Intermunicipal Cooperation and Consolidation
Exploring Opportunities for Savings and Improved Service Delivery
Introduction

To varying degrees, many local governments in New York State are experiencing fiscal stress. While some local governments have held steady during this period of economic uncertainty, others are struggling. A variety of pressures affect local government finances, including declining or static tax bases, stagnant levels of state aid, escalating healthcare and employee benefit costs, the lack of mandate relief and the need to support new security measures.

In an attempt to close budget gaps this year, many local governments had to consider job cuts, service reductions, property and other tax and fee increases and new borrowing programs. In some cases, a combination of these actions was necessary. The current economic outlook suggests that local government finances will be strained for several years. At the same time, service demands will continue, as will pressures on the local property tax base.

A renewed emphasis on saving money through the notion of “smarter” government is one of the few options available to local officials hoping to achieve long-term structural fiscal relief. In light of this reality, intermunicipal cooperation and consolidation are two areas worthy of consideration—especially since the combined number of counties, cities, towns, villages and school districts in New York State exceeds 2,300. Since many local governments provide similar services to their constituents, these overlapping layers of government can be vulnerable to certain inefficiencies. These inefficiencies can result in higher costs for taxpayers. There is clearly a potential for cost savings through economies of scale and combining functions.

The Office of the State Comptroller (OSC) has a long history of providing local government officials with the guidance and tools necessary to maintain fiscal health, improve service delivery and enhance efficiency. Given the fiscal challenges of the day, any renewed interest that local governments exhibit towards achieving savings through intermunicipal cooperation and consolidation should be met with the full support and encouragement of State leadership. Accordingly, this report is directed to local government officials as well as leaders in State government, and seeks to accomplish four important tasks:

• **Reviews pertinent policy issues:** To start, this report offers a brief discussion of cooperation, consolidations and some of the challenges posed by both. The report also reviews recent studies regarding local government restructuring and highlights the experience of some local governments outside New York State.

• **Assesses current activity levels in New York State:** This report also examines the current level of collaborative activity now taking place throughout the State. That activity, measured in terms of the amount of revenue local governments report for providing services to other local governments, offers yet another important dimension to the cooperation discussion.

• **Offers strategies for collaboration:** In addition, the report outlines several strategies for handling some of the important issues that commonly arise as officials study and pursue cooperative ventures. In so doing, the various phases of identifying and evaluating opportunities, creating a plan of action and building and maintaining support are addressed.

• **Proposes fiscally responsible measures:** Finally, the report offers several policy recommendations intended to further enable local government collaboration. These recommendations reflect a balanced and prudent approach—mindful of the current fiscal environment.
Cooperation

Intermunicipal cooperation can help local governments increase effectiveness and efficiency in the delivery of services, and has long been encouraged by the State. The broad statutory authority granted to local governments reflects that support.¹

Cooperation occurs when two or more local governments work together to provide a service for the benefit of all the municipalities involved. Cooperation agreements generally fall into two categories: service agreements and joint agreements. A town and village working together to operate a sewage treatment plant is an example of a joint agreement, wherein participating local governments share in the provision of a service. A service agreement exists when one local government contracts to provide a service to another local government for an agreed upon charge—as in the case of Town A providing snow plowing services for Town B.

By maximizing available resources through the use of cooperation agreements, local governments can realize many benefits. A good cooperation plan can help communities capture economies of scale, gain use of the latest technology and equipment that they (if acting on their own) would otherwise be unable to afford, eliminate duplicative efforts and achieve significant cost savings. Despite these benefits, there are potential barriers that can challenge a community's ability to embrace intermunicipal cooperation as an achievable and worthwhile means to provide services. Sometimes, a simple lack of trust between the potential partnering communities can stand in the way of cooperation efforts. This may be brought on by a perception that one community will be taken advantage of, or that the plan itself fails to bring about a win/win outcome. Personalities and disputes between local officials in neighboring communities can hamper cooperation efforts as well. A dispute, regardless of its significance, can make it difficult to bring the relevant parties to the negotiating table. Inexperience and a lack of legal knowledge also threaten cooperation by discouraging even an initial exploration of opportunities. These barriers are not insurmountable and should not deter interest, but acknowledging them can be a first step in working toward a successful partnership agreement.

Consolidation

In some cases the goal of improving local government operations can best be achieved through consolidation—of either services or government entities.

¹ See Appendix A for a discussion of the legal authority and Appendix B for a listing of related statutes.
A plan for consolidation can occur on several levels. At the service level, a local government might choose to combine two functional units or departments (e.g., a local government combines the building and code enforcement departments into a single department). Consolidation can also involve two or more local governments merging functions in a particular area (e.g., merging two village public works departments). The ultimate form of consolidation is the merging of entire local government entities into a single entity and the consequent dissolution of one or more of the governments.

Though there may be many specific examples in local government that would demonstrate a need for some level of consolidation, gaining widespread community support is not easily achieved. The lack of support reflects a variety of interests. From the perspective of municipal employees and their union representatives, a chief concern over consolidation is the potential for job elimination, loss of seniority or reclassification. Local officials may resist consolidations if it means giving up their own control. Communities often resist calls for consolidation because they believe it will undermine government responsiveness and accountability—qualities usually associated with smaller, decentralized government. Moreover, some communities may not welcome what they perceive to be the loss of community identity. In fact, a move towards a town/village merger might be stalled just because participants cannot reach agreement over the surviving government's name.

Community identity, as expressed by historical boundaries or a community name, is an important element to consider, and the importance of community pride should not be underestimated. “People care about their community and identify with it. Plans to change local government, which are often proposed, will fail if the reformers neglect to factor in these strong values of localism and neighborliness, which determined the way local governments were organized originally and make it difficult to change their boundaries and operations.”

Some municipalities in New York State, such as Buffalo and Rochester, have been examining opportunities for consolidation, including city/county consolidation. Large-scale consolidations like these spark debate over the initial investments required to get the “new government” up and running. The issue of leveling pay and benefits between employees from different jurisdictions and the impact that will have on overall cost of the project is of particular concern. Since differences in pay scales are usually leveled up, not down, such concerns are not without merit. The proposed consolidation of the Buffalo Police Department and the Erie County Sheriff’s Department illustrates this point, and opponents have strongly questioned whether an overall net savings is possible.

Although large-scale consolidations do not occur frequently, negative perceptions about consolidation can be mitigated if local officials appreciate the value of starting off small. For instance, in some communities, consolidation at the service level might be more palatable. Implementing small cooperation agreements as a starting point is another strategy, since cooperation efforts that prove successful in one area may stimulate cooperation in other areas. “Repeat interactions and previous relationships among local officials can generate significant reservoirs of trust and performance expectations that can facilitate local government cooperation”.

