017, USA Today reported that New York's "effective property tax rate" was 7th highest in the country and that New York taxpayers paid over \$22.2 billion in property taxes in 2016.³ Other studies have put the state anywhere from 4th⁴ to 11th.⁵ Regardless of which methodology is used, property taxes in the Empire State rank among the top in the nation.

The consequences of high property taxes is to drive up the cost of living and doing business in the state, making New York less competitive in terms for jobs and population growth relative to other states. New York's population growth in recent decades has not kept pace with the rest of the country, and the high cost of living in the state is undoubtedly one of the reasons. Since 1980, New York's population has increased a total of 12.0%, while the population of the United States has increased by 42.6%.

Figure 1



²www.syracuse.com/state/index.ssf/2016/01/new_york_has_heaviest_state_and_local_tax_burden_in_nation.html

³ www.usatoday.com/story/money/personalfinance/2017/04/16/comparing-average-property-taxes-all-50-states-and-dc/100314754/

⁴ <https://wallethub.com/edu/states-with-the-highest-and-lowest-property-taxes/11585/#real-estate>

⁵ www.businessinsider.com/10-states-with-highest-property-taxes-2015-8

Rate of Growth: Pre-Tax Cap and Post-Tax Cap

Property taxes in New York had a long history of growing at an unsustainable rate far in excess of the rate of inflation. Between 1980 and 2010, school taxes grew at an average annual rate of 6.3% while inflation over that period averaged 3.3% a year. All other local property taxes grew at an average annual rate of 4.9%, again compared to an average inflation rate of 3.3% per year over the same time period. Therefore, while inflation ran at 99% over the 30 year period, school taxes increased by 189% and other local government property taxes increased by 147%.⁶

Figure 2 - Trend in Property Tax Growth by Jurisdiction⁷

	30-Year Average Annual Growth Rate 1980-2010	10-Year Average Annual Growth Rate 2000- 2010
School District	6.3%	5.9%
Total - Local Govt.	4.9%	4.4%
<i>County</i>	4.8%	4.2%
<i>City</i>	3.2%	3.2%
<i>Town</i>	5.3%	4.7%
<i>Village</i>	5.4%	5.0%
<i>Fire District</i>	7.0%	5.7%
Inflation	3.3%	2.4%

This trend was clearly not sustainable; New Yorkers could not continue to afford property taxes that increased much faster than inflation, year after year.

Starting in FY2012, local governments were required to follow New York State's recently passed Property Tax Cap. Since the passage of the law, with only limited exceptions, the tax cap prevents local governments and school districts from raising property taxes by more than 2% per year (and often less than that) unless a specific vote is held to override the cap, supported by 60% of the local legislative body or 60% of the voters in a school budget election. Though the cap has been criticized by education groups and teachers unions for limiting spending on education, and criticized by others for making it too hard for local governments to adequately budget for long term costs such as infrastructure repair and maintenance, there is no question that it has dramatically slowed the rate of property tax increases in New York. In the six years

⁶ www.governor.ny.gov/sites/governor.ny.gov/files/archive/assets/documents/CappingPropertyTaxReport.pdf

⁷ Source: Table adapted from, "Reducing Property Taxes for New Yorkers," a report by Governor Andrew Cuomo's office. 9/27/2012.

www.governor.ny.gov/sites/governor.ny.gov/files/archive/assets/documents/CappingPropertyTaxReport.pdf

since the cap went into effect, the vast majority of local governments and school districts have kept their tax increases under the tax cap's threshold, representing a huge reduction in the rate of growth relative to the rate from 1980-2010 described below.

Need for Shared Services

Although the implementation of the tax cap has significantly slowed the rate of increase in local property taxes, it has not stopped their growth, nor in most cases has it led to actual reductions in property taxes. To move beyond simply slowing growth rates to achieve actual property tax savings, the Governor, working with the State Legislature, have turned the focus to encouraging shared services between the many local governments and taxing authorities in New York.

A 2012 report by the Governor's office noted that: "New York has an arcane, duplicative, and complicated local government structure. Developed over centuries, local government in the State consists of numerous, overlapping governments and special districts. An individual can simultaneously live in a county, town, village, school district, fire district, and library district – all of which have separately-elected governing boards that can raise property taxes. This is both confusing and costly for the taxpayer."⁸

The sheer number of local governments and taxing authorities in New York is enormous. As of December, 2016, the State Comptroller reported that New York contained 57 county governments,⁹ 62 cities, 932 towns, 545 villages, 693 school districts, 891 fire districts, 1,801 fire companies,¹⁰ 7,621 town special districts (including ambulance, drainage, lighting, parking, etc.), 144 county special districts, 297 other special districts, and 756 public libraries or free association libraries. Together, these various local governments and districts total 13,799.¹¹

Many of these entities already share services in various ways. Still, many others operate nearly independently of one another, with all the duplication and missed opportunities for cost savings that implies. Given these facts, it was natural for the state government to make encouraging shared services between various local governments and districts a priority.

⁸ www.governor.ny.gov/sites/governor.ny.gov/files/archive/assets/documents/CappingPropertyTaxReport.pdf

⁹ The 5 counties that make up NYC do not have their own separate county governments.

¹⁰ Fire companies and fire districts are chartered and counted differently under state law, even though the functions performed are substantially similar.

¹¹ <http://www.osc.state.ny.us/localgov/datanstat/entitytable.htm>

County-wide Shared Services Property Tax Savings Plan Initiative

Passage and Purpose

In April, 2017, the New York State Legislature enacted the County-wide Shared Services Property Tax Savings Plan Law as a component of the FY2018 State Budget. Signed into law by Governor Cuomo, the purpose of the law was to "generate property tax savings by facilitating operational collaboration between local governments"¹² and to, "empower New Yorkers to control the cost of local government by requiring counties to assemble local governments and find efficiencies for real, recurring taxpayer savings."¹³ The law mandates the creation of Shared Services Panels in each of the 57 counties in New York State outside of New York City.

These panels, organized and chaired by the County Executive (or County Manager, County Administrator, or Chair of the County Legislature in counties that lack County Executives) are to "prepare a property tax savings plan for shared, coordinated and efficient services among the county, cities, towns and villages within [each] county," according to the text of the law. The plans may also "include school districts, boards of cooperative educational services, and special improvement districts" within each county.

The goal of the shared services initiative is to identify action steps that would yield "new, recurring property tax savings." After the completion of an approved shared services plan, each county may apply for matching funding from New York State equal to the certified property tax savings identified in the plan and then "actually and demonstrably realized by the participating local governments," according to the text of the law. The specific criteria that must be met to qualify for matching funds, the mechanism by which those funds will be distributed, and other questions relating to the matching funds are left vague in the text of the law and are subject to future clarification by New York State. If a participating local government realizes savings through improving efficiency or streamlining government, those savings are *not* eligible for state matching funds; only savings generated by *shared services* will be eligible. However, the existence of sufficient funds will depend on appropriation decisions not yet made by the State Legislature, so the actual amount of state funds available is not yet clear. Regardless of what decisions may be made in Albany, Rockland's leaders will do our best to be in compliance with the shared services law while serving the residents of the county.

Participation

All counties in New York (with the exception of the 5 counties in New York City) are required to participate in this effort. Within each county, the mayor of every city and village and the supervisor of every town must participate in the development of the plan. These officials may

¹² <https://www.dos.ny.gov/lg/pdf/CWSSI.GuidanceDoc.pdf>

¹³ <https://www.governor.ny.gov/news/governor-cuomo-signs-legislation-cut-property-taxes-and-cost-local-government>

not designate a proxy or representative to participate on their behalf; they must personally cast a vote on the final plan. The law allows but does not require the school districts, board of cooperative educational services (BOCES) and some special improvement districts in the county to participate in developing the plan if invited by the CEO of the shared services panel (the County Executive or county leader).¹⁴ Some types of special districts, including fire and library districts are excluded from the shared services initiative.

During the development of the plan, the County Executive or county leader is required to "consult with, and take recommendations from all the representatives of the shared services Panel as well as the representative of each collective bargaining unit of the county and the cities, towns, and villages and other optional invited panel members," according to the law. Members of the panel may vote to remove actions from the plan that would affect the unit of government or district they represent, though this decision must be explained in writing and included as part of the final plan sent to the state. For instance, if a draft plan called for a joint police dispatching system for every town in the county, the town supervisor of a town that did not wish to participate in such a system could opt to remove that recommendation from the plan *as it pertains to his or her town*. The other towns in the county would still be able to participate and reap the benefits of any property tax savings from such a plan.

As part of the process of developing a shared services plan, the panel is required to convene and organize a minimum of three public hearings to enable residents of the county to offer ideas for shared services between the local governments in their county.

Timeline

The legislation creating the shared services initiative lays out a set of deadlines for producing a shared services plan. Assuming a county decides to submit a plan in 2017:

- No later than August 1, the CEO of the shared service panel must submit a draft of the plan to the County Legislature for comments and advisory opinions. The Legislature is **not** required to vote on the plan, and does not have the power to block the plan (unless aspects of the plan would require the county to take actions that normally need legislative approval).
- Prior to September 15 the members of the shared services panel must vote on whether to approve or disapprove the final plan. All members who vote to disapprove the plan must explain in writing their reasons for doing so.

¹⁴ Given that school taxes account for a majority of all local property taxes (generally between 55-65% of a property tax bill) many elected officials and residents have questioned why school districts are not required to participate in the development of a property tax savings plan. The state has not provided any clear explanation as to the basis for this exclusion, leading many to conclude that legislative politics rather than public policy reasons may have led to this feature of the legislation.

- No later than September 15, the completed and approved shared services plan for each county must be submitted to the New York State Director of the Division of the Budget (DOB).
- If an approved plan is submitted to the State DOB then the CEO of the shared services panel must make the plan available to the public and hold a public presentation on the plan by October 15.

