



# Empire Ideas

A reform toolbox for citizens and government leaders

Number 5

## Municipal cooperation: sharing services in NY

### *THE PROBLEM:*

Despite efforts at retrenchment since the Great Recession, local government officials throughout the state continue to wrestle with structural budget costs that are growing faster than inflation. New York’s local taxes have long been the highest in the country – and New York’s local taxpayers have little appetite or capacity for shouldering property tax hikes above the state’s basic two percent levy cap.

### *THE SOLUTION:*

Sharing of services – not a new concept in New York – is getting a fresh look in light of a 2014-15 budget provision, which offers a temporary state-funded rebate of property tax increases paid by homeowners to municipalities and school districts that stay under the cap. As part of the arrangement, localities would be required starting in 2015 to develop mutual plans to save money through “cooperation agreements, shared services and/or mergers or efficiencies.”<sup>1</sup>

There already are hundreds of examples of service-sharing arrangements involving different government entities throughout the state. This paper will explain the process by which municipalities are able to share services, highlight some successful existing and past examples, and caution against pitfalls.

Share of Total Property Tax Levy					
2012					
Cities	Counties	Schools	Towns	Villages	Special Districts
13%	10%	66%	5%	2%	4%

Source: Office of the State Comptroller, Empire Center calculations

## Sharing Services in New York

Taxpayers traditionally have been reluctant to give up local autonomy, even in cases where the merger, dissolution or consolidation of localities might offer some savings. Since the state passed the NY Government Reorganization and Citizen Empowerment Act in 2009, only two local governments have successfully consolidated.<sup>2</sup> It's not surprising then, that sharing services is more popular, since it has the potential to provide savings without sacrificing local autonomy or governance.

### What the law says

Article 5-G of the state's General Municipal Law authorizes local governments to agree to share services.<sup>3</sup> Because it applies broadly, there are tremendous opportunities for collaboration between and among different entities like local governments, school districts, fire districts and water conservation districts.

But the potential isn't limitless. Article 5-G also requires that each participant have independent statutory authority to perform the subject of any agreement. In addition, the Legislature has supplemented Article 5-G by passing laws affecting areas such as public safety, transportation, procurement, and public utilities. In some cases, these laws may do nothing more than explicitly authorize the sharing of particular services, like a county's ability to share snow removal services with its cities, towns, and villages.<sup>4</sup>

*State law gives localities broad leeway to enter shared-services agreements.*

These supplemental laws also add requirements. For instance, counties that want to share a regional hazardous materials response team must coordinate activities based on an agreed-upon hazardous materials incidents response plan.<sup>5</sup> In other areas the law dictates the terms and requirements of any agreement – such as when municipalities seek to share a municipal cooperative health benefit plan.<sup>6</sup>

### The lay of the land

Localities looking to collaborate can do so in one of two ways: by entering into a sharing agreement, where one locality provides a service for the other, or by entering into a joint agreement, where each plays a part in jointly performing the service.<sup>7</sup> Notwithstanding any legal restrictions, agreements can take a variety of forms. A 2013 survey of local municipal officials found:

- 6 percent share services with an informal understanding
- 39 percent share services with a MOU/Inter-Municipal Agreement
- 7 percent share services by utilizing joint ownership, production or purchase
- 26 percent share services by contracting with another government
- 6 percent share services by creating a special district/authority<sup>8</sup>

As presented, localities have a great deal of latitude to mold an agreement specific to its needs and wants. While some communities are satisfied with an informal agreement when they decide to share a piece of highway equipment, others insist on a more complex, formal agreement.

Without a set process, localities take different routes to successfully share services. Both the Office of the State Comptroller and New York's Department of State offer assistance to localities that hope to successfully navigate what can be a complex process.

The Comptroller's *Local Government Management Guide: Shared Services in Local Government* points to some best practices for fostering a smooth working relationship (for example, on effective communication or how to best focus stakeholder discussions on shared benefits). It also outlines steps for constructing successful shared service agreements:

- Conduct a needs assessment to determine if shared services can provide benefits.
- Find an eligible partner to share services.
- Conduct a joint study to determine whether cooperation is feasible.
- Identify stakeholders, hold regular meetings and communicate effectively with all involved.
- Hold a transitional meeting to examine the study and decide on next steps.
- Implement agreed upon recommendations and complete project reporting.<sup>9</sup>

While the path may vary, the desired result is fairly predictable. Localities that share services do so because of the incredible value it provides, whether by leveraging economies of scale, sharing a workforce, or doing back-office contracting.