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communities, sustained cooperation over the long term may eventually lead to consolidation. When Clarke County and Athens City, Georgia consolidated in the early 1990s, they did so after a long history of cooperation. Because of the close relationship that the city and county maintained with respect to providing public services, the subsequent act of consolidation merely formalized what (in many ways) already existed.  

Given the myriad issues, concerns and interests, some degree of opposition to a consolidation plan is to be expected—irrespective of the overall efficacy. Because of this, intermunicipal cooperation is often the most politically attractive alternative available. It is more readily embraced, because unlike consolidation, cooperation allows local governments to retain autonomy while still benefiting from cost-saving agreements. An examination of related financial data reveals the degree to which many local governments across the State have already engaged in intermunicipal cooperation.

### Current Levels of Cooperation in New York State

Local governments in New York State are already demonstrating a notable level of collaboration. The annual financial reports filed with the Office of the State Comptroller for fiscal years ended in 2001 show that local governments reported revenues of approximately $575 million as a result of providing services to other governments. This figure represents a minimum of 3,332 cooperative agreements between local governments statewide. The adjacent table highlights the level of fiscal activity by type of service.

As the table illustrates, services such as group self-insurance, snow removal, public protection, fire, health, sewer and garbage represent a significant portion of service agreement revenues. Of the $575 million in reported revenues from other governments, counties accounted for the largest reported share at $295 million. Towns reported the next largest share at $130.3 million. City governments reported $56.9 million, villages $56 million and school districts $36.5 million.

On a regional level, the data show a significant portion of revenue from other governments being reported in Long Island, Mid-Hudson, Finger Lakes and Western NY. The North Country, Southern Tier and Mohawk Valley revenues were markedly lower.

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**Type of Service Provided to Other Governments** | **Revenue Reported (millions)**
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Participant Charges, Group Self-Insurance | $82.7
Miscellaneous | $58.6
Snow Removal | $47.1
Public Safety Services | $45.8
Sewer Services | $41.2
Transportation | $37.5
Refuse & Garbage Services | $32.8
Fire Protection Services | $32.6
Health Services | $31.4
Jail Facilities | $27.4
General Government | $24.2
Debt Service | $20.7
Capital Projects | $19.7
Water Rents | $11.3
Youth Recreation | $11.2
Operating Costs Chargebacks | $10.9
Election Service Charges | $9.0
Library Services | $8.3
Community College Capital Costs | $6.8
Data Processing | $5.8
Social Services | $2.7
Programs for Aging | $1.6
Civil Service Charges | $1.2
Economic Assistance | $1.0
Narcotics Control Services | $0.9
Planning Services | $0.8
Share of Joint Activities | $0.8
Dog Control Services | $0.5
Cultural Services | $0.1
Total (rounded) | $575.0

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5 The $575 million in reported revenues represents only a minimum level of collaborative activity since the figure does not include informal agreements, cooperative efforts included in separate joint activity annual financial reports and some school district data. A small portion of the total may include mandatory chargebacks as well.
Distribution by region is influenced by many factors, which makes direct comparisons among regions difficult. Some of these differences include regional costs, population density and complexity and magnitude of agreements. For example, a region could be characterized by many simple plans that individually generate a modest amount of revenue or a few sophisticated plans that generate more significant levels of revenue.

The number of cooperative agreements has not significantly increased over the past several years. Rather, the number of agreements has decreased slightly from 3,346 in 1996 to 3,332 in 2001. It is clear that more work needs to be done. To this end, there are some basic steps that local officials can take to increase their chances for success in cooperation.

The next section identifies some specific strategies that local officials will find useful as they evaluate and pursue cooperative ventures in their communities.

### Strategies for Collaboration

#### Identifying opportunities

Performing a “needs assessment” is a practical first step in determining those functions or service areas that can benefit from restructuring based on cooperation. Finding a partner for a cooperation arrangement can be accomplished by contacting neighboring local governments that already provide the needed service or that do not provide the service but wish to do so. Options should be studied thoroughly and officials should focus on realistic programs that show promise from both a policy and financial perspective.

Even those officials or communities that demonstrate hesitation toward the pursuit of cooperative arrangements can find success in small projects that do not involve much financial risk and are likely to succeed. As mentioned before, small cooperation efforts can help build trust between participant local governments, and may even lead to further cooperation in the future.

After finding a partner, the next step is to jointly study whether the cooperative arrangement is feasible.

#### Conducting a feasibility analysis

The feasibility study should be viewed as an opportunity for officials to determine whether a proposal “makes sense” economically, operationally, and administratively. After determining a possible service to provide on a cooperative basis and finding a potential partner (or partners), a feasibility analysis should be conducted. While it is important to give much thought and consideration to implementing a cooperative service agreement, the analysis need not overwhelm planners.

A clear goal should be established for the cooperative service provision project. In doing this, the service to be provided should be well described, with the aspects of the service that will remain the individual responsibilities of the participants defined and any particular requirements, which must be addressed by the joint service, clearly stated. Expectations such as cost savings or improved level of service should be clearly detailed. The criteria that will be used to measure the quality or the effectiveness of the cooperative service should be determined as well.
• In the case of an existing service, a detailed description as to how the service is now being provided by each participant should be clearly documented.

Details should include the departments, divisions and units involved and how the local government is organized to perform the function. The discussion should identify who is responsible for the various aspects of the service; identify any equipment, vehicles or special material required; and identify the facilities to be used to provide the service.

• The level of service presently being provided by each participant should also be documented, in quantifiable measures.

This process will help determine whether the current level of service is adequate for present needs and forecast the level of service to be required over the next two to five years. The documentation should identify what the total cost would be for each participant, what is needed to meet minimum service levels and what would be the projected service cost over the next two to five years.

• Total costs, as well as participant costs, should be calculated.

An annual cost calculation based on planned service levels for each participant will need to be developed.

• Determine if the proposed cooperative provision of service meets the established goals.

Officials will have to determine whether or not the cooperative provision of the service fulfills the objective of reducing costs, improving levels of service, and/or providing service that would otherwise be unavailable to participants.

Negotiating the agreement

Once it has been determined that the cooperative venture will achieve the desired result for the participant governments, a written service agreement should be negotiated and developed. During this process, several important issues to consider include:

• Revenue and cost allocation;
• Manner of employment and compensation of personnel (union concerns);
• Care, custody and control of equipment and facilities;
• Liability;
• Fiscal officer designee; and
• Frequency and method of financial reporting.