If a county chooses not to complete a shared services plan in 2017, the process is repeated in 2018, with the same panel, and same timeline next year. If a county chooses again in 2018 to approve a shared services plan, the legislation does *not* currently require the county to try again in 2019.

Taxes in Rockland - An Overview

High Taxes in Rockland

In Rockland County, extremely high property taxes have long been a fact of life for residents and businesses. A 2016 report by Pattern for Progress for the Rockland Business Association (RBA) cited analyses by Zillow, the Tax Foundation, and the Tax Policy Center that placed Rockland either 2nd or 5th in the **nation** for the highest average property tax bill.¹⁵ The average annual property tax bill for Rockland homeowners ranged from \$8,000 to more than \$10,000 depending on the study. Year after year, Rockland ranks as the second highest taxed county in New York State, with only Westchester having a higher tax burden.¹⁶

Though the tax cap has helped to slow the growth of property taxes in Rockland, as it has elsewhere in the state, the county remains a very expensive place to live. This cost has consequences for retaining residents. According to a Marist College Bureau of Economic Research report quoted in the RBA's report, between 2009 and 2014, 26,202 households moved out of Rockland County, while only 21,602 households moved in--a net loss of 4,660 households.¹⁷ While the county's overall population has grown (through births to county families rather than in-migration), the demographics of the county have shifted in a direction that points to future problems sustaining a healthy tax base. Since 1970, for example, the poverty rate in the county has almost tripled, rising from 5.5% to 14.1% of the population as of 2014.¹⁸ The share of the population enrolled in the Medicaid program rose from 9.5% in 2000 to 24.5% in 2013, and over that time period, Rockland went from having the 31st highest percentage of residents on Medicaid in New York to having the 8th highest, a substantial rise.¹⁹

Pattern's report for the RBA also noted that, "almost 58% of households in Rockland County earning less than 80% of the area median income are living in housing that is highly unaffordable. The housing expense level for these owner-occupied households is described as "severely cost burdened" because they spend more than 50% of their gross income toward the

¹⁵ "A Crushing Burden: Why is Rockland So Heavily Taxed?" (2016)

<http://www.pattern-for-progress.org/wp-content/uploads/2015/04/RBA-A-Crushing-Burden-FINAL-08302016.pdf>

¹⁶ It is worth noting that while the dollar amount Rockland homeowners pay in property taxes is among the top in the state and nationwide, Rockland does not rank nearly as high either in New York or nationally when looking at property taxes paid as a percent of home values. On that metric, a number of counties in western New York have a higher tax burden. According to the Governor's Office, based on an analysis by the Tax Foundation, Rockland residents paid an average annual property tax bill equal to 1.68% of their home value, while to take one example, residents of Monroe County (Rochester area) paid average annual property taxes equal to 2.78% of their home value.

¹⁷ "A Crushing Burden," pg. 19

¹⁸ "A Crushing Burden," Pg. 39

¹⁹ "A Crushing Burden," Pg. 37

cost of housing. In this regard, Rockland is the highest severely cost burdened county in the nine counties of the Hudson Valley."²⁰

As it has statewide, the Tax Cap has helped slow the growth of property taxes in Rockland. The county's eight school districts (which account for the largest share of property taxes) have stayed within the tax cap each year, as have most towns and villages. A few recent town budgets (e.g. the 2017 budgets in Orangetown,²¹ Clarkstown,²² and Stony Point²³) actually included small cuts to property taxes. Still, to achieve further tax reductions, identifying and implementing shared services will be critical.

Many local taxing entities in Rockland

The multiplicity of local governments, school districts, special districts and other taxing entities in Rockland is notable, and is cited by many as a contributing factor to the high property taxes in the county. While some Rockland residents probably know that there are five towns in the county, it is doubtful that many residents realize just how many local governments and other districts there are.

The true total? 122 governments, districts, and authorities within the county, according to figures from the New York State Comptroller. This for a county that ranks as the smallest in the state by area (although the eighth largest in the state by population). The total includes the myriad fire districts and library districts throughout the county, some of which set their own budgets and can directly levy taxes, subject to resident votes. It also includes almost 50 special districts that are so-called "Town Special Districts" with budgets set by town government and taxes levied on the town residents who benefit from the services provided by that district. It is important to note again that the Shared Services Initiative does not include fire and library districts, so the totals in the table below reflect a larger number of districts than are allowed by law to participate in the Shared Services Plan. For a full list of all local governments and districts in Rockland, please see Appendix A.

²⁰ "A Crushing Burden," pg. 20

²¹ <http://www.nyacknewsandviews.com/2016/10/otown-2017-budget/>

²² <http://www.lohud.com/story/news/local/rockland/clarkstown/2016/11/03/clarkstown-144m-budget-decrease/93240368/>

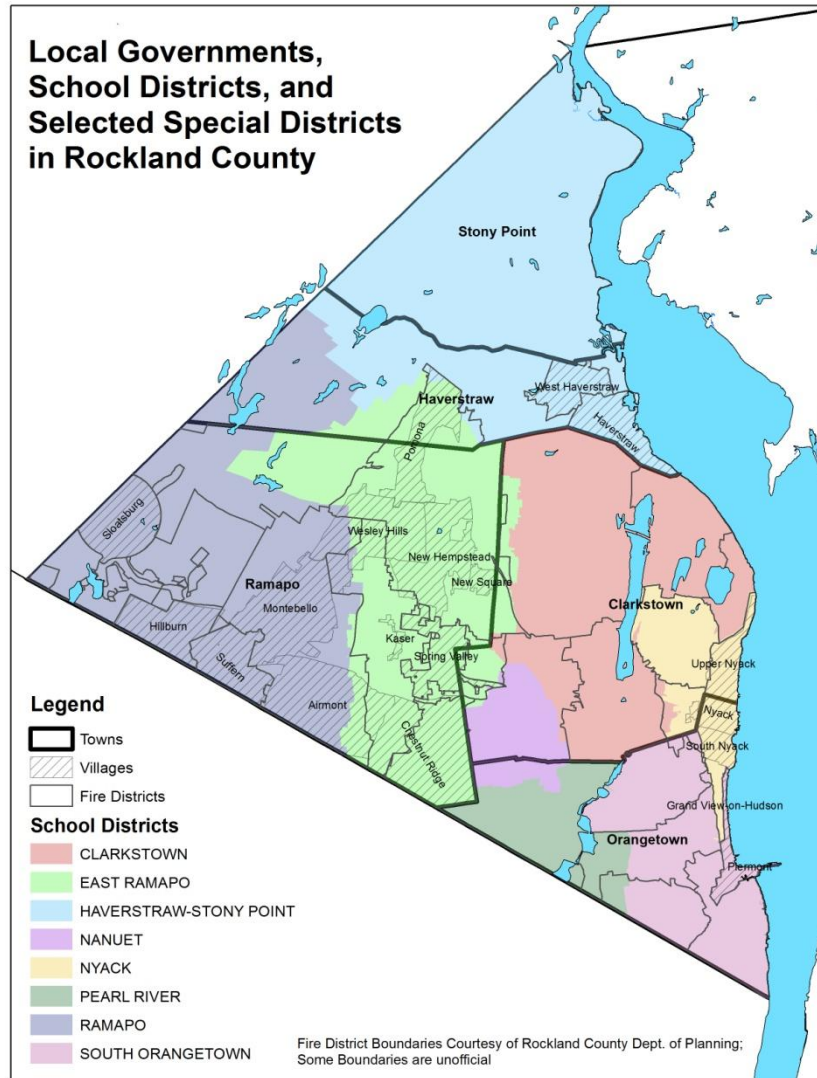
²³ <http://www.lohud.com/story/news/local/rockland/stony-point/2016/11/10/stony-point-budget-tax-decrease/93612718/>

Figure 3 - Governments/Districts in Rockland

Type of Government/District	Number
Counties	1
Towns	5
Villages	19
School Districts	8
BOCES	1
Special Districts	
<i>Libraries*</i>	17
<i>Independent Fire Districts *</i>	21
Town Special Districts	
<i>Fire Protection Districts*</i>	8
<i>Ambulance/Paramedic</i>	9
<i>Sewer/Water</i>	22
<i>Other</i>	7
Other Districts/Authorities*	4
TOTAL	122
*Not included in Shared Services Legislation	

Having so many separate governments and districts can make it complicated for citizens and elected officials to track where their money is going and make it difficult to account for the delivery of services that may be provided by more than one layer of government. Adding further complication, these districts often overlap with one another, as the map below illustrates.

Figure 4



Rockland County

Rockland County's government serves the more than 320,000 residents of the county by providing a range of services. The county property tax levy was \$120,015,000 in 2017. Unlike all other municipalities and districts in the county, property taxes provide a much smaller share of the county's total revenues. For example, in 2017, property taxes provided just 17% of county revenue, compared to more than 50% for every town. For county government, the sales tax brings in a significant share of revenue (27%) and payments from the state and federal

government (18%) and income from county departments (11%) provide large amounts of additional revenue.²⁴

As County Executive Day has often pointed out, County Government is already involved in a range of shared services with different governments. These services are outlined in more detail later in the report on page 28 and in the section describing the Empire State Purchasing Group and the Hudson Valley Municipal Purchasing Group on page 34.

Towns

There are five towns in Rockland, each of which provides a comprehensive range of public services. All five towns maintain their own police departments, highway departments, parks departments, court systems, building departments, and many other departments. Although the services provided by the towns are substantially similar, they are not identical. To give one example, while some towns such as Orangetown operate and maintain their own sewer districts, other towns do not. In 2017, the five towns combined levied over \$254 million in property taxes. Clarkstown's tax levy is high, relative to its population, and Ramapo's is low; among other reasons, this is likely because several villages in Ramapo have their own police departments or DPWs, meaning the town's costs are lower, while Clarkstown has few villages.