## **The search for savings**

Cooperative activities and shared services arrangements have generally identified savings of two to five percent, according to the state comptroller's office.<sup>10</sup> There are hundreds of examples of New York localities in cooperative agreements doing just that, including some deals that have generated savings of more than five percent. What these agreements have in common are a shared motivation and willingness to cooperate so that localities can accomplish at least one of three objectives: save money, maintain quality of service, or improve quality of service.

When it comes to *what* localities can collaborate on, almost anything goes. According to the 2013 municipal officials survey, local governments most often share services in public safety, transportation, and recreational and social services.<sup>11</sup> In public safety, for example, local governments are likely to share emergency communication and 911-dispatch services.<sup>12</sup> Half of all local governments share public transit and highway and road maintenance, two longstanding sources of cost savings.<sup>13</sup>

This is in stark contrast to the low levels of municipal sharing among administrative and support services,<sup>14</sup> although sharing of these services was found to produce savings 70 percent of the time.<sup>15</sup> For example, officials reported sharing services in fields like information technology and payroll/bookkeeping less than ten percent of the time.<sup>16</sup>

### *Jointly, managing better*

Joint agreements can provide the best solution to a unique or unusual problem, as was the case when municipalities in Schuyler County were struggling to maintain independent records management services.

The county, the Watkins Glen School District, and a number of municipalities formed a joint partnership to develop a central records management facility. With a \$100,000 grant from the state's Shared Municipal Services Incentive Program<sup>17</sup>, they were able to retrofit an existing facility to fit everyone's expanding needs.<sup>18</sup>

## **Working around unfunded mandates**

Unfunded mandates place a heavy burden on municipal budgets. For example, one unfunded mandate requires counties to cover the cost of legal counsel for indigent clients. This expense can be particularly onerous when a conflict of interest arises that makes it impossible for a county public defender to accept a case from a client entitled to representation.<sup>a</sup> In that scenario, a private attorney is assigned and paid by the County according to state-established rates, which are higher than rates paid to public defenders.<sup>b</sup>

To put it in perspective, these "assigned counsels" cost Dutchess and Ulster Counties more than \$2.54 million and \$1.35 million respectively in 2011.<sup>c</sup>

In an effort to trim some of these \$3.9 million in combined costs, Dutchess and Ulster entered into a pilot shared-services agreement in 2013, where Ulster would cover Dutchess' conflict cases and Dutchess would do the same for Ulster.<sup>d</sup>

By using the other county's public defenders rather than the more expensive private attorneys for conflict cases, each county saves about half the cost per case.<sup>e</sup> Their 11-month, limited pilot program was estimated to save Ulster taxpayers \$182,000 and Dutchess taxpayers \$135,000 annually.<sup>f</sup>

While envisioned as an 11-month pilot program, its initial success has emboldened the parties to recommend expanding it countywide.<sup>g</sup>

<sup>a</sup> Such a conflict exists, for example, when the office has previously represented another party in the case.

<sup>b</sup> "Working Together: Local Governments Sharing Services," New York State Association of Counties, pg. 13, February 2014, available at <http://nysac.org/policy-research/documents/NYSACSharedServiceReportproof.pdf>.

<sup>c</sup> Patricia Doxsey, "Ulster County Legislature committee objects to sharing public defenders with Dutchess County," *Daily Freeman*, 10 January 2013, available at <http://www.dailyfreeman.com/general-news/20130110/ulster-county-legislature-committee-objects-to-sharing-public-defenders-with-dutchess-county>.

<sup>d</sup> Colleen Pillus and Mark Longtoe, "Counties Collaborate on Conflict Defender Services," New York State Association of Counties website, 1 February 2013, available at <http://nysac.org/news/nysac-news-winter-2013/counties-collaborate-on-conflict-defender-services/>.

<sup>e</sup> "Transforming County Government Year One: 2013," Dutchess County Executive Marcus J. Molinaro 2013 Budget Message, available at <http://www.co.dutchess.ny.us/CountyGov/Departments/Budget/22098.htm>.

<sup>f</sup> Pillus and Longtoe, "Counties Collaborate on Conflict Defender Services,"

<sup>g</sup> "Dutchess County 2014 Tentative Executive Summary: Transforming County Government Year Two," Dutchess County Executive Marcus J. Molinaro 2014 Budget Message, pg. 204, available at [http://www.co.dutchess.ny.us/CountyGov/Departments/CountyExecutive/2014\\_Executive\\_Tentative\\_Summary.pdf](http://www.co.dutchess.ny.us/CountyGov/Departments/CountyExecutive/2014_Executive_Tentative_Summary.pdf).