It is strongly recommended that any written agreement be carefully reviewed and approved by the legal counsel of each participating government, prior to governing board approval.
Cost allocation will likely prove one of the more controversial details to be worked out. Individual circumstances will have to dictate the best approach. However, there are a few guiding themes that can assist in accomplishing this task. They include: ease of calculation (focus on direct cost rather than indirect cost), availability of information, fair and equitable results and timeliness.

Participant governments will have to agree, ahead of time, how they will deal with the issue of financial reporting. They will have to determine what information the lead participant will provide—both internally (to partnering local governments) and externally (as determined by Generally Accepted Accounting Principles).

All cooperation agreements under Article 5-G must be authorized by governing board resolutions. A written, formal agreement is strongly encouraged. There are many instances in which local governments agree to cooperate, but without a formal, written document outlining all of the pertinent details, participants may not fully appreciate their commitments. In addition, a written agreement can also prevent simple misunderstandings that can threaten the success of the program.

In addition to the specific steps outlined above, there are other general strategies that can help bring about a successful cooperative effort.

**Building and maintaining support**

This may be easily accomplished as long as all the relevant stakeholders are involved in the development process. This might include community groups, elected officials, municipal staff or union representatives. It is especially important to identify and involve those groups or individuals that fear they will “lose out” should the effort move forward. Whether the fear is unfounded or a real possibility, these individuals should be included. Avoiding the issue will only diminish the likelihood of success.

Good communication is an essential element of the process. Keeping the public informed can prevent speculation and assumptions as to what is actually going to transpire as a result of the cooperative effort. Utilizing media and press outlets can help to stimulate grass root support.

**Anticipating and planning for potential “roadblocks”**

Addressing concerns that may compromise the widespread acceptance and the ultimate success of the program may prove challenging. However, not addressing them can prove fatal. Turf issues, personality conflicts and mistrust can all be minimized and possibly resolved with the proper plan in place.

**Recent Studies and Reports**

Lately, much of the research that addresses local government restructuring has moved away from simply supporting one restructuring method over another. Rather, the question of how well consolidation or cooperation (or other options) will work for a particular local government is now being answered with a clear and resounding “it depends!” Undoubtedly, all options must be thoroughly evaluated in such a way as to effectively balance the needs of the individual local government with the needs of its citizens.
A survey of chief elected township and county officials in New York State finds that local officials utilize an array of restructuring alternatives (privatization, cooperation, reverse privatization, governmental entrepreneurship, and cessation of services) and often combine both public and private mechanisms to achieve desired results. According to the researchers, their findings further support the view that the suitability of alternatives depends on the type of service being provided. Analysis of the survey data also finds local governments to be more concerned with “practical issues of service quality, and less with ideology, politics, and unionization.” Intermunicipal cooperation was found to be the most popular form of restructuring (55%), with privatization (28%), reverse privatization (7%) and governmental entrepreneurship (6%) following in popularity. Cessation of service was the least common restructuring option (4%).

Researchers concluded that the level and complexity of restructuring was strongly influenced by the experience and capacity of local governments and by the entrepreneurial leadership and sophistication of local government leaders. Political factors were found to play no significant role in restructuring, regardless of how restructuring was defined. Additionally, fiscal stress was found not to be a primary motivator for restructuring.

Though the analysis was published in 2001, the research is based on a 1997 survey. Therefore, it is important to consider how motivating factors (especially those pertaining to fiscal stress) might shift to reflect the fiscal environment of today. A study released in 2002 (and based on a 2000 survey) by the University of Wisconsin found that money, or the lack thereof, was in fact a primary motivation for cooperation among the 15 largest communities in metropolitan Milwaukee. Similar conclusions can reasonably be drawn for local governments in other states facing fiscal stress, including those in New York.

Further supporting the idea that local officials are indeed savvy to the needs of their respective communities and can appreciate that each circumstance may warrant a different approach, another study finds that “local governments in fragmented metropolitan areas cooperate as well as compete.” This conclusion is based on an examination of the relationship between fragmented (or decentralized) metropolitan area government and the frequency of local governmental agreements. Through the use of empirical analysis, the author finds strong evidence that, in fact, the geographic density of metropolitan area governments is a significant predictor of the incidence of local intergovernmental cooperation. “As the number of local governments per square mile within a metropolitan area increases, so does the likelihood of local government cooperation.” The research also asserts that this relationship is stronger for capital-intensive goods and services than for labor-intensive goods and services.

A 2001 study on intermunicipal cooperation was conducted to determine the types of cooperation efforts taking place in Monroe County, New York. The study (which also utilized a survey tool) found a significant level of cooperation taking place among all levels of government and local agencies. The study also found that local governments were continually exploring opportunities for “further cooperation and consolidation as a way to improve service delivery and reduce costs.”

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7 As described by Warner and Hebdon, “Governmental entrepreneurship is used to achieve economies of scale within the public sector by offering services to private sector customers.”
A more recent study of the Monroe County area was completed in July, 2003. The study was produced by the Center for Government Research (CGR) and sponsored by the Monroe County Council of Governments, the City of Rochester, Monroe County, and the Rump Group (an ad hoc organization of area business leaders). For Monroe County, the CGR report concludes that given in today's environment of high local taxes, severe job losses and growing local government deficits, there are only two viable strategies. One of these strategies includes mandate relief for local governments, and the other includes operating more efficiently by “eliminating duplicative functions, structures and approaches that waste public dollars by stretching the public dollar farther so that the community can continue to afford the services that support the quality of life the area has come to expect.” To achieve this, the report recommends the two-tier government framework developed by the Greater Rochester Intergovernmental Panel/National Academy of Public Administration project in the 1970s. The premise of this approach is to “retain core local government entities to provide the services desired by local communities, while having the highest level of government (i.e., county level) deliver services that are common to governments throughout the area and can most efficiently be provided by a single county-wide entity.”

In April 2000, the Committee on Cooperative Governance in Cayuga County, New York, began examining ways to eliminate institutional inefficiency in area local governments. During the course of this process, the committee adopted an approach emphasizing regional cooperation over consolidation. This approach was based on nearly a year of investigation and the determination that, for Cayuga County, there was little evidence consolidating governments (city, county, town or village) would achieve significant cost savings or measurable efficiencies. The committee also found that while some savings could be achieved through town and village cooperation, the greatest savings potential would be through city and county cooperation. The final report document offers a range of recommendations for cooperation based on the likelihood of success in the short-term, mid-term and long-term.