Figure 5 - Town Property Taxes

Town	2017 Property Tax Levy*	Population (2015)
Clarkstown	\$98,996,043	86,334
Haverstraw	\$28,893,100	37,261
Orangetown	\$40,243,499	50,095
Ramapo	\$72,149,591	131,648
Stony Point	\$14,164,227	15,350
TOTAL	\$254,446,460	320,688

*Town special districts **not** included in total

Villages

There are 19 villages in Rockland County, which in 2017 levied a total of \$71,093,949 in property taxes. As of 2015, the combined population of the 19 villages was 135,140, meaning that approximately 42% of Rockland residents live in a village.

²⁴ Rockland County FY 2017 budget: <http://budget.rocklandgov.com/Budget/2017-Adopted-Executive-Summary.pdf>

Figure 6 - Village Property Taxes

Village	2017 Property Tax Levy²⁵	Population (2015)
Airmont	\$2,286,099	8,867
Chestnut Ridge	\$1,715,365	8,144
Grandview	\$659,581	300
Haverstraw	\$6,993,539	12,165
Hillburn	\$956,705	990
Kaser	\$50,607	5,111
Montebello	\$1,210,112	4,661
New Hempstead	\$379,236	5,311
New Square	\$460,476	8,062
Nyack	\$3,483,718	7,005
Piermont	\$4,607,482	2,573
Pomona	\$2,011,980	3,229
Sloatsburg	\$1,787,822	3,129
South Nyack	\$2,545,344	3,533
Spring Valley	\$24,362,328	32,619
Suffern	\$10,545,804	10,976
Upper Nyack	\$1,836,000 ²⁶	2,174
Wesley Hills	\$1,308,192	5,919
West Haverstraw	\$4,658,558	10,372
TOTAL	\$71,093,949	135,140

In contrast to the five towns, which all provide a similar range of services, the county's 19 villages provide a widely varying set of public services to their residents. While some villages have their own police departments, DPWs, parks departments, court systems, assessors, other villages provide none of these services, relying on the surrounding town to provide them. Given the widely varying set of services provided, it is not surprising that the tax levies of the villages also vary significantly, with village taxes representing a noticeable part of some village's residents' tax bills and a negligible part of others.

²⁵ Because most villages use a fiscal year ending on May 31 but the Shared Services law requires taxes levied to be reported by calendar year, the totals listed in this chart were derived by adding 5/12ths of the 2016-2017 tax levy (which covers the months January-May 2017) and 7/12ths of the 2017-2018 tax levy (which covers the months June-December 2017) to arrive at an estimated total for taxes levied in calendar year 2017. The exceptions are Airmont, Montebello, New Hempstead, and Sloatsburg, which use fiscal years ending on December 31. The levy values listed for those four villages are based on the 2017 budget.

²⁶ Data on Upper Nyack's 2016-2017 tax levy was not available. This total represents the village's 2017-2018 tax levy.

The one thing that all villages provide their residents is the ability to control land use and zoning at the local level. Eight of the county's 19 villages were founded within the past 50 years in large part to enable the residents of those neighborhoods to have more control over land use within the borders of the village.

School Districts

There are eight school districts in Rockland County which as of 2015-2016 (the most recent data available) provided public education to 39,345 students in grades K-12. Collectively these eight districts levied over \$800 million in property taxes in 2017, by far the largest amount of property taxes levied in the county.

The disparate sizes of the districts (the smallest district, Nanuet, has around 2,200 students while the largest, East Ramapo, has almost 8,500) is reflected in the significantly different size of the tax levies. Clarkstown and East Ramapo's tax levies, for example, are almost three times the size of Nanuet or Pearl River's.

Figure 7 - School District Property Taxes

School District	2017 Property Tax Levy ²⁷	2015-2016 Enrollment ²⁸
Clarkstown	\$158,803,569	8,115
East Ramapo	\$150,358,323	8,472
Nanuet	\$53,445,091	2,184
North Rockland	\$140,479,188	7,789
Nyack	\$68,192,444	2,922
Pearl River	\$53,413,986	2,481
Ramapo Central	\$107,532,839	4,279
South Orangetown	\$74,941,448	3,103
TOTAL	\$807,166,885	39,345

Though school districts are not required to participate in the Shared Services Initiative, the potential for tax savings may be great if shared services are pursued between districts. Such efforts are strongly to be encouraged.

Others

In addition to the municipal governments and school districts that make up much of the fabric of public life in Rockland, there are a variety of other special districts and authorities in the

²⁷ The school district fiscal year ends on June 30, however, the text of the Shared Services law requires information about total taxes levied in calendar year 2017. To obtain the figures in this chart, the average of the school tax levy for each district for the 2016-2017 and 2017-2018 fiscal years was used.

²⁸ New York State Dept. of Education. 2015-2016 figures were the most recent available.

county. These include more than 20 "independent" fire districts, which under state law set their own budgets, subject to voter approval, and 17 libraries. Under the terms of the Shared Services Law, libraries and fire districts may not be included in the Shared Services Initiative, but it is important to note their presences as a feature of the property tax landscape.

Many more special districts in the county are "town special districts" with budgets set by town governments. There are almost 50 of these special districts in the county, all tasked with handling the provision of a specific public service such as sewer, water, lighting, ambulance coverage, or fire protection.²⁹ In most cases, the districts provide service to one particular geographic area within a town, rather than the town as a whole. Although the budgets for these districts are included within the town budget voted on by the town board, the tax levies that support these districts are separately levied so that only the residents of each district are paying for the services they receive. With the exception of the fire districts, the other town special districts are included within the Shared Services law to the extent that the town in which each district is located chooses to participate in the plan.

Other districts and authorities operating in Rockland include county-wide entities such as the Rockland County Solid Waste Management Authority, and special districts that serve more than one town, such as Rockland County Sewer District #1. These districts (like many special districts) are managed by an independent board, separate from the county and town governments.

²⁹ While most fire companies in Rockland are managed through independent fire districts which set their own budgets subject to voter approval, some rely on budgets set by town governments, and taxes levied by the town on residents of the area within the fire district.

Rockland County Shared Service Property Tax Savings Plan

Process and Participation

Initial Meeting

Shortly after the State Legislature passed the County-wide Shared Services Property Tax Savings Plan Initiative, Rockland County Executive Ed Day became the first County Executive in the Hudson Valley to begin the process of organizing the Shared Services Panel called for by the law. After notifying Rockland's 5 supervisors and 19 mayors, BOCES, and all 8 school districts, the County Executive convened the first meeting of the shared services panel on May 2, 2017 at Rockland Community College. At the meeting, County Executive Day thanked the many elected officials and others who had attended³⁰ and explained the background of the Shared Services Initiative. Day pointed out how important it is for school districts to participate in the initiative since school taxes account for such a large share of the average property tax bill.

Day suggested that the assembled town and village officials seize the opportunity presented by the Shared Services Initiative. "We have an opportunity to reexamine the way we've been doing things in many cases for many years. Times have changed. Technology has changed. In some cases, we can do things a bit differently. In doing so, we might be able to save a few dollars, too," he said.³¹ "What we're looking to do, simply, is do right by our residents, and create efficiencies, eliminate redundancies, look to find property tax savings."

The members of the Shared Services Panel had a number of questions about the implementation of the law, which types of savings would be eligible funds, and how New York State would be able to audit claims of savings. Rockland County Attorney Thomas Humbach

³⁰ Attendees at this meeting were:

County: County Executive Ed Day, Deputy County Executive Guillermo Rosa, Chief Advisor to the County Executive Don Moscato; County Attorney Thomas Humbach; Assistant County Attorney Charlotte Ramsey; Director of Public Policy & Intergovernmental Relations Stephen Powers; Director of Communications Jane Lerner; Confidential Aide to County Executive Beverly Floersheim

Town Elected Officials and Staff: Ramapo Finance Director John Lynch; Ramapo Operations Coordinator Mona Montal; Stony Point Town Supervisor Jim Monaghan; Stony Point Finance Director Gregg Smith; Orangetown Town Supervisor Andy Stewart; Orangetown Supervisor of Fiscal Services, Janice Ganley; Haverstraw Town Supervisor Howard Phillips; Haverstraw Director of Finance Mike Gamboli; Clarkstown Town Supervisor George Hoehmann

Village Elected Officials and Staff: Wesley Hills Deputy Mayor Ed McPherson; Spring Valley Mayor Demeza Delhomme; Airmont Mayor Phil Gigante; Upper Nyack Mayor Karen Tarapata; Sloatsburg Mayor Carl Wright; Montebello Mayor Lance Millman; Haverstraw Mayor Mike Kohut; Haverstraw Trustee Ralph Kirschkel; West Haverstraw Mayor Robert D'Amelio; Pomona Mayor Brett Yagel; Nyack Village Administrator Jim Politi; Suffern Mayor Ed Markunas; Hillburn Mayor Craig Flanagan; Spring Valley Deputy Mayor Emilia White; Kaser Mayor Bernard Rosenfeld

Others: Jonathan Drapkin - President & CEO, Hudson Valley Pattern for Progress; Mary Jean Marsico - Chief Operating Officer, Rockland BOCES; Rose Sirea - Treasurer, North Rockland School District; Gloria Menoutis - School Business Executive, Nyack Public School District.

³¹ Unless otherwise noted, all quotes are drawn directly from the official transcript of the meeting in question.

answered many of the questions but pointed out that many of the details of implementation were still unclear due to a lack of guidance from the state. He compared the process to "building an airplane in flight." Because of how the law is written, several ideas discussed by panel participants including purchasing street lights from Orange & Rockland or using private companies to manage town golf courses, though they might save taxpayer dollars would not qualify for matching funds from the State, since they are not considered to be inter-municipal shared services efforts.