Rather than having the county provide the services, the new records management facility is staffed and managed under an inter-municipal agreement. Not only does the new facility arguably increase the efficiency and quality of records management services within the county, it also results in annual cost savings of \$50,000 a year.<sup>19</sup>

### *Who knew sharing could be so profitable?*

Many localities have found significant savings from sharing facilities or equipment, particularly in transportation activities. For instance, both Monroe and Franklin Counties share highway and paving equipment with their municipalities, yielding over \$80,000 in annual savings for each county.<sup>20</sup>

Collaborating on a transportation facility also works for Broome County and the Town of Chenango, which report annual savings of \$70,400 and \$55,200, respectively, from the sharing of a salt storage facility.<sup>21</sup> Salt storage also is a shared-service money-saver for Cayuga County and the Town of Sempronius, as well as Schenectady County and some of its municipalities.<sup>22</sup>

### *Sharing expertise*

Other localities either share the cost or pay a fee for services provided by another locality. For example, Steuben and Allegany County share a director of community services, while Schuyler and Chemung County share a weights and measures director and department.<sup>23</sup>

Rather than replacing its retiring public works commissioner, the town of Big Flats saw an opportunity for savings. They found a willing partner in Chemung County, who agreed to provide administrative and personnel supervision to the town's public works department at no cost to the town.<sup>24</sup>

The agreement includes a 12-month evaluation period to examine its efficiency and cost savings, to consider further consolidating services, and to evaluate how to better streamline the town's public works department.<sup>25</sup>

## **Watching out for pitfalls**

But sharing services is more difficult to achieve than these examples would suggest. Among the most common roadblocks are concerns about liability and accountability, and autonomy, which localities are often reticent to give up. This suggests that even if there is a willing partner, localities may only be willing to enter low-risk agreements, which likely provide nominal cost savings.<sup>26</sup>

Some hesitate to put in the time and effort necessary to plan and maintain the collaboration. As noted in *Shared Services in Local Government*, the route to successfully share services is not set in stone, and, in the instance of an ongoing relationship like shared facilities or equipment, requires constant upkeep and communication.<sup>27</sup>

Reaching an agreement on sharing services does not guarantee savings, improved quality or more efficiency. In fact, an ill-conceived or poorly executed agreement can *cost* a locality money, as highlighted on the next page. BOCES, for instance, may have all the tools to do the job, but if an agreement is poorly executed, it can fail to provide any benefits at all (see sidebar below).

Likewise, bulk purchasing – even on a statewide scale – is not necessarily a panacea.

The Office of General Services (OGS) maintains over 2,500 centralized contracts<sup>28</sup> for services, equipment, materials, supplies, technology, or food. With some limits, localities can piggyback on these state contracts as well as make limited purchases through other state departments and agencies.<sup>29</sup>

### The BOCES bobble

When the Boards of Cooperative Education Services (BOCES) law passed in 1948, it was heralded as a way for rural school districts to improve service quality and achieve greater efficiency and cost savings. Today there are 37 BOCES, incorporating all but nine of the state's school districts.

Among their accomplishments, BOCES have facilitated shared central business office staff and functions between 170 school districts and fostered collaboration on regional transportation services among 107 school districts. In 2013 alone, school districts saved over \$19 million by participating in BOCES energy cooperatives.<sup>a</sup>

It's been suggested that this BOCES model may work well in a municipal context or that, at the very least, municipalities could benefit from collaborations with BOCES.<sup>b</sup> There is untapped potential for collaboration on non-instructional services like health insurance, financial management and other administrative functions. Cooperative purchasing, in particular, has already resulted in a number of successful BOCES-municipal collaborations.

For example, the Nassau Natural Gas Purchasing Cooperative used the Nassau BOCES to cooperatively purchase natural gas for the county, municipalities and school districts. This unique marriage has already paid dividends, as it saved the parties approximately \$8 million between 2010 and 2012, alone.<sup>c</sup>

But it's by no means clear that regional BOCES always operate more efficiently than individual districts. In audits of four central New York BOCES from 2006 to 2010, the state Comptroller concluded, "BOCES' costs of non-instructional services are generally higher than the costs districts would pay if they performed the services themselves." BOCES services ended up being competitive in these cases, the comptroller's report added, only because they were subsidized by added state BOCES aid.<sup>d</sup>

<sup>a</sup> "Collaboration at Work: Education, Business and Government," Data Report 02/2014 Power Point, BOCES of New York State, February 2014, available at

<http://www.boces.org/wps/wcm/connect/0d1c96804ca509108452ac2d2c5dfd20/Data+Report+NYS+BOCES+Feb.+2014.pdf?MOD=AJPERES&lmod=837979137>.