Developments in Other States

As previously discussed, city/county consolidations are a rare occurrence in any state. In fact, only a handful of large city/county consolidations have occurred in the last 40 years. One of the most widely studied is the Indianapolis UniGov Program, which was created by the Indiana Legislature in 1969. The UniGov Program has been credited with advancing the successful rebuilding of downtown Indianapolis and with enhancing the overall image and profile of Indianapolis. It is difficult to ascertain whether or not the specific elements of a successful consolidation in one community will necessarily translate into a successful consolidation in another. Conceptually though, the Indianapolis case and the lessons learned (both good and bad) are important, because it demonstrates an approach that “offers many of the attributes of regional cooperation while preserving local control of other basic municipal services.” Implementation of UniGov did not result in the total elimination of all other local governments. UniGov is, in fact, a multi-layered local government system, complete with five cities, nine townships, eleven school districts and seven police departments.

Since then, only one other major city has successfully achieved a city/county merger. In January 2003, the city of Louisville and Jefferson County, Kentucky, combined to create one metropolitan government. The merger failed three times (1956, 1982, 1983) before finally winning approval in 2000. The success of the merger is widely credited to the efforts of Mayor Jerry Abramson, who waged a political campaign to make “the economic case” to local citizens. The merger moves Louisville from the 64th largest city in America to the 16th largest - a ranking local leaders hope they can capitalize on from an economic development standpoint.

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73 Two other major American cities to undergo city-county mergers include Jacksonville in 1968 and Nashville in 1962.
largest—a ranking local leaders hope they can capitalize on from an economic development standpoint. In fact, plans to "get the word out" are already underway as part of a nationwide public relations campaign.

The City of Savannah and Chatham County, Georgia, are now in the process of deciding whether or not to merge. This marks the third attempt at such action. Still, proponents of the merger firmly believe that the "climate" is just right and that the proposal might actually make it to the voters and win approval. In this case, racial divides have become a concern. A state-mandated commission took up the task of evaluating whether or not consolidation would benefit the community. The committee did render an endorsement but not an overwhelming one (the vote to endorse was determined by a difference of only one vote). The dividing issue centers on the fact that as a result of the merger, the African-American population would drop from the majority to the minority; the perception is that this group would lose political clout as a result.

The challenge of successfully encouraging local governments to collaborate is a common one. The choices that states make on how to respond to that challenge vary and increasingly reflect the tough economic circumstances weighing on state budgets. Faced with a budget deficit in 2001, the Governor of Wisconsin proposed a restructuring of that state’s shared revenue program as a way to persuade localities to collaborate with each other. Under the plan, the Governor called for aid payments to be linked directly to a requirement that each local government write an area cooperation compact with at least two other governments in at least two different “areas” such as law enforcement, housing, public health or emergency services. In 2002, when the Governor actually threatened to eliminate the state revenue sharing program, local governments responded by forming the League of Wisconsin Municipalities. The League waged a public relations campaign and effectively defeated the plan.

Services Offered by the Office of the State Comptroller

The Office of the State Comptroller has long provided local governments with a strong and easily accessible support system. Throughout the years, the Division of Local Government Services and Economic Development (formerly the Division of Municipal Affairs), with the support of the Division of Legal Services, has developed and maintained initiatives that promote local government cooperation and consolidation.

3CS (Cooperation and Consolidation Consulting Service)

Local government participation in 3CS is voluntary. The program objective is to help local officials identify cooperation/consolidation opportunities, and overcome those organizational and administrative barriers that often restrict cooperation. To achieve this, OSC staff employs a variety of techniques. They typically include:

- Helping local officials identify workable processes for accomplishing objectives;
- Facilitating and attending meetings;
- Providing technical assistance on municipal law and municipal finance; and
- Sharing “best practices” and identifying other resources available to participants.

Most recently:

- The Town of Barton established water and sewer districts just outside the boundaries of the Village of Waverly, which has already-established water and sewer systems. With the intent of avoiding duplication of effort, officials from the town contacted village officials to propose and discuss the potential cooperative effort for water and sewer. The two parties, together with their attorneys, drafted an intermunicipal contract for the village to provide a variety of water services to the town water district.
These services include maintenance, billing and water testing. Shortly thereafter, a contract was drafted for sewer services.

- The Town of Westport’s 3CS project involves the Town of Westport, the Westport Central School District, and the Westport Fire District. The project began when it was revealed that the town was looking into construction of a new highway garage, the school district was in need of a bus garage, and the fire district was in need of a new firehouse. In the Spring of 2002, OSC met with representatives of the town, school district and fire district and discussed possible joint projects ranging from a joint fuel facility to a campus style facility to provide meeting space as well as vehicle storage and maintenance facilities. The architectural firm working for the school district volunteered to draft preliminary plans at no cost to the units. In January, the three units agreed on the use of a parcel of town-owned land for the joint facility and the preliminary design for the facility. The proposed facility will provide a joint garage for the town, fire district and school district; a joint vehicle maintenance and fuel facility; as well as storage and meeting room space. A meeting was scheduled for May 2003, with the agenda calling for final design selection, cost projections, and the preparation of financing and construction plans. The current projections are that the joint facility will result in substantial cost savings and will provide for more efficient service delivery.

Conducting performance audits is another way the Comptroller’s Office assists local governments in maintaining sound fiscal health. Audits of this nature help determine whether the local government is acquiring, protecting, and using its resources economically and efficiently. A performance audit may be conducted on an individual entity or they may cover several entities.

Local Official Training

The Division of Local Government Services and Economic Development and the Division of Legal Services have both pursued opportunities to continually educate local officials. Indeed, there are a whole host of training programs facilitated by OSC staff that deal specifically with intermunicipal cooperation, consolidation and other pertinent issue areas. These events have maintained consistently high participation rates and have garnered positive feedback from local officials statewide.

Other Efforts to Bolster Cooperation

Comptroller’s 1994 Legislation

In 1994, then State Comptroller H. Carl McCall submitted a bill designed to encourage municipal cooperation. The bill would have provided fiscal incentives to local governments that pursued feasibility studies through intergovernmental relations councils by:

- Authorizing State reimbursement of a portion of administrative costs incurred by municipalities engaging in feasibility studies;
- Holding participating municipalities “harmless” by phasing out any loss of State aid; and
- Providing for “matching” State aid to enhance the first-year savings generated by intermunicipal agreements.

At the time, these provisions were not enacted by the Legislature.