Public Hearings

As required by the Shared Services law, in order to offer the public a chance to share ideas for sharing services, the county held three public hearings. The first public hearing was held at 7:00pm on Wednesday, May 17, 2017 at Fieldstone Middle School in Thiells.³² The second public hearing was held at 7:30pm on Wednesday, May 24, 2017 at Rockland Community College.³³ The third public hearing was held at 7:00pm on Thursday, June 15 at Dominican College in Blauvelt.³⁴

Despite active efforts to promote the public hearings, as required by state open meetings law, the first two public hearings had very few members of the public in attendance. Nevertheless, some helpful suggestions were offered by the individuals who attended. The third public hearing had approximately a half dozen members of the public in attendance. Several people raised questions with concerns about whether the Shared Services Initiative would force or require local municipalities to consolidate and/or give up authority to counties or regional entities; County Executive Day noted that the plan was about shared services, not consolidation, and that it was non-binding. Other recommendations from the public included a

³² Attendees at the May 17 Public Hearing were:

County: County Executive Ed Day (and other county staff); County Legislator Michael Grant

Town: Orangetown Supervisor Andy Stewart; Clarkstown Supervisor George Hoehmann; Haverstraw Director of Finance Mike Gamboli

Village: Suffern Mayor Ed Markunas; Hillburn Mayor Craig Flanagan; Wesley Hills Mayor Marshall Katz; Haverstraw Mayor Mike Kohut; Chestnut Ridge Mayor Sam Presti

Other: Scott Salotto - Director of Communications and Governmental Relations, Rockland BOCES; Jonathan Drapkin - President & CEO, Hudson Valley Pattern for Progress

³³ Attendees at the May 24 Public Hearing were:

County: County Executive Ed Day (and other county staff)

Town: Clarkstown Supervisor George Hoehmann; Haverstraw Supervisor Howard Phillips

Village: Airmont Mayor Phil Gigante; Wesley Hills Mayor Marshall Katz; Chestnut Ridge Mayor Sam Presti; South Nyack Trustee Nancy Willen; Airmont Trustee Peter Blunnie

Other: Jonathan Drapkin - President & CEO, Hudson Valley Pattern for Progress

³⁴ Attendees at the June 15 Public Hearing were:

County: County Executive Ed Day (and other county staff); County Legislator Aney Paul

Town: Clarkstown Supervisor George Hoehmann; Ramapo Finance Director John Lynch

Village: Airmont Mayor Phil Gigante; Wesley Hills Mayor Marshall Katz; Pomona Mayor Brett Yagel; Airmont Trustee Peter Blunnie

Other: Jonathan Drapkin - President & CEO, Hudson Valley Pattern for Progress

desire to consolidate police dispatching services and special units (discussed later in the report), and suggestions related to shared purchasing of LED street lights.

Other Meetings

In mid-June, Pattern staff met with administrative officials at Rockland BOCES to discuss ideas for shared services between school districts in Rockland and between BOCES and municipal governments. Out of this productive meeting came several ideas which have been included in this report, or have inspired other ideas in the report. As a county-wide organization BOCES already engages in and facilitates a wide range of shared services with the school districts in Rockland that could serve as a model for inter-municipal cooperation. For example, every school district utilizes BOCES' printing center for the timely and affordable printing of mailings to district families with information about class schedules, school budgets, and other updates. BOCES provides this service at a cheaper rate than the districts would be able to find elsewhere. For some districts, BOCES also does the work of designing and laying out the mailings themselves. The districts also engage in shared purchasing of paper and some other supplies, which provides bulk savings. Further discussion of other paper purchasing cooperatives is found on page 34. To understand the full dimension of shared services offered by BOCES, and which school districts take advantage of them, see the chart below, adapted from information provided by BOCES.

Figure 8 - Existing Shared Services Between Rockland School Districts, Coordinated by BOCES

BOCES	Clarkstown	East Ramapo	Haverstraw-Stony Point	Nanuet	Nyack	Pearl River	Ramapo	South Orangetown	Total
Printing Centers	X	X	X	X	X	X	X	X	8
Professional Development	X	X	X	X	X	X	X	X	8
Board Docs-Meeting software			X		X		X		3
Communication		X	X		X	X	X	X	6
Records Management	X		X	X	X	X	X	X	7
School Library Common Collection			X	X	X	X		X	5
GASB	X	X			X	X	X		5
Public Relations					X				1
Energy; Gas & Electric Bid	X		X	X	X		X	X	7
Energy; Bid Consulting	X		X	X	X		X	X	7
Interscholastic Athletics	X	X	X	X	X	X	X	X	8
Negotiations Clearing House	X	X	X	X	X	X	X	X	8
Food Management	X	X	X						3

Pattern staff also attended a cabinet meeting of the department heads in county government, in order to give the department heads an opportunity to hear directly about the Shared Services Initiative and offer ideas of their own about possible areas of savings. For example, the county's Commissioner of Highways mentioned that there are many informal arrangements that the county, towns, and villages have in sharing equipment.

On July 5th, a meeting with selected department heads was held to help generate ideas for more shared services.

Department Heads Meeting

The meeting provided examples of already existing examples of shared services. Among those services:

- There are contracts between the county and two of the five towns for snow removal and formal agreements between the counties and towns for the sharing of highway equipment. This raises the possibility of the county generating a list of its equipment and making it available for rental by other municipalities. Alternately, municipalities could make lists of their highway equipment needs and share the cost of purchasing it with other municipalities in the county.³⁵
- Creating a countywide Office or Taskforce for Purchasing has the potential to be a fruitful idea, but it is not likely that most towns and villages would agree to cede their purchasing authority. Still, the idea has merit, as there are personnel departures which often result in the need for re-training. Many of the smaller towns and villages do not have a single individual responsible for purchasing.
- The County Sheriff's office already engages in several shared services (e.g Joint task Forces and a centralized marine and mounted police units). Therefore a shared services plan could be an opportunity to provide for new collaborations through the Sheriff's office, such as shared dispatch and/or a centralized detective bureau. Collaborations of this type would still enable town and village police departments to operate independently yet might allow the county to provide critically needed resources at a less expensive cost than currently provided by individual departments.
- The county asserted it has the best agreement structure in the state for the purchase of copier services. No purchase of equipment is necessary and no lease agreements are required; simply paying for the copies that are made at a very competitive rate. County officials suggested this could be offered to other municipalities.

Other

Pattern was also invited, and attended a workshop meeting of the Haverstraw Town Board in order to answer questions about the Shared Services Initiative.

³⁵ The county pointed out it can be very hard to get the various municipalities to agree on the purchase of a similar piece of equipment. One example provided at the meeting is that the city of New York buys only one kind of fire truck pumper, yet the fire departments in Rockland (not included in the legislation) cannot agree on one pumper to buy. The average cost increase is around \$200,000 per truck. In England, there are only three types of fire types of fire trucks that can be purchased throughout the country, so no matter what department you work for, through mutual aid, anyone can operate the equipment of another department.

Survey and Interviews with Elected Officials

A key component in the development of the Shared Services Plan was a comprehensive survey of the members of the Shared Services Panel. In order to ascertain which types of government services the members of the panel were open to sharing, Pattern designed a survey which could be completed online. The survey was sent to each Town Supervisor³⁶ and Village Mayor for response, first on May 16, and then up to three additional times to elected officials who had not responded. Between May and July, Pattern attempted to conduct follow up interviews with each survey respondent in order to enable a more in-depth conversation about the challenges and opportunities related to sharing services. All individual survey responses were anonymous; results are reported only in aggregate. In total, all of the 5 towns, and 17 of the 19 villages, responded to the survey as of August 1, 2017.

The survey included a set of 24 services that are provided or utilized by at least some of the municipalities in Rockland.³⁷ For each service, the responding supervisor or mayor was asked to indicate which of the following best described their feelings about the service:

- "Interested in considering options for sharing this service"
- "Not interested in sharing this service"
- "Efforts are actively ongoing to share this service"
- "Already share this service with another government entity"
- "My municipality does not provide this service"

Before discussing the results of the survey, Pattern would like to thank all the panel members who responded to the survey: the Town Supervisors of Clarkstown, Orangetown, Haverstraw, and Stony Point, the Ramapo Finance Director, the Mayors of Airmont, Chestnut Ridge, Haverstraw, Hillburn, Kaser, Montebello, Nyack, Pomona, Sloatsburg, South Nyack, Spring Valley, Suffern, Upper Nyack, and Wesley Hills, and West Haverstraw, the Deputy Village Clerk of New Hempstead, and the Village Clerk of New Square. Special thanks to those who also took the time to speak by phone with Pattern staff to complete a follow-up interview: the Town Supervisors of Orangetown and Stony Point, the Ramapo Finance Director, and the Mayors of Chestnut Ridge, Haverstraw, Nyack, Spring Valley, Suffern, Upper Nyack, and Wesley Hills.

³⁶ In Ramapo, because the Town Supervisor had recently been convicted of several federal felonies and removed from office, the survey was completed by the town's Finance Director.

³⁷ The services were: Animal Control; Building Maintenance/Custodial; Code Enforcement; Courts; Drainage Maintenance, Repair & Inspections; Engineering; Equipment/Supplies Purchases; Financial Advising/Bond Council; Fire Inspections; Fuel Purchases; Garbage Collection; Health Insurance; Highway/DPW; IT/Network Management/Website Management; Legal Services; Maintenance/Landscaping of Parks or other municipal property; Parking Enforcement; Parks & Rec. Programming and Admin; Payroll; Planning Consultants; Planning Staff; Police Dispatching; Police Operations; Sewer Operations; Sewer Treatment; Tax Assessment; Tax Collection; Town/Village Clerk/Clerical Services

Survey Results

The survey results revealed a widespread openness among most supervisors and mayors to consider the idea of sharing many municipal services. While being willing to consider sharing services does not necessarily mean that actual sharing of services will follow, it suggests an interest in having the kind of difficult conversations that will have to occur if substantial property tax savings through shared services are ever to occur. It is important to understand that the survey is just one way to gauge the level of interest in sharing services. It must be followed by formal discussions with elected officials, then department heads, employees, and unions. The process leading to the formalizing of any shared service is inevitably quite involved.