<sup>b</sup> Robert B. Ward, "BOCES: A Model for Municipal Reform," *NYSBA Government, Law and Police Journal*, Winter 2007, Vol. 9, pgs. 65-68, available at <http://www.lwvny.org/programs-studies/consolidation/NYSBarAssoc.pdf>.

<sup>c</sup> Christopher Glenn Hayes, "Intermunicipal Sharing: BOCES helps Towns and Schools Cooperate across New York," Cornell University Shared Services Project, December 2013, available at

<http://s3.amazonaws.com/mildredwarner.org/attachments/000/000/420/original/b69a55719a376aee66614eb61af4d56a>.

<sup>d</sup> "Cost-Effectiveness of BOCES Non-Instructional Services," 2011 Audit, Office of the New York State Comptroller, available at <http://www.osc.state.ny.us/localgov/audits/swr/2012/bocesservices/global.pdf>.

Because of the state's vast purchasing power, the prices and terms can result in lower cost than if the locality made the purchase individually. OGS estimates that state purchasing can save localities between 10 and 40 percent.<sup>30</sup>

When it comes to purchasing off the state contract, however, localities are well advised to keep in mind the familiar consumer products disclaimer: "your results may vary." This was illustrated by a 2011 state comptroller's audit of prescription drug purchases by six county-run nursing homes.<sup>31</sup>

The audit found that two counties achieved cost savings with OGS state contract bulk purchases and two others spent more than the state contract prices by purchasing the same drugs independently – but two others, Suffolk and Livingston Counties, spent less by *spurning* the state contract and purchasing the drugs themselves. Livingston, using a competitive bidding process, achieved lower prices on 57 percent of the 30 drugs purchased, the audit said, while Suffolk was able to undercut state contract prices 90 percent of the time by using a request-for-proposals process.

The audit concluded: "While purchasing through State contracts does not guarantee the lowest prices, reviewing State contract prices helps local officials assess the reasonableness of other quotations they may be considering or using."

## **Conclusion**

Sharing service is one way to reduce costs and improve the quality and efficiency of government service. Contrary to the expectations embedded in the new state budget's property tax rebate provisions, savings from such arrangements are not guaranteed.

Successful sharing arrangements, though, can provide recurring benefits. The many localities currently saving money, through innovative pilot programs or successful existing agreements, provide a blueprint for others to consider and follow.

Even in those localities that have already tapped cost savings from well-trodden areas like transportation, public safety, and social activities, there are some largely untapped areas, such administrative support and back-office services that are ripe for more widespread collaborations. For example, Chemung County shares accounting and bookkeeping services with its municipalities – an easily replicable model resulting in cost savings for all of those involved.<sup>32</sup>

Localities looking to achieve cost savings need, foremost, to be smart and deliberate about how they do it. A little ingenuity and a keen eye to past and existing examples will help too.

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## APPENDIX

### Resources for localities considering sharing services

#### *Local Government Financial Data*

- **Benchmarking NY** – operated as part of the Empire Center’s SeeThroughNY transparency website, features two searchable databases that allow comparisons of per-capita expense and tax levels for multiple localities.  
[www.SeeThroughNY.net/Benchmarking-NY](http://www.SeeThroughNY.net/Benchmarking-NY)
- **Open Book New York** – operated by the Office of the State Comptroller; contains local government spending and contract information, as well as state and public authority financial data.  
[www.OpenBookNewYork.com](http://www.OpenBookNewYork.com)