15 The councils were authorized in legislation more than 20 years ago. The intent was that these councils could serve to unite governmental entities and provide a forum for discussion of common problems and solutions.
The bill also contained several provisions enacted separately in 1996. The 1996 bill authorized consolidation of county districts (e.g., water, sewer, garbage districts) and authorized counties, as an exception to competitive bidding, to extend their purchase contracts and certain service contracts to political subdivisions in adjoining counties as well as within the county itself.

**Governor’s Task Force on Local Government Reform**

The task force was created in 2002 and charged with identifying and evaluating opportunities for reform that would result in more effective and efficient operations at all levels of local government. Task force membership includes Executive agencies such as the Department of State, the Division of Budget and the Office of Real Property Services, as well as local officials representing various cities, towns, villages, and counties. As part of the fact-finding phase, task force members conducted public meetings across the State. In January 2003, an interim report was released. Subsequently, several of the preliminary recommendations were included as part of the Governor’s budget legislation. The final report to the Governor has not yet been released.

**Governor’s 2003-04 Budget Legislation**

This year, the Governor’s budget legislation proposed several measures aimed at advancing intermunicipal cooperation and consolidation. One component of the plan would have allowed local governments participating in cooperation agreements the authority to perform services they otherwise would not have the authority to perform, as long as at least one other partnering local government had the authority to provide those services. Another provision would have created a local government mergers law outlining a process for local governments to merge their corporate structures. In addition, the Governor’s proposal set forth a specific process to facilitate village dissolutions. Another section provided for the sharing of tax revenues, wherein local governments could designate specific geographic areas for which they would mutually share in the benefits of increased tax revenue resulting from joint projects in those areas. Finally, the proposal offered legislation protecting local governments from losing state aid as a result of a merger.

The budget adopted by the State Legislature incorporated several of the provisions relating to intergovernmental cooperation—village dissolution and State aid protection. More specific provisions relating to the procedures for dissolving villages were added, and a provision was enacted to ensure that “successor governments” resulting from the consolidation, merger, or dissolution of villages, towns, and cities receive the same amount of General Purpose State Aid under State Finance Law (SFL) § 54 as would have been received if no consolidation, merger, or dissolution had occurred. By clarifying the components that should be included as part of a dissolution plan, and by eliminating the disincentive of reduced State aid, the adopted legislation introduces meaningful enhancements to the benefit of local governments. In addition, the Legislature amended General Municipal Law (GML) §119-o to expressly provide that an “increase in taxable assessed value attributable to the function, facility, service, activity or project” that is the subject of a municipal cooperation agreement under GML Article 5-G may be used as a method of allocating revenues.

The Legislature also authorized counties to extend their purchase contracts and certain service contracts to any political subdivision in the State, regardless of location. Procurements may be made through such contracts, in accordance with rules of the county, after consideration of whether the procurement will result in cost savings. The Legislature did not adopt the Governor’s proposal for a wider grant of authority in the provision of services by municipal corporations engaged in cooperative activities. Still, it is important.
to recognize that GML Article 5-G already provides a broad grant of authority to local governments. Moreover, such a move might have raised issues with respect to the scope of authority the State Constitution now grants municipalities who join together to provide a service. Also, the mergers law was not included in the budget. An important aspect of that proposal would have recognized the strength of local pride and community identity, which are often impediments to the dissolution of local governments, by providing a mechanism for continuing local identification through the designation of “hamlets.” These hamlets would delineate geographic areas, but would not maintain separate governmental powers.

NYS Attorney General

Earlier this year, the Office of the State Attorney General released a report related to the legal aspects of intergovernmental cooperation and consolidation. By providing a comprehensive list of laws/statutes that regulate cooperative and consolidation efforts at the local level, the report strives to mitigate the apprehension that local officials may experience as they navigate their legal options. In addition, the Attorney General’s report documents several examples of consolidation and cooperation agreements in effect throughout New York State.

NYS Department of State

The Department of State’s Division of Local Government Services also provides some resources to local officials considering cooperation or consolidation. For example, several publications concerning village dissolution, consolidation and intermunicipal cooperation are available, as well as a course on intermunicipal cooperation in building code enforcement.

NYS Office of Real Property Services

Local governments can now take advantage of the Consolidation Incentive Aid that is offered through the Office of Real Property Services (ORPS). The objective of the program is to reduce the number of assessing jurisdictions in New York State in order to improve efficiency in the administration of the real property tax. According to the guidelines available on the agency’s website, two or more assessing units are eligible to receive a one-time payment of $7 per parcel if they assess all property at a uniform percentage and merge their assessment functions.16

According to ORPS, the program has resulted in moderate success with 75 assessing units having opted to coordinate their assessing into 32 Coordinated Assessing Programs since 1995.

Comptroller’s Recommendations

Local governments across the State have demonstrated considerable effort in pursuing cooperative arrangements. As the previous discussion has shown, local officials already have many useful resources at their disposal. Even so, additional steps at the State level may be taken to further enhance cooperation.

Advance a culture of cooperation

Successful cooperation depends on the ability of local officials to build and maintain relationships with one another. To accomplish this, interaction at the local level should be encouraged through strong leadership at the State level. All State agencies that deal with local government issues on a regular basis have a unique opportunity to introduce new and enhanced lines of communication among local officials statewide. The Comptroller’s Division of Local Government Services and Economic Development has identified several measures that it will carry out towards this end. They include:

16 For further details visit http://www.orps.state.ny.us/ref/pubs/survey/march03/aidtolocalities.htm
• creating a list of local officials with expertise in specific areas of cooperation;
• identifying experienced local officials willing to mentor new officials; and
• creating a “best practices” registry.

Focus on offering practical resources

Much can be achieved by merely providing local officials with effective and practical tools that will allow them to work through the process of collaborating with each other. In recognition of this, the Division of Local Government Services and Economic Development will continue to develop useful training programs, management guides and consultative services to support efforts to cooperate and consolidate services. With this report, we are releasing a “how-to manual” with a variety of helpful approaches for local governments seeking to launch cooperative projects.

Incorporate cooperation in deficit-financing requirements

Municipalities or school districts seeking deficit-financing should be encouraged to examine cooperative ventures and service consolidations as a component in restructuring their budgets. By utilizing the various programs and resources now available, the Division is prepared to assist these local governments as they evaluate their options.

Enable official recognition of “hamlets” for dissolved local governments

One frequent barrier to the merging of local governments is concern over loss of community identity. At times, this concern alone may interfere with the successful merger of local governments. A proposal that would have addressed these concerns, by designating the boundaries of a dissolved local government as a “hamlet,” was put forth earlier this year. However, it was not adopted in final budget legislation. Such a provision would have accommodated the desire of a community to preserve its identity even though its local government is being dissolved. Given the potential positive effect a hamlet designation might have on a local government’s willingness to consider merging with another local government, this issue should be given further consideration.