These results helped guide the discussions of the shared services panel towards particular ideas to pursue in more detail. For example, the interest of every town respondent to consider options for sharing animal control services led this to be included as one of the areas worth pursuing. Other areas highlighted in this report such as shared purchasing of supplies and equipment, were also supported in the survey by all town respondents. One supervisor indicated that his town is already actively engaged in efforts to share services with respect to purchasing.

Follow up interviews with town supervisors suggested that sharing of services could take place either between different towns, between towns and the county, or between towns and the villages within those towns. The last option may be the path of least resistance for shared services. Because many villages provide services that are also provided by town governments, these villages could more easily share services with their town. The only services areas where there was some level of disagreement on the desire to share services were code enforcement, fire inspections, and tax assessment and collection. Although not an example of "shared services," some respondents suggested the possibility that looking to outside sources, for instance a cleaning service to provide custodial service in some town properties, could save money for taxpayers. Any such change would certainly require complex and thoughtful negotiations with labor unions in order to ameliorate the effect on town employees.

Some sharing of services already exists. One respondent noted that the County Highway Department rents a specialized road striping truck to towns, which has allowed his town to avoid the need to purchase such a specialized vehicle.

The full list of town responses is found in the chart on the next page.

Figure 9 - Town Responses (5 of 5 Towns)

	Not Interested	Interested	Actively Engaged	Already Share	Don't Provide
Animal Control	0	4	0	1	0
Building Maintenance/Custodial	1	4	0	0	0
Code Enforcement	1	4	0	0	0
Courts	0	5	0	0	0
Drainage Maintenance, Repair & Inspections	1	4	0	0	0
Engineering	0	4	0	1	0
Equipment/Supplies Purchases	0	3	1	1	0
Financial Advising/Bond Council	0	4	0	1	0
Fire Inspections	1	3	0	1	0
Fuel Purchases	0	3	1	1	0
Garbage Collection	0	3	1	0	1
Health Insurance	1	4	0	0	0
Highway/DPW	0	3	0	2	0
IT/Network Management/Website Management	0	5	0	0	0
Legal Services	1	4	0	0	0
Maintenance/Landscaping of Parks or other municipal property	0	4	0	1	0
Parking Enforcement	0	3	0	0	2
Parks & Recreation Programming & Admin.	0	4	0	1	0
Payroll	0	4	0	1	0
Planning Consultants	0	5	0	0	0
Planning Staff	0	5	0	0	0
Police Dispatching	0	5	0	0	0
Police Operations	0	3	1	1	0
Sewer Operations	0	4	0	1	0
Sewer Treatment	0	3	0	2	0
Tax Assessment	1	3	0	1	0
Tax Collection	1	3	0	1	0
Town/Village Clerk/Clerical Services	1	3	1	0	0

Responses from village mayors revealed interest in sharing services in a number of areas, while indicating less interest in some. In particular, nearly every respondent indicated an interest in considering shared equipment or supplies purchases, and all but one respondent said they already share fuel purchases or are interested in doing so. Given the small size of many of Rockland's villages, it seemed likely to many of the survey respondents that buying in bulk in cooperation with other villages and/or towns could yield savings.

Another area which revealed high interest in shared services was the maintenance and landscaping of parks and/or municipal property. Twelve respondents said they were interested, compared to only two who were not (three respondents said their village had essentially no municipal property needing landscaping). Many of the smaller villages in the county rely on landscaping services rather than municipal employees for this task and several respondents wondered whether a joint-bid for landscaping between several villages might not result in a cheaper rate for all. While building maintenance and custodial service was not listed by quite as many respondents (8 interested in sharing compared to 8 not interested) those who were interested suggested that similarly to parks maintenance, a joint bid for a custodial service might save money relative to the various small custodial services used by many villages currently.

The survey also revealed that a surprising number of mayors are willing to consider sharing code enforcement with other municipalities; 11 respondents said they were interested in considering options in this area while only 6 said they were not. The most frequently cited idea was that two or more villages could possibly share code enforcement services together, having one employee who would split his or her time between municipalities. Other areas which more than half of respondents indicated a willingness to share services were garbage collection, the purchase of health insurance for employees, IT, network and website management, and parks and recreation programming. This report recommends that villages explore all of these areas in more detail.

Some shared service ideas were not of interest to a majority of villages but nevertheless may be worth exploring further for those villages that are interested in them. For example, although 9 respondents said their village was not interested in considering shared services for courts, 5 respondents said they were interested, and three said their village doesn't provide a court system at all--meaning they already take advantage of shared services by using the town's court system. Upper Nyack recently dissolved its village court and let the Town of Clarkstown handle the village's small caseload. The five respondents who expressed interest in sharing court services may want to look to Upper Nyack as a model for proceeding.

The full list of village responses is found in the chart on the next page.

Figure 10 - Village Responses (17 of 19 Villages)

	Not Interested	Interested	Actively Engaged	Already Share	Don't Provide
Animal Control	0	4	0	10	3
Building Maintenance/Custodial	8	8	0	0	1
Code Enforcement	6	11	0	0	0
Courts	9	5	0	0	3
Drainage Maintenance, Repair & Inspections	4	6	1	5	1
Engineering	10	6	0	0	1
Equipment/Supplies Purchases	2	14	1	0	0
Financial Advising/Bond Council	6	7	0	0	4
Fire Inspections	9	7	0	1	0
Fuel Purchases	1	7	0	7	2
Garbage Collection	6	10	0	0	1
Health Insurance	5	10	0	1	1
Highway/DPW	3	5	1	5	3
IT/Network Management/Website Management	6	9	1	0	1
Legal Services	11	6	0	0	0
Maintenance/Landscaping of Parks or other municipal property	2	12	0	0	3
Parking Enforcement	3	6	0	5	3
Parks & Recreation Programming & Admin.	3	9	0	1	4
Payroll	10	7	0	0	0
Planning Consultants	9	6	0	0	2
Planning Staff	9	3	0	0	5
Police Dispatching	0	3	0	0	14
Police Operations	0	3	0	2	12
Sewer Operations	0	1	0	3	13
Sewer Treatment	0	1	0	2	14
Tax Assessment	2	3	0	8	4
Tax Collection	12	4	0	1	0
Town/Village Clerk/Clerical Services	14	3	0	0	0

Rockland County at Work: The Empire State Purchasing Group a.k.a. Hudson Valley Municipal Purchasing Group

One of the oldest and most successful shared service efforts in Rockland is the Hudson Valley Municipal Purchasing Group (HVMPG) which was recently expended to a statewide initiative and rebranded as the Empire State Purchasing Group. The Empire State Purchasing Group and HVMPG is an inter-municipal cooperative purchasing agreement between local governments throughout the region who collectively purchase paper and other supplies in bulk, saving significant amounts of money each year. Efforts are actively ongoing to expand the purchasing group to include municipalities and school districts in Suffolk County, potentially realizing even greater economies of scale. With Suffolk County's interest in joining the cooperative purchasing efforts of local governments in the Hudson Valley, the new cooperative may operate under the banner of "Empire State Purchasing Group--Southern New York Cooperative. Every effort will be made to have Nassau County consider participating in this new cooperative effort as well.

Organized by Paul Brennan, the Director of Purchasing for Rockland County, the HVMPG was first constituted, in 2002, as an informal arrangement between municipalities, with two key goals. According to Brennan, those goals were to:

- "Provide a single e-procurement platform for government agencies to use; but more importantly provide one location where suppliers could find local government contracting opportunities."
- "Increase the use of joint-bids and cooperative bids among its members to aggregate spend with the goal of reducing costs for its members."

The establishment of the e-procurement platform has been a success, says Brennan, with over two hundred government agencies distributing their solicitations through the system; but it has been a slower and more challenging process to convince a critical mass of municipalities to use cooperative or joint-bids. According to Brennan, "the primary success in terms of cooperative bidding has been for the Shared E-Procurement Platform, Copy Paper, Audio Visual Equipment, and for Emergency Lights and Sirens for Emergency Vehicles." He notes that there is, "a cooperative bid in Rockland County for Electricity and Natural Gas that Rockland County, Rockland Community College, Rockland County Solid Waste Management Authority and the Rockland County Sewer District NO. 1 participate in."

After several years as an informal agreement, the HVMPG adopted formal by-laws in 2008, signed by founding members Rockland County, Dutchess County, Ulster County, the City of New Rochelle and the Town of Cortlandt. These by-laws cover "membership, the establishment of an Advisory Board, procedures for Joint-bids, Officers, and Contract Administration," according to Brennan.

Other areas for shared purchasing discussed in the past and currently under consideration include:

- Police Vehicles
- Police Uniforms
- Vehicles and Hybrid Vehicles
- Correctional Supplies – Inmate clothing and others supplies
- Water Treatment Chemicals
- Wastewater Treatment Chemicals
- Wastewater Treatment Equipment
- Golf Course Supplies
- Firefighter Turnout Gear
- Transit Buses³⁸
- Highway Equipment
- Telecommunication and Utility Bill Auditing

During the process of ascertaining municipalities' willingness to engage in shared purchasing, it was determined that instead of creating a new shared purchasing effort in Rockland, since there was already a successful model of such an effort in the Empire State Purchasing Group/HVMPG, Rockland municipalities interested in cooperative purchasing efforts would be directed to Empire State Purchasing Group/HVMPG. These efforts should lead to greater savings for all.

³⁸ Says Brennan: "Each of the County's in the Hudson Valley (except Westchester) has small transit systems. Many of the larger bus manufacturers will not even respond to our bids because the volume is not high enough. Combining the needs from various counties may increase the number of bidders. Of course, getting multiple counties to agree on a single design will be challenging, however not impossible."

Shared Service Recommendations

Based on the responses to the survey and conversations, these ideas were determined to be ripe for potential savings and efficiencies through shared services.