#### *Primary government and non-profit resources*

- **New York Department of State, Division of Local Government Services** – provides training, technical guidance and financial resources. Reports, studies, and sample documents on local government efficiency are available.  
[www.dos.ny.gov/lg/publications.html#lge](http://www.dos.ny.gov/lg/publications.html#lge)
- **New York Department of State, Local Government Efficiency Grants Program (LGE)** – established as part of the 2005-2006 NYS budget to provide technical assistance and competitive grants to local governments seeking to reduce municipal expenses through shared service agreements or government restructuring.  
[www.dos.ny.gov/lg/publications.html#lge](http://www.dos.ny.gov/lg/publications.html#lge)
- **Office of the State Comptroller, Division of Local Government and School Accountability** – provides training, technical and legal guidance.
  - **Local Government Management Guide (2009)** – a detailed guide to sharing services in New York.  
[www.osc.state.ny.us/localgov/pubs/lgmg/sharedservices.pdf](http://www.osc.state.ny.us/localgov/pubs/lgmg/sharedservices.pdf)
  - **Local Official Training Unit** – provides training sessions for local officials on a variety of topics, including shared services.  
[www.osc.state.ny.us/localgov/training/](http://www.osc.state.ny.us/localgov/training/)
- **Office of the State Comptroller, Local Government Leadership Institute, Shared Services Library** – includes links to studies, reports, and other information.  
[www.osc.state.ny.us/localgov/lgli/](http://www.osc.state.ny.us/localgov/lgli/)
- **Boards of Cooperative Educational Services (BOCES)** – provide cooperative educational programs and services, including:
  - Non-instructional support services (including management, business, financial, purchasing, health insurance, and energy services)

- Instructional services (including general and technical education, special education services, instructional and professional development support)
- Regional information centers (RICs) (offering administrative services, data analysis, technology services and integration)
- Sample of BOCES shared services publications:
  - Eastern Suffolk BOCES Shared Services Guide 2013-2014:  
[http://www.esboces.org/cms/lib07/NY01914091/Centricity/Domain/42/2013-14\\_Shared\\_Services\\_Guide.pdf](http://www.esboces.org/cms/lib07/NY01914091/Centricity/Domain/42/2013-14_Shared_Services_Guide.pdf)
  - Western Suffolk BOCES Shared Services Guide 2014-2015:  
[http://www.wsboces.org/aboutus/documents/Shared-Services-Guide-Western-Suffolk-BOCES\\_2014-2015.pdf](http://www.wsboces.org/aboutus/documents/Shared-Services-Guide-Western-Suffolk-BOCES_2014-2015.pdf)
  - Erie BOCES 2014-2015 Directory of Services  
[www.e1b.org/Portals/0/Files%20by%20Division/Communications/Publications/2014-15%20E1B%20Service%20Directory%20FINAL.pdf](http://www.e1b.org/Portals/0/Files%20by%20Division/Communications/Publications/2014-15%20E1B%20Service%20Directory%20FINAL.pdf)
  - Onondaga-Cortland-Madison BOCES Services Guide 2014-2015  
[www.ocmboces.org/tfiles/folder1274/servicesguide.pdf](http://www.ocmboces.org/tfiles/folder1274/servicesguide.pdf)

*Other resources:*

- **New York State Association of Counties**  
[nysac.org/policy-research/sharedservices.php](http://nysac.org/policy-research/sharedservices.php)
  - **New York State Center for Rural Schools (at Cornell University)** – surveys and reports highlighting shared services:  
[s3.amazonaws.com/mildredwarner.org/attachments/000/000/416/original/34bf106eb022022037f46a9fad5f042f](https://s3.amazonaws.com/mildredwarner.org/attachments/000/000/416/original/34bf106eb022022037f46a9fad5f042f)  
  
[www.ny ruralschools.org/w/wp-content/uploads/2014/02/Final-Shared-Services-Brief1.pdf](http://www.ny ruralschools.org/w/wp-content/uploads/2014/02/Final-Shared-Services-Brief1.pdf)
  - **New York State School Boards Association**  
[www.NYSSBA.org](http://www.NYSSBA.org)
  - **Association of Towns of New York State**  
[www.NYTowns.org](http://www.NYTowns.org)
  - **New York State Conference of Mayors**  
[www.NYCOM.org](http://www.NYCOM.org)
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## Endnotes