Provide funding for feasibility studies

Determining the feasibility of cooperative ventures is an important first step for local governments to take, but there may be reluctance to spend money on feasibility studies during these fiscally stringent times. The State should answer these concerns by providing matching funds to help local governments pay for these studies. The return on such an investment in local efforts could prove substantial in terms of stimulating greater interest.

Many proposals have called for the creation of new financial incentives that go far beyond reimbursing study expenses by actually subsidizing cooperative ventures. However, incentives of this nature would be difficult to support in today’s fiscal environment. The act of cooperation itself should result in efficiency and savings. Those gains should act as an incentive.

Comptroller’s Recommendations:

* Advance a culture of cooperation
* Focus on offering practical resources
* Incorporate cooperation in deficit-financing requirements
* Enable official recognition of “hamlets” for dissolved local governments
* Provide incentive funding for feasibility studies
APPENDIX A
Legal Authority for Cooperation

There are many statutes that empower local governments to act cooperatively or jointly between and among themselves in order to provide facilities and services in a more efficient and economical manner. The most general grant of authority is Article 5-G of the General Municipal Law (GML).

Article 5-G (§§119-m – 119-ooo) provides broad authority for “municipal corporations” and “districts” to cooperate with each other in carrying out their responsibilities. It was enacted originally in 1960 to implement an amendment to the State Constitution, approved in November 1959, which provides that certain local governments “may join together pursuant to law in providing any municipal facility, service, activity or undertaking which each of such units has the power to provide separately.” (NY Const, Article VIII, §1; see also NY Const, Article IX, §1(c)).

The term “municipal corporation” is defined by Article 5-G to include a county outside the City of New York, a city, a town, a village, a board of cooperative educational services, a fire district or a school district. A “district” means a county or town improvement district for which the county or town in which the district is located is required to pledge its faith and credit for the payment of debt service on indebtedness issued for purposes of the district (GML §119-n[b]). Subject to the statutory requirements of Article 5-G, any combination of these entities is authorized to enter into cooperation agreements “…for the performance among themselves or one for the other of their respective functions, powers and duties on a cooperative or contract basis or for the provision of a joint service or a joint water, sewage or drainage project” (GML §119-o[1]).

Two basic types of municipal cooperation agreements are possible pursuant to this law. Participating municipalities may agree to jointly or cooperatively perform a particular activity or project, in which case there may be a pooling of resources to achieve a mutually beneficial goal. Alternatively, one or more of the participants may contract to provide a service or perform a function for the other participants, creating, in effect, a provider-recipient relationship.

Article 5-G sets forth only a few basic requirements for entering into municipal cooperation agreements. Fundamentally, a municipal corporation or district may participate in a cooperation agreement only for the performance of those functions that it is empowered to perform individually. In other words, each participant in the agreement must have statutory authority, independent of Article 5-G, to perform the function. Thus, Article 5-G provides statutory authority for the cooperation agreement itself, not the underlying activity.

The law also requires the governing body of each participant to approve the agreement “…by a majority vote of the voting strength of its governing body” (GML §119-o[1]). “Voting strength” is defined as “…the aggregate number of votes which all the members of the local governing body of a municipal corporation or district are entitled to cast” (GML §119-n[e]). What this definition requires, for example, is that a town board consisting of five members garner three affirmative votes, even if two members are absent from the meeting at which the vote occurs. Approval of the agreement is evidenced by adoption of a resolution or local law authorizing participation in the agreement.

Additionally, the law requires that if the authority of any municipal corporation or district to individually perform any function or provide any facility, service, activity, project or undertaking (or the financing thereof) contemplated by the agreement is subject to a public hearing, mandatory or permissive referendum, consents of governmental agencies or other requirements applicable to the making of contracts, then participation in the agreement is subject to these same conditions (GML §119-o[1]). A participant, therefore, cannot circumvent legal requirements incident to the proposed activity merely by acting together with other municipal corporations.

17. See Appendix B for a listing of many of these statutes.
Although not expressly required by Article 5-G, the terms and conditions of the cooperation agreement should be committed to writing. A written document helps ensure that all parties are aware of their respective responsibilities, and facilitates the governing board’s review and approval of the agreement.

Article 5-G also enumerates several specific areas that, in the discretion of the participants, may be addressed and, depending on the nature of the planned cooperative activity, should be incorporated into the agreement. These include:

- A method or formula for equitably allocating revenues and costs;
- The manner of employing and compensating personnel;
- The acquisition, ownership, custody, operation, maintenance, and lease and sale of property;
- The manner of handling any liabilities that might be incurred in the operation of the joint service and obtaining adequate insurance coverage;
- Custody by the fiscal officer of one of the participants of any or all moneys made available for expenditure for the joint service, and authorization for that fiscal officer to make payments on audit of the auditing official or body of his or her municipal corporation or district;
- Periodic review of the agreement, including terms relating to its duration, extension or termination; and
- Adjudication of disputes or disagreements (GML §119-o[2]).

The agreement may also include other matters as are reasonably necessary and proper to “effectuate and progress” the undertaking (GML §119-o[2][l]).

The term of the agreement is generally limited to five years, subject to renewal, unless the performance of the agreement involves the issuance of indebtedness. If indebtedness is involved, the term of the agreement may extend up to a maximum period equal to the applicable period of probable usefulness (GML §119-o[2][j]; see Local Finance Law §11.00[a]).

Additionally, pursuant to subdivision 3 of §119-o, municipal corporations are authorized to adopt mutual sharing plans to “undertake or receive any joint service on behalf of or by another municipal corporation which has adopted a mutual sharing plan.” The plan, adopted by local law or resolution, must describe (1) the officers and employees authorized to undertake, or authorize receipt of, a joint service that may be rendered or received pursuant to this plan, (2) any limitations on joint services that may be rendered or received pursuant to the plan, and (3) how and when notice of the joint services rendered or received pursuant to the plan will be provided to the governing bodies. Subdivision 3 provides that, pursuant to a mutual sharing plan, the municipal corporation requesting the assistance of another is liable and responsible to the assisting municipal corporation for any loss or damage to equipment employed in the provision of the joint service and for supplies used in providing the joint service. Each municipal corporation is liable for salaries and other compensation due its own employees. The municipal corporation receiving the service, however, must reimburse the assisting municipal corporation for actual and necessary expenses upon written notice of such claim. Thus, in lieu of the preparation of an Article 5-G agreement for each instance of shared services, this option allows participants to undertake and receive services pursuant to the mutual sharing plan.
APPENDIX A (continued)
Legal Authority for Cooperation

Finally, to further the use of Article 5-G, GML §239-n authorizes local governments to create “intergovernmental relations councils” consisting of any combination of counties (outside the City of New York), cities, towns, villages, school districts, boards of cooperative educational services or fire districts. Such councils are specifically empowered to, among other things:

- Make surveys and studies and conduct research programs to aid in the solution of local governmental problems and in efforts to improve administration and services;
- Provide a forum for local governments to explore and develop areas for municipal cooperative activities pursuant to Article 5-G;
- Operate as a purchasing consortium for the purpose of obtaining economies through joint bidding and purchasing; and
- Purchase and make available to participating municipalities goods and equipment, including but not limited to computer hardware and software.