Principal Recommendations

Countywide Animal Control Program

Centralize the efforts to provide animal control services throughout Rockland County by creating a sharing service plan between the County, towns and certain villages. Currently the county supplies funding to Hi-Tor Animal Shelter which is located on county property in a building owned by the county. This Animal Care Center is an open admission shelter that provides a place of refuge for approximately 2,500 animals annually. It is the only such shelter in Rockland. Hi-Tor would be charged with the management of this program and coordinating the staff to work throughout the county.

Cooperative Purchasing of Paper and other items through the Empire State Purchasing Group

The effort is underway to identify municipalities and school districts in Rockland that are willing to join the already existing Empire State Purchasing Group/Hudson Valley Municipal Purchasing Group in order to obtain economies of scale in paper purchasing. Cooperative purchasing of other supplies may follow. Most municipalities in Rockland currently buy their own paper--in some cases those decisions are made at the municipal level, in others, at the departmental level. Across the county, many tens of thousands of dollars a year, at least, is spend on purchasing paper. If the Empire State Purchasing Group/HVMPG can offer even a slightly cheaper per ream rate than most towns, villages, and school districts currently get, the savings could be substantial.

LED Lighting

Achieve savings by bulk purchasing of streetlights and converting them to highly energy efficient LED bulbs and by issuing a joint-bid to retrofit all municipal parking lot lights and interior and exterior building lights to efficient LED bulbs. Most municipalities in Rockland currently pay Orange & Rockland a significant sum each year in electric costs for street lights. Local utilities and NYSERDA have incentive programs available to retrofit government buildings with LED bulbs. The County would coordinate this effort among all local government units.

Shared Printing

The eight school districts in Rockland already take advantage of BOCES' highly competitive rates to save money on printing costs for mass mailings such as budget notifications, parental newsletters, and other communications. Every town, and most villages in Rockland send out periodic updates to residents for things like parks and recreation programming, among others.

The cost to print these thousands of copies can be substantial, and BOCES may be able to print them cheaper on their high capacity machines, than any town or village separately could do.

Other Recommendations

Shared Police Dispatching

Centralization of police dispatching at the county level in the Sheriff's Department could yield substantial tax savings but will require careful design in order to implement properly. Shared Service Panel members were open to this idea. In order to better understand the opportunities of this idea and challenges to be overcome, the County and the Town of Stony Point have jointly applied for a grant through the State's Local Government Efficiency Program to pay for a feasibility study to evaluate having the County handle police dispatching for Stony Point.

Formalizing "Handshake" Agreements Among Highway Departments

Several municipalities already share equipment and other services among highway departments and DPWs but these are generally informal "handshake" agreements. If these informal agreements can be formalized into official inter-municipal agreements, they may qualify for matching funds under the terms of the shared services law.

Joint Bids for Landscaping/Custodial Services

Many of the county's smaller villages use outside contracts rather than municipal employees to handle maintenance of their parks and custodial service for their village halls. The responses to the shared services survey indicate that some villages may be interested in cooperation to jointly identify and bid for the most cost effective businesses to use for landscaping and custodial services at the village level.

Consider Dissolution of Smaller Village Courts

Five mayors who responded to the shared service study suggested they were interested in sharing court services, and three others said their village doesn't provide a court system at all-- meaning they already take advantage of shared services by using the towns' court systems. Upper Nyack recently dissolved its village court and let the Town of Clarkstown handle the village's small caseload. Further consolidation of the smaller village courts in the county could yield tax savings.

Sewer District Shared Services

Consider sharing services for some or all of the numerous sewer districts in the county for operations and maintenance.

Expand the Roster of Shared Services Offered by Rockland BOCES

Provide actuarial valuations for school districts and municipalities as well as Medicare Part D attestations. Also, the NYS Pharmacy Purchasing Coalition is a self-insured prescription drug program designed to aggregate purchasing of pharmacy benefits that was initially developed with grant funding from the Department of State.

Appendices

Appendix A - List of Local Governments, Districts, and Authorities in Rockland County

All information below from New York State Comptroller's Office, as of December 31, 2016.

Type of Government/District/Authority	Name of Government/District/Authority
Towns	Clarkstown
Towns	Haverstraw
Towns	Orangetown
Towns	Ramapo
Towns	Stony Point
Village	Airmont
Village	Chestnut Ridge
Village	Grand View-On-Hudson
Village	Haverstraw
Village	Hillburn
Village	Kaser
Village	Montebello
Village	New Hempstead
Village	New Square
Village	Nyack
Village	Piermont
Village	Pomona
Village	Sloatsburg
Village	South Nyack
Village	Spring Valley
Village	Suffern
Village	Upper Nyack
Village	Wesley Hills
Village	West Haverstraw
School Districts	Clarkstown Central School District
School Districts	East Ramapo Central School District
School Districts	Haverstraw-Stony Point School District
School Districts	Nanuet Union Free School District
School Districts	Nyack School District
School Districts	Pearl River School District
School Districts	Ramapo School District
School Districts	South Orangetown School District

BOCES	Rockland BOCES
County Special Districts	Rockland County Sewer District #1
Soil and Water Conservation Districts	Rockland County Soil and Water Conservation District
Other Local Authorities	Rockland County Solid Waste Management Authority
Fire Districts	Central Nyack Fire District
Fire Districts	East Spring Valley Fire District
Fire Districts	Moleston Fire District
Fire Districts	New City Fire District
Fire Districts	Nyack Joint Fire District
Fire Districts	Rockland Lake Fire District
Fire Districts	South Spring Valley Fire District
Fire Districts	Sparkill-Palisades Fire District
Fire Districts	Spring Valley No. 1 Fire District
Fire Districts	Thiells-Roseville Fire District
Fire Districts	Valley Cottage Fire District
Fire Districts	West Nyack Fire District
Fire Districts	West Spring Valley Fire District
Fire Districts	Congers Fire District
Fire Districts	Monsey Fire District
Fire Districts	Nanuet Fire District
Fire Districts	Orangeburg Fire District
Fire Districts	Pearl River Fire District
Fire Districts	Stony Point Fire District
Fire Districts	Tallman Fire District
Fire Districts	Tappan Fire District
Free Association Libraries	Blauvelt Free Library
Free Association Libraries	New City Free Library
Free Association Libraries	Nyack Library
Free Association Libraries	Orangeburg Library
Free Association Libraries	Palisades Free Library
Free Association Libraries	Rose Memorial Library Association
Free Association Libraries	Suffern Free Library
Free Association Libraries	Tappan Library
Free Association Libraries	Valley Cottage Free Library
Free Association Libraries	West Nyack Free Library
Public Libraries	Finkelstein Memorial Library
Public Libraries	Haverstraw Kings Daughters Library
Public Libraries	Nanuet Public Library
Public Libraries	Pearl River Public Library

Public Libraries	Piermont Library District
Public Libraries	Sloatsburg Public Library
Public Libraries	Tomkins Cove Public Library
Town Special Districts (Clarkstown)	Clarkstown Consolidated Lighting District #1
Town Special Districts (Clarkstown)	Clarkstown Consolidated Water Supply District #1
Town Special Districts (Clarkstown)	Clarkstown Refuse & Garbage District
Town Special Districts (Clarkstown)	Congers Valley Cottage Ambulance District
Town Special Districts (Clarkstown)	Lake Lucille Aquatic Plant Growth Control District
Town Special Districts (Clarkstown)	Nanuet Ambulance District
Town Special Districts (Clarkstown)	New City Ambulance District
Town Special Districts (Clarkstown)	Nyack Ambulance District
Town Special Districts (Clarkstown)	Spring Hill Ambulance District
Town Special Districts (Clarkstown)	West Nyack Water Supply District #1
Town Special Districts (Clarkstown)	West Nyack Water Supply District #2
Town Special Districts (Clarkstown)	West Nyack Water Supply District #3
Town Special Districts (Haverstraw)	Haverstraw Ambulance District
Town Special Districts (Haverstraw)	Haverstraw Lighting District
Town Special Districts (Haverstraw)	Haverstraw Sewer District #1
Town Special Districts (Haverstraw)	Route 202 Water Supply District
Town Special Districts (Orangetown)	Blauvelt Fire Protection District
Town Special Districts (Orangetown)	Blauvelt Hydrant/Water Supply District #1
Town Special Districts (Orangetown)	Nyack Ambulance District
Town Special Districts (Orangetown)	Orangeburg Hydrant/Water Supply District
Town Special Districts (Orangetown)	Orangetown Paramedic District
Town Special Districts (Orangetown)	Orangetown Sewer District
Town Special Districts (Orangetown)	Palisades Hydrant/Water Supply District
Town Special Districts (Orangetown)	Pearl River Hydrant/Water Supply District
Town Special Districts (Orangetown)	South Orangetown Ambulance District
Town Special Districts (Orangetown)	Sparkill Hydrant/Water Supply District
Town Special Districts (Orangetown)	St Dominic Hydrant/Water Supply District
Town Special Districts (Orangetown)	Tappan Hydrant/Water Supply District
Town Special Districts (Orangetown)	Upper Grand View Hydrant/Water Supply District
Town Special Districts (Ramapo)	Fire Protection District No.3
Town Special Districts (Ramapo)	Fire Protection District No.4
Town Special Districts (Ramapo)	Fire Protection District No.5
Town Special Districts (Ramapo)	Johnsontown Road Fire Protection District
Town Special Districts (Ramapo)	Park Crest Fire Protection District
Town Special Districts (Ramapo)	Ramapo Ambulance District #1
Town Special Districts (Ramapo)	Ramapo Consolidated Water Supply District #1
Town Special Districts (Ramapo)	Ramapo Fire Protection District #1

Town Special Districts (Ramapo)	Ramapo Fire Protection District #2
Town Special Districts (Ramapo)	Ramapo Lighting District
Town Special Districts (Ramapo)	Ramapo Refuse And Garbage District
Town Special Districts (Ramapo)	Sewer Benefit Area No.5
Town Special Districts (Stony Point)	Consolidated Lighting District, Stony Point
Town Special Districts (Stony Point)	Sanitary Sewer District No. 2
Town Special Districts (Stony Point)	Sanitary Sewer District No. 3
Town Special Districts (Stony Point)	Stony Point Sewer District #1
Town Special Districts (Stony Point)	Stony Point Sewer District #2
Town Special Districts (Stony Point)	Stony Point Sewer District #3

Appendix B - Data Request Letter

The following data request letter was sent to each of the town supervisors and mayors in the county. In cases of villages which lack police departments or DPWs, the questions about police dispatching and detectives, and salt purchasing were omitted.

Dear _____,

As you are aware, Pattern for Progress has been hired by Rockland County to provide assistance relating to the development of the County's Shared Services Property Tax Savings Plan. This plan is required by recently passed state legislation. Through the many meetings and conversations held with county officials and members of the shared services panel over the past few months, several possible areas have been identified as being particularly promising areas to seek shared services in the short to medium term.

In order to obtain the data needed to provide estimates of tax savings as required by the law, we ask that you kindly respond to the information request below. Given the very compressed time frame the law lays out, your timely response to this informational request would be greatly appreciated. *Please send all information to Senior Research Planner Elijah Reichlin-Melnick at ereichlin-melnick@pfprogress.org.*

Animal Control

1. Please list how many individual(s) in your municipality work on animal control
2. Please provide titles, and 2017 salary, and estimated benefit costs (if any) for the individual(s) who work on animal control
3. How much, if any, did your municipality budget in 2017 on a contract with Hi-Tor Animal Shelter?
4. Are there any other costs associated with animal control? If so, what are they?

Cooperative Paper Purchasing

1. Please provide an estimate of how many reams of paper your municipality purchased in 2016.
2. Please provide an estimate of the total cost of those paper purchases.
3. Are decisions on paper purchasing (how much to buy, where to buy it from) made at the departmental level or for the entire municipality? Do you have a purchasing director or similar position for the town/village?
4. How often is paper typically purchased? On an annual basis? Monthly? As needed?
5. Where do you currently purchase your paper from?
6. Is storage capacity of large volumes of paper an issue in your town or village hall?

Salt

1. Please provide an estimate of the total amount of road salt purchased by your town/village in 2016.
2. Please provide an estimate of the total expenditures on road salt purchases in 2016.
3. How often is road salt typically purchased? Annually? Or more than once per season?
4. Where does your town/village store road salt?

5. Do you have adequate space to store an entire season's worth of salt in this location, or does limited storage space require you to make several smaller purchases of road salt rather than one large seasonal purchase?

LED Lighting

1. Is your town/village currently considering purchasing street lights from Orange & Rockland and converting to LED?
2. If not, why not?
3. How much did your town/village pay to O&R for streetlights in 2016?
4. If planning to convert to LED:
 - a. What is the estimated cost to purchase new LED lights?
 - b. How many lights will be purchased?

Printing

1. How is printing of black and white informational brochures (e.g. for parks & rec. programs), newsletters, or municipal updates handled in your municipality? Are these documents printed in house or sent to a vendor? If sent to a vendor, which vendor(s) does your municipality use for printing?
2. Are decisions of whether to use outside vendors and which vendors to use made at the departmental level or at the municipal level?
3. Please provide an estimate of the per page or per piece cost to print these type of documents.
4. Please provide an estimate of the total 2016 expenditures on printing these type of documents.

Police Dispatch

1. How many individuals work as police dispatchers in your municipality? How many are full time? How many are part time?
2. Please provide salary information, including overtime, and estimated benefit costs of these individuals.
3. Please provide date of hire date for all police dispatchers and indicate how many years each dispatcher has towards retirement.
4. Does your municipality currently provide dispatching services for any other police departments? Which ones?

Police Detectives

1. How many police detectives are there in your police department?
2. Please provide salary information, including overtime, and estimated benefit costs of these individuals.
3. Please provide date of hire date for all police detectives and indicate how many years each detective has towards retirement.
4. Are there any individuals responsible for management of the detectives/investigations?
5. If so, please provide the same information request in questions 2 and 3 above for these individuals.

Sincerely,
Jonathan Drapkin

Appendix C - Text of Shared Services Law

34

PART BBB

35 Section 1. County-wide shared services property tax savings plan. 1.
36 Notwithstanding the provisions of the municipal home rule law, the
37 alternative county government law, or any other general, special or
38 local law to the contrary, the chief executive officer of each county
39 outside of a city of one million or more shall prepare a property tax
40 savings plan for shared, coordinated and efficient services among the
41 county, cities, towns and villages within such county.

42 Such plan may include school districts, boards of cooperative educa-
43 tional services, and special improvement districts within such county if
44 the school district, board of cooperative educational services, or
45 special improvement district has a representative on the shared services
46 panel.

47 2. a. There shall be a shared services panel in each county consisting
48 of the chief executive officer of the county, who shall serve as chair,
49 and one representative from each city, town, and village in the county.

50 b. The chief executive officer of each town, city and village shall be
51 the representative to the shared services panel and shall be the mayor,
52 if a city or a village, or shall be the supervisor, if a town.

53 c. The chief executive officer of the county may invite any school
54 district, any board of cooperative educational services, and/or any

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1 special improvement district in the county to participate in the county-wide shared services property tax savings plan. Upon such invitation, 2 the governing body of such school district, board of cooperative educational services, and/or a special improvement district may accept such 3 invitation by selecting a representative of such governing body, by 4 majority vote, to serve as a member of the shared services panel. 5

6
7 d. In the development of the county-wide shared services property tax 8 savings plan, the chief executive officer of the county shall regularly 9 consult with, and take recommendations from, all the representatives of 10 the shared services panel, as well as with and from the representative 11 of each collective bargaining unit of the county and the cities, towns, 12 and villages as well as from the representative of each collective 13 bargaining unit of any participating school district, board of cooperative 14 educational services and special improvement district.

15 3. Public input, as well as input from civic, business, labor, and 16 community leaders, shall be accepted by the chief executive officer, the 17 county legislative body and the shared services panel on the proposed 18 county-wide shared services property tax savings plan. To facilitate 19 such input, three or more public hearings shall be arranged to be held 20 within the county. All such public hearings shall be conducted prior to 21 the submission of the county-wide shared services property tax savings 22 plan to a vote of the shared services panel, and public notice of all 23 such hearings shall be provided at least one week prior in the manner 24 prescribed in subdivision 1 of section 104 of the public officers law. 25 Civic, business, labor, and community leaders, as well as members of the 26 public, shall be permitted to provided public testimony at any such 27 hearings.

28 4. a. Such property tax savings plan shall contain new recurring prop- 29 erty tax savings through actions such as, but not limited to, the elimi- 30 nation of duplicative services; shared services, such as joint purchas- 31 ing, shared highway equipment, shared storage facilities, shared plowing 32 services, and energy and insurance purchasing cooperatives; reduction in 33 back office administrative overhead; and better coordination of 34 services.

35 b. The chief executive officer of the county shall submit such prop- 36 erty tax savings plan to the county legislative body no later than August 37 first, two thousand seventeen. Such property tax savings plan shall be 38 accompanied by a certification as to the accuracy of the savings 39 contained therein.

40 c. The county legislative body shall review and consider the county- 41 wide shared services plan submitted to it in accordance with paragraph b 42 of this subdivision. A majority of the members of such body may issue an 43 advisory report making recommendations as deemed necessary. The chief 44 executive officer may make modifications to the plan based on such 45 recommendations. If modifications are made by the chief executive offi- 46 cer, he or she shall produce an updated certification as to the accuracy 47 of the savings contained therein.

48 d. The county shared services panel shall consider the county-wide 49 shared services tax savings plan. A majority vote of the panel shall be 50 required for approval of such plan, provided however that each member of 51 the panel may, prior to the panel-wide vote, cause to be removed from 52 the plan any proposed action that affects the unit of local government 53 represented by the respective member. Written notice of such removal 54 shall be provided to the chief executive officer of the county prior to 55 the panel-wide vote on the plan.

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1 e. If a county does not achieve an approved county-wide shared
 2 services property tax savings plan by the deadlines required for 2017,
 3 then it shall release to the public a report on the proposal, the vote
 4 of the panel which vote shall require each panel member, in writing to
 5 state the reason for such vote. The county shall then follow the same
 6 procedures defined in this section to attempt to produce an approved
 7 county-wide shared services property tax savings plan by the deadlines
 8 required for 2018.

9 5. a. Upon approval of the shared services panel, the chief executive
 10 officer of the county shall finalize the county-wide shared services
 11 property tax savings plan and shall transmit to the director of the
 12 division of the budget a certification of the plan and its property tax
 13 savings plan. The chief executive officer of the county shall finalize
 14 any such approved county-wide shared services property tax savings plan
 15 no later than September fifteenth, two thousand seventeen, and any such
 16 plan shall be publicly disseminated to residents of the county in a
 17 concise, clear, and coherent manner using words with common and everyday
 18 meanings.