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- <sup>1</sup> Chapter 59 of the Laws of 2014.
- <sup>2</sup> “Transcript: Governor Cuomo’s 2014 State of the State Address,” New York Governor Andrew Cuomo, 9 January 2014, available at <https://www.governor.ny.gov/press/01092014-transcript-2014-sos>.
- <sup>3</sup> General Municipal Law Article 5-G, §119-M to §119-OOO.
- <sup>4</sup> Highway Law §135-a.
- <sup>5</sup> General Municipal Law §209-y.
- <sup>6</sup> Insurance Law Article 47.
- <sup>7</sup> “Shared Services Among New York’s Local Governments: Best Practices and Tips for Success,” Office of the New York State Comptroller: Division of Local Government and School Accountability, pg. 3, November 2009, available at <http://www.osc.state.ny.us/localgov/pubs/research/sharedservices.pdf>.
- <sup>8</sup> George Hornsby, Bingxi Qian, Yang Wang, and Mildred Warner, “Shared Services in New York State: a Reform That Works,” Cornell University Shared Services Project, pg. 1, August 2013, available at <http://cardi.cornell.edu/cals/devsoc/outreach/cardi/publications/resources/loader.cfm?csModule=security/getfile&PageID=1115699>.
- <sup>9</sup> “Local Government Management Guide: Shared Services in Local Government,” Office of the New York State Comptroller: Division of Local Government and School Accountability, December 2009, available at <http://www.osc.state.ny.us/localgov/pubs/lmgm/sharedservices.pdf>.
- <sup>10</sup> “Local Government Snapshot: Local Government Spending on Highways,” Office of the New York State Comptroller, pg. 1, July 2011, available at <http://www.osc.state.ny.us/localgov/pubs/research/snapshot/highwayspending.pdf>.
- <sup>11</sup> Hornsby, Qian, Wang, and Warner, “Shared Services in New York State: a Reform That Works,” pg. 2.
- <sup>12</sup> *Ibid.*
- <sup>13</sup> *Ibid.*
- <sup>14</sup> *Ibid* at pg. 3.
- <sup>15</sup> *Ibid* at pg. 7.
- <sup>16</sup> *Ibid* at pg. 3. However, 39% of local officials reported to sharing tax assessments – the only administrative area with substantial activity.
- <sup>17</sup> The Department of State’s Shared Municipal Services Incentive Program is the predecessor to the department’s existing Local Government Efficiency Grants Program.
- <sup>18</sup> “Shared Services Among New York’s Local Governments: Best Practices and Tips for Success,” at pg. 10; “The Nuts & Bolts of Intermunicipal Agreements,” power point presentation, New York State Department of State, 10 September 2013, available at <http://lgec.org/content/Generic/View/19:field=documents;/content/Documents/File/46.pdf>
- <sup>19</sup> *Ibid.*
- <sup>20</sup> “Local Government Snapshot: Local Government Spending on Highways,” at pg. 4.
- <sup>21</sup> *Ibid.*
- <sup>22</sup> *Ibid.*
- <sup>23</sup> “Working Together: Local Governments Sharing Services,” New York State Association of Counties, pg. 22, February 2014, available at <http://nysac.org/policy-research/documents/NYSACSharedServiceReportproof.pdf>.
- <sup>24</sup> “Town and County to Share Services,” Chemung County website, 11 February 2014, available at: <http://www.chemungcounty.com/index.asp?pageID=105&nid=1063&CatId=2>; “Town and County to Share Services,” Provider Online, The Institute for Human Services, Inc. 12 February 2014, available at <http://www.ihsnet.org/ProviderOnline/article.asp?ID=4063>.
- <sup>25</sup> *Ibid.*
- <sup>26</sup> Hornsby, Qian, Wang, and Warner, “Shared Services in New York State: a Reform That Works,” pg. 6.
- <sup>27</sup> *Ibid.*
- <sup>28</sup> “New York State Procurement: Information For Businesses,” Office of General Services, accessed May 2014, available at <http://www.ogs.ny.gov/bu/pc/bizinfo.asp>.
- <sup>29</sup> General Municipal Law §104; “Local Government Management Guide: Seeking Competition in Procurement,” New York State Office of the State Comptroller: Division of Local Government and School Accountability, May 2013, available at <http://www.osc.state.ny.us/localgov/pubs/lmgm/seekingcompetition.pdf>
- <sup>30</sup> Cost-Saving Ideas: Using State Contracts to Acquire Goods and Services,” Local Government and School Accountability Website, Office of the New York State Comptroller, accessed May 2014, available at <http://www.osc.state.ny.us/localgov/costsavings/statecontracts.htm>
- <sup>31</sup> “Saving Money on County Nursing Home Drug Purchases,” 2011 Audit, Office of the New York State Comptroller: Division of Local Government and School Accountability, April 2011, available at <http://www.osc.state.ny.us/localgov/audits/swr/2011/savingmoney/global.pdf>
- <sup>32</sup> “Working Together: Local Governments Sharing Services” at pg. 18.