It was the intent of the Legislature that these councils serve to “unite governmental entities,” and provide a forum for discussion of municipal problems and solutions (L 1983, ch 203, §1). Further, it was anticipated that the councils would foster coordination of activities and pooling of services, thereby reducing costly duplication of services (id.). These councils may provide an ideal vehicle to explore new avenues for cost-savings through municipal cooperation.
APPENDIX B
Statutes Governing Cooperation

The following is a listing of many of the statutes that, in addition to General Municipal Law Article 5-G, authorize intermunicipal cooperation for particular functions or activities:

Commemoratives/Memorials

GML §§72-b and 72-i: Acquisition of lands and erection of memorial buildings by towns and villages.

GML §77-a: Construction and maintenance of memorial building or monument by county or city.

Education

GML §99-i: Participation in certain programs to promote progress and scholarship in the humanities and the arts.

Education Law Article 126: Community colleges and State-aided four-year colleges.

Education Law §255: Establishment of a joint public library.

Education Law §1950: Establishment and operation of boards of cooperative educational services.

Environment

GML §99-j: Control of aquatic plant growth.

GML §119-p: Projects relating to the use of atmospheric water sources.

GML §120-x: Agreements for joint acquisition, construction and operation of public docks.

Health

GML §126-a: Joint hospitals for cities, towns or villages.

Public Health Law §320: Joint appointment of local health officer.

Public Health Law §341: Abolishment of city, town, village or consolidated health districts and assumption of powers and duties by county health district.
### APPENDIX B (continued)

#### Statutes Governing Cooperation

**Police/Fire/Emergency**

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Statutes Governing Cooperation

**Procurements and Competitive Bidding**

GML §103(3) and County Law §408-a:
Extension of county contracts to political subdivisions.

GML §104:
Extension of state contracts to political subdivisions.

Executive Law §837(8-c):
Extension of NYS DCJS contract relating to fingerprint identification system-related materials, equipment and supplies, and authority for cost-sharing arrangements relating to criminal justice data communications.

VTL §1680(e):
Purchase from NYS DOT of traffic control devices.

**Public Improvements**

Highway Law §133-a:
Rental or hiring of county highway machinery, tools or equipment.

Highway Law §135-a:
Control of snow and ice conditions on county roads.

Highway Law §142-b:
Removal of snow and ice, making of repairs, and rental of town highway machinery - school and other districts; emergency use of town highway machinery by other municipalities.

Highway Law §142-c:
Removal of snow and ice from streets and repair of sidewalks in villages.

Highway Law §142-d:
Rental or hiring of town highway machinery, tools or equipment to other municipalities within the county.

GML §72-j:
Parking garages and parking spaces, public off-street loading facilities.

**Recreation/Youth Programs**

GML §244-b:
Joint playgrounds or neighborhood recreation centers.

GML §244-d:
Joint recreation commissions.

Executive Law §422:
Establishment, operation and maintenance of youth programs.
APPENDIX B (continued)
Statutes Governing Cooperation

**Solid Waste**

GML §99-a: Use of municipally operated dumping ground by another municipality.

GML §120-w; Town Law §221: Contracts and agreements for solid waste management, collection and disposal.

**Transportation**

GML §98-a: Acquisition and lease of railroad facilities.

GML §119-s: Participation in Federal and State assistance programs for mass transportation and airport and aviation projects.

GML §353-a: Joint airports for counties, cities, towns or villages.

**Water/Sewer/Public Utilities**

GML §99-f: Comprehensive sewer and water studies.

GML Article 5-B: Provision of common water supplies.

GML Article 5-C: Development of excess water supply for sale to public corporation or improvement district.

GML Article 5-D: Development of excess sewage capacity.

GML Article 5-E: Construction and development of excess drainage capacity.

GML Article 5-F: Provision of common drainage facilities.

GML §120: Contracts for purification of water and sewage.

GML §§120-a - 120-s: Contracts for sewage disposal.

GML §120-t: Town and village water service.

GML §120-u: Mutual aid for water service.

GML §120-v: Contracts for disposal of sewage outside the state.

GML §361: Provision of surplus public utility service beyond territorial limits.
APPENDIX B (continued)
Statutes Governing Cooperation

Water/Sewer/Public Utilities (Cont’d)

Town Law §198(1), (3);
Village Law Articles 11 and 14; and County Law Article 5-A:

Contracts for outside water, sewer service.

Zoning/Planning

GML §99-c:

Agreements for jointly engaging building inspectors.

GML Article 5-J:

Intermunicipal cooperation in comprehensive planning and land use regulation.

GML Article 12-A:

City and village planning commissions.

GML Article 12-B:

Metropolitan, regional or county planning boards.

GML Article 12-C:

Intergovernmental Relations Councils.

Village Law §7-741, Town Law §284, General City Law §20-g:

Intermunicipal cooperation in comprehensive planning and land use regulations.

Miscellaneous

GML §99-h:

Participation in Federal programs.

GML §99-r:

Contracts for certain services with State agency, public benefit corporation, SUNY.

GML §251:

Agreements between municipal corporations regarding lost and found property.

GML Article 3-A:

Cooperative investments.

GML Article 14-G:

Interlocal agreements with governmental units of other states.

GML Article 19-A:

Cooperative operation of business improvement districts.
APPENDIX B (continued)
Statutes Governing Cooperation

Miscellaneous (Cont’d)

Real Property Tax  Law §576:
Assessment under cooperative agreements.

Real Property Tax  Law §972:
County collection of real property taxes in certain circumstances.

Insurance Law Article 47:
Municipal cooperative health benefit plans.

Public-Private Cooperation*

GML §119-s-1:  Provision of mass transportation (Tompkins County).

GML §119-ooo:
Inclusion of Cornell University as a member of a municipal cooperation agree-ment for water system and distribution in Tompkins County.