19 b. The beginning of the plan publicly disseminated shall contain the
 20 information and shall be in the form set forth hereinbelow:

21 County-wide Shared Services Property Tax Savings Plan Summary

22	Row 1	Participating Cities	(insert number of cities in the
23			county as well as the number and list
24			of such cities with a representative
25			on the panel who voted on such plan)
26	Row 2	Participating Towns	(insert number of towns in the county
27			as well as the number and list of
28			such towns with a representative
29			on the panel who voted on such plan)
30	Row 3	Participating Villages	(insert number of villages in the
31			county as well as the number and list of
32			such villages with a representative
33			on the panel who voted on such plan)
34	Row 4	Participating school	(insert number of school districts,
35		districts, BOCES, and	BOCES, and special improvement
36		special improvement	districts in the county as
37		districts	well as the number and list of
38			such school districts, BOCES, and
39			special improvement districts
40			with a representative on the
41			panel who voted on such plan)
42	Row 5	2017 Local	(insert sum total of property
43		Government property	taxes levied in the year
44		taxes	2017 by the county, cities, towns,
45			villages, school districts,
46			BOCES, and special improvement
47			districts within such county)
48	Row 6	2017 Participating	(insert sum total of property
49		Entities property	taxes levied in the year 2017 by the
50		taxes	county, any cities, towns, villages,
51			school districts, BOCES, and
52			special improvements districts
53			identified as participating in
54			the panel in rows one through

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1			four above)
2	Row 7	Total Anticipated	(insert sum total of net
3		Savings	savings in such plan certified
4			as being anticipated in calendar
5			year 2018, calendar year 2019,
6			and annually thereafter)
7	Row 8	Anticipated Savings	(insert sum total of net
8		as a Percentage of	savings in such plan
9		Participating	certified as being anticipated
10		Entities property	in calendar year 2018 as a
11		taxes	percentage of the sum total in
12			Row 6, calendar year 2019
13			as a percentage of the sum total
14			in Row 6, and annually
15			thereafter as a percentage of the
16			sum total in Row 6)
17	Row 9	Anticipated	(insert the amount of the
18		Savings to the	savings that the average
19		Average Taxpayer	taxpayer in the county
20			will realize in calendar year
21			2018, calendar year 2019,
22			and annually thereafter if the
23			net savings certified
24			in the plan are realized)
25	Row 10	Anticipated	(insert the percentage amount a
26		Costs/Savings to	homeowner can expect his or her
27		the Average	property taxes to increase or
28		Homeowner	decrease in calendar year 2018,
29			calendar year 2019, and
30			annually thereafter if
31			the net savings certified in the
32			plan are realized)
33	Row 11	Anticipated	(insert the percentage amount a
34		Costs/Savings to	business can expect its property
35		the Average	taxes to increase or decrease in
36		Business	calendar year 2018, calendar year
37			2019, and annually thereafter if
38			the net savings certified in the
39			plan are realized)

40 c. The chief executive officer of the county shall conduct a public
 41 presentation of the plan no later than October 15, 2017. Public notice
 42 of such public presentation shall be provided at least one week prior in
 43 the manner prescribed in subdivision 1 of section 104 of the public
 44 officers law.

45 d. Any such finalized property tax savings plan which would have the
 46 effect of transferring or abolishing a function or duty of the county or
 47 of the cities, towns, villages, districts or other units of government
 48 wholly contained in the county, shall not become operative unless and
 49 until it is approved in accordance with subdivision (h) of section one
 50 of article nine of the state constitution.

51 6. a. If the county-wide property tax savings plan shall fail to
 52 obtain the approval of the shared services panel, voting on the plan in
 53 accordance with this section, the chief executive officer of the county
 54 shall resubmit such plan to the shared services panel, in accordance
 55 with the procedures established for first consideration of the plan

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1 outlined by this section, no later than August first, two thousand eigh-
2 teen.

3 b. Any proposed county-wide shared services property tax savings plan
4 prepared for reconsideration by the shared services panel, shall follow
5 the same procedures prescribed in this section for original consider-
6 ation in two thousand seventeen. No county-wide shared services property
7 tax savings plan shall be deemed approved, or may be finalized, without
8 approval of such plan by the shared services panel.

9 c. If the shared services panel approves the proposed county-wide
10 shared services property tax savings plan for 2018, the chief executive
11 officer of the county shall finalize any such approved county-wide
12 shared services property tax savings plan no later than September
13 fifteenth, two thousand eighteen, and any such plan shall be publicly
14 disseminated to residents of the county in a concise, clear, and coher-
15 ent manner using words with common and everyday meanings.

16 d. The beginning of the plan publicly disseminated shall contain the
17 information and shall be in the form set forth hereinbelow:

18 County-wide Shared Services Property Tax Savings Plan Summary

19	Row 1	Participating Cities	(insert number of cities in the
20			county as well as the number
21			and list of such cities with
22			a representative on the
23			panel who voted on such plan)
24	Row 2	Participating Towns	(insert number of towns in the
25			county as well as the number
26			and list of such towns with
27			a representative on the
28			panel who voted on such plan)
29	Row 3	Participating Villages	(insert number of villages in the
30			county as well as the number
31			and list of such villages with
32			a representative on the
33			panel who voted on such plan)
34	Row 4	Participating school	(insert number of school
35		districts, BOCES, and	districts, BOCES, and special
36		special improvement	improvement
37		districts	districts in the county
38			as well as the number
39			and list of such school districts,
40			BOCES, and special improvement
41			districts with a representative
42			one the panel who voted on
43			such plan)
44	Row 5	2018 Local Government	(insert sum total of property taxes
45		property	levied in the year 2018 by the
46		taxes	county, cities, towns, villages,
47			school districts, BOCES, and
48			special improvement districts
49			within such county)
50	Row 6	2018 Participating	(insert sum total of property taxes
51		Entities property	levied in the year 2018 by the
52		taxes	county, any cities, towns, villages,
53			school districts, BOCES,
54			and special improvement districts
55			identified as participating

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1			in the panel in
2			rows one through four above)
3	Row 7	Total Anticipated	(insert sum total of net savings in
4		Savings	such plan certified as being
5			anticipated in calendar year 2019,
6			calendar year 2020, and annually
7			thereafter)
8	Row 8	Anticipated Savings	(insert sum total of net savings in
9		as a Percentage	such plan certified as being
10		of Participating	anticipated in calendar year 2019
11		Entities property	as a percentage of the
12		taxes	sum total in Row 6, calendar
13			year 2020 as a percentage of the
14			sum total in Row 6, and annually
15			thereafter as a percentage
16			of the sum total in Row 6)
17	Row 9	Anticipated Savings	(insert the amount of
18		to the Average	the savings that the average
19		Taxpayer	taxpayer in the county will
20			realize in calendar year 2019,
21			calendar year 2020, and
22			annually thereafter if the net
23			savings certified in the plan
24			are realized)
25	Row 10	Anticipated	(insert the percentage amount a
26		Costs/Savings to	homeowner can expect his or her
27		the Average	property taxes to increase or
28		Homeowner	decrease in calendar year
29		2019, calendar year	
30			2020, and annually thereafter if
31			the net savings certified in the
32			plan are realized)
33	Row 11	Anticipated	(insert the percentage amount a
34		Costs/Savings to	business can expect its property
35		the Average	taxes to increase or decrease in
36		Business	calendar year 2019, calendar year
37			2020, and annually thereafter if
38			the net savings certified in the
39			plan are realized)

40 e. The chief executive officer of the county shall conduct a public
 41 presentation of the plan no later than October 15, 2018. Public notice
 42 of such public presentation shall be provided at least one week prior in
 43 the manner prescribed in subdivision 1 of section 104 of the public
 44 officers law.

45 f. Any such finalized property tax savings plan which would have the
 46 effect of transferring or abolishing a function or duty of the county or
 47 of the cities, towns, villages, districts or other units of government
 48 wholly contained in the county, shall not become operative unless and
 49 until it is approved in accordance with subdivision (h) of section one
 50 of article nine of the state constitution.

51 7. For the purposes of this part "chief executive officer" means the
 52 county executive, county manager or other chief executive of the county,
 53 or where none, the chair of the county legislative body.

54 8. Each county plan may be eligible for one-time funding to match
 55 savings in such plan, subject to available appropriation. The secretary
 56 of state shall develop an application, approved by the director of the

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1 budget, with any necessary requirements to receive such matching fund-
2 ing. Savings that are actually and demonstrably realized by the partic-
3 ipating local governments are eligible for matching funding. For actions
4 that are a part of an approved plan finalized in 2017, savings from new
5 actions implemented on or after January 1, 2018 are eligible for match-
6 ing funding. For actions that are a part of an approved plan finalized
7 in 2017, savings achieved from January 1, 2018 through December 31, 2018
8 are eligible for matching funding. For actions that are a part of an
9 approved plan finalized in 2018, savings from new actions implemented on
10 or after January 1, 2019 are eligible for matching funding. For actions
11 that are a part of an approved plan finalized in 2018, savings achieved
12 from January 1, 2019 through December 31, 2019 are eligible for matching
13 funding. Only net savings between local governments for each action
14 would be eligible for matching funding. Savings from internal efficien-
15 cies or any other actions taken by a local government without the
16 participation of another local government are not eligible for matching
17 funding. Each county and all of the local governments within the county
18 that are part of any action to be implemented as part of the approved
19 plan must collectively apply for the matching funding and agree on the
20 distribution and use of any matching funding in order to qualify for
21 matching funding.

22 9. Where the implementation of any component of such finalized proper-
23 ty tax savings plan is, by any other general or special law, subject to
24 a public hearing, a mandatory or permissive referendum, consents of
25 governmental agencies, or other requirements applicable to the making of
26 contracts, then implementation of such component shall be conditioned on
27 compliance with such requirements.

28 10. If any clause, sentence, paragraph, subdivision, section or part
29 of this act shall be adjudged by any court or competent jurisdiction to
30 be invalid, such judgment shall not affect, impair, or invalidate the
31 remainder thereof, but shall be confined in its operation to the clause,
32 sentence, paragraph, subdivision, section or part thereof directly
33 involved in the controversy in which such judgment shall have been
34 rendered. It is hereby declared to be the intent of the legislature that
35 this act would have been enacted if such invalid provisions had not been
36 included herein.

37 S 2. School district and board of cooperative educational services
38 participation in county-wide shared services property tax savings plans.
39 Notwithstanding any provision of the education law, or any other
40 provision of law, rule or regulation, to the contrary, any school
41 district or board of cooperative educational services may participate in
42 a county-wide shared services property tax savings plan established
43 pursuant to the provisions of this chapter, and may further participate
44 in any of the activities listed in paragraph a of subdivision 4 of
45 section one of this act with any participating county, town, city,
46 village, special improvement district, school district and/or board of
47 cooperative educational services participating in such county-wide
48 shared services property tax saving plan.

49 S 3. This act shall take effect immediately.