Public Health Law §2803-a  and GML §103(8):
Public and private hospitals and other health related facilities joint purchasing and joint services.

*There is no general authority analogous to Article 5-G for cooperative ventures between municipal corporations and private entities.
The following is a compilation of many of the advisory legal opinions rendered by this Office dealing with the application of Article 5-G and other municipal cooperation statutes.

**Capital Improvements**

1996 Opns St Comp No. 96-19: Joint construction by fire district and town of building to be used as fire station and town hall.

1989 Opns St Comp No. 89-57: Town improvement of village street.


1981 Opns St Comp No. 81-359: Financing project owned by another local government.

21 Opns St Comp, 1965, p 163: Joint construction and operation of building as town and village hall.

**Computer Services**

1981 Opns St Comp No. 81-89: County providing computer services to other municipalities.

34 Opns St Comp, 1978, p 1: BOCES and school district may jointly purchase, own and operate computers.

**Insurance**

1997 Opns St Comp No. 97-2: Authority for joint self-insurance plan to provide health care benefits (see also, Rice v Cayuga-Onondaga Plan, 190 AD2d 330, 599 NYS2d 344).

1985 Opns St Comp No. 85-67: Joint contract for administrative services on liability and casualty self-insurance.

1982 Opns St Comp No. 82-109: Joint purchase of single health insurance policy by BOCES and school districts.

1980 Opns St Comp No. 80-72: Joint purchase of student accident insurance and joint participation in risk prevention program by BOCES and school districts.

1988 Opns St Comp No. 88-64: No authority for joint agreement between municipality and public housing authority to provide employee health and dental benefits.

1977 Opns St Comp No. 77-429: Joint purchase of liability insurance in connection with joint recreation program.

(It may be advisable to consult with the State Insurance Department prior to entering into certain cooperative agreements relating to insurance contracts or self-insurance; see also Article 47 of the Insurance Law, relative to “shared funding” municipal cooperative health benefit plans.)
APPENDIX C (continued)
Opinions of the State Comptroller

Investments


Joint Indebtedness

1985 Opns St Comp No. 85-23: Statutory requirements.

Parks And Recreation/Youth Programs

1991 Opns St Comp No. 91-36: Use of village park trust fund moneys to develop facilities in town park.

1988 Opns St Comp No. 88-40: Delegation of immediate control and supervision of joint youth program.

1983 Opns St Comp No. 83-207: Need for joint ownership of real property in connection with joint playground or recreation center (see also 1991 Opns St Comp No. 91-36).

1981 Opns St Comp No. 81-279: Expenditure of village general fund moneys to maintain and operate park facilities on town property.

1980 Opns St Comp No. 80-777: Joint contract between town and school districts to provide youth programs.

Police And Fire


1998 Opns St Comp No. 98-21: Article 5-G does not provide authority for town and fire district to jointly contract with private ambulance company.

1996 Opns St Comp No. 96-7: Authority for fire districts to jointly implement advertising campaign to recruit volunteer firefighters.

1993 Opns St Comp No. 93-6: Article 5-G does not provide authority for town to enter into protection contracts (but see Town Law §184).

1988 Opns St Comp No. 88-78: Provision of police protection by town police department upon abolishment of police department in village.


1980 Opns St Comp No. 80-284: Additional police protection to village by county sheriff.

1979 Opns St Comp No. 79-415, p 75 and 1979 Opns St Comp No. 79-415-A: Village supplying police protection to neighboring village.
APPENDIX C (continued)
Opinions of the State Comptroller

Police And Fire (Continued)

1979 Opns St Comp No. 79-5: Cooperative use of storage space by two fire districts.

1978 Opns St Comp No. 78-613: Creation by town and village of joint police department (see also 1986 Opns St Comp No. 86-60).

1977 Opns St Comp No. 77-423: Joint ownership, operation and maintenance of fire hall.

Procurements And Competitive Bidding

1991 Opns St Comp No. 91-1: Cooperative bidding for public work (see General Municipal Law §103[3] and County Law §408-a, as amended by the Laws of 1996, Chapter 620).

1989 Opns St Comp No. 89-57; 1983 Opns St Comp No. 83-201; 1981 Opns St Comp No. 81-104: No need for competitive bidding where one municipality provides a service to another.

1980 Opns St Comp No. 80-19: County supplying blacktop to town and village.

32 Opns St Comp, 1976, p 120: Joint purchase of sand and salt for winter highway use.

Public Improvements

1989 Opns St Comp No. 89-57: Town improvement of village street.

1980 Opns St Comp No. 80-396: Use of town equipment and personnel to install equipment at school district.

1980 Opns St Comp No. 80-578: City and school district sharing use of snow plowing equipment.

33 Opns St Comp, 1977, p 78: Town assisting village in the repair and improvement of the village water system.

1976 Opns St Comp No. 76-794: Town and village renting highway equipment to each other.

Senior Citizen Programs

1980 Opns St Comp No. 80-764: Town and city jointly operating meals program for senior citizens.

1979 Opns St Comp No. 79-713: Town and village cooperative operation of senior citizens center.
APPENDIX C (continued)
Opinions of the State Comptroller

**Zoning And Planning**

1984 Opns St Comp No. 84-50: Authority of town and village to jointly engage a building inspector.

**Miscellaneous**

2002 Opns St Comp No. 2002-12: Combining street, water and sewer departments of two villages.

2001 Opns St Comp No. 2001-14: Intermunicipal agreement does not constitute a "contract" for conflict of interest purposes.

2000 Opns St Comp No.2000-24: No requirement that participating municipalities be contiguous.

1998 Opns St Comp No. 98-1: County contracting with public authority for transportation of Medicaid clients.


1979 Opns St Comp No. 79-244-A;
1976 Opns St Comp No. 76-1241:

Joint preparation of payroll by several municipalities.

33 Opns St Comp, 1977, p 139: Town school crossing guards performing services for village.

1976 Opns St Comp No. 76-929: County and towns acting jointly to clean and dredge lake.

Copies of the full text of Opinions of the State Comptroller since 1988 are available on the State Comptroller’s web site at [www.osc.state.ny.us](http://www.osc.state.ny.us). Individual copies of other opinions may be obtained by written request to the Division of Legal Services, 14th Floor, 110 State Street, Albany, NY 12236, or by fax to 518-474-5119. Note that each opinion represents the views of the Office of the State Comptroller at the time it was rendered, and may no longer represent those views if, among other things, there have been subsequent court cases or statutory amendments that bear on the issues discussed in the opinion.